

Columbia County



Oregon

FY2014-15

Proposed Budget

Columbia County FY15 Proposed Budget Table of Contents

I. Columbia County Background and County-Wide Analysis

Columbia County Budget Message	p. 1
Columbia County Overview – Goals, Strategies, Short Term Factors, Priorities	p. 4
Columbia County County-wide Budget Summary	p. 6
Columbia County Funds and their Revenue Sources	p. 7
Columbia County Mandated Services Guide	p. 11

II. Agendas, Budget Process and Sample Motion

Budget Committee Meeting April 24, 2014 10am Agenda	p. 23
Budget Committee Meeting May 15, 2014 2pm Agenda	p. 24
Budget Principles	p. 25
Columbia County Budget Calendar	p. 26
Columbia County Budget Basis and Budget Appropriations	p. 29
Columbia County Budget Process	p. 33
Role of Budget Committee	p. 35
Budget Changes After Adoption	p. 39
Sample Motion to Approve Budget (May 15 action)	p. 43

III. General Fund: Analysis, Departmental Information and Budget Details

General Fund: Effective Reserve Analysis – Budget Focus	p. 44
General Fund: Ending Fund Balance Analysis – Actuals Focus	p. 45
General Fund: Cash Reserve Needs Analysis	p. 46
Top Tax Payers Columbia County	p. 47
General Fund: Unrestricted Funds Usage by Department	p. 48
General Fund: Summary Revenues and Expenditures	p. 49
General Fund: Fund Balance Analysis and Trends	p. 50
General Fund: Revenue Analysis and Trends	p. 51
General Fund: Beginning Balance Details	p. 52

III. General Fund Continued

General Fund Departments: Narrative, Functional Data, Budget Summary and Detail, Admin Allocation

100-00 Non- Departmental Revenue	p. 53
100-01 Board of Commissioners	p. 59
100-02 Assessor's Office	p. 64
100-03 Tax Office	p. 76
100-04 Clerk's Office	p. 83
100-05 Elections	p. 90
100-06 Sheriff's Office (Patrol, Marine and Animal Control)	p. 96
100-08 County Jail	p. 123
100-09 Economic Development	p. 137
100-11 Surveyor	p. 143
100-12 District Attorney	p. 149
100-14 Justice Court	p. 159
100-15 Firing Range	p. 165
100-18 Juvenile (Department under Community Justice)	p. 170
100-19 County Counsel	p. 179
100-35 Veteran's Services	p. 185
100-35 Public Health	p. 190
100-37 Court Mediation	p. 193
100-44 Emergency Management	p. 196
100-45 Treasurer and Finance	p. 206
100-49 Land Development Services	p. 216
100-50 Information Technology	p. 234
100-56 Human Resources	p. 241
100-60 Debt Service and Reserves	p. 247

IV. Enterprise Fund and Major Funds

Narrative, Functional Data, Budget Summary, Fund Balance Analysis, Revenue Analysis, Budget Detail, Admin Allocation

Columbia County Solid Waste Transfer Station (Enterprise 207)	p. 253
Road Department (201)	p. 265
Transit Department – Columbia County Rider (216)	p. 283
Unmet Needs Vernonia Flood Recovery (215)	p. 299
Pass Through Fund (208)	p. 306

V. Non-Major Funds

Narrative, Functional Data, Budget Summary, Fund Balance Analysis, Budget Detail, Admin Allocation

Building Fund (217)	p. 315
Commission on Children and Family (205)	p. 325
Community Justice (Adult Department 203)	p. 334
Corner Restoration (209)	p. 345
Courthouse Security (211)	p. 353
Fair Board (204)	p. 358
Footpath and Bicycle Trail Fund (301)	p. 372
Forest, Parks and Recreation Fund (202)	p. 377
Inmate Benefit Fund (210)	p. 391
Law Library (213)	p. 397

VI. Capital and Debt

Jail Bond Debt Service Fund (402)	p. 403
Columbia County Capital Outlays	p. 407
Columbia County Debt Information	p. 409
Columbia County Long Term Debt Analysis	p. 410
Columbia County Long Term Debt Trends	p. 411

VII. County Structure and Workforce

Columbia County Organizational Chart	p. 413
Recommendation Compensation Committee	p. 414
General Fund Staffing Analysis	p. 415
Columbia County Budgeted Position History	p. 416
Portland Consumer Price Index	p. 423

VIII. Reference Documents

Columbia County Financial Policies	p. 424
Columbia County Demographic Information	p. 445
Columbia County Tax Payer Comparison	p. 456
Columbia County Assessed Values	p. 457
Glossary	p. 458

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Columbia County Budget Message	p. 1
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Columbia County County-wide Budget Summary	p. 6
Columbia County Funds and their Revenue Sources	p. 7
Columbia County Mandated Services Guide	p. 11

Budget Message

TO: Columbia County Budget Committee
FROM: Commissioner Earl Fisher, Budget Officer
DATE: April 18, 2014
RE: Annual Budget Message

In accordance with Oregon Budget Law, I hereby submit this FY 2014-15 proposed budget for consideration by the Budget Committee.

Budget Document

The format of the budget remains 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.

General revenues in a fund are detailed at the beginning of the fund, while revenues specific to a department 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.

Pursuant to Oregon Budget Law, expenses are detailed by departments or funds within three major categories—namely, "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 minus sign indicates that the department generates an excess of expenditures over revenues.

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 "2015 Requested." My recommendations are listed under the column entitled "2015 Proposed." Your action will appear under the column entitled "2015 Approved," and the final appropriation will appear under the column entitled "2015 Adopted."

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 the individual department and fund narratives.

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

FY2014-2015 Proposed Budget

The development of the FY 2014-2015 proposed budget is based on work done in the funds that need it to balance the fund's budget with the appropriate two months of operating reserves. The General Fund requested budget needed the most attention; the requested version brought non-public safety staff off the current 10% furlough, staffed up the public safety operation to prudent levels for safety, added a handful of positions in different departments, included funding for several oft-deferred building maintenance and capital upgrade projects and sought to fund a county jail with staffing required to operate it safely and according to federal and state requirements. This request resulted in a \$2.44 million deficit.

A county public safety operations levy on the ballot in November 2013 was rejected by voters. This ballot measure (the most recent in a series of funding requests to support public safety and jail operations put before voters in the last decade that were all defeated) was essential to funding the services currently provided by the Columbia County Sheriff's office.

After considering its options, the only course which allows the County to achieve a balanced budget while meeting its mandated requirements was to end holding prisoners overnight in the County Jail, continue with non-public safety furloughs (albeit at a lower level of 4.6%), add no new staff and continue to defer most of the requested capital investment and maintenance work included in the requested budget. The dramatic change in the Sheriff's overall operation will mean a reduction in force of 13.5 full time equivalents (14 full and part time staffers).

Political leaders and opinion makers in Columbia County last month requested that the County try one more time to put forth a ballot measure to the voters for public safety funding. This local option levy will be on the ballot in late May. Should the voters will pass this measure, the County will reverse course in terms of plans to close the majority of jail operations and a Supplemental Budget process will likely be required to reflect the financial impact of the option levy (see Budget Changes After Adoption document for more information).

In terms of General Fund revenues, total revenue relative the anticipated FY14 revenues are down over \$3.5 million (\$2.7 million less in jail revenues and no FY15 federal timber payment). Personnel and Materials and Services expenses are down over \$1.8 million (much of this due to the significant contraction in jail operations) while debt service increases by over \$500,000 (an offsetting component unit payment from the Columbia County Development agency is included on the revenue side of the ledger). The estimate for FY15 beginning balance unrestricted revenues is \$200,000 higher than FY14's actual beginning unrestricted balance but the budget

plan has the County General Fund ending FY15 with an unrestricted balance down over 60% from the start of the year.

As was true in both FY13 and FY14, no funds for “O&C” are budgeted in FY15. However, in both of the prior years a federal timber payment was received though at diminishing levels. From 2000 to 2012, the General Fund’s second largest source of unrestricted funds after property taxes was the federal Secure Rural Schools (SRS) program, which replaced earlier unrestricted revenue earned from federal timber sale revenues.

County-wide, revenues and expenses are projected to increase by 2% with an aggregate increase of \$940,000 over expected FY14 revenues collected by year’s end. The \$4.4 million positive swing coming from non-General Fund county activities is made up of over \$1 million in higher beginning balances (testimony to the commitment of elected officials and department heads to meet the two month operating reserve standard across the organization) and almost \$4 million in higher revenues for additional Vernonia Flood Recovery projects.

In terms of personnel costs, health care premiums by our medical insurance provider are expected to have a double-digit increase, which for the most of county staff will mean employees will pick up a portion of their health insurance cost for the first time as the Health Care Benefits committee agreed to cap county-covered insurance increases at 8%. As for the application of cost of living (cola) increases, for the majority of staffers, due to the timing of the budget process, no cola has been applied. However, a special reserve to cover this anticipated cost has been included in the contingency line of the appropriate funds.

PERS retirement costs merit a mention as well in terms of budget. As it is the second year of the biennium, PERS costs have not increased much relative the current FY14 rate. However, a significant PERS cost change did happen in the current FY14 period. FY14 PERS rates included in our budget were based on our rate change notice from the state. Late in FY13, the state legislature enacted changes to the PERS plan resulting in a 4.4% decrease in those employer rates and implemented the change immediately in July 2013 (the beginning of FY14). Instead of banking these savings in real time, the County has decided to use the difference between the budgeted PERS rate and the actual PERS rate to fund a retirement reserve for the County. This reserve will be used to reduce the impact of future rate increases; this choice is particularly prudent given the fact that the legality of the PERS plan changes is currently being challenged in the Courts.

Respectfully submitted,

Earl Fisher

Earl Fisher
Budget Officer

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

Priorities and Issues

For FY15, the biggest budget issue facing Columbia County is public safety generally and the county jail more specifically. The latest option levy was defeated at the polls by voters in November 2013, exacerbating the fiscal difficulties felt throughout the General Fund.

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

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

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

Planning and Goal Setting

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

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

FY15 Proposed Budget and Prior Year Data Summary

County-wide Summary

Summary	FY15 Proposed Budget	FY14 Projected Actuals	FY14 Budget	Change FY14 Projected Actuals and FY15 Budget	FY13 Actuals	FY12 Actuals	Four Year Trend: FY15 to FY12
Unrestricted Beginning Balance	3,610,462	3,000,601	2,751,578	20.3%	2,912,055	3,070,341	
Restricted Beginning Balance	5,626,327	4,969,057	5,591,708	13.2%	5,292,676	4,941,805	
Total Beginning Balance	9,236,789	7,969,657	8,343,286	15.9%	8,204,731	8,012,146	
Property Tax	5,732,508	5,719,362	5,555,030	0.2%	5,618,740	5,507,139	
State, Fed Local Government	414,860	1,045,454	351,000	-60.3%	1,004,985	1,027,438	
Other Resources	57,150	98,701	219,500	-42.1%	74,722	146,766	
FY Unrestricted Resources Total	6,204,518	6,863,517	6,125,530	-9.6%	6,698,447	6,681,343	
Property Tax	1,084,668	1,097,392	1,092,002	-1.2%	1,154,578	1,188,634	
State, Fed Local Government	18,724,450	15,887,251	15,826,286	17.9%	17,292,791	33,574,653	
Fees, Permits, Fines, Srvc Chrg	5,918,116	8,370,699	8,076,085	-29.3%	8,090,156	8,490,047	
Bond or Debt Proceeds	0	0	0		0	0	
Transfers/Reimb from County Funds	3,368,559	3,606,741	3,980,918	-6.6%	3,715,885	4,127,785	
Other Resources	1,245,497	1,051,172	347,075	18.5%	222,174	1,581,612	
FY Restricted Resources Total	30,341,290	30,013,255	29,322,366	1.1%	30,475,585	48,962,732	
Total Resources	45,782,598	44,846,429	43,791,182	2.1%	45,378,762	63,656,221	
Personal Services	12,407,786	13,380,977	14,647,747	-7.3%	13,936,096	14,795,890	
Materials and Services	18,590,985	14,119,019	15,525,527	31.7%	17,487,960	31,638,112	
Capital Outlay	1,738,862	1,882,185	2,781,683	-7.6%	751,820	3,270,050	
Debt Service	3,228,434	2,694,823	2,694,822	19.8%	2,190,017	2,203,808	
Transfers to County Funds	3,468,431	3,533,677	2,744,715	-1.8%	3,042,546	3,535,580	
Contingencies	4,628,100	0	3,176,688		673	8,050	
Ending Fund Balance	1,720,000	0	2,220,000		0	0	
Special Payments	0	0	0		0	0	
Total Expenditure	45,782,597	35,610,681	43,791,182	28.6%	37,409,111	55,451,489	
FY Net Revenue	(9,236,789)	1,266,091	(8,343,286)	-829.6%	(235,080)	192,585	
Net Revenue Including Begin Bals	0	9,235,749	0	-100.0%	7,969,651	8,204,731	
Full time Equivalents (FTEs)	127.97		144.21		147.89	165.94	

GFOA: C2, F3, F4, C5

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 in the previous and current fiscal year, uncertainty regarding whether or at what level this funding stream will continue meant that Columbia County could not budget for these dollars.

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

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

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

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

201 Road Fund (Major Fund)

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

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

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

203 Community Corrections Fund (Non-Major Fund)

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

204 Fair Board Fund (Non-Major Fund)

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

205 Children and Family Fund (Non-Major Fund)

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

208 Direct Pass Through Grant Fund (Major Fund)

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

209 Corner Preservation Fund (Non-Major Fund)

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

210 Inmate Benefits Expense Fund (Non-Major Fund)

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

211 Courthouse Security Fund (Non-Major Fund)

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

213 Law Library Fund (Non-Major Fund)

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

215 Unmet Needs Vernonia Flood Recovery Fund (Major Fund)

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

216 CC Rider Transportation Fund (Major 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 (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.

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

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

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

402 Jail Bond Fund (Non-Major Fund)

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

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

207 County Transfer Station Fund (Enterprise Fund)

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

Columbia County Mandated Services Guide 2014

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

- Land use decisions and other quasi judicial decisions/police power
- Local Public Contracting Authority
- Local Mental Health Authority (unless released to State)
- 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

BOPTA (Board of Property Tax Appeals)

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

Budget Officer

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

Building (Land Development Services)

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

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

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

Commission on Children and Families (CCF)

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

Community Corrections and Parole and Probation

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

County Counsel

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

County School Fund

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

District Attorney

- Criminal Prosecution - ORS 8.650-675
- Grand Jury - ORS 8.670
- Child Support Enforcement - ORS 8.675; ORS 25.080; OAR 137-055-2020; 42 USC Sections 651-669; 45 CFR 303
- Assist Juvenile Court - ORS 8.685
- Forfeitures - ORS 8.680
- Post Conviction Relief - ORS 138.570
- Multi-disciplinary Teams including Child Abuse, Elder Abuse, and Sexual Assault Response Team. - ORS 418.747 - Child Abuse; ORS 124.050 et seq. - Elder Abuse; SB 557, 2011 legislative session (SART)
- Public Safety Coordinating Council - ORS 423.560
- Deputy Medical Examiners - ORS 146.085
- Death Investigations - ORS 146.095
- Victims Rights and Victims Services - Oregon Constitution, Article 1, Sections 42 and 43; ORS 137.106; ORS 147.417; ORS 135.139
- Public Records Inquiries - ORS 192.460
- Preparation of Ballot Titles - ORS 250.175
- County must provide office space, facilities, supplies, and stenographic assistance

necessary to efficiently perform duties - ORS 8.850

- Services for prosecution of involuntary commitment hearings including services of DA, cost of transport, costs of hearings, and fees charged by physicians and other qualified persons - ORS 426.100
- Appoint DDAs paid with county funds - ORS 8.760-780
- Civil Service Commission Legal Advice - ORS 241.100
- Advice to local districts as requested - ORS 266.460 et al

Economic Development (not a mandated department)

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

Emergency Services

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

Fair Board

- Discretionary creation – ORS 565.210

Finance

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

Human Resources

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

Information Technology

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

Juvenile

- May conduct programs for the prevention, reduction or control of juvenile delinquency, including youth centers – ORS 418.025
- Establish juvenile department and appoint one or more juvenile counselors – ORS 419A.010(1)(a)
- Make or cause to be made an investigation of every child, ward, youth or youth offender brought before the court and report fully thereon to the court – ORS 419A.012(1)
- Be present in court to represent the interests of the child, ward, youth or youth offender when the case is heard – ORS 419A.012(2)
- Furnish information and assistance as the court requires – ORS 419A.012(3)
- Take charge of any child, ward, youth or youth offender before and after the hearing as may be directed by the court – ORS 419A.012(4)
- Report annually to the Oregon Criminal Justice Commission – ORS 419A.014
- Reports to school administrators concerning youth offenders on probation – ORS 419A.015
- Reports to school administrators concerning young persons on conditional release – ORS 419A.300
- Notice to school administrators concerning students subject to juvenile court petitions – ORS 419A.0305
- Assume duties of a peace officer and, at any time, bring a child, ward, youth or youth offender committed to the custody and care by the juvenile court before the court for any further action the court considers advisable – ORS 419A.016
- County responsibility for operating costs of department – ORS 419A.020
- Coordinate court services for delinquent and dependent youth – ORS 419A.045
- Designate places of temporary custody for detention and/or shelter care – 419A.059
- Fingerprint and photograph – ORS 419A.250
- Maintain juvenile records – OAR 166-150-0080 and ORS 419A.255
- Disclosure of youth and youth offender records if records are subject to disclosure – ORS 419A.255(8)
- Assist in the expunction process regarding youth records – ORS 419A.262
- Coordination of youth services through Local Public Safety Coordinating Council – ORS 423.560-.565
- Statutory member of Child Fatality Review Team – ORS 418.785 and Multi-Disciplinary Child Abuse Team – ORS 418.747

- Coordinate and communicate with victims regarding victims rights, restitution requests, and victim impact statements – Ballot Measure 10, Oregon Crime Victim’s Bill of Rights and 419C.230
- Formal accountability agreements; when appropriate; consultation with victim – ORS 419C.230
- Petition filing (criminal charges) – ORS 419C.250
- Supervision of youth on probation – ORS 419C.446
- Probation contract and supervision planning with parent/guardian ORS 419C.570(C) and D(b)
- Abide by directives as outlined in the Intestate Compact for Juveniles – ORS 417.010 through ORS 417.080

Law Library

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

Maintenance

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

Medical Examiner

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

Mental Health (Board of Commissioners)

- This is discretionary. The Board does not have to be the local mental health authority; can return to State. If the County is the local mental health authority:
- 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)
- Must assure compliance with service elements
- Must provide staff to enter EXPRS system
- Must provide inventory system

OSU Extension (Component Unit not included in County Budget)

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

GFOA: P3, O4, O5

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

GFOA: P3, O4, O5

- 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, LEADS 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 LEADS – ORS 163.741
- Properly dispose of forfeited deadly weapons – ORS 166.279
- Process, issue, renew and revoke concealed handgun permits – ORS 166.291, 166.292, 166.293, and 166.295
- Must provide jail/correctional facility within or outside the county– ORS 169.030-.677
- Custody & care of prisoners – ORS 169.220, 169.320
- Provide sex offender information – ORS 181.592
- Chief Executive Officer and Conservator of the Peace For the County (ORS 206.010) -- Duties include:
 - (1) Arrest and commit to prison all persons who break the peace, or attempt to break it, and all persons guilty of public offenses.
 - (2) Defend the county against those who, by riot or otherwise, endanger the public peace or safety.
 - (3) Execute the process and orders of the courts of justice or of judicial officers, when delivered to the sheriff for that purpose, according to law.
 - (4) Execute all warrants delivered to the sheriff for that purpose by other public officers, according to law.
 - (5) Attend, upon call, the Supreme Court, Court of Appeals, Oregon Tax Court, circuit court, justice court or county court held within the county, and to obey its lawful orders or directions
- Keep records of fees – ORS 206.020
- Office in courthouse – ORS 206.180
- Sell County- owned property – ORS 275.110-.160
- Levy on assets to pay warrant issued by Department of Revenue and Department of Transportation- ORS 314.430, 319.182, 320.080, 323.390, 323.610 and 324.190
- Must participate in 9-1-1 emergency reporting system – ORS 403.115
- Search & Rescue – ORS 404.120, 404.130
- Investigation of reports of child abuse – ORS 419B.020(1); 430.743(2)
- Impoundment of animals that bite humans – ORS 433.355(4); not inoculated for rabies – ORS 433.375(2), 433.385-.390; dogs running at large – ORS 609.090
- Have a designated person available during normal business hours to accept service of subpoenas- ORCP 55D

- Perform various functions relating to provisional process- ORCP 84 & 85

Solid Waste (Land Development Services)

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

State Courts

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

Surveyor

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

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 an 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

Columbia County

FY15 Proposed Budget

II. Agendas, Budget Process and Sample Motion

Budget Committee Meeting April 24, 2014 10am Agenda	p. 23
Budget Committee Meeting May 15, 2014 2pm Agenda	p. 24
Budget Principles	p. 25
Columbia County Budget Calendar	p. 26
Columbia County Budget Basis and Budget Appropriations	p. 29
Columbia County Budget Process	p. 33
Role of Budget Committee	p. 35
Budget Changes After Adoption	p. 39
Sample Motion to Approve Budget (May 15 action)	p. 43

**BUDGET COMMITTEE
FOR COLUMBIA COUNTY, OREGON**

BUDGET MEETING AGENDA (updated 3.19.14)

Thursday, April 24, 2014

10:00 a.m.

Room 308, County Courthouse

- 10:00 **Columbia County Development Agency Budget**
Elect Officers
Presentation of Budget Message
Public Comment
Budget Committee Discussion
Approve Budget and Tax Amount
- 10:15 **Columbia County Budget**
Elect Officers
Presentation of Budget Message
Public Comment
- 10:30 Jan Kenna, Commission on Children and Families (20 mins)
- 10:50 Jean Ripa, Director IT and HR (20 mins)
- 11:10 Jeff Dickerson, Sheriff (40 mins)
- 11:50 Mary Ann Guess, Fair (20 mins)
- 12:10 Lunch
- 12:50 Sue Martin, Assessor (20 mins)
- 1:10 Todd Cunningham, LDS and Building Services (20 mins)
- 1:30 Steve Atchison, District Attorney (30 mins)
- 2:00 David Hill and Glen Crinklaw, Public Works (30 mins)
- 2:30 Janet Wright, Transit (20 mins)
- 2:50 Linda Hald, Community Justice (20 mins)
- 3:10 Judge Thompson, Justice Court (20 mins)

**BUDGET COMMITTEE
FOR COLUMBIA COUNTY, OREGON**

BUDGET MEETING AGENDA

Thursday, May 15, 2014
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

FY15 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:

Because difficult decisions will be part of the FY15 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 FY15 revenues and expenditures but also those for FY16.

Uncertainty:

Because of revenue side uncertainty (primarily secure rural schools funding) 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.

Staffing:

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 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 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.

FY14 year end fund balance:

For Fund managers, use worksheets to be provided to project likely FY14 ending balances. This data will be included in the FY15 budget planning and will be monitored and updated by Finance throughout the budget process.

FY15 Columbia County Budget Calendar

	M	T	W	Th	F
JAN			1	2 Admin Alloc time rqst out	3
	6	7 FY15 Draft budget cal and principles	8	9	10 Admin alloc time due from support depts
	13 FY14 status/FY15 grid, FY15 Staffing, Functional Data, Madated Srvc out to DHs/EOs	14	15	16 FY15 Admin Alloc out to DHs/EOs	17
	20	21	22	23	24 FY15 Budget, Staffing, FY14 Projens due to F&T
	27	28	29	30	31 Madated Srvc update due to F&T
FEB	3	4	5	6 Initial FY15 budget to Budg Officer	7
	10	11 Initial FY15 budget mtg Budg Officer	12 Updated FY15 budget to BoCC	13	14
	17	18	19 FY15 budget 1 mtg BoCC	20	21
	24 Budget Adjustments with staff	25	26	27	28

FY15 Columbia County Budget Calendar

	M	T	W	Th	F
MAR	3 Budget Adjustments with staff	4	5	6	7 DH/EO reserve slot for Budget Committee presentation
	10 Budget Adjustments with staff	11	12	13 Prep FY15 Budget Balancing Options for BoCC	14
	17 Budget Adjustments with staff	18	19 FY15 budget 2 mtg BoCC - define balanced budget actions	20	21
	24 Budget Adjustments with staff	25	26	27 Send FY15 Proposed, balanced budget to DHs/EOs	28
APR	31	1	2	3 Notice Budget Cmte Mtg 1	4 DH/EO FY15 budget narratives & Functional Data due
	7	8	9	10	11
	14	15	16 FY15 Proposed Budget Book Produced	17 Notice Budget Cmte Mtg 2	18
	21	22	23 Proposed Budget available to public	24 FY15 Budget Committee Mtg 1	25
	28	29	30 Prep FY14 Supplemental Budget as required	1 Updated Proposed Budget to Budget Committee	2

FY15 Columbia County Budget Calendar

	M	T	W	Th	F
MAY	5 FY15 Budget Committee Mtg 2 TBD	6	7	8	9
	12	13	14 FY14 Supplemental Budget actions	15 FY15 Budget Committee Mtg 2	16
	19 Produce LB documents for newspaper	20	21	22 Notice Budget Hearings	23
	26	27	28	29	30
JUN	2	3	4	5	6
	9 FY15 Budget Hearing Clatskanie TBD	10 FY15 Budget Hearing Court House	11	12	13
	16	17	18	19	20
	23	24	25 FY15 Budget Appropriation	26	27

Columbia County Budget Basis and Budget Appropriations

Basis for Budgeting

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

FY15 Budget Appropriations

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

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

General Fund Program Appropriations by Department

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

Additional General Fund Appropriation Categories

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

Major Fund Appropriations

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

Road Fund (Fund 201)

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

Direct Pass Through Grant Fund (Fund 208)

- Program

Unmet Needs Vernonia Flood Recovery Fund (Fund 215)

- Program

CC Rider Transportation Fund (Fund 216)

- Program
- Capital
- Transfers to County Funds
- Contingencies

Non-Major Fund Appropriations

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

Park, Recreation and Forest Fund (Fund 202)

- Program
- Capital
- Transfers to County Funds
- Contingencies

Community Corrections Fund (Fund 203)

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

Fair Board Fund (Fund 204)

- Program
- Capital
- Transfers to County Funds
- Contingencies

Children and Family Fund (Fund 205)
Program
Contingencies

Corner Preservation Fund (Fund 209)
Program
Capital
Transfers to County Funds
Contingencies

Inmate Benefits Expense Fund (Fund 210)
Contingencies

Courthouse Security Fund (Fund 211)
Program
Capital
Transfers to County Funds
Contingencies

Law Library Fund (Fund 213)
Program
Capital
Transfers to County Funds
Contingencies

Building Services Fund (Fund 217)
Program
Capital
Transfers to County Funds
Contingencies

Footpath and Bicycle Trail Fund (Fund 301)
Capital
Transfers to County Funds

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

Enterprise Fund Appropriations

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

County Transfer Station Fund (Enterprise Fund 207)

Program

Debt Service

Transfers to County Funds

Contingencies

Columbia County FY2014-15 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 budgets annually for the year July 1 to June 30. The State of Oregon uses a biennial budget. The FY2014-15 budget year is the second year of the current Oregon biennium budget.

Last year the Legislature made changes to local budget law, requiring more detailed reporting of revenues. The county chart of accounts was edited in order to create these new buckets of revenue types and the budget detail presentation contains these new categories.

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 projected out FY15-16 revenues and expenditures as a reference for decision making for the upcoming year. The Finance Director works on reasonable estimates for payroll, administrative allocation levels and distribution, property tax estimates and other county-wide expenditures and unrestricted revenues.

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

This year, the budget gap was significant and required an iterative process of meetings and proposals involving the Board of Commissioners, Finance Director and Sheriff. In the end, the proposed balanced budget presented on April 24, 2014, is one that means reduced service levels for the community – particularly in the area of public safety - and which continues to require sacrifice on the part of the majority of County employees.

Two Budget Committee meetings are scheduled. The first is April 24 and will include an opportunity for the public to comment on the proposed budget. The second in May 15 and it is expected that the FY15 County Budget will be approved at that meeting.

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

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

The FY2014-15 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 2014-2015 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 24 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 15 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. FY15 could be a shining example of this if the electorate approves a public safety levy in May of 2014.

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

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

Appropriation Transfers (294.463)

Intra- and Inter-fund transfers between appropriation categories

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

Contingency transfers

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

Supplemental Budgets (294.471 & 294.473)

Supplemental budget to increase or decrease appropriation amounts allowed if:

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

Supplemental budget must:

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

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

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

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

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

Budget Exceptions and Amendments

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

*** Board resolution strongly encouraged.

Appropriation Transfers

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

Budget Exceptions and Amendments

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

Other Exceptions

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

Model Budget Committee Motion for 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, 2014, 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 \$1,107,749.

Thus I move that we approve the budget for the Year 2014-2015.

Columbia County

FY15 Proposed Budget

III. General Fund: Analysis, Departmental Information and Budget Details

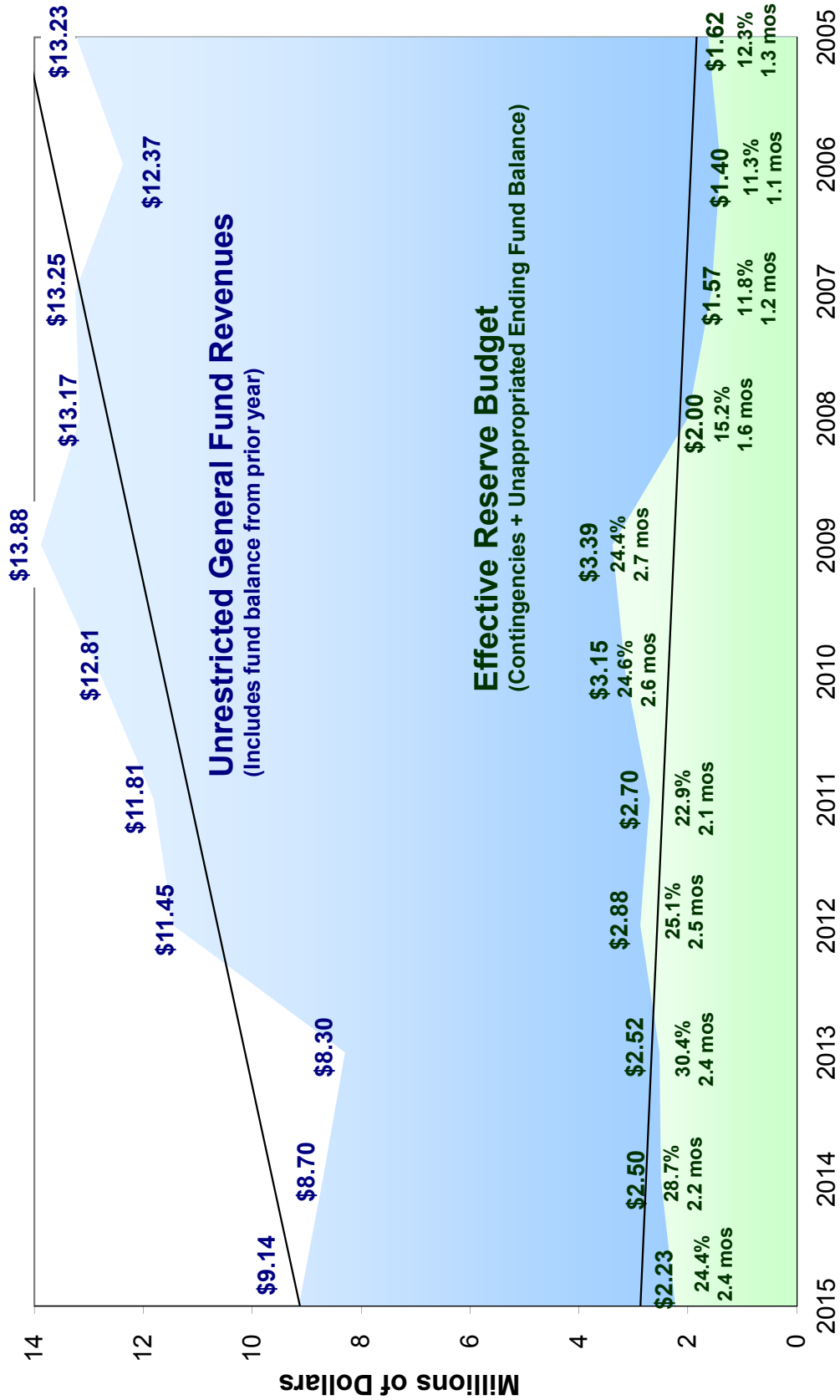
General Fund: Effective Reserve Analysis – Budget Focus	p. 44
General Fund: Ending Fund Balance Analysis – Actuals Focus	p. 45
General Fund: Cash Reserve Needs Analysis	p. 46
Top Tax Payers Columbia County	p. 47
General Fund: Unrestricted Funds Usage by Department	p. 48
General Fund: Summary Revenues and Expenditures	p. 49
General Fund: Fund Balance Analysis and Trends	p. 50
General Fund: Revenue Analysis and Trends	p. 51
General Fund: Beginning Balance Details	p. 52

General Fund Departments: Narrative, Functional Data, Budget Summary and Detail, Admin Allocation

100-00 Non- Departmental Revenue	p. 53
100-01 Board of Commissioners	p. 59
100-02 Assessor’s Office	p. 64
100-03 Tax Office	p. 76
100-04 Clerk’s Office	p. 83
100-05 Elections	p. 90
100-06 Sheriff’s Office (Patrol, Marine and Animal Control)	p. 96
100-08 County Jail	p. 123
100-09 Economic Development	p. 137
100-11 Surveyor	p. 143
100-12 District Attorney	p. 149
100-14 Justice Court	p. 159
100-15 Firing Range	p. 165
100-18 Juvenile (Department under Community Justice)	p. 170
100-19 County Counsel	p. 179

100-35 Veteran's Services	p. 185
100-35 Public Health	p. 190
100-37 Court Mediation	p. 193
100-44 Emergency Management	p. 196
100-45 Treasurer and Finance	p. 206
100-49 Land Development Services	p. 216
100-50 Information Technology	p. 234
100-56 Human Resources	p. 241
100-60 Debt Service and Reserves	p. 247

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

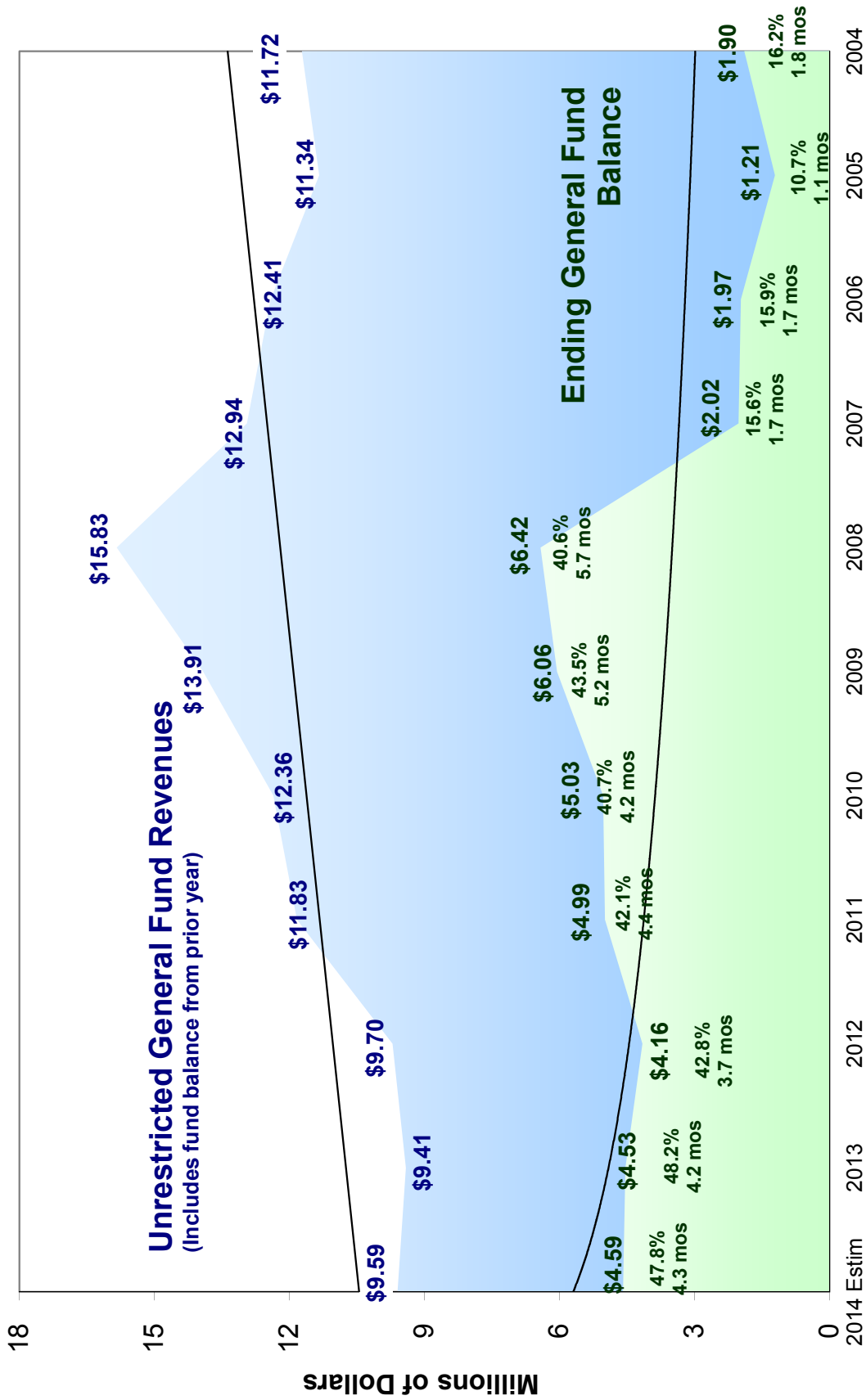


Budgeted Amounts for Fiscal Year End June 30

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

Columbia County General Fund: Actuals

Analysis of Ending Fund Balance to Total Unrestricted Revenue



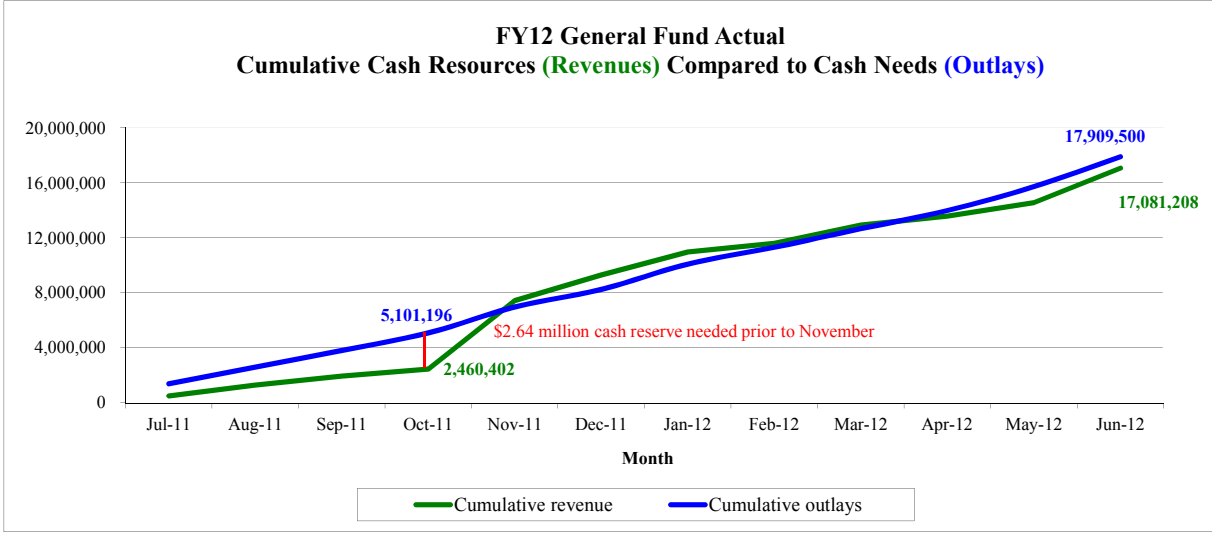
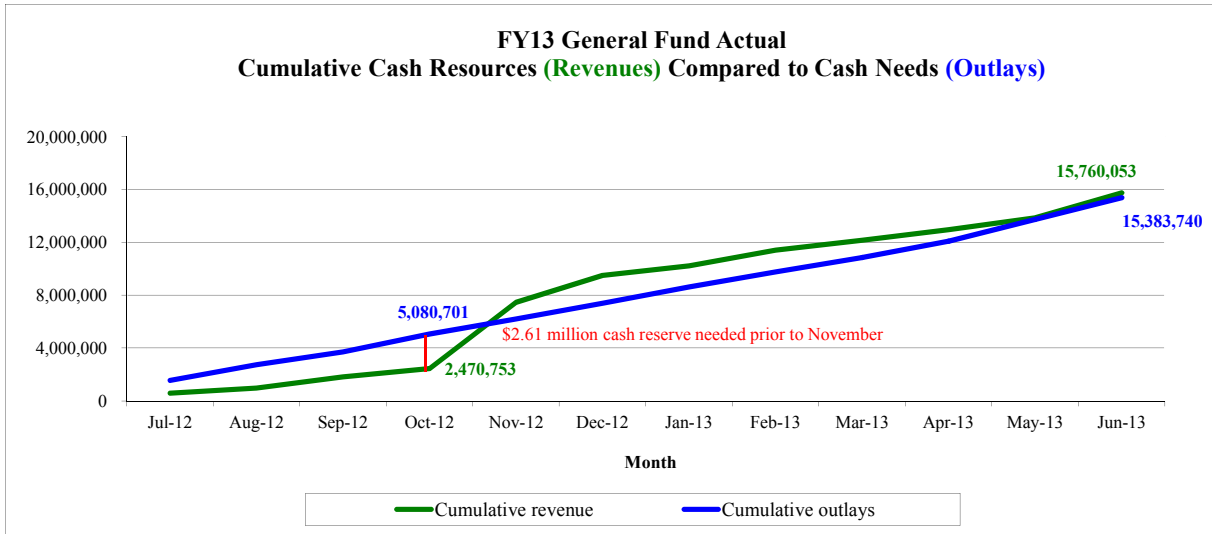
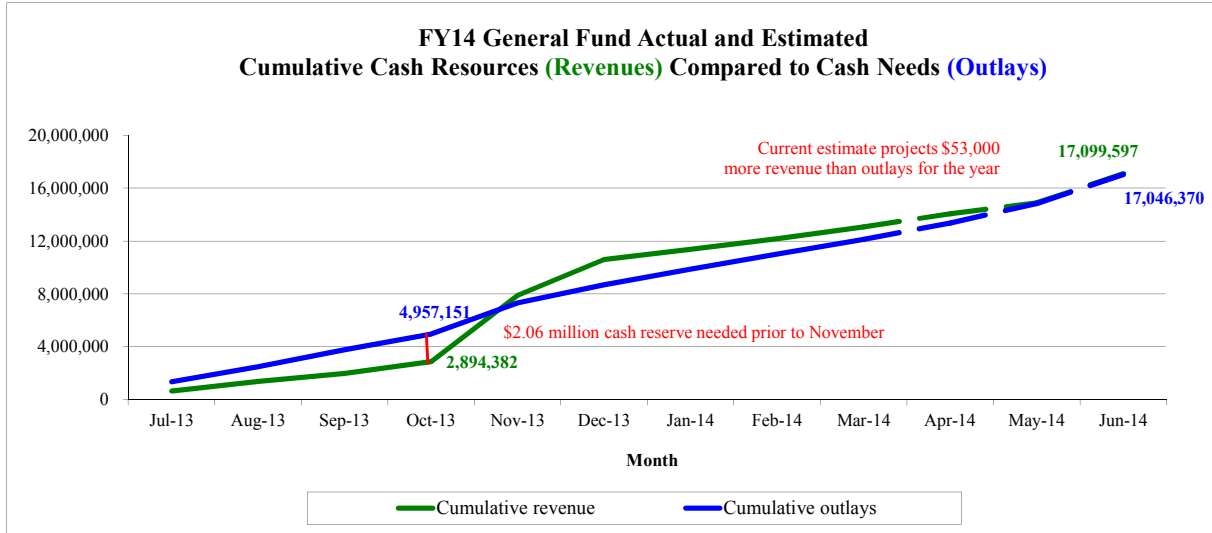
Actual Amounts at Fiscal Year End June 30

Significant uncertainty in estimate

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

GFOA: C2, F3, F4, F5, C5

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



FY14 TOP 20 TAXPAYERS FOR COLUMBIA COUNTY

Source: Columbia County Assessor's Office

OWNER NAME	TAX AMOUNT	ASSESSED VALUE	REAL MARKET VALUE
PORTLAND GENERAL ELECTRIC	3,720,933.40	315,025,367	315,047,186
NORTHWEST NATURAL GAS CO	1,921,348.56	159,614,228	159,615,017
UNITED STATES GYPSUM	1,206,585.54	70,865,340	70,865,340
LONGVIEW TIMBERLANDS LLC	531,351.95	43,649,341	71,489,084
CLATSKANIE PUD	506,109.04	40,408,000	40,408,000
COLUMBIA RIVER PUD	428,309.90	33,958,500	33,958,500
DYNO NOBEL INC	421,847.92	33,139,990	33,516,500
ARMSTRONG WORLD INDUSTRIES INC	340,238.41	23,192,010	23,192,010
BOISE WHITE PAPER LLC	303,501.15	20,638,432	24,044,643
CENTURYLINK	210,813.29	14,637,800	14,637,800
COMCAST CORPORATION	203,173.56	13,597,500	20,264,419
FRED MEYER STORES INC	199,339.05	12,771,350	15,952,220
CASCADES TISSUE GROUP OREGON	182,099.49	12,412,630	12,412,630
WEYERHAEUSER COMPANY	157,998.33	12,621,641	20,701,516
PORT OF ST HELENS	157,796.91	11,366,670	16,496,980
NORTHWEST AGGREGATES INC	130,224.81	10,927,740	10,927,740
WAL-MART REAL ESTATE BUSINESS TRU	121,425.23	8,025,780	11,364,610
BASCOM PACIFIC LLC	115,030.99	9,836,057	15,982,024
TEEVIN INVESTMENT CO INC	109,881.89	5,920,082	6,942,022
CLARUTH INC WILLNA INC FRANBEA INC	106,742.14	9,992,466	16,365,984

GFOA: C3

FY15 General Fund Departmental Analysis - Proposed Budget

Draw on Unrestricted General Fund Revenue

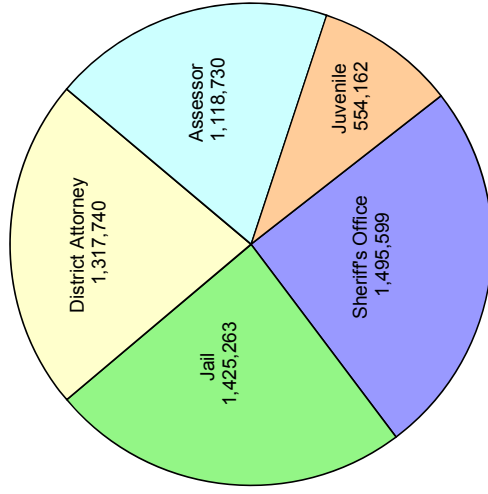
Department	Revenue	% total
Sheriff's Office	1,495,599	14.6%
Jail	1,425,263	13.9%
District Attorney	1,317,740	12.8%
Assessor	1,118,730	10.9%
Juvenile	554,162	5.4%
Commissioners Office	476,371	4.6%
Land Devel/Bldg Maint	389,217	3.8%
Treasurer and Finance	245,516	2.4%
Elections	199,435	1.9%
Tax Office	159,726	1.6%
Emergency Management	139,753	1.4%
Information Tech	138,600	1.3%
County Counsel	122,902	1.2%
Debt Service	117,802	1.1%
Public Health	98,000	1.0%
Surveyor	67,414	0.7%
HR	54,135	0.5%
Veterans Service	27,750	0.3%
Firing Range	9,388	0.1%
Justice Court	5,901	0.1%
Clerk	(34,985)	-0.3%
Econ Development	(90,989)	-0.9%
Contingency & Ending Fund Balance	2,232,125	21.7%
Total Unrestricted General Fund	10,269,555	100%

Total General Fund Revenue 15,358,649

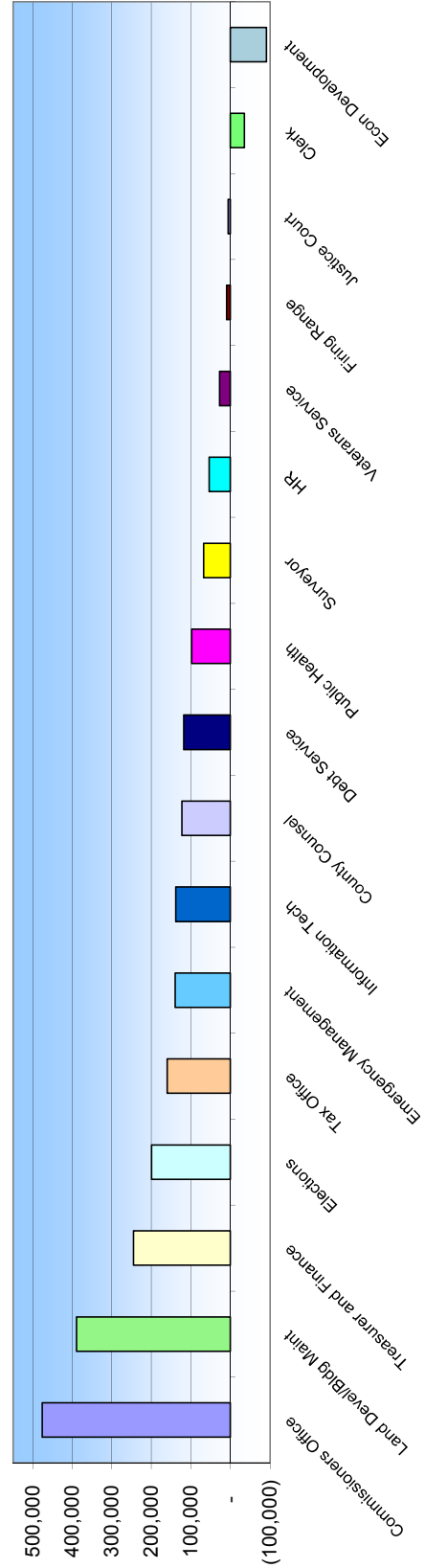
(includes department-specific revenue streams)

Departments over \$500k

Department	Revenue	% over 500k
Sheriff's Office	1,495,599	25.3%
Jail	1,425,263	24.1%
District Attorney	1,317,740	18.9%
Assessor	1,118,730	22.3%
Juvenile	554,162	9.4%
Total over \$500k	5,911,495	100.0%



General Fund Departments under \$500k



FY15 Proposed Budget and SUMMARY General Fund Prior Year Data Summary

Summary	FY15 Proposed Budget	FY14 Projected Actuals	FY14 Budget	Change FY14 Projected Actuals and FY15 Budget	FY13 Actuals	FY12 Actuals	Four Year Trend: FY15 to FY12
Unrestricted Beginning Balance	2,939,738	2,730,517	2,578,869	7.7%	2,711,078	3,023,170	
Restricted Beginning Balance	1,646,589	1,802,583	1,883,047	-8.7%	1,445,704	1,961,903	
Total Beginning Balance	4,586,327	4,533,100	4,461,916	1.2%	4,156,782	4,985,074	
Property Tax	5,732,508	5,719,362	5,555,030	0.2%	5,618,740	5,507,139	
State, Fed Local Government	414,860	1,045,454	351,000	-60.3%	1,004,985	1,027,438	
Other Resources	57,150	98,701	219,500	-42.1%	74,722	146,766	
FY Unrestricted Resources Total	6,204,518	6,863,517	6,125,530	-9.6%	6,698,447	6,681,343	
Property Tax	0	0	0		0	0	
State, Fed Local Government	1,529,174	2,334,886	1,937,805	-34.5%	1,832,195	2,810,824	
Fees, Permits, Fines, Svc Chrg	1,500,300	3,847,269	3,521,275	-61.0%	3,726,379	4,124,876	
Bond or Debt Proceeds	0	0	0		0	0	
Transfers/Reimb from County Funds	3,079,963	3,330,510	3,802,418	-7.5%	3,462,278	3,156,107	
Misc Resources, Component Unit Pymts	1,151,146	723,415	14,280	59.1%	40,753	308,060	
FY Restricted Resources Total	7,260,582	10,236,080	9,275,778	-29.1%	9,061,606	10,399,866	
Total Resources	18,051,427	21,632,697	19,863,224	-16.6%	19,916,835	22,066,282	
Personal Services	8,129,850	9,392,832	10,055,723	-13.4%	9,600,691	10,230,971	
Materials and Services	2,839,462	3,381,503	3,400,682	-16.0%	3,228,230	3,293,673	
Capital Outlay	724,583	738,562	1,042,851	-1.9%	222,029	1,507,464	
Debt Service	1,778,306	1,248,095	1,248,094	42.5%	747,007	767,013	
Transfers to County Funds	2,347,101	2,285,378	1,618,148	2.7%	1,585,784	2,110,379	
Contingencies	732,125	0	497,725		0	0	
Ending Fund Balance	1,500,000	0	2,000,000		0	0	
Special Payments	0	0	0		0	0	
Total Expenditure	18,051,427	17,046,370	19,863,224	5.9%	15,383,740	17,909,500	
FY Net Revenue	(4,586,326)	53,226	(4,461,916)	-8716.7%	376,312	(828,291)	
Net Revenue Including Begin Bals	0	4,586,327	0	-100.0%	4,533,094	4,156,782	
Full time Equivalents (FTEs)	82.85		94.46		96.91	109.24	

Fund Balance Analysis and Trends

General Fund

Fund Balance Definition: The funds available at the end of one fiscal year to act as the beginning balance of the next fiscal year. These resources are subdivided into non-spendable (inventory or prepaids from prior year), assigned (cumulative PERS reserve from prior years), or special grant or programmatic purpose restrictions.

	Budgeted ending FY15 for start of FY16	Budgeted ending FY14 for start of FY15	Actual ending FY13 for start of FY14	Actual ending FY12 for start of FY13	Actual ending FY11 for start of FY12	Five year trend: FY16 to FY12
Unrestricted Fund Balance	1,388,031	2,939,738	2,730,517	2,711,078	3,023,170	
Non-Spendable (prepaids)	200,000	200,000	162,916	135,365	182,209	
Assigned (cumulative PERS reserve)	464,120	245,898	0	0	0	
Restricted Grants and Special Purpose Reserves	179,974	1,200,690	1,639,668	1,310,340	1,779,694	
Total Fund Balance	2,232,125	4,586,327	4,533,100	4,156,782	4,985,074	

	FY16 Budg*	FY15 Budget	FY14 Est	FY13	FY12
Two Month Operating Level	2,079,419	1,828,219	2,129,056	2,138,153	2,254,107

County Policy: Operating (Personal plus Materials and Services categories) Reserve Policy requires most funds to maintain two months of resources available for the next year.

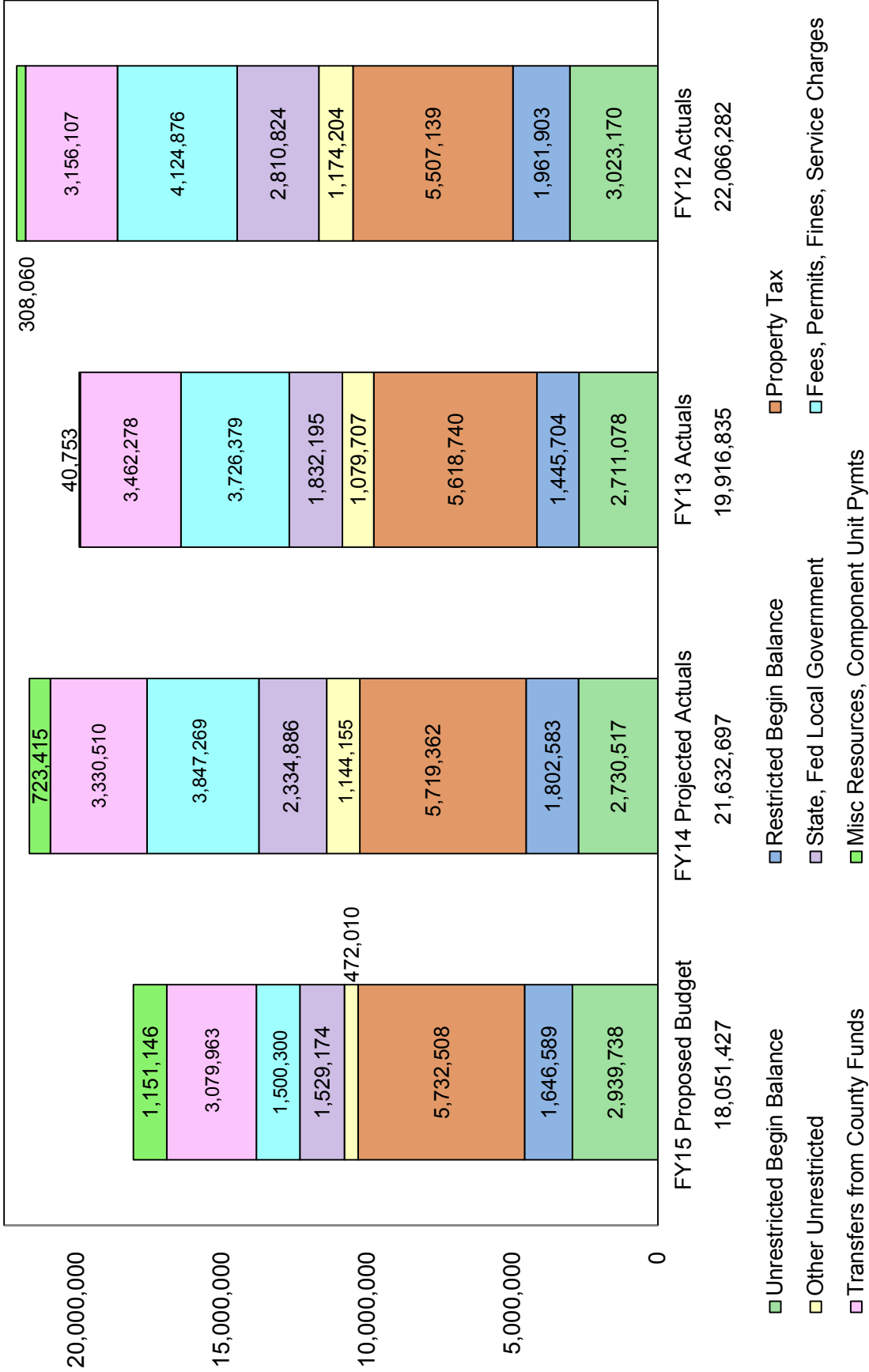
	1.34	3.22	2.57	2.54	2.68
Months of Operating Reserve					
Compliant with Policy?	no	yes	yes	yes	yes

	Declining	Improving	Improving	Declining
Policy Compliance Trend				

* Starting in FY16, the General Fund anticipates paying out over \$800,000 in economic development dollars to other county taxing districts (completely funded by new revenue); these payments are classified as materials and services and so is skewing the two month operating level target. Correcting for this factor, the number of months of operating expenses is 1.43 months.

Major Fund Revenue Analysis and Trends

General Fund



FY15 Proposed Budget

General Fund Beginning Balance Details

	<u>FY15</u> <u>Beginning</u> <u>Balance</u> <u>Projection</u>	<u>FY14 Actual</u> <u>Beginning</u> <u>Balance</u>	Change
Unrestricted Beginning Balance	2,939,738	2,730,517	7.7%
<u>Restricted Beginning Balance</u>			
Non-spendable (prepaids)	200,000	162,916	
Additional Reserve	245,000		
O&C Personnel Reserve	0	500,000	
O&C Title III	52,775	43,584	
Mediation	2,722	10,671	
Fair Facil Rsrve	132,740	162,740	
Jail Personnel Rsrve	0	200,000	
IT Reserve	30,000	30,000	
CH/Roof Rsrve	59,400	59,400	
Clerk Fund	16,173	21,509	
Juvenile Harr Funds	125,516	124,906	
CH Loan	436,494	434,686	
822 PERS Reserve	245,898	0	
Cultural Grant	5,020	7,171	
SB 3194 Juvenile	24,000	0	
Vets Grant	25,850	0	
HSEM carryover	45,000	45,000	
Total Restricted	1,646,589	1,802,583	-8.7%
General Fund Beginning Balance	4,586,327	4,533,100	1.2%

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:

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

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

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

FY 2014-2015 Highlights and Significant Changes

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

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

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

FY 2013-2014 Accomplishments

The FY14 beginning unrestricted balance was \$20,000 higher than the FY13 beginning unrestricted balance and \$150,000 higher than budgeted. This was due primarily to the gap between conservative year end projections for the prior year's combined general fund expenses and actual levels of expenses overall.

The most significance variance for the FY14 year was the arrival of federal funds for Secure Rural Schools. Approximately \$600,000 is expected to arrive prior to the end of the current fiscal year. All of these funds will be held to flow into the FY15 and support the reduction of furlough levels in the next budget year.

In addition, revenue from a rock sale was included in the FY14 budget but, at this time, such a sale has not moved forward so minerals revenue will come in significantly under budget.

GFOA: O3, O4, O5, O6

Budgeted revenue for the fair facilities reserve has been moved to the Treasurer's Office 100-45 based on a recommendation from state local budget law staff.

Budgeted revenue for Court Mediation Services has been moved to a new General Fund segment 100-37, which exclusively tracks this revenue, expenditure and rolling balance; this change to the chart of accounts was based on a recommendation from state local budget law staff.

Two new revenue accounts were added to track the prior year balance of PERS reserve dollars collected across the internal county-wide payroll charge and current year collections of same.

**FY15 Proposed Budget and Prior
Year Data Summary**

General Fund 100

Dept: 00

Summary	FY15 Proposed Budget	FY14 Projected Actuals	FY14 Budget	Change FY14 Projected Actuals and FY15 Budget	FY13 Actuals	FY12 Actuals	Four Year Trend: FY15 to FY12
Unrestricted Beginning Balance	2,939,738	2,730,517	2,578,869	7.7%	2,711,078	3,023,170	
Restricted Beginning Balance	<u>690,898</u>	662,916	960,035	4.2%	473,223	681,161	
Total Beginning Balance	3,630,637	3,393,433	3,538,904	7.0%	3,184,300	3,704,331	
Property Tax	5,732,508	5,719,362	5,555,030	0.2%	5,618,740	5,507,139	
State, Fed Local Government	414,860	1,045,454	351,000	-60.3%	1,004,985	1,027,438	
Other Resources	<u>57,150</u>	<u>98,701</u>	<u>219,500</u>	<u>-42.1%</u>	<u>74,722</u>	<u>146,766</u>	
FY Unrestricted Resources Total	6,204,518	6,863,517	6,125,530	-9.6%	6,698,447	6,681,343	
Property Tax	0	0	0		0	0	
State, Fed Local Government	0	0	30,000		81,090	102,684	
Fees, Permits, Fines, Service Charges	3,000	3,604	40,000	-16.8%	65,574	69,710	
Bond or Debt Proceeds	0	0	0		0	0	
Transfers/Reimb from County Funds	1,014,165	1,251,558	1,544,149	-19.0%	1,250,450	954,845	
Misc Resources, Component Unit Pymts	<u>1,077,739</u>	<u>572,139</u>	<u>0</u>	<u>88.4%</u>	<u>0</u>	<u>0</u>	
FY Restricted Resources Total	2,094,904	1,827,301	1,614,149	14.6%	1,397,114	1,127,238	
Total Resources	11,930,059	12,084,251	11,278,583	-1.3%	11,279,861	11,512,912	
Personal Services	0	0	0		0	0	
Materials and Services	0	0	0		0	0	
Capital Outlay	0	0	0		0	0	
Debt Service	0	0	0		0	0	
Transfers to County Funds	0	0	0		0	0	
Contingencies	0	0	0		0	0	
Ending Fund Balance	0	0	0		0	0	
Special Payments	<u>0</u>	<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	
Total Expenditure	0	0	0		0	0	
FY Net Revenue	8,299,422	8,690,818	7,739,679	-4.5%	8,095,561	7,808,581	
Net Revenue Including Begin Bals	11,930,059	12,084,251	11,278,583	-1.3%	11,279,861	11,512,912	
Full time Equivalents (FTEs)	0.00		0.00		0.00	0.00	

Fund and Department Budget Detail

2012	2013	2014	2014	2015	2015	2015	2015	2015	2015	2015
Actual	Actual	Adopted	Estimated	Acct	Description	FTE	Requested	Proposed	Aprvd	Adptd
3,023,170	2,711,078	2,578,869	2,730,517	100-00 R11 00-3001	General Fund - non departmental revenues Unrestricted Fund Balance Begin Unrestricted Cash Bal		3,131,651	2,939,738	-	-
3,023,170	2,711,078	2,578,869	2,730,517		Unrestricted Fund Balance Totals:					
0	0	0	0	R15 00-3002	Restricted Fund Balance Assigned Beginning Cash Bal		236,826	245,898	-	-
0	0	500,000	500,000	00-3003	Committed Cash Balance		0	245,000	-	-
182,209	135,365	200,000	162,916	00-3005	Non-spendable Beg'ng Cash Bal		200,000	200,000	-	-
275,787	131,635	87,852	43,584	02-3004	O&C Title III Grant Balance		0	0	-	-
56,390	43,483	9,443	10,671	05-3004	Mediation Beg Bal		0	0	-	-
166,775	162,740	162,740	162,740	30-3003	Fair Facilities Rserve Beg Bal		0	0	-	-
681,161	473,223	960,035	879,910		Restricted Fund Balance Totals:		436,826	690,898	-	-
80,640	40,499	200,000	0	R21 00-3040	Unrest Fees, Lic, Perm, Fines, Mineral Royalties/Land Sales		40,000	40,000	-	-
260	770	0	0	00-3251	Social Gaming License Fees		0	0	-	-
943	0	0	141	00-3255	Road Vacation Fees-Gen Fund		0	0	-	-
81,843	41,269	200,000	141	R27 00-3104	Unrest Fees, Lic, Perm, Fines, Totals: Rest Fee,Srvce Chrg (Stat/Loc) Misc Rev & Reim State/Loc Govt		40,000	40,000	-	-
0	3	0	2,387				7,000	9,500	-	-
0	3	0	2,387	R31 00-3016	Rest Fee,Srvce Chrg (Stat/Loc) Totals: Unrest Fed Grant/Donation In-Lieu of Taxes Federal Paymt		7,000	9,500	-	-
27,047	26,397	0	0	00-3045	O&C Timber Receipts		0	0	-	-
652,115	605,717	0	0				0	0	-	-
679,162	632,114	0	0	R32	Unrest Fed Grant/Donation Totals: Unrest State/Local Govt Grant/		0	0	-	-

GFOA: F4

2012	2013	2014	2014	2014	2015	2015	2015	2015	2015	2015
Actual	Actual	Adopted	Estimated	Acct	Description	FTE	Requested	Proposed	Aprvd	Adptd
1,361	4,364	2,500	5,715	00-3046	West OR Severance& Privil Tax		5,000	5,000	-	-
738	6,679	10,000	0	00-3050	State Forest Timber Revenue		55,000	27,040	-	-
0	0	0	0	00-3055	County Forest Revenue		0	0	-	-
63,969	71,337	65,000	74,118	00-3060	Electric Co-Op Earnings Tax		74,000	74,000	-	-
220,310	229,934	220,000	100,007	00-3061	State Liquor Tax Receipts		240,000	246,000	-	-
50,450	49,043	50,000	17,048	00-3062	State Cigarette Tax Receipts		49,920	50,000	-	-
11,448	11,511	3,500	830	00-3063	State Amusement Tax Receipts		3,320	3,320	-	-
348,277	372,868	351,000	197,718		Unrest State/Local Govt Grant/ Totals:		427,240	405,360	-	-
9,131	0	0	0	R35	Restr Fed Grant/Donation		0	0	-	-
53,704	49,883	0	0	00-3071	FEMA Administrative Funds		0	0	-	-
62,835	49,883	0	0	02-3720	O&C Title III Grant		0	0	-	-
39,589	30,438	30,000	16,026		Restr Fed Grant/Donation Totals:		0	0	-	-
39,589	30,438	30,000	16,026	R36	Restr State/ Local Govt Grant/		0	0	-	-
107,942	130,431	258,145	118,013	05-3532	Court Mediation		84,958	84,208	-	-
0	178,455	24,871	24,871		Restr State/ Local Govt Grant/ Totals:		24,871	24,871	-	-
107,942	308,887	283,016	142,884		Unstr Interfund Transf/Intnl		109,829	109,079	-	-
254,698	272,208	83,054	41,776	R51	Rest Interfund Transf/Intnl S		0	0	-	-
0	0	0	0	00-3072	Repayment of Interfund Loans		296,129	218,221	-	-
0	41,798	523,750	757	00-3086	Reserve Assign Funds		1,500	1,500	-	-
595,297	627,556	654,330	289,863	00-3090	Reimbursement Project Costs		0	0	-	-
(4,035)	0	0	0	00-3094	Unemployment Pool		685,365	685,365	-	-
845,960	941,563	1,261,133	332,396	00-3715	PERS Bond Savings		0	0	-	-
				30-3541	Rsrv Assign Funds		982,994	905,086	-	-
					Rest Interfund Transf/Intnl S Totals:				-	-
				R61	Other Resources (Unrestr)				-	-

2012	2013	2014	2014	2014	Description	2015	2015	2015	2015	2015
Actual	Actual	Adopted	Estimated	Acct		FTE	Requested	Proposed	Aprvd	Adptd
22,169	21,626	18,000	7,010	00-3020	Interest on Investments		16,000	16,000	-	-
684	0	0	0	00-3091	Courthouse Riverfront Lease		0	0	-	-
69,710	65,574	40,000	2,604	00-3120	Miscellaneous Revenue		3,000	3,000	-	-
0	0	0	1,700	00-3122	Sale of Surplus Assets		0	0	-	-
92,562	87,201	58,000	11,314		Other Resources (Unrestr) Totals:		19,000	19,000	-	-
42,208	11,560	500	39,346	R65	Other Resources (Restr)		150	150	-	-
0	0	0	75,881	10-3110	Refund of Expenses		0	0	-	-
42,208	11,560	500	115,227		Insurance Reimb		150	150	-	-
5,201,418	5,205,639	5,305,030	5,079,371	R71	Other Resources (Restr) Totals:		5,500,351	5,457,508	-	-
305,721	413,101	250,000	242,208	00-3015	Property Tax (Unrestr)		250,000	275,000	-	-
1,065	1,036	1,000	645	00-3022	Property Taxes - Current		1,000	1,000	-	-
5,508,204	5,619,776	5,556,030	5,322,224		Property Taxes - Prior Years		5,751,351	5,733,508	-	-
0	0	0	0	R85	Interest on Unsegregated Taxes		1,076,989	1,077,739	-	-
0	0	0	0	00-3098	Property Tax (Unrestr) Totals:		1,076,989	1,077,739	-	-
0	0	0	0		Special Payments		1,076,989	1,077,739	-	-
0	0	0	0		Funds from Component Unit		1,076,989	1,077,739	-	-
0	0	0	0		Special Payments Totals:		1,076,989	1,077,739	-	-
11,512,912	11,279,861	11,278,583	9,750,745		REVENUES TOTALS:		11,983,029	11,930,059	-	-

Board of Commissioners - General Fund 100-01

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

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

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

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

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

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

Henry Heimuller: First Term: 2010, Term Expires: 1/2014

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

FY15 Proposed Budget and Prior Board of Commissioners
Year Data Summary

General Fund 100

Dept: 01

Summary	FY15 Proposed Budget	FY14 Projected Actuals	FY14 Budget	Change FY14 Projected Actuals and FY15 Budget	FY13 Actuals	FY12 Actuals	Four Year Trend: FY15 to FY12
Unrestricted Beginning Balance	0	0	0		0	0	
Restricted Beginning Balance	0	0	0		0	0	
Total Beginning Balance	0	0	0		0	0	
Property Tax	0	0	0		0	0	
State, Fed Local Government	0	0	0		0	0	
Other Resources	0	0	0		0	0	
FY Unrestricted Resources Total	0	0	0		0	0	
Property Tax	0	0	0		0	0	
State, Fed Local Government	0	0	0		1,590	0	
Fees, Permits, Fines, Service Charges	0	0	0		0	0	
Bond or Debt Proceeds	0	0	0		0	0	
Transfers/Reimb from County Funds	94,922	83,638	83,638	13.5%	87,870	83,606	
Misc Resources, Component Unit Pymts	5,000	1,198	2,500	317.2%	12,465	3,789	
FY Restricted Resources Total	99,922	84,836	86,138	17.8%	101,925	87,395	
Total Resources	99,922	84,836	86,138	17.8%	101,925	87,395	
Personal Services	404,678	381,851	404,082	6.0%	393,463	368,554	
Materials and Services	22,500	20,545	22,500	9.5%	29,603	26,937	
Capital Outlay	0	0	0		0	0	
Debt Service	0	0	0		0	0	
Transfers to County Funds	149,115	139,934	114,424	6.6%	94,607	95,312	
Contingencies	0	0	0		0	0	
Ending Fund Balance	0	0	0		0	0	
Special Payments	0	0	0		0	0	
Total Expenditure	576,293	542,331	541,006	6.3%	517,673	490,803	
FY Net Revenue	(476,371)	(457,494)	(454,868)	4.1%	(415,748)	(403,408)	
Net Revenue Including Begin Bals	(476,371)	(457,494)	(454,868)	4.1%	(415,748)	(403,408)	
Full time Equivalents (FTEs)	3.82		3.60		3.60	3.60	

2012	2013	2014	2014	2014	2015	2015	2015	2015	2015	2015
Actual	Actual	Adopted	YTD	Acct	Description	FTE	Requested	Proposed	Aprvd	Adptd
0	1,590	0	0	01 R27 00-3104	Commissioners Rest Fee,Srvce Chrg (Stat/Loc) Reimb from State/Local Govt	0.00	0	0	-	-
0	1,590	0	0	R55	Rest Fee,Srvce Chrg (Stat/Loc) Totals: Rest Interfund Transf/Intnl S	0.00	0	0	-	-
83,606	87,870	83,638	41,819	00-3075	Admin Alloc	0.00	95,949	94,922	-	-
83,606	87,870	83,638	41,819	R65	Rest Interfund Transf/Intnl S Totals: Other Resources (Restr)	0.00	95,949	94,922	-	-
3,789	12,465	2,500	0	00-3100	Refund of Expenses	0.00	5,000	5,000	-	-
3,789	12,465	2,500	0		Other Resources (Restr) Totals:	0.00	5,000	5,000	-	-
87,395	101,925	86,138	41,819		REVENUES TOTALS:	0.00	100,949	99,922	-	-
210,984	222,082	220,196	111,003	E1 00-4001	Personal Services	2.86	249,812	233,273	-	-
39,525	49,072	49,723	25,110	00-4053	Personnel Board Secretary	0.95	59,323	55,367	-	-
35,022	39,568	49,748	13,193	00-4101	PERS	0.00	30,812	28,768	-	-
19,122	20,655	20,649	10,405	00-4102	FICA Tax	0.00	23,649	22,081	-	-
2,745	2,271	3,679	2,266	00-4103	Worker's Compensation Ins.	0.00	2,927	2,733	-	-
57,080	54,307	57,568	28,257	00-4104	Insurance Benefits	0.00	62,109	62,339	-	-
107	111	116	59	00-4105	WBF	0.00	116	116	-	-
3,970	5,395	2,403	1,361	00-4106	Unemployment Insurance	0.00	0	0	-	-
368,554	393,463	404,082	191,655		Personal Services Totals: Materials and Services	3.81	428,748	404,678	-	-
0	66	500	0	E2 00-4321	Office Supplies and Expenses	0.00	500	500	-	-
2,298	2,285	3,000	1,004	00-4322	Copier Maintenance	0.00	3,000	3,000	-	-
0	0	2,000	0	00-4701	Advertising, Mktg, Printing	0.00	2,000	2,000	-	-
5,748	4,809	5,000	1,927	00-4710	Mileage	0.00	5,000	5,000	-	-
1,926	1,053	2,500	965	00-4720	Conferences and Training	0.00	2,500	2,500	-	-

GFOA: F4

2012	2013	2014	2014	2014	2015	2015	2015	2015	2015	2015
Actual	Actual	Adopted	YTD	Acct	Description	FTE	Requested	Proposed	Aprvd	Adptd
8,212	13,981	5,000	1,198	00-4722	Reimbursable NACO & AOC exp	0.00	5,000	5,000	-	-
0	0	0	25	00-4730	Membership Dues	0.00	0	0	-	-
0	194	500	0	00-4839	Employee Recognition	0.00	500	500	-	-
8,753	7,214	4,000	1,426	00-4901	Miscellaneous Expense	0.00	4,000	4,000	-	-
26,937	29,603	22,500	6,545		Materials and Services Totals:	0.00	22,500	22,500	-	-
0	0	0	7,172	E5 00-4107	Transfers PERS Bond	0.00	15,475	18,848	-	-
0	0	0	4,335	00-4108	PERS 822	0.00	9,938	9,279	-	-
95,312	94,607	114,424	57,212	00-4593	Administrative Allocation	0.00	117,907	120,989	-	-
95,312	94,607	114,424	68,718		Transfers Totals:	0.00	143,319	149,115	-	-
490,803	517,673	541,006	266,919		EXPENDITURES TOTALS:	3.81	594,568	576,293	-	-
87,395	101,925	86,138	41,819		DEPT REVENUES	0.00	100,949	99,922	-	-
490,803	517,673	541,006	266,919		DEPT EXPENSES	3.81	594,568	576,293	-	-
(403,408)	(415,748)	(454,868)	(225,100)		Commissioners Totals:	(3.81)	(493,618)	(476,371)	-	-

FY2014-2015 Administrative Allocation Proposed Budget
General Fund County Commissioners

Support Function/Item	No. of Units	"True up" factor*	Cost/unit/mo	Monthly Cost	Annual Cost	Allocations based on:	FY15 Cost/unit/mo
Telephone (landlines)	15.00 landlines	44.9%	3.09	46.40	556.81	FY2014 budget of landline phone cost for no. of land lines times true up factor from FY13 actuals to budget.	3.69
Info Tech	6.50 workstations	76.2%	123.76	804.43	9,653.20	FY2014 budget of IT staffing, materials and capital expenditures cost for no. of workstations times true up factor. Non-primary laptops are valued at .5 each.	141.48
Finance and General Liability Insurance	4.00 FTE (excluding ongoing temps)	90.9%	384.16	1,536.63	18,439.62	FY14 has 4.4 staff FTE (staffing for special assessment and reimbursable activities is excluded), audit, PR processing, liability insurance, finance materials and services. General Fund has slightly higher unit cost to include supply closet & newspaper subscriptions in the courthouse. The "true up" varies if in general fund or not.	328.78
Finance - Special Assessment		100.0%				Units which require finance support beyond normal payroll, AP and AR processing, have special assessment as do those with no staff but that do receive financial services.	
Human Resources	4.00 FTE (including ongoing temps)	99.6%	100.11	400.42	4,805.05	FY2014 budget of HR staffing and materials cost per FTE times true up factor.	75.49
Board of Commissioners	4.00 FTE (including ongoing temps)	100.0%	74.75	299.00	3,588.05	FY2014 budget - 25% of BoCC staffing and materials cost is allocated	63.81
Facilities and Maintenance							
Courthouse	1,768 Sq Ft	98.0%	51,076.29	3,689.90	44,278.78	Based on FY2014 budget + shift of 1FTE to .33FTE at jail due to closure with balance redistributed. County Courthouse - 2.67 maint grovcs FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - .33 FTE + utilities divided among Jail, Sheriff, Marine Sheriff and Corrections; b/c Jail pays for all these costs, it receives a credit from the other three units. Other departments not in one of these facilities are allocated \$0 in facilities maintenance unless they rely on maintenance staff for support. Note - no office space cost or depreciation is included.	37,610.67
Justice	Sq Ft	100.0%					
County Counsel	20.0% actual % time SH 4.0% actual % time RM 33.0% actual % time CZ 0.0% actual % time JK Annual Materials Cost	100.0%		8,995.78	8,995.78	Based on hours worked from Jan 1 2013 to Dec 31 2013 and FY2014 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable and Vernonia activities.	42,277.76 6,945.26 32,075.51 0.00 6,547.42
Support Department Adjustment					(40,329.57)	Support Services do not pay allocation; county does not assign this balance out to program funds to cover in addition to program share of services	
				Avr Monthly Cost	10,082.39	Annual Cost	120,988.72
				Increase/(Decrease) %	5.7%	FY14 Total	114,424.47
				Total allocated:		2,107,056	% of Total 5.7%

* Allocations are based on budget or estimates. When actual costs are less than budget we "true up" the allocation. The percentage is actuals to budget for the costs included in that particular allocated group in FY2014. However, when actuals exceed budget, the true up for the next year is 100%.

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.

FY2014-2015 Highlights and Significant Changes

Conversion to Recalculation Method of Appraisal

Appraisers will complete the reappraisal of 4,951 residential properties in the city and rural areas of Scappoose (last physically reappraised for 1997) by the end of July 2014 for the 2014-15 assessment and tax roll. This will complete the change of these properties from manual calculation of appraisal to a computer calculated appraisal system, and will enable annual recalculation of residential values which results in more accurate market values in between cycle reappraisals. In August 2014, we will begin an in-depth set-up and analysis to reappraise 1,420 commercial and industrial properties countywide.

Recalculation Setups

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

New Construction

Appraisers will value all new construction during November 2014 through February 2015 for the January 1, 2015 assessment date. The areas that have been converted to a computer calculated method will be completed quickly and efficiently with the use of laptops in the field where the appraiser can complete the appraisal on site.

Specially Assessed and Exempt Property Qualifications and Disqualifications

Applications for Special Assessment as Farmland, Special Assessment as Designated Forestland, Application for Property Tax Exemptions, Enterprise Zone Exemption Claims, and Applications for Veterans Exemption will be reviewed to verify they meet the qualifications for the programs and the appropriate changes will be made to the accounts. Income Questionnaires for properties under Special Assessment as Farmland in a Non-Exclusive Farm Use Zone will be sent to properties in early January 2015. Although our staffing level has not changed, we cannot delay this project any longer or we will be out of compliance with Oregon Revised Statutes. We must send income questionnaires to ensure all program participants are meeting the income requirements for the program. Due to limited staff, the Chief Cartographer will be responsible for this program and will process all income questionnaires. All properties under special assessment or exemption that no longer meet the requirements for the program will be disqualified.

Processing Personal Property Returns

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

Request for Review

As part of our desire to minimize property value appeals and educate the public on Oregon Property Tax Laws, we encourage property owners with a valid reason for believing their assessment is too high to file a Request for Review of their value prior to the Appeal filing

deadline or at any time during the tax year prior to certifying the roll. It has been our experience that this method has greatly reduced the number of formal appeals.

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

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

Conduct Annual Sales Ratio Study

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

Appraisal Plan and Compliance with ORS 308.234

The Assessor is required to submit an appraisal plan to the Oregon Department of Revenue in November that summarizes the previous year's appraisal activity and outlines the appraisal activity planned for the following year. This plan must address any area that is outside the acceptable co-efficient of dispersion (COD) standards as stated in the Oregon Administrative Rules and how the assessor plans to bring these areas back into compliance. Currently, all commercial and small industrial properties throughout the county do not meet the standards for 100% real market value. However, we expect this to change once we complete a reappraisal of these properties for 2015.

Maintain Current Property Ownership

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

Maintain Cadastral Maps for Tax and Assessment Purposes

The initial conversion of mylar to the digital mappings system has been completed. In addition to our regular duties updating and maintaining tax lots and records: clean up and republish maps from older digital format to current. Clean and add annotation on tax lot maps where lacking. Review and create sub-tax lot maps where tax lot density inhibits or impairs creation of required

DOR annotation, or current mapping exceeds allowable plot boundaries. Continue processing tax lot area changes due to re-mapping. Convert splined curves back to true curves giving greater accuracy & greatly reducing the number of vertices (line segments).

GIS Development

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

Certify Assessment and Tax Roll

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

Manufactured Structures Ownership and Situs Changes

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

Provide Public Assistance

With only one Assessment Clerk available for public, we will continue with our reduced public service hours of Monday – Thursday, 1 pm to 5 pm. Since this position is also responsible for maintaining many of the statutory assessment programs such as special assessments,

manufactured structure status changes, and appraisal support duties, there is a need for the uninterrupted time to complete these mandated and essential duties. We will also continue to have two public workstations available for self-service use by taxpayers regardless of whether our office is open or closed to the public.

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.

FY2013-2014 Accomplishments

Team Approach to Appraisals

This past year, the appraisers have continued to use the team approach to appraisal. Appraisers were not allowed to pair with only one other appraiser, but were required to switch partners often, in order to be able to work productively with any of their coworkers. The reappraisal of the Warren, Deer Island and rural Saint Helens areas were timely completed using this method of appraisal.

Conversion of the Warren, Deer Island, and rural Saint Helens Area to Recalculation

Appraisers completed a reappraisal of all 3,705 Warren, Deer Island and rural Saint Helens residential properties June 2013 for the 2013-14 assessment and tax roll. This included a limited physical inspection of each property and identifying changes since our last site visit. This area has now been switched from a manually calculated system to a computer assisted calculation system and will now be recalculated each year to maintain a more accurate real market value.

Real Market Value and Assessed Value Added to the Tax Roll

Real Market Value and Assessed Value are added to the tax roll each year due to activities that create additional new value such as New Construction, Lot Line Adjustments, Segregations, Partition Plats, Subdivisions, Rezoning and Disqualifications. For 2013, we added a total of \$44,884,500 of Assessed Value based on changes made to 679 accounts. In addition, another 839 accounts and \$16,289,060 of Assessed Value have been identified as “Cycle Discovery”, which is the value we capture from physical inspection and reappraisal for which there were no permits or other means of notice of the new improvements. The total roll value added for 2013-14 was \$61,173,560.

Request for Review and Board of Property Tax Appeals

Digital Mapping

Completed conversion of the final Mylar tax lot maps to digital thereby completing our 12 year GIS basemap project, Phase 9 and meeting ORMAP Goal 6. Retiring some tax lot maps and creating some new ones has reduced the total number from 1102 to 1099 and “actively maintained” unique maps to 963. The number of tax lot maps is now somewhat immaterial as the entire County is one map and the map numbers are simply print boundaries and geographic dividers allowing one to readily identify a specific location.

GIS Development

Update & maintain current GIS data and structure. Upgraded Web Mapping System (replaced Ella Maps & website housed by Helion) to version 2.6. Customizing Web Mapping System to meet County needs by adding 11 additional layers of data, including city zoning, city annexation history and FEMA FIRM Panels (Flood Insurance Rate Maps).

Operating Indicators - Last 10 years

Function	2013-14	2012-13	2011-12	2010-11	2009-10	2008-09	2007-08	2006-07	2005-06	2004-05
Act of God (Flood/Fire) Reviews	1	4	4	1	3	11	208	1	0	2
Appraisals - New Construction	578	202	1,278	971	1,032	3,064	1,914	2,473	2,405	1,621
- Exception Value* - New Construction	\$ 36,323,290	\$ 43,842,690	\$ 35,870,690	\$ 34,985,580	\$ 241,992,550	\$ 153,572,200	\$ 167,102,930	NA	NA	NA
Appraisals - Cycle Reappraisal	4,016	3,663	4,851	3,355	1,733	0	0	0	0	1,140
- Exception Value* - Cycle Discovery	\$ 8,937,760	\$ 6,972,730	\$ 5,626,570	\$ 6,424,190	NA	NA	NA	NA	NA	NA
Appraisals - Recalculation	19,234	16,856	11,869	8,433	6,549	6,549	1,199	0	0	0
Board of Property Tax Appeal Petitions	36	48	66	77	60	65	46	39	28	30
Board of Property Tax Appeal Stipulations	13	10	14	12	NA	NA	NA	NA	NA	NA
- Petitions/Stipulations Value Reductions	-\$ 1,698,325	-\$ 616,990	-\$ 4,026,847	-\$ 2,483,930	-\$ 3,135,190	-\$ 1,561,760	-\$ 791,980	-\$ 14,641,100	-\$ 708,500	-\$ 958,300
Business Personal Property Returns	1,205	1,187	1,143	1,090	1,122	1,153	1,200	1,200	1,200	1,154
Enterprise Zone Claims	7	6	3	4	6	6	7	4	4	3
Exemption Applications	31	14	17	18	16	30	44	18	7	20
Farm/Forest Deferral Changes	41	61	134	197	216	161	183	455	152	722
- Exception Value* - Disqualifications	\$ 1,767,080	\$ 6,198,350	\$ 9,351,380	\$ 2,335,140	\$ 4,412,460	\$ 9,617,510	\$ 10,776,890	NA	NA	NA
Mapping Changes	92	51	136	304	306	440	250	280	236	276
- Exception Value* - Partitions/Subdivisions	\$ 2,556,610	\$ 11,458,470	\$ 5,383,980	\$ 3,362,320	\$ 20,287,420	\$ 169,459,860	\$ 9,440,550	NA	NA	NA
Ownership Changes	2,436	1,943	2,278	2,295	2,600	3,338	3,629	4,070	3,240	2,758
Request for Reviews	86	102	66	81	34	81	48	53	33	48
- Request for Reviews Value Reductions	-\$ 2,813,725	-\$ 1,280,451	-\$ 2,008,370	-\$ 2,269,240	-\$ 754,058	-\$ 1,049,760	NA	-\$ 1,555,979	-\$ 695,380	-\$ 1,072,470
Tax Court Appeals	1	2	1	3	9	10	5	4	6	8

*Exception Value is the total real market value of new property added to the assessment and tax roll.

**FY15 Proposed Budget and Prior Assessors
Year Data Summary**

General Fund 100

Dept: 02

Summary	FY15 Proposed Budget	FY14 Projected Actuals	FY14 Budget	Change FY14 Projected Actuals and FY15 Budget	FY13 Actuals	FY12 Actuals	Four Year Trend: FY15 to FY12
Unrestricted Beginning Balance	0	0	0		0	0	
Restricted Beginning Balance	0	0	0		0	0	
Total Beginning Balance	0	0	0		0	0	
Property Tax	0	0	0		0	0	
State, Fed Local Government	0	0	0		0	0	
Other Resources	0	0	0		0	0	
FY Unrestricted Resources Total	0	0	0		0	0	
Property Tax	0	0	0		0	0	
State, Fed Local Government	306,018	296,503	314,100	3.2%	306,254	300,818	
Fees, Permits, Fines, Service Charges	47,500	50,733	50,000	-6.4%	48,303	47,213	
Bond or Debt Proceeds	0	0	0		0	0	
Transfers/Reimb from County Funds	0	0	0		0	0	
Misc Resources, Component Unit Pymts	0	1,679	0	-100.0%	0	0	
FY Restricted Resources Total	353,518	348,914	364,100	1.3%	354,557	349,177	
Total Resources	353,518	348,914	364,100	1.3%	354,557	349,177	
Personal Services	1,048,136	1,004,584	1,072,451	4.3%	1,026,198	1,102,584	
Materials and Services	60,526	52,461	59,437	15.4%	42,040	33,031	
Capital Outlay	80,000	79,586	80,000	0.5%	61,017	70,174	
Debt Service	0	0	0		0	0	
Transfers to County Funds	283,585	241,645	166,691	17.4%	152,679	157,787	
Contingencies	0	0	0		0	0	
Ending Fund Balance	0	0	0		0	0	
Special Payments	0	0	0		0	0	
Total Expenditure	1,472,248	1,378,276	1,378,578	6.8%	1,281,933	1,363,576	
FY Net Revenue	(1,118,730)	(1,029,362)	(1,014,479)	8.7%	(927,376)	(1,014,399)	
Net Revenue Including Begin Bals	(1,118,730)	(1,029,362)	(1,014,479)	8.7%	(927,376)	(1,014,399)	
Full time Equivalents (FTEs)	11.45		10.80		10.80	12.60	

2012	2013	2014	2014	2014	2015	2015	2015	2015	2015	2015
Actual	Actual	Adopted	YTD	Acct	Description	FTE	Requested	Proposed	Aprvd	Adptd
					02 Assessor's Dept					
				R25	Rest Fees, Lic, Perm, Fines,					
9,899	6,665	8,000	3,756	00-3250	Assessor's Fees	0.00	7,500	7,500	-	-
37,314	41,639	42,000	18,477	00-3251	GIS Information Revenue	0.00	40,000	40,000	-	-
47,213	48,303	50,000	22,233		Rest Fees, Lic, Perm, Fines, Totals:	0.00	47,500	47,500	-	-
11,020	0	0	0	R36	Restr State/ Local Govt Grant/					
				00-3510	GIS Grant	0.00	0	0	-	-
289,798	306,254	314,100	86,503	16-3619	A&T Grant	0.00	308,252	306,018	-	-
300,818	306,254	314,100	86,503		Restr State/ Local Govt Grant/ Totals:	0.00	308,252	306,018	-	-
1,145	0	0	0	R65	Other Resources (Restr)	0.00	0	0	-	-
0	0	0	1,679	00-3122	Refund of Expenses	0.00	0	0	-	-
1,145	0	0	1,679	00-3122	Sale Surplus Assets	0.00	0	0	-	-
					Other Resources (Restr) Totals:	0.00	0	0	-	-
349,177	354,557	364,100	110,414		REVENUES TOTALS:	0.00	355,752	353,518	-	-
67,512	70,942	70,921	35,463	E1	Personal Services	0.90	80,509	75,156	-	-
0	0	0	0	00-4001	Personnel-Admin	0.00	0	0	-	-
0	0	0	0	00-4002	Personnel-Appraisal	0.00	0	0	-	-
64,935	71,676	72,086	36,243	00-4004	Personnel-Cartography	0.95	81,863	76,404	-	-
58,454	63,273	63,584	32,592	00-4014	Chief Cartographer	0.95	74,423	69,460	-	-
0	0	0	0	00-4015	Office Manager II	0.00	0	0	-	-
54,958	57,521	57,494	28,506	00-4016	Property Appraiser I	0.95	65,287	60,934	-	-
47,408	51,149	52,496	25,742	00-4040	Sales Data Analyst	0.95	61,219	57,136	-	-
53,360	0	0	0	00-4041	GIS Programmer - Cartographer	0.00	0	0	-	-
101,419	135,345	252,738	88,794	00-4042	Cartographic Drafter	3.82	239,285	223,510	-	-
124,775	105,492	0	27,727	00-4043	Property Appraiser II	0.95	49,166	45,903	-	-
0	0	36,250	0	00-4044	Property Appraiser I	0.95	41,811	39,023	-	-
				00-4055	Assessment Clerk III	0.95			-	-

GFOA: F4

2012	2013	2014	2014	2014	2015	2015	2015	2015	2015	2015
Actual	Actual	Adopted	YTD	Acct	Description	FTE	Requested	Proposed	Aprvd	Adptd
68,969	74,273	39,269	37,255	00-4056	Assessment Clerk II	0.95	44,601	41,627	-	-
23,100	0	0	0	00-4057	Assessment Clerk I	0.00	29,774	0	-	-
0	0	0	0	00-4085	Part Time GIS Help	0.00	0	0	-	-
5	822	0	0	00-4090	Overtime	0.00	0	0	-	-
128,764	126,779	162,566	40,343	00-4101	PERS	0.00	103,605	93,224	-	-
50,367	47,791	49,330	23,714	00-4102	FICA Tax	0.00	58,747	52,720	-	-
2,564	1,132	1,161	715	00-4103	Worker's Compensation Ins.	0.00	1,656	891	-	-
244,314	206,978	208,484	104,288	00-4104	Insurance Benefits	0.00	233,793	211,817	-	-
355	326	333	145	00-4105	WBF	0.00	360	333	-	-
11,326	12,700	5,740	3,111	00-4106	Unemployment Expense	0.00	0	0	-	-
1,102,584	1,026,198	1,072,451	484,639		Personal Services Totals:	11.37	1,166,099	1,048,136	-	-
819	741	700	190	E2	Materials and Services	0.00	0	0	-	-
3,407	2,685	7,500	836	00-4311	Cellular Phones	0.00	3,000	3,000	-	-
4,967	4,690	6,000	2,320	00-4321	Office Supplies and Expenses	0.00	15,000	15,000	-	-
301	288	500	0	00-4322	Copier Maintenance	0.00	500	500	-	-
943	1,066	1,500	49	00-4330	Drafting Supplies	0.00	1,500	1,500	-	-
0	0	0	0	00-4350	Appraisal Supplies	0.00	1,690	1,690	-	-
0	0	0	0	00-4402	BOPTA expenses	0.00	1,045	1,045	-	-
1,000	720	2,500	494	00-4525	Software BOPTA	0.00	1,500	1,500	-	-
1,393	860	946	1,719	00-4531	Computer Equip & Supplies	0.00	3,500	1,800	-	-
1,161	623	1,600	864	00-4588	GL and Property Insurance	0.00	3,000	3,000	-	-
4,060	1,890	7,500	0	00-4632	Appraisal Information	0.00	2,500	2,500	-	-
8,214	7,250	7,500	467	00-4633	GIS Mapping Services	0.00	7,500	7,500	-	-
1,306	1,140	1,500	331	00-4634	GIS Equipment Maint Expense	0.00	1,000	1,000	-	-
1,575	2,105	2,500	928	00-4710	Mileage	0.00	2,500	2,500	-	-
0	12,791	12,791	12,791	00-4711	Vehicle Fuel	0.00	12,791	12,791	-	-
825	362	1,200	215	00-4713	Vehicle Lease	0.00	1,000	1,000	-	-
239	0	0	0	00-4714	Vehicle Maintenance	0.00	0	0	-	-
				00-4715	Auto Expense	0.00	0	0	-	-

2012	2013	2014	2014	2014	2015	2015	2015	2015	2015	2015
Actual	Actual	Adopted	YTD	Acct	Description	FTE	Requested	Proposed	Aprvd	Adptd
2,621	4,630	5,000	2,070	00-4720	Conferences and Training	0.00	4,000	4,000	-	-
200	200	200	200	00-4730	Membership Dues	0.00	200	200	-	-
33,031	42,040	59,437	23,474		Materials and Services Totals:	0.00	62,226	60,526	-	-
				E3	Capital Outlay					
70,174	61,017	80,000	44,586	00-5071	A&T Computer Software-Orcats	0.00	80,000	80,000	-	-
70,174	61,017	80,000	44,586		Capital Outlay Totals:	0.00	80,000	80,000	-	-
				E5	Transfers					
0	0	0	21,865	00-4107	PERS Bond	0.00	52,614	61,594	-	-
0	0	0	13,215	00-4108	PERS 822	0.00	33,789	30,323	-	-
146,787	152,679	166,691	83,345	00-4593	Administrative Allocation	0.00	184,700	191,668	-	-
11,000	0	0	0	00-5310	Transfer to Surveyor	0.00	0	0	-	-
157,787	152,679	166,691	118,425		Transfers Totals:	0.00	271,102	283,585	-	-
1,363,576	1,281,933	1,378,578	671,124		EXPENDITURES TOTALS:	11.37	1,579,427	1,472,248	-	-
349,177	354,557	364,100	110,414		DEPT REVENUES	0.00	355,752	353,518	-	-
1,363,576	1,281,933	1,378,578	671,124		DEPT EXPENSES	11.37	1,579,427	1,472,248	-	-
(1,014,399)	(927,376)	(1,014,479)	(560,710)		Assessor's Dept Totals:	(11.37)	(1,223,675)	(1,118,730)	-	-

FY2014-2015 Administrative Allocation

Proposed Budget

General Fund County Assessor

Support Function/Item	No. of Units	"True up" factor*	Cost/unit/mo	Monthly Cost	Annual Cost	Allocations based on:	FY15 Cost/unit/mo
Telephone (landlines)	20.00 landlines	44.9%	3.09	61.87	742.42	FY2014 budget of landline phone cost for no. of land lines times true up factor from FY13 actuals to budget.	3.69
Info Tech	21.50 workstations	76.2%	123.76	2,660.82	31,929.83	FY2014 budget of IT staffing, materials and capital expenditures cost for no. of workstations times true up factor. Non-primary laptops are valued at .5 each.	141.48
Finance and General Liability Insurance	12.00 FTE (excluding ongoing temps)	90.9%	384.16	4,609.90	55,318.85	FY14 has 4.4 staff FTE (staffing for special assessment and reimbursable activities is excluded), audit, PR processing, liability insurance, finance materials and services. General Fund has slightly higher unit cost to include supply closet & newspaper subscriptions in the courthouse. The "true up" varies if in general fund or not.	328.78
Finance - Special Assessment		100.0%				Units which require finance support beyond normal payroll, AP and AR processing, have special assessment as do those with no staff but that do receive financial services.	
Human Resources	12.00 FTE (including ongoing temps)	99.6%	100.11	1,201.26	14,415.14	FY2014 budget of HR staffing and materials cost per FTE times true up factor.	75.49
Board of Commissioners	12.00 FTE (including ongoing temps)	100.0%	74.75	897.01	10,764.15	FY2014 budget - 25% of BoCC staffing and materials cost is allocated	63.81
Facilities and Maintenance	% building	Bldg cost per month					
Courthouse	3,000 Sq Ft	12.3%	51,076.29	6,261.14	75,133.68	Based on FY2014 budget + shift of 1FTE to .33FTE at jail due to closure with balance redistributed. County Courthouse - 2.67 maint grovcs FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - .33 FTE + utilities divided among Jail, Sheriff, Marine Sheriff and Corrections; b/c Jail pays for all these costs, it receives a credit from the other three units. Other departments not in one of these facilities are allocated \$0 in facilities maintenance unless they rely on maintenance staff for support. Note - no office space cost or depreciation is included.	37,610.67
Justice	Sq Ft	100.0%					
County Counsel	1.0% actual % time SH				1,766.62		1,565.84
	1.0% actual % time RM				1,219.40		0.00
	0.0% actual % time CZ				0.00		0.00
	0.0% actual % time JK				0.00		0.00
	Annual Materials Cost		378.33	378.33			126.11
Support Department Adjustment						Support Services do not pay allocation; county does not assign this balance out to program funds to cover in addition to program share of services	
				Avr Monthly Cost	15,972.37	Annual Cost	191,668.41
				Increase/(Decrease) %	15.0%	FY14 Total	166,690.69
				Total allocated:		2,107,056	% of Total 9.1%

* Allocations are based on budget or estimates. When actual costs are less than budget, we "true up" the allocation. The percentage is actuals to budget for the costs included in that particular allocated group in FY2014. However, when actuals exceed budget, the true up for the next year is 100%.

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 and other shared county revenues to over 50 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 and Grant Administrator.

FY 2014-2015 Highlights and Significant Changes

In the upcoming year, we will increase budgeted commitment of staff time by .13 FTE from the Finance and Taxation Department (F&T). This is due to a reduction in the number of furlough days by just over half and a slight shift of resources to Tax from the Finance/Treasurer function of the combined Finance and Taxation Department.

In order to enhance transparency and communication with the public, we plan to add a resource information document to our foreclosure communications in the hope that fewer people will ultimately lose their property to the County due to foreclosure. We are also exploring adding an informational document to include with the tax statements to better communicate to all property tax payers how their property taxes are utilized.

Overall, the draw on unrestricted resources is lower by just under \$5,000 this year compared to last year's budget. This is due to a higher revenue forecast for FY15 in fees which more than offsets the increase in operational costs expected next year totaling almost \$15,000. While our lien-hold service costs went down due to a change in title search companies, the administrative allocation to cover County support services increased as will our personnel costs (\$2,900) and the outlay associated with producing and mailing tax statements and foreclosure letters with the planned addition of the above mentioned informational documents.

FY 2013-2014 Accomplishments

From July through March, we processed 49,932 tax receipt transactions; of these, 8,302 were processed electronically. During this tax year we processed 1,656 mailing address changes, identified 22 bankruptcies, sent 353 tax letters intent to warrant, 296 actual warrants, and processed 96 foreclosures. From a cash footprint perspective, the first nine months of last year resulted in \$20.5 million in mailed in tax payments processed through our scanner technology, \$21.5 million in payments made at the counter, \$2.83 million payments made at the St Helens Credit Union, \$285,618 web-based credit card or e-check payments and \$12.5 million in payments routed by mortgage services companies for \$57.7 million in total property tax paid by county tax payers. Total actual cash received at the counter totaled \$456,554. The total hours spent processing payments during our tax rush from Oct 22 – Nov 21 in 2013 was 625 hours or 19 total processing days.

Given the sheer volume of dollars that come through the tax department each year, we continued to strengthen the internal controls in our operations this year and installed individual cash drawers permanently into our counter area. In addition, we utilized the check scanner to process all mail this tax season rather than assisting with keying payments; this shift towards more efficient operations can be seen in the processing totals noted above. Reduction of hand keyed

checks at the counter also increases our control over receipting and balancing our cash drawers each day.

In February 2014 the Tax Office implemented the first major upgrade of the tax collection module of the county's property tax software since it moved to the Orcats solution in 2006. This upgrade has required testing, receipting training for all staff who act as cashiers and updates of our daily and monthly reconciliation processes. Fortunately, the upgrade has gone smoothly and the process changes have already resulted in further improvement of internal controls and enhanced automation of balancing the property tax turnover function as property tax proceeds are handed from the Tax Office to the Treasurer and on out to all the taxing districts.

The current year also saw a staffing re-alignment in the County from the County Counsel's office to the Finance Office which has allowed closer and smoother work on the legal aspects of processing the foreclosures in FY14.

In FY14, the Columbia County Tax Collector ended her term as President of the Oregon Association of County Tax Collectors. These duties carried into the beginning of this fiscal year and meant a focus of some time and energy of all Tax Office staff on the winter and summer conferences.

Tax Office **Columbia County, Oregon**

Operating Indicators - Last 10 years

Function	2013-14	2012-13	2011-12	2010-11	2009-10	2008-09	2007-08	2006-07	2005-06	2004-05
Property Tax Accounts	28,795	28,872	28,809	28,837	28,891	29,075	28,870	28,724	30,103	28,984
Senior Deferral Program	73	94	67	83	107	106	99	90	93	96
Initiate Foreclosure	96	102	62	37	26	20	20	35	44	46
Foreclosed Properties	24	11	13	53	9	6	20	10	12	12
warrants issued		255	244	357	322	389	509	446	368	387
mailing address changes		3,497	4,298	4,785	4,340	6,223	6,108	5,739	no data	no data

FY15 Proposed Budget and Prior Tax Collector General Fund 100 Dept: 03
Year Data Summary

Summary	FY15 Proposed Budget	FY14 Projected Actuals	FY14 Budget	Change FY14 Projected Actuals and FY15 Budget	FY13 Actuals	FY12 Actuals	Four Year Trend: FY15 to FY12
Unrestricted Beginning Balance	0	0	0		0	0	
Restricted Beginning Balance	0	0	0		0	0	
Total Beginning Balance	0	0	0		0	0	
Property Tax	0	0	0		0	0	
State, Fed Local Government	0	0	0		0	0	
Other Resources	0	0	0		0	0	
FY Unrestricted Resources Total	0	0	0		0	0	
Property Tax	0	0	0		0	0	
State, Fed Local Government	53,982	51,359	55,900	5.1%	56,775	43,045	
Fees, Permits, Fines, Service Charges	46,000	46,495	25,000	-1.1%	51,098	19,337	
Bond or Debt Proceeds	0	0	0		0	0	
Transfers/Reimb from County Funds	0	0	0		0	0	
Misc Resources, Component Unit Pymts	0	0	0		0	0	
FY Restricted Resources Total	99,982	97,854	80,900	2.2%	107,873	62,381	
Total Resources	99,982	97,854	80,900	2.2%	107,873	62,381	
Personal Services	135,078	132,346	132,198	2.1%	131,577	114,643	
Materials and Services	56,600	38,067	60,650	48.7%	34,788	32,889	
Capital Outlay	0	0	0		0	0	
Debt Service	0	0	0		0	0	
Transfers to County Funds	68,030	58,658	52,488	16.0%	41,155	44,793	
Contingencies	0	0	0		0	0	
Ending Fund Balance	0	0	0		0	0	
Special Payments	0	0	0		0	0	
Total Expenditure	259,709	229,071	245,336	13.4%	207,520	192,326	
FY Net Revenue	(159,726)	(131,217)	(164,435)	21.7%	(99,647)	(129,944)	
Net Revenue Including Begin Bals	(159,726)	(131,217)	(164,435)	21.7%	(99,647)	(129,944)	
Full time Equivalents (FTEs)	1.62		1.59		1.59	1.35	

2012	2013	2014	2014	2014	2015	2015	2015	2015	2015
Actual	Actual	Adopted	YTD	Acct	Description	FTE	Requested	Proposed	Aprvd

Fund and Department Budget Detail

				03	Tax Office				
				R25	Rest Fees, Lic, Perm, Fines,				
0	1,100	0	0	00-3250	Data Processing Fees	0.00	0	0	-
19,337	49,998	25,000	24,495	00-3255	Tax Collection Fees	0.00	44,000	46,000	-
19,337	51,098	25,000	24,495		Rest Fees, Lic, Perm, Fines, Totals:	0.00	44,000	46,000	-
43,045	56,775	55,900	18,359	R36	Restr State/ Local Govt Grant/ A&T Grant	0.00	51,748	53,982	-
43,045	56,775	55,900	18,359		Restr State/ Local Govt Grant/ Totals:	0.00	51,748	53,982	-

62,381	107,873	80,900	42,854		REVENUES TOTALS:	0.00	95,748	99,982	-
17,034	18,440	9,517	4,719	E1	Personal Services	0.05	5,552	5,187	-
24,653	28,682	37,586	20,787	00-4002	Director, Finance and Taxation	0.05	3,680	47,320	-
0	0	0	0	00-4013	Administrator, Tax & Grants	0.74	49,249	0	-
7,179	2,057	2,112	1,042	00-4015	Tax Personnel	0.05	2,503	2,338	-
0	0	23,393	11,444	00-4050	Accountant I	0.76	27,279	25,460	-
16,816	26,775	0	0	00-4056	Accounting Clerk II	0.00	0	0	-
1,686	1,629	3,000	1,849	00-4057	Accounting Clerk I	0.00	3,000	3,000	-
27	44	1,000	185	00-4085	Extra Help	0.00	1,000	1,000	-
12,328	14,595	18,493	5,061	00-4090	Overtime	0.00	12,120	11,025	-
5,129	6,100	5,861	4,032	00-4101	PERS	0.00	7,058	6,449	-
109	96	138	85	00-4102	FICA Tax	0.00	119	109	-
28,394	31,623	30,276	15,559	00-4103	Worker's Compensation Ins.	0.00	32,716	33,022	-
44	50	140	24	00-4104	Insurance Benefits	0.00	169	169	-
1,244	1,484	682	396	00-4105	WBF	0.00	0	0	-
				00-4106	Unemployment Insurance	1.65	144,445	135,078	-
114,643	131,577	132,198	65,183		Personal Services Totals:	0.00	4,200	4,200	-
1,270	1,477	3,500	0	E2	Materials and Services	0.00	4,200	4,200	-
				00-4320	Postage				

2012	2013	2014	2014	2014	2015	2015	2015	2015	2015	2015
Actual	Actual	Adopted	YTD	Acct	Description	FTE	Requested	Proposed	Aprvd	Adptd
624	286	700	14	00-4321	Office Supplies and Expenses	0.00	700	700	-	-
583	200	350	57	00-4322	Copier Maintenance	0.00	350	350	-	-
1,210	1,210	1,250	1,385	00-4323	Machine Maint & Repair	0.00	3,000	3,000	-	-
3,069	0	2,000	0	00-4520	Accounting Software	0.00	2,000	2,000	-	-
0	485	600	0	00-4522	Small Equipment	0.00	600	600	-	-
0	0	200	0	00-4550	Reference Materials	0.00	200	200	-	-
4,000	6,500	22,000	8,750	00-4551	Foreclosure Lien Holder Search	0.00	15,000	15,000	-	-
890	891	1,200	0	00-4553	Microfiche Services	0.00	1,200	1,200	-	-
4,054	3,769	4,000	3,412	00-4554	Tax Statement Printing	0.00	4,500	4,500	-	-
12,135	12,680	12,000	11,776	00-4555	Tax Statment Mailing Service	0.00	13,000	13,000	-	-
0	200	200	0	00-4588	Fidelity Bond-Tax Collector	0.00	200	200	-	-
1,149	2,238	3,500	1,513	00-4701	Advertising	0.00	3,500	3,500	-	-
668	1,205	2,000	102	00-4710	Mileage	0.00	1,000	1,000	-	-
2,589	3,502	4,000	1,647	00-4720	Conferences and Training	0.00	4,000	4,000	-	-
145	145	150	0	00-4730	Membership Dues	0.00	150	150	-	-
503	0	3,000	0	00-4841	Contract Temporary Services	0.00	3,000	3,000	-	-
32,889	34,788	60,650	28,657		Materials and Services Totals:	0.00	56,600	56,600	-	-
0	0	0	2,779	E5 Transfers		0.00	6,116	7,267	-	-
0	0	0	1,680	00-4107 PERS Bond		0.00	3,928	3,577	-	-
44,793	41,155	52,488	26,244	00-4108 PERS 822		0.00	54,048	57,186	-	-
44,793	41,155	52,488	30,703	00-4593 Administrative Allocation		0.00	64,091	68,030	-	-
192,326	207,520	245,336	124,542		EXPENDITURES TOTALS:	1.65	265,136	259,709	-	-
62,381	107,873	80,900	42,854		DEPT REVENUES	0.00	95,748	99,982	-	-
192,326	207,520	245,336	124,542		DEPT EXPENSES	1.65	265,136	259,709	-	-
(129,944)	(99,647)	(164,435)	(81,689)		Tax Office Totals:	(1.65)	(169,388)	(159,726)	-	-

GFOA: F4

FY2014-2015 Administrative Allocation
General Fund Tax Collector

Proposed Budget

Support Function/Item	No. of Units	"True up" factor*	Cost/unit/mo	Monthly Cost	Annual Cost	Allocations based on:	FY15 Cost/unit/mo
Telephone (landlines)	9.00 landlines	44.9%	3.09	27.84	334.09	FY2014 budget of landline phone cost for no. of land lines times true up factor from FY13 actuals to budget.	3.69
Info Tech	5.00 workstations	76.2%	123.76	618.80	7,425.54	FY2014 budget of IT staffing, materials and capital expenditures cost for no. of workstations times true up factor. Non-primary laptops are valued at .5 each.	141.48
Finance and General Liability Insurance	2.00 FTE (excluding ongoing temps)	90.9%	384.16	768.32	9,219.81	FY14 has 4.4 staff FTE (staffing for special assessment and reimbursable activities is excluded), audit, PR processing, liability insurance, finance materials and services. General Fund has slightly higher unit cost to include supply closet & newspaper subscriptions in the courthouse. The "true up" varies if in general fund or not.	328.78
Finance - Special Assessment		100.0%				Units which require finance support beyond normal payroll, AP and AR processing, have special assessment as do those with no staff but that do receive financial services.	
Human Resources	2.10 FTE (including ongoing temps)	99.6%	100.11	210.22	2,522.65	FY2014 budget of HR staffing and materials cost per FTE times true up factor.	75.49
Board of Commissioners	2.10 FTE (including ongoing temps)	100.0%	74.75	156.98	1,883.73	FY2014 budget - 25% of BoCC staffing and materials cost is allocated	63.81
Facilities and Maintenance						Bldg cost per month	
Courthouse	1,350 Sq Ft	98.0%	51,076.29	2,817.51	33,810.16	Based on FY2014 budget + shift of 1FTE to .33FTE at jail due to closure with balance redistributed. County Courthouse - 2.67 maint svcos FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - .33 FTE + utilities divided among Jail, Sheriff, Marine Sheriff and Corrections; b/c Jail pays for all these costs, it receives a credit from the other three units. Other departments not in one of these facilities are allocated \$0 in facilities maintenance unless they rely on maintenance staff for support. Note - no office space cost or depreciation is included.	37,610.67
Justice	Sq Ft	100.0%					
County Counsel	1.0% actual % time SH				1,766.62		3,131.69
	0.0% actual % time RM				0.00		4,630.18
	0.0% actual % time CZ				0.00		0.00
	0.0% actual % time JK				0.00		0.00
	Annual Materials Cost		223.83	223.83			625.11
Support Department Adjustment							
				Avr Monthly Cost	4,765.54	Annual Cost	57,186.42
				Increase/(Decrease) %	9.0%	FY14 Total	52,487.95
				Total allocated:		2,107,056	
						% of Total	2.7%

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

* Allocations are based on budget or estimates. When actual costs are less than budget we "true up" the allocation. The percentage is actuals to budget for the costs included in that particular allocated group in FY2014. However, when actuals exceed budget, the true up for the next year is 100%.

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, domestic partnership registrations and processes passports, dog licenses, death certificates and board of property tax appeal services. The Clerk's office also answers the County information phone line, and directs calls to various county offices and outside agencies. The staff assists residents in locating a wide variety of recorded documents.

FY 2014-2015 Highlights and Significant Changes

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

This year the Clerk's office became the only location for residents to license their dogs.

FY 2013-2014 Accomplishments

In light of our small staff, adding the "Helion" auto indexing program to our current system has been beneficial to staff, title companies and the public.

We took on the duty of sorting and distributing the incoming mail from the post office.

Clerk's Office

Columbia County, Oregon

Operating Indicators - Last 10 years

Function	2013-14	2012-13	2011-12	2010-11	2009-10	2008-09	2007-08	2006-07	2005-06	2004-05
Marriage Licenses	268	262	260	282	335	317	297	295	329	297
Weddings Performed	56	52	59	59	81	75	83	68	70	62
Legal Documents Filed	14,300	14,415	13,653	14,832	15,300	15,634	18,934	22,663	22,620	20,441
Passports Processed	488	468	486	511	678	675	941	960	573	416

FY15 Proposed Budget and Prior Clerk's Office General Fund 100 Dept: 04
Year Data Summary

Summary	FY15 Proposed Budget	FY14 Projected Actuals	FY14 Budget	Change FY14 Projected Actuals and FY15 Budget	FY13 Actuals	FY12 Actuals	Four Year Trend: FY15 to FY12
Unrestricted Beginning Balance	0	0	0		0	0	
Restricted Beginning Balance	16,173	21,509	16,345	-24.8%	16,258	11,529	
Total Beginning Balance	16,173	21,509	16,345	-24.8%	16,258	11,529	
Property Tax	0	0	0		0	0	
State, Fed Local Government	0	0	0		0	0	
Other Resources	0	0	0		0	0	
FY Unrestricted Resources Total	0	0	0		0	0	
Property Tax	0	0	0		0	0	
State, Fed Local Government	5,000	5,057	4,800	-1.1%	5,156	4,656	
Fees, Permits, Fines, Service Charges	330,600	337,274	343,075	-2.0%	337,033	324,868	
Bond or Debt Proceeds	0	0	0		0	0	
Transfers/Reimb from County Funds	0	0	0		0	0	
Misc Resources, Component Unit Pymts	100	107	80	-6.4%	95	73	
FY Restricted Resources Total	335,700	342,438	347,955	-2.0%	342,285	329,597	
Total Resources	351,873	363,947	364,300	-3.3%	358,543	341,126	
Personal Services	187,980	164,679	189,412	14.1%	169,624	161,693	
Materials and Services	46,373	41,766	42,150	11.0%	22,039	26,176	
Capital Outlay	0	0	0		0	18,000	
Debt Service	0	0	0		0	0	
Transfers to County Funds	82,535	68,573	55,927	20.4%	49,358	47,954	
Contingencies	0	0	0		0	0	
Ending Fund Balance	0	0	0		0	0	
Special Payments	0	0	0		0	0	
Total Expenditure	316,888	275,019	287,489	15.2%	241,021	253,824	
FY Net Revenue	18,812	67,419	60,466	-72.1%	101,263	75,773	
Net Revenue Including Begin Bals	34,985	88,929	76,811	-60.7%	117,522	87,303	
Full time Equivalents (FTEs)	2.38		2.20		2.00	2.20	

2012	2013	2014	2014	2014	2015	2015	2015	2015	2015	2015
Actual	Actual	Adopted	YTD	Acct	Description	FTE	Requested	Proposed	Aprvd	Adptd
11,529	16,258	16,345	21,509	04 R15 01-3004	Clerk's Office Restricted Fund Balance Clerk Recording Fund	0.00	15,730	16,173	-	-
11,529	16,258	16,345	21,509	R21	Restricted Fund Balance Totals: Unrest Fees, Lic, Perm, Fines, Clerk's Fees	0.00	15,730	16,173	-	-
278,928	294,848	300,000	128,061	00-3250	Document Charges	0.00	260,000	280,000	-	-
15,506	12,621	14,000	5,981	00-3251	Clerk's 5% of Surveyor Fees	0.00	12,000	14,000	-	-
4,094	4,626	5,000	2,115	00-3252	Death Certificates	0.00	4,400	4,800	-	-
19,120	14,355	13,000	10,975	00-3253	Affidavit of Exemptn Fee	0.00	20,000	20,000	-	-
0	0	0	0	00-3254	Liquor Licenses	0.00	0	0	-	-
604	475	275	19	00-3255	GIS Handling Fee	0.00	100	100	-	-
4,092	4,626	4,500	2,064	00-3256	Clerk's Dog License Fee	0.00	4,000	4,500	-	-
2,525	5,350	6,000	2,683	00-3257	Unrest Fees, Lic, Perm, Fines, Totals:	0.00	5,500	7,000	-	-
324,868	336,901	342,775	151,899	R25	Rest Fees, Lic, Perm, Fines, A&T restricted	0.00	306,000	330,400	-	-
0	0	0	0	01-3254	A&T 5% Recording Fee	0.00	0	0	-	-
4,656	5,156	4,800	2,307	01-3257	Rest Fees, Lic, Perm, Fines, Totals:	0.00	4,700	5,000	-	-
4,656	5,156	4,800	2,307	R27	Rest Fee,Srvce Chrg (Stat/Loc)	0.00	4,700	5,000	-	-
0	82	300	100	00-3041	ATM service fee	0.00	200	200	-	-
0	82	300	100	R55	Rest Fee,Srvce Chrg (Stat/Loc) Totals:	0.00	200	200	-	-
0	50	0	0	00-3258	Rest Interfund Transf/Intnl S Fees - inter dept/fund transf	0.00	0	0	-	-
0	50	0	0	R65	Rest Interfund Transf/Intnl S Totals:	0.00	0	0	-	-
73	95	80	47	01-3020	Other Resources (Restr) Records Interest	0.00	100	100	-	-

2012	2013	2014	2014	2014	2015	2015	2015	2015	2015	2015
Actual	Actual	Adopted	YTD	Acct	Description	FTE	Requested	Proposed	Aprvd	Adptd
73	95	80	47		Other Resources (Restr) Totals:	0.00	100	100	-	-
341,126	358,543	364,300	175,862		REVENUES TOTALS:	0.00	326,730	351,873	-	-
				E1	Personal Services					
66,674	68,647	68,621	34,314	00-4001	Personnel	0.95	77,930	72,733	-	-
34,031	36,512	36,980	18,420	00-4052	Administrative Assistant	0.95	43,711	40,796	-	-
2,556	3,943	15,733	1,810	00-4057	Clerk I	0.00	0	0	-	-
0	0	500	302	00-4085	Temp Help	0.49	17,001	16,239	-	-
0	92	500	0	00-4090	Overtime	0.00	500	500	-	-
19,514	21,298	27,015	7,082	00-4101	PERS	0.00	16,739	15,631	-	-
7,872	8,326	9,359	4,182	00-4102	FICA Tax	0.00	10,644	9,966	-	-
181	160	220	136	00-4103	Worker's Compensation Ins.	0.00	180	168	-	-
29,230	28,556	29,309	14,825	00-4104	Insurance Benefits	0.00	31,616	31,861	-	-
56	59	86	30	00-4105	WBF	0.00	86	86	-	-
1,579	2,031	1,089	548	00-4106	Unemployment Insurance	0.00	0	0	-	-
161,693	169,624	189,412	81,649		Personal Services Totals:	2.39	198,407	187,980	-	-
				E2	Materials and Services					
0	0	0	0	00-4320	Fedex Passport Expense	0.00	0	0	-	-
1,129	665	2,000	148	00-4321	Supplies	0.00	2,000	2,000	-	-
1,707	1,075	2,000	391	00-4322	Copier Maintenance	0.00	2,050	2,050	-	-
15,730	12,450	15,000	17,695	00-4520	Clerk's System Annual Maint	0.00	18,173	18,173	-	-
1,967	1,194	2,500	0	00-4522	Small Equipment	0.00	3,000	3,000	-	-
0	1,965	1,000	206	00-4531	Fees & Exp-Med Investigator	0.00	1,000	1,000	-	-
1,300	0	1,500	0	00-4634	Book Binding & Repair	0.00	1,500	1,500	-	-
393	508	600	123	00-4710	Mileage	0.00	600	600	-	-
1,126	799	1,200	634	00-4720	Conferences and Training	0.00	1,200	1,200	-	-
250	250	350	250	00-4730	Membership Dues	0.00	350	350	-	-
2,576	3,124	5,500	1,126	00-4740	Film and Supplies	0.00	6,000	6,000	-	-
0	10	0	0	00-4901	Misc	0.00	0	0	-	-
0	0	500	0	01-4635	Equipment Repair	0.00	500	500	-	-

2012	2013	2014	2014	2014	2015	2015	2015	2015	2015	2015
Actual	Actual	Adopted	YTD	Acct	Description	FTE	Requested	Proposed	Aprvd	Adptd
0	0	10,000	0	01-4870	Recording Fund Expenses	0.00	10,000	10,000	-	-
26,176	22,039	42,150	20,572	E3	Materials and Services Totals:	0.00	46,373	46,373	-	-
18,000	0	0	0	00-5001	Capital Outlay Indexing System	0.00	0	0	-	-
18,000	0	0	0	E5	Capital Outlay Totals:	0.00	0	0	-	-
0	0	0	3,839	00-4107	Transfers PERS Bond	0.00	8,403	10,236	-	-
0	0	0	2,320	00-4108	PERS 822	0.00	5,396	5,039	-	-
47,954	49,358	55,927	27,964	00-4593	Administrative Allocation	0.00	63,777	67,260	-	-
47,954	49,358	55,927	34,123		Transfers Totals:	0.00	77,575	82,535	-	-
253,824	241,021	287,489	136,344		EXPENDITURES TOTALS:	2.39	322,355	316,888	-	-
341,126	358,543	364,300	175,862		DEPT REVENUES	0.00	326,730	351,873	-	-
253,824	241,021	287,489	136,344		DEPT EXPENSES	2.39	322,355	316,888	-	-
87,303	117,522	76,811	39,518		Clerk's Office Totals:	(2.39)	4,375	34,985	-	-

FY2014-2015 Administrative Allocation
General Fund County Clerk

Proposed Budget

Support Function/Item	No. of Units	"True up" factor*	Cost/unit/mo	Monthly Cost	Annual Cost	Allocations based on:	FY15 Cost/unit/mo
Telephone (landlines)	12.00 landlines	44.9%	3.09	37.12	445.45	FY2014 budget of landline phone cost for no. of land lines times true up factor from FY13 actuals to budget.	3.69
Info Tech	9.00 workstations	76.2%	123.76	1,113.83	13,365.97	FY2014 budget of IT staffing, materials and capital expenditures cost for no. of workstations times true up factor. Non-primary laptops are valued at .5 each.	141.48
Finance and General Liability Insurance	2.00 FTE (excluding ongoing temps)	90.9%	384.16	768.32	9,219.81	FY14 has 4.4 staff FTE (staffing for special assessment and reimbursable activities is excluded), audit, PR processing, liability insurance, finance materials and services. General Fund has slightly higher unit cost to include supply closet & newspaper subscriptions in the courthouse. The "true up" varies if in general fund or not.	328.78
Finance - Special Assessment		100.0%				Units which require finance support beyond normal payroll, AP and AR processing, have special assessment as do those with no staff but that do receive financial services.	
Human Resources	2.25 FTE (including ongoing temps)	99.6%	100.11	225.24	2,702.84	FY2014 budget of HR staffing and materials cost per FTE times true up factor.	75.49
Board of Commissioners	2.25 FTE (including ongoing temps)	100.0%	74.75	168.19	2,018.28	FY2014 budget - 25% of BoCC staffing and materials cost is allocated	63.81
Facilities and Maintenance							
Courthouse	1,498 Sq Ft	98.0%	51,076.29	3,126.40	37,516.75	Based on FY2014 budget + shift of 1FTE to .33FTE at jail due to closure with balance redistributed. County Courthouse - 2.67 maint srcvcs FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - .33 FTE + utilities divided among Jail, Sheriff, Marine Sheriff and Corrections; b/c Jail pays for all these costs, it receives a credit from the other three units. Other departments not in one of these facilities are allocated \$0 in facilities maintenance unless they rely on maintenance staff for support. Note - no office space cost or depreciation is included.	37,610.67
Justice	Sq Ft	100.0%					
County Counsel	1.0% actual % time SH 0.0% actual % time RM 0.0% actual % time CZ 0.0% actual % time JK Annual Materials Cost	100.0%			1,766.62 0.00 0.00 0.00 223.83	Based on hours worked from Jan 1 2013 to Dec 31 2013 and FY2014 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable and Vermonia activities.	1,565.84 0.00 0.00 0.00 126.11
Support Department Adjustment						Support Services do not pay allocation; county does not assign this balance out to program funds to cover in addition to program share of services	
				Avr Monthly Cost	5,604.96	Annual Cost	67,259.55
				Increase/(Decrease) %	20.3%	FY14 Total	55,927.49
				Total allocated:		2,107,056	
				% of Total		3.2%	

* Allocations are based on budget or estimates. When actual costs are less than budget we "true up" the allocation. The percentage is actuals to budget for the costs included in that particular allocated group in FY2014. However, when actuals exceed budget, the true up for the next year is 100%.

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.

FY 2014-2015 Highlights and Significant Changes

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

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

FY 2013-2014 Accomplishments

The following elections were carried out:

November 2013	Ballot Measure
December 2013	Recall for Rainier
May 2014	Primary election, various Ballot Measures

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

Elections

Columbia County, Oregon

Operating Indicators - Last 10 years

Function	2013-14	2012-13	2011-12	2010-11	2009-10	2008-09	2007-08	2006-07	2005-06	2004-05
Registered Voters	28,701	29,275	27,536	27,805	28,285	29,036	26,729			
Number of Elections	4	6	6	6	2	6	5	4	2	4

**FY15 Proposed Budget and Prior Elections
Year Data Summary**

General Fund 100

Dept: 05

Summary	FY15 Proposed Budget	FY14 Projected Actuals	FY14 Budget	Change FY14 Projected Actuals and FY15 Budget	FY13 Actuals	FY12 Actuals	Four Year Trend: FY15 to FY12
Unrestricted Beginning Balance	0	0	0		0	0	
Restricted Beginning Balance	0	0	0		0	0	
Total Beginning Balance	0	0	0		0	0	
Property Tax	0	0	0		0	0	
State, Fed Local Government	0	0	0		0	0	
Other Resources	0	0	0		0	0	
FY Unrestricted Resources Total	0	0	0		0	0	
Property Tax	0	0	0		0	0	
State, Fed Local Government	43,490	15,216	30,500	185.8%	36,682	121,205	
Fees, Permits, Fines, Service Charges	0	0	0		0	0	
Bond or Debt Proceeds	0	0	0		0	0	
Transfers/Reimb from County Funds	0	0	0		0	0	
Misc Resources, Component Unit Pymts	0	0	0		0	0	
FY Restricted Resources Total	43,490	15,216	30,500	185.8%	36,682	121,205	
Total Resources	43,490	15,216	30,500	185.8%	36,682	121,205	
Personal Services	92,917	77,811	93,768	19.4%	90,372	94,180	
Materials and Services	77,450	34,146	60,600	126.8%	65,166	83,962	
Capital Outlay	13,989	6,749	6,800	107.3%	6,749	74,170	
Debt Service	0	0	0		0	0	
Transfers to County Funds	58,569	49,019	43,342	19.5%	39,654	36,100	
Contingencies	0	0	0		0	0	
Ending Fund Balance	0	0	0		0	0	
Special Payments	0	0	0		0	0	
Total Expenditure	242,925	167,725	204,510	44.8%	201,940	288,413	
FY Net Revenue	(199,435)	(152,508)	(174,010)	30.8%	(165,258)	(167,208)	
Net Revenue Including Begin Bals	(199,435)	(152,508)	(174,010)	30.8%	(165,258)	(167,208)	
Full time Equivalents (FTEs)	1.22		1.18		1.10	1.10	

2012	2013	2014	2014	2014	2015	2015	2015	2015	2015	2015
Actual	Actual	Adopted	YTD	Acct	Description	FTE	Requested	Proposed	Aprvd	Adpdt
					05 Elections					
				R25	Rest Fees, Lic, Perm, Fines,					
32,681	97	10,000	0	00-3250	Election Costs Reimb - State	0.00	0	0	-	-
20,757	34,858	20,000	0	00-3251	Election Costs Reimb - Local	0.00	36,250	36,250	-	-
53,438	34,955	30,000	0		Rest Fees, Lic, Perm, Fines, Totals:	0.00	36,250	36,250	-	-
346	1,728	500	119	R35	Restr Fed Grant/Donation	0.00	0	0	-	-
67,421	0	0	0	01-3850	HAVA grant	0.00	7,240	7,240	-	-
					HAVA CFDA 93.617	0.00				
67,767	1,728	500	119		Restr Fed Grant/Donation Totals:	0.00	7,240	7,240	-	-
121,205	36,682	30,500	119		REVENUES TOTALS:	0.00	43,490	43,490	-	-
				E1	Personal Services					
50,121	44,918	47,057	22,686	00-4022	Elections Supervisor	0.72	53,712	50,223	-	-
8,669	9,339	10,500	1,981	00-4085	Part-Time Help	0.50	10,500	10,500	-	-
685	3,516	5,000	0	00-4090	Overtime	0.00	5,000	5,000	-	-
10,261	11,976	13,499	3,199	00-4101	PERS	0.00	8,366	7,869	-	-
3,698	3,261	4,786	1,588	00-4102	FICA Tax	0.00	5,295	5,028	-	-
99	58	113	69	00-4103	Worker's Compensation Ins.	0.00	89	85	-	-
19,608	16,138	12,230	8,183	00-4104	Insurance Benefits	0.00	14,217	14,184	-	-
37	34	27	11	00-4105	WBF	0.00	27	27	-	-
1,002	1,130	557	243	00-4106	Unemployment Insurance	0.00	0	0	-	-
94,180	90,372	93,768	37,961		Personal Services Totals:	1.22	97,206	92,917	-	-
				E2	Materials and Services					
404	786	500	396	00-4321	Office Supplies and Expenses	0.00	1,000	1,000	-	-
0	0	0	0	00-4322	Copier Maintenance	0.00	2,050	2,050	-	-
150	0	0	0	00-4594	Refund	0.00	0	0	-	-
127	1,076	600	619	00-4710	Mileage	0.00	700	700	-	-
100	210	500	237	00-4720	Conferences and Training	0.00	500	500	-	-
0	0	0	0	00-4730	Membership Dues	0.00	100	100	-	-

2012	2013	2014	2014	2014	2015	2015	2015	2015	2015	2015
Actual	Actual	Adopted	YTD	Acct	Description	FTE	Requested	Proposed	Aprvd	Adptd
7,240	7,573	8,000	349	00-4751	Service Agreement	0.00	350	350	-	-
1,537	2,263	1,000	0	00-4754	Misc election supplies	0.00	250	250	-	-
73,031	50,548	50,000	17,695	00-4761	Election Distri/County Portion	0.00	70,000	70,000	-	-
1,374	2,710	0	0	00-4763	Local District Elections	0.00	2,500	2,500	-	-
83,962	65,166	60,600	19,296		Materials and Services Totals:	0.00	77,450	77,450	-	-
6,749	6,749	6,800	6,749	E3	Capital Outlay	0.00	6,749	6,749	-	-
67,421	0	0	0	01-5010	HAVA Capital Grant	0.00	7,240	7,240	-	-
74,170	6,749	6,800	6,749		Capital Outlay Totals:	0.00	13,989	13,989	-	-
0	0	0	1,652	E5	Transfers	0.00	4,023	4,936	-	-
0	0	0	998	00-4107	PERS Bond	0.00	2,583	2,430	-	-
36,100	39,654	43,342	21,671	00-4108	PERS 822	0.00	47,719	51,203	-	-
36,100	39,654	43,342	24,320	00-4593	Administrative Allocation	0.00	54,325	58,569	-	-
288,413	201,940	204,510	88,326		EXPENDITURES TOTALS:	1.22	242,971	242,925	-	-
121,205	36,682	30,500	119		DEPT REVENUES	0.00	43,490	43,490	-	-
288,413	201,940	204,510	88,326		DEPT EXPENSES	1.22	242,971	242,925	-	-
(167,208)	(165,258)	(174,010)	(88,207)		Elections Totals:	(1.22)	(199,481)	(199,435)	-	-

FY2014-2015 Administrative Allocation
General Fund Elections

Proposed Budget

Support Function/Item	No. of Units	"True up" factor*	Cost/unit/mo	Monthly Cost	Annual Cost	Allocations based on:	FY15 Cost/unit/mo
Telephone (landlines)	3.00 landlines	44.9%	3.09	9.28	111.36	FY2014 budget of landline phone cost for no. of land lines times true up factor from FY13 actuals to budget.	3.69
Info Tech	3.00 workstations	76.2%	123.76	371.28	4,455.32	FY2014 budget of IT staffing, materials and capital expenditures cost for no. of workstations times true up factor. Non-primary laptops are valued at .5 each.	141.48
Finance and General Liability Insurance	0.75 FTE (excluding ongoing temps)	90.9%	384.16	288.12	3,457.43	FY14 has 4.4 staff FTE (staffing for special assessment and reimbursable activities is excluded), audit, PR processing, liability insurance, finance materials and services. General Fund has slightly higher unit cost to include supply closet & newspaper subscriptions in the courthouse. The "true up" varies if in general fund or not.	328.78
Finance - Special Assessment		100.0%				Units which require finance support beyond normal payroll, AP and AR processing, have special assessment as do those with no staff but that do receive financial services.	
Human Resources	1.75 FTE (including ongoing temps)	99.6%	100.11	175.18	2,102.21	FY2014 budget of HR staffing and materials cost per FTE times true up factor.	75.49
Board of Commissioners	1.75 FTE (including ongoing temps)	100.0%	74.75	130.81	1,569.77	FY2014 budget - 25% of BoCC staffing and materials cost is allocated	63.81
Facilities and Maintenance							
			Bldg cost per month				
Courthouse	1,498 Sq Ft	98.0%	51,076.29	3,126.40	37,516.75	Based on FY2014 budget + shift of 1FTE to .33FTE at jail due to closure with balance redistributed. County Courthouse - 2.67 maint grocs FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - .33 FTE + utilities divided among Jail, Sheriff, Marine Sheriff and Corrections; b/c Jail pays for all these costs, it receives a credit from the other three units. Other departments not in one of these facilities are allocated \$0 in facilities maintenance unless they rely on maintenance staff for support. Note - no office space cost or depreciation is included.	37,610.67
Justice	Sq Ft	100.0%					
	1.0% actual % time SH				1,766.62		1,565.84
	0.0% actual % time RM				0.00		0.00
	0.0% actual % time CZ				0.00		0.00
	0.0% actual % time JK				0.00		0.00
County Counsel	Annual Materials Cost			223.83	223.83	Based on hours worked from Jan 1 2013 to Dec 31 2013 and FY2014 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable and Vernonia activities.	126.11
Support Department Adjustment						Support Services do not pay allocation; county does not assign this balance out to program funds to cover in addition to program share of services	
			Avr Monthly Cost	4,266.94	Annual Cost	51,203.30	
			Increase/(Decrease) %	18.1%	FY14 Total	43,341.58	
							Total allocated: 2,107,056 % of Total 2.4%

* Allocations are based on budget or estimates. When actual costs are less than budget we "true up" the allocation. The percentage is actuals to budget for the costs included in that particular allocated group in FY2014. However, when actuals exceed budget, the true up for the next year is 100%.

GFOA: O2, F3, F4, C5

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 2014-2015 Highlights and Significant Changes

The enforcement, criminal investigation, search and rescue, civil process and volunteer services under the Sheriff's Office General Fund allocation will all face significant changes due to the loss of the operational aspect of the Columbia County Jail. Enforcement and criminal investigation deputies will be called upon to help with booking and release of criminals arrested for person crimes and other major offenses throughout the County. Enforcement deputies and city and state police officers will still bring arrested subjects to the Sheriff for booking on many charges. Usually, these charges will be booked and the accused immediately released. Still, it will be important for the Sheriff to continue the vital booking function on many offenses. Because we did not get any new deputies, there will probably still be times when no one is on duty. Without a jail operating 24 hours a day, it will mean that someone will need to be called in on overtime to book certain arrested individuals. Local city and state officers might be required to wait until either an on-duty deputy who is out on a call can make it back to the Sheriff's Office

or an off-duty deputy or supervisor can come in. Each sworn member of the office is being trained in the booking process. Booking is important to help keep track of certain crimes and the perpetrators thereof in order to notify victims (under the official notification system of the state) that the violator has been booked and released. Enforcement deputies will also help with the transportation needs between the Polk County Jail, and our court system.

With these new responsibilities, this will present changes for our volunteers in every aspect of what we do. As our enforcement deputies are spending more time on corrections tasks, volunteer reserve deputies will be asked to help with transports when they are available. For the same reason, Search and Rescue volunteers will also have to carry an even greater load on the call outs for searches. Our front office volunteers will see their tasks change as the jail visitation and attorney interviews they help facilitate will go away. Instead, our front office volunteers will focus even more work on helping with concealed handgun licenses, and serving as the first contact point for individuals who come in to complain on the consequences of the jail closing. As the jail closes and crime increases, we expect a greater number of citizen complaints.

With no jail to take most of the people accused of criminal behavior, our enforcement and investigation services will focus even greater effort on problem solving. The jail has often been the solution to many problems for the community. Now, our goal will be to work with the community to solve problems when there is no jail. We will also adjust our enforcement program to work with the courts and other agencies to develop new strategies for making sure we keep abreast of the needs of the criminal justice system in the county in ways that make the best of our deteriorating criminal deterrent.

We will continue to respond to emergencies all over the county; continue to investigate the scores of unattended deaths that occur; continue to investigate the burglaries, rapes, child abuse, attempted murders and criminal homicides as they happen. We will make sure the worst of the worst offenders are held in custody and brought to trial by staying on top of the status of criminal offenders in the county. Part of that process will be the expansion of the regional criminal intelligence program with which our report management system (RMS) at the Sheriff's Office has an interface. This RMS will soon link deputies directly to the reporting system and the intelligence information associated with it, as deputies will enter the information in real time into the system. This will take a burden off of our support staff and enable them to concentrate more on the concealed handgun licensing, warrant entries and clearances, and civil process services of the Sheriff.

All in all, many changes will take place in this budget year, and working together, our small staff of remaining employees will continue to do their best to provide the wide variety of public safety services that fall under the Office of Sheriff.

FY 2013-2014 Accomplishments

Sheriff's Office employees and volunteers continued to set the bar high for quality in our service to the citizens, courts and outside agencies we serve. The four patrol officers, one detective and

GFOA: O3, O4, O5, O6

two marine deputies stayed busy. Deputies responded to 9,136 calls for service, made 260 individual arrests and 45 DUII and BUII arrests in 2013. Our water hours increased on the river, and we made more Boating under the Influence of Intoxicants cases (8) in 2013 than in many previous years. Our criminal investigations culminated in arrests that included charges for the following types of crimes: 30 Assaults, 2 sex offenses, 7 fugitives from justice, 22 arrests for recklessness, 8 restraining order violations, 21 burglary and/or trespass crimes, 8 Theft/Arson/Fraud arrests, 8 illegal drug manufacture or delivery crimes, six stolen vehicle possession arrests and 7 attempts to elude police in a vehicle.

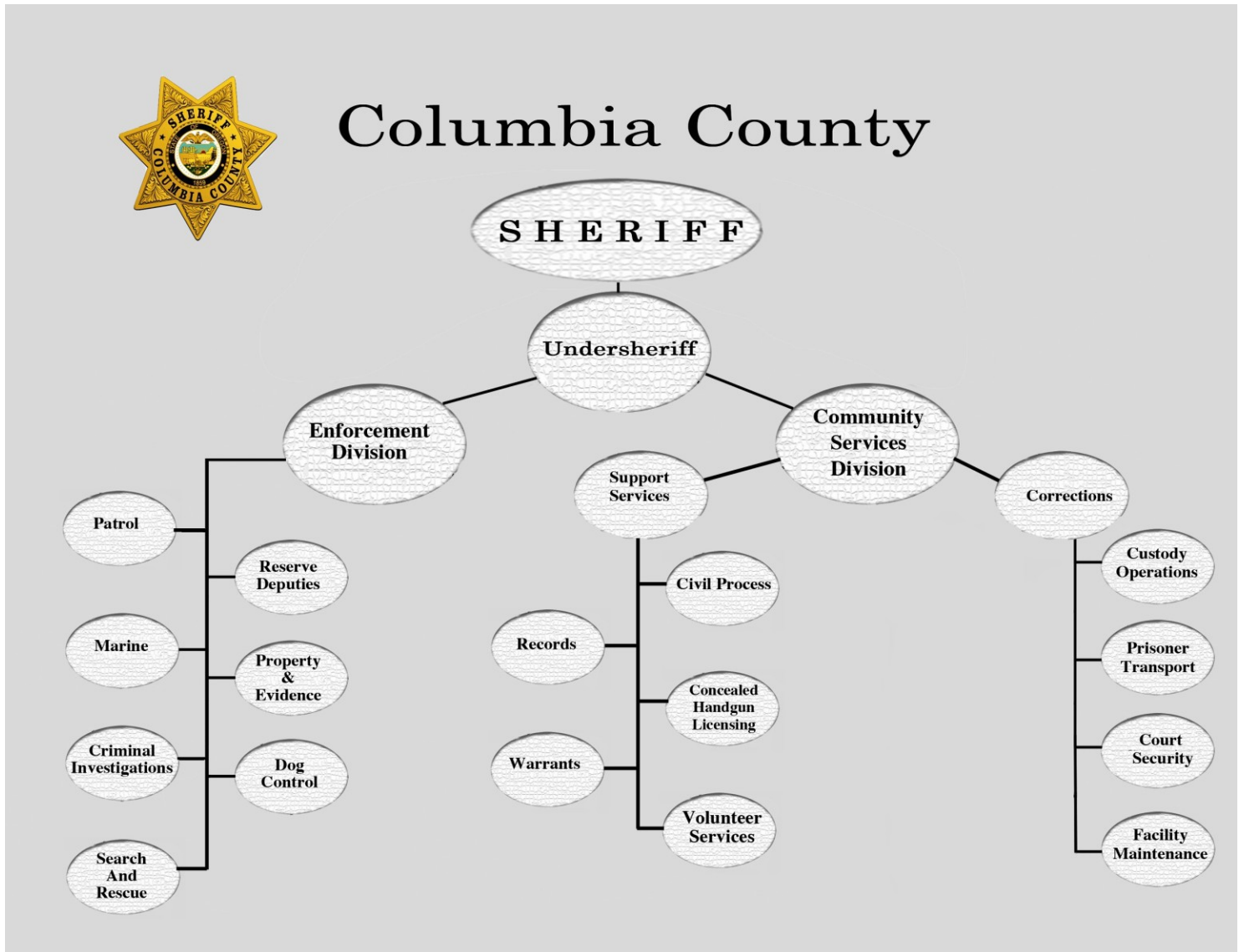
Our mostly volunteer Search and Rescue team (SAR) Continues to earn high praise. The SAR team participated in 15 missions throughout the year and participated in joint training and actual response operations with other SAR teams from adjoining counties. Our volunteer reserve deputies (over 3000 hours) and our volunteers in Partnership with the Sheriff (more than 2500 hours) combined with SAR volunteers to push the total volunteer hours at the Sheriff's office to almost 7,000 hours.

Our civil process service team continued to serve a record number of civil process papers throughout the county. Our concealed handgun license unit processed 2,269 concealed handgun licenses for an increase of more than 100% over the previous year!

Animal Control completed its transition to a pure dog-control mission. The Dog Control Officer is no longer in charge of the Animal Shelter, as that has been transferred to the Columbia Humane Society. The Clerk's Office also is now the sole location for County dog licenses outside the City of St. Helens.

We lost two deputies to another agency over concerns of the budget during the year. Both of those deputies were cross-trained in both corrections and patrol.

Sheriff's Office Organizational Chart



The Sheriff's Office is a multi-faceted organization with wide-ranging responsibilities – many of which are mandated under the state Constitution and Oregon State Law. Together, the Sheriff and Undersheriff oversee the operations of three intertwined divisions that depend upon each other to provide the highest possible level of service with the resources committed to the Sheriff's Office. Through 2013, the undersheriff *also* had the dual responsibility of serving as the jail commander, since that position went unfilled in 2011 due to budget cuts. With the closure of the jail in 2014, incarceration in outside facilities will be managed by a team of four corrections officers remaining with the sheriff after the layoffs set to occur in 2014. The Corrections team, The Enforcement Division Lieutenant and the Support Services Division reports to the Undersheriff, who reports to the Sheriff.

County Facts: Sherriff's Office Focus

Key Facts



- **Established:** January 16, 1854
- **Elevation at St. Helens:** 42 feet above sea level
- **Area:** 657 square miles (land)
31 square miles (water)
- **Average temperature:** January: 39.0 degrees
July: 68.4 degrees
- **Population:** 48,140 (July 1, 2009 estimate)
- **Assessed Value:** \$4,058,366,509
- **Principal Industries:** Agriculture, Lumber, Fishing, Tourism

Points of Interest

- Beaver Power Plant – Port Westward
- Lewis & Clark Bridge at Rainier
- Lower Sauvie Island Game Reserve
- County Fairgrounds
- Trojan Nuclear Plant (operation stopped 1993)
- County Museums in St. Helens and Vernonia
- County Parks

	POPULATION		Area
	2011	2012	Sq. Miles
Columbia County	49,625	49,xxx	688.0
Clatskanie	1,740		1.3
Columbia City	1,950		1.2
Prescott	55		0.1
Rainier	1,895		4.9
Saint Helens	12,890		5.7
Scappoose	6,665		2.7
Vernonia	2,110		1.7
Unincorporated	22,320		669.5

The Sheriff's Office is the primary law enforcement response agency for areas outside incorporated cities and within the incorporated City of Prescott.

The Sheriff's Office is the first responder for all public safety on the Columbia River. Geographically, approximately 98 percent of Columbia County is outside of cities covered by municipal police departments.

Elected Officials

- **County Sheriff:** Jeff Dickerson
- **District Attorney:** Steve Atchison
- **County Commissioners:** Tony Hyde, Henry Heimuller, Earl Fisher
- **Assessor:** Sue Martin
- **County Clerk:** Betty Huser
- **County Treasurer:** Jennifer Cuellar-Smith

Columbia County Sheriff's Office Today



The Columbia County Sheriff's Office exists to conserve the peace in our county through a wide variety of duties assigned to the Sheriff by the Oregon Constitution and Oregon State law. As an elected, constitutional office holder, the Sheriff is considered the "Chief executive officer and conservator of the peace" with duties that include:

1. To arrest and commit to prison all persons who break the peace, or attempt to break it, and all persons guilty of public offenses;
2. To defend the county against those who endanger the public peace or safety;
3. To execute the process and orders of the courts;
4. To execute all warrants delivered to the sheriff;
5. To serve as a ministerial officer of the courts;
6. To maintain custody and control of all prisoners incarcerated for the County,
7. To plan and conduct all search and rescue activities in the county.

In Columbia County, the Sheriff also oversees the control function for dogs (licensed and unlicensed) in the county.

With budget challenges facing the Office of Sheriff in our county, it takes creativity and an ongoing effort to find efficiencies that enable the sheriff to carry out each of these functions in the most wise and cost-efficient manner. Sheriff Dickerson is committed to carrying out his duties with these Core principles at the Center of all we do:

- Focusing on employee safety as a first priority at all times;
- Focusing on the legitimate, identified needs and priorities of the residents and visitors of our county;
- Demonstrating fiscal accountability by showing taxpayers a high return on the public funds entrusted to us;
- Contributing to the quality of life in our community by involving our citizens; and,
- Developing employee satisfaction by creating and maintaining an internal culture that values employee input, personal accountability, and recognition for a job well done.

GFOA: O4, O5, O6

Enforcement Division

The Sheriff's Office employed only seven sworn enforcement deputies plus one lieutenant in the Enforcement Division in 2013. Only sworn deputies can provide patrol services and have the authority to arrest. The funding for two of these positions comes from dedicated sources, which simply means that we have to assign those grant-funded positions to specific duties, and they can't be assigned to general patrol. The State Marine Board funds two marine deputy positions. Even though we cannot use these positions for general patrol, they still provide very valuable services to the County. A lieutenant provides supervision and also manages the call-triage procedure we discuss throughout this report including following up on the calls deemed to be of lesser priority. One of the five remaining sworn deputies was assigned detective duties to provide the higher level investigative skills that are required in order to successfully prosecute the more complex cases

Patrol Unit

The uniformed patrol force of the Sheriff's Office – with just four deputies to cover all the calls for service (other than marine calls) that come in for the year – continues to perform admirably in the face of a very difficult mission.

Calls for service were roughly the same as those from 2012, and continued high in volume (per deputy). During 2013, our limited staff was augmented by the addition of a sixth reserve deputy. Reserve deputies add patrol hours to the Division while full-time staff members focus on criminal investigations and responding to emergencies. Background investigations were also completed on four additional reserve deputies, who were scheduled to go through a reserve academy sponsored jointly by local law enforcement.

Increased Investigation & Reports Deputies have been empowered to use their time in the most efficient and effective manner possible. Our call triage program has developed to the point that they are handling most calls now without need for supervisor follow, up. Deputies continue to churn out high numbers of investigations as our triage system puts minor calls on hold when deputies are investigating major offenses or responding to emergencies. Most of the minor calls do not generate reports, but the major calls can be investigated more thoroughly and reported on quicker, with greater detail and accuracy.

Cross-Trained Deputies Fill Holes

As the jail continued to struggle to meet staffing requirements, enforcement deputies continued to fill the gaps in the schedule, helping with transports and other duties. Enforcement deputies also continued to add investigative resources for criminal activity taking place among inmates in the jail. These were a vital functions for maintaining the safety and security of our facility.

Deputies in the Patrol Unit continue to respond to back up other police officers needing a cover unit, as well as supporting fire and EMS personnel when the presence of a law enforcement officer is required for their safety.

The unit also responds to a wide array of public safety emergencies, including Search and Rescue, fires, security concerns at sensitive installations, and public safety concerns all across the 657 square miles of Columbia County's land mass. They also provide additional security to the jail and courthouse as needed depending on staffing issues in the jail.

Calls for Service				
	2010	2011	2012	2013
CCSO calls	8,814	10,245	9,224	9,136

Felony Charges				
	2010	2011	2012	2013
Arrests	293	422	340	369

DUII Arrests				
	2010	2011	2012	2013
DUII Arrests	108	79	91	117

Total # of Investigation Reports				
	2010	2011	2012	2013
# of Reports	875	899	1169	1,200*

*Estimated Reports, Actual number still being tabulated

Total # Violation Citations in 2013				
	Hazardous Driving	Driver Viols*	Speed	Eqpt/ Other
# violations cited	231	565	213	46

*Driver violations include Suspended, Driving Uninsured, Open Container, Unlicensed, Uninsured, MIPs and Marijuana Possession.

Enforcement Division

Marine Patrol Unit

The Columbia County Sheriff's Marine Patrol Unit provides regular boat patrols on the Columbia River, the Multnomah Channel and specialized enforcement projects on other waterways in the county. The unit emphasizes safety on the water, with special enforcement efforts on Boating Under the Influence (BUII) and the use of personal floatation devices (PFDs). The unit also gives emergency medical aid, investigates water related accidents, and educates the public in safe boating practices. Deputies in the unit also respond to back up enforcement deputies and other officers in the county when the need arises.

Columbia County's Marine Patrol consists of two full-time, year-round certified marine deputies and a part-time lieutenant to supervise their activities. Their primary duties include marine law enforcement, accident reporting, boating safety education, school education programs, and assisting boaters in distress. They also handle medical aid and search and rescue operations on the river.

The Columbia River represents a huge challenge with 67 miles of waterway on what is the fourth largest river in the United States (by water volume). Deputies regularly patrol the river at varied hours day and night, and can be called to duty on the water at any time, as needed.

On July 9, 2013, deputies from the Columbia County Sheriff's Office and firefighters from Columbia River Fire and Rescue rushed to the north end of Sand Island in the Columbia River on a sheriff's patrol boat when witnesses called out two swimmers in distress.

Two men, were pulled from the water. after deputies found the pair floating helplessly downstream. Rescuers quickly pulled The first man on board the sheriff's patrol boat, and sped off to rescue the other man, who was unresponsive and unable to grasp the rescue rope. Firefighter Mung of the Columbia River Fire and Rescue jumped into the river and secured the second man, who was unconscious. He also had sustained a puncture wound, presumably from the wing dam around which they had been swimming.

The deputies and firefighters each later received Life Saving awards from the state sheriff's association.

Also, Boating Under the Influence of Intoxicants arrests increased by one over the previous year. Marine deputies continue to make BUII enforcement a top priority as part of their overall effort to keep the County's waterways safe for its users.

GFOA: O4, O5, O6



Another important Marine Patrol Unit program is the enforcement of "Make Way" provisions of the boating rules. Large ships in the shipping channel depend on deputies to keep the channel clear, as hundreds of boats often clog the channel, presenting risks to all. Out of the 36 water incidents last year, 42 people were involved and 13 of those either injured or died as a result.

The Marine Patrol Unit receives most of its funding from the state marine board, which mandates dedicated services on the state's waterways in Columbia County.

Program Hours				
	2010	2011	2012	2013
Water Hrs	2,335	1,541	1,980	2,486

Reported Water Incidents				
	2010	2011	2012	2013
Incidents	12	64	53	36

Additional Statistics				
	2010	2011	2012	2013
Inspections	1,714	1,366	1,216	762
Citations	39	50	95	145
BUII	0	3	7	8

Enforcement Division

Investigations

Criminal investigations are a major emphasis of the Enforcement Division. Prosecutors rely on a quality investigative report from us to present a case in court. We have gradually lost enforcement positions capable of responding to every-day calls for service. The District Attorney's office has also had diminished capacity to prosecute minor crimes. This means the effort to concentrate investigations on major crimes requires the greater attention to detail and more time spent on investigations.

One of our five remaining enforcement deputies is a detective assigned to follow up on criminal cases generated by 911 calls, in addition to chasing down leads in child abuse cases and serving on the Columbia County Major Crimes Team.

A second detective had served as a narcotics enforcement detective assigned to the Columbia Enforcement Narcotics Team (CENT). That position was funded through December 2012 by a federal grant and The Sheriff's Office continued to pay for the position through the remainder of the fiscal year, but additional cuts in 2013 caused us to cut this position in 2013.

CCSO Investigators conducted investigations of numerous serious offenses in 2012, including: 1) investigating the assault and attempted murder of a woman out in South County after an attempted sexual assault on her. 2) Conducted a joint operation with Customs agents on a Sexploitation ring in North County wherein a North County resident was blackmailed by a suspect purporting to have nude

photographs of the victim and her sister; 3) A felony assault when a man's wife hit him in the back of the head with a hammer; 4) Investigated a domestic violence situation in the Nehalem Valley where two men fighting in the family living room were both shot when the firearm they were wrestling over was discharged; 5) Solved a burglary ring in North County where a group of people were targeting the homes of elderly individuals who had recently moved into elder-care facilities; 6) Investigated a police use of force incident

involving troopers with the Oregon State Police—the investigation eventually exonerated the officers involved as determined by the District Attorney; and, 7) Conducted an undercover sting of a North County subject alleging to have nude photographs of a woman and threatening to publish the photographs unless she had sexual relations with him.

Other 2013 cases handled by CCSO investigators included:

- The review and investigation of over 200 child abuse allegations referred to the sheriff's office by Oregon Department of Human Services.
- Investigations of drug dealers resulting in 8 arrests for delivery or manufacture of a controlled substance
- Investigation and charging of 26 -year-old male subject in a felony assault of a two-year old girl .

CRIMINAL CASE Investigations			
	2011	2012	2013
Homicide and Attempted Homicide cases	3	4	2
Major Felony Drug Arrests	6	23	8
Miscellaneous Drug Arrests	39	19	23
All other Investigations	14	34	28

Sheriff's Calls for Service by Month in 2013

Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
668	686	813	781	801	671	827	796	838	835	744	676

Inmates Booked into Jail by Month in 2013

Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
232	252	224	274	249	215	207	208	206	261	260	185

Enforcement Division

Search & Rescue



Sheriff Jeff Dickerson (left) with Columbia River Fire and Rescue firefighters Tom Moug and Nolan Gerety, and CCSO's Undersheriff Andy Moyer and Lieutenant Dustin Hald after the four were honored for their life saving efforts in July—pulling two drowning men from the Columbia River. The Oregon State Sheriff's Associate recognized the group for their efforts at the association's annual conference in December.

Oregon law places all search and rescue (SAR) operations under the sheriff of each county. In Columbia County, the undersheriff manages the mostly volunteer SAR team on behalf of the sheriff, and a volunteer coordinator keeps track of training and other state requirements for the team. Approximately 40 volunteers serve as the “ground searchers” for most search efforts in our county.

The SAR team responds to and assists citizens who are overdue, lost, injured, or killed during ground or marine recreational use of the outdoors. The Search and Rescue program is working to meet the Columbia County Sheriff's Office goal to protect the health, safety, and well being of all citizens. The primary customers are the citizens of Columbia County, although our SAR team has responded to requests from other sheriffs from time to time.

GFOA: O4, O5, O6

The year 2013 included various call outs for the SAR team. They responded to 10 search and rescue call outs in Columbia County, including two missing person reports, one evidence search, three land rescues, two water rescues, and two callouts where the individual(s) turned out not to be lost. The also participated in five training missions.

SAR members also continued their proactive activities, including appearances at fairs and other special occasions, conducting child identification kit programs and recruitment to the SAR team.

SAR MISSIONS	
2010	18
2011	8
2012	14
2013	15

Enforcement Division

Dog Control

In 2013, The transition of animal control into a primarily-enforcement oriented service was completed. Licensing of dogs is now provided solely by the clerk, and the Animal shelter is now fully operated by the Columbia Humane Society.

This change has helped the dog control officer to focus squarely the dog control aspect of his daily duties. Dog licensing fees paid by dog owners are the primary source of funding for the Animal Control Unit. Services to dogs and dog owners are the priority for this unit. Other animal control issues (cats, horses, cattle, etc) are addressed through the local chapter of the Humane Society for cats and dog adoptions and to the Oregon Humane Society for criminal investigations. DONATION SUPPORT provides for medical and other animal care services not normally covered by the County budget process. Everyone can help this program by being a responsible dog owner and everyone can help by making a small donation to the Dog Control Program and/or to the Columbia Humane Society

The unit closely with the enforcement deputies, and the unit is supervised directly by the sheriff.

In 2013, a new vehicle was purchased to aid in the reliability of dog control responses everywhere in the county. The older vehicle has been retained as a spare.

County law enforcement depends on the dog control officer to assist with canine issues throughout the county. Enforcement of licensing and rabies vaccination requirements are only a part of the dog control officer's daily duties. And with the loss of the St. Helens dog control officer, that city's police department also depends on the knowledge of our unit when necessary.

The Sheriff's Office web page (www.co.columbia.or.us/sheriff) maintains a number of referral links for dog control services under the "Dog Control" link on the home page. Services such as:

- [Owner Information](#)
- [Donations](#)
- [Forms](#)
- [Report Lost Animal](#)
- [Found Dogs](#)
- [& other Links](#)



Support Services Division

Civil Unit

Oregon law gives tremendous authority and responsibility to elected sheriffs to carry out the civil orders of the courts and deliver associated papers to respondents. Sheriffs—and only sheriffs—are the ones with a mandate to execute the orders of the courts and of judicial officers.

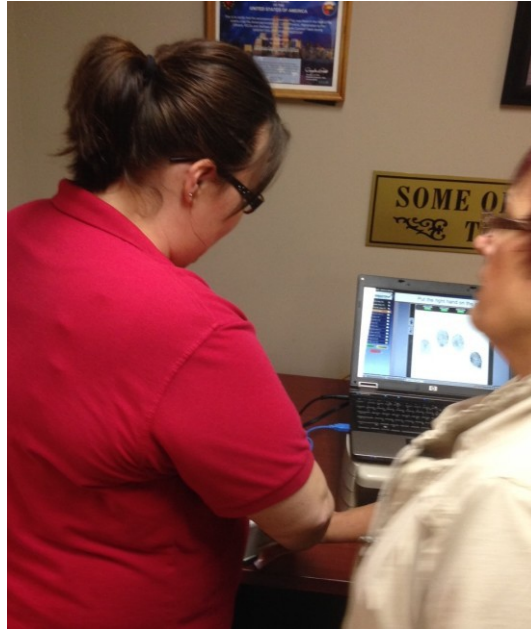
The Columbia County Sheriff's has reached near perfection in the service of civil papers. Since Sheriff Dickerson hired a civil deputy in 2010, relieving enforcement deputies of the responsibility for civil paper delivery. The result has been a service increase to almost 100 percent in the number of summonses, instructions, criminal and civil subpoenas, complaints, petitions, small claims notices, court orders, evictions, retraining orders, and a number of different kinds of writs. One notable trend is the increase in the number of foreclosures handled by our Civil Unit. In 2013, the unit processed 110 foreclosures—almost two per week.

Concealed Handgun Licensing & Fingerprinting

Fingerprinting is done for various statutory reasons, including employment in the criminal justice fields, teaching and other occupations requiring licensing. It is also required for concealed handgun licensing. After biographical data is entered into the LiveScan System, a person's fingerprints are "rolled" electronically. This process takes about 15 minutes per applicant.

Concealed Handgun License (CHL) Information

In 2013, another record was reached in Concealed Handgun Licenses processed. The Sheriff's Office expanded its CHL application services to include one Saturday per month and continued outreach to the more remote areas of the county. Oregon Revised Statutes establish specific requirements for the sheriff in the issuance of a CHL. This information is designed to assist your understanding of the law and to facilitate your application process.



A CCSO staff member fingerprints a concealed handgun license applicant. Staff processed more than 2,000 CHL applications in 2013. The digital fingerprint process saves time and money

Your CHL is valid for four years. At the time you apply for a CHL, you will be required to:

1. Complete CHL application
2. Provide proof of handgun safety competency (new applicants only)
3. Be fingerprinted (new applicants)
4. Be photographed
5. Pay appropriate fees:
 - a. New licenses for Columbia County Residents requires a check, money order or cash for \$65.
 - b. For renewal of CHLs for County residents, cash or check or money order for \$50.

Phone: (503) 366-4611

Online:

www.co.columbia.or.us/sheriff

Papers Processed				
	2010	2011	2012	2013
Received	1,318	1,537	1,485	1,449
Served	1,083	1,410	1,457	1,447

Fingerprinting				
	2010	2011	2012	2013
# Fingerprinted	483	393	468	377

Concealed Handgun Licenses Processed				
	2010	2011	2012	2013
CHLs	532	744	1,050	1,396

The number of concealed handgun permit applications continues to rise. Appointments for handgun licenses have stretched out to more than two months in advance as the demand has surpassed our limited staff's availability for this mandatory function of Sheriffs.

Support Services Division

Records Unit

The Records Unit of the Sheriff's Office is primarily responsible for processing, filing and distributing all reports of the Sheriff's Office, including criminal, jail and civil reports. The unit also makes copies of reports available to the public when they are cleared for release by the courts or district attorney. The Unit also manages the regular warrant procedures of the office: keeping all warrants on file, entering them into the statewide Law Enforcement Data System (LEDS). All warrants and reports are also entered into the Report Managing System, along with a hard copy that is kept in the Report File Room.

The Report management system of the Sheriff's Office is operated in conjunction with the The Portland Police Data System (PPDS)—a regional database containing report information from many law enforcement agencies in our region, including the Portland Police Bureau and the Washington County Sheriff's Office. St. Helens Police and Scappoose Police also input into this database. The database enables investigators from around the region to share information on cases and police contacts and increase the ability to solve crimes. It also automatically transmits arrest data to the Oregon Uniform Crime Reporting system—to which the Sheriff's Office had not been reporting statistics for years, due to staffing shortages.



Our Records Unit manages thousands of civil records (shown on the left) and criminal records (shown on the right) The unit also manages all County warrants.

Warrants				
	2010	2011	2012	2013
Entered	371	507	648	864
Cleared	387	416	629	771

GFOA: O4, O5, O6

Property & Evidence Unit

The Sheriff's Office boasts a state-of-the-art property and evidence room designed to efficiently and effectively categorize property seized by deputies in either a criminal or civil case. Utmost care must be taken in the accounting, control and integrity of evidence and found property that comes under the control of the Sheriff.

The Property and Evidence Unit is staffed by a part-time Employee whose priority is focused on property and evidence issues. Each year, the Evidence Room is audited to assure the integrity of our evidence system.

The evidence technician serves on the Major Crimes Team as the evidence collection member of the team. This enables investigators to focus their attention on the investigation and leave the cataloging of evidence to the technician, who can respond to the crime scene and relieve investigators of that responsibility.

The evidence room continues to hold years and years worth of evidence and property that the evidence technician is clearing out of the system. At the end of 2013, there were 646 open cases and 2,183 pieces of evidence in those cases. The unit was able to close 451 cases in 2012, and 312 of those cases were from previous years, going back to 1981.

The unit also continues to have an account with a property clearing house. The clearing house takes property and evidence that is either unclaimed or forfeited to the sheriff by the courts, and sells the property on the open market. The sheriff, in turn is given credit for new product purchases of law enforcement related equipment, thus saving tax payer resources for other matters. At the end of 2012, the balance on the account remained at \$6,360.

Support Services Division

Volunteer Services

Volunteers are of vital importance to the success of the Sheriff's Office and continue to play a major role in extending the capabilities of each of our operational divisions. Each year, volunteers provide thousands of hours of service **(8,655 hours in 2012)** for no wages, saving the taxpayer money but helping keep vital services in place.

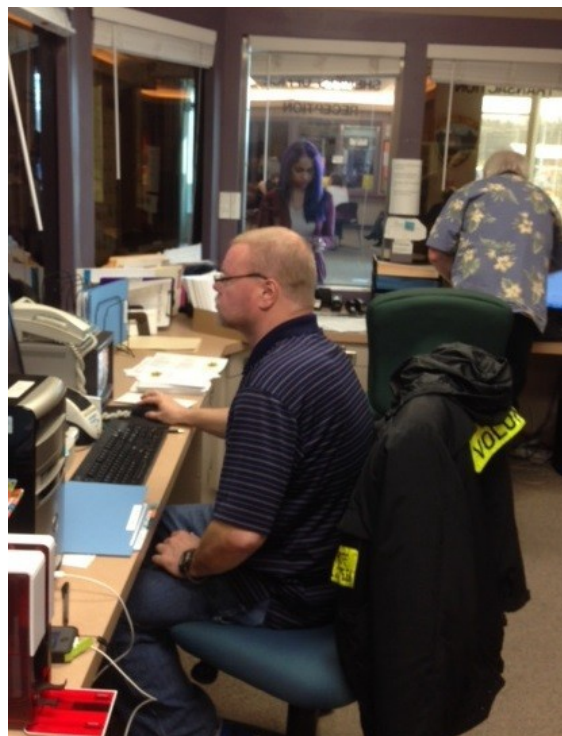
Volunteers In Partnership with the Sheriff (VIPS)

Some of the services provided by **VIPS** include:

- **Support Services Division**—Volunteers answer phones, serve as receptionists at the front window, take fingerprints, and provide clerical assistance to staff members. A volunteer chaplain assists employees and citizens as needed.
- **Corrections Division**—Volunteers perform clerical functions, answer phones and provide outreach services to inmates.
- **Enforcement Division**—Volunteers provide staff-hours to help fulfill requirements under the agreement with the State Marine Board for river patrols. They help with equipment needs and repairs and provide expertise in radio communications and water operations. They also perform special projects in support of enforcement goals and objectives, including traffic control at large events, operation of the radar reader board vehicle, and provide assistance to Animal Control programs and employees.

Search & Rescue Volunteers

Search & Rescue (SAR) is almost entirely made up of volunteers. The Undersheriff oversees the program and enforcement supervisors and deputies contribute to the needs of the SAR program, but the actual boots on the ground of most search and rescue events are filled by volunteers. A committee of SAR volunteers makes recommendations to the sheriff and undersheriff on matters particular to the SAR team. Team members are required by state law to go through annual training to be certified every year as part of the sheriff's Search and Rescue responsibilities. SAR volunteers participated in 14 missions both in and outside of Columbia County during 2012. Team members trained with SAR teams from other counties in the spring and summer and participated in advanced training



The Sheriff's Office relies on volunteers to staff our front window. Volunteers make the initial greeting, process initial paperwork and helped with inmate visitation. They also produce most of the Concealed Handgun License ID cards for the CHL holders.

Volunteer Hours at the CCSO				
	VIPS	SAR	Reserves	Total
2011	2,178	2,752	1,778	6,708
2012	2,494	3,153	3,008	8,655
2013	2,590	1,260	3,124	6,974

Reserve Deputies

The third branch of volunteers assisting the Sheriff's Office and its goals are our sworn, reserve sheriff's deputies. These are well-trained volunteers deputized to assist our enforcement division in meeting the public safety needs in Columbia County. Reserve deputies have been trained in a reserve academy and wear the uniform of a deputy sheriff when serving in that capacity. They provide their own equipment and uniforms. They are required to provide 20 hours per month of service to keep their skills up and keep abreast of the needs of the Sheriff's Office. They add patrol hours and additional manpower to enforcement when they are available.

Funding Issues

The Sheriff's Office is committed to using the funds provided to us in the most efficient and effective manner. Each year, costs are reviewed and compared to the various aspects of our mission to try and find where we can alter the allocation of resources to become even more effective.

As revenues continue to shrink due to budget cuts at the federal, state and local levels, this process will become even more critical.

In 2012, approximately \$300,000 was allocated out of the sheriff's reserve fund account to cover for budgeted items that exceeded revenues. It is expected that in 2013, only \$200,000 will be left in that fund going forward into 2014.

The chart at right (Chart A) shows the budget for the Sheriff's Office over the last four years. The green area depicts the total budget of the Sheriff's Office for all divisions. The red area shows the amount of revenue from the county general fund, and the blue area signifies that which the Sheriff's Office has been able to raise through such things as bed rentals to outside agencies, grants, and fees. One can see how a dip in outside revenue can severely impact the budget – especially now with general fund revenue on the decline.

The next chart (Chart B) shows the share of the general fund provided to the Sheriff's Office from the county budget.

The last chart (Chart C) breaks down how the sheriff uses different funding sources to help fulfill the various responsibilities of the sheriff, including safety patrols, the jail, Court Security (and other court services), Civil Process Services, Search and Rescue, and Animal Control. Property tax revenue makes up only a small portion of the total revenue required to provide these services to the public.

The Sheriff's Office budget in two years ago left the agency at critical levels in every aspect of what we do. Additional cuts are not possible without severe consequences to our core services. The most expensive service we provide is the jail, as it involves a high number of critical services that must be carried out.

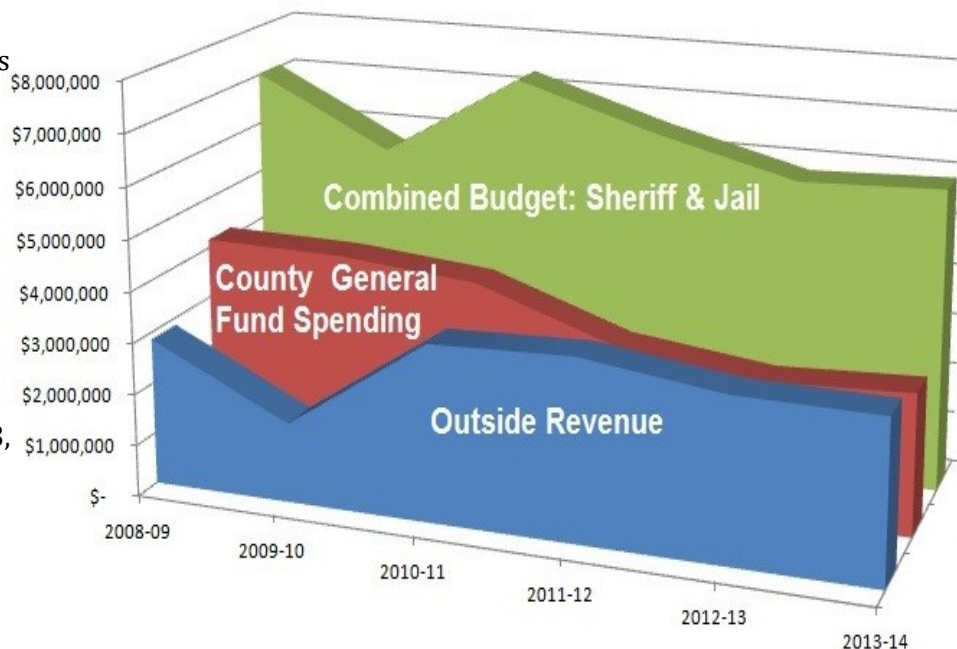


CHART A

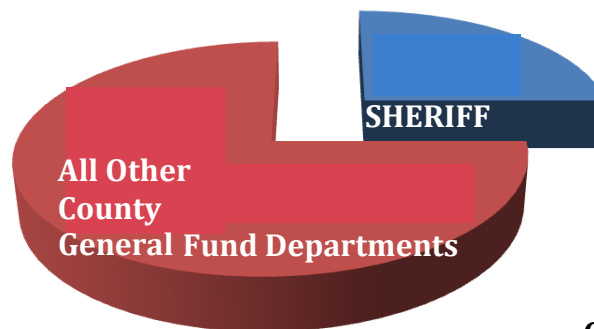


CHART B

CCSO Revenue Sources

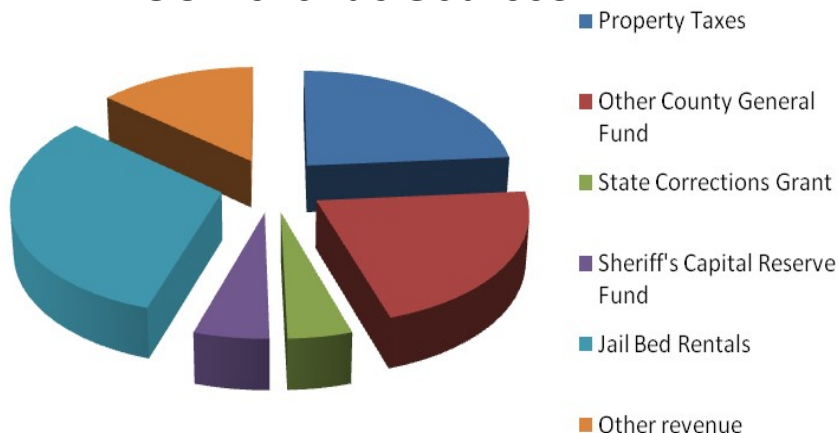


CHART C

FY15 Proposed Budget and Prior Sheriff's Office General Fund 100 Dept: 06
Year Data Summary

Summary	FY15 Proposed Budget	FY14 Projected Actuals	FY14 Budget	Change FY14 Projected Actuals and FY15 Budget	FY13 Actuals	FY12 Actuals	Four Year Trend: FY15 to FY12
Unrestricted Beginning Balance	0	0	0		0	0	
Restricted Beginning Balance	0	0	0		0	0	
Total Beginning Balance	0	0	0		0	0	
Property Tax	0	0	0		0	0	
State, Fed Local Government	0	0	0		0	0	
Other Resources	0	0	0		0	0	
FY Unrestricted Resources Total	0	0	0		0	0	
Property Tax	0	0	0		0	0	
State, Fed Local Government	328,000	355,897	335,889	-7.8%	497,537	315,147	
Fees, Permits, Fines, Service Charges	239,500	280,848	169,800	-14.7%	272,730	253,583	
Bond or Debt Proceeds	0	0	0		0	0	
Transfers/Reimb from County Funds	10,000	15,384	0	-35.0%	9,825	0	
Misc Resources, Component Unit Pymts	0	10,654	0	-100.0%	3,446	3,497	
FY Restricted Resources Total	577,500	662,782	505,689	-12.9%	783,538	572,227	
Total Resources	577,500	662,782	505,689	-12.9%	783,538	572,227	
Personal Services	1,354,879	1,333,064	1,450,756	1.6%	1,588,751	1,810,851	
Materials and Services	310,291	316,915	301,886	-2.1%	312,059	322,578	
Capital Outlay	32,500	5,000	44,000	550.0%	106,664	24,970	
Debt Service	0	0	0		0	0	
Transfers to County Funds	375,429	375,096	283,149	0.1%	262,607	258,296	
Contingencies	0	0	0		0	0	
Ending Fund Balance	0	0	0		0	0	
Special Payments	0	0	0		0	0	
Total Expenditure	2,073,099	2,030,075	2,079,791	2.1%	2,270,081	2,416,695	
FY Net Revenue	(1,495,599)	(1,367,292)	(1,574,102)	9.4%	(1,486,544)	(1,844,469)	
Net Revenue Including Begin Bals	(1,495,599)	(1,367,292)	(1,574,102)	9.4%	(1,486,544)	(1,844,469)	
Full time Equivalents (FTEs)	12.75		13.25		16.79	19.25	

2012	2013	2014	2014	2014	2015	2015	2015	2015	2015	2015
Actual	Actual	Adopted	YTD	Acct	Description	FTE	Requested	Proposed	Aprvd	Adptd
99,527	45,795	0	2,743	06	Sheriff's Office	0.00	0	0	-	-
0	16,747	32,000	21,604	R25 00-3250	Rest Fees, Lic, Perm, Fines, Sheriff's Fees	0.00	40,000	40,000	-	-
0	85,682	50,000	56,313	00-3251	Civil Fees	0.00	100,000	100,000	-	-
0	4,910	8,000	5,320	00-3252	CHL Fees	0.00	10,000	10,000	-	-
85,800	71,466	60,000	26,768	00-3253	Background Check Fees	0.00	70,000	70,000	-	-
8,136	8,645	0	210	09-3250	Dog License Fees	0.00	0	0	-	-
26,926	20,823	15,000	2,080	09-3251	Dog Boarding Fees	0.00	5,000	5,000	-	-
5,101	3,120	0	50	09-3252	Dog Program Violation Fees	0.00	0	0	-	-
2,165	500	0	0	09-3253	Dog Adoption Fees	0.00	0	0	-	-
975	150	0	25	09-3254	Dog Restitution	0.00	0	0	-	-
3,067	2,481	3,000	1,585	09-3255	Chip Program	0.00	2,000	2,000	-	-
75	0	0	0	09-3256	Animal Control Services	0.00	0	0	-	-
				09-3257	Call Out Fees	0.00	0	0	-	-
231,772	260,318	168,000	116,698		Rest Fees, Lic, Perm, Fines, Totals:	0.00	227,000	227,000	-	-
0	125,000	125,000	125,000	R27	Rest Fee,Srvce Chrg (Stat/Loc)	0.00	125,000	125,000	-	-
				00-3349	Enhanced Law Enforcement PGE	0.00	0	0	-	-
0	125,000	125,000	125,000	R35	Rest Fee,Srvce Chrg (Stat/Loc) Totals:	0.00	125,000	125,000	-	-
				00-3831	Restr Fed Grant/Donation	0.00	0	0	-	-
0	7,285	0	214		DoJ Fed \$ Match	0.00	0	0	-	-
0	7,285	0	214		Restr Fed Grant/Donation Totals:	0.00	0	0	-	-
9,261	11,594	25,000	13,502	R36	Restr State/ Local Govt Grant/	0.00	20,000	20,000	-	-
201,754	283,195	183,389	45,847	01-3558	ODOT Overtime Grant	0.00	183,000	183,000	-	-
0	2,035	0	0	02-3540	State Marine Board Grant	0.00	0	0	-	-
0	8,545	0	0	02-3612	State Marine Board	0.00	0	0	-	-
211,015	305,369	208,389	59,349	03-3545	Dept of Fish/Wildlife Contract	0.00	203,000	203,000	-	-
				R37	Restr State/ Local Govt Grant/ Totals:	0.00	203,000	203,000	-	-
					Restr Private Grant/Donation	0.00	0	0	-	-

2012	2013	2014	2014	2014	2015	2015	2015	2015	2015	2015
Actual	Actual	Adopted	YTD	Acct	Description	FTE	Requested	Proposed	Aprvd	Adptd
7,874	3,369	0	871	09-3130	Donations	0.00	2,500	2,500	-	-
7,874	3,369	0	871		Restr Private Grant/Donation Totals:	0.00	2,500	2,500	-	-
0	1,280	0	6,884	R55 09-3085	Rest Interfund Transf/Intrnl S	0.00	10,000	10,000	-	-
0	1,280	0	6,884		Restitution (xfr fund)	0.00	10,000	10,000	-	-
6,354	123	0	0	R65 00-3008	Rest Interfund Transf/Intrnl S Totals:	0.00	0	0	-	-
0	2,605	1,800	8,529	00-3090	Other Resources (Restr)	0.00	10,000	10,000	-	-
210	3,131	0	401	00-3100	Sheriff Bail Account	0.00	0	0	-	-
76	289	0	20	00-3105	Reimb Project Expenses	0.00	0	0	-	-
0	0	0	10,098	00-3122	Refund of Expenses	0.00	0	0	-	-
3,211	27	0	0	00-3123	Reimb of Cost	0.00	0	0	-	-
101,262	24,841	0	22,194	00-3350	Sale Surplus Assets	0.00	0	0	-	-
0	40,944	0	0	01-3110	Sale Surplus Asset	0.00	0	0	-	-
2,870	2,643	2,500	100	01-3556	SHPD CENT	0.00	0	0	-	-
7,584	6,315	0	0	09-3111	Insurance Reimbursements	0.00	0	0	-	-
121,566	80,918	4,300	41,342		Event Permit Reimbursement	0.00	0	0	-	-
					Reimb from Humane Society	0.00	0	0	-	-
					Other Resources (Restr) Totals:	0.00	10,000	10,000	-	-
572,227	783,538	505,689	350,358		REVENUES TOTALS:	0.00	577,500	577,500	-	-
42,527	42,792	42,645	21,321	E1 00-4001	Personal Services	0.50	46,004	44,500	-	-
22,812	24,272	25,598	11,518	00-4015	Sheriff	0.00	26,157	0	-	-
50,604	50,644	50,598	25,817	00-4076	Office Manager II	1.00	52,978	51,838	-	-
33,242	35,604	38,086	18,836	00-4077	Senior Civil Deputy	1.00	41,445	40,553	-	-
20,175	24,477	17,914	7,490	00-4078	Civil Deputy	0.00	18,308	0	-	-
32,456	23,053	23,024	11,514	00-4079	Evidence Tech	1.00	35,295	46,047	-	-
25,561	5,550	0	0	00-4085	Civil Clerk	0.00	0	0	-	-
105	1,197	1,000	1,428	00-4090	PT Office Assistant	0.00	1,000	1,000	-	-
41,868	38,197	44,077	12,284	00-4101	Overtime	0.00	18,324	14,091	-	-
17,370	16,140	15,213	7,761	00-4102	PERS	0.00	16,921	14,071	-	-
					FICA Tax	0.00			-	-

GFOA: F4

2012	2013	2014	2014	2014	2015	2015	2015	2015	2015	2015
Actual	Actual	Adopted	YTD	Acct	Description	FTE	Requested	Proposed	Aprvd	Adptd
3,402	2,682	2,941	1,812	00-4103	Worker's Compensation Ins.	0.00	2,235	2,133	-	-
69,149	67,437	63,526	34,290	00-4104	Insurance Benefits	0.00	74,611	74,709	-	-
148	124	175	61	00-4105	WBF	0.00	175	116	-	-
3,896	4,202	1,770	979	00-4106	Unemployment Insurance	0.00	0	0	-	-
33,510	19,746	20,719	10,208	01-4003	Undersheriff	0.25	22,725	22,239	-	-
0	55,683	57,239	28,688	01-4017	Lieutenant	0.75	59,854	58,576	-	-
139,935	0	0	0	01-4070	Sergeant	0.00	0	0	-	-
321,325	333,949	275,670	146,438	01-4072	Deputy Sheriff	5.00	300,199	297,506	-	-
95,849	99,602	107,000	30,918	01-4090	Overtime Pay	0.00	107,000	107,000	-	-
137,508	118,618	146,885	40,535	01-4101	PERS	0.00	88,844	91,561	-	-
45,164	39,230	35,238	16,678	01-4102	FICA Tax	0.00	37,468	37,127	-	-
17,579	13,077	15,569	9,591	01-4103	Worker's Compensation Ins.	0.00	11,547	11,442	-	-
171,633	139,843	115,105	63,771	01-4104	Insurance Benefits	0.00	103,082	108,075	-	-
286	245	204	105	01-4105	WBF	0.00	204	204	-	-
10,233	10,941	4,100	2,163	01-4106	Unemployment Expense	0.00	0	0	-	-
0	17,842	19,080	9,563	02-4017	Lieutenant	0.25	19,951	19,525	-	-
22,783	0	0	0	02-4070	Marine Sergeant	0.00	0	0	-	-
106,593	114,524	111,906	57,090	02-4072	Marine Deputy Sheriff	2.00	114,368	108,136	-	-
23,550	24,608	31,000	10,640	02-4090	Overtime Pay	0.00	31,000	31,000	-	-
37,684	37,833	44,936	14,367	02-4101	PERS	0.00	30,212	25,533	-	-
11,667	11,775	12,392	5,758	02-4102	FICA Tax	0.00	12,647	12,138	-	-
4,214	4,104	5,475	3,373	02-4103	Worker's Compensation Ins.	0.00	3,898	3,741	-	-
31,250	29,907	31,816	19,045	02-4104	Insurance Benefits	0.00	44,301	46,730	-	-
78	77	87	37	02-4105	WBF	0.00	87	87	-	-
2,331	2,980	1,442	773	02-4106	Unemployment Marine Shrf	0.00	0	0	-	-
61,876	39,835	0	0	03-4072	Deputy Sheriff	0.00	0	0	-	-
8,605	0	0	0	03-4090	Overtime Pay	0.00	0	0	-	-
19,460	11,425	0	0	03-4101	PERS	0.00	0	0	-	-
5,387	3,047	0	0	03-4102	FICA Tax	0.00	0	0	-	-

2012	2013	2014	2014	2014	2015	2015	2015	2015	2015	2015
Actual	Actual	Adopted	YTD	Description	FTE	Requested	Proposed	Aprvd	Adptd	
1,840	2,236	0	0	03-4103 Worker's Compensation Ins.	0.00	0	0	-	-	
23,981	4,991	0	0	03-4104 Insurance Benefits	0.00	0	0	-	-	
32	19	0	0	03-4105 WBF	0.00	0	0	-	-	
1,350	340	0	0	03-4106 Unempl Insur	0.00	0	0	-	-	
42,217	47,792	49,046	24,526	09-4046 Animal Control Officer	1.00	50,572	49,483	-	-	
23,428	18,126	0	0	09-4054 Animal Care Specialist	0.00	0	0	-	-	
0	1,162	0	0	09-4057 Clerk I	0.00	0	0	-	-	
234	5,284	0	0	09-4065 Kennel Worker	0.00	0	0	-	-	
5,110	2,655	2,000	795	09-4090 Overtime	0.00	2,000	2,000	-	-	
12,301	13,416	12,394	3,134	09-4101 PERS	0.00	6,624	6,487	-	-	
5,477	5,809	3,905	1,964	09-4102 FICA Tax	0.00	4,022	3,938	-	-	
1,805	847	832	513	09-4103 Workers' Compensation Ins.	0.00	600	587	-	-	
19,817	19,012	19,665	9,937	09-4104 Insurance Benefits	0.00	21,356	22,673	-	-	
54	59	29	15	09-4105 WBF	0.00	29	29	-	-	
1,391	1,739	454	257	09-4106 Unemployment Insurance	0.00	0	0	-	-	
1,810,851	1,588,751	1,450,756	665,990	Personal Services Totals:	12.75	1,406,046	1,354,879	-	-	
7,782	7,975	8,568	3,745	E2 Materials and Services	0.00	8,426	8,426	-	-	
8,860	9,755	10,035	4,076	00-4310 Telephone, specific lines	0.00	9,171	9,171	-	-	
13,501	14,202	14,824	5,341	00-4311 Cellular Phones	0.00	12,017	12,017	-	-	
4,207	4,423	3,959	1,944	00-4321 Office Supplies	0.00	4,375	4,375	-	-	
36	879	1,517	243	00-4322 Copier Maintenance	0.00	547	547	-	-	
12,868	21,525	5,000	9,975	00-4331 Deputies Supplies	0.00	20,000	20,000	-	-	
2,415	514	0	0	00-4332 Sheriff's Fees	0.00	0	0	-	-	
0	95	500	0	00-4343 Hiring Expense and Supplies	0.00	0	0	-	-	
463	390	500	144	00-4345 Search & Rescue Radios & Suppl	0.00	324	324	-	-	
30,616	19,074	20,981	24,592	00-4350 Uniform Allowance	0.00	25,822	25,822	-	-	
0	0	0	65	00-4588 GL and Property Insurance	0.00	146	146	-	-	
0	699	2,000	7,907	00-4594 Refund	0.00	17,791	17,791	-	-	
				00-4701 Printing & Advertising	0.00			-	-	

2012	2013	2014	2014	2014	2015	2015	2015	2015	2015	2015	2015
Actual	Actual	Adopted	YTD	Acct	Description	FTE	Requested	Proposed	Aprvd	Adptd	
1,841	2,777	2,000	1,347	00-4711	Vehicle Fuel	0.00	3,032	3,032	-	-	
1,217	840	500	82	00-4714	Vehicle Maintenance	0.00	184	184	-	-	
387	0	0	0	00-4715	Auto Expense	0.00	0	0	-	-	
5,311	6,508	6,000	813	00-4720	Conferences and Training	0.00	1,830	1,830	-	-	
1,290	1,180	500	227	00-4730	Membership Dues	0.00	511	511	-	-	
4,249	4,376	0	0	00-4771	Computer-Teletype	0.00	0	0	-	-	
1,703	5,463	4,733	1,853	00-4775	Computer Maint. Expense	0.00	4,170	4,170	-	-	
2,407	654	1,000	865	00-4810	Investigations	0.00	1,946	1,946	-	-	
4,798	1,320	2,500	0	00-4845	Contract Legal Services	0.00	0	0	-	-	
14,513	5,623	8,000	1,462	01-4331	Deputies Supplies	0.00	5,000	5,000	-	-	
68	189	500	0	01-4333	Meals	0.00	500	500	-	-	
814	0	1,000	0	01-4341	VIP Supplies	0.00	0	0	-	-	
2,706	2,100	5,000	0	01-4343	Bulletproof Vests	0.00	0	0	-	-	
7,691	620	4,000	0	01-4345	Radio & Rescue Supplies	0.00	2,500	2,500	-	-	
4,951	5,527	3,500	278	01-4350	Uniform Allowance	0.00	1,000	1,000	-	-	
1,561	499	1,500	120	01-4351	Dry Cleaning	0.00	1,000	1,000	-	-	
44,508	54,711	55,000	24,904	01-4711	Vehicle Fuel	0.00	55,000	55,000	-	-	
0	0	36,000	0	01-4713	Vehicle Lease	0.00	0	0	-	-	
17,227	19,605	12,000	11,157	01-4714	Vehicle Maintenance	0.00	25,000	25,000	-	-	
29,614	14,116	10,000	11,471	01-4715	Auto Expense	0.00	25,000	25,000	-	-	
(533)	0	0	0	01-4716	Car Maintenance	0.00	0	0	-	-	
5,727	6,333	10,000	1,183	01-4720	Expenses-Sheriff & Deputies	0.00	0	0	-	-	
0	6,395	5,000	0	01-4772	Firing Range Training Supplies	0.00	0	0	-	-	
0	0	0	2,271	01-4847	Contract Tech PPDS	0.00	7,500	7,500	-	-	
0	435	600	0	02-4310	Phone	0.00	1,500	1,500	-	-	
2,198	1,463	1,500	786	02-4311	Cellular Telephones	0.00	1,400	1,400	-	-	
2,616	853	1,000	642	02-4331	Deputies Supplies	0.00	1,200	1,200	-	-	
0	0	0	0	02-4345	Radio & Rescue Supplies	0.00	0	0	-	-	
584	1,044	500	162	02-4350	Uniform Allowance	0.00	500	500	-	-	

2012	2013	2014	2014	2014	2015	2015	2015	2015	2015	2015	2015
Actual	Actual	Adopted	YTD	Acct	Description	FTE	Requested	Proposed	Aprvd	Adptd	
0	185	600	204	02-4511	Electricity - Boat House	0.00	600	600	-	-	
0	1,690	0	(460)	02-4516	Maintenance	0.00	500	500	-	-	
0	500	1,000	500	02-4544	Tech Asst Mo'yly Data System	0.00	0	0	-	-	
4,481	4,244	4,329	5,460	02-4588	Liability Insurance	0.00	6,000	6,000	-	-	
10,211	9,623	7,500	3,994	02-4711	Vehicle Fuel	0.00	8,000	8,000	-	-	
443	0	0	0	02-4713	Vehicle Lease	0.00	0	0	-	-	
1,310	7,140	4,000	4,247	02-4714	Vehicle Maintenance	0.00	5,000	5,000	-	-	
1,181	2,575	5,000	36	02-4715	Auto Expense	0.00	2,500	2,500	-	-	
1,762	1,588	1,500	295	02-4720	Expenses-Sheriff & Deputies	0.00	1,500	1,500	-	-	
4,625	8,593	2,000	5,622	02-4740	Boat Expense	0.00	7,500	7,500	-	-	
7,955	7,489	7,000	5,717	02-4741	Boat Fuel	0.00	11,000	11,000	-	-	
588	5,455	1,000	1,081	02-4780	Boathouse Repair & Maint.	0.00	0	0	-	-	
0	0	1,000	0	02-4810	Investigations	0.00	0	0	-	-	
5,150	4,326	5,000	0	02-4847	Contract Tech - PPDS	0.00	0	0	-	-	
12,076	1,701	0	0	03-4715	Auto Expense	0.00	0	0	-	-	
373	359	374	32	09-4311	Cellular Phones	0.00	0	0	-	-	
3,170	2,875	0	277	09-4320	Postage	0.00	500	500	-	-	
5,711	3,513	2,843	307	09-4321	Supplies	0.00	500	500	-	-	
5,130	2,346	0	266	09-4322	Donation Expenses	0.00	300	300	-	-	
142	397	0	0	09-4350	Uniforms	0.00	500	500	-	-	
0	0	100	0	09-4351	Dry Cleaning	0.00	0	0	-	-	
3,330	4,595	0	0	09-4511	Electricity	0.00	0	0	-	-	
3,055	2,785	0	0	09-4512	Natural Gas - Heat	0.00	0	0	-	-	
4,056	4,027	0	0	09-4513	Water	0.00	0	0	-	-	
150	100	0	0	09-4514	Garbage	0.00	0	0	-	-	
515	2,341	0	0	09-4516	Building Repairs & Maintenance	0.00	0	0	-	-	
0	1,288	1,314	1,157	09-4588	Insurance.	0.00	1,200	1,200	-	-	
62	0	0	0	09-4594	Refunds	0.00	0	0	-	-	
782	256	0	0	09-4670	Animal Expenses-Chip Program	0.00	0	0	-	-	

2012	2013	2014	2014	2014	2015	2015	2015	2015	2015	2015
Actual	Actual	Adopted	YTD	Acct	Description	FTE	Requested	Proposed	Aprvd	Adptd
540	392	500	168	09-4675	Dog Disposal	0.00	300	300	-	-
4,190	4,710	4,346	2,413	09-4711	Vehicle Fuel	0.00	5,000	5,000	-	-
1,061	1,336	1,942	1,118	09-4714	Vehicle Maintenance	0.00	1,500	1,500	-	-
1,880	2,719	0	926	09-4715	Auto Expense	0.00	1,000	1,000	-	-
373	269	600	296	09-4720	Conferences and Training	0.00	500	500	-	-
85	75	150	75	09-4730	Membership dues	0.00	0	0	-	-
0	400	571	0	09-4750	Restitution	0.00	10,000	10,000	-	-
0	0	9,000	3,750	09-4841	Contract Temporary Services	0.00	9,000	9,000	-	-
322,578	312,059	301,886	155,138		Materials and Services Totals:	0.00	310,291	310,291	-	-
				E3	Capital Outlay					
0	0	44,000	0	01-5003	Replacement Vehicles (3)	0.00	25,000	25,000	-	-
24,970	0	0	0	01-5070	Vehicle	0.00	0	0	-	-
0	89,603	0	5,000	02-5003	Vehicle	0.00	7,500	7,500	-	-
0	17,061	0	0	09-5003	Vehicle	0.00	0	0	-	-
24,970	106,664	44,000	5,000		Capital Outlay Totals:	0.00	32,500	32,500	-	-
				E5	Transfers					
0	0	0	5,758	00-4107	PERS Bond	0.00	9,163	8,838	-	-
0	0	0	3,480	00-4108	PERS 822	0.00	5,885	4,351	-	-
212,310	227,905	246,143	123,072	00-4593	Administrative Allocation	0.00	239,574	234,161	-	-
0	0	0	15,224	01-4107	PERS Bond	0.00	29,352	38,010	-	-
0	0	0	7,414	01-4108	PERS 822	0.00	18,850	18,712	-	-
0	0	0	5,626	02-4107	PERS Bond	0.00	11,327	14,181	-	-
0	0	0	2,195	02-4108	PERS 822	0.00	7,274	6,981	-	-
8,140	12,292	13,882	6,941	02-4593	Admin Alloc	0.00	19,902	19,698	-	-
0	0	0	1,843	09-4107	PERS Bond	0.00	3,602	4,601	-	-
0	0	0	1,114	09-4108	PERS 822	0.00	2,313	2,265	-	-
37,845	22,410	23,124	11,562	09-4593	Central Administrative Charges	0.00	23,632	23,632	-	-
258,296	262,607	283,149	184,228		Transfers Totals:	0.00	370,873	375,429	-	-

2012	2013	2014	2014	2014	2015	2015	2015	2015	2015	2015
Actual	Actual	Adopted	YTD	Acct	Description	FTE	Requested	Proposed	Aprvd	Adptd
2,416,695	2,270,081	2,079,791	1,010,356		EXPENDITURES TOTALS:	12.75	2,119,710	2,073,099	-	-
572,227	783,538	505,689	350,358		DEPT REVENUES	0.00	577,500	577,500	-	-
2,416,695	2,270,081	2,079,791	1,010,356		DEPT EXPENSES	12.75	2,119,710	2,073,099	-	-
(1,844,469)	(1,486,544)	(1,574,102)	(659,998)		Sheriff's Office Totals:	(12.75)	(1,542,210)	(1,495,599)	-	-

FY2014-2015 Administrative Allocation Proposed Budget

General Fund Sheriff's Office

Support Function/Item	No. of Units	"True up" factor*	Cost/unit/mo	Monthly Cost	Annual Cost	Allocations based on:	FY15 Cost/unit/mo
Telephone (landlines)	73.00 landlines	44.9%	3.09	225.82	2,709.82	FY2014 budget of landline phone cost for no. of land lines times true up factor from FY13 actuals to budget.	3.69
Info Tech	55.00 workstations	76.2%	123.76	6,806.75	81,680.95	FY2014 budget of IT staffing, materials and capital expenditures cost for no. of workstations times true up factor. Non-primary laptops are valued at .5 each.	141.48
Finance and General Liability Insurance	13.99 FTE (excluding ongoing temps)	90.9%	384.16	5,374.38	64,492.56	FY14 has 4.4 staff FTE (staffing for special assessment and reimbursable activities is excluded), audit, PR processing, liability insurance, finance materials and services. General Fund has slightly higher unit cost to include supply closet & newspaper subscriptions in the courthouse. The "true up" varies if in general fund or not.	328.78
Finance - Special Assessment		100.0%				Units which require finance support beyond normal payroll, AP and AR processing, have special assessment as do those with no staff but that do receive financial services.	
Human Resources	13.99 FTE (including ongoing temps)	99.6%	100.11	1,400.47	16,805.65	FY2014 budget of HR staffing and materials cost per FTE times true up factor.	75.49
Board of Commissioners	13.99 FTE (including ongoing temps)	100.0%	74.75	1,045.77	12,549.20	FY2014 budget - 25% of BoCC staffing and materials cost is allocated	63.81
Facilities and Maintenance						Bldg cost per month	
Courthouse	Sq Ft		51,076.29	0.00	0.00	Based on FY2014 budget + shift of 1FTE to .33FTE at jail due to closure with balance redistributed. County Courthouse - 2.67 maint svcocs FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - .33 FTE + utilities divided among Jail, Sheriff, Marine Sheriff and Corrections; b/c Jail pays for all these costs, it receives a credit from the other three units. Other departments not in one of these facilities are allocated \$0 in facilities maintenance unless they rely on maintenance staff for support. Note - no office space cost or depreciation is included.	37,610.67
Justice	9,358 Sq Ft	100.0%	18,550.31	3,034.22	36,410.64		21,455.50
County Counsel	7.0% actual % time SH				12,366.37		12,526.74
	1.0% actual % time RM				1,219.40		10,417.90
	4.0% actual % time CZ				3,732.23		3,665.77
	0.0% actual % time JK				0.00		0.00
	Annual Materials Cost		2,194.18	2,194.18	2,194.18		2,143.08
Support Department Adjustment						Support Services do not pay allocation; county does not assign this balance out to program funds to cover in addition to program share of services	
Avr Monthly Cost				19,513.42	Annual Cost 234,161.01	Total allocated:	
Increase/(Decrease) %				-4.9%	FY14 Total 246,143.43	2,107.056	
						% of Total	11.1%

* Allocations are based on budget or estimates. When actual costs are less than budget, we "true up" the allocation. The percentage is actuals to budget for the costs included in that particular allocated group in FY2014. However, when actuals exceed budget, the true up for the next year is 100%.

FY2014-2015 Administrative Allocation
General Fund Marine Sheriff

Proposed Budget

Support Function/Item	No. of Units	"True up" factor*	Cost/unit/mo	Monthly Cost	Annual Cost	Allocations based on:	FY15 Cost/unit/mo
Telephone (landlines)	1.00 landlines	44.9%	3.09	3.09	37.12	FY2014 budget of landline phone cost for no. of land lines times true up factor from FY13 actuals to budget.	3.69
Info Tech	1.00 workstations	76.2%	123.76	123.76	1,485.11	FY2014 budget of IT staffing, materials and capital expenditures cost for no. of workstations times true up factor. Non-primary laptops are valued at .5 each.	141.48
Finance and General Liability Insurance	2.00 FTE (excluding ongoing temps)	90.9%	384.16	768.32	9,219.81	FY14 has 4.4 staff FTE (staffing for special assessment and reimbursable activities is excluded), audit, PR processing, liability insurance, finance materials and services. General Fund has slightly higher unit cost to include supply closet & newspaper subscriptions in the courthouse. The "true up" varies if in general fund or not.	328.78
Finance - Special Assessment		100.0%				Units which require finance support beyond normal payroll, AP and AR processing, have special assessment as do those with no staff but that do receive financial services.	
Human Resources	2.00 FTE (including ongoing temps)	99.6%	100.11	200.21	2,402.52	FY2014 budget of HR staffing and materials cost per FTE times true up factor.	75.49
Board of Commissioners	2.00 FTE (including ongoing temps)	100.0%	74.75	149.50	1,794.02	FY2014 budget - 25% of BoCC staffing and materials cost is allocated	63.81
Facilities and Maintenance							
Courthouse	Sq Ft		51,076.29	0.00	0.00	Based on FY2014 budget + shift of 1FTE to .33FTE at jail due to closure with balance redistributed. County Courthouse - 2.67 maint svcocs FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - .33 FTE + utilities divided among Jail, Sheriff, Marine Sheriff and Corrections; b/c Jail pays for all these costs, it receives a credit from the other three units. Other departments not in one of these facilities are allocated \$0 in facilities maintenance unless they rely on maintenance staff for support. Note - no office space cost or depreciation is included.	37,610.67
Justice	200 Sq Ft	100.0%	18,550.31	64.85	778.17		21,455.50
County Counsel	2.0% actual % time SH 0.0% actual % time RM 0.0% actual % time CZ 0.0% actual % time JK Annual Materials Cost	100.0%			3,533.25 0.00 0.00 0.00 447.66	Based on hours worked from Jan 1 2013 to Dec 31 2013 and FY2014 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable and Vernonia activities.	0.00 0.00 0.00 0.00 0.00
Support Department Adjustment						Support Services do not pay allocation; county does not assign this balance out to program funds to cover in addition to program share of services	
				Avr Monthly Cost	1,641.47	Annual Cost	19,697.67
				Increase/(Decrease) %	41.9%	FY14 Total	13,881.90
				Total allocated: 2,107,056 % of Total 0.9%			

* Allocations are based on budget or estimates. When actual costs are less than budget we "true up" the allocation. The percentage is actuals to budget for the costs included in that particular allocated group in FY2014. However, when actuals exceed budget, the true up for the next year is 100%.

GFOA: O2, F3, F4, C5

FY2014-2015 Administrative Allocation **Proposed Budget**
Fund Account Animal Control **Now in 100-06-09**

Support Function/Item	No. of Units	"True up" factor*	Cost/unit/mo	Monthly Cost	Annual Cost	Allocations based on:	FY15 Cost/unit/mo
Telephone (landlines)	2.00 landlines	44.9%	3.09	6.19	74.24	FY2014 budget of landline phone cost for no. of land lines times true up factor from FY13 actuals to budget.	3.69
Info Tech	1.00 workstations	76.2%	123.76	123.76	1,485.11	FY2014 budget of IT staffing, materials and capital expenditures cost for no. of workstations times true up factor. Non-primary laptops are valued at .5 each.	141.48
Finance and General Liability Insurance	1.00 FTE (excluding ongoing temps)	90.9%	371.26	371.26	4,455.11	FY14 has 4.4 staff FTE (staffing for special assessment and reimbursable activities is excluded), audit, PR processing, liability insurance, finance materials and services. General Fund has slightly higher unit cost to include supply closet & newspaper subscriptions in the courthouse. The "true up" varies if in general fund or not.	328.78
Finance - Special Assessment		100.0%				Units which require finance support beyond normal payroll, AP and AR processing, have special assessment as do those with no staff but that do receive financial services.	
Human Resources	1.00 FTE (including ongoing temps)	99.6%	100.11	100.11	1,201.26	FY2014 budget of HR staffing and materials cost per FTE times true up factor.	75.49
Board of Commissioners	1.00 FTE (including ongoing temps)	100.0%	74.75	74.75	897.01	FY2014 budget - 25% of BoCC staffing and materials cost is allocated	63.81
Facilities and Maintenance						% building	
Courthouse	0 Sq Ft	98.0%	51,076.29	0.00	0.00	Bldg cost per month	
Justice	0 Sq Ft	100.0%					37,610.67
County Counsel	0.0% actual % time SH 9.0% actual % time RM 3.0% actual % time CZ 0.0% actual % time JK Annual Materials Cost	100.0%		1,745.13	1,745.13	Based on FY2014 budget + shift of 1FTE to .33FTE at jail due to closure with balance redistributed. County Courthouse - 2.67 maint grovcs FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - .33 FTE + utilities divided among Jail, Sheriff, Marine Sheriff and Corrections; b/c Jail pays for all these costs, it receives a credit from the other three units. Other departments not in one of these facilities are allocated \$0 in facilities maintenance unless they rely on maintenance staff for support. Note - no office space cost or depreciation is included.	21,455.50
Support Department Adjustment						Support Services do not pay allocation; county does not assign this balance out to program funds to cover in addition to program share of services	0.00 6,945.26 916.44 0.00 633.15
			Avr Monthly Cost	1,969.30	Annual Cost	23,631.61	
			Increase/(Decrease) %	2.2%	FY14 Total	23,123.70	
						Total allocated:	
						2,107.056	
						% of Total	
						1.1%	

* Allocations are based on budget or estimates. When actual costs are less than budget, we "true up" the allocation. The percentage is actuals to budget for the costs included in that particular allocated group in FY2014. However, when actuals exceed budget, the true up for the next year is 100%.

County Jail - General Fund 100-08

The Sheriff is identified in state law as the keeper of the County Jail. In Columbia County, the Sheriff is also designated as the Supervisory Authority for all inmates committed to the jail for a period of one year or less. In keeping the jail, the Sheriff:

- (1) has custody and control of all persons legally committed or confined in the local correctional facility of the county of the sheriff during the period of the commitment or confinement;
- (2) must insure that confined detainees and prisoners:
 - (a) Will be fed daily at least three meals served at regular times, with no more than 14 hours between meals except when routinely absent from the facility for work or other purposes,
 - (b) Will be fed nutritionally adequate meals in accordance with a plan reviewed by a registered dietitian or the Oregon Health Authority,
 - (c) Be provided special diets as prescribed by the designated facility physician or nurse practitioner,
 - (d) Shall have food procured, stored, prepared, distributed and served under sanitary conditions, as defined by the authority under ORS 624.041;
- (3) must insure that the facility is clean, and provide each confined detainee or prisoner:
 - (a) Materials to maintain personal hygiene,
 - (b) Clean clothing twice weekly,
 - (c) Mattresses and blankets that are clean and fire-retardant;
- (4) must require each prisoner to shower at least twice weekly;
- (5) shall forward, without examination or censorship, each prisoner's outgoing written communications to the Governor, jail administrator, Attorney General, judge, Department of Corrections or the attorney of the prisoner;
- (6) keep the facility safe and secure in accordance with the State of Oregon Structural Specialty Code and Fire and Life Safety Code;
- (7) have and provide each prisoner with written rules for inmate conduct and disciplinary procedures. If a prisoner cannot read or is unable to understand the written rules, the information shall be conveyed to the prisoner orally.
- (8) not restrict the free exercise of religion unless failure to impose the restriction will cause a threat to facility or order; and
- (9) safeguard and insure that the prisoner's legal rights to access to legal materials

Oregon law also provides for agreements with other counties to house inmates on behalf of the County if there are not enough funds to house them locally.

FY 2014-2015 Highlights and Significant Changes

The custody operations of the County's jail have ceased to function, due to a lack of resources to make the jail a safe, secure and Constitutionally adequate facility in regard to staffing and housing provisions. The custody operations have been transferred to the Polk County Jail, through an agreement with the Sheriff and Board of Commissioners of Polk County.

Ten beds are paid for through FY2015 to house the most serious offenders. Four corrections staff have been retained to help manage the custody operations from the Columbia County Sheriff's side. Patrol deputies and other sworn staff will help these four staff with booking, releasing and transporting to and from Polk County.

Efforts will be made to keep the facility for the jail in good working order. Corrections staff will be monitoring the condition of the jail throughout the year, reporting necessary repairs, and preparing the jail for a possible re-opening, if and when, that becomes a possibility. The Sheriff has directed staff to be ready with all contracts, requests for proposals, hiring procedures, jail inspections and updated jail policies, so that the jail is ready to go as soon as possible if and when funds become available in the future.

FY 2013-2014 Accomplishments

As the jail operations percolated down to zero, Corrections Division Staff were tasked with the arduous task of managing over 100 inmates, mostly U.S. Marshal inmates who's bed rentals helped keep the jail open, while losing staff to attrition and working large amounts of overtime.

As it became apparent that there would not be enough funding to keep the jail going, some staff began to leave. One deputy and a corrections technician left the agency during the year, but the sheriff was unable to hire replacements due to budget constraints. This drove overtime hours up, and caused Corrections staff to work long hours. Enforcement Division staff also increased its overtime to help in the jail.

In the closing weeks of the year, Corrections Division staff helped draw down the population, transferred those inmates destined for Polk County, moved out all federal prisoners to other jails, and helped clean the jail before turning in their uniforms and official identification.

In all, 13 of the 17 remaining corrections staff were laid off. Additionally contract staff for the food and medical providers in our jail also lost their jobs.

Corrections Division

Jail Operations

The sheriff is responsible to hold those who break the peace in the county to the degree the County government provides the necessary funding to do so—providing lockup to offenders and arrestees sent here by the courts and the nine (9) separate law enforcement agencies and community corrections department operating in this county.

A total of 14 deputies and two supervisors attempted to staff 3-5 posts on every shift in the jail—24 hours a day, 7 days a week. Supervisors double as floor deputies, especially since four additional staff positions were cut from the jail budget the year before. One full-time control technician helps alleviate the strain on staffing. A Proforma Staffing and Cost Analysis determined that the number of fulltime staff needed to properly run the jail at 255 beds is 57. The jail fell to 17 in 2012, and through the year it became obvious that the current staffing level was unsustainable.

Jail Operations were reduced in 2011 when the capacity of the jail dropped from 150 local beds to 65 due to a lack of funding. Jail beds stayed the same after similar cuts in 2012, but additional cuts in 2013 to push the jail capacity numbers down to 25 and left the jail in danger of closing down local operations.

In order to run a Constitutionally sound and safe detention facility, we need a certain number of staff to manage the population at given levels. We also need

enough resources to feed and house the inmates, as well as to provide the medical attention required by the Courts.

A request to restore the staffing and resources needed to keep the jail running was defeated in November 2013. Efforts were made to increase outside bed rental income to stave off the pending closure of the jail. At the same time, efforts to prepare for the jail’s closure were begun in earnest as it was unclear how much longer the jail could sustain itself in 2013.

Due to the bed reductions in 2013, forced releases and bookings increased in 2013.

Transportation & Court Security

The Sheriff also is responsible for security at the Columbia County Courthouse and for transporting inmates to and from court, as well as to and from other jurisdictions.

The Transportation and Security Unit is managed by the Corrections Division, under a jail operations lieutenant. Every year, the unit transports over 400 inmates to other jurisdictions. The unit will also pick up inmates bound for our jail from other jurisdictions.

Security is provided to the courthouse on a daily basis, and occasionally to some outside court functions at the direction of the courts. These duties fall under the Constitutional charge given to the Sheriff to be the “ministerial officer” to the courts.

GFOA: O4, O5, O6

COLUMBIA COUNTY JAIL STATISTICS

	2010	2011	2012	2013
Custodies (Male)	2,033	2,058	2,045	2143
Custodies (Female)	610	557	634	630
Average Stay (days)	27	19	14	12
Furloughed inmates	100	122	33	34
Inmates Force Released	0	27	582	791
Book And Release	510	652	722	768
Average Daily Population	182	179	155	118
Meals Served	199,724	196,267	159,951	128,115
Inmate Medical Services	9,125	12,744	10,809	8,681

2010-2013 All Custody Arrests – County Courts

Numbers shown include multiple counts in single arrests—including arrests at the Jail

Custody Arrests by Division						
Division	State Law (ORS)	Charge	2010	2011	2012	2013
ALL	033.045	Contempt of Court	100	125	76	85
ALL	133.747	Fugitive From Another State	11	12	15	18
ALL	137.050	Failure to Appear Warrants	36	26	35	30
ALL	137.545	Probation Violation Warrants	221	153	197	178
Corrections	144.108	Post Prison Supervision Sanctions	17	18	33	26
ALL	144.350	Prison Parole Violations	16	16	19	13
Enforcement	161.405	Attempt to Commit Felony Crime	11	17	10	13
Enforcement	161.450	Criminal Conspiracy (felony)	11	0	0	0
Corrections	162.065	Perjury	0	5	0	0
ALL	162.145-155	Escape II, Escape III	1	1	6	1
ALL	162.195	Fail to Appear II	19	5	12	12
ALL	162.205	Fail to Appear I	4	6	7	23
ALL	162.235	Obstruct Governmental/Judicial Admin.	1	2	0	0
Enforcement	162.247	Interfere with a Peace Officer	2	2	1	3
Enforcement	162.315	Resisting Arrest	3	6	3	9
Enforcement	162.325	Hindering Prosecution	0	4	2	4
Enforcement	162.375	Initiating False Report	1	2	0	0
Enforcement	162.385	Giving False Information to Police Officer	3	2	11	8
Enforcement	163.005	Criminal Homicide	0	1	0	0
Enforcement	163.115	Attempted Murder	2	3	1	1
Enforcement	163.145	Criminally Negligent Homicide	2	1	0	0
Enforcement	163.160	Assault IV	65	50	53	48
Enforcement	163.165	Assault III	12	13	3	5
Enforcement	163.175	Assault II	4	3	5	3
Enforcement	163.185	Assault I	2	3	2	15
Enforcement	163.187	Strangulation	12	5	11	11
Enforcement	163.190	Menacing I	26	34	20	36
Enforcement	163.195	Recklessly Endangering Another Person	43	37	44	47
Enforcement	163.200	Criminal Mistreatment II	1	1	0	3
Enforcement	163.205	Criminal Mistreatment I	2	2	10	2
Enforcement	163.208	Assault Public Safety Officer	2	1	0	7
Enforcement	163.225	Kidnapping II	3	0	0	0
Enforcement	163.235	Kidnapping I	2	2	0	5
Enforcement	163.275	Coercion	0	4	0	3
Enforcement	163.355	Rape III	5	6	5	5
Enforcement	163.365	Rape II	5	0	1	0
Enforcement	163.375	Rape I	4	2	3	1
Enforcement	163.385	Sodomy III	5	2	1	0
Enforcement	163.395	Sodomy II	10	15	1	0
Enforcement	163.405	Sodomy I	9	9	1	0
Enforcement	163.411	Sexual Penetration/Foreign Object	1	0	5	0
Enforcement	163.415	Sexual Abuse III	26	11	11	3
Enforcement	163.425	Sexual Abuse II	0	15	0	0
Enforcement	163.427	Sexual Abuse I	5	38	12	4
Enforcement	163.435	Contribute to Sex Delinquency of Minor	8	5	0	2
Enforcement	163.454	Custodial Sexual Misconduct II	1	0	0	0
Enforcement	163.457	Private Indecency	0	0	0	0

Continued on next Page

2010-2013 All Custody Arrests – County Courts

Continued
Numbers shown include multiple counts in single arrests - including arrests at the jail

Custody Arrests by Division						
Division	State Law (ORS)	Charge	2010	2011	2012	2013
Enforcement	163.465	Public Indecency	0	2	1	1
Enforcement	163.525	Incest	0	0	0	0
Enforcement	163.545	Child Neglect II	2	0	2	0
Enforcement	163.547	Child Neglect I	9	0	0	3
Enforcement	163.575	Endangering Welfare of a Minor	12	1	8	4
Enforcement	163.670-684	Display Child – Sexual Conduct	4	3	1	0
Enforcement	163.732-750	Violation of Stalking Order	2	72	58	12
Enforcement	164.043	Theft III	5	8	11	17
Enforcement	164.045	Theft II	17	21	21	33
Enforcement	164.055	Theft I	53	30	34	21
Enforcement	164.095-125	All Other Theft Charges	2	2	0	6
Enforcement	164.135	Unauthorized Use of Motor Vehicle	25	12	11	17
Enforcement	164.140	Criminal Possession of Leased Prprty	1	0	0	0
Enforcement	164.162	Mail Theft	0	0	0	0
Enforcement	164.215	Burglary II	12	10	9	15
Enforcement	164.225	Burglary I	7	18	10	16
Enforcement	164.235	Possess Burglar's Tools	0	2	1	2
Enforcement	164.245	Criminal Trespass II	22	16	14	21
Enforcement	164.255	Criminal Trespass I	9	9	7	12
Enforcement	164.265	Crim Trespass—Possesss Firearm				2
Enforcement	164.272	Unlawful Entry Into Motor Vehicle	5	4	6	10
Enforcement	164.315	Arson II				1
Enforcement	164.335	Reckless Burning	0	1	2	1
Enforcement	164.345	Criminal Mischief III	0	7	3	6
Enforcement	164.354	Criminal Mischief II	21	6	11	21
Enforcement	164.365	Criminal Mischief I	8	7	9	18
Enforcement	164.377	Computer Crime	0	0	0	4
Enforcement	164.395	Robbery III	1	1	3	1
Enforcement	164.415	Robbery I	1	3	1	0
Enforcement	164.775-857	Environmental Offenses	9	7	6	8
Enforcement	165.007-065	Fraud Offenses	10	4	4	14
Enforcement	165.570	Improper Use of 911	4	0	0	0
Enforcement	165.572	Interference with Making a Report	0	7	1	4
Enforcement	165.800	Identity Theft	11	3	2	8
Enforcement	165.023-025	Disorderly Conduct	8	22	6	11
Enforcement	166.065-090	Harassment Offenses	44	32	23	29
Enforcement	166.180	Negligently Wounding Another	0	0	2	0
Enforcement	166.190	Pointing Firearm at Another	4	3	5	14
Enforcement	166.220	Unlawful Use of Weapon	5	5	6	7
Enforcement	166.240	Unlawful Carry Concealed Weapon	6	4	4	1
Enforcement	166.250	Unlawful Carry Concealed Firearm	3	0	2	3
Enforcement	166.270	Felon in Possession of Firearm	21	15	23	10
Enforcement	166.272	Possession of Prohibited Firearm	1	0	1	0
Enforcement	167.212	Tampering with Drug Records	2	3	3	3
Enforcement	167.320-330	Animal Abuse and Neglect Offenses	13	8	2	2

Continued on next page

2010-2013 All Custody Arrests – County Courts

Continued
Numbers shown include multiple counts in single arrests—including arrests at the jail

Custody Arrests by Division						
Division	State Law (ORS)	Charge	2010	2011	2012	2013
Enforcement	167.332	Unlawful Possession of Domestic Animal	0	0	0	0
Enforcement	181.518-599	Fail to Register as Sex Offender	9	4	7	3
Enforcement	471.405-410	Furnishing Alcohol to Minors	31	12	14	10
Enforcement	475.840	Controlled Substances Offenses	17	17	22	17
Enforcement	475.846850	Unlawful manufacture/Deliver of Heroin				3
Enforcement	475.854	Unlawful Possession of Heroin	10	7	16	24
Enforcement	475.856-864	Marijuana Delivery Related Offenses	20	22	15	20
Enforcement	475.880	Cocaine Manufacture/Deliver	1	0	0	1
Enforcement	475.884	Unlawful Possession of Cocaine	3	2	2	2
Enforcement	475.886-890	Methamphetamine Deliver/Manufacture	3	3	14	11
Enforcement	475.894-992	Possession of Methamphetamine	39	41	51	79
Enforcement	476.715	Lighted Material on Hwy	0	0	1	0
Enforcement	480.120	Fireworks Offense	2	0	0	0
Enforcement	496.992-498.002	Wildlife Offense – Misdemeanor	2	7	20	2
Enforcement	609.098	Maintain Dangerous Dog	1	0	0	0
Enforcement	807.010-620	Motor Vehicle Licensing Violations	3	2	6	1
Enforcement	810.860	Fail To Appear – Traffic Offense	0	0	2	0
Enforcement	811.140	Reckless Driving	39	23	18	48
Enforcement	811.182	Criminal Driving-Suspended/Revoked	19	27	25	50
Enforcement	811.231	Recklessly Endangering a Hwy Worker	1	0	0	0
Enforcement	811.540	Attempt to Elude Police	11	17	13	19
Enforcement	811.700	Hit and Run – Property Damage	10	13	6	22
Enforcement	811.705	Hit and Run - Injury	0	1	1	1
Enforcement	813.010	Drive Under Influence Intoxicants	108	79	91	117
Enforcement	830.325	Operate Boat Under Influence Intoxicants	0	3	7	8

The numbers on the preceding pages portray the wide variety of offenses investigated by deputies that ended up with custodies in our jail and include arrests at the jail made by Corrections staff on court charges. The numbers reflect the total number of charges upon which individuals were lodged in our facility by Columbia

County Sheriff's deputies. Some individuals were charged with only one offense, while others were charged with more than one. The numbers give a truer picture of the nature and extent of crime in the county than just the number of people being arrested.

**In 2012, a new statistic was added for arrests on violation of release agreements.

Corrections Division

The Chart Below Compares the relative use of the jail by each agency in Columbia County. The numbers show the most serious charge for each arrest and not the total charges involved. It is designed to show the number of individuals transported to jail and what the main charge was when they were lodged in jail. The only additional charges listed are any for resisting arrest and attempt to elude police.

Columbia County Jail Custody Arrests by Agency 2013*								
	CCSO	SHPD	SPD	VPD	RPD	CCPD	CPD	OSP
Fugitive Arrest	7	10	1		10		2	1
<i>Attempted</i> felony Assault/Murder	2	1			2			
Resist Arrest	3	4		1	2	1		
Assault IV	19	33	9	3	8	4	4	
Assault III	4	1	1	1				
Assault II		1						
Assault I								
Strangulation	1	6						
Menacing	4	4	1				2	1
Reckless Driving/ Endangering	5	3	3		2	1	2	4
Criminal Mistreatment	1	1						
Assault Pulic Safety Officer	1	1						
Kidnapping		1						
Coercion								
Rape/Sodomy III		1						
Rape/Sodomy II								
Rape/Sodomy I		1	1					
Sex abuse III	1	2						
Sex Abuse II								
Sex Abuse I	1	1						
Contribute sex abuse of minor		2					1	
Violation of Stalking/Protection order	8	16	3	1	1			1
Theft I	3	8	1	1	1	2		
UUMV	6	5	1		1			
Arson	1							
Burglary	11	11	2					
Trespassing	10	10	3	3	2		1	3
Criminal Mischief	1	7	1					
Robbery III		1						
Robbery I & II		3			1			
Forgery/ID Theft/Fraud	4	11	1			2		1
Disorderly Conduct	6	12	3	3	2			
Dangerous Weapon/Concealed weapon	1	3			1			2
Felon in Possession	2	2						3
Sex Offender Fail to Register		7			3			
Possess Heroin, Meth or Cocaine	23	41	13	2	12	6	1	11
Unlawful Drug Delivery/Manuf.	8	11	4	1	2			2
Felony Attempt to Elude Police	7	1	1		2			1
DUII	45	66	32	7	4	3	2	35
Hit and Run	5	1	3					
TOTAL Major Peace Breaking Offenses	190	289	84	23	56	19	15	65
All other warrants/offenses	60	183	93	36	32	15	18	43
Total to jail	250	472	177	59	88	34	33	108
Percentage of all arrests	20.5%	38.7%	14.5%	4.8%	7.2%	2.8%	2.7%	8.8%
Percentage of Major Arrests	25.6%	39.0%	11.3%	3.1%	7.6%	2.6%	2.0%	8.8%

* Only one charge per custody (selected by greatest immediate impact to community, i.e. someone arrested for Theft I and possession of drugs is shown as a Theft I arrest above)

FY15 Proposed Budget and Prior County Jail General Fund 100 Dept: 08
Year Data Summary

Summary	FY15 Proposed Budget	FY14 Projected Actuals	FY14 Budget	Change FY14 Projected Actuals and FY15 Budget	FY13 Actuals	FY12 Actuals	Four Year Trend: FY15 to FY12
Unrestricted Beginning Balance	0	0	0		0	0	
Restricted Beginning Balance	0	200,000	200,000	-100.0%	300,000	400,000	
Total Beginning Balance	0	200,000	200,000	-100.0%	300,000	400,000	
Property Tax	0	0	0		0	0	
State, Fed Local Government	0	0	0		0	0	
Other Resources	0	0	0		0	0	
FY Unrestricted Resources Total	0	0	0		0	0	
Property Tax	0	0	0		0	0	
State, Fed Local Government	0	1,678	2,000	-100.0%	0	201,828	
Fees, Permits, Fines, Service Charges	0	2,241,647	2,130,000	-100.0%	2,177,792	2,508,126	
Bond or Debt Proceeds	0	0	0		0	0	
Transfers/Reimb from County Funds	32,000	306,067	303,185	-89.5%	309,419	309,838	
Misc Resources, Component Unit Pymts	0	55	0	-100.0%	61	1,868	
FY Restricted Resources Total	32,000	2,549,447	2,435,185	-98.7%	2,487,273	3,021,660	
Total Resources	32,000	2,749,447	2,635,185	-98.8%	2,787,273	3,421,660	
Personal Services	708,297	2,392,588	2,309,939	-70.4%	2,303,572	2,526,909	
Materials and Services	571,783	1,239,295	1,305,146	-53.9%	1,306,658	1,373,916	
Capital Outlay	0	5,000	5,000	-100.0%	12,416	56,782	
Debt Service	0	0	0		0	0	
Transfers to County Funds	177,183	351,666	181,658	-49.6%	178,163	182,538	
Contingencies	0	0	0		0	0	
Ending Fund Balance	0	0	0		0	0	
Special Payments	0	0	0		0	0	
Total Expenditure	1,457,263	3,988,549	3,801,743	-63.5%	3,800,809	4,140,145	
FY Net Revenue	(1,425,263)	(1,439,101)	(1,366,558)	-1.0%	(1,313,536)	(1,118,485)	
Net Revenue Including Begin Bals	(1,425,263)	(1,239,101)	(1,166,558)	15.0%	(1,013,536)	(718,485)	
Full time Equivalents (FTEs)	6.74		21.40		21.40	26.20	

2012	2013	2014	2014	2014	2015	2015	2015	2015	2015
Actual	Actual	Adopted	YTD	Acct	Description	FTE	Requested	Proposed	Aprvd
					08 County Jail				
				R15	Restricted Fund Balance				
400,000	300,000	200,000	200,000	01-3003	Payroll & Cap Ex Begin Bal	0.00	200,000	0	-
400,000	300,000	200,000	200,000	R26	Restricted Fund Balance Totals:	0.00	200,000	0	-
2,419,004	2,071,156	2,100,000	1,060,604	01-3254	Rest Fees, Srvc Chrg (Fed)	0.00	1,650,000	0	-
3,000	1,400	1,000	1,200	01-3552	Boarding of Federal Prisoners	0.00	2,400	0	-
					SS housing receipts				
2,422,004	2,072,556	2,101,000	1,061,804	R27	Rest Fees, Srvc Chrg (Fed) Totals:	0.00	1,652,400	0	-
18,076	18,341	0	70,049	01-3251	Rest Fee,Srvc Chrg (Stat/Loc)	0.00	10,000	0	-
4,797	4,958	5,000	975	01-3253	Boarding of Other Prisoners	0.00	2,000	0	-
18,852	15,278	16,000	4,449	01-3255	Boarding Work Release Prisoner	0.00	10,000	0	-
44,398	63,786	8,000	4,370	01-3570	Inmate Boarding Fees	0.00	8,000	0	-
					Jail Assessments				
86,123	102,363	29,000	79,843	R35	Rest Fee,Srvc Chrg (Stat/Loc) Totals:	0.00	30,000	0	-
2,815	0	2,000	1,678	00-3632	Restr Fed Grant/Donation	0.00	200	0	-
199,013	0	0	0	05-3702	SCAAP - Fed. Grant	0.00	0	0	-
					ARRA MH Jail Grant				
201,828	0	2,000	1,678	R55	Restr Fed Grant/Donation Totals:	0.00	200	0	-
0	0	0	4,382	00-3085	Rest Interfund Transf/Intnl S	0.00	8,000	0	-
0	2,873	0	0	01-3085	Justice Court Distrib	0.00	0	0	-
256,185	256,185	256,185	128,093	01-3551	Reimb Work Done by Fund	0.00	256,185	0	-
11,653	21,234	15,000	16,000	01-3580	Transfer from Comm. Corr. 1145	0.00	20,000	0	-
42,000	32,000	0	0	02-3552	Transfers from Inmate Fund	0.00	0	0	-
0	0	32,000	0	06-3552	Transfer from Security Fund	0.00	32,000	32,000	-
					Transfer from Security Fund				
309,838	312,293	303,185	148,475	R65	Rest Interfund Transf/Intnl S Totals:	0.00	316,185	32,000	-
					Other Resources (Restr)				

2012	2013	2014	2014	2014	2015	2015	2015	2015	2015	2015
Actual	Actual	Adopted	YTD	Acct	Description	FTE	Requested	Proposed	Aprvd	Adptd
1,868	61	0	55	00-3100	Refund of Expenses	0.00	0	0	-	-
1,868	61	0	55		Other Resources (Restr) Totals:	0.00	0	0	-	-
3,421,660	2,787,273	2,635,185	1,491,855		REVENUES TOTALS:	0.00	2,198,785	32,000	-	-
				E1	Personal Services					
42,527	42,492	42,645	21,321	00-4001	Sheriff	0.50	46,004	44,500	-	-
38,079	58,488	62,158	30,623	00-4003	Undersheriff	0.75	68,176	66,718	-	-
77,315	0	0	0	00-4012	Jail Manager	0.00	0	0	-	-
22,812	24,272	25,598	11,518	00-4015	Office Manager II	0.00	26,157	0	-	-
0	124,903	129,929	66,377	00-4017	Lieutenant	2.00	200,235	132,947	-	-
16,504	920	2,500	0	00-4090	Overtime	0.00	2,500	0	-	-
51,905	64,784	80,809	24,479	00-4101	PERS	0.00	51,500	38,927	-	-
15,059	20,236	20,107	9,933	00-4102	FICA Tax	0.00	26,245	18,679	-	-
4,783	5,975	8,065	4,968	00-4103	Worker's Compensation	0.00	7,506	5,757	-	-
47,151	62,557	61,571	34,266	00-4104	Insurance Benefits	0.00	89,490	57,893	-	-
81	123	146	58	00-4105	WBF	0.00	175	116	-	-
3,206	5,763	2,340	1,298	00-4106	Unemployment Insurance	0.00	0	0	-	-
207,350	0	0	0	01-4070	Corrections Sergeant	0.00	0	0	-	-
895,152	802,831	764,383	384,658	01-4072	Corrections Deputy	2.00	1,085,988	107,096	-	-
27,404	73,378	89,498	41,107	01-4074	Corrections Tech	0.00	0	0	-	-
1,204	0	0	0	01-4075	Corrections Clerk - 128	0.00	0	0	-	-
160,136	262,637	250,000	94,702	01-4090	Overtime	0.00	250,000	50,000	-	-
310,237	278,464	333,117	91,593	01-4101	PERS	0.00	238,234	27,183	-	-
98,172	85,952	84,447	39,695	01-4102	FICA Tax	0.00	102,203	12,018	-	-
35,474	25,706	37,311	22,984	01-4103	Worker's Compensation	0.00	31,498	3,704	-	-
353,847	282,074	273,481	138,391	01-4104	Insurance Benefits	0.00	425,847	45,327	-	-
697	596	495	283	01-4105	WBF	0.00	612	58	-	-
20,732	23,706	9,826	5,205	01-4106	Unemployment Ins Expense	0.00	0	0	-	-
4,045	1,063	0	0	02-4015	Maintenance	0.00	0	0	-	-
564	1,580	3,500	2,825	02-4090	Overtime	0.00	3,500	500	-	-

2012	2013	2014	2014	2014	2015	2015	2015	2015	2015	2015
Actual	Actual	Adopted	YTD	Acct	Description	FTE	Requested	Proposed	Aprvd	Adptd
866	506	1,162	349	02-4101	PERS	0.00	754	108	-	-
353	199	268	216	02-4102	FICA Tax	0.00	268	38	-	-
155	60	118	73	02-4103	Worker's Compensation	0.00	83	12	-	-
1,545	266	0	0	02-4104	Insurance Benefits	0.00	0	0	-	-
3	1	0	1	02-4105	WBF	0.00	0	0	-	-
66	55	31	28	02-4106	Unemployment Expense	0.00	0	0	-	-
0	0	0	0	06-4007	Courthouse Deputies	0.00	0	0	-	-
73,118	46,180	23,494	37,017	06-4073	CH Security & Transport Deputy	1.49	66,526	64,624	-	-
271	17	100	414	06-4090	Overtime	0.00	100	100	-	-
7,063	1,508	0	0	06-4101	PERS	0.00	0	0	-	-
5,614	3,534	1,805	2,864	06-4102	FICA	0.00	5,097	4,951	-	-
2,331	1,732	797	491	06-4103	Worker's Compensation	0.00	1,571	1,526	-	-
0	0	0	0	06-4104	Insurance Benefits	0.00	172	25,457	-	-
45	30	29	28	06-4105	WBF	0.00	58	58	-	-
1,044	983	210	374	06-4106	Unemployment Ins Expense	0.00	0	0	-	-
2,526,909	2,303,572	2,309,939	1,068,139		Personal Services Totals:	6.74	2,730,499	708,297	-	-
0	0	0	369	E2	Materials and Services	0.00	400	0	-	-
312	300	0	125	00-4202	Consultants (SCAAP award)	0.00	1,000	0	-	-
367	0	500	0	00-4343	Hiring Supplies & Expense	0.00	0	0	-	-
47,011	68,951	75,846	65,647	00-4350	Uniforms	0.00	65,000	31,100	-	-
3,926	7,969	5,000	191	00-4588	GL and Property Insurance	0.00	400	400	-	-
1,613	1,675	2,500	549	00-4701	Publishing & Advertising	0.00	0	0	-	-
0	0	500	0	00-4720	Training and Conferences	0.00	0	0	-	-
0	0	0	0	00-4730	Dues	0.00	0	0	-	-
0	238	0	0	00-4775	Comp Maintenance	0.00	0	0	-	-
0	0	500	0	00-4810	Investigations	0.00	0	0	-	-
4,798	1,167	2,500	0	00-4845	Contract Legal Services	0.00	0	0	-	-
11,827	12,512	12,500	5,866	01-4310	Telephone-Video Arrangement	0.00	12,000	2,500	-	-
4,172	2,032	1,800	709	01-4311	Cell Phones & Pagers	0.00	12,100	12,100	-	-

GFOA: F4

2012	2013	2014	2014	2014	2015	2015	2015	2015	2015	2015
Actual	Actual	Adopted	YTD	Acct	Description	FTE	Requested	Proposed	Aprvd	Adptd
15,095	13,196	14,000	4,386	01-4321	Office Supplies	0.00	18,000	7,500	-	-
4,362	5,031	3,700	1,917	01-4322	Copier Maintenance-Booking	0.00	4,000	4,000	-	-
12,789	8,753	9,000	2,899	01-4330	Access Control Maint.	0.00	9,000	9,000	-	-
0	0	2,500	3,240	01-4334	Fingerprint Machine Maint.	0.00	3,500	2,500	-	-
0	0	0	0	01-4337	Cameras & Supplies	0.00	0	2,500	-	-
4,273	5,277	4,500	280	01-4350	Uniform All/Hiring Exp-Jailers	0.00	5,000	0	-	-
5,528	3,624	3,500	1,480	01-4351	Dry Cleaning	0.00	5,000	500	-	-
1,595	0	2,400	0	01-4353	Bulletproof vests	0.00	6,400	0	-	-
92,763	83,353	72,000	28,420	01-4360	Supplies-Operating	0.00	95,000	8,000	-	-
422,683	404,955	330,000	137,385	01-4365	Food Supplies	0.00	365,000	1,000	-	-
0	39	1,000	0	01-4375	Supplies-Laundry	0.00	2,000	0	-	-
3,901	3,133	2,900	0	01-4376	Jail Clothes	0.00	5,000	0	-	-
800	1,012	2,500	0	01-4378	Bedding	0.00	5,000	0	-	-
73,566	70,530	67,000	22,723	01-4511	Electricity	0.00	80,000	25,000	-	-
30,293	28,077	25,000	9,377	01-4512	Natural Gas	0.00	35,000	10,000	-	-
82,208	79,539	90,000	27,683	01-4513	Water & Sewer	0.00	115,000	30,000	-	-
12,199	12,169	12,000	5,217	01-4514	Garbage	0.00	15,000	10,000	-	-
71,263	79,223	75,000	37,758	01-4516	Repairs and Maintenance	0.00	105,000	50,000	-	-
7,303	6,189	11,000	0	01-4522	Small Equip & Tools	0.00	10,000	2,500	-	-
11,871	10,061	8,500	4,007	01-4711	Vehicle Fuel	0.00	9,000	9,000	-	-
1,567	5,771	2,000	1,103	01-4714	Vehicle Maintenance	0.00	2,500	2,500	-	-
1,495	175	15,000	152	01-4715	Vehicle Expenses	0.00	10,000	10,000	-	-
11	2,741	3,000	0	01-4716	Transporting Prisoners	0.00	3,000	20,000	-	-
2,604	6,999	6,000	1,778	01-4720	Training and Conferences	0.00	6,000	6,000	-	-
0	0	0	0	01-4736	Detention Expense	0.00	0	249,113	-	-
0	3,597	1,000	0	01-4772	Range Firing Supplies	0.00	1,000	500	-	-
16,914	6,701	30,000	3,490	01-4780	Medical Care	0.00	30,000	50,000	-	-
0	0	500	0	01-4785	Bloodborne Pathogens OHSU	0.00	0	0	-	-
0	0	1,000	0	01-4787	ID Camera Maintenance	0.00	1,000	2,500	-	-

2012	2013	2014	2014	2014	2015	2015	2015	2015	2015	2015
Actual	Actual	Adopted	YTD	Description	FTE	Requested	Proposed	Aprvd	Adptd	
1,260	1,260	8,500	0	LEDS Terminal Rent	0.00	8,500	8,500	-	-	
4,995	5,894	0	5,070	Jail Mgmt System License	0.00	25,000	5,070	-	-	
356,382	364,515	400,000	226,157	Doctor/Personal Serv Contract	0.00	475,000	0	-	-	
0	0	0	0	ARRA MH grant Conf & Training	0.00	0	0	-	-	
62,170	0	0	0	ARRA MH Contract	0.00	0	0	-	-	
1,373,916	1,306,658	1,305,146	597,978	Materials and Services Totals:	0.00	1,544,800	571,783	-	-	
15,598	0	0	0	Capital Outlay	0.00	0	0	-	-	
28,229	12,416	0	0	Capital Equipment	0.00	0	0	-	-	
12,955	0	5,000	0	Building Improvements	0.00	0	0	-	-	
0	0	0	0	Misc Tools & Equipment	0.00	0	0	-	-	
0	0	0	0	Monitors/Cameras	0.00	5,000	0	-	-	
56,782	12,416	5,000	0	Capital Outlay Totals:	0.00	5,000	0	-	-	
0	0	0	9,452	Transfers	0.00	20,353	17,845	-	-	
0	0	0	4,772	PERS Bond	0.00	13,071	8,785	-	-	
182,538	178,096	181,658	90,829	PERS 822	0.00	173,120	129,533	-	-	
0	0	0	37,492	Administrative Allocation	0.00	91,532	14,041	-	-	
0	0	0	15,932	PERS Bond	0.00	58,783	6,912	-	-	
0	0	0	206	PERS 822	0.00	239	45	-	-	
0	0	0	124	PERS Bond	0.00	154	22	-	-	
182,538	178,163	181,658	158,807	Transfers Totals:	0.00	357,253	177,183	-	-	
4,140,145	3,800,809	3,801,743	1,824,924	EXPENDITURES TOTALS:	6.74	4,637,552	1,457,263	-	-	
3,421,660	2,787,273	2,635,185	1,491,855	DEPT REVENUES	0.00	2,198,785	32,000	-	-	
4,140,145	3,800,809	3,801,743	1,824,924	DEPT EXPENSES	6.74	4,637,552	1,457,263	-	-	
(718,485)	(1,013,536)	(1,166,558)	(333,069)	County Jail Totals:	(6.74)	(2,438,767)	(1,425,263)	-	-	

FY2014-2015 Administrative Allocation
General Fund Jail

Proposed Budget

Support Function/Item	No. of Units	"True up" factor*	Cost/unit/mo	Monthly Cost	Annual Cost	Allocations based on:	FY15 Cost/unit/mo
Telephone (landlines)	102.00 landlines	44.9%	3.09	315.53	3,786.33	FY2014 budget of landline phone cost for no. of land lines times true up factor from FY13 actuals to budget.	3.69
Info Tech	19.00 workstations	76.2%	123.76	2,351.42	28,217.06	FY2014 budget of IT staffing, materials and capital expenditures cost for no. of workstations times true up factor. Non-primary laptops are valued at .5 each.	141.48
Finance and General Liability Insurance	16.50 FTE (excluding ongoing temps)	90.9%	384.16	6,338.62	76,063.42	FY14 has 4.4 staff FTE (staffing for special assessment and reimbursable activities is excluded), audit, PR processing, liability insurance, finance materials and services. General Fund has slightly higher unit cost to include supply closet & newspaper subscriptions in the courthouse. The "true up" varies if in general fund or not.	328.78
Finance - Special Assessment		100.0%				Units which require finance support beyond normal payroll, AP and AR processing, have special assessment as do those with no staff but that do receive financial services.	
Human Resources	16.50 FTE (including ongoing temps)	99.6%	100.11	1,651.74	19,820.82	FY2014 budget of HR staffing and materials cost per FTE times true up factor.	75.49
Board of Commissioners	16.50 FTE (including ongoing temps)	100.0%	74.75	1,233.39	14,800.70	FY2014 budget - 25% of BoCC staffing and materials cost is allocated	63.81
Facilities and Maintenance	% building						
Courthouse	Sq Ft		51,076.29	0.00	0.00	Based on FY2014 budget + shift of 1FTE to .33FTE at jail due to closure with balance redistributed. County Courthouse - 2.67 maint srvc's FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - .33 FTE + utilities divided among Jail, Sheriff, Marine Sheriff and Corrections; b/c Jail pays for all these costs, it receives a credit from the other three units. Other departments not in one of these facilities are allocated \$0 in facilities maintenance unless they rely on maintenance staff for support. Note - no office space cost or depreciation is included.	37,610.67
Justice	43,410 Sq Ft	100.0%	18,550.31	14,075.18	(25,097.88)		21,455.50
County Counsel	6.0% actual % time SH 0.0% actual % time RM 0.0% actual % time CZ 0.0% actual % time JK Annual Materials Cost	100.0%			10,599.75 0.00 0.00 0.00 1,342.98	Based on hours worked from Jan 1 2013 to Dec 31 2013 and FY2014 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable and Vermonia activities.	12,526.74 2,315.09 0.00 0.00 1,195.29
Support Department Adjustment						Support Services do not pay allocation; county does not assign this balance out to program funds to cover in addition to program share of services	
				Avr Monthly Cost	10,794.43	Annual Cost	129,533.18
				Increase/(Decrease) %	-31.7%	FY14 Total	189,737.69
				Total allocated:		2,107,056	
						% of Total	6.1%

* Allocations are based on budget or estimates. When actual costs are less than budget we "true up" the allocation. The percentage is actuals to budget for the costs included in that particular allocated group in FY2014. However, when actuals exceed budget, the true up for the next year is 100%.

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 2014-2015 Highlights and Significant Changes

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

The most significant change from the previous fiscal year is addition of a public information consultant.

FY 2013-2014 Accomplishments

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

FY15 Proposed Budget and Prior Economic Development
Year Data Summary

General Fund 100

Dept: 09

Summary	FY15 Proposed Budget	FY14 Projected Actuals	FY14 Budget	Change FY14 Projected Actuals and FY15 Budget	FY13 Actuals	FY12 Actuals	Four Year Trend: FY15 to FY12
Unrestricted Beginning Balance	0	0	0		0	0	
Restricted Beginning Balance	5,020	7,171	12,677	-30.0%	10,304	9,462	
Total Beginning Balance	5,020	7,171	12,677	-30.0%	10,304	9,462	
Property Tax	0	0	0		0	0	
State, Fed Local Government	0	0	0		0	0	
Other Resources	0	0	0		0	0	
FY Unrestricted Resources Total	0	0	0		0	0	
Property Tax	0	0	0		0	0	
State, Fed Local Government	329,500	329,256	359,700	0.1%	333,069	349,372	
Fees, Permits, Fines, Service Charges	0	0	0		30,677	94,452	
Bond or Debt Proceeds	0	0	0		0	0	
Transfers/Reimb from County Funds	0	0	0		0	0	
Misc Resources, Component Unit Pymts	0	0	0		0	0	
FY Restricted Resources Total	329,500	329,256	359,700	0.1%	363,746	443,824	
Total Resources	334,520	336,427	372,377	-0.6%	374,050	453,286	
Personal Services	24,099	28,775	29,259	-16.3%	58,756	152,609	
Materials and Services	173,650	148,935	125,504	16.6%	117,843	101,142	
Capital Outlay	0	0	0		0	0	
Debt Service	0	0	0		0	0	
Transfers to County Funds	45,782	46,304	44,880	-1.1%	65,410	69,881	
Contingencies	0	0	0		0	0	
Ending Fund Balance	0	0	0		0	0	
Special Payments	0	0	0		0	0	
Total Expenditure	243,530	224,014	199,643	8.7%	242,009	323,632	
FY Net Revenue	85,970	105,242	160,057	-18.3%	121,737	120,192	
Net Revenue Including Begin Bals	90,989	112,413	172,734	-19.1%	132,041	129,654	
Full time Equivalents (FTEs)	0.24		0.25		0.50	1.45	

2012	2013	2014	2014	2014	2015	2015	2015	2015	2015
Actual	Actual	Adopted	YTD	Acct	Description	FTE	Requested	Proposed	Aprvd
9,462	10,304	12,677	7,171	R15 01-3004	Economic Development Restricted Fund Balance Cultural Grant Beginning Balan	0.00	5,020	5,020	-
9,462	10,304	12,677	7,171	R36	Restricted Fund Balance Totals: Restr State/ Local Govt Grant/	0.00	5,020	5,020	-
339,600	323,204	350,200	159,407	00-3590	Video Lottery - State Payments	0.00	320,000	320,000	-
9,365	9,373	9,500	9,849	01-3665	Cultural Trust Grant	0.00	9,500	9,500	-
348,965	332,577	359,700	169,256	R37	Restr State/ Local Govt Grant/ Totals: Restr Private Grant/Donation	0.00	329,500	329,500	-
407	492	0	0	01-3515	Museum Donations & Proceeds	0.00	0	0	-
94,452	30,677	0	0	03-3503	CCET 50106 contrib	0.00	0	0	-
94,859	31,169	0	0		Restr Private Grant/Donation Totals:	0.00	0	0	-
453,286	374,050	372,377	176,427		REVENUES TOTALS:	0.00	334,520	334,520	-
34,430	17,944	20,024	13,864	E1 00-4013	Personal Services Transit Prog. Admin.	0.24	16,097	15,024	-
6,954	3,732	5,192	1,705	00-4101	PERS	0.00	2,028	1,893	-
2,634	1,145	1,532	842	00-4102	FICA Tax	0.00	1,231	1,149	-
501	250	326	201	00-4103	Worker's Compensation	0.00	184	171	-
4,211	1,882	1,977	997	00-4104	Insurance Benefits	0.00	5,785	5,832	-
14	7	29	4	00-4105	WBF	0.00	29	29	-
416	323	178	189	00-4106	Unemployment Insurance	0.00	0	0	-
63,624	20,491	0	0	03-4002	Economic Development Dir	0.00	0	0	-
11,819	3,867	0	0	03-4101	PERS	0.00	0	0	-
4,867	1,568	0	0	03-4102	FICA	0.00	0	0	-
101	77	0	0	03-4103	Workers Comp	0.00	0	0	-
22,033	7,098	0	0	03-4104	Insurance	0.00	0	0	-
29	9	0	0	03-4105	WBF	0.00	0	0	-
976	363	0	0	03-4106	Unemployment Insur	0.00	0	0	-

GFOA: F4

2012	2013	2014	2014	2014	2015	2015	2015	2015	2015	2015
Actual	Actual	Adopted	YTD	Acct	Description	FTE	Requested	Proposed	Aprvd	Adptd
152,609	58,756	29,259	17,802		Personal Services Totals:	0.24	25,355	24,099	-	-
6,233	1,035	0	0	E2	Materials and Services	0.00	1,000	1,000	-	-
7	0	0	0	00-4291	Legal Fees	0.00	0	0	-	-
213	0	0	0	00-4310	Telephone	0.00	200	200	-	-
8	11	1,000	5	00-4320	Postage	0.00	500	500	-	-
40	265	500	0	00-4321	Supplies	0.00	350	350	-	-
8,523	0	0	3,000	00-4327	Subscriptions	0.00	0	0	-	-
2,678	7,920	15,000	0	00-4531	Cultural Trust Expense	0.00	15,000	15,000	-	-
0	0	2,000	0	00-4535	Industrial Project Consulting	0.00	5,000	5,000	-	-
325	325	0	0	00-4612	Marketing Brochures & Material	0.00	0	0	-	-
190	60	2,000	190	00-4619	NW RC&D Dues	0.00	2,000	2,000	-	-
1,187	920	1,500	145	00-4701	Advertising	0.00	1,500	1,500	-	-
6,188	19,374	10,000	11,774	00-4710	Mileage	0.00	20,000	20,000	-	-
16,264	16,580	20,000	3,487	00-4720	Conferences and Training	0.00	20,000	20,000	-	-
0	422	0	0	00-4730	Membership Dues	0.00	35,000	35,000	-	-
1,282	1,345	1,400	567	00-4841	Contract Temporary Services	0.00	1,400	1,400	-	-
919	1,017	1,000	366	01-4310	Telephone	0.00	1,000	1,000	-	-
1,506	1,465	2,600	415	01-4511	Utilities	0.00	1,500	1,500	-	-
900	1,041	1,100	423	01-4512	Gas-Heat	0.00	1,100	1,100	-	-
0	0	0	0	01-4513	Water & Sewer	0.00	0	0	-	-
0	0	2,000	0	01-4514	Garbage Service	0.00	2,000	2,000	-	-
0	0	12,000	0	01-4516	Building Repairs	0.00	12,000	12,000	-	-
1,479	1,368	1,504	1,614	01-4531	Cultural Trust Expense	0.00	1,700	2,200	-	-
1,890	1,880	1,900	775	01-4588	GL and Property Insurance	0.00	1,900	1,900	-	-
1,198	305	0	0	01-4910	Museum Storage	0.00	0	0	-	-
114	6	0	0	03-4311	Cel phone	0.00	0	0	-	-
50,000	50,000	50,000	50,000	03-4321	Office Supplies & Expense	0.00	50,000	50,000	-	-
101,142	117,843	125,504	72,761	03-4600	Community 501c6 Contrib	0.00	173,150	173,650	-	-
				E5	Materials and Services Totals:	0.00				
					Transfers					

2012	2013	2014	2014	2014	2015	2015	2015	2015	2015	2015
Actual	Actual	Adopted	YTD	Acct	Description	FTE	Requested	Proposed	Aprvd	Adptd
0	0	0	888	00-4107	PERS Bond	0.00	1,103	1,343	-	-
0	0	0	537	00-4108	PERS 822	0.00	708	661	-	-
18,581	34,338	14,880	7,440	00-4593	Central Administrative Charges	0.00	13,778	13,778	-	-
20,000	0	0	0	00-5305	Transfer to Fair	0.00	0	0	-	-
30,000	30,000	30,000	15,000	00-5310	County Transportation	0.00	30,000	30,000	-	-
1,300	1,073	0	0	00-5314	County services fee	0.00	0	0	-	-
69,881	65,410	44,880	23,864		Transfers Totals:	0.00	45,589	45,782	-	-
323,632	242,009	199,643	114,427		EXPENDITURES TOTALS:	0.24	244,094	243,530	-	-
453,286	374,050	372,377	176,427		DEPT REVENUES	0.00	334,520	334,520	-	-
323,632	242,009	199,643	114,427		DEPT EXPENSES	0.24	244,094	243,530	-	-
129,654	132,041	172,734	62,000		Economic Development Totals:	(0.24)	90,426	90,989	-	-

FY2014-2015 Administrative Allocation Proposed Budget

General Fund Economic Development

Support Function/Item	No. of Units	"True up" factor*	Cost/unit/mo	Monthly Cost	Annual Cost	Allocations based on:	FY15 Cost/unit/mo
Telephone (landlines)	1.00 landlines	44.9%	3.09	3.09	37.12	FY2014 budget of landline phone cost for no. of land lines times true up factor from FY13 actuals to budget.	3.69
Info Tech	1.50 workstations	76.2%	123.76	185.64	2,227.66	FY2014 budget of IT staffing, materials and capital expenditures cost for no. of workstations times true up factor. Non-primary laptops are valued at .5 each.	141.48
Finance and General Liability Insurance	0.00 FTE (excluding ongoing temps)	90.9%	384.16	0.00	0.00	FY14 has 4.4 staff FTE (staffing for special assessment and reimbursable activities is excluded), audit, PR processing, liability insurance, finance materials and services. General Fund has slightly higher unit cost to include supply closet & newspaper subscriptions in the courthouse. The "true up" varies if in general fund or not.	328.78
Finance - Special Assessment	0.00 FTE (including ongoing temps)	100.0%			2,500.00	Units which require finance support beyond normal payroll, AP and AR processing, have special assessment as do those with no staff but that do receive financial services.	
Human Resources	0.00 FTE (including ongoing temps)	99.6%	100.11	0.00	0.00	FY2014 budget of HR staffing and materials cost per FTE times true up factor.	75.49
Board of Commissioners	0.00 FTE (including ongoing temps)	100.0%	74.75	0.00	0.00	FY2014 budget - 25% of BoCC staffing and materials cost is allocated	63.81
Facilities and Maintenance	% building	Bldg cost per month					
Courthouse	#REF! Sq Ft	0.0%	51,076.29	0.00	0.00	Based on FY2014 budget + shift of 1FTE to .33FTE at jail due to closure with balance redistributed. County Courthouse - 2.67 maint grovcs FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - .33 FTE + utilities divided among Jail, Sheriff, Marine Sheriff and Corrections; b/c Jail pays for all these costs, it receives a credit from the other three units. Other departments not in one of these facilities are allocated \$0 in facilities maintenance unless they rely on maintenance staff for support. Note - no office space cost or depreciation is included.	37,610.67
Justice	Sq Ft	100.0%					
County Counsel	4.0% actual % time SH				7,066.50		1,565.84
	0.0% actual % time RM				0.00		1,157.54
	1.0% actual % time CZ				933.06		916.44
	0.0% actual % time JK				0.00		0.00
	Annual Materials Cost		1,013.54		1,013.54		293.14
Support Department Adjustment							
			Avr Monthly Cost	1,148.16	Annual Cost	13,777.88	
			Increase/(Decrease) %	-7.4%	FY14 Total	14,879.60	
						% of Total	0.7%

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

Total allocated:
2,107,056
% of Total 0.7%

* Allocations are based on budget or estimates. When actual costs are less than budget we "true up" the allocation. The percentage is actuals to budget for the costs included in that particular allocated group in FY2014. However, when actuals exceed budget, the true up for the next year is 100%.

Surveyor - General Fund 100-11

The Survey Department provides services defined through the Oregon Revised Statutes (ORS) Chapters 92, 97, 100, 105, 209, and others. These mandated duties include, but are not limited to: 1) reviewing and filing boundary surveys, 2) reviewing and approving plats, and 3) reestablishing and maintaining Public Land Survey Corners.

FY2014-2015 Highlights and Significant Changes

The Survey Department will continue to operate with 1.28 FTE staff, closed to the public Monday, Wednesday and Friday. There has been a slight increase in the amount of surveys and partitions received for review and we predict this will continue throughout the year. The Survey Department remains committed to assisting the public and other agencies with surveying questions and or concerns.

This Year the Survey Department has dedicated time to scan the last of our historical surveys records bound in four old books dating back to the late 1800's. Once completed our goal is to then imput them into our online research database.

FY2013-2014 Accomplishments

The Survey Department is continually improving and updating online research to assure the public and surveyors get the most accurate and current information.

The Survey Department completed to surveys of County property; a topographic survey used in the design of the new EOC building and a Property Line Adjustment survey for the County Fair Board.

The County Surveyor presented two, 1 hour long presentations to St. Helens High School students, giving them an overview of surveying and exposing them to the tools of the profession.

Surveyor

Columbia County, Oregon

Operating Indicators - Last 10 years

Fiscal Year	2013-14	2012-13	2011-12	2010-11	2009-10	2008-09	2007-08	2006-07	2005-06	2004-05
Function										
SUBDIVISION PLATS										
Number of Plats	0 (NC)*	1	1	2	1	6	11	10 (NC)*	N/A	N/A
Revenue	\$ 0	\$ 1,520	\$ 1,580	\$ 2,500	\$ 2,700	\$ 12,600	\$ 20,200	\$ 16,150	\$ 0	\$ 0
PARTITION PLATS										
Number of Plats	9 (NC)*	6	10	22	16	31	34	43	33	37
Revenue	\$ 6,300	\$ 4,200	\$ 7,000	\$ 15,400	\$ 11,200	\$ 20,150	\$ 20,500	\$ 25,800	N/A	N/A
SURVEYS										
Number of Surveys Submitted	55 (NC)*	49	67	68	60	91	108	87	94	91
Revenue	\$ 13,750	\$ 12,250	\$ 13,400	\$ 11,600	\$ 10,800	\$ 17,340	\$ 18,040	\$ 12,180	N/A	N/A

(NC)* = Data not complete

GFOA: 04, 06, C5

FY15 Proposed Budget and Prior County Surveyor General Fund 100 Dept: 11
Year Data Summary

Summary	FY15 Proposed Budget	FY14 Projected Actuals	FY14 Budget	Change FY14 Projected Actuals and FY15 Budget	FY13 Actuals	FY12 Actuals	Four Year Trend: FY15 to FY12
Unrestricted Beginning Balance	0	0	0		0	0	
Restricted Beginning Balance	0	0	0		0	0	
Total Beginning Balance	0	0	0		0	0	
Property Tax	0	0	0		0	0	
State, Fed Local Government	0	0	0		0	0	
Other Resources	0	0	0		0	0	
FY Unrestricted Resources Total	0	0	0		0	0	
Property Tax	0	0	0		0	0	
State, Fed Local Government	0	0	0		0	0	
Fees, Permits, Fines, Service Charges	24,000	24,645	22,000	-2.6%	22,135	24,872	
Bond or Debt Proceeds	0	0	0		0	0	
Transfers/Reimb from County Funds	0	770	0	-100.0%	0	11,000	
Misc Resources, Component Unit Pymts	0	0	0		0	0	
FY Restricted Resources Total	24,000	25,415	22,000	-5.6%	22,135	35,872	
Total Resources	24,000	25,415	22,000	-5.6%	22,135	35,872	
Personal Services	64,825	29,084	48,796	122.9%	41,849	45,569	
Materials and Services	5,125	2,262	3,695	126.6%	2,955	1,750	
Capital Outlay	800	2,124	2,500	-62.3%	0	0	
Debt Service	0	0	0		0	0	
Transfers to County Funds	20,664	12,137	10,328	70.2%	12,085	11,288	
Contingencies	0	0	0		0	0	
Ending Fund Balance	0	0	0		0	0	
Special Payments	0	0	0		0	0	
Total Expenditure	91,414	45,607	65,319	100.4%	56,889	58,607	
FY Net Revenue	(67,414)	(20,192)	(43,319)	233.9%	(34,754)	(22,735)	
Net Revenue Including Begin Bals	(67,414)	(20,192)	(43,319)	233.9%	(34,754)	(22,735)	
Full time Equivalents (FTEs)	0.61		0.45		0.45	0.50	

2012	2013	2014	2014	2014	2015	2015	2015	2015	2015
Actual	Actual	Adopted	YTD	Acct	Description	FTE	Requested	Proposed	Aprvd
24,872	22,135	22,000	9,645	R25 00-3250	11 County Surveyor Rest Fees, Lic, Perm, Fines, Surveyor Fees	0.00	22,000	24,000	-
24,872	22,135	22,000	9,645	R55	Rest Fees, Lic, Perm, Fines, Totals: Rest Interfund Transf/Intrnl S	0.00	22,000	24,000	-
0	0	0	770	00-3085	Fee from Fund to Surveyor	0.00	0	0	-
11,000	0	0	0	00-3550	Transfer in from Assessor	0.00	0	0	-
11,000	0	0	770		Rest Interfund Transf/Intrnl S Totals:	0.00	0	0	-
35,872	22,135	22,000	10,415		REVENUES TOTALS:	0.00	22,000	24,000	-
1,849	14,058	14,372	7,128	E1 00-4009	Personal Services County Surveyor	0.48	41,112	38,382	-
13,287	0	0	0	00-4010	Deputy Surveyor	0.00	0	0	-
14,753	13,432	18,468	3,748	00-4049	Survey Technician	0.13	7,437	6,941	-
5,562	5,274	7,974	1,035	00-4101	PERS	0.00	5,180	4,836	-
2,240	2,071	2,512	822	00-4102	FICA	0.00	3,714	3,467	-
460	368	535	330	00-4103	Worker's Compensation Insuranc	0.00	554	517	-
6,914	6,033	4,584	2,800	00-4104	Insurance Benefits	0.00	10,522	10,623	-
20	13	58	4	00-4105	WBF	0.00	58	58	-
486	600	292	113	00-4106	Unemployment Expense	0.00	0	0	-
45,569	41,849	48,796	15,980		Personal Services Totals:	0.61	68,577	64,825	-
22	394	500	37	E2 00-4321	Materials and Services Supplies	0.00	125	125	-
0	0	100	0	00-4350	Small Equipment	0.00	0	0	-
0	0	0	0	00-4516	Repairs and Maintenance	0.00	500	500	-
0	1,300	800	0	00-4525	Software	0.00	1,000	1,000	-
395	324	650	350	00-4588	GL and Property Insurance	0.00	375	600	-
150	87	275	0	00-4711	Vehicle Fuel	0.00	200	200	-

GFOA: F4

2012	2013	2014	2014	2014	2015	2015	2015	2015	2015	2015
Actual	Actual	Adopted	YTD	Acct	Description	FTE	Requested	Proposed	Aprvd	Adptd
0	0	150	0	00-4714	Vehicle Maintenance	0.00	600	600	-	-
202	0	70	0	00-4715	Vehicle Expenses	0.00	0	0	-	-
981	772	850	0	00-4720	Conferences and Training	0.00	1,600	1,600	-	-
0	78	300	0	00-4730	Membership Dues	0.00	500	500	-	-
1,750	2,955	3,695	387		Materials and Services Totals:	0.00	4,900	5,125	-	-
0	0	2,500	2,124	E3	Capital Outlay	0.00	800	800	-	-
0	0	2,500	2,124		Office Equipment	0.00	800	800	-	-
0	0	0	2,124		Capital Outlay Totals:	0.00	800	800	-	-
0	0	0	582	E5	Transfers	0.00	2,817	3,430	-	-
0	0	0	358	00-4107	PERS Bond	0.00	1,809	1,689	-	-
11,288	12,085	10,328	5,164	00-4108	PERS 822	0.00	14,583	15,545	-	-
0	0	0	0	00-4593	Administrative Allocation	0.00	0	0	-	-
11,288	12,085	10,328	6,104	00-5314	County interdep fee	0.00	19,209	20,664	-	-
					Transfers Totals:	0.00	20,664		-	-
58,607	56,889	65,319	24,595		EXPENDITURES TOTALS:	0.61	93,485	91,414	-	-
35,872	22,135	22,000	10,415		DEPT REVENUES	0.00	22,000	24,000	-	-
58,607	56,889	65,319	24,595		DEPT EXPENSES	0.61	93,485	91,414	-	-
(22,735)	(34,754)	(43,319)	(14,180)		County Surveyor Totals:	(0.61)	(71,485)	(67,414)	-	-

FY2014-2015 Administrative Allocation **Proposed Budget**

General Fund **County Surveyor**

Support Function/Item	No. of Units	"True up" factor*	Cost/unit/mo	Monthly Cost	Annual Cost	Allocations based on:	FY15 Cost/unit/mo
Telephone (landlines)	1.50 landlines	44.9%	3.09	4.64	55.68	FY2014 budget of landline phone cost for no. of land lines times true up factor from FY13 actuals to budget.	3.69
Info Tech	1.00 workstations	76.2%	123.76	123.76	1,485.11	FY2014 budget of IT staffing, materials and capital expenditures cost for no. of workstations times true up factor. Non-primary laptops are valued at .5 each.	141.48
Finance and General Liability Insurance	FTE (excluding ongoing temps)	90.9%	384.16	192.08	2,304.95	FY14 has 4.4 staff FTE (staffing for special assessment and reimbursable activities is excluded), audit, PR processing, liability insurance, finance materials and services. General Fund has slightly higher unit cost to include supply closet & newspaper subscriptions in the courthouse. The "true up" varies if in general fund or not.	328.78
Finance - Special Assessment		100.0%				Units which require finance support beyond normal payroll, AP and AR processing, have special assessment as do those with no staff but that do receive financial services.	
Human Resources	FTE (including ongoing temps)	99.6%	100.11	64.07	768.81	FY2014 budget of HR staffing and materials cost per FTE times true up factor.	75.49
Board of Commissioners	FTE (including ongoing temps)	100.0%	74.75	47.84	574.09	FY2014 budget - 25% of BoCC staffing and materials cost is allocated	63.81
Facilities and Maintenance	% building	Bldg cost per month					
Courthouse	414 Sq Ft	1.7%	51,076.29	862.99	10,355.93	Based on FY2014 budget + shift of 1FTE to .33FTE at jail due to closure with balance redistributed. County Courthouse - 2.67 maint grovcs FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - .33 FTE + utilities divided among Jail, Sheriff, Marine Sheriff and Corrections; b/c Jail pays for all these costs, it receives a credit from the other three units. Other departments not in one of these facilities are allocated \$0 in facilities maintenance unless they rely on maintenance staff for support. Note - no office space cost or depreciation is included.	37,610.67
Justice	Sq Ft	100.0%					
County Counsel	0.0% actual % time SH				0.00		0.00
	0.0% actual % time RM				0.00		0.00
	0.0% actual % time CZ				0.00		0.00
	0.0% actual % time JK				0.00		0.00
Annual Materials Cost				0.00	0.00		0.00
Support Department Adjustment						Support Services do not pay allocation; county does not assign this balance out to program funds to cover in addition to program share of services	
Avr Monthly Cost				1,295.38	15,544.56	Total allocated:	
Increase/(Decrease) %				50.5%	FY14 Total 10,327.54	2,107.056	
						% of Total 0.7%	

* Allocations are based on budget or estimates. When actual costs are less than budget we "true up" the allocation. The percentage is actuals to budget for the costs included in that particular allocated group in FY2014. However, when actuals exceed budget, the true up for the next year is 100%.

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 2014-2015 Highlights and Significant Changes

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

FY 2013-2014 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 2013 felony filings and misdemeanor filings remained roughly the same as in 2012. The felonies filed continue to be higher profile crimes requiring additional attorney time and victim contacts. Internet child pornography and child sexual abuse are on the rise. We are noticing an increase in serious, violent crime. In recent years we have charged several attempted murder cases and we have an aggravated murder and other homicides pending. In addition, investigation is ongoing for two unsolved murders in the county. Identity Theft and Fraud continue to increase. Cases which involve heroin and other drugs continue to increase. We continue to have aggressive programs in the areas of domestic violence prosecutions and major traffic enforcement. New laws for crime victims have increased our workload. Juvenile court work has also increased, especially dependency cases which are extremely time consuming and labor intensive. Reorganization of the Juvenile Department may change this, but, for now, the caseload has stayed roughly the same.

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

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

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

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

Even with current funding, we find we are unable to maintain the level of service which we have previously provided. We are forced to file many misdemeanors as violations. We have also stopped appearing in all traffic and other violation cases where an attorney represents the defendant. Also, it is likely that the pending aggravated murder case will proceed as a mental defense, which will expose the office to increased expenses for psychiatric experts. This could happen this fiscal year. There isn't enough trial preparation time and, oftentimes, our attorneys have two or more trials scheduled during a week and several during a month. Our attorneys are often scheduled to be in more than one courtroom at a time for pre-trial conferences, motions or other hearings. Victims are commonly frustrated by our lack of or delay in response. This will become increasingly more difficult unless we are able to increase our attorney and support staffing, as well as work toward integration of a computerized case management system or other productivity enhancing programs.

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.

April 2014
R. Stephen Atchison
District Attorney

GFOA: 03, 04, 05, 06

FY15 Proposed Budget and Prior District Attorney General Fund 100 Dept: 12
Year Data Summary

Summary	FY15 Proposed Budget	FY14 Projected Actuals	FY14 Budget	Change FY14 Projected Actuals and FY15 Budget	FY13 Actuals	FY12 Actuals	Four Year Trend: FY15 to FY12
Unrestricted Beginning Balance	0	0	0		0	0	
Restricted Beginning Balance	0	0	0		0	0	
Total Beginning Balance	0	0	0		0	0	
Property Tax	0	0	0		0	0	
State, Fed Local Government	0	0	0		0	0	
Other Resources	0	0	0		0	0	
FY Unrestricted Resources Total	0	0	0		0	0	
Property Tax	0	0	0		0	0	
State, Fed Local Government	144,362	229,026	226,695	-37.0%	206,215	225,828	
Fees, Permits, Fines, Service Charges	15,000	13,389	15,000	12.0%	14,614	18,499	
Bond or Debt Proceeds	0	0	0		0	0	
Transfers/Reimb from County Funds	0	0	0		0	0	
Misc Resources, Component Unit Pymts	0	0	0		0	0	
FY Restricted Resources Total	159,362	242,414	241,695	-34.3%	220,829	244,327	
Total Resources	159,362	242,414	241,695	-34.3%	220,829	244,327	
Personal Services	1,122,945	1,086,138	1,168,073	3.4%	1,072,132	999,982	
Materials and Services	43,455	34,702	38,805	25.2%	50,685	34,045	
Capital Outlay	0	0	0		0	0	
Debt Service	0	0	0		0	0	
Transfers to County Funds	310,702	254,977	173,874	21.9%	151,675	146,271	
Contingencies	0	0	0		0	0	
Ending Fund Balance	0	0	0		0	0	
Special Payments	0	0	0		0	0	
Total Expenditure	1,477,102	1,375,816	1,380,752	7.4%	1,274,492	1,180,298	
FY Net Revenue	(1,317,740)	(1,133,402)	(1,139,057)	16.3%	(1,053,663)	(935,970)	
Net Revenue Including Begin Bals	(1,317,740)	(1,133,402)	(1,139,057)	16.3%	(1,053,663)	(935,970)	
Full time Equivalents (FTEs)	12.09		12.00		11.27	10.90	

2012	2013	2014	2014	2014	2015	2015	2015	2015	2015
Actual	Actual	Adopted	YTD	Acct	Description	FTE	Requested	Proposed	Aprvd

Fund and Department Budget Detail

				12	District Attorney's Office				
15,781	13,890	15,000	5,463	R27	Rest Fee, Srvc Chrg (Stat/Loc)	0.00	15,000	15,000	-
125	300	0	518	01-3250	District Attorney - Discovery	0.00	0	0	-
3,236	2,840	3,400	97	01-3254	Restitution	0.00	4,229	4,229	-
				02-3250	Fed \$25 Fee Child Support				
19,142	17,031	18,400	6,078		Rest Fee, Srvc Chrg (Stat/Loc) Totals:	0.00	19,229	19,229	-
				R35	Restr Fed Grant/Donation				
44,582	31,881	27,693	0	32-3831	VOCA Basic - DoJ thru State	0.00	27,693	27,693	-
10,653	21,971	26,987	0	33-3831	VOCA Project - DoJ thru State	0.00	26,987	26,987	-
					Restr Fed Grant/Donation Totals:	0.00	54,680	54,680	-
55,235	53,852	54,680	0	R36	Restr State/ Local Govt Grant/	0.00	0	0	-
2,581	424	0	0	01-3620	Liquor Enforce - State Courts	0.00	0	0	-
25,669	37,781	33,300	0	02-3510	Oregon Incentives Child Sprt	0.00	17,334	17,334	-
111,848	82,027	105,600	46,605	02-3625	Child Support Enforcement	0.00	36,119	36,119	-
29,715	29,715	29,715	8,012	31-3637	CFAA Unitary Assessment	0.00	29,715	32,000	-
					Restr State/ Local Govt Grant/ Totals:	0.00	83,168	85,453	-
169,813	149,946	168,615	54,617	R37	Restr Private Grant/Donation	0.00	0	0	-
125	0	0	0	30-3500	Donations	0.00	0	0	-
					Restr Private Grant/Donation Totals:	0.00	0	0	-
125	0	0	0	R65	Other Resources (Restr)	0.00	0	0	-
13	0	0	907	01-3100	Refund of Expenses	0.00	0	0	-
					Other Resources (Restr) Totals:	0.00	0	0	-
244,327	220,829	241,695	61,602		REVENUES TOTALS:	0.00	157,077	159,362	-
				E1	Personal Services				
15,000	15,589	15,000	7,500	01-4001	Personnel-Legal	1.00	15,000	15,000	-
94,604	104,582	105,541	52,772	01-4004	Chief Deputy DA	0.95	119,850	111,858	-

2012	2013	2014	2014	2014	2015	2015	2015	2015	2015	2015
Actual	Actual	Adopted	YTD	Acct	Description	FTE	Requested	Proposed	Aprvd	Adptd
140,372	216,254	213,956	108,584	01-4005	Deputy DA 2	2.48	240,326	224,299	-	-
106,672	63,094	64,946	32,077	01-4006	Deputy DA 1	0.95	75,959	70,893	-	-
55,463	59,041	60,663	29,886	01-4015	Office Manager	0.95	70,947	66,216	-	-
107,682	87,020	124,293	45,941	01-4048	Legal Secretary	2.89	139,929	133,537	-	-
0	23,488	20,476	16,074	01-4085	PT help	0.00	0	0	-	-
102,061	111,181	147,544	38,370	01-4101	PERS	0.00	87,010	81,560	-	-
38,801	42,797	46,273	21,827	01-4102	FICA Tax	0.00	50,644	47,568	-	-
591	520	907	559	01-4103	Worker's Compensation	0.00	655	615	-	-
121,798	137,514	148,196	69,407	01-4104	Insurance Benefits	0.00	155,119	156,258	-	-
224	226	311	104	01-4105	WBF	0.00	284	284	-	-
8,773	11,562	5,384	2,989	01-4106	Unemployment Insurance Pool	0.00	0	0	-	-
48,531	36,504	42,614	22,585	02-4021	Support Enforcement	0.95	49,690	46,376	-	-
37,538	42,975	31,731	15,732	02-4051	Child Support Enf Agnt	0.95	37,922	35,393	-	-
0	1,033	0	352	02-4090	Overtime	0.00	0	0	-	-
17,380	15,546	18,755	4,928	02-4101	PERS	0.00	11,859	11,068	-	-
6,584	6,159	5,687	2,934	02-4102	FICA Tax	0.00	6,702	6,255	-	-
111	97	112	69	02-4103	Worker's Compensation	0.00	87	81	-	-
27,928	23,463	41,297	20,662	02-4104	Insurance Benefits	0.00	43,844	43,972	-	-
50	49	55	25	02-4105	WBF	0.00	55	55	-	-
1,697	1,983	662	387	02-4106	Unemployment Insurance Pool	0.00	0	0	-	-
46,836	49,217	49,203	24,598	30-4016	Victim Advoc Coordinator	0.95	55,865	52,140	-	-
9,459	10,238	12,759	3,443	30-4101	PERS	0.00	7,961	7,430	-	-
61	55	89	55	30-4103	Workers Comp	0.00	72	67	-	-
7,471	7,163	7,388	3,772	30-4104	Insurance	0.00	7,927	8,002	-	-
995,688	1,067,349	1,163,842	525,631		Personal Services Totals:	12.07	1,177,705	1,118,927	-	-
1,360	448	2,000	89	E2	Materials and Services	0.00	2,000	2,000	-	-
1,981	2,427	2,800	938	01-4322	Office Supplies and Expenses	0.00	3,000	3,000	-	-
1,731	751	1,000	1,729	01-4335	Copier Maintenance	0.00	1,800	1,800	-	-
					Books and Periodicals	0.00			-	-

2012	2013	2014	2014	2014	2015	2015	2015	2015	2015	2015
Actual	Actual	Adopted	YTD	Acct	Description	FTE	Requested	Proposed	Aprvd	Adptd
2,617	3,556	4,000	2,232	01-4710	Mileage	0.00	4,000	4,000	-	-
4,930	7,430	6,500	7,124	01-4720	Conferences and Training	0.00	7,500	7,500	-	-
3,117	4,887	3,500	1,730	01-4730	Membership Dues	0.00	5,000	5,000	-	-
241	241	975	241	01-4789	Leds Computer Lease	0.00	975	975	-	-
2,145	1,396	2,500	733	01-4810	Investigation	0.00	2,500	2,500	-	-
0	3,277	2,000	0	01-4830	Expert Witnesses	0.00	2,000	2,000	-	-
569	0	550	0	01-4840	Transcripts and Brief Printing	0.00	550	550	-	-
2,104	0	0	0	01-4842	Liquor Enforcement	0.00	0	0	-	-
6,680	5,308	2,500	1,602	02-4321	Enforcement Supplies	0.00	2,500	2,500	-	-
0	180	500	613	02-4710	Mileage	0.00	550	550	-	-
0	314	400	331	02-4720	Conferences and Training	0.00	400	400	-	-
1,867	5,711	3,000	447	02-4810	Investigation	0.00	3,000	3,000	-	-
3,553	3,735	3,764	1,867	30-4102	FICA tax	0.00	4,274	3,989	-	-
29	29	29	12	30-4105	WBF	0.00	29	29	-	-
712	1,019	438	246	30-4106	Unemployment Pool	0.00	0	0	-	-
1,627	128	600	230	31-4320	Supplies	0.00	600	600	-	-
116	0	200	0	31-4335	Books, Periodicals, Subscripti	0.00	200	200	-	-
535	2,457	1,425	639	31-4600	Grant Expenses: Emerg Supplies	0.00	1,425	1,425	-	-
150	0	250	217	31-4709	Equipment Rental	0.00	250	250	-	-
0	980	475	333	31-4710	Travel	0.00	475	475	-	-
465	1,644	1,450	0	31-4720	Conferences	0.00	1,450	1,450	-	-
533	8,086	200	1,302	32-4320	Supplies	0.00	1,300	1,300	-	-
15	220	200	4	32-4321	Supplies	0.00	200	200	-	-
227	0	85	0	32-4335	Books, Periodicals, Subscripti	0.00	85	85	-	-
419	326	250	118	32-4600	Grant Expenses: Emerg Supplies	0.00	250	250	-	-
200	0	150	0	32-4709	Equipment Rental	0.00	150	150	-	-
246	40	299	188	32-4710	Travel	0.00	299	299	-	-
172	876	660	100	32-4720	Training	0.00	660	660	-	-
0	0	336	0	33-4320	Supplies	0.00	336	336	-	-

2012	2013	2014	2014	2014	2015	2015	2015	2015	2015	2015
Actual	Actual	Adopted	YTD	Description	FTE	Requested	Proposed	Aprvd	Adptd	
38,339	55,468	43,036	23,795	Materials and Services Totals:	0.00	47,758	47,473	-	-	
				Capital Outlay						
0	0	0	0	Case Management Software	0.00	55,000	0	-	-	
				Capital Outlay Totals:						
0	0	0	0	Transfers	0.00	55,000	0	-	-	
				E5						
0	0	0	20,738	PERS Bond	0.00	43,846	53,604	-	-	
0	0	0	12,534	PERS 822	0.00	28,159	26,389	-	-	
118,752	121,397	141,880	70,940	Admin Alloc-DA	0.00	166,173	174,635	-	-	
0	0	0	2,696	PERS Bond	0.00	6,003	7,308	-	-	
0	0	0	1,629	PERS 822	0.00	3,855	3,598	-	-	
15,843	16,993	17,284	8,642	Admin Alloc-Child Support Enf	0.00	19,734	20,067	-	-	
0	0	0	1,791	PERS Bond	0.00	3,827	4,660	-	-	
0	0	0	1,082	PERS 822	0.00	2,458	2,294	-	-	
11,675	13,285	14,710	7,355	Administrative Allocation	0.00	17,542	18,146	-	-	
146,271	151,675	173,874	127,408	Transfers Totals:	0.00	291,597	310,702	-	-	
1,180,298	1,274,492	1,380,752	676,834	EXPENDITURES TOTALS:	12.07	1,572,059	1,477,102	-	-	
244,327	220,829	241,695	61,602	DEPT REVENUES	0.00	157,077	159,362	-	-	
1,180,298	1,274,492	1,380,752	676,834	DEPT EXPENSES	12.07	1,572,059	1,477,102	-	-	
(935,970)	(1,053,663)	(1,139,057)	(615,232)	District Attorney's Office Totals:	(12.07)	(1,414,982)	(1,317,740)	-	-	

FY2014-2015 Administrative Allocation
General Fund District Attorney

Proposed Budget

Support Function/Item	No. of Units	"True up" factor*	Cost/unit/mo	Monthly Cost	Annual Cost	Allocations based on:	FY15 Cost/unit/mo
Telephone (landlines)	15.00 landlines	44.9%	3.09	46.40	556.81	FY2014 budget of landline phone cost for no. of land lines times true up factor from FY13 actuals to budget.	3.69
Info Tech	12.00 workstations	76.2%	123.76	1,485.11	17,821.30	FY2014 budget of IT staffing, materials and capital expenditures cost for no. of workstations times true up factor. Non-primary laptops are valued at .5 each.	141.48
Finance and General Liability Insurance	9.70 FTE (excluding ongoing temps)	90.9%	384.16	3,726.34	44,716.07	FY14 has 4.4 staff FTE (staffing for special assessment and reimbursable activities is excluded), audit, PR processing, liability insurance, finance materials and services. General Fund has slightly higher unit cost to include supply closet & newspaper subscriptions in the courthouse. The "true up" varies if in general fund or not.	328.78
Finance - Special Assessment		100.0%				Units which require finance support beyond normal payroll, AP and AR processing, have special assessment as do those with no staff but that do receive financial services.	
Human Resources	9.70 FTE (including ongoing temps)	99.6%	100.11	971.02	11,652.24	FY2014 budget of HR staffing and materials cost per FTE times true up factor.	75.49
Board of Commissioners	9.70 FTE (including ongoing temps)	100.0%	74.75	725.08	8,701.02	FY2014 budget - 25% of BoCC staffing and materials cost is allocated	63.81
Facilities and Maintenance							
Courthouse	3,641 Sq Ft	14.9%	51,076.29	7,598.94	91,187.24	Based on FY2014 budget + shift of 1FTE to .33FTE at jail due to closure with balance redistributed. County Courthouse - 2.67 maint grocs FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - .33 FTE + utilities divided among Jail, Sheriff, Marine Sheriff and Corrections; b/c Jail pays for all these costs, it receives a credit from the other three units. Other departments not in one of these facilities are allocated \$0 in facilities maintenance unless they rely on maintenance staff for support. Note - no office space cost or depreciation is included.	37,610.67
Justice	Sq Ft	100.0%					
County Counsel	0.0% actual % time SH				0.00		1,565.84
	0.0% actual % time RM				0.00		0.00
	0.0% actual % time CZ				0.00		0.00
	0.0% actual % time JK				0.00		0.00
	Annual Materials Cost			0.00	0.00		126.11
Support Department Adjustment						Support Services do not pay allocation; county does not assign this balance out to program funds to cover in addition to program share of services	
				Avr Monthly Cost	14,552.89	Annual Cost	174,634.68
				Increase/(Decrease) %	23.1%	FY14 Total	141,879.64
				Total allocated:		2,107,056	
						% of Total	8.3%

* Allocations are based on budget or estimates. When actual costs are less than budget we "true up" the allocation. The percentage is actuals to budget for the costs included in that particular allocated group in FY2014. However, when actuals exceed budget, the true up for the next year is 100%.

GFOA: O2, F3, F4, C5

FY2014-2015 Administrative Allocation Proposed Budget
General Fund District Attorney - Child Support

Support Function/Item	No. of Units	"True up" factor*	Cost/unit/mo	Monthly Cost	Annual Cost	Allocations based on:	FY15 Cost/unit/mo
Telephone (landlines)	2.00 landlines	44.9%	3.09	6.19	74.24	FY2014 budget of landline phone cost for no. of land lines times true up factor from FY13 actuals to budget.	3.69
Info Tech	2.00 workstations	76.2%	123.76	247.52	2,970.22	FY2014 budget of IT staffing, materials and capital expenditures cost for no. of workstations times true up factor. Non-primary laptops are valued at .5 each.	141.48
Finance and General Liability Insurance	2.00 FTE (excluding ongoing temps)	90.9%	384.16	768.32	9,219.81	FY14 has 4.4 staff FTE (staffing for special assessment and reimbursable activities is excluded), audit, PR processing, liability insurance, finance materials and services. General Fund has slightly higher unit cost to include supply closet & newspaper subscriptions in the courthouse. The "true up" varies if in general fund or not.	328.78
Finance - Special Assessment		100.0%				Units which require finance support beyond normal payroll, AP and AR processing, have special assessment as do those with no staff but that do receive financial services.	
Human Resources	2.00 FTE (including ongoing temps)	99.6%	100.11	200.21	2,402.52	FY2014 budget of HR staffing and materials cost per FTE times true up factor.	75.49
Board of Commissioners	2.00 FTE (including ongoing temps)	100.0%	74.75	149.50	1,794.02	FY2014 budget - 25% of BoCC staffing and materials cost is allocated	63.81
Facilities and Maintenance							
Courthouse	144 Sq Ft	98.0%	51,076.29	300.53	3,606.42	Based on FY2014 budget + shift of 1FTE to .33FTE at jail due to closure with balance redistributed. County Courthouse - 2.67 maint grocs FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - .33 FTE + utilities divided among Jail, Sheriff, Marine Sheriff and Corrections; b/c Jail pays for all these costs, it receives a credit from the other three units. Other departments not in one of these facilities are allocated \$0 in facilities maintenance unless they rely on maintenance staff for support. Note - no office space cost or depreciation is included.	37,610.67
Justice	Sq Ft	100.0%					
County Counsel	0.0% actual % time SH				0.00		0.00
	0.0% actual % time RM				0.00		0.00
	0.0% actual % time CZ	100.0%			0.00	Based on hours worked from Jan 1 2013 to Dec 31 2013 and FY2014 budgeted sal. Materials cost in Counsel office is last item noted.	0.00
	0.0% actual % time JK				0.00	Excludes staff costs for reimbursable and Vernonia activities.	0.00
	Annual Materials Cost			0.00	0.00		0.00
Support Department Adjustment						Support Services do not pay allocation; county does not assign this balance out to program funds to cover in addition to program share of services	
				Avr Monthly Cost	1,672.27	Annual Cost	20,067.23
				Increase/(Decrease) %	16.1%	FY14 Total	17,284.45
				Total allocated:		2,107.056	% of Total
							1.0%

* Allocations are based on budget or estimates. When actual costs are less than budget we "true up" the allocation. The percentage is actuals to budget for the costs included in that particular allocated group in FY2014. However, when actuals exceed budget, the true up for the next year is 100%.

GFOA: O2, F3, F4, C5

FY2014-2015 Administrative Allocation Proposed Budget
General Fund District Attorney - Victims Assistance

Support Function/Item	No. of Units	"True up" factor*	Cost/unit/mo	Monthly Cost	Annual Cost	Allocations based on:	FY15 Cost/unit/mo
Telephone (landlines)	5.00 landlines	44.9%	3.09	15.47	185.60	FY2014 budget of landline phone cost for no. of land lines times true up factor from FY13 actuals to budget.	3.69
Info Tech	2.50 workstations	76.2%	123.76	309.40	3,712.77	FY2014 budget of IT staffing, materials and capital expenditures cost for no. of workstations times true up factor. Non-primary laptops are valued at .5 each.	141.48
Finance and General Liability Insurance	1.00 FTE (excluding ongoing temps)	90.9%	384.16	384.16	4,609.90	FY14 has 4.4 staff FTE (staffing for special assessment and reimbursable activities is excluded), audit, PR processing, liability insurance, finance materials and services. General Fund has slightly higher unit cost to include supply closet & newspaper subscriptions in the courthouse. The "true up" varies if in general fund or not.	328.78
Finance - Special Assessment		100.0%				Units which require finance support beyond normal payroll, AP and AR processing, have special assessment as do those with no staff but that do receive financial services.	
Human Resources	1.49 FTE (including ongoing temps)	99.6%	100.11	149.16	1,789.88	FY2014 budget of HR staffing and materials cost per FTE times true up factor.	75.49
Board of Commissioners	1.49 FTE (including ongoing temps)	100.0%	74.75	111.38	1,336.55	FY2014 budget - 25% of BoCC staffing and materials cost is allocated	63.81
Facilities and Maintenance							
Courthouse	260 Sq Ft	98.0%	51,076.29	542.63	6,511.59	Based on FY2014 budget + shift of 1FTE to .33FTE at jail due to closure with balance redistributed. County Courthouse - 2.67 maint grovcs FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - .33 FTE + utilities divided among Jail, Sheriff, Marine Sheriff and Corrections; b/c Jail pays for all these costs, it receives a credit from the other three units. Other departments not in one of these facilities are allocated \$0 in facilities maintenance unless they rely on maintenance staff for support. Note - no office space cost or depreciation is included.	37,610.67
Justice	Sq Ft	100.0%					
County Counsel	0.0% actual % time SH				0.00		0.00
	0.0% actual % time RM				0.00		0.00
	0.0% actual % time CZ				0.00		0.00
	0.0% actual % time JK				0.00		0.00
	Annual Materials Cost			0.00	0.00		0.00
Support Department Adjustment						Support Services do not pay allocation; county does not assign this balance out to program funds to cover in addition to program share of services	
				Avr Monthly Cost	1,512.19	Annual Cost	18,146.29
				Increase/(Decrease) %	23.4%	FY14 Total	14,710.03
				Total allocated:		2,107,056	
						% of Total	0.9%

* Allocations are based on budget or estimates. When actual costs are less than budget we "true up" the allocation. The percentage is actuals to budget for the costs included in that particular allocated group in FY2014. However, when actuals exceed budget, the true up for the next year is 100%.

GFOA: O2, F3, F4, C5

Justice Court - General Fund 100-14

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

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

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

FY 2014-2015 Highlights and Significant Changes

Our accomplishments have been continuing legal education for both the Judge and clerks. We strive to be user friendly to law enforcement agencies and defendants, all the while dealing with the aftermath of House Bill 2712 which changed the flow of court fine revenues and reduced fines retained in Justice Courts.

Justice Court

Columbia County, Oregon

Operating Indicators - Last 10 years

Function	Est									
	2013-14	2012-13	2011-12	2010-11	2009-10	2008-09	2007-08	2006-07	2005-06	2004-05
Court sessions - Vernonia	51	49	50	49						
Court sessions - Clatskanie	24	24	24	24						
Court sessions - St Helens	47	49	48	48						
Cases heard	1,435	1,823	3,232	2,004	1,675	1,864	2,216	1,985	1,612	1,586
CCSO cases	919	1,098	2,159	1,414	1,193	1,334	1,580	1,268	997	1,199
OSP/ODOT	213	218	323	265	308	393	409	556	367	222
Clatskanie PD	217	326	669	294	61	9	1	4	2	3
Vernonia PD	86	181	81	31	113	128	226	157	246	162

FY15 Proposed Budget and Prior Justice Court General Fund 100 Dept: 14
Year Data Summary

Summary	FY15 Proposed Budget	FY14 Projected Actuals	FY14 Budget	Change FY14 Projected Actuals and FY15 Budget	FY13 Actuals	FY12 Actuals	Four Year Trend: FY15 to FY12
Unrestricted Beginning Balance	0	0	0		0	0	
Restricted Beginning Balance	0	0	0		0	0	
Total Beginning Balance	0	0	0		0	0	
Property Tax	0	0	0		0	0	
State, Fed Local Government	0	0	0		0	0	
Other Resources	0	0	0		0	0	
FY Unrestricted Resources Total	0	0	0		0	0	
Property Tax	0	0	0		0	0	
State, Fed Local Government	0	0	0		0	0	
Fees, Permits, Fines, Service Charges	350,000	372,111	310,000	-5.9%	317,710	411,661	
Bond or Debt Proceeds	0	0	0		0	0	
Transfers/Reimb from County Funds	0	0	0		0	0	
Misc Resources, Component Unit Pymts	0	0	0		0	0	
FY Restricted Resources Total	350,000	372,111	310,000	-5.9%	317,710	411,661	
Total Resources	350,000	372,111	310,000	-5.9%	317,710	411,661	
Personal Services	173,072	175,415	179,987	-1.3%	173,055	162,710	
Materials and Services	131,148	123,313	114,828	6.4%	105,122	139,155	
Capital Outlay	0	0	0		0	0	
Debt Service	0	0	0		0	0	
Transfers to County Funds	51,681	36,810	21,838	40.4%	21,202	18,085	
Contingencies	0	0	0		0	0	
Ending Fund Balance	0	0	0		0	0	
Special Payments	0	0	0		0	0	
Total Expenditure	355,901	335,538	316,653	6.1%	299,379	319,950	
FY Net Revenue	(5,901)	36,573	(6,653)	-116.1%	18,331	91,712	
Net Revenue Including Begin Bals	(5,901)	36,573	(6,653)	-116.1%	18,331	91,712	
Full time Equivalents (FTEs)	1.93		1.93		1.93	2.03	

2012	2013	2014	2014	2014	2015	2015	2015	2015	2015
Actual	Actual	Adopted	YTD	Acct	Description	FTE	Requested	Proposed	Aprvd
411,661	317,710	310,000	185,111	R25 00-3252	14 Justice Court Rest Fees, Lic, Perm, Fines, Justice Court - Vernonia	0.00	350,000	350,000	-
411,661	317,710	310,000	185,111	R55	Rest Fees, Lic, Perm, Fines, Totals: Rest Interfund Transf/Intnl S	0.00	350,000	350,000	-
0	0	0	0	00-3085	Justice Court Distrib	0.00	0	0	-
0	0	0	0	0	Rest Interfund Transf/Intnl S Totals:	0.00	0	0	-
411,661	317,710	310,000	185,111		REVENUES TOTALS:	0.00	350,000	350,000	-
48,240	47,990	48,240	24,120	E1 00-4001	Personal Services Justice of the Peace	0.70	48,240	48,240	-
38,816	41,968	42,824	22,027	00-4055	Justice Court Clerk	0.95	49,950	46,619	-
23,541	29,564	29,016	16,645	00-4085	PT Justice Court Clerk	0.98	30,576	30,576	-
753	0	0	503	00-4090	Overtime	0.00	0	0	-
20,776	22,634	29,952	8,109	00-4101	PERS	0.00	17,020	16,601	-
8,518	9,143	9,186	4,842	00-4102	FICA Tax	0.00	9,851	9,596	-
167	139	180	111	00-4103	Worker's Compensation	0.00	127	124	-
19,967	19,022	19,433	9,936	00-4104	Insurance Benefits	0.00	21,041	21,228	-
76	83	87	45	00-4105	WBF	0.00	87	87	-
1,855	2,513	1,069	633	00-4106	Unemployment Insurance Pool	0.00	0	0	-
162,710	173,055	179,987	86,969		Personal Services Totals: Materials and Services	2.63	176,893	173,072	-
2,195	2,736	3,000	1,009	E2 00-4310	Telephone-Long Distance Only	0.00	3,000	3,000	-
5,689	5,230	5,000	1,859	00-4321	Office Supplies	0.00	5,500	5,500	-
683	456	750	206	00-4322	Copier Expense	0.00	600	600	-
122,393	88,497	91,200	42,459	00-4381	State DOR Payments	0.00	95,800	96,800	-
514	648	5,000	558	00-4390	Court Appointed Attorneys	0.00	5,000	5,000	-
230	0	500	0	00-4395	Jury Expense	0.00	600	600	-

GFOA: F4

2012	2013	2014	2014	2014	2015	2015	2015	2015	2015	2015
Actual	Actual	Adopted	YTD	Acct	Description	FTE	Requested	Proposed	Aprvd	Adptd
0	0	0	0	00-4525	Software & Hosting	0.00	2,100	2,100	-	-
3,375	3,675	4,500	1,800	00-4580	Office Rent	0.00	4,210	4,210	-	-
0	26	28	27	00-4588	Gen Liab Insurance	0.00	38	38	-	-
1,671	2,392	2,000	1,741	00-4594	Refund	0.00	2,000	2,000	-	-
1,308	1,001	2,500	796	00-4710	Mileage	0.00	2,500	2,500	-	-
809	0	0	0	00-4720	Conferences and Training	0.00	4,400	4,400	-	-
290	390	350	330	00-4730	Membership Dues	0.00	500	500	-	-
0	0	0	0	00-4736	Detention Expense	0.00	3,000	3,000	-	-
0	70	0	0	00-4841	Contract Temporary Help	0.00	900	900	-	-
139,155	105,122	114,828	50,783		Materials and Services Totals:	0.00	130,148	131,148	-	-
0	0	0	4,539	E5	Transfers	0.00	8,822	11,211	-	-
0	0	0	2,744	00-4107	PERS Bond	0.00	5,666	5,519	-	-
18,085	19,872	21,838	10,954	00-4108	PERS 822	0.00	24,953	24,951	-	-
0	50	0	0	00-4593	Administrative Allocation	0.00	0	0	-	-
0	1,280	0	70	00-5313	Fee (transfer to other fund)	0.00	10,000	10,000	-	-
18,085	21,202	21,838	18,307	00-5314	Restitution to Anim Contrl Frnd	0.00	49,441	51,681	-	-
					Transfers Totals:	0.00	356,482	355,901	-	-
319,950	299,379	316,653	156,059		EXPENDITURES TOTALS:	2.63	356,482	355,901	-	-
411,661	317,710	310,000	173,915		DEPT REVENUES	0.00	350,000	350,000	-	-
319,950	299,379	316,653	156,059		DEPT EXPENSES	2.63	356,482	355,901	-	-
91,712	18,331	(6,653)	17,857		Justice Court Totals:	(2.63)	(6,482)	(5,901)	-	-

FY2014-2015 Administrative Allocation
General Fund Justice Court

Proposed Budget

Support Function/Item	No. of Units	"True up" factor*	Cost/unit/mo	Monthly Cost	Annual Cost	Allocations based on:	FY15 Cost/unit/mo
Telephone (landlines)	0.00 landlines	44.9%	3.09	0.00	0.00	FY2014 budget of landline phone cost for no. of land lines times true up factor from FY13 actuals to budget.	3.69
Info Tech	2.00 workstations	76.2%	123.76	247.52	2,970.22	FY2014 budget of IT staffing, materials and capital expenditures cost for no. of workstations times true up factor. Non-primary laptops are valued at .5 each.	141.48
Finance and General Liability Insurance	2.98 FTE (excluding ongoing temps)	90.9%	384.16	1,144.79	13,737.51	FY14 has 4.4 staff FTE (staffing for special assessment and reimbursable activities is excluded), audit, PR processing, liability insurance, finance materials and services. General Fund has slightly higher unit cost to include supply closet & newspaper subscriptions in the courthouse. The "true up" varies if in general fund or not.	328.78
Finance - Special Assessment		100.0%				Units which require finance support beyond normal payroll, AP and AR processing, have special assessment as do those with no staff but that do receive financial services.	
Human Resources	2.98 FTE (including ongoing temps)	99.6%	100.11	298.31	3,579.76	FY2014 budget of HR staffing and materials cost per FTE times true up factor.	75.49
Board of Commissioners	2.98 FTE (including ongoing temps)	100.0%	74.75	222.76	2,673.10	FY2014 budget - 25% of BoCC staffing and materials cost is allocated	63.81
Facilities and Maintenance							
Courthouse	0 Sq Ft	98.0%	51,076.29	0.00	0.00	Based on FY2014 budget + shift of 1FTE to .33FTE at jail due to closure with balance redistributed. County Courthouse - 2.67 maint svcocs FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - .33 FTE + utilities divided among Jail, Sheriff, Marine Sheriff and Corrections; b/c Jail pays for all these costs, it receives a credit from the other three units. Other departments not in one of these facilities are allocated \$0 in facilities maintenance unless they rely on maintenance staff for support. Note - no office space cost or depreciation is included.	37,610.67
Justice	Sq Ft	100.0%					
County Counsel	1.0% actual % time SH 0.0% actual % time RM 0.0% actual % time CZ 0.0% actual % time JK Annual Materials Cost	100.0%			1,766.62 0.00 0.00 0.00	Based on hours worked from Jan 1 2013 to Dec 31 2013 and FY2014 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable and Vernonia activities.	1,565.84 0.00 0.00 0.00 126.11
Support Department Adjustment				223.83	223.83	Support Services do not pay allocation; county does not assign this balance out to program funds to cover in addition to program share of services	
Avr Monthly Cost				2,079.25	Annual Cost	24,951.04	
Increase/(Decrease) %				14.3%	FY14 Total	21,837.78	
							Total allocated:
							2,107.056
							% of Total
							1.2%

* Allocations are based on budget or estimates. When actual costs are less than budget, we "true up" the allocation. The percentage is actuals to budget for the costs included in that particular allocated group in FY2014. However, when actuals exceed budget, the true up for the next year is 100%.

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.

FY 2014-2015 Highlights and Significant Changes

Revenue is anticipated to be \$1,000 higher total than the current year's budget.

On the expense side, line items are fairly consistent with last year with the exception of the administrative allocation. This increased by almost \$2,000 due primarily to the amount of legal attention required from County Counsel's office on behalf of the Firing Range in CY 2013 compared with CY 2012.

FY 2013-2014 Accomplishments

Firing Range Use fees are expected to exceed budgeted levels.

A specific staffing commitment to the firing range ended in FY12 given the low level of activity at the range. Currently scheduling users and the maintenance of the facility is overseen by the Sheriff's Office.

FY15 Proposed Budget and Prior Firing Range General Fund 100 Dept: 15
Year Data Summary

Summary	FY15 Proposed Budget	FY14 Projected Actuals	FY14 Budget	Change FY14 Projected Actuals and FY15 Budget	FY13 Actuals	FY12 Actuals	Four Year Trend: FY15 to FY12
Unrestricted Beginning Balance	0	0	0		0	0	
Restricted Beginning Balance	0	0	0		0	0	
Total Beginning Balance	0	0	0		0	0	
Property Tax	0	0	0		0	0	
State, Fed Local Government	0	0	0		0	0	
Other Resources	0	0	0		0	0	
FY Unrestricted Resources Total	0	0	0		0	0	
Property Tax	0	0	0		0	0	
State, Fed Local Government	0	0	0		0	0	
Fees, Permits, Fines, Service Charges	3,000	3,140	1,000	-4.5%	910	2,420	
Bond or Debt Proceeds	0	0	0		0	0	
Transfers/Reimb from County Funds	1,200	60	0	1900.0%	110	40	
Misc Resources, Component Unit Pymts	0	0	0		0	0	
FY Restricted Resources Total	4,200	3,200	1,000	31.3%	1,020	2,460	
Total Resources	4,200	3,200	1,000	31.3%	1,020	2,460	
Personal Services	0	0	0		0	12,315	
Materials and Services	4,575	4,167	3,950	9.8%	9,277	6,920	
Capital Outlay	0	0	0		0	11,670	
Debt Service	0	0	0		0	56,714	
Transfers to County Funds	9,013	7,056	7,256	27.7%	6,936	9,828	
Contingencies	0	0	0		0	0	
Ending Fund Balance	0	0	0		0	0	
Special Payments	0	0	0		0	0	
Total Expenditure	13,588	11,224	11,206	21.1%	16,213	97,447	
FY Net Revenue	(9,388)	(8,024)	(10,206)	17.0%	(15,193)	(94,987)	
Net Revenue Including Begin Bals	(9,388)	(8,024)	(10,206)	17.0%	(15,193)	(94,987)	
Full time Equivalents (FTEs)	0.00		0.00		0.00	0.16	

2012	2013	2014	2014	2014	2015	2015	2015	2015	2015
Actual	Actual	Adopted	YTD	Acct	Description	FTE	Requested	Proposed	Aprvd

Fund and Department Budget Detail

					15				
					R27				
2,420	910	1,000	1,570	00-3250	Col County Firing Range	0.00	3,000	3,000	-
					Rest Fee,Srvce Chrg (Stat/Loc)				
2,420	910	1,000	1,570		Firing Range Access Fees				
40	110	0	60	00-3085	Rest Fee,Srvce Chrg (Stat/Loc) Totals:	0.00	3,000	3,000	-
					Rest Interfund Transf/Intnl S				
40	110	0	60		Firing Range Use Fees	0.00	100	1,200	-
					Rest Interfund Transf/Intnl S Totals:	0.00	100	1,200	-
2,460	1,020	1,000	1,630		REVENUES TOTALS:	0.00	3,100	4,200	-
				E1	Personal Services				
4,570	0	0	0	00-4003	Undersheriff	0.00	0	0	-
2,807	0	0	0	00-4079	Civil Clerk	0.00	0	0	-
1,799	0	0	0	00-4101	PERS	0.00	0	0	-
557	0	0	0	00-4102	FICA Tax	0.00	0	0	-
145	0	0	0	00-4103	Worker's Compensation	0.00	0	0	-
2,298	0	0	0	00-4104	Insurance	0.00	0	0	-
3	0	0	0	00-4105	WBF	0.00	0	0	-
135	0	0	0	00-4106	Unemployment Insurance	0.00	0	0	-
12,315	0	0	0		Personal Services Totals:	0.00	0	0	-
				E2	Materials and Services				
1,210	366	1,500	284	00-4510	Gun Range Utilities	0.00	900	900	-
942	1,042	750	567	00-4514	Garbage & Sanitation Expense	0.00	2,100	2,100	-
0	3,143	500	689	00-4516	Gun Range Maintenance	0.00	1,500	1,500	-
4,768	1,019	1,200	54	00-4588	Liability Insurance	0.00	75	75	-
0	3,706	0	0	00-4901	Misc Exp	0.00	0	0	-
6,920	9,277	3,950	1,594		Materials and Services Totals:	0.00	4,575	4,575	-
11,670	0	0	0	E3	Capital Outlay				
				00-5032	Trailer	0.00	0	0	-

GFOA: F4

2012	2013	2014	2014	2014	2015	2015	2015	2015	2015	2015
Actual	Actual	Adopted	YTD	Acct	Description	FTE	Requested	Proposed	Aprvd	Adptd
11,670	0	0	0	0	Capital Outlay Totals:	0.00	0	0	-	-
				E4	Debt Service					
56,714	0	0	0	00-4780	Gun Range Debt Service	0.00	0	0	-	-
56,714	0	0	0	0	Debt Service Totals:	0.00	0	0	-	-
				E5	Transfers					
9,828	6,936	7,056	3,528	00-4593	Admin Allocation	0.00	9,013	9,013	-	-
0	0	100	0	00-5311	Tipping fees	0.00	0	0	-	-
0	0	100	0	00-5312	Work Crew Fees	0.00	0	0	-	-
9,828	6,936	7,256	3,528		Transfers Totals:	0.00	9,013	9,013	-	-
97,447	16,213	11,206	5,122		EXPENDITURES TOTALS:	0.00	13,588	13,588	-	-
2,460	1,020	1,000	1,630		DEPT REVENUES	0.00	3,100	4,200	-	-
97,447	16,213	11,206	5,122		DEPT EXPENSES	0.00	13,588	13,588	-	-
(94,987)	(15,193)	(10,206)	(3,492)		Col County Firing Range Totals:	0.00	(10,488)	(9,388)	-	-

FY2014-2015 Administrative Allocation
General Fund Firing Range

Proposed Budget

Support Function/Item	No. of Units	"True up" factor*	Cost/unit/mo	Monthly Cost	Annual Cost	Allocations based on:	FY15 Cost/unit/mo
Telephone (landlines)	0.00 landlines	44.9%	3.09	0.00	0.00	FY2014 budget of landline phone cost for no. of land lines times true up factor from FY13 actuals to budget.	3.69
Info Tech	0.00 workstations	76.2%	123.76	0.00	0.00	FY2014 budget of IT staffing, materials and capital expenditures cost for no. of workstations times true up factor. Non-primary laptops are valued at .5 each.	141.48
Finance and General Liability Insurance	0.00 FTE (excluding ongoing temps)	90.9%	384.16	0.00	0.00	FY14 has 4.4 staff FTE (staffing for special assessment and reimbursable activities is excluded), audit, PR processing, liability insurance, finance materials and services. General Fund has slightly higher unit cost to include supply closet & newspaper subscriptions in the courthouse. The "true up" varies if in general fund or not.	328.78
Finance - Special Assessment		100.0%				Units which require finance support beyond normal payroll, AP and AR processing, have special assessment as do those with no staff but that do receive financial services.	
Human Resources	0.00 FTE (including ongoing temps)	99.6%	100.11	0.00	0.00	FY2014 budget of HR staffing and materials cost per FTE times true up factor.	75.49
Board of Commissioners	0.00 FTE (including ongoing temps)	100.0%	74.75	0.00	0.00	FY2014 budget - 25% of BoCC staffing and materials cost is allocated	63.81
Facilities and Maintenance						Bldg cost per month	
Courthouse	Sq Ft	98.0%	51,076.29	0.00	0.00	Based on FY2014 budget + shift of 1FTE to .33FTE at jail due to closure with balance redistributed. County Courthouse - 2.67 maint srcvs FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - .33 FTE + utilities divided among Jail, Sheriff, Marine Sheriff and Corrections; b/c Jail pays for all these costs, it receives a credit from the other three units. Other departments not in one of these facilities are allocated \$0 in facilities maintenance unless they rely on maintenance staff for support. Note - no office space cost or depreciation is included.	37,610.67
Justice	0 Sq Ft	100.0%					21,455.50
County Counsel	4.0% actual % time SH				7,066.50		4,697.53
	0.0% actual % time RM				0.00		0.00
	1.0% actual % time CZ	100.0%			933.06		1,832.89
	0.0% actual % time JK				0.00		0.00
	Annual Materials Cost		1,013.54	1,013.54			525.93
Support Department Adjustment						Support Services do not pay allocation; county does not assign this balance out to program funds to cover in addition to program share of services	
			Avr Monthly Cost	751.09	Annual Cost	9,013.10	
			Increase/(Decrease) %	27.7%	FY14 Total	7,056.35	
						Total allocated:	
							2,107.056
						% of Total	0.4%

* Allocations are based on budget or estimates. When actual costs are less than budget, we "true up" the allocation. The percentage is actuals to budget for the costs included in that particular allocated group in FY2014. However, when actuals exceed budget, the true up for the next year is 100%.

Juvenile Department - General Fund 100-18

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

- Department Director (.25 FTE)
 - Juvenile Division Supervisor (1 FTE)
 - Juvenile Court Counselor/Probation Officer (2.6 FTE)
 - Legal/Department Secretary (1 FTE)
 - Diversion Coordinator (.20 FTE)
 - Transport Officer (.25 FTE)
- ** (Note: in the last four years, staffing levels have been reduced from 8 full-time and 2 part-time staff to our current 4 full-time staff and 3 part-time staff)

We are the key element of the county Juvenile Justice System.

County Juvenile Departments in Oregon are mandated under ORS 419.010. Funding for such is mandated under ORS 419.020. Services are provided for every youth in the county under age 18 who commit a crime or law violation. Additionally, we supervise young adults up to age 25 if their offense(s) was previous to their 18th birthday.

As per ORS 419A.045, it is declared to be the legislative policy of the State of Oregon to recognize county juvenile courts and departments as a basic foundation for the provision of services to children, wards, youths, youth offenders and their families.

Purpose per code:

- Protect the public and reduce delinquency.
- Provide fair and impartial procedures for the initiation, adjudication and disposition of delinquent conduct.
- Restorative justice: hold youth accountable and provide opportunity for reformation, while attending to the needs and rights of victims.
- Provide a continuum of services emphasizing prevention of further criminal activity and community safety.
- Provide early and certain informal and formal sanctions with swift and decisive intervention.

Activities per code:

- 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 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

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

service broker for resources with the department and within the community, such as drug and alcohol counseling, sex offender treatment, mental health counseling, family counseling, anger management, community service, etc.

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

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

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

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

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

FY 2014-2015 Highlights and Significant Changes

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

- Understaffed: total JCC/JPO's down from 5 to 2.6 FTE, total office support staff down to 1 FTE
- Reduction in office hours due to 12 furlough days during the calendar year
- Office closed to public on Fridays

- Only two detention beds available to house delinquent youth, county-wide. Limited detention availability hampers public safety and limits available sanctions. High risk/acting-out youth are released back to the local community, or are not taken into custody at all
- Limited ability to respond to youth and family crisis needs, schools, police, mental health, DHS, OYA, drug court and treatment personnel and other needs due to staff shortage and fewer office hours
- Limited ability to adequately assess youth risk to recidivate

FY 2013-2014 Accomplishments

- Holding somewhat steady with recidivism rates; department is above the state average.
- In coordination with presiding judge, began assisting parents in filing Beyond Parental Control dependency petitions (on a limited basis) despite being short-staffed
- Restructure Juvenile Drug Court program to better fit department needs
- Located free/low cost training resources to keep our professional staff at the highest level of knowledge and expertise
- Continued to coordinate and provide services with the Juvenile Treatment Court program, Circuit Courts, Columbia Community Mental Health, Department of Human Services, the Oregon Youth Authority, school districts, police departments, Amani Center, Interstate Compact, and numerous other treatment and social service agencies
- Redistributed workloads with the loss of one of two office support positions

FY15 Proposed Budget and Prior Juvenile (Dept in Cmty Justice) General Fund 100 Dept: 18
Year Data Summary

Summary	FY15 Proposed Budget	FY14 Projected Actuals	FY14 Budget	Change FY14 Projected Actuals and FY15 Budget	FY13 Actuals	FY12 Actuals	Four Year Trend: FY15 to FY12
Unrestricted Beginning Balance	0	0	0		0	0	
Restricted Beginning Balance	149,516	124,906	124,891	19.7%	124,220	123,571	
Total Beginning Balance	149,516	124,906	124,891	19.7%	124,220	123,571	
Property Tax	0	0	0		0	0	
State, Fed Local Government	0	0	0		0	0	
Other Resources	0	0	0		0	0	
FY Unrestricted Resources Total	0	0	0		0	0	
Property Tax	0	0	0		0	0	
State, Fed Local Government	111,900	159,700	111,900	-29.9%	9,346	8,541	
Fees, Permits, Fines, Service Charges	2,900	847	2,900	242.4%	2,565	1,957	
Bond or Debt Proceeds	0	0	0		0	0	
Transfers/Reimb from County Funds	0	0	111,000		108,479	108,479	
Misc Resources, Component Unit Pymts	650	610	700	6.6%	1,416	649	
FY Restricted Resources Total	115,450	161,157	126,500	-28.4%	121,806	119,627	
Total Resources	264,966	286,063	251,391	-7.4%	246,026	243,198	
Personal Services	485,526	419,972	487,553	15.6%	436,927	521,368	
Materials and Services	159,300	124,384	154,972	28.1%	100,537	170,250	
Capital Outlay	0	0	0		0	0	
Debt Service	0	0	0		0	0	
Transfers to County Funds	174,302	141,732	109,570	23.0%	107,158	107,487	
Contingencies	0	0	0		0	0	
Ending Fund Balance	0	0	0		0	0	
Special Payments	0	0	0		0	0	
Total Expenditure	819,129	686,088	752,095	19.4%	644,622	799,105	
FY Net Revenue	(703,679)	(524,931)	(625,595)	34.1%	(522,816)	(679,478)	
Net Revenue Including Begin Bals	(554,162)	(400,024)	(500,704)	38.5%	(398,596)	(555,907)	
Full time Equivalents (FTEs)	5.14		4.75		4.75	6.51	

2012	2013	2014	2014	2014	2015	2015	2015	2015	2015	2015
Actual	Actual	Adopted	YTD	Description	FTE	Requested	Proposed	Aprvd	Adpdt	
				18 Juvenile Department						
				R15 Restricted Fund Balance						
0	0	0	0	Juvenile Grant Beginning Balan	0.00	24,000	24,000	-	-	-
123,571	124,220	124,891	124,906	Harr Juv Fund Beg Bal	0.00	125,516	125,516	-	-	-
123,571	124,220	124,891	124,906	Restricted Fund Balance Totals:	0.00	149,516	149,516	-	-	-
760	1,350	2,500	375	Rest Fees, Lic, Perm, Fines,	0.00	2,500	2,500	-	-	-
2,700	2,700	2,700	1,350	Juv Supervision/Detention Fees	0.00	2,700	2,700	-	-	-
1,094	565	400	472	Juvenile Rent	0.00	400	400	-	-	-
4,554	4,615	5,600	2,197	Discovery Fees	0.00	5,600	5,600	-	-	-
				Rest Fees, Lic, Perm, Fines, Totals:	0.00	5,600	5,600	-	-	-
				R36 Restr State/ Local Govt Grant/						
0	0	0	48,000	SB 3194 Justice Rein	0.00	0	0	-	-	-
0	0	0	0	Basic Services	0.00	59,000	65,000	-	-	-
0	0	200	0	Comm Service Work Program	0.00	200	200	-	-	-
0	0	0	0	Diversion Services	0.00	52,000	38,000	-	-	-
4,116	6,430	6,000	0	OYA Flex	0.00	6,000	6,000	-	-	-
1,725	216	3,000	0	In-Home Treatment Grant	0.00	0	0	-	-	-
5,841	6,646	9,200	48,000	Restr State/ Local Govt Grant/ Totals:	0.00	117,200	109,200	-	-	-
				R55 Rest Interfund Transf/Intnl S						
57,760	57,760	59,000	0	Basic Funds - transfer	0.00	0	0	-	-	-
50,719	50,720	52,000	0	Diversion Funds - transfer	0.00	0	0	-	-	-
108,479	108,479	111,000	0	Rest Interfund Transf/Intnl S Totals:	0.00	0	0	-	-	-
				R65 Other Resources (Restr)						
103	650	0	0	Refund of Expenses	0.00	0	0	-	-	-
0	730	0	0	Sale Surplus Property	0.00	0	0	-	-	-
649	686	700	260	Harr Interest	0.00	650	650	-	-	-
752	2,066	700	260	Other Resources (Restr) Totals:	0.00	650	650	-	-	-

GFOA: F4

2012	2013	2014	2014	2014	2015	2015	2015	2015	2015	2015
Actual	Actual	Adopted	YTD	Acct	Description	FTE	Requested	Proposed	Aprvd	Adptd
243,198	246,026	251,391	175,363		REVENUES TOTALS:	0.00	272,966	264,966	-	-
				E1	Personal Services					
20,213	22,654	21,804	12,578	00-4002	Juvenile Director	0.25	19,580	19,159	-	-
0	69,159	67,716	34,875	00-4011	Division Supervisor	0.95	83,437	77,944	-	-
3,096	4,068	9,848	1,691	00-4021	Diversion Coord.	0.25	10,051	10,051	-	-
64,097	0	0	0	00-4036	Lead Juvenile PO	0.00	0	0	-	-
50,412	55,757	58,045	27,412	00-4037	Juvenile Probation Officer III	1.91	123,080	115,002	-	-
137,481	75,538	78,632	38,156	00-4038	Juvenile Probation Officer II	0.57	31,382	29,289	-	-
38,913	41,305	43,196	20,611	00-4053	Secretary	0.95	49,045	45,775	-	-
7,052	3,888	25,808	3,540	00-4085	PT Help	0.25	25,808	25,808	-	-
38	0	0	0	00-4090	Overtime	0.00	0	0	-	-
59,815	61,423	78,678	20,273	00-4101	PERS	0.00	45,696	43,005	-	-
24,514	20,748	23,336	10,594	00-4102	FICA Tax	0.00	26,192	24,712	-	-
7,717	5,905	8,928	5,500	00-4103	Worker's Compensation	0.00	6,979	6,596	-	-
102,608	70,705	68,624	34,400	00-4104	Insurance Benefits	0.00	87,400	87,964	-	-
179	141	222	62	00-4105	WBF	0.00	222	222	-	-
5,232	5,635	2,715	1,389	00-4106	Unemployment Insurance	0.00	0	0	-	-
521,368	436,927	487,553	211,079		Personal Services Totals:	5.13	508,874	485,526	-	-
1,532	1,495	1,700	615	E2	Materials and Services					
709	1,734	1,400	345	00-4311	Cell Phone Expense	0.00	1,600	1,600	-	-
2,305	2,190	2,400	866	00-4321	Supplies	0.00	7,000	7,000	-	-
0	0	500	0	00-4322	Copier Maintenance	0.00	2,400	2,400	-	-
1,659	1,658	2,222	2,005	00-4343	Hiring Expense and Supplies	0.00	0	0	-	-
225	245	1,500	449	00-4588	GL and Property Insurance	0.00	2,105	2,600	-	-
7,844	5,731	8,000	1,917	00-4710	Mileage	0.00	1,500	1,500	-	-
1,626	1,965	4,000	684	00-4711	Vehicle Fuel	0.00	8,000	8,000	-	-
32	204	200	0	00-4714	Vehicle Maintenance	0.00	4,000	4,000	-	-
2,568	2,964	6,000	1,153	00-4715	Auto Expense	0.00	200	200	-	-
				00-4720	Conferences and Training	0.00	6,000	6,000	-	-

GFOA: F4

2012	2013	2014	2014	2014	2015	2015	2015	2015	2015	2015
Actual	Actual	Adopted	YTD	Acct	Description	FTE	Requested	Proposed	Aprvd	Adptd
1,243	1,243	1,300	1,261	00-4730	Membership Dues	0.00	1,500	1,500	-	-
115,525	56,420	68,250	32,180	00-4736	Detention Expense	0.00	70,000	70,000	-	-
118	0	300	0	00-4830	Witness Fees	0.00	300	300	-	-
17,079	12,567	32,000	6,934	00-4832	Juvenile Diversion Plan	0.00	32,000	32,000	-	-
60	6	200	0	00-4835	Comm Service Work Program	0.00	200	200	-	-
2,341	2,730	6,000	690	00-4837	OYA Flex Expense	0.00	6,000	6,000	-	-
1,740	165	3,000	0	00-4838	In-Home Treatment Exp	0.00	0	0	-	-
13,645	9,220	16,000	0	00-4841	Contract Temp Help	0.00	16,000	16,000	-	-
170,250	100,537	154,972	49,099		Materials and Services Totals:	0.00	158,805	159,300	-	-
				E5	Transfers					
0	0	0	9,835	00-4107	PERS Bond	0.00	21,994	26,962	-	-
0	0	0	5,975	00-4108	PERS 822	0.00	14,125	13,273	-	-
107,487	107,158	109,570	54,785	00-4593	Administrative Allocation	0.00	126,614	134,067	-	-
107,487	107,158	109,570	70,595		Transfers Totals:	0.00	162,733	174,302	-	-
799,105	644,622	752,095	330,773		EXPENDITURES TOTALS:	5.13	830,412	819,129	-	-
243,198	246,026	251,391	175,363		DEPT REVENUES	0.00	272,966	264,966	-	-
799,105	644,622	752,095	330,773		DEPT EXPENSES	5.13	830,412	819,129	-	-
(555,907)	(398,596)	(500,704)	(155,410)		Juvenile Department Totals:	(5.13)	(557,446)	(554,162)	-	-

FY2014-2015 Administrative Allocation
General Fund Juvenile

Proposed Budget

Support Function/Item	No. of Units	"True up" factor*	Cost/unit/mo	Monthly Cost	Annual Cost	Allocations based on:	FY15 Cost/unit/mo
Telephone (landlines)	15.00 landlines	44.9%	3.09	46.40	556.81	FY2014 budget of landline phone cost for no. of land lines times true up factor from FY13 actuals to budget.	3.69
Info Tech	9.50 workstations	76.2%	123.76	1,175.71	14,108.53	FY2014 budget of IT staffing, materials and capital expenditures cost for no. of workstations times true up factor. Non-primary laptops are valued at .5 each.	141.48
Finance and General Liability Insurance	5.83 FTE (excluding ongoing temps)	90.9%	384.16	2,239.65	26,875.74	FY14 has 4.4 staff FTE (staffing for special assessment and reimbursable activities is excluded), audit, PR processing, liability insurance, finance materials and services. General Fund has slightly higher unit cost to include supply closet & newspaper subscriptions in the courthouse. The "true up" varies if in general fund or not.	328.78
Finance - Special Assessment		100.0%				Units which require finance support beyond normal payroll, AP and AR processing, have special assessment as do those with no staff but that do receive financial services.	
Human Resources	5.83 FTE (including ongoing temps)	99.6%	100.11	583.61	7,003.36	FY2014 budget of HR staffing and materials cost per FTE times true up factor.	75.49
Board of Commissioners	5.83 FTE (including ongoing temps)	100.0%	74.75	435.80	5,229.58	FY2014 budget - 25% of BoCC staffing and materials cost is allocated	63.81
Facilities and Maintenance							
						Based on FY2014 budget + shift of 1FTE to .33FTE at jail due to closure with balance redistributed. County Courthouse - 2.67 maint grocs FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - .33 FTE + utilities divided among Jail, Sheriff, Marine Sheriff and Corrections; b/c Jail pays for all these costs, it receives a credit from the other three units. Other departments not in one of these facilities are allocated \$0 in facilities maintenance unless they rely on maintenance staff for support. Note - no office space cost or depreciation is included.	
Courthouse	3,206 Sq Ft	13.1%	51,076.29	6,691.07	80,292.86		37,610.67
Justice	Sq Ft	100.0%					
	0.0% actual % time SH				0.00		1,565.84
	0.0% actual % time RM				0.00		0.00
	0.0% actual % time CZ				0.00		0.00
	0.0% actual % time JK				0.00		0.00
County Counsel	Annual Materials Cost			0.00	0.00		126.11
Support Department Adjustment						Support Services do not pay allocation; county does not assign this balance out to program funds to cover in addition to program share of services	
				Avr Monthly Cost	11,172.24	Annual Cost	134,066.88
				Increase/(Decrease) %	22.4%	FY14 Total	109,569.71
				Total allocated:		2,107,056	
						% of Total	6.4%

* Allocations are based on budget or estimates. When actual costs are less than budget we "true up" the allocation. The percentage is actuals to budget for the costs included in that particular allocated group in FY2014. However, when actuals exceed budget, the true up for the next year is 100%.

County Counsel - General Fund 100-19

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

FY 2015 Highlights and Significant Changes

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

- **Flood Recovery:** Complete legal work to finish buy-out for commercial properties in Vernonia. Establish a program for use of FEMA acquired property and transfers to the City of Vernonia. Close out grants.
- **Purchasing Update:** Re-write County's purchasing ordinance; Update contract forms.
- **Public Records Update:** Re-write County's public records ordinance.
- **Mass Gathering Update:** Update the County's mass gathering ordinance.
- **Transit Business Plan:** Provide legal support for the completion of a Transit business plan, including a proposal to provide vehicle maintenance for County vehicles (motor pool).
- **Scappoose Transit Center:** Provide legal support for the acquisition of property and construction of a Transit Center in Scappoose.
- **Continue litigation defense.** Litigation has been filed against the County and officials individually. We expect time intensive defense of these claims to continue through FY 2015.
- **Continue Columbia Health District Dissolution work.**
- **Continue ordinance updates.** Many County ordinances are due for periodic review and updating.
- **Lands.** We expect to file one or more ejectment complaints and associated time consuming litigation.

- **Animal Control.** Resolve outstanding animal control forfeiture/lien issues.
- **Potential Jail Closure.** We expect to spend a significant amount of time addressing issues related to Jail Closure.
- **CCDA.** We expect to spend a significant amount of time addressing Urban Renewal Debt Repayment and implementation of Urban Renewal Plan projects.
- **Fair.** Address real property issues and update agreements.
- **Medical Marijuana Facilities:** Provide legal support regarding the siting of registered facilities.
- **Transportation Systems Plan:** Provide legal support for significant update to the County's TSP.

FY 2014 Accomplishments

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

- **Firearms Range:** Updated Firearms Range management documents and completed tasks to open the Range to public entities.
- **Transit Center:** Provided legal support for the completion of the Columbia County Transit Center in St. Helens and DEQ approval.
- **Transit Operations:** Provided legal support for completion of Transit Operations procurement and contract.
- **Transfer Station:** Provided legal support for completion of Transfer Station Operations procurement and contract.
- **Flood Recovery:** Completed legal work to finish buy-out and demolition for Vernonia School Project.
- **New EOC:** Completed legal work to acquire property and for construction of new the EOC.
- **Port of St. Helens Port Westward Expansion:** Provided legal support for high profile land use application.
- **Bridge Improvements:** Provided legal support for acquisition of property for bridge and fish passage improvements.
- **Ordinances:** Provided legal support to update Solid Waste Management Ordinance, Enforcement Ordinance, Kennel Ordinance and Rabies Vaccination Reporting Ordinance.
- **Animal Shelter:** Provided legal support to Animal Control for Columbia Humane Society's operation of the County Animal Shelter.
- **Dibblee Restoration/Wetland Mitigation Banking:** Provided legal support for restoration activities at Dibblee Point and for the sale of mitigation credits created by the restoration.

FY15 Proposed Budget and Prior County Counsel General Fund 100 Dept: 19
Year Data Summary

Summary	FY15 Proposed Budget	FY14 Projected Actuals	FY14 Budget	Change FY14 Projected Actuals and FY15 Budget	FY13 Actuals	FY12 Actuals	Four Year Trend: FY15 to FY12
Unrestricted Beginning Balance	0	0	0		0	0	
Restricted Beginning Balance	0	0	0		0	0	
Total Beginning Balance	0	0	0		0	0	
Property Tax	0	0	0		0	0	
State, Fed Local Government	0	0	0		0	0	
Other Resources	0	0	0		0	0	
FY Unrestricted Resources Total	0	0	0		0	0	
Property Tax	0	0	0		0	0	
State, Fed Local Government	250	5,000	5,000	-95.0%	9,370	0	
Fees, Permits, Fines, Service Charges	1,000	5,000	5,000	-80.0%	792	707	
Bond or Debt Proceeds	0	0	0		0	0	
Transfers/Reimb from County Funds	316,149	308,679	332,985	2.4%	287,673	256,395	
Misc Resources, Component Unit Pymts	0	0	11,000		20,884	11,398	
FY Restricted Resources Total	317,399	318,679	344,485	-0.4%	318,719	268,501	
Total Resources	317,399	318,679	344,485	-0.4%	318,719	268,501	
Personal Services	358,184	314,613	396,909	13.8%	369,338	348,115	
Materials and Services	49,500	38,001	49,500	30.3%	18,027	63,759	
Capital Outlay	0	0	0		0	0	
Debt Service	0	0	0		0	0	
Transfers to County Funds	32,617	25,381	0	28.5%	0	0	
Contingencies	0	0	0		0	0	
Ending Fund Balance	0	0	0		0	0	
Special Payments	0	0	0		0	0	
Total Expenditure	440,301	377,996	446,409	16.5%	387,365	411,875	
FY Net Revenue	(122,902)	(59,316)	(101,925)	107.2%	(68,645)	(143,374)	
Net Revenue Including Begin Bals	(122,902)	(59,316)	(101,925)	107.2%	(68,645)	(143,374)	
Full time Equivalents (FTEs)	2.77		2.70		2.70	2.70	

2012	2013	2014	2014	2014	2015	2015	2015	2015	2015
Actual	Actual	Adopted	YTD	Acct	Description	FTE	Requested	Proposed	Aprvd
11,398	11,584	11,000	0	19 R25 00-3250	County Counsel Rest Fees, Lic, Perm, Fines, Resource Impact Fees	0.00	0	0	-
11,398	11,584	11,000	0	R27	Rest Fees, Lic, Perm, Fines, Totals: Rest Fee,Srvce Chrg (Stat/Loc)	0.00	0	0	-
0	9,370	0	0	00-3104	Reimb from State/Local Govt	0.00	250	250	-
0	9,370	0	0	R37	Rest Fee,Srvce Chrg (Stat/Loc) Totals: Restr Private Grant/Donation	0.00	250	250	-
0	9,300	0	0	00-3500	CIS Grant	0.00	0	0	-
0	9,300	0	0	R55	Restr Private Grant/Donation Totals: Rest Interfund Transf/Intrnl S	0.00	0	0	-
256,395	284,136	308,679	154,340	00-3075	Admin Alloc	0.00	319,510	316,149	-
0	0	24,305	0	00-3090	Reimb Proj Costs - Transfer	0.00	0	0	-
256,395	284,136	332,985	154,340	R65	Rest Interfund Transf/Intrnl S Totals: Other Resources (Restr)	0.00	319,510	316,149	-
707	792	500	0	00-3100	Refund of Expenses	0.00	1,000	1,000	-
0	3,537	0	0	00-3128	Settlement Rev	0.00	0	0	-
707	4,329	500	0		Other Resources (Restr) Totals:	0.00	1,000	1,000	-
268,501	318,719	344,485	154,340	E1	REVENUES TOTALS:	0.00	320,760	317,399	-
97,848	105,922	111,387	56,862	00-4007	Personal Services County Counsel	0.95	130,081	121,520	-
68,280	73,929	76,108	37,496	00-4008	Assistant County Counsel	0.95	89,016	83,080	-
62,376	65,557	65,529	0	00-4013	Paralegal/N.R. Admin	0.00	0	0	-
0	0	0	12,113	00-4048	Legal Assistant	0.86	42,801	39,947	-
276	0	5,000	0	00-4085	Extra Help	0.00	5,000	5,000	-
46,155	51,052	65,610	14,903	00-4101	PERS	0.00	37,320	34,848	-

2012	2013	2014	2014	2014	2015	2015	2015	2015	2015	2015
Actual	Actual	Adopted	YTD	Description	FTE	Requested	Proposed	Aprvd	Adptd	
16,977	18,173	19,739	7,835	FICA Tax	0.00	20,418	19,090	-	-	
264	226	387	238	Worker's Compensation	0.00	264	247	-	-	
52,108	49,372	50,735	23,465	Insurance Benefits	0.00	53,909	54,335	-	-	
88	86	116	35	WBF	0.00	116	116	-	-	
3,745	5,022	2,297	1,065	Unemployment Insurance	0.00	0	0	-	-	
348,115	369,338	396,909	154,011	Personal Services Totals:	2.76	378,926	358,184	-	-	
892	1,559	1,300	1,107	Materials and Services	0.00	1,300	1,300	-	-	
1,861	1,938	1,900	1,401	Supplies	0.00	1,900	1,900	-	-	
1,234	1,250	1,800	1,093	Copier Maintenance	0.00	1,800	1,800	-	-	
858	362	1,300	750	Books-Library & Periodicals	0.00	1,300	1,300	-	-	
1,039	1,679	1,500	1,380	Mileage	0.00	1,500	1,500	-	-	
1,424	1,259	1,700	25	Conferences and Training	0.00	1,700	1,700	-	-	
56,451	9,980	40,000	3,220	Membership Dues	0.00	40,000	40,000	-	-	
0	0	0	1,060	Contract Services-Legal	0.00	0	0	-	-	
0	0	0	0	Contract & Temp Services	0.00	0	0	-	-	
63,759	18,027	49,500	10,037	Materials and Services Totals:	0.00	49,500	49,500	-	-	
0	0	0	7,751	Transfers	0.00	17,943	21,857	-	-	
0	0	0	4,685	PERS Bond	0.00	11,524	10,760	-	-	
0	0	0	12,436	PERS 822	0.00	29,467	32,617	-	-	
0	0	0	0	Transfers Totals:	0.00	0	0	-	-	
411,875	387,365	446,409	176,484	EXPENDITURES TOTALS:	2.76	457,892	440,301	-	-	
268,501	318,719	344,485	154,340	DEPT REVENUES	0.00	320,760	317,399	-	-	
411,875	387,365	446,409	176,484	DEPT EXPENSES	2.76	457,892	440,301	-	-	
(143,374)	(68,645)	(101,925)	(22,144)	County Counsel Totals:	(2.76)	(137,132)	(122,902)	-	-	

FY2014-2015 Administrative Allocation

Proposed Budget

General Fund County Counsel

Support Function/Item	No. of Units	"True up" factor*	Cost/unit/mo	Monthly Cost	Annual Cost	Allocations based on:	FY15 Cost/unit/mo
Telephone (landlines)	6.00 landlines	44.9%	3.09	18.56	222.73	FY2014 budget of landline phone cost for no. of land lines times true up factor from FY13 actuals to budget.	3.69
Info Tech	4.00 workstations	76.2%	123.76	495.04	5,940.43	FY2014 budget of IT staffing, materials and capital expenditures cost for no. of workstations times true up factor. Non-primary laptops are valued at .5 each.	141.48
Finance and General Liability Insurance	2.90 FTE (excluding ongoing temps)	90.9%	384.16	1,114.06	13,368.72	FY14 has 4.4 staff FTE (staffing for special assessment and reimbursable activities is excluded), audit, PR processing, liability insurance, finance materials and services. General Fund has slightly higher unit cost to include supply closet & newspaper subscriptions in the courthouse. The "true up" varies if in general fund or not.	328.78
Finance - Special Assessment		100.0%				Units which require finance support beyond normal payroll, AP and AR processing, have special assessment as do those with no staff but that do receive financial services.	
Human Resources	2.90 FTE (including ongoing temps)	99.6%	100.11	290.30	3,483.66	FY2014 budget of HR staffing and materials cost per FTE times true up factor.	75.49
Board of Commissioners	2.90 FTE (including ongoing temps)	100.0%	74.75	216.78	2,601.34	FY2014 budget - 25% of BoCC staffing and materials cost is allocated	63.81
Facilities and Maintenance	% building			Bldg cost per month			
Courthouse	1,446 Sq Ft	98.0%	51,076.29	3,017.87	36,214.43	Based on FY2014 budget + shift of 1FTE to .33FTE at jail due to closure with balance redistributed. County Courthouse - 2.67 maint groves FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - .33 FTE + utilities divided among Jail, Sheriff, Marine Sheriff and Corrections; b/c Jail pays for all these costs, it receives a credit from the other three units. Other departments not in one of these facilities are allocated \$0 in facilities maintenance unless they rely on maintenance staff for support. Note - no office space cost or depreciation is included.	37,610.67
Justice	Sq Ft	100.0%					
County Counsel	0.0% actual % time SH				0.00		0.00
	0.0% actual % time RM				0.00		0.00
	0.0% actual % time CZ				0.00		0.00
	0.0% actual % time JK				0.00		0.00
	Annual Materials Cost		0.00	0.00	0.00		0.00
Support Department Adjustment				(61,831.31)		Support Services do not pay allocation; county does not assign this balance out to program funds to cover in addition to program share of services	
				Avr Monthly Cost	0.00	Annual Cost	0.00
				Increase/(Decrease) %		FY14 Total	0.00
				Total allocated:		2,107,056	
				% of Total		0.0%	

* Allocations are based on budget or estimates. When actual costs are less than budget we "true up" the allocation. The percentage is actuals to budget for the costs included in that particular allocated group in FY2014. However, when actuals exceed budget, the true up for the next year is 100%.

GFOA: O2, F3, F4, C5

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.

FY 2014-2015 Highlights and Significant Changes

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 to due to the veteran's military service to his/her country. VA benefits include: compensation for service connected disabilities; pension for veterans whose income is below national poverty level; medical and dental treatment; education and vocational rehabilitation training; burial and cemetery benefits; special assistance for veterans and spouses survivors who require addition aid and attendance to maintain their quality of life; home loan guarantee and special adaptive housing programs; in-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 (ODVA) and active and reserve military service. The primary mission of the Veterans Service Officer is to serve as a advocate and advisor for 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. As a VA accredited veteran service officer with the ODVA, the County Veterans Service Officer (CVSO) assist and represents clients at all hearing conducted by the Portland VA Regional office and the Board of Veterans Appeals.

Columbia County Veterans Service Office conducts monthly outreach activities for the communities of Vernonia, Rainier and Clatskanie. These outreach activities are designed to provide the same level of support as provided in St Helens office.

The State contribution to cover these services has yet to be defined so it has been budgeted as essentially flat this fiscal year. Should state funds come in lower, the County will meet the current contractual costs of the program.

FY 2013-2014 Accomplishments

Through 3 quarters of FY 2013-2014 the County Veteran Service Office added 119 new clients; representing a 10 percent increase in clients. The total client currently represented by the Columbia County Veterans Service Office is 1,251. During the 2013-2014 the Veteran Service office conducted 329 interviews; prepared and submitted over 851 forms for clients and submitted 165 new claims for benefits. Columbia county veterans who are represented by the County Veterans Service Office received \$70, 127 in retro benefit payments from the Veterans Benefits Administration during FY 2013- 2014.

In FY 2013- 2014 the Veteran Service Office began monthly outreach events in communities of Vernonia, Clatskanie and St Helens. Veteran Service Office also conducted outreach events in the community of Rainier. Columbia County Veterans Service Office has supported 320 hours outreach within Columbia County. In February 2014 the Veteran Service Office coordinated and supervised our 2nd annual Veteran stand down event. The Veteran stand down event is designed to celebrate our local veterans and provide resources for our less fortunate veterans. Over 265 veterans attended the Veteran Stand down event.

In July 2013, the Veteran Service office received \$10, 000 from ODVA to support veteran outreach events throughout the county. In February 2014, the Columbia County Veterans Service Officer received an additional \$41, 700 grant dollars for extended outreach programs. The grant dollars will and are being used to get the word out to our Veterans, survivors and dependents that they may be entitled to VA benefits.

The Columbia CVSO and Veterans Supportive Service Coordinator developed a four pronged outreach campaign designed to highlight and get the word out to our county veterans and survivors regarding the services and benefits they may be entitled to receive. This program will also serve to inform our veterans and survivors that the County Veterans Service Office and Supportive Service for Veterans and Family Offices are available to assist clients in initiating claims, developing claims, obtaining resources from the Veterans Administration.

The four elements of the Columbia County Veterans Service Office Extended outreach plan are listed below.

1. Mobile billboard campaign utilizing our local public transportation
2. Concentrated 12 month advertising in local newspapers.
3. Veterans Stand Down Outreach
4. Increased outreach to our local assisted living facilities, nursing homes and veteran service organizations and community service organizations (Elks, Moose, Eagle and Masons and Kiwanis)

*** advertizing campaign in March 2014.

The overall goal of the advertising campaign, veteran stand down event and extended outreach to our senior community and facilities is to increase the number veterans currently represented by County Veteran Service Office by 25 percent by June 2015.

**FY15 Proposed Budget and Prior Veterans
Year Data Summary**

General Fund 100

Dept: 35

Summary	FY15 Proposed Budget	FY14 Projected Actuals	FY14 Budget	Change FY14 Projected Actuals and FY15 Budget	FY13 Actuals	FY12 Actuals	Four Year Trend: FY15 to FY12
Unrestricted Beginning Balance	0	0	0		0	0	
Restricted Beginning Balance	25,850	0	0	#DIV/0!	0	0	
Total Beginning Balance	25,850	0	0	#DIV/0!	0	0	
Property Tax	0	0	0		0	0	
State, Fed Local Government	0	0	0		0	0	
Other Resources	0	0	0		0	0	
FY Unrestricted Resources Total	0	0	0		0	0	
Property Tax	0	0	0		0	0	
State, Fed Local Government	41,000	94,488	41,000	-56.6%	41,635	40,109	
Fees, Permits, Fines, Service Charges	0	0	0		0	0	
Bond or Debt Proceeds	0	0	0		0	0	
Transfers/Reimb from County Funds	0	0	0		0	0	
Misc Resources, Component Unit Pymts	0	0	0		0	0	
FY Restricted Resources Total	41,000	94,488	41,000	-56.6%	41,635	40,109	
Total Resources	66,850	94,488	41,000	-29.3%	41,635	40,109	
Personal Services	0	0	0		0	0	
Materials and Services	93,350	93,350	68,000		59,834	62,807	
Capital Outlay	0	0	0		0	0	
Debt Service	0	0	0		0	0	
Transfers to County Funds	1,250	1,250	750		750	0	
Contingencies	0	0	0		0	0	
Ending Fund Balance	0	0	0		0	0	
Special Payments	0	0	0		0	0	
Total Expenditure	94,600	94,600	68,750		60,584	62,807	
FY Net Revenue	(53,600)	(112)	(27,750)	47603.8%	(18,950)	(22,698)	
Net Revenue Including Begin Bals	(27,750)	(112)	(27,750)	24597.4%	(18,950)	(22,698)	
Full time Equivalents (FTEs)	0.00		0.00		0.00	0.00	

2012	2013	2014	2014	2014	2015	2015	2015	2015	2015
Actual	Actual	Adopted	YTD	Acct	Description	FTE	Requested	Proposed	Aprvd
					35 Veterans' Service Office				
				R15	Restricted Fund Balance				
0	0	0	0	00-3004	Grant Beginning Balance	0.00	25,850	25,850	-
0	0	0	0		Restricted Fund Balance Totals:	0.00	25,850	25,850	-
40,109	41,635	41,000	20,697	R36	Restr State/ Local Govt Grant/				
				00-3660	Veterans Service - State Reimb	0.00	41,000	41,000	-
0	0	0	0	01-3660	State Grants - Special	0.00	0	0	-
40,109	41,635	41,000	20,697		Restr State/ Local Govt Grant/ Totals:	0.00	41,000	41,000	-
40,109	41,635	41,000	20,697		REVENUES TOTALS:	0.00	66,850	66,850	-
62,807	59,834	68,000	17,000	E2	Materials and Services	0.00	68,000	68,000	-
0	0	0	0	00-4750	Contracted Services	0.00	25,350	25,350	-
				01-4750	Special Grant Expense	0.00			
62,807	59,834	68,000	17,000		Materials and Services Totals:	0.00	93,350	93,350	-
0	750	750	375	E5	Transfers	0.00	750	750	-
0	0	0	0	00-4593	Administrative Allocation	0.00	500	500	-
				01-4593	Grant Admin Alloc	0.00	1,250	1,250	-
0	750	750	375		Transfers Totals:	0.00			
62,807	60,584	68,750	17,375		EXPENDITURES TOTALS:	0.00	94,600	94,600	-
40,109	41,635	41,000	20,697		DEPT REVENUES	0.00	66,850	66,850	-
62,807	60,584	68,750	17,375		DEPT EXPENSES	0.00	94,600	94,600	-
(22,698)	(18,950)	(27,750)	3,322		Veterans' Service Office Totals:	0.00	(27,750)	(27,750)	-

FY2014-2015 Administrative Allocation Proposed Budget

General Fund Veterans

Support Function/Item	No. of Units	"True up" factor*	Cost/unit/mo	Monthly Cost	Annual Cost	Allocations based on:	FY15 Cost/unit/mo
Telephone (landlines)	0.00 landlines	44.9%	3.09	0.00	0.00	FY2014 budget of landline phone cost for no. of land lines times true up factor from FY13 actuals to budget.	3.69
Info Tech	0.00 workstations	76.2%	123.76	0.00	0.00	FY2014 budget of IT staffing, materials and capital expenditures cost for no. of workstations times true up factor. Non-primary laptops are valued at .5 each.	141.48
Finance and General Liability Insurance	0.00 FTE (excluding ongoing temps)	90.9%	384.16	0.00	0.00	FY14 has 4.4 staff FTE (staffing for special assessment and reimbursable activities is excluded), audit, PR processing, liability insurance, finance materials and services. General Fund has slightly higher unit cost to include supply closet & newspaper subscriptions in the courthouse. The "true up" varies if in general fund or not.	328.78
Finance - Special Assessment		100.0%			750.00	Units which require finance support beyond normal payroll, AP and AR processing, have special assessment as do those with no staff but that do receive financial services.	
Human Resources	0.00 FTE (including ongoing temps)	99.6%	100.11	0.00	0.00	FY2014 budget of HR staffing and materials cost per FTE times true up factor.	75.49
Board of Commissioners	0.00 FTE (including ongoing temps)	100.0%	74.75	0.00	0.00	FY2014 budget - 25% of BoCC staffing and materials cost is allocated	63.81
Facilities and Maintenance							
Courthouse	0 Sq Ft	98.0%	51,076.29	0.00	0.00	Based on FY2014 budget + shift of 1FTE to .33FTE at jail due to closure with balance redistributed. County Courthouse - 2.67 maint grovs FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - .33 FTE + utilities divided among Jail, Sheriff, Marine Sheriff and Corrections; b/c Jail pays for all these costs, it receives a credit from the other three units. Other departments not in one of these facilities are allocated \$0 in facilities maintenance unless they rely on maintenance staff for support. Note - no office space cost or depreciation is included.	37,610.67
Justice	Sq Ft	100.0%					
County Counsel	0.0% actual % time SH				0.00		0.00
	0.0% actual % time RM				0.00		0.00
	0.0% actual % time CZ				0.00		0.00
	0.0% actual % time JK				0.00		0.00
	Annual Materials Cost			0.00	0.00		0.00
Support Department Adjustment						Support Services do not pay allocation; county does not assign this balance out to program funds to cover in addition to program share of services	
Avr Monthly Cost							750.00
Increase/(Decrease) %							0.0%
					FY14 Total	750.00	
Total allocated:							2,107,056
% of Total							0.0%

* Allocations are based on budget or estimates. When actual costs are less than budget we "true up" the allocation. The percentage is actuals to budget for the costs included in that particular allocated group in FY2014. However, when actuals exceed budget, the true up for the next year is 100%.

Public Health – General Fund 100-36

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

FY 2014-2015 Highlights and Significant Changes

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.

FY 2013-2014 Accomplishments

A part time staff position was added this year to provide professional oversight to public health service delivery, reporting directly to the Board of Commissioners.

For accounting transparency, the annual \$100,000 public health contribution is also now tracked in this segment of the general ledger.

FY15 Proposed Budget and Prior Public Health General Fund 100 Dept: 36
Year Data Summary

Summary	FY15 Proposed Budget	FY14 Projected Actuals	FY14 Budget	Change FY14 Projected Actuals and FY15 Budget	FY13 Actuals	FY12 Actuals	Four Year Trend: FY15 to FY12
Unrestricted Beginning Balance	0	0	0		0	0	
Restricted Beginning Balance	0	0	0		0	0	
Total Beginning Balance	0	0	0		0	0	
Property Tax	0	0	0		0	0	
State, Fed Local Government	0	0	0		0	0	
Other Resources	0	0	0		0	0	
FY Unrestricted Resources Total	0	0	0		0	0	
Property Tax	0	0	0		0	0	
State, Fed Local Government	0	0	0		0	0	
Fees, Permits, Fines, Service Charges	0	0	0		0	0	
Bond or Debt Proceeds	0	0	0		0	0	
Transfers/Reimb from County Funds	0	0	0		0	0	
Misc Resources, Component Unit Pymts	9,873	4,781	0	106.5%	0	0	
FY Restricted Resources Total	9,873	4,781	0	106.5%	0	0	
Total Resources	9,873	4,781	0	106.5%	0	0	
Personal Services	7,623	4,531	0	68.2%	0	0	
Materials and Services	100,250	100,250	0		0	0	
Capital Outlay	0	0	0		0	0	
Debt Service	0	0	0		0	0	
Transfers to County Funds	0	0	0		0	0	
Contingencies	0	0	0		0	0	
Ending Fund Balance	0	0	0		0	0	
Special Payments	0	0	0		0	0	
Total Expenditure	107,873	104,781	0	3.0%	0	0	
FY Net Revenue	(98,000)	(100,000)	0	-2.0%	0	0	
Net Revenue Including Begin Bals	(98,000)	(100,000)	0	-2.0%	0	0	
Full time Equivalents (FTEs)	0.05		0.00		0.00	0.00	

2012	2013	2014	2014	2014	2015	2015	2015	2015	2015	2015
Actual	Actual	Adopted	YTD	Acct	Description	FTE	Requested	Proposed	Aprvd	Adptd
					36 Public Health					
				R65	Other Resources (Restr)					
0	0	0	0	00-3503	Reimb of Expenses	0.00	9,873	9,873	-	-
0	0	0	0	0	Other Resources (Restr) Totals:	0.00	9,873	9,873	-	-
0	0	0	0	0	REVENUES TOTALS:	0.00	9,873	9,873	-	-
				E1	Personal Services					
0	0	0	0	00-4013	Administrator, Public Health	0.05	7,070	7,070	-	-
0	0	0	45	00-4102	FICA tax	0.00	541	541	-	-
0	0	0	589	00-4103	Workers Comp Insur	0.00	9	9	-	-
0	0	0	0	00-4105	WBF	0.00	3	3	-	-
0	0	0	6	00-4106	Unemployment Insur	0.00	0	0	-	-
0	0	0	640		Personal Services Totals:	0.05	7,623	7,623	-	-
				E2	Materials and Services					
0	0	0	0	00-4321	Office Supplies and Exps	0.00	250	250	-	-
0	0	0	0	00-4975	Public Health Contractor	0.00	100,000	100,000	-	-
0	0	0	0		Materials and Services Totals:	0.00	100,250	100,250	-	-
0	0	0	640	640	EXPENDITURES TOTALS:	0.05	107,873	107,873	-	-
0	0	0	0	0	DEPT REVENUES	0.00	9,873	9,873	-	-
0	0	0	640	640	DEPT EXPENSES	0.05	107,873	107,873	-	-
0	0	0	(640)	(640)	Public Health Totals:	(0.05)	(98,000)	(98,000)	-	-

Court Mediation - General Fund 100-37

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

FY 2014-2015 Highlights and Significant Changes

The budget for Court Mediation is creating a trend line going forward.

FY 2013-2014 Accomplishments

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

FY15 Proposed Budget and Prior Year Data Summary **Court Mediation** **General Fund 100** **Dept: 37**

Summary	FY15 Proposed Budget	FY14 Projected Actuals	FY14 Budget	Change FY14 Projected Actuals and FY15 Budget	FY13 Actuals	FY12 Actuals	Four Year Trend: FY15 to FY12
Unrestricted Beginning Balance	0	0	0		0	0	
Restricted Beginning Balance	2,722	10,671	0	-74.5%	0	0	
Total Beginning Balance	2,722	10,671	0	-74.5%	0	0	
Property Tax	0	0	0		0	0	
State, Fed Local Government	0	0	0		0	0	
Other Resources	0	0	0		0	0	
FY Unrestricted Resources Total	0	0	0		0	0	
Property Tax	0	0	0		0	0	
State, Fed Local Government	32,000	32,051	0	-0.2%	0	0	
Fees, Permits, Fines, Service Charges	0	0	0		0	0	
Bond or Debt Proceeds	0	0	0		0	0	
Transfers/Reimb from County Funds	0	0	0		0	0	
Misc Resources, Component Unit Pymts	0	0	0		0	0	
FY Restricted Resources Total	32,000	32,051	0	-0.2%	0	0	
Total Resources	34,722	42,722	0	-18.7%	0	0	
Personal Services	0	0	0		0	0	
Materials and Services	34,722	40,000	0	-13.2%	0	0	
Capital Outlay	0	0	0		0	0	
Debt Service	0	0	0		0	0	
Transfers to County Funds	0	0	0		0	0	
Contingencies	0	0	0		0	0	
Ending Fund Balance	0	0	0		0	0	
Special Payments	0	0	0		0	0	
Total Expenditure	34,722	40,000	0	-13.2%	0	0	
FY Net Revenue	(2,722)	(7,949)	0	-65.8%	0	0	
Net Revenue Including Begin Bals	0	2,722	0	-100.0%	0	0	
Full time Equivalents (FTEs)	0.00		0.00		0.00	0.00	

2012 Actual	2013 Actual	2014 Adopted	2014 YTD	Acct	Description	2015 FTE	2015 Requested	2015 Proposed	2015 Aprvd	2015 Adptd
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Fund and Department Budget Detail

				37	Court Mediatin					
				R15	Restricted Fund Balance					
0	0	0	0	00-3004	Mediation Beginning Bal	0.00	2,722	2,722	-	-
					Restricted Fund Balance Totals:					
0	0	0	0	R36	Restr State/ Local Govt Grant/	0.00	2,722	2,722	-	-
				00-3070	State Court Mediation	0.00	32,000	32,000	-	-
0	0	0	0	0	Restr State/ Local Govt Grant/ Totals:	0.00	32,000	32,000	-	-
0	0	0	0	0	REVENUES TOTALS:	0.00	34,722	34,722	-	-
				E2	Materials and Services					
0	0	0	0	00-4750	Mediation Services	0.00	34,722	34,722	-	-
0	0	0	0	0	Materials and Services Totals:	0.00	34,722	34,722	-	-
0	0	0	0	0	EXPENDITURES TOTALS:	0.00	34,722	34,722	-	-
0	0	0	0	0	DEPT REVENUES	0.00	34,722	34,722	-	-
0	0	0	0	0	DEPT EXPENSES	0.00	34,722	34,722	-	-
0	0	0	0	0	Court Mediatin Totals:	0.00	0	0	-	-

Emergency Management - General Fund 100-44

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

Oregon Revised Statute 401.305 states “Each county of this state shall, and each city may, establish an emergency management agency which shall be directly responsible to the executive officer or governing body of the county or city.” <http://www.oregonlaws.org/ors/401.305>

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

FY 2014-15 Highlights and Upcoming Significant Changes

Proposed Objectives

- Meet all FEMA grant requirements including conducting outreach, participating in exercises quarterly, completing 20 hours of training for each EMPG grant-funded staff member, and updating the Multiple Hazards Mitigation Plan (600 pages), County Emergency Operations Plan (800 pages), and Community Wildfire Protection Plan (130 pages) as needed.
- Complete all basic 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, CRI, 911 partners, as well as others.
- Recruit and train volunteers and employees to staff the County Emergency Operations Center.

Revenue Changes

The estimate for HSEMC Support Fee revenue, which comes from cities and districts around Columbia County to provide cost-share for the HSEMC Coordinator position, has been nearly \$45,000 for the past two years. However, in FY14, the contributions went up slightly, to \$51,635. Several partners who hadn't been able to contribute in years past contributed in FY14, while others that had a consistent history of contributing, didn't. The HSEMC has mentioned desiring to reach out to utilities to see if they would join. The HSEMC Support Fee line item in the FY15 budget reflects the reality of prior years' contributions and is listed at \$47,726. The HSEMC Coordinator position continues to be supported by HSEMC Support Fees and the EMPG grant.

GFOA: 03, 04, 05, 06

Revenues for the State Homeland Security Grant Program (SHSGP) were listed in the budget as \$32,000. This award was given to cover security enhancements at the new EOC facility. The EOC benefitted from the installation of a small DVR monitoring system, a new gate entry system and enhanced lighting on the property. This grant has been fully expended. No funds have been put in the FY15 budget for SHSGP projects as the coming year's SHSGP grant application has not yet been released.

The EOC project has been completed and grant funds have been fully exhausted. No further revenue from EOC grant reimbursements will be forthcoming.

Expenditure Changes

The HSEMC decided to bring on an AmeriCorps volunteer. However, remaining HSEMC contribution funds covered this cost.

The UASI grant coordinator position was vacated in September 2013 and was not budgeted for in FY15.

General operating costs for the new EOC including IT support, telephone charges, janitorial service, building maintenance, heating and cooling, water and sewer, garbage collection, electricity, are significantly higher than the previous facility. In the old EOC, those costs were shared and in the current EOC, all utilities and services are billed separately to DEM.

FY 2013-2014 Accomplishments

The Department of Emergency Management moved to the new facility on December 16, 2013, funded principally by a FEMA grant with the County matching 25% of the cost in in-kind and out-of-pocket expenditures. The facility is almost twice as large as the former EOC and features amenities to facilitate 24/7 operations. In addition, the location was engineered to current seismic standards and is not prone to the hazards faced by the previous EOC. The grant was closed out at the end of January.

Going into FY14, the department was fully staffed, with a Director, Coordinator and a UASI grant coordinator. However, in September the UASI grant coordinator pursued employment elsewhere. The position was not filled based on the knowledge that the Portland UASI region, which Columbia County is a part of, was not chosen to be a part of that program in the coming fiscal year. Given this knowledge, the need to refill the position was negligible.

In October, the department gained an AmeriCorps volunteer through the Oregon State Service Corps. The focus of the volunteer's position was outreach and training as well as volunteer coordination and EOC support. The volunteer has been an incredible asset to the department and conducted multiple outreach presentations.

Other work in the prior year included:

- DEM staff continued preparedness outreach, which was boosted by the addition of an AmeriCorps volunteer.
- Staff assisted revising and editing city emergency operations plans. The City of Clatskanie and the City of Columbia City have begun work on updating their EOPs with the help of a contractor that is funded by State grant funds. DEM staff supported these efforts and participated in the process.
- DEM staff are in the final steps of updating the County's Multi-Jurisdiction Hazard Mitigation Plan.
- DEM provided free training on ICS and disaster preparedness.
- DEM staff completed the required 20 hours of training to maintain State grant compliance.
- Finally, department staff participated in the following disaster exercises and real events: November OpsCenter drill, Arctic Freeze event, alternate EOC exercise, active shooter tabletop exercise, and the February winter storm event.

Emergency Management

Columbia County, Oregon

Operating Indicators - Last 10 years

Function	Projected	Est	2013-14	2012-13	2011-12	2010-11	2009-10	2008-09	2007-08	2006-07	2005-06	2004-05
	2014-15	2013-14	2013-14	2012-13	2011-12	2010-11	2009-10	2008-09	2007-08	2006-07	2005-06	2004-05
Number of Trainings Hosted	2	2	2	-	6	-	1	6	4	5	4	n/a
Number of Outreach Presentations	15	10	10	1	6	8	6	-	4	-	-	n/a
Number of Disaster Exercises	4	4	4	6	4	2	3	1	4	2	2	n/a
HSEMC Percentage of Contributing Members	85.71%	85.71%	85.71%	85.71%	78.57%	85.71%	66.67%	n/a	n/a	n/a	n/a	n/a

FY15 Proposed Budget and Prior Emergency Services General Fund 100 Dept: 44
Year Data Summary

Summary	FY15 Proposed Budget	FY14 Projected Actuals	FY14 Budget	Change FY14 Projected Actuals and FY15 Budget	FY13 Actuals	FY12 Actuals	Four Year Trend: FY15 to FY12
Unrestricted Beginning Balance	0	0	0		0	0	
Restricted Beginning Balance	45,000	45,000	45,000		0	0	
Total Beginning Balance	45,000	45,000	45,000		0	0	
Property Tax	0	0	0		0	0	
State, Fed Local Government	0	0	0		0	0	
Other Resources	0	0	0		0	0	
FY Unrestricted Resources Total	0	0	0		0	0	
Property Tax	0	0	0		0	0	
State, Fed Local Government	129,347	695,641	513,621	-81.4%	229,861	306,888	
Fees, Permits, Fines, Service Charges	0	0	0		0	0	
Bond or Debt Proceeds	0	0	0		0	0	
Transfers/Reimb from County Funds	0	0	0		0	0	
Misc Resources, Component Unit Pymts	0	0	0		0	0	
FY Restricted Resources Total	129,347	695,641	513,621	-81.4%	229,861	307,049	
Total Resources	174,347	740,641	558,621	-76.5%	229,861	307,049	
Personal Services	170,277	180,671	290,230	-5.8%	169,511	228,509	
Materials and Services	72,694	52,648	29,690	38.1%	33,189	56,600	
Capital Outlay	0	575,558	256,511	-100.0%	14,957	0	
Debt Service	0	0	0		0	0	
Transfers to County Funds	71,129	93,645	83,377	-24.0%	85,560	87,972	
Contingencies	0	0	0		0	0	
Ending Fund Balance	0	0	0		0	0	
Special Payments	0	0	0		0	0	
Total Expenditure	314,100	902,522	659,808	-65.2%	303,217	373,082	
FY Net Revenue	(184,753)	(206,882)	(146,187)	-10.7%	(73,356)	(66,033)	
Net Revenue Including Begin Bals	(139,753)	(161,882)	(101,187)	-13.7%	(73,356)	(66,033)	
Full time Equivalents (FTEs)	1.91		1.80		1.80	2.70	

2012	2013	2014	2014	2014	2015	2015	2015	2015	2015
Actual	Actual	Adopted	YTD	Acct	Description	FTE	Requested	Proposed	Aprvd
Actual	Actual	Adopted	YTD	Acct	Description	FTE	Requested	Proposed	Adpdt
					44 Emergency Services				
				R15	Restricted Fund Balance				
0	0	45,000	45,000	01-3002	Assigned Beginning Balance	0.00	45,000	45,000	-
0	0	45,000	45,000		Restricted Fund Balance Totals:	0.00	45,000	45,000	-
				R35	Restr Fed Grant/Donation				
103,983	86,333	119,877	4,122	02-3690	UASI Grants (federal)	0.00	0	0	-
0	10,777	214,011	328,635	03-3852	EOC - FEMA/OEC	0.00	0	0	-
0	92	94	0	04-3100	EM Fed/State Reimb of Exp	0.00	94	94	-
103,983	97,202	333,982	332,757		Restr Fed Grant/Donation Totals:	0.00	94	94	-
				R36	Restr State/ Local Govt Grant/				
2,742	8,288	0	0	00-3562	SHSP Grant (State grant)	0.00	0	0	-
151,938	72,513	131,663	67,104	00-3675	EMPG-State Police	0.00	81,453	81,453	-
160	0	0	0	01-3100	Refund of Expenses	0.00	0	0	-
48,226	51,635	47,726	51,635	01-3265	Community Contributions	0.00	47,800	47,800	-
203,066	132,436	179,389	118,739		Restr State/ Local Govt Grant/ Totals:	0.00	129,253	129,253	-
0	223	250	0	R65	Other Resources (Restr)	0.00	0	0	-
0	223	250	0	04-3120	Misc Conf & Training Reimb	0.00	0	0	-
0	223	250	0		Other Resources (Restr) Totals:	0.00	0	0	-
307,049	229,861	558,621	496,496		REVENUES TOTALS:	0.00	174,347	174,347	-
				E1	Personal Services				
64,432	0	57,071	28,531	00-4002	EM Director	0.95	66,684	62,261	-
0	52,420	0	0	00-4021	Coordinator	0.00	0	0	-
4,669	10,029	13,857	3,531	00-4101	PERS	0.00	8,402	7,845	-
4,929	4,010	4,366	2,183	00-4102	FICA Tax	0.00	5,101	4,763	-
88	57	103	63	00-4103	Workers' Compensation Ins.	0.00	86	80	-
13,216	11,772	16,267	8,108	00-4104	Insurance Benefits	0.00	17,170	17,127	-

GFOA: F4

2012	2013	2014	2014	2014	2015	2015	2015	2015	2015	2015
Actual	Actual	Adopted	YTD	Acct	Description	FTE	Requested	Proposed	Aprvd	Adptd
32	28	29	13	00-4105	WBF	0.00	29	29	-	-
1,166	946	508	285	00-4106	Unemployment Expense	0.00	0	0	-	-
41,555	6,710	43,570	21,681	01-4021	HSEM Coordinator	0.95	51,169	47,781	-	-
942	0	0	0	01-4090	Overtime	0.00	0	0	-	-
7,889	0	10,579	0	01-4101	PERS	0.00	6,447	6,020	-	-
3,251	513	3,333	1,659	01-4102	FICA Tax	0.00	3,914	3,655	-	-
70	0	78	48	01-4103	Workers' Compensation Ins	0.00	66	62	-	-
7,319	1,139	21,632	9,725	01-4104	Insurance Benefits	0.00	20,701	20,626	-	-
26	4	27	13	01-4105	WBF	0.00	27	27	-	-
541	67	388	217	01-4106	Unemployment Expense	0.00	0	0	-	-
47,010	49,906	75,683	20,916	02-4021	UASI Grant Coord.	0.00	0	0	-	-
8,612	9,568	18,376	1,073	02-4101	PERS	0.00	0	0	-	-
3,596	3,818	5,790	1,600	02-4102	FICA Tax	0.00	0	0	-	-
77	76	136	84	02-4103	Worker's Compensation Ins.	0.00	0	0	-	-
18,093	17,276	17,734	4,491	02-4104	Insurance Benefits	0.00	0	0	-	-
29	29	29	4	02-4105	WBF	0.00	0	0	-	-
970	1,141	674	209	02-4106	Unemployment Insurance	0.00	0	0	-	-
228,509	169,511	290,230	104,434		Personal Services Totals:	1.90	179,798	170,277	-	-
1,046	551	1,253	296	E2	Materials and Services	0.00	3,600	3,600	-	-
0	0	0	0	00-4310	Telephone	0.00	0	0	-	-
194	61	200	41	00-4312	Paging Services	0.00	200	200	-	-
558	645	500	101	00-4320	Postage	0.00	500	500	-	-
1,200	1,688	1,688	844	00-4321	Office Supplies	0.00	1,700	1,700	-	-
249	620	500	647	00-4322	Copier Maintenance	0.00	750	750	-	-
742	57	150	0	00-4323	EOC Materials	0.00	150	150	-	-
0	1,037	1,000	0	00-4324	Radio Maintenance	0.00	100	100	-	-
0	0	3,000	78	00-4325	Computer Maintenance	0.00	3,000	3,000	-	-
0	0	1,500	0	00-4511	Electricity	0.00	900	900	-	-
				00-4512	Nat Gas	0.00			-	-

2012	2013	2014	2014	2014	2015	2015	2015	2015	2015	2015
Actual	Actual	Adopted	YTD	Acct	Description	FTE	Requested	Proposed	Aprvd	Adptd
0	0	3,000	0	00-4513	Water	0.00	900	900	-	-
0	0	480	0	00-4514	Garbage	0.00	300	300	-	-
0	0	3,000	0	00-4515	Contract Janitorial	0.00	5,000	5,000	-	-
309	502	1,500	510	00-4588	GL and Property Insurance	0.00	525	525	-	-
383	1,092	400	162	00-4701	Publishing & Advertising	0.00	400	400	-	-
1,106	911	1,000	536	00-4710	Mileage	0.00	1,100	1,100	-	-
1,167	246	800	82	00-4711	Vehicle Fuel	0.00	700	700	-	-
618	565	625	0	00-4714	Vehicle Maintenance	0.00	625	625	-	-
118	0	75	0	00-4715	Auto Expense	0.00	75	75	-	-
1,440	1,895	2,500	825	00-4720	Conferences and Training	0.00	2,500	2,500	-	-
0	0	0	0	00-4726	Incident Supplies 2007-2726	0.00	0	0	-	-
200	280	300	285	00-4730	Membership Dues	0.00	300	300	-	-
356	174	250	552	00-4740	Training Exercise	0.00	0	0	-	-
0	(718)	0	0	00-4741	Training Exercise-TopOff	0.00	0	0	-	-
2,189	365	1,100	730	00-4761	Community Alert Network Suppor	0.00	1,200	1,200	-	-
2,493	7,969	0	0	00-4762	SHSP Grant Expense	0.00	0	0	-	-
0	0	0	0	00-4820	OEM FEMA	0.00	150	150	-	-
0	0	420	0	01-4310	Telephone	0.00	0	0	-	-
0	207	500	1,934	01-4321	Office Supplies	0.00	500	500	-	-
0	0	50	0	01-4323	EOC Materials	0.00	75	75	-	-
837	206	1,000	464	01-4710	Mileage	0.00	1,000	1,000	-	-
528	258	1,000	141	01-4720	Conferences & Training	0.00	1,000	1,000	-	-
100	125	100	0	01-4730	Membership Dues	0.00	100	100	-	-
15	13	250	0	01-4740	Training Exercise	0.00	250	250	-	-
0	0	0	8,600	01-4841	HSEMC temp help	0.00	45,000	45,000	-	-
235	1	300	0	02-4321	Office Supplies	0.00	0	0	-	-
141	0	0	0	02-4322	Copier Maintenance	0.00	0	0	-	-
0	0	55	0	02-4701	Publishing and Advertising	0.00	0	0	-	-
1,192	36	0	0	02-4710	Mileage	0.00	0	0	-	-

2012	2013	2014	2014	2014	2015	2015	2015	2015	2015	2015
Actual	Actual	Adopted	YTD	Acct	Description	FTE	Requested	Proposed	Aprvd	Adptd
0	0	500	0	02-4720	Conferences and Training	0.00	0	0	-	-
0	0	100	0	02-4730	Membership Dues	0.00	0	0	-	-
46	0	500	0	02-4740	Training Exercise	0.00	0	0	-	-
39,139	13,660	0	5,434	02-4742	UASI Grant Expense	0.00	0	0	-	-
0	425	0	18,658	03-4600	EOC Grant Exp (non-capital)	0.00	0	0	-	-
0	315	94	0	04-4720	Conf & Training Fed/State Reim	0.00	94	94	-	-
56,600	33,189	29,690	40,921		Materials and Services Totals:	0.00	72,694	72,694	-	-
				E3	Capital Outlay					
0	0	20,000	11,520	00-5020	Bldg Construction	0.00	0	0	-	-
0	0	0	32,000	00-5021	SHSP capital grant	0.00	0	0	-	-
0	14,957	236,511	494,441	03-5020	EOC Capital Construction	0.00	0	0	-	-
0	14,957	256,511	537,961		Capital Outlay Totals:	0.00	0	0	-	-
				E5	Transfers					
0	0	0	2,077	00-4107	PERS Bond	0.00	4,569	5,565	-	-
0	0	0	1,255	00-4108	PERS 822	0.00	2,934	2,739	-	-
87,972	85,560	83,377	41,688	00-4593	Administrative Allocation	0.00	56,454	56,452	-	-
0	0	0	0	01-4107	PERS Bond	0.00	3,506	4,270	-	-
0	0	0	0	01-4108	PERS 822	0.00	2,251	2,102	-	-
0	0	0	631	02-4107	PERS Bond	0.00	0	0	-	-
0	0	0	362	02-4108	PERS 822	0.00	0	0	-	-
87,972	85,560	83,377	46,015		Transfers Totals:	0.00	69,714	71,129	-	-
373,082	303,217	659,808	729,332		EXPENDITURES TOTALS:	1.90	322,206	314,100	-	-
307,049	229,861	558,621	496,496		DEPT REVENUES	0.00	174,347	174,347	-	-
373,082	303,217	659,808	729,332		DEPT EXPENSES	1.90	322,206	314,100	-	-
(66,033)	(73,356)	(101,187)	(232,836)		Emergency Services Totals:	(1.90)	(147,859)	(139,753)	-	-

GFOA: F4

FY2014-2015 Administrative Allocation Proposed Budget
General Fund Emergency Services

Support Function/Item	No. of Units	"True up" factor*	Cost/unit/mo	Monthly Cost	Annual Cost	Allocations based on:	FY15 Cost/unit/mo
Telephone (landlines)	12.00 landlines	44.9%	3.09	37.12	445.45	FY2014 budget of landline phone cost for no. of land lines times true up factor from FY13 actuals to budget.	3.69
Info Tech	17.00 workstations	76.2%	123.76	2,103.90	25,246.84	FY2014 budget of IT staffing, materials and capital expenditures cost for no. of workstations times true up factor. Non-primary laptops are valued at .5 each.	141.48
Finance and General Liability Insurance	2.00 FTE (excluding ongoing temps)	90.9%	384.16	768.32	9,219.81	FY14 has 4.4 staff FTE (staffing for special assessment and reimbursable activities is excluded), audit, PR processing, liability insurance, finance materials and services. General Fund has slightly higher unit cost to include supply closet & newspaper subscriptions in the courthouse. The "true up" varies if in general fund or not.	328.78
Finance - Special Assessment		100.0%				Units which require finance support beyond normal payroll, AP and AR processing, have special assessment as do those with no staff but that do receive financial services.	
Human Resources	2.49 FTE (including ongoing temps)	99.6%	100.11	249.26	2,991.14	FY2014 budget of HR staffing and materials cost per FTE times true up factor.	75.49
Board of Commissioners	2.49 FTE (including ongoing temps)	100.0%	74.75	186.13	2,233.56	FY2014 budget - 25% of BoCC staffing and materials cost is allocated	63.81
Facilities and Maintenance							
Courthouse	2,279 Sq Ft	98.0%	51,076.29	65.35	784.19	Based on FY2014 budget + shift of 1FTE to .33FTE at jail due to closure with balance redistributed. County Courthouse - 2.67 maint grocs FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - .33 FTE + utilities divided among Jail, Sheriff, Marine Sheriff and Corrections; b/c Jail pays for all these costs, it receives a credit from the other three units. Other departments not in one of these facilities are allocated \$0 in facilities maintenance unless they rely on maintenance staff for support. Note - no office space cost or depreciation is included.	37,610.67
Justice	Sq Ft	100.0%					
County Counsel	5.0% actual % time SH				8,833.12	Based on hours worked from Jan 1 2013 to Dec 31 2013 and FY2014 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable and Vernonia activities.	17,224.27
	1.0% actual % time RM				1,219.40		0.00
	4.0% actual % time CZ				3,732.23		4,582.22
	0.0% actual % time JK				0.00		0.00
	Annual Materials Cost		1,746.52		1,746.52		1,756.20
Support Department Adjustment						Support Services do not pay allocation; county does not assign this balance out to program funds to cover in addition to program share of services	
		Avr Monthly Cost	4,704.35	Annual Cost	56,452.26	Total allocated:	
		Increase/(Decrease) %	-32.3%	FY14 Total	83,376.87	2,107.056	
						% of Total	2.7%

* Allocations are based on budget or estimates. When actual costs are less than budget we "true up" the allocation. The percentage is actuals to budget for the costs included in that particular allocated group in FY2014. However, when actuals exceed budget, the true up for the next year is 100%.

GFOA: O2, F3, F4, C5

Treasurer's Office, Finance, Payroll, Purchasing - General Fund 100-45

This department carries out functions mandated by Oregon law as well as federal payroll tax and labor law. This group is also held to standards set out by the Government Accounting Standards Board (GASB) and fiscal contractual requirements. Mandated activities include work required for the County's Treasury function, accounting, payroll, budgeting and procurement. Non-mandated but financially prudent activities under the purview of the unit include financial planning, developing a diversified investment portfolio within county and state investment rules and risk management work. Finally, this group plays internal customer service roles such as benefits enrollment, mail room and supply closet management and select centralized purchasing duties.

FY 2014-2015 Highlights and Significant Changes

In the local government accounting world, a significant change in financial reporting is being implemented this year. In the FY14 audited financial statements (which will be produced during the first half of FY15), the unfunded retirement liability of the County will be added to the balance sheet. The specific impact on the County's financial statements is still unknown as the liability has yet to be calculated by PERS.

The staffing strength of the Finance side of the shared Finance and Taxation Department (F&T) has increased by .36 FTE simply due to the change in furlough days. Furlough staffing levels are budgeted at 4.6%, a reduction from the 10% level in place for the three prior years.

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

The vision of F&T management and staff is to provide the best possible stewardship for the public resources under its charge. For the last several years, F&T has maintained a list of priority projects that, should circumstances allow, will move forward in FY15:

County Asset Management Priority Project List

- Initiate a systematic investment strategy and program to diversify excess cash holdings to qualified options beyond the Oregon State Treasurer's Local Government Investment Pool
- Comprehensive review of county debt and act on any opportunities to reduce debt service costs and/or the county's unfunded retirement liability
- Comprehensive Finance policy review, update and county-wide training
- Develop a county fraud policy and improve internal audit data capacity
- Establish on-going process for effectively managing county properties

- Work with facilities management and other departments to develop a capital assets plan that includes vehicle and other equipment replacement norms

Process Improvements Priority Project List

- Complete the county wide improvements in the area of cash handling including adding the accounts receivable module of the accounting software and making the cash receipting module available at points of sale across the county
- Create reports and other tools to facilitate financial data self-service for managers
- Provide county-wide staff orientation and training to support these new process improvements
- Create conditions that allow for vendors to interact more efficiently with the County
- Begin county wide improvements in the area of accounts payable processing to optimize our use of the accounting software both within F&T as well as for departments who processes the largest volume of purchase orders and invoices

The Materials and Services budget is much higher than last year's budget due to the re-organization of the general fund's chart of accounts structure (more details follow in the FY14 accomplishments section). We continue to budget for training and conferences for staff because we rely on these venues as the source of information on emerging issues and new requirements at the federal and state level as well as with regard to GASB requirements, such as the one mentioned at the outset of this narrative.

FY 2013-2014 Accomplishments

Finance Staff

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

A new position was added to the department in FY14. The position encompassed half time to provide support and financial services to the County's component unit, the Columbia County Development Agency (CCDA), with the other half, primarily, on duties previously carried out in the County Counsel's office, though with a stronger emphasis on the financial side of managing county assets. Given the fact that this addition meant developing new position duties and establishing a methodology to integrate this work into the department, the management time required was higher than the typical new staff onboarding process.

Treasurer's Office

Improvements in the monthly bank reconciliation process were implemented this fiscal year which, combined with the shift of people-power resources available to financial services from payroll processing, has allowed the department to be more timely in its bank and county-wide cash reconciliation work. This emphasis has the added upside of reducing fraud risk to the County.

Other system improvement projects focusing on risk reduction and taking advantage of new and proven technology the department has taken on this year include moving to virtual deposit of checks (also known as “check 21”) and utilizing an armored car service for County deposits. Both of these are currently in process and we expect full implementation by this summer.

An update to our merchant services configuration has allowed County departments that accept credit cards to tailor their fee structure to their specific needs. Account codes have also been integrated into the system, setting the stage for operational efficiencies in our office as well as in the departments utilizing the service.

The joint effort of the Sheriff’s Department and our own to address improvements in cash handling, transaction and reconciliation processes for the inmate bank account and re-establishing inmate bankcards has resulted in more transparent operations and reduced risk.

Emphasis on adding transparency to the justice court’s revenue stream and documenting the recent changes in the flow of virtually all court associated revenue has also added strength to the County’s internal controls.

A review of and recommendations for updating the almost decade-old list of County Surplus properties has been one focus of F&T’s new staffer. Reducing the number of properties held by the County that have, primarily, come through the property tax foreclosure process through public auction will have multiple positive impact for the County while getting these properties back into the hands of private citizens or businesses.

Finance: Budget, Audit and Accounting

Managing any local government budget process is a significant effort given the required interaction with county elected officials and department heads and the sheer volume of analysis, documentation and financial data included in the budget book. The budget development process this fiscal year has meant more analysis and iterative budget discussions given the significance of the service delivery decisions being made this cycle.

In addition, more graphics and analysis has been included in the proposed budget book in an attempt to add more transparency to this key public document. County departments have also stepped up by providing additional data for the first time on service delivery trends over the last decade. Most of the departments that provide services to the public have been able to compile this essential “what you get for the money” element in their individual department sections.

The FY13 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. Most notably, this year the audit was produced as a Comprehensive Annual Financial Report (CAFR) for the first time in almost a decade. This financial statement type includes significantly more contextual data on the County covering the trends over the past decade.

This fiscal year, a request for proposal (RFP) procurement process was completed for auditor. Surprisingly few firms proposed and the current audit firm won the engagement which starts with the FY14 audit.

Grant work, particularly the efforts required with the begin of the wind-down of the federally funded projects addressing the shattering impact of the 2007 flood disaster in Vernonia, continues to require the time and attention of F&T staff. This year has seen the implementation of new, required quarterly meetings on these grants with state and project management contractor personnel.

A restructuring of the largest department in the General Fund – the “non-departmental” department - was completed in FY14 on the advice of state local budget law staffers. This department has been renamed “Debt Service and Reserves” and all expenses of any other category historically included in this section of the general ledger were distributed to other General Fund departments, with the vast majority coming to the 100-45 segment. Because of this change, the budget totals for these two departments will be significantly different going forward.

The Finance Director strengthened Columbia County’s relationship with other county and local government financial officials in FY14 by participating as an RFP evaluator for banking services at a sister county and being named the Newsletter Editor for the Oregon Municipal Finance Officers Association.

Payroll

Implementation of all three modules of outsourced payroll services continued to be a focus of the department in FY14. This fiscal year was the first complete year to process payroll exclusively in the outsourced environment and the department began to see efficiencies from this transition. Nevertheless, the implementation remains incomplete with the time tracking module and fully rolling out employee self-service options, including the annual benefits renewal elections process, remain in process.

Work with regard to PERS processing this fiscal year has been another focus – an updated system to reconcile PERS was required due to the payroll outsource move and the initiation of a PERS reserve fund. This redesign of accounting structure and tracking processes has also had a positive impact on treasury management and cash reconciliation.

This year also saw the integration a more systematic review process in the accounts payable routine to catch small taxable income items and include these reimbursements in payroll processing.

FY15 Proposed Budget and Prior Treasurer & Finance General Fund 100 Dept: 45
Year Data Summary

Summary	FY15 Proposed Budget	FY14 Projected Actuals	FY14 Budget	Change FY14 Projected Actuals and FY15 Budget	FY13 Actuals	FY12 Actuals	Four Year Trend: FY15 to FY12
Unrestricted Beginning Balance	0	0	0		0	0	
Restricted Beginning Balance	185,514	206,324	0	-10.1%	0	0	
Total Beginning Balance	185,514	206,324	0	-10.1%	0	0	
Property Tax	0	0	0		0	0	
State, Fed Local Government	0	0	0		0	0	
Other Resources	0	0	0		0	0	
FY Unrestricted Resources Total	0	0	0		0	0	
Property Tax	0	0	0		0	0	
State, Fed Local Government	1,000	51,935	0	-98.1%	4,511	0	
Fees, Permits, Fines, Service Charges	12,300	12,493	500	-1.5%	376	0	
Bond or Debt Proceeds	0	0	0		0	0	
Transfers/Reimb from County Funds	585,447	402,513	466,349	45.4%	394,937	443,765	
Misc Resources, Component Unit Pymts	45,884	120,906	0	-62.0%	0	0	
FY Restricted Resources Total	644,631	587,847	466,849	9.7%	399,824	443,765	
Total Resources	830,146	794,171	466,849	4.5%	399,824	443,765	
Personal Services	503,670	459,003	416,152	9.7%	342,346	324,714	
Materials and Services	419,995	452,417	112,392	-7.2%	74,006	47,698	
Capital Outlay	110,000	44,545	0	146.9%	0	8,032	
Debt Service	0	0	0		0	0	
Transfers to County Funds	41,997	21,524	0	95.1%	0	0	
Contingencies	0	0	0		0	0	
Ending Fund Balance	0	0	0		0	0	
Special Payments	0	0	0		0	0	
Total Expenditure	1,075,662	977,489	528,544	10.0%	416,351	380,443	
FY Net Revenue	(431,031)	(389,642)	(61,695)	10.6%	(16,527)	63,321	
Net Revenue Including Begin Bals	(245,516)	(183,318)	(61,695)	33.9%	(16,527)	63,321	
Full time Equivalents (FTEs)	5.06		4.70		4.37	4.05	

2012	2013	2014	2014	2014	2015	2015	2015	2015	2015
Actual	Actual	Adopted	YTD	Acct	Description	FTE	Requested	Proposed	Aprvd

Fund and Department Budget Detail

2012	2013	2014	2014	2014	2015	2015	2015	2015	2015
Actual	Actual	Adopted	YTD	Acct	Description	FTE	Requested	Proposed	Aprvd
				45	Finance/Purchasing/PR				
				R15	Restricted Fund Balance				
0	0	0	0	11-3004	O&C Title III Beginning Balance	0.00	52,775	52,775	-
0	0	0	0	12-3003	Fair Facility Beginnig Bal	0.00	132,740	132,740	-
0	0	0	0		Restricted Fund Balance Totals:	0.00	185,514	185,514	-
0	376	500	151	R25	Rest Fees, Lic, Perm, Fines,				
0	0	0	592	00-3100	Reimb of Expense	0.00	0	0	-
0	0	0	0	00-3250	Treasurer's Office Fees	0.00	1,000	1,000	-
0	0	0	0	00-3251	Resource Impact Fee	0.00	11,000	11,000	-
0	0	0	0	03-3100	Fees cobra	0.00	300	300	-
0	376	500	743		Rest Fees, Lic, Perm, Fines, Totals:	0.00	12,300	12,300	-
0	4,511	0	0	R27	Rest Fee,Srvce Chrg (Stat/Loc)				
0	0	0	0	00-3104	Reimb from State/Local Govt	0.00	1,000	1,000	-
0	4,511	0	0		Rest Fee,Srvce Chrg (Stat/Loc) Totals:	0.00	1,000	1,000	-
0	0	0	0	R35	Restr Fed Grant/Donation				
0	0	0	0	11-3045	O&C Title III Fed Revenue	0.00	0	0	-
0	0	0	0		Restr Fed Grant/Donation Totals:	0.00	0	0	-
443,765	394,937	402,513	201,256		Rest Interfund Transf/Intnl S				
0	0	63,836	0	00-3090	Admin Alloc	0.00	587,088	585,447	-
443,765	394,937	466,349	201,256		Reimb Proj Xps Fund Transfer	0.00	0	0	-
0	0	0	0		Rest Interfund Transf/Intnl S Totals:	0.00	587,088	585,447	-
0	0	0	26	R65	Other Resources (Restr)				
0	0	0	0	00-3122	Sale Surplus Assets	0.00	0	0	-
0	0	0	0	13-3110	7.26.13 event Insur Pymt	0.00	0	0	-
0	0	0	26		Other Resources (Restr) Totals:	0.00	0	0	-
0	0	0	0	R85	Special Payments				
0	0	0	0	00-3098	Funds from component unit	0.00	48,194	45,884	-

2012	2013	2014	2014	2014	2015	2015	2015	2015	2015	2015
Actual	Actual	Adopted	YTD	Acct	Description	FTE	Requested	Proposed	Aprvd	Adptd
0	0	0	0	0	Special Payments Totals:	0.00	48,194	45,884	-	-
443,765	399,824	466,849	202,025		REVENUES TOTALS:	0.00	834,096	830,146	-	-
68,137	73,762	85,650	42,474	E1	Personal Services	0.91	105,488	98,544	-	-
59,530	67,368	82,505	60,851	00-4002	Director, Finance and Taxation	2.10	181,687	127,794	-	-
0	0	0	0	00-4013	Finance Administrator	0.00	16,416	0	-	-
0	0	0	0	00-4015	Fin Personnel	0.00	10,044	0	-	-
0	0	0	0	00-4021	Purchasing Coordinator	0.00	47,969	0	-	-
31,111	39,095	40,137	19,815	00-4035	Finance Tech	0.91	47,549	44,421	-	-
0	0	0	0	00-4050	Accountant I	0.00	32,394	38,190	-	-
32,188	29,241	35,090	17,167	00-4056	Accounting Clerk II	1.14	0	0	-	-
0	1,240	0	0	00-4057	Accounting Clerk I	0.00	0	0	-	-
0	8	1,000	204	00-4085	PT Help	0.00	1,000	1,000	-	-
33,605	37,020	59,954	18,009	00-4090	Overtime	0.00	57,185	40,371	-	-
14,395	15,778	18,695	9,663	00-4101	PERS	0.00	33,855	23,711	-	-
305	284	440	271	00-4102	FICA Tax	0.00	2,946	401	-	-
81,995	74,136	90,306	43,881	00-4103	Worker's Compensation	0.00	139,679	94,041	-	-
114	121	198	64	00-4104	Insurance Benefits	0.00	282	198	-	-
3,334	4,293	2,175	1,405	00-4105	WBF	0.00	0	0	-	-
0	0	0	0	00-4106	unemployment	0.00	0	25,000	-	-
0	0	0	0	03-4101	PERS - prior pd unID'd EEs	0.00	0	10,000	-	-
0	0	0	0	03-4104	Insurance Processing Charge	0.00	0	0	-	-
0	0	0	0	13-4090	7.26.13 event OT	0.00	0	0	-	-
0	0	0	0	13-4101	7.26.13 event PERS	0.00	0	0	-	-
0	0	0	0	13-4102	7.26.13 event FICA	0.00	0	0	-	-
0	0	0	0	13-4105	7.26.13 event WBF	0.00	0	0	-	-
0	0	0	0	13-4106	7.26.13 event Unemp	0.00	0	0	-	-
0	0	0	0	13-4107	7.26.13 event PERS Bond	0.00	0	0	-	-
0	0	0	0	13-4108	7.26.13 event PERS SB822	0.00	0	0	-	-

2012	2013	2014	2014	2014	2015	2015	2015	2015	2015	2015
Actual	Actual	Adopted	YTD	Acct	Description	FTE	Requested	Proposed	Aprvd	Adptd
324,714	342,346	416,152	213,803		Personal Services Totals:	5.06	676,493	503,670	-	-
2,175	1,110	1,200	1,131	E2 00-4321	Materials and Services	0.00	1,500	1,500	-	-
0	710	600	56	00-4322	Office Supplies and Expenses	0.00	250	250	-	-
6,725	6,917	10,500	7,247	00-4520	Copier Maintenance	0.00	30,000	10,000	-	-
0	0	0	1,316	00-4522	Accounting Software	0.00	1,500	1,500	-	-
0	0	0	0	00-4555	Small Equipment	0.00	40,000	40,000	-	-
0	0	0	0	00-4560	Annual Audit & Filing Fees	0.00	1,195	1,195	-	-
0	0	0	0	00-4561	Courthouse Riverfront Office	0.00	600	600	-	-
0	0	0	0	00-4701	Mentally Incompetent	0.00	3,000	3,000	-	-
752	111	1,500	425	00-4710	Advertising	0.00	1,500	1,500	-	-
2,887	1,347	4,000	458	00-4720	Mileage	0.00	4,000	2,500	-	-
505	380	900	1,455	00-4730	Conferences and Training	0.00	1,750	1,750	-	-
0	0	0	0	00-4731	Membership Dues	0.00	3,000	3,000	-	-
0	1,633	1,500	0	00-4839	O&C Admin Exp	0.00	0	0	-	-
7,260	27,511	51,692	22,621	00-4841	Employee Recognition	0.00	50,000	0	-	-
10,527	15,706	17,000	4,672	01-4705	Contract Temp Services	0.00	12,000	10,500	-	-
0	0	0	0	01-4841	Bank Charges/Analysis Svcs Chg	0.00	25,000	10,000	-	-
0	0	0	0	02-4320	Contract Services Treasurer	0.00	28,500	28,500	-	-
15,743	16,613	15,000	8,621	02-4321	Postage	0.00	18,000	18,000	-	-
601	985	1,000	789	02-4322	Office Supplies	0.00	2,050	2,050	-	-
0	0	500	0	02-4323	Copy Mach Maint & Supplies	0.00	500	500	-	-
523	0	2,000	0	02-4325	Machine Repair and Maint	0.00	2,000	2,000	-	-
0	983	5,000	0	02-4522	Print Shop Supplies	0.00	0	0	-	-
0	0	0	0	03-4841	Small Equipment	0.00	82,550	82,550	-	-
0	0	0	0	04-4532	Payroll Contractor Services	0.00	3,500	3,500	-	-
0	0	0	0	04-4588	Fire Patrol County Lands	0.00	128,093	141,100	-	-
0	0	0	0	04-4841	Property & GL Insurance Bonds	0.00	18,000	3,000	-	-
0	0	0	0	10-4971	Contract Svcs Risk Mgt	0.00	500	500	-	-
0	0	0	0	10-4972	RSVP	0.00	1,000	1,000	-	-
0	0	0	0		Columbia Food Bank	0.00			-	-

GFOA: F4

2012	2013	2014	2014	2014	2015	2015	2015	2015	2015	2015
Actual	Actual	Adopted	YTD	Acct	Description	FTE	Requested	Proposed	Aprvd	Adptd
0	0	0	0	10-4973	AAA Seniors Program	0.00	5,000	5,000	-	-
0	0	0	0	11-4601	Title III O&C Grant Expense	0.00	21,000	45,000	-	-
0	0	0	0	13-4810	7.26.13 Event M&S costs	0.00	0	0	-	-
0	0	0	0	14-4810	Invstgath & Care - Cattle	0.00	0	0	-	-
47,698	74,006	112,392	48,792		Materials and Services Totals:	0.00	485,988	419,995	-	-
				E3	Capital Outlay					
0	0	0	0	00-5011	Computer System-Accounting	0.00	100,000	0	-	-
8,032	0	0	0	02-5011	Office Equipment	0.00	10,000	10,000	-	-
0	0	0	0	12-5031	Fair Facil Reserve Cap Ex	0.00	100,000	0	-	-
0	0	0	0	12-5301	Fair Reserve Cap Ex	0.00	0	100,000	-	-
0	0	0	0	13-5001	7.26.13 event Cap Costs	0.00	0	0	-	-
8,032	0	0	0		Capital Outlay Totals:	0.00	210,000	110,000	-	-
				E5	Transfers					
0	0	0	10,229	00-4107	PERS Bond	0.00	30,320	28,359	-	-
0	0	0	6,183	00-4108	PERS 822	0.00	19,472	13,638	-	-
0	0	0	0	11-5301	Title III O&C Grant Transfer	0.00	30,000	0	-	-
0	0	0	16,412		Transfers Totals:	0.00	79,792	41,997	-	-
380,443	416,351	528,544	279,007		EXPENDITURES TOTALS:	5.06	1,452,273	1,075,662	-	-
443,765	399,824	466,849	202,025		DEPT REVENUES	0.00	834,096	830,146	-	-
380,443	416,351	528,544	279,007		DEPT EXPENSES	5.06	1,452,273	1,075,662	-	-
63,321	(16,527)	(61,695)	(76,982)		Finance/Purchasing/PR Totals:	(5.06)	(618,177)	(245,516)	-	-

FY2014-2015 Administrative Allocation

Proposed Budget

General Fund Finance and Purchasing

Support Function/Item	No. of Units	"True up" factor*	Cost/unit/mo	Monthly Cost	Annual Cost	Allocations based on:	FY15 Cost/unit/mo
Telephone (landlines)	10.00 landlines	44.9%	3.09	30.93	371.21	FY2014 budget of landline phone cost for no. of land lines times true up factor from FY13 actuals to budget.	3.69
Info Tech	6.00 workstations	76.2%	123.76	742.55	8,910.65	FY2014 budget of IT staffing, materials and capital expenditures cost for no. of workstations times true up factor. Non-primary laptops are valued at .5 each.	141.48
Finance and General Liability Insurance	5.00 FTE (excluding ongoing temps)	90.9%	384.16	1,920.79	23,049.52	FY14 has 4.4 staff FTE (staffing for special assessment and reimbursable activities is excluded), audit, PR processing, liability insurance, finance materials and services. General Fund has slightly higher unit cost to include supply closet & newspaper subscriptions in the courthouse. The "true up" varies if in general fund or not.	328.78
Finance - Special Assessment		100.0%				Units which require finance support beyond normal payroll, AP and AR processing, have special assessment as do those with no staff but that do receive financial services.	
Human Resources	5.00 FTE (including ongoing temps)	99.6%	100.11	500.53	6,006.31	FY2014 budget of HR staffing and materials cost per FTE times true up factor.	75.49
Board of Commissioners	5.00 FTE (including ongoing temps)	100.0%	74.75	373.76	4,485.06	FY2014 budget - 25% of BoCC staffing and materials cost is allocated	63.81
Facilities and Maintenance	% building		Bldg cost per month				
Courthouse	707 Sq Ft	2.9%	51,076.29	1,475.54	17,706.50	Based on FY2014 budget + shift of 1FTE to .33FTE at jail due to closure with balance redistributed. County Courthouse - 2.67 maint grocs FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - .33 FTE + utilities divided among Jail, Sheriff, Marine Sheriff and Corrections; b/c Jail pays for all these costs, it receives a credit from the other three units. Other departments not in one of these facilities are allocated \$0 in facilities maintenance unless they rely on maintenance staff for support. Note - no office space cost or depreciation is included.	37,610.67
Justice	Sq Ft	100.0%					
County Counsel	4.0% actual % time SH				7,066.50		1,565.84
	0.0% actual % time RM				0.00		1,157.54
	4.0% actual % time CZ				3,732.23		5,498.66
	0.0% actual % time JK				0.00		0.00
	Annual Materials Cost		1,368.19	1,368.19			662.17
Support Department Adjustment					(72,696.18)	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	

Total allocated:		
	2,107,056	
% of Total	0.0%	
Avr Monthly Cost	0.00	Annual Cost 0.00
Increase/(Decrease) %	0.0%	FY14 Total 0.00

* Allocations are based on budget or estimates. When actual costs are less than budget we "true up" the allocation. The percentage is actuals to budget for the costs included in that particular allocated group in FY2014. However, when actuals exceed budget, the true up for the next year is 100%.

Land Development Services Department - General Fund 100-49

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

00 Administrative Support 2.49 FTE

Basic Functions: The Administrative Support staff provided clerical and front office counter support to General fund programs, divisions, 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.

FY 2014-2015 Highlights and Significant Changes

Staff: Requested but not included in the second round budget proposal was to increase the .49FTE Planning Secretary/Permit Tech to 1.0 FTE to assume additional counter support for Planning, Building, and On-site programs to compensate for assumption of additional accounts receivable and billing functions for all LDS programs by the existing Permit Specialist . Administrative support to the Planning, Building, On-Site Sewage and Facilities Maintenance programs will remain at last year's levels in the second round budget proposal despite expected increases in program activity noted below. In order to meet mandated deadlines for certain program activities, it may be necessary to make mid-year adjustments to part-time staffing, authorize contract services or reduce service hours to the public.

FY 2013-2014 Accomplishments

Risk Management Committee: Director chaired County-Wide Risk Management Committee which formulated recommendations to the Board of Commissioners concerning activities necessary to manage and avoid risks.

Columbia County Levee Certification: Director continued to provide support to the Beaver, Scappoose and Rainier Drainage Districts in their ongoing efforts to certify their levee systems to avoid remapping within the Flood Hazard Zone. With the City of Rainier, helped organize and provided technical assistance to a certification Task Force for Rainier Drainage District.

Business Development Guide: Updated the comprehensive Business Development Guide for use on the LDS website to assist businesses with the development process.

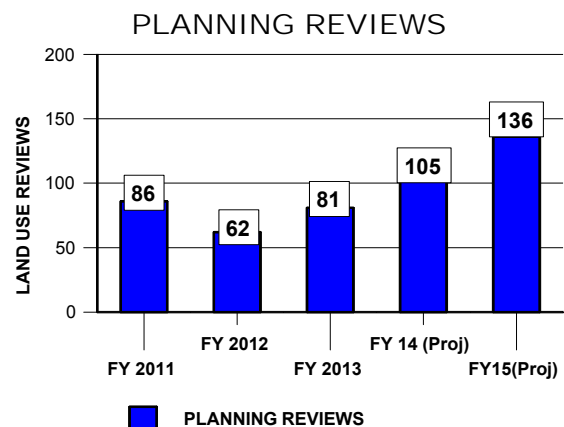
LDS Website: Updated and expanded the LDS website to provide greatly expanded functionality including new downloadable forms and guides for all LDS programs.

02 Planning 2.0 FTE

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

FY 2014-2015 Highlights and Significant Changes

Staff: The second round Department budget proposal maintains FY 2014 staff levels. Administrative support will be maintained with a .49 FTE Planning Secretary(See Admin Support). With recent increases in Planning activity as noted in the adjacent chart, a trend that is expected to continue, the requested increase in hours for the Planning Secretary and the acquisition of a temporary part-time Planner requested by the Department may need to be reconsidered during FY 15 in order to meet State mandated planning review deadlines. As an alternative, the Department could reduce the hours that Planners and the Planning Secretary is available to the public counter from four days per week to two or three days per week.



Planning Activity:

Land Use Permit activity as measured by the number of land use reviews has increased steadily since a five year low experienced in FY 2012. Although many of the land use review this past year are those not requiring the most staff time, if current trends continue, total land use reviews could more than double from the FY 12 lows in FY 15.

Comprehensive Plan and Related Zoning Amendments

- Port Westward Industrial Plan Amendment.
- Tidecreek Surface Mining Plan Amendment
- Dutch Canyon Waterline Service Area Amendment to Comprehensive Plan

Special Projects

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

FY 2013-2014 Accomplishments

Current Planning

- Implemented enhancement to Columbia County Web Maps providing GIS Information to the General Public on the Land Development Services Website. This has substantially cut down on walk in customers seeking this information.
- Assisted Levee Districts with the organization and coordination of Levee Certification Task Forces for Beaver, Scappoose and Rainier Districts.

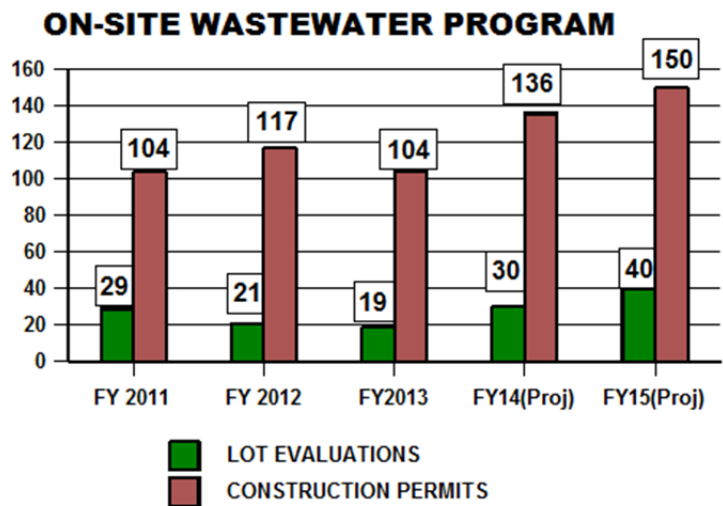
03 On Site Wastewater .9 FTE

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.

FY 2014-2015 Highlights and Significant Changes

Staff: Maintain FY 2014 staff levels at one Env. Services Specialist, the minimum necessary to maintain a local Columbia County program.

On-Site Activity: On site activity (lot evaluations and system construction permits) are expected to nearly reach pre-FY2008 recession levels in FY 15 continuing a trend established in FY14.



FY 2013-2014 Accomplishments

- Maintenance of quality customer service at the local level despite significant increases in the level of lot evaluation and construction permit activity in FY 14.
- Our one Sanitarian maintained full certification this year to further assure that we can maintain the program locally.

- Water Resources Plan: Sanitarian continues to serve on a multi-agency study committee and provided staff support for the planning and development of a County Water Resources.
- Participated in a State evaluation of options for improved regional cooperation among County On-Site program staff. Progress was made toward formulating mutual assistance agreements between Tillamook, Clatsop and Columbia Counties who are all faced with minimal local program staffing.
- On-Site Contractor Training and Customer Feedback Meeting: Planned/scheduled an installers meeting and training event to provide local Installers with program information and to maintain effective communication concerning program procedures and requirements.

05 Surface Mining Depletion Fee Program

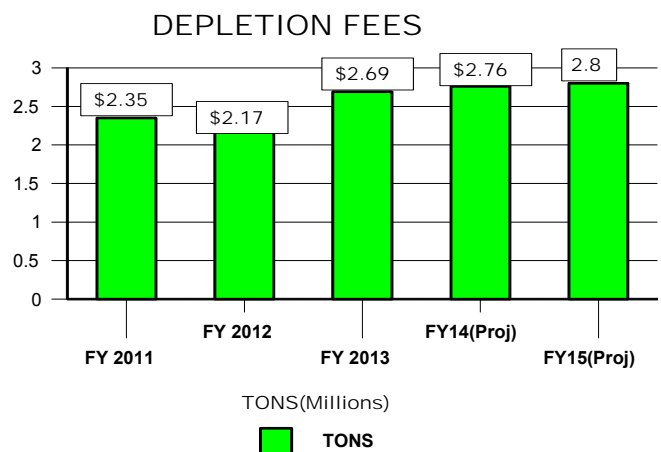
Basic Function: Administer the Columbia County Natural Resources Depletion Fee Ordinance. Primary activities include the collection of monthly and quarterly depletion fee/transportation fee payments from surface mining operations and soil depletion/imports in conjunction with grade/fill permits, monitoring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

FY 2014-2015 Highlights and Significant Changes

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:

The large amounts of Columbia County aggregate material going to the new Hillsboro Intel plant in FY13 and FY14 compensated for relatively low development activity in aggregate markets elsewhere and resulted in a modest increase in aggregate production and related depletion fees collected in those years. Levels of aggregate production and depletion fees are expected to maintain or slightly exceed FY14 levels due to projected increases in development activity in Columbia County and elsewhere in the local aggregate market as depicted in the above chart.



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 FY15 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.

FY 2013-2014 Accomplishments

- Coordinated the annual review of Columbia County's 24 aggregate mining sites with DOGAMI and resolved related land use issues.
- Monitored depletion fee reporting to insure reporting deadlines were met.
- Coordinated enforcement activities with DOGAMI regarding two new small aggregate mining sites for which unpermitted activity was reported.

Code Enforcement: 1.0FTE Code Enforcement is an administrative support function which is partially funded from both the General Fund and Solid Waste Fund(207).

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

FY 2014-2015 Highlights and Significant Changes

Staff: Maintain FY 2014 staff levels at 1.0 FTE Code Enforcement Officer.

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 this year.
- Focus for Code Enforcement: will continue to work the considerable backlog of complaint cases from FY 13 and FY 14, non-complying mobile home parks and cases involving building without proper permits.

FY 2013-2014 Accomplishments

The Code Enforcement Officer has again been successful in FY14 in resolving many of the significant backlog or cases involving building without permits in coordination with the Assessor's Office. This activity will again be a focus of Code Enforcement activity in FY15.

Dump Stopper Program: Responded to illegal dumping complaints and coordinated the clean up of over 20 illegal dump sites with the Facilities Maintenance Division.

06 Facilities Maintenance 3.0 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 management for County capital projects.

FY 2014-2015 Highlights and Significant Changes

Staff: Maintain FY 2014 staff levels. One of three Maintenance Mechanics has principally been assigned to the Sheriff's Office/Jail. Should the May 2014 Jail Levy not pass and the Jail be closed, it is expected that the allocation of Maintenance staff time to the remaining Justice Facility functions(Jail, Sheriff's Office and Community Corrections)will be reduced by .66 FTE to .33 FTE. The additional staff time will be reallocated to expanded maintenance activities for the County's other facilities including the assumption of janitorial duties(ie servicing supply dispensers) previously done by contractors, performing maintenance for the new EOC facility, staffing remote HHW collection events and responding to Dumpstopper complaints. Savings resulting from staff assumption of functions previously performed by contractors will help offset increased costs allocated to non-Jail facilities should the jail be closed in FY15.

Major Projects:

- Project management to complete the Transit Center Project, County Courthouse access system upgrades and the Courthouse Clock Tower rehabilitation.
- Project construction management assistance for the Emergency Operation Center (EOC) project completed in FY14.
- A prioritized list of major projects has been developed for FY15 including
 - replacement of the roof in the Courthouse Annex (\$280-350,000)
 - move of the Courthouse Annex computer room to the first floor (\$70,000)
 - repair of the columns in the Old Courthouse (\$100,000)
 - replacement of the Courthouse Annex elevator (\$170,000)

GFOA: O3, O4, O5, O6

Some of these projects could be financed using \$437,000 in excess Courthouse improvements loan proceeds based on a final ordering of project priorities by the Board of Commissioners.

Staff is recommending that the Courthouse Annex roof project be done in FY15 to avoid very costly water damage due to leaks in the aging roof system. Likewise, dry rot in the Old Courthouse columns requires attention to save these elements of the historic structure.

FY 2013-2014 Accomplishments

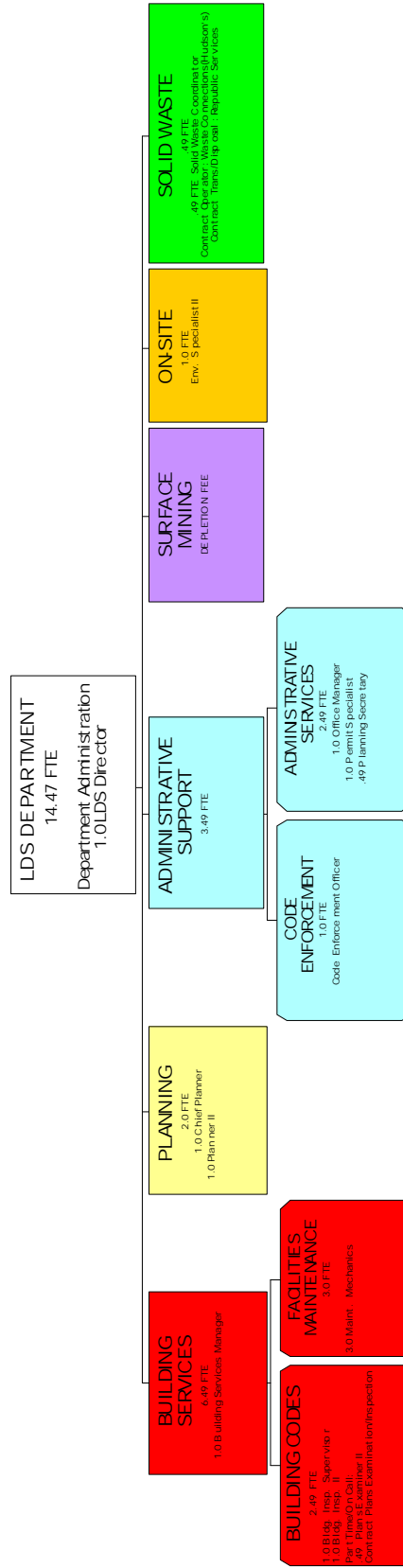
Facilities Maintenance Costs Reduction: In FY14 the Building Services Manager has successfully renegotiated or realigned services in facilities maintenance and supplies contracts so as to reduce costs for building systems maintenance and building supplies purchasing. The Department plans to generate additional savings in FY15 by having facilities staff, as opposed to more costly contractors, perform certain building systems maintenance functions and directly purchase and restock janitorial supplies.

Major Projects

- Planned and managed tasks necessary to complete the final phase of the Transit Center project which was completed and occupied in FY 14 within budget.
- Provided technical assistance for project design and construction contract procurement for the EOC project which was completed and occupied within budget in FY14.
- Continued restoration the Old Courthouse Clock by replacement of the west clock face and repair of the mechanical clock works. The 1907 vintage clock is now functional, both keeping time and sounding on the hour. Remaining work in FY15 includes finishing restoration of the remaining three clock faces.

LAND DEVELOPMENT SERVICES DEPARTMENT FY 2015 PROGRAM STAFFING

Based on 0 Furlough Days



Land Development Services Department

Columbia County, Oregon

Operating Indicators - Last 10 years

FUNCTION	Projected	Projected	2010-11	2009-10	2008-09	2007-08	2006-07	2005-06	2004-05		
	2014-15	2013-14	2011-12	2012-13	2011-12	2011-12	2011-12	2011-12	2011-12		
Planning											
Land Use Reviews ¹	136	105	81	62	86	140	136	171	192	186	167
Building											
Plan Reviews ²	250	248	202	201	203	260	326	563	568	558	469
Inspections ²	3,500	3,000	3,035	3,151	3,229	3,858	4,563	7,307	7,424	8,033	6,817
Dwelling Units ²	55	45	29	30	34	38	36	38	139	182	167
Permits Issued ³	1,350	1,250	1,231	1,243	1,103	1,433	1,601	2,274	2,470	2,343	2,267
On-Site Sewage											
Lot Evaluations	40	30	19	21	29	23	44	77	137	151	99
System Construction Permit:	150	136	104	117	104	122	156	201	236	267	236
Code Enforcement											
New Cases Filed	130	100	114	202	90	223	146	113	121	140	200
Cases Closed	130	131	66	141	103	137	141	107	107	114	186
Solid Waste											
Solid Waste Tonnage	26,000	25,000	24,324	24,724	23,983	24,244	24,732	27,759	29,266	28,302	26,280
Surface Mining											
Aggregate Tonnage (Million)	3	3	3	2	2	2	2	3	3	4	3

Notes:

1. For Principal Application Types CU,DSU,PLA,LRD,PA,ZC,NCU,MP,DR,S,TP,TA,V.
2. Plan Reviews, Inspections and Dwelling Units for Unincorporated County and Contract Cities.
3. Building, Mechanical, Plumbing Permits for Unincorporated County and Electrical Permits All Areas Except Vernonia and Clatskanie.

FY15 Proposed Budget and Prior Land Development Services General Fund 100 Dept: 49
Year Data Summary

Summary	FY15 Proposed Budget	FY14 Projected Actuals	FY14 Budget	Change FY14 Projected Actuals and FY15 Budget	FY13 Actuals	FY12 Actuals	Four Year Trend: FY15 to FY12
Unrestricted Beginning Balance	0	0	0		0	0	
Restricted Beginning Balance	495,894	494,086	494,101	0.4%	491,699	706,181	
Total Beginning Balance	495,894	494,086	494,101	0.4%	491,699	706,181	
Property Tax	0	0	0		0	0	
State, Fed Local Government	0	0	0		0	0	
Other Resources	0	0	0		0	0	
FY Unrestricted Resources Total	0	0	0		0	0	
Property Tax	0	0	0		0	0	
State, Fed Local Government	3,325	12,080	11,700	-72.5%	13,102	790,702	
Fees, Permits, Fines, Service Charges	425,500	455,043	411,500	-6.5%	384,070	347,471	
Bond or Debt Proceeds	0	0	0		0	0	
Transfers/Reimb from County Funds	521,335	411,415	410,684	26.7%	476,702	458,525	
Misc Resources, Component Unit Pymts	11,900	11,286	0	5.4%	2,387	285,230	
FY Restricted Resources Total	962,060	889,823	833,884	8.1%	876,262	1,881,928	
Total Resources	1,457,954	1,383,909	1,327,985	5.4%	1,367,961	2,588,109	
Personal Services	837,135	777,898	870,284	7.6%	793,421	824,561	
Materials and Services	218,630	280,410	266,310	-22.0%	276,711	255,886	
Capital Outlay	436,694	0	434,701	#DIV/0!	0	1,215,929	
Debt Service	0	0	0		0	0	
Transfers to County Funds	354,712	329,292	268,597	7.7%	275,816	256,269	
Contingencies	0	0	20,000		0	0	
Ending Fund Balance	0	0	0		0	0	
Special Payments	0	0	0		0	0	
Total Expenditure	1,847,171	1,387,601	1,859,892	33.1%	1,345,949	2,552,645	
FY Net Revenue	(885,111)	(497,778)	(1,026,007)	77.8%	(469,687)	(670,717)	
Net Revenue Including Begin Bals	(389,217)	(3,691)	(531,907)	10443.7%	22,012	35,464	
Full time Equivalents (FTEs)	8.79		7.88		7.88	7.85	

2012	2013	2014	2014	2014	2015	2015	2015	2015	2015
Actual	Actual	Adopted	YTD	Description	FTE	Requested	Proposed	Aprvd	Adptd

Fund and Department Budget Detail

2012	2013	2014	2014	2014	2015	2015	2015	2015	2015
Actual	Actual	Adopted	YTD	Description	FTE	Requested	Proposed	Aprvd	Adptd
49 Land Development Services									
R15 Restricted Fund Balance									
686,181	432,299	434,701	434,686	Beg. Bal. CH Fac loan proceeds	0.00	436,494	436,494	-	-
20,000	59,400	59,400	59,400	Roof & CH Facil Beg Bal	0.00	59,400	59,400	-	-
706,181	491,699	494,101	494,086	Restricted Fund Balance Totals:	0.00	495,894	495,894	-	-
R25 Rest Fees, Lic, Perm, Fines,									
73,520	99,012	120,000	52,659	Planning Fees	0.00	120,000	120,000	-	-
3,292	2,866	3,000	2,311	SDC Admin Fees	0.00	5,000	5,000	-	-
603	386	500	224	School SDC Admin Fee	0.00	500	500	-	-
0	93	0	0	Water and Erosion Plans	0.00	0	0	-	-
69,804	74,203	75,000	46,986	Sanitation Permits	0.00	90,000	90,000	-	-
45	333	0	420	Subsurface Sewage-State Surcha	0.00	0	0	-	-
88,503	66,300	75,000	45,767	Solid Waste Franchise Fees	0.00	70,000	70,000	-	-
1,000	6,330	0	0	Surface Mining Permits	0.00	0	0	-	-
108,307	134,547	138,000	78,951	Surface Mining Admin Fees	0.00	140,000	140,000	-	-
7,600	11,700	11,700	2,925	Courthouse rent/util revenue	0.00	2,925	2,925	-	-
352,672	395,770	423,200	230,243	Rest Fees, Lic, Perm, Fines, Totals:	0.00	428,425	428,425	-	-
R35 Restr Fed Grant/Donation									
724,321	0	0	0	ODE - 10-1100	0.00	0	0	-	-
282,505	0	0	0	ARRA SEP 10-1100 Amend 2	0.00	0	0	-	-
1,006,827	0	0	0	Restr Fed Grant/Donation Totals:	0.00	0	0	-	-
R55 Rest Interfund Transf/Intnl S									
0	0	0	684	Planning fee from fund	0.00	600	0	-	-
56	171	0	46	Septic pymt from fund	0.00	50	0	-	-
0	302	0	0	Surface Mining Pymt Transfer	0.00	0	0	-	-
458,469	476,230	410,684	205,342	Admin Alloc	0.00	523,644	521,335	-	-
458,525	476,702	410,684	206,072	Rest Interfund Transf/Intnl S Totals:	0.00	524,294	521,335	-	-
R65 Other Resources (Rest)									

GFOA: F4

2012	2013	2014	2014	2014	2015	2015	2015	2015	2015	2015
Actual	Actual	Adopted	YTD	Description	FTE	Requested	Proposed	Aprvd	Adptd	
19,381	0	0	0	Reimbursement of Expense	0.00	400	400	-	-	
39,400	1,402	0	180	Misc Revenue	0.00	0	0	-	-	
0	0	0	703	Sale Surplus Assets	0.00	11,700	11,700	-	-	
2,725	2,387	0	904	Interest - facility loan balan	0.00	200	200	-	-	
2,398	0	0	0	Sale Surplus Assets	0.00	0	0	-	-	
63,904	3,789	0	1,787	Other Resources (Restr) Totals:	0.00	12,300	12,300	-	-	
2,588,109	1,367,961	1,327,985	932,188	REVENUES TOTALS:	0.00	1,460,913	1,457,954	-	-	
42,306	44,623	43,608	21,804	Personal Services	0.57	60,566	56,579	-	-	
50,023	53,871	56,434	27,501	LDS Director	0.95	64,375	60,194	-	-	
8,848	8,929	8,735	4,968	Office Manager (CBA)	0.24	18,504	8,691	-	-	
20,233	22,207	28,062	7,516	LDS Secretary	0.00	20,136	17,735	-	-	
7,754	8,994	8,321	4,920	PERS	0.00	10,974	9,598	-	-	
157	150	196	121	FICA Tax	0.00	185	162	-	-	
31,414	28,080	29,541	14,693	Worker's Compensation	0.00	44,898	33,374	-	-	
46	47	84	23	Insurance Benefits	0.00	84	84	-	-	
1,421	1,791	968	544	WBF	0.00	0	0	-	-	
68,616	72,118	72,086	37,586	Unemployment Insurance	0.95	83,437	77,944	-	-	
24,978	29,963	26,134	14,465	Planning Division Manager	0.48	29,674	27,695	-	-	
100,354	51,612	53,555	28,136	Code Enforcement Officer	0.95	85,857	58,292	-	-	
8,848	8,929	9,099	4,968	Planner I	0.25	18,504	9,053	-	-	
0	65	0	0	Planning Secretary	0.00	0	0	-	-	
38,169	32,064	40,681	11,160	Overtime	0.00	29,654	23,539	-	-	
15,514	12,624	12,307	6,645	PERS	0.00	16,637	13,233	-	-	
309	350	290	178	FICA Tax	0.00	281	224	-	-	
43,622	40,103	36,929	24,810	Worker's Compensation	0.00	59,930	39,252	-	-	
100	76	111	36	Insurance Benefits	0.00	138	111	-	-	
3,139	3,507	1,432	852	WBF	0.00	0	0	-	-	
0	0	0	0	Unemployment Expense	0.00	0	0	-	-	
				Personnel-Sanitation	0.00	0	0	-	-	

2012	2013	2014	2014	2014	2015	2015	2015	2015	2015	2015
Actual	Actual	Adopted	YTD	Acct	Description	FTE	Requested	Proposed	Aprvd	Adptd
4,996	5,229	5,227	2,291	03-4026	Code Enforcement Officer	0.10	5,935	5,539	-	-
53,192	57,154	55,980	29,027	03-4030	Environmental Services Special	0.95	64,682	60,609	-	-
0	0	0	422	03-4090	Overtime	0.00	0	0	-	-
10,889	12,054	14,947	3,966	03-4101	PERS	0.00	8,996	8,426	-	-
4,451	4,753	4,682	2,405	03-4102	FICA Tax	0.00	5,402	5,060	-	-
227	204	110	68	03-4103	Worker's Compensation	0.00	91	86	-	-
16,133	22,769	23,367	11,829	03-4104	Insurance Benefits	0.00	25,245	25,452	-	-
28	30	55	12	03-4105	WBF	0.00	55	55	-	-
890	1,108	545	318	03-4106	Unemployment Expense	0.00	0	0	-	-
4,996	5,229	5,227	2,291	05-4026	Code Enforcement Officer	0.10	5,935	5,539	-	-
1,009	1,087	1,355	321	05-4101	PERS	0.00	846	789	-	-
382	375	400	149	05-4102	FICA	0.00	454	424	-	-
8	7	9	6	05-4103	Workers Comp	0.00	8	7	-	-
1,555	1,877	1,967	994	05-4104	Insurance	0.00	2,104	2,125	-	-
2	3	27	1	05-4105	WBF	0.00	27	27	-	-
91	106	47	23	05-4106	Unemployment	0.00	0	0	-	-
49,569	41,023	69,671	31,029	06-4012	Building Services Manager	0.48	38,324	35,768	-	-
75,389	87,215	87,112	55,237	06-4031	Maintenance Mechanic II	1.86	105,274	98,277	-	-
26,147	32,198	32,333	18,292	06-4032	Maintenance Mechanic I	0.91	40,803	38,082	-	-
6,965	3,534	5,000	680	06-4090	Overtime-Bldg Services	0.00	5,000	5,000	-	-
30,679	32,623	48,418	12,781	06-4101	PERS	0.00	23,865	22,318	-	-
12,024	12,834	14,850	8,371	06-4102	FICA Tax	0.00	14,489	13,550	-	-
3,577	3,324	4,892	3,013	06-4103	Workers Compensation	0.00	4,094	3,831	-	-
52,743	45,212	63,619	18,563	06-4104	Insurance Benefits	0.00	69,639	70,294	-	-
83	87	146	36	06-4105	WBF	0.00	116	116	-	-
2,685	3,261	1,728	1,163	06-4106	Unemployment Insurance	0.00	0	0	-	-
824,561	793,421	870,284	414,213		Personal Services Totals:	8.79	965,221	837,135	-	-
495	436	380	181	E2	Materials and Services	0.00	200	200	-	-
3,685	2,362	2,100	957	00-4311	Cellular Phones	0.00	2,000	2,000	-	-
				00-4321	Office Supplies	0.00			-	-

GFOA: F4

2012	2013	2014	2014	2014	2015	2015	2015	2015	2015	2015
Actual	Actual	Adopted	YTD	Acct	Description	FTE	Requested	Proposed	Aprvd	Adptd
2,598	1,898	2,040	1,182	00-4322	Copier Maintenance	0.00	2,200	2,200	-	-
0	282	500	0	00-4360	Professional Supplies	0.00	500	500	-	-
190	0	250	0	00-4520	Computer Software	0.00	250	250	-	-
0	389	500	98	00-4531	Computer Supplies	0.00	350	350	-	-
2,498	2,294	2,300	2,821	00-4588	GL and Property Insurance	0.00	0	3,000	-	-
287	58	600	97	00-4701	Printing and Advertising	0.00	300	300	-	-
338	648	360	407	00-4705	Bank Charges	0.00	0	0	-	-
0	115	200	0	00-4710	Mileage	0.00	200	200	-	-
798	1,806	1,250	660	00-4711	Vehicle Fuel	0.00	1,320	1,320	-	-
42	780	1,000	28	00-4714	Vehicle Maintenance	0.00	500	500	-	-
862	0	0	0	00-4715	Auto Expense	0.00	0	0	-	-
235	0	200	139	00-4720	Conferences and Training	0.00	200	200	-	-
225	100	150	0	00-4730	Membership Dues	0.00	150	150	-	-
0	159	0	0	01-4516	Repairs & Maintenance	0.00	0	0	-	-
201	436	200	181	02-4311	Cellular Phones - Planning	0.00	400	400	-	-
99	113	200	12	02-4360	Professional Supplies	0.00	200	200	-	-
0	1,430	1,000	360	02-4594	Refund	0.00	1,000	1,000	-	-
2,227	5,822	3,700	2,532	02-4701	Printing and Advertising	0.00	5,000	5,000	-	-
4	1,005	100	30	02-4710	Mileage	0.00	100	100	-	-
255	443	500	330	02-4711	Vehicle Fuel	0.00	600	600	-	-
110	0	600	507	02-4714	Vehicle Maint	0.00	700	700	-	-
627	0	0	0	02-4715	Auto Expense	0.00	0	0	-	-
143	137	600	0	02-4720	Conferences and Training	0.00	200	200	-	-
231	0	0	0	02-4753	Consultant Services	0.00	0	0	-	-
60	60	150	25	02-4856	CPAC Appeal & Postage Reimb.	0.00	100	100	-	-
457	436	380	181	03-4311	Cellular Phones	0.00	400	400	-	-
50	265	250	0	03-4360	Professional Supplies	0.00	250	250	-	-
551	1,051	2,000	648	03-4594	Refund	0.00	1,500	1,500	-	-
0	0	100	0	03-4701	Printing and Advertising	0.00	200	200	-	-
0	0	0	123	03-4710	Mileage	0.00	200	200	-	-

GFOA: F4

2012	2013	2014	2014	2014	2015	2015	2015	2015	2015	2015	2015
Actual	Actual	Adopted	YTD	Acct	Description	FTE	Requested	Proposed	Aprvd	Adptd	
579	1,209	1,000	671	03-4711	Vehicle Fuel	0.00	1,400	1,400	-	-	
215	401	800	323	03-4714	Vehicle Maint	0.00	600	600	-	-	
1,129	0	0	0	03-4715	Auto Expense	0.00	0	0	-	-	
378	(13)	300	185	03-4720	Conferences and Training	0.00	360	360	-	-	
0	0	150	0	03-4730	Memberships - sanitation	0.00	150	150	-	-	
0	0	1,000	0	05-4362	Mapping - Mining Sites	0.00	1,000	1,000	-	-	
0	141	0	0	05-4594	Refunds	0.00	0	0	-	-	
410	0	0	0	06-4291	Contract Legal Services	0.00	500	500	-	-	
614	584	500	867	06-4311	Cellular Phones	0.00	800	800	-	-	
0	0	0	0	06-4333	Safety & First Aid Supplies	0.00	42,000	7,000	-	-	
49,155	56,543	40,000	25,031	06-4510	Buildings & Grounds Supplies	0.00	39,800	37,800	-	-	
42,407	35,037	37,000	20,653	06-4511	Electricity	0.00	23,000	35,000	-	-	
19,752	17,619	22,000	9,839	06-4512	Natural Gas	0.00	7,000	30,000	-	-	
5,872	6,024	6,800	2,921	06-4513	Water	0.00	3,000	6,000	-	-	
3,382	3,981	3,000	1,082	06-4514	Garbage Service	0.00	73,500	3,500	-	-	
71,000	71,000	71,000	35,500	06-4515	Contract Janitorial Services	0.00	50,000	50,000	-	-	
37,615	38,642	40,000	29,821	06-4516	Repairs & Maintenance	0.00	20,000	20,000	-	-	
5,540	22,718	20,000	0	06-4518	Major Projects Bldg Maint	0.00	400	400	-	-	
34	0	200	54	06-4710	Mileage	0.00	200	200	-	-	
245	166	200	0	06-4711	Vehicle Fuel	0.00	1,000	1,000	-	-	
0	84	500	0	06-4714	Vehicle Maint	0.00	0	0	-	-	
288	49	0	45	06-4715	Vehicle Expenses	0.00	650	650	-	-	
0	0	250	0	06-4720	Conferences & Education	0.00	250	250	-	-	
0	0	0	10,786	06-4841	Contract Temp Services	0.00	0	0	-	-	
255,886	276,711	266,310	149,276		Materials and Services Totals:	0.00	284,630	218,630	-	-	
				E3	Capital Outlay						
0	0	0	0	00-5070	Vehicle	0.00	15,000	0	-	-	
0	0	0	0	06-5010	Building Improvements	0.00	163,306	0	-	-	
716,312	0	0	0	13-5002	ARRA SEP 10-1100 Controls	0.00	0	0	-	-	
0	0	434,701	0	14-5001	Loan Cap Ex	0.00	436,694	436,694	-	-	

GFOA: F4

2012	2013	2014	2014	2014	2015	2015	2015	2015	2015	2015
Actual	Actual	Adopted	YTD	Acct	Description	FTE	Requested	Proposed	Aprvd	Adptd
256,606	0	0	0	14-5002	Lighting Courthouse Improvemen	0.00	0	0	-	-
243,010	0	0	0	15-5002	ARRA SEP 10-1100 Amend 2	0.00	0	0	-	-
1,215,929	0	434,701	0		Capital Outlay Totals:	0.00	615,000	436,694	-	-
				E5	Transfers					
0	0	0	3,951	00-4107	PERS Bond	0.00	9,828	11,214	-	-
0	0	0	2,388	00-4108	PERS 822	0.00	6,312	5,520	-	-
161,784	163,576	158,297	79,149	00-4593	Administrative Allocation	0.00	166,344	171,220	-	-
0	0	0	6,067	02-4107	PERS Bond	0.00	14,900	15,461	-	-
0	0	0	3,667	02-4108	PERS 822	0.00	9,569	7,611	-	-
0	0	0	2,311	03-4107	PERS Bond	0.00	4,838	5,912	-	-
0	0	0	1,397	03-4108	PERS 822	0.00	3,107	2,911	-	-
0	0	0	167	05-4107	PERS Bond	0.00	407	495	-	-
0	0	0	101	05-4108	PERS 822	0.00	261	244	-	-
94,485	109,918	110,000	0	05-5304	Transfer to Road Dept	0.00	110,000	110,000	-	-
0	0	0	6,996	06-4107	PERS Bond	0.00	12,976	15,831	-	-
0	0	0	4,228	06-4108	PERS 822	0.00	8,334	7,794	-	-
0	522	200	470	06-5311	Tipping fees	0.00	500	500	-	-
0	1,800	100	0	06-5312	Work Crew Fees	0.00	0	0	-	-
0	0	20,000	0	06-5403	Courthouse Building Reserve	0.00	0	0	-	-
256,269	275,816	288,597	110,890		Transfers Totals:	0.00	347,376	354,712	-	-
2,552,645	1,345,949	1,859,892	674,379		EXPENDITURES TOTALS:	8.79	2,212,226	1,847,171	-	-
2,588,109	1,367,961	1,327,985	932,188		DEPT REVENUES	0.00	1,460,913	1,457,954	-	-
2,552,645	1,345,949	1,859,892	674,379		DEPT EXPENSES	8.79	2,212,226	1,847,171	-	-
35,464	22,012	(531,907)	257,809		Land Development Services Totals:	(8.79)	(751,313)	(389,217)	-	-

FY2014-2015 Administrative Allocation Proposed Budget
General Fund Land Development Services

Support Function/Item	No. of Units	"True up" factor*	Cost/unit/mo	Monthly Cost	Annual Cost	Allocations based on:	FY15 Cost/unit/mo
Telephone (landlines)	27.00 landlines	44.9%	3.09	83.52	1,002.26	FY2014 budget of landline phone cost for no. of land lines times true up factor from FY13 actuals to budget.	3.69
Info Tech	15.00 workstations	76.2%	123.76	1,856.39	22,276.62	FY2014 budget of IT staffing, materials and capital expenditures cost for no. of workstations times true up factor. Non-primary laptops are valued at .5 each.	141.48
Finance and General Liability Insurance	6.10 FTE (excluding ongoing temps)	90.9%	384.16	2,343.37	28,120.41	FY14 has 4.4 staff FTE (staffing for special assessment and reimbursable activities is excluded), audit, PR processing, liability insurance, finance materials and services. General Fund has slightly higher unit cost to include supply closet & newspaper subscriptions in the courthouse. The "true up" varies if in general fund or not.	328.78
Finance - Special Assessment		100.0%				Units which require finance support beyond normal payroll, AP and AR processing, have special assessment as do those with no staff but that do receive financial services.	
Human Resources	6.10 FTE (including ongoing temps)	99.6%	100.11	610.64	7,327.70	FY2014 budget of HR staffing and materials cost per FTE times true up factor.	75.49
Board of Commissioners	6.10 FTE (including ongoing temps)	100.0%	74.75	455.98	5,471.77	FY2014 budget - 25% of BoCC staffing and materials cost is allocated	63.81
Facilities and Maintenance							
Courthouse	2,098 Sq Ft	98.0%	51,076.29	4,378.62	52,543.49	Based on FY2014 budget + shift of 1FTE to .33FTE at jail due to closure with balance redistributed. County Courthouse - 2.67 maint grocs FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - .33 FTE + utilities divided among Jail, Sheriff, Marine Sheriff and Corrections; b/c Jail pays for all these costs, it receives a credit from the other three units. Other departments not in one of these facilities are allocated \$0 in facilities maintenance unless they rely on maintenance staff for support. Note - no office space cost or depreciation is included.	37,610.67
Justice	Sq Ft	100.0%					
County Counsel	0.0% actual % time SH				0.00		1,565.84
	32.0% actual % time RM				39,020.71		42,829.13
	10.0% actual % time CZ				9,330.58		9,164.43
	0.0% actual % time JK				0.00		0.00
	Annual Materials Cost		6,126.08	6,126.08			4,313.43
Support Department Adjustment						Support Services do not pay allocation; county does not assign this balance out to program funds to cover in addition to program share of services	
				Avr Monthly Cost	14,268.30	Annual Cost	171,219.63
				Increase/(Decrease) %	8.2%	FY14 Total	158,297.30
				Total allocated:		2,107,056	% of Total
							8.1%

* Allocations are based on budget or estimates. When actual costs are less than budget we "true up" the allocation. The percentage is actuals to budget for the costs included in that particular allocated group in FY2014. However, when actuals exceed budget, the true up for the next year is 100%.

GFOA: O2, F3, F4, C5

FY2014-2015 Administrative Allocation Proposed Budget
General Fund Land Development Services - Building Maintenance

Support Function/Item	No. of Units	"True up" factor*	Cost/unit/mo	Monthly Cost	Annual Cost	Allocations based on:	FY15 Cost/unit/mo
Telephone (landlines)	6.00 landlines	44.9%	3.09	18.56	222.73	FY2014 budget of landline phone cost for no. of land lines times true up factor from FY13 actuals to budget.	3.69
Info Tech	2.00 workstations	76.2%	123.76	247.52	2,970.22	FY2014 budget of IT staffing, materials and capital expenditures cost for no. of workstations times true up factor. Non-primary laptops are valued at .5 each.	141.48
Finance and General Liability Insurance	3.10 FTE (excluding ongoing temps)	90.9%	384.16	1,190.89	14,290.70	FY14 has 4.4 staff FTE (staffing for special assessment and reimbursable activities is excluded), audit, PR processing, liability insurance, finance materials and services. General Fund has slightly higher unit cost to include supply closet & newspaper subscriptions in the courthouse. The "true up" varies if in general fund or not.	328.78
Finance - Special Assessment		100.0%				Units which require finance support beyond normal payroll, AP and AR processing, have special assessment as do those with no staff but that do receive financial services.	
Human Resources	3.10 FTE (including ongoing temps)	99.6%	100.11	310.33	3,723.91	FY2014 budget of HR staffing and materials cost per FTE times true up factor.	75.49
Board of Commissioners	3.10 FTE (including ongoing temps)	100.0%	74.75	231.73	2,780.74	FY2014 budget - 25% of BoCC staffing and materials cost is allocated	63.81
Facilities and Maintenance							
						Based on FY2014 budget + shift of 1FTE to .33FTE at jail due to closure with balance redistributed. County Courthouse - 2.67 maint grovcs FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - .33 FTE + utilities divided among Jail, Sheriff, Marine Sheriff and Corrections; b/c Jail pays for all these costs, it receives a credit from the other three units. Other departments not in one of these facilities are allocated \$0 in facilities maintenance unless they rely on maintenance staff for support. Note - no office space cost or depreciation is included.	
Courthouse	500 Sq Ft	98.0%	51,076.29	1,043.52	12,522.28		37,610.67
Justice	Sq Ft	100.0%					
	0.0% actual % time SH				0.00		7,829.22
	0.0% actual % time RM				0.00		0.00
	0.0% actual % time CZ				0.00		0.00
	0.0% actual % time JK				0.00		0.00
	Annual Materials Cost		0.00	0.00	0.00		630.53
Support Department Adjustment					(36,510.57)	Support Services do not pay allocation; county does not assign this balance out to program funds to cover in addition to program share of services	
				Avr Monthly Cost	0.00	Annual Cost	0.00
				Increase/(Decrease) %	0.0%	FY14 Total	0.00
				Total allocated:		2,107,056	
				% of Total		0.0%	

* Allocations are based on budget or estimates. When actual costs are less than budget we "true up" the allocation. The percentage is actuals to budget for the costs included in that particular allocated group in FY2014. However, when actuals exceed budget, the true up for the next year is 100%.

GFOA: O2, F3, F4, C5

Information Technology - General Fund 100-50

FY 2014-2015 Highlights and Significant Changes

IT will be spending the first part of FY14-15 completing the projects that have consumed us this fiscal year. Once we can say those are complete, we will be taking the time to stop, re-group and re-focus. With FY14 presenting so many demanding and exciting challenges to IT, we have not had the time to stay on goal with certain internal projects that we need to address. These are mostly administrative configuration issues of our technological systems.

IT undergoes an annual goal setting process each December. In December 2013, with our first six months of 2014 known to be consumed, we postponed much of this previously planned administrative re-configuration. With the extra hours and intense focus that has faced IT since July 2013 (with first the fire suppression incident, then the new EOC, then both the Win7 and Gmail projects described in the accomplishments of the current fiscal year), we need to take a deep breath and get back on track with other issues.

The current fiscal year will end with the purchase of the hardware needed to configure the remaining portion of our network to a virtualized environment (or at least all of it that can and should be virtualized). These types of projects take detailed planning and implementation, especially as we attempt to reduce user down time to a minimum.

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

We do know that support for the telephone system in the Courthouses will end by summer. We have yet to determine whether or not to replace the current system or to make arrangements for third party ongoing support. We will probably produce a Request for Proposals on this and will need to consider the many options available, including VOIP.

If the Jail remains open, IT will be assisting the Sheriff in replacing the outdated jail management system with a new system, possibly a web based system.

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

FY 2013-2014 Accomplishments

This has and continues to be a very exciting and challenging year for IT. We knew, going into the year, that we would be losing the expertise and institutional knowledge of our Sr. Computer Technician and would need to train her replacement as well as train a new Jr. Technician to the County. We had our full training programs in place as well as goals for IT projects for the year.

All of this careful planning went out the window less than a month into this fiscal year when the local Fire District accidentally released the fire suppression system in the Courthouse Data Center. To summarize a very long story, the Fire District was called to the Courthouse by the State Courts on a County furloughed Friday (so no County staff were on site) due to an odd smell. Intending to evacuate the building simply as a precaution, one of the Firefighters pulled what he thought was the fire alarm in our Data Center (located on the Main Floor of the Courthouse Annex). This was, in fact, not a fire alarm but the release for the special fire suppression (best described as a very fine powder) in the Data Center. This fire suppression system was new to the County, having been installed in the prior year as part of a State program to fund and update certain aspects of County Courthouses where the State Courts were located.

The release of the agent did substantial damage to County equipment in the Data Center as well as distributed over the entire building. We have since learned that the installation provided for a significant amount of material over and above what should have been used in that space and did not provide for the appropriate exhaust of the material. The Commissioners arranged for specialized cleaning of the entire building. While the entire story would take much more than I have space here to tell, the County learned many, extremely valuable lessons from this event. First, we found that our decision in IT to virtualize our working environment was sound. What this means is simply that we have multiple virtual servers running many different applications and storing much of the County's data, set up on only a handful of physical servers. Despite the extensive damage to our equipment, we were able to bring up the vast majority of the working IT system to a basic level within just a few days of the event because we only needed to have three physical servers cleaned and readied. It also proved that the data backup systems we have in place are sound as we lost no data at all, despite the destruction of quite a bit of equipment in the server room. We did short term fixes to replace damaged equipment and, ultimately, our insurance company paid for the replacement of all of our tape drive libraries, several servers and quite a bit of other equipment. IT took and continues to take the time to set up the newly replaced system in better manners. We are largely through this process, though there is one more step that we have postponed, due to the demands of other work, wherein we will be buying additional equipment to continue our server virtualization program.

Right around the time IT finished the major response to this event, the funding and timelines were set for the exciting project of developing, installing and implementing the technology system at the new Emergency Operations Center. This was a challenging project, which required

us to design and build a robust and stable system...on a shoestring budget. We did it and we have fully functioning EOC that has proven itself through the winter events that have occurred in the past couple months.

As soon as we finished this project, we had to quickly move into a planned large project of replacing our workstation operating software from Windows XP to Windows 7. This is a costly and time consuming project that organizations world wide are facing as Microsoft ends its support for WinXP. This simply means that they will no longer develop security patches which means any WinXP installations represent a significant security hold for the organization. This project will be taking us the first six months of 2014 to complete.

The most exciting project (at least from my viewpoint) that IT will also be accomplishing in early 2014 is to move the County to a web based email system. This has long been a goal of mine and we are able to accomplish it now only because I have the ability to hire our retired Sr. Technician back as a temporary employee to help me manage the project and to handle the technical process. We will be converting to Gmail (from Groupwise) for our email and calendaring functions through March-May of this year. On a routine basis, the costs for Gmail and the day to day support will be largely the same for IT (since users will still have questions and need basic support). The savings come from a longer term view: We will not need to replace or support an in house server, we will not need to maintain multiple programs to allow for remote access and smart phone syncing. Most time and money savings of all will be the ability to give us our spam filtering (hardware and software). This project is part of the County's overall strategy to take advantage of the efficiencies that can be gained from web based services.

This year, we have also installed computers and Internet access in all our Road Department Shops, bringing all those employees into the County loop.

Throughout all this process, IT still had all its regular day to day responsibilities to provide support to now seven different physical campuses plus three Road shops: Courthouses (Old and Annex); Justice Facility, Public Works (Road/Parks, Mechanics Shop, Animal Control), Fairgrounds, Transfer Facility plus the new EOC and now the Justice Court based in Vernonia. We support over 250 workstations, 16 servers, three phone switches, printers/peripherals, web site, Internet access, etc. We closed just shy of 1800 work orders in 2013.

FY15 Proposed Budget and Prior Information Technology **General Fund 100** **Dept: 50**
Year Data Summary

Summary	FY15 Proposed Budget	FY14 Projected Actuals	FY14 Budget	Change FY14 Projected Actuals and FY15 Budget	FY13 Actuals	FY12 Actuals	Four Year Trend: FY15 to FY12
Unrestricted Beginning Balance	0	0	0		0	0	
Restricted Beginning Balance	30,000	30,000	30,000		30,000	30,000	
Total Beginning Balance	30,000	30,000	30,000		30,000	30,000	
Property Tax	0	0	0		0	0	
State, Fed Local Government	0	0	0		0	0	
Other Resources	0	0	0		0	0	
FY Unrestricted Resources Total	0	0	0		0	0	
Property Tax	0	0	0		0	0	
State, Fed Local Government	0	0	0		0	0	
Fees, Permits, Fines, Service Charges	0	0	0		0	0	
Bond or Debt Proceeds	0	0	0		0	0	
Transfers/Reimb from County Funds	355,969	430,780	430,780	-17.4%	407,756	410,518	
Misc Resources, Component Unit Pymts	0	0	0		0	0	
FY Restricted Resources Total	355,969	430,780	430,780	-17.4%	407,756	410,518	
Total Resources	385,969	460,780	460,780	-16.2%	437,756	440,518	
Personal Services	284,946	280,929	325,111	1.4%	262,939	252,282	
Materials and Services	166,425	134,079	166,425	24.1%	107,082	124,493	
Capital Outlay	50,600	20,000	50,600	153.0%	20,226	28,626	
Debt Service	0	0	0		0	0	
Transfers to County Funds	22,597	18,149	0	24.5%	0	0	
Contingencies	0	0	0		0	0	
Ending Fund Balance	0	0	0		0	0	
Special Payments	0	0	0		0	0	
Total Expenditure	524,568	453,156	542,136	15.8%	390,246	405,401	
FY Net Revenue	(168,600)	(22,376)	(111,356)	653.5%	17,509	5,117	
Net Revenue Including Begin Bals	(138,600)	7,624	(81,356)	-1918.0%	47,509	35,117	
Full time Equivalents (FTEs)	2.86		2.70		2.70	2.70	

2012	2013	2014	2014	2014	2015	2015	2015	2015	2015
Actual	Actual	Adopted	YTD	Acct	Description	FTE	Requested	Proposed	Aprvd
30,000	30,000	30,000	30,000	50 R15 00-3003	Info Tech Department Restricted Fund Balance Tech Reserve Beg Bal	0.00	30,000	30,000	-
30,000	30,000	30,000	30,000	R55	Restricted Fund Balance Totals: Rest Interfund Transf/Intnl S	0.00	30,000	30,000	-
410,518	407,756	430,780	215,390	00-3075	Admin Alloc	0.00	357,130	355,969	-
410,518	407,756	430,780	215,390		Rest Interfund Transf/Intnl S Totals:	0.00	357,130	355,969	-
440,518	437,756	460,780	245,390		REVENUES TOTALS:	0.00	387,130	385,969	-
52,919	56,639	81,076	31,916	E1 00-4033	Personal Services Computer Tech Senior	0.95	60,699	56,707	-
48,103	51,188	53,555	25,626	00-4034	Computer Tech II	0.95	60,810	56,755	-
43,535	46,843	48,041	23,044	00-4035	Computer Tech I	0.95	49,245	45,961	-
0	1,170	5,000	0	00-4085	Temporary Help	0.00	18,000	18,000	-
9,641	7,198	10,000	5,676	00-4090	Overtime	0.00	10,000	10,000	-
30,401	32,858	49,289	8,926	00-4101	PERS	0.00	23,778	22,284	-
11,796	12,472	15,122	6,599	00-4102	FICA Tax	0.00	15,205	14,338	-
264	221	356	219	00-4103	Worker's Compensation Ins.	0.00	257	242	-
52,815	50,892	60,803	35,398	00-4104	Insurance Benefits	0.00	60,015	60,579	-
77	85	109	44	00-4105	WBF	0.00	82	82	-
2,730	3,376	1,760	937	00-4106	Unemployment Insurance	0.00	0	0	-
252,282	262,939	325,111	138,385		Personal Services Totals:	2.85	298,091	284,946	-
21,560	22,442	40,000	9,827	E2 00-4310	Materials and Services Telephone	0.00	40,000	40,000	-
753	171	500	21	00-4321	Office Supplies and Expenses	0.00	500	500	-
50,742	37,858	59,000	13,990	00-4525	Computer Software Agreements	0.00	59,000	59,000	-
6,035	9,561	34,600	3,304	00-4530	Comp Workstation Maintenance	0.00	34,600	34,600	-
18,468	19,784	22,000	1,065	00-4540	Computer Network Maintenance	0.00	22,000	22,000	-

GFOA: F4

2012	2013	2014	2014	2014	2015	2015	2015	2015	2015	2015
Actual	Actual	Adopted	YTD	Acct	Description	FTE	Requested	Proposed	Aprvd	Adptd
19,400	12,855	0	0	00-4544	Technical Assistance	0.00	0	0	-	-
728	1,025	900	203	00-4710	Mileage	0.00	900	900	-	-
5,741	3,262	9,000	1,219	00-4720	Computer Training	0.00	9,000	9,000	-	-
375	125	425	100	00-4730	Membershi, Dues, Subscriptions	0.00	425	425	-	-
691	0	0	0	00-4841	Contract Temp Services	0.00	0	0	-	-
124,493	107,082	166,425	29,729		Materials and Services Totals:	0.00	166,425	166,425	-	-
28,626	20,226	50,600	0	E3	Capital Outlay	0.00	50,600	50,600	-	-
				00-5013	Computer Network					
28,626	20,226	50,600	0		Capital Outlay Totals:	0.00	50,600	50,600	-	-
0	0	0	4,406	E5	Transfers	0.00	12,384	15,142	-	-
0	0	0	2,663	00-4107	PERS Bond	0.00	7,953	7,455	-	-
0	0	0	7,069	00-4108	PERS 822	0.00	20,337	22,597	-	-
					Transfers Totals:					
405,401	390,246	542,136	175,183		EXPENDITURES TOTALS:	2.85	535,453	524,568	-	-
440,518	437,756	460,780	245,390		DEPT REVENUES	0.00	387,130	385,969	-	-
405,401	390,246	542,136	175,183		DEPT EXPENSES	2.85	535,453	524,568	-	-
35,117	47,509	(81,356)	70,207		Info Tech Department Totals:	(2.85)	(148,323)	(138,600)	-	-

FY2014-2015 Administrative Allocation
General Fund IT

Proposed Budget

Support Function/Item	No. of Units	"True up" factor*	Cost/unit/mo	Monthly Cost	Annual Cost	Allocations based on:	FY15 Cost/unit/mo
Telephone (landlines)	12.00 landlines	44.9%	3.09	37.12	445.45	FY2014 budget of landline phone cost for no. of land lines times true up factor from FY13 actuals to budget.	3.69
Info Tech	6.00 workstations	76.2%	123.76	742.55	8,910.65	FY2014 budget of IT staffing, materials and capital expenditures cost for no. of workstations times true up factor. Non-primary laptops are valued at .5 each.	141.48
Finance and General Liability Insurance	3.00 FTE (excluding ongoing temps)	90.9%	384.16	1,152.48	13,829.71	FY14 has 4.4 staff FTE (staffing for special assessment and reimbursable activities is excluded), audit, PR processing, liability insurance, finance materials and services. General Fund has slightly higher unit cost to include supply closet & newspaper subscriptions in the courthouse. The "true up" varies if in general fund or not.	328.78
Finance - Special Assessment		100.0%				Units which require finance support beyond normal payroll, AP and AR processing, have special assessment as do those with no staff but that do receive financial services.	
Human Resources	3.20 FTE (including ongoing temps)	99.6%	100.11	320.34	3,844.04	FY2014 budget of HR staffing and materials cost per FTE times true up factor.	75.49
Board of Commissioners	3.20 FTE (including ongoing temps)	100.0%	74.75	239.20	2,870.44	FY2014 budget - 25% of BoCC staffing and materials cost is allocated	63.81
Facilities and Maintenance							
Courthouse	500 Sq Ft	98.0%	51,076.29	1,043.52	12,522.28	Based on FY2014 budget + shift of 1FTE to .33FTE at jail due to closure with balance redistributed. County Courthouse - 2.67 maint grocs FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - .33 FTE + utilities divided among Jail, Sheriff, Marine Sheriff and Corrections; b/c Jail pays for all these costs, it receives a credit from the other three units. Other departments not in one of these facilities are allocated \$0 in facilities maintenance unless they rely on maintenance staff for support. Note - no office space cost or depreciation is included.	37,610.67
Justice	Sq Ft	100.0%					
County Counsel	1.0% actual % time SH 0.0% actual % time RM 0.0% actual % time CZ 0.0% actual % time JK Annual Materials Cost	100.0%		223.83	223.83	Based on hours worked from Jan 1 2013 to Dec 31 2013 and FY2014 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable and Vernonia activities.	0.00 0.00 0.00 0.00 0.00
Support Department Adjustment					(44,413.02)	Support Services do not pay allocation; county does not assign this balance out to program funds to cover in addition to program share of services	
				Avr Monthly Cost	0.00	Annual Cost	0.00
				Increase/(Decrease) %	FY14 Total	2,107,056	% of Total
						0.0%	0.0%

* Allocations are based on budget or estimates. When actual costs are less than budget we "true up" the allocation. The percentage is actuals to budget for the costs included in that particular allocated group in FY2014. However, when actuals exceed budget, the true up for the next year is 100%.

GFOA: O2, F3, F4, C5

Human Resources - General Fund 100-56

FY 2014-2015 Highlights and Significant Changes

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

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

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

In the coming year, labor issues will consume a large portion of HR's resources as they have in years past. We also continue to be consumed by the conversion of our HRIS to ADP. We are closer to the end of this lengthy conversion process and see some indication of the efficiencies that we have hoped to occur. The conversion to ADP will not save any HR time, in fact, it is actually consuming more of both my time and my staff time and will continue to do so. It is simply making the time we spend more efficient and effective, providing better information for employees and also, eventually, saving time in the Finance Department.

HR's time continues to be highly consumed with managing our health insurance options which is becoming an annual event of some note. The increase for this year is significant (18+%) and employees face, for the first time, premium sharing. While this is common in other organizations, it will, quite naturally, cause some angst here when it occurs for the first time.

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.

We will also continue to offer training as we can and to manage the day to day demands of a busy HR office. If it is ultimately approved in the budget process (which may not be possible this coming fiscal year), I hope to develop and implement an online training program that will be mandatory for supervisory staff.

FY 2013-2014 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 program 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 13-14 year, which can be mentioned, include:

- Conduct ergonomic evaluation for employees in conjunction with OR-OSHA
- Training on VEBA investment options
- Coordinate employee access to new Kaiser Hospital tours
- Work with employees on specific accommodations (employee names confidential)
- Assist Emergency Management with Americorp job opportunity
- Bi-ennial EEO4 Report
- Implemented New Life Insurance Carrier due to poor administrative response of prior carrier
- Transition Park hosts to Cardinal
- Set up Skype interviews processes
- Developed and implemented checklists for Safety inspections
- Assist in County hire of Local Public Health Administrator
- Update Manager Performand Evaluation form
- Incorporate new GHS (safety) standards into County; educate employees
- Implement ADP Self Service
- Set up initial ADP Benefits information to enable online enrollment
- 15 Recruitment process for positions
- Bargained FOPPO, CCDSA and Local 1442 contract
- Managed 12 workers compensation claims
- Working with Health Insurance Agent, obtain, analyze and, ultimately, implement health insurance options for the County with the goal of reducing costs
- Update and improvement availability of online access to employee forms and benefits
- Developed and implemented annual Open Enrollment process
- Participated actively on the Risk Management Committee
- Staff and coordinate Elected Officials Compensation Committee
- Coordinated and guided the Employee Events Committee and Health Benefits Committee
- Coordinated the Annual County Picnic
- Coordinated the Annual Holiday Luncheon developed as a catered event for the first time
- Coordinated/implemented Annual Service Recognition Program

FY15 Proposed Budget and Prior Human Resources General Fund 100 Dept: 56
Year Data Summary

Summary	FY15 Proposed Budget	FY14 Projected Actuals	FY14 Budget	Change FY14 Projected Actuals and FY15 Budget	FY13 Actuals	FY12 Actuals	Four Year Trend: FY15 to FY12
Unrestricted Beginning Balance	0	0	0		0	0	
Restricted Beginning Balance	0	0	0		0	0	
Total Beginning Balance	0	0	0		0	0	
Property Tax	0	0	0		0	0	
State, Fed Local Government	0	0	0		0	0	
Other Resources	0	0	0		0	0	
FY Unrestricted Resources Total	0	0	0		0	0	
Property Tax	0	0	0		0	0	
State, Fed Local Government	0	0	0		0	0	
Fees, Permits, Fines, Service Charges	0	0	0		0	0	
Bond or Debt Proceeds	0	0	0		0	0	
Transfers/Reimb from County Funds	148,776	119,648	119,648	24.3%	129,057	119,096	
Misc Resources, Component Unit Pymts	0	0	0		0	249	
FY Restricted Resources Total	148,776	119,648	119,648	24.3%	129,057	119,345	
Total Resources	148,776	119,648	119,648	24.3%	129,057	119,345	
Personal Services	165,584	148,881	167,863	11.2%	153,182	139,849	
Materials and Services	21,120	9,390	9,050	124.9%	2,451	9,103	
Capital Outlay	0	0	0		0	0	
Debt Service	0	0	0		0	0	
Transfers to County Funds	16,208	12,529	0	29.4%	0	0	
Contingencies	0	0	0		0	0	
Ending Fund Balance	0	0	0		0	0	
Special Payments	0	0	0		0	0	
Total Expenditure	202,911	170,800	176,913	18.8%	155,633	148,952	
FY Net Revenue	(54,135)	(51,152)	(57,265)	5.8%	(26,575)	(29,607)	
Net Revenue Including Begin Bals	(54,135)	(51,152)	(57,265)	5.8%	(26,575)	(29,607)	
Full time Equivalents (FTEs)	1.44		1.28		1.28	1.39	

2012	2013	2014	2014	2014	2015	2015	2015	2015	2015
Actual	Actual	Adopted	YTD	Acct	Description	FTE	Requested	Proposed	Aprvd
119,096	129,057	119,648	59,824	56 R55 00-3075	Human Resources Rest Interfund Transf/Intnl S Admin Alloc	0.00	149,938	148,776	-
119,096	129,057	119,648	59,824	R65	Rest Interfund Transf/Intnl S Totals:	0.00	149,938	148,776	-
249	0	0	0	00-3100	Other Resources (Restr) Refund of Expenses	0.00	0	0	-
249	0	0	0		Other Resources (Restr) Totals:	0.00	0	0	-
119,345	129,057	119,648	59,824		REVENUES TOTALS:	0.00	149,938	148,776	-
86,858	96,186	95,944	47,970	E1 00-4002	Personal Services Director, HR & IT	0.95	111,040	103,730	-
8,659	9,287	16,966	5,699	00-4054	Office Specialist	0.49	17,788	17,788	-
19,152	21,809	28,998	7,419	00-4101	PERS	0.00	18,065	17,023	-
7,234	8,012	8,638	4,078	00-4102	FICA Tax	0.00	9,855	9,296	-
144	114	203	125	00-4103	Worker's Compensation	0.00	167	157	-
16,330	15,683	16,053	8,204	00-4104	Insurance Benefits	0.00	17,420	17,533	-
37	37	56	19	00-4105	WBF	0.00	56	56	-
1,436	2,054	1,005	537	00-4106	Unemployment Insurance	0.00	0	0	-
139,849	153,182	167,863	74,052		Personal Services Totals:	1.44	174,391	165,584	-
862	762	1,200	373	E2 00-4321	Materials and Services Office Supplies and Expenses	0.00	1,200	1,200	-
200	100	100	0	00-4520	Software	0.00	100	100	-
1,774	165	1,000	280	00-4550	Reference Materials	0.00	720	720	-
2,241	441	1,000	0	00-4551	Training Supplies	0.00	10,000	10,000	-
388	0	0	0	00-4660	Supervision & Exam Fees	0.00	0	0	-
0	0	0	0	00-4701	Publishing and Advertising	0.00	2,500	2,500	-
294	104	300	0	00-4710	Mileage	0.00	400	400	-
1,586	384	900	685	00-4720	Conferences and Training	0.00	1,500	1,500	-

GFOA: F4

2012	2013	2014	2014	2014	2015	2015	2015	2015	2015	2015
Actual	Actual	Adopted	YTD	Acct	Description	FTE	Requested	Proposed	Aprvd	Adptd
644	495	550	649	00-4730	Membership Dues	0.00	700	700	-	-
1,114	0	4,000	454	00-4839	Employee Recognition	0.00	4,000	4,000	-	-
9,103	2,451	9,050	2,440		Materials and Services Totals:	0.00	21,120	21,120	-	-
				E5	Transfers					
0	0	0	3,907	00-4107	PERS Bond	0.00	8,826	10,861	-	-
0	0	0	2,361	00-4108	PERS 822	0.00	5,668	5,347	-	-
0	0	0	6,269		Transfers Totals:	0.00	14,495	16,208	-	-
148,952	155,633	176,913	82,761		EXPENDITURES TOTALS:	1.44	210,006	202,911	-	-
119,345	129,057	119,648	59,824		DEPT REVENUES	0.00	149,938	148,776	-	-
148,952	155,633	176,913	82,761		DEPT EXPENSES	1.44	210,006	202,911	-	-
(29,607)	(26,575)	(57,265)	(22,937)		Human Resources Totals:	(1.44)	(60,068)	(54,135)	-	-

FY2014-2015 Administrative Allocation
General Fund HR

Proposed Budget

Support Function/Item	No. of Units	"True up" factor*	Cost/unit/mo	Monthly Cost	Annual Cost	Allocations based on:	FY15 Cost/unit/mo
Telephone (landlines)	4.00 landlines	44.9%	3.09	12.37	148.48	FY2014 budget of landline phone cost for no. of land lines times true up factor from FY13 actuals to budget.	3.69
Info Tech	2.50 workstations	76.2%	123.76	309.40	3,712.77	FY2014 budget of IT staffing, materials and capital expenditures cost for no. of workstations times true up factor. Non-primary laptops are valued at .5 each.	141.48
Finance and General Liability Insurance	1.49 FTE (excluding ongoing temps)	90.9%	384.16	572.40	6,868.76	FY14 has 4.4 staff FTE (staffing for special assessment and reimbursable activities is excluded), audit, PR processing, liability insurance, finance materials and services. General Fund has slightly higher unit cost to include supply closet & newspaper subscriptions in the courthouse. The "true up" varies if in general fund or not.	328.78
Finance - Special Assessment		100.0%				Units which require finance support beyond normal payroll, AP and AR processing, have special assessment as do those with no staff but that do receive financial services.	
Human Resources	1.49 FTE (including ongoing temps)	99.6%	100.11	149.16	1,789.88	FY2014 budget of HR staffing and materials cost per FTE times true up factor.	75.49
Board of Commissioners	1.49 FTE (including ongoing temps)	100.0%	74.75	111.38	1,336.55	FY2014 budget - 25% of BoCC staffing and materials cost is allocated	63.81
Facilities and Maintenance							
						Based on FY2014 budget + shift of 1FTE to .33FTE at jail due to closure with balance redistributed. County Courthouse - 2.67 maint grocs FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - .33 FTE + utilities divided among Jail, Sheriff, Marine Sheriff and Corrections; b/c Jail pays for all these costs, it receives a credit from the other three units. Other departments not in one of these facilities are allocated \$0 in facilities maintenance unless they rely on maintenance staff for support. Note - no office space cost or depreciation is included.	
Courthouse	500 Sq Ft	98.0%	51,076.29	1,043.52	12,522.28		37,610.67
Justice	Sq Ft	100.0%					
	3.0% actual % time SH				5,299.87		3,131.69
	0.0% actual % time RM				0.00		0.00
	0.0% actual % time CZ				0.00		0.00
	0.0% actual % time JK				0.00		0.00
County Counsel	Annual Materials Cost			671.49	671.49		252.21
Support Department Adjustment					(32,350.08)	Support Services do not pay allocation; county does not assign this balance out to program funds to cover in addition to program share of services	
				Avr Monthly Cost	0.00	Annual Cost	0.00
				Increase/(Decrease) %	0.0%	FY14 Total	0.00
				Total allocated:		2,107,056	
				% of Total		0.0%	

* Allocations are based on budget or estimates. When actual costs are less than budget we "true up" the allocation. The percentage is actuals to budget for the costs included in that particular allocated group in FY2014. However, when actuals exceed budget, the true up for the next year is 100%.

GFOA: O2, F3, F4, C5

Debt Service and Reserves (formerly Non-Departmental Outlays) - 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.

FY 2014-2015 Highlights and Significant Changes

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

Debt service costs will increase by over \$500,000 due primarily to a catch-up debt service payment in the re-worked CCDA road loan amortization schedule.

Because of the increase of uncertainty in this year's budget process, the reserve balance between unending fund balance and contingencies has shifted toward contingencies. In FY14 the total reserve allocation was 80/20; in FY15 it is 66/33. This proportion gives the County more flexibility should costs associated with the change in services provided this budget year are significantly higher than have been projected.

Over all, the total reserve category is smaller by a combined \$245,000. This lower level is acceptable given the lower overall operating costs in FY15 of \$11 million relative FY14's budgeted level of \$13.5 million; the linked two month operating reserve target is, therefore, also smaller. The actual financial footprint of the General Fund has declined from last year but it merits noting that \$900,000 of this downward trend in operating costs is due to tracking PERS bond and reserve costs in a non-operating category (transfers) in the current fiscal year, as is most appropriate to do from an accounting perspective.

FY 2013-2014 Accomplishments

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

1. County-wide postage, insurance, and audit filing* - moved to 100-45 Treasurer
2. Fire patrol and Courthouse Riverfront Lease - moved to 100-45 Treasurer
3. Contract services for insurance brokers* - moved to 100-45 Treasurer
4. County advertising – every department which advertises will now pay for these services directly

GFOA: O3, O4, O5, O6

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.

FY15 Proposed Budget and Prior Debt Service General Fund 100 Dept: 60
Year Data Summary

Summary	FY15 Proposed Budget	FY14 Projected Actuals	FY14 Budget	Change FY14 Projected Actuals and FY15 Budget	FY13 Actuals	FY12 Actuals	Four Year Trend: FY15 to FY12
Unrestricted Beginning Balance	0	0	0		0	0	◆◆◆◆
Restricted Beginning Balance	0	0	0		0	0	◆◆◆◆
Total Beginning Balance	0	0	0		0	0	◆◆◆◆
Property Tax	0	0	0		0	0	◆◆◆◆
State, Fed Local Government	0	0	0		0	0	◆◆◆◆
Other Resources	0	0	0		0	0	◆◆◆◆
FY Unrestricted Resources Total	0	0	0		0	0	◆◆◆◆
Property Tax	0	0	0		0	0	◆◆◆◆
State, Fed Local Government	0	0	0		0	0	◆◆◆◆
Fees, Permits, Fines, Service Charges	0	0	0		0	0	◆◆◆◆
Bond or Debt Proceeds	0	0	0		0	0	◆◆◆◆
Transfers/Reimb from County Funds	0	0	0		0	0	◆◆◆◆
Misc Resources, Component Unit Pymts	0	0	0		0	0	◆◆◆◆
FY Restricted Resources Total	0	0	0		0	0	◆◆◆◆
Total Resources	0	0	0		0	0	◆◆◆◆
Personal Services	0	0	22,900		23,680	38,972	◆◆◆◆
Materials and Services	0	0	405,192		458,159	320,575	◆◆◆◆
Capital Outlay	0	0	162,740		0	(889)	◆◆◆◆
Debt Service	1,778,306	1,248,095	1,248,094	42.5%	747,007	710,299	◆◆◆◆
Transfers to County Funds	0	0	0		40,969	580,519	◆◆◆◆
Contingencies	732,125	0	477,725		0	0	◆◆◆◆
Ending Fund Balance	1,500,000	0	2,000,000		0	0	◆◆◆◆
Special Payments	0	0	0		0	0	◆◆◆◆
Total Expenditure	4,010,431	1,248,095	4,316,651	221.3%	1,269,814	1,649,476	◆◆◆◆
FY Net Revenue	(4,010,431)	(1,248,095)	(4,316,651)	221.3%	(1,269,814)	(1,649,476)	◆◆◆◆
Net Revenue Including Begin Bals	(4,010,431)	(1,248,095)	(4,316,651)	221.3%	(1,269,814)	(1,649,476)	◆◆◆◆
Full time Equivalents (FTEs)	0.00		0.00		0.00	0.00	◆◆◆◆

*In FY15 all non debt service and contingency outlays were moved to other General Fund depts.

2012	2013	2014	2014	2014	2015	2015	2015	2015	2015
Actual	Actual	Adopted	YTD	Description	FTE	Requested	Proposed	Aprvd	Adptd
(277)	20,273	20,000	10,733	60 Debt Service	0.00	0	0	-	-
0	(94)	0	0	E1 Personal Services	0.00	0	0	-	-
7,234	1,088	500	308	00-4101 PERS	0.00	0	0	-	-
32,016	2,403	2,400	(858)	00-4102 FICA Tax	0.00	0	0	-	-
0	0	0	2,999	00-4103 Workers' Compensation Ins.	0.00	0	0	-	-
0	0	0	357	00-4104 Insurance Benefits	0.00	0	0	-	-
0	0	0	229	10-4090 7.26.13 Event OT	0.00	0	0	-	-
0	0	0	1	10-4101 7.26.13 Event PERS	0.00	0	0	-	-
0	0	0	29	10-4102 7.26.13 Event FICA	0.00	0	0	-	-
0	0	0	1	10-4105 7.26.13 Event WBF	0.00	0	0	-	-
0	0	0	29	10-4106 7.26.13 Event Unemp	0.00	0	0	-	-
38,972	23,680	22,900	13,798	Personal Services Totals:	0.00	0	0	-	-
25,722	16,702	25,000	15,814	E2 Materials and Services	0.00	0	0	-	-
299	337	300	813	00-4320 Postage	0.00	0	0	-	-
2,112	2,167	2,400	3,305	00-4327 Newspaper Subscriptions	0.00	0	0	-	-
40,674	36,755	48,000	1,176	00-4532 Fire Patrol of Cty Owned Lands	0.00	0	0	-	-
0	(685)	0	1,195	00-4555 Annual Audit & Filing Fee	0.00	0	0	-	-
300	600	0	0	00-4560 Courthouse Riverfront Lease	0.00	0	0	-	-
53,323	70,795	109,400	106,993	00-4561 Mentally Incompetent	0.00	0	0	-	-
3,546	3,591	5,000	1,982	00-4588 Insurance-County Prop. & Lib	0.00	0	0	-	-
1,652	2,933	3,000	591	00-4701 County Advertising	0.00	0	0	-	-
0	24,786	0	2,800	00-4731 O & C Administrative Exp	0.00	0	0	-	-
21,375	19,000	31,000	17,480	00-4810 Invstgatin & Care - Cattle	0.00	0	0	-	-
3,853	9,946	7,500	124	00-4841 Contract Services	0.00	0	0	-	-
0	3,985	2,000	0	00-4901 Miscellaneous	0.00	0	0	-	-
5,000	5,000	5,000	0	00-4996 Penalties and Fines	0.00	0	0	-	-
100,000	100,000	100,000	25,000	01-4973 AAA Seniors	0.00	0	0	-	-
				01-4975 Columbia County Public Health	0.00	0	0	-	-

GFOA: F4

2012	2013	2014	2014	2014	2015	2015	2015	2015	2015	2015
Actual	Actual	Adopted	YTD	Acct	Description	FTE	Requested	Proposed	Aprvd	Adptd
1,000	1,000	1,000	0	01-4976	Columbia Pacific Food Bank	0.00	0	0	-	-
553	507	500	0	01-4989	RSVP	0.00	0	0	-	-
8,170	96,965	27,902	40,745	02-4601	Title III O&C Grant Expense	0.00	0	0	-	-
0	0	500	0	04-4204	Bopta Contractor (appraisal)	0.00	0	0	-	-
500	450	1,000	34	04-4402	Bopta Meals Per Diem	0.00	0	0	-	-
0	0	500	1,015	04-4525	Software Bopta	0.00	0	0	-	-
0	0	190	0	04-4720	Bopta Training	0.00	0	0	-	-
52,496	63,250	35,000	18,452	05-4980	Court Mediation	0.00	0	0	-	-
0	0	0	53,857	10-4810	7.26.13 Event C&S Costs	0.00	0	0	-	-
320,575	458,159	405,192	291,374		Materials and Services Totals:	0.00	0	0	-	-
0	0	0	14,545	E3	Capital Outlay	0.00	0	0	-	-
(889)	0	162,740	0	10-5001	7.26.13 Event Capital Costs	0.00	0	0	-	-
(889)	0	162,740	14,545	30-5031	Facility Maint Rsrve Mower	0.00	0	0	-	-
595,297	627,556	654,330	209,663	E4	Capital Outlay Totals:	0.00	0	0	-	-
28,841	33,290	32,464	32,464	00-6010	Debt Service	0.00	685,365	685,365	-	-
0	0	475,139	475,139	00-6012	PERS UAL Bond	0.00	31,640	31,640	-	-
86,161	86,161	86,161	43,081	00-6013	W. Rainier Road Debt Service	0.00	975,139	975,139	-	-
710,299	747,007	1,248,094	760,347	00-6016	Port Westward Road L02002	0.00	86,162	86,162	-	-
37,352	0	0	0		USB loan CH Syst (2012-2022)	0.00	1,778,306	1,778,306	-	-
353,482	0	0	0	E5	Debt Service Totals:	0.00	0	0	-	-
189,685	40,969	0	0	00-5304	Transfers	0.00	0	0	-	-
0	0	0	185	00-5310	Transfer to Road Fund	0.00	0	0	-	-
0	0	0	113	00-5310	Transfer Out	0.00	0	0	-	-
580,519	40,969	0	298	02-5310	O&C Grant (County Trnsfr)	0.00	0	0	-	-
				10-4107	PERS Bond	0.00	0	0	-	-
				10-4108	PERS 822	0.00	0	0	-	-
				E6	Transfers Totals:	0.00	0	0	-	-
					Contingencies	0.00	0	0	-	-

2012	2013	2014	2014	2014	2015	2015	2015	2015	2015	2015
Actual	Actual	Adopted	YTD	Acct	Description	FTE	Requested	Proposed	Aprvd	Adptd
0	0	477,725	0	00-5401	Operating Contingencies	0.00	618,514	487,125	-	-
0	0	0	0	00-5403	Contingencies-Additional	0.00	0	245,000	-	-
0	0	477,725	0		Contingencies Totals: Ending Balances	0.00	618,514	732,125	-	-
0	0	2,000,000	0	E7 00-5501	Unappropriated Ending Cash	0.00	2,000,000	1,500,000	-	-
0	0	2,000,000	0		Ending Balances Totals:	0.00	2,000,000	1,500,000	-	-
1,649,476	1,269,814	4,316,651	1,080,362		EXPENDITURES TOTALS:	0.00	4,396,820	4,010,431	-	-
0	0	0	0		DEPT REVENUES	0.00	0	0	-	-
1,649,476	1,269,814	4,316,651	1,080,362		DEPT EXPENSES	0.00	4,396,820	4,010,431	-	-
(1,649,476)	(1,269,814)	(4,316,651)	(1,080,362)		Debt Service Totals:	0.00	(4,396,820)	(4,010,431)	-	-

Columbia County

FY15 Proposed Budget

IV. Enterprise Fund and Major Funds

Narrative, Functional Data, Budget Summary, Fund Balance Analysis, Revenue Analysis, Budget Detail, Admin Allocation

Columbia County Solid Waste Transfer Station (Enterprise 207)	p. 253
Road Department (201)	p. 265
Transit Department – Columbia County Rider (216)	p. 283
Unmet Needs Vernonia Flood Recovery (215)	p. 299
Pass Through Fund (208)	p. 306

Land Development Services Department - Solid Waste Fund 207

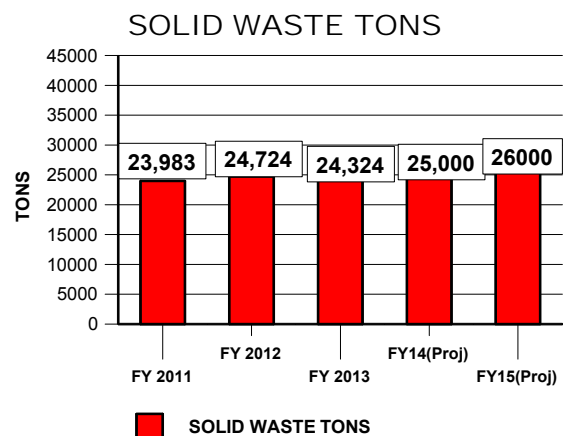
Solid Waste Transfer/Disposal, Household Hazardous Waste, Recycling, Reduction, Reuse, Code Enforcement and Dumpstopper Programs are supported by the Solid Waste Fund.

FY 2014-2015 Highlights and Significant Changes

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

Staff: The SW Program Coordinator position was cut in FY 13. The Land Development Services Director assumed the day to day management of the Solid Waste Program functions in FY14. Accounting for the Transfer Station and Franchisee accounts has been assumed by the Administrative Support staff(Permit Technician). Hours for Dumpstopper activities and staffing of the HHW events have been allocated to the Facilities Maintenance staff. Solid Waste functions including Transfer Station permits reporting/sampling and some HHW event staffing has been including in the scope of services for the new Transfer Station operator selected after a contract procurement process in FY14. The proposed budget includes a .49 FTE Solid Waste Program Coordinator position in order to restore Solid Waste Program functions and activities which had to be curtailed with declining program revenue and the layoff of the prior Coordinator in FY13.

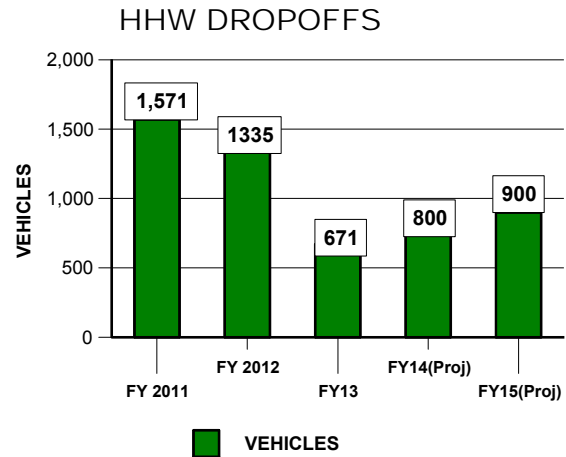
Solid Waste Program Activity: Solid waste tonnage processed through the Transfer Station in FY 14 is expected to increase only by about 3% over that processed in FY 13. As a result of an increase in development activity noted in the Building Program discussion above for FY14 and FY15, it is anticipated that Solid Waste tonnage could increase by another 3% over FY14 levels in FY15; this despite a projected 32-35% recycling rate in the County. With the significant cuts in program expenditures made in the last two years together with significant



savings to be realized as a result of the new transfer and disposal operations contracts, the Solid Waste Fund is expected to generate a fund balance in FY15 sufficient to provide adequate program reserve and contingency funds.

Recycling Education/Promotion: With the loss of the Solid Waste Coordinator, the County was not able to conduct recycling, reuse and reduction education activities beyond the minimum required by DEQ during FY14. With this position added back in FY15, these activities can be resumed.

Household Hazardous Waste Program: Budget cuts in FY 13 resulted in a reduction in HHW events from 14 to 4 in FY14. With a healthier Solid Waste fund balance referred to above, the County may be able to add back some additional events in FY15.



FY 2013-2014 Accomplishments

New Transfer/Disposal Contracts . The program procured new transfer and disposal operations contracts that will save the County an estimated \$50,000 in FY14 and \$300,000 in FY15. To improve County staff efficiency, several functions previously assumed by County staff have been included in the contract scope of work for the new Transfer Station contract operator

HHW Program: The program has been able to provide both local and remote events in FY 14 by implementing efficiencies in material processing even though significant budget cuts had to be made in the program. Materials previously required to be dropped off at HHW events such as paints, medical sharps, bulk oils, and antifreeze can now be dropped off anytime Monday thru Saturday during regular Transfer Station hours, thus reducing the need for citizens to wait for this events

E-Cycling: The County continued to offer free recycling of electronics in FY 14.

Recycling, Reduction, Reuse: With the elimination of the SW Coordinator Position due to necessary budget cuts, the County could not continue certain recycling, reduction and reuse promotional activities, but through the LDS Director was able to respond to mandatory program element requirements by State DEQ and coordinate reporting with cities required to report(St Helens and Scappoose)

Paint Recycling: The County's free paint drop off program funded in part paint producers under the State's "Paint Care" program was fully implemented and promoted. The program has resulted in reduced cost to the HHW program as non-hazardous paint is diverted from HHW events

FY15 Proposed Budget and Prior Year Data **Transfer Station** **Fund 207**

Summary	FY15 Proposed Budget	FY14 Projected Actuals	FY14 Budget	Change FY14 Projected Actuals and FY15 Budget	FY13 Actuals	FY12 Actuals	Four Year Trend: FY15 to FY12
Unrestricted Beginning Balance	670,724	270,083	172,709	0.0%	200,977	47,171	
Restricted Beginning Balance	3,710	1,417	3,000	161.9%	2,426	4,223	
Total Beginning Balance	674,434	271,500	175,709	148.4%	203,403	51,393	
Property Tax							
State, Fed Local Government							
Other Resources							
FY Unrestricted Resources Total							
Property Tax	0	0	0		0	0	
State, Fed Local Government	2,611,216	2,537,532	2,578,110	2.9%	2,353,436	2,419,359	
Fees, Permits, Fines, Svc Chrg	0	0	0		0	0	
Bond or Debt Proceeds	7,268	5,211	3,000	39.5%	7,101	59,912	
Transfers/Reimb from County Funds	1,000	2,540	700	-60.6%	1,397	5,953	
Misc Resources, Component Unit Pymts							
FY Restricted Resources Total	2,619,484	2,545,284	2,581,810	2.9%	2,361,935	2,485,224	
Total Resources	3,293,918	2,816,784	2,757,519	16.9%	2,565,338	2,536,617	
Personal Services	92,180	75,464	95,783	22.2%	95,818	189,815	
Materials and Services	1,576,641	1,706,767	1,809,600	-7.6%	1,786,785	1,781,262	
Capital Outlay	0	0	0		0	0	
Debt Service	323,660	323,660	323,660		319,742	319,927	
Transfers to County Funds	152,469	36,459	30,570	318.2%	91,492	42,210	
Contingencies	1,148,969	0	497,906		0	0	
Ending Fund Balance	0	0	0		0	0	
Special Payments	0	0	0		0	0	
Total Expenditure	3,293,918	2,142,350	2,757,519	53.8%	2,293,838	2,333,214	
FY Net Revenue	(674,434)	402,934	(175,709)	-267.4%	68,097	152,010	
Net Revenue Including Begin Bals	0	674,434	0	-100.0%	271,500	203,403	
Full time Equivalents (FTEs)	0.93		0.91		0.91	2.95	

Entirety of fund resources are restricted for fund's use only.
 No property taxes support this fund. Accounting rules classify fund balance in Enterprise funds as Unrestricted.

GFOA: C2, F3, F4, C5

Fund Balance Analysis and Trends

Transfer Station

Fund 207

Fund Balance Definition: The funds available at the end of one fiscal year to act as the beginning balance of the next fiscal year. These resources are subdivided into non-spendable (inventory or prepaids from prior year), assigned (cumulative PERS reserve from prior years), or special grant or programmatic purpose restrictions. Enterprise funds have unrestricted resources generated by its operation.

	Budgeted ending FY15 for start of FY16	Budgeted ending FY14 for start of FY15	Actual ending FY13 for start of FY14	Actual ending FY12 for start of FY13	Actual ending FY11 for start of FY12	Five year trend: FY16 to FY12
Non-Spendable (prepaids)	1,500	1,500	1,417	2,426	4,223	
Assigned (cumulative PERS reserve)	4,779	2,210	0	0	0	
Unrestricted Fund Program Resources	1,142,690	670,724	270,083	200,977	47,171	
Special Purpose Reserves (Equipment)	100,000	0	0	0	0	
Total Fund Balance	1,248,969	674,434	271,500	203,403	51,393	
Two Month Operating Level	FY16 Budg*	FY15 Budget	FY14 Est	FY13	FY12	
	286,571	278,137	297,038	313,767	328,513	

County Policy: Operating (Personal plus Materials and Services categories) Reserve Policy requires most funds to maintain two months of resources available for the next year.

Months of Operating Reserve	7.97	4.82	1.82	1.28	0.29	
Compliant with Policy?	yes	yes	no	no	no	
Policy Compliance Trend	Improving	Improving	Improving	Improving	Improving	

Note: The Transfer Station Enterprise Fund has taken significant action in the past three years to address its ability to be a sustainable operation with sufficient reserves for a capital replacement plan and be adequately funded to weather unexpected negative revenue trends or emergency expenditures. County staffing of the program was drastically reduced as of FY14. Notably, the operations and transport contract expired at the end of FY15 and the new procurement process yielded increased services for customers at a reduced cost to the County.

* The County does not do a biennial budget; however during budget process we project two years into the future

Fund and Department Budget Detail Solid Waste Transfer Station

2012	2013	2014	2014	2014	2015	2015	2015	2015	2015	2015
Actual	Actual	Adopted	YTD	Acct	Description	FTE	Requested	Proposed	Aprvd	Adptd
0	0	0	0	00-3001	Beginning Cash Balance	0.00	672,934	670,724	-	-
0	0	0	0	00-3002	Assigned Beginning Cash Bal	0.00	2,210	2,210	-	-
47,171	200,977	172,709	270,083	00-3004	Restricted Cash Bal	0.00	0	0	-	-
4,223	2,426	3,000	1,417	00-3005	Non-spendable Bech'na Cash Bal	0.00	1,500	1,500	-	-
51,393	203,403	175,709	271,500	R25	Restricted Fund Balance Totals: Rest Fees, Lic, Perm, Fines,	0.00	676,644	674,434	-	-
510,227	472,151	612,600	272,328	00-3061	Transfer Station Daily Receipt	0.00	556,847	556,847	-	-
247,237	296,180	316,510	143,645	00-3062	Credit Card Receipts	0.00	295,283	295,283	-	-
1,646,296	1,569,734	1,633,600	843,452	00-3063	A/R Receipts	0.00	1,727,286	1,727,286	-	-
2,403,759	2,338,065	2,562,710	1,259,424	R55	Rest Fees, Lic, Perm, Fines, Totals: Rest Interfund Transf/Intrnl S	0.00	2,579,416	2,579,416	-	-
54,632	0	0	0	00-3080	Transfer from General Fund	0.00	0	0	-	-
5,279	7,101	3,000	1,501	00-3085	Fees county departments	0.00	3,000	4,700	-	-
0	0	0	0	00-3086	PERS Reserve	0.00	2,611	2,568	-	-
59,912	7,101	3,000	1,501	R65	Rest Interfund Transf/Intrnl S Totals: Other Resources (Restr)	0.00	5,611	7,268	-	-
69	1,397	700	1,029	00-3020	Interest on Investments	0.00	1,000	1,000	-	-
15,600	14,400	14,400	6,000	00-3100	Lease of Premises	0.00	30,000	30,000	-	-
5,884	0	0	511	00-3120	Miscellaneous Revenue	0.00	0	0	-	-
21,553	15,797	15,100	7,540		Other Resources (Restr) Totals:	0.00	31,000	31,000	-	-
2,536,617	2,564,366	2,756,519	1,539,966		REVENUES TOTALS:	0.00	3,292,671	3,292,118	-	-

2012	2013	2014	2014	2014	2015	2015	2015	2015	2015	2015
Actual	Actual	Adopted	YTD	Acct	Description	FTE	Requested	Proposed	Aprvd	Adptd
16,922	17,849	17,443	8,722	01	ADMINISTRATION					
				E1	Personal Services					
				00-4002	LDS Director	0.10	10,094	9,430	-	-
11,470	225	0	0	00-4012	Building Services Manager	0.00	0	0	-	-
46,481	0	0	0	00-4020	Solid Waste Program Administra	0.00	0	0	-	-
0	0	0	0	00-4021	SW Coordinator	0.50	23,256	22,755	-	-
14,987	15,686	15,680	6,867	00-4026	Code Enforcement Officer	0.29	17,805	16,617	-	-
15,458	13,353	12,698	4,124	00-4031	Maintenance Mechanic II	0.05	2,532	2,365	-	-
13,077	10,506	10,778	5,279	00-4032	Maintenance Mechanic I	0.05	2,148	2,004	-	-
3,094	360	500	187	00-4090	Overtime	0.00	500	500	-	-
22,874	11,752	14,628	3,437	00-4101	PERS	0.00	7,567	7,443	-	-
9,101	3,899	4,368	1,469	00-4102	FICA Tax	0.00	4,310	4,236	-	-
1,713	630	978	602	00-4103	Workers' Compensation Ins.	0.00	797	819	-	-
32,245	18,335	18,087	8,438	00-4104	Insurance Benefits	0.00	21,936	22,130	-	-
64	28	115	10	00-4105	WBF	0.00	144	144	-	-
1,790	1,081	508	252	00-4106	Unemployment Insurance	0.00	0	0	-	-
189,277	93,703	95,783	39,388	E2	Personal Services Totals: Materials and Services	0.99	91,088	88,442	-	-
0	826	0	524	00-4226	DEQ Licences and Permits	0.00	600	600	-	-
629	565	600	585	00-4321	Office Supplies and Expenses	0.00	700	700	-	-
2,317	9	2,000	20	00-4360	Professional Supplies	0.00	1,500	1,500	-	-
2,823	510	2,000	19	00-4516	Facility Maintenance	0.00	1,000	1,000	-	-

2012	2013	2014	2014	2014	2015	2015	2015	2015	2015	2015
Actual	Actual	Adopted	YTD	Acct	Description	FTE	Requested	Proposed	Aprvd	Adptd
476	0	1,500	0	00-4522	Small Equipment	0.00	0	0	-	-
794	794	1,700	674	00-4525	Software	0.00	4,000	4,000	-	-
2,627	2,262	2,300	2,548	00-4588	Property and Liability Insur.	0.00	2,600	3,100	-	-
258	0	1,000	396	00-4701	Advertising	0.00	1,000	1,000	-	-
17,596	19,201	20,000	455	00-4705	Bank Charges	0.00	0	0	-	-
81	0	0	0	00-4710	Mileage	0.00	0	0	-	-
269	279	300	336	00-4711	Vehicle Fuel	0.00	400	400	-	-
150	257	0	1,450	00-4714	Vehicle Maint	0.00	1,000	1,000	-	-
557	129	0	25	00-4715	Fuel	0.00	0	0	-	-
15	0	500	0	00-4720	Conferences and Training	0.00	500	500	-	-
183	0	0	0	00-4730	Membership Dues	0.00	0	0	-	-
98	59	0	0	00-4830	Solid Waste Abatement	0.00	2,000	2,000	-	-
1,257	779	1,200	177	00-4835	Public Prop Clean Up Exp	0.00	2,000	2,000	-	-
6,844	10,664	5,000	7,025	00-4840	Solid Waste Consultant	0.00	5,000	5,000	-	-
0	0	500	0	00-4841	IT support	0.00	500	500	-	-
6,534	0	500	0	00-4850	Wetlands Management	0.00	500	500	-	-
500	0	1,000	0	00-4851	Recycling/Solid Waste Program	0.00	1,000	1,000	-	-
1,660,281	1,695,711	1,734,000	803,922	00-4852	Contract Operator-Transfer Sta	0.00	917,344	917,344	-	-
0	0	0	0	00-4853	Contract Operator	0.00	634,497	634,497	-	-
1,704,289	1,732,046	1,774,100	818,156	E3	Materials and Services Totals: Capital Outlay	0.00	1,576,141	1,576,641	-	-
0	0	0	0	00-5090	Equipment Replacement Reserve	0.00	100,000	100,000	-	-
0	0	0	0	E4	Capital Outlay Totals: Debt Service	0.00	102,000	102,000	-	-

2012	2013	2014	2014	2014	2015	2015	2015	2015	2015	2015
Actual	Actual	Adopted	YTD	Acct	Description	FTE	Requested	Proposed	Aprvd	Adptd
319,927	319,742	323,660	323,660	00-6010	SPWF-Loan Repavment	0.00	323,660	323,660	-	-
319,927	319,742	323,660	323,660	E5	Debt Service Totals: Transfers	0.00	323,660	323,660	-	-
0	0	0	1,833	00-4107	PERS Bond	0.00	3,860	4,949	-	-
0	0	0	1,108	00-4108	PERS 822	0.00	2,479	2,436	-	-
37,564	31,418	29,770	14,885	00-4593	Central Administrative Charges	0.00	42,921	44,084	-	-
0	54,632	0	0	00-5301	Transfer to General Fund	0.00	0	0	-	-
4,647	5,441	800	240	00-5311	Tipping Fee	0.00	600	600	-	-
42,210	91,492	30,570	18,066	E6	Transfers Totals: Contingencies	0.00	49,859	52,069	-	-
0	0	497,906	0	00-5401	Operating Contingencies	0.00	1,149,648	1,148,989	-	-
0	0	497,906	0		Contingencies Totals:	0.00	1,149,648	1,148,989	-	-
2,255,704	2,236,983	2,722,019	1,199,271		EXPENDITURES TOTALS:	0.99	3,290,396	3,289,781	-	-
0	0	0	0		DEPT REVENUES	0.00	0	0	-	-
2,255,704	2,236,983	2,722,019	1,199,271		DEPT EXPENSES	0.99	3,290,396	3,289,781	-	-
(2,255,704)	(2,236,983)	(2,722,019)	(1,199,271)		ADMINISTRATION Totals:	(0.99)	(3,290,396)	(3,289,781)	-	-
				02	Household Hazardous Waste					
				E1	Personal Services					
0	1,629	0	1,028	00-4090	overtime	0.00	3,000	3,000	-	-
0	361	0	127	00-4101	PERS	0.00	428	428	-	-
0	124	0	78	00-4102	FICA Tax	0.00	230	230	-	-
0	0	0	0	00-4103	Workers' Compensation Ins.	0.00	80	80	-	-
0	0	0	10	00-4106	Unemployment Insurance	0.00	0	0	-	-
0	2,115	0	1,244	E2	Personal Services Totals: Materials and Services	0.00	3,737	3,737	-	-

1A: F4

2012	2013	2014	2014	2014	2015	2015	2015	2015	2015	2015
Actual	Actual	Adopted	YTD	Acct	Description	FTE	Requested	Proposed	Aprvd	Adptd
1,523	1,540	1,500	781	00-4310	Telephone	0.00	0	0	-	-
295	0	500	0	00-4321	Office Supplies and Expenses	0.00	0	0	-	-
461	0	500	0	00-4360	Professional Supplies	0.00	0	0	-	-
192	55	500	0	00-4516	faciltv maintenance	0.00	0	0	-	-
5,395	5,419	2,000	3,858	00-4701	Printing and Advertising	0.00	0	0	-	-
400	0	500	0	00-4720	Conferences and Training	0.00	0	0	-	-
68,705	47,726	30,000	20,458	00-4852	Contract Operator-HHW	0.00	0	0	-	-
76,973	54,739	35,500	25,098	E3	Materials and Services Totals: Capital Outlay	0.00	0	0	-	-
538	0	0	0	00-5003	Household Hazardous Waste Cons	0.00	0	0	-	-
538	0	0	0	E5	Capital Outlay Totals: Transfers	0.00	0	0	-	-
0	0	0	75	00-4107	PERS Bond	0.00	206	268	-	-
0	0	0	45	00-4108	PERS 822	0.00	132	132	-	-
0	0	0	120		Transfers Totals:	0.00	338	400	-	-
77,511	56,854	35,500	26,462		EXPENDITURES TOTALS:	0.00	4,075	4,137	-	-
0	0	0	0		DEPT REVENUES	0.00	0	0	-	-
77,511	56,854	35,500	26,462		DEPT EXPENSES	0.00	4,075	4,137	-	-
(77,511)	(56,854)	(35,500)	(26,462)		Household Hazardous Waste Totals:	0.00	(4,075)	(4,137)	-	-
				03	Capital Projects					
				R25	Rest Fees, Lic, Perm, Fines,					
0	972	1,000	1,208	00-3263	Recycling Revenue	0.00	1,800	1,800	-	-
0	972	1,000	1,208		Rest Fees, Lic, Perm, Fines, Totals:	0.00	1,800	1,800	-	-

2012	2013	2014	2014	2014	2015	2015	2015	2015	2015	2015
Actual	Actual	Adopted	YTD	Acct	Description	FTE	Requested	Proposed	Aprvd	Adptd
0	972	1,000	1,208		REVENUES TOTALS:	0.00	1,800	1,800	-	-
0	0	0	0		EXPENDITURES TOTALS:	0.00	0	0	-	-
0	972	1,000	1,208		DEPT REVENUES	0.00	1,800	1,800	-	-
0	0	0	0		DEPT EXPENSES	0.00	0	0	-	-
0	972	1,000	1,208		Capital Projects Totals:	0.00	1,800	1,800	-	-
2,536,617	2,565,338	2,757,519	1,541,174		FUND REVENUES	0.00	3,294,471	3,293,918	-	-
2,333,214	2,293,838	2,757,519	1,225,733		FUND EXPENSES	0.99	3,294,471	3,293,918	-	-
203,403	271,500	0	315,441		Solid Waste Fund Transfer Sta. Total:	(0.99)	0	0	-	-

FY2014-2015 Administrative Allocation
Fund Account Transfer Station

Proposed Budget

Support Function/Item	No. of Units	"True up" factor*	Cost/unit/mo	Monthly Cost	Annual Cost	Allocations based on:	FY15 Cost/unit/mo
Telephone (landlines)	3.00 landlines	44.9%	3.09	9.28	111.36	FY2014 budget of landline phone cost for no. of land lines times true up factor from FY13 actuals to budget.	3.69
Info Tech	3.00 workstations	76.2%	123.76	371.28	4,455.32	FY2014 budget of IT staffing, materials and capital expenditures cost for no. of workstations times true up factor. Non-primary laptops are valued at .5 each.	141.48
Finance and General Liability Insurance	1.05 FTE (excluding ongoing temps)	100.0%	371.26	389.82	4,677.86	FY14 has 4.4 staff FTE (staffing for special assessment and reimbursable activities is excluded), audit, PR processing, liability insurance, finance materials and services. General Fund has slightly higher unit cost to include supply closet & newspaper subscriptions in the courthouse. The "true up" varies if in general fund or not.	328.78
Finance - Special Assessment		100.0%			3,010.28	Units which require finance support beyond normal payroll, AP and AR processing, have special assessment as do those with no staff but that do receive financial services.	
Human Resources	1.05 FTE (including ongoing temps)	99.6%	100.11	105.11	1,261.32	FY2014 budget of HR staffing and materials cost per FTE times true up factor.	75.49
Board of Commissioners	1.05 FTE (including ongoing temps)	100.0%	74.75	78.49	941.86	FY2014 budget - 25% of BoCC staffing and materials cost is allocated	63.81
Facilities and Maintenance	% building		Bldg cost per month				
Courthouse	500 Sq Ft	98.0%	51,076.29	1,043.52	12,522.28	Based on FY2014 budget + shift of 1FTE to .33FTE at jail due to closure with balance redistributed. County Courthouse - 2.67 maint srvcs FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - .33 FTE + utilities divided among Jail, Sheriff, Marine Sheriff and Corrections; b/c Jail pays for all these costs, it receives a credit from the other three units. Other departments not in one of these facilities are allocated \$0 in facilities maintenance unless they rely on maintenance staff for support. Note - no office space cost or depreciation is included.	37,610.67
Justice	Sq Ft	100.0%					
County Counsel	1.0% actual % time SH				1,766.62		1,565.84
	11.0% actual % time RM				13,413.37		4,630.18
	0.0% actual % time CZ				0.00		0.00
	0.0% actual % time JK				0.00		0.00
	Annual Materials Cost		1,923.30	1,923.30			499.00
Support Department Adjustment						Support Services do not pay allocation; county does not assign this balance out to program funds to cover in addition to program share of services	
				Avr Monthly Cost	3,673.63	Annual Cost	44,083.58
				Increase/(Decrease) %	48.1%	FY14 Total	29,770.18
				Total allocated:		2,107,056	
				% of Total		2.1%	

* Allocations are based on budget or estimates. When actual costs are less than budget, we "true up" the allocation. The percentage is actuals to budget for the costs included in that particular allocated group in FY2014. However, when actuals exceed budget, the true up for the next year is 100%.

GFOA: O2, F3, F4, C5

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 2014-2015 Highlights and Significant Changes

Revenues:

Restricted Cash Balance. FY15: \$1,135,000 FY14: \$642,288

In the past 3 years the Road Department has reduced the number of FTE from 25.5 to 21, a reduction of 4.5 FTE. Combined with a reduction of other material, labor and equipment expenses this has allowed an increase of the beginning balance to satisfy the requirement of two months operating revenue in reserve.

State Motor Vehicle Apportionment. FY15: \$3,650,000 FY14: \$3,450,000

In 2009, Oregon State Legislature approved HB 2001 to significantly increase revenues for highways, roads, streets, and bridges throughout the State by increasing registrations fees, gas tax, and heavy truck fees. However, due to the poor economy, high fuel prices, and high-efficiency and hybrid vehicles the increase in these revenues is not as high as was originally estimated.

ODOT Fund Exchange. FY15: \$435,600 FY14: \$0

The current allocation of federal STP (Surface Transportation Program) Funds, \$435,600 (94% of \$463,400) is being dedicated to placing asphalt on many county roads by the road crews in the summer of 2014. We have itemized a list of 75 county roads where asphalt patches will be placed in the most needed areas.

SDC Restricted Cash Balance. FY15: \$445,000 FY14: \$385,292

System Development Charges 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, which is in the Transportation System Plan as a westside arterial.

Expenses:

PERS (3 line items). FY15: \$344,839 FY14: \$296,800

Road Maintenance Worker I FY15: \$311,909 FY14: \$264,633

One Road Maintenance Worker position has been reinstated into the budget that was eliminated from the budget two years ago.

Supervisor, Mechanic. FY15: \$61,902 FY14: \$0

The Shop supervisor position was eliminated from the budget a year ago and the St Helens District Supervisor has been filling those duties. Although this is a significant amount of additional work for the St Helens District Supervisor, it is most likely that we will continue with the St Helens District Supervisor filling this role, and instead hiring a **Weighmaster**. The final decision on this will be made prior to adopting the final budget. Both salaries for Weighmaster and Shop Supervisor should be the same. Much of the discussion with this issue is whether or not revenue from citations issued by the weighmaster can be deposited back into the road fund to support this position, and County Counsel is looking into this matter.

Asphalt and Oil. FY15: \$550,000 FY14: \$299,438

Asphalt purchase for maintenance of County Roads. This line combined with our ODOT Fund Exchange Program budget of \$435,587 will give us a significant budget for the purchase of asphalt product. This budget for asphalt is not nearly enough to satisfy the need, however, and some asphalt roads will be in such poor condition (such as Cox road off of Delena Mayger Road) that they will need to be returned to gravel with intentions of a future asphalt surface.

Contract Road Repairs. FY15: \$40,000 FY14: \$0

We intend to pulverize Atkins Road by contract together with the addition of a base stabilizer during the pulverization process for strength, and then we will place cold recycled asphalt with a rejuvenating agent for the driving surface. This worked well for us on Marshland Road last year.

Bridge Contracts: FY15: \$50,000 FY14: \$0

JP West Bridge is scheduled for construction in the summer of 2014. Coon Creek Bridge is scheduled for construction in the summer of 2015. Pebble Creek Bridge is scheduled for construction in the summer of 2016. Funding through the ODOT Fund Exchange Program is in place and secure for JP west Bridge and Coon Creek Bridge. The Lower Columbia Watershed Council has secured funding for the replacement of a bridge on Schaeffer Road and this item is to provide for match for this project on Schaeffer Road.

ODOT Fund Exchange: FY15: \$435,587 FY14: \$0

This amount will be combined with the County's Asphalt budget for the purchase of asphalt

product to be placed on County Roads in the summer of 2014.

Government Trapper. FY15: \$6,000 FY14: \$0

Beaver have become a very difficult problem and it is important to remove the beaver from the roadsides waterways.

Tractor Trailer. FY15: \$100,000 FY14: \$29,500

Conservation of funds from previous years and elimination of positions has provided for a reserve balance and funds for the purchase of equipment. Dump trucks and a gradall / excavator seem to be at the top of the list for equipment purchases.

Gas, Oil, Diesel: FY15: \$210,000 FY13: \$179,876

FY 2014-2015 Anticipated Work

- JP West Bridge Replacement
- Asphalt surface patching / paving on 75 County Roads in the most needed locations
- Chapman Road washout repair
- Atkins Road base reconstruction and resurfacing with cold recycled asphalt.
- Scappoose - Vernonia Road at Bonnie Falls bump removal.

FY 2013-2014 Accomplishments

Construction:

- Eddings Road (Marshland). Replacement of a 36 inch culvert (buried by the landslide that went over Highway 30) with a 12 foot culvert.
- Nick Thomas Road landslide stabilization.
- Marshland Road and Midland Road 100% recycled asphalt placed cold with “earthbind” stabilizer.
- Walker Road / CZ Trail landslide stabilization.
- Fishhawk Bridge Replacement \$1,230,000

Future Construction Grants in progress:

JP West Bridge.	\$1,780,000	construction in 2014
Coon Creek Bridge.	\$2,230,000	construction in 2015
Pebble Creek Bridge	\$2,230,000	construction in 2016
Gable Road / Bike / Ped	\$2,800,000	construction in 2017
Trans System Plan Update	<u>\$ 247,000</u>	in progress
	<u>\$9,287,000</u>	

MAINTENANCE:

- Snow and Ice plowing and sanding operations once again received high accolades from many citizens in the County.
- Winter weight restrictions due to the long stretch of freezing temperatures and subsequent thaw was applied last winter as a measure to protect the integrity of the roads. Last winter was still very damaging to the roads due to the period of very cold temperatures followed by a period of very heavy rainfall.
- General maintenance continues to struggle with 4.5 employees (17%) less than 2011.

Roads Department

Columbia County, Oregon

Operating Indicators - Last 10 years

Function	2013-14	2012-13	2011-12	2010-11	2009-10	2008-09	2007-08	2006-07	2005-06	2004-05
Miles County Road	552	552	552	552	552	552	552	552	552	552
Paved Road Miles	388	388	388	388	388	388	388	388	388	388
Gravel Road Miles	164	164	164	164	164	164	164	164	164	164
Miles Road Re-surfaced										
Paved Road Overlay Miles	2.25	2.00	5.25	8.75	8.75	8.78				5.64
Chip Seal Miles		32.50		11.00		18.75		5.00		
Bridges Maintained	97	97	97	97	96	94	94	94	94	94
Bridge Replacement		2		1	2	5	4		3	
Road Maintenance Stats										
A Administration	\$250,000	\$309,000	\$265,000	\$260,000	\$242,000	\$232,000	\$222,000	\$240,000	\$200,000	\$138,000
B Bank/Slide Repairs	\$148,000	\$82,000	\$49,000	\$36,000	\$28,000	\$540,000	\$11,000	\$19,000	\$19,000	\$19,000
C Bridge Maintenance	\$26,000	\$40,000	\$52,000	\$260,000	\$20,000	\$54,000	\$157,000	\$154,000	\$154,000	\$154,000
D Building Maintenance	\$82,000	\$120,000	\$67,000	\$225,000	\$178,000	\$89,000	\$88,500	\$88,500	\$88,000	\$88,000
E Cold Weather Maintenance	\$86,000	\$152,000	\$202,000	\$70,000	\$180,000	\$78,000	\$111,000	\$40,000	\$40,000	\$40,000
F Culvert Maintenance	\$109,000	\$172,000	\$108,000	\$165,000	\$120,000	\$95,000	\$50,000	\$50,000	\$50,000	\$50,000
H Ditching	\$90,000	\$260,000	\$145,000	\$82,000	\$66,000	\$82,000	\$27,000	\$27,000	\$50,000	\$50,000
I Engineering	\$67,000	\$74,000	\$94,000	\$75,000	\$72,000	\$20,000	\$20,000	\$280,000	\$200,000	\$200,000
J General Road Maintenance	\$446,000	\$376,000	\$462,000	\$427,000	\$324,000	\$240,000	\$282,000	\$282,000	\$121,000	\$121,000
K Gravel Road Maintenance	\$483,000	\$470,000	\$602,000	\$582,000	\$301,000	\$222,000	\$143,000	\$143,000	\$150,000	\$150,000
L Paved Road Maintenance	\$234,000	\$260,000	\$255,000	\$227,000	\$190,000	\$193,000	\$175,000	\$175,000	\$170,000	\$170,000
M Pavement Markings	\$190,000	\$211,000	\$150,000	\$163,000	\$137,000	\$127,000	\$120,000	\$120,000	\$125,000	\$125,000
N Paving/Chip Sealing	\$796,000	\$396,000	\$530,000	\$503,000	\$78,000	\$160,000	\$48,000	\$48,000	\$17,000	\$17,000
O Signs Maintenance	\$76,000	\$86,000	\$85,000	\$80,000	\$73,000	\$48,000	\$31,000	\$31,000	\$17,000	\$17,000
P Planning	\$85,000	\$83,000	\$84,000	\$64,000	\$69,000	\$35,000	\$317,000	\$317,000	\$145,000	\$145,000
Q Vegetation Maintenance	\$202,000	\$452,000	\$523,000	\$460,000	\$406,000	\$327,000	\$453,000	\$453,000	\$207,000	\$207,000
R Equipment Maintenance	\$381,000	\$484,000	\$471,000	\$470,000	\$840,000	\$477,000	\$350,000	\$350,000	\$350,000	\$350,000

Permit data/stats	2013-14	2012-13	2011-12	2010-11	2009-10	2008-09	2007-08	2006-07	2005-06	2004-05
Road Access Permit	63	50	66	107	70	145	174	193	181	
Construction Permits	94	74	100	289	184	66	99	95	85	
No-Spray Permits	13	40	3	7	-	2	4	6		
Single Trip Haul (Thru ODOT)	1,028	967	1,132	1,049	1,127	1,059	1,102	1,022		
County Haul Permit	46	33	43	48	47	104	75	31		
Cont. Operation Var. Permit (ODOT)	3,391	3,518	3,375	3,050	4,914	3,310	3,645	3,268		
Transportation Road Advisory Committee Meetings	5	4	5	3	7	6	2	3		

**FY15 Proposed Budget and Prior Roads
Year Data Summary**

Fund 201

Summary	FY15 Proposed Budget	FY14 Projected Actuals	FY14 Budget	Change FY14 Projected Actuals and FY15 Budget	FY13 Actuals	FY12 Actuals	Four Year Trend: FY15 to FY12
Unrestricted Beginning Balance							
Restricted Beginning Balance	1,834,097	1,157,213	1,157,574	58.5%	564,320	492,403	
Total Beginning Balance	1,834,097	1,157,213	1,157,574	58.5%	564,320	492,403	
Property Tax							
State, Fed Local Government Other Resources							
FY Unrestricted Resources Total							
Property Tax	4,110,600	3,565,932	3,450,000	15.3%	4,035,696	3,724,181	
State, Fed Local Government Fees, Permits, Fines, Service Charges Bond or Debt Proceeds	359,000 0	396,699 0	310,000 0	-9.5%	498,770 0	302,919 0	
Transfers/Reimb from County Funds	182,094	176,794	130,000	3.0%	163,738	359,518	
Misc Resources, Component Unit Pymts	25,200	93,257	21,000	-73.0%	50,982	118,204	
FY Restricted Resources Total	4,676,894	4,232,683	3,911,000	10.5%	4,749,186	4,504,821	
Total Resources	6,510,991	5,389,895	5,068,574	20.8%	5,313,506	4,997,224	
Personal Services	2,230,874	2,000,560	2,097,411	11.5%	2,133,350	2,370,249	
Materials and Services	2,092,387	1,195,663	1,306,300	75.0%	1,820,926	1,898,461	
Capital Outlay	100,000	29,500	30,000	239.0%	11,180	11,996	
Debt Service	0	0	0		0	0	
Transfers to County Funds	373,765	330,076	179,336	13.2%	190,838	152,198	
Contingencies	1,513,965	0	1,255,527		0	0	
Ending Fund Balance	200,000	0	200,000		0	0	
Special Payments	0	0	0		0	0	
Total Expenditure	6,510,991	3,555,798	5,068,574	83.1%	4,156,294	4,432,904	
FY Net Revenue	(1,834,097)	676,885	(1,157,574)	-371.0%	592,892	71,917	
Net Revenue Including Begin Bals	0	1,834,097	0	-100.0%	1,157,213	564,320	
Full time Equivalents (FTEs)	23.00		23.00		23.00	25.50	

Entirety of fund resources are restricted for fund's use only or for more finely defined purposes within the fund. No property taxes support this fund.

Fund Balance Analysis and Trends

Roads

Fund 201

Fund Balance Definition: The funds available at the end of one fiscal year to act as the beginning balance of the next fiscal year. These resources are subdivided into non-spendable (inventory or prepaids from prior year), assigned (cumulative PERS reserve from prior years), or special grant or programmatic purpose restrictions.

	Budgeted ending FY15 for start of FY16	Budgeted ending FY14 for start of FY15	Actual ending FY14 for start of FY14	Actual ending FY13 for start of FY13	Actual ending FY12 for start of FY12	Actual ending FY11 for start of FY11	Five year trend: FY16 to FY12
Non-Spendable (inventory and prepaids)	150,000	150,000	129,633	152,377	138,000	138,000	
Assigned (cumulative PERS reserve)	118,888	56,794	0	0	0	0	
Restricted Fund Program Resources	945,717	1,180,743	642,288	76,746	75,958	75,958	
Grant or Special Purpose (SDCs)	499,360	446,560	385,292	335,198	278,445	278,445	
Total Fund Balance	1,713,965	1,834,097	1,157,213	564,320	492,403	492,403	
Two Month Operating Level	FY16 Budge*	FY15 Budget	FY14 Est	FY13	FY12	FY11	
	735,646	720,543	532,704	659,046	711,452	711,452	

County Policy: Operating (Personal plus Materials and Services categories) Reserve Policy requires most funds to maintain two months of resources available for the next year.

Months of Operating Reserve **2.57** **3.28** **2.41** **0.23** **0.21**

Compliant with Policy?

yes

yes

yes

no

no

Policy Compliance Trend

Declining

Improving

Improving

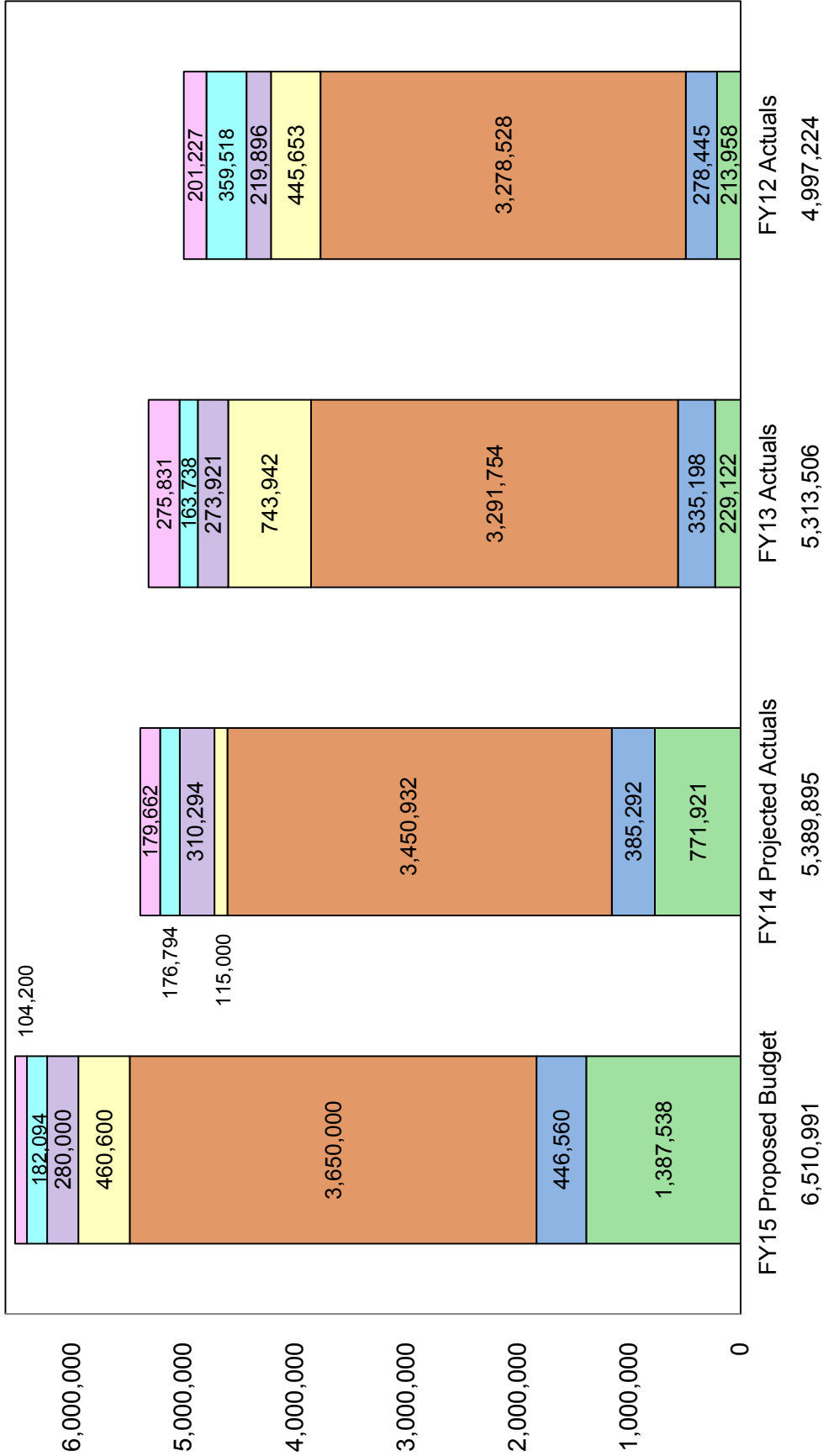
Improving

* The County does not do a biennial budget; however during budget process we project two years into the future

Major Fund Revenue Analysis and Trends

Fund 201

Roads



- Road Begin Balance
- System Dev Begin Balance
- State Motor Veh Apportionment
- Government Grants
- Aggregate Mining Fees
- County Fund Transfers
- Other Various Revenue

GFOA: C2, F3, F4, F6, C5

Fund and Department Budget Detail Road Fund

2012	2013	2014	2014	2014	2015	2015	2015	2015	2015	2015
Actual	Actual	Adopted	YTD	Acct	Description	FTE	Requested	Proposed	Aprvd	Adptd
0	0	0	0	201-00	Road Fund					
				R15	Restricted Fund Balance					
75,958	76,746	631,250	642,288	00-3002	Assigned Beginning Cash Bal	0.00	56,794	56,794	-	-
138,000	152,377	150,000	129,633	00-3004	Restricted Cash Bal	0.00	1,247,538	1,180,743	-	-
278,445	335,198	376,325	385,292	00-3005	Non-spendable Beging Cash Bal	0.00	150,000	150,000	-	-
492,403	564,320	1,157,574	1,157,213	01-3004	SDC Restricted Cash Bal	0.00	446,560	446,560	-	-
				R25	Restricted Fund Balance Totals: Rest Fees, Lic, Perm, Fines,	0.00	1,900,892	1,834,097	-	-
0	6,163	6,000	5,354	00-3032	St Helens UG Area	0.00	6,000	6,000	-	-
22,067	25,995	20,000	16,658	00-3033	SDC-District 1	0.00	30,000	30,000	-	-
10,733	0	6,000	4,545	00-3034	SDC-District 2	0.00	6,000	6,000	-	-
2,273	0	0	4,545	00-3035	SDC-District 3	0.00	3,000	3,000	-	-
20,109	15,968	0	4,545	00-3036	SDC-District 4	0.00	6,000	6,000	-	-
219,896	273,921	250,000	160,294	00-3060	Aggregate Mining Fees	0.00	280,000	280,000	-	-
0	141,610	0	0	00-3124	Trans. Imp. Fee-Port West	0.00	0	0	-	-
27,843	35,113	28,000	10,759	00-3250	Permits	0.00	28,000	28,000	-	-
302,919	498,770	310,000	206,699		Rest Fees, Lic, Perm, Fines, Totals:	0.00	359,000	359,000	-	-
0	4,409	0	0	R35	Restr Fed Grant/Donation	0.00	0	0	-	-
0	14,458	0	0	00-3802	SPWF fed disaster 1733	0.00	0	0	-	-
0	18,867	0	0	00-3860	OEM Revenue	0.00	0	0	-	-
				R36	Restr Fed Grant/Donation Totals: Restr State/ Local Govt Grant/	0.00	0	0	-	-
3,278,528	3,291,754	3,450,000	1,497,932	00-3070	State Motor Vehicle Apportion	0.00	3,650,000	3,650,000	-	-
373,371	725,075	0	0	00-3500	ODOT Fund Exchange	0.00	435,600	435,600	-	-
3,651,899	4,016,830	3,450,000	1,497,932	R55	Restr State/ Local Govt Grar 0 Rest Interfund Transf/Intrnl S					

2012	2013	2014	2014	2014	2015	2015	2015	2015	2015	2015
Actual	Actual	Adopted	YTD	Acct	Description	FTE	Requested	Proposed	Aprvd	Adptd
94,485	109,918	110,000	0	00-3080	Transfer from GF (LDS-49)	0.00	110,000	110,000	-	-
37,352	0	0	0	00-3081	Transf from GF-O&C/Levy	0.00	0	0	-	-
0	11,335	0	0	00-3082	Transf from General Fund	0.00	0	0	-	-
0	0	0	0	00-3086	PERS Reserve	0.00	61,966	62,094	-	-
61,293	45,014	20,000	51,988	00-3120	Miscellaneous Income	0.00	20,000	20,000	-	-
227,680	42,485	20,000	0	00-3252	Park Fund Service Fees	0.00	20,000	10,000	-	-
72,282	0	0	0	00-3530	O&C Title II Grant Funds	0.00	25,000	25,000	-	-
493,093	208,752	150,000	51,988	R65	Rest Interfund Transf/Intnl S Totals: Other Resources (Restr)	0.00	236,966	227,094	-	-
(2,406)	282	0	714	00-3020	Interest on Investments	0.00	1,400	1,400	-	-
44,694	2,635	0	22,647	00-3100	Refund of Expenses	0.00	0	0	-	-
11,403	0	0	0	00-3110	Insurance Expense Reimburse	0.00	0	0	-	-
240	0	0	0	00-3121	Sale of Rock and Materials	0.00	0	0	-	-
1,406	1,084	0	14,586	00-3122	Sale of Materials	0.00	2,000	2,000	-	-
1,573	1,968	1,000	821	01-3020	SDC Roads Interest	0.00	1,800	1,800	-	-
56,910	5,968	1,000	38,769		Other Resources (Restr) Totals:	0.00	5,200	5,200	-	-
4,997,224	5,313,506	5,068,574	2,952,601	01	REVENUES TOTALS:	0.00	6,587,658	6,510,991	-	-
				E1	Road Administrative					
					Personal Services					
105,620	111,992	117,508	58,752	00-4002	Director, Public Works	1.00	120,090	117,510	-	-
33,017	750	0	0	00-4011	Assist Director, Public Works	0.00	0	0	-	-
58,808	62,136	65,148	32,588	00-4021	Engineering Coordinator	1.00	68,386	68,787	-	-
53,698	56,521	59,504	29,835	00-4047	Office Manager	1.00	62,455	62,821	-	-
33,863	35,313	37,040	6,272	00-4054	Office Specialist	1.00	35,025	35,231	-	-
59,739	63,131	66,182	32,732	00-4058	Transportation Planner	1.00	69,452	69,860	-	-

2012	2013	2014	2014	2014	2015	2015	2015	2015	2015	2015	2015
Actual	Actual	Adopted	YTD	Acct	Description	FTE	Requested	Proposed	Aprvd	Adptd	
6,601	5,173	3,000	3,825	00-4090	Overtime Pay	0.00	5,000	5,000	-	-	
69,946	68,447	89,262	22,388	00-4101	PERS	0.00	50,230	50,622	-	-	
26,758	25,631	26,651	12,492	00-4102	FICA Tax	0.00	27,571	27,786	-	-	
5,341	3,336	4,235	2,609	00-4103	Workers' Compensation Ins.	0.00	3,075	3,061	-	-	
87,285	78,743	74,926	38,084	00-4104	Insurance Benefits	0.00	93,154	93,978	-	-	
164	148	146	62	00-4105	WBF	0.00	146	146	-	-	
5,422	6,603	3,101	1,643	00-4106	Unemployment Insurance	0.00	0	0	-	-	
546,260	517,923	546,702	241,282	E2	Personal Services Totals: Materials and Services	5.00	534,584	534,802	-	-	
5,155	5,397	5,300	2,976	00-4310	Telephone	0.00	5,800	5,800	-	-	
759	1,350	1,000	441	00-4311	Cellular Phones	0.00	0	0	-	-	
227	242	500	77	00-4320	Postage	0.00	300	300	-	-	
4,397	3,435	3,000	2,195	00-4321	Office Supplies	0.00	4,000	4,000	-	-	
1,491	574	1,500	82	00-4322	Off. Mach. Contract & Repairs	0.00	1,000	1,000	-	-	
0	770	1,000	85	00-4330	Mobile Radio	0.00	1,000	1,000	-	-	
0	553	2,000	0	00-4350	Office Equipment	0.00	1,000	1,000	-	-	
16,176	14,641	16,000	6,373	00-4511	Electricity	0.00	16,000	16,000	-	-	
10,568	7,393	10,000	2,571	00-4512	Natural Gas	0.00	9,000	9,000	-	-	
5,849	6,482	5,500	2,954	00-4513	Water	0.00	7,000	7,000	-	-	
5,083	3,373	4,000	1,425	00-4514	Garbage Service	0.00	3,500	3,500	-	-	
2,790	2,880	3,000	1,440	00-4515	Janitorial Service	0.00	3,000	3,000	-	-	
25,894	4,609	5,000	5,014	00-4516	Building Repairs	0.00	10,000	10,000	-	-	
20	5,076	500	43	00-4521	Computer Supplies	0.00	500	500	-	-	
281	0	2,000	51	00-4531	Computers	0.00	2,000	2,000	-	-	

2012 Actual	2013 Actual	2014 Adopted	2014 YTD	Acct	Description	2015 FTE	2015 Requested	2015 Proposed	2015 Aprvd	2015 Adptd
47,112	41,395	50,000	48,797	00-4588	Property/Liability Ins.Road	0.00	50,000	52,200	-	-
1,250	100	0	35	00-4594	Refund	0.00	0	0	-	-
0	508	0	0	00-4687	Physical Exams	0.00	0	0	-	-
206	246	0	44	00-4701	Advertising	0.00	0	0	-	-
0	651	0	0	00-4705	Bank Charges	0.00	0	0	-	-
0	695	500	225	00-4710	Mileage	0.00	500	500	-	-
7,325	5,341	6,000	2,712	00-4720	Conferences and Training	0.00	7,000	7,000	-	-
868	880	1,000	100	00-4730	Membership Dues	0.00	0	0	-	-
135,451	106,591	117,800	77,641		Materials and Services Totals:	0.00	121,600	123,800	-	-
0	131	0	0	E3	Capital Outlay	0.00	0	0	-	-
0	131	0	0	00-5017	Mobile Radio	0.00	0	0	-	-
					Capital Outlay Totals:	0.00	0	0	-	-
					E5					
					Transfers					
0	0	0	11,937	00-4107	PERS Bond	0.00	24,693	32,462	-	-
0	0	0	7,218	00-4108	PERS 822	0.00	15,858	15,981	-	-
151,948	189,769	176,336	88,168	00-4593	Admin Allocation (Gen Fund)	0.00	181,941	181,941	-	-
0	96	0	203	00-5311	Tipping fees	0.00	600	600	-	-
250	500	3,000	325	00-5312	Work Crew Fees	0.00	3,000	3,000	-	-
0	171	0	575	00-5314	LDS fees & pymts	0.00	0	0	-	-
152,198	190,536	179,336	108,426		Transfers Totals:	0.00	226,091	233,984	-	-
0	0	879,203	0	E6	Contingencies	0.00	1,625,436	1,513,965	-	-
0	0	200,000	0	00-5401	Operating Contingencies	0.00	200,000	200,000	-	-
0	0	376,325	0	00-5403	Reserves-Next Fiscal Year	0.00	0	0	-	-
0	0	1,455,527	0	01-5402	SDC Reserves	0.00	1,825,436	1,713,965	-	-
					Contingencies Totals:	0.00	1,825,436	1,713,965	-	-
833,910	815,181	2,299,365	427,348		EXPENDITURES TOTALS:	5.00	2,707,712	2,606,551	-	-

2012	2013	2014	2014	2014	2015	2015	2015	2015	2015	2015
Actual	Actual	Adopted	YTD	Acct	Description	FTE	Requested	Proposed	Aprvd	Adptd
0	0	0	0		DEPT REVENUES	0.00	0	0	-	-
833,910	815,181	2,299,365	427,348		DEPT EXPENSES	5.00	2,707,712	2,606,551	-	-
(833,910)	(815,181)	(2,299,365)	(427,348)		Road Administrative Totals:	(5.00)	(2,707,712)	(2,606,551)	-	-
				02	Road Maintenance					
				E1	Personal Services					
206,486	214,301	217,516	109,238	00-4019	District Supervisor	3.00	222,312	218,067	-	-
51,873	54,966	55,873	28,004	00-4059	Crew Leadworker	1.00	57,098	57,433	-	-
49,536	51,955	52,074	25,767	00-4061	Sign Maintenance Worker	1.00	53,209	53,521	-	-
195,664	143,331	152,423	73,917	00-4062	Road Maintenance Worker II	3.00	157,693	158,619	-	-
317,576	291,762	259,591	132,633	00-4063	Road Maintenance Worker I	7.00	311,909	313,741	-	-
86,592	57,880	50,000	56,549	00-4090	Overtime	0.00	80,000	80,000	-	-
174,253	160,929	198,155	56,082	00-4101	PERS	0.00	118,846	118,686	-	-
68,949	62,323	60,242	32,543	00-4102	FICA Tax	0.00	67,490	67,426	-	-
63,972	49,805	53,010	32,654	00-4103	Workers' Compensation Ins.	0.00	42,976	42,950	-	-
333,890	277,405	271,650	140,114	00-4104	Insurance Benefits	0.00	313,735	315,776	-	-
540	480	408	209	00-4105	WBF	0.00	437	437	-	-
16,385	17,639	7,010	4,262	00-4106	Unemployment Insurance	0.00	0	0	-	-
1,565,716	1,382,775	1,377,952	691,970		Personal Services Totals:	15.00	1,425,705	1,426,656	-	-
				E2	Materials and Services					
52	0	0	0	00-4511	Electricity	0.00	0	0	-	-
0	0	2,000	0	00-4522	Small Equipment	0.00	3,500	3,500	-	-
116,224	177,675	150,000	59,137	00-4601	Rock and Gravel	0.00	150,000	150,000	-	-
178,918	87,963	300,000	155,438	00-4602	Asphalt and Oil	0.00	550,000	550,000	-	-
5,922	3,119	30,000	13,308	00-4603	Culvert	0.00	30,000	30,000	-	-

GFOA: F4

2012	2013	2014	2014	2014	2015	2015	2015	2015	2015	2015
Actual	Actual	Adopted	YTD	Acct	Description	FTE	Requested	Proposed	Aprvd	Adptd
30,136	19,366	35,000	14,584	00-4604	Road Supplies	0.00	45,000	45,000	-	-
6,682	5,376	10,000	8	00-4605	Spray Supplies and Contracts	0.00	30,000	30,000	-	-
51,318	116,564	130,000	111,054	00-4607	Road Striping	0.00	135,000	135,000	-	-
(1,412)	760	4,000	9,561	00-4609	Equipment Rental	0.00	15,000	15,000	-	-
337,634	3,980	0	0	00-4619	Contract Road Repairs	0.00	0	0	-	-
0	0	0	0	00-4620	Bridge Supplies	0.00	20,000	20,000	-	-
111,719	124,041	0	37,860	00-4621	Bridge Contracts	0.00	50,000	50,000	-	-
22,745	29,620	10,000	8,075	00-4622	Engineering & Prof. Services	0.00	15,000	15,000	-	-
22,126	26,280	30,000	6,426	00-4627	Sign Supplies	0.00	30,000	30,000	-	-
804	826	0	850	00-4650	Port Westward Access	0.00	0	0	-	-
394,838	759,357	0	0	00-4653	ODOT Fund Exchange Program	0.00	435,587	435,587	-	-
4,571	2,000	3,500	2,702	00-4687	Physical Exams	0.00	3,500	3,500	-	-
0	0	6,000	0	00-4691	Government Trapper	0.00	6,000	6,000	-	-
61,414	806	20,000	11,542	00-4841	Contract Temporary Services	0.00	40,000	40,000	-	-
0	0	0	0	00-4842	Title II Project	0.00	25,000	25,000	-	-
1,343,690	1,357,733	730,500	430,543	E3	Materials and Services Totals:	0.00	1,583,587	1,583,587	-	-
0	5,000	0	0	00-5031	Capital Outlay Pickup Truck	0.00	0	0	-	-
0	0	30,000	8,500	00-5032	Tractor/Trailer	0.00	100,000	100,000	-	-
11,996	0	0	0	00-5086	Patch Truck(s)	0.00	0	0	-	-
11,996	5,000	30,000	8,500	E5	Capital Outlay Totals:	0.00	100,000	100,000	-	-
0	0	0	30,791	00-4107	Transfers PERS Bond	0.00	60,444	78,775	-	-
0	0	0	18,653	00-4108	PERS 822	0.00	38,818	38,781	-	-
0	302	0	575	00-5314	LDS Payments	0.00	0	0	-	-
0	302	0	50,019		Transfers Totals:	0.00	99,261	117,556	-	-

2012	2013	2014	2014	2014	2015	2015	2015	2015	2015	2015
Actual	Actual	Adopted	YTD	Acct	Description	FTE	Requested	Proposed	Aprvd	Adptd
2,921,403	2,745,809	2,138,452	1,181,032		EXPENDITURES TOTALS:	15.00	3,208,554	3,227,798	-	-
0	0	0	0		DEPT REVENUES	0.00	0	0	-	-
2,921,403	2,745,809	2,138,452	1,181,032		DEPT EXPENSES	15.00	3,208,554	3,227,798	-	-
(2,921,403)	(2,745,809)	(2,138,452)	(1,181,032)		Road Maintenance Totals:	(15.00)	(3,208,554)	(3,227,798)	-	-
				03	Road Shop					
				E1	Personal Services					
49,706	36,875	0	0	00-4019	Supervisor, Mechanic	1.00	61,902	62,266	-	-
49,325	51,962	54,343	27,724	00-4060	Mechanic	1.00	57,044	57,379	-	-
45,015	42,869	40,643	21,607	00-4064	Lube Service Worker	1.00	41,748	41,993	-	-
2,380	3,249	3,000	401	00-4090	Overtime	0.00	5,000	5,000	-	-
28,720	27,104	24,738	6,605	00-4101	PERS	0.00	21,901	22,026	-	-
11,172	10,053	7,496	3,797	00-4102	FICA Tax	0.00	12,676	12,748	-	-
5,318	5,227	3,322	2,046	00-4103	Workers' Compensation Ins.	0.00	3,919	3,941	-	-
63,780	52,120	38,285	23,370	00-4104	Insurance Benefits	0.00	63,473	63,977	-	-
93	90	58	28	00-4105	WBF	0.00	87	87	-	-
2,762	3,102	872	497	00-4106	Unemployment Insurance	0.00	0	0	-	-
258,272	232,652	172,757	86,075		Personal Services Totals: Materials and Services	3.00	267,750	269,416	-	-
13,909	9,636	13,000	2,787	00-4350	Clothing and Cleaning	0.00	10,000	10,000	-	-
53,717	38,147	75,000	12,313	00-4629	Shop Supplies and Tools	0.00	40,000	40,000	-	-
64,606	110	0	329	00-4634	Equip Repairs & Maintenance	0.00	0	0	-	-
21,476	27,671	0	10,514	00-4635	Tires and Repairs	0.00	25,000	25,000	-	-
33,057	5,382	0	0	00-4636	Gas, Oil, and Diesel	0.00	0	0	-	-
174,762	185,708	220,000	79,876	00-4711	Vehicle Fuel	0.00	210,000	210,000	-	-

GFOA: F4

2012	2013	2014	2014	2014	2015	2015	2015	2015	2015	2015
Actual	Actual	Adopted	YTD	Acct	Description	FTE	Requested	Proposed	Aprvd	Adptd
57,416	89,760	150,000	35,260	00-4714	Vehicle Maintenance	0.00	100,000	100,000	-	-
375	189	0	0	00-4715	Vehicle Expense	0.00	0	0	-	-
419,319	356,603	458,000	141,078	E3	Materials and Services Totals: Capital Outlay	0.00	385,000	385,000	-	-
0	6,049	0	0	00-5070	Vehicle	0.00	0	0	-	-
0	6,049	0	0	E5	Capital Outlay Totals: Transfers	0.00	0	0	-	-
0	0	0	3,618	00-4107	PERS Bond	0.00	11,352	14,893	-	-
0	0	0	2,188	00-4108	PERS 822	0.00	7,291	7,332	-	-
0	0	0	5,806		Transfers Totals:	0.00	18,643	22,225	-	-
677,591	595,304	630,757	232,959		EXPENDITURES TOTALS:	3.00	671,392	676,642	-	-
0	0	0	0		DEPT REVENUES	0.00	0	0	-	-
677,591	595,304	630,757	232,959		DEPT EXPENSES	3.00	671,392	676,642	-	-
(677,591)	(595,304)	(630,757)	(232,959)		Road Shop Totals:	(3.00)	(671,392)	(676,642)	-	-
4,997,224	5,313,506	5,068,574	2,952,601		FUND REVENUES	0.00	6,587,658	6,510,991	-	-
4,432,904	4,156,294	5,068,574	1,841,340		FUND EXPENSES	23.00	6,587,658	6,510,991	-	-
564,320	1,157,213	0	1,111,261		Road Fund Totals:	(23.00)	0	0	-	-

FY2014-2015 Administrative Allocation Proposed Budget

Fund Account Roads

Support Function/Item	No. of Units	"True up" factor*	Cost/unit/mo	Monthly Cost	Annual Cost	Allocations based on:	FY15 Cost/unit/mo
Telephone (landlines)	62.00 landlines	44.9%	3.09	191.79	2,301.49	FY2014 budget of landline phone cost for no. of land lines times true up factor from FY13 actuals to budget.	3.69
Info Tech	19.50 workstations	76.2%	123.76	2,413.30	28,959.61	FY2014 budget of IT staffing, materials and capital expenditures cost for no. of workstations times true up factor. Non-primary laptops are valued at .5 each.	141.48
Finance and General Liability Insurance	FTE (excluding ongoing temps)	100.0%	371.26	7,425.18	89,102.17	FY14 has 4.4 staff FTE (staffing for special assessment and reimbursable activities is excluded), audit, PR processing, liability insurance, finance materials and services. General Fund has slightly higher unit cost to include supply closet & newspaper subscriptions in the courthouse. The "true up" varies if in general fund or not.	328.78
Finance - Special Assessment		100.0%				Units which require finance support beyond normal payroll, AP and AR processing, have special assessment as do those with no staff but that do receive financial services.	
Human Resources	FTE (including ongoing temps)	99.6%	100.11	2,002.10	24,025.24	FY2014 budget of HR staffing and materials cost per FTE times true up factor.	75.49
Board of Commissioners	FTE (including ongoing temps)	100.0%	74.75	1,495.02	17,940.24	FY2014 budget - 25% of BoCC staffing and materials cost is allocated	63.81
Facilities and Maintenance	% building		Bldg cost per month				
Courthouse	0 Sq Ft	98.0%	51,076.29	0.00	0.00	Based on FY2014 budget + shift of 1FTE to .33FTE at jail due to closure with balance redistributed. County Courthouse - 2.67 maint grovcs FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - .33 FTE + utilities divided among Jail, Sheriff, Marine Sheriff and Corrections; b/c Jail pays for all these costs, it receives a credit from the other three units. Other departments not in one of these facilities are allocated \$0 in facilities maintenance unless they rely on maintenance staff for support. Note - no office space cost or depreciation is included.	37,610.67
Justice	Sq Ft	100.0%					
County Counsel	1.0% actual % time SH				1,766.62		3,131.69
	9.0% actual % time RM				10,974.57		9,260.35
	5.0% actual % time CZ				4,665.29		5,498.66
	0.0% actual % time JK				0.00		0.00
Annual Materials Cost				2,205.39	2,205.39		1,440.84
Support Department Adjustment						Support Services do not pay allocation; county does not assign this balance out to program funds to cover in addition to program share of services	
				Avr Monthly Cost	15,161.72	Annual Cost	181,940.63
				Increase/(Decrease) %	3.2%	FY14 Total	176,335.70
				Total allocated:		2,107,056	% of Total 8.6%

* Allocations are based on budget or estimates. When actual costs are less than budget we "true up" the allocation. The percentage is actuals to budget for the costs included in that particular allocated group in FY2014. However, when actuals exceed budget, the true up for the next year is 100%.

GFOA: O2, F3, F4, C5

Transit Columbia County Rider - Fund 216

Columbia County Rider Transportation provides public options for 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 connect with Sunset Empire Transit (Clatsop County), River City Transportation (Longview/Kelso) and TriMet in the Portland Metro Area.

FY 2014-2015 Highlights and Significant Changes

CCRider hired a new contractor that started in July 2013 and who has helped us open our Maintenance building and allowed us to start maintaining our vehicle here in the County. The service cut backs has resulted in fuel and maintenance costs savings that we were paying for with our prior contractor. We did see 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 medical facility sites. Many of our riders have been forced to look at other options to get to those appointments. The service reductions also significantly cut back on the number of Medicaid rides we were able to provide, which reduced a significant revenue source for the system. In FY 13 we did not receive enough local cash match dollars to allow us to draw down all of the grants we received from the Oregon Department of Transportation. The amount left in our grants last year was \$260,000. This was why we needed to reduce service as we did not generate the match needed to draw this money down.

We completed phase 4 of the transit center and have opened the Park N Ride, completed the Oregon Street Railroad work and landscaping. We received our occupancy permit from the City of St. Helens in October 2013. Phase 4 was provided by a Flex Fund grant from the Oregon Department of Transportation.

We have requested an incidental use approval from the Oregon Department of Transportation (ODOT-PT) and the Federal Transit Administration (FTA) to begin vehicle maintenance on other county departmental vehicles. We believe that providing this service will not only generate funding to maintain the transit department 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 anticipate an approval from FTA before the beginning FY 15

We are continuing the implementation of the 5-county livability project. Now that the ODOE grant is closed out we are looking at funding options to continue the connected service from Portland to the Coast.

FY 2013-2014 Accomplishments

Service reductions were implemented in this fiscal year. Rider numbers are down as a result of the 64% reduction in service.

Phase 4 of the Transit Center Project was completed in October, 2013

About 74% of Columbia County Workers commute to various work sites outside of Columbia County on a daily basis. Per the Market Analysis completed as a part of the NW Oregon Transit Alliance Grant provided by the US Department of Energy, (May 2012) 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 Col County. Cowlitz County, Washington, accounted for 5.4% of employment by Col 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 saw a reduced ability to provide door-to-door service to the elderly and disabled. While we did not cut all service from any one community, we were not able to provide the type of transit service that our elderly riders need to get to medical and life needs service. We are looking at ways to improve this and have started a volunteer driver program that has generated over 300 hours of volunteer service to our community. We plan on working to expand the volunteer driver program and are actively looking for those who might be interested in volunteering in our program.

Transit Columbia County Rider

Columbia County, Oregon

Operating Indicators - Last 10 years

Function	2013-14*	2012-13	2011-12	2010-11	2009-10	2008-09	2007-08	2006-07	2005-06
Route mileage	431,410	674,715	690,982	681,924	622,492	557,844	508,868		
Service hours	18,136	28,732	29,622	30,482	26,522	25,127	18,918		
Number of riders	83,150	101,200	105,515	91,633	87,384	83,701	64,286	36,315	35,630
Volunteer hours	300	91							
Park and Rides	5	5	5	5	4	4			
Shelters	9	9	5	5	1				
Maintenance Bays	4	4							

*2013/14 is an estimate

Volunteer Hours: No volunteers prior to FY13.

Medicaid rides have gone down due to the 64% budget reduction completed in FY13.

**FY15 Proposed Budget and Prior Transit
Year Data Summary**

Fund 216

Summary	FY15 Proposed Budget	FY14 Projected Actuals	FY14 Budget	Change FY14 Projected Actuals and FY15 Budget	FY13 Actuals	FY12 Actuals	Four Year Trend: FY15 to FY12
Unrestricted Beginning Balance							
Restricted Beginning Balance	212,777	142,494	20,676	49.3%	373	0	
Total Beginning Balance	212,777	142,494	20,676	49.3%	373	0	
Property Tax							
State, Fed Local Government							
Other Resources							
FY Unrestricted Resources Total							
Property Tax							
State, Fed Local Government	1,183,709	2,931,433	1,976,926	-59.6%	3,120,903	3,957,224	
Fees, Permits, Fines, Service Charges	250,000	248,708	294,000	0.5%	307,160	344,164	
Bond or Debt Proceeds	0	0	0		0	0	
Transfers/Reimb from County Funds	34,754	33,110	30,000	5.0%	30,000	224,868	
Misc Resources, Component Unit Pymts	2,000	3,673	200	-45.5%	189	(1,391)	
FY Restricted Resources Total	1,470,463	3,216,924	2,301,126	-54.3%	3,458,251	4,524,865	
Total Resources	1,683,240	3,359,418	2,321,802	-49.9%	3,458,624	4,524,865	
Personal Services	98,763	84,578	87,719	16.8%	105,753	52,729	
Materials and Services	867,522	1,877,417	993,821	-53.8%	2,672,319	2,444,505	
Capital Outlay	309,158	1,053,060	1,067,497	-70.6%	352,962	1,702,340	
Debt Service	0	0	0		0	0	
Transfers to County Funds	59,879	131,586	127,413	-54.5%	185,096	324,918	
Contingencies	347,918	0	45,351		0	0	
Ending Fund Balance	0	0	0		0	0	
Special Payments	0	0	0		0	0	
Total Expenditure	1,683,240	3,146,641	2,321,802	-46.5%	3,316,130	4,524,492	
FY Net Revenue	(212,777)	70,283	(20,676)	-402.7%	142,121	373	
Net Revenue Including Begin Bals	0	212,777	0	-100.0%	142,494	373	
Full time Equivalents (FTEs)	1.00		0.75		1.75	0.75	

Entirety of fund resources are restricted for fund's use only or for more finely defined purposes within the fund. No property taxes support this fund.

Fund Balance Analysis and Trends

Transit

Fund 216

Fund Balance Definition: The funds available at the end of one fiscal year to act as the beginning balance of the next fiscal year. These resources are subdivided into non-spendable (inventory or prepaids from prior year), assigned (cumulative PERS reserve from prior years), or special grant or programmatic purpose restrictions.

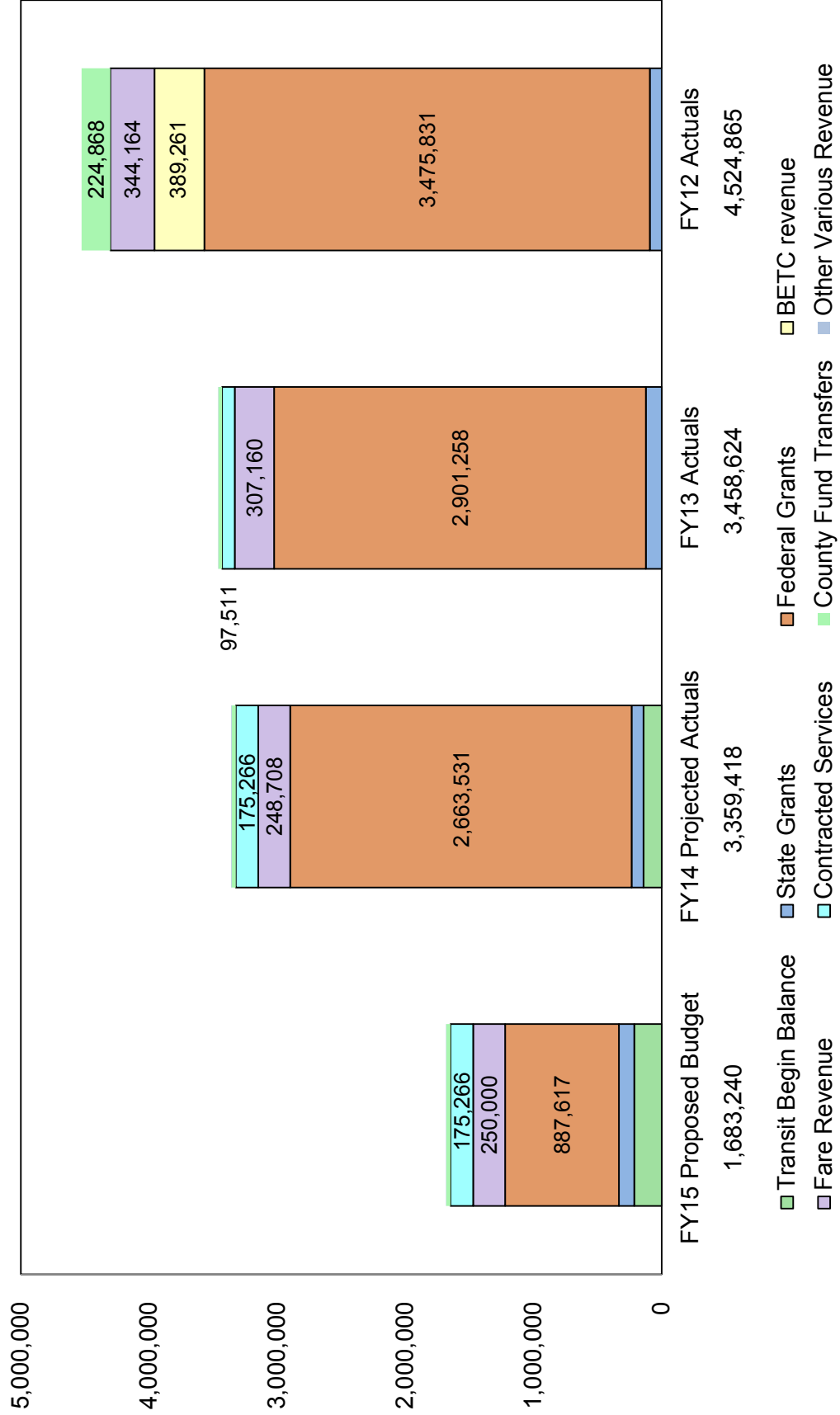
	Budgeted ending FY15 for start of FY16	Budgeted ending FY14 for start of FY15	Actual ending FY13 for start of FY14	Actual ending FY12 for start of FY13	Actual ending FY11 for start of FY12	Five year trend: FY16 to FY12
Non-Spendable (prepaids)	0	0	482	373	0	
Assigned (cumulative PERS reserve)	3,764	1,610	0	0	0	
Restricted Fund Program Resources	344,154	211,167	142,012	0	0	
Grant or Special Purpose Reserves	0	0	0	0	0	
Total Fund Balance	347,918	212,777	142,494	373	0	
Two Month Operating Level	FY16 Budget* 159,447	FY15 Budget 161,048	FY14 Est 326,999	FY13 463,012	FY12 416,206	

County Policy: Operating (Personal plus Materials and Services categories) Reserve Policy requires most funds to maintain two months of resources available for the next year.

Months of Operating Reserve	4.32	2.62	0.87	0.00	0.00	
Compliant with Policy?	yes	yes	no	no	no	
Policy Compliance Trend	Improving	Improving	Improving	Declining	Declining	

Note: The Transit Fund has made significant service delivery changes in order to address the weakness of its fund balance.

Major Fund Revenue Analysis and Trends Fund 216 Transit



GFOA: C2, F3, F4, F6, C5

Fund and Department Budget Detail Transit Columbia County Rider

2012	2013	2014	2014	2014	2015	2015	2015	2015	2015	2015
Actual	Actual	Adopted	YTD	Acct	Description	FTE	Requested	Proposed	Aprvd	Adptd
0	0	0	0	216-00	System Wide					
0	0	0	0	R15	Restricted Fund Balance					
0	0	0	0	00-3002	Assigned Beginning Cash Bal	0.00	1,610	1,610	-	-
0	0	20,326	142,012	00-3004	Restricted Cash Bal	0.00	211,277	211,167	-	-
0	373	350	482	00-3005	Non-spendable Beg'ing Cash Bal	0.00	0	0	-	-
0	373	20,676	142,494	R25	Restricted Fund Balance Totals:	0.00	212,887	212,777	-	-
344,164	307,160	294,000	123,708	00-3250	Fare Revenue	0.00	250,000	250,000	-	-
240	4,540	500	3,245	00-3348	Advertising Revenue	0.00	5,000	5,000	-	-
344,404	311,700	294,500	126,953	R35	Rest Fees, Lic, Perm, Fines, Totals:	0.00	255,000	255,000	-	-
46,871	61,802	60,000	7,608	00-3090	NW Ride Center-Medic. Revenue	0.00	27,000	27,000	-	-
65,747	0	0	0	01-3854	DoE HVAC	0.00	0	0	-	-
800,000	0	0	0	02-3850	Federal Earmark	0.00	0	0	-	-
161,073	0	0	0	03-3851	JTA equip & ops	0.00	0	0	-	-
675,662	733,233	0	171,743	05-3850	OR Coast Transit	0.00	0	0	-	-
269,464	1,070,250	0	886,935	06-3850	DoE Consortium Partners Rev	0.00	0	0	-	-
2,018,818	1,865,284	60,000	1,066,285	R36	Restr Fed Grant/Donation Totals:	0.00	27,000	27,000	-	-
0	2,304	700	246	00-3085	Community Transp Contributions	0.00	1,000	1,000	-	-
389,261	0	0	0	00-3240	BETC Credit	0.00	0	0	-	-
85,750	80,807	40,000	24,400	00-3265	Community Contributions	0.00	40,000	40,000	-	-
0	30,000	0	0	00-3611	STFD Funds	0.00	0	0	-	-

2012	2013	2014	2014	2014	2015	2015	2015	2015	2015	2015
Actual	Actual	Adopted	YTD	Acct	Description	FTE	Requested	Proposed	Aprvd	Adptd
77,132	77,134	77,636	38,818	00-3700	STF State Transportation Fund	0.00	105,826	105,826	-	-
0	28,353	0	0	00-3701	24311Mobility Grant (Staff)	0.00	0	0	-	-
473	1,345	1,350	1,490	00-3851	ODOT Federal Misc Revenue	0.00	0	0	-	-
15,000	15,000	15,000	7,500	04-3851	STO - ODOT	0.00	15,000	15,000	-	-
567,616	234,943	134,686	72,454	R37	Restr State/ Local Govt Grant/ Totals: Restr Private Grant/Donation	0.00	161,826	161,826	-	-
0	25	1,000	10	00-3500	Donations	0.00	1,000	1,000	-	-
0	25	1,000	10	R55	Restr Private Grant/Donation Totals: Rest Interfund Transf/Intrnl S	0.00	1,000	1,000	-	-
224,868	30,000	30,000	15,000	00-3080	Transfer from General Fund	0.00	30,000	30,000	-	-
0	0	0	0	00-3086	PERS Reserve	0.00	2,125	2,154	-	-
224,868	30,000	30,000	15,000	R65	Rest Interfund Transf/Intrnl S Totals: Other Resources (Restr)	0.00	32,125	32,154	-	-
(2,571)	0	(2,500)	282	00-3020	Interest on Investments	0.00	0	0	-	-
0	0	0	0	00-3081	County Contribution (in kind)	0.00	0	0	-	-
1,180	164	1,000	1,723	00-3120	Misc Revenue	0.00	1,000	1,000	-	-
0	0	0	1,658	00-3122	Sale Surplus Assets	0.00	0	0	-	-
1,900	0	2,500	0	00-3740	Sale of Assets	0.00	0	0	-	-
509	164	1,000	3,663		Other Resources (Restr) Totals:	0.00	1,000	1,000	-	-
3,156,215	2,442,489	541,862	1,426,859	E1	REVENUES TOTALS: Personal Services	0.00	690,838	690,757	-	-
0	30,855	60,072	41,591	00-4013	Transit Administrator	0.75	48,292	47,252	-	-
0	16,342	0	0	00-4016	Transit Program Coor	0.00	0	0	-	-

2012	2013	2014	2014	2014	2015	2015	2015	2015	2015	2015
Actual	Actual	Adopted	YTD	Acct	Description	FTE	Requested	Proposed	Aprvd	Adptd
0	0	0	0	00-4085	PT Help	0.25	20,025	21,725	-	-
0	8,421	15,577	5,115	00-4101	PERS	0.00	6,085	6,168	-	-
0	4,214	4,595	3,350	00-4102	FICA Tax	0.00	5,226	5,277	-	-
0	468	979	603	00-4103	Workers' Compensation Ins	0.00	779	787	-	-
0	2,789	5,932	2,992	00-4104	Insurance	0.00	17,355	17,496	-	-
0	21	29	12	00-4105	WBF	0.00	58	58	-	-
0	981	535	566	00-4106	Unemployment Insurance	0.00	0	0	-	-
37,362	29,645	0	0	05-4013	Transit Prog Administrator	0.00	0	0	-	-
7,568	6,166	0	0	05-4101	PERS	0.00	0	0	-	-
2,858	1,892	0	0	05-4102	FICA	0.00	0	0	-	-
560	413	0	0	05-4103	Workers' Compensation Ins	0.00	0	0	-	-
3,900	3,001	0	0	05-4104	Insurance	0.00	0	0	-	-
15	11	0	0	05-4105	WBF	0.00	0	0	-	-
466	533	0	0	05-4106	Unemployment Insurance	0.00	0	0	-	-
52,729	105,753	87,719	54,230	E2	Personal Services Totals: Materials and Services	1.00	97,821	98,763	-	-
0	5,043	24,671	19,400	00-4201	Temp Staffing	0.00	50,000	50,000	-	-
281	990	1,000	905	00-4310	Computers and Telephones	0.00	1,200	1,200	-	-
2,175	2,329	2,500	1,135	00-4321	Office Supplies & Expense	0.00	3,000	3,000	-	-
1,154	1,934	1,200	1,168	00-4322	Copy Mach Maint & Supplies	0.00	2,000	2,000	-	-
68	392	0	38	00-4594	Refund	0.00	0	0	-	-
1,292	1,898	1,000	3,697	00-4701	Advertising & Publicity	0.00	0	0	-	-

GFOA: F4

2012	2013	2014	2014	2014	2015	2015	2015	2015	2015	2015
Actual	Actual	Adopted	YTD	Acct	Description	FTE	Requested	Proposed	Aprvd	Adptd
0	809	0	172	00-4705	Bank Charges	0.00	172	172	-	-
2,974	4,338	3,000	1,392	00-4710	Mileage Expense	0.00	3,000	3,000	-	-
297	1,583	500	223	00-4720	Conference & Training	0.00	500	500	-	-
0	383	350	605	00-4730	Membership Dues	0.00	350	350	-	-
0	0	0	1,605	00-4891	Fed Misc Reimb Exp	0.00	0	0	-	-
9,823	0	9,900	130	00-4901	Other Admin & Insurance Expens	0.00	5,000	5,000	-	-
0	0	0	2,391	00-4936	Repairs & Maint	0.00	6,000	6,000	-	-
53,021	0	0	0	03-4820	JTA ODOT xps	0.00	0	0	-	-
19,029	24,058	0	2,658	05-4201	Livability contract temp srvc	0.00	3,000	3,000	-	-
646,729	486,483	0	151,412	05-4820	OR Coast Transit xps	0.00	5,000	5,000	-	-
272,461	1,078,238	0	878,723	06-4820	DoE Consortium Partners Xps	0.00	0	0	-	-
1,009,304	1,608,476	44,121	1,065,653		Materials and Services Totals:	0.00	79,222	79,222	-	-
65,747	0	0	0	E3	Capital Outlay	0.00	0	0	-	-
800,000	0	0	0	01-5001	DoE HVAC CapX	0.00	0	0	-	-
137,497	0	0	0	02-5001	Fed Earmark CapX	0.00	0	0	-	-
1,003,244	0	0	0	03-5001	JTA ODOT capX	0.00	0	0	-	-
0	0	0	0	E5	Capital Outlay Totals:	0.00	0	0	-	-
0	0	0	2,663	00-4107	PERS Bond	0.00	3,309	4,375	-	-
0	0	0	1,610	00-4108	PERS 822	0.00	2,125	2,154	-	-
89,540	71,716	43,761	21,881	00-4593	Admin Allocation	0.00	53,350	53,350	-	-
235,278	113,380	83,552	41,776	00-5301	Transfer to Gen Fund (debt)	0.00	0	0	-	-

GFOA: F4

2012	2013	2014	2014	2014	2015	2015	2015	2015	2015	2015
Actual	Actual	Adopted	YTD	Acct	Description	FTE	Requested	Proposed	Aprvd	Adptd
324,818	185,096	127,313	67,930		Transfers Totals:	0.00	58,783	59,879	-	-
2,390,096	1,899,325	259,153	1,187,812		EXPENDITURES TOTALS:	1.00	235,826	237,864	-	-
				01	Operations					
				R25	Rest Fees, Lic, Perm, Fines,					
0	41,311	75,000	51,633	00-3313	Contracted Rev Other	0.00	103,266	103,266	-	-
0	41,311	75,000	51,633	R27	Rest Fees, Lic, Perm, Fines, Totals: Rest Fee,Srvce Chrg (Stat/Loc)	0.00	103,266	103,266	-	-
0	56,200	72,000	36,000	00-3310	Contracted Service Fee Govt	0.00	72,000	72,000	-	-
0	56,200	72,000	36,000	R35	Rest Fee,Srvce Chrg (Stat/Loc) Totals: Restr Fed Grant/Donation	0.00	72,000	72,000	0	-
126,890	0	0	0	00-3705	Connect II Grant	0.00	0	0	-	-
0	26,739	0	0	00-3740	FTA Vehicle Grant	0.00	0	0	-	-
0	24,151	0	0	09-3851	Planning- Scap Park N Ride	0.00	0	0	-	-
126,890	50,890	0	0	R36	Restr Fed Grant/Donation Totals: Restr State/ Local Govt Grant/	0.00	0	0	0	-
416,880	222,257	375,000	37,573	00-3710	ODOT Ops Grant	0.00	390,687	390,687	-	-
1,742	3,259	0	0	00-3720	Voucher Program	0.00	0	0	-	-
65,934	44,231	20,000	0	00-3722	Capital-Preventive Mai	0.00	10,000	10,000	-	-
174,851	90,981	148,000	45,553	00-3726	Purchased Services Grant	0.00	157,329	157,329	-	-
11,241	0	75,000	0	00-3728	Purch Serv-Intercity, Cla	0.00	0	0	-	-
0	210,482	256,601	0	00-3729	Capital Purchases	0.00	256,601	256,601	-	-

2012	2013	2014	2014	2014	2015	2015	2015	2015	2015	2015
Actual	Actual	Adopted	YTD	Acct	Description	FTE	Requested	Proposed	Aprvd	Adptd
233,548	235,808	0	0	02-3710	27671 ODOT Hwy 30	0.00	0	0	-	-
904,197	807,018	874,601	83,126		Restr State/ Local Govt Grant/ Totals:	0.00	814,617	814,617	-	-
1,031,087	955,419	1,021,601	170,759	E2	REVENUES TOTALS:	0.00	989,883	989,883	-	-
					Materials and Services					
15,355	13,719	15,000	6,581	00-4310	5311 Telephone Expense	0.00	13,500	13,500	-	-
311	1	300	91	00-4322	Copy Machine & Supplies	0.00	300	300	-	-
14,814	9,216	14,000	1,418	00-4360	5311 Materials and Supplies	0.00	8,000	8,000	-	-
6,168	6,293	6,800	3,570	00-4511	Electricity	0.00	7,500	7,500	-	-
969	0	1,000	1,464	00-4512	Natural gas	0.00	3,000	3,000	-	-
5,062	8,263	8,000	3,126	00-4513	Water	0.00	8,500	8,500	-	-
584	862	800	330	00-4514	Garbage service	0.00	1,000	1,000	-	-
0	0	3,300	0	00-4515	Janitorial service	0.00	0	0	-	-
13,429	0	0	0	00-4560	5311 Transit Off, rent, util,	0.00	0	0	-	-
2,827	4,604	5,000	3,430	00-4588	5311 Insurance	0.00	5,000	5,000	-	-
0	0	0	0	00-4600	Grant Expense	0.00	0	0	-	-
4,861	7,295	2,500	2,877	00-4701	5311 Advertising and Marketing	0.00	3,500	3,500	-	-
246,936	240,708	200,000	68,837	00-4711	Vehicle Fuel	0.00	180,000	180,000	-	-
22,776	24,057	75,000	0	00-4841	Contract Temporary Services	0.00	0	0	-	-
517,192	338,201	375,000	158,920	00-4930	5311 Operations	0.00	375,000	375,000	-	-
165,681	61,750	148,000	55,220	00-4931	Purchase Service ED	0.00	148,000	148,000	-	-
4,044	10,381	0	0	00-4932	Voucher Program Exp	0.00	0	0	-	-
0	0	75,000	0	00-4933	intercity Service & Vouc	0.00	0	0	-	-

GFOA: F4

2012	2013	2014	2014	2014	2015	2015	2015	2015	2015	2015
Actual	Actual	Adopted	YTD	Acct	Description	FTE	Requested	Proposed	Aprvd	Adptd
76,370	62,950	20,000	34,479	00-4934	Preventive Maintenance	0.00	35,000	35,000	-	-
0	2,887	0	0	00-4936	5311 Repair and Maintenance	0.00	0	0	-	-
408	0	0	0	01-4936	repair and maintenance	0.00	0	0	-	-
194,268	242,466	0	0	02-4600	27671 ODOT Hwy 30	0.00	0	0	-	-
0	30,189	0	0	09-4226	Planning- Scap Park N Ride	0.00	0	0	-	-
1,292,055	1,063,843	949,700	340,343	E3	Materials and Services Totals: Capital Outlay	0.00	788,300	788,300	-	-
0	253,593	309,158	0	00-5010	Vehicles Capital Grant	0.00	309,158	309,158	-	-
0	31,700	0	0	00-5012	FTA Vehicle Grant	0.00	0	0	-	-
175,028	0	0	0	00-5015	Connect II grant expen	0.00	0	0	-	-
175,028	285,293	309,158	0	E5	Capital Outlay Totals: Transfers	0.00	309,158	309,158	-	-
100	0	100	0	00-5314	County interdeprt fee	0.00	0	0	-	-
100	0	100	0	E6	Transfers Totals: Contingencies	0.00	0	0	-	-
0	0	45,351	0	00-5401	Operating Contingencies	0.00	347,436	347,918	-	-
0	0	45,351	0		Contingencies Totals:	0.00	347,436	347,918	-	-
1,467,183	1,349,136	1,304,309	340,343		EXPENDITURES TOTALS:	0.00	1,444,894	1,445,376	-	-
1,031,087	955,419	1,021,601	170,759		DEPT REVENUES	0.00	989,883	989,883	-	-
1,467,183	1,349,136	1,304,309	340,343		DEPT EXPENSES	0.00	1,444,894	1,445,376	-	-
(436,096)	(393,718)	(282,708)	(169,584)		Operations Totals:	0.00	(455,011)	(455,493)	-	-

GFOA: F4

2012	2013	2014	2014	2014	2015	2015	2015	2015	2015	2015
Actual	Actual	Adopted	YTD	Acct	Description	FTE	Requested	Proposed	Aprvd	Adptd
285,650	0	0	0	02	Bldg-Expansion ARRA					
				R35	Restr Fed Grant/Donation					
51,913	0	0	0	00-3070	Transit Facility/Remod Interci	0.00	0	0	0	-
				00-3100	ARRA Revenue (Am Recov & Reinv	0.00	0	0	0	-
0	60,717	700,000	547,919	08-3851	Flex Fund Transit Center	0.00	0	0	0	-
0	0	58,339	31,081	09-3851	Facility Security Equip	0.00	0	0	0	-
337,563	60,717	758,339	579,000		Restr Fed Grant/Donation Totals:	0.00	0	0	0	0
337,563	60,717	758,339	579,000		REVENUES TOTALS:	0.00	0	0	0	-
				E2	Materials and Services					
5,649	0	0	0	01-4219	Transit Envir Legal Services	0.00	0	0	0	0
5,649	0	0	0		Materials and Services Totals:	0.00	0	0	0	-
				E3	Capital Outlay					
446,840	0	0	0	00-5001	Transit Facility	0.00	0	0	0	-
51,913	0	0	0	00-5024	Bike Racks & Fare Boxes	0.00	0	0	0	-
162,811	0	0	0	01-5002	Transit Facility - Envir	0.00	0	0	0	-
0	67,669	700,000	989,722	08-5001	Flex Fund Transit Center	0.00	0	0	0	-
0	0	58,339	56,625	09-5006	Facility Security Equip	0.00	0	0	0	-
661,564	67,669	758,339	1,046,346		Capital Outlay Totals:	0.00	0	0	0	-
667,213	67,669	758,339	1,046,346		EXPENDITURES TOTALS:	0.00	0	0	0	-
337,563	60,717	758,339	579,000		DEPT REVENUES	0.00	0	0	0	-
667,213	67,669	758,339	1,046,346		DEPT EXPENSES	0.00	0	0	0	-
(329,650)	(6,952)	0	(467,346)		Bldg-Expansion ARRA Totals:	0.00	0	0	0	-

GFOA: F4

2012	2013	2014	2014	2014	2015	2015	2015	2015	2015	2015
Actual	Actual	Adopted	YTD	Acct	Description	FTE	Requested	Proposed	Aprvd	Adptd
0	0	0	0	03 R55	Non-grant Expense Rest Interfund Transf/Intnl S					
0	0	0	0	00-3085	Payments County Funds	0.00	0	2,600	-	-
0	0	0	0	0	Rest Interfund Transf/Intnl S Totals:	0.00	0	2,600	-	-
0	0	0	0	E2	REVENUES TOTALS: Materials and Services	0.00	0	2,600	-	-
0	0	0	0	00-4321	Supplies & Office Expense	0.00	0	0	-	-
0	0	0	0	00-4891	Fed Misc Reimb Expense	0.00	0	0	-	-
0	0	0	0	00-4934	Preventative Maintenance	0.00	0	0	-	-
0	0	0	0	0	Materials and Services Totals:	0.00	0	0	-	-
0	0	0	0	0	EXPENDITURES TOTALS:	0.00	0	0	-	-
0	0	0	0	0	DEPT REVENUES	0.00	0	2,600	-	-
0	0	0	0	0	DEPT EXPENSES	0.00	0	0	-	-
0	0	0	0	0	Non-Grant Expense Totals:	0.00	0	2,600	-	-
4,524,865	3,458,624	2,321,802	2,176,618	0	FUND REVENUES	0.00	1,680,721	1,683,240	-	-
4,524,492	3,316,130	2,321,802	2,574,501	0	FUND EXPENSES	1.00	1,680,721	1,683,240	-	-
373	142,494	0	(397,883)	0	Col County Rider Transportatio Total	(1.00)	0	0	-	-

**FY2014-2015 Administrative Allocation
Fund Account Transit**

Proposed Budget

Support Function/Item	No. of Units	"True up" factor*	Cost/unit/mo	Monthly Cost	Annual Cost	Allocations based on:	FY15 Cost/unit/mo
Telephone (landlines)	1.00 landlines	44.9%	3.09	3.09	37.12	FY2014 budget of landline phone cost for no. of land lines times true up factor from FY13 actuals to budget.	3.69
Info Tech	6.50 workstations	76.2%	123.76	804.43	9,653.20	FY2014 budget of IT staffing, materials and capital expenditures cost for no. of workstations times true up factor. Non-primary laptops are valued at .5 each.	141.48
Finance and General Liability Insurance	0.00 FTE (excluding ongoing temps)	100.0%	371.26	0.00	0.00	FY14 has 4.4 staff FTE (staffing for special assessment and reimbursable activities is excluded), audit, PR processing, liability insurance, finance materials and services. General Fund has slightly higher unit cost to include supply closet & newspaper subscriptions in the courthouse. The "true up" varies if in general fund or not.	328.78
Finance - Special Assessment					0.00	Units which require finance support beyond normal payroll, AP and AR processing, have special assessment as do those with no staff but that do receive financial services.	
Human Resources	2.00 FTE (including ongoing temps)	99.6%	100.11	200.21	2,402.52	FY2014 budget of HR staffing and materials cost per FTE times true up factor.	75.49
Board of Commissioners	2.00 FTE (including ongoing temps)	100.0%	74.75	149.50	1,794.02	FY2014 budget - 25% of BoCC staffing and materials cost is allocated	63.81
Facilities and Maintenance							
Courthouse	0 Sq Ft	98.0%	51,076.29	0.00	0.00	Based on FY2014 budget + shift of 1FTE to .33FTE at jail due to closure with balance redistributed. County Courthouse - 2.67 maint grovcs FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - .33 FTE + utilities divided among Jail, Sheriff, Marine Sheriff and Corrections; b/c Jail pays for all these costs, it receives a credit from the other three units. Other departments not in one of these facilities are allocated \$0 in facilities maintenance unless they rely on maintenance staff for support. Note - no office space cost or depreciation is included.	37,610.67
Justice	Sq Ft	100.0%					
County Counsel	2.0% actual % time SH				3,533.25		6,263.37
	22.0% actual % time RM				26,826.74		17,363.16
	5.0% actual % time CZ				4,665.29		3,665.77
	0.0% actual % time JK				0.00		0.00
Annual Materials Cost			4,437.68	4,437.68		2,198.00	
Support Department Adjustment							
Support Services do not pay allocation; county does not assign this balance out to program funds to cover in addition to program share of services							
				Avr Monthly Cost 4,445.82 Annual Cost 53,349.83		Total allocated:	
				Increase/(Decrease) % 21.9% FY14 Total 43,761.01		2,107,056	
						% of Total 2.5%	

* Allocations are based on budget or estimates. When actual costs are less than budget we "true up" the allocation. The percentage is actuals to budget for the costs included in that particular allocated group in FY2014. However, when actuals exceed budget, the true up for the next year is 100%.

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.

FY 2014-2015 Highlights and Significant Changes

This fiscal year will likely be the final year required to manage the flood recovery work that has been taking place in the community for the past since December 2007.

A handful of commercial projects remain. Intricacies in disaster funding rules allow us to continue to search for available funds to complete these projects even as the original disaster declaration projects close. For this reason, the budget is actually increasing to \$5 million this year over \$1 million in the prior year.

As the various FEMA project revenue streams wrap up, the County's project manager remains busy with close out work, as do the County support departments of Finance and County Counsel. In addition, the Board of Commissioners remains involved in the oversight role of assuring the complex compliance tasks are appropriately finalized.

FY 2013-2014 Accomplishments

The largest remaining project of the recovery, the purchase and demo of the Vernonia School, a projected totaling over \$14 million, was almost completed. Ultimately, the old school site will be converted into a non-developed public space in perpetuity. The final stages of the project - now that the actual demolition of the old school has been completed - are underway.

While the number of individual projects to purchase and demo private homes and businesses or elevate and renovate others declined in FY14 relative to the pace of activity in prior years, the complexity of these projects remained significant. Each project is different, funded by a combination of FEMA, CDBG, insurance and private dollars.

All projects funded by FEMA are slated to be complete. Projects funded through Community Development Block Grants (CDBG) were wrapped up in FY13.

FY15 Proposed Budget and Prior Unmet Needs Fund 215
Year Data Summary Vernonia Flood

Summary	FY15 Proposed Budget	FY14 Projected Actuals	FY14 Budget	Change FY14 Projected Actuals and FY15 Budget	FY13 Actuals	FY12 Actuals	Four Year Trend: FY15 to FY12
Unrestricted Beginning Balance							
Restricted Beginning Balance	9,348	15,452	690,337	-39.5%	668,810	610,701	
Total Beginning Balance	9,348	15,452	690,337	-39.5%	668,810	610,701	
Property Tax							
State, Fed Local Government							
Other Resources							
FY Unrestricted Resources Total							
Property Tax							
State, Fed Local Government	5,000,000	1,030,604	1,500,000	385.2%	3,228,400	17,918,282	
Fees, Permits, Fines, Service Charges	0	0	0		0	0	
Bond or Debt Proceeds	0	0	0		0	0	
Transfers/Reimb from County Funds	0	0	0		0	0	
Misc Resources, Component Unit Pymts	0	30	0	-100.0%	43,388	1,810	
FY Restricted Resources Total	5,000,000	1,030,634	1,500,000	385.1%	3,271,788	17,920,092	
Total Resources	5,009,348	1,046,086	2,190,337	378.9%	3,940,598	18,530,792	
Personal Services	0	0	0		0	0	
Materials and Services	5,009,348	1,036,738	2,190,337	383.2%	3,915,611	17,861,982	
Capital Outlay	0	0	0		0	0	
Debt Service	0	0	0		0	0	
Transfers to County Funds	0	0	0		9,535	0	
Contingencies	0	0	0		0	0	
Ending Fund Balance	0	0	0		0	0	
Special Payments	0	0	0		0	0	
Total Expenditure	5,009,348	1,036,738	2,190,337	383.2%	3,925,145	17,861,982	
FY Net Revenue	(9,348)	(6,104)	(690,337)	53.1%	(653,358)	58,109	
Net Revenue Including Begin Bals	0	9,348	0	-100.0%	15,452	668,810	
Full time Equivalents (FTEs)	0.00		0.00		0.00	0.00	

Entirety of fund resources are restricted for fund's use only or for more finely defined purposes within the fund. No property taxes support this fund.

GFOA: C2, F3, F4, C5

Fund Balance Analysis and Trends

Unmet Needs Vernonia Flood Recovery

Fund 215

Fund Balance Definition: The funds available at the end of one fiscal year to act as the beginning balance of the next fiscal year. These resources are subdivided into non-spendable (inventory or prepaids from prior year), assigned (cumulative PERS reserve from prior years), or special grant or programmatic purpose restrictions.

	Budgeted ending FY15 for start of FY16	Budgeted ending FY14 for start of FY15	Actual ending FY14 for start of FY15	Actual ending FY13 for start of FY14	Actual ending FY12 for start of FY13	Actual ending FY11 for start of FY12	Five year trend: FY16 to FY12
Non-Spendable (funds in escrow)	0	0	0	0	690,323	606,644	
Assigned (cumulative PERS reserve)	0	0	0	0	0	0	
Restricted Fund Program Resources	0	9,348	8,715	8,715	(23,513)	(10,092)	
Grant or Special Purpose Reserves	0	0	0	0	0	0	
Total Fund Balance	0	9,348	8,715	8,715	666,810	596,552	
Two Month Operating Level	FY16 Budg* 0	FY15 Budget 834,891	FY14 Est 172,790	FY13 652,602	FY12 2,976,997		

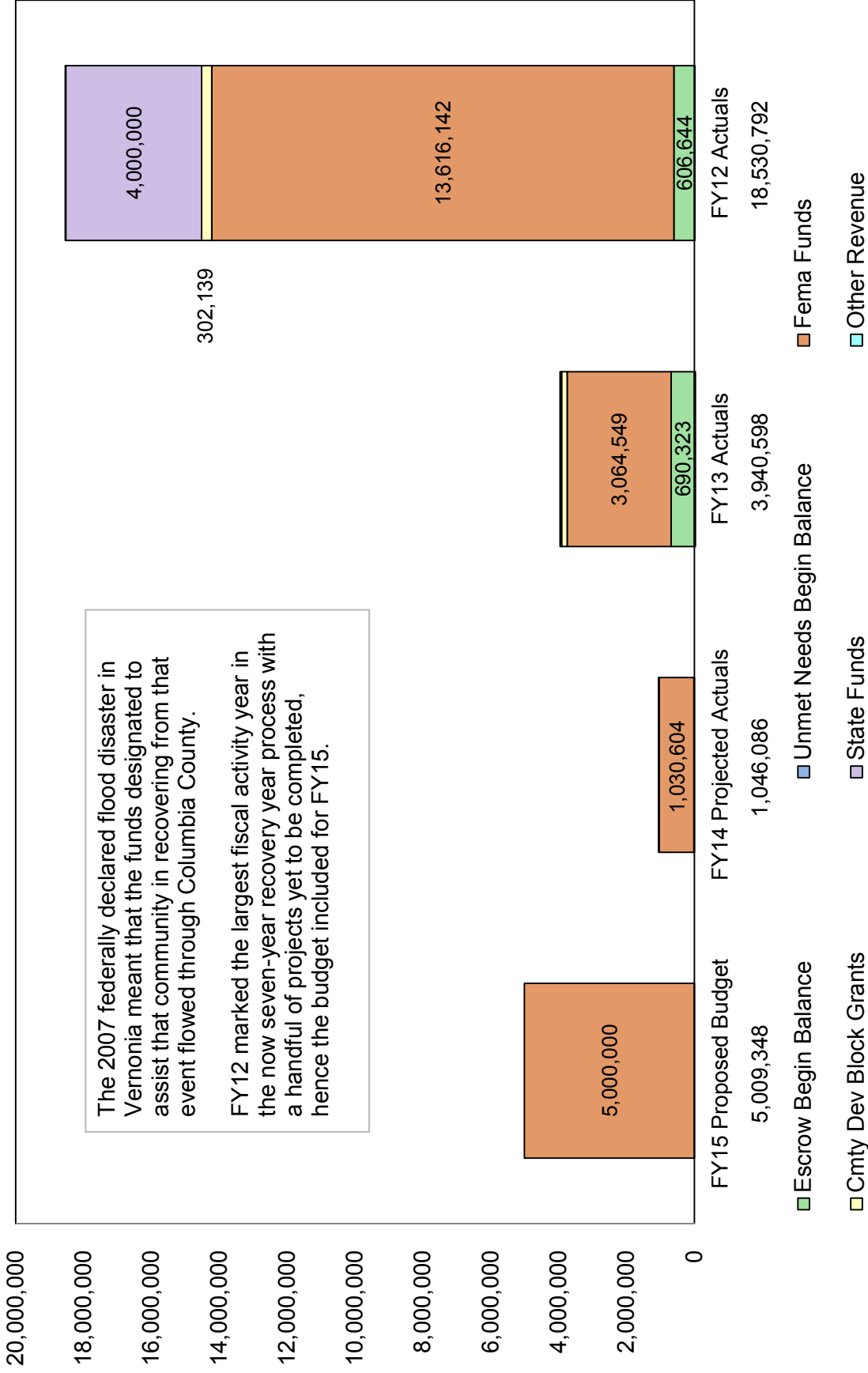
County Policy: Operating (Personal plus Materials and Services categories) Reserve Policy requires most funds to maintain two months of resources available for the next year.

Months of Operating Reserve	NA	NA	NA	NA	NA	NA
Compliant with Policy?	NA	NA	NA	NA	NA	NA

Policy Compliance Trend
 Due to its status as essentially a pass through fund, the Operating Reserve Policy is not applied in this specific fund's case. The Fund is expected to end activity in FY15 as the last of the Flood Recovery projects funded by federal dollars and individual beneficiary resources are completed.

GFOA: F5, C5
 * The County does not do a biennial budget; however during budget process we project two years into the future

Major Fund Revenue Analysis and Trends Fund 215 Unmet Needs



Fund and Department Budget Detail Unmet Needs Vernonia Flood Recovery

2012	2013	2014	2014	2014	2015	2015	2015	2015	2015	2015
Actual	Actual	Adopted	YTD	Acct	Description	FTE	Requested	Proposed	Aprvd	Adptd
0	0	25,151	0	00-3001	Beginning Cash Balance	0.00	0	0	-	-
(10,092)	(23,513)	165,186	8,715	00-3004	Restricted Cash Bal	0.00	9,348	9,348	-	-
606,644	690,323	500,000	0	00-3005	Non-spendable Beg'ng Cash Bal	0.00	0	0	-	-
14,149	2,000	0	0	01-3004	MTI Beginning Bal	0.00	0	0	-	-
0	0	0	6,737	02-3005	FEMA Escrow Beg Bal	0.00	0	0	-	-
610,701	668,810	690,337	15,452	R35	Restricted Fund Balance Totals: Restr Fed Grant/Donation	0.00	9,348	9,348	-	-
72,761	0	0	0	02-3852	FEMA FMA 1	0.00	0	0	-	-
2,363,178	2,168,451	1,000,000	22,997	03-3852	FEMA HMGP	0.00	5,000,000	5,000,000	-	-
72,664	143,690	0	0	04-3800	OBDD CDBG Elevation&Repair	0.00	0	0	-	-
229,475	20,161	0	0	05-3800	OBDD Buy Outs 8029	0.00	0	0	-	-
0	923	0	0	06-3852	OEM/FEMA FMA 2	0.00	0	0	-	-
0	811,343	0	2,354	07-3852	OEM/FEMA FMA 3	0.00	0	0	-	-
11,180,203	83,833	500,000	5,253	08-3852	School OEM/FEMA FMA 4	0.00	0	0	-	-
13,918,282	3,228,400	1,500,000	30,604	R36	Restr Fed Grant/Donation Totals: Restr State/ Local Govt Grant/	0.00	5,000,000	5,000,000	-	-
4,000,000	0	0	0	09-3610	Vernonia Schools Oregon	0.00	0	0	-	-
4,000,000	0	0	0	R65	Restr State/ Local Govt Grant/ Totals: Other Resources (Restr)	0.00	0	0	-	-
60	2	(500)	15	00-3020	Interest on Investments	0.00	0	0	-	-
1,750	43,386	500	0	00-3100	Reimbursement of Expenses	0.00	0	0	-	-
1,810	43,388	0	15	15	Other Resources (Restr) Totals:	0.00	0	0	-	-

2012	2013	2014	2014	2014	2015	2015	2015	2015	2015	2015
Actual	Actual	Adopted	YTD	Acct	Description	FTE	Requested	Proposed	Aprvd	Adptd
18,530,792	3,940,598	2,190,337	46,071		REVENUES TOTALS:	0.00	5,009,348	5,009,348	-	-
0	38,531	0	6,057	E2	Materials and Services	0.00	0	0	-	-
74,225	0	0	0	02-4973	Pass Through Expense	0.00	0	0	-	-
2,978,336	2,147,754	1,025,151	22,997	03-4973	FEMA FMA 1 xps	0.00	5,000,000	5,000,000	-	-
72,664	144,744	0	0	04-4973	FEMA HMGP xps	0.00	0	0	-	-
229,475	20,161	0	0	05-4973	CDBG Rehab xps	0.00	0	0	-	-
600	1,369	0	0	06-4973	Haz Mit OBDD Buy Out 8029	0.00	0	0	-	-
0	806,622	0	2,354	07-4973	Haz Mit FMA 2	0.00	0	0	-	-
10,500,191	744,503	1,000,000	5,253	08-4973	Haz Mit FMA 3	0.00	0	0	-	-
4,000,000	0	0	0	09-4601	School FMA 4	0.00	0	0	-	-
17,855,492	3,903,685	2,025,151	36,661		Vernonia Schools Oregon	0.00	0	0	-	-
					Materials and Services Totals:	0.00	5,000,000	5,000,000	-	-
17,855,492	3,903,685	2,025,151	36,661		EXPENDITURES TOTALS:	0.00	5,000,000	5,000,000	-	-
36	(13)	0	0	01	Materials and Services	0.00	0	0	-	-
(257)	1,136	0	0	E2	Supplies	0.00	0	0	-	-
1,200	400	0	0	00-4322	Copier Expenses	0.00	0	0	-	-
0	0	0	0	00-4580	Rent	0.00	0	0	-	-
0	0	0	77	00-4588	Property Liability Ins.	0.00	0	0	-	-
0	726	0	0	00-4705	Bank Charges	0.00	0	0	-	-
0	782	0	0	00-4741	Woodson Project Expenses	0.00	0	0	-	-
3,250	0	0	0	00-4974	Hazard Mitigation Expense	0.00	0	0	-	-
2,000	6,894	165,186	0	00-4975	Haz Mit Exp-Client Exp	0.00	9,348	9,348	-	-
261	2,000	0	0	01-4516	MTI grant	0.00	0	0	-	-
6,490	11,926	165,186	77	E5	Materials and Services Totals:	0.00	9,348	9,348	-	-
0	9,535	0	0	00-5331	transfer restricted fund bal	0.00	0	0	-	-

2012	2013	2014	2014	2014	2015	2015	2015	2015	2015	2015
Actual	Actual	Adopted	YTD	Acct	Description	FTE	Requested	Proposed	Aprvd	Adptd
0	9,535	0	0		Transfers Totals:	0.00	0	0	-	-
6,490	21,461	165,186	77		EXPENDITURES TOTALS:	0.00	9,348	9,348	-	-
0	0	0	0		DEPT REVENUES	0.00	0	0	-	-
6,490	21,461	165,186	77		DEPT EXPENSES	0.00	9,348	9,348	-	-
(6,490)	(21,461)	(165,186)	(77)		Totals:	0.00	(9,348)	(9,348)	-	-
18,530,792	3,940,598	2,190,337	46,071		FUND REVENUES	0.00	5,009,348	5,009,348	-	-
17,861,982	3,925,145	2,190,337	36,738		FUND EXPENSES	0.00	5,009,348	5,009,348	-	-
668,810	15,452	0	9,333		Unmet Needs Fund Vernonia Fld Tot:	0.00	0	0	-	-

Direct Pass Through Grants - Fund 208

This fund was set up to receive, control and disburse funds that are received for other entities under contract with the State of Oregon. The County has an oversight and fiduciary responsibility to the State. The primary focus of the fund is behavioral health services and support programs for developmentally disabled members of the community.

FY 2014-2015 Highlights and Significant Changes

The current budget includes behavioral health service delivery provided in the County through its contract with Columbia Community Mental Health (CCMH), a local non-profit organization. Budgeted levels for these services remains flat relative last fiscal year.

- CCMH is currently looking into opening a Medically Monitored Detoxification program that will be connected to the current Pathways residential program. This would provide a greatly needed resource for the rural Counties in North West Oregon and over flow from Multnomah County. This would also help to reduce one of the main barriers clients encounter when trying to get into Pathways residential treatment, that being the need for detoxification before residential placement.
- In addition, we are developing (with the Coordinated Care Organization) a pain management treatment model.
- CCMH is also planning to implement Vivitrol and Suboxone treatment for opiate addiction, instead of Methadone treatment in Portland.
- CCMH has recently re-implemented and continue to develop and improve the two evidence based practices of Assertive Community Treatment and Individual Placement and Support (ISP) Employment.
- CCMH is planning to expand collaboration and implement mental health services in the Patient Centered Medical Home's in St. Helens and Scappoose. The next step is integrating primary care into CCMH.

FY 2013-2014 Accomplishments

- CCMH's Alcohol and Drug outpatient services have begun using a Recovery Peer Mentor for women that are involved with Department of Human Services (DHS) Child Welfare Department and substance abuse. The mentor also works closely with the clients in the Dependency Drug Court program.
- CCMH's services for the Serious Mental Illness (SMI) population now fully integrates Peer Support Specialists as equal clinical members of our team – this includes participation in meetings, treatment planning, and billing services.

- When clients needs require more intensive attention, we develop “small teams” which are micro-treatment teams that meet periodically to address client’s needs. Clients participate actively in the formation and process of these teams.
- CCMH resources “alumni” of services to accentuate the peer support approach and to provide a unique perspective and an opportunity for clients to voluntarily “give back” to share some of what they have learned.
- CCMH supports the Jordan Center (a peer run organization that provides peer support activities and meetings) financially. We refer clients to the center and make ourselves available for consultation.
- The Wellness Program at CCMH utilizes a holistic approach to the treatment of mental health. Treatment encompasses the implementation of movement activities to decrease symptoms of anxiety and depression while increasing overall physical and emotional well being. Sessions are conducted in the community and often in natural settings such as parks and walking trails. Concurrent with movement activity is the use of various therapeutic modalities to address underlying causes of symptoms and to provide tools to assist clients in managing their symptoms. Additionally, nutritional education and support is provided with the aim of addressing co-morbid physical conditions and supporting brain function.
- CCMH has extended delivering mental health services in various facilities in Columbia County and across the state. These could be facilities such as assisted living facilities, nursing homes, acute settings (hospital or sub-acute), Psychiatric Residential Treatment Services or Behavioral Rehabilitation Service facilities (for kids), foster homes and client’s homes. CCMH uses community outreach strategies to ensure Columbia County residents are being reached where the need is.
- CCMH meets with local Primary Care Providers and Urgent Care centers regularly to help in the transition of care from one agency to the next.
- CCMH utilizes Mentors for the children in DHS custody as well as the children at risk for being placed outside their homes and the county.
- CCMH started using various equine therapists and community pro-social programs (i.e. fitness centers, after-school programs) to help the children we serve maximize their potential and assist them when they need more than traditional mental health “therapy”.
- CCMH increased partnership with local school-based health clinics to provide mental health services in their clinics throughout the county.
- CCMH has also implemented a walk in mental health intake clinic. This serves as an accessible gateway for individuals to start treatment services on an almost immediate basis.

Direct Pass Through (Behavior Health Services)

Columbia County, Oregon

Operating Indicators - Last 10 years

Function	2014-15	2013-14	2012-13	2011-12	2010-11	2009-10	2008-09	2007-08	2006-07	2005-06	2004-05
Behavioral Health Clients Served	3,300	3,000	2,562	2,519	2,722	2,515	no data avail	no data avail	no data avail	no data avail	no data avail
Development Disabled Clients Served	315	300	374	311	290	298	no data avail	no data avail	no data avail	no data avail	no data avail

** Estimated figures

GFOA: 04, 06, C5

**FY15 Proposed Budget and Prior Pass Through Fund 208
Year Data Summary**

Summary	FY15 Proposed Budget	FY14 Projected Actuals	FY14 Budget	Change FY14 Projected Actuals and FY15 Budget	FY13 Actuals	FY12 Actuals	Four Year Trend: FY15 to FY12
Unrestricted Beginning Balance							
Restricted Beginning Balance	0	0	0		0	220,295	
Total Beginning Balance	0	0	0		0	220,295	
Property Tax							
State, Fed Local Government							
Other Resources							
FY Unrestricted Resources Total							
Property Tax							
State, Fed Local Government	4,842,800	3,948,000	4,050,000	22.7%	3,028,776	3,045,794	
Fees, Permits, Fines, Service Charges	0	0	0		0	0	
Bond or Debt Proceeds	0	0	0		0	0	
Transfers/Reimb from County Funds	0	0	0		0	0	
Misc Resources, Component Unit Pymts	0	0	0		0	0	
FY Restricted Resources Total	4,842,800	3,948,000	4,050,000	22.7%	3,028,776	3,045,794	
Total Resources	4,842,800	3,948,000	4,050,000	22.7%	3,028,776	3,266,089	
Personal Services	0	0	0		0	0	
Materials and Services	4,842,800	3,948,000	4,050,000	22.7%	3,028,776	3,266,089	
Capital Outlay	0	0	0		0	0	
Debt Service	0	0	0		0	0	
Transfers to County Funds	0	0	0		0	0	
Contingencies	0	0	0		0	0	
Ending Fund Balance	0	0	0		0	0	
Special Payments	0	0	0		0	0	
Total Expenditure	4,842,800	3,948,000	4,050,000	22.7%	3,028,776	3,266,089	
FY Net Revenue	0	0	0		0	(220,295)	
Net Revenue Including Begin Bals	0	0	0		0	0	
Full time Equivalents (FTEs)	0.00		0.00		0.00	0.00	

Entirety of fund resources are restricted for fund's use only or for more finely defined purposes within the fund. No property taxes support this fund.

Fund Balance Analysis and Trends

Pass Through

Fund 208

Fund Balance Definition: The funds available at the end of one fiscal year to act as the beginning balance of the next fiscal year. These resources are subdivided into non-spendable (inventory or prepaids from prior year), assigned (cumulative PERS reserve from prior years), or special grant or programmatic purpose restrictions.

	Budgeted ending FY15 for start of FY16	Budgeted ending FY14 for start of FY15	Actual ending FY14 for start of FY15	Actual ending FY13 for start of FY14	Actual ending FY12 for start of FY13	Actual ending FY11 for start of FY12	Five year trend: FY16 to FY12
Non-Spendable (prepaids)	0	0	0	0	0	0	
Assigned (cumulative PERS reserve)	0	0	0	0	0	0	
Restricted Fund Program Resources	0	0	0	0	0	220,295	
Grant or Special Purpose Reserves	0	0	0	0	0	0	
Total Fund Balance	0	0	0	0	0	220,295	

Two Month Operating Level

FY16 Budget*	FY15 Budget	FY14 Est	FY13	FY12
NA	NA	NA	NA	NA

County Policy: Operating (Personal plus Materials and Services categories) Reserve Policy requires most funds to maintain two months of resources available for the next year.

Months of Operating Reserve

NA	NA	NA	NA	NA
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Compliant with Policy?

NA	NA	NA	NA	NA
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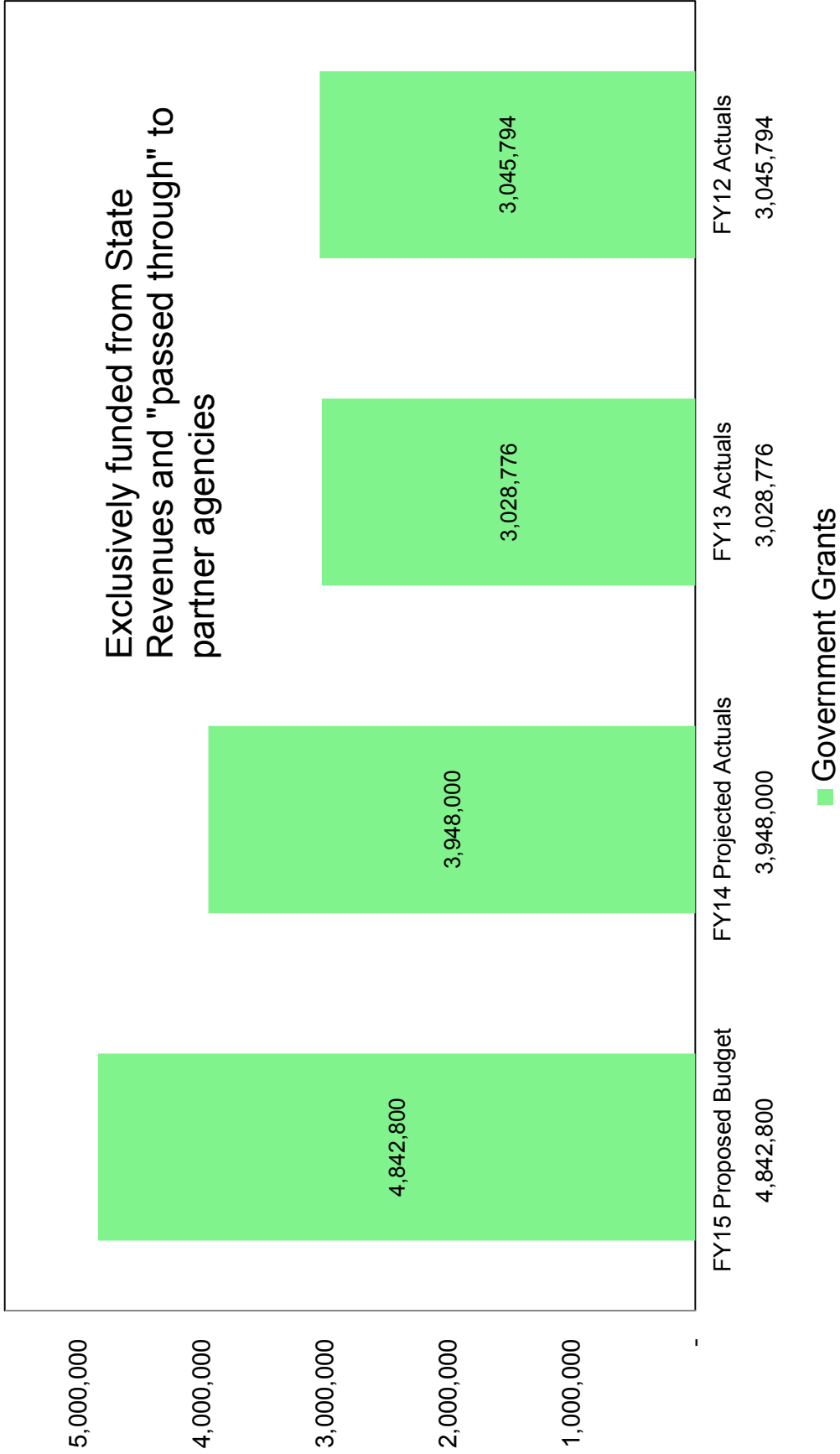
Policy Compliance Trend

Due to its status as a pass through fund, the Operating Reserve Policy is not applied in this specific fund's case.

The FY12 Beginning balance reflected funds held for a county taxing district which was in the process of dissolving that were paid out the following year to that district's creditors and final Board.

Currently the Pass Through Fund is receiving and distributing funds for Mental Health, Addiction Recovery and Developmentally Disabled Services provided by a non-profit community partner.

Major Fund Revenue Analysis and Trends Fund 208 Pass Through



GFOA: C2, F3, F4, F6, C5

Fund and Department Budget Detail Direct Pass Through Funding

2012	2013	2014	2014	2014	2015	2015	2015	2015	2015	2015
Actual	Actual	Adopted	YTD	Acct	Description	FTE	Requested	Proposed	Aprvd	Adptd
220,295	0	0	0	00-3004	Restricted Cash Bal	0.00	0	0	-	-
0	0	0	0	00-3005	Non-spendable Bechno Cash Bal	0.00	0	0	-	-
220,295	0	0	0		Restricted Fund Balance Totals:	0.00	0	0	-	-
220,295	0	0	0		REVENUES TOTALS:	0.00	0	0	-	-
42,740	41,311	50,000	11,490	02 R36	Mental Health Restr State/ Local Govt Grant/					
2,767,630	2,987,466	4,000,000	26,732	00-3065	Mental Health Tax Receipts	0.00	52,800	52,800	-	-
0	0	0	516,569	00-3600	State Mental Health Funds	0.00	0	0	-	-
0	0	0	148,750	01-3600	Col Co Dev Disab Funds	0.00	1,650,000	2,150,000	-	-
0	0	0	652,739	11-3600	Col Co CFAA Mental Health	0.00	440,000	440,000	-	-
2,810,370	3,028,776	4,050,000	1,356,279	12-3600	Col Co OWITS Mental Health	0.00	2,200,000	2,200,000	-	-
2,810,370	3,028,776	4,050,000	1,356,279		Restr State/ Local Govt Grant/ Totals:	0.00	4,342,800	4,842,800	-	-
				E2	REVENUES TOTALS: Materials and Services	0.00	4,342,800	4,842,800	-	-
2,767,630	2,987,466	4,000,000	47,186	00-4920	Col Co Mental Health Contract	0.00	0	0	-	-
42,740	41,311	50,000	7,545	00-4921	Mental Health Tax	0.00	52,800	52,800	-	-
0	0	0	500,059	01-4920	Col Co Dev Disab Contract	0.00	1,650,000	2,150,000	-	-
0	0	0	148,750	11-4920	Col Co CFAA Mental Health	0.00	440,000	440,000	-	-
0	0	0	652,739	12-4920	Col Co OWITS Contract	0.00	2,200,000	2,200,000	-	-
2,810,370	3,028,776	4,050,000	1,356,279		Materials and Services Totals:	0.00	4,342,800	4,842,800	-	-
2,810,370	3,028,776	4,050,000	1,356,279		EXPENDITURES TOTALS:	0.00	4,342,800	4,842,800	-	-
2,810,370	3,028,776	4,050,000	1,356,279		DEPT REVENUES	0.00	4,342,800	4,842,800	-	-

2012	2013	2014	2014	2014	2015	2015	2015	2015	2015	2015
Actual	Actual	Adopted	YTD	Acct	Description	FTE	Requested	Proposed	Aprvd	Adptd
2,810,370	3,028,776	4,050,000	1,356,279		DEPT EXPENSES	0.00	4,342,800	4,842,800	-	-
0	0	0	0		Mental Health Totals:	0				
				05 R36	911 Pass Through Restr State/ Local Govt Grant/					
235,424	0	0	0	00-3067	911 Excise Tax	0.00	0	0	0	-
235,424	0	0	0		Restr State/ Local Govt Grant/ Totals:	0.00	0	0	0	-
235,424	0	0	0	E2	REVENUES TOTALS: Materials and Services	0.00	0	0	0	-
235,424	0	0	0	00-4600	911 Excise Tax	0.00	0	0	0	-
235,424	0	0	0		Materials and Services Totals:	0.00	0	0	0	-
235,424	0	0	0	0	EXPENDITURES TOTALS:	0.00	0	0	0	-
235,424	0	0	0	0	DEPT REVENUES	0.00	0	0	0	-
235,424	0	0	0	0	DEPT EXPENSES	0.00	0	0	0	-
0	0	0	0		911 Pass Through Totals:	0.00	0	0	0	-
				06 R36	Public Health Pass Through Restr State/ Local Govt Grant/					
0	0	0	0	00-3500	Public health pass through	0.00	0	0	0	-
0	0	0	0	01-3500	Public health dissolution	0.00	0	0	0	-
0	0	0	0		Restr State/ Local Govt Grant/ Totals:	0.00	0	0	0	-
0	0	0	0	E2	REVENUES TOTALS: Materials and Services	0.00	0	0	0	-
160,000	0	0	0	00-4202	Contracted Services	0.00	0	0	0	-
39,277	0	0	0	00-4594	Health Dist Refund	0.00	0	0	0	-
21,018	0	0	0	01-4594	Health Dist Refund	0.00	0	0	0	-

2012	2013	2014	2014	2014	2015	2015	2015	2015	2015	2015
Actual	Actual	Adopted	YTD	Acct	Description	FTE	Requested	Proposed	Aprvd	Adptd
220,295	0	0	0	0	Materials and Services Totals:	0.00	0	0	0	-
220,295	0	0	0	0	EXPENDITURES TOTALS:	0.00	0	0	0	-
0	0	0	0	0	DEPT REVENUES	0.00	0	0	0	-
220,295	0	0	0	0	DEPT EXPENSES	0.00	0	0	0	-
(220,295)	0	0	0	0	Public Health Pass Through Totals:	0.00	0	0	0	-
3,266,089	3,028,776	4,050,000	1,356,279	0	FUND REVENUES	0.00	4,342,800	4,842,800	-	-
3,266,089	3,028,776	4,050,000	1,356,279	0	FUND EXPENSES	0.00	4,342,800	4,842,800	-	-
0	0	0	0	0	Direct-Pass Through Grant Fund Tot:	0.00	0	0	0	-

Columbia County

FY15 Proposed Budget

V. Non-Major Funds

Narrative, Functional Data, Budget Summary, Fund Balance Analysis, Budget Detail, Admin Allocation

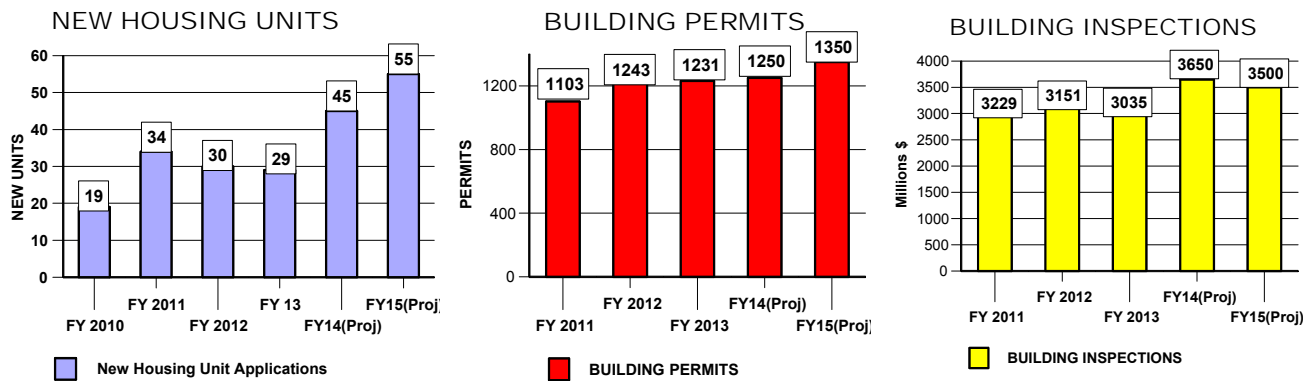
Building Fund (217)	p. 315
Commission on Children and Family (205)	p. 325
Community Justice (Adult Department 203)	p. 334
Corner Restoration (209)	p. 345
Courthouse Security (211)	p. 353
Fair Board (204)	p. 358
Footpath and Bicycle Trail Fund (301)	p. 372
Forest, Parks and Recreation Fund (202)	p. 377
Inmate Benefit Fund (210)	p. 391
Law Library (213)	p. 397

Land Development Services Department - Building Fund 217

The Building Fund support County Building Code administration and provides code administration, plan review and inspections services to contract Cities including St Helens, Scappoose, Rainier, Columbia City and Prescott.

FY 2014-2015 Highlights and Significant Changes

Basic Function: The Building Codes Program provides building construction plan review, field inspection, codes consultation and public information services for unincorporated Columbia County and, by contract, the Cities of Columbia City and Rainier. The program provides electrical permitting and inspections for the unincorporated County and all Cities except



Vernonia and Clatskanie. The program provides supplemental contract building inspection and plan review services for the Cities of Scappoose and St. Helens.

Staff: The proposed budget includes increasing one of the current part time Building Inspector IIs to full time, while offsetting these costs by eliminating the remaining part time positions and continued stronger building permit revenue related to increased building activity(see activity charts below). The FY15 proposed budget maintains use of .49FTE Plans Examiner to address plan review activity generated in unincorporated Columbia County as well as by contract Cities. Part time hours will only be necessary if activity and related revenue warrant.

Building Activity: With expenditure cuts in previous years, increased revenue due to large projects in FY14 and revenue from a general increase in building activity overall, the Building Fund has generated a surplus for the first time in several years. This surplus will be carried over into the FY15 budget. Some of these funds will be used to replace some of the Program’s aging inspection vehicles. In FY14, new housing construction has shown signs of recovery from the historic low levels in the previous four recession years. The number of combined building

permits issued including all specialties are expected continue the increasing trend began in FY12 into FY15 as illustrated in the chart above.

FY2013-2014 Accomplishments

Large Projects. The Department provided plan review and inspections for several very large industrial projects in FY 14 including PGE Port Westward 2 Generating Plant and Major Modifications to the Global Oil Refinery (Formerly Cascade Grain Ethanol Plant).

Staff Efficiency. The Building Program has been operating with only one full time building inspector augmented by part-time on call inspectors and a part-time Plans Examiner. We have been able to maintain the program for the County and service our contract cities with a minimum of program staffing and expenses. The Department will be consolidating part-time building positions into an additional full time Building Inspector II position in FY15 to take advantage of multiple certifications recently achieved by an existing part-time inspector and increasing building activity.

On-Line Permitting: The County continues to offer its customers on line permitting for Mechanical, Electrical, and Plumbing Permits through the State E-Permits Program. This has provided customer convenience and has reduced walk in traffic at the Department counter. The Department will be discussing with the State possible expansion of E-Permits to all classes of permits in FY15.

Website Improvements: The Department has expanded and updated on-line building forms and guides on the Building Program website easy access and assistance by the public. With the assistance of the GIS Specialist in the Assessor's Office, GIS Web Maps have been added to the website providing a wide variety of detailed geographic information to the public on the LDS website. The information includes several map layers including zoning, assessor information, natural resources, flood plains and much more. The expanded web site has also reduced customer walk in traffic and improved office efficiency.

**FY15 Proposed Budget
and Prior Year Data**

Building Fund

Fund 217

Summary	FY15 Proposed Budget	FY14 Projected Actuals	FY14 Budget	Change FY14 Projected Actuals and FY15 Budget	FY13 Actuals	FY12 Actuals	Four Year Trend: FY15 to FY12
Unrestricted Beginning Balance							
Restricted Beginning Balance	221,214	39,889	36,808	454.6%	77,801	0	
Total Beginning Balance	221,214	39,889	36,808	454.6%	77,801	0	
Property Tax							
State, Fed Local Government							
Other Resources							
FY Unrestricted Resources Total							
Property Tax	0	0	0		0	0	
State, Fed Local Government	483,000	611,142	576,000	-21.0%	443,284	419,856	
Fees, Permits, Fines, Svc Chrg	0	0	0		0	0	
Bond or Debt Proceeds	12,583	10,317	0	22.0%	0	104,196	
Transfers/Reimb from County Funds	400	743	50	-46.2%	236	123	
Misc Resources, Component Unit Pymts	495,983	622,202	576,050	-20.3%	443,520	524,174	
FY Restricted Resources Total	717,198	662,091	612,858	8.3%	521,321	524,174	
Total Resources							
Personal Services	406,829	346,435	454,683	17.4%	313,253	371,204	
Materials and Services	50,050	24,727	34,550	102.4%	23,784	16,754	
Capital Outlay	15,000	0	0	#DIV/0!	0	0	
Debt Service	0	0	0		0	0	
Transfers to County Funds	101,789	69,715	44,841	46.0%	144,395	58,414	
Contingencies	143,529	0	78,785		0	0	
Ending Fund Balance	0	0	0		0	0	
Special Payments	0	0	0		0	0	
Total Expenditure	717,198	440,877	612,858	62.7%	481,432	446,373	
FY Net Revenue	(221,214)	181,325	(36,808)	-222.0%	(37,912)	77,801	
Net Revenue Including Begin Bals	0	221,214	0	-100.0%	39,889	77,801	
Full time Equivalents (FTEs)	4.11		3.80		3.20	4.65	

Entirety of fund resources are restricted for fund's use only or for more finely defined purposes within the fund. No property taxes support this fund.

Fund Balance Analysis and Trends

Building Fund

Fund 217

Fund Balance Definition: The funds available at the end of one fiscal year to act as the beginning balance of the next fiscal year. These resources are subdivided into non-spendable (inventory or prepaids from prior year), assigned (cumulative PERS reserve from prior years), or special grant or programmatic purpose restrictions.

	Budgeted ending FY15 for start of FY16	Budgeted ending FY14 for start of FY15	Actual ending FY13 for start of FY14	Actual ending FY12 for start of FY13	Actual ending FY11 for start of FY12	Five year trend: FY16 to FY12
Non-Spendable (prepaids)	4,800	4,500	4,158	2,801	4,558	
Assigned (cumulative PERS reserve)	22,185	9,601	0	0	0	
Restricted Fund Program Resources	116,545	207,113	35,731	75,000	(4,558)	
Grant or Special Purpose Reserves	0	0	0	0	0	
Total Fund Balance	143,529	221,214	39,889	77,801	0	

	FY16 Budg*	FY15 Budget	FY14 Est	FY13	FY12
Two Month Operating Level	81,506	76,146	61,860	56,173	64,660

County Policy: Operating (Personal plus Materials and Services categories) Reserve Policy requires most funds to maintain two months of resources available for the next year.

Months of Operating Reserve 2.86 5.44 1.16 2.67 -0.14

Compliant with Policy? yes yes no yes no

Policy Compliance Trend Declining Improving Declining Improving

Note: The Building Fund addressed the weakness of its fund balance primarily by reducing staffing to bring those levels into line with the building activity happening throughout the County. The general economic recovery underway means more building projects and staffing will increase while keeping within Operating Reserve Policy levels.

Fund and Department Budget Detail Building Services Fund

2012	2013	2014	2014	2014	2015	2015	2015	2015	2015	2015	2015
Actual	Actual	Adopted	YTD	Acct	Description	FTE	Requested	Proposed	Aprvd	Adptd	
-	-	-	-	217	Building Services Fund						
(4,558)	75,000	33,808	35,731	R15	Restricted Fund Balance						
4,558	2,801	3,000	4,158	00-3002	Assigned Beginning Cash Bal	0.00	9,601	9,601	-	-	
				00-3004	Restricted Cash Bal	0.00	216,714	207,113	-	-	
				00-3005	Non-spendable Beging Cash Bal	0.00	4,500	4,500	-	-	
-	77,801	36,808	39,889		Restricted Fund Balance Totals:	0.00	230,816	221,214	-	-	
278,544	296,963	390,000	281,362	R25	Rest Fees, Lic, Perm, Fines,						
41,457	57,103	80,000	35,642	00-3251	Plumbing/Building Fees	0.00	300,000	300,000	-	-	
179	881	1,000	558	00-3252	City Building Permits	0.00	80,000	80,000	-	-	
-	-	5,000	-	00-3255	Stormwater/Erosion Control Fee	0.00	1,000	1,000	-	-	
				00-3259	Fines	0.00	2,000	2,000	-	-	
320,180	354,947	476,000	317,562		Rest Fees, Lic, Perm, Fines, Totals:	0.00	383,000	383,000	-	-	
104,196	-	-	-	R55	Rest Interfund Transf/Intrnl S	0.00	-	-	-	-	
-	-	-	715	00-3080	Transfer from General Fund	0.00	700	-	-	-	
-	-	-	-	00-3085	Fee from County Dept	0.00	13,076	12,583	-	-	
-	-	-	-	00-3086	PERS Reserve	0.00	-	-	-	-	
104,196	-	-	715		Rest Interfund Transf/Intrnl S Totals:	0.00	13,776	12,583	-	-	
(45)	72	50	300	R65	Other Resources (Restr)	0.00	-	-	-	-	
168	164	-	443	00-3120	Interest on Investments	0.00	400	400	-	-	
					Misc Revenue	0.00	-	-	-	-	
123	236	50	743		Other Resources (Restr) Totals:	0.00	400	400	-	-	
424,499	432,984	512,858	358,910		REVENUES TOTALS:	0.00	627,992	617,198	-	-	
16,922	17,849	17,443	8,722	E1	Personal Services	0.19	20,189	18,860	-	-	
14,429	40,318	69,671	31,029	00-4002	LDS Director	0.48	40,662	37,951	-	-	
42,120	46,374	46,482	22,891	00-4012	Building Services Manager	0.67	54,211	50,596	-	-	
				00-4022	Blg Inspection Supervisor				-	-	

2012	2013	2014	2014	2014	2015	2015	2015	2015	2015	2015	2015
Actual	Actual	Adopted	YTD	Acct	Description	FTE	Requested	Proposed	Aprvd	Adptd	
38,771	16,010	43,843	25,320	00-4024	Inspector II	0.95	68,250	65,100	-	-	
53,604	-	-	-	00-4027	Plans Examiner III	0.49	27,824	27,824	-	-	
29,278	31,522	31,800	15,918	00-4054	Permit Specialist	0.72	36,689	34,306	-	-	
-	300	-	-	00-4085	Part Time Inspector	0.00	-	5,000	-	-	
4,442	4,168	2,500	2,466	00-4090	Overtime	0.00	2,500	2,500	-	-	
36,743	30,331	53,606	11,454	00-4101	PERS	0.00	33,415	32,345	-	-	
15,270	11,425	16,198	7,629	00-4102	FICA Tax	0.00	19,150	18,523	-	-	
1,137	637	381	235	00-4103	Worker's Compensation Ins.	0.00	605	594	-	-	
40,675	37,590	48,726	20,599	00-4104	Insurance Benefits	0.00	45,685	46,082	-	-	
89	67	198	39	00-4105	WBF	0.00	167	167	-	-	
3,019	2,984	1,885	1,176	00-4106	Unemployment Expense	0.00	-	-	-	-	
296,500	239,574	332,733	147,478		Personal Services Totals:	3.50	349,348	339,848	-	-	
1,378	442	500	487	E2	Materials and Services	0.00	1,000	1,000	-	-	
228	754	1,400	65	00-4321	Cellular Phones	0.00	-	-	-	-	
2,116	1,769	2,000	1,089	00-4322	Office Supplies	0.00	2,000	2,000	-	-	
381	114	400	-	00-4330	Copier Maintenance	0.00	300	300	-	-	
55	726	500	70	00-4360	Building Code Books	0.00	400	400	-	-	
-	-	1,000	825	00-4531	Professional Supplies	0.00	1,000	1,000	-	-	
1,049	619	700	1,004	00-4588	Computer Equipment	0.00	1,004	1,100	-	-	
-	490	2,000	553	00-4594	GL and Property Insurance	0.00	1,000	1,000	-	-	
-	184	500	934	00-4701	Refund	0.00	500	500	-	-	
22	178	400	-	00-4710	Printing and Advertising	0.00	200	200	-	-	
1,932	3,939	3,600	3,061	00-4711	Mileage	0.00	3,600	3,600	-	-	
214	1,920	1,500	2,319	00-4714	Vehicle Fuel	0.00	4,000	4,000	-	-	
3,255	(44)	-	-	00-4715	Vehicle Maintenance	0.00	-	-	-	-	
1,297	877	2,000	1,454	00-4720	Auto Expense	0.00	2,000	2,000	-	-	
405	395	400	917	00-4730	Conferences and Training	0.00	800	800	-	-	
					Membership Dues/Certifications	0.00	-	-	-	-	

2012	2013	2014	2014	2014	2015	2015	2015	2015	2015	2015
Actual	Actual	Adopted	YTD	Acct	Description	FTE	Requested	Proposed	Aprvd	Adptd
-	8,674	13,000	-	00-4751	Contract Plan Rev/Inspections	0.00	28,000	28,000	-	-
12,331	21,035	29,900	12,776	E5	Materials and Services Totals:	0.00	45,804	45,900	-	-
-	-	-	6,134	00-4107	Transfers	0.00	17,151	21,641	-	-
-	-	-	4,027	00-4108	PERS Bond	0.00	11,014	10,654	-	-
38,994	40,199	44,841	22,421	00-4593	PERS 822	0.00	60,650	63,046	-	-
-	-	-	-	00-5301	Administrative Allocation	0.00	-	-	-	-
-	-	-	-	-	Transfer to Gen Fund (debt)	0.00	-	-	-	-
38,994	40,199	44,841	32,582	E6	Transfers Totals:	0.00	88,815	95,341	-	-
-	-	78,785	-	00-5401	Contingencies	0.00	148,471	143,529	-	-
-	-	78,785	-	-	Operating Contingencies	0.00	148,471	143,529	-	-
-	-	78,785	-	-	Contingencies Totals:	0.00	148,471	143,529	-	-
347,825	300,808	486,259	192,836		EXPENDITURES TOTALS:	3.50	632,438	624,619	-	-
99,676	88,337	100,000	48,722	01	Electrical Division	0.00	100,000	100,000	-	-
99,676	88,337	100,000	48,722	R25	Rest Fees, Lic, Perm, Fines,	0.00	100,000	100,000	-	-
99,676	88,337	100,000	48,722	00-3254	Electrical Permits	0.00	100,000	100,000	-	-
99,676	88,337	100,000	48,722		REVENUES TOTALS:	0.00	100,000	100,000	-	-
8,461	8,925	8,722	4,361	E1	Personal Services	0.10	10,094	9,430	-	-
18,051	19,794	22,134	9,809	00-4002	LDS Director	0.29	23,233	21,684	-	-
4,270	3,885	6,825	-	00-4023	Bldg Inspection Supervisor	0.00	-	-	-	-
2,328	2,100	33,443	12,066	00-4024	Electrical Inspector	0.00	-	-	-	-
7,485	1,283	-	-	00-4025	Inspector II	0.00	-	-	-	-
9,759	10,508	10,600	5,306	00-4054	Inspector I	0.24	12,230	11,435	-	-
1,904	1,780	1,300	1,057	00-4090	Permit Specialist	0.00	1,300	1,300	-	-
8,235	8,830	19,207	3,190	00-4101	Overtime	0.00	6,677	6,249	-	-
4,006	3,485	6,351	2,280	00-4102	PERS	0.00	3,585	3,354	-	-
					FICA Tax	0.00				

2012	2013	2014	2014	2014	2015	2015	2015	2015	2015	2015	2015
Actual	Actual	Adopted	YTD	Acct	Description	FTE	Requested	Proposed	Aprvd	Adptd	
347	348	149	92	00-4103	Worker's Compensation	0.00	61	57	-	-	
9,061	11,720	12,342	6,240	00-4104	Insurance Benefits	0.00	13,269	13,388	-	-	
23	22	138	14	00-4105	WBF	0.00	84	84	-	-	
774	1,001	739	327	00-4106	Unemployment Expense	0.00	-	-	-	-	
74,705	73,678	121,950	44,742		Personal Services Totals:	0.63	70,532	66,980	-	-	
549	194	200	90	E2 00-4311	Materials and Services Cellular Phones	0.00	200	200	-	-	
-	-	200	-	00-4330	Building Code Books	0.00	100	100	-	-	
-	149	200	428	00-4360	Professional Supplies	0.00	200	200	-	-	
300	117	500	-	00-4594	Refund	0.00	100	100	-	-	
358	-	400	-	00-4701	Printing and Advertising	0.00	200	200	-	-	
675	2,085	2,000	897	00-4711	Vehicle Fuel	0.00	2,000	2,000	-	-	
54	49	600	35	00-4714	Vehicle Maintenance	0.00	-	-	-	-	
1,113	-	-	-	00-4715	Auto Expense	0.00	-	-	-	-	
1,375	155	400	-	00-4720	Conferences and Training	0.00	200	200	-	-	
-	-	150	-	00-4730	Membership Dues	0.00	150	150	-	-	
-	-	-	-	00-4751	Contract Plan Rev/Inspections	0.00	1,000	1,000	-	-	
4,424	2,750	4,650	1,451		Materials and Services Totals:	0.00	4,150	4,150	-	-	
-	-	-	-	E3 00-5088	Capital Outlay Automobile	0.00	15,000	15,000	-	-	
-	-	-	-		Capital Outlay Totals:	0.00	15,000	15,000	-	-	
-	-	-	1,495	E5 00-4107	Transfers PERS Bond	0.00	3,210	3,919	-	-	
-	-	-	903	00-4108	PERS 822	0.00	2,062	1,929	-	-	
19,420	104,196	-	-	00-5301	Transfer to Gen Fund (debt)	0.00	-	-	-	-	
-	-	-	-	00-5314	Fees to other Funds	0.00	600	600	-	-	
19,420	104,196	-	2,398		Transfers Totals:	0.00	5,872	6,448	-	-	

2012	2013	2014	2014	2014	2015	2015	2015	2015	2015	2015	2015
Actual	Actual	Adopted	YTD	Acct	Description	FTE	Requested	Proposed	Aprvd	Adptd	
98,548	180,624	126,600	48,591		EXPENDITURES TOTALS:	0.63	95,554	92,579	-	-	
99,676	88,337	100,000	48,722		DEPT REVENUES	0.00	100,000	100,000	-	-	
98,548	180,624	126,600	48,591		DEPT EXPENSES	0.63	95,554	92,579	-	-	
1,127	(92,287)	(26,600)	131		Electrical Division Totals:	(0.63)	4,446	7,421	-	-	
524,174	521,321	612,858	407,632		FUND REVENUES	0.00	727,992	717,198	-	-	
446,373	481,432	612,858	241,427		FUND EXPENSES	4.13	727,992	717,198	-	-	
77,801	39,889	-	166,204		Building Services Fund Totals:	(4.13)	-	-	-	-	

FY2014-2015 Administrative Allocation Proposed Budget

Fund Account Building Services

Support Function/Item	No. of Units	"True up" factor*	Cost/unit/mo	Monthly Cost	Annual Cost	Allocations based on:	FY15 Cost/unit/mo
Telephone (landlines)	9.00 landlines	44.9%	3.09	27.84	334.09	FY2014 budget of landline phone cost for no. of land lines times true up factor from FY13 actuals to budget.	3.69
Info Tech	5.00 workstations	76.2%	123.76	618.80	7,425.54	FY2014 budget of IT staffing, materials and capital expenditures cost for no. of workstations times true up factor. Non-primary laptops are valued at .5 each.	141.48
Finance and General Liability Insurance	FTE (excluding ongoing temps)	100.0%	371.26	1,670.67	20,047.99	FY14 has 4.4 staff FTE (staffing for special assessment and reimbursable activities is excluded), audit, PR processing, liability insurance, finance materials and services. General Fund has slightly higher unit cost to include supply closet & newspaper subscriptions in the courthouse. The "true up" varies if in general fund or not.	328.78
Finance - Special Assessment		100.0%				Units which require finance support beyond normal payroll, AP and AR processing, have special assessment as do those with no staff but that do receive financial services.	
Human Resources	FTE (including ongoing temps)	99.6%	100.11	450.47	5,405.68	FY2014 budget of HR staffing and materials cost per FTE times true up factor.	75.49
Board of Commissioners	FTE (including ongoing temps)	100.0%	74.75	336.38	4,036.55	FY2014 budget - 25% of BoCC staffing and materials cost is allocated	63.81
Facilities and Maintenance	% building	Bldg cost per month					
Courthouse	1,030 Sq Ft	98.0%	51,076.29	2,149.66	25,795.90	Based on FY2014 budget + shift of 1FTE to .33FTE at jail due to closure with balance redistributed. County Courthouse - 2.67 maint grovs FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - .33 FTE + utilities divided among Jail, Sheriff, Marine Sheriff and Corrections; b/c Jail pays for all these costs, it receives a credit from the other three units. Other departments not in one of these facilities are allocated \$0 in facilities maintenance unless they rely on maintenance staff for support. Note - no office space cost or depreciation is included.	37,610.67
Justice	Sq Ft	100.0%					
County Counsel	0.0% actual % time SH 0.0% actual % time RM 0.0% actual % time CZ 0.0% actual % time JK Annual Materials Cost	100.0%			0.00 0.00 0.00 0.00 0.00	Based on hours worked from Jan 1 2013 to Dec 31 2013 and FY2014 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable and Vernonia activities.	0.00 1,157.54 0.00 0.00 93.22
Support Department Adjustment				0.00	0.00	Support Services do not pay allocation; county does not assign this balance out to program funds to cover in addition to program share of services	
				Avr Monthly Cost	5,253.81	Annual Cost	63,045.75
				Increase/(Decrease) %	40.6%	FY14 Total	44,840.99
				Total allocated:		2,107,056	% of Total 3.0%

* Allocations are based on budget or estimates. When actual costs are less than budget, we "true up" the allocation. The percentage is actuals to budget for the costs included in that particular allocated group in FY2014. However, when actuals exceed budget, the true up for the next year is 100%.

Commission on Children and Families - Fund 205

Local Commissions (Commissions) were formalized in 2004. They have been in place since 1979. The Commission on Children and Families (CCF) provides a neutral place for community members and professionals to create and monitor locally determined services and supports for all children and their families. CCF is managed by a Director reporting directly to the Board of County Commissioners (BOCC).

“Families” in Columbia County is defined broadly, including all those who describe themselves as “family”. While funding is used as required for children 0 to 18 years, the work of the CCF is to coordinate all services and supports for families regardless of age.

Funds were awarded to Columbia County for the first year of the 2013-2014 biennium and are a combination of State General and Federal funds. CCF manages funds from private funders and local funds for Special Projects. CCF receives no County General funds.

FY 2014-2015 Highlights and Significant Changes

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 Early Learning Council (ELC) or the Youth Development Council (YDC). 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 ELC is continuing the process of trying to establish early learning hubs, one of which will cover Columbia County. As of this writing, Northwest Regional Education Service District is taking the lead to establish a hub which will include Columbia, Clatsop and Tillamook Counties.

The YDC is developing a plan to release funds to counties for older youth which offers no assurances that the Columbia County Juvenile Crime Prevention program can be continued.

CCF has been the lead in working to make the ELC and YDC transitions as seamless as possible. Members and staff are actively engaged in designing an infrastructure which could be adopted for the proposed ELC administration and YDC service delivery.

Staff time was re-organized to meet the severely restricted funds available for administration. The Director’s position continues at 30 hours per month. There is no other staff. All requirements continue to be met. The Director’s time was prioritized so that the ELC and YDC transition will cause the least harm to our children. The Director is working to finalize the transition of Safe Kids Columbia County.

GFOA: O3, O4, O5, O6

FY 2013-2014 Accomplishments

Funding for Healthy Start, Community School, Teen and Family Transition and targeted projects continued for the first year of the biennium using contracted outcomes and quarterly reporting. Each continues to meet or exceed contracted outcomes. See Functional Data.

Accessible community education is crucial for our residents and people who access services in Columbia County. Email notification of education, events and other information is sent to over 150 organizations and people weekly. Our webpage is updated monthly. This continues to be the most effective human service notification system in Columbia County.

Commission on Children and Families

Columbia County, Oregon

Operating Indicators 1995-2014

	2013-2014	2011-2013	2009-2011	2007-2009	2005-2007	2003-2005	2001-2003	1999-2001	1997-1999	1995-1997
0-18 Youth Population	11,800	11,370	11,530	11,831	12,126	12,002	11,690	12,864	10,477	11,020
Program Dollars	\$251,770	\$487,809	\$546,794	\$540,839	\$569,800	\$698,970	\$656,592	\$505,464	\$581,004	\$515,661
Number of Programs Meeting or Exceeding Outcomes	6	26	8	10	7	9	19	23	28	25
Numbers Served	1,420**	3,000	4,000	5,798	1,919	2,689	4,549	3000*	3000*	3000*

* Estimated number served. State database had not been developed. Records are archived.

**Estimated for number who will be served effective June 30, 2014.

GFOA: O4, O6, C5

**FY15 Proposed Budget
and Prior Year Data**

**Commission on
Children and Family**

Fund 205

Summary	FY15 Proposed Budget	FY14 Projected Actuals	FY14 Budget	Change FY14 Projected Actuals and FY15 Budget	FY13 Actuals	FY12 Actuals	Four Year Trend: FY15 to FY12
Unrestricted Beginning Balance							
Restricted Beginning Balance	18,348	52,530	66,642	-65.1%	86,379	79,341	
Total Beginning Balance	18,348	52,530	66,642	-65.1%	86,379	79,341	
Property Tax							
State, Fed Local Government							
Other Resources							
FY Unrestricted Resources Total							
Property Tax	345,000	273,117	970,000	26.3%	458,687	557,809	
State, Fed Local Government	0	0	0		0	0	
Fees, Permits, Fines, Svc Chrg	0	0	0		0	0	
Bond or Debt Proceeds	0	0	0		0	0	
Transfers/Reimb from County Funds	0	1,041	0	-100.0%	0	0	
Misc Resources, Component Unit Pymts	2,000	260	300	668.2%	836	843	
FY Restricted Resources Total	347,000	274,417	970,300	26.4%	459,523	558,652	
Total Resources	365,348	326,947	1,036,942	11.7%	545,902	637,993	
Personal Services							
Materials and Services	26,172	59,110	168,700	-55.7%	121,378	131,811	
Capital Outlay	332,000	235,826	705,830	40.8%	246,636	294,641	
Debt Service	0	0	0		0	0	
Transfers to County Funds	0	0	0		0	0	
Contingencies	7,176	14,704	157,171	-100.0%	125,359	125,163	
Ending Fund Balance	0	0	5,240		0	0	
Special Payments	0	0	0		0	0	
Total Expenditure	365,348	309,640	1,036,942	18.0%	493,373	551,614	
FY Net Revenue	(18,348)	(35,222)	(66,642)	-47.9%	(33,850)	7,038	
Net Revenue Including Begin Bals	0	17,308	0	-100.0%	52,530	86,379	
Full time Equivalents (FTEs)	0.30		1.49		1.49	1.49	

Entirety of fund resources are restricted for fund's use only or for more finely defined purposes within the fund. No property taxes support this fund.

Fund Balance Analysis and Trends

Commission on Children and Family

Fund 205

Fund Balance Definition: The funds available at the end of one fiscal year to act as the beginning balance of the next fiscal year. These resources are subdivided into non-spendable (inventory or prepaids from prior year), assigned (cumulative PERS reserve from prior years), or special grant or programmatic purpose restrictions.

	Budgeted ending FY15 for start of FY16	Budgeted ending FY14 for start of FY15	Actual ending FY13 for start of FY14	Actual ending FY12 for start of FY13	Actual ending FY11 for start of FY12	Five year trend: FY16 to FY12
Non-Spendable (prepaids)	0	1,000	574	602	584	
Assigned (cumulative PERS reserve)	0	0	0	0	0	
Restricted Fund Program Resources	0	16,308	51,956	85,777	78,757	
Grant or Special Purpose Reserves	0	0	0	0	0	
Total Fund Balance	0	17,308	52,530	86,379	79,341	
Two Month Operating Level	FY16 Budg*	FY15 Budget	FY14 Est	FY13	FY12	
	0	59,695	49,156	61,336	71,075	

County Policy: Operating (Personal plus Materials and Services categories) Reserve Policy requires most funds to maintain two months of resources available for the next year.

Months of Operating Reserve	0.00	0.55	2.11	2.80	2.22	
Compliant with Policy?	NA	NA	NA	NA	NA	

Policy Compliance Trend Due to its status as essentially a pass through fund, the Operating Reserve Policy is not applied in this specific fund's case.

Note: The state has reorganized the service delivery structure for Children and Family Services so the fund is slated to close at the end of the FY15 year.

Fund and Department Budget Detail Commission on Children and Families

2012	2013	2014	2014	2014	2015	2015	2015	2015	2015	2015
Actual	Actual	Adopted	YTD	Acct	Description	FTE	Requested	Proposed	Aprvd	Adpdt
-	-	-	-	205	Comm on Children and Families					
78,757	85,777	66,042	51,956	R15	Restricted Fund Balance	0.00	1,041	1,041	-	-
				00-3002	Assigned Beginning Cash Bal					
584	602	600	574	00-3004	Restricted Cash Bal	0.00	16,308	16,308	-	-
79,341	86,379	66,642	52,530	00-3005	Non-spendable Beg'ng Cash Bal	0.00	1,000	1,000	-	-
				R35	Restricted Fund Balance Totals:	0.00	18,348	18,348	-	-
		30,000	-	00-3065	Restr Fed Grant/Donation	0.00	-	-	-	-
27,923	14,360	150,000	10,706	00-3068	Federal Grants	0.00	40,000	40,000	-	-
					Medicaid Earnings					
27,923	14,360	180,000	10,706	R36	Restr Fed Grant/Donation Totals:	0.00	40,000	40,000	-	-
379,064	303,089	500,000	60,747	00-3060	Restr State/ Local Govt Grant/	0.00	100,000	100,000	-	-
30,650	26,109	50,000	-	00-3063	State Commiss Children & Fam	0.00	200,000	200,000	-	-
9,693	4,650	100,000	637	00-3066	Juvenile Crime Prevention	0.00	5,000	5,000	-	-
110,479	110,479	140,000	-	00-3067	Special Project Revenue	0.00	-	-	-	-
					JCP Basic & Diversion Grant					
529,886	444,327	790,000	61,384	R65	Restr State/ Local Govt Grant/ Totals:	0.00	305,000	305,000	-	-
772	743	200	61	00-3020	Other Resources (Restr)	0.00	2,000	2,000	-	-
-	-	-	-	00-3100	Interest on Investments	0.00	-	-	-	-
71	94	100	59	00-3120	Refund of Expenses	0.00	-	-	-	-
					Misc Revenue					
843	836	300	120		Other Resources (Restr) Totals:	0.00	2,000	2,000	-	-
637,993	545,902	1,036,942	124,740		REVENUES TOTALS:	0.00	365,348	365,348	-	-
				E2	Materials and Services					
				01	Admin Dept					
76,236	78,444	110,096	27,522	E1	Personal Services	0.30	24,030	24,030	-	-
17,253	10,138	11,966	625	00-4002	CCCCF Director	0.00	-	-	-	-
				00-4052	Fiscal Assistant					

2012	2013	2014	2014	2014	2015	2015	2015	2015	2015	2015	2015
Actual	Actual	Adopted	YTD	Description	FTE	Requested	Proposed	Aprvd	Adptd		
18,401	16,920	28,548	3,456	PERS	0.00	-	-	-	-		
7,152	6,777	9,338	2,153	FICA Tax	0.00	1,838	1,838	-	-		
148	118	220	-	Workers' Compensation Ins.	0.00	274	274	-	-		
7,471	7,163	7,388	17,504	Insurance Benefits	0.00	-	-	-	-		
42	37	58	4	WBF	0.00	29	29	-	-		
1,344	1,781	1,087	444	Unemployment Insurance	0.00	-	-	-	-		
2,825	-	-	-	Program Coordinator	0.00	-	-	-	-		
604	-	-	-	Safe Kids State Farm PERS	0.00	-	-	-	-		
229	-	-	-	Safe Kids State Farm FICA tax	0.00	-	-	-	-		
50	-	-	-	Safe Kids State Firm Wrkrs Comp	0.00	-	-	-	-		
0	-	-	-	WBF	0.00	-	-	-	-		
55	-	-	-	Unempl Insur	0.00	-	-	-	-		
131,811	121,378	168,700	51,709	Personal Services Totals:	0.30	26,172	26,172	-	-		
42,515	38,714	150,000	6,018	Materials and Services	0.00	40,000	40,000	-	-		
2,214	251	3,000	4	Medicaid Expenses	0.00	-	-	-	-		
242,256	202,192	450,000	39,043	Commission Supplies & Expenses	0.00	286,000	286,000	-	-		
6,012	3,567	100,000	894	Grants Program	0.00	5,000	5,000	-	-		
606	755	830	690	Special Projects Funding	0.00	800	800	-	-		
1,037	1,156	2,000	-	Property Liability Ins.	0.00	200	200	-	-		
294,641	246,636	705,830	46,649	Mileage	0.00	332,000	332,000	-	-		
-	-	-	1,663	Materials and Services Totals:	0.00	-	-	-	-		
-	-	-	1,041	Transfers	0.00	-	-	-	-		
16,684	16,880	17,171	135	PERS Bond	0.00	-	-	-	-		
108,479	108,479	140,000	-	PERS 822	0.00	-	-	-	-		
125,163	125,359	157,171	2,839	Central Administrative Charges	0.00	-	-	-	-		
-	-	5,240	-	Juv Basic & Diversion transfer	0.00	-	-	-	-		
-	-	-	-	Transfers Totals:	0.00	-	-	-	-		
-	-	-	-	Contingencies	0.00	7,176	7,176	-	-		
-	-	-	-	Operating Contingencies	0.00	-	-	-	-		

2012	2013	2014	2014	2014	2015	2015	2015	2015	2015	2015
Actual	Actual	Adopted	YTD	Acct	Description	FTE	Requested	Proposed	Aprvd	Adptd
-	-	5,240	-		Contingencies Totals:	0.00	7,176	7,176	-	-
551,614	493,373	1,036,942	101,197		EXPENDITURES TOTALS:	0.30	365,348	365,348	-	-
-	-	-	-		DEPT REVENUES	0.00	-	-	-	-
551,614	493,373	1,036,942	101,197		DEPT EXPENSES	0.30	365,348	365,348	-	-
(551,614)	(493,373)	(1,036,942)	(101,197)		Admin Dept Totals:	(0.30)	(365,348)	(365,348)	-	-
637,993	545,902	1,036,942	124,740		FUND REVENUES	0.00	365,348	365,348	-	-
551,614	493,373	1,036,942	101,197		FUND EXPENSES	0.30	365,348	365,348	-	-
86,379	52,530	-	23,543		Comm on Children and Families Totals	(0.30)	-	-	-	-

FY2014-2015 Administrative Allocation Proposed Budget
Fund Account CCCC

Support Function/Item	No. of Units	"True up" factor*	Cost/unit/mo	Monthly Cost	Annual Cost	Allocations based on:	FY15 Cost/unit/mo
Telephone (landlines)	0.00 landlines	44.9%	3.09	0.00	0.00	FY2014 budget of landline phone cost for no. of land lines times true up factor from FY13 actuals to budget.	3.69
Info Tech	0.00 workstations	76.2%	123.76	0.00	0.00	FY2014 budget of IT staffing, materials and capital expenditures cost for no. of workstations times true up factor. Non-primary laptops are valued at .5 each.	141.48
Finance and General Liability Insurance	0.00 FTE (excluding ongoing temps)	100.0%	371.26	0.00	0.00	FY14 has 4.4 staff FTE (staffing for special assessment and reimbursable activities is excluded), audit, PR processing, liability insurance, finance materials and services. General Fund has slightly higher unit cost to include supply closet & newspaper subscriptions in the courthouse. The "true up" varies if in general fund or not.	328.78
Finance - Special Assessment		100.0%				Units which require finance support beyond normal payroll, AP and AR processing, have special assessment as do those with no staff but that do receive financial services.	
Human Resources	0.00 FTE (including ongoing temps)	99.6%	100.11	0.00	0.00	FY2014 budget of HR staffing and materials cost per FTE times true up factor.	75.49
Board of Commissioners	0.00 FTE (including ongoing temps)	100.0%	74.75	0.00	0.00	FY2014 budget - 25% of BoCC staffing and materials cost is allocated	63.81
Facilities and Maintenance							
Courthouse	0 Sq Ft	98.0%	51,076.29	0.00	0.00	Based on FY2014 budget + shift of 1FTE to .33FTE at jail due to closure with balance redistributed. County Courthouse - 2.67 maint srcvs FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - .33 FTE + utilities divided among Jail, Sheriff, Marine Sheriff and Corrections; b/c Jail pays for all these costs, it receives a credit from the other three units. Other departments not in one of these facilities are allocated \$0 in facilities maintenance unless they rely on maintenance staff for support. Note - no office space cost or depreciation is included.	37,610.67
Justice	Sq Ft	100.0%					
County Counsel	0.0% actual % time SH			0.00	0.00		1,565.84
	0.0% actual % time RM			0.00	0.00		0.00
	0.0% actual % time CZ			0.00	0.00		0.00
	0.0% actual % time JK			0.00	0.00		0.00
	Annual Materials Cost		0.00	0.00	0.00		126.11
Support Department Adjustment							
				Avr Monthly Cost		Total allocated:	
				0.00	Annual Cost	2,107,056	
				-100.0%	FY14 Total	% of Total	
				0.00	17,171.23	0.0%	

* Allocations are based on budget or estimates. When actual costs are less than budget we "true up" the allocation. The percentage is actuals to budget for the costs included in that particular allocated group in FY2014. However, when actuals exceed budget, the true up for the next year is 100%.

GFOA: O2, F3, F4, C5

Community Justice - Adult Division - Fund 203

Our Department is funded by grant-in-aid allocated by the Oregon State Department of Corrections. Counties enter into a binding contract with the State of Oregon for funding that has specific mandated requirements agreed upon by counties. Columbia County, like many other small counties, receives all their funding from the State to provide supervision to offenders and funding for 1145 offenders lodged in the Columbia County Jail. Funding received from the state is not adequate to provide all supervision and service needs and Community Corrections does not receive funding from the County general fund. Therefore, revenue generated locally through fees collected from the offender enhances the programs. The revenue sources are: supervision fees, electronic monitoring fees, DNA collection fees, cognitive application fees, community service/work crew administrative fees, transitional housing fees, and work crew contract fees. The department also receives funds from the Oregon Department of Revenue for accounts submitted to them for collection. The department receives Measure 57 funds in the amount of \$61,952 per year. Last fiscal year, the department received SB 3194 - Justice Reinvestment Grant - for \$132,250. This is a one-time grant with unspent funds carried over to the next fiscal year.

FY 2014 - 2015 Highlights and Significant Changes

We have three positions vacant at this time - the director, one PO position and the Lead PO position. The director position is being recruited at this time. The PO and Lead PO positions will remain vacant until the newly appointed director position is filled. At that time, the new director will evaluate the need for the PO and Lead PO positions and fill as determined by need or as the budget dictates. We currently have a temp Case Aide assisting with caseloads. The DUII Evaluation Specialist retired in August 2013 and the responsibility of the evaluator was shifted to the courts. The courts hired an evaluator housed in the State Courts Department. The retired evaluator is required to monitor clients that were previously evaluated until they complete their determined level of treatment. This requires that she work approximately 20 hours per month for the next year.

Our plan of action is to address the shortfall on contingency=s carryover with the goal of reaching the two-month operating contingency requirement. In the event we are not able to reach the required contingency we will need to reduce our personnel costs.

FY 2013-2014 Accomplishments

In the last fiscal year the Department of Community Justice - Adult Division was responsible for supervising approximately 375 clients under the jurisdiction of the Circuit Court, Local Control offenders, and Post-Prison Board of Parole cases. Our staff produced the following accomplishments:

- Our Department continues to be in the top five lowest recidivism counties in the State of Oregon.
- Our Department continues to exceed statewide averages in outcome measures in treatment, restitution collection, community service completion, and positive case closures.
- Contract fees partially fund the work crew program paid by several outside agencies including: Oregon Department of Transportation, the City of St. Helens, the city of Columbia City, the City of Rainier, and the Columbia County Road & Parks Department. The work crew also completed special projects for several County Departments including painting offices and cleaning and repairing county owned properties. Last year the work crew completed a total of 13,544 man hours for these agencies.

Department of Community Justice - Adult Division Columbia County, Oregon

Operating Indicators - Last 10 years

Function	2013-14	2012-13	2011-12	2010-11	2009-10	2008-09	2007-08	2006-07	2005-06	2004-05
Case load size	383	400	423	444	497	519	516	613	623	569
# of PO's	5.00	6.00	6.00	6.00	7.50	7.50	7.50	7.50	7.50	7.50
Positive Case Closure percentage	72%	83%	73%	84%	68%	81%	61%	72%	71%	70%
work crew participants	258	202	220	247	268	285	293	333	418	422
Work crew hours completed	9,086	17,896	14,461	14,090	18,851	15,136	24,667	10,413	10,965	11,606
Urinalysis testing #of clients	2,115	3,082	2,665	2,625	2,543	2,151	2,141	1,673	1,736	1,818
A& D Evals completed	30	228	207	207	182	206	247	183	176	171
1145 bed days used	558	2,440	1,644	3,394	4,370	7,903	10,435	7,560	10,246	12,389
Cognitive class participants	28	27	34	37	28	142	89	137	138	148
Drug Court participants	18	23	20	14	9	8	8			
Transition House Residents served	23	30	32	25	46	40	34			

Data for 2013 - 14 is for the period of July 2013 - February 2014

Drug Court - began operation in September 2007

Transitional Housing - began operation in January 2008

Case load size - In March 2011 misdemeanor cases were no longer supervised. The only misdemeanor cases funded by the State are some person-to-person (domestic violence and sex offender crimes).
 One .50 FTE PO position was eliminated due to budget shortfalls.

Cognitive Class - In July 2009, the part-time class facilitator position was cut. Probation Officers were trained as class facilitators and cognitive classes were provided as part of their PO duties.

In July 2013 the Alcohol & Drug Evaluator retired. The A&D evaluation program was moved to the State Courts.

Work Crew - the program is operated with one full-time and 2 part-time work crew supervisors. The work crew operates seven days per week.

GFOA: O4, O6, C5

**FY15 Proposed Budget and Prior Year Data Community Justice Fund 203
(Adult Dept)**

Summary	FY15 Proposed Budget	FY14 Projected Actuals	FY14 Budget	Change FY14 Projected Actuals and FY15 Budget	FY13 Actuals	FY12 Actuals	Four Year Trend: FY15 to FY12
Unrestricted Beginning Balance							
Restricted Beginning Balance	316,833	204,691	200,520	54.8%	394,203	473,453	
Total Beginning Balance	316,833	204,691	200,520	54.8%	394,203	473,453	
Property Tax							
State, Fed Local Government							
Other Resources							
FY Unrestricted Resources Total							
Property Tax							
State, Fed Local Government	1,381,667	1,504,453	1,559,855	-8.2%	1,235,152	1,231,602	
Fees, Permits, Fines, Svc Chrg	136,000	133,391	113,500	2.0%	159,258	175,331	
Bond or Debt Proceeds	0	0	0		0	0	
Transfers/Reimb from County Funds	42,457	38,515	15,500	10.2%	11,750	13,500	
Misc Resources, Component Unit Pymts	6,500	6,177	102,500	5.2%	9,543	11,212	
FY Restricted Resources Total	1,566,624	1,682,535	1,791,355	-6.9%	1,415,703	1,431,645	
Total Resources	1,883,457	1,887,226	1,991,876	-0.2%	1,809,906	1,905,098	
Personal Services	1,091,824	1,004,855	1,218,500	8.7%	1,105,602	1,011,520	
Materials and Services	362,000	111,983	343,755	223.3%	136,411	135,884	
Capital Outlay	0	0	0		0	0	
Debt Service	6,680	6,680	6,680		6,680	6,680	
Transfers to County Funds	224,275	446,875	377,639	-49.8%	356,522	356,811	
Contingencies	198,678	0	45,301		0	0	
Ending Fund Balance	0	0	0		0	0	
Special Payments	0	0	0		0	0	
Total Expenditure	1,883,457	1,570,393	1,991,876	19.9%	1,605,215	1,510,895	
FY Net Revenue	(316,833)	112,142	(200,520)	-382.5%	(189,512)	(79,250)	
Net Revenue Including Begin Bals	0	316,833	0	-100.0%	204,691	394,203	
Full time Equivalents (FTEs)	12.15		13.30		13.30	13.78	

Entirety of fund resources are restricted for fund's use only or for more finely defined purposes within the fund. No property taxes support this fund.

Fund Balance Analysis and Trends

Community Justice (Adult Dept)

Fund 203

Fund Balance Definition: The funds available at the end of one fiscal year to act as the beginning balance of the next fiscal year. These resources are subdivided into non-spendable (inventory or prepaids from prior year), assigned (cumulative PERS reserve from prior years), or special grant or programmatic purpose restrictions.

	Budgeted ending FY15 for start of FY16	Budgeted ending FY14 for start of FY15	Actual ending FY13 for start of FY14	Actual ending FY12 for start of FY13	Actual ending FY11 for start of FY12	Five year trend: FY16 to FY12
Non-Spendable (prepaids)	20,000	20,000	19,024	14,527	13,454	
Assigned (cumulative PERS reserve)	54,171	24,215	0	0	0	
Restricted Fund Program Resources	124,506	272,618	185,667	379,676	459,999	
Grant or Special Purpose	0	0	0	0	0	
Total Fund Balance	198,678	316,833	204,691	394,203	473,453	
Two Month Operating Level	FY16 Budg* 250,472	FY15 Budget 242,304	FY14 Est 186,140	FY13 207,002	FY12 191,234	

County Policy: Operating (Personal plus Materials and Services categories) Reserve Policy requires most funds to maintain two months of resources available for the next year.

Months of Operating Reserve	0.99	2.25	1.99	3.67	4.81	
Compliant with Policy?	no	yes	no	yes	yes	

Policy Compliance Trend

Note: The Department Head position for Community Justice, with oversight for Adult Parole and Juvenile Justice, is open and a recruitment is in process. The County has chosen to wait until the new hire comes on board and s/he is able to assess the operation and make budget adjustments at that time to bring the fund back into compliance with the Two Month Operating Reserve Policy.

* The County does not do a biennial budget; however during budget process we project two years into the future

Fund and Department Budget Detail Community Justice (Adult Department)

2012	2013	2014	2014	2014	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	
Actual	Actual	Adopted	YTD	Acct	Description	FTE	Requested	Proposed	Aprvd	Adptd										
0	0	0	0	203 R15	Community Corrections Fund Restricted Fund Balance															
459,999	379,676	185,520	185,667	0 00-3002	Assigned Beginning Cash Bal	0.00	24,214.53	24,214.53	0.00	0.00										
13,454	14,527	15,000	19,024	00-3004	Restricted Cash Bal	0.00	296,832.63	272,618.10	0.00	0.00										
473,453	394,203	200,520	204,691	00-3005	Non-spendable Beg'ng Cash Bal	0.00	20,000.00	20,000.00	0.00	0.00										
94,858	78,797	100,000	30,606	R25	Restricted Fund Balance Totals:	0.00	341,047.16	316,832.63	0.00	0.00										
7,857	8,888	0	2,488	00-3250	Rest Fees, Lic, Perm, Fines, Supervision Fees	0.00	75,000.00	75,000.00	0.00	0.00										
720	0	10,500	0	00-3260	MIS Client Fees	0.00	5,000.00	5,000.00	0.00	0.00										
28,166	17,212	20,000	2,455	00-3270	Program Client Fees	0.00	1,000.00	1,000.00	0.00	0.00										
5,748	5,624	8,000	1,673	00-3280	DUII Fees	0.00	0.00	0.00	0.00	0.00										
137,349	110,521	138,500	37,222	00-3290	Transition House Rental Fees	0.00	5,000.00	5,000.00	0.00	0.00										
1,164,479	1,164,480	1,292,800	326,583	R36	Rest Fees, Lic, Perm, Fines, Totals:	0.00	86,000.00	86,000.00	0.00	0.00										
67,123	70,672	93,200	390,439	00-3060	Restr State/ Local Govt Grant/ Grant-In-Aid	0.00	1,305,997.00	1,305,997.00	0.00	0.00										
0	0	0	132,250	00-3066	Subsidy	0.00	75,670.00	75,670.00	0.00	0.00										
1,231,602	1,235,152	1,386,000	849,272	00-3069	SB 3194 Justice Reinv	0.00	0.00	0.00	0.00	0.00										
4,000	11,750	15,500	6,500	R55	Restr State/ Local Govt Grant/ Totals:	0.00	1,381,667.00	1,381,667.00	0.00	0.00										
0	0	0	0	00-3085	Rest Interfund Transf/Intnl S	0.00	15,000.00	12,500.00	0.00	0.00										
9,500	0	0	0	00-3086	Work Crew from County Depts	0.00	29,823.40	29,956.93	0.00	0.00										
13,500	11,750	15,500	6,500	00-3292	PERS Reserve	0.00	0.00	0.00	0.00	0.00										
2,848	2,594	2,500	706	R65	Work Fees Inter fund	0.00	44,823.40	42,456.93	0.00	0.00										
44	18	0	4,677	00-3100	Rest Interfund Transf/Intnl S Totals:	0.00	1,500.00	1,500.00	0.00	0.00										
8,320	6,931	10,000	0	00-3120	Other Resources (Restr)	0.00	5,000.00	5,000.00	0.00	0.00										
					Interest on Investments	0.00	0.00	0.00	0.00	0.00										
					Refund of Expenses	0.00	0.00	0.00	0.00	0.00										
					Misc Revenue	0.00	0.00	0.00	0.00	0.00										

2012	2013	2014	2014	2014	2015	2015	2015	2015	2015	2015
Actual	Actual	Adopted	YTD	Acct	Description	FTE	Requested	Proposed	Aprvd	Adptd
37,982	48,737	65,000	20,444	00-3295	Work Crew Revenue	0.00	50,000.00	50,000.00	0.00	0.00
49,194	58,280	77,500	25,827		Other Resources (Restr) Totals:	0.00	56,500.00	56,500.00	0.00	0.00
1,905,098	1,809,906	1,818,020	1,123,511		REVENUES TOTALS:	0.00	1,910,037.56	1,883,456.56	0.00	0.00
88,585	0	0	0	01	Administrative					
52,635	67,966	72,679	38,204	E1	Personal Services					
53,080	54,753	57,771	18,839	00-4001	Director	0.00	0.00	0.00	0.00	0.00
11,371	12,774	16,389	4,286	00-4002	Probation Officer I	0.75	58,740.06	57,475.60	0.00	0.00
48,445	51,105	53,804	30,381	00-4003	Probation Officer I	0.00	0.00	16,000.00	0.00	0.00
68,171	70,034	73,170	36,590	00-4004	A & D Eval. Spec	0.10	3,642.08	3,642.08	0.00	0.00
42,661	53,096	56,886	29,387	00-4005	Probation Officer II	1.00	57,708.27	56,466.02	0.00	0.00
54,170	56,997	59,456	31,018	00-4006	Office Manager	1.00	74,782.86	73,180.80	0.00	0.00
0	55,595	57,411	33,337	00-4007	Probation Officer 1	1.00	61,109.75	59,794.28	0.00	0.00
11,212	0	0	0	00-4008	Probation Officer I	1.00	63,582.33	62,213.63	0.00	0.00
12,875	14,166	15,043	5,863	00-4009	Probation Officer II	1.00	61,512.28	60,188.14	0.00	0.00
23,085	0	0	0	00-4010	Probation Officer I	0.00	0.00	0.00	0.00	0.00
47,079	48,314	51,647	25,141	00-4011	Clerical Specialist	0.33	15,361.63	15,361.63	0.00	0.00
68,852	71,125	74,292	9,118	00-4013	Office Specialist	0.00	0.00	0.00	0.00	0.00
6,746	6,742	18,886	6,106	00-4014	Lead Work Crew Supervisor	1.00	54,566.88	53,400.00	0.00	0.00
0	5,788	7,496	432	00-4015	Lead Probation Officer	1.00	66,466.67	65,035.88	0.00	0.00
0	2,790	0	576	00-4016	Work Crew Supervisor	0.49	18,885.78	18,885.78	0.00	0.00
6,386	7,398	0	0	00-4017	WorkCrew Supervisor	0.20	7,496.32	7,496.32	0.00	0.00
0	6,672	12,587	6,280	00-4018	Work Crew Supervisor	0.20	7,488.00	7,488.00	0.00	0.00
0	37,623	54,747	30,669	00-4022	Work Crew Supervisor	0.00	0.00	0.00	0.00	0.00
0	4,976	0	0	00-4036	Office Assistant	0.49	12,587.12	12,587.12	0.00	0.00
15,255	39,321	42,206	20,961	00-4037	Probation Officer II	1.00	60,596.95	59,300.27	0.00	0.00
0	0	0	0	00-4038	PO (shared with Juv)	0.00	0.00	0.00	0.00	0.00
0	0	0	0	00-4054	Office Specialist	1.00	44,307.15	43,353.38	0.00	0.00
0	0	0	0	00-4077	Probation Officer II	0.10	0.00	5,200.00	0.00	0.00

2012	2013	2014	2014	2015	2015	2015	2015	2015	2015	2015	2015	2015
Actual	Actual	Adopted	YTD	Acct	Description	FTE	Requested	Proposed	Aprvd	Adptd		
11,463	14,659	18,346	9,806	00-4084	Office Assistant	0.49	18,345.60	18,345.60	0.00	0.00		
2,626	695	5,200	300	00-4085	Temp Help	0.00	25,200.00	20,000.00	0.00	0.00		
0	300	0	0	00-4088	Temp PO	0.00	0.00	0.00	0.00	0.00		
7,182	7,768	12,000	983	00-4090	Overtime	0.00	12,000.00	12,000.00	0.00	0.00		
129,129	148,239	189,281	50,477	00-4101	PERS	0.00	106,493.77	106,870.65	0.00	0.00		
48,066	52,480	58,141	25,713	00-4102	FICA Tax	0.00	55,415.05	55,647.21	0.00	0.00		
14,710	14,298	21,112	13,005	00-4103	Workers' Compensation Ins.	0.00	13,801.85	13,930.35	0.00	0.00		
175,548	184,325	182,661	93,939	00-4104	Insurance Benefits	0.00	185,824.48	187,410.08	0.00	0.00		
349	370	522	184	00-4105	WBF	0.00	522.34	551.46	0.00	0.00		
11,840	15,232	6,765	3,383	00-4106	Unemployment Insurance	0.00	0.00	0.00	0.00	0.00		
1,011,520	1,105,602	1,218,500	524,979		Personal Services Totals:	12.15	1,086,437.22	1,091,824.28	0.00	0.00		
4,106	4,206	5,000	2,063	00-4310	Materials and Services	0.00	5,000.00	5,000.00	0.00	0.00		
4,737	2,937	3,000	1,362	00-4311	Cellular Phones	0.00	3,000.00	3,000.00	0.00	0.00		
1,399	1,266	1,500	1,403	00-4320	Postage	0.00	3,000.00	3,000.00	0.00	0.00		
4,544	4,118	5,000	2,085	00-4321	Office Supplies	0.00	5,000.00	5,000.00	0.00	0.00		
1,031	1,856	1,500	204	00-4522	Small Equipment	0.00	1,500.00	1,500.00	0.00	0.00		
1,564	1,076	2,000	1,038	00-4531	Computer Supplies	0.00	2,000.00	2,000.00	0.00	0.00		
5,587	5,714	5,900	7,156	00-4588	Property/Liability Insurance	0.00	7,156.00	8,000.00	0.00	0.00		
1,976	1,074	2,000	59	00-4710	Mileage	0.00	1,000.00	1,000.00	0.00	0.00		
12,551	12,779	12,000	4,968	00-4711	Vehicle Fuel	0.00	12,000.00	12,000.00	0.00	0.00		
10,960	11,563	12,000	4,461	00-4713	Vehicle Lease	0.00	12,000.00	12,000.00	0.00	0.00		
4,312	5,110	5,000	1,873	00-4714	Vehicle Maintenance	0.00	5,000.00	5,000.00	0.00	0.00		
130	0	0	0	00-4715	Auto Expenses	0.00	0.00	0.00	0.00	0.00		
12,981	11,203	12,000	5,506	00-4720	Conferences and Training	0.00	10,000.00	10,000.00	0.00	0.00		
1,006	890	1,000	860	00-4730	Membership Dues	0.00	1,000.00	1,000.00	0.00	0.00		
0	0	0	0	00-4736	Detention Expense	0.00	0.00	200,000.00	0.00	0.00		
10,451	4,471	5,000	910	00-4750	Contract Legal Services	0.00	5,000.00	5,000.00	0.00	0.00		

2012	2013	2014	2014	2015	2015	2015	2015	2015	2015	2015	2015	2015
Actual	Actual	Adopted	YTD	Acct	Description	FTE	Requested	Proposed	Aprvd	Adptd		
2,150	1,463	5,000	390	00-4801	Mental Health-Eval.-Poly&Sex T	0.00	5,000.00	5,000.00	0.00	0.00	0.00	0.00
250	775	5,000	200	00-4803	Domestic Viol./Batterer Trmt	0.00	5,000.00	5,000.00	0.00	0.00	0.00	0.00
11,138	10,477	25,000	2,475	00-4805	A & D Trmt	0.00	20,000.00	20,000.00	0.00	0.00	0.00	0.00
12,940	16,159	20,000	5,605	00-4806	Urinalysis	0.00	20,000.00	20,000.00	0.00	0.00	0.00	0.00
3,055	2,935	4,000	1,977	00-4807	Machine Maint./Rprs/Supplies	0.00	4,000.00	4,000.00	0.00	0.00	0.00	0.00
2,293	2,357	5,000	62	00-4808	Indigent Assistant Funds	0.00	5,000.00	5,000.00	0.00	0.00	0.00	0.00
11,641	12,680	15,000	5,419	00-4809	Day Reporting Center	0.00	15,000.00	15,000.00	0.00	0.00	0.00	0.00
110	529	500	133	00-4810	Electronic Monitoring	0.00	2,000.00	2,000.00	0.00	0.00	0.00	0.00
1,537	3,520	2,000	753	00-4812	Uniforms/Safety Equipment	0.00	2,000.00	2,000.00	0.00	0.00	0.00	0.00
960	430	500	0	00-4813	Psych.Eval./Hep.Shots	0.00	500.00	500.00	0.00	0.00	0.00	0.00
12,477	16,824	15,000	1,784	00-4815	Transition House Operating Exp	0.00	10,000.00	10,000.00	0.00	0.00	0.00	0.00
135,884	136,411	169,900	52,747	E4	Materials and Services Totals:	0.00	161,156.00	362,000.00	0.00	0.00	0.00	0.00
6,680	6,680	6,680	6,680	00-6010	Debt Service	0.00	6,680.00	6,680.00	0.00	0.00	0.00	0.00
6,680	6,680	6,680	6,680	E5	Trans Housing Note-St.Helens	0.00	6,680.00	6,680.00	0.00	0.00	0.00	0.00
0	0	0	22,517	00-4107	Debt Service Totals:	0.00	6,680.00	6,680.00	0.00	0.00	0.00	0.00
0	0	0	10,465	00-4108	Transfers	0.00	46,438.35	60,851.05	0.00	0.00	0.00	0.00
100,306	96,123	120,254	60,127	00-4593	PERS Bond	0.00	29,823.40	29,956.93	0.00	0.00	0.00	0.00
0	3,053	1,000	0	00-5312	PERS 822	0.00	136,574.76	132,266.80	0.00	0.00	0.00	0.00
320	1,161	200	306	00-5314	Central Adminstrative Charges	0.00	1,200.00	1,200.00	0.00	0.00	0.00	0.00
256,185	256,185	256,185	128,093	00-5331	Reimb Work other Fund	0.00	256,185.00	0.00	0.00	0.00	0.00	0.00
356,811	356,522	377,639	221,508	E6	Firing Range Use Fee	0.00	1,200.00	1,200.00	0.00	0.00	0.00	0.00
0	0	45,301	0	00-5401	Transfer to Jail	0.00	256,185.00	0.00	0.00	0.00	0.00	0.00
0	0	45,301	0		Transfers Totals:	0.00	470,221.51	224,274.78	0.00	0.00	0.00	0.00
					Contingencies	0.00	185,542.83	198,677.50	0.00	0.00	0.00	0.00
					Operating Contingencies	0.00	185,542.83	198,677.50	0.00	0.00	0.00	0.00
					Contingencies Totals:	0.00	185,542.83	198,677.50	0.00	0.00	0.00	0.00
1,510,895	1,605,215	1,818,020	805,914		EXPENDITURES TOTALS:	12.15	1,910,038	1,883,457	-	-	-	-

2012 Actual	2013 Actual	2014 Adopted	2014 YTD	Acct	Description	2015		2015 Requested	2015 Proposed	2015 Aprvd	2015 Adptd
						FTE					
-	-	-	-		DEPT REVENUES	0.00	-	-	-	-	-
1,510,895	1,605,215	1,818,020	805,914		DEPT EXPENSES	12.15	1,910,038	1,883,457	-	-	-
(1,510,895)	(1,605,215)	(1,818,020)	(805,914)		Administrative Totals:	(12.15)	(1,910,038)	(1,883,457)	-	-	-
1,905,098	1,809,906	1,991,876	1,123,511		FUND REVENUES	0.00	1,910,038	1,883,457	-	-	-
1,510,895	1,605,215	1,991,876	805,914		FUND EXPENSES	12.15	1,910,038	1,883,457	-	-	-
394,203	204,691	-	317,597		Community Corrections Fund Total	(12.15)	-	-	-	-	-

FY2014-2015 Administrative Allocation Proposed Budget
Fund Account Community Corrections

Support Function/Item	No. of Units	"True up" factor*	Cost/unit/mo	Monthly Cost	Annual Cost	Allocations based on:	FY15 Cost/unit/mo
Telephone (landlines)	43.00 landlines	44.9%	3.09	133.02	1,596.20	FY2014 budget of landline phone cost for no. of land lines times true up factor from FY13 actuals to budget.	3.69
Info Tech	14.50 workstations	76.2%	123.76	1,794.51	21,534.07	FY2014 budget of IT staffing, materials and capital expenditures cost for no. of workstations times true up factor. Non-primary laptops are valued at .5 each.	141.48
Finance and General Liability Insurance	FTE (excluding ongoing temps)	100.0%	371.26	5,134.51	61,614.15	FY14 has 4.4 staff FTE (staffing for special assessment and reimbursable activities is excluded), audit, PR processing, liability insurance, finance materials and services. General Fund has slightly higher unit cost to include supply closet & newspaper subscriptions in the courthouse. The "true up" varies if in general fund or not.	328.78
Finance - Special Assessment		100.0%				Units which require finance support beyond normal payroll, AP and AR processing, have special assessment as do those with no staff but that do receive financial services.	
Human Resources	FTE (including ongoing temps)	99.6%	100.11	1,384.45	16,613.45	FY2014 budget of HR staffing and materials cost per FTE times true up factor.	75.49
Board of Commissioners	FTE (including ongoing temps)	100.0%	74.75	1,033.81	12,405.68	FY2014 budget - 25% of BoCC staffing and materials cost is allocated	63.81
Facilities and Maintenance	% building		Bldg cost per month				
Courthouse	Sq Ft	98.0%	51,076.29	0.00	0.00	Based on FY2014 budget + shift of 1FTE to .33FTE at jail due to closure with balance redistributed. County Courthouse - 2.67 maint svcocs FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - .33 FTE + utilities divided among Jail, Sheriff, Marine Sheriff and Corrections; b/c Jail pays for all these costs, it receives a credit from the other three units. Other departments not in one of these facilities are allocated \$0 in facilities maintenance unless they rely on maintenance staff for support. Note - no office space cost or depreciation is included.	37,610.67
Justice	4,244 Sq Ft	100.0%	18,550.31	1,376.07	16,512.80		
County Counsel	1.0% actual % time SH				1,766.62		1,565.84
	0.0% actual % time RM			0.00	0.00		0.00
	0.0% actual % time CZ			0.00	0.00		0.00
	0.0% actual % time JK			0.00	0.00		0.00
	Annual Materials Cost		223.83		223.83		126.11
Support Department Adjustment						Support Services do not pay allocation; county does not assign this balance out to program funds to cover in addition to program share of services	
				Avr Monthly Cost	11,022.23	Annual Cost	132,266.80
				Increase/(Decrease) %	10.0%	FY14 Total	120,254.10
				Total allocated:		2,107,056	
						% of Total	6.3%

* Allocations are based on budget or estimates. When actual costs are less than budget we "true up" the allocation. The percentage is actuals to budget for the costs included in that particular allocated group in FY2014. However, when actuals exceed budget, the true up for the next year is 100%.

Corner Restoration Fund - Fund 209

This fund was established by Oregon Legislature in 1985 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 corners, eliminating ambiguities for public and private land surveyors, thus, securing public confidence by eliminating unsettled boundary locations.

FY2014-2015 Highlights and Significant Changes

As a result of the current budget and reduced furloughs, the Survey Department will continue operate with a reduced staff of 1.28 FTE, and remain closed to the public Monday, Wednesday and Friday. The reduction in furlough days will have minimal affect on the day to day operations of the Survey Department. With one full-time salary employee and one part-time technician the furloughs did not affect the Survey Department as much as the larger staffed departments. The reduction in staff has made it difficult to do efficient field work. As a result the Survey Department has reduced its dependency on the Corner Fund by 20%. We will continue to focus on corners of high concern and reestablish as many as we can.

FY2013-2014 Accomplishments

The Survey Department finalized Phase 9 of the Columbia County GIS project in Clatskanie. This project was a joint effort between departments and resulted in a 15 page survey with around 200 property corners being tied with GPS. This was the last phase of the GIS project, meeting ORMAP goal 6, and we will continue to add control on a smaller scale to increase basemap accuracy.

Corner Restoration Columbia County, Oregon

Operating Indicators - Last 10 years

Fiscal Year	2013-14	2012-13	2011-12	2010-11	2009-10	2008-09	2007-08	2006-07	2005-06	2004-05
Function										
CORNER RESTORATION										
Corners Restored	7 (NC)*	12	3	7	12					
GIS Control		31	86	78	N/A	N/A	N/A	N/A	N/A	N/A

(NC)* = Data not complete

GFOA: 04, 06, C5

FY15 Proposed Budget and Prior Year Data **Corner Restoration** **Fund 209**

Summary	FY15 Proposed Budget	FY14 Projected Actuals	FY14 Budget	Change FY14 Projected Actuals and FY15 Budget	FY13 Actuals	FY12 Actuals	Four Year Trend: FY15 to FY12
Unrestricted Beginning Balance							
Restricted Beginning Balance	203,303	265,827	267,761	-23.5%	325,941	397,673	
Total Beginning Balance	203,303	265,827	267,761	-23.5%	325,941	397,673	
Property Tax							
State, Fed Local Government							
Other Resources							
FY Unrestricted Resources Total							
Property Tax	80,000	79,326	85,000	0.9%	87,904	79,084	
State, Fed Local Government	0	0	0		0	0	
Fees, Permits, Fines, Svc Chrg	0	0	0		0	0	
Bond or Debt Proceeds	1,689	2,670	0	-36.7%	0	0	
Transfers/Reimb from County Funds	1,050	1,275	475	-17.7%	2,207	1,893	
Misc Resources, Component Unit Pymts	82,739	83,271	85,475	-0.6%	90,110	80,977	
FY Restricted Resources Total	286,042	349,098	353,236	-18.1%	416,051	478,651	
Total Resources							
Personal Services	65,756	108,350	119,254	-39.3%	133,245	128,204	
Materials and Services	2,475	1,353	4,150	82.9%	3,084	4,543	
Capital Outlay	500	8,496	10,500	-94.1%	0	0	
Debt Service	0	0	0		0	0	
Transfers to County Funds	20,586	27,596	20,494	-25.4%	13,896	19,963	
Contingencies	196,724	0	198,838		0	0	
Ending Fund Balance	0	0	0		0	0	
Special Payments	0	0	0		0	0	
Total Expenditure	286,042	145,795	353,236	96.2%	150,224	152,710	
FY Net Revenue	(203,303)	(62,524)	(267,761)	225.2%	(60,114)	(71,733)	
Net Revenue Including Begin Bals	0	203,303	0	-100.0%	265,827	325,941	
Full time Equivalents (FTEs)	0.63		1.35		1.70	1.88	

Entirety of fund resources are restricted for fund's use only or for more finely defined purposes within the fund. No property taxes support this fund.

GFOA: C2, F3, F4, C5

Fund Balance Analysis and Trends

Corner Restoration

Fund 209

Fund Balance Definition: The funds available at the end of one fiscal year to act as the beginning balance of the next fiscal year. These resources are subdivided into non-spendable (inventory or prepaids from prior year), assigned (cumulative PERS reserve from prior years), or special grant or programmatic purpose restrictions.

	Budgeted ending FY15 for start of FY16	Budgeted ending FY14 for start of FY15	Actual ending FY13 for start of FY14	Actual ending FY12 for start of FY13	Actual ending FY11 for start of FY12	Five year trend: FY16 to FY12
Non-Spendable (prepaids)	1,700	1,700	1,640	1,642	1,262	
Assigned (cumulative PERS reserve)	4,359	2,670	0	0	0	
Restricted Fund Program Resources	190,666	198,933	264,187	324,299	396,412	
Grant or Special Purpose Reserves	0	0	0	0	0	
Total Fund Balance	196,724	203,303	265,827	325,941	397,673	
Two Month Operating Level	FY16 Budg* 12,784	FY15 Budget 11,372	FY14 Est 18,284	FY13 22,721	FY12 22,124	
County Policy: Operating (Personal plus Materials and Services categories) Reserve Policy requires most funds to maintain two months of resources available for the next year.						
Months of Operating Reserve	29.83	34.99	28.90	28.55	35.83	
Compliant with Policy?	yes	yes	yes	yes	yes	
Policy Compliance Trend	Declining	Declining	Declining	Declining	Declining	

GFOA: F5, C5

* The County does not do a biennial budget; however during budget process we project two years into the future

Fund and Department Budget Detail

Corner Restoration Fund

2012	2013	2014	2014	2014	2015	2015	2015	2015	2015	2015
Actual	Actual	Adopted	YTD	Acct	Description	FTE	Requested	Proposed	Aprvd	Adptd
				209	Corner Preservation Fund					
				R15	Restricted Fund Balance					
0	0	0	0	00-3002	Assigned Beginning Cash Bal	0.00	2,670	2,670	0	0
396,412	324,299	266,261	264,187	00-3004	Restricted Cash Bal	0.00	201,603	198,933	0	0
1,262	1,642	1,500	1,640	00-3005	Non-spendable Beg'ng Cash Bal	0.00	1,700	1,700	0	0
397,673	325,941	267,761	265,827		Restricted Fund Balance Totals:	0.00	205,973	203,303	0	0
				R25	Rest Fees, Lic, Perm, Fines,					
79,084	87,904	85,000	39,326	00-3060	Public Land Preservation Fees	0.00	80,000	80,000	0	0
79,084	87,904	85,000	39,326		Rest Fees, Lic, Perm, Fines, Totals:	0.00	80,000	80,000	0	0
0	0	0	0	R55	Rest Interfund Transf/Intnl S	0.00	1,809	1,689	0	0
				00-3086	PERS Reserve					
0	0	0	0		Rest Interfund Transf/Intnl S Totals:	0.00	1,809	1,689	0	0
1,893	1,633	475	512	R65	Other Resources (Restr)	0.00	900	900	0	0
0	574	0	364	00-3120	Interest on Investments	0.00	150	150	0	0
					Misc Revenue					
1,893	2,207	475	875		Other Resources (Restr) Totals:	0.00	1,050	1,050	0	0
478,651	416,051	353,236	306,028		REVENUES TOTALS:	0.00	288,831	286,042	-	-
				01						
				E1	Personal Services					
7,396	55,514	57,489	28,512	00-4009	County Surveyor	0.48	41,112	38,382	0	0
48,552	0	0	0	00-4010	Deputy Surveyor	0.00	0	0	0	0
27,404	31,341	18,979	11,870	00-4049	Survey Technician	0.15	7,968	7,797	0	0
15,434	16,664	18,567	3,935	00-4101	PERS	0.00	5,180	4,836	0	0
6,264	6,516	5,850	3,048	00-4102	FICA/Medicare	0.00	3,755	3,533	0	0
1,219	1,119	1,246	768	00-4103	Worker's Compensation	0.00	560	527	0	0

2012	2013	2014	2014	2014	2015	2015	2015	2015	2015	2015
Actual	Actual	Adopted	YTD	Acct	Description	FTE	Requested	Proposed	Aprvd	Adpftd
20,374	20,142	16,384	10,376	00-4104	Insurance	0.00	10,522	10,623	0	0
39	43	58	15	00-4105	WBF	0.00	58	58	0	0
1,523	1,905	681	418	00-4106	Unemployment Insurance Pool	0.00	0	0	0	0
128,204	133,245	119,254	58,943		Personal Services Totals:	0.63	69,154	65,756	0	0
65	4	100	6	E2	Materials and Services					
2,584	0	0	0	00-4321	Office Supplies	0.00	75	75	0	0
865	423	1,000	13	00-4350	Small Equip Computers	0.00	0	0	0	0
0	1,300	1,200	0	00-4360	Supplies	0.00	350	350	0	0
705	671	800	689	00-4525	Software	0.00	400	400	0	0
0	0	600	0	00-4588	GL and Property Insurance	0.00	700	700	0	0
0	31	100	0	00-4711	Vehicle Fuel	0.00	500	500	0	0
175	418	0	70	00-4714	Vehicle Maintenance	0.00	0	0	0	0
148	237	350	0	00-4715	Vehicle Maintenance	0.00	75	200	0	0
4,543	3,084	4,150	778	00-4730	Membership dues	0.00	250	250	0	0
0	0	10,500	8,496		Materials and Services Totals:	0.00	2,350	2,475	0	0
0	0	10,500	8,496	E3	Capital Outlay					
0	0	10,500	8,496	00-5002	Equipment	0.00	500	500	0	0
0	0	10,500	8,496		Capital Outlay Totals:	0.00	500	500	0	0
0	0	0	2,275	E5	Transfers					
0	0	0	1,395	00-4107	PERS Bond	0.00	2,817	3,430	0	0
19,963	13,896	20,494	10,247	00-4108	PERS 822	0.00	1,809	1,689	0	0
0	0	0	0	00-4593	Central Administrative Charges	0.00	14,505	15,467	0	0
19,963	13,896	20,494	13,917	00-5314	County interdep fee	0.00	140	0	0	0
0	0	198,838	0		Transfers Totals:	0.00	19,271	20,586	0	0
0	0	198,838	0	e6	Contingencies					
0	0	198,838	0	00-5401	Operating Contingencies	0.00	197,556	196,724	0	0

2012	2013	2014	2014	2014	2015	2015	2015	2015	2015	2015
Actual	Actual	Adopted	YTD	Acct	Description	FTE	Requested	Proposed	Aprvd	Adptd
0	0	198,838	0		Contingencies Totals:	0.00	197,556	196,724	0	0
152,710	150,224	353,236	82,134		EXPENDITURES TOTALS:	0.63	288,831	286,042	-	-
-	-	-	-		DEPT REVENUES	0.00	-	-	-	-
152,710	150,224	353,236	82,134		DEPT EXPENSES	0.63	288,831	286,042	-	-
(152,710)	(150,224)	(353,236)	(82,134)		Totals:	(0.63)	(288,831)	(286,042)	-	-
478,651	416,051	353,236	306,028		FUND REVENUES	0.00	288,831	286,042	-	-
152,710	150,224	353,236	82,134		FUND EXPENSES	0.63	288,831	286,042	-	-
325,941	265,827	-	223,894		Corner Preservation Fund Totals:	(0.63)	-	0	-	-

FY2014-2015 Administrative Allocation Proposed Budget
Fund Account Corner Restoration

Support Function/Item	No. of Units	"True up" factor*	Cost/unit/mo	Monthly Cost	Annual Cost	Allocations based on:	FY15 Cost/unit/mo
Telephone (landlines)	1.50 landlines	44.9%	3.09	4.64	55.68	FY2014 budget of landline phone cost for no. of land lines times true up factor from FY13 actuals to budget.	3.69
Info Tech	1.00 workstations	76.2%	123.76	123.76	1,485.11	FY2014 budget of IT staffing, materials and capital expenditures cost for no. of workstations times true up factor. Non-primary laptops are valued at .5 each.	141.48
Finance and General Liability Insurance	FTE (excluding ongoing temps)	100.0%	371.26	185.63	2,227.55	FY14 has 4.4 staff FTE (staffing for special assessment and reimbursable activities is excluded), audit, PR processing, liability insurance, finance materials and services. General Fund has slightly higher unit cost to include supply closet & newspaper subscriptions in the courthouse. The "true up" varies if in general fund or not.	328.78
Finance - Special Assessment		100.0%				Units which require finance support beyond normal payroll, AP and AR processing, have special assessment as do those with no staff but that do receive financial services.	
Human Resources	FTE (including ongoing temps)	99.6%	100.11	64.07	768.81	FY2014 budget of HR staffing and materials cost per FTE times true up factor.	75.49
Board of Commissioners	FTE (including ongoing temps)	100.0%	74.75	47.84	574.09	FY2014 budget - 25% of BoCC staffing and materials cost is allocated	63.81
Facilities and Maintenance	% building	Bldg cost per month					
Courthouse	0 Sq Ft	1.7%	51,076.29	862.99	10,355.93	Based on FY2014 budget + shift of 1FTE to .33FTE at jail due to closure with balance redistributed. County Courthouse - 2.67 maint grocs FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - .33 FTE + utilities divided among Jail, Sheriff, Marine Sheriff and Corrections; b/c Jail pays for all these costs, it receives a credit from the other three units. Other departments not in one of these facilities are allocated \$0 in facilities maintenance unless they rely on maintenance staff for support. Note - no office space cost or depreciation is included.	37,610.67
Justice	Sq Ft	100.0%					
County Counsel	0.0% actual % time SH				0.00		0.00
	0.0% actual % time RM				0.00		0.00
	0.0% actual % time CZ				0.00		0.00
	0.0% actual % time JK				0.00		0.00
	Annual Materials Cost		0.00	0.00	0.00		0.00
Support Department Adjustment						Support Services do not pay allocation; county does not assign this balance out to program funds to cover in addition to program share of services	
				Avr Monthly Cost	1,288.93	Annual Cost	15,467.16
				Increase/(Decrease) %	-24.5%	FY14 Total	20,494.44
				Total allocated:		2,107,056	
						% of Total	0.7%

* Allocations are based on budget or estimates. When actual costs are less than budget we "true up" the allocation. The percentage is actuals to budget for the costs included in that particular allocated group in FY2014. However, when actuals exceed budget, the true up for the next year is 100%.

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.

FY 2014-2015 Highlights and Significant Changes

Because of the diminishing fund balance level of this fund, in FY15 the transfer to the jail to cover the cost of deputies at the Courthouse and to transport prisoners will stay at its lower level of \$32,000.

**FY15 Proposed Budget
and Prior Year Data**

**Courthouse
Security**

Fund 211

Summary	FY15 Proposed Budget	FY14 Projected Actuals	FY14 Budget	Change FY14 Projected Actuals and FY15 Budget	FY13 Actuals	FY12 Actuals	Four Year Trend: FY15 to FY12
Unrestricted Beginning Balance							
Restricted Beginning Balance	85,858	91,932	84,566	-6.6%	68,883	68,363	
Total Beginning Balance	85,858	91,932	84,566	-6.6%	68,883	68,363	
Property Tax							
State, Fed Local Government							
Other Resources							
FY Unrestricted Resources Total							
Property Tax							
State, Fed Local Government	30,000	30,291	65,000	-1.0%	60,914	46,517	
Fees, Permits, Fines, Svc Chrg	0	0	0		0	0	
Bond or Debt Proceeds	0	0	0		0	0	
Transfers/Reimb from County Funds	0	0	0		0	0	
Misc Resources, Component Unit Pymts	250	349	250	-28.4%	482	393	
FY Restricted Resources Total	30,250	30,640	65,250	-1.3%	61,395	46,910	
Total Resources	116,108	122,573	149,816	-5.3%	130,278	115,273	
Personal Services	0	0	0		0	0	
Materials and Services	3,100	3,200	1,100	-3.1%	3,474	2,065	
Capital Outlay	10,000	0	10,000	#DIV/0!	0	0	
Debt Service	0	0	0		0	0	
Transfers to County Funds	33,500	33,515	35,250	0.0%	34,872	44,326	
Contingencies	69,508	0	103,466		0	0	
Ending Fund Balance	0	0	0		0	0	
Special Payments	0	0	0		0	0	
Total Expenditure	116,108	36,715	149,816	216.2%	38,346	46,391	
FY Net Revenue	(85,858)	(6,074)	(84,566)	1313.5%	23,049	520	
Net Revenue Including Begin Bals	0	85,858	0	-100.0%	91,932	68,883	
Full time Equivalents (FTEs)	0.00		0.00		0.00	0.00	

Entirety of fund resources are restricted for fund's use only or for more finely defined purposes within the fund. No property taxes support this fund.

Fund Balance Analysis and Trends

Courthouse Security

Fund 211

Fund Balance Definition: The funds available at the end of one fiscal year to act as the beginning balance of the next fiscal year. These resources are subdivided into non-spendable (inventory or prepaids from prior year), assigned (cumulative PERS reserve from prior years), or special grant or programmatic purpose restrictions.

	Budgeted ending FY15 for start of FY16	Budgeted ending FY14 for start of FY15	Actual ending FY13 for start of FY14	Actual ending FY12 for start of FY13	Actual ending FY11 for start of FY12	Five year trend: FY16 to FY12
Non-Spendable (prepaids)	0	0	0	0	0	
Assigned (cumulative PERS reserve)	0	0	0	0	0	
Restricted Fund Program Resources	64,508	85,858	91,932	68,883	68,363	
Grant or Special Purpose Reserves	0	0	0	0	0	
Total Fund Balance	64,508	85,858	91,932	68,883	68,363	
Two Month Operating Level	FY16 Budget* 183	FY15 Budget 517	FY14 Est 533	FY13 579	FY12 344	

County Policy: Operating (Personal plus Materials and Services categories) Reserve Policy requires most funds to maintain two months of resources available for the next year.

Months of Operating Reserve **703.72** **332.35** **0.00** **237.95** **397.27**

Compliant with Policy? **yes** **yes** **yes** **yes** **yes** **yes**

Policy Compliance Trend **Declining** **Declining** **Improving** **Improving** **Improving**

Note: the State has changed the calculation and flow of court fine revenues that are the exclusive revenue source for this fund beyond earned interest. The fund balance levels of this specialized fund are critical to providing partial support for the Sheriff's Deputy serving the Courthouse.

* The County does not do a biennial budget; however during budget process we project two years into the future

Fund and Department Budget Detail Courthouse Security Fund

2012	2013	2014	2014	2014	2015	2015	2015	2015	2015	2015
Actual	Actual	Adopted	YTD	Acct	Description	FTE	Requested	Proposed	Aprvd	Adptd
				211	Courthouse Security Expense					
				R15	Restricted Fund Balance					
68,363	68,883	84,566	91,932	00-3004	Restricted Cash Bal	0.00	89,058	89,058	0	0
0	0	0	0	00-3005	Non-spendable Beg'ng Cash Bal	0.00	0	0	0	0
68,363	68,883	84,566	91,932		Restricted Fund Balance Totals:	0.00	89,058	89,058	0	0
46,517	60,914	65,000	15,146	R25	Rest Fees, Lic, Perm, Fines,					
				00-3090	Payments from Court Fines	0.00	30,000	30,000	0	0
46,517	60,914	65,000	15,146		Rest Fees, Lic, Perm, Fines, Totals:	0.00	30,000	30,000	0	0
393	482	250	199	R65	Other Resources (Restr)					
				00-3020	Interest on Investments	0.00	250	250	0	0
393	482	250	199		Other Resources (Restr) Totals:	0.00	250	250	0	0
115,273	130,278	149,816	107,277		REVENUES TOTALS:	0.00	119,308	119,308	-	-
2,326	2,872	3,250	757	E5	Transfers					
				00-4910	Administrative Fee 5%	0.00	1,500	1,500	0	0
2,326	2,872	3,250	757		Transfers Totals:	0.00	1,500	1,500	0	0
2,326	2,872	3,250	757		EXPENDITURES TOTALS:	0.00	1,500	1,500	-	-
				01	Materials and Services					
	658	600	0	E2	Supplies/Security Off.Support	0.00	600	600	0	0
2,065	2,816	500	0	00-4525	Software Licen. & Maintenance	0.00	500	500	0	0
2,065	3,474	1,100	0		Materials and Services Totals:	0.00	1,100	1,100	0	0
0	0	10,000	0	E3	Capital Outlay					
				00-5001	Capital Purchases	0.00	10,000	10,000	0	0
0	0	10,000	0		Capital Outlay Totals:	0.00	10,000	10,000	0	0

2012	2013	2014	2014	2014	2015	2015	2015	2015	2015	2015
Actual	Actual	Adopted	YTD	Acct	Description	FTE	Requested	Proposed	Aprvd	Adptd
42,000	32,000	32,000	16,000	E5 00-5331	Transfers Transfer to Jail	0.00	32,000	32,000	0	0
42,000	32,000	32,000	16,000	E6	Transfers Totals: Contingencies	0.00	32,000	32,000	0	0
0	0	103,466	0	00-5401	Operating Contingencies	0.00	74,708	74,708	0	0
0	0	103,466	0		Contingencies Totals:	0.00	74,708	74,708	0	0
44,065	35,474	146,566	16,000		EXPENDITURES TOTALS:	0.00	117,808	117,808	-	-
-	-	-	-		DEPT REVENUES	0.00	-	-	-	-
44,065	35,474	146,566	16,000		DEPT EXPENSES	0.00	117,808	117,808	-	-
(44,065)	(35,474)	(146,566)	(16,000)		Totals:	0.00	(117,808)	(117,808)	-	-
115,273	130,278	149,816	107,277		FUND REVENUES	0.00	119,308	119,308	-	-
46,391	38,346	149,816	16,757		FUND EXPENSES	0.00	119,308	119,308	-	-
68,883	91,932	-	90,520		Courthouse Security Expense Total	0.00	-	-	-	-

Fair Board – Fund 204

The current Fair Board still remains as being volunteer-only board going into our fourth year. We manage the Columbia County Fairgrounds including renting property to other associations year-round and produce the annual Columbia County Fair and Rodeo

FY2014-2015 Highlights and Significant Changes

The improvements the Fair Board has made this past year totaled more than \$100,000.

- Replaced the concrete and sump pump around the Pavilion
- Re-sealed the kitchen floor, remodeled and painted both restrooms to make them ADA compliant in Pavilion
- Replaced the Stove/Oven in the Pavilion and installed new sound panels for Pavilion plus realign glass doors
- Received sponsorship and assisted with replacing 42 tables and 93 chairs
- Replaced/re-keyed on all locks on site ensuring secured facility
- Removed several trees that were dying
- The electrical panels on the west side by the Fair office were replaced and upgraded
- We made our first payment back to the Board of Commissioners for inherited 75K from 2011
- We completed the baseball road and fence upgrade per contract for the sale of property to Columbia River PUD
- Paid half of the cost to replace 6 chutes in the Rodeo arena
- Entered into long-term contract with the Warren Grange which has resulted in 100k+ remodel to 4-H building
- Continued filling/resurfacing the barn floors with new clay, making them safer for animals

Fair Board

Columbia County, Oregon

Operating Indicators - Last 10 years

Function	2014-15	2013-14	2012-13	2011-12	2010-11	2009-10	2008-09	2007-08	2006-07	2005-06	2004-05
Fair Attendance		21,320	18,530	19,780	24,869	25,970	26,321	27,190	18,373	16,221	23,827
Fair Vendors/any other data		\$ 48,366	\$ 29,534	\$ 25,272	\$ 25,807	\$ 34,194	\$ 35,042	\$ 29,275	\$ 34,534	\$ 35,594	\$ 30,309
Acreage	98.88	98.88	98.88	98.88	98.88	100.85	100.85	100.85	100.85	100.85	100.85
Rentals (Bldg & Events)	22	110.5	115	122.5	no data avail	no data avail	no data avail	no data avail	26	97	113
Volunteer Hours		6,085	12,466	4,907	14,947	6,586	6,249	7,840	15,690		
Exhibits:											
Adult		815	712	no data avail	no data avail	1,589	1,306	1,264	1264	no data avail	no data avail
4-H & FFA (combined)		1943	1902	no data avail	no data avail	1,794	1,378	1,453	1460	no data avail	no data avail
Open Class Youth		1105	1124	no data avail	no data avail	1,265	1,639	1,355	1357	no data avail	no data avail
Total Exhibits		3,863	3,738	-	-	4,648	4,323	4,072	4,081	-	-
Adult		367	319	no data avail	no data avail	376	342	329	329	no data avail	no data avail
4-H & FFA (combined)		283	299	no data avail	no data avail	323	460	233	238	no data avail	no data avail
Open Class Youth		608	569	no data avail	no data avail	536	534	555	555	no data avail	no data avail
Total Exhibitors		1,258	1,187			1,235	1,336	1,117	1,122		

GFOA: O4, O6, C5

FY15 Proposed Budget Fair Board Fund 204 and Prior Year Data

Summary	FY15 Proposed Budget	FY14 Projected Actuals	FY14 Budget	Change FY14 Projected Actuals and FY15 Budget	FY13 Actuals	FY12 Actuals	Four Year Trend: FY15 to FY12
Unrestricted Beginning Balance							
Restricted Beginning Balance	80,179	126,141	152,600	-36.4%	123,358	2,289	
Total Beginning Balance	80,179	126,141	152,600	-36.4%	123,358	2,289	
Property Tax							
State, Fed Local Government Other Resources							
FY Unrestricted Resources Total							
Property Tax							
State, Fed Local Government	43,000	39,061	0	10.1%	39,947	58,297	
Fees, Permits, Fines, Svc Chrg	326,000	279,023	254,200	16.8%	253,579	273,917	
Bond or Debt Proceeds	0	0	0		0	0	
Transfers/Reimb from County Funds	0	0	0		0	20,000	
Misc Resources, Component Unit Pymts	50,606	40,610	85,500	24.6%	49,071	50,382	
FY Restricted Resources Total	419,606	358,693	339,700	17.0%	342,597	402,596	
Total Resources	499,785	484,834	492,300	3.1%	465,956	404,885	
Personal Services	0	0	0		0	45,114	
Materials and Services	359,800	314,467	287,300	14.4%	308,527	234,897	
Capital Outlay	20,000	39,933	47,000	-49.9%	19,484	(4,035)	
Debt Service	0	0	0		0	0	
Transfers to County Funds	58,232	50,254	46,188	15.9%	11,131	5,551	
Contingencies	61,754	0	111,812		673	0	
Ending Fund Balance	0	0	0		0	0	
Special Payments	0	0	0		0	0	
Total Expenditure	499,785	404,655	492,300	23.5%	339,815	281,526	
FY Net Revenue	(80,179)	(45,961)	(152,600)	74.4%	2,782	121,070	
Net Revenue Including Begin Bals	0	80,179	0	-100.0%	126,141	123,358	
Full time Equivalents (FTEs)	0.00		0.00		0.53	1.00	

Entirety of fund resources are restricted for fund's use only or for more finely defined purposes within the fund. No property taxes support this fund.

Fund Balance Analysis and Trends

Fair Board

Fund 204

Fund Balance Definition: The funds available at the end of one fiscal year to act as the beginning balance of the next fiscal year. These resources are subdivided into non-spendable (inventory or prepaids from prior year), assigned (cumulative PERS reserve from prior years), or special grant or programmatic purpose restrictions.

	Budgeted ending FY15 for start of FY16	Budgeted ending FY14 for start of FY15	Actual ending FY13 for start of FY14	Actual ending FY12 for start of FY13	Actual ending FY11 for start of FY12	Five year trend: FY16 to FY12
Non-Spendable (prepaids)	7,000	7,000	7,009	0	2,226	
Assigned (cumulative PERS reserve)	0	0	0	0	0	
Restricted Fund Program Resources	43,100	71,531	117,490	121,726	(1,561)	
Grant or Special Purpose (Rabinsky)	1,654	1,648	1,641	1,632	1,624	
Total Fund Balance	51,754	80,179	126,141	123,358	2,289	

Two Month Operating Level

FY16 Budg*	FY15 Budget	FY14 Est	FY13	FY12
73,830	59,967	52,411	51,421	46,668

County Policy: Operating (Personal plus Materials and Services categories) Reserve Policy requires most funds to maintain two months of resources available for the next year.

Months of Operating Reserve

1.17	2.39	4.48	4.73	-0.07
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Compliant with Policy?

no	yes	yes	yes	no
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Policy Compliance Trend

Declining	Declining	Declining	Improving
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Note: The Fair fund has changed its operating structure considerably since it was clear five years ago that it was not on a sustainable track. FY15 will represent its third full year of being an entirely volunteer led and staffed program.

Fund and Department Budget Detail Fairboard Fund

2012	2013	2014	2014	2014	2015	2015	2015	2015	2015	2015
Actual	Actual	Adopted	YTD	Acct	Description	FTE	Requested	Proposed	Aprvd	Adptd
				204	Fairboard Fund					
(1,561)	121,726	152,600	117,490	R15	Restricted Fund Balance	0.00	71,531	71,531	0	0
2,226	0	0	7,009	00-3004	Restricted Cash Bal	0.00	7,000	7,000	0	0
				00-3005	Non-spendable Beg'ng Cash Bal					
665	121,726	152,600	124,499	R27	Restricted Fund Balance Totals:	0.00	78,531	78,531	0	0
0	0	0	0	00-3041	Rest Fee,Srvce Chrg (Stat/Loc)	0.00	500	500	0	0
					ATM Revenue					
0	0	0	0		Rest Fee,Srvce Chrg (Stat/Loc) Totals	0.00	500	500	0	0
10,795	0	0	0	R35	Restr Fed Grant/Donation	0.00	0	0	0	0
				02-3880	Fair ODoE grant					
10,795	0	0	0		Restr Fed Grant/Donation Totals:	0.00	0	0	0	0
50,002	48,110	40,000	0	R36	Restr State/ Local Govt Grant/	0.00	50,000	50,000	0	0
0	0	0	0	00-3095	Lottery Funds - Ag Dept.	0.00	0	0	0	0
				00-3259	Grants					
50,002	48,110	40,000	0		Restr State/ Local Govt Grant/ Totals:	0.00	50,000	50,000	0	0
40	0	0	0	R37	Restr Private Grant/Donation	0.00	0	0	0	0
				00-3130	Fair Donations					
40	0	0	0		Restr Private Grant/Donation Totals:	0.00	0	0	0	0
20,000	0	0	0	R55	Rest Interfund Transf/Intrnl S	0.00	0	0	0	0
100	0	0	0	00-3080	Transfer from General Fund	0.00	0	0	0	0
				00-3085	Fee from County Depts					
20,100	0	0	0		Rest Interfund Transf/Intrnl S Totals:	0.00	0	0	0	0
372	951	1,000	303	R65	Other Resources (Restr)	0.00	600	600	0	0
617	92	0	527	00-3020	Interest on Investments	0.00	0	0	0	0
				00-3120	Miscellaneous Income					

2012	2013	2014	2014	2014	2015	2015	2015	2015	2015	2015	2015
Actual	Actual	Adopted	YTD	Acct	Description	FTE	Requested	Proposed	Aprvd	Adpftd	
988	1,044	1,000	831		Other Resources (Restr) Totals:	0.00	600	600	0	0	
82,590	170,880	193,600	125,330		REVENUES TOTALS:	0.00	129,631	129,631	-	-	
(4,035)	0	0	0	E3	Capital Outlay						
				02-5023	Fair ODoE capital improvement	0.00	0	0	0	0	
(4,035)	0	0	0		Capital Outlay Totals:	0.00	0	0	0	0	
(4,035)	-	-	-		EXPENDITURES TOTALS:	0.00	-	-	-	-	
				01	Fair Administrative Dept						
				R25	Rest Fees, Lic, Perm, Fines,						
3,230	2,326	2,500	447	00-3260	Storage Rentals	0.00	2,000	2,000	0	0	
48,777	47,260	35,000	23,823	00-3261	Rentals	0.00	50,000	50,000	0	0	
885	0	0	0	00-3262	Camping	0.00	0	0	0	0	
43,505	37,310	40,000	16,433	00-3280	Deposits on Rentals	0.00	40,000	40,000	0	0	
96,397	86,896	77,500	40,703		Rest Fees, Lic, Perm, Fines, Totals:	0.00	92,000	92,000	0	0	
12,536	12,216	16,000	9,360	R65	Other Resources (Restr)	0.00	16,000	16,000	0	0	
					Track Lease						
12,536	12,216	16,000	9,360		Other Resources (Restr) Totals:	0.00	16,000	16,000	0	0	
108,933	99,111	93,500	50,063		REVENUES TOTALS:	0.00	108,000	108,000	-	-	
				E1	Personal Services						
0	0	0	0	00-4001	Personnel	0.00	0	0	0	0	
34,278	0	0	0	00-4013	Fair Administrator	0.00	0	0	0	0	
1,989	0	0	0	00-4101	PERS	0.00	0	0	0	0	
2,622	0	0	0	00-4102	FICA Tax	0.00	0	0	0	0	
35	0	0	0	00-4103	Workers' Compensation Ins.	0.00	0	0	0	0	
5,608	0	0	0	00-4104	Insurance Benefits	0.00	0	0	0	0	
16	0	0	0	00-4105	WBF	0.00	0	0	0	0	
566	0	0	0	00-4106	Unemployment Insurance	0.00	0	0	0	0	

2012	2013	2014	2014	2014	2015	2015	2015	2015	2015	2015
Actual	Actual	Adopted	YTD	Acct	Description	FTE	Requested	Proposed	Aprvd	Adptd
45,114	0	0	0		Personal Services Totals:	0.00	0	0	0	0
3,595	2,210	2,500	1,046	E2 00-4310	Materials and Services	0.00	2,500	2,500	0	0
2,703	9,130	7,500	4,121	00-4321	Telephone	0.00	5,000	5,000	0	0
416	1,668	2,000	883	00-4322	Office Supplies & Expense	0.00	2,000	2,000	0	0
5,287	12,891	5,000	2,714	00-4360	Copy Mach Maint & Supplies	0.00	5,500	5,500	0	0
7,646	10,942	12,000	5,448	00-4511	Supplies	0.00	13,000	13,000	0	0
3,876	5,042	5,000	2,309	00-4512	Electricity	0.00	5,500	5,500	0	0
2,739	4,242	3,500	2,947	00-4513	Fuel - Utilities	0.00	4,500	4,500	0	0
1,169	3,500	4,200	1,511	00-4514	Water	0.00	4,500	4,500	0	0
13,048	40,286	20,000	12,139	00-4516	Garbage Service	0.00	15,000	15,000	0	0
0	0	0	0	00-4540	Repairs and Maintenance	0.00	3,600	3,600	0	0
12,764	12,157	14,000	12,752	00-4588	Computer Maint	0.00	0	15,800	0	0
117	2,827	5,000	144	00-4701	Insurance and Fidelity Bonds	0.00	7,000	7,000	0	0
0	0	1,000	60	00-4710	Advertising and Publicity	0.00	1,000	1,000	0	0
1,199	4,177	2,000	1,653	00-4715	Mileage	0.00	1,000	1,000	0	0
924	3,106	5,000	920	00-4720	Vehicle Expense	0.00	5,000	5,000	0	0
31,115	33,670	40,000	21,771	00-4722	Conferences and Training	0.00	40,000	40,000	0	0
1,240	910	2,000	181	00-4730	Refunds	0.00	2,000	2,000	0	0
23,624	33,362	30,000	25,752	00-4841	Membership Dues	0.00	40,000	40,000	0	0
24	0	1,000	0	00-4901	Contract Labor	0.00	0	0	0	0
184	0	0	0	12-4310	Other Expense	0.00	0	0	0	0
804	107	0	0	12-4321	Telephone	0.00	0	0	0	0
1,402	0	0	0	12-4322	Office Supplies & Expense	0.00	0	0	0	0
453	0	0	0	12-4360	Copy Mach Maint & Supplies	0.00	0	0	0	0
937	0	0	0	12-4511	Supplies	0.00	0	0	0	0
992	0	0	0	12-4514	Electricity	0.00	0	0	0	0
					Garbage Service	0.00	0	0	0	0

2012	2013	2014	2014	2014	2015	2015	2015	2015	2015	2015
Actual	Actual	Adopted	YTD	Acct	Description	FTE	Requested	Proposed	Aprvd	Adptd
5,636	4,020	0	0	12-4516	Repairs and Maintenance	0.00	0	0	0	0
331	80	0	0	12-4720	Conferences and Training	0.00	0	0	0	0
122,223	184,326	161,700	96,350		Materials and Services Totals:	0.00	157,100	172,900	0	0
				E5	Transfers					
5,551	10,606	21,317	10,659	00-4593	Central Administrative Charges	0.00	31,361	31,361	0	0
0	0	24,871	24,871	00-5305	Transfer to GF	0.00	24,871	24,871	0	0
0	0	0	1,066	00-5314	Fees to Other Funds	0.00	2,000	2,000	0	0
5,551	10,606	46,188	36,596		Transfers Totals:	0.00	58,232	58,232	0	0
				E6	Contingencies					
0	673	111,812	0	00-5401	Operating Contingencies	0.00	77,554	61,754	0	0
0	673	111,812	0		Contingencies Totals:	0.00	77,554	61,754	0	0
172,888	195,606	319,700	132,946		EXPENDITURES TOTALS:	0.00	292,885	292,885	-	-
108,933	99,111	93,500	50,063		DEPT REVENUES	0.00	108,000	108,000	-	-
172,888	195,606	319,700	132,946		DEPT EXPENSES	0.00	292,885	292,885	-	-
(63,954)	(96,494)	(226,200)	(82,883)		Fair Administrative Dept Totals:	0.00	(184,885)	(184,885)	-	-
				02	Fair Operations					
				R25	Rest Fees, Lic, Perm, Fines,					
0	123,882	75,000	70,707	00-3250	Fair Admissions	0.00	80,000	80,000	0	0
0	29,534	40,000	55,114	00-3251	Concessions	0.00	60,000	60,000	0	0
0	6,690	1,500	2,284	00-3252	Entry Fees	0.00	2,000	2,000	0	0
0	14,500	30,000	43,225	00-3253	Sponsorships	0.00	60,000	60,000	0	0
0	0	3,000	2,051	00-3257	Open Horse Show Rev	0.00	2,500	2,500	0	0
0	0	1,200	2,772	00-3258	Jr. Rodeo Rev	0.00	3,000	3,000	0	0
0	2,545	4,500	2,100	00-3262	Camping	0.00	3,000	3,000	0	0

2012	2013	2014	2014	2014	2015	2015	2015	2015	2015	2015
Actual	Actual	Adopted	YTD	Acct	Description	FTE	Requested	Proposed	Aprvd	Adptd
95,072	0	0	0	0 11-3250	Fair Admissions	0.00	0	0	0	0
45,832	0	0	0	0 11-3251	Concessions	0.00	0	0	0	0
3,610	0	0	0	0 11-3252	Entry Fees	0.00	0	0	0	0
14,041	0	0	0	0 11-3253	Sponsorships	0.00	0	0	0	0
2,395	0	0	0	0 11-3262	Camping	0.00	0	0	0	0
1,568	0	0	0	0 12-3250	Fair Admissions	0.00	0	0	0	0
10,240	0	0	0	0 12-3251	Concessions	0.00	0	0	0	0
1,274	0	0	0	0 12-3252	Entry Fees	0.00	0	0	0	0
13,825	0	0	0	0 12-3253	Sponsorships	0.00	0	0	0	0
3,320	0	0	0	0 12-3262	Camping	0.00	0	0	0	0
191,176	177,152	155,200	178,253		Rest Fees, Lic, Perm, Fines, Totals:	0.00	210,500	210,500	0	0
0	0	20,000	18,921	R27 00-3254	Rest Fee, Srvc Chrg (Stat/Loc)	0.00	20,000	20,000	0	0
0	12,670	30,000	15,019	00-3255	Parking Revenue	0.00	30,000	30,000	0	0
0	12,670	50,000	33,940		Carnival Fees	0.00	50,000	50,000	0	0
0	4,501	0	0	R37 00-3272	Rest Fee, Srvc Chrg (Stat/Loc) Totals	0.00	0	0	0	0
20,553	0	0	0	0 11-3272	Restr Private Grant/Donation	0.00	0	0	0	0
20,553	4,501	0	0		Fundraiser	0.00	0	0	0	0
					Fundraiser	0.00	0	0	0	0
					Restr Private Grant/Donation Totals:	0.00	0	0	0	0
211,729	194,323	205,200	212,193		REVENUES TOTALS:	0.00	260,500	260,500	-	-
0	33	0	0	E2 00-4321	Materials and Services	0.00	2,000	2,000	0	0
0	7,029	7,500	5,953	00-4401	Office Supplies & Exps	0.00	6,100	6,100	0	0
0	14,905	5,000	11,663	00-4402	Tickets and Office Contract	0.00	15,000	15,000	0	0
0	25,750	27,000	29,466	00-4405	Labor Contracts	0.00	44,000	44,000	0	0
0	365	3,000	0	00-4411	Rodeo Contract	0.00	3,000	3,000	0	0
					Premium Awards (Open)	0.00	0	0	0	0

2012	2013	2014	2014	2014	2015	2015	2015	2015	2015	2015
Actual	Actual	Adopted	YTD	Acct	Description	FTE	Requested	Proposed	Aprvd	Adpftd
0	3,937	3,500	1,207	00-4412	Ribbons and Trophies	0.00	3,500	3,500	0	0
0	1,018	1,500	1,844	00-4413	Judges Meals and Travel	0.00	2,000	2,000	0	0
0	0	3,000	0	00-4414	Rabinsky Logging Award	0.00	0	0	0	0
0	7,322	5,000	2,236	00-4441	Professional Services	0.00	2,000	2,000	0	0
30	14,139	10,000	12,860	00-4444	Printing and Advertising	0.00	15,000	15,000	0	0
0	8,252	9,000	10,259	00-4451	Security	0.00	11,000	11,000	0	0
0	2,700	3,000	2,650	00-4454	Superintendent Services	0.00	2,800	2,800	0	0
0	750	1,000	0	00-4455	Judges Services	0.00	1,000	1,000	0	0
0	12,212	12,000	22,920	00-4456	Rental Expense	0.00	25,000	25,000	0	0
0	0	1,000	225	00-4457	Open Horse Show Xps	0.00	500	500	0	0
0	0	4,500	0	00-4458	Jr. Rodeo Xps	0.00	3,000	3,000	0	0
0	10,900	15,000	32,642	00-4503	Entertainment & Other Shows	0.00	29,000	29,000	0	0
0	4,964	100	1,559	00-4514	Garbage Service	0.00	3,000	3,000	0	0
0	1,950	7,000	9,860	00-4515	Restroom Services	0.00	11,000	11,000	0	0
0	6,558	6,500	6,575	00-4572	Parking	0.00	7,000	7,000	0	0
0	0	0	0	00-4841	Contract Labor	0.00	0	0	0	0
0	1,417	1,000	0	00-4901	Miscellaneous Expense	0.00	1,000	1,000	0	0
9,478	0	0	0	11-4401	Tickets and Office Contract	0.00	0	0	0	0
14,601	0	0	0	11-4402	Labor Contracts	0.00	0	0	0	0
30,350	0	0	0	11-4405	Rodeo Contract	0.00	0	0	0	0
1,646	0	0	0	11-4411	Premium Awards (Open)	0.00	0	0	0	0
991	0	0	0	11-4412	Ribbons and Trophies	0.00	0	0	0	0
206	0	0	0	11-4413	Judges Meals and Travel	0.00	0	0	0	0
245	0	0	0	11-4441	Professional Services	0.00	0	0	0	0
2,319	0	0	0	11-4444	Printing and Advertising	0.00	0	0	0	0
9,810	0	0	0	11-4451	Security	0.00	0	0	0	0
2,900	0	0	0	11-4454	Superintendent Services	0.00	0	0	0	0

2012	2013	2014	2014	2014	2015	2015	2015	2015	2015	2015
Actual	Actual	Adopted	YTD	Acct	Description	FTE	Requested	Proposed	Aprvd	Adpftd
2,147	0	0	0	0 11-4455	Judges Services	0.00	0	0	0	0
13,507	0	0	0	0 11-4456	Rental Expense	0.00	0	0	0	0
6,400	0	0	0	0 11-4503	Entertainment & Other Shows	0.00	0	0	0	0
3,818	0	0	0	0 11-4514	Garbage Service	0.00	0	0	0	0
6,350	0	0	0	0 11-4515	Restroom Services	0.00	0	0	0	0
3,789	0	0	0	0 11-4901	Miscellaneous Expense	0.00	0	0	0	0
97	0	0	0	0 12-4402	Labor Contracts	0.00	0	0	0	0
80	0	0	0	0 12-4405	Rodeo Contract	0.00	0	0	0	0
3,559	0	0	0	0 12-4444	Printing and Advertising	0.00	0	0	0	0
351	0	0	0	0 12-4901	Miscellaneous Expense	0.00	0	0	0	0
112,673	124,201	125,600	151,917		Materials and Services Totals:	0.00	186,900	186,900	0	0
0	525	0	0	E5 00-5314	Transfers	0.00	0	0	0	0
0	525	0	0		Transfer to Col Extension Serv	0.00	0	0	0	0
					Transfers Totals:	0.00	0	0	0	0
112,673	124,725	125,600	151,917		EXPENDITURES TOTALS:	0.00	186,900	186,900	-	-
211,729	194,323	205,200	212,193		DEPT REVENUES	0.00	260,500	260,500	-	-
112,673	124,725	125,600	151,917		DEPT EXPENSES	0.00	186,900	186,900	-	-
99,055	69,598	79,600	60,276		Fair Operations Totals:	0.00	73,600	73,600	-	-
				03	Capital Work					
				E3	Capital Outlay					
0	0	7,000	0	00-5010	Equipment Res Expense	0.00	0	0	0	0
0	19,484	40,000	25,433	00-5020	Facilities Improvement	0.00	20,000	20,000	0	0
0	19,484	47,000	25,433		Capital Outlay Totals:	0.00	20,000	20,000	0	0

GFOA: F4

2012	2013	2014	2014	2014	2015	2015	2015	2015	2015	2015
Actual	Actual	Adopted	YTD	Acct	Description	FTE	Requested	Proposed	Aprvd	Adptd
-	19,484	47,000	25,433		EXPENDITURES TOTALS:	0.00	20,000	20,000	-	-
-	-	-	-		DEPT REVENUES	0.00	-	-	-	-
-	19,484	47,000	25,433		DEPT EXPENSES	0.00	20,000	20,000	-	-
-	(19,484)	(47,000)	(25,433)		Totals:	0.00	(20,000)	(20,000)	-	-
1,624	1,632	0	1,641	08 R15 00-3004	Rabinsky Restricted Fund Balance Restricted Cash Bal Rabinsky	0.00	1,648	1,648	0	0
1,624	1,632	0	1,641		Restricted Fund Balance Totals:	0.00	1,648	1,648	0	0
9	9	0	3	R65 00-3020	Other Resources (Restr) Rabinsky Interest	0.00	6	6	0	0
9	9	0	3		Other Resources (Restr) Totals:	0.00	6	6	0	0
1,632	1,641	-	1,645		REVENUES TOTALS:	0.00	1,654	1,654	-	-
0	0	0	0	E2 00-4740	Materials and Services Rabinsky Expense	0.00	0	0	0	0
0	0	0	0		Materials and Services Totals:	0.00	0	0	0	0
-	-	-	-		EXPENDITURES TOTALS:	0.00	-	-	-	-
1,632	1,641	-	1,645		DEPT REVENUES	0.00	1,654	1,654	-	-
-	-	-	-		DEPT EXPENSES	0.00	-	-	-	-
1,632	1,641	-	1,645		Rabinsky Totals:	0.00	1,654	1,654	-	-
404,885	465,956	492,300	389,231		FUND REVENUES	0.00	499,785	499,785	-	-

GFOA: F4

2012	2013	2014	2014	2014	2015	2015	2015	2015	2015	2015	2015
Actual	Actual	Adopted	YTD	Acct	Description	FTE	Requested	Proposed	Aprvd	Adptd	
281,526	339,815	492,300	310,296		FUND EXPENSES	0.00	499,785	499,785	-	-	
123,358	126,141	-	78,935		Fairboard Fund Totals:	0.00	-	-	-	-	

FY2014-2015 Administrative Allocation

Proposed Budget

Fund Account Fair

Support Function/Item	No. of Units	"True up" factor*	Cost/unit/mo	Monthly Cost	Annual Cost	Allocations based on:	FY15 Cost/unit/mo
Telephone (landlines)	0.00 landlines	44.9%	3.09	0.00	0.00	FY2014 budget of landline phone cost for no. of land lines times true up factor from FY13 actuals to budget.	3.69
Info Tech	0.00 workstations	76.2%	123.76	0.00	0.00	FY2014 budget of IT staffing, materials and capital expenditures cost for no. of workstations times true up factor. Non-primary laptops are valued at .5 each.	141.48
Finance and General Liability Insurance	0.00 FTE (excluding ongoing temps)	100.0%	371.26	0.00	0.00	FY14 has 4.4 staff FTE (staffing for special assessment and reimbursable activities is excluded), audit, PR processing, liability insurance, finance materials and services. General Fund has slightly higher unit cost to include supply closet & newspaper subscriptions in the courthouse. The "true up" varies if in general fund or not.	328.78
Finance - Special Assessment	0.00	100.0%				Units which require finance support beyond normal payroll, AP and AR processing, have special assessment as do those with no staff but that do receive financial services.	
Human Resources	0.75 FTE (including ongoing temps)	99.6%	100.11	75.08	900.95	FY2014 budget of HR staffing and materials cost per FTE times true up factor.	75.49
Board of Commissioners	0.75 FTE (including ongoing temps)	100.0%	74.75	56.06	672.76	FY2014 budget - 25% of BoCC staffing and materials cost is allocated	63.81
Facilities and Maintenance						Bldg cost per month	
Courthouse	0 Sq Ft	98.0%	51,076.29	0.00	0.00	Based on FY2014 budget + shift of 1FTE to .33FTE at jail due to closure with balance redistributed. County Courthouse - 2.67 maint grocs FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - .33 FTE + utilities divided among Jail, Sheriff, Marine Sheriff and Corrections; b/c Jail pays for all these costs, it receives a credit from the other three units. Other departments not in one of these facilities are allocated \$0 in facilities maintenance unless they rely on maintenance staff for support. Note - no office space cost or depreciation is included.	37,610.67
Justice	Sq Ft	100.0%					
County Counsel	12.0% actual % time SH				21,199.50		7,829.22
	2.0% actual % time RM				2,438.79		2,315.09
	3.0% actual % time CZ				2,799.17		1,832.89
	0.0% actual % time JK				0.00		0.00
	Annual Materials Cost			3,349.61	3,349.61		964.59
Support Department Adjustment						Support Services do not pay allocation; county does not assign this balance out to program funds to cover in addition to program share of services	
				Avr Monthly Cost	2,613.40	Annual Cost	31,360.78
				Increase/(Decrease) %	47.1%	FY14 Total	21,317.23
				Total allocated:			
				2,107,056			
				% of Total			
				1.5%			

* Allocations are based on budget or estimates. When actual costs are less than budget, we "true up" the allocation. The percentage is actuals to budget for the costs included in that particular allocated group in FY2014. However, when actuals exceed budget, the true up for the next year is 100%.

GFOA: O2, F3, F4, C5

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 2014-2015 Highlights and Significant Changes

No significant changes. Future uses of the fund may include match funds for improvements to the CZ Trail, match for the Gable Road Improvement Project in front of the St Helens High School to install bicycle paths in this section, or bicycle crossing improvements and signing on Scappoose - Vernonia Road.

FY 2013-2014 Accomplishments

No projects completed.

**FY15 Proposed Budget
and Prior Year Data**

**Footpath and
Bicycle Trail**

Fund 301

Summary	FY15 Proposed Budget	FY14 Projected Actuals	FY14 Budget	Change FY14 Projected Actuals and FY15 Budget	FY13 Actuals	FY12 Actuals	Four Year Trend: FY15 to FY12
Unrestricted Beginning Balance							
Restricted Beginning Balance	365,648	332,632	331,517	9.9%	298,841	264,259	
Total Beginning Balance	365,648	332,632	331,517	9.9%	298,841	264,259	
Property Tax							
State, Fed Local Government							
Other Resources							
FY Unrestricted Resources Total							
Property Tax	37,000	36,000	35,000	2.8%	33,250	33,116	
State, Fed Local Government	0	0	0		0	0	
Fees, Permits, Fines, Svc Chrg	0	0	0		0	0	
Bond or Debt Proceeds	0	0	0		0	0	
Transfers/Reimb from County Funds	0	0	0		0	0	
Misc Resources, Component Unit Pymts	1,500	1,498	1,800	0.1%	1,723	1,466	
FY Restricted Resources Total	38,500	37,498	36,800	2.7%	34,973	34,582	
Total Resources	404,148	370,130	368,317	9.2%	333,814	298,841	
Personal Services	0	0	0		0	0	
Materials and Services	0	0	0		0	0	
Capital Outlay	399,620	0	363,835	#DIV/0!	0	0	
Debt Service	0	0	0		0	0	
Transfers to County Funds	4,528	4,482	4,482	1.0%	1,182	0	
Contingencies	0	0	0		0	0	
Ending Fund Balance	0	0	0		0	0	
Special Payments	0	0	0		0	0	
Total Expenditure	404,148	4,482	368,317	8917.1%	1,182	0	
FY Net Revenue	(365,648)	33,016	(331,517)	-1207.5%	33,791	34,582	
Net Revenue Including Begin Bals	0	365,648	0	-100.0%	332,632	298,841	
Full time Equivalents (FTEs)	0.00		0.00		0.00	0.00	

Entirety of fund resources are restricted for fund's use only or for more finely defined purposes within the fund. No property taxes support this fund.

Fund Balance Analysis and Trends

Footpath and Bicycle Trail

Fund 301

Fund Balance Definition: The funds available at the end of one fiscal year to act as the beginning balance of the next fiscal year. These resources are subdivided into non-spendable (inventory or prepaids from prior year), assigned (cumulative PERS reserve from prior years), or special grant or programmatic purpose restrictions.

	Budgeted ending FY15 for start of FY16	Budgeted ending FY14 for start of FY15	Actual ending FY13 for start of FY14	Actual ending FY12 for start of FY13	Actual ending FY11 for start of FY12	Five year trend: FY16 to FY12
Non-Spendable (prepaids)	0	0	0	0	0	
Assigned (cumulative PERS reserve)	0	0	0	0	0	
Restricted Fund Program Resources	15,000	365,648	332,632	298,841	264,259	
Grant or Special Purpose Reserves	0	0	0	0	0	
Total Fund Balance	15,000	365,648	332,632	298,841	264,259	

Two Month Operating Level

FY16 Budg*	FY15 Budget	FY14 Est	FY13	FY12
NA	NA	NA	NA	NA

County Policy: Operating (Personal plus Materials and Services categories) Reserve Policy requires most funds to maintain two months of resources available for the next year.

Months of Operating Reserve

NA	NA	NA	NA
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Compliant with Policy?

NA	NA	NA	NA
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Policy Compliance Trend

NA	NA	NA	NA
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Note: this fund's resources come exclusively from a dedicated portion of State Motor Vehicle Apportionment revenue and earned interest on the fund balance. As only capital projects will be pursued with these funds, the Operating Reserve Policy is not applicable to this fund.

Fund and Department Budget Detail Footpath Bicycle Trail Fund

2012	2013	2014	2014	2014	2015	2015	2015	2015	2015	2015	
Actual	Actual	Actual	Adopted	YTD	Acct	Description	FTE	Requested	Proposed	Aprvd	Adptd
					301	Footpath Bicycle Trail Fund					
					R15	Restricted Fund Balance					
264,259	298,841	331,517	331,517	332,632	00-3004	Restricted Cash Bal	0.00	365,648	365,648	0	0
0	0	0	0	0	00-3005	Non-spendable Beg'ng Cash Bal	0.00	0	0	0	0
264,259	298,841	331,517	331,517	332,632		Restricted Fund Balance Totals:	0.00	365,648	365,648	0	0
					R36	Restr State/ Local Govt Grant/					
33,116	33,250	35,000	35,000	15,131	00-3070	State Motor Vehicle Apportion	0.00	37,000	37,000	0	0
33,116	33,250	35,000	35,000	15,131		Restr State/ Local Govt Grant/ Totals:	0.00	37,000	37,000	0	0
					R65	Other Resources (Restr)					
1,466	1,723	1,800	1,800	698	00-3020	Interest on Investments	0.00	1,500	1,500	0	0
1,466	1,723	1,800	1,800	698		Other Resources (Restr) Totals:	0.00	1,500	1,500	0	0
298,841	333,814	368,317	368,317	348,461		REVENUES TOTALS:	0.00	404,148	404,148	-	-
					E3	Capital Outlay					
0	0	363,835	363,835	0	00-5001	Dev. of Footpath & Trail	0.00	399,620	399,620	0	0
0	0	363,835	363,835	0		Capital Outlay Totals:	0.00	399,620	399,620	0	0
					E5	Transfers					
0	1,182	4,482	4,482	2,241	00-4593	Central Administrative Charges	0.00	4,528	4,528	0	0
0	1,182	4,482	4,482	2,241		Transfers Totals:	0.00	4,528	4,528	0	0
-	1,182	368,317	368,317	2,241		EXPENDITURES TOTALS:	0.00	404,148	404,148	-	-
-	-	-	-	-		DEPT REVENUES	0.00	-	-	-	-
-	1,182	368,317	368,317	2,241		DEPT EXPENSES	0.00	404,148	404,148	-	-
-	(1,182)	(368,317)	(2,241)	(2,241)		Totals:	0.00	(404,148)	(404,148)	-	-
298,841	333,814	368,317	368,317	348,461		FUND REVENUES	0.00	404,148	404,148	-	-
-	1,182	368,317	368,317	2,241		FUND EXPENSES	0.00	404,148	404,148	-	-
298,841	332,632	-	-	346,220		Footpath Bicycle Trail Fund Totals:	0.00	-	-	-	-

3A: F4

FY2014-2015 Administrative Allocation Proposed Budget

Fund Account Footpath Bicycle

Support Function/Item	No. of Units	"True up" factor*	Cost/unit/mo	Monthly Cost	Annual Cost	Allocations based on:	FY15 Cost/unit/mo
Telephone (landlines)	0.00 landlines	44.9%	3.09	0.00	0.00	FY2014 budget of landline phone cost for no. of land lines times true up factor from FY13 actuals to budget.	3.69
Info Tech	0.00 workstations	76.2%	123.76	0.00	0.00	FY2014 budget of IT staffing, materials and capital expenditures cost for no. of workstations times true up factor. Non-primary laptops are valued at .5 each.	141.48
Finance and General Liability Insurance	0.00 FTE (excluding ongoing temps)	100.0%	371.26	0.00	0.00	FY14 has 4.4 staff FTE (staffing for special assessment and reimbursable activities is excluded), audit, PR processing, liability insurance, finance materials and services. General Fund has slightly higher unit cost to include supply closet & newspaper subscriptions in the courthouse. The "true up" varies if in general fund or not.	328.78
Finance - Special Assessment	0.00 FTE (including ongoing temps)	100.0%				Units which require finance support beyond normal payroll, AP and AR processing, have special assessment as do those with no staff but that do receive financial services.	
Human Resources	0.00 FTE (including ongoing temps)	99.6%	100.11	0.00	0.00	FY2014 budget of HR staffing and materials cost per FTE times true up factor.	75.49
Board of Commissioners	0.00 FTE (including ongoing temps)	100.0%	74.75	0.00	0.00	FY2014 budget - 25% of BoCC staffing and materials cost is allocated	63.81
Facilities and Maintenance	% building		Bldg cost per month				
Courthouse	0 Sq Ft	98.0%	51,076.29	0.00	0.00	Based on FY2014 budget + shift of 1FTE to .33FTE at jail due to closure with balance redistributed. County Courthouse - 2.67 maint svcocs FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - .33 FTE + utilities divided among Jail, Sheriff, Marine Sheriff and Corrections; b/c Jail pays for all these costs, it receives a credit from the other three units. Other departments not in one of these facilities are allocated \$0 in facilities maintenance unless they rely on maintenance staff for support. Note - no office space cost or depreciation is included.	37,610.67
Justice	Sq Ft	100.0%					
County Counsel	0.0% actual % time SH			0.00	0.00		0.00
	1.0% actual % time RM			1,219.40			2,315.09
	3.0% actual % time CZ			2,799.17			1,832.89
	0.0% actual % time JK			0.00			0.00
	Annual Materials Cost		509.15	509.15	509.15		334.06
Support Department Adjustment						Support Services do not pay allocation; county does not assign this balance out to program funds to cover in addition to program share of services	
Avr Monthly Cost				377.31	4,527.72	Total allocated:	
Increase/(Decrease) %				1.0%	4,482.03	2,107.056	
FY14 Total						% of Total	
						0.2%	

* Allocations are based on budget or estimates. When actual costs are less than budget we "true up" the allocation. The percentage is actuals to budget for the costs included in that particular allocated group in FY2014. However, when actuals exceed budget, the true up for the next year is 100%.

Forest, Park & Recreation Department - 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 a slight rebound as park use rates and corresponding fee income increased this past year. However, the overall financial condition of the fund has worsened largely due to the diversion of park user fee revenue to the General Fund during FY 11\12 plus a cost-share expense associated with an unbudgeted capital project during FY 13\14.

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 14\15 is increasing overall occupancy rates at revenue generating park sites with web based marketing and online reservation management measures.

FY 2014-2015 Highlights and Significant Changes

Revenue

The County Park's share of the State of Oregon's RV License Apportionment is slated to jump by approximately 15% starting in FY15 as a result of legislative action recently signed into law.

Park Property Management.

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

Columbia County's park system is currently managed with 3.0 FTE plus seasonal crew. Administrative tasks are managed with 1.75 FTE permanent staff. Park sites have been managed with 1.0 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 will continue the transition from year-round resident park hosts to seasonal park host. Three of the five parks with park hosting will be served by seasonal park hosts.

Timber Property Management

Columbia County Forest, Parks & Recreation oversee 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.

Capital Projects

As mentioned above, the restroom capacity expansion project proposed for Camp Wilkerson will be completed during FY 14\15. Large group camp-outs have routinely stretched the capacity of the current restrooms thus pushing the County into non-compliance with State Health and Human Services rules for group camping facilities.

Development work will continue on the Crown Zellerbach Trail with the focus on connection to the Banks-Vernonia Linear Trail in Vernonia..

FY 2013-2014 Accomplishments

- Completion of the final CZ Trail creek crossing at Hawkins Creek which opened up 20+ miles of uninterrupted trail distance.
- Renovation of facilities at Camp Wilkerson, Hudson-Parcher Park, and Scappoose RV
- Overall park fee revenue increase of 8% from prior year.
- No park staff loss-time injuries.
- A selective timber harvest proposed for FY 13\14 in Camp Wilkerson was completed and the proceeds will be used for the construction of additional restroom capacity to serve the park's large user groups.

Parks Department

Columbia County, Oregon

Operating Indicators - Last 10 years

Function	2012-13	2011-12	2010-11	2009-10	2008-09	2007-08	2006-07	2005-06
County Park Acreage	1,020	998	998	994	994	994	994	994
Properties under management	19	19	19	18	18	18	18	18
Fee park properties	5	5	5	5	5	5	5	5
Overnight camping sites	99	99	99	99	99	99	99	99
Overnight guest data								
County residents	3,630	5,620	4,032	5,403	1,250	data not available	data not available	data not available
Non-county residents	9,262	8,705	9,155	12,764	2,916	data not available	data not available	data not available
Parks Advisory Committee meetings	10	10	10	8	8	data not available	data not available	data not available

FY15 Proposed Budget and Prior Year Data Forest, Parks and Recreation Fund 202

Summary	FY15 Proposed Budget	FY14 Projected Actuals	FY14 Budget	Change FY14 Projected Actuals and FY15 Budget	FY13 Actuals	FY12 Actuals	Four Year Trend: FY15 to FY12
Unrestricted Beginning Balance							
Restricted Beginning Balance	398,067	464,319	490,511	-14.3%	989,145	213,844	
Total Beginning Balance	398,067	464,319	490,511	-14.3%	989,145	213,844	
Property Tax							
State, Fed Local Government							
Other Resources							
FY Unrestricted Resources Total							
Property Tax							
State, Fed Local Government	141,500	114,148	196,700	24.0%	130,918	111,923	
Fees, Permits, Fines, Svc Chrg	211,400	212,544	171,000	-0.5%	188,462	180,302	
Bond or Debt Proceeds	0	0	0		0	0	
Transfers/Reimb from County Funds	7,751	7,561	0	2.5%	41,018	189,685	
Misc Resources, Component Unit Pymts	2,200	175,580	117,150	-98.7%	17,498	1,079,075	
FY Restricted Resources Total	362,851	509,832	484,850	-28.8%	377,896	1,560,985	
Total Resources	760,918	974,151	975,361	-21.9%	1,367,041	1,774,828	
Personal Services	265,538	270,231	309,598	-1.7%	286,550	240,289	
Materials and Services	204,450	210,601	193,850	-2.9%	207,113	215,606	
Capital Outlay	105,000	10,642	155,000	886.6%	137,884	45,795	
Debt Service	0	0	0		0	0	
Transfers to County Funds	90,316	84,609	82,443	6.7%	271,176	283,994	
Contingencies	95,614	0	234,469		0	0	
Ending Fund Balance	0	0	0		0	0	
Special Payments	0	0	0		0	0	
Total Expenditure	760,918	576,084	975,361	32.1%	902,723	785,683	
FY Net Revenue	(398,067)	(66,252)	(490,511)	500.8%	(524,826)	775,301	
Net Revenue Including Begin Bals	0	398,067	0	-100.0%	464,319	989,145	
Full time Equivalents (FTEs)	3.00		4.65		4.60	4.45	

Entirety of fund resources are restricted for fund's use only or for more finely defined purposes within the fund. No property taxes support this fund.

GFOA: C2, F3, F4, C5

Fund Balance Analysis and Trends

Forest, Parks and Recreation

Fund 202

Fund Balance Definition: The funds available at the end of one fiscal year to act as the beginning balance of the next fiscal year. These resources are subdivided into non-spendable (inventory or prepaids from prior year), assigned (cumulative PERS reserve from prior years), or special grant or programmatic purpose restrictions.

	Budgeted ending FY15 for start of FY16	Budgeted ending FY14 for start of FY15	Actual ending FY13 for start of FY14	Actual ending FY12 for start of FY13	Actual ending FY11 for start of FY12	Five year trend: FY16 to FY12
Non-Spendable (prepaids)	4,000	4,000	3,998	3,256	1,767	
Assigned (cumulative PERS reserve)	15,312	7,561	0	0	0	
Restricted Fund Program Resources	(40,641)	281,763	372,032	907,250	142,825	
Grant or Special Purpose (SDCs)	116,943	104,743	88,289	78,639	69,252	
Total Fund Balance	95,614	398,067	464,319	989,145	213,844	
Two Month Operating Level	FY16 Budg* 80,782	FY15 Budget 78,331	FY14 Est 80,139	FY13 82,277	FY12 75,982	

County Policy: Operating (Personal plus Materials and Services categories) Reserve Policy requires most funds to maintain two months of resources available for the next year.

Months of Operating Reserve	-1.01	7.19	9.28	22.05	3.76	
Compliant with Policy?	no	yes	yes	yes	yes	
Policy Compliance Trend	Declining	Declining	Declining	Improving		

Note: The Parks Fund's resources include proceeds from periodic timber harvests from county land designated for such purposes. The projected compliance issue (noted above) spurred a review of the harvest plan. The plan (with updated timber price projections, timber quality analysis and new available parcels) concludes timber revenue provides a sustainable revenue source that, combined with prudent choices regarding annual expenses and capital investments, will correct the near-term fund balance concern for the fund going forward.

Fund and Department Budget Detail Forest, Park & Recreation Fund

2012	2013	2014	2014	2014	2015	2015	2015	2015	2015	2015	2015
Actual	Actual	Adopted	YTD	Acct	Description	FTE	Requested	Proposed	Aprvd	Adptd	
0	0	0	0	202-00	Forest, Park & Recreation Fund						
				R15	Restricted Fund Balance						
142,825	907,250	397,846	372,032	00-3002	Assigned Beginning Cash Bal	0.00	7,561	7,561	0	0	
1,767	3,256	3,000	3,998	00-3004	Restricted Cash Bal	0.00	228,023	281,763	0	0	
69,252	78,639	89,665	88,289	00-3005	Non-spendable Beg'ng Cash Bal	0.00	4,000	4,000	0	0	
				01-3004	SDC Begin Bal	0.00	99,543	104,743	0	0	
213,844	989,145	490,511	464,319		Restricted Fund Balance Totals:	0.00	339,128	398,067	0	0	
750	0	0	0	R25	Rest Fees, Lic, Perm, Fines,	0.00	0	0	0	0	
0	1,628	1,500	814	00-3031	SDC-Scappoose UG Area	0.00	1,000	1,000	0	0	
8,250	7,564	10,500	9,750	00-3032	SDC-St Helens UG Area	0.00	11,000	11,000	0	0	
31,633	27,728	60,000	13,374	00-3033	SDC-Rural Area	0.00	45,000	45,000	0	0	
93,978	100,401	75,000	55,704	00-3250	Fees and Contributions	0.00	95,000	95,000	0	0	
				00-3251	Camping Fees	0.00	152,000	152,000	0	0	
134,611	137,321	147,000	79,643		Rest Fees, Lic, Perm, Fines, Totals:	0.00	100,000	125,000	0	0	
95,223	96,903	140,000	37,207	R36	Restr State/ Local Govt Grant/	0.00	15,000	15,000	0	0	
16,700	32,050	16,700	0	00-3070	State RV License Apportion	0.00	115,000	140,000	0	0	
111,923	128,953	156,700	37,207	00-3502	Boat Dock Facilities - St Reim	0.00	1,500	1,500	0	0	
					Restr State/ Local Govt Grant/ Totals:	0.00	1,500	1,500	0	0	
0	1,000	0	1,500	R37	Restr Private Grant/Donation	0.00	0	0	0	0	
0	965	0	0	00-3575	Camp Wilkerson Donation Acct	0.00	0	0	0	0	
0	0	40,000	35,441	00-3576	Hudson-Parcher Donation Acct	0.00	0	0	0	0	
				00-3700	Grants, Donations for CZ Trail	0.00	1,500	1,500	0	0	
0	1,965	40,000	36,941		Restr Private Grant/Donation Totals:	0.00	7,712	7,751	0	0	
0	0	0	0	R55	Rest Interfund Transf/Intrnl S	0.00	0	0	0	0	
189,685	41,018	0	0	00-3086	PERS Reserve	0.00	0	0	0	0	
0	0	0	0	00-3568	O & C Title III Grant	0.00	0	0	0	0	
				00-3900	Transfer, Trail Fund for CZ	0.00	0	0	0	0	
189,685	41,018	0	0		Rest Interfund Transf/Intrnl S Totals:	0.00	7,712	7,751	0	0	

2012	2013	2014	2014	2014	2015	2015	2015	2015	2015	2015
Actual	Actual	Adopted	YTD	Acct	Description	FTE	Requested	Proposed	Aprvd	Adptd
4,958	3,880	2,000	673	R65 00-3020	Other Resources (Restr)	0.00	1,000	1,000	0	0
388	458	150	190	00-3023	Interest on Investments	0.00	200	200	0	0
1,049,371	0	0	0	00-3060	Interest on SDC Investments	0.00	0	0	0	0
4,262	689	0	1,122	00-3100	Sale of Forest Products	0.00	1,000	1,000	0	0
20,097	12,471	15,000	1,260	00-3120	Refund of Misc. Expenses	0.00	0	0	0	0
0	0	0	1,534	00-3122	Rent Revenue	0.00	0	0	0	0
1,079,075	17,498	17,150	4,780		Sale of Equipment	0.00	0	0	0	0
					Other Resources (Restr) Totals:	0.00	2,200	2,200	0	0
1,729,137	1,315,900	851,361	622,889		REVENUES TOTALS:	0.00	617,540	701,518	-	-
1,202	2,991	5,000	365	E2 00-4594	Materials and Services	0.00	0	0	0	0
1,202	2,991	5,000	365		Refunds	0.00	0	0	0	0
					Materials and Services Totals:	0.00	0	0	0	0
1,202	2,991	5,000	365		EXPENDITURES TOTALS:	0.00	-	-	-	-
				01	Parks Administrative					
				E1	Personal Services					
33,017	60,555	73,596	36,522	00-4011	Assist Director, Public Works	1.00	77,468	75,800	0	0
37,334	39,450	41,370	20,610	00-4053	Department Secretary	1.00	43,669	43,924	0	0
1,776	1,376	3,000	414	00-4090	Overtime	0.00	3,000	3,000	0	0
14,012	20,609	29,857	7,714	00-4101	PERS	0.00	16,920	16,966	0	0
5,503	7,563	9,024	4,402	00-4102	FICA Tax	0.00	9,497	9,541	0	0
567	659	1,279	788	00-4103	Workers' Compensation Ins.	0.00	944	928	0	0
29,500	35,129	39,134	19,821	00-4104	Insurance Benefits	0.00	42,373	42,674	0	0
45	56	58	31	00-4105	WBF	0.00	58	58	0	0
1,300	1,912	1,050	575	00-4106	Unemployment	0.00	0	0	0	0
					Personal Services Totals:	2.00	193,929	192,893	0	0
123,054	167,307	198,369	90,877	E2	Materials and Services					
2,060	1,406	700	586	00-4310	Telephone	0.00	1,100	1,100	0	0
490	397	350	107	00-4311	Cellular Phone service	0.00	350	350	0	0
223	121	100	50	00-4320	Postage	0.00	100	100	0	0

2012	2013	2014	2014	2014	2015	2015	2015	2015	2015	2015
Actual	Actual	Adopted	YTD	Acct	Description	FTE	Requested	Proposed	Aprvd	Adptd
912	1,098	1,000	309	00-4321	Office Supplies	0.00	1,000	1,000	0	0
807	90	500	22	00-4360	Materials and Supplies	0.00	500	500	0	0
1,152	1,263	1,000	593	00-4511	Electricity	0.00	1,100	1,100	0	0
790	570	250	197	00-4512	Gas - Heat	0.00	0	0	0	0
492	336	500	411	00-4513	Water & Sewer	0.00	1,000	1,000	0	0
2,790	2,880	3,000	1,440	00-4515	Contract Janitorial Service	0.00	3,000	3,000	0	0
124	10	100	0	00-4516	Building Repairs	0.00	0	0	0	0
19,176	10,008	20,000	11,116	00-4588	Property/Liab. Insurance Pymt	0.00	22,000	13,700	0	0
6,750	0	0	0	00-4594	Work Crew Fee Reimb.	0.00	0	0	0	0
227,680	0	20,000	0	00-4595	Road Dept Crew Reimb.	0.00	20,000	10,000	0	0
898	524	1,000	33	00-4609	Equipment Rental	0.00	1,000	1,000	0	0
3,357	4,082	3,000	1,045	00-4701	Advertising/Marketing	0.00	8,000	8,000	0	0
100	0	0	0	00-4705	Bank Charges	0.00	0	0	0	0
5	0	0	90	00-4715	Automobile Expense & Gas/Oil	0.00	0	0	0	0
2,240	339	0	546	00-4720	Conferences and Training	0.00	0	0	0	0
0	200	100	100	00-4730	Membership Dues	0.00	100	100	0	0
924	656	1,000	88	00-4901	Miscellaneous Expense	0.00	500	500	0	0
270,970	23,982	52,600	16,732		Materials and Services Totals:	0.00	59,750	41,450	0	0
0	0	0	4,189	E5	Transfers	0.00	8,505	11,147	0	0
0	0	0	2,532	00-4107	PERS Bond	0.00	5,462	5,488	0	0
45,452	38,261	43,443	21,722	00-4108	PERS 822	0.00	44,320	44,320	0	0
0	178,455	0	0	00-4593	Admin Allocation-General Fund	0.00	0	0	0	0
0	42,485	9,500	0	00-5310	Transfer to General Fund	0.00	9,500	9,500	0	0
45,452	259,201	52,943	28,443	00-5312	Work Crew Fees	0.00	67,787	70,455	0	0
0	0	144,804	0		Transfers Totals:	0.00	0	95,614	0	0
0	0	89,665	0	E6	Contingencies	0.00	0	0	0	0
				00-5401	Operating Contingencies	0.00	0	0	0	0
				01-5401	SDC operating contingency	0.00	0	0	0	0

2012	2013	2014	2014	2014	2015	2015	2015	2015	2015	2015
Actual	Actual	Adopted	YTD	Acct	Description	FTE	Requested	Proposed	Aprvd	Adptd
0	0	234,469	0		Contingencies Totals:	0.00	0	95,614	0	0
439,475	450,491	538,382	136,052		EXPENDITURES TOTALS:	2.00	321,466	400,412	-	-
-	-	-	-		DEPT REVENUES	0.00	-	-	-	-
439,475	450,491	538,382	136,052		DEPT EXPENSES	2.00	321,466	400,412	-	-
(439,475)	(450,491)	(538,382)	(136,052)		Parks Administrative Totals:	(2.00)	(321,466)	(400,412)	-	-
				02	Parks Operation					
0	0	0	600	R25 00-3252	Rest Fees, Lic, Perm, Fines,	0.00	0	0	0	0
0	600	0	6,590	00-3261	Park Host Rent	0.00	14,400	14,400	0	0
0	140	0	0	00-3262	Residential Rentals	0.00	0	0	0	0
0	740	0	7,190		Application Fee	0.00	14,400	14,400	0	0
					Rest Fees, Lic, Perm, Fines, Totals:	0.00	14,400	14,400	0	0
-	740	-	7,190		REVENUES TOTALS:	0.00	14,400	14,400	-	-
45,181	47,743	48,749	24,756	E1 00-4062	Personal Services	1.00	51,142	51,442	0	0
35,190	28,730	18,970	7,448	00-4085	Parks Maintenance Worker II	0.00	0	0	0	0
2,019	6,312	0	214	00-4090	Park Host	0.00	0	0	0	0
14,114	15,011	17,247	3,718	00-4101	Overtime	0.00	7,288	7,331	0	0
6,022	6,308	5,180	2,480	00-4102	PERS	0.00	3,912	3,935	0	0
3,075	2,730	4,294	2,645	00-4103	FICA Tax	0.00	1,866	1,877	0	0
7,347	7,174	7,388	3,785	00-4104	Workers' Compensation Ins.	0.00	7,955	8,030	0	0
82	76	116	27	00-4105	Insurance Benefits	0.00	29	29	0	0
1,048	1,563	603	324	00-4106	WBF	0.00	0	0	0	0
					Unemployment	0.00	0	0	0	0
114,080	115,647	102,547	45,397		Personal Services Totals:	1.00	72,193	72,645	0	0
2,600	2,625	3,000	1,463	E2 00-4310	Materials and Services	0.00	3,000	3,000	0	0
11,828	15,409	15,000	13,150	00-4360	Telephone	0.00	20,000	20,000	0	0
2,000	0	2,000	0	00-4403	Materials and Supplies	0.00	0	0	0	0
16,250	16,479	15,000	7,309	00-4511	OYCC	0.00	15,000	15,000	0	0
					Electricity	0.00	0	0	0	0

2012	2013	2014	2014	2014	2015	2015	2015	2015	2015	2015	2015
Actual	Actual	Adopted	YTD	Acct	Description	FTE	Requested	Proposed	Aprvd	Adptd	
784	610	1,000	635	00-4513	Water & Sewer	0.00	1,000	1,000	0	0	
13,670	10,581	10,000	6,319	00-4514	Garbage Service	0.00	10,000	10,000	0	0	
8,825	9,148	5,000	2,881	00-4516	Building/Infrastructure Repair	0.00	5,000	5,000	0	0	
3,277	1,176	1,500	1,317	00-4518	Fuel - Propane	0.00	2,000	2,000	0	0	
3,993	5,274	3,000	9,968	00-4609	Equipment Rental	0.00	5,000	2,000	0	0	
1,403	738	5,000	253	00-4634	Equipment Repairs	0.00	5,000	2,000	0	0	
0	58	0	27	00-4710	Mileage	0.00	0	0	0	0	
10,140	9,454	8,000	5,822	00-4711	Vehicle Fuel	0.00	8,000	8,000	0	0	
137	1,199	1,500	103	00-4714	Vehicle Maintenance	0.00	1,500	1,500	0	0	
421	83	0	0	00-4715	Automobile Expense & Gas/Oil	0.00	0	0	0	0	
86	3	1,500	0	00-4720	Conferences and Training	0.00	1,500	1,500	0	0	
8,700	15,873	2,000	564	00-4786	Hudson Park Expenses	0.00	1,000	1,000	0	0	
897	903	0	0	00-4790	CZ Trail Grant Expense	0.00	0	0	0	0	
3,235	4,724	2,000	8,117	00-4795	Scappoose R.V. Park Expenses	0.00	1,000	1,000	0	0	
2,768	7,254	2,000	928	00-4796	Big Eddy Park Expenses	0.00	1,000	1,000	0	0	
235	750	1,000	131	00-4797	Prescott Beach Expenses	0.00	1,000	1,000	0	0	
245	311	500	0	00-4798	Asbury Acres Expenses	0.00	0	0	0	0	
40,161	33,777	30,000	44,996	00-4841	Contract Temp. Services	0.00	73,000	55,000	0	0	
1,400	2,810	2,000	977	00-4901	Miscellaneous Expense	0.00	1,000	1,000	0	0	
9,803	7,426	10,000	3,499	00-4992	Boat Dock Facilities	0.00	10,000	10,000	0	0	
142,859	146,666	121,000	108,459		Materials and Services Totals:	0.00	165,000	141,000	0	0	
0	29,215	0	0	E3	Capital Outlay	0.00	0	0	0	0	
9,232	0	5,000	0	00-5001	Trucks	0.00	0	0	0	0	
0	0	0	0	00-5002	Tractor	0.00	7,500	0	0	0	
0	0	0	0	00-5026	Wedding Tent	0.00	0	0	0	0	
9,232	29,215	5,000	0		Capital Outlay Totals:	0.00	7,500	0	0	0	
0	0	0	1,937	E5	Transfers	0.00	3,504	4,598	0	0	
0	0	0	1,171	00-4107	PERS Bond	0.00	2,250	2,263	0	0	
306	975	1,500	3,088	00-5311	Tipping fees	0.00	3,000	3,000	0	0	

2012	2013	2014	2014	2014	2015	2015	2015	2015	2015	2015
Actual	Actual	Adopted	YTD	Acct	Description	FTE	Requested	Proposed	Aprvd	Adptd
3,500	8,625	8,000	3,575	00-5312	Work Crew Fees	0.00	0	0	0	0
56	0	0	0	00-5314	Septic pymt to LDS	0.00	0	0	0	0
3,862	9,600	9,500	9,770		Transfers Totals:	0.00	8,754	9,861	0	0
270,032	301,129	238,047	163,627		EXPENDITURES TOTALS:	1.00	253,447	223,506	-	-
-	740	-	7,190		DEPT REVENUES	0.00	14,400	14,400	-	-
270,032	301,129	238,047	163,627		DEPT EXPENSES	1.00	253,447	223,506	-	-
(270,032)	(300,389)	(238,047)	(156,437)		Parks Operation Totals:	(1.00)	(239,047)	(209,106)	-	-
				03	Capital Projects					
				E3	Capital Outlay					
68,374	52,410	50,000	3,642	00-5031	C-Z Trail Improvements	0.00	10,000	10,000	0	0
75	0	0	0	00-5041	Asbury Acres	0.00	0	0	0	0
(31,886)	56,258	0	0	00-5051	Bridges (Beaver Creek)	0.00	0	0	0	0
36,563	108,668	50,000	3,642		Capital Outlay Totals:	0.00	10,000	10,000	0	0
36,563	108,668	50,000	3,642		EXPENDITURES TOTALS:	0.00	10,000	10,000	-	-
-	-	-	-		DEPT REVENUES	0.00	-	-	-	-
36,563	108,668	50,000	3,642		DEPT EXPENSES	0.00	10,000	10,000	-	-
(36,563)	(108,668)	(50,000)	(3,642)		Capital Projects Totals:	0.00	(10,000)	(10,000)	-	-
				05	Camp Wilkerson					
				R25	Rest Fees, Lic, Perm, Fines,					
15,322	15,806	12,000	11,320	00-3250	Camping Fees	0.00	20,000	20,000	0	0
30,369	34,596	12,000	14,691	00-3251	Camping & Day Use Fees,Wilkerson	0.00	25,000	25,000	0	0
45,691	50,401	24,000	26,011		Rest Fees, Lic, Perm, Fines, Totals:	0.00	45,000	45,000	0	0
0	0	100,000	0	R65	Other Resources (Restr)					
				00-3060	Sale of Forest Products	0.00	0	0	0	0

2012	2013	2014	2014	2014	2015	2015	2015	2015	2015	2015
Actual	Actual	Adopted	YTD	Acct	Description	FTE	Requested	Proposed	Aprvd	Adptd
0	0	100,000	0		Other Resources (Restr) Totals:	0.00	0	0	0	0
45,691	50,401	124,000	26,011		REVENUES TOTALS:	0.00	45,000	45,000	-	-
2,788	2,969	6,323	6,218	E1	Personal Services					
0	365	1,535	417	00-4085	Park Host-Big Eddy	0.00	0	0	0	0
213	227	484	476	00-4101	PERS	0.00	0	0	0	0
115	0	255	157	00-4102	FICA Tax	0.00	0	0	0	0
4	5	29	10	00-4103	Workers' Compensation Ins.	0.00	0	0	0	0
34	30	56	57	00-4105	WBF	0.00	0	0	0	0
				00-4106	Unemployment	0.00	0	0	0	0
3,155	3,595	8,682	7,335		Personal Services Totals:	0.00	0	0	0	0
485	626	500	247	E2	Materials and Services					
7,333	1,114	5,000	351	00-4310	Telephone	0.00	500	500	0	0
4,291	3,285	5,000	1,644	00-4360	Materials and Supplies	0.00	5,000	5,000	0	0
55	0	0	0	00-4511	Electricity	0.00	5,000	5,000	0	0
4,314	3,704	3,500	2,242	00-4512	Gas - Heat	0.00	0	0	0	0
4,786	2,433	2,500	666	00-4514	Garbage Service	0.00	3,500	3,500	0	0
4,007	2,631	2,000	951	00-4516	Building Repairs	0.00	2,500	2,500	0	0
1,890	13,066	7,500	192	00-4518	Fuel Propane	0.00	2,000	2,000	0	0
4,123	3,877	2,000	1,713	00-4594	Refunds	0.00	1,000	1,000	0	0
593	1,034	750	639	00-4609	Equipment Rental	0.00	2,000	2,000	0	0
170	0	0	33	00-4634	Equipment Repairs	0.00	500	500	0	0
1,199	1,262	1,000	173	00-4711	Vehicle Fuel	0.00	1,000	1,000	0	0
33,245	33,473	30,250	10,595	00-4715	Auto Expense	0.00	0	0	0	0
0	0	0	1,745	00-4841	Contact Services	0.00	9,000	9,000	0	0
0	0	100,000	0	00-4901	Miscellaneous Expense	0.00	0	0	0	0
					Materials and Services Totals:	0.00	32,000	32,000	0	0
				E3	Capital Outlay					
				00-5006	Shower Extension	0.00	95,000	95,000	0	0

2012	2013	2014	2014	2014	2015	2015	2015	2015	2015	2015
Actual	Actual	Adopted	YTD	Acct	Description	FTE	Requested	Proposed	Aprvd	Adptd
0	0	100,000	0		Capital Outlay Totals:	0.00	95,000	95,000	0	0
					Transfers					
0	0	0	244	E5 00-4107	PERS Bond	0.00	0	0	0	0
0	0	0	148	00-4108	PERS 822	0.00	0	0	0	0
0	0	0	0	00-5311	Tipping fees	0.00	0	0	0	0
250	2,375	0	0	00-5312	Work Crew Fees	0.00	0	0	0	0
250	2,375	0	392		Transfers Totals:	0.00	0	0	0	0
36,650	39,443	138,932	18,323		EXPENDITURES TOTALS:	0.00	127,000	127,000	-	-
45,691	50,401	124,000	26,011		DEPT REVENUES	0.00	45,000	45,000	-	-
36,650	39,443	138,932	18,323		DEPT EXPENSES	0.00	127,000	127,000	-	-
9,041	10,958	(14,932)	7,688		Camp Wilkerson Totals:	0.00	(82,000)	(82,000)	-	-
				06	Goat Ranch					
				E2	Materials and Services					
1,761	0	5,000	0	00-4865	Park Expenses - Goat Ranch	0.00	5,000	0	0	0
1,761	0	5,000	0		Materials and Services Totals:	0.00	5,000	0	0	0
1,761	-	5,000	-		EXPENDITURES TOTALS:	0.00	5,000	-	-	-
-	-	-	-		DEPT REVENUES	0.00	-	-	-	-
1,761	-	5,000	-		DEPT EXPENSES	0.00	5,000	-	-	-
(1,761)	-	(5,000)	-		Goat Ranch Totals:	0.00	(5,000)	-	-	-
1,774,828	1,367,041	975,361	656,090		FUND REVENUES	0.00	676,940	760,918	-	-
785,683	902,723	975,361	322,008		FUND EXPENSES	3.00	716,913	760,918	-	-
989,145	464,319	-	334,082		Forest, Park & Recreation Fund Tot	(3.00)	(39,973)	-	-	-

FY2014-2015 Administrative Allocation
Fund Account Parks

Proposed Budget

Support Function/Item	No. of Units	"True up" factor*	Cost/unit/mo	Monthly Cost	Annual Cost	Allocations based on:	FY15 Cost/unit/mo
Telephone (landlines)	11.00 landlines	44.9%	3.09	34.03	408.33	FY2014 budget of landline phone cost for no. of land lines times true up factor from FY13 actuals to budget.	3.69
Info Tech	4.00 workstations	76.2%	123.76	495.04	5,940.43	FY2014 budget of IT staffing, materials and capital expenditures cost for no. of workstations times true up factor. Non-primary laptops are valued at .5 each.	141.48
Finance and General Liability Insurance	3.00 FTE (excluding ongoing temps)	100.0%	371.26	1,113.78	13,365.33	FY14 has 4.4 staff FTE (staffing for special assessment and reimbursable activities is excluded), audit, PR processing, liability insurance, finance materials and services. General Fund has slightly higher unit cost to include supply closet & newspaper subscriptions in the courthouse. The "true up" varies if in general fund or not.	328.78
Finance - Special Assessment		100.0%				Units which require finance support beyond normal payroll, AP and AR processing, have special assessment as do those with no staff but that do receive financial services.	
Human Resources	5.50 FTE (including ongoing temps)	99.6%	100.11	550.58	6,606.94	FY2014 budget of HR staffing and materials cost per FTE times true up factor.	75.49
Board of Commissioners	5.50 FTE (including ongoing temps)	100.0%	74.75	411.13	4,933.57	FY2014 budget - 25% of BoCC staffing and materials cost is allocated	63.81
Facilities and Maintenance							
			Bldg cost per month				
Courthouse	0 Sq Ft	98.0%	51,076.29	0.00	0.00	Based on FY2014 budget + shift of 1FTE to .33FTE at jail due to closure with balance redistributed. County Courthouse - 2.67 maint grocs FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - .33 FTE + utilities divided among Jail, Sheriff, Marine Sheriff and Corrections; b/c Jail pays for all these costs, it receives a credit from the other three units. Other departments not in one of these facilities are allocated \$0 in facilities maintenance unless they rely on maintenance staff for support. Note - no office space cost or depreciation is included.	37,610.67
Justice	Sq Ft	100.0%					
	1.0% actual % time SH				1,766.62		1,565.84
	5.0% actual % time RM				6,096.99		2,315.09
	4.0% actual % time CZ				3,732.23		1,832.89
	0.0% actual % time JK				0.00		0.00
County Counsel	Annual Materials Cost		1,469.19	1,469.19	1,469.19	Based on hours worked from Jan 1 2013 to Dec 31 2013 and FY2014 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable and Vernonia activities.	460.17
Support Department Adjustment						Support Services do not pay allocation; county does not assign this balance out to program funds to cover in addition to program share of services	
				Avr Monthly Cost	3,693.30	Annual Cost	44,319.62
				Increase/(Decrease) %	2.0%	FY14 Total	43,443.29
				Total allocated:		2,107,056	
				% of Total		2.1%	

* Allocations are based on budget or estimates. When actual costs are less than budget we "true up" the allocation. The percentage is actuals to budget for the costs included in that particular allocated group in FY2014. However, when actuals exceed budget, the true up for the next year is 100%.

Inmate Benefit Fund - Fund 210

This fund is a fiduciary fund of the County and exists to account for assets administered by the County on behalf of and for the benefit of inmates.

FY 2014-2015 Highlights and Significant Changes

With the budgeted reduction in services offered at the County Jail, the part time staff person assigned to manage these activities will no longer be budgeted.

All remaining funds expected from the prior year have been budgeted to contingency in FY15.

FY 2013-2014 Accomplishments

The professional training services provided the inmates and paid for by this fund that began two years ago will come to an end this fiscal year. The staffing support provided the fund will also wrap up in FY14.

FY15 Proposed Budget and Prior Year Data **Inmate Benefit** **Fund 210**

Summary	FY15 Proposed Budget	FY14 Projected Actuals	FY14 Budget	Change FY14 Projected Actuals and FY15 Budget	FY13 Actuals	FY12 Actuals	Four Year Trend: FY15 to FY12
Unrestricted Beginning Balance							
Restricted Beginning Balance	25,353	44,877	11,790	-43.5%	67,899	57,627	
Total Beginning Balance	25,353	44,877	11,790	-43.5%	67,899	57,627	
Property Tax							
State, Fed Local Government							
Other Resources							
FY Unrestricted Resources Total							
Property Tax	0	0	0		0	0	
State, Fed Local Government	1,200	64,600	218,000	-98.1%	121,025	203,476	
Fees, Permits, Fines, Svc Chrg	0	0	0		0	0	
Bond or Debt Proceeds	0	1,013	0	-100.0%	0	0	
Transfers/Reimb from County Funds	75	86	170	-12.9%	226	416	
Misc Resources, Component Unit Pymts	1,275	65,699	218,170	-98.1%	121,251	203,892	
FY Restricted Resources Total	1,275	65,699	218,170	-98.1%	121,251	203,892	
Total Resources	26,628	110,577	229,960	-75.9%	189,150	261,519	
Personal Services	0	38,563	40,376	-100.0%	40,456	23,983	
Materials and Services	0	29,925	154,500	-100.0%	82,582	157,984	
Capital Outlay	0	0	0		0	0	
Debt Service	0	0	0		0	0	
Transfers to County Funds	0	16,736	19,046	-100.0%	21,234	11,653	
Contingencies	26,628	0	16,037		0	0	
Ending Fund Balance	0	0	0		0	0	
Special Payments	0	0	0		0	0	
Total Expenditure	26,628	85,224	229,960	-68.8%	144,273	193,620	
FY Net Revenue	(25,353)	(19,524)	(11,790)	29.9%	(23,022)	10,272	
Net Revenue Including Begin Bals	0	25,353	0	-100.0%	44,877	67,899	
Full time Equivalents (FTEs)	0.00		0.50		0.50	0.25	

Entirety of fund resources are restricted for fund's use only or for more finely defined purposes within the fund. No property taxes support this fund.

GFOA: C2, F3, F4, C5

Fund Balance Analysis and Trends

Inmate Benefit

Fund 210

Fund Balance Definition: The funds available at the end of one fiscal year to act as the beginning balance of the next fiscal year. These resources are subdivided into non-spendable (inventory or prepaids from prior year), assigned (cumulative PERS reserve from prior years), or special grant or programmatic purpose restrictions.

	Budgeted ending FY15 for start of FY16	Budgeted ending FY14 for start of FY15	Actual ending FY13 for start of FY14	Actual ending FY12 for start of FY13	Actual ending FY11 for start of FY12	Five year trend: FY16 to FY12
Non-Spendable (prepaids)	800	800	774	813	644	
Assigned (cumulative PERS reserve)	1,013	1,013	0	0	0	
Restricted Fund Program Resources	20,828	23,540	44,103	67,086	56,983	
Grant or Special Purpose Reserves	0	0	0	0	0	
Total Fund Balance	22,641	25,353	44,877	67,899	57,627	
Two Month Operating Level	FY16 Budg* 0	FY15 Budget 0	FY14 Est 11,415	FY13 20,506	FY12 30,328	

County Policy: Operating (Personal plus Materials and Services categories) Reserve Policy requires most funds to maintain two months of resources available for the next year.

Months of Operating Reserve NA NA NA 7.73 6.54 3.76

Compliant with Policy? NA NA NA yes yes yes

Policy Compliance Trend NA NA NA Declining Improving

Note: With the closure of the County Jail, the activity in the Inmate Benefit fund will dramatically decline. We elect to maintain it open on a budget basis until it becomes clearer what the needs and activity in this fund will be like given the new operational realities.

Fund and Department Budget Detail Inmate Benefit Expense Fund

2012	2013	2014	2014	2014	2015	2015	2015	2015	2015	2015
Actual	Actual	Adopted	YTD	Acct	Description	FTE	Requested	Proposed	Aprvd	Adptd
0	0	0	0	210	Inmate Benefit Expense Fund					
56,983	67,086	10,790	44,103	R15	Restricted Fund Balance					
644	813	1,000	774	00-3002	Assigned Begin Bal	0.00	1,013	1,013	0	0
57,627	67,899	11,790	44,877	00-3004	Restricted Cash Bal	0.00	19,553	23,540	0	0
0	0	0	0	00-3005	Non-spendable Beg'ng Cash Bal	0.00	800	800	0	0
0	0	0	0	R55	Restricted Fund Balance Totals:	0.00	21,366	25,353	0	0
0	0	0	0	00-3086	Rest Interfund Transf/Intrnl S	0.00	514	0	0	0
0	0	0	0		PERS Reserve	0.00	514	0	0	0
416	216	150	30	R65	Rest Interfund Transf/Intrnl S Totals:	0.00	514	0	0	0
9,049	13,487	12,000	4,779	00-3020	Other Resources (Restr)	0.00	75	75	0	0
42,659	62,931	56,000	28,567	00-3061	Interest on Investments	0.00	10,000	200	0	0
151,768	44,607	150,000	0	00-3062	Commissary Profits Rev	0.00	60,000	1,000	0	0
0	10	20	7	00-3063	Telephone Commission	0.00	0	0	0	0
203,892	121,251	218,170	33,383	00-3120	Commissary PassThru Rev. (Aram)	0.00	0	0	0	0
					Misc Revenue	0.00	0	0	0	0
					Other Resources (Restr) Totals:	0.00	70,075	1,275	0	0
261,519	189,150	229,960	78,260		REVENUES TOTALS:	0.00	91,955	26,628	-	-
3,572	0	0	0	01	Personal Services					
11,028	23,053	22,462	11,514	E1	Corrections Clerk - 128	0.00	0	0	0	0
12	340	200	0	00-4075	Civil Clerk	0.00	11,478	0	0	0
2,605	5,510	5,876	1,611	00-4079	OT	0.00	200	0	0	0
1,156	1,520	1,734	611	00-4090	PERS	0.00	1,664	0	0	0
22	29	41	25	00-4101	FICA	0.00	893	0	0	0
5,287	9,494	9,833	4,962	00-4102	Workers comp	0.00	15	0	0	0
11	15	29	7	00-4103	Insurance Benefit	0.00	5,339	0	0	0
291	496	202	115	00-4104	WBF	0.00	29	0	0	0
				00-4105	Unemployment Insurance	0.00	0	0	0	0

2012	2013	2014	2014	2014	2015	2015	2015	2015	2015	2015	2015
Actual	Actual	Adopted	YTD	Acct	Description	FTE	Requested	Proposed	Aprvd	Adptd	
23,983	40,456	40,376	18,846		Personal Services Totals:	0.00	19,619	0	0	0	
				E2	Materials and Services						
5,244	2,068	0	222	00-4360	Supplies	0.00	500	0	0	0	
119,430	30,902	112,500	0	00-4363	Aramark Commissary Expense	0.00	0	0	0	0	
33,310	49,545	42,000	16,929	00-4379	Inmate Benefit Expense	0.00	35,000	0	0	0	
0	67	0	204	00-4705	Bank Fees	0.00	0	0	0	0	
157,984	82,582	154,500	17,354		Materials and Services Totals:	0.00	35,500	0	0	0	
				E5	Transfers						
0	0	0	838	00-4107	PERS Bond	0.00	800	0	0	0	
0	0	0	507	00-4108	PERS 822	0.00	514	0	0	0	
0	0	4,046	2,023	00-4593	Admin Alloc	0.00	4,510	0	0	0	
0	0	0	0	00-5330	Transfer to Jail - Medical	0.00	0	0	0	0	
11,653	21,234	15,000	0	00-5331	Transfer to Jail - Program	0.00	20,000	0	0	0	
11,653	21,234	19,046	3,368		Transfers Totals:	0.00	25,824	0	0	0	
				E6	Contingencies						
0	0	16,037	0	00-5401	Operating Contingencies	0.00	11,012	26,628	0	0	
0	0	16,037	0		Contingencies Totals:	0.00	11,012	26,628	0	0	
193,620	144,273	229,960	39,568		EXPENDITURES TOTALS:	0.00	91,955	26,628	-	-	
-	-	-	-		DEPT REVENUES	0.00	-	-	-	-	
193,620	144,273	229,960	39,568		DEPT EXPENSES	0.00	91,955	26,628	-	-	
(193,620)	(144,273)	(229,960)	(39,568)		Totals:	0.00	(91,955)	(26,628)	-	-	
261,519	189,150	229,960	78,260		FUND REVENUES	0.00	91,955	26,628	-	-	
193,620	144,273	229,960	39,568		FUND EXPENSES	0.00	91,955	26,628	-	-	
67,899	44,877	-	38,692		Inmate Benefit Expense Fund Total:	0.00	-	-	-	-	

FY2014-2015 Administrative Allocation

Proposed Budget

Fund Account Inmate Benefit

Support Function/Item	No. of Units	"True up" factor*	Cost/unit/mo	Monthly Cost	Annual Cost	Allocations based on:	FY15 Cost/unit/mo
Telephone (landlines)	0.00 landlines	44.9%	3.09	0.00	0.00	FY2014 budget of landline phone cost for no. of land lines times true up factor from FY13 actuals to budget.	3.69
Info Tech	0.00 workstations	76.2%	123.76	0.00	0.00	FY2014 budget of IT staffing, materials and capital expenditures cost for no. of workstations times true up factor. Non-primary laptops are valued at .5 each.	141.48
Finance and General Liability Insurance	0.00 FTE (excluding ongoing temps)	90.9%	371.26	0.00	0.00	FY14 has 4.4 staff FTE (staffing for special assessment and reimbursable activities is excluded), audit, PR processing, liability insurance, finance materials and services. General Fund has slightly higher unit cost to include supply closet & newspaper subscriptions in the courthouse. The "true up" varies if in general fund or not.	328.78
Finance - Special Assessment		100.0%				Units which require finance support beyond normal payroll, AP and AR processing, have special assessment as do those with no staff but that do receive financial services.	
Human Resources	0.00 FTE (including ongoing temps)	99.6%	100.11	0.00	0.00	FY2014 budget of HR staffing and materials cost per FTE times true up factor.	75.49
Board of Commissioners	0.00 FTE (including ongoing temps)	100.0%	74.75	0.00	0.00	FY2014 budget - 25% of BoCC staffing and materials cost is allocated	63.81
Facilities and Maintenance	% building	Bldg cost per month					
Courthouse	Sq Ft	98.0%	51,076.29	0.00	0.00	Based on FY2014 budget + shift of 1FTE to .33FTE at jail due to closure with balance redistributed. County Courthouse - 2.67 maint grovcs FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - .33 FTE + utilities divided among Jail, Sheriff, Marine Sheriff and Corrections; b/c Jail pays for all these costs, it receives a credit from the other three units. Other departments not in one of these facilities are allocated \$0 in facilities maintenance unless they rely on maintenance staff for support. Note - no office space cost or depreciation is included.	37,610.67
Justice	0 Sq Ft	100.0%	18,550.31	0.00	0.00		21,455.50
County Counsel	0.0% actual % time SH 0.0% actual % time RM 0.0% actual % time CZ 0.0% actual % time JK Annual Materials Cost	100.0%		0.00	0.00	Based on hours worked from Jan 1 2013 to Dec 31 2013 and FY2014 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable and Vernonia activities.	0.00 0.00 0.00 0.00 0.00
Support Department Adjustment						Support Services do not pay allocation; county does not assign this balance out to program funds to cover in addition to program share of services	
Avr Monthly Cost				0.00	Annual Cost	0.00	
Increase/(Decrease) %				-100.0%	FY14 Total	4,046.14	
						% of Total	0.0%

* Allocations are based on budget or estimates. When actual costs are less than budget we "true up" the allocation. The percentage is actuals to budget for the costs included in that particular allocated group in FY2014. However, when actuals exceed budget, the true up for the next year is 100%.

GFOA: O2, F3, F4, C5

Law Library - Fund 213

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.

The District Attorney's office manages these funds and the law library facility itself.

FY 2014-2015 Highlights and Significant Changes

The Law Library proposed budget does not anticipate any significant changes in cost or revenue relative to prior years.

FY15 Proposed Budget and Prior Year Data

Law Library

Fund 213

Summary	FY15 Proposed Budget	FY14 Projected Actuals	FY14 Budget	Change FY14 Projected Actuals and FY15 Budget	FY13 Actuals	FY12 Actuals	Four Year Trend: FY15 to FY12
Unrestricted Beginning Balance							
Restricted Beginning Balance	151,133	155,247	151,972	-2.7%	147,585	145,248	
Total Beginning Balance	151,133	155,247	151,972	-2.7%	147,585	145,248	
Property Tax							
State, Fed Local Government							
Other Resources							
FY Unrestricted Resources Total							
Property Tax	0	0	0		50	0	
State, Fed Local Government	40,000	39,792	40,000	0.5%	38,802	45,847	
Fees, Permits, Fines, Svc Chrg	0	0	0		0	0	
Bond or Debt Proceeds	0	0	0		0	0	
Transfers/Reimb from County Funds	320	626	700	-48.9%	828	797	
Misc Resources, Component Unit Pymts	40,320	40,418	40,700	-0.2%	39,680	46,645	
FY Restricted Resources Total	191,453	195,665	192,672	-2.2%	187,265	191,893	
Total Resources							
Personal Services	0	0	0		0	0	
Materials and Services	48,950	40,849	49,750	19.8%	23,703	29,767	
Capital Outlay	55,000	1,991	55,000	2662.7%	8,281	6,490	
Debt Service	0	0	0		0	0	
Transfers to County Funds	1,990	1,692	1,692	17.6%	34	0	
Contingencies	85,513	0	86,230		0	8,050	
Ending Fund Balance	0	0	0		0	0	
Special Payments	0	0	0		0	0	
Total Expenditure	191,453	44,532	192,672	329.9%	32,018	44,307	
FY Net Revenue	(151,133)	(4,114)	(151,972)	3573.6%	7,662	2,337	
Net Revenue Including Begin Bals	0	151,133	0	-100.0%	155,247	147,585	
Full time Equivalents (FTEs)	0.00		0.00		0.00	0.00	

Entirety of fund resources are restricted for fund's use only or for more finely defined purposes within the fund. No property taxes support this fund.

Fund Balance Analysis and Trends

Law Library

Fund 213

Fund Balance Definition: The funds available at the end of one fiscal year to act as the beginning balance of the next fiscal year. These resources are subdivided into non-spendable (inventory or prepaids from prior year), assigned (cumulative PERS reserve from prior years), or special grant or programmatic purpose restrictions.

	Budgeted ending FY15 for start of FY16	Budgeted ending FY14 for start of FY15	Actual ending FY13 for start of FY14	Actual ending FY12 for start of FY13	Actual ending FY11 for start of FY12	Five year trend: FY16 to FY12
Non-Spendable (prepaids)	0	0	0	0	2,088	
Assigned (cumulative PERS reserve)	0	0	0	0	0	
Restricted Fund Program Resources	85,513	151,133	155,247	147,585	143,160	
Grant or Special Purpose Reserves	0	0	0	0	0	
Total Fund Balance	85,513	151,133	155,247	147,585	145,248	
Two Month Operating Level	FY16 Budget* 8,492	FY15 Budget 8,158	FY14 Est 6,808	FY13 3,951	FY12 4,961	
County Policy: Operating (Personal plus Materials and Services categories) Reserve Policy requires most funds to maintain two months of resources available for the next year.						
Months of Operating Reserve	20.14	37.05	45.61	74.72	57.71	
Compliant with Policy?	yes	yes	yes	yes	yes	
Policy Compliance Trend	Declining	Declining	Improving	Improving	Improving	

Fund and Department Budget Detail Law Library Fund

2012 Actual	2013 Actual	2014 Adopted	2014 YTD	Acct	Description	2015		2015 Adptd
						FTE	Requested Proposed	
143,160	147,585	151,972	155,247	213 R15	Law Library Fund Restricted Fund Balance	0.00	151,133	0
2,088	0	0	0	00-3004 00-3005	Restricted Cash Bal Non-spendable Beg'ng Cash Bal	0.00	0	0
145,248	147,585	151,972	155,247	R36	Restricted Fund Balance Totals: Restr State/ Local Govt Grant/ Filing Fees	0.00	151,133	0
45,847	38,802	40,000	19,896	00-3250		0.00	40,000	0
45,847	38,802	40,000	19,896	R37	Restr State/ Local Govt Grant/ Totals: Restr Private Grant/Donation	0.00	40,000	0
0	50	0	0	00-3130	Donation	0.00	0	0
0	50	0	0	R65	Restr Private Grant/Donation Totals: Other Resources (Restr)	0.00	0	0
797	828	700	326	00-3020	Interest on Investments	0.00	320	0
797	828	700	326		Other Resources (Restr) Totals:	0.00	320	0
191,893	187,265	192,672	175,469		REVENUES TOTALS:	0.00	191,453	191,453
1,000	122	1,000	76	01 E2	Materials and Services	0.00	200	0
23,103	23,162	23,000	11,552	00-4310 00-4580	Telephone/Misc Supplies Rent	0.00	23,000	0
0	420	750	438	00-4588	Property Liability Ins.	0.00	750	0
5,664	0	25,000	16,844	00-4753	Contract Services	0.00	25,000	0
6,490	5,882	30,000	0	00-4974	Law Publications	0.00	30,000	0
36,257	29,585	79,750	28,909	E3	Materials and Services Totals: Capital Outlay	0.00	78,950	0
0	2,399	25,000	491	00-5028	Books	0.00	25,000	0

2012	2013	2014	2014	2014	2015	2015	2015	2015	2015	2015	2015
Actual	Actual	Adopted	YTD	Acct	Description	FTE	Requested	Proposed	Aprvd	Adptd	
0	2,399	25,000	491	E5	Capital Outlay Totals:	0.00	25,000	25,000	0	0	
					Transfers						
0	34	1,692	846	00-4593	Central Administrative Charges	0.00	1,990	1,990	0	0	
0	34	1,692	846	E6	Transfers Totals:	0.00	1,990	1,990	0	0	
					Contingencies						
8,050	0	86,230	0	00-5401	Operating Contingencies	0.00	85,513	85,513	0	0	
8,050	0	86,230	0		Contingencies Totals:	0.00	85,513	85,513	0	0	
44,307	32,018	192,672	30,246		EXPENDITURES TOTALS:	0.00	191,453	191,453	-	-	
-	-	-	-		DEPT REVENUES	0.00	-	-	-	-	
44,307	32,018	192,672	30,246		DEPT EXPENSES	0.00	191,453	191,453	-	-	
(44,307)	(32,018)	(192,672)	(30,246)		Totals:	0.00	(191,453)	(191,453)	-	-	
191,893	187,265	192,672	175,469		FUND REVENUES	0.00	191,453	191,453	-	-	
44,307	32,018	192,672	30,246		FUND EXPENSES	0.00	191,453	191,453	-	-	
147,585	155,247	-	145,223		Law Library Fund Totals:	0.00	-	-	-	-	

**FY2014-2015 Administrative Allocation
Fund Account Law Library**

Proposed Budget

Support Function/Item	No. of Units	"True up" factor*	Cost/unit/mo	Monthly Cost	Annual Cost	Allocations based on:	FY15 Cost/unit/mo
Telephone (landlines)	0.00 landlines	44.9%	3.09	0.00	0.00	FY2014 budget of landline phone cost for no. of land lines times true up factor from FY13 actuals to budget.	3.69
Info Tech	0.00 workstations	76.2%	123.76	0.00	0.00	FY2014 budget of IT staffing, materials and capital expenditures cost for no. of workstations times true up factor. Non-primary laptops are valued at .5 each.	141.48
Finance and General Liability Insurance	0.00 FTE (excluding ongoing temps)	100.0%	371.26	0.00	0.00	FY14 has 4.4 staff FTE (staffing for special assessment and reimbursable activities is excluded), audit, PR processing, liability insurance, finance materials and services. General Fund has slightly higher unit cost to include supply closet & newspaper subscriptions in the courthouse. The "true up" varies if in general fund or not.	328.78
Finance - Special Assessment		100.0%				Units which require finance support beyond normal payroll, AP and AR processing, have special assessment as do those with no staff but that do receive financial services.	
Human Resources	0.00 FTE (including ongoing temps)	99.6%	100.11	0.00	0.00	FY2014 budget of HR staffing and materials cost per FTE times true up factor.	75.49
Board of Commissioners	0.00 FTE (including ongoing temps)	100.0%	74.75	0.00	0.00	FY2014 budget - 25% of BoCC staffing and materials cost is allocated	63.81
Facilities and Maintenance							
Courthouse	0 Sq Ft	98.0%	51,076.29	0.00	0.00	Based on FY2014 budget + shift of 1FTE to .33FTE at jail due to closure with balance redistributed. County Courthouse - 2.67 maint grocs FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - .33 FTE + utilities divided among Jail, Sheriff, Marine Sheriff and Corrections; b/c Jail pays for all these costs, it receives a credit from the other three units. Other departments not in one of these facilities are allocated \$0 in facilities maintenance unless they rely on maintenance staff for support. Note - no office space cost or depreciation is included.	37,610.67
Justice	Sq Ft	100.0%					
County Counsel	1.0% actual % time SH 0.0% actual % time RM 0.0% actual % time CZ 0.0% actual % time JK Annual Materials Cost	100.0%		223.83	223.83	Based on hours worked from Jan 1 2013 to Dec 31 2013 and FY2014 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable and Vernonia activities.	1,565.84 0.00 0.00 0.00 126.11
Support Department Adjustment						Support Services do not pay allocation; county does not assign this balance out to program funds to cover in addition to program share of services	
				Avr Monthly Cost	165.87	Annual Cost	1,990.46
				Increase/(Decrease) %	FY14 Total	1,691.95	
							Total allocated: 2,107,056 % of Total 0.1%

* Allocations are based on budget or estimates. When actual costs are less than budget we "true up" the allocation. The percentage is actuals to budget for the costs included in that particular allocated group in FY2014. However, when actuals exceed budget, the true up for the next year is 100%.

Columbia County
FY15 Proposed Budget

VI. Capital and Debt

Jail Bond Debt Service Fund (402)	p. 403
Columbia County Capital Outlays	p. 407
Columbia County Debt Information	p. 409
Columbia County Long Term Debt Analysis	p. 410
Columbia County Long Term Debt Trends	p. 411

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.

FY 2014-2015 Highlights and Significant Changes

This fiscal year it is anticipated that this fund will have an ending fund balance of just under \$54,000. After factoring in the known debt service payments for the year, the property tax level required will be flat relative FY14, which will mean a tax levy for the jail bond roughly equivalent to the current year's number.

**FY15 Proposed Budget Jail Bond Fund 402
and Prior Year Data**

Summary	FY15 Proposed Budget	FY14 Projected Actuals	FY14 Budget	Change FY14 Projected Actuals and FY15 Budget	FY13 Actuals	FY12 Actuals	Four Year Trend: FY15 to FY12
Unrestricted Beginning Balance							
Restricted Beginning Balance	53,870	71,813	42,386	-25.0%	31,007	(49,816)	
Total Beginning Balance	53,870	71,813	42,386	-25.0%	31,007	(49,816)	
Property Tax							
State, Fed Local Government		Entirety of fund resources are restricted property tax for voter-approved debt service payments.					
Other Resources							
FY Unrestricted Resources Total							
Property Tax	1,084,668	1,097,392	1,092,002	-1.2%	1,154,578	1,188,634	
State, Fed Local Government	0	0	0		0	0	
Fees, Permits, Fines, Svc Chrg	0	0	0		0	0	
Bond or Debt Proceeds	0	0	0		0	0	
Transfers/Reimb from County Funds	0	0	0		0	0	
Misc Resources, Component Unit Pymts	1,250	1,052	2,000	18.8%	2,816	2,375	
FY Restricted Resources Total	1,085,918	1,098,445	1,094,002	-1.1%	1,157,394	1,191,010	
Total Resources	1,139,788	1,170,258	1,136,388	-2.6%	1,188,401	1,141,194	
Personal Services	0	0	0		0	0	
Materials and Services	0	0	0		0	0	
Capital Outlay	0	0	0		0	0	
Debt Service	1,119,788	1,116,388	1,116,388	0.3%	1,116,588	1,110,188	
Transfers to County Funds	0	0	0		0	0	
Contingencies	0	0	0		0	0	
Ending Fund Balance	20,000	0	20,000		0	0	
Special Payments	0	0	0		0	0	
Total Expenditure	1,139,788	1,116,388	1,136,388	2.1%	1,116,588	1,110,188	
FY Net Revenue	(53,870)	(17,943)	(42,386)	200.2%	40,807	80,822	
Net Revenue Including Begin Bals	0	53,870	0	-100.0%	71,813	31,007	
Full time Equivalents (FTEs)	0.00		0.00		0.00	0.00	

GFOA: C2, F3, F4, C5

Fund Balance Analysis and Trends

Jail Bond

Fund 402

Fund Balance Definition: The funds available at the end of one fiscal year to act as the beginning balance of the next fiscal year. These resources are subdivided into non-spendable (inventory or prepaids from prior year), assigned (cumulative PERS reserve from prior years), or special grant or programmatic purpose restrictions.

	Budgeted ending FY15 for start of FY16	Budgeted ending FY14 for start of FY15	Actual ending FY13 for start of FY14	Actual ending FY12 for start of FY13	Actual ending FY11 for start of FY12	Five year trend: FY16 to FY12
Non-Spendable (prepaids)	0	0	0	0	0	
Assigned (cumulative PERS reserve)	0	0	0	0	0	
Restricted Fund Program Resources	20,000	53,870	71,813	31,007	(49,816)	
Grant or Special Purpose Reserves	0	0	0	0	0	
Total Fund Balance	20,000	53,870	71,813	31,007	(49,816)	

Two Month Operating Level

FY16 Budget*	FY15 Budget	FY14 Est	FY13	FY12
NA	NA	NA	NA	NA

County Policy: Operating (Personal plus Materials and Services categories) Reserve Policy requires most funds to maintain two months of resources available for the next year.

Months of Operating Reserve

NA	NA	NA	NA	NA
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Compliant with Policy?

NA	NA	NA	NA	NA
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Policy Compliance Trend

NA	NA	NA	NA	NA
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Note: this fund's resources come exclusively from a dedicated portion of Property Tax revenue and earned interest on the fund balance. As only debt service is paid from this fund, the Operating Reserve Policy is not applicable.

The fund balance is the difference between actual property tax collected and debt service; each year a target of \$20,000 in fund balance is budgeted; actuals have varied in the last five years from underfunded by \$50,000 to over funded by \$72,000.

Fund and Department Budget Detail

Jail Bond Debt Service Fund

2012	2013	2014	2014	2014	2015	2015	2015	2015	2015	2015	2015
Actual	Actual	Adopted	YTD	Acct	Description	FTE	Requested	Proposed	Aprvd	Adptd	
(49,816)	31,007	42,386	71,813	402 R15 00-3004	Jail Bond Debt Service Fund Restricted Fund Balance Restricted Cash Bal	0.00	53,870	53,870	0	0	0
(49,816)	31,007	42,386	71,813	R65	Restricted Fund Balance Totals:	0.00	53,870	53,870	0	0	0
2,375	2,816	2,000	352	00-3020	Other Resources (Restr)	0.00	1,250	1,250	0	0	0
2,375	2,816	2,000	352		Interest on Investments	0.00	1,250	1,250	0	0	0
					Other Resources (Restr) Totals:	0.00	1,250	1,250	0	0	0
1,125,971	1,068,191	1,052,002	979,262	R75	Property Tax (Restr)	0.00	1,024,668	1,024,668	0	0	0
62,664	86,387	40,000	50,131	00-3015	Property Taxes - Current	0.00	60,000	60,000	0	0	0
					Property Taxes - Prior Years	0.00	1,084,668	1,084,668	0	0	0
1,188,634	1,154,578	1,092,002	1,029,392		Property Tax (Restr) Totals:	0.00	1,139,788	1,139,788	0	0	0
1,141,194	1,188,401	1,136,388	1,101,558	E4	REVENUES TOTALS:	0.00	1,139,788	1,139,788	-	-	-
840,000	880,000	915,000	100,694	00-4550	Debt Service	0.00	955,000	955,000	0	0	0
270,188	236,588	201,388	0	00-4551	Bond Principal	0.00	164,788	164,788	0	0	0
					Bond Interest	0.00	1,119,788	1,119,788	0	0	0
1,110,188	1,116,588	1,116,388	100,694		Debt Service Totals:	0.00	20,000	20,000	0	0	0
0	0	20,000	0	E7	Ending Balances	0.00	20,000	20,000	0	0	0
0	0	20,000	0		Ending Cash Balance	0.00	20,000	20,000	0	0	0
					Ending Balances Totals:	0.00	20,000	20,000	0	0	0
1,110,188	1,116,588	1,136,388	100,694		EXPENDITURES TOTALS:	0.00	1,139,788	1,139,788	-	-	-
1,141,194	1,188,401	1,136,388	1,101,558		FUND REVENUES	0.00	1,139,788	1,139,788	-	-	-
1,110,188	1,116,588	1,136,388	100,694		FUND EXPENSES	0.00	1,139,788	1,139,788	-	-	-
31,007	71,813	0	1,000,864		Jail Bond Debt Service Fund Totals	0.00	0	0	-	-	-

GFOA: F4

Columbia County Capital Outlays

Capital expenditures in FY2014-2015 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.

FY15 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 by General Fund unrestricted and State Assessment & Taxation Grant	Essential for service delivery mandate; has positive impact on productivity
Elections	6,749		OCVR Elections Software	General Fund	Essential for service delivery mandate
Elections		7,240	Ballot Tabulation Machine	Federal Grant program	Will have positive impact on productivity
Sheriff's Office		25,000	Replacement Vehicle	General Fund	Replacement of aging vehicles reduces cost of vehicle operation and improves safety
Sheriff's Office/Marine		7,500	Replacement Vehicle	Shared by General Fund unrestricted and State Marine Board Grant	Replacement of aging vehicles reduces cost of vehicle operation and improves safety
Purchasing	10,000		Office Equipment Replacement	General Fund	Replace aging office equipment to reduce maintenance costs and improve efficiencies
Fair/General Fund		100,000	Fair Facility Improvements	General Fund restricted reserve for this purpose	Improve buildings and fair facilities to enhance user experience, improve safety and reduce building operational costs
General County Infrastructure		436,694	Capital Systems Improvements	Loan	Remainder of excess Capital Improvements loan which will be spent on needed capital projects
IT	50,600		Computer Network Enhancements	General Fund	Essential to service delivery; Productivity improvements due to technological jumps made in the intervening period
General Fund Total	147,349	576,434	723,783		

FY15 Capital Outlays Schedule - County Funds

	On Going	One-Time	Purpose	Revenue Source	Operating Fund's Budget Impact
Roads		100,000	Tractor Trailer	Road Fund	Replacement equipment for Road Dept fleet
Transit	309,158		Vehicle Replacement	ODOT Grants, match from community contrib and fares Essential for the delivery of transit services to county residents.	
Building Fund		15,000	Vehicle Replacement	Fees paid to fund	Replace aging vehicle to reduce operational cost and improve safety
Parks		95,000	Camp Wilkerson bathroom/shower	Park Fund	Bring campground up to Oregon health standards
Parks		10,000	CZ Trail Improvements	Park Fund	To enhance parks experience
Fair		20,000	Safety upgrades	Fair Fund	Needed upgrades to physical infrastructure to make facility safer (sidewalks) and improve user experience
Court Security	10,000		Equipment Replacement	Security Fund	Essential for mandated security mission at Courthouse
Law Library	55,000		Library Collections	Library Fund	Essential for mandated legal resources mission in the County
Footpath		399,620	Trail and Path Development	Trail Fund State apportionment	Fund is in its entirety for capital investments in footpath and bicycle trail development
Other Funds Total	374,158	639,620	1,013,778		
County-wide Totals	521,507	1,216,054	1,737,561		

Capital Expenditures Notes:

The **215 Unmet Needs Fund**, created to assist in the response to and recovery from the federally declared flood disaster of December 2007 in Vernonia, includes over \$20 million over the course of six budget years for the purchase and demolition of buildings (homes, schools, businesses, an electricity co-op and non-profits) within the flood plain and elevation and repair of structures in that community considered safe for continued residential or commercial use according to federal standards. The County will take title of land (the majority of which will be deeded over to the City of Vernonia) in the purchase and demolition portion of the work. These properties will be deed restricted for open space use in perpetuity; as such, the property ultimately has little financial value and, therefore, these outlays are not considered capital expenditures.

Columbia County FY2014-15 Debt Information

Section 10, Article XI of the Oregon Constitution prohibits counties from creating any debt or liabilities which shall singly or in the aggregate, with previous debts or liabilities, exceed the sum of \$5,000, unless those debts or liabilities are incurred to carry out purposes authorized by statute, and do not exceed limits fixed by statute.

ORS 287A.100 authorizes counties to issue general obligation bonds to finance capital construction or improvements upon approval of electors if the if the debts or liabilities do not exceed two percent of the real market value of all taxable property in the county, or any lesser limit on bonded indebtedness in a county charter. 287A.140 authorizes public bodies to issue annual tax levies to pay for the principal and interest of outstanding general obligation bonds.

ORS 287A.105 authorizes counties to incur debts or liabilities under ORS 271.390 and similar statutes if the debts or liabilities do not exceed one percent of the real market value of all taxable property in the county, or any lesser limit on bonded indebtedness in a county charter.

ORS287A.360 authorizes public entities to issue refunding bonds for outstanding debt without the authorization of the electors.

ORS 238.694 authorizes public entities to issue bonds to fund pension liabilities if that issuance may reduce the cost of public pensions to taxpayers. These bonds are outside of indebted limits noted in ORS chapter 287A.

1. Columbia County does not have a charter.
2. The latest real market value of the County is \$5,711,839,142.
3. One percent of borrowings has a value of \$57,118,391
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, 2014, is \$4,090,000. This balance is within statutory limit. This bond is also a refunded bond.
5. The County has issued bonded indebtedness that is subject to the limit of 287A.105. \$10,105,290 in aggregate principal amount of borrowings is outstanding as of June 30, 2014. 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 \$7,475,976 in aggregate principal amount outstanding as of June 30, 2014. This balance is not subject to statutory limits as it is expected to save taxpayers money on the cost of public pensions.

The long term debt schedule for Columbia County follows.

Columbia County Long Term Debt

Lender	Interest Rate	Total Loan	Total Principal Remaining as of June 30, 2014	Total Interest Remaining as of June 30, 2014	Total Payments Due as of June 30, 2014
Pension Bonds					
Pers A & B	2-7.41%	4,394,484	3,900,976	3,423,956	7,324,933
Pers addl	4-5%	3,860,000	3,575,000	1,591,948	5,166,948
Total not subject to any limit		8,254,484	7,475,976	5,015,904	12,491,881
Loans					
City of St Helens	3.00%	100,000	69,296	14,339	83,635
OEDD SPWF - West Rainier Road	5.23%	410,000	247,106	90,899	338,005
OEDD SPWF - Port Westward Road	4.99%	5,746,893	5,746,893	2,692,801	8,439,694
OEDD - Solid Waste Transfer Station	4.97%	4,435,000	3,515,834	1,663,985	5,179,819
Courthouse Capital Improvements	3.75%	713,000	526,161	76,528	602,689
Total subject to 1% RMV limit		11,404,893	10,105,290	4,538,551	14,643,842
Percent RMV		0.200%	0.177% In compliance		
			47,013,101 Amount debt capacity remaining (1% RMV minus remaining principal due)		
General Obligation Bond					
Jail Refinancing	4-4.25%	8,365,000	4,090,000	421,563	4,511,563
Total subject to 2% RMV limit		8,365,000	4,090,000	421,563	4,511,563
Percent RMV		0.146%	0.072% In compliance		
			110,146,783 Amount debt capacity remaining (2% RMV minus remaining principal due)		
Total Long Term Debt		28,024,377	21,671,267	9,976,019	31,647,285
Real Market Value FY14					
					5,711,839,142

Columbia County, Oregon

Legal Debt Margin Information - Last Ten Fiscal Years

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
2013-14	5,711,839,142	114,236,783	57,118,391	171,355,174	4,090,000	6,589,456	10,679,456
2012-13	5,492,574,239	109,851,485	54,925,742	164,777,227	5,005,000	7,014,721	12,019,721
2011-12	5,477,228,879	109,544,578	54,772,289	164,316,866	5,885,000	7,098,931	12,983,931
2010-11	6,299,615,211	125,992,304	62,996,152	188,988,456	6,725,000	6,937,065	13,662,065
2009-10	6,693,897,931	133,877,959	66,938,979	200,816,938	7,530,000	6,192,211	13,722,211
2008-09	6,175,643,775	123,512,876	61,756,438	185,269,313	8,165,000	5,803,100	13,968,100
2007-08	6,817,268,184	136,345,364	68,172,682	204,518,046	9,040,000	5,822,346	14,862,346
2006-07	5,914,890,583			177,446,717			13,841,246
2005-06	4,067,884,801			122,036,544			16,573,221
2004-05	3,813,802,745			114,414,082			17,717,678

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
2013-14	110,146,783	50,528,935	160,675,718	3.6%	11.5%	6.2%
2012-13	104,846,485	47,911,021	152,757,506	4.6%	12.8%	7.3%
2011-12	103,659,578	47,673,358	151,332,935	5.4%	13.0%	7.9%
2010-11	119,267,304	56,059,087	175,326,391	5.3%	11.0%	7.2%
2009-10	126,347,959	60,746,768	187,094,727	5.6%	9.3%	6.8%
2008-09	115,347,876	55,953,338	171,301,213	6.6%	9.4%	7.5%
2007-08	127,305,364	62,350,336	189,655,700	6.6%	8.5%	7.3%
2006-07			163,605,471			7.8%
2005-06			105,463,323			13.6%
2004-05			96,696,404			15.5%

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.

Note: Pension bonds are not subject to the County Debt Limit ORS 238.694.

GFOA: F10

Columbia County, Oregon

Ratios of Outstanding Debt by Type - Last Ten Fiscal Years

Fiscal Year	Governmental Activities			Business Type Activities	Total Primary Government	Percentage of Personal Income	Per Capita (estimate)	County Population	Per Capita Personal Income
	Bonds Payable	Notes Payable	General Obligation Bonds						
2013-14	7,475,976	6,589,456	4,090,000	3,515,834	21,671,266	NA	NA	NA	NA
2012-13	7,625,883	7,014,721	5,005,000	3,657,706	23,303,310	NA	469	49,680	NA
2011-12	7,758,798	7,098,931	5,885,000	3,792,861	24,535,590	1.41%	494	49,625	35,185
2010-11	7,869,091	6,937,065	6,725,000	3,921,617	25,452,773	1.52%	515	49,430	33,940
2009-10	7,966,095	6,192,211	7,530,000	4,044,275	25,732,581	1.61%	521	49,351	32,482
2008-09	8,043,898	5,803,100	8,165,000	4,161,128	26,173,126	1.64%	537	48,773	32,801
2007-08	8,106,657	5,822,346	9,040,000	4,272,447	27,241,450	1.66%	566	48,164	34,064
2006-07	8,147,737	4,025,041	9,816,205	4,378,496	26,367,479	1.68%	555	47,486	33,077
2005-06	8,181,126	6,308,221	10,265,000	4,364,093	29,118,440	1.96%	624	46,663	31,871
2004-05	4,349,100	6,832,678	10,885,000		22,066,778	1.60%	480	46,014	29,916
2003-04	4,370,419	1,985,577	11,480,000		17,835,996	1.35%	394	45,286	29,123

(1) Population Research Center, Portland State University

(2) Bureau of Economic Analysis, US Department of Commerce

Columbia County

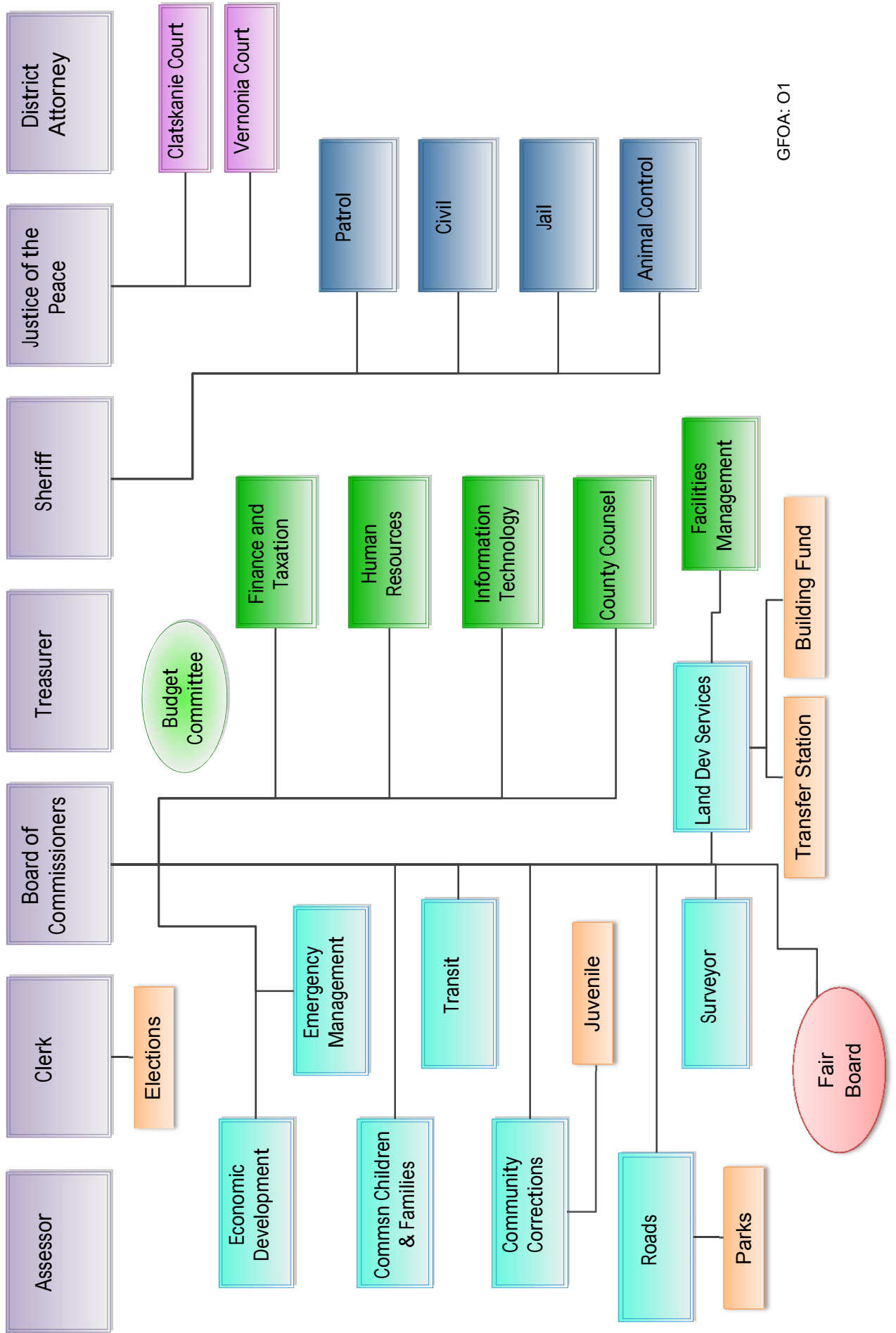
FY15 Proposed Budget

VII. County Structure and Workforce

Columbia County Organizational Chart	p. 413
Recommendation Compensation Committee	p. 414
General Fund Staffing Analysis	p. 415
Columbia County Budgeted Position History	p. 416
Portland Consumer Price Index	p. 423



Columbia County Residents Elect the Following County Officials:



GFOA: 01

Memo

To: Jennifer Cuellar, Finance Director
From: Jean Ripa, Human Resources Director
Date: April 2, 2014
Subject: Compensation Committee Recommendation 2014

At their meeting yesterday, 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, 2014 to June 30, 2015:

-Commissioner, Assessor and Clerk: Adjust salaries by 2.8% for a cost of living increase and continue to be subject to the same furlough schedule as applied to staff.

-Assessor: Adjust pay from E07/Step 2 to EO7/Step 3.

-Sheriff: Adjust pay to one step higher than his highest paid subordinate in order to comply with State law. Effectively this translates to the Sheriff's pay being set at E06/Step 9 on 7/1/14 and E07/Step 6 on 1/1/15.

-Justice of the Peace: Increase hourly rate to \$35 per hour with a maximum of \$5,000 per month provided that the Court revenues can absorb the increase in expenditure.

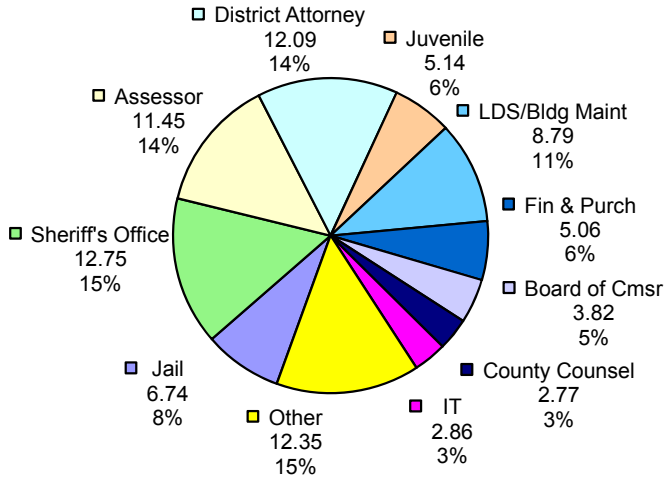
-District Attorney and Treasurer: No change.

Please let me know if you have any questions.

cc: Earl Fisher, County Commissioner
Henry Heimuller, County Commissioner
Tony Hyde, County Commissioner
Sue Martin, County Assessor
Betty Huser, County Clerk
Jeff Dickerson, County Sheriff
Steve Atchison, District Attorney
Jennifer Cuellar, County Treasurer
Wally Thompson, Justice of the Peace
Compensation Committee

General Fund Proposed Budget Staffing Analysis

FTE by Department FY2014-15



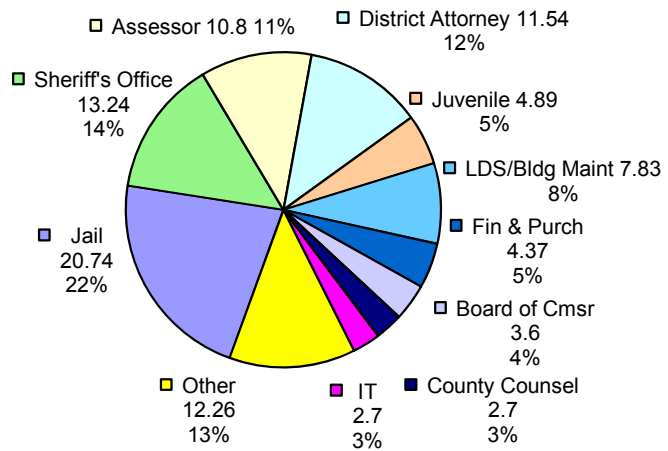
FTE = Full Time Equivalent

Many positions are less than full time and 12 day furlough positions are .95 FTE

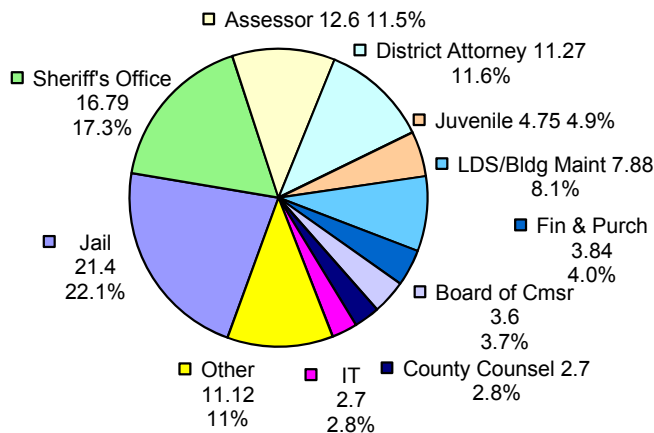
FY15 has fewer furloughs than past years. The three prior years budgeted 10% furloughs in the General Fund except for Economic Development and Sheriff's operations

In FY15, a 13+ FTE reduction in staff is budgeted in the Jail.

FTE by Department FY2013-14



FTE by Department FY2012-13



Columbia County Budgeted Position History

	Range	Adopted 2009-10	Adopted 2010-11	Adopted 2011-12	Adopted 2012-2013	Adopted 2013-2014	Proposed 2014-2015
GENERAL GOVERNMENT							
<u>Board of Commissioners 100-01</u>							
Commissioners	EL	3.00	3.00	2.70	2.70	2.70	2.86
Board Secretary	22	<u>1.00</u>	<u>0.90</u>	<u>0.90</u>	<u>0.90</u>	<u>0.90</u>	<u>0.95</u>
Total Department		4.00	3.90	3.60	3.60	3.60	3.82
<u>Assessor 100-02</u>							
Assessor	EL	1.00	1.00	0.90	0.90	0.90	0.95
Chief Cartographer	E05	1.00	1.00	0.90	0.90	0.90	0.95
Office Manager II	E04	1.00	1.00	0.90	0.90	0.90	0.95
Sales Data Analyst	26	1.00	1.00	0.90	0.90	0.90	0.95
GIS Programmer-Cartographer	26	1.00	1.00	0.90	0.90	0.90	0.95
Cartographer Drafter	25	1.00	1.00	0.90	0.00	0.00	0.00
Property Appraiser II	26	3.00	3.00	1.80	2.70	4.50	3.82
Property Appraiser I	25	1.49	2.00	2.70	1.80	0.00	0.95
Assessment Clerk III	23	0.00	0.00	0.00	0.00	0.90	0.95
Assessment Clerk II	22	3.00	2.00	1.80	1.80	0.90	0.95
Assessment Clerk I	21	<u>0.00</u>	<u>1.00</u>	<u>0.90</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Department		13.49	14.00	12.60	10.80	10.80	11.45
<u>Tax Office 100-03</u>							
Director, Finance & Taxation	E08	0.80	0.20	0.18	0.18	0.09	0.05
Administrator	E04					0.05	0.05
Administrator, Tax & Grants	E02	1.00	0.50	0.45	0.50	0.58	0.72
Accountant I	23	0.60	0.35	0.14	0.05	0.05	0.05
Accounting Clerk II	20					0.72	0.76
Accounting Clerk I	20	<u>0.50</u>	<u>0.50</u>	<u>0.59</u>	<u>0.86</u>	<u>0.00</u>	<u>0.00</u>
Total Department		2.90	1.55	1.36	1.59	1.49	1.63
<u>County Clerk 100-04</u>							
Personnel-County Clerk	EL	1.00	1.00	0.90	0.90	0.90	0.95
Admin. Asst.	23	1.00	1.00	0.90	0.90	0.90	0.95
Clerk I	20	<u>0.50</u>	<u>0.50</u>	<u>0.49</u>	<u>0.10</u>	<u>0.49</u>	<u>0.47</u>
Total Department		2.50	2.50	2.29	1.90	2.29	2.38
<u>Elections 100-05</u>							
Elections Supervisor	27	0.90	0.90	0.90	0.68	0.68	0.72
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>0.50</u>
Total Department		1.40	1.40	1.40	1.18	1.18	1.22

		Adopted 2009-10	Adopted 2010-11	Adopted 2011-12	Adopted 2012-2013	Adopted 2013-2014	Proposed 2014-2015
Sheriff (Includes Animal Services) 100-06							
Sheriff	EL	1.00	0.50	0.50	0.50	0.50	0.50
Office Manager II	23	0.00	0.50	0.45	0.50	0.50	0.00
Senior Civil Deputy	S125	1.00	1.00	1.00	1.00	1.00	1.00
Civil Deputy	S123	0.00	1.00	1.00	1.00	1.00	1.00
Evidence Tech	NA	0.49	0.49	0.49	0.60	0.49	0.00
Civil Clerk	S122	1.00	1.00	0.90	0.50	0.50	1.00
PT Office Assistant	NA	0.00	0.00	0.90	0.98	0.00	0.00
Undersheriff	E06	1.00	0.50	0.44	0.25	0.25	0.25
Lieutenant	E05	0.00	0.00	0.00	0.00	0.75	0.75
Sergeant	S107	2.00	1.00	1.75	1.50	0.00	0.00
Deputy Sheriff	S103	5.98	9.00	7.00	7.00	5.00	5.00
Marine Lieutenant	E05	0.00	0.00	0.00	0.00	0.25	0.25
Marine Sergeant	S107	1.00	1.00	0.25	0.50	0.00	0.00
Marine Deputy Sheriff	S103	1.40	1.40	2.00	2.00	2.00	2.00
Animal Control Officer	24	1.00	1.00	0.90	1.00	1.00	1.00
Animal Care Specialist	NA	1.47	1.47	1.47	0.49	0.00	0.00
Kennel Worker	NA	1.48	0.49	0.20	0.49	0.00	0.00
Reductions to be determined		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>(1.47)</u>	<u>0.00</u>	<u>0.00</u>
Total Department		18.82	20.35	19.25	16.84	13.24	12.75
Jail 100-08							
Sheriff	EL	0.00	0.50	0.50	0.50	0.50	0.50
Undersheriff	E06	0.00	0.50	0.50	0.75	0.75	0.75
Jail Manager	E06	1.00	1.00	1.00	1.00	0.00	0.00
Office Manager II	23	0.00	0.50	0.45	0.50	0.50	0.00
Corrections Clerk - 128	S128	0.00	0.50	0.50	0.00	0.00	0.00
Corrections Lieutenant	E05	0.00	0.00	0.00	0.00	2.00	2.00
Corrections Sargeant	S137	4.00	4.00	3.00	5.00	0.00	0.00
Corrections Nurse	S145	1.00	0.00	0.00	0.00	0.00	0.00
Maintenance Mechanic II	25	1.00	0.00	0.00	0.00	0.00	0.00
Corrections Deputy	S133	17.00	16.00	17.00	16.00	14.00	2.00
Corrections Tech	S131	0.42	3.00	1.00	0.98	2.49	0.00
CH Security & Transport Deputy	NA	0.00	0.98	2.25	1.70	0.50	1.49
Reductions to be determined		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>(4.98)</u>	<u>0.00</u>	<u>0.00</u>
Total Department		24.42	26.98	26.20	21.45	20.74	6.74
Economic Development 100-09							
Transit Program Admin	E05	1.00	1.00	0.45	0.23	0.25	0.24
Economic Development Director	E05	<u>0.00</u>	<u>0.00</u>	<u>1.00</u>	<u>1.00</u>	<u>0.00</u>	<u>0.00</u>
Total Department		1.00	1.00	1.45	1.23	0.25	0.24

	Range	Adopted 2009-10	Adopted 2010-11	Adopted 2011-12	Adopted 2012-2013	Adopted 2013-2014	Proposed 2014-2015
<u>Surveyor 100-11</u>							
County Surveyor	E04	0.20	0.38	0.18	0.18	0.18	0.48
Deputy Surveyor	E04	0.20	0.20	0.27	0.00	0.00	0.00
Survey Technician	24	<u>0.30</u>	<u>0.50</u>	<u>0.45</u>	<u>0.27</u>	<u>0.24</u>	<u>0.13</u>
Total Department		0.70	1.08	0.90	0.45	0.42	0.61
<u>District Attorney 100-12</u>							
District Attorney	EL	1.00	1.00	1.00	1.00	1.00	1.00
Chief Deputy DA	E09	0.00	0.00	0.90	0.90	0.90	0.95
Deputy DA 2	E07	2.00	2.00	1.44	1.44	2.36	2.48
Deputy DA 1	EO5	2.20	2.30	1.53	1.80	0.90	0.95
Office Manager	E04	1.00	1.00	0.90	0.90	0.90	0.95
Legal Secretary	24	3.00	2.70	2.43	2.43	2.78	2.89
Support Enforcement	25	1.00	1.00	0.90	0.90	0.90	0.95
Child Support Enf Agent	22	1.00	1.00	0.90	0.90	0.90	0.95
Victims Assist Coord	E01	<u>1.00</u>	<u>1.00</u>	<u>0.90</u>	<u>0.90</u>	<u>0.90</u>	<u>0.95</u>
Total Department		12.20	12.00	10.90	11.17	11.54	12.09
<u>Justice Court 100-14</u>							
Justice of the Peace	NA	0.80	0.75	0.68	0.68	0.70	0.70
Justice Court Clerk	23	1.00	1.00	0.90	0.90	0.90	0.95
PT Justice Court Clerk	NA	<u>0.25</u>	<u>0.35</u>	<u>0.45</u>	<u>0.45</u>	<u>0.93</u>	<u>0.98</u>
Total Department		2.05	2.10	2.03	2.03	2.53	2.63
<u>Firing Range 100-15</u>							
Undersheriff	E06	0.00	0.00	0.06	0.00	0.00	0.00
Civil Clerk	S122	0.00	0.00	0.10	0.00	0.00	0.00
Rangemaster	NA	<u>0.00</u>	<u>0.49</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Department		0.00	0.49	0.16	0.00	0.00	0.00
<u>Juvenile Department 100-18</u>							
Juvenile Director	E07	1.00	1.00	0.17	0.23	0.23	0.25
Juvenile Supervisor	EO5	0.00	0.00	0.00	0.90	0.90	0.95
Diversion Coordinator	21	0.25	0.25	0.20	0.20	0.25	0.25
Lead Juvenile PO	27	1.00	1.00	0.90	0.00	0.00	0.00
Juvenile Probation Officer III	25/26	1.00	1.00	0.90	0.45	0.90	1.91
Juvenile Probation Officer II	25	2.00	2.00	2.70	1.80	1.46	0.57
Secretary	23/24	1.00	1.00	0.90	0.90	0.90	0.95
Office Specialist	21	0.70	1.00	0.49	0.00	0.00	0.00
Juvenile Counselor	25	1.00	1.00	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>0.25</u>
Total Department		8.20	8.50	6.51	4.73	4.89	5.14

	Range	Adopted 2009-10	Adopted 2010-11	Adopted 2011-12	Adopted 2012-2013	Adopted 2013-2014	Proposed 2014-2015
<u>County Counsel 100-19</u>							
County Counsel	E10	1.00	1.00	0.90	0.90	0.90	0.95
Of Counsel	NA	0.20	0.10	0.00	0.00	0.00	0.00
Assistant County Counsel	E07	1.00	1.00	0.90	0.90	0.90	0.95
Paralegal/NatRes Admin	E04	1.00	1.00	0.90	0.90	0.00	0.00
Legal Assistant	24					<u>0.81</u>	<u>0.86</u>
Total Department		3.20	3.10	2.70	2.70	2.61	2.77
<u>Veteran's Service 100-35 (outsourced CAT)</u>							
Total Department	NA	0.00	0.00	0.00	0.00	0.00	0.00
<u>Emergency Services 100-44</u>							
EM Director	E05	1.00	1.00	0.90	0.90	0.90	0.95
HSEM Coordinator	24	1.00	1.00	0.48	0.90	0.90	0.95
UASI Grant Coordinator	24	<u>1.00</u>	<u>1.00</u>	<u>0.90</u>	<u>0.00</u>	<u>0.90</u>	<u>0.00</u>
Total Department		3.00	3.00	2.28	1.80	2.70	1.91
<u>Finance/Purchasing/PR 100-45</u>							
Director, Finance and Taxation	E08	0.20	0.80	0.72	0.72	0.81	0.91
Finance Administrator	E02	0.00	0.50	1.35	1.76	1.12	1.19
Finance Administrator CCDA	E02	0.00	0.00	0.00	0.00	0.50	0.91
Accountant I	23	0.50	1.15	0.77	0.86	0.86	0.91
Purchasing Coordinator	24	1.00	1.00	0.00	0.00	0.00	0.00
Senior Accountant	25	0.65	1.00	0.00	0.00	0.00	0.00
Accounting Clerk II	21	0.00	0.00	0.00	0.00	1.08	1.15
Accounting Clerk I	20	<u>0.49</u>	<u>0.50</u>	<u>1.22</u>	<u>0.95</u>	<u>0.00</u>	<u>0.00</u>
Total Department		2.84	4.95	4.06	4.29	4.37	5.06
<u>Land Development Services 100-49</u>							
LDS Director	E07	0.50	0.50	0.45	0.45	0.45	0.57
Office Manager (CBA)	26	1.00	1.00	0.90	0.90	0.90	0.95
LDS Secretary	22	0.00	0.00	0.24	0.49	0.49	0.49
Planning Division Manager	E05	1.00	1.00	0.90	0.90	0.90	0.95
Planner I	25	1.00	0.00	0.00	0.00	0.90	0.95
Planner II	26	1.49	2.00	1.80	0.90	0.00	0.00
Environmental Services Specialist	27	1.20	1.00	0.90	0.90	0.90	0.95
Code Enforcement Officer	25	0.00	0.00	0.63	0.63	0.63	0.58
Building Services Manager	E06	0.25	0.25	0.23	0.45	0.40	0.48
Permit Specialist	23	0.00	0.50	0.00	0.00	0.00	0.00
Maintenance Mechanic I	23	0.00	1.00	0.45	0.68	0.68	0.95
Maintenance Mechanic II	25	<u>1.00</u>	<u>1.00</u>	<u>1.35</u>	<u>1.58</u>	<u>1.58</u>	<u>1.91</u>
Total Department		7.44	8.25	7.85	7.88	7.83	8.79

	Range	Adopted 2009-10	Adopted 2010-11	Adopted 2011-12	Adopted 2012-2013	Adopted 2013-2014	Proposed 2014-2015
<u>Information Technology 100-50</u>							
IT Supervisor	28	0.00	0.00	0.00	0.00	0.00	0.00
Computer Tech Senior	27	1.00	1.00	0.90	0.90	0.90	0.95
Computer Tech II	26	1.00	1.00	0.90	0.90	0.90	0.95
Computer Tech I	25	<u>1.00</u>	<u>1.00</u>	<u>0.90</u>	<u>0.90</u>	<u>0.90</u>	<u>0.95</u>
Total Department		3.00	3.00	2.70	2.70	2.70	2.86
<u>Human Resources 100-60</u>							
Director, HR & IT	E08	1.00	1.00	0.90	0.90	0.90	0.95
Office Specialist	21	<u>0.49</u>	<u>0.49</u>	<u>0.49</u>	<u>0.38</u>	<u>0.49</u>	<u>0.49</u>
Total Department		1.49	1.49	1.39	1.28	1.39	1.44
TOTAL GENERAL FUND		112.65	119.64	109.63	97.62	94.57	83.52
		-15.2%	6.2%	-8.4%	-11.0%	-3.1%	-11.7%
<u>Road Department 201</u>							
Director, Public Works	E09	1.00	1.00	1.00	1.00	1.00	1.00
Assistant Director, Public Works	E05	0.50	0.50	0.50	0.00	0.00	0.00
Engineering Coordinator	27	0.00	0.00	1.00	1.00	1.00	1.00
Engineering Intern	26	1.00	1.00	0.00	0.00	0.00	0.00
Office Manager	26	1.00	1.00	1.00	1.00	1.00	1.00
Office Specialist	21	1.00	1.00	1.00	1.00	1.00	1.00
Transportation Planner	27	1.00	1.00	1.00	1.00	1.00	1.00
District Supervisor	27	3.00	3.00	3.00	3.00	3.00	3.00
Crew Leadworker	24	1.00	1.00	1.00	1.00	1.00	1.00
Sign Maintenance Worker	23	1.00	1.00	1.00	1.00	1.00	1.00
Road Maintenance Worker II	23	4.00	4.00	4.00	3.00	3.00	3.00
Road Maintenance Worker I	22	8.00	8.00	8.00	7.00	6.00	7.00
Supervisor, Mechanic	25	1.00	1.00	1.00	1.00	0.00	1.00
Mechanic	24	1.00	1.00	1.00	1.00	1.00	1.00
Lube Service Worker	21	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
Total Department		25.50	25.50	25.50	23.00	21.00	23.00
<u>Parks 202</u>							
Assistant Director, Public Works	E05	0.50	0.50	0.50	0.75	1.00	1.00
Department Secretary	23	0.80	0.80	1.00	1.00	1.00	1.00
Parks Maintenance Worker II	22	1.00	1.00	1.00	1.00	1.00	1.00
Park Host	NA	1.75	1.75	1.40	1.75	0.00	0.00
Park Host-Big Eddy	NA	<u>0.40</u>	<u>0.40</u>	<u>0.40</u>	<u>0.40</u>	<u>0.00</u>	<u>0.00</u>
Total Department		4.45	4.45	4.30	4.90	3.00	3.00

	Range	Adopted 2009-10	Adopted 2010-11	Adopted 2011-12	Adopted 2012-2013	Adopted 2013-2014	Proposed 2014-2015
<u>Community Corrections 203</u>							
Director	E07	1.00	1.00	1.00	0.75	0.75	0.75
Probation Officer I	P1	6.00	3.00	5.00	0.99	0.00	1.00
A & D Eval. Spec	NA	0.49	0.49	0.49	0.49	0.45	0.10
Probation Officer II	P2	1.00	4.00	1.00	5.00	6.00	4.00
Split Juv/Cmty Crctns PO	27	0.00	0.00	0.00	0.45	0.00	0.00
Office Manager	E04	1.00	1.00	1.00	1.00	1.00	1.00
Clerical Specialist	22	1.00	0.49	0.33	0.33	0.33	0.33
Case Aid	20	0.00	0.00	0.00	0.00	0.00	0.00
Lead Probation Officer	27	1.00	1.00	1.00	1.00	1.00	1.00
EM PreTrial	28	0.00	0.00	0.00	0.00	0.00	0.00
Work Crew Supervisor	24	1.30	1.60	1.98	1.98	1.69	1.89
Dept. Secretary	22	0.00	0.00	0.00	1.00	1.00	1.00
Office Specialist	21	1.00	1.00	1.00	0.00	0.00	0.00
Office Assistant	NA	0.49	0.50	0.49	0.49	0.49	0.49
Temp Help	NA	<u>0.49</u>	<u>0.49</u>	<u>0.49</u>	<u>0.59</u>	<u>0.59</u>	<u>0.59</u>
Total Department		14.77	14.57	13.78	14.07	13.30	12.15
<u>Fairboard Fund 204</u>							
Fair Administrator	E04	<u>1.00</u>	<u>1.00</u>	<u>0.53</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Department		1.00	1.00	0.53	0.00	0.00	0.00
<u>Commission on Children & Family 205</u>							
CCCCF Director	E05	1.00	1.00	1.00	1.00	1.00	0.30
Fiscal Assistant	23	0.25	0.37	0.37	0.49	0.28	0.00
Program Coordinator	NA	<u>0.00</u>	<u>0.00</u>	<u>0.17</u>	<u>0.13</u>	<u>0.00</u>	<u>0.00</u>
Total Department		1.25	1.37	1.54	1.62	1.28	0.30
<u>Solid Waste Transfer Station 207</u>							
LDS Director	E07	0.20	0.20	0.18	0.18	0.18	0.10
Building Services Manager	E06	0.50	0.50	0.45	0.00	0.00	0.00
Solid Waste Program AdminIstrator	24	1.00	1.00	0.90	0.00	0.00	0.50
Recycle Center Supervisor	23	1.00	0.00	0.00	0.00	0.00	0.00
Code Enforcement Officer	25	1.00	1.00	0.27	0.27	0.27	0.29
Maintenance Mechanic II	25	0.00	0.00	0.45	0.23	0.23	0.05
Maintenance Mechanic I	23	1.00	1.00	0.45	0.23	0.23	0.05
LDS Secretary	22	<u>0.25</u>	<u>0.00</u>	<u>0.25</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Department		4.95	3.70	2.95	0.91	0.91	0.99

	Range	Adopted 2009-10	Adopted 2010-11	Adopted 2011-12	Adopted 2012-2013	Adopted 2013-2014	Proposed 2014-2015
<u>Corner Preservation Fund 209</u>							
County Surveyor	E04	0.80	0.80	0.36	0.72	0.72	0.48
Deputy Surveyor	E04	0.80	0.62	0.63	0.00	0.00	0.00
Survey Technician	24	<u>0.70</u>	<u>0.50</u>	<u>0.45</u>	<u>0.63</u>	<u>0.25</u>	<u>0.15</u>
Total Department		2.30	1.92	1.44	1.35	0.97	0.63
<u>Inmate Benefit Expense Fund 210</u>							
Corrections Clerk -128	S122	<u>0.00</u>	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>	<u>0.00</u>
Total Department		0.00	0.50	0.50	0.50	0.50	0.00
<u>Columbia County Rider 216</u>							
Transit Program Coordinator	E04	1.00	1.00	1.00	0.49	0.00	0.75
Transit Program Administrator	E05	0.00	0.00	0.45	0.68	0.75	0.25
Transit Coordinator	E04	<u>0.49</u>	<u>0.00</u>	<u>1.00</u>	<u>1.00</u>	<u>0.00</u>	<u>0.00</u>
Total Department		1.49	1.00	2.45	2.17	0.75	1.00
<u>Building Services Fund 217</u>							
LDS Director	E07	0.20	0.20	0.18	0.18	0.18	0.19
Building Services Manager	E10	0.25	0.25	0.23	0.45	0.41	0.48
Bldg Inspection Supervisor	28	0.70	0.70	0.63	0.63	0.63	0.67
Inspector II	27	0.00	0.00	0.00	0.49	0.49	0.95
Inspector I	27	2.98	3.00	0.90	0.05	0.00	0.00
Plans Examiner II	26	0.00	1.00	0.90	0.00	0.00	0.49
Permit Specialist	23	1.50	1.25	0.68	0.68	0.68	0.72
LDS Director (electrical)	E07	0.10	0.10	0.09	0.09	0.09	0.10
Bldg Inspection Supervisor	28	0.30	0.30	0.27	0.27	0.27	0.29
Electrical Inspector	27	0.00	0.25	0.20	0.05	0.10	0.00
Inspector II	27	0.00	0.00	0.25	0.00	0.72	0.00
Inspector I	27	0.00	0.00	0.10	0.00	0.00	0.00
Permit Specialist	23	<u>0.50</u>	<u>0.25</u>	<u>0.23</u>	<u>0.23</u>	<u>0.23</u>	<u>0.24</u>
Total Department		6.53	7.30	4.66	3.12	3.80	4.13
TOTAL OTHER FUNDS		62.24	61.31	57.65	51.64	45.51	45.20
GRAND TOTAL		174.89	180.95	167.28	149.26	140.08	128.72
Change from Prior Year		-13.5%	3.5%	-7.6%	-10.8%	-6.2%	-8.1%

WEST INFORMATION OFFICE
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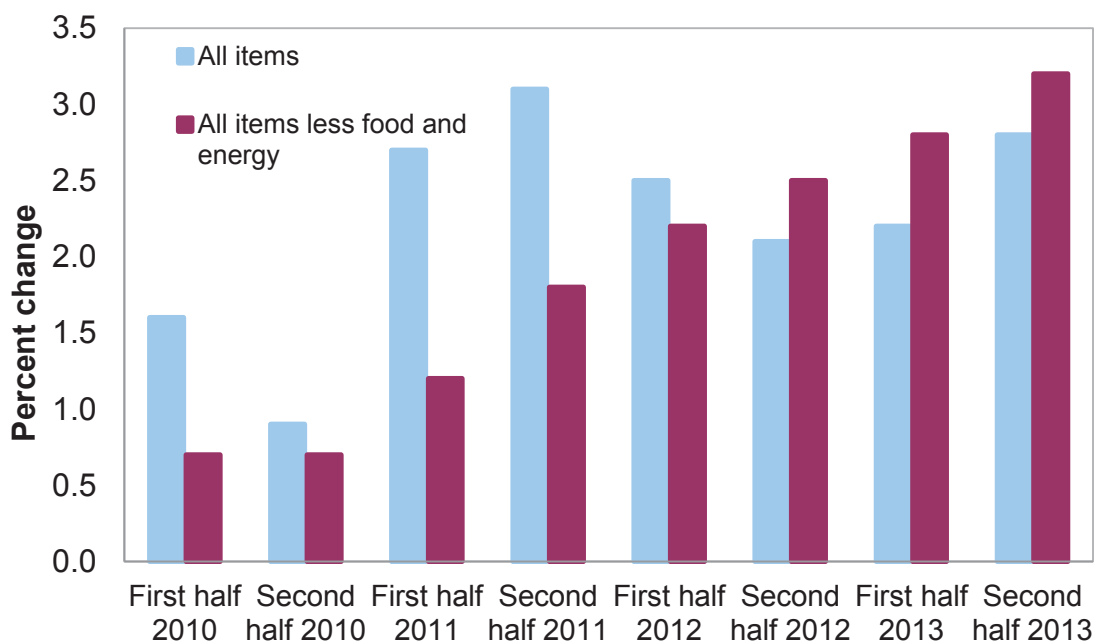
CONSUMER PRICE INDEX, PORTLAND – SECOND HALF 2013

AREA PRICES UP 1.5 PERCENT OVER THE PAST SIX MONTHS, UP 2.8 PERCENT FROM A YEAR AGO

Prices in the greater Portland area, as measured by the Consumer Price Index for All Urban Consumers (CPI-U), advanced 1.5 percent in the second half of 2013, the U.S. Bureau of Labor Statistics reported today. (See table A.) Regional Commissioner Richard J. Holden noted the latest six-month increase was influenced by higher prices for shelter and food. (Data in this report are not seasonally adjusted. Accordingly, six-month-to-six-month changes may reflect seasonal influences.)

Over the past 12 months, the CPI-U rose 2.8 percent. (See chart 1.) Energy prices declined 2.6 percent, mainly due to a decrease in the price of gasoline. The index for all items less food and energy increased 3.2 percent over the year.

Chart 1. Over-the-year percent change in CPI-U, Portland, First half of 2010 - Second half of 2013



Source: U.S. Bureau of Labor Statistics.

Columbia County

FY15 Proposed Budget

VIII. Reference Documents

Columbia County Financial Policies	p. 424
Columbia County Demographic Information	p. 445
Columbia County Tax Payer Comparison	p. 456
Columbia County Assessed Values	p. 457
Glossary	p. 458

Columbia County Finance Policies

General Statement on Financial Management

Columbia County will conduct its financial affairs according to Generally Accepted Accounting Practices (GAAP) as defined by the national Governmental Accounting Standards Board (GASB), except where those standards conflict with the Laws or Constitution of the State of Oregon.

These standards apply to all funds, trusts or special districts for which the County has fiduciary or operational responsibilities.

Columbia County and its employees will conduct the County's financial affairs with professionalism and candor befitting responsible democratic government. Employees are to remember that they are using public funds when conducting County business. Employees should receive no personal gain other than Board approved compensation and reimbursement for approved expenditures.

- § To encourage public participation and understanding a reasonable number of proposed and approved budget documents will be available for public review at no cost.
- § Proposed budget documents will be made available by the Department of Finance and Taxation.
- § Adopted budget documents will be made available for reference through the public libraries located in the county, and for loan on a short-term basis from the Department of Finance and Taxation as outlined in the County's fee schedule.
- § Adopted budget documents will be provided to the public by the Department of Finance and Taxation for the fee established by the Board of County Commissioners.

Within 30 days of the end of each fiscal quarter, the staff of the Department of Finance and Taxation will prepare a report to the Board of County Commissioners, to inform the Board on the state of the budget and the general financial condition of the County and the special districts for which it is responsible. These quarterly reports will include the information required by ORS 294.085 in July and January.

Financial Organization

Purpose Statement:

These policies are the County's guide to its financial and budgetary structure, its philosophy and its presentation to the public, Budget Committee and the Board of County Commissioners.

The County will establish new funds only by resolution of the Board of County Commissioners. Each resolution shall state the purpose of the fund, its basis of accounting, and the disposition of assets upon dissolution of the fund. Unless required by law or enabling resolution, all assets of dissolved funds shall be transferred to the General Fund. Elimination of funds shall be by order as required in ORS 294.475.

In accordance with GAAP, the County will minimize the number of active funds as feasible. Services will be classified within the appropriate department in the General Fund unless otherwise required by law or agreement.

The appropriation resolution shall adopt the annual budget in lump sum by fund by department.

The budget and finance structure shall provide for adequate segregation of programs or services financed in whole or part by dedicated revenues.

The County budget shall use the summary categories of General Revenue, Fees for Services and Designated for Specific Purpose for revenues; Personal Services, Materials & Services, Capital Outlay, Debt Service, Contingencies, and Other for expenditures. All accounts shall be assigned to the appropriate summary category through the chart of accounts.

The Department of Finance and Taxation shall establish and maintain a Chart of Accounts listing funds, departments, categories, and object codes. Specific account numbers shall be assigned only by Director of Finance and Taxation or designee in order to maintain consistency in the chart of accounts.

Accounting and Auditing

Purpose Statement:

Statements of internal accounting policy inform budget managers and the public of the standards on which the County operates.

The County will establish and maintain high standards of accounting practices. The accounting policies of Columbia County will conform to Generally Accepted Accounting Principles (GAAP) as applicable to governments. Interim reports and records will be prepared and maintained on the budgetary basis prescribed by state law and will be adjusted to GAAP for financial reporting purposes.

The County will comply with Generally Accepted Accounting Principles and state laws in the development and use of cost accounting systems for operations and capital improvements cost reporting.

An independent public accounting firm will conduct an annual financial audit and will publicly issue its opinion. This firm shall be selected every five years on the basis of a competitive RFP process.

The County will maintain an accounting system which will record and report an inventory of all County owned fixed assets.

A fixed asset is defined as an item of tangible property of a more or less permanent nature. Only fixed assets of more than \$5,000 of value will be specifically tracked and reported for purposes of the annual audit. For property control purposes, County departments are encouraged to track property of lesser value in their departments.

Property acquired through tax foreclosure shall maintain its identity as such until its disposition by the County.

The County will maintain accounting records for all County service districts. All costs associated with maintaining such accounting records shall be charged to the districts.

Budget Formation and Management

Purpose Statement:

These policies guide the development and execution of the annual budget and establish the framework for budget planning, presentation and financial reporting.

The County will annually adopt a balanced budget as required by state law. The budget will balance current operating expenditures with current operating revenues for all operating funds.

The Budget Officer shall prepare and maintain a three-year projected budget. This budget will be updated three times during the year; 1) at creation of a new fiscal year budget file by the Department of Finance and Taxation; 2) during the submission of requested budgets by departments; and 3) after adoption of the next fiscal year's budget.

The unrestricted portion of the General Fund beginning fund balance will be reserved or applied in the following order:

- 1) the amount determined necessary for unappropriated fund balance, (goal is four months of projected personnel expense)
- 2) the amount determined necessary for fund contingency (goal is five percent of general fund budget)
- 3) reserves to be held for a future year's expense (the goal to be determined by Board of County Commissioners),
- 4) capital outlays for real or personal property, or one time costs or projects.
- 5) to maintain current services if the next fiscal year's budget projection shows a short-term revenue reduction.

The beginning fund balance of any operating fund (other than the General Fund and the Forest, Parks and Recreation Fund) will be used to fund unappropriated fund balance, and contingency accounts. A beginning balance in excess of that necessary to cover unappropriated fund balance and contingency may be allocated to capital improvements, or one time capital or maintenance expenses not likely to recur in the subsequent fiscal year, or other expenditure deemed appropriate by the Board of County Commissioners.

The beginning fund balance of the Forest, Parks, and Recreation Fund may be used to fund current operating expenditures due to the cyclical nature of this fund's revenue generation (periodic cutting of managed timber lands).

The County General Fund receives revenues from the sale of timber on state lands. Annual receipts are subject to fluctuation due to economic, legal and environmental forces outside of the County's control. When there is reason to believe that reductions in anticipated revenues will be

temporary, lasting no more than one fiscal year, the County may use the excess beginning balance, or reduce allocation to unappropriated fund balance to maintain existing services or programs through one fiscal year.

When the General Fund receives or is anticipated to receive in the coming fiscal year unrestricted revenues totaling \$50,000 or more, and this is a one time occurrence and highly unlikely to recur in the following fiscal year, the revenues will be allocated to the budget under the same policies as unrestricted beginning fund balance.

To meet the need for working capital from July 1 to approximately October 1 of each fiscal year the County will budget an unappropriated ending fund balance in the General Fund. The amount established annually will not be less than the difference between the expected expenditures to be paid and the anticipated revenues to be received during that time period. If the ending fund balance in any operating fund is reduced below that required amount, the Board of County Commissioners will adopt a plan to restore fund balance in the subsequent fiscal year.

A contingency account will be established in the General Fund; Road Fund; Forest, Parks, and Recreation Fund; and Fair Fund. A minimum of 1.5% of estimated operating revenues of each fund will be budgeted in these accounts each year. A contingency account shall be used only for expenditures which cannot be foreseen and planned in the budget because of the occurrence of some unusual or extraordinary event. [See OAR 150-294.352(8)]. Transfers from the contingency account must be authorized by resolution of the Board of County Commissioners. Contingency accounts may be established in other funds as necessary. The need for these accounts will be determined annually as a part of the budget process.

Each department head is responsible for the budget management of the funds and/or departments for which he/she has administrative responsibility. For some funds and/or departments without designated department heads, it may not be evident who has administrative responsibility. For those departments and/or funds, the following department heads have responsibility for budget management and expenditure approval:

- Veterans' Service Office - Board of County Commissioners
- County Dues - Board of County Commissioners
- Non-Departmental Payments - Director of Finance and Taxation
- Footpath Bicycle Trail Fund - Board of County Commissioners
- Direct Pass-Through Grant Fund - Director of Finance and Taxation
- Corrections Facility Construction Fund - Director of Finance and Taxation
- Courthouse Security Fund - Director of Finance and Taxation, Court Administrator
- Information Technology - Director of Human Resources

Budget Amendments

Purpose Statement:

These policies govern circumstances which require alteration of the budget during the fiscal year.

The Budget Officer shall be responsible for coordination, review, and execution of requests to amend the budget. Amendments to the budget will strictly comply with Oregon Local Budget Law. The Budget Officer shall be responsible for ensuring compliance, determining the appropriate procedure to be applied, and maintaining all necessary legal records and documents.

The appropriate department head is responsible for initiating corrective budget action through submission of a request for appropriation transfer or supplemental appropriation to the Budget Officer.

An appropriation transfer requires approval by the Board of County Commissioners at a regular public meeting only under the circumstances listed below. All other transfer requests will be processed after receipt and review by the Budget Officer. The Budget Officer will provide the Board of County Commissioners with a listing of all transfer actions.

- § Transfer of appropriation from one appropriated department to another within the same fund.
- § Transfer of appropriation from the General Fund to any other fund.
- § Transfer of appropriation from a contingency account in any fund.
- § Transfer of appropriation that will result in creation of a new function or service.
- § Transfer of appropriation that will create new regular position(s) or increase FTE.

The Board of County Commissioners and/or the Budget Committee shall evaluate all budget requests based on the ability of the activities financed by these requests to further the stated goals of the County as outlined in the County's goals statement.

Revenue

Purpose Statement:

These policies provide guidance in the classification of revenues. They guide the pricing philosophy for County services.

The County will estimate revenues using objective, analytical methods, based on the best information available at the time of estimation.

A three year projection of all revenues will be maintained. This database will be updated three times during the year; 1) at creation of a new fiscal year budget file by the Department of Finance and Taxation ; 2) during the submission of requested budgets by departments; and 3) after the adoption of the next fiscal year's budget by the Board of County Commissioners.

All adjustments to fee schedules shall be adopted by the Board of County Commissioners with an order prepared by the requesting department. The order shall be reviewed and approved by County Counsel and the Director of Finance and Taxation for compliance with state laws and County ordinances and policies prior to presentation to the Board of County Commissioners.

Except for fees regulated by state law or rule, the County will set all fees at a rate calculated to achieve full below cost recovery of direct, indirect cost, and when appropriate, capital depreciation, except as provided below.

Departments will review fee schedules annually. Each department will report annually its findings and recommendations to the Board of County Commissioners as to the adequacy of the fees being charged. A fee may not be adjusted more than once in any 12 month period (ORS 203.115).

The Board of County Commissioners may establish fees at less than full cost recovery. The department shall determine the full cost of service. An order of the Board shall set the actual charge at a percentage of full cost. The order shall state the reason for the exception and the public purpose it serves.

When a fee is charged to the public for use or rental of County facilities an amount for capital depreciation will be included. The portion of the fee designated for capital replacement will be deposited in accounts separate from the operating budget and will be expended only for items contained in an approved capital improvement plan, equipment replacement schedule, or maintenance management program.

Capital Outlay & Capital Improvements

Purpose Statement:

These policies will assist the County in the classification of capital outlays, accounting for fixed assets, and provide the basis for development of an annual Capital Improvement Plan.

The budget category of Capital Outlay shall be used to budget for purchases of equipment or improvements to real or personal property having a cost greater than \$5,000 and a useful life of more than two years, excluding normal maintenance parts purchased for existing equipment or property.

A capital improvement is defined as an improvement to real property which maintains or enhances the value of the asset.

The County will maintain its assets at a level adequate to protect capital investment and to minimize future maintenance or replacement costs.

The County will make all capital improvements in accordance with an adopted five (5) year plan for capital improvements and update it annually. The plan shall list in detail a three year funding plan which will be fully incorporated into County budget projections. The County will adopt an annual capital budget based on the multi-year Capital Improvement Plan.

The Board of County Commissioners will appoint a Capital Improvements Committee to develop the Capital Improvement Plan, and recommend changes to the Board as a part of the annual budget process. The Committee will include the Director of Finance and Taxation, Director of General Services, Director of Public Works, and others as deemed appropriate by the Board. The Committee will be responsible for developing process and procedures for project approval and management. The Committee will work with department heads who will be affected by the proposed project.

The Capital Improvement plan will include the following:

- a. The Capital Improvement Plan will detail by project all improvements to real property costing over \$5,000 during the period of the plan. Projects of a lesser dollar amount may be included in the plan at the discretion of the Board upon recommendation of the Capital Improvements Committee.
- b. Equipment with a single item or project value exceeding \$5,000 (\$50,000 for road and bridge projects) will be included in the Capital Improvement Plan. Examples of equipment to be included are vehicles, road machinery equipment, computer systems, office furnishings and equipment.
- c. The estimated cost and potential funding sources for each capital project will be in the Capital Improvement Plan.

- d. The County will integrate the Capital Improvement Plan with development of the operating budget. Future operating costs associated with capital improvements will be estimated and incorporated into operating budget forecasts.
- e. General Fund support of the Capital Improvement Plan will be determined annually during the budget process. Allocations will be consistent with policies on the use of fund balance, current revenues, and spending priorities as established by the Board of County Commissioners.
- f. It is the intent of the County that the full cost of a project, including direct and indirect costs, will be reported in the Capital Improvement Plan, and recorded in the County's accounting records.

The General Services Director will be responsible for managing all construction projects involving County facilities with the exception of road construction projects and park facility construction projects which will be the responsibility of the respective department head.

Departments will estimate annual cost for equipment replacement not included in the Capital Improvement Plan during the budget process and will estimate a level of future years equipment expenses in the projected budget years.

The Department of Finance and Taxation will recommend to the Board of County Commissioners the most efficient financing method(s) for all projects.

Construction of, or acquisition of capital improvement projects funded by inter-governmental or private foundation grants will not commence until formal written commitment of the grant funds is received by the County.

If a capital improvement project will be funded by donations or other fund-raising, 100% of the funds must be received before the construction commences or the capital asset is acquired. The Board may authorize the project to proceed when less than 100% of the funds have been received. Authorization will be in the form of an inter-fund loan (see Inter-fund loan policies). Terms of the loan will include the statement "the repayment of this loan is contingent upon the successful raising of private donations. There is a strong possibility that this loan will not be repaid in full."

Debt

Purpose Statement:

The County may use various forms of debt for working capital, or for financing equipment or capital improvements. These policies establish the basis on which the issuance of debt will be evaluated by the governing body and the public.

A policy of full and complete disclosure will be strictly maintained in all communications and interactions with financial institutions, and debt rating agencies.

The County will use long term debt to finance those desirable capital improvements which can not be financed from current operating revenues.

Debt scheduled to be retired with current operating revenues will be incurred only after including debt service payments and operating cost of improvements into budget projections. When borrowing working capital for operating funds, the County will repay all principal and interest within the fiscal year in which the obligation is incurred.

When leasing agreements are considered, the full principal and interest cost through maturity will be disclosed and included in projections of future fiscal capacity. A proposal to lease equipment will include a lease versus buy or lease versus lease/purchase analysis. A decision to lease will include these elements of analysis:

- § The County is not likely to use the item after the lease period, or beyond the duration of a specific project.
- § Acquisition through purchase could preclude the possibility of taking immediate advantage of near term technological progress.
- § Acquisition is justified by a pressing necessity but there are not sufficient dollars available for outright purchase.
- § Lease or lease/purchase is the least cost option based on life cycle costing principles, and costs of alternative financing methods.

The County will not schedule debt payments for a period longer than the expected useful life of the equipment or improvement to be purchased.

The County will keep the maturity of general obligation and revenue bond issues to 20 years or less.

For long term debt required to be reported in a debt service fund, in addition to the annual amount required for the payment of current principal and interest due, the County may maintain a reserve or unappropriated fund balance account in an amount equal to at least one and not more than two years worth of principal and interest payment. In the case of a new issue, this amount may be established over a period not to exceed 3 years.

Total outstanding debt of all kinds will not exceed 2% of the total County assessed value.

Inter-Fund Transfers & Loans

Purpose Statement:

The management of inter-fund transactions influences the fiscal positions of the funds involved. These policies inform department heads and staff on what basis they can expect to receive resources from other funds. This will result in improved financial and project coordination and planning.

Budgeted resource transfers from the General Fund to operating funds will be disbursed on the basis of one-twelfth of the budgeted amount monthly, except where: 1) fiscal needs of the receiving fund require an accelerated schedule to meet cash needs or project schedules, or 2) the revenue is received by the General Fund in the form of a lump-sum distribution from an outside source (i.e. State Timber Revenue). Accelerated payments require the approval of the Director of Finance and Taxation who will consider the cash flow requirements of both funds before approving the accelerated payments.

Budgeted resource transfers to non-operating funds will be executed based on the needs of the receiving fund as required by projects to be funded. In general, transfers will occur as late as possible in the fiscal year.

In general and in order to manage General Fund cash flow, transfers from the General Fund will not be executed in the first three months of each fiscal year. Disbursements from a receiving fund and transfers into that fund will be coordinated to avoid fund deficits.

When a surplus remains after completion of a project in a capital improvement fund, the surplus will become part of fund balance. Unattached fund balance is available for allocation to another project in the same or following year. If the fund balance is not otherwise dedicated it is available for any purpose, including transfer to the General Fund or other fund as determined by the Board of County Commissioners and as allowed by Oregon Local Budget Law.

Inter-fund loans may be made, in accordance with state law, to address short term cash deficiencies or the purchase of goods. Inter-fund loans shall be repaid in full no later than the end of the fiscal year following the one in which the loan was authorized and executed. (See ORS 294.460).

A County fund which has interest credited to it shall pay interest on inter-fund loans at a rate reflecting current market rates for invested public funds, as determined by the Treasurer at the time of approval. Simple interest will be computed from the day of transfer to day of return.

When allowed by law, the County may loan funds to special districts and other qualified organizations. Interest shall be charged on the loan at a rate reflecting current market rates for invested public funds, as determined by the Treasurer at the time of approval, plus 2% for administration.

The County will exercise its prerogative to be a prudent investor. It will examine the financial capacity of organizations to repay a loan, secure collateral when appropriate, and carefully

consider the public policy impact of any loan.

It is not the purpose of the County to compete with private institutions to loan money for public purposes. The County will only consider such loans when no other financial options are feasible, and the County has the financial capacity to provide funds without jeopardizing current or future service delivery.

Any loan agreement or resolution shall be approved at a regular public meeting of the Board of County Commissioners.

Inter-Departmental Charges For Service

Purpose Statement:

These policies clarify the financial relationship between departments when a service is performed by one for another. The policies also clarify the nature and extent of inter-fund charges for service.

It is the policy of the County to discourage billing for services between County organizational units. However cost allocation for indirect costs will be developed and included in the budget process based on prior year history and an allocation matrix. These indirect costs will be identified and charged to the organizational units so that full costs of maintaining the unit can be calculated. The allocation formula is to be applied across the board and no department will be excluded from the process. Exceptions to this policy are:

- a) Charges to the County Surveyor are governed by the agreement between the County and the Surveyor.
- b) Any other instance in which, by state law or county ordinance, the County is prohibited from allocating these charges.

When allowed, intra-organizational billing shall be itemized and submitted for payment in a timely manner within the fiscal year or within 30 days of the close of the fiscal year.

Contracting For Services

Purpose Statement:

These policies guide decisions to contract for delivery of services. These standards will apply to all service delivery agreements whether with private vendors, the state, other local governments, private non-profits, or agencies established by inter-governmental agreement. The analysis required will apply when the County is grantor or recipient of a service contract.

The County will consider contracting for delivery of services, when it is cost effective and legally permissible to do so, based on an objective, thorough evaluation of all costs based on defined service standards. In evaluating the decision to contract for delivery of a service the County will:

1. Thoroughly evaluate all County service costs based on a 3 to 5 year cost projection.
2. Determine the cost and time required for contract administration and evaluation.
3. Consider non-monetary issues such as the nature of the service, and relationships with other public and private entities.
4. Define what capital or maintenance costs are avoided, and what the likely costs would be if the County had to resume providing the service.
5. Determine if contracting for service delivery conforms with strategic goals, reduces duplication, or improves public access.
6. Use contracting of services when required by state policy or law.

When the County is considering accepting new service responsibilities as a contractor it will:

1. Define what capital or start up costs are necessary and whether the funding source will fund or allow these costs to be amortized.
2. Determine all costs, direct and indirect, of providing the service and determine whether the funding source will fully support these costs.
3. Determine in the current mix of services whether the new service compliments or enhances the County's mission and programs.
4. Evaluate additional liabilities that will be assumed including personnel transfers, and what liabilities the County will incur should it cancel the contract, or the funding source is discontinued.

Community and Outside Agency Funding

Purpose Statement:

These policies form the basis for budgetary decision making and allocation of funds to organizations not a part of county government.

The County will consider contributing to organizations outside of County government which further the well being of communities and individuals through social, economic, educational and cultural programs and are in concert with the County strategic goals.

The County requires organizations to make funding requests during the normal county budget development process and will generally delay consideration of any request until that time.

The County will require disclosure of financial information about the sponsor organization, details and accomplishments about its programs and services, and the reasons for requesting County funding.

The County will require a written agreement with each organization receiving County funds. The agreement will define how County funds will be spent, reporting requirements, and adequately insure the County against liabilities. The County will reserve the right to decide what will be the appropriate form for an agreement. Consideration will include the amount of funds involved, the potential liability to the County, and nature of the organization receiving funds. At a minimum, an agreement shall refer to the intended use of the funds as expressed by the organization in the original request for funding.

The budget appropriations for the funds covered in this policy section shall be contained in the non-departmental budget.

Criteria to be used in the evaluation of funding requests include:

1. Whether the funding leads to the goals established in the County's stated goals.
2. Whether internal departments have received sufficient funding levels to further the goals of the County based on the County's stated goals.
3. Whether the program or service duplicates or complements existing efforts either in the community, the County or other governmental unit.
4. Whether the activity addresses a priority of the Board of County Commissioners.
5. Whether the request addresses a newly identified community issue not currently addressed in the County stated goals.
6. Will the County support leverage of other funds? Are other sources of support committed?

7. Whether the request requires funding outside of the normal budget process and the reasons.
8. Whether it is a one time request and the source for continuing funding.
9. Whether resources within the County budget are already being applied toward this purpose. If not, how will this request affect the ability to fund County operations.
10. Whether the funding provides a resource which will be available to County programs.
11. What type of performance measures should be applied to judge the effectiveness of the program if funded, and to judge the merit of future funding requests.

Service Districts

Purpose Statement:

The County has operational and fiduciary responsibility for certain service districts. These districts are separate municipal corporations which by law require the Board of County Commissioners to serve as the Governing Body. These policies govern the districts relationship with the County on financial and administrative matters.

The cost of operations of service districts shall be fully borne by the revenues of the district including compensation to the County for all administrative and indirect costs.

Unless otherwise determined by decision of the governing body all financial, supervisory and administrative functions will be provided through the County.

Service district budgets will be organized, prepared and amended under the same procedures applicable to the County budget and consistent with Oregon Local Budget Law.

Service district budgets will be appropriated by fund by category.

Grant Administration

Purpose Statement:

The County receives funds from a variety of public and private sources for specific purposes. These funds may be categorized as grants because they usually require plans and an application process preliminary to the award of funds, as well as periodic reporting of financial and program progress. These policies outline the responsibilities of County departments for grant application, management and reporting processes.

Each department shall notify the Board of County Commissioners and the Finance Director when it is applying for a new grant or renewal of a grant. Approval must be obtained from the Board of County Commissioners prior to submission of an application unless all of the following applicable conditions are met:

- The grant is for capital funds and the project is listed in the current adopted Capital Improvement Plan.
- There is no requirement or expectation of future County financial support.
- The revenues and expenditures for the activity the grant will fund is explicitly approved during the budget process.
- No personnel costs are involved.

Each department will determine if the grant it is seeking allows indirect costs, and if allowed, shall include the cost as a part of the grant application program budget. Departments shall provide the Department of Finance and Taxation with a copy of grant restrictions, if any, on indirect costs otherwise the departments will have to cover the indirect costs.

The recipient department is responsible for all aspects of grant administration, including reporting, file maintenance, and record keeping.

All financial reporting, requests for reimbursement and grantor audits shall be coordinated with the Department of Finance and Taxation. No financial reporting or requests for reimbursement or advance shall be sent to a grantor without prior review by the Department of Finance and Taxation. Departments will prepare requests for reimbursement or advances in sufficient time to avoid operating deficits in grant funded programs. Grants involving personnel shall utilize the Personnel Cost Form to ensure all applicable costs are included.

The Department of Finance and Taxation will expedite review of requests for advances or reimbursement in order to maximize income and reduce subsidizing grant funded services.

The County will prepare a cost allocation (indirect cost) plan every two years. Indirect costs identified will be allocated annually during the budget process.

Investments

Purpose Statement:

These policies outline the methodology for distributing income earned through investments, and general policies on investing public funds.

The County Treasurer is the designated custodial officer for funds for Columbia County as defined in ORS 294.004. Investment Policies shall incorporate the prudent investor rule, which states investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived.

The County may commingle fund cash balances for investment purposes.

Interest earnings shall generally follow the funds which created the earnings unless doing so conflicts with state law, grant funding guidelines, or Generally Accepted Accounting Practices. Earnings from investments shall be credited to the interest earnings account in designated funds based on the periodic cash balance at the time earnings are available for distribution. The following exceptions and conditions will apply:

Generally, interest earnings will not be allocated by department or division within a single fund. Exceptions may be made when required by a dedicated funding source when balances on which the share of earnings are to be calculated can be clearly identified, and balances exist longer than 30 days.

Whenever a Fund or any other interest earning account grouping records a cash or budget deficit at the end of a reporting period, and the deficit resulted from operating practices fully under the control of the department or division, an operating interest expense shall be computed and charged by the Treasurer's Office.

Banking Services

Purpose Statement:

Provide policy guidelines for County use and acquisition of banking services.

The County will attempt to maintain harmonious banking relationships with all commercial banks authorized to provide services to municipal corporations in accordance with ORS 295.155.

To secure necessary banking services the County should seek competitive quotations approximately every four years for all normal services (checking accounts, transfers and collections) except investments.

Investments should be open to general competition from all banks and financial institutions authorized to conduct business with the County by state law and the County's Investment Policy.

Columbia County, Oregon

Demographic and Economic Statistics - Last Ten Fiscal Years

Fiscal Year	Population	Personal Income (amounts expressed in thousands)	Per Capita Personal Income	School Enrollment	Unemploy- ment Rate
	(1)	(2)		(3)	(4)
2013-14	N/A	N/A	N/A	N/A	7.4
2012-13	49,680	N/A	N/A	7,838	9.2
2011-12	49,625	1,746,051	35,185	8,142	9.9
2010-11	49,430	1,677,648	33,940	8,244	11.3
2009-10	49,351	1,603,015	32,482	8,290	12.7
2008-09	48,773	1,599,822	32,801	8,548	11.1
2007-08	48,164	1,640,655	34,064	8,639	5.9
2006-07	47,486	1,570,678	33,077	8,108	5.8
2005-06	46,663	1,487,195	31,871	8,184	5.9
2004-05	46,014	1,376,549	29,916	8,535	8.2
2003-04	45,286	1,318,866	29,123	8,342	9.9

Source:

- (1) Population Research Center, Portland State University
- (2) Bureau of Economic Analysis, US Department of Commerce
- (3) Oregon Department of Education, Clatskanie, Rainier, Scappoose, St Helens and Vernonia SDs
- (4) Oregon Labor Market Information System, Oregon Employment Department. Adjusted Unemployment Rates in January

GFOA: C3

Columbia County, Oregon

Principal Property Taxpayers - Last Fiscal Year and Fiscal Year Ten Years Ago

Taxpayer	Industry	FY2013-14			FY2003-04		
		Taxable Assessed Value (AV)	Rank	Percentage of Total Taxable AV	Taxable Assessed Value (AV)	Rank	Percentage of Total Taxable AV
Portland General Electric	Utility	315,025,367	1	7.14%	120,248,000	2	4.03%
Northwest Natural Gas	Utility	159,614,228	2	3.62%	148,246,160	1	4.97%
US Gypsum	Building Products	70,865,340	3	1.61%			
Longview Timberlands LLC	Wood Products	53,649,341	4	1.22%			
Clatskanie PUD	Utility	40,408,000	5	0.92%			
Columbia River PUD	Utility	33,958,500	6	0.77%	26,431,300	7	0.89%
Dyno Nobel, Inc	Explosives	33,139,990	7	0.75%			
Armstrong World Industries	Ceiling Tiles	23,183,010	8	0.53%	28,459,600	5	0.95%
Boise White Paper	Paper Products	20,639,432	9	0.47%			
Century Link	Utility	14,637,800	10	0.33%			
Boise Cascade	Wood Products				119,111,150	3	3.99%
Longview Fiber	Wood Products				36,366,180	4	1.22%
Cascade Tissue Group	Paper Products				27,552,900	6	0.92%
Qwest Corporation	Utility				14,349,495	8	0.48%
Coastal Refining and Marketing	Fertilizer				14,230,180	9	0.48%
Fred Meyer Stores	Retail				9,128,100	10	0.31%
All Others		3,646,178,844		82.66%	2,439,677,958		81.76%
Totals		\$ 4,411,299,852		100.00%	\$ 2,983,801,023		100.00%

GFOA : C3

Columbia County, Oregon

Assessed Values and Estimated Actual Value of Taxable Property - Last Ten Fiscal Years
(Modified Accrual Basis of Accounting)

Fiscal Year	Manufactured Structures		Personal Property		Utility Property	Total Assessed Value (AV)	Taxable Ratio (RMV to AV)	Real Market Value (RMV)	Taxes	Direct Tax Rate
	Real Property	Structures	Property	Property						
2013-14	3,692,215,297	24,406,038	74,958,377	619,720,140	4,411,299,852	77.23%	5,711,839,142	30,281,265	0.69%	
2012-13	3,601,892,063	28,099,529	74,361,410	408,758,740	4,113,111,742	74.88%	5,492,574,239	55,984,908	1.36%	
2011-12	3,549,577,947	28,178,258	71,979,650	408,630,654	4,058,366,509	74.10%	5,477,228,879	54,941,133	1.35%	
2010-11	3,577,628,983	30,363,518	73,687,760	403,593,050	4,085,273,311	64.85%	6,299,615,211	56,992,720	1.40%	
2009-10	3,458,935,122	30,725,947	83,873,780	419,956,181	3,993,491,030	59.66%	6,693,897,931	54,949,959	1.38%	
2008-09	3,352,798,412	32,135,350	96,648,400	381,418,601	3,863,000,763	62.55%	6,175,643,775	51,183,655	1.32%	
2007-08	3,185,200,815	31,815,070	77,149,290	601,213,350	3,895,378,525	57.14%	6,817,268,184	51,509,143	1.32%	
2006-07	3,090,168,050	31,747,840	69,745,790	408,879,110	3,600,540,790	60.87%	5,914,890,583	45,633,147	1.27%	
2005-06*	2,808,574,830	in personal	100,787,330	350,108,471	3,259,470,631	80.13%	4,067,884,801	43,949,633	1.35%	
2004-05	2,649,013,190	in personal	96,502,060	363,216,080	3,108,731,330	81.51%	3,813,802,745	40,084,983	1.29%	

Source: County Assessor Rolls

GFOA: C3

* FY2005-06 was the last year in the prior assessment and taxation software; totals produced from the current system are considered to be more complete.

Glossary of Terms

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.

Glossary of Terms

Bond – A written promise to pay a specified sum of money (face value or principal amount) at a specified date or dates in the future [maturity date(s)], together with periodic interest at a specified rate.

Budget – A written report showing the local government’s comprehensive financial plan. It must include a balanced statement of actual resource and expenditures during each of the last two years, or budget period, and estimated revenues and expenditures for the current and upcoming year or budget period. [ORS 294.311(4)].

Budget Committee – Fiscal advisory board of a local government, consisting of the governing body plus an equal number of registered voters appointed from within the boundaries of the local government. (ORS 294.336).

Budget message – A written explanation of the budget and the local government’s financial priorities. It is prepared and presented by the budget officer. (ORS 294.391).

Budget Officer – Person appointed by the governing body to assemble budget material and information and to prepare or supervise the preparation of the proposed budget. (ORS 294.331).

Budget transfers – Resources moved from one fund to finance activities in another fund. They are shown as “transfers out” in the originating fund and “transfers in”, in the receiving fund.

Capital budget – A plan of proposed capital outlays and the means of financing them.

Capital outlay – An expenditure category encompassing all material and property expenditures of \$5,000 or greater, with an expected useful life exceeding one year. This includes, but is not limited to, expenses incurred in the purchase of land; the purchase, improvement, or repair of county facilities; or the acquisition or replacement of county equipment.

Capital improvement plan – An annual, updated plan of capital expenditures covering one or more budget periods for public facilities and infrastructure (buildings, streets, etc.) with estimated costs, sources of funding and timing of work.

Capital project – Those activities resulting in the acquisition or improvement of major capital items such as land, buildings, and county facilities.

Capital reserve fund – A fund established to account for dedicated funds for a specific future capital expenditure.

Cash basis – System of accounting under which revenues are accounted for when received in cash and expenses are accounted for when paid. [ORS 294.311(7)].

Contingency – An expenditure classification for those resources reserved to fulfill unforeseen demands and expenditures.

Contractual services – A formal agreement or contract entered into with another party for services. Services obtained in this category usually include repairs, professional fees or services.

Glossary of Terms

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.

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.

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.

Glossary of Terms

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].

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.

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.

Glossary of Terms

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.

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.

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.

Glossary of Terms

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.

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.

Glossary of Terms

System development charge – A fee paid at the time a permit is issued which is restricted to projects which will mitigate the impact on a specific service.

Tax levy – The total amount eligible to be raised by general property taxes.

Tax rate – The amount of tax levied for each \$1,000 of assessed valuation. The tax rate is multiplied by the assessed valuation to determine the tax imposed.

Transfers – Legally authorized interfund transfers of resources from one county fund to another county fund.

Unappropriated ending fund balance – A classification for those resource amounts not appropriated for any purpose and reserved for ensuing fiscal years. This may include specific reserves for buildings or equipment or may be generally reserved funds for no specific purpose.

Urban Renewal District – a district is activated when the city or county governing body declares by ordinance that a blighted area exists in the city or county and there is a need for an urban renewal agency to function in the area. Columbia County Development Agency is a URA.

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 FY2014-2015 Proposed Budget Document was produced by the Finance and Taxation Department with the help of all Department Heads and Elected Officials as well as many other Columbia County staffers.

Many, many thanks to all who have participated in the budget development process thus far – it has been a difficult year with significant decisions to be made by the Budget Committee.

Sincerely,

J. K. Cuellar-Smith

Jennifer Cuellar-Smith
Treasurer and Director, Finance and Taxation

