



Columbia County

Fiscal Year 2019-2020 Budget



Columbia County FY20 Proposed Budget

Table of Contents

Section I: County-Wide Analysis and Community Background

Budget Message	1
GFOA Distinguished Budget Presentation Award	3
Columbia County Overview	4
Mission, Vision, Values	6
County-Wide Budget Summary	10
Columbia County Fund Summaries, Budget Basis and Appropriations	11
Columbia County Revenue Summary	20
Mandated Services	24
About Columbia County	37
Top 20 Taxpayers	47
Assessed Values and Estimated Actual Value of Taxable Property	49

Section II: Agendas, Budget Process and Model Motion

Budget Committee Meeting Agenda May 16, 2019	50
Budget Principles - <i>draft</i>	51
Budget Process	53
Budget Changes After Adoption	55
Role of the Budget Committee	59
Model Budget Committee Motion	63

Section III: General Fund Analysis, Department Information and Budget Details

General Fund Narrative	64
General Fund FY20 Unrestricted Resources Focus	66
General Fund FY20 Budget Summary	67
General Fund Balance Analysis and Trends	68
General Fund FY20 Beginning Balance Detail	69
100-00 Non-Departmental Revenue	70
100-01 Board of Commissioners	74
100-02 Assessor's Office	83
100-03 Tax Office	92
100-04 County Clerk Office	97
100-05 Elections	102
100-06 Sheriff's Office	107
100-08 Jail Operations Contribution	120
100-09 Economic Development Department	123
100-11 Surveyor	126
100-12 District Attorney	131
100-14 Justice Court	137
100-15 Firing Range	141
100-18 Juvenile (Department under Community Justice)	144
100-19 County Counsel	148
100-35 Veterans' Services	152
100-36 Public Health	156
100-37 Court Mediation	162
100-44 Emergency Management	165
100-45 Treasurer's Office and Finance Department	174
100-49 Land Development Services	182
100-50 Information Technology	191
100-51 Public Affairs	196
100-56 Human Resources	201
100-58 General Services	206
100-60 Debt Service and Reserves	212

Section IV: Enterprise Fund and Major Funds

Narrative, Budget Summary, Fund Balance Analysis, Budget Detail

207 Solid Waste Transfer Station	215
201 Road Department	225
220 Jail Operations - Sheriff's Office	234

Section V: Enterprise Fund and Non-Major Funds

Narrative, Budget Summary, Fund Balance Analysis, Budget Detail

202 Forest, Parks & Recreation	245
203 Community Justice Adult Division	253
204 Fair Board	259
208 Pass Through Grants	264
209 Corner Preservation	267
210 Inmate Benefit Fund	272
211 Courthouse Security	275
213 Law Library	278
214 Economic Development	282
216 Transit Department: Columbia County Rider	286
217 Building Fund	293
218 Strategic Investment Program (SIP)	301
230 PERS Reserve Fund	304
231 Risk Management	307
301 Public Works Capital Projects	310
305 Support Major Projects	315

Section VI: Debt

402 Jail Bond Debt Service Fund	319
Columbia County Debt Information	322
Columbia County Long Term Debt Trends	324
Columbia County Long Term Summary	326

Section VII: County Structure and Workforce

Columbia County Organizational Chart	327
Elected Official Compensation Committee Recommendation	328
Columbia County Budgeted Position History	329
Columbia County PERS Rates	339
Portland Consumer Price Index	340

Section VIII: Reference Section

Columbia County Finance Policies	342
Columbia County Administrative Allocation Detail by Department and Fund	395
Glossary	428

Table of Contents

Section I: County-Wide Analysis and Community Background

Budget Message	1
GFOA Distinguished Budget Presentation Award	3
Columbia County Overview	4
Mission, Vision, Values	6
County-Wide Budget Summary	10
Columbia County Fund Summaries, Budget Basis and Appropriations	11
Columbia County Revenue Summary	20
Mandated Services	24
About Columbia County	37
Top 20 Taxpayers	47
Assessed Values and Estimated Actual Value of Taxable Property	49

Budget Message

TO: Columbia County Budget Committee
FROM: Commissioner Alex Tardif, Budget Officer
DATE: May 16, 2019
RE: Annual Budget Message

Pursuant to Oregon Budget Law ORS 294.403, I hereby submit this FY 2019-20 Proposed Budget for consideration by the Budget Committee. The proposed budget provides funding for the county to provide adequate services and to continue operations through 2020.

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

The Proposed FY20 Budget totals \$64.5 million for all funds, \$5 million lower than the FY19 Budget. The Proposed FY20 General Fund budget is \$24.1 million, or \$1.9 million higher than last year.

Budget Document

The FY20 Proposed Budget document is largely consistent with last year's publication. For the fourth year running, the FY19 budget document received the highest award possible for governmental budgeting from the Government Finance Officers Association (GFOA). Columbia County is committed to achieving the highest possible standards within its financial reporting and budgeting responsibility and will continue to perfect its methods. We believe that our open and honest accounting practices coupled with this award and with the GFOA Award of Achievement for Excellence in Financial Reporting, continue to prove we are dedicated to communication and service to our residents.

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

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

Budget Staffing Information and Cost Assumptions

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

Health insurance costs have increased 0.7% from last year's premiums. The County pickup of premium is currently under discussion.

Total PERS FY20 budgeted costs total \$3.8 million county-wide.

Budget Policies

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

- The budget will seek to effectively provide the core services of county government in an efficient and effective manner (see Columbia County Mandated Services Guide for these details)
- The budget will seek to ensure adequate reserves for future years with the General Fund Contingency and Unappropriated Fund Balance budget categories
- The County's strategic plan and mission statements will drive the budget
- The budget will provide the resources to fund technological advancements

Respectfully submitted,

Alex Tardif

Alex Tardif
County Commissioner and Budget Officer



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Columbia County
Oregon**

For the Fiscal Year Beginning

July 1, 2017

Christopher P. Morrill

Executive Director

Columbia County Overview

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

Strategic Goals

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

Strategies

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

Short-term Factors Influencing Decisions

1. Revenue sources for mandated county services are frequently outpaced by the cost of providing those services, particularly in terms of personnel costs.
2. Uncertainty continues regarding a long-term solution for the precipitous decline in unrestricted federal funds through the Secure Rural Schools (SRS) program which replaced a century of steady dollars coming from federal timber revenue sharing.
3. Mandated services, state and federal requirements, professional guidelines and best practices have increased despite a trend line of decreasing public resources available to local governments. In FY18 a new mandate by the state requiring changes in the way public health services are delivered in the county has resulted in the cost of delivering those services to increase substantially and represents a new, on-going draw on unrestricted resources which did not exist before.
4. Columbia County residents tend not to support ballot measures that increase taxes. In November 2016, however, voters approved a four-year option levy renewal for jail operations that allows the County to keep the jail open through FY21.
5. Retirement costs continue to outpace the inflation rate.
6. Adjustments were made in FY19 to administrative charges to allow for better cost recovery of support services.

Priorities and Issues

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

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

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

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

Planning and Goal Setting

In FY18 the Board's office launched an ambitious initiative to create a framework for planning, goal setting and budgeting that aligns with the mission statement. A more systematic and uniform presentation of goals were phased in as part of the FY19 budget process and have continued through FY20. You will notice that most departmental and fund narratives have continued to include this element.

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

Another feature of Columbia County's organizational structure is that there is no single administrative authority, such as a County Administrator. Columbia County Department Heads and Elected Officials, in the main, take the time to be as thorough in preparing their portions of the budget document with writing a budget narrative(s), providing functional data and building individual budgets.

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

Columbia County Mission Statement

“At Columbia County, we serve with integrity and leadership to provide responsible government.

We engage by listening and being proactive to community needs.

We connect to build partnerships and opportunities.

We innovate with resourcefulness to promote a healthy and prosperous Columbia County.”

Service ~ Engagement ~ Connection ~ Innovation

Columbia County Vision

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

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

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

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

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

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

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

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

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

Columbia County Values

Integrity

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

Dedication

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

Accountability

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

Teamwork

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

Respect

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

Communication

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

Equity

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

Community

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

Livability

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

Columbia County

County-Wide SUMMARY

Revenues	FY20 Proposed	FY19 Est of End Actual	FY19 Budget	FY18 Actuals	FY17 Actuals
Unrestricted Beginning Balance	5,115,070	4,493,565	3,920,361	4,341,149	4,864,664
Restricted Beginning Balance	11,488,715	12,712,039	11,426,790	11,246,654	9,602,538
Total Beginning Balance	16,603,785	17,205,604	15,347,151	15,587,803	14,467,202
Property Tax	7,649,028	7,023,052	6,834,412	6,614,957	6,304,750
Intergovernmental	1,329,636	1,272,657	1,290,966	1,405,986	1,034,616
Other Resources	269,119	260,826	84,500	120,454	79,423
Current Year Unrestricted	9,247,783	8,556,535	8,209,878	8,141,396	7,418,789
Property Tax	3,130,400	2,882,300	2,821,500	3,908,716	3,668,000
Intergovernmental	17,366,609	14,526,125	17,791,536	12,384,953	9,367,838
Fees, Permits, Fines, Service Charges	13,094,835	12,306,637	12,355,470	12,794,109	11,440,637
Bond or Debt Proceeds	0	0	0	0	0
Other Resources	1,118,424	934,016	581,338	791,223	653,925
Current Year Restricted	34,710,268	30,649,078	33,549,845	29,879,001	25,130,400
General Fund Balancing					
Transfers from County Funds	8,314,976	8,553,237	7,875,531	7,243,641	6,497,276
Spec Pymt (from Component Unit)	48,750	48,750	60,750	1,192,842	1,563,143
Current Year Other Resources	8,363,726	8,601,987	7,936,281	8,436,484	8,060,419
Total Available Resources	68,925,562	65,013,204	65,043,155	62,044,683	55,076,810
Expenditures					
Salary	14,133,315	13,406,910	13,402,116	12,227,302	11,062,435
Benefits	8,335,998	6,807,110	7,297,294	5,814,648	4,892,635
PR Transfers (PERS bond & reserve)	881,017	639,645	655,560	787,562	1,044,754
Personnel	23,350,330	20,853,664	21,354,970	18,829,512	16,999,824
Materials & Services	17,336,339	13,867,002	18,563,384	14,187,439	11,668,688
Capital	7,216,111	2,444,325	5,657,103	1,774,781	1,181,208
Program Budget	47,902,780	37,164,991	45,575,457	34,791,732	29,849,720
Debt	1,434,395	1,334,452	1,354,452	3,828,263	4,183,445
Transfers Out (admin alloc)	4,138,738	3,718,898	3,723,959	2,941,970	2,682,029
Transfers Out (fund xfrs)	2,622,549	3,566,436	3,391,200	3,425,617	2,701,039
Special Pymt (to Component Unit)	5,257	5,678	5,178	5,658	5,072
Total Outlays	56,103,719	45,790,455	54,050,246	44,993,240	39,421,304
Fund Contingency	11,321,844	2,618,964	9,492,910	0	0
Fund Ending Fund Balance	1,500,000	0	1,500,000	0	0
Total Fund Expenditures	68,925,563	48,409,419	65,043,156	44,993,240	39,421,304
Ending Fund Balance	0	16,603,785	0	17,051,443	15,655,506
No Mos Operating Reserve*					
Staffing - Full Time Equivalents	200.10		192.58	182.10	174.23

Columbia County Fund Summaries, Budget Basis and Appropriations

Basis for Budgeting

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

FY20 Budget Appropriations

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

100 General Fund

This fund accounts for the financial resources of the County that are not accounted for in any other fund. Principal sources of revenue are property taxes, franchise fees, grants and shared state revenues. Primary expenditures are for public safety, judicial, property assessment and taxation, economic development and general administration. The General Fund is divided into several subdivisions that are managed and budgeted by a department head or managing supervisor:

00 Non-Departmental Revenues	18 Juvenile
01 Board of Commissioners*	19 County Counsel*
02 Assessor's Office	35 Veterans Services
03 Tax Office	36 Public Health
04 Clerk's Office	37 Court Mediation
05 Elections	44 Emergency Management
06 Sheriff's Office	45 Finance and Treasurer's Office*
08 Jail (moved to fund 220 in FY15)	49 Land Development Services
09 Economic Development	50 Information Technology*
11 County Surveyor	51 Public Affairs*
12 District Attorney	56 Human Resources*
14 Justice Court	58 General Services*
15 Firing Range	60 Debt Service and Reserves

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

From 2000 to 2012, Columbia County’s second largest source of unrestricted funds was the federal Secure Rural Schools program, instituted to offset lost federal revenues known as O&C Timber revenue that since 1908 had been shared with counties out of proceeds from US Forest Service timber sales. FY12 was designated the final year of the program; however short-term renewals have been passed by congress in most of the subsequent years though with a declining trendline in size of revenue received.

The General Fund receives reimbursement for administrative services and retirement plan bonded debt via interfund transfers from other County funds receiving the services. The General Fund also makes select transfers to other funds to pay for work specified by the governing body as meriting support from unrestricted funding sources. The FY20 proposed budget includes General Fund transfers to the Rider Transit and Jail Operations Funds.

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

General Fund Program Appropriations by Department

01 Board of Commissioners	19 County Counsel
02 Assessor’s Office	35 Veterans Services
03 Tax Office	36 Public Health
04 Clerk’s Office	37 Court Mediation
05 Elections	44 Emergency Management
06 Sheriff’s Office	45 Finance and Treasurer’s Office
08 County Jail	49 Land Development Services
09 Economic Development	50 Information Technology
11 County Surveyor	51 Public Affairs
12 District Attorney	56 Human Resources
14 Justice Court	58 General Services
15 Firing Range	60 Debt Service and Reserves
18 Juvenile	

Additional General Fund Appropriation Categories

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

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

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

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

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

Enterprise and Major Funds

207 County Transfer Station Fund (Enterprise Fund)

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

County Transfer Station Fund (Enterprise Fund 207) Appropriation Categories

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

201 Road Fund (Major Fund)

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

Road Fund (Fund 201) Appropriation Categories

- Program
- Transfers to County Funds
- Contingencies

220 Jail Operations Fund (Major Fund)

The Jail Operations fund was established in FY15 to track funds from a three-year voter option levy that passed in May 2014. Voters approved renewal of the levy through FY21 in November, 2016. These property tax receipts, as well as all other revenues funding jail activities and the expenses required to run the jail are held in this fund.

Jail Operating Fund (Fund 220) Appropriation Categories
Program
Transfers to County Funds
Contingencies

Non- Major Funds

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

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

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

Forest, Parks and Recreation Fund (Fund 202) Appropriation Categories
Program
Transfers to County Funds
Contingencies

203 Community Corrections Fund (Non-Major Fund)

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

Community Corrections Fund (Fund 203) Appropriation Categories
Program
Debt Service
Transfers to County Funds
Contingencies

204 Fair Board Fund (Non-Major Fund)

This fund was established as a requirement of ORS 565.325. This fund receives monies from state lottery, rentals and concessions. Admission fees from the county fair augment these revenues. The fair board is charged with the responsibility to maintain, repair and preserve the county fair grounds and buildings and support agriculture-oriented programs such as the 4-H and hold one annual county fair.

Fair Board Fund (Fund 204) Appropriation Categories

- Program
- Transfers to County Funds
- Contingencies

208 Pass Through Grant Fund (Non-Major Fund)

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

Pass Through Grant Fund (Fund 208) Appropriation Categories

- Program

209 Corner Preservation Fund (Non-Major Fund)

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

Corner Preservation Fund (Fund 209) Appropriation Categories

- Program
- Transfers to County Funds
- Contingencies

210 Inmate Benefits Expense Fund (Non-Major Fund)

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

Inmate Benefits Expense Fund (Fund 210) Appropriation Categories

- Program
- Contingencies

211 Courthouse Security Fund (Non-Major Fund)

This fund accounts for revenues received from cities and courts that are a percentage of fines paid to the cities and courts. The disbursement of the funds is determined by the Courthouse Security Committee, which is made up of the presiding Judge, Sheriff, Jail Manager, Commissioner and Director of General Services.

Courthouse Security Fund (Fund 211) Appropriation Categories

- Program
- Transfers to County Funds
- Contingencies

213 Law Library Fund (Non-Major Fund)

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

Law Library Fund (Fund 213) Appropriation Categories

- Program
- Transfers to County Funds
- Contingencies

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

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

CC Rider Transportation Fund (Fund 216) Appropriation Categories

- Program
- Transfers to County Funds
- Contingencies

217 Building Services Fund (Non-Major Fund)

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

Building Services Fund (Fund 217) Appropriation Categories

- Program

- Transfers to County Funds

- Contingencies

218 Strategic Investment Program Fund (Non-Major Fund)

The Strategic Investment Program (SIP) established by Oregon Law in ORS 285C exempts a portion of large capital investments from property taxes. The program is available state-wide for projects developed by "traded-sector" businesses. Columbia County negotiated a SIP agreement with Portland General Electric when it built its latest "peaker plant." FY20 is the fifth year of the 15-year agreement which provides revenues that will diminish year over year. This fund is established to track the receipt of funds and disbursement of same to appropriate taxing districts, including for County purposes, according to the terms of the SIP agreement and the Intergovernmental Agreement signed by all jurisdictions involved.

Strategic Investment Program (Fund 218) Appropriation Categories

- Program

- Transfers to County Funds

- Special Payment to Component Unit

Fund 231 Risk Management Fund

This fund exists to receive resources from other funds to pay for insurance and other risk-reducing expenditures. The fund is new in fiscal year 2018-2019. It makes allocating these costs to other departments easier and more consistent.

Currently the fund is used to pay the Fire Patrol for County lands, property and general liability insurance for the entire County, and contract services for Risk Management.

301 Public Works Capital Projects Fund (Non-Major Fund)

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

Public Works Capital Projects Fund (Fund 301) Appropriation Categories

Program

Transfers to County Funds

Contingencies

305 Support Major Projects Fund

This fund was established in fiscal year 2018-2019 to provide for better allocation of the cost of County-wide administrative projects to the funds and departments that benefit from those projects.

One-time projects in the fund include the County's financial accounting software (Caselle), upgrades to the Courthouse meeting room, upgrades to the phone system, and smaller information technology projects.

Projects will be removed from the fund once they are completed, and new, one-time projects will be added in the future.

Reserve Funds are used to account for reserves that are saved year over year. Money in a reserve fund can only be used for the purpose for which the fund was established and expenditures may be made from the reserve fund itself.

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

230 PERS Reserve Fund (Non-Major Fund)

The PERS reserve fund was formally established in FY15 to track reserve funds accumulating to pay for future retirement costs. The reserve program began in FY14 (in that year, the reserve was held as an assigned fund balance which was moved to the newly-established reserve fund) when the Oregon Legislature passed a PERS reform measure that saved Columbia County 4.4% in retirement plan rates. That legislation has been overturned in the courts and, because the higher PERS rate had been budgeted for FY14, the County Commissioners decided to hold the extra funds in a reserve and continued that program through FY17. No additional reserve contributions were made in FY18.

PERS Reserve Fund (Fund 230) Appropriations Categories
Program
Transfers to County Funds
Contingencies

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

402 Jail Bond Fund (Debt Fund)

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

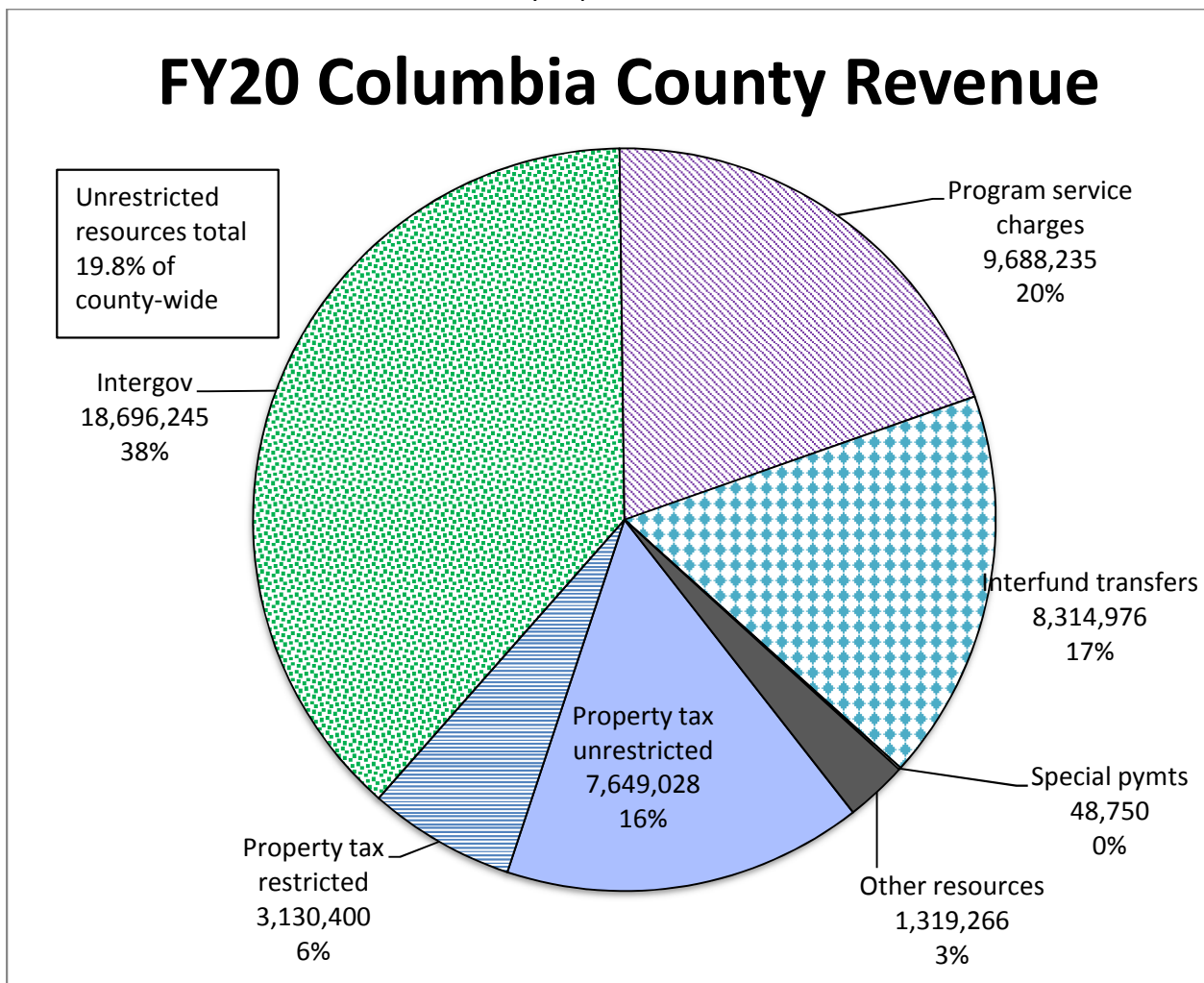
FY18 was the final year of scheduled debt service for this fund. No appropriation will be made in FY20.

Columbia County Revenue Summary

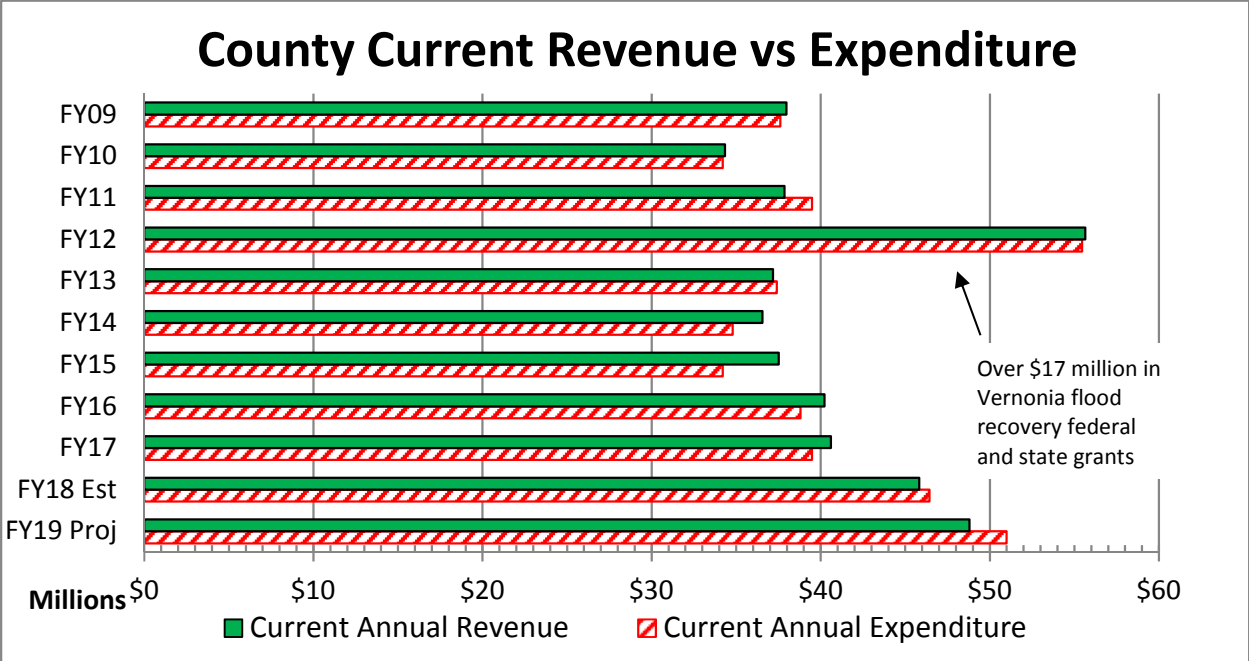
Jurisdiction Summary

Columbia County anticipates just over one-third of its current revenues will come from intergovernmental sources (federal grants, state grants and revenue sharing), representing the largest funding category for the jurisdiction. Program service charges represent the next funding source in terms of total dollars coming in at over \$9 million. Property tax sources represent 22.1% of County current revenue and include two separate streams of funding:

- unrestricted General Fund permanent rate dollars that support basic government functions such as elections, the Sheriff’s Office (civil, patrol and jail operations), the District Attorney, juvenile services, public health and emergency management
- funds assessed from the third year of the Jail Operations local option levy renewal that voters passed in November 2016, allowing the jail to remain open and operating at service levels that meet community expectations



Revenue levels in context of the corresponding current year expense merits review as well. Over the last ten years, only two ended the year in actual terms with expenditures exceeding revenue received in the same year (FY11 and FY13). However, the FY20 proposed budget does project a sizeable gap between current revenue and expenditure of over \$3 million.



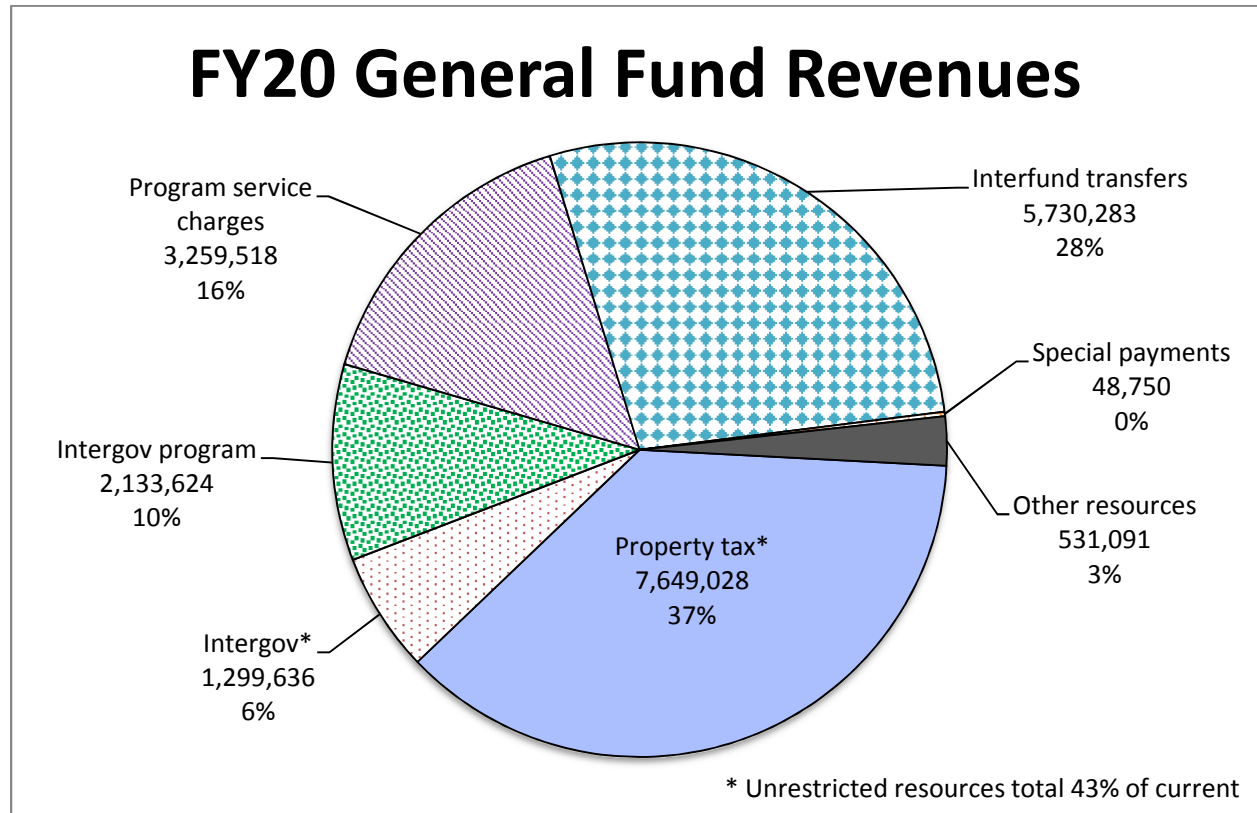
In the General Fund, expenditures are estimated to exceed revenues by approximately \$1 million in order to keep services at their current level. This is due to expenditures increasing at a faster rate of inflation than revenues; however revenues have historically come in higher than budget and expenditures are generally five to eight percent lower than budget, so actual results should show revenues and expenditures close to equal.

In addition, planned capital project expenditures from the Public Works Capital Fund and Jail Operations Fund will spend money earmarked for projects that have been collected from both current and prior years.

General Fund Focus

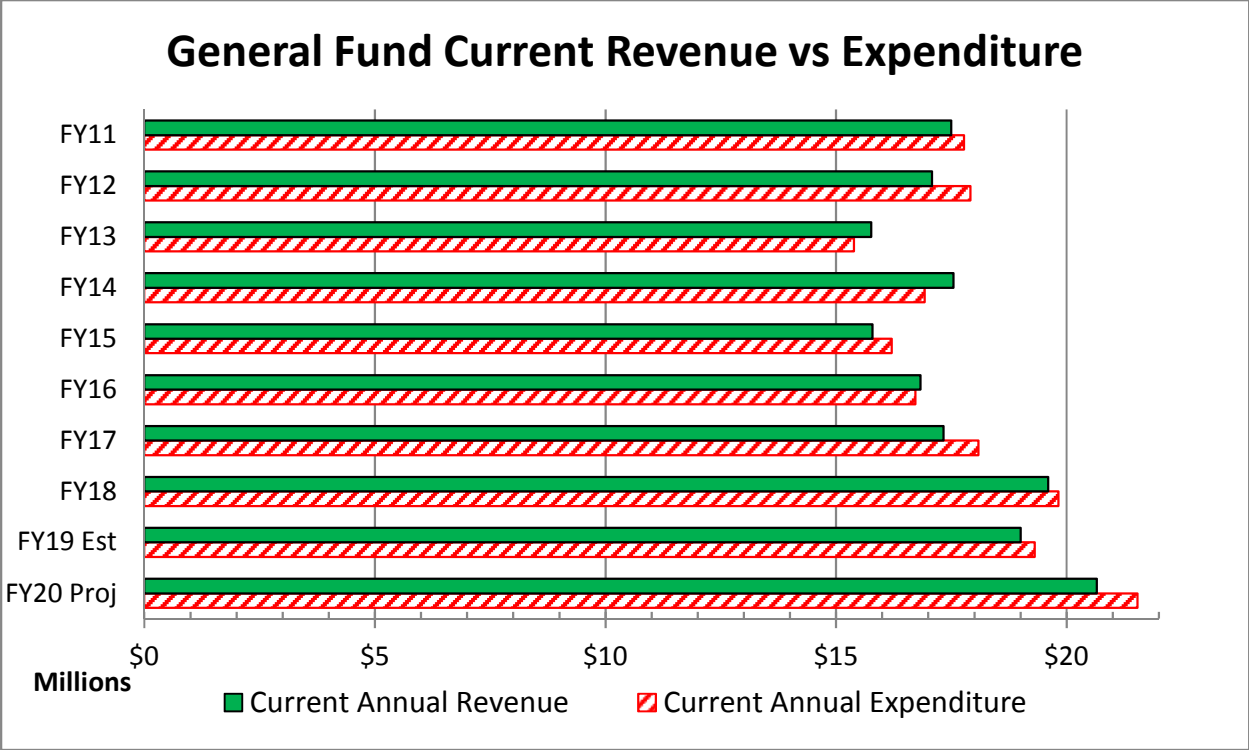
The General Fund expects to receive 37.0% of its current year resources from property taxes in the FY20 Proposed Budget, continuing as the County’s largest unrestricted revenue source historically speaking. Intergovernmental revenues account for 16.6% of General Fund revenue in restricted and unrestricted revenue combined. Reimbursements to the General Fund for PERS bond debt service and the SIP contribution make up the majority of the \$5.7 million in transfers. These transfers total 27.7% of the year’s current revenue to the General Fund. The revenue picture is rounded out by program service charges – fees, fines, permits, service

charges to the public – that are considered restricted revenue for the department that collects those funds.



When we examine the extent to which current revenue has been able to cover all outlays associated with the same period, over the last several years, the County General Fund has budgeted fewer current revenues than expenditures. Estimates at this time for FY19 show that current expenditures are looking to exceed revenues by more than \$300,000. The budgeted number for FY20 is than double that at \$881,000 more in current expenditures than current revenue.

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



While the Columbia County governing body and management understand that it is not good practice to plan for fewer current year resources than is needed to operate in any given year, the continuing uncertainty created by an annual federal approach to addressing the funding gap created by the formal end of the Secure Rural Schools revenue stream in FY12 has tied our hands budgetarily.

County department heads and elected officials budget for two years out in order to analyze whether the choices made to close a budget gap unduly put the county at risk for the upcoming year – in this case FY21. Fund balance analysis worksheets have been prepared for select funds, and the perspective of FY21’s operating costs and fund balance are considered.

Budget projections and past revenue trend information on Columbia County’s most significant revenue sources including property taxes, shared state-county revenues and fee-based programs included in the General Fund and in individual special revenue, enterprise and debt service funds follow.

Columbia County Mandated Services Guide

(Last Updated Feb 2017)

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

Animal Control (Sheriff's Office)

- The County may declare a dog control district – ORS 609.030
- The County may hold an election to determine if dogs may run at large – ORS 609-040
- Regulation of dogs, subject to the provisions of ORS Ch. 609
- Complaint process – ORS 609.095
- Impoundment – ORS 609.090, 609.155, 433.375-.390
- Hearings required – ORS 609.156
- Dog licenses are issued
- Regulation of rescue organization licensing- SB 6
- Management of City of St. Helens' dog control program-ORS 609.100

Assessor

- Process boundary district changes – ORS 198.747
- Annual appraisal & assessment of all taxable property in County – ORS Ch. 305, 306, 307, 308, 308A, 309
- Create and maintain Assessor's maps of all property in County – ORS Ch. 306
- Process special assessments & exemptions – ORS Ch. 307, 308A, 321, 285C
- Update & maintain assessment roll and records – ORS Ch. 308
- Maintain record of all property appraisals – ORS Ch. 308
- Update property ownership records – ORS Ch. 308
- Write annual report about the County's appraisal program – ORS 308.050
- Collect sales data for FMV – ORS 308.050, 308.210, 308.234, 309.200-.400
- Ratio review studies – ORS Ch. 309
- Assessment of historical properties – ORS 358.505-.565
- Tax Roll Preparation and Certification – ORS Ch. 310
- Maintain CEU for all registered appraisers – ORS 308.010

Board of Commissioners

- Land use decisions and other quasi-judicial decisions/police power
- Local Mental Health Authority
- Public Health Enforcement; police power cannot be delegated (unless released to State)
- Public Health Appeals; government function cannot be delegated (unless released to State)

- Compensation for DDAs – ORS 8.760
- Appoint ME – ORS 146.065
- Burial of unclaimed bodies – ORS 146.075(5), 146.100, 146.121(4)
- Declare and prosecute nuisances by ordinance – ORS 203.065
- Develop a policy on removal of homeless persons camping on public property – ORS 203.077
- Appoint Compensation Board for elected officials and set compensation – ORS 204.112, 204.116, 204.126, 209.080
- Fix number & compensation of employees – ORS 204.116 & 204.601
- Provide office to Sheriff – ORS 206.180
- Elections expenses – ORS 246.250(2)
- Sale of County lands – ORS Ch. 271, 275
- Land Use Decisions and other quasi-judicial decisions
- Local Public Contracting authority
- Economic Development – ORS 280.500
- Examine books and papers of County Clerk, Clerk of the County Court, Treasurer and Sheriff of the County – ORS 294.085
- Adopt budget subject to local budget law – ORS 294.305-.565
- Appoint Budget Officer & Budget Committee – ORS 294.331; 294.336
- Appoint BOPTA pool – ORS 309.067
- Levy of taxes- ORS 310.022
- Appoint Tax Collector – ORS 311.055
- Creation of County School Fund – ORS 328.015
- Hearings on road vacations, LIDs, road legalizations, ways of necessity – ORS Ch.
- Appoint Emergency Program Manager – ORS 401.305(2)
- Designate partnership [State, County, private] on juvenile crime prevention & lead agency to develop juvenile crime prevention plan – ORS 417.855
- Establish Local Public Safety Coordinating Council [LPSCC] – ORS 423.560-.565
- Costs associated with involuntary commitments [custody, medical care, hospital, etc.] – ORS 426.250, 426.255
- Local Board of Health ex officio – ORS 431.410
- Must provide sufficient funds for operation of Health Department – ORS 431.510
- Regulation of County service district: 4-H Extension, Meadowview Lighting District – ORS Ch. 451
- Responsible for disposal of solid waste – ORS 459.017; choice of operating own facility subject to DEQ permits [ORS 459.205], issuing licenses to private industry providers, or allocating franchises – ORS 459.085; recycling program – ORS 459A.065
- Adopt plan and establish ambulance service areas – ORS 682.062
- Urban Renewal District – ORS 457
- Participation in Northwest Workforce Consortium (Workforce Acts)

BOPTA (Board of Property Tax Appeals)

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

Budget Officer

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

Building (Land Development Services)

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

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

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

Commission on Children and Families (CCF)

- Refer to Oregon State Legislature's 2012 House Bill 4165 and 2013's House Bill 2013. These repealed the mandates for Local Commissions effective January 1, 2014. FY16 is the final year of activities of the Commission.

Community Corrections and Parole and Probation

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

County Counsel

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

County School Fund

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

District Attorney

- Criminal Prosecution - ORS 8.650-675
- Grand Jury - ORS 8.670
- Child Support Enforcement - ORS 8.675; ORS 25.080; OAR 137-055-2020; 42 USC

Sections 651-669; 45 CFR 303

- Assist Juvenile Court - ORS 8.685
- Forfeitures - ORS 8.680
- Post-Conviction Relief - ORS 138.570
- Multi-disciplinary Teams including Child Abuse, Elder Abuse, and Sexual Assault Response Team. - ORS 418.747 - Child Abuse; ORS 124.050 et seq. - Elder Abuse; SB 557, 2011 legislative session (SART)
- Public Safety Coordinating Council - ORS 423.560
- Deputy Medical Examiners - ORS 146.085
- Death Investigations - ORS 146.095
- Crime Victims' Rights and Victims Services - Oregon Constitution, Article 1, Sections 42 and 43; ORS 137.106; ORS 147.417; ORS 135.139
- Public Records Inquiries - ORS 192.460
- Preparation of Ballot Titles - ORS 250.175
- County must provide office space, facilities, supplies, and stenographic assistance necessary to efficiently perform duties - ORS 8.850
- Services for prosecution of involuntary commitment (mental) hearings including services of DA, cost of transport, costs of hearings, and fees charged by physicians and other qualified persons - ORS 426.100
- Appoint DDAs paid with county funds - ORS 8.760-780
- Civil Service Commission Legal Advice - ORS 241.100
- Advice to local districts as requested - ORS 266.460 et al
- Review Officer Involved Shooting fatalities – SB 111

Economic Development (not a mandated department)

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

Emergency Services

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

Fair Board

- Discretionary creation – ORS 565.210

Finance

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

Human Resources

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

Information Technology

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

Juvenile

- May conduct programs for the prevention, reduction or control of juvenile delinquency, including youth centers – ORS 418.025
- Establish juvenile department and appoint one or more juvenile counselors – ORS 419A.010(1)(a)
- Make or cause to be made an investigation of every child, ward, youth or youth offender brought before the court and report fully thereon to the court – ORS 419A.012(1)
- Be present in court to represent the interests of the child, ward, youth or youth offender when the case is heard – ORS 419A.012(2)
- Furnish information and assistance as the court requires – ORS 419A.012(3)
- Take charge of any child, ward, youth or youth offender before and after the hearing as may be directed by the court – ORS 419A.012(4)
- Report annually to the Oregon Criminal Justice Commission – ORS 419A.014
- Reports to school administrators concerning youth offenders on probation – ORS 419A.015

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

Law Library

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

Maintenance

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

Medical Examiner

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

Mental Health (Board of Commissioners)

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

OSU Extension (Component Unit not included in County Budget)

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

Parks

- Discretionary creation under statute – ORS 275.320

Planning (Land Development Services)

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

Public Health (Board of Commissioners)

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

Roads

- Taxes from Motor Vehicles and Motor Vehicle Fuel must be used for road work - Article IX, Section 3a of the Oregon Constitution
- Jurisdiction over & regulation of all county roads, local access roads & trails – ORS Chapters 368, 368.016, 371, 374
- Manage maintenance and improvement of County Roads - ORS 368.016
- All road work must comply with Standards, ORS 368.036
- Place Traffic Control Devices on County Roads, ORS 810.200
- Maintain complete cost accounting of County roadwork – ORS 368.051
- Regulate access onto public roads, gate permits – ORS 368.056
- Manage Permits to use right-of-way, ORS 374.305-374.345
- Regulate Oversize and Overweight Vehicles - ORS 818.200 - 818.220
- Regulate trees, logs, poles, or piling on roads, ORS 98.650-98.654
- Abate road hazards – ORS 368.251-.281
- Protect a Road From Damage or to Protect the Interest of the Public, ORS 810..020 - 810.160
- May remove materials unlawfully posted within the rights of way. ORS 368.945
- Control and Manage Access to Right-of-way, ORS 374.310 - 374.430
- Acquisition of Property for Road Purposes, ORS 368.073 - 368.131
- Process road vacations – ORS 368.326-.366
- Transfer Jurisdiction of County Road to a City, ORS 373.270
- Road legalizations – ORS 368.201-.221
- Process road improvements/LIDs – ORS 371.605-.660
- System Development Charges and related capital improvements - ORS 223.297
- Bicycle, Trail and Footpath Improvements - ORS 366.514

Sanitation (Land Development Services)

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

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

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

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

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

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

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

Solid Waste (Land Development Services)

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

State Courts

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

Surveyor

- Appointed position in Columbia County
- Approve plats of subdivisions and partitions and condominium plats– ORS 92.050(4); 92.100; 100.115(4)
- Approve, mark and record affidavits of correction to plats – ORS 92.070; 92.170; 100.115(5)
- Perform field, mathematical and office checks of all new cemetery plats submitted for recording – ORS 97.310
- Must act as a commissioner in the establishment of a public land survey corner that is the subject of an action in Circuit Court – ORS 105.718
- Establish & maintain all public land survey corners; fees – ORS 203.148; 209.070
- Maintain records of all County surveys – ORS Ch. 209
- Conduct surveys of county land when a Court orders the county surveyor to do so – ORS 209.020; 209.030

- The Board must compensate the Surveyor, and pay for the surveyor's materials and other job-related expenses- ORS 209.030 and 209.080.
- Review all surveys for state and local compliance- ORS 209.250(4)
- Surveyor expenses – ORS 209.230
- Procedure and approval for renaming streets – ORS 227.120
- Records and survey of property acquired for road – ORS 368.106

Tax Collector

- Levy of property taxes – ORS Ch. 310
- Collection of property taxes – ORS Ch. 311
- BOC designated/appointed position – ORS 311.055
- Foreclosure of tax liens – ORS Ch. 312

Transportation (Service optional but, if provide, as Columbia County does, many regulations apply)

- Staffs the Citizens Transit Advisory Committee to assess and recommend public transit improvements for residents needing public transit services
- Works with the Columbia County Board of Commissioners to enact recommendations of the Citizens Transit Advisory Committee
- Provides public transit services to Columbia County residents, including elderly/disabled, veterans and the general public
- Services include Fixed route and commuter service for those getting to jobs and school in Portland, Washington County (PCC), fixed route service from Vernonia to Willow Creek in Beaverton, and Westport to Longview/Kelso area and demand response (door-to-door) service for elderly/disabled and veterans getting to medical and life sustaining activities
- Partner in the NW Oregon Transit Alliance which connects with 5-county transit services to provide regional service riders going to the Oregon Coast
- Grants and Contract Compliance. Public transit is funding through grants from the Oregon Department of Transportation and the Federal Transit Administration which require the County to comply with numerous laws, rules and regulations in the use of these funds. Examples of compliance issues are Drug and Alcohol, purchasing of buses and services, contracts and project management, etc.
- Works with cities and community service organizations to provide public transit for residents
- Project Management. Works with incorporated cities within the County to enhance public transit options for residents in those communities
- Complies with FTA requirements for vehicle Preventative Maintenance of buses
- Provides maintenance services to county vehicles through and established county motor vehicle maintenance program
- Provide motor pool services for county vehicles to all departments

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

- Accept & hold lien deposits – ORS Ch. 87
- Prepare interim financial statements – ORS 208.090
- Receive monies & disburse County payments; maintain records & accounts – ORS 208.010, 208.070
- Annual settlement of debt to BOC – 208.140
- Makes books available to the BOC- ORS 294.085
- County Road Fund – ORS 368.705(1)

Veterans

- Appointment of Veterans Service Officer discretionary – ORS 408.410

About Columbia County

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

The county is governed by nine elected officials including an Assessor, Clerk, District Attorney, Justice Court, Sheriff, Treasurer, and a three-member Board of County Commissioners. Columbia County government employs approximately 170 full- and part-time employees in 26 departments and agencies. The county was created in 1854. It was Oregon's 16th county, and is third smallest in size after Multnomah and Hood River counties.

The southern county line is approximately 30 minutes from Portland, the largest metropolitan area in Oregon, and the western county line is approximately 30 minutes from the Pacific coast. Bounded on the north and east by the Columbia River, on the west by Clatsop County and on the south by Washington and Multnomah counties, it enjoys the longest stretch of the Columbia River in the State of Oregon.

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

Seven cities lie within the county's borders:

The City of St. Helens, the county seat and the largest city in the county, has a 2018 population estimate of 13,701. It features a Nationally Registered Historic District encompassing 10 blocks, and includes residences and civic buildings dating back more than a century.

Clatskanie takes its name from the Clatskanie River, which was named after the Native American Tlatskanai tribe. The city of about 1,815 is situated in a timber-covered valley in the northern end of the county.

Scappoose is a growing city in the southern end of the county, with a 2018 population estimate

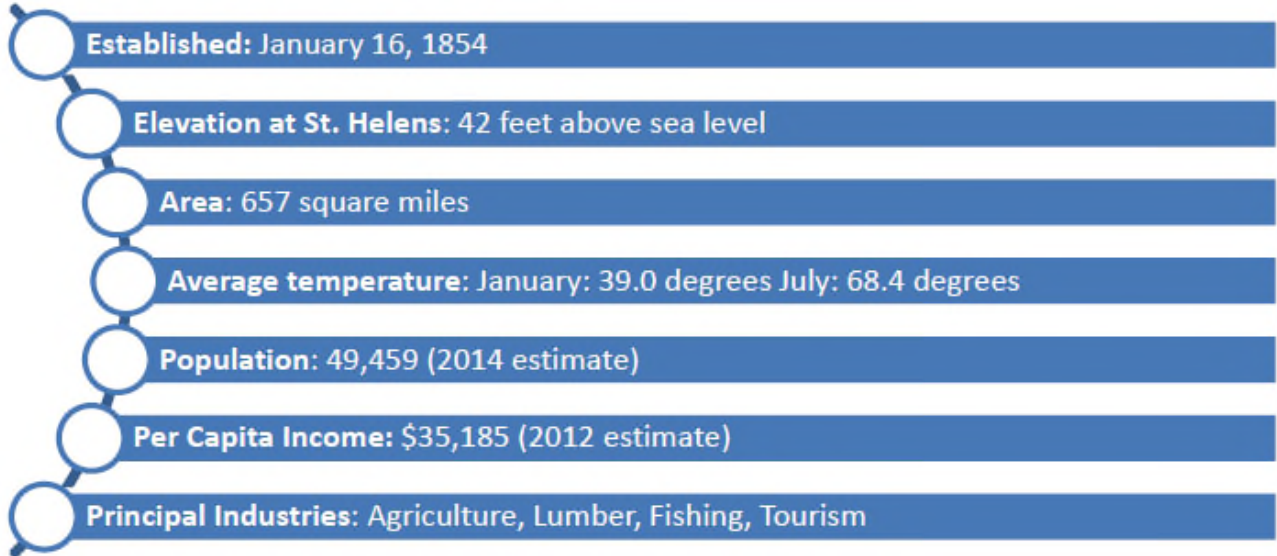
County Information

County Seat is located in St Helens
at 230 Strand Street

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

of 7,262. Originally dependent on dairies, farming and logging, the city is now enjoying a renaissance of sorts, with manufacturing being a main focus for economic development.

Columbia County Key Facts



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

Vernonia is located in a valley in the central part of the county, along the verdant Nehalem River. The town of 2,240 (2017) sits in the heart of the most important timber-producing area of the state, where logging has played an important role in its history.

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

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

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

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

important farming community.

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

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

Economic Development

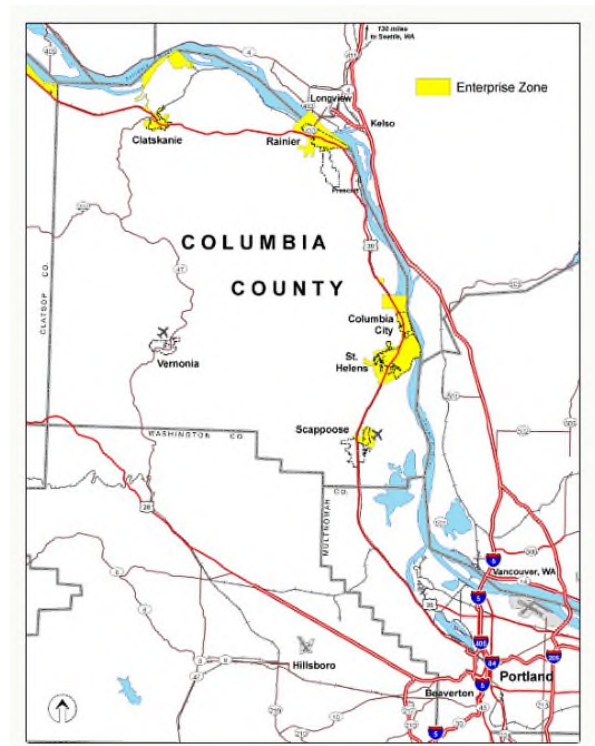
Enterprise Zones have been established in much of the industrial land along Columbia County's Highway 30 Corridor. The State of Oregon and local agencies within Columbia County offer businesses a range of public incentives and financing options that strengthen their competitiveness by reducing the costs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

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

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

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

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



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

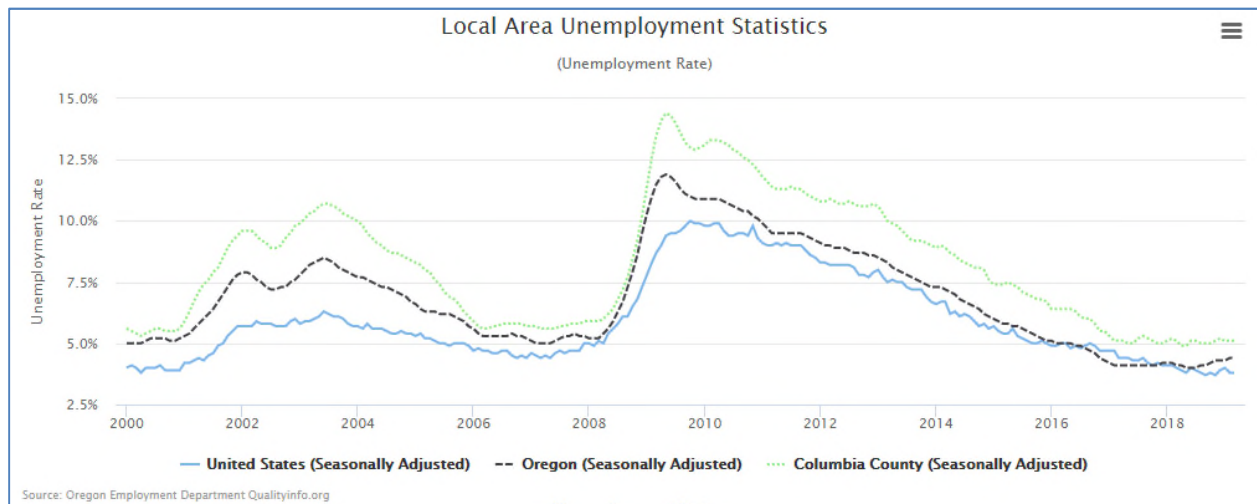
Columbia County participates in Business Oregon’s Strategic Investment Program (SIP), which was created in the 1990s to induce large, capital-intensive facilities to locate and grow throughout the state. The SIP offers a 15-year property tax exemption for all investments valued in excess of \$25 million.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

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

Columbia County Workforce

From the perspective of the unemployment rate, the recovery from the recent recession and housing market crisis has finally arrived. In February 2019, the County’s unemployment rate was 5.3 percent - which is up slightly from the February 2018 rate of 5.0 percent.

(Data from Oregon Employment Department)

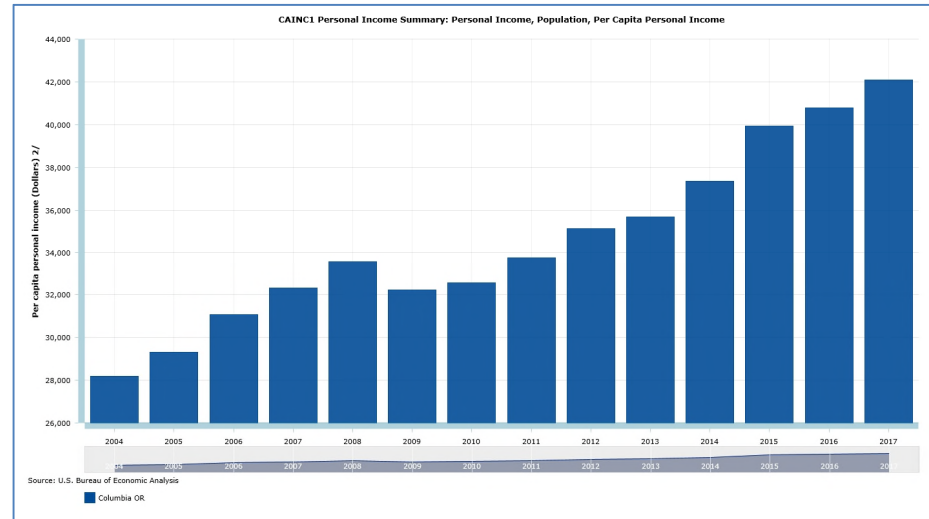


Minimum wage increases go into effect July 1 of each year. Columbia County qualifies as

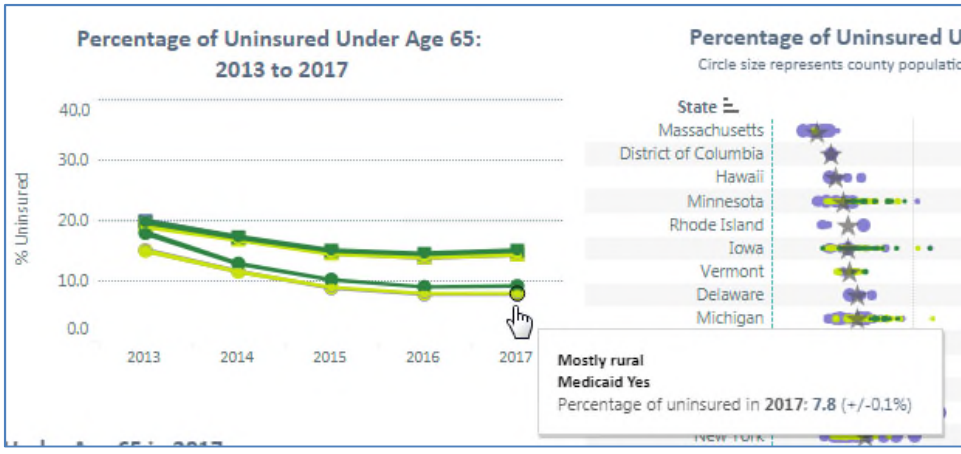
	2016	2017	2018	2019	2020	2021	2022
Portland UGB	\$9.75	\$11.25	\$12.00	\$12.50	\$13.25	\$14.00	\$14.75
Standard	\$9.75	\$10.25	\$10.75	\$11.25	\$12.00	\$12.75	\$13.50
Nonurban counties	\$9.50	\$10.00	\$10.50	\$11.00	\$11.50	\$12.00	\$12.50

“Standard.” As of November 2017, an estimated 1,415 jobs in Columbia County are at or below the \$10.25 minimum wage.

Source: State of Oregon Employment Department



Personal income per capita has been increasing in Columbia County. In the last year, personal income on a per capital basis has grown by more than 3%.



Data from the US Census Bureau indicates that the number of uninsured members of the community under the age of 65 has declined from more than 14 percent in 2013 to less than 8 percent in 2017.

Columbia County History

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

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



Settlements were established by fur traders as early as 1810, including those of the Hudson's Bay Company. Captain Nathan Winship established the first across from what is now known as Oak Point, Washington before moving further down river. As immigration increased in the mid-1840s, settlements began to become more permanent. The Yakima Indian War (1855- 1859) then drove many Washington Territory residents south of the Columbia River, helping to boost the populations of St.

Helens and Columbia City.

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

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

Construction on Highway 30 from Portland to Astoria began in summer, 1915. Residents of Vernonia and neighboring areas including Pittsburg, though, still had to travel to the county seat along rough pathways through the county's thickly-forested hills.

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

Commissioners.

O&C Counties History Source: Bureau of Land Management

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



The history of the O&C lands goes back to 1866 when Congress established a land grant to promote rapid completion of the Oregon section of the Portland to San Francisco railroad. The Oregon and California Railroad company was deeded about 12,800 acres per mile of track laid, providing incentive to complete the

railroad. The land grant required the company to sell 160 acre parcels at no more than \$2.50 an acre to qualified settlers. In 1916, Congress took back the title on more than 2 million acres of these lands after the company failed to sell the land to settlers and instead entered into fraudulent schemes to circumvent the agreement.

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

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

The lack of sustainable successor legislation at the federal level is the driver of the budgetary difficulties faced by Columbia County in recent years.

Columbia County Places of Interest



St Helens Marina



Lower Sauvie Island Game Reserve



Columbia County Fair turns 100 in 2015



Museums in Vernonia and St Helens



Columbia County Park System



Lewis & Clark Bridge in Rainier



Port Westward Industrial Park and Deep Water Port

Columbia County Government Services

The County is managed by the elected three-member county commission. The commission does not employ a county manager or other administrative officer.

Services provided to the community include: law enforcement, criminal detention, judicial administration, adult parole and probation, juvenile justice, road maintenance, recording activities, elections, property assessment, tax collection, park facilities and maintenance, community development, emergency management, communications and public involvement, and various community development activities including building inspection, surveyor's services, land use planning and public transit.

Both mental health and public health services are provided by local non-profits which partner with the County to assure that public assistance in these areas is available. Taxing districts also use county tax dollars to perform a variety of additional functions such as rural fire protection, water, health, transportation, recreation, sewer, schools, roads and river diking.

Columbia County Board of Commissioners

In January 2017 two new County Commissioners joined the Board.



Columbia County Commissioners (left to right):

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

Contact Information:

County Courthouse Room 331

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

Columbia County Sheriff

Brian Pixley was elected to serve as the 33rd Sheriff of Columbia County in November of 2018 and sworn in January 1, 2019.

Columbia County Sheriff Office Contact Information:

901 Port Avenue

St. Helens, Oregon 97051

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

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



Columbia County Justice Court

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

Columbia County Justice Court Contact Information:

Street Address: 1001 Bridge Street Vernonia, OR 97064

Mailing Address: PO Box 128 Vernonia, OR 97064

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

Other Columbia County Elected and Appointed Officials

(Reprinted from the Association of Oregon Counties' *County Guide for 2018*)



District Attorney 503-397-0300
Jeff Auxier Fax: 503-397-2760
230 Strand St.
St. Helens, OR 97051
jeff.auxier@co.columbia.or.us
Elected: 2016 **Born:** Portland, OR **Edu:** BS,
University of Oregon; JD, Lewis and Clark
College Northwestern School of Law



Assessor 503-397-2240
Sue Martin Fax: 503-397-5153
230 Strand St.
St. Helens, OR 97051
sue.martin@co.columbia.or.us
Elected: 2006 **Born:** Boston, MA **Occupation-
al Background:** Assessment and taxation



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

APPOINTED OFFICIALS

County Counsel 503-397-3839
Sarah Hanson Fax: 503-397-7243
230 Strand St.
St. Helens, OR 97051
sarah.hanson@co.columbia.or.us

Surveyor 503-397-2322
Nathan Woodward Fax: 503-397-5153
230 Strand St.
St. Helens, OR 97051
nathan.woodward@co.columbia.or.us

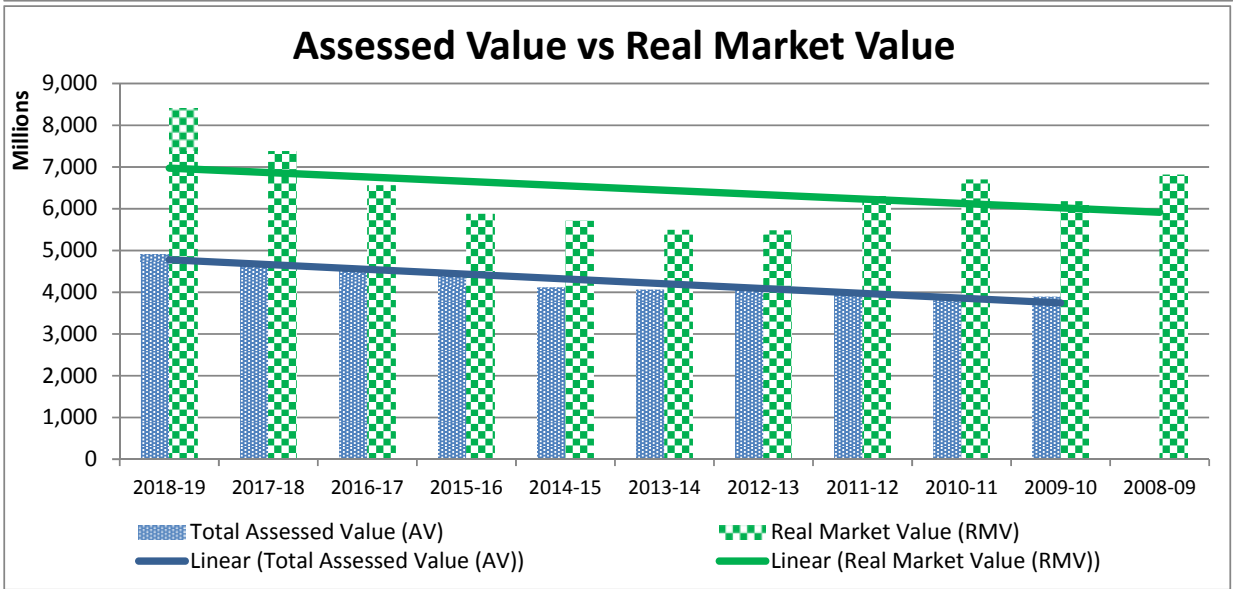
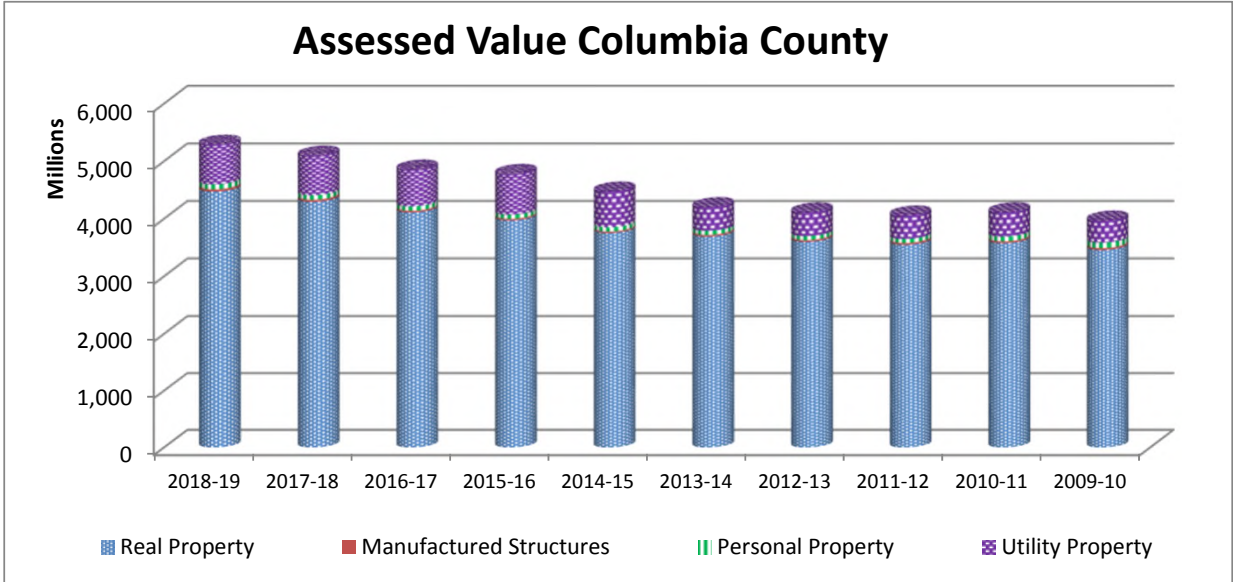
COLUMBIA COUNTY FY2018-2019 TOP 20 TAXPAYERS

	TAX AMOUNT	ASSESSED VALUE	REAL MARKET VALUE
PORTLAND GEN ELEC CO	4,931,251.02	640,192,000	640,192,000
NORTHWEST NATURAL GAS CO	1,952,930.58	157,972,423	157,973,139
UNITED STATES GYPSUM	879,643.72	53,515,250	53,515,250
DYNO NOBEL INC	718,862.66	56,010,175	56,022,392
LONGVIEW TIMBERLANDS LLC	626,348.80	50,014,964	75,371,025
COLUMBIA RIVER PUD	521,805.66	40,415,500	40,415,500
CASCADE KELLY HOLDINGS LLC	491,357.72	41,945,130	42,146,450
CLATSKANIE PUD	470,194.74	36,505,000	36,505,000
CENTURYLINK	391,371.85	26,892,000	26,892,000
ARMSTRONG WORLD INDUSTRIES INC	375,458.10	25,394,700	25,394,700
NORTHWEST AGGREGATES INC	361,267.99	29,341,800	29,341,800
FRED MEYER STORES INC	231,127.19	14,451,280	16,591,540
CASCADES TISSUE GROUP OREGON	221,198.10	54,311,060	54,311,060
FOSS MARITIME COMPANY	217,772.23	12,589,300	12,589,300
WEYERHAEUSER COMPANY	201,318.79	15,578,081	23,495,596
COMCAST CORPORATION	173,769.24	11,797,900	11,797,900
CASCADES HOLDING US INC	148,263.38	58,242,589	59,637,440
PORT OF ST HELENS	143,316.56	8,725,580	44,599,513
WAL-MART REAL ESTATE BUSINESS TRUST	132,466.12	8,956,280	8,969,230
BASCOM PACIFIC LLC	131,482.42	10,814,812	16,138,257
	13,321,206.87	1,353,665,824.00	1,431,899,092.00

Assessed Values and Estimated Actual Value of Taxable Property

Columbia Couy, Oregon

Source: County Assessor's Office



Assessed Values and Estimated Actual Value of Taxable Property

Fiscal Year	Real Property	Manufactured Structures	Personal Property	Utility Property	Total Assessed Value (AV)	Real Market Value (RMV)	Taxable Ratio (RMV to AV)	Taxes	Direct Tax Rate
2018-19	4,473,965,759	39,614,789	92,297,545	746,443,720	5,352,321,813	8,445,319,627	63.38%	75,340,099	1.41%
2017-18	4,295,809,019	37,708,762	87,573,170	688,809,560	5,109,900,511	8,388,882,126	60.91%	72,769,548	1.42%
2016-17	4,111,802,008	35,521,190	81,162,190	683,273,590	4,911,758,978	7,376,616,652	66.59%	70,272,829	1.43%
2015-16	3,973,171,766	28,452,197	77,403,758	636,662,100	4,715,689,821	6,557,903,862	71.91%	66,417,585	1.41%
2014-15	3,754,796,301	26,526,533	74,220,759	704,399,469	4,559,943,062	5,876,058,508	77.60%	64,770,613	1.42%
2013-14	3,692,215,297	24,406,038	74,958,377	619,720,140	4,411,299,852	5,711,839,142	77.23%	60,281,265	1.37%
2012-13	3,601,892,063	28,099,529	74,361,410	408,758,740	4,113,111,742	5,492,574,239	74.88%	55,984,908	1.36%
2011-12	3,549,577,947	28,178,258	71,979,650	408,630,654	4,058,366,509	5,477,228,879	74.10%	54,941,133	1.35%
2010-11	3,577,628,983	30,363,518	73,687,760	403,593,050	4,085,273,311	6,299,615,211	64.85%	56,992,720	1.40%
2009-10	3,458,935,122	30,725,947	83,873,780	419,956,181	3,993,491,030	6,693,897,931	59.66%	54,949,959	1.38%
2008-09	3,352,798,412	32,135,350	96,648,400	381,418,601	3,863,000,763	6,175,643,775	62.55%	51,183,655	1.32%
2007-08	3,185,200,815	31,815,070	77,149,290	601,213,350	3,895,378,525	6,817,268,184	57.14%	51,509,143	1.32%

Table of Contents

Section II: Agendas, Budget Process and Model Motion

Budget Committee Meeting Agenda May 16, 2019	50
Budget Principles - <i>draft</i>	51
Budget Process	53
Budget Changes After Adoption	55
Role of the Budget Committee	59
Model Budget Committee Motion	63

Budget Committee Meeting Agenda for Columbia County, Oregon
Thursday, May 16, 2019
9:00 a.m. - Room 308, County Courthouse

- 9:00 Meadowview Service District**
- Elect Officers of Budget Committee
 - Presentation of Budget Message
 - Public Comment
 - Budget Committee Discussion
 - Approve Budget and Levy Amount
- 9:30 Columbia County Development Agency Budget**
- Elect Officers of Budget Committee
 - Presentation of Budget Message
 - Public Comment
 - Budget Committee Discussion
 - Approve Budget and Tax Amount
- 10:00 Columbia County Budget**
- Elect Officers of Budget Committee
 - Presentation of Budget Message
 - Public Comment
 - Budget Book Orientation, Major Assumptions
- 10:45 Karen Schminke – Land Development Services (15 minutes)
- 11:00 Tristan Wood – Public Works (45 minutes)
- 11:45 Lunch Break (45 mins)
- 12:30 Other Non-Major Funds
- 1:00 Jeff Auxier – District Attorney (30 minutes)
- 1:30 MaryAnn Guess – Fair (15 minutes)
- 1:45 Sue Martin – Assessor (20 minutes)
- 2:05 Brian Pixley – CCSO (25 minutes)
- 2:30 Todd Wood – Transit (30 minutes)
- 3:00 Mike Paul – Public Health (20 minutes)

FY20 Columbia County Budget Principles

Priorities governing the development of this budget

- The budget will seek to effectively provide the core services of county government
- The budget will seek to ensure adequate reserves for future years with the General Fund Contingency and Unappropriated Fund Balance budget categories
- The County's strategic plan and mission statements will drive the budget
- The budget will provide the resources to fund technological advancements

Initial Budgets

Given the projected deficit for FY20 coming out of the FY19 budgeting process as well as known cost increases coming on line this year with PERS, General Fund departments should present initial budgets with the following characteristics:

- consistency with FY19 operations
- additional proposals should be budgeted separately and be accompanied with a justification for the new work

County mission and the budget

The County has finalized its mission statement, goals and values work. For the FY20 budget cycle, goals and performance metrics that tie to the mission will be included for each department/fund. The narrative format was redesigned in FY19 to facilitate these additions and will be utilized again in FY20.

Budgeting to project two years

To make best possible decisions in the FY20 budget season, it is important to have a sense of what our needs will be in the following year. To assure we have adequate funding for future periods, projections for FY21 revenues and expenditures as well as for FY20 are requested.

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

Revenue uncertainty

Revenue side uncertainty is more prevalent this cycle due to it being the first year of the state biennial budget. The initial budget should reflect your best guess for state funding; new information that comes in during the budget process should be communicated to Finance so it can be incorporated into later phases of the budget process.

Possible but not confirmed grant/other program revenue

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

PERS cost pressures

PERS rates for FY20 have increased for the organization (see memo from October).

Budgeting for personnel

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

funded by program revenues.

Budgeting for materials and services

All costs associated with a continuation of services should be budgeted. Costs associated with deferred projects for the last several years or new projects or service lines may also be included in the initial budget. Explanations must be noted beside new/higher expenditure requests in the initial budget relative FY19 appropriations.

Budgeting for capital costs

County-wide facility and fixed asset planning (for example vehicle rotation) will be carried out for the second year in the FY20 budget process. Separate information on capital budgeting will be coming.

For the operating budget, Elected Officials and Department Heads should indicate departmental fixed asset outlays (fixed asset is defined as any item that costs over \$5000 and lasts more than one year) for FY20 and FY21 in the budget grids.

Administrative allocation

Finance will calculate administrative allocation according to the established method (prior year's budget divided by relevant metric – FTE, computer units, square footage). Note that the impact of adding capacity in support departments, and personnel cost increases, means administrative allocation rates will continue to increase.

Reserves

The General Fund will reserve 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.

FY19 year end fund balance and FY19 supplemental budgets

The budget worksheet also is used to project updated FY19 ending balances. This data will be included in the FY20 budget as beginning balances - typically a significant figure that can strongly impact budgetary choices.

This data is the principal source used for developing FY19 supplemental budgets for purposes of staying in compliance with Oregon local budget statutes.

Process note

Because of the work required for implementing the new ERP financial system, and due to finance staffing transitions, the FY20 budget process will likely be somewhat different than it has been the last several years. Please be attentive to updates on process as decisions about the budget activities and calendar become clearer.

We can also expect the FY21 budget cycle to be new and different as we take advantage of the new functionality included in Caselle.

Columbia County FY2019-20 Budget Process

Columbia County's budget process is determined both by rules set out by Oregon Local Budget Law as well as our commitment to a budget development and management approach that prioritizes strong participation across all County Departments and Elected Offices in the creation of the budget. This year the County budget process was delayed as the long-time finance director resigned and an interim finance director was brought on board. The implementation of the enterprise resource management project was also delayed pending a new finance director.

The County participates in the Government Finance Officer Association's (GFOA) budget document program and has won the Distinguished Budget Presentation Award over numerous years. It was decided not to submit for this award for the FY20 budget year due to the timing of the finance director's resignation.

The County budgets annually for the year July 1 to June 30. The State of Oregon uses a biennial budget. The FY2019-20 budget year is the first year of the Oregon biennium budget.

Managers and Elected officials received the County Budget Calendar and Budget Principles in order to lay out the process stages, the overarching themes that people should take into consideration as they work on their budgets and note important deadlines and deliverables.

This year, all Department Heads and Elected Officials reviewed their current budget year actual to budget numbers early (in September 2018) to make an initial prediction as to how they believe their pieces of the county-wide budget will finish out at year's end.

Individual budget components were developed and submitted to the Finance Director at the end of September. Each manager also projected out FY2020-21 revenues and expenditures as a reference for decision making for the upcoming year. The Finance Director and Interim Finance Director developed reasonable estimates for payroll, administrative allocation levels and distribution, property tax estimates and other county-wide expenditures and unrestricted revenues.

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

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

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

The FY2019-20 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.

Budget Changes After Adoption

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

Finance Director comment: The County expects to have Supplemental Budget needs every year. A budget is a plan based on the best information at the time of the budget development process but reality and unknown factors can and do mean that new appropriations need to be formally incorporated into the County's budget.

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

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

Appropriation Transfers (294.463)

Intra- and Inter-fund transfers between appropriation categories

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

Contingency transfers

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

Supplemental Budgets (294.471 & 294.473)

Supplemental budget to increase or decrease appropriation amounts allowed if:

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

Supplemental budget must:

- Be adopted before any expenditure exceeds existing appropriation
- Be only for current fiscal year

- Not increase tax levy

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

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

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

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

Budget Exceptions and Amendments

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

*** Board resolution strongly encouraged.

Appropriation Transfers

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

Budget Exceptions and Amendments

Situation	Resolution Transfer Allowed	Supplemental Budget Required	No Official Action Required
-----------	-----------------------------------	------------------------------------	-----------------------------------

Inter-Fund Loans

Inter-Fund Loans (294.468)	<ul style="list-style-type: none"> May not be from debt service or debt service reserve. May not be constitutionally dedicated money. Operating loan limited to current year and next year Capital loan limited to 10 years. Capital loan must specify interest rate 	√√		
----------------------------	---	----	--	--

Other Exceptions

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

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 2019-2020 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](#).

At the May 16 meeting, 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. 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. 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.

Budget committee meetings

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

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

The budget committee reviews and, if a majority of the committee feels it is necessary, revises the proposed budget submitted by the budget officer. The committee generally studies the budget by comparing the two previous years' actual data, the current budgeted data, and the figures proposed by the budget officer. The budget committee may reduce or increase the estimates of resources and requirements proposed by the budget officer. Among the most common items discussed are the questions of taxation (how much?) and allocating revenues and expenditures (where will the spending occur?). If the amount of tax revenue needed to balance the budget exceeds the local government's existing taxing authority, the committee may decide that the additional amount needed should be requested from the voters in the form of a local option tax. If the committee decides to stay within its existing taxing authority, and other resources cannot be found, then the committee must reduce budgeted requirements to balance the budget. The committee must ultimately balance each fund and approve the budget. Committee members may not discuss or deliberate on the budget outside of a public meeting.

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

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

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

Approving the taxes

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

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

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

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

If any changes are necessary after the budget committee approves the budget, the governing body may make the revisions after the budget hearing and before adopting the budget. The

governing body's authority to change the approved budget is limited. It cannot increase expenditures in a fund by more than \$5,000 or 10 percent, whichever is greater, unless it publishes a revised financial summary and hearing notice, and holds another budget hearing. For a biennial budget, this limit is \$10,000 or 10 percent, whichever is greater. Also, it cannot increase the tax amount approved by the budget committee unless it publishes a revised financial summary and hearing notice, and holds another budget hearing. (We always expect to have some changes within this limit so the Adopted budget appropriated by the Commissioners will be slightly different from the Budget Committee's Approved budget.)

Model Budget Committee Motion for Columbia County and the General Fund

I would like to make the following motion based upon revenues for the General Fund being generated by a tax rate of \$1.3956/1,000 of assessed value as of 1:00 AM, January 1, 2019, and based upon the maximum for total expenditures for each fund as stated in the proposed budget.

The general fund budget is **\$24,187,911**.

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

The Jail Operations Levy will be generated by a tax rate of \$0.5797/1,000 of assessed value as of 1:00 AM, January 1, 2019.

Thus I move that we approve the budget for the Year 2019-2020.

Table of Contents

Section III: General Fund Analysis, Department Information and Budget Details

General Fund Narrative	64
General Fund FY20 Unrestricted Resources Focus	66
General Fund FY20 Budget Summary	67
General Fund Balance Analysis and Trends	68
General Fund FY20 Beginning Balance Detail	69
100-00 Non-Departmental Revenue	70
100-01 Board of Commissioners	74
100-02 Assessor's Office	83
100-03 Tax Office	92
100-04 County Clerk Office	97
100-05 Elections	102
100-06 Sheriff's Office	107
100-08 Jail Operations Contribution	120
100-09 Economic Development Department	123
100-11 Surveyor	126
100-12 District Attorney	131
100-14 Justice Court	137
100-15 Firing Range	141
100-18 Juvenile (Department under Community Justice)	144
100-19 County Counsel	148
100-35 Veterans' Services	152
100-36 Public Health	156
100-37 Court Mediation	162
100-44 Emergency Management	165
100-45 Treasurer's Office and Finance Department	174
100-49 Land Development Services	182
100-50 Information Technology	191
100-51 Public Affairs	196
100-56 Human Resources	201
100-58 General Services	206
100-60 Debt Service and Reserves	212

General Fund 100

The General Fund accounts for the financial resources of the County that are not accounted for in any other fund. Principal sources of revenue are property taxes, franchise fees, grants and shared state revenues. In addition, internal reimbursement transfers for non-departmental administration costs, PERS bond, inter-fund loan payments and debt reimbursed by the Columbia County Development Agency (CCDA) tax increment financing are included in the General Fund.

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

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

00 Non-Departmental Revenues	18 Juvenile
01 Board of Commissioners*	19 County Counsel*
02 Assessor's Office	35 Veterans Services
03 Tax Office	36 Public Health
04 Clerk's Office	37 Court Mediation
05 Elections	44 Emergency Management
06 Sheriff's Office	45 Finance and Treasurer's Office*
08 Jail (moved to fund 220 in FY15)	49 Land Development Services
09 Economic Development (moved to fund 214 in FY19)	50 Information Technology*
11 County Surveyor	51 Public Affairs*
12 District Attorney	56 Human Resources*
14 Justice Court	58 General Services*
15 Firing Range	60 Debt Service and Reserves

General Fund and the FY20 Proposed Budget Document

Current and historical revenue information about all of the significant general fund revenue sources are found in Section I in the Columbia County Revenue Summary. The trends in current revenue to current expense are also discussed there. In summary, for FY20, current expense exceeds current revenue by \$881,000.

Analysis of the General Fund as a whole is found in the following pages of the current part of the document, Section III. First up is a table that summarizes by department the draw each one

has on unrestricted revenue. A handful of departments collect more fees or state revenues than it will need for operations during the year. At the foot of the page is the share of the Columbia County Sheriff's Office (CCSO) of unrestricted resources. The Commissioners each year set a target amount for that combined share (including jail, patrol and civil services). This year, as has been the level in the past several years – was a minimum of 25%. The FY20 proposed budget is slightly below the minimum and allocates 24.4% of its unrestricted resources to the CCSO.

The combined general fund revenue and expenditure from FY20 proposed budget back to FY17 Actuals, as required by Oregon local budget law, is summarized. The General Fund budget for FY20 is \$24,187,911. This represents an increase of 8.6% over the FY19 budget.

Taking into consideration the migration out of the General Fund of the jail operations and its staff, the General Fund has regained staffing levels approximately equivalent to FY11's levels. Just over five equivalent (FTEs) have been added for the new year.

The Fund Balance Analysis table look at the various fund balance categories and their trends over the last eight years. The County fund balance policy targets two months of operating revenues be left in the contingency + ending fund balance categories. The General Fund FY20 Proposed Budget has 2.00 worth of FY20 operating expense in reserve.

The final General Fund-wide table in Section III is the summary of restricted balances (in this analysis, "restricted" is defined as all categories other than unrestricted). The FY20 proposed beginning balances are compared to the FY19 and FY18 actual balances in these same grant or reserve programs.

Each General Fund department is examined in detail with a narrative description of its operation, including goals; the budget summary including prior year data and head count information; and a detailed, line item level table of revenues and expenditures for the FY20 budgeted year, prior year FY19 budget and YTDs, and FY18 and FY17 previous year actuals.

FY20 General Fund Proposed Budget: Unrestricted Resources

Departments	FY20 Proposed Budget		FY19 Est Actuals		FY19 Budget		FY20 vs FY19 Est Actual		FY18 Actuals	
	Net Revenues: \$ Unrest Needed	% 100-00 dollars	Net Revenues: \$ Unrest Needed	% 100-00 dollars	Net Revenues: \$ Unrest Needed	% 100-00 dollars	Increase or (Decrease) \$ need for GF	Increase or (Decrease) % need for GF	Net Revenues: \$ Unrest Needed	% 100-00 dollars
Commissioners	722,148	5.3%	615,938	6.8%	615,995	5.2%	106,210	17.2%	572,152	7.4%
Assessor's Dept	1,598,384	11.8%	1,354,156	15.0%	1,380,364	11.6%	244,229	18.0%	1,280,362	16.5%
Tax Office	313,789	2.3%	258,151	2.9%	299,021	2.5%	55,638	21.6%	212,613	2.7%
Clerk's Office	(30,421)	-0.2%	(84,541)	-0.9%	(96,936)	-0.8%	54,120	64.0%	(133,217)	-1.7%
Elections	228,100	1.7%	195,183	2.2%	177,148	1.5%	32,916	16.9%	160,637	2.1%
Sheriff's Office	2,302,530	17.0%	2,045,075	22.6%	2,175,933	18.3%	257,455	12.6%	1,883,990	24.3%
County Jail	1,000,000	7.4%	1,000,000	11.1%	1,000,000	8.4%	0	0.0%	1,000,000	12.9%
Economic Development	0	0.0%	0	0.0%	(174,856)	-1.5%	0	#DIV/0!	(92,176)	-1.2%
County Surveyor	181,924	1.3%	140,206	1.5%	144,445	1.2%	41,717	29.8%	114,096	1.5%
District Attorney	1,805,811	13.3%	1,408,760	15.6%	1,482,490	12.4%	397,051	28.2%	1,306,137	16.8%
Justice Court	(18,745)	-0.1%	(34,977)	-0.4%	36,550	0.3%	16,233	-46.4%	(101,967)	-1.3%
Firing Range	(988)	0.0%	(2,161)	0.0%	3,519	0.0%	(1,173)	54.3%	(2,736)	0.0%
Juvenile (Dept in Cmty Justice)	1,069,701	7.9%	801,012	8.9%	900,257	7.6%	268,689	33.5%	650,239	8.4%
County Counsel	101,040	0.7%	(31,008)	-0.3%	16,801	0.1%	132,048	-425.9%	113,168	1.5%
Veterans	25,295	0.2%	39,600	0.4%	34,900	0.3%	(14,305)	-36.1%	15,326	0.2%
Public Health	464,514	3.4%	220,357	2.4%	367,317	3.1%	244,157	110.8%	98,185	1.3%
Mediation	0	0.0%	0	0.0%	(10,706)	-0.1%	0	#DIV/0!	(6,151)	-0.1%
Emergency Services	279,884	2.1%	284,777	3.1%	223,154	1.9%	(4,894)	-1.7%	107,282	1.4%
Treasurer & Finance	(8,422)	-0.1%	(1,380)	0.0%	(74,168)	-0.6%	(7,042)	510.2%	(112,199)	-1.4%
Land Development Services	844,452	6.2%	814,132	9.0%	625,112	5.2%	30,320	3.7%	624,507	8.0%
Information Technology	(1,717)	0.0%	64,267	0.7%	123,024	1.0%	(65,984)	-102.7%	46,951	0.6%
Public Affairs	(311)	0.0%	4,385	0.0%	14,099	0.1%	(4,696)	-107.1%		
Human Resources	(731)	0.0%	(17,686)	-0.2%	50,554	0.4%	16,955	-95.9%	22,411	0.3%
General Services	(2,641)	0.0%	(26,466)	-0.3%	18,871	0.2%	23,825	-90.0%		
Non-Dept		0.0%		0.0%		0.0%	0			0.0%
Departments Total*	10,873,598	80.4%	9,047,781	100.0%	9,332,890	78.3%	1,823,470	-19.5%	7,759,611	100.0%
Effective Reserve Balances										
Contingency	1,154,511	8.5%			1,083,820	9.1%		0.0%		
Ending Balance	1,500,000	11.1%			1,500,000	12.6%		0.0%		
Total Reserve	2,654,511	17.5%			2,583,820	17.0%		0.0%		
Gen Fund Unrestricted Needed	13,528,109	100.0%	9,047,781	100.0%	11,916,709	100.0%		0.0%	7,759,611	100.0%
Beginning Unrestricted Balance	3,252,777		3,152,875		2,324,361			0.0%	3,253,140	
Beginning Restricted Balance	50,000		309,979		50,000			0.0%	56,180	
Non-Departmental Unrestricted	9,217,783		8,526,535		8,159,878			0.0%	8,102,930	
Non-Departmental Restricted	1,007,548		594,371		1,382,470			0.0%	289,168	
Available Resources	13,528,108		12,583,761		11,916,709		0	0.0%	11,701,417	
Surplus/(Deficit)	(0)		3,535,980		(1)				3,941,806	
CCSO Combined	3,302,530	24.4%	3,045,075	33.7%	3,175,933	26.7%			2,883,990	37.2%

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

Columbia County

General Fund SUMMARY

0

Revenues	FY20	FY19	FY19	FY18	FY17
	Proposed	Est of End Actual	Budget	Actuals	Actuals
Unrestricted Beginning Balance	3,252,777	3,152,875	2,324,361	3,253,140	3,935,174
Restricted Beginning Balance	283,203	684,438	470,090	847,024	922,897
Total Beginning Balance	3,535,980	3,837,313	2,794,450	4,100,164	4,858,071
Property Tax	7,649,028	7,023,052	6,834,412	6,614,957	6,304,750
Intergovernmental	1,299,636	1,242,657	1,240,966	1,367,520	982,317
Other Resources	269,119	260,826	84,500	120,454	79,423
Current Year Unrestricted	9,217,783	8,526,535	8,159,878	8,102,930	7,366,489
Property Tax	0	0	0	0	0
Intergovernmental	2,133,624	2,208,117	2,524,763	2,596,560	1,719,754
Fees, Permits, Fines, Service Charges	3,259,518	2,664,919	3,115,509	3,009,139	2,381,554
Bond or Debt Proceeds	0	0	0	0	0
Other Resources	261,972	218,760	250,368	237,668	235,833
Current Year Restricted	5,655,114	5,091,796	5,890,640	5,843,367	4,337,142
General Fund Balancing					
Transfers from County Funds	5,730,283	5,337,417	5,355,531	4,457,527	4,062,340
Spec Pymt (from Component Unit)	48,750	48,750	60,750	1,192,842	1,563,143
Current Year Other Resources	5,779,033	5,386,167	5,416,281	5,650,369	5,625,483
Total Available Resources	24,187,910	22,841,812	22,261,249	23,696,830	22,187,185
Expenditures					
Salary	7,622,582	7,151,716	7,285,545	6,617,068	6,016,602
Benefits	4,402,082	3,480,543	3,798,952	3,157,551	2,632,387
PR Transfers (PERS bond & reserve)	486,085	358,592	361,115	448,760	574,883
Personnel	12,510,749	10,990,851	11,445,612	10,223,379	9,223,873
Materials & Services	3,416,318	3,109,486	3,646,505	3,117,692	2,608,382
Capital	472,019	189,588	148,749	647,612	385,937
Program Budget	16,399,086	14,289,925	15,240,866	13,988,683	12,218,192
Debt	1,004,055	944,112	964,112	2,076,407	2,395,955
Transfers Out (admin alloc)	2,675,865	2,277,044	2,277,044	1,718,202	1,677,915
Transfers Out (fund xfrs)	1,454,393	1,794,751	1,195,408	2,037,734	1,794,959
Special Pymt (to Component Unit)	0	0	0	0	0
Total Outlays	21,533,400	19,305,832	19,677,430	19,821,026	18,087,021
Fund Contingency	1,154,511	0	1,083,820	0	0
Fund Ending Fund Balance	1,500,000	0	1,500,000	0	0
Total Fund Expenditures	24,187,911	19,305,832	22,261,250	19,821,026	18,087,021
Ending Fund Balance	0	3,535,980	-1	3,875,805	4,100,164
No Mos Operating Reserve*	2.00	2.77	2.05	2.84	3.30
Staffing - Full Time Equivalent	104.15		99.14	93.35	92.09

Fund Balance Analysis and Trends: Proposed Budget Data

General Fund

Fund 100

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

	FY20 Budg beginning	FY19 Actual beginning	FY18 Actual beginning	FY17 Actual beginning	FY16 Actual beginning	FY15 Actual beginning	FY14 Actual beginning	FY13 Actual beginning
Unrestricted Fund Balance	3,202,777	3,395,432	3,253,140	3,935,174	3,548,900	3,834,971	2,730,517	2,711,078
Non-Spendable (prepaids)	50,000	10,157	56,180	47,453	47,453	143,084	162,916	135,365
Assigned (cumulative PERS reserve)	0	0	0	0	0	232,055	0	0
Restricted Grants & Special Purpose	283,203	431,724	1,548,752	1,147,162	1,147,162	948,078	1,639,668	1,310,340
Total Beginning	3,535,980	3,837,313	4,100,164	4,858,071	4,743,515	5,158,189	4,533,100	4,156,782
Ending Fund Balance	2,654,512	3,535,980	3,837,313	4,100,164	4,858,071	4,743,515	5,158,189	4,533,100

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

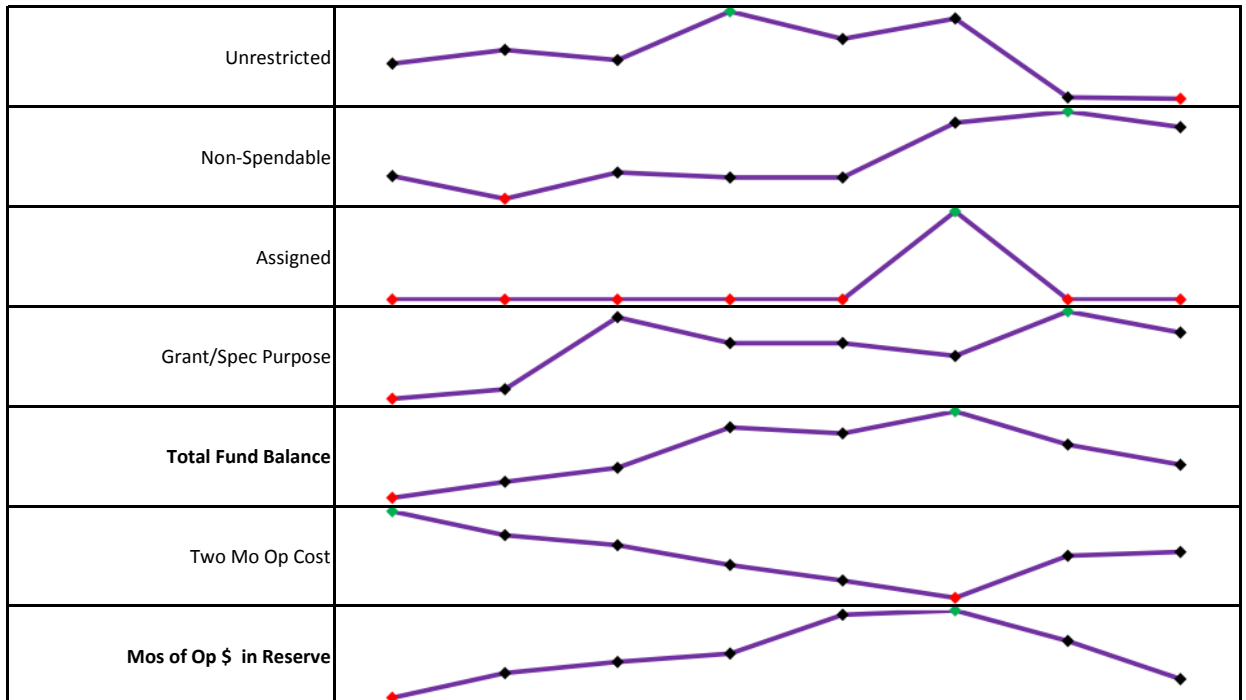
	FY20 Budget	FY19 Est	FY18	FY17	FY16	FY15	FY14	FY13
Two Month Operating Cost	2,654,511	2,350,056	2,223,512	1,972,043	1,774,077	1,553,563	2,089,328	2,138,153
Months of Operating \$ in Reserve	2.00	2.73	3.05	3.30	4.44	4.57	3.67	2.55
Compliant with Policy?	yes	yes	yes	yes	yes	yes	yes	yes
Operating Reserve Trend	Declining	Declining	Declining	Declining	Declining	Improving	Improving	Improving

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

	FY20 for 21	FY19 for 20	FY18 for 19	FY17 for 18	FY16 for 17	FY15 for 16	FY14 for 15	FY13 for 14
Months of Operating Cost	1.91	2.41	2.89	2.93	3.99	4.00	4.94	2.61

Trend Lines: FY12 to FY19

for period, red is low point, green high point



FY20 Proposed Budget

Summary of General Fund Carryover Estimate

	<u>FY20</u> <u>Beginning</u> <u>Balance</u> <u>Projection</u>	<u>FY19</u> <u>Actual</u> <u>Beginning</u> <u>Balance</u>	Change	<u>FY18</u> <u>Actual</u> <u>Beginning</u> <u>Balance</u>
Unrestricted Beginning Balance	3,252,777	3,152,875	3.2%	3,253,140
<u>Restricted Beginning Balance</u>				
Non-spendable (prepaids)	50,000	309,979		56,180
O&C Title III Grant	0			153,602
Mediation Funds	0	6,151		4,746
Fair Facility Reserve	0			137,423
IT Reserve	0			30,000
Courthouse Building Reserve	0			0
Clerk Fund	64,308	59,331		28,660
Juvenile Harr Funds	131,495	129,995		128,240
Courthouse Improvements Loan	0	96,974		178,935
Lottery Funds Balance	0			93,568
Cultural Grant	0			18,270
HSEM (Emergency Mgt) Funds	37,400	37,400		17,400
Veteran's Service Office	0	19,607		0
Finance	0	25,000		0
Total Restricted	283,203	684,437	-58.6%	847,024
General Fund Beginning Balance	3,535,980	3,837,312	-7.9%	4,100,164

Non-Departmental Revenue - General Fund

100-00

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

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

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

Historically, the second-largest source of unrestricted funds has been federal in the form of Secure Rural Schools (SRS) funds or O&C Timber payments. Congress passed new SRS extension for two years in March 2018 at approximately the FY15 level.

FY2019-2020 Goals and Highlights

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

Property taxes are budgeted 8.9% higher than FY19’s anticipated current year property tax. This increase includes the 3% statutory increase plus growth and is based on estimated assessed value from the County Assessor’s office.

An estimate of the county’s share of federal timber sales in the amount of \$525,000 is included. Note, this amount will increase once details of the distribution formula are known.

A revenue source for the county in its fifth year – revenue from the Strategic Investment Program (SIP) with PGE – is also bolstering the balance of unrestricted dollars available for county operations. These funds will be received for 15 years, diminishing over time, and will go to a newly established fund account. Each year the Commissioners decide how to use the portion of the SIP dollars that are for the County organization (as opposed to partner taxing districts in the SIP agreement).

Of note, the FY20 budgeted unrestricted beginning balance is \$3.25 million which is almost \$100,000 more than the actual FY19 beginning balance.

FY2018-2019 Accomplishments

The FY19 beginning unrestricted balance was \$780,000 higher than initially proposed.

In addition, revenue from a rock sale was included in the FY20 budget but will be deferred until FY20 so minerals revenue will come in significantly under budget.

FY19 was the second year of the new local tax on recreational marijuana; the systems to collect and record the payment have worked exceedingly well. In addition, the County entered into an intergovernmental agreement with the City of Rainier and is collecting that jurisdiction's local marijuana taxes as well. Also, the second year of state marijuana tax distributions started coming to the County; reliable estimates for the level of this revenue stream on a going forward basis will be refined over the next couple of years.

Columbia County

General Fund
General Revenue

Fund 100

Dept 00

Revenues	FY20	FY19	FY19	FY18	FY17
	Proposed	Est of End Actual	Budget	Actuals (unaudit)	Actuals
Unrestricted Beginning Balance	3,252,777	3,152,875	2,324,361	3,253,140	3,935,174
Restricted Beginning Balance	50,000	309,979	50,000	56,180	36,215
Total Beginning Balance	3,302,777	3,462,854	2,374,361	3,309,319	3,971,389
Property Tax	7,649,028	7,023,052	6,834,412	6,614,957	6,304,750
Intergovernmental	1,299,636	1,242,657	1,240,966	1,367,520	982,317
Other Resources	269,119	260,826	84,500	120,454	79,423
Current Year Unrestricted	9,217,783	8,526,535	8,159,878	8,102,930	7,366,489
Property Tax	0	0	0	0	0
Intergovernmental	0	0	0	0	0
Fees, Permits, Fines, Service Charges	500,750	41,272	275,760	14,046	24,001
Bond or Debt Proceeds	0	0	0	0	0
Other Resources	176,000	122,000	176,000	114,936	147,489
Current Year Restricted	676,750	163,272	451,760	128,982	171,490
General Fund Balancing					
Transfers from County Funds	1,714,853	1,875,072	1,874,822	1,462,373	1,386,466
Spec Pymt (from Component Unit)	0	0	0	1,174,220	1,525,839
Current Year Other Resources	1,714,853	1,875,072	1,874,822	2,636,593	2,912,305
Total Available Resources	14,912,164	14,027,734	12,860,820	14,177,824	14,421,672
Expenditures					
Salary	0	0	0	0	0
Benefits	0	0	0	0	0
PR Transfers (PERS bond & reserve)	0	0	0	0	0
Personnel	0	0	0	0	0
Materials & Services	0	0	0	0	0
Capital	0	0	0	0	0
Program Budget	0	0	0	0	0
Debt	0	0	0	0	0
Transfers Out (admin alloc)	0	0	0	0	0
Transfers Out (fund xfrs)	0	0	0	0	0
Special Pymt (to Component Unit)	0	0	0	0	0
Total Outlays	0	0	0	0	0
Fund Contingency	0	0	0	0	0
Fund Ending Fund Balance	0	0	0	0	0
Total Fund Expenditures	0	0	0	0	0
Ending Dept Balance	14,912,164	14,027,734	12,860,820	14,177,824	14,421,672
No Mos Operating Reserve*					
Staffing - Full Time Equivalents					

Revenue Detail Description	Appropriated Plus Dec Supplementals				
	FY20	FY19	FY19	FY18	FY17
	Proposed	Est of End Actual	Budget	Actuals (unaudit)	Actuals
Begin Unrestricted Cash Bal	3,252,777	3,002,620	2,324,361	3,253,140	3,935,174
Assigned Beginning Cash Bal			0	0	0
Committed Cash Balance			0	0	0
Restricted Cash Bal			0	0	0
Non-spendable Beg'ng Cash Bal	50,000	14,126	50,000	56,180	36,215
Property Taxes - Current	7,346,144	6,621,876	6,602,612	6,373,828	6,071,874
Property Taxes - Prior Years	300,000	398,376	230,000	238,962	231,093
In-Lieu of Taxes Federal Paymt	29,000	29,000	29,000	29,680	29,073
MJ tax	44,000	44,000	32,000	41,307	20,212
Interest on Investments	215,619	207,326	45,000	68,925	41,908
Interest on Unsegregated Taxes	2,884	2,800	1,800	2,167	1,783
Mineral Royalties/Land Sales	500,000	40,522	275,000	13,312	23,241
O&C Timber Receipts	525,000	523,446	523,446	613,097	387,330
West OR Severance& Privil Tax	9,000	9,679	9,000	9,026	7,270
State Forest Timber Revenue	150,000	125,000	150,000	107,593	146,218
County Forest Revenue	1,000	610	0	3,391	565
Electric Co-Op Earnings Tax	106,228	99,279	93,000	94,011	87,674
State Liquor Tax Receipts	321,688	300,643	281,520	280,498	268,298
State Cigarette Tax Receipts	44,000	44,000	48,000	43,499	44,447
State Amusement Tax Receipts	11,000	11,000	11,000	11,340	11,442
State Marijuana Tax Receipts	102,720	100,000	96,000	175,386	0
Repayment of Interfund Loans	635,000	430,000	430,000	400,000	0
Administrative Allocation Rev	86,161	86,161	86,161	86,161	103,460
Transfers to General Fund			0	47,423	0
Reserve Assign Funds			0	0	0
Reimbursement Projct Costs	2,500	2,500	2,500	2,957	2,697
Courthouse Riverfront Lease	2,500	2,500	2,500	2,726	2,647
Funds from Component Unit	0		0	1,174,220	1,525,839
Refund of Expenses	176,000	122,000	176,000	114,936	147,489
Misc Rev & Reim State/Loc Govt			0	0	0
Insurance Expense Reimburse			0	0	0
Miscellaneous Revenue	7,000	7,000	5,000	7,496	14,656
Sale of Surplus Assets			0	0	0
Social Gaming License Fees	250	250	260	1,000	260
Road Vacation Fees-Gen Fund	500	500	500	-266	500
PERS Bond Savings	865,380	829,612	829,612	787,562	756,365
PGE SIP&CSV transfer	125,812	126,799	126,549	138,270	123,943
PGE econ dev transfer	0	400,000	400,000	0	400,000
revenue totals	14,912,164	13,581,626	12,860,820	14,177,824	14,421,672
check revenue	0	-446,108	0	0	0

Board of Commissioners - General Fund 100-01

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

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

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

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

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

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

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

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

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

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

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

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

The members of the Columbia County Board of Commissioners include:

Henry Heimuller: First term 2010, current term expires 2022.

Commissioner Heimuller is the county chair for the calendar year 2019 and serves on the following committees and boards on behalf of Columbia County:

- Columbia County Fair Board liaison
- Association of Oregon Counties: Transportation and Community Development Co-Chair, Legislative, and Veterans
- National Association of Counties: Agriculture and Rural Affairs Steering Committee, Veterans Steering Committee
- Community Action Team Board of Directors
- Columbia 911 Communications District
- Northwest Oregon Housing Authority
- Northwest Area Commission on Transportation
- Columbia Pacific Economic Development District
- Citizen Transit Advisory Committee
- Columbia County Economic Team
- Retired Senior Volunteer Program Advisory Council
- Northwest Oregon Workforce Consortium
- ODOT Public Transportation Advisory Committee
- Columbia Pacific Coordinate Care Organization
- Columbia County Traffic Safety Commission

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

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

- Budget Officer
- Local Public Safety Coordinating Council
- Chair, Columbia County Development Agency
- Oregon Association of Counties: Treasurer, Legislative Committee, Board of Directors
- Columbia County Tourism Initiative
- Scappoose Economic Development Council
- Youth Drop-in Center Initiative
- Columbia Community Mental Health Board of Directors

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

Commissioner Magruder is the vice county chair for calendar year 2019. She serves on the following committees or boards on behalf of Columbia County:

- Regional Disaster Preparedness Organization: Policy Committee
- North Coast Regional Solutions Team
- National Association of Counties: Public Lands Committee
- Association of Oregon Counties: Natural Resources, Transportation and Community Development and Legislative committees, Board of Directors
- Lower Columbia River Watershed Council
- United Way of Columbia County Advisory Board
- Keep it Local Columbia County

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

FY2019-2020 Goals and Highlights

Goal	Mission	How Goal Furthers Mission Element(s)
<i>1) Provide optimal leadership to residents, other government agencies and for departments within Columbia County Government</i>	Service <u> X </u> Engagement <u> X </u> Connection <u> X </u> Innovation <u> X </u>	Support and enhance Columbia County’s internal administrative infrastructure; ensure critical financial management of county assets and resources
<i>2) CZ Trail advisory committee work</i>	Service <u> X </u> Engagement <u> X </u> Connection <u> X </u> Innovation <u> X </u>	Provide residents with outdoor options to promote health and well-being Involve residents and experts in process Collaborate with cities, business to remove barriers that might exist Create cost-effective, sustainable solutions beneficial to all; promote tourism and thus economic development possibilities
<i>3) Economic development</i>	Engagement <u> X </u> Connection <u> X </u> Service <u> X </u> Innovation <u> X </u>	Consistently collaborate with Port of St Helens, CCET, CCDA, Col_Pac and other entities to build business opportunities and job growth Remain key stakeholder in OMIC Protect and diversify the economy of Columbia County; work with Columbia County Economic Team Build tourism to support local businesses and economy Continue to look at opportunities to build and fund a Broadband fiber optics loop that will support economic development and build the infrastructure for heavy industry through a community effort.

		Improve economic and social well-being of residents; create jobs for residents; create tax advantages to bring new business to the county
<i>4) transportation</i>	Service ___X___ Engagement ____ Connection __X__ Innovation ____	Continue to serve and improve service for transit users with timely bus service between neighboring communities Find and secure funding for transportation (CC Rider) Work with ODOT and city of Scappoose to identify options for bypass to improve access to OMIC
<i>5) Emergency Preparedness and resiliency</i>	Service ___X___ Engagement __X__ Connection ____ Innovation ____	Collaborate with regional and local partners to identify, fund preparedness programs
<i>6) Strategic planning</i>	Service ___X___ Engagement __X__ Connection __X__ Innovation __X__	Set and relay priorities and goals for coming years; ensure employees and other stakeholders are working toward common goals Collaborate with cities and other partners to identify local aspirations; involve community to determine citizen priorities Develop relationships with local government, business and community groups to carry forward shared goals Creatively and deliberately direct funding to respond to community needs and desires
<i>7) Road Improvement</i>	Service ___X___ Engagement ____ Connection __X__ Innovation __X__	Collaborate with local and state agencies to find and secure funding for road improvements and maintenance

<p>8) <i>Youth Opportunities</i></p>	<p>Service <u> X </u></p> <p>Engagement <u> X </u></p> <p>Connection <u> X </u></p> <p>Innovation <u> X </u></p>	<p>Expand opportunities for youth through partnerships with outside organizations</p> <p>Stay connected with and supportive of local organizations working with youth in the community</p>
<p>9) <i>Rail Study</i></p>	<p>Service <u> X </u></p> <p>Engagement <u> x </u></p> <p>Connection <u> x </u></p> <p>Innovation <u> </u></p>	<p>Complete the Rail Study</p>

FY2018-2019 Accomplishments

The Columbia County Board of Commissioners amended the Zoning Ordinance to allow for accessory dwelling units within the urban growth boundaries of all cities in Columbia County. The ordinance was amended in relation to Oregon Legislature Senate Bill 1051 which requires counties to allow at least one ADU for each detached single-family dwelling in areas outside of city limits but inside Urban Growth Boundaries. This amendment is focused on increasing housing opportunities for low and medium income people and families.

Columbia County was awarded the Business Oregon award grant for a broadband study. The grant-funded study determined the current availability and need for high-speed internet access across the county. Community outreach for this grant included a survey of random households in Columbia County, a series of focus groups, and two town hall events. Community outreach was done for this project

Along with the Broadband study, the Board of Commissioners also created a revenue committee to review funding options for the county. The revenue committee is critical in identifying revenue streams to fund our unmet expenses.

There has been continued work on the Crown Zellerbach trail throughout the year. The CZ trail committee was created to discuss the future plans and dreams for the trail. Additionally, Chapman landing was transferred to the City of Scappoose to develop a trail head. This area is the bottom of the Crown Zellerbach trail and will become a beautiful addition to the trail as the jewel of Columbia County.

Additionally, there was a new tourism initiative that was kicked off that the county continues to participate in to help spur economic development through tourism.

While the county has hosted many Hazardous Household Waste (HHW) events over the years, this year there were a total of 6 events held across the county. Three events were at the St. Helens transfer station and one each in Clatskanie, Vernonia and Rainier. The HHW collection in February 2019 (FY 19) served 142 vehicles, at this collection and had 3 additional Clean Harbors staff unloading and was able to service residents 50% quicker than previous February collection. Additionally, there has been an increase by 43% between FY 16 and FY 18 with another increase expected in FY 19.

Columbia County Rider has undergone some changes this year with adding a new transit center in Rainier that improves access for both CC Rider and Sunset Empire Transit District. Additionally, this new transit center is strategically placed near downtown Rainier with convenient access to shopping, restaurants and other services. Beyond this exciting development, CC Rider put out a public survey to get input on line changes with a decent amount of responses. Ultimately there were some revisions and additions to the lines that CC Rider offers. Some of the additions to the Portland line include meeting half way with Trimet to offer these extended services into Portland.

Excitingly one of Columbia County's own, Columbia County Counsel Sarah Hanson was honored as the recipient of the 2018 Laurence R. Kressel Memorial Award at the Association of Oregon Counties (AOC). Hanson is the 23rd person to receive this award and was chosen because of her work with the county. Hansen provides civil legal services, representation and advice to the Columbia County government, supporting the county's mandated and discretionary governmental functions.

Columbia County

General Fund
Commissioners

Fund 100

Dept 01

Revenues	FY20	FY19	FY19	FY18	FY17
	Proposed	Est of End Actual	Budget	Actuals (unaudit)	Actuals
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
Intergovernmental	0	0	0	0	0
Other Resources	0	0	0	0	0
Current Year Unrestricted	0	0	0	0	0
Property Tax	0	0	0	0	0
Intergovernmental	0	0	0	0	0
Fees, Permits, Fines, Service Charges	0	12,000	12,000	36,691	3
Bond or Debt Proceeds	0	0	0	0	0
Other Resources	0	5,000	5,000	1,313	4,498
Current Year Restricted	0	17,000	17,000	38,004	4,501
General Fund Balancing					
Transfers from County Funds	202,159	192,641	192,641	134,180	118,923
Spec Pymt (from Component Unit)	0	0	0	11,749	20,838
Current Year Other Resources	202,159	192,641	192,641	145,929	139,761
Total Available Resources	202,159	209,641	209,641	183,932	144,262
Expenditures					
Salary	400,822	393,261	385,019	372,011	337,487
Benefits	211,477	183,783	183,998	170,121	117,350
PR Transfers (PERS bond & reserve)	25,615	19,514	19,665	26,253	20,372
Personnel	637,915	596,557	588,683	568,385	475,209
Materials & Services	83,018	50,558	58,491	49,304	57,419
Capital	0	0	0	0	0
Program Budget	720,933	647,116	647,174	617,689	532,628
Debt	0	0	0	0	0
Transfers Out (admin alloc)	203,374	178,463	178,463	138,396	121,832
Transfers Out (fund xfrs)	0	0	0	0	0
Special Pymt (to Component Unit)	0	0	0	0	0
Total Outlays	924,307	825,579	825,637	756,085	654,460
Fund Contingency	0	0	0	0	0
Fund Ending Fund Balance	0	0	0	0	0
Total Fund Expenditures	924,307	825,579	825,637	756,085	654,460
Ending Dept Balance	-722,148	-615,938	-615,995	-572,152	-510,198
No Mos Operating Reserve*					
Staffing - Full Time Equivalents	5.00		5.00	5.00	5.92

Revenue Detail Description	Appropriated Plus Dec Supplementals				
	FY20	FY19	FY19	FY18	FY17
	Proposed	Est of End Actual	Budget	Actuals (unaudit)	Actuals
Admin Alloc	202,159	192,641	192,641	134,180	118,923
Refund of Expenses		5,000	5,000	1,313	4,498
Reimb from State/Local Govt			0	0	0
Resource Impact Fee		12,000	12,000	36,691	3
Reimb Component Unit			0	11,749	20,838
revenue totals	202,159	209,641	209,641	183,932	144,262
check revenue	0	0	0	0	0

Expense Detail Description	Appropriated Plus Dec Supplementals				
	FY20	FY19	FY19	FY18	FY17
	Proposed	Est of End Actual	Budget	Actuals (unaudit)	Actuals
Personnel	285,208	277,212	275,598	266,664	260,757
Public Information Coordinator	0	0	0	0	0
Board Secretary	76,558	73,699	71,684	70,264	66,772
Office Specialist	38,857	42,255	37,538	35,070	9,929
Overtime	200	95	200	14	29
PERS ER	56,196	33,441	32,708	31,030	15,678
FICA Tax	30,663	30,031	29,454	28,356	25,363
Worker's Compensation Ins.	2,922	321	2,822	-166	1,538
Insurance Benefits	96,725	96,276	95,721	88,945	62,659
WBF	200	117	193	136	132
Unemployment Insurance	721	0	0	31	169
PERS Bond	25,615	25,963	25,963	26,253	14,664
PERS 822	0	-6,449	-6,298	0	5,709
PERS EE 6%	24,049	23,596	23,101	21,789	11,811
Cel phone	800	491	750	753	112
Office Supplies and Expenses	2,000	1,851	2,000	2,905	779
Copier Maintenance	4,000	3,429	2,800	3,888	3,093
Publication Subscriptions	1,100	381	2,000	408	410
Software	25,000	0	948	1,156	0
Risk Management Fee	7,618	7,156	7,156		
Admin Alloc - Facilities Project	2,140	0			
Admin Alloc - Finance Project	0	7,738	7,738		
Admin Alloc - IT Project	3,452	2,643	2,643		
Admin Alloc Charge	197,782	168,082	168,082	138,396	121,832
Advertising, Mktg, Printing	5,000	1,607	5,000	5,949	5,268
Mileage	11,000	7,571	11,052	9,701	9,984
Conferences and Training	10,000	18,263	9,185	9,937	10,209
Reimbursable NACO & AOC exp		0	0	0	6,617
Membership Dues	0	0	100	0	100
Employee Recognition	10,000	9,811	10,000	11,248	3,277
Contract Temporary Services	1,500	0	1,500	2,059	0
consultants and contractors	5,000	0	6,000	1,300	1,387
Miscellaneous Expense		0	0	0	16,182
Total Expenses	924,307	825,579	825,637	756,085	654,460
Check Expense	0	0	0	0	0

Assessor's Office – General Fund 100-02

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

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

The Administration Section:

- Review and maintain tax district levy data.
- Calculate urban renewal excess value and tax increment.
- Process Veteran Exemption applications, Enterprise Zone Exemption Claim forms, and Senior Deferral applications.
- Process applications for various types of exemptions and deferrals.
- Process special assessments such as drainage districts, water districts and fire patrol.
- Certify joint values, calculate tax rates and taxes, certify tax and assessment roll, and extend taxes.
- Process disqualifications from exemptions or special assessment and omitted property/clerical error actions.
- Mail and process business personal property returns.

The Cartography Section:

- Maintain current property ownership and cadastral maps.
- Review partition plats and subdivision plats, road dedications and vacations.
- Maintain taxing district boundaries and Department of Revenue Property Classification Memorandum orders.
- Process and verify legal descriptions for annual County foreclosures (due to non-payment of taxes).

The Appraisal Section:

- Maintain real market values and assessed values on all types of property, which includes appraising all new construction, maintaining farm and forest special assessments and exemptions, and reappraising areas that fall below acceptable statistical standards as established by Oregon Administrative Rule.
- Inspect damaged and destroyed properties.
- Annually submit an appraisal plan to the Department of Revenue.

- Defend values at Board of Property Tax Appeal Hearings, and the Magistrate or Regular Division of the Oregon Tax Court.
- Conduct a Sales Ratio Study annually which includes reviewing and verifying sales and identifying neighborhood or study area boundaries.

The non-mandated services provided by our office include:

- Providing annual district property tax revenue estimates.
- Calculating property tax estimates upon request or for title companies due to sale of a property.
- Acting as contracted agents for the Building Codes Division to maintain manufactured structure ownership and location changes in Columbia County.
- Reviewing property value upon request.
- Maintain and format situs addresses for consistency in WebMaps and LDS permitting software.
- Conducting countywide setup studies to recalculate market values annually. Developing and maintaining GIS, including maintenance of a public mapping website with various layers. Provide GIS mapping support to other county departments and agencies. While GIS may be a non-mandated service, it is completely integrated with the mandated services in our cartography section, and GIS has become an essential tool for many county departments, local businesses and agencies, and the general public.
- 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.

FY2019-2020 Goals and Highlights

Goal	Mission	How Goal Furthers Mission Element(s)
1) Complete Reappraisal of the City of Rainier and Rural Rainier and Valuation of all New Construction in the County for the 2019-20 Tax Year.	Service ___X___ Engagement _X_ Connection ___X_ Innovation _____	<u>Service</u> – Through reappraisal, we identify changes to properties since the last inspection and record them in our tax roll, allowing equity in valuation for the taxpayer and accuracy of tax revenue for taxing districts. <u>Engagement</u> – Physically inspecting property allows us to interact with taxpayers on their property where often they may ask questions regarding property tax laws. <u>Connection</u> – Often difficult conversations during field inspections with taxpayers gives us the opportunity to explain our purpose in a professional manner, often resulting in the taxpayer gaining a better understanding of our property tax system, even if they do not like it.
2) Recalculation Setups for all Residential Properties in Columbia County and Publishing a Summary of our Setup on our Website	Service ___X___ Engagement _X_ Connection ___X_ Innovation _____	<u>Service</u> – Through recalculation, we use existing inventory to apply current market data, which assists us in maintaining 100% real market value as required by ORS 308.232, and results in fewer property tax appeals. <u>Engagement</u> – By publishing a summary of our setups on our website, taxpayers have a resource available to learn more about the methods and market data used to assess their property. <u>Connection</u> – Through our efforts to build working relationships with local builders, we are able to apply their knowledge of current methods of construction and trends within the market.
3) Conversion to new version of Ratio Study within our A&T system to better meet statistical requirements by Oregon Department of Revenue (DOR).	Service ___X___ Engagement _X_ Connection ___X_ Innovation _____	<u>Service</u> – Upgraded software is written to assist us in meeting statutory requirements, including those that may have changed in recent years. <u>Engagement</u> – As Chairperson of the Appraisal Standards Committee for the Oregon State Association of County Assessors (OSACA), I coordinated an advisory group including OSACA members, DOR representatives and our software providers to ensure re-write of the Ratio Study will meet DOR’s requirements for the annual report. <u>Connection</u> – DOR is required to review every county’s Ratio Study annually to ensure compliance with Property Tax Law. By ensuring dialogue between DOR and A&T software programmers, the program can be re-written to establish better working relationships and communication between all entities.
4) Creation of various Microsoft Word Templates and Forms to create fillable forms and pull data from A&T system to merge with form letters.	Service _____ Engagement _X_ Connection _____ Innovation _X_	<u>Engagement</u> – In an effort to increase our productivity, merging selected data in form letters reduces the amount of time spent typing the data manually into many of the forms we are required to send annually. <u>Innovation</u> – By learning and using the advanced capabilities of Microsoft Office Pro, our office becomes more efficient while still providing quality, professional documents to our taxpayers.

Goal	Mission	How Goal Furthers Mission Element(s)
<p>5) Creating and publishing a professional and reader-friendly version of our Annual Ratio Study</p>	<p>Service ___X___ Engagement _X_ Connection ___X_ Innovation ___X_</p>	<p><u>Service</u> – Property sales are reviewed throughout the year to determine those that reflect true real market prices for use in our annual ratio study. The report is reviewed by the Dept. of Revenue to ensure our office is meeting statutory requirements to value all property at 100% real market value.</p> <p><u>Engagement</u> – By publishing our ratio study on our website, taxpayers have a resource to better understand how we determine market trends for property. The published report includes a narrative explaining the use of the study and reasons for the methods and trend decisions used in the study, rather than just the data itself.</p> <p><u>Connection</u> – When market data is limited, we use our connections to other related agencies, such as contractors, realtors and fee appraisers, to assist us in determining market trends.</p> <p><u>Innovation</u> – We continue to review and adjust the format of our ratio study to ensure it not only meets the requirements as set by Oregon Administrative Rule, but also reflects the professionalism of the staff members responsible for the analysis and conclusions published within the study.</p>
<p>6) GIS Development</p>	<p>Service ___X___ Engagement _X_ Connection ___X_ Innovation ___X_</p>	<p><u>Service</u> –The increased desire for technological advances to perform our duties in a more efficient and productive manner means more reliance on our department’s GIS staff, in data development, data manipulation and in software support. New data layers and customized maps are built on an as-need basis. All layers of data are maintained for spatial and attribute accuracy.</p> <p><u>Engagement</u> - The Web Mapping Application has successfully enabled County departments and the public users access to relevant county mapped information. Because the information is readily available on the internet, county staff have seen a reduction of in-person contact.</p> <p><u>Connection</u> - GIS development requires working with various departments and other agencies in order to create and support applications that provide a very efficient method of obtaining a variety of data. Additional layers are created and added to the GIS system to meet county department needs. Current staff will perform any additional upgrades and changes.</p> <p><u>Innovation</u> - FY2017-18 saw the development of a county GIS User’s Group. Initially representatives from Assessor’s, Land Development Services, County Surveyor, Road Department, Information Technology, and County Commissioners met to brainstorm ideas for a unified county GIS system. GIS Staff explored ways to integrate GIS software with each department’s proprietary software in a working environment. GIS integration is expected to continue to expand.</p>

Goal	Mission	How Goal Furthers Mission Element(s)
7) Conversion of County Web Map platform from open-source Geomoose to ESRI based ArcGIS online (AGOL).	Service ___X___ Engagement ___ Connection ___X___ Innovation ___x___	<p><u>Service</u> – County web maps has become a useful tool for analysis by various county departments, the surveying community, other municipal agencies, title companies and the public at large.</p> <p><u>Connection</u> – Further integration of other department legacy systems like Accela will be explored. Specialized mapping applications on a department-based need can be easily incorporated into the new software platform.</p> <p><u>Innovation</u> – The new software platform will allow for seamless integration of current GIS layers and eliminate the weekly conversion to Geomoose. The new AGOL will be web-based. The project will be a lengthy one, however, the end conversion will be a seamless, un-interrupted one for the end user.</p>
8) Provide exceptional public assistance	Service ___X___ Engagement ___X___ Connection ___X___ Innovation ___X___	<p><u>Service</u> – Our staff is comprised of many new hires over the last several years who are still learning the complexities of Oregon’s Property Tax System. Continued education and training will be provided to ensure most taxpayer questions can be answered accurately by our support staff in the office or appraisers while in the field.</p> <p><u>Engagement</u> – By listening to the most common types of questions asked, training can be customized to enhance our engagement with the taxpayers of Columbia County.</p> <p><u>Connection</u> – In addition to gaining knowledge regarding the property tax system, some knowledge of related fields is necessary, such as land use, real estate, or recording, to know who the taxpayer should be referred to when they ask questions we cannot answer because it is not part of our expertise.</p> <p><u>Innovation</u> – As the use of technology becomes the preferred method to search for documents, data or answers, we continue to publish as much information as possible on our website. We anticipate that once we have converted to a new site, the information we provide will be easier to search for.</p>

FY2018-2019 Accomplishments

Administration Section

- Support staff processed 3,640 real property ownership changes based on recorded deeds and 69 manufactured dwelling ownership changes based on ownership documents from the Building Codes Division of the Oregon Department of Consumer and Business Services.
- A total of 2,361 Business and Floating Personal Property Returns were mailed and processed, and 145 farm and forest changes, such as new applications and disqualifications from special assessment were processed.
- The 2018-19 Assessment and Tax Roll was certified on October 9, 2018. The tax roll reflects the ultimate purpose for all the work the Assessor’s Office staff has done throughout the year to ensure a timely and accurate roll is produced. There was a total

\$8,445,319,627 of real market value and \$5,352,321,813 of assessed value, resulting in total tax revenue of \$75,367,643 shared among all taxing districts in Columbia County.

GIS/Cartography Section

- Continued A & T mapping requirements in compliance with OR 308.245.
- The successful integration between Assessor's and Land Development Services software with GIS staff bi-weekly generating and providing the necessary APO files needed for the Accela permitting software.
- A successful pilot test was completed to link GIS software with some of the Road Department's IRIS data. This dataset is viewable in the Web Mapping Application and shows limited bridge information and locations.
- Creation of a GIS data layer for the county surveying bearing tree records. Trained and deployed the maintenance of the layer to the County Surveyor. This is an on-going project with the County Surveyor.
- Hiring of a GIS Technician.
- Evaluating and training on new ArcGIS Server, ArcPro, and Power BI software. Also, staff attended ESRI training opportunities and the 2019 URISA conference.

Appraisal Section

- Appraisal Staff worked as a team to analyze market sales data and develop and/or update land schedules, local cost modifiers, adjustment factors and depreciation schedules for all residential properties in Columbia County as part of our annual Reappraisal and Recalculation Setup Study. A summary of the analysis and conclusions was created and published on our website.
- Appraisers completed a reappraisal of all residential properties within the city limits of Vernonia and Rural Vernonia. A total of \$3,852,490 of Real Market Value was added due to improvements found during the physical inspection of these properties.
- For the 2018-19 tax year, a total of \$165,431,902 of Real Market Value was added to the tax roll as a result of appraisals completed on newly constructed property throughout the county.
- The number of Request for Reviews decreased from 57 in 2017-18 to 24 in 2018-19, while the Property Tax Appeals decreased from 42 to 18. Appraisers reviewed the requests and defended the appeals, making recommendations for reductions where appropriate.

Columbia County

General Fund
Assessor

Fund 100

Dept 02

Revenues	FY20	FY19	FY19	FY18	FY17
	Proposed	Est of End Actual	Budget	Actuals (unaudit)	Actuals
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
Intergovernmental	0	0	0	0	0
Other Resources	0	0	0	0	0
Current Year Unrestricted	0	0	0	0	0
Property Tax	0	0	0	0	0
Intergovernmental	291,282	282,798	297,500	285,980	297,011
Fees, Permits, Fines, Service Charge	49,920	48,466	61,900	53,631	51,442
Bond or Debt Proceeds	0	0	0	0	0
Other Resources	0	0	0	0	0
Current Year Restricted	341,202	331,264	359,400	339,611	348,453
General Fund Balancing					
Transfers from County Funds	0	0	0	0	0
Spec Pymt (from Component Unit)	0	0	0	0	0
Current Year Other Resources	0	0	0	0	0
Total Available Resources	341,202	331,264	359,400	339,611	348,453
Expenditures					
Salary	870,310	795,249	796,976	754,440	737,138
Benefits	522,337	420,957	441,027	411,603	381,961
PR Transfers (PERS bond & reserve)	55,619	41,027	40,706	54,672	77,410
Personnel	1,448,266	1,257,234	1,278,708	1,220,715	1,196,508
Materials & Services	82,303	61,852	81,909	41,767	42,568
Capital	82,000	69,187	82,000	77,913	74,628
Program Budget	1,612,570	1,388,272	1,442,617	1,340,395	1,313,704
Debt	0	0	0	0	0
Transfers Out (admin alloc)	327,017	297,147	297,147	279,578	252,852
Transfers Out (fund xfrs)	0	0	0	0	0
Special Pymt (to Component Unit)	0	0	0	0	0
Total Outlays	1,939,586	1,685,420	1,739,764	1,619,973	1,566,555
Fund Contingency	0	0	0	0	0
Fund Ending Fund Balance	0	0	0	0	0
Total Fund Expenditures	1,939,586	1,685,420	1,739,764	1,619,973	1,566,555
Ending Dept Balance	-1,598,384	-1,354,156	-1,380,364	-1,280,362	-1,218,103
No Mos Operating Reserve*					
Staffing - Full Time Equivalent	13.00		12.50	13.00	13.00

Revenue Detail Description	Appropriated Plus Dec Supplementals				
	FY20 Proposed	FY19 Est of End Actual	FY19 Budget	FY18 Actuals (unaudit)	FY17 Actuals
Refund of Expenses			0	0	0
Sale Surplus Assets			0	0	0
Assessor's Fees	1,866	1,812	8,500	5,573	5,488
GIS Information Revenue	45,670	44,340	50,000	48,058	45,954
MHODS (state distribution)	2,384	2,314	3,400	0	0
GIS Grant			0	0	0
A&T Grant	291,282	282,798	297,500	285,980	297,011
revenue totals	341,202	331,264	359,400	339,611	348,453
check revenue	0	0	0	0	0

Expense Detail Description	Appropriated Plus Dec Supplementals				
	FY20 Proposed	FY19 Est of End Actual	FY19 Budget	FY18 Actuals (unaudit)	FY17 Actuals
Personnel-Admin	94,859	91,644	91,656	88,128	86,328
Chief Cartographer	0	0	0	0	0
Office Manager II	85,374	82,524	82,504	79,356	77,724
Appraiser Supervisor	79,976	76,972	73,320		0
Sales Data Analyst	71,307	66,648	67,095	62,820	59,910
GIS Programmer - Cartographer	88,030	81,961	82,335	70,965	67,677
Property Appraiser II	265,109	246,420	250,135	189,765	181,158
Property Appraiser I	0	0	0	143,207	104,564
Property Appraiser Trainee	0	0	0	0	49,944
GIS Technician	51,938	15,960	24,112		0
Assessment Clerk III	54,659	51,439	51,402	48,167	45,912
Assessment Clerk II	78,059	81,681	73,418	38,316	0
Assessment Clerk I	0	0	0	33,347	63,626
Overtime	1,000	0	1,000	369	295
PERS	122,950	67,959	69,511	65,948	44,132
FICA Tax	66,579	60,312	60,969	57,191	54,694
Worker's Compensation Ins.	769	920	703	860	550
Insurance Benefits	277,819	244,977	261,627	242,006	237,628
WBF	435	267	398	295	357
Unemployment Expense	1,567	0	0	64	369
PERS Bond	55,619	53,743	53,743	54,672	56,031
PERS 822	0	-12,716	-13,038	0	21,378
PERS EE 6%	52,219	46,523	47,819	45,240	44,231
Office Supplies and Expenses	3,000	2,408	3,000	2,748	3,490
Copier Maintenance	2,000	3,537	2,000	3,248	2,068

Expense Detail	FY20	FY19	FY19	FY18	FY17
Description	Proposed	Est of End Actual	Budget	Actuals (unaudit)	Actuals
Drafting Supplies	1,000	700	1,000	0	0
Appraisal Supplies	3,000	1,264	3,000	754	471
BOPTA expenses	0	609	0	343	384
Software BOPTA	0	0	0	0	0
Computer Equip & Supplies	3,000	1,569	3,000	1,525	5,814
GL and Property Insurance	2,413	2,194	2,474	2,249	1,513
Risk Management Fee	12,371	11,914	11,914		
Admin Alloc - Facilities Project	3,474	0			
Admin Alloc - Finance Project	0	12,884	12,884		
Admin Alloc - IT Project	5,606	4,401	4,401		
Admin Alloc Charge	317,937	279,862	279,862	279,578	252,852
Appraisal Information	1,500	999	1,500	879	2,891
GIS Mapping Services	500	0	500	0	0
GIS Equipment Maint Expense	20,000	8,800	20,000	6,900	6,900
Mileage	500	0	500	300	178
Vehicle Fuel	2,000	1,383	2,000	1,255	1,152
Vehicle Lease	14,000	13,968	14,000	13,968	10,685
Vehicle Maintenance	3,000	1,352	3,000	600	1,367
Conferences and Training	7,500	7,915	7,500	4,577	5,255
Membership Dues	6,520	3,240	6,520	2,420	400
Contract & Temp Services	0	0	0	0	0
Vehicle	0	0	0	0	0
A&T Computer Software-Orcats	82,000	69,187	82,000	77,913	74,628
Mapping Computer Programs	0	0	0	0	0
Transfer to Surveyor	0	0	0	0	0
Total Expenses	1,939,586	1,685,420	1,739,764	1,619,973	1,566,555
Check Expense	0	0	0	0	0

Tax Collection Office - General Fund 100-03

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

FY 2019-2020 Goals and Highlights

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

We did not hire extra staff last fiscal year therefore our contract labor has increased this year. This allows our resources to shift from Finance and Taxation Department (F&T) towards the Tax Office.

We will continue to work on the following projects:

- Implement garnishment program and send additional delinquent notices to address the over-due accounts of manufactured structures and personal property to the park owners helping us to reduce the delinquency amount approx. \$95,000 from last year’s total.
- Document processes and procedures for continuity of operations purposes
- Execute required procedures for Abandonment manufactures structures
- Continue to assess the potential financial impact to taxing districts due to the changes in senior deferral rules and likelihood of properties in the program beginning the foreclosure process this year
- Enhance the Tax Office web page with more informational content and timely announcements

- Research return mail and attempt to locate correct mailing addresses by using elections address list and other resources available as LexisNexis.
- Upload tax overpayments to accounting system for checks that will reduce hours processing manually.

FY2018-2019 Accomplishments

From July through February, the Tax Office processed 40,502 tax receipt transactions; of these, 9,545 were received and downloaded from mortgage service providers directly into our tax system in the weeks leading up to the first property tax deadline on November 15. During this tax year, we processed 7,956 mailing address changes, identified 20 bankruptcies, sent 433-tax letters intent to warrant and deeded 13 foreclosures. We expect to issue approximately 225 warrants before the fiscal year closes for taxpayers with delinquent personal property tax accounts. We currently have approx. 500 tax statements signed up for e-notices compared to 280 from last year.

From a cash footprint perspective, the first eight months of last year resulted in \$12.5 million in mailed in tax payments processed through our scanner technology, \$34.1 million in payments made at the counter, increase due to St. Helens Credit Union not receiving payments of which 438 were cash transactions totaling \$609,531 an increase of approx. \$295,000. \$1.0 million in web-based credit card or e-check payments of which 535 transactions were credit cards and 221 e-checks. There were \$24.5 million in payments routed by mortgage services companies for a total of \$70.0 million in property tax paid by county taxpayers.

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

We processed over \$45,000 for the Assessor's Office and Surveyor's Office. Because of the nature of the daily cashing function of the tax department, staff worked with colleagues in the Assessor's Office and Surveyor's Office to consolidate their cashing needs into the daily tax operation. This collaboration takes advantage of the cashing skills of tax staff and internal controls strengths necessarily built into the tax operation as well as adds efficiencies to the operations in those two departments.

Columbia County

General Fund
Tax Collector

Fund 100

Dept 03

Revenues	FY20	FY19	FY19 Budget	FY18 Actuals (unaudit)	FY17 Actuals
	Proposed	Est of End Actual			
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
Intergovernmental	0	0	0	0	0
Other Resources	0	0	0	0	0
Current Year Unrestricted	0	0	0	0	0
Property Tax	0	0	0	0	0
Intergovernmental	53,000	53,000	53,000	54,186	55,762
Fees, Permits, Fines, Service Charges	24,100	22,619	21,100	19,158	20,941
Bond or Debt Proceeds	0	0	0	0	0
Other Resources	0	65	8,000	0	0
Current Year Restricted	77,100	75,684	82,100	73,345	76,703
General Fund Balancing					
Transfers from County Funds	0	0	0	0	0
Spec Pymt (from Component Unit)	0	0	0	0	0
Current Year Other Resources	0	0	0	0	0
Total Available Resources	77,100	75,684	82,100	73,345	76,703
Expenditures					
Salary	119,313	107,413	129,255	89,237	86,294
Benefits	65,429	51,195	85,617	53,589	46,766
PR Transfers (PERS bond & reserve)	7,625	7,339	6,602	6,349	7,590
Personnel	192,368	165,947	221,474	149,174	140,651
Materials & Services	92,548	71,842	63,601	66,376	64,064
Capital	0	0	0	0	0
Program Budget	284,916	237,789	285,075	215,550	204,715
Debt	0	0	0	0	0
Transfers Out (admin alloc)	105,974	96,046	96,046	70,407	76,613
Transfers Out (fund xfrs)	0	0	0	0	0
Special Pymt (to Component Unit)	0	0	0	0	0
Total Outlays	390,889	333,835	381,121	285,958	281,328
Fund Contingency	0	0	0	0	0
Fund Ending Fund Balance	0	0	0	0	0
Total Fund Expenditures	390,889	333,835	381,121	285,958	281,328
Ending Dept Balance	-313,789	-258,151	-299,021	-212,613	-204,625
No Mos Operating Reserve*					
Staffing - Full Time Equivalents	1.75		2.30	1.75	1.65

Revenue Detail Description	Appropriated Plus Dec Supplementals				
	FY20	FY19	FY19	FY18	FY17
	Proposed	Est of End Actual	Budget	Actuals (unaudit)	Actuals
Refund of Expenses		65	8,000	0	0
Data Processing Fees	1,100	1,100	1,100	1,100	2,201
Tax Collection Fees	23,000	21,519	20,000	18,058	18,741
A&T Grant	53,000	53,000	53,000	54,186	55,762
revenue totals	77,100	75,684	82,100	73,345	76,703
check revenue	0	0	0	0	0

Expense Detail Description	Appropriated Plus Dec Supplementals				
	FY20	FY19	FY19	FY18	FY17
	Proposed	Est of End Actual	Budget	Actuals (unaudit)	Actuals
Director, Finance and Taxation	5,334	5,676	6,275	5,903	5,782
Tax Collector	70,473	66,579	68,088	63,701	52,453
Administrator, Tax & Grants	0	0	0	0	0
Accountant I	40,775	2,955	2,905	2,720	2,644
Accounting Clerk III	0	0	0		0
Accounting Clerk II	0	1,703	21,632	2,030	1,926
Accounting Clerk I	1,732	28,964	29,355	14,098	21,872
Extra Help	0	0	0	0	1,313
Overtime	1,000	1,537	1,000	785	305
PERS	19,899	10,607	14,066	10,854	6,426
FICA Tax	9,127	8,565	9,888	7,267	6,817
Worker's Compensation Ins.	113	83	123	64	68
Insurance Benefits	28,856	26,859	53,720	30,041	29,074
WBF	60	41	65	36	46
Unemployment Insurance	215	0	0	8	43
PERS Bond	7,625	8,716	8,716	6,349	5,516
PERS 822	0	-1,377	-2,114	0	2,074
PERS EE 6%	7,159	5,040	7,755	5,319	4,292
Postage	5,000	2,904	3,500	4,087	3,029
Office Supplies and Expenses	1,200	776	550	706	271
Copier Maintenance	1,000	920	800	638	760
Machine Maint & Repair	1,500	1,073	1,350	605	1,067
Clerk Fees	11,000	2,523	9,000		
Accounting Software	3,700	0	1,500	455	408
Small Equipment	7,000	1,945	2,000	2,339	3,835
Reference Materials	125	0	100	105	42
Foreclosure Lien Holder Search	13,000	13,159	9,700	9,298	10,089
Microfiche Services	1,700	1,950	1,500	1,462	1,335
Tax Statement Printing	7,000	7,539	3,800	1,209	2,897
Tax Statment Mailing Service	10,000	11,446	9,000	12,801	12,488
Fidelity Bond-Tax Collector	200	200	200	400	200
Risk Management Fee	3,921	3,851	3,851		
Admin Alloc - Facilities Project	1,101	0			
Admin Alloc - Finance Project	0	4,165	4,165		
Admin Alloc - IT Project	1,777	1,423	1,423		
Admin Alloc Charge	103,096	90,459	90,459	70,407	76,613
Advertising	2,000	1,673	1,800	1,806	1,616
Banking Services	100	0	100	0	0

Expense Detail	FY20	FY19	FY19	FY18	FY17
Description	Proposed	Est of End Actual	Budget	Actuals (unaudit)	Actuals
Mileage	900	817	700	98	387
Conferences and Training	5,000	3,359	3,000	3,973	2,996
Membership Dues	150	180	150	135	135
Contract Temporary Services	18,052	17,527	11,000	26,258	22,509
Tax Processing Equipment			0	0	0
Total Expenses	390,889	333,835	381,121	285,958	281,328
Check Expense	0	0	0	0	0

County Clerks Office - General Fund 100-04

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

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

Power of Attorneys, Military Discharge documents are also recorded and maintained in the County Clerk’s Office

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

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

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

FY 2019-20 Goals and Highlights

Goal	Mission	How Goal Furthers Mission Element(s)
1) E-Recording	Service ___X___ Engagement ___ Connection ___ Innovation ___	<u>Service</u> – Customers are able to record their documents online through “E-recording”. This service is efficient and faster for customers and the Clerk’s office. <u>Highlight:</u> The use of the e-recording system continues to increase.
2) Passports	Service ___X___ Engagement _X_ Connection ___ Innovation ___	<u>Service</u> – Provide passport services to customers. <u>Engagement</u> - The Clerk’s office is the only Passport Acceptance Agency in Columbia County. <u>Highlight:</u> The outlook is for continued increase in passport applications.

Goal	Mission	How Goal Furthers Mission Element(s)
3) Implement Online Marriage License	Service ___X___ Engagement _X_ Connection _____ Innovation _____	<u>Service</u> –Online marriage application. Customers are able to fill out the applications online, in the convenience of their own home, pick up, and pay at the Clerk’s office. <u>Engagement</u> - Provides convenience and ease for our customers
4) Passport Pictures	Service ___X___ Engagement_____ Connection _____ Innovation _____	<u>Service</u> – The Clerk’s office will begin offering passport pictures on site, creating an added service for our customers and increased revenue for the County <u>Highlight:</u> As an acceptance agency, we know the requirements for acceptable pictures. The added convenience will increase the number of passports processed by our office.
5) Staff Resources	Service ___X___ Engagement_____ Connection _____ Innovation _____	<u>Service:</u> With an additional part time staff member implementation of the following would be possible: Scanning and indexing older documents from microfiche, and old deed books. This would provide immediate access to older recorded documents eliminating the need to handle fragile microfiche and deed books. In general, it would give us the ability to provide better customer service to our customers as a whole.

FY 2018-2019 Accomplishments

E RECORDING:

E- Recording was a success again this year, the process of recording documents was done efficiently and faster online. Customers continued to appreciate the new process as we observed a 4.85% increase in use over the same period as the prior year. Oregon State Statutes regarding recording were followed.

PASSPORT APPLICATIONS:

The demand for passports increased again this fiscal year with 703 processed by the Clerk’s office.

Columbia County

General Fund
Clerk

Fund 100

Dept 04

Revenues	FY20	FY19	FY19	FY18	FY17
	Proposed	Est of End Actual	Budget	Actuals (unaudit)	Actuals
Unrestricted Beginning Balance	0	0	0	0	0
Restricted Beginning Balance	64,308	59,331	31,931	28,660	32,975
Total Beginning Balance	64,308	59,331	31,931	28,660	32,975
Property Tax	0	0	0	0	0
Intergovernmental	0	0	0	0	0
Other Resources	0	0	0	0	0
Current Year Unrestricted	0	0	0	0	0
Property Tax	0	0	0	0	0
Intergovernmental	0	0	0	0	0
Fees, Permits, Fines, Service Cha	389,069	381,454	449,346	431,622	441,464
Bond or Debt Proceeds	0	0	0	0	0
Other Resources	493	483	408	428	421
Current Year Restricted	389,562	381,937	449,754	432,050	441,886
General Fund Balancing					
Transfers from County Funds	0	0	0	0	0
Spec Pymt (from Component Un	0	0	0	0	0
Current Year Other Resources	0	0	0	0	0
Total Available Resources	453,870	441,269	481,685	460,710	474,861
Expenditures					
Salary	161,361	150,099	153,518	142,713	137,332
Benefits	84,077	74,980	74,489	70,711	62,878
PR Transfers (PERS bond & reser	9,317	7,235	7,177	10,338	14,425
Personnel	254,755	232,313	235,185	223,762	214,635
Materials & Services	42,709	32,580	47,730	30,563	34,717
Capital	10,000	0	10,000	0	8,755
Program Budget	307,465	264,893	292,914	254,325	258,107
Debt	0	0	0	0	0
Transfers Out (admin alloc)	115,985	91,835	91,835	73,168	87,793
Transfers Out (fund xfrs)	0	0	0	0	0
Special Pymt (to Component Uni	0	0	0	0	0
Total Outlays	423,449	356,728	384,750	327,493	345,900
Fund Contingency	0	0	0	0	0
Fund Ending Fund Balance	0	0	0	0	0
Total Fund Expenditures	423,449	356,728	384,750	327,493	345,900
Ending Dept Balance	30,421	84,541	96,936	133,217	128,961
No Mos Operating Reserve*					
Staffing - Full Time Equivalents	2.00		2.43	2.46	2.46

Revenue Detail Description	Appropriated Plus Dec Supplementals				
	FY20	FY19	FY19	FY18	FY17
	Proposed	Est of End Actual	Budget	Actuals (unaudit)	Actuals
ATM service fee	180	190	150	179	149
Reimb of Exps	0	0	0	12	0
Clerk's Fees	326,257	319,860	391,237	382,125	379,962
Document Charges	13,163	12,905	17,626	15,735	17,246
Clerk's 5% of Surveyor Fees	4,494	4,406	5,358	4,803	5,107
Death Certificates	35,365	34,671	23,144	17,920	27,475
Liquor Licenses	0	0	485	525	475
GIS Handling Fee	4,494	4,406	5,358	4,802	5,106
Clerk's Dog License Fee	0	0	0	0	158
Clerk Recording Fund	64,308	59,331	31,931	28,660	32,975
Records Interest	493	483	408	416	421
A&T 5% Recording Fee	5,116	5,016	5,988	5,534	5,787
revenue totals	453,870	441,269	481,685	460,710	474,861
check revenue	0	0	0	0	0

Expense Detail Description	Appropriated Plus Dec Supplementals				
	FY20	FY19	FY19	FY18	FY17
	Proposed	Est of End Actual	Budget	Actuals (unaudit)	Actuals
Personnel	89,170	86,160	86,154	82,848	81,144
Administrative Assistant	56,121	53,605	53,874	50,340	48,008
Clerk I	0	0	0	0	0
Temp Help	15,571	10,333	12,991	9,524	8,175
Overtime	500	0	500	0	4
PERS	24,518	16,832	16,143	16,069	11,190
FICA Tax	12,344	11,248	11,744	10,760	10,233
Worker's Compensation Ins.	153	121	146	108	108
Insurance Benefits	37,943	37,716	37,947	35,140	32,971
WBF	81	57	77	60	67
Unemployment Insurance	290	0	0	12	69
PERS Bond	9,317	9,696	9,476	10,338	10,442
PERS 822	0	-2,461	-2,299	0	3,983
PERS EE 6%	8,747	9,005	8,432	8,563	8,240
Supplies	750	837	750	1,063	684
Copier Maintenance	2,300	2,395	2,200	3,180	1,959
BOPTA expenses	1,750	1,660	1,700	1,175	1,162
Clerk's System Annual Maint	21,000	17,910	20,847	14,030	20,032
Small Equipment	3,000	2,659	3,000	3,665	386
Software	1,200	0	1,200	0	0
Medical Invest. & Assistants	0	0	0	0	119
Fees & Exp-Med Investigator	1,000	844	1,000	0	0
Risk Management Fee	4,259	3,682	3,682		
Admin Alloc - Facilities Project	1,196	0			
Admin Alloc - Finance Project	0	3,982	3,982		
Admin Alloc - IT Project	1,930	1,360	1,360		

Expense Detail	FY20	FY19	FY19	FY18	FY17
Description	Proposed	Est of End Actual	Budget	Actuals (unaudit)	Actuals
Admin Alloc Charge	112,859	86,493	86,493	73,168	87,793
Book Binding & Repair	2,800	0	2,800	1,246	0
Mileage	900	560	800	256	675
Conferences and Training	1,400	1,260	1,400	1,717	1,334
Membership Dues	350	250	350	250	350
Film and Supplies	0	0	5,000	3,980	6,247
Contract Temporary Services	0	0	0	0	0
Misc	0	0	0	0	0
Indexing System	0	0	0	0	0
Capital Equipment	0	0	0	0	0
Equipment Repair	1,000	523	2,000	0	198
Recording Fund Expenses	1,000	0	1,000	0	1,570
Capital Recording Fund	10,000	0	10,000	0	8,755
Total Expenses	423,449	356,728	384,750	327,493	345,900
Check Expense	0	0	0	0	0

Elections Office - General Fund 100-05

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

There are four designated statewide election days set in statute, March, May, September and November. For FY2019-20, there is currently only one scheduled election, the 2020 Primary election. Regularly scheduled Elections in Columbia County for March and September are rare and typically generated from local level governments. As an exception to the four election dates mentioned above, a recall election could be called at any time of the year and would be impossible to predict.

FY2019-2020 Goals

Goal	Mission	How Goal Furthers Mission Element(s)
1) Decrease Non delivered / inactive ballot rates below 2%	Service _____XX Engagement __XX Connection __XX Innovation _____	<u>Service</u> : Decreased non delivered or inactive ballots reduce material and handling costs <u>Engagement and Connection</u> : Reducing replacement or supplemental ballots (due to address change) reduces voter frustration or confusion.
2) Primary Election cost of \$1.21 / registered voter	Service _____XX Engagement _____ Connection _____ Innovation __XX	<u>Service and Innovation</u> : Responsible use of taxpayer money through the improvement of existing or the incorporating of new processes
3) Launch new website, incorporating more functionality.	Service _____ Engagement _____ Connection __XX Innovation __XX	<u>Connection and Innovation</u> : Increasing transparency of petition process by posting relevant filings and status updates.

FY2018-2019 Accomplishments

The following elections were conducted:

- **November 2018 General Election.** Largest non-presidential election to date.
- **May 2019 Special Districts Election.** In progress at this time of writing.

Voter registration. Current voter registration increased 4% to 38,600 voters since the start of FY 2018-2019.

Goal	Mission	Progress
1) Decrease Non delivered / inactive ballot rates below 2%	Service _____XX Engagement __XX Connection __XX Innovation _____	Work in progress. General 2018 non-delivered rate of 2.3%
2) Primary and General Election cost of \$1.25 / registered voter	Service _____XX Engagement _____ Connection _____ Innovation __XX	General election 2018 cost of \$1.31/registered voter. This is a 12% reduction from the average General Election cost for last 3 cycles (\$1.49). Going forward, goals will be made more specific to targeted election type.
3) Website updates to include petition tracking and/or archive.	Service _____ Engagement _____ Connection __XX Innovation __XX	Work in Progress. Revised plan will incorporate added features with new county website.

Columbia County	General Fund Elections		Fund 100	Dept 05	
Revenues	FY20 Initial	FY19 t of End Act	FY19 Budget	FY18 Actuals (unaudit)	FY17 Actuals
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
Intergovernmental	0	0	0	0	0
Other Resources	0	0	0	0	0
Current Year Unrestricted	0	0	0	0	0
Property Tax	0	0	0	0	0
Intergovernmental	0	0	0	0	0
Fees, Permits, Fines, Service C	21,941	21,302	29,000	76,779	24,734
Bond or Debt Proceeds	0	0	0	0	0
Other Resources	1,519	1,475	0	0	0
Current Year Restricted	23,460	22,777	29,000	76,779	24,734
General Fund Balancing					
Transfers from County Funds	0	0	0	0	0
Spec Pymt (from Component U	0	0	0	0	0
Current Year Other Resources	0	0	0	0	0
Total Available Resources	23,460	22,777	29,000	76,779	24,734
Expenditures					
Salary	64,526	66,189	62,413	60,190	56,449
Benefits	19,003	15,508	14,769	14,010	11,844
PR Transfers (PERS bond & res	4,124	3,191	3,188	4,335	5,931
Personnel	87,654	84,888	80,370	78,535	74,223
Materials & Services	72,171	69,157	55,113	97,487	78,874
Capital	6,749	0	6,749	6,749	6,749
Program Budget	166,573	154,045	142,232	182,771	159,847
Debt	0	0	0	0	0
Transfers Out (admin alloc)	84,987	63,916	63,916	54,645	69,828
Transfers Out (fund xfrs)	0	0	0	0	0
Special Pymt (to Component U	0	0	0	0	0
Total Outlays	251,560	217,960	206,148	237,416	229,675
Fund Contingency	0	0	0	0	0
Fund Ending Fund Balance	0	0	0	0	0
Total Fund Expenditures	251,560	217,960	206,148	237,416	229,675
Ending Dept Balance	-228,100	-195,183	-177,148	-160,637	-204,941
No Mos Operating Reserve*					
Staffing - Full Time Equivalents	0.85		0.85	0.85	1.32

Appropriated Plus Dec Supplementals					
Revenue Detail Description	FY20 Initial	FY19 t of End Act	FY19 Budget	FY18 Actuals (unaudit)	FY17 Actuals
Reimb of Exps		0	0	0	0
Miscellaneous Revenue	1,519	1,475	0	0	0
Election Costs Reimb - State	5,665	5,500	4,000	35,758	5,139
Election Costs Reimb - Local	5,976	5,802	12,000	41,022	6,051
Elections Costs Reimb - Dist	10,300	10,000	13,000	0	13,544
HAVA grant		0	0	0	0
Equipment Grant		0	0	0	0
HAVA CFDA 93.617		0	0	0	0
revenue totals	23,460	22,777	29,000	76,779	24,734
check revenue	0	0	0	0	0

Appropriated Plus Dec Supplementals					
Expense Detail Description	FY20 Initial	FY19 t of End Act	FY19 Budget	FY18 Actuals (unaudit)	FY17 Actuals
Elections Supervisor	62,526	62,929	60,413	58,674	54,172
Part-Time Help	0	0	0	0	19
Overtime	2,000	3,260	2,000	1,516	2,257
PERS	8,227	4,759	4,488	4,237	2,641
FICA Tax	4,936	5,043	4,775	4,584	4,301
Worker's Compensation Ins.	61	53	59	48	54
Insurance Benefits	1,759	1,660	1,672	1,586	1,411
WBF	32	21	31	21	23
Unemployment Insurance	116	0	0	4	28
PERS Bond	4,124	4,276	4,209	4,335	4,295
PERS 822	0	-1,085	-1,021	0	1,636
PERS EE 6%	3,872	3,972	3,745	3,529	3,386
Office Supplies and Expenses	1,167	1,133	3,100	396	56
Copier Maintenance	1	1	100	11	52
Risk Management Fee	3,071	2,563	2,563		
Admin Alloc - Facilities Project	862	0			
Admin Alloc - Finance Project	0	2,771	2,771		
Admin Alloc - IT Project	1,391	947	947		
Admin Alloc Charge	82,733	60,197	60,197	54,645	69,828

Expense Detail	FY20	FY19	FY19	FY18	FY17
Description	Initial	t of End Actu	Budget	Actuals (unaudit)	Actuals
Mileage	540	0	500	0	163
Conferences and Training	336	327	1,000	1,008	476
Membership Dues	105	133	100	100	0
Service Agreement	0	0	0	0	0
Misc election supplies	0	0	250	0	0
Election Distri/County	66,950	65,000	45,000	95,971	78,127
Local District Elections	0	0	2,500	0	0
OCVR	6,749	0	6,749	6,749	6,749
Scanner Ballots	0	0	0	0	0
HAVA Capital Grant	0	0	0	0	0
Total Expenses	251,560	217,960	206,148	237,416	229,675
Check Expense	0	0	0	0	0

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 2019-2020 Highlights and Significant Changes

Sheriff Dickerson retired in May of 2018, which left a void in the top management position. Steve Salle was temporarily appointed as Chief Deputy to run the office until a new Sheriff was elected. Sheriff Brian Pixley was elected to office and began his term on 01/07/19. Chief Deputy Salle agreed to stay on as second in command until a permanent Chief Deputy is hired to that position.

One new enforcement position (added in the middle of the previous budget year) was added to the Sheriff's Office budget through a cooperative Oregon Justice Reinvestment Initiative grant shared with the District Attorney's Office and County Community Justice Services Department. This grant pays for an Enforcement Deputy to join with a Deputy District Attorney and a Parole

and Probation Officer to provide swift enforcement of expanded use of downward departure on sentencing in State Courts. This grant expires as of June 30, 2019, however we applied for a renewal.

The Sheriff's Office renewed its augmentation agreements with the Cities of Vernonia and Columbia City. A third augmentation agreement also remains in place with the City of Clatskanie, where we are continuing to provide police services for the City after our first three years of successful contracting for those services. The City of Clatskanie has agreed to fund another half time position and the Sheriff's Office hopes to fund the other half of the position.

The Enforcement Division has been bolstered with a new rank structure. We have eliminated the ranks of Captain, and Undersheriff. Those ranks will be replaced with the position of Chief Deputy. The Lieutenant oversees Enforcement division, two patrol Sergeants and the Marine Patrol Unit, as well as Animal Control.

The Animal Control Officer, with the help of inmates and jail staff, is responsible for the maintenance of the shelter, for the management of strays the officer recovers, and for either returning or re-homing stray dogs under the Dog Control officer's care.

FY 2018-2019 Accomplishments

We currently have two detectives in the enforcement division. One of those detectives plans on retiring sometime mid – late 2019. We are also anticipating the retirement of our current civil deputy as well as Chief Deputy Salle. This will unfortunately mean we lose several decades worth of combined experience in our enforcement division.



Police Academy this last year.

We have hired one new enforcement sergeant and a brand new Deputy. The new Deputy is currently attending the 16 week basic police academy at DPSST with a graduation date later this year. This new deputy will then begin his 12 – 16 week field training and observation program (FTEP). Once he is able to successfully complete this program, he will be able to patrol the county streets by himself. The Columbia County Sheriff's Office has had 2 Dual Certified Patrol Deputies graduate from the DPSST basic

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

Future Challenges

The Columbia County Sheriff's Office will need to identify and implement a new Report Management System (RMS), dog licensing, civil and CHL databases. Several years ago, CCSO began using an RMS designed for use by the Portland Police Bureau called RegJIN. The fees that were charged for this RMS was based on the number of agencies and users from around the Portland Metropolitan area, so a lot of users initially signed on to use RegJIN. As agencies began using RegJIN, they began to realize that although it may work great for Portland, it's use in other agencies was lack luster and cumbersome for officers and deputies to use. In the following years, the majority of agencies began dropping out of using RegJIN and the monthly cost per user began to increase. Even PPB began looking for another RMS to use. We here at CCSO will need to find a better RMS, one that is more tailored to the specific needs of our agency. We are currently working on creating an RFP so we can find the best RMS available that can be tailored to our specific needs.

We are anticipating the startup cost of a new RMS to be upwards of \$300,000 but this investment is vital to the success of this organization. The reason these initial costs are so high is due to the different interfaces that will need to be developed. These different interfaces will tie us into our computer aided dispatch (CAD) system, our jail management system (JMS), LEDS as well as allow information sharing throughout other agencies in the Portland metro area.

The computer system we currently use for our civil, CHL and dog licensing has not had any support for a number of years. Currently Columbia County IT is forced to try to keep these systems up and running since the companies that wrote the programs are no longer in operation. These databases are one crash away from CCSO losing all information and having no way to access the information contained in the database. It is of utmost importance that we are able to find suitable replacements for all of these computer systems.

Significant Cases

Some major criminal cases the Columbia County Sheriff's Office over the past year include a call of extreme domestic violence outside of St. Helens. Deputies were called to the residence when the victim did not show up to work. Her co-workers called in to 911 to request a welfare check. When Deputies arrived, they found a female with half of her head shaved, a very large black eye that had swollen shut and bruising and all over her body. The victim told deputies she was hit with an "Open fist, punched and hit with chunk of wood". The victim told us her boyfriend shaved half of her head in an attempt to humiliate her and bit her hand causing injury and choked her almost to the point of unconsciousness. The victim also said suspect forced her to have sexual relations with him in ways she did not consent to.

Once the suspect was located, he refused to come out of the house, forcing deputies to force entry through the front door. Once the deputies forced entry, they were able to arrest the suspect who was later indicted on 43 charges including Attempted Murder, Strangulation, Harassment, Assault IV, Attempted Assault II, Kidnapping I, Rape I, and Coercion.

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

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

In February, three Clatskanie area men were arrested and charged with attempted murder after they shot up an acquaintance’s car as it was sitting in his driveway. Also in February, Deputies investigating a string of industrial thefts in North County, developed probable cause to obtain a search warrant for a residence in Clatsop County and, working with Clatsop County Deputies, executed the warrant and recovered construction equipment and a stolen Harley Davidson motorcycle missing from Clatskanie since last summer. This initial search warrant led to 2 additional search warrants to be served in Clatsop County and Deputies were able to recover a multitude of stolen items as a result.

CCSO currently has one criminal detective and one narcotics detective. These two detectives are able to take more cases that are transferred from patrol deputies to detectives, allowing patrol deputies to spend more time on patrol and reducing follow up time on more complicated criminal cases. The detectives were able to assist in investigations, reviewing approximately 475 Child Abuse Hotline reports, and investigating burglaries, thefts and assault cases. The new position also accounted for multiple search warrants associated with narcotics trafficking, animal abuse, burglary and theft cases in the County.

Search and Rescue callouts numbered 3 for the year, a significantly lower number compared to previous years, even though our total calls for service increased over the year. The increased call load came mostly in the form of community caretaking and civil unit response calls. The 10 year average as shown below:

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	10 Year Average
Assaults	55	62	58	70	54	61	53	71	56	61	60.1
Robberies	0	2	1	3	0	0	0	1	1	1	0.9
Burglaries	96	94	120	126	117	159	73	116	87	80	106.8
Thefts	235	229	258	247	253	249	228	244	242	240	242.5
Prowlers	40	37	38	32	39	45	41	69	46	35	42.2
Stolen Vehicles	81	70	60	66	51	61	61	50	44	51	59.5
Disturbances	98	107	139	129	144	187	178	227	200	214	162.3
Domestic Disturb	185	190	157	182	158	189	216	272	208	221	197.8
Criminal Mischief	121	135	115	115	90	96	64	110	80	94	102

Divisions

Our Patrol canine, Lars was not on duty for most of 2018, but was paired with Deputy Cody Pesio in September of 2018. Between October and December of 2018, Deputy Pesio and Lars attended and passed Basic K-9 School for Patrol for a total of 395 hours. They also attend additional training hours every month so their skills are kept up to date. We currently maintain 1 narcotics detection dog, Odin, with his handler Deputy Hibbs. Deputy Hibbs and his partner, Odin, have had 12 deployments with several finds.

Our marine and river patrol unit, consisting of 1.5 full-time deputies and a part-time supervisor. We are hoping to be able to include reserve deputy and volunteers in the marine program in the upcoming year. The State Marine Board pays some of the cost to keep the Columbia River in our County a safe place to work and recreate, and the unit was involved in numerous boating safety and public service activities on the river and around Columbia County in 2018. Deputies also worked on improving adherence to no-wake speed zones and posting speed-limit warning buoys in the river.





Our Dog Control Officer handles all the majority of canine complaints throughout the County, including all cities. The dog control officer followed up on 1,209 complaints, issued 109 citations with 256 warnings given. Animal control impounded 234 dogs with 180 of those returned to their owner, 8 of those were adopted to new homes

and 35 were transferred to different rescues and agencies. We have recently began once again collecting fees for our animal control services in hopes of generating additional revenue for the program.

Our front office (Support Services) staff grew to meet the expanding needs of the front office and again managed a heavy workload in this past year. Conducting Inmate Visitation Services, the intake and clearance of warrants, processing restraining orders, and managing: all criminal reports; all handgun licensing; fingerprinting; sex offender registration; all civil process services; and, the software support for the entire Sheriff's Office keeps our four full-time clerks and the Support Services Commander busy. Our front office staff also helps out the jail by providing book and releases for people who are court ordered to be booked and released. The front office staff performed 116 book and releases last year. They issued 2103 concealed handgun licenses (CHL's). Our front office staff processed a total of 5672 dog licenses last year.

Our civil division continues to show high numbers for civil papers processed and served, as well as concealed handgun licenses processed and dog licenses processed / issued. You can see how those numbers have been affected since 2009 in the chart below:

Support Services Activities 2009 -2018										
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Civil Papers Processed	1,474	1,318	1,537	1,485	1,449	1,716	1,730	1,736	1,611	1828
Civil Papers Served	1,163	1,083	1,410	1,457	1,447	1,563	1,470	1,538	1,484	1828
Warrants Entered	-----	371	507	648	864	1,020	959	902	1,094	985
Warrants Cleared	-----	387	416	629	771	949	942	970	1,030	720
CHL Applications	668	668	532	744	1,050	1,396	2,179	2,095	1,904	2103

Columbia County

General Fund
CCSO - Patrol + Civil

Fund 100

Dept 06

Revenues	FY20	FY19	FY19	FY18	FY17
	Proposed	Est of End Actual	Budget	Actuals (unaudit)	Actuals
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
Intergovernmental	0	0	0	0	0
Other Resources	0	0	0	0	0
Current Year Unrestricted	0	0	0	0	0
Property Tax	0	0	0	0	0
Intergovernmental	306,450	207,708	306,450	341,998	231,286
Fees, Permits, Fines, Service Charge	885,696	704,647	737,425	817,647	696,427
Bond or Debt Proceeds	0	0	0	0	0
Other Resources	33,000	40,113	21,500	55,887	20,909
Current Year Restricted	1,225,146	952,468	1,065,375	1,215,532	948,622
General Fund Balancing					
Transfers from County Funds	5,000	7,137	9,000	13,891	11,103
Spec Pymt (from Component Unit)	0	0	0	0	0
Current Year Other Resources	5,000	7,137	9,000	13,891	11,103
Total Available Resources	1,230,146	959,605	1,074,375	1,229,423	959,724
Expenditures					
Salary	1,467,838	1,285,069	1,389,849	1,338,760	1,157,128
Benefits	840,189	626,574	734,117	642,337	498,332
PR Transfers (PERS bond & reserve)	86,601	67,799	65,716	81,090	96,853
Personnel	2,394,628	1,979,443	2,189,682	2,062,188	1,752,312
Materials & Services	599,183	537,973	540,455	491,716	480,236
Capital	26,770	0	5,000	185,385	100,817
Program Budget	3,020,582	2,517,417	2,735,137	2,739,290	2,333,365
Debt	20,000	0	20,000	0	0
Transfers Out (admin alloc)	484,156	487,263	487,263	334,191	331,203
Transfers Out (fund xfrs)	7,938	0	7,908	39,932	0
Special Pymt (to Component Unit)	0	0	0	0	0
Total Outlays	3,532,676	3,004,680	3,250,308	3,113,413	2,664,567
Fund Contingency	0	0	0	0	0
Fund Ending Fund Balance	0	0	0	0	0
Total Fund Expenditures	3,532,676	3,004,680	3,250,308	3,113,413	2,664,567
Ending Dept Balance	-2,302,530	-2,045,075	-2,175,933	-1,883,990	-1,704,843
No Mos Operating Reserve*			-1.93		
Staffing - Full Time Equivalents	18.91		16.98	16.88	17.05

Revenue Detail Description	Appropriated Plus Dec Supplementals				
	FY20 Proposed	FY19 Est of End Actual	FY19 Budget	FY18 Actuals (unaudit)	FY17 Actuals
Sheriff Bail Account			0	0	0
Gift in Kind			0	0	5,000
Admin & Spec Svcs Clatsk Reimb			0	7,678	0
Reimb Project Expenses	25,000	25,000	20,000	33,257	12,125
Refund of Expenses	1,000	1,000	0	925	150
Reimb of Cost	7,000	7,000	1,500	8,043	863
Sale Surplus Assets	0	7,000	0	10,537	160
Sale Surplus Asset	0		0	0	0
Sheriff's Fees	13,962	13,555	17,000	23,623	15,326
Civil Fees	65,361	63,458	30,000	56,150	38,927
CHL Fees	118,651	115,195	140,000	140,424	133,551
Background Check Fees	9,817	9,531	8,000	7,240	10,965
Inmate Fee ORS169.150&152	8,185	7,946	3,000	8,597	5,455
Sheriff Fines		1,102	0	0	0
Enhanced Law Enforcement PGE	125,000	214,286	125,000	125,000	125,000
SHPD CENT		0	0	0	0
Donations		429	0	915	500
DoJ Fed \$ Match		611	0	190	1,326
Insurance Reimbursements		0	0	3,125	500
ODOT Overtime Grant		0	0	11,651	0
JRI Grant	106,450	106,450	106,450	106,450	0
Refund of Expenses		53	0	0	2,075
Restitution		0	0	0	1,262
State Marine Board Grant	200,000	98,859	200,000	222,152	229,425
State Marine Board		0	0	0	0
Police Canine Revenue Stream		0	0	0	0
Clatskanie Contract Services	443,500	175,755	325,000	349,606	258,939
Restitution (xfr fund)	5,000	7,137	9,000	6,213	11,103
Refund of Expenses		60	0	0	35
Insurance Reimb		0	0	0	0
Reimb from Humane Society		0	0	0	0
Donations		1,359	0	640	35
Dog License Fees	101,220	101,220	85,000	105,942	105,041
Dog Boarding Fees		1,003	500	30	330
Dog Program Violation Fees		909	2,000	410	0
Dog Adoption Fees		0	250	0	122
Dog Restitution		0	1,000	426	725
Chip Program		0	0	0	0
Animal Control Services		687	650	200	760
Call Out Fees		0	25	0	25
revenue totals	1,230,146	959,605	1,074,375	1,229,423	959,724
check revenue	0	0	0	0	0
	270,541				

Expense Detail Description	Appropriated Plus Dec Supplementals				
	FY20	FY19	FY19	FY18	FY17
	Proposed	Est of End Actual	Budget	Actuals (unaudit)	Actuals
Sheriff	36,554	42,435	34,357	32,106	33,132
Office Manager II	14,019	13,776	13,544	12,861	11,157
Fiscal Assistant	0	0	0	0	3,436
Support Supervisor	0	0	0	6,983	27,354
Support Services Clerk	0	1,139	27,719	18,859	0
Senior Civil Deputy	57,368	55,140	55,437	56,200	55,140
Civil Deputy	27,196	56,677	52,350	52,513	62,044
Evidence Tech	25,700	28,187	33,047	24,880	26,173
Civil Clerk	0	0	0	0	0
Negotiations estimate	0	0	0	0	0
Overtime	30,000	38,453	30,000	29,699	8,127
PERS	29,124	15,799	23,805	15,319	11,551
FICA Tax	14,599	17,396	18,854	17,626	17,681
Worker's Compensation Ins.	1,343	2,776	1,814	1,658	1,165
Insurance Benefits	43,693	47,037	65,369	58,672	63,716
WBF	95	95	123	114	145
Unemployment Insurance	344	0	0	20	114
PERS Bond	10,458	8,193	13,089	9,028	9,787
PERS 822	0	-2,080	-3,175	0	3,752
PERS EE 6%	9,818	7,697	11,646	7,496	7,762
Telephone, specific lines	10,000	8,912	8,000	8,652	9,153
Cellular Phones	14,500	15,419	15,600	18,145	12,963
Postage/Shipping	12,000	11,288	12,000	14,579	10,542
Office Supplies	16,000	16,280	16,000	16,301	22,169
Copier Maintenance	5,200	4,952	4,560	6,971	5,671
Deputies Supplies	2,000	2,125	1,500	1,944	1,847
Sheriff's Fees	10,480	10,480	13,000	11,865	17,715
Hiring Expense and Supplies	250	4,244	250	168	0
Search & Rescue Expense	500	0	500	93	191
Uniform Allowance	1,500	659	1,000	2,052	1,237
GL and Property Insurance	63,229	57,481	56,066	57,194	45,215
Risk Management Fee	16,213	19,537	19,537		
Admin Alloc - Finance Project	0	21,127	21,127		
Admin Alloc - IT Project	7,347	7,217	7,217		
Admin Alloc Charge	389,159	339,513	339,513	254,929	278,259
Refund	1,000	2,451	500	639	955
Printing & Advertising	22,000	19,692	10,300	36,855	20,927
Vehicle Fuel	0	1,931	2,060	2,452	1,471
Vehicle Maintenance	0	35	0	147	9,008
Auto Expense	0	62	0	742	0
Conferences and Training	10,000	3,769	4,000	8,623	10,886
Membership Dues	2,000	3,244	1,150	2,818	1,138
Computer-Teletype		0	5,459	0	5,300
Computer Maint. Expense		0	3,708	0	2,322
Investigations	2,100	1,860	2,060	2,713	10,789
Contract Temporary Services	1,050	0	2,060	99	3,755
Contract Legal Services	5,000	0	10,000	0	0
roof replacement	22,750	0			
Justice facility Main Transfer to Jai	0	0	0	32,254	0
Report Mgt System Financing	20,000	0	20,000	0	0

Expense Detail	FY20	FY19	FY19	FY18	FY17
Description	Proposed	Est of End Actual	Budget	Actuals (unaudit)	Actuals
Undersheriff	0	0	0	0	26,456
Captain	82,079	8,941	79,299		0
Lieutenant	108,115	125,041	79,380	92,114	49,708
Sergeant	115,020	101,612	116,217	119,126	72,019
Deputy Sheriff	382,842	354,179	416,772	360,879	271,425
PT Help	0	0	0	0	0
Overtime Pay	110,000	88,741	110,000	115,743	101,976
PERS	123,609	80,545	98,701	84,396	49,029
FICA Tax	61,051	51,325	61,328	46,744	39,041
Worker's Compensation Ins.	13,296	12,556	13,365	10,657	4,864
Insurance Benefits	226,922	177,660	215,808	161,651	112,950
WBF	399	267	401	301	248
Unemployment Expense	1,437	0	0	50	261
PERS Bond	45,536	50,630	50,630	43,303	35,350
PERS 822	0	-9,860	-12,282	0	13,412
PERS EE 6%	42,752	35,917	45,049	35,961	27,748
Electronic Security Devices	0	0	1,030	0	0
Deputies Supplies	18,200	15,764	14,420	21,063	20,865
Meals	500	151	618	312	521
Bulletproof Vests	6,500	2,173	4,120	980	0
Hiring Expense and Supplies	1,500	0	0	14,650	0
Radio & Rescue Supplies	20,000	733	15,000	16,515	7,619
Uniform Allowance	8,500	6,113	7,000	8,870	6,850
Dry Cleaning	650	484	500	484	479
Non-Capital Computers	0	65,000	0	0	0
Vehicle Fuel	52,000	30,885	40,000	39,780	36,799
Vehicle Lease	50,000	0	73,280	0	0
Vehicle Maintenance	39,000	16,984	20,000	16,293	34,811
Auto Expense	20,000	21,732	10,300	17,956	13,157
Expenses-Sheriff & Deputies	20,000	25,625	5,000	15,552	6,322
Firing Range Training Supplies	10,000	4,463	7,725	738	0
Contract Services	4,800	4,272	3,000	7,466	1,317
Contract Tech PPDS	8,200	10,247	7,265	6,986	7,834
Replacement Vehicles	0	0	0	0	95,817
Communications Cap Ex	4,020	0	5,000	0	0
Vehicle	0	0	0	185,385	5,000
Captain	4,450	471	4,174		0
Lieutenant	3,927	6,427	4,146	4,848	29,740
Marine Sergeant	0	0	0	24,401	65,710
Marine Deputy Sheriff	141,244	141,643	90,237	154,808	89,072
PT Help	0	0	0	0	0
Overtime Pay	25,000	41,124	25,000	38,644	30,437
PERS	34,938	29,692	19,186	32,194	14,779
FICA Tax	13,359	14,628	9,452	17,018	16,731
Worker's Compensation Ins.	2,892	3,623	1,913	4,585	1,648
Insurance Benefits	29,785	28,179	22,897	31,619	22,470
WBF	87	67	62	85	101
Unemployment Marine Shrf	314	0	0	28	108
PERS Bond	11,160	12,252	8,332	14,969	10,333
PERS 822	0	-3,111	-2,021	0	3,845
PERS EE 6%	10,477	11,379	7,413	12,192	7,954
Phone	625	564	0	546	721

Expense Detail	FY20	FY19	FY19	FY18	FY17
Description	Proposed	Est of End Actual	Budget	Actuals (unaudit)	Actuals
Cellular Telephones	3,000	1,112	2,781	1,737	3,011
Deputies Supplies	1,030	0	1,030	224	2,024
Radio & Rescue Supplies	2,000	0	2,000	0	136
Uniform Allowance	1,200	471	1,200	6	954
Bullet Proof Vests	800	0	0	0	0
Utilities	2,266	1,427	2,266	1,758	2,201
Electricity - Boat House	618	849	618	860	1,134
Garbage	46	0	46	0	21
Maintenance	1,100	48	1,100	318	320
Tech Asst Mo'ly Data System	1,030	667	1,030	500	500
Liability Insurance	8,691	7,901	10,244	9,312	8,055
Risk Management Fee	1,038	0			
Admin Alloc - IT Project	470	0			
Admin Alloc Charge	23,534	32,009	32,009	21,464	17,569
Vehicle Fuel	7,000	6,252	5,665	5,595	5,295
Vehicle Lease	0	0	0	0	0
Vehicle Maintenance	1,030	572	1,030	1,122	2,762
Auto Expense	3,090	667	3,090	2,934	2,941
Expenses-Sheriff & Deputies	3,605	341	3,605	1,005	4,677
Boat Expense	8,000	49,448	6,000	12,152	25,947
Boat Fuel	10,000	5,352	12,360	13,900	10,575
Boathouse Repair & Maint.	5,150	297	5,150	1,534	4,205
Investigations	515	0	515	0	478
Contract Tech - PPDS	2,800	3,388	2,432	2,310	2,146
Deputy Sheriff	127,212	3,504	3,097	7,764	2,976
Overtime Pay	1,000	933	1,000	1,022	0
PERS	13,926	531	442	1,479	259
FICA Tax	9,808	251	313	519	224
Worker's Compensation Ins.	2,440	84	60	191	52
Insurance Benefits	47,097	384	0	968	0
WBF	64	1	2	4	1
Unempl Insur	231	0	0	1	1
PERS Bond	8,194	287	276	908	224
PERS 822	0	-73	-67	0	86
PERS EE 6%	7,693	267	246	756	177
Supplies	5,000	15,433	5,000	3,468	5,989
Uniform Allowance	1,000	2,116	1,000	0	0
GL and Property Insurance	275	261	234	197	187
Vehicle Maintenance	2,000	1,743	0	1,646	623
Auto Expense		1,855	1,000	3,400	350
Training, Conf & Travel	1,000	267	250	1,333	318
Undersheriff	0	0	0	0	9,829
Sergeant	38,340	33,888	38,739	44,222	18,182
Deputy Sheriff	56,808	55,579	96,472	65,828	86,410
Overtime	15,000	21,997	15,000	12,611	12,903
PERS ER	18,449	13,276	18,691	16,282	14,362
FICA Tax	8,426	8,069	11,491	8,724	9,173
Worker's Compensation Ins.	1,838	2,145	2,607	2,194	1,910
Insurance Benefits	21,636	18,852	37,049	30,397	30,733
WBF	55	48	75	51	55
Unemployment Expense	198	0	0	9	64
PERS Bond	7,039	10,129	10,129	8,376	9,755

Expense Detail	FY20	FY19	FY19	FY18	FY17
Description	Proposed	Est of End Actual	Budget	Actuals (unaudit)	Actuals
PERS 822	0	-1,820	-2,457	0	3,638
PERS EE 6%	6,609	6,660	9,013	6,943	7,526
Telephone	2,575	1,808	2,575	2,916	2,448
Cellular Telephones	2,160	1,979	2,160	2,132	2,388
Office Supplies	2,472	1,343	2,472	1,082	0
Copier Maintenance	3,700	3,624	1,339	4,004	1,170
Deputies Supplies	515	0	515	647	329
Uniform Allowance	515	0	515	215	2,507
Dry Cleaning	515	0	515	0	0
Bulletproof Vests, Body Camera	515	0	515	0	0
Auto Lease	0	0	7,614	7,391	0
Utilities	773	1,339	773	1,374	0
Repairs & Maintenance	515	82	515	303	1,046
Non-Capital Computers	515	0	515	0	0
Tech Asst Mthly Data System	0	0	0	300	300
Liability Insurance	5,296	4,815	6,676	6,069	5,074
Risk Management Fee	1,250	0			
Admin Alloc - IT Project	566	0			
Admin Alloc Charge	28,357	35,352	35,352	31,593	17,299
Vehicle Fuel	13,000	10,541	12,360	9,987	4,712
Vehicle Maintenance	7,700	2,212	5,150	721	1,260
Auto Expense		818	2,575	851	12,349
Expenses - Deputies Training	515	0	515	82	0
Membership Dues	0	0	0	0	0
Contract Legal Services	1,030	0	1,030	279	0
Contract Tech - PPDS	1,500	1,653	1,259	1,127	0
CCSO Admin Cost Transfer	6,878	0	6,878	6,678	0
CCSO Spectly Svcs Cost Transf	1,060	0	1,030	1,000	0
Deputies Supplies	0	0	0	0	1,353
Animal Control Officer	61,963	61,403	59,862	58,802	57,990
Animal Care Specialist	0	0	0	0	0
Overtime	4,000	3,780	4,000	3,846	5,734
PERS	8,410	4,624	4,592	4,471	3,026
FICA Tax	5,046	4,901	4,885	4,716	4,804
Workers' Compensation Ins.	559	2,761	540	772	323
Insurance Benefits	23,259	23,197	23,058	21,711	21,699
WBF	33	27	32	27	31
Unemployment Insurance	119	0	0	5	32
PERS Bond	4,216	4,306	4,306	4,507	4,829
PERS 822	0	-1,055	-1,045	0	1,843
PERS EE 6%	3,958	3,859	3,832	3,731	3,814
Cellular Phones	575	1,228	541	616	578
Postage	0	0	0	656	2
Supplies	773	1,043	773	2,986	4,203
Donation Expenses	1,545	2,576	1,545	810	958
Uniforms	515	232	515	308	173
Electricity	3,100	955	2,990	467	0
Natural Gas - Heat	2,300	564	1,820	379	0
Water	1,400	1,257	2,600	480	0
Garbage	850	548	200	368	0
Building Repairs & Maint	1,000	1,419	1,000	1,005	0
Software Maintenance	2,987	0	2,987	0	0

Expense Detail	FY20	FY19	FY19	FY18	FY17
Description	Proposed	Est of End Actual	Budget	Actuals (unaudit)	Actuals
computer supplies	0	0	0	1,405	70
Insurance.	1,237	1,125	1,270	1,155	1,192
Risk Management Fee	1,530	0			
Admin Alloc - IT Project	693	0			
Admin Alloc Charge	34,029	52,043	52,043	26,206	18,075
Refunds	100	220	52	0	267
Dog Disposal	250	205	258	485	270
Advertising	0	0	0	0	0
Vehicle Fuel	5,000	2,799	2,575	2,769	2,403
Vehicle Maintenance		1,133	2,060	685	959
Auto Expense		267	0	443	0
Conferences and Training	1,000	775	0	689	0
Membership dues	80	100	77	75	75
Restitution		0	515	52	0
Contract Temporary Services		0	0	9,000	18,000
Contract Tech - PPDS	1,100	1,240	878	845	751
Software SaaS RMS	200,000				
Total Expenses	3,732,676	3,004,680	3,250,308	3,113,413	2,664,567
Check Expense	200,000	0	0	0	0

Jail Operations - General Fund 100-08

In FY15 a new fund was established for Jail operations, Fund 220.

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

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

FY2019-2020 Goals and Highlights

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

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

Columbia County

**General Fund
Jail**

Fund 100

Dept 08

Revenues	FY20	FY19	FY19 Budget	FY18 Actuals (unaudit)	FY17 Actuals
	Proposed	Est of End Actual			
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
Intergovernmental	0	0	0	0	0
Other Resources	0	0	0	0	0
Current Year Unrestricted	0	0	0	0	0
Property Tax	0	0	0	0	0
Intergovernmental	0	0	0	0	0
Fees, Permits, Fines, Service Charges	0	0	0	0	0
Bond or Debt Proceeds	0	0	0	0	0
Other Resources	0	0	0	0	0
Current Year Restricted	0	0	0	0	0
General Fund Balancing					
Transfers from County Funds	0	0	0	0	0
Spec Pymt (from Component Unit)	0	0	0	0	0
Current Year Other Resources	0	0	0	0	0
Total Available Resources	0	0	0	0	0
Expenditures					
Salary	0	0	0	0	0
Benefits	0	0	0	0	0
PR Transfers (PERS bond & reserve)	0	0	0	0	0
Personnel	0	0	0	0	0
Materials & Services	0	0	0	0	0
Capital	0	0	0	0	0
Program Budget	0	0	0	0	0
Debt	0	0	0	0	0
Transfers Out (admin alloc)	0	0	0	0	0
Transfers Out (fund xfrs)	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Special Pymt (to Component Unit)	0	0	0	0	0
Total Outlays	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Fund Contingency	0	0	0	0	0
Fund Ending Fund Balance	0	0	0	0	0
Total Fund Expenditures	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Ending Dept Balance	-1,000,000	-1,000,000	-1,000,000	-1,000,000	-1,000,000
No Mos Operating Reserve*					
Staffing - Full Time Equivalents	NA	NA	NA	NA	NA

Revenue Detail Description	Appropriated Plus Dec Supplementals				
	FY20 Proposed	FY19 Est of End Actual	FY19 Budget	FY18 Actuals (unaudit)	FY17 Actuals
revenue totals	0	0	0	0	0
check revenue	0	0	0	0	0

Expense Detail Description	Appropriated Plus Dec Supplementals				
	FY20 Proposed	FY19 Est of End Actual	FY19 Budget	FY18 Actuals (unaudit)	FY17 Actuals
Contract Legal Services			0	0	0
Annual Jail Fund Transfer	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Fund Start Up Transfer			0	0	0
Total Expenses	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Check Expense	0	0	0	0	0

Economic Development Department – General Fund 100-09

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

This fund relocated to Fund 214 and closed in FY19.

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

Columbia County

**General Fund
Economic Development**

Fund 100

Dept 09

Revenues	FY20 Proposed	FY19 End of Year Actuals	FY19 Budget	FY18 Actuals (unaudited)	FY17 Actuals
Unrestricted Beginning Balance	0	0	0	0	0
Restricted Beginning Balance	0	0	0	111,838	115,966
Total Beginning Balance	0	0	0	111,838	115,966
Property Tax	0	0	0	0	0
Intergovernmental	0	0	0	0	0
Other Resources	0	0	0	0	0
Current Year Unrestricted	0	0	0	0	0
Property Tax	0	0	0	0	0
Intergovernmental	0	0	174,856	427,741	403,158
Fees, Permits, Fines, Service Charges	0	0	0	0	0
Bond or Debt Proceeds	0	0	0	0	0
Other Resources	0	0	0	0	0
Current Year Restricted	0	0	174,856	427,741	403,158
General Fund Balancing					
Transfers from County Funds	0	0	0	0	0
Spec Pymt (from Component Unit)	0	0	0	0	0
Current Year Other Resources	0	0	0	0	0
Total Available Resources	0	0	174,856	539,579	519,124
Expenditures					
Salary	0	0	0	32,418	21,965
Benefits	0	0	0	16,643	6,263
PR Transfers (PERS bond & reserve)	0	0	0	1,511	1,666
Personnel	0	0	0	50,573	29,894
Materials & Services	0	0	0	142,452	137,042
Capital	0	0	0	0	0
Program Budget	0	0	0	193,025	166,936
Debt	0	0	0	0	0
Transfers Out (admin alloc)	0	0	0	34,378	15,083
Transfers Out (fund xfrs)	0	0	0	220,000	220,000
Special Pymt (to Component Unit)	0	0	0	0	0
Total Outlays	0	0	0	447,403	402,018
Fund Contingency	0	0	0	0	0
Fund Ending Fund Balance	0	0	0	0	0
Total Fund Expenditures	0	0	0	447,403	402,018
Ending Dept Balance	0	0	174,856	92,176	117,106
No Mos Operating Reserve*					
Staffing - Full Time Equivalents	0.00		0.50	0.50	0.50

Appropriated Plus Dec Supplementals					
Revenue Detail Description	FY20 Proposed	FY19 st of End Actua	FY19 Budget	FY18 Actuals (unaudit)	FY17 Actuals
Committed Lottery Beginning Balan			0	93,568	93,142
Refund of Expenses			0	0	0
Video Lottery - State Payments			174,856	424,642	390,742
Cultural Grant Beginning Balan			0	18,270	22,824
Registration Fee			0	0	0
Ford Fntn Grant			0	0	0
Museum Donations & Proceeds			0	599	789
Cultural Trust Grant			0	2,500	11,627
revenue totals		0	0	174,856	539,579
check revenue		0	0	0	0

Appropriated Plus Dec Supplementals					
Expense Detail Description	FY20 Proposed	FY19 st of End Actua	FY19 Budget	FY18 Actuals (unaudit)	FY17 Actuals
Transit Prog. Admin.			0	0	0
Transit Prog. Coordinator			0	32,418	21,965
PERS			0	1,560	782
FICA Tax			0	2,271	1,188
Worker's Compensation			0	-70	173
Insurance Benefits			0	11,565	3,097
WBF			0	13	10
Unemployment Insurance			0	3	11
PERS Bond			0	1,511	1,182
PERS 822			0	0	485
PERS EE 6%			0	1,302	1,003
Telephone			0	0	83
Supplies			0	0	0
Industrial/Commercial Site Pro			0	0	500
Risk Management Fee			0		
Admin Alloc - Finance Project			0		
Admin Alloc - IT Project			0		
Admin Alloc Charge			0	34,378	15,083
Advertising			0	154	1,415
Mileage			0	387	0
Conferences and Training			0	12,322	7,944
Membership Dues			0	40,697	21,063
Contract Temporary Services			0	0	12,105
Community donations			0	10,847	6,000
Transfer to Fair			0	50,000	0
County Transportation			0	80,000	80,000
transfer roads			0	50,000	100,000
transfer parks			0	40,000	40,000
transfer CCCC close FY16			0	0	0
County services fee			0	0	0
Telephone			0	1,002	899
Utilities			0	1,375	1,367
Gas-Heat			0	1,449	1,550
Water & Sewer			0	1,703	1,428
Building Repairs			0	0	0
Cultural Trust Expense			0	20,770	10,913
GL and Property Insurance			0	1,745	1,775
Community 501c6 Contrib			0	50,000	70,000
Total Expenses		0	0	447,403	402,018
Check Expense		0	0	0	0

Surveyor's Office - General Fund 100-11

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

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

Public service

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

Web Map

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

FY2019-2020 Goals and Highlights

Goal	Mission	How Goal Furthers Mission Element(s)
1 Create an online survey to receive public opinion on how the Surveyor's Office is performing and where we can improve.	Service ___x___ Engagement ___ Connection ___x___ Innovation ___	<u>Service</u> – The results of this survey will be used to provide planning direction and ultimately bring better service to the public. <u>Connection</u> – By listening to the public's concerns and ideas, we will build positive relations with residents, private surveyors and other County departments.
2) Improve efficiency of Survey database data entry.	Service __x___ Engagement ___ Connection ___x___ Innovation __x___	<u>Service</u> – Efficiency will reduce the amount of time taken to file all Record of Survey, Partitions and Subdivisions into the Survey Index. This will increase the amount of time available to serve the public. <u>Connection</u> – Shows the public we are making efforts to reduce time and cost. <u>Innovation</u> – Using current technology to make the Office more efficient.

<p>3) Add Bearing Tree records to County Web Map (5 year project)</p>	<p>Service <u> x </u> Engagement <u> </u> Connection <u> </u> Innovation <u> x </u></p>	<p><u>Service</u> – Residents and land surveyors will have more information available. <u>Innovation</u> – Readily available records will create a more consistent corner history</p>
<p>4) Purchase modern GPS units.</p>	<p>Service <u> </u> Engagement <u> </u> Connection <u> x </u> Innovation <u> x </u></p>	<p><u>Connection</u> – Keep current with modern survey equipment to be coincident with the surveying industry. <u>Innovation</u> – Technology improves efficiency and quality of survey data.</p>
<p>5) Educate and inform the public during the required Right-of-Entry contact.</p>	<p>Service <u> x </u> Engagement <u> </u> Connection <u> </u> Innovation <u> x </u></p>	<p><u>Service</u> – There is a necessity to provide education to the public about the Survey profession and the purpose of the Surveyor’s Office. <u>Connection</u> - Contact with the public while in the field is required by law, often we not only inform them of what we are doing, but they in return supply valuable information in regards to the project.</p>

FY2018-2019 Accomplishments

- Provided professional services to the Road Department.
- Worked in conjunction with the Assessor’s Office Data Analyst to develop a new survey database to function within Windows 10 environment.
- Created web content to incorporate in new website.
- Dedicated time to two County committees: GIS and Safety.

Columbia County

General Fund
Survevor

Fund 100

Dept 11

Revenues	FY20	FY19	FY19	FY18	FY17
	Proposed	st of End Actua	Budget	Actuals (unaudit)	Actuals
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
Intergovernmental	0	0	0	0	0
Other Resources	0	0	0	0	0
Current Year Unrestricted	0	0	0	0	0
Property Tax	0	0	0	0	0
Intergovernmental	0	0	0	0	0
Fees, Permits, Fines, Service Charge	49,000	49,700	44,200	45,246	48,555
Bond or Debt Proceeds	0	0	0	0	0
Other Resources	0	0	0	138	45
Current Year Restricted	49,000	49,700	44,200	45,384	48,600
General Fund Balancing					
Transfers from County Funds	0	0	0	0	0
Spec Pymt (from Component Unit)	0	0	0	0	0
Current Year Other Resources	0	0	0	0	0
Total Available Resources	49,000	49,700	44,200	45,384	48,600
Expenditures					
Salary	103,882	100,511	97,625	88,658	68,477
Benefits	59,224	52,627	50,620	42,429	30,377
PR Transfers (PERS bond & reserve)	6,639	4,935	4,986	5,219	7,189
Personnel	169,746	158,073	153,231	136,306	106,043
Materials & Services	36,318	5,124	8,704	6,507	3,094
Capital	1,500	0	0	0	0
Program Budget	207,564	163,196	161,935	142,813	109,137
Debt	0	0	0	0	0
Transfers Out (admin alloc)	23,360	26,710	26,710	16,667	20,555
Transfers Out (fund xfrs)	0	0	0	0	0
Special Pymt (to Component Unit)	0	0	0	0	0
Total Outlays	230,924	189,906	188,645	159,480	129,692
Fund Contingency	0	0	0	0	0
Fund Ending Fund Balance	0	0	0	0	0
Total Fund Expenditures	230,924	189,906	188,645	159,480	129,692
Ending Dept Balance	-181,924	-140,206	-144,445	-114,096	-81,092
No Mos Operating Reserve*					
Staffing - Full Time Equivalent	1.30		1.25	1.18	0.80

Appropriated Plus Dec Supplementals					
Revenue Detail Description	FY20 Proposed	FY19 st of End Act	FY19 Budget	FY18 Actuals (unaudit)	FY17 Actuals
Fee from Fund to Surveyor			0	0	0
Refund of Expenses			0	138	45
Surveyor Fees	6,000	7,000	7,200	4,816	4,196
Transfer in from Assessor			0	0	0
Subdivisions	5,000	10,200	5,000	2,380	12,900
Partitions	13,000	12,500	12,000	12,600	12,600
Surveys	25,000	20,000	20,000	25,450	18,859
revenue totals	49,000	49,700	44,200	45,384	48,600
check revenue	0	0	0	0	0

Appropriated Plus Dec Supplementals					
Expense Detail Description	FY20 Proposed	FY19 st of End Act	FY19 Budget	FY18 Actuals (unaudit)	FY17 Actuals
County Surveyor	75,307	72,701	72,777	69,917	68,477
Survey Technician	28,576	27,788	24,848	18,732	0
Overtime	0	21	0	9	0
PERS	13,245	7,227	7,019	5,499	3,204
FICA	7,947	7,527	7,468	6,617	4,999
Worker's Compensation Insuranc	770	883	741	689	395
Insurance Benefits	30,791	30,928	29,484	25,000	17,614
WBF	52	32	49	29	22
Unemployment Expense	187	0	0	6	34
PERS Bond	6,639	6,583	6,583	5,219	5,203
PERS 822	0	-1,648	-1,597	0	1,986
PERS EE 6%	6,233	6,031	5,858	4,589	4,109
Supplies	2,500	875	1,100	682	142
Small Equipment	20,600	0	500	1,623	149
Repairs and Maintenance	500	0	600	0	0
Archiving	3,000	0	0	0	0
Software	1,800	1,200	1,400	1,829	450
GL and Property Insurance	847	1,027	933	849	829
Risk Management Fee	921	1,070.97	1,071		
Admin Alloc - Facilities Project	259	-			
Admin Alloc - Finance Project	0	1,158.14	1,158		
Admin Alloc - IT Project	417	395.64	396		
Admin Alloc Charge	22,684	25,156.43	25,156	16,667	20,555

Expense Detail	FY20	FY19	FY19	FY18	FY17
Description	Proposed	st of End Actu	Budget	Actuals (unaudit)	Actuals
Vehicle Fuel	900	479	600	599	154
Vehicle Maintenance	2,500	0	600	206	0
Vehicle Expenses		0	0	0	0
Conferences and Training	2,000	33	1,300	555	1,218
Membership Dues	750	439	600	164	152
Temporary Services		0	0		0
Office Equipment	1,500	0	0	0	0
County interdep fee		0	0	0	0
Total Expenses	230,924	189,906	188,645	159,480	129,692
Check Expense	0	0	0	0	0

District Attorney– General Fund 100-12

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

FY2019-20 Goals and Highlights

The District Attorney's Office's focus for fiscal year 2019-2020 will be on efficiency and modernization. With respect to efficiency, the office will continue to push our local justice system to increase the speed in which it resolves cases. Historically, the "time to disposition" rate for the Columbia County Circuit Court has been slower than it should be, with even simple cases often lasting a year to two years. It is a priority for our office to find ways to resolve cases in a few months, so that victims can experience justice and closure more quickly. Some of this year's efforts to address time to disposition are discussed in the "FY 2018-2019 Accomplishments" section below.

With respect to modernization, I have several initiatives that I intend to tackle that will bring our office in line with national standards for prosecutors. The highest priority for me pertains to data collection. Our office currently has no data collection infrastructure and this needs to be resolved, so that we can be held accountable in terms of sentencing outcomes, time to disposition, restitution collection, and biases. Some of these metrics are available via other agencies, but we cannot rely on them to tell us everything we need to know about our performance. Other goals related to modernization include the creation of an up-to-date policy manual, digital discovery procedures for body cam footage, and implementing our new grand jury recordation system which we must begin operating by July 1, 2019.

Between these goals and our ever-rising caseload, an additional staff member is needed for the long term success of our office and we have requested an additional staff member in our budget this year.

FY2018-19 Accomplishments

One of the Columbia County DA's Office's primary objectives for this past fiscal year was to address the slow time-to-disposition rate for criminal cases referenced above. The District Attorney's Office is just one of several stakeholders with influence over the speed with which cases are resolved, so this issue is not completely within our control, but I am proud of the steps we have taken in the last 12 months to close out cases more efficiently. In January of this year we instituted an "Early Disposition Program" in which low-level misdemeanor offenses could be efficiently resolved by defendants at their first court appearance. This has been a success and we are expanding the program to include a much larger category of higher-level misdemeanor cases that must be resolved in 30 to 60 days from the date of the defendant's first court appearance. Previously, these cases took well over a year to resolve. We are optimistic that these programs will free up the court's schedule so much that our most serious cases can be resolved a few months, as opposed to a few years.

These new initiatives have stretched resources to their capacity, and since case filings continue to rise our staff is spread very thin. Ideally, an additional staff member would be added to assist with case processing. However, our office has continued to respond to the staffing crisis by finding creative ways in which to address the shortage. We continue to benefit from a biannual grant award that brought in \$1.2 million dollars from the State Criminal Justice Commission in 2017. The award is shared between the CCSO and the Department of Community Justice and pays for a level 1 DDA position in our office.

In addition to receiving the grant award, we continue to successfully seek out court-certified law students to work in our office for school credit. Beginning on May 20, we will have a group of interns working part time in our office throughout the year that will give us 40 hours of service each week. These students will be legally authorized to practice law in our courts, and will handle many of the mundane court appearances that currently distract my prosecutors from their more pressing duties.

Columbia County

General Fund
DA

Fund 100

Dept 12

Revenues	FY20	FY19	FY19	FY18	FY17
	Proposed	Est of End Actual	Budget	Actuals (unaudit)	Actuals
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
Intergovernmental	0	0	0	0	0
Other Resources	0	0	0	0	0
Current Year Unrestricted	0	0	0	0	0
Property Tax	0	0	0	0	0
Intergovernmental	322,550	512,382	512,382	430,198	308,880
Fees, Permits, Fines, Service Charge	19,000	19,000	19,000	26,896	18,313
Bond or Debt Proceeds	0	0	0	0	0
Other Resources	0	0	0	1,522	0
Current Year Restricted	341,550	531,382	531,382	458,617	327,193
General Fund Balancing					
Transfers from County Funds	0	0	0	0	0
Spec Pymt (from Component Unit)	0	0	0	0	0
Current Year Other Resources	0	0	0	0	0
Total Available Resources	341,550	531,382	531,382	458,617	327,193
Expenditures					
Salary	1,075,921	1,030,325	1,044,380	955,250	868,476
Benefits	525,200	465,644	498,626	410,759	329,627
PR Transfers (PERS bond & reserve)	66,825	51,590	51,888	69,071	88,703
Personnel	1,667,946	1,547,559	1,594,894	1,435,080	1,286,806
Materials & Services	92,225	55,683	82,078	78,244	83,279
Capital	0	0	0	0	4,600
Program Budget	1,760,171	1,603,242	1,676,972	1,513,325	1,374,685
Debt	0	0	0	0	0
Transfers Out (admin alloc)	387,190	336,900	336,900	251,429	259,672
Transfers Out (fund xfrs)	0	0	0	0	0
Special Pymt (to Component Unit)	0	0	0	0	0
Total Outlays	2,147,361	1,940,142	2,013,872	1,764,754	1,634,357
Fund Contingency	0	0	0	0	0
Fund Ending Fund Balance	0	0	0	0	0
Total Fund Expenditures	2,147,361	1,940,142	2,013,872	1,764,754	1,634,357
Ending Dept Balance	-1,805,811	-1,408,760	-1,482,490	-1,306,137	-1,307,164
No Mos Operating Reserve*					
Staffing - Full Time Equivalents	14.58		14.48	13.20	12.80

Revenue Detail Description	Appropriated Plus Dec Supplementals				
	FY20 Proposed	FY19 Est of End Actual	FY19 Budget	FY18 Actuals (unaudit)	FY17 Actuals
SB 3194 Justice Reinv		145,200	145,200	115,200	0
Refund of Expenses			0	1,522	0
District Attorney - Discovery	16,000	16,000	16,000	23,719	15,565
Restitution			0	154	0
Liquor Enforce - State Courts			0	0	0
Refund of Expense			0	0	0
Fed \$25 Fee Child Support	3,000	3,000	3,000	3,023	2,748
Oregon Incentives Child Sprt	22,000	21,777	21,777	23,045	16,690
Child Support Enforcement	149,000	149,000	149,000	14,814	18,184
Child Support Federal	50,000	49,855	49,855	130,064	139,866
Donations		5,000	5,000	0	0
CFAA Unitary Assessment	33,664	33,664	33,664	32,792	32,225
VOCA Basic - DoJ thru State	67,886	67,886	67,886	102,339	57,354
VOCA Project - DoJ thru State			0	478	23,449
VOCA one time CFDA 16-575		19,000	19,000	11,466	21,113
VOCA Expansion		21,000	21,000		0
revenue totals	341,550	531,382	531,382	458,617	327,193
check revenue	0	0	0	0	0

Expense Detail Description	Appropriated Plus Dec Supplementals				
	FY20 Proposed	FY19 Est of End Actual	FY19 Budget	FY18 Actuals (unaudit)	FY17 Actuals
District Attorney Stipend	16,800	16,800	16,800	17,318	14,000
Chief Deputy DA	125,070	115,845	118,518	110,568	95,652
Deputy DA 2	276,231	283,137	278,778	293,448	220,222
Deputy DA 1	167,038	158,489	156,705	107,117	142,778
Office Manager	85,134	84,447	82,264	80,637	77,484
Legal Secretary	123,672	101,848	118,014	105,019	104,519
Department Secretary	0	0	0	0	0
PT help	59,719	61,608	56,183	44,914	40,262
Overtime	5,000	0	5,000	19	20
PERS	121,559	76,088	73,811	69,885	44,741
FICA Tax	65,688	62,208	63,668	57,757	52,392
Worker's Compensation	816	800	791	562	591
Insurance Benefits	137,853	142,373	172,112	117,335	99,864
WBF	429	223	416	233	248
Unemployment Insurance Pool	1,546	0	0	60	348
PERS Bond	52,941	54,203	54,203	54,877	51,972
PERS 822	0	-13,504	-13,149	0	19,821
PERS EE 6%	49,704	49,403	48,228	45,542	41,008
Office Supplies and Expenses	5,200	1,472	5,000	9,735	5,230
Copier Maintenance	3,200	2,588	3,200	2,864	2,695
Books and Periodicals	2,500	820	2,500	2,096	499
Case Mgt Software Maint	7,000	7,231	5,100	8,903	13,680
Risk Management Fee	11,070	13,508	13,508		

Expense Detail	FY20	FY19	FY19	FY18	FY17
Description	Proposed	Est of End Actual	Budget	Actuals (unaudit)	Actuals
Admin Alloc - Facilities Project	3,109	0			
Admin Alloc - Finance Project	0	14,608	14,608		
Admin Alloc - IT Project	5,016	4,990	4,990		
Admin Alloc-DA	285,252	227,654	227,654	186,632	213,654
Mileage	4,500	2,965	4,300	2,552	2,527
Conferences and Training	10,000	10,325	8,000	9,770	16,828
Membership Dues	6,000	0	5,500	8,864	5,735
Leds Computer Lease	1,400	381	1,200	286	616
Investigation	4,000	4,100	3,000	3,744	2,920
Expert Witnesses	3,000	104	2,000	1,264	633
Transcripts and Brief Printing	750	280	750	1,258	0
Case Management Software		0	0	0	0
Support Enforcement	0	0	0	0	0
Support Enforcement Agent 2	61,757	59,664	63,906	56,490	53,988
Child Support Enf Agnt	51,274	48,756	47,483	45,751	43,634
Overtime	1,000	43	1,000	105	126
PERS	18,646	11,984	12,561	11,319	7,744
FICA Tax	8,723	8,217	8,598	7,773	7,216
Worker's Compensation	108	87	107	78	83
Insurance Benefits	46,694	48,397	49,470	46,059	45,511
WBF	57	44	56	47	55
Unemployment Insurance Pool	205	0	0	8	49
PERS Bond	7,287	7,579	7,579	7,415	7,432
PERS 822	0	-1,779	-1,839	0	2,835
PERS EE 6%	6,842	6,508	6,743	6,141	5,865
Enforcement Supplies	7,500	4,169	6,000	13,641	5,049
Copier Maintenance		0	0	0	6,812
Risk Management Fee	1,876	0	0		
Admin Alloc - Facilities Project	527	0	0		
Admin Alloc - IT Project	850	0	0		
Admin Alloc-Child Support Enf	47,521	47,949	47,949	32,131	23,971
Mileage	600	731	600	152	0
Conferences and Training	450	0	450	393	181
Investigation	3,000	264	3,000	1,790	1,999
Victim Advoc Coordinator	63,939	61,776	61,776	59,400	58,188
PERS	12,404	8,772	8,772	8,435	6,139
FICA tax	4,891	4,696	4,726	4,505	4,320
Workers Comp	61	47	59	52	43
Insurance	9,213	9,121	9,098	8,442	7,977
WBF	32	23	31	24	25
Unemployment Pool	115	0	0	5	29
PERS Bond	4,086	4,166	4,166	4,305	4,421
PERS 822	0	-1,013	-1,011	0	1,687
PERS EE 6%	3,836	3,707	3,707	3,564	3,491
Risk Management Fee	1,710	0	0		
Admin Alloc - Facilities Project	480	0	0		
Admin Alloc - IT Project	775	0	0		
Administrative Allocation	43,659	41,699	41,699	32,666	22,047

Expense Detail	FY20	FY19	FY19	FY18	FY17
Description	Proposed	Est of End Actual	Budget	Actuals (unaudit)	Actuals
Supplies	750	2,468	750	28	0
Books, Periodicals, Subscripti		77	0	0	0
Case Mgt Software Maint	1,000	0	500	0	0
Grant Expenses: Emerg Supplies	500	179	500	0	82
Equipment Rental		100	0	0	21
Travel		0	0	0	0
Conferences	500	422	500	0	0
Supplies	750	102	750	55	203
Supplies		6	0	12	67
Books, Periodicals, Subscripti	450	0	450	0	0
Case Management Software	1,020	0	1,020		0
Grant Expenses: Emerg Supplies	500	0	500	40	0
Equipment Rental		0	0	0	21
Travel		0	0	0	0
Training	500	0	500	0	100
Contract Temporary Services		0	0	0	9,377
Supplies		0	0	0	0
Books, Periodicals, Subscripti		0	0	0	157
Grant Expenses: Emerg Supplies		0	0	0	0
Equipment Rental		0	0	0	0
Travel		0	0	0	0
Training		0	0	0	0
Supplies	1,000	365	1,000	1,199	3,288
Printer materials	500	0	500	0	2,250
Software	500	1,360	500	1,200	0
Emergency Services	1,000	1,064	1,000	592	169
Facility Dog Project	4,000	217	4,000	2,280	224
Travel	500	0	500	0	20
Conferences	3,000	364	3,000	3,526	1,841
Contract Services	2,000	0	2,000	2,000	0
Case Management System		0	0	0	4,600
Transfer to IT		0	0	0	0
Victims Assistance Office	39,288	37,912	37,952	34,463	17,603
PERS	5,009	2,725	2,729	2,479	204
FICA tax	3,006	2,900	2,903	2,638	1,351
Workers Comp	37	29	36	31	0
Insurance	25,278	24,996	27,708	15,691	49
WBF	20	21	19	22	14
Unemployment Pool	71	0	0	2	9
PERS Bond	2,511	2,559	2,559	2,474	409
PERS 822	0	-621	-621	0	127
PERS EE 6%	2,357	2,275	2,277	2,069	262
Conferences		20	0	0	57
Total Expenses	2,147,361	1,940,142	2,013,872	1,764,754	1,634,357
Check Expense	0	0	0	0	0

Justice Court - General Fund 100-14

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

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

The Court will continue to operate five days a week at our office in Vernonia. For the public's convenience, court sessions are held in the Clatskanie City Hall and the Community Hall in Columbia City. We operate with one half time clerk, two full time clerks, and a Judge at 143 hours per month.

FY2019-2020 Goals and Highlights

Goal	Mission	How Goal Furthers Mission Element(s)
1) Obtain direct access to driving histories.	Ensure that the Court has complete information to fairly adjudicate traffic matters that come before it.	To fairly, objectively, and properly adjudicate traffic matters, the Court must have complete information, which includes the driver's driving history. Having direct access to driving histories will save staff time and improve the efficiency of preparation for each Court date. This will increase the public's faith in the fairness of our judicial system.
2) Complete process for conversion to electronic submission of traffic adjudications.	Continue to work with DMV conversion team to reduce manual processing of traffic citations.	Adjudicated citations are manually processed by photocopying and mailing them to DMV. Electronic submission will be more environmentally friendly, and will also reduce overhead costs in terms of paper, toner, copier volume fees, and postage.

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

FY2018-2019 Accomplishments

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

Our goal of utilizing streamlined processes for more timely scheduling of trials has been achieved. For matters where defendants request a bench trial, those trials are being scheduled within 90 days of entry of the Not Guilty plea. Defendants who do not wish to return to Court for trial are offered Trials by Affidavit. That process is flowing smoothly, saving both the defendants and law enforcement officers the time and expense in appearing for a bench trial. The Court's rulings in this instance are issued by mail to the defendants and the citing officers.

Last year, we also had a goal of utilizing a streamlined process for assignment of accounts to collection agencies, and this goal has also been accomplished. We are seeing a dramatic increase in the payments received from the collection agencies as the agencies are able to work with “fresh” information on the debtors to collect the debts.

In 2018 we processed over twice as many citations from the various agencies as we did in 2017. At this time, it appears that the volume in 2019 will surpass that of 2018, although it is impossible to forecast what the 2019 volume will ultimately be.

The County’s IT Department has not yet simplified the payment process for the public. The current online payment process is complicated for staff to explain, and for defendants to understand and use.

Columbia County

General Fund
Justice Court

Fund 100

Dept 14

Revenues	FY20	FY19	FY19 Budget	FY18 Actuals (unaudit)	FY17 Actuals
	Proposed	Est of End Actual			
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
Intergovernmental	0	0	0	0	0
Other Resources	0	0	0	0	0
Current Year Unrestricted	0	0	0	0	0
Property Tax	0	0	0	0	0
Intergovernmental	0	0	0	0	0
Fees, Permits, Fines, Service Charges	721,392	721,392	650,000	732,224	453,757
Bond or Debt Proceeds	0	0	0	0	0
Other Resources	0	0	0	0	0
Current Year Restricted	721,392	721,392	650,000	732,224	453,757
General Fund Balancing					
Transfers from County Funds	0	0	0	0	0
Spec Pymt (from Component Unit)	0	0	0	0	0
Current Year Other Resources	0	0	0	0	0
Total Available Resources	721,392	721,392	650,000	732,224	453,757
Expenditures					
Salary	182,742	184,668	179,290	144,237	128,342
Benefits	99,714	96,990	95,339	68,716	48,768
PR Transfers (PERS bond & reserve)	11,678	9,518	9,157	10,406	13,400
Personnel	294,134	291,176	283,786	223,359	190,510
Materials & Services	314,592	305,274	311,401	325,847	169,093
Capital	0	0	0	0	0
Program Budget	608,726	596,450	595,187	549,205	359,603
Debt	0	0	0	0	0
Transfers Out (admin alloc)	47,466	44,863	44,863	32,071	23,335
Transfers Out (fund xfrs)	46,455	45,102	46,500	48,980	34,364
Special Pymt (to Component Unit)	0	0	0	0	0
Total Outlays	702,647	686,415	686,550	630,257	417,302
Fund Contingency	0	0	0	0	0
Fund Ending Fund Balance	0	0	0	0	0
Total Fund Expenditures	702,647	686,415	686,550	630,257	417,302
Ending Dept Balance	18,745	34,977	-36,550	101,967	36,455
No Mos Operating Reserve*					
Staffing - Full Time Equivalents	2.99		2.87	2.31	2.31

Revenue Detail Description	Appropriated Plus Dec Supplementals				
	FY20	FY19	FY19	FY18	FY17
	Proposed	Est of End Actual	Budget	Actuals (unaudit)	Actuals
Justice Court Distrib			0	0	0
Refund of Expenses			0	0	0
Justice Court - Vernonia	721,392	721,392	650,000	732,224	453,757
revenue totals	721,392	721,392	650,000	732,224	453,757
check revenue	0	0	0	0	0

Expense Detail Description	Appropriated Plus Dec Supplementals				
	FY20	FY19	FY19	FY18	FY17
	Proposed	Est of End Actual	Budget	Actuals (unaudit)	Actuals
Justice of the Peace	72,000	53,415	72,240	47,613	56,900
Justice Court Clerk #	109,242	71,313	105,550	55,632	54,480
Justice Court Clerk I	0	58,440	0	35,021	0
PT Justice Court Clerk	0		0	5,940	16,747
Overtime	1,500	1,500	1,500	31	215
PERS	28,088	28,088	17,955	12,668	9,271
FICA Tax	13,980	13,980	13,716	11,025	9,659
Worker's Compensation	174	139	170	109	112
Insurance Benefits	46,088	45,881	52,651	36,183	21,940
WBF	91	63	90	65	65
Unemployment Insurance Pool	329		0	11	64
PERS Bond	11,678	9,518	12,090	10,406	9,699
PERS 822	0		-2,933	0	3,701
PERS EE 6%	10,964	8,839	10,757	8,654	7,658
Telephone-Long Distance Only	2,279	2,213	2,900	2,711	2,644
Office Supplies	2,309	2,242	4,500	3,941	1,968
Copier Expense	521	506	1,500	1,395	496
State DOR Payments	274,125	266,141	275,000	290,475	134,360
Court Appointed Attorneys	0		1,000	0	0
Jury Expense	0		1,000	0	0
Software & Hosting	0		539	4,462	2,081
Office Rent	3,955	3,840	5,075	4,325	3,675
Gen Liab Insurance	35	32	32	29	30
Risk Management Fee	2,011	1,798.84	1,799		
Admin Alloc - Finance Project	0	1,945.25	1,945		
Admin Alloc - IT Project	911	664.53	665		
Admin Alloc Charge	46,555	42,253.47	42,253	32,071	23,335
Refund	5,150	5,000	8,850	5,093	16,576
Mileage	4,452	4,322	2,681	2,537	1,396
Conferences and Training	1,236	1,200	0	0	0
Membership Dues	381	370	525	150	370
Detention Expense	0		0	0	0
Contract Temporary Help	18,137	17,609	6,000	10,729	5,498
Fee (transfer to other fund)	45,940	44,602	46,000	48,980	34,364
Restitution to Anim Contrl Fnd	515	500	500	0	0
Total Expenses	702,647	686,415	686,550	630,257	417,302
Check Expense	0	0	0	0	0

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.

FY2019-2020 Goals and Highlights

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

FY2018-2019 Accomplishments

We began charging fees to agencies using the range once again.

Columbia County

General Func
Firing Range

Fund 100

Dept 15

Revenues	FY20	FY19	FY19	FY18	FY17
	Proposed	Est of End Actual	Budget	Actuals (unaudit)	Actuals
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
Intergovernmental	0	0	0	0	0
Other Resources	0	0	0	0	0
Current Year Unrestricted	0	0	0	0	0
Property Tax	0	0	0	0	0
Intergovernmental	0	0	0	0	0
Fees, Permits, Fines, Service Charges	6,500	6,480	5,000	6,560	6,250
Bond or Debt Proceeds	0	0	0	0	0
Other Resources	0	0	0	0	0
Current Year Restricted	6,500	6,480	5,000	6,560	6,250
General Fund Balancing					
Transfers from County Funds	0	0	0	0	0
Spec Pymt (from Component Unit)	0	0	0	0	0
Current Year Other Resources	0	0	0	0	0
Total Available Resources	6,500	6,480	5,000	6,560	6,250
Expenditures					
Salary	0	0	0	0	0
Benefits	0	0	0	0	0
PR Transfers (PERS bond & reserve)	0	0	0	0	0
Personnel	0	0	0	0	0
Materials & Services	302	228	4,428	3,824	3,089
Capital	0	0	0	0	0
Program Budget	302	228	4,428	3,824	3,089
Debt	0	0	0	0	0
Transfers Out (admin alloc)	5,210	4,091	4,091	0	705
Transfers Out (fund xfrs)	0	0	0	0	0
Special Pymt (to Component Unit)	0	0	0	0	0
Total Outlays	5,512	4,319	8,519	3,824	3,793
Fund Contingency	0	0	0	0	0
Fund Ending Fund Balance	0	0	0	0	0
Total Fund Expenditures	5,512	4,319	8,519	3,824	3,793
Ending Dept Balance	988	2,161	-3,519	2,736	2,457
No Mos Operating Reserve*					
Staffing - Full Time Equivalents	0.00		0.00	0.00	0.00

Revenue Detail Description	Appropriated Plus Dec Supplementals				
	FY20 Proposed	FY19 Est of End Actual	FY19 Budget	FY18 Actuals (unaudit)	FY17 Actuals
Firing Range Access Fees	6,500	6,480	5,000	6,560	6,250
Refund of Expenses			0	0	0
revenue totals	6,500	6,480	5,000	6,560	6,250
check revenue	0	0	0	0	0

Expense Detail Description	Appropriated Plus Dec Supplementals				
	FY20 Proposed	FY19 Est of End Actual	FY19 Budget	FY18 Actuals (unaudit)	FY17 Actuals
Gun Range Utilities			500	866	439
Garbage & Sanitation Expense			2,200	2,052	1,990
Gun Range Maintenance			1,500	847	600
Liability Insurance	70	64	64	59	60
Risk Management Fee	231	164.03	164		
Admin Alloc - Finance Project	0	177.38	177		
Admin Alloc - IT Project	105	60.59	61		
Admin Alloc Charge	5,105	3,852.86	3,853	0	705
Investigations			0	0	0
Misc Exp			0	0	0
Total Expenses	5,512	4,319	8,519	3,824	3,793
Check Expense	0	0	0	0	0

Juvenile Department - General Fund 100-18

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

Please refer to the combined Department of Community Justice – Fund 203 section.

Columbia County

General Fund
Juvenile

Fund 100

Dept 18

Revenues	FY20	FY19	FY19	FY18	FY17
	Proposed	Est of End Actual	Budget	Actuals (unaudit)	Actuals
Unrestricted Beginning Balance	0	0	0	0	0
Restricted Beginning Balance	131,495	129,995	129,440	128,240	126,948
Total Beginning Balance	131,495	129,995	129,440	128,240	126,948
Property Tax	0	0	0	0	0
Intergovernmental	0	0	0	0	0
Other Resources	0	0	0	0	0
Current Year Unrestricted	0	0	0	0	0
Property Tax	0	0	0	0	0
Intergovernmental	153,370	145,144	151,985	144,095	139,937
Fees, Permits, Fines, Service Charges	2,900	2,900	2,900	3,925	3,407
Bond or Debt Proceeds	0	0	0	0	0
Other Resources	1,700	1,900	1,200	2,213	2,192
Current Year Restricted	157,970	149,944	156,085	150,233	145,537
General Fund Balancing					
Transfers from County Funds	0	0	0	0	0
Spec Pymt (from Component Unit)	0	0	0	0	0
Current Year Other Resources	0	0	0	0	0
Total Available Resources	289,465	279,939	285,525	278,473	272,485
Expenditures					
Salary	545,031	452,100	479,179	407,410	394,706
Benefits	337,446	224,150	261,110	204,917	182,305
PR Transfers (PERS bond & reserve)	34,831	22,000	24,474	29,472	41,449
Personnel	917,308	698,250	764,763	641,799	618,460
Materials & Services	200,748	186,745	225,064	138,633	134,121
Capital	0	0	0	0	0
Program Budget	1,118,056	884,995	989,827	780,432	752,581
Debt	0	0	0	0	0
Transfers Out (admin alloc)	241,110	195,956	195,956	148,280	154,044
Transfers Out (fund xfrs)	0	0	0	0	0
Special Pymt (to Component Unit)	0	0	0	0	0
Total Outlays	1,359,166	1,080,951	1,185,782	928,712	906,625
Fund Contingency	0	0	0	0	0
Fund Ending Fund Balance	0	0	0	0	0
Total Fund Expenditures	1,359,166	1,080,951	1,185,782	928,712	906,625
Ending Dept Balance	-1,069,701	-801,012	-900,257	-650,239	-634,140
No Mos Operating Reserve*					
Staffing - Full Time Equivalents	7.65		6.75	5.75	5.80

Revenue Detail Description	Appropriated Plus Dec Supplementals				
	FY20	FY19	FY19	FY18	FY17
	Proposed	Est of End Actual	Budget	Actuals (unaudit)	Actuals
Refund of Expenses	200	400	0	458	900
Sale Surplus Property			0	0	0
Juv Supervision/Detention Fees			0	300	75
Juvenile Rent	2,700	2,700	2,700	2,700	2,925
Discovery Fees	200	200	200	925	407
Basic Services	64,363	63,612	63,614	63,612	62,139
Comm Service Work Program			0	0	0
Diversion Services	54,627	53,992	53,991	53,992	52,740
OYA Flex	6,000	2,000	6,000	1,658	3,773
In-Home Treatment Grant			0	0	0
Juvenile Crime Prevention	28,380	25,540	28,380	24,833	21,285
Harr Juv Fund Beg Bal	131,495	129,995	129,440	128,240	126,948
Harr Interest	1,500	1,500	1,200	1,755	1,292
revenue totals	289,465	279,939	285,525	278,473	272,485
check revenue	0	0	0	0	0

Expense Detail Description	Appropriated Plus Dec Supplementals				
	FY20	FY19	FY19	FY18	FY17
	Proposed	Est of End Actual	Budget	Actuals (unaudit)	Actuals
Juvenile Director	28,340	27,500	27,383	26,831	26,286
Division Supervisor	93,683	91,100	90,522	90,384	86,875
Diversion Coord.	0	0	0	0	0
Intervention Specialist	29,882	31,000	36,085	0	0
Juvenile Probation Officer III	54,893	0	0	0	0
Juvenile Probation Officer II	227,036	220,000	216,665	205,815	198,388
Secretary	64,227	60,000	103,524	52,404	51,312
Office Specialist	41,971	19,000	0	29,616	28,243
PT Help	0	0	0	0	0
Overtime	5,000	3,500	5,000	2,359	3,602
PERS	95,533	53,500	57,127	50,764	37,334
FICA Tax	41,695	36,000	36,657	31,039	29,736
Worker's Compensation	7,879	6,500	6,552	4,782	3,147
Insurance Benefits	158,384	102,000	131,784	93,804	88,059
WBF	273	150	240	128	148
Unemployment Insurance	981	0	0	34	197
PERS Bond	34,831	28,000	32,313	29,472	30,002
PERS 822	0	-6,000	-7,839	0	11,447
PERS EE 6%	32,702	26,000	28,751	24,365	23,683
Cell Phone Expense	4,500	4,500	2,500	3,504	2,897
Supplies	3,000	3,000	5,000	3,296	4,844
Copier Maintenance	2,000	2,000	2,500	1,591	1,738
Hiring Expense and Supplies	500	0	500	0	0
GL and Property Insurance	2,517	2,288	2,967	2,697	2,808
Risk Management Fee	8,631	7,857	7,857		
Admin Alloc - Facilities Project	2,424	0			

Expense Detail	FY20	FY19	FY19	FY18	FY17
Description	Proposed	Est of End Actual	Budget	Actuals (unaudit)	Actuals
Admin Alloc - Finance Project	0	8,497	8,497		
Admin Alloc - IT Project	3,911	2,903	2,903		
Admin Alloc Charge	234,774	184,557	184,557	148,280	154,044
Mileage	2,500	3,000	1,000	1,003	710
Vehicle Fuel	5,000	4,000	7,000	3,932	3,479
Vehicle Maintenance	5,000	4,000	5,000	4,071	4,597
Auto Expense	500	500	500	0	86
Conferences and Training	5,000	5,000	5,500	4,598	5,178
Membership Dues	1,500	1,500	1,500	2,806	1,415
Detention Expense	100,000	80,000	100,000	67,261	62,667
Witness Fees	100	100	100	36	0
Juvenile Diversion Plan	25,000	25,000	25,600	7,248	5,999
Comm Service Work Program		0	1,000	0	0
Juvenile Crime Prevention	25,000	32,000	25,540	26,252	28,570
OYA Flex Expense		2,000	6,000	0	3,044
In-Home Treatment Exp			0	0	0
Contract Temp Help	10,000	10,000	25,000	10,338	6,089
Total Expenses	1,359,166	1,080,951	1,185,782	928,712	906,625
Check Expense	0	0	0	0	0

County Counsel - General Fund 100-19

The County Counsel's Office is mandated by Oregon law to advise the Board of County Commissioners and other County officers and Departments, to render services in connection with legal questions of a civil nature, to prosecute violations of County ordinance and to provide additional services as the Board decides. More specifically, the County Counsel's office reviews all contracts and any other items of legal significance that the County approves; drafts ordinances, orders and resolutions; attends and provides counsel during Board meetings and Advisory Committee meetings; manages tort claims and litigation; provides risk management services; manages outside legal counsel services; and represents the County in dispute resolution and various court proceedings. The office currently includes 3 full time licensed attorneys, and 1 full-time paralegal.

FY2019-2020 Goals and Highlights

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

Goal	Mission		How Goal Furthers Mission Element(s)
1) Public Record Ordinance Update	Service	X	<u>Service</u> – Updates for compliance with statutory changes will assist the public understand the process to obtain public records. <u>Connection</u> - This project will foster transparency.
2) Complete Ordinance review implementation	Service	X	<u>Service</u> – This project will help County departments with the mission of service by clarifying and updating County legal requirements. <u>Connection</u> – This project will help connect the public to the County by increasing transparency related to County requirements.
3) Complete FEMA property transfer to Vernonia	Service Innovation	X X	<u>Service</u> – This project will complete our service to the residents of Vernonia following the 2007 Vernonia Flood. <u>Innovation</u> – The Vernonia flood recovery and buy-out program was an innovative approach to disaster recovery for the County's citizens.
4) Depletion Fee Ordinance Amendments	Service	X	<u>Service</u> - Our legal assistance to update the depletion fee ordinance will serve the community.
5) Implement Mission Statement and Strategic Plan	Service Engagement Connection Innovation	X X X X	<u>For All</u> - Implementing the County mission statement and Strategic Plan, when adopted, furthers all four segments of the County's mission.
6) Update HIPAA Policy	Service	X	<u>Service</u> - Updating the Mass Gathering Ordinance will allow County Staff to better serve its citizens.
7) Assist Fair with Policy Management/ Updates	Service	X	<u>Service</u> - Updating policies and organizational documents will allow the Fair to better serve the County and manage Fair property.
8) Revenue Project/ Implementation	Innovation	X	<u>Innovation</u> - This project will identify new revenue sources for County consideration, prioritization and implementation.

9) Transit Service District Formation	<u>Service</u>	X	<u>Service</u> - This project will allow the CC Rider Transit Service to continue without additional service cuts.
---------------------------------------	----------------	---	--

We are on course for another very busy year. The office is eager to take on this re-organization and our goal will be to continue to increase productivity in the year to come.

FY2018-2019 Accomplishments

It's been a very busy year. The addition of a new attorney in the office in the Fall allowed for a departmental reorganization of duties and more efficient use of attorney time.

- **Public Records Update.** Provided legal assistance for update of County's public record ordinance. This is on track for completion prior to the end of FY 19.
- **Transit.** Provided legal assistance for the construction of the new Rainier Transit Station.
- **Continue ordinance updates.** Many County ordinances are due for updating. We continued implementation of updates in FY19.
- **LDS.** Supported on-going appeals and remand proceedings.
- **LDS.** Provided legal advice and support for amendments to enforcement related ordinances, including Solid Waste Management Ordinance.
- **Purchasing.** Assisted with several large procurement projects.
- **Public Health.** Provided legal support and assistance with implementation of contract amendments and contract management.
- **Clerk/Elections.** Defended initiative review determination.
- **Lands.** Assisted with auctions and on-going land sales/donations.
- **Litigation/Tort Claims.** Managed 13 new tort claims and 16 cases in litigation.
- **Contracts.** Reviewed or drafted approximately 185 contracts.
- **Public Meetings.** Attended approximately 115 public meetings.
- **Procurements.** Assisted with several intermediate and formal procurements.
- **Real Estate Transactions.** Concluded 17 real estate transactions.
- **Order/Resolutions.** Drafted approximately 81 orders/resolutions.
- **Ordinances.** Drafted 8 Ordinances.

Columbia County

General Fund
Counsel

Fund 100

Dept 19

Revenues	FY20	FY19	FY19 Budget	FY18 Actuals (unaudit)	FY17 Actuals
	Proposed	Est of End Actual			
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
Intergovernmental	0	0	0	0	0
Other Resources	0	0	0	0	0
Current Year Unrestricted	0	0	0	0	0
Property Tax	0	0	0	0	0
Intergovernmental	0	0	0	0	0
Fees, Permits, Fines, Service Charges	0	0	0	0	0
Bond or Debt Proceeds	0	0	0	0	0
Other Resources	0	0	0	16,947	10,344
Current Year Restricted	0	0	0	16,947	10,344
General Fund Balancing					
Transfers from County Funds	510,691	548,175	548,175	377,874	330,253
Spec Pymt (from Component Unit)	45,000	45,000	45,000	3,052	8,516
Current Year Other Resources	555,691	593,175	593,175	380,926	338,769
Total Available Resources	555,691	593,175	593,175	397,873	349,113
Expenditures					
Salary	380,261	337,604	371,897	306,859	316,019
Benefits	218,768	187,187	194,504	156,753	134,645
PR Transfers (PERS bond & reserve)	24,301	18,676	18,676	22,318	30,565
Personnel	623,331	543,467	585,076	485,930	481,229
Materials & Services	33,400	18,700	24,900	25,111	19,956
Capital	0	0	0	0	0
Program Budget	656,731	562,167	609,976	511,041	501,185
Debt	0	0	0	0	0
Transfers Out (admin alloc)	0	0	0	0	0
Transfers Out (fund xfrs)	0	0	0	0	0
Special Pymt (to Component Unit)	0	0	0	0	0
Total Outlays	656,731	562,167	609,976	511,041	501,185
Fund Contingency	0	0	0	0	0
Fund Ending Fund Balance	0	0	0	0	0
Total Fund Expenditures	656,731	562,167	609,976	511,041	501,185
Ending Dept Balance	-101,040	31,008	-16,801	-113,168	-152,072
No Mos Operating Reserve*					
Staffing - Full Time Equivalents	3.75		3.75	4.05	3.92

Revenue Detail Description	Appropriated Plus Dec Supplementals				
	FY20	FY19	FY19	FY18	FY17
	Proposed	Est of End Actual	Budget	Actuals (unaudit)	Actuals
MJ tax admin cost			0	0	228
FEMA Administrative Funds			0	0	0
Admin Alloc	510,691	548,175	548,175	377,069	329,671
Reimb Proj Costs - Transfer			0	806	582
Funds from component unit	45,000	45,000	45,000	3,052	8,516
Refund of Expenses			0	16,947	10,116
Reimb from State/Local Govt			0	0	0
Settlement Rev			0	0	0
Resource Impact Fees			0	0	0
CIS Grant			0	0	0
revenue totals	555,691	593,175	593,175	397,873	349,113
check revenue	0	0	0	0	0

Expense Detail Description	Appropriated Plus Dec Supplementals				
	FY20	FY19	FY19	FY18	FY17
	Proposed	Est of End Actual	Budget	Actuals (unaudit)	Actuals
County Counsel	107,635	103,999	103,999	142,843	139,896
Assistant County Counsel	203,424	166,500	196,553	103,491	98,341
Paralegal/N.R. Admin	68,702	64,605	64,605	60,265	56,484
Legal Assistant	0	0	0	0	20,786
Extra Help	0	2,000	6,240	0	381
Overtime	500	500	500	261	133
PERS	63,179	41,259	41,259	39,331	27,894
FICA Tax	29,090	28,450	28,450	22,385	22,526
Worker's Compensation	361	353	353	226	305
Insurance Benefits	102,447	95,000	102,316	76,301	65,971
WBF	190	186	186	72	94
Unemployment Insurance	684	0	0	27	158
PERS Bond	24,301	24,658	24,658	22,318	22,127
PERS 822	0	-5,982	-5,982	0	8,438
PERS EE 6%	22,816	21,939	21,939	18,412	17,697
Supplies	3,000	2,500	4,000	789	2,378
Copier Maintenance	2,400	2,300	2,300	2,115	2,014
Books-Library & Periodicals	10,800	1,000	1,800	958	430
Mileage	1,600	1,200	1,600	35	594
Conferences and Training	3,000	2,500	3,500	1,729	2,659
Membership Dues	2,600	2,200	1,700	1,596	1,521
Contract Services-Legal	10,000	7,000	10,000	17,890	10,361
Contract Services-Mineral	0	0	0	0	0
Mineral Related Expenses	0	0	0	0	0
Contract & Temp Services	0	0	0	0	0
Total Expenses	656,731	562,167	609,976	511,041	501,185
Check Expense	0	0	0	0	0

Veterans Services - General Fund 100-35

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

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

FY 2019-20 Goals, Performance Measures, and Highlights

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

The Veterans Service Office currently represents nearly 2000 of the estimated 6000 veterans with Columbia County. In order to reach a greater number of veterans and surviving spouses within the county the veteran service office must increase the awareness of services within the community. This office will conduct a multi-pronged approach to increase awareness within Columbia County; including printed ads, radio ads, and digital ads as well as active participate in outreach events with our community partners.

Reaching generation X and millennial generation veterans will require the Veterans Service Office increase its use of digital and social media platforms. Reaching the older veteran population will require that the Veteran Service Office conduct in-person outreach events and use targeted advertising in order to reach this demographic.

Performance Metric -

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

Goal 2 - Reduce veteran homelessness in Columbia County

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

Performance Metric -

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

Goal 3 - Reduce the veteran and family members completed suicide rate

The Veteran's Service Office works in coordination with VA Mental Health, Suicide Prevention Task Force, and other community partners to increase mental health and suicide awareness within Columbia County.

FY 2018-2019 Accomplishments

During FY 2018-2019 (as of April 13, 2019) the Veteran Service Office conducted 269 interviews, returned 710 call from clients, prepared over 532 documents and submitted 47 first time/new claim of behalf of clients, submitted 66 claim reopened or claims for increase, and enrolled 35 veterans into VA health care. Through this current FY, the Veterans Service Office has spent in excess of 118 hours of outreach in the communities of Vernonia, Clatskanie, Rainer, St Helens and Scappoose. As an accredited representative with the Veterans Administration, the Veteran Service Officer represented 5 veterans at the federal level Board of Veterans Appeals and 2 veterans at the state level Board of Appeals at the Portland VA Regional Office. The Veterans Service Office also represented the interest of the Columbia County veterans at the Oregon Department of Veterans Affairs, the VA Portland Regional Office, the Portland VA Health Care Center meetings, as well as at numerous community partner events.

Columbia County

General Fund
Veterans

Fund 100

Dept 35

Revenues	FY20	FY19	FY19	FY18	FY17
	Proposed	Est of End Actual	Budget	Actuals (unaudit)	Actuals
Unrestricted Beginning Balance	0	0	0	0	0
Restricted Beginning Balance	0	19,607	19,607	0	0
Total Beginning Balance	0	19,607	19,607	0	0
Property Tax	0	0	0	0	0
Intergovernmental	0	0	0	0	0
Other Resources	0	0	0	0	0
Current Year Unrestricted	0	0	0	0	0
Property Tax	0	0	0	0	0
Intergovernmental	112,350	107,000	107,000	110,717	56,684
Fees, Permits, Fines, Service Charges	0	0	0	0	0
Bond or Debt Proceeds	0	0	0	0	0
Other Resources	0	0	0	0	0
Current Year Restricted	112,350	107,000	107,000	110,717	56,684
General Fund Balancing					
Transfers from County Funds	0	0	0	0	0
Spec Pymt (from Component Unit)	0	0	0	0	0
Current Year Other Resources	0	0	0	0	0
Total Available Resources	112,350	126,607	126,607	110,717	56,684
Expenditures					
Salary	0	0	0	0	0
Benefits	0	0	0	0	0
PR Transfers (PERS bond & reserve)	0	0	0	0	0
Personnel	0	0	0	0	0
Materials & Services	136,895	161,202	156,502	122,158	86,562
Capital	0	0	0	0	0
Program Budget	136,895	161,202	156,502	122,158	86,562
Debt	0	0	0	0	0
Transfers Out (admin alloc)	750	5,005	5,005	3,885	750
Transfers Out (fund xfrs)	0	0	0	0	0
Special Pymt (to Component Unit)	0	0	0	0	0
Total Outlays	137,645	166,207	161,507	126,043	87,312
Fund Contingency	0	0	0	0	0
Fund Ending Fund Balance	0	0	0	0	0
Total Fund Expenditures	137,645	166,207	161,507	126,043	87,312
Ending Dept Balance	-25,295	-39,600	-34,900	-15,326	-30,629
No Mos Operating Reserve*					
Staffing - Full Time Equivalents	0.00		0.00	0.00	0.00

Revenue Detail Description	Appropriated Plus Dec Supplementals				
	FY20 Proposed	FY19 Est of End Actual	FY19 Budget	FY18 Actuals (unaudit)	FY17 Actuals
Grant Beginning Balance		19,607	19,607	0	0
Veterans Service - State Reimb	112,350	107,000	107,000	106,017	56,684
State Grants - Special	0		0	4,700	0
revenue totals	112,350	126,607	126,607	110,717	56,684
check revenue	0	0	0	0	0

Expense Detail Description	Appropriated Plus Dec Supplementals				
	FY20 Proposed	FY19 Est of End Actual	FY19 Budget	FY18 Actuals (unaudit)	FY17 Actuals
Administrative Allocation	750	5,005	5,005	3,885	750
Grant Admin Alloc		0	0	0	0
Contracted Services	136,895	156,502	156,502	122,158	86,562
Special Grant Expense		4,700	0	0	0
Total Expenses	137,645	166,207	161,507	126,043	87,312
Check Expense	0	0	0	0	0

Public Health – General Fund 100-36

MISSION OF THE PUBLIC HEALTH DEPARTMENT

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

FY2019-2020 Goals and Highlights

Goal	Mission	How Goal Furthers Mission Element(s)
<p>1) Adopt a public health modernization plan.</p>	<p>Engagement <u>X</u> Connection <u>X</u> Service <u>X</u></p>	<p><u>Engagement.</u> The Department will form a Public Health Advisory Committee to review progress and oversee the creation of a public health modernization plan.</p> <p><u>Service.</u> The Department will create a local modernization plan that aligns with measureable public health data, as well as public health needs and trends. The Department will work with an advisory committee and board of Commissioners to create a sustainable and flexible staff structure to implement the plan.</p> <p><u>Connection.</u> The Department will connect with citizens during the planning process to ensure the local modernization plan incorporates and addresses the community’s needs.</p>
<p>2) Improve capacity to provide the foundational public health programs described in ORS 431.131 and ORS 431.141.</p>	<p>Service <u>X</u> Innovation <u>X</u></p>	<p><u>Service.</u> The Department will accomplish this goal by focusing on population level services (primary prevention) at the County via the creation of the four foundational programs described in public health modernization: Communicable Disease; Health Promotion; Environmental Health; Access to Care. In addition, the Department will continue to contract to provide mandatory (1:1) clinical services, such as immunizations and STD screening. The Department needs well-rounded staff with broad public health experience to implement the foundational programs.</p> <p><u>Innovation.</u> The Department is making changes to separate clinical services from population level services. The Department will also continue to explore cross-jurisdictional collaborations and review programs to determine if there are other methods to leverage available funds.</p>
<p>3) Leverage resources to address unfunded issues identified in the Regional</p>	<p>Engagement <u>X</u> Innovation <u>X</u></p>	<p><u>Engagement.</u> The Department will engage other agencies to identify common goals. The Department will build and maintain partnerships that are beneficial to public health.</p>

Community Health Improvement Plan.	<u>Connection X</u>	<p><u>Connection.</u> The Department will spend a significant amount of time building a webpage to connect and provide information to the public.</p> <p><u>Innovation.</u> The Department will seek opportunities and partnerships that address the greatest determinants of health: income; affordable housing; built environment; safe neighborhoods; health behaviors.</p>
------------------------------------	---------------------	--

In its second full year, the Public Health Department will continue to recommended changes to staff and fund the Department in a way that balances fiscal resources and it critical mission. The budget funds a Public Health Administrator, Health Officer, three environmental health specialists, preparedness coordinator, communicable disease investigator, and a contract to offer the mandatory public health clinical services—STD screening and immunizations.

FY2018-2019 Accomplishments

The County hired a Public Health Director in November of 2017. Columbia County reclaimed local public health authority from the Public Health Foundation of Columbia County on February 1, 2018. Previously, the County delegated local public health authority to the Public Health Foundation of Columbia County, which received revenue from the Oregon Health Authority and implemented required programs. The County made this change in response to public health modernization laws, which passed in 2015. The purpose of modernization, according to the legislature is to encourage improvement and standardization of health departments to provide a more effective and more efficient public health system. The goal is for every health department to create four foundational public health programs and focus on population level health services.

ORS 431.413 describes the powers and duties of local public health authorities; in sum, local public health authorities must complete the activities in OAR 333-014-0550 and the governance functions in OAR 333-014-0580. Local public health authorities may execute subcontracts to complete some required activities, but may not delegate the governance functions. Governance includes: the exercise of any police power; enforcement of public health laws, including but not limited to, taking an action on a license or permit; imposing civil penalties; compelling the production of records during a disease outbreak investigation; petitioning the court for an isolation or quarantine order under ORS 433.121 to 433.142; taking any action authorized during a declared public health emergency under ORS 433.441; and adopting a public health modernization plan and monitoring its progress.

In its first full year, the Department implemented the following programs at the county: Access to Reproductive Health Services; Public Health Emergency Preparedness; Drinking Water Services; Onsite septic; Food, pool and lodging licensing; Indoor Clean Air Act enforcement; School Law Immunization. The county also entered a one-year contract on July 1, 2018 with the Public Health Foundation of Columbia County (now Columbia Health Services) to implement the following programs: Communicable Disease Prevention and Control; Provision of Immunizations and STD screening; Tobacco Prevention and Control; Maternal and Child Health services; School-Based Health Centers.

Columbia County

General Fund
Public Health

Fund 100

Dept 36

Revenues	FY20		FY19		FY19 Budget	FY18 Actuals (unaudit)	FY17 Actuals
	Proposed	Est of End	Actual				
Unrestricted Beginning Balance	0	0	0	0	0	0	0
Restricted Beginning Balance	0	0	0	0	126,288	0	0
Total Beginning Balance	0	0	0	0	126,288	0	0
Property Tax	0	0	0	0	0	0	0
Intergovernmental	0	0	0	0	0	0	0
Other Resources	0	0	0	0	0	0	0
Current Year Unrestricted	0	0	0	0	0	0	0
Property Tax	0	0	0	0	0	0	0
Intergovernmental	744,338	749,801	749,801	780,556	780,556	420,958	0
Fees, Permits, Fines, Service Charges	202,000	149,220	149,220	210,749	210,749	33,103	0
Bond or Debt Proceeds	0	0	0	0	0	0	0
Other Resources	15,000	12,464	12,464	0	0	2,666	8,526
Current Year Restricted	961,338	911,485	911,485	991,305	991,305	456,727	8,526
General Fund Balancing							
Transfers from County Funds	0	0	0	0	0	0	0
Spec Pymt (from Component Unit)	0	0	0	0	0	0	0
Current Year Other Resources	0	0	0	0	0	0	0
Total Available Resources	961,338	911,485	911,485	1,117,593	1,117,593	456,727	8,526
Expenditures							
Salary	378,303	260,623	260,623	256,262	256,262	53,444	7,908
Benefits	236,556	115,875	115,875	134,982	134,982	23,728	618
PR Transfers (PERS bond & reserve)	24,176	12,432	12,432	13,077	13,077	3,554	0
Personnel	639,035	388,930	388,930	404,320	404,320	80,726	8,526
Materials & Services	679,940	672,855	672,855	1,010,533	1,010,533	474,187	100,000
Capital	0	0	0	0	0	0	0
Program Budget	1,318,974	1,061,785	1,061,785	1,414,853	1,414,853	554,912	108,526
Debt	0	0	0	0	0	0	0
Transfers Out (admin alloc)	106,877	70,057	70,057	70,057	70,057	0	0
Transfers Out (fund xfrs)	0	0	0	0	0	0	0
Special Pymt (to Component Unit)	0	0	0	0	0	0	0
Total Outlays	1,425,852	1,131,842	1,131,842	1,484,910	1,484,910	554,912	108,526
Fund Contingency	0	0	0	0	0	0	0
Fund Ending Fund Balance	0	0	0	0	0	0	0
Total Fund Expenditures	1,425,852	1,131,842	1,131,842	1,484,910	1,484,910	554,912	108,526
Ending Dept Balance	-464,514	-220,357	-220,357	-367,317	-367,317	-98,185	-100,000
No Mos Operating Reserve*							
Staffing - Full Time Equivalents	5.85			2.00	2.00	0.10	0.10

Revenue Detail Description	Appropriated Plus Dec Supplementals				
	FY20	FY19	FY19	FY18	FY17
	Proposed	Est of End Actual	Budget	Actuals (unaudit)	Actuals
Cities Readiness Initiative WaCo	25,000	35,642	25,000	0	0
Reimb of Expenses	15,000	12,464	0	2,666	8,526
State Funds	0	0	0	0	0
State Support for PH PE01	60,500	60,523	60,826	25,345	0
Sanitation permits	80,000	50,000	90,749		
Tuberculosis Case Mgmt	10,000	1,200			
Restricted MH drug prevention beg bal		0	126,288	0	0
State Marijuana Tax Receipts	50,000		50,000	126,288	0
Annual Licenses	95,000	80,000	120,000	33,103	0
Food Handler Cards	5,000	5,000			
Temporary Licenses	9,000	9,000			
Plan Reviews	3,000	4,020			
PH Emergency Preparedness PE12	75,000	87,414	76,896	32,655	0
Tobacco Prevention and Education PE13	48,000	69,274	69,645	28,966	0
Access to Reproductive Health PE46	10,000	12,864	14,160	5,900	0
PE 42 Maternal & Child Health	0	45,838	46,120	19,217	0
MCAH Title V CAH PE42-01	8,587				
MCAH Title V Flexible Funds PE42-02	20,035				
MCAH Perinatal State GF & Title XIX PE42	2,836				
MCAH Babies First! PE42-04	9,060				
MCAH State GF & Title XIX PE42-06	5,320				
State PE 43 immunization	10,000	15,812	15,773	6,573	0
State PE 44 School	224,000	224,000	224,001	93,333	0
State PE 44 School - Mental	150,000	151,500	151,200	63,125	0
Safe Drinking Water Program PE50	46,000	46,934	46,935	19,556	0
revenue totals	961,338	911,485	1,117,593	456,727	8,526
check revenue	0	0	0	0	0

Expense Detail Description	Appropriated Plus Dec Supplementals				
	FY20	FY19	FY19	FY18	FY17
	Proposed	Est of End Actual	Budget	Actuals (unaudit)	Actuals
Public Health Administrator	93,697	87,400	88,127	53,444	7,908
Environmental Services Specialist I	58,552				
Code Enforcement Officer	2,794	1,500	4,379		0
Environmental Services Specialist I	0	67,484	69,743		0
PH Emer Preparedness Coordinator	59,437	56,900	57,440	0	0
Permit Technicians	19,722	8,839	8,839		0
PT Environmental Health Specialists	0	36,000	27,733		0
Overtime	2,000	2,500	0		0
PERS	30,301	20,850	20,591	3,668	0
FICA tax	18,069	19,938	19,604	3,906	605
Workers Comp Insur	224	500	244	67	6
Health Insur	94,283	58,800	79,039	13,008	0
WBF	118	150	128	17	3
Unemployment Insur	425	0	0	1	4
PERS Bond	15,095	16,706	17,281	3,554	0

Expense Detail	FY20	FY19	FY19	FY18	FY17
Description	Proposed	Est of End Actual	Budget	Actuals (unaudit)	Actuals
PERS 822	0	-4,274	-4,204	0	0
PERS EE 6%	14,172	15,637	15,376	3,061	0
Office Supplies and Exps	1,500	1,000	500	38	0
Copier Maintenance	500	300	0	293	0
Books-Library & Periodicals	250	250	250	0	0
Auto Lease	6,000	3,000			
Risk Management Fee	4,690	2,809.00	2,809.00		
Admin Alloc - Facilities Project	1,317	-	-		
Admin Alloc - Finance Project	0	3,037.62	3,037.62		
Admin Alloc - IT Project	2,125	1,037.70	1,037.70		
Admin Alloc Charge	103,435	65,981.33	65,981.33	0	0
Mileage	1,500	1,200	500	449	0
Conferences and Training	1,500	1,000	1,000	1,448	0
Membership Dues	3,500	2,800	250	95	0
Health Officer	5,000	5,000	2,400	1,000	0
Public Health Contractor			0	72,917	100,000
PE 01 Communicable Disease	110,000	108,420	110,423	46,010	0
Environmental Services Specialist	142,101				
PERS	22,008				
FICA tax	10,871				
Workers Comp Insur	135				
Health Insur	37,096				
WBF	71				
Unemployment Insur	256				
PERS Bond	9,081				
PERS 822	0				
PERS EE 6%	8,526				
Office Supplies and Exps	1,000				
Copier Maintenance	1,000				
Mileage	500				
Conferences and Training	1,500				
Membership Dues	500				
MH drug prevention activities	0	176,288	176,288	0	0
State of Oregon - Environmental	15,000	12,000	0	1,387	0
Envir Program Cost		0	100,000	47,717	0
PE 12 Community Preparedness	5,000	1,500	0	32,040	0
PE 13 Tobacco	65,000	64,272	69,518	28,966	0
PE 41 Reproductive Health	0	0	0	14,080	0
PE 42 Maternal and Child Health	46,000	45,804	46,121	19,217	0
State of Oregon - immunization	0	0	0	19,509	0
State PE 43 immunization	30,000	30,000	78,038	13,006	0
State PE 44 School	224,000	111,996	224,001	93,333	0
State PE 44 School - Mental	151,500	75,750	151,500	63,125	0
Access to Reproductive Health PE46	1,500	1,000			
State PE 50 Safe supplies+costs	1,500	5,000			
State PE 50 Safe drinking water	1,500	23,466	46,934	19,556	0
Total Expenses	1,425,852	1,131,842	1,484,910	554,912	108,526
Check Expense	0	0	0	0	0

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.

This fund relocated to Fund 208-10 and closed in FY19.

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

Columbia County

General Fund
Mediation

Fund 100

Dept 37

Revenues	FY20	FY19	FY19 Budget	FY18 Actuals (unaudit)	FY17 Actuals
	Initial	Est of End Actual			
Unrestricted Beginning Balance	0	0	0	0	0
Restricted Beginning Balance	0	6,151	0	4,746	8,606
Total Beginning Balance	0	6,151	0	4,746	8,606
Property Tax	0	0	0	0	0
Intergovernmental	0	0	0	0	0
Other Resources	0	0	0	0	0
Current Year Unrestricted	0	0	0	0	0
Property Tax	0	0	0	0	0
Intergovernmental	0	0	10,706	35,980	40,388
Fees, Permits, Fines, Service Charges	0	0	0	0	0
Bond or Debt Proceeds	0	0	0	0	0
Other Resources	0	0	0	0	0
Current Year Restricted	0	0	10,706	35,980	40,388
General Fund Balancing					
Transfers from County Funds	0	0	0	0	0
Spec Pymt (from Component Unit)	0	0	0	0	0
Current Year Other Resources	0	0	0	0	0
Total Available Resources	0	6,151	10,706	40,726	48,994
Expenditures					
Salary	0	0	0	0	0
Benefits	0	0	0	0	0
PR Transfers (PERS bond & reserve)	0	0	0	0	0
Personnel	0	0	0	0	0
Materials & Services	0	0	0	34,575	44,248
Capital	0	0	0	0	0
Program Budget	0	0	0	34,575	44,248
Debt	0	0	0	0	0
Transfers Out (admin alloc)	0	0	0	0	0
Transfers Out (fund xfrs)	0	6,151	0	0	0
Special Pymt (to Component Unit)	0	0	0	0	0
Total Outlays	0	6,151	0	34,575	44,248
Fund Contingency	0	0	0	0	0
Fund Ending Fund Balance	0	0	0	0	0
Total Fund Expenditures	0	6,151	0	34,575	44,248
Ending Dept Balance	0	0	10,706	6,151	4,746
No Mos Operating Reserve*					
Staffing - Full Time Equivalents	0.00		0.00	0.00	0.00

Revenue Detail Description	Appropriated Plus Dec Supplementals					
	FY20 Initial	FY19 Est of End	FY19 Actual	FY19 Budget	FY18 Actuals (unaudit)	FY17 Actuals
Mediation Beginning Bal		0	6,151	0	4,746	8,606
State Court Mediation		0	0	10,706	35,980	40,388
Law Library Transfer		0	0	0	0	0
revenue totals		0	6,151	10,706	40,726	48,994
check revenue		0	0	0	0	0

Expense Detail Description	Appropriated Plus Dec Supplementals					
	FY20 Initial	FY19 Est of End	FY19 Actual	FY19 Budget	FY18 Actuals (unaudit)	FY17 Actuals
Mediation Services		0	0	0	34,575	44,248
Transfer Beg Bal to New Fund		0	6,151	0		
Total Expenses		0	6,151	0	34,575	44,248
Check Expense		0	0	0	0	0

Emergency Management – General Fund 100-44

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

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

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

CCEM works in cooperation with an advisory board known as the Homeland Security and Emergency Management Commission (HSEMC). The HSEMC meets bi-monthly and is actively engaged in building capacity and resilience in Columbia County.

FY2019-2020 Goals and Highlights

Goal	Mission	How Goal Furthers Mission Element(s)
1) Conduct vulnerability assessments on CIKR	Service ___X___ Engagement ___X___ Connection ___X___ Innovation _____	Cataloguing our response and recovery capabilities with our private sector partners and jurisdictions ensures a much more rapid federal response to a major regional disaster. Columbia County is very well suited to providing facilities, assets, and staffing to our federal partners to assist in the recovery process. This makes us more resilient by getting the local economy up and running faster. Final RRAP (Regional Resilience Assessment Program) site visits by DHS, OEM, NORTHCOM, OMD, and FEMA scheduled for April. RRAP should be released fall of 2019.
2) Increase department physical capabilities.	Service ___X___ Engagement _____ Connection _____ Innovation _____	Since my arrival, we have worked diligently to improve our capacity and capabilities. We are adding satellite data and voice communications, mobile power, mobile water purification, mobile command and control, UAV (unmanned aerial vehicles), emergency rations for essential personnel, and improved transportation and logistics. This increased capability will greatly enhance our ability to provide on demand services to ensure resilience for the whole community in Columbia County.
3) Increase private sector participation in the HSEMC	Service ___X___ Engagement X___ Connection ___X___ Innovation ___X___	Due to rapidly declining grant opportunities, we are increasingly required to be creative and nimble in finding financial resources to support the mission of this department – ensuring the resilience of the Columbia County economy and all Columbia County residents. Attracting financial contributions to support our efforts through HSEMC membership is mission critical to our success. To this end, EcoNW is reviewing options to increase HSEMC participation.
4) Continue developing	Service ___X___ Engagement _____	MRPs are detailed agreements and plans with our public and private sector response and recovery partners that clearly define

Mission Ready Packages (MRPs) for major incidents and disasters	Connection <u> X </u> Innovation <u> X </u>	roles and responsibilities, deployable assets and critical facilities, and the costs and legal parameters under which all of these complex pieces will interact during an emergency. Having robust MRPs in place will simplify the response to an incident and provide a clear path to reimbursement during a federally declared disaster.
---	--	--

2019-2020 Objectives

- Meet all FEMA and OEM grant requirements.
- Conduct and/or participate in quarterly exercises.
- Complete a minimum of 20 hours training per staff member.
- Update the Multi-jurisdiction Hazard Mitigation Plan.
- Enhance County Wide capacity and resilience.
- Improve information sharing.
- Strengthen Public-Private partnerships. Improve whole community HSEMC participation and funding.
- Continue to build capacity with partner agencies and organizations including the Fire Defense Board, ARES, CERT, MRC, Public Health, RDPO, DHS/FEMA, OEM, NORTHCOM, CCOM, and VOADs.
- Work with our partner lower Columbia River emergency management agencies to strengthen response and recovery operations on both sides of the river.
- Work with the M/V Salvage Chief to increase river and near coastal response capabilities.
- Work with the State Resilience Officer and GIS Officer to improve damage assessment methodology. This will result in enhanced situational awareness and better tracking of actual damage costs. Improved tracking will result in greatly increased opportunity to recoup disaster dollars from FEMA.

Revenue Changes

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

HSGP (Homeland Security Grant Program) -57%	Transit Security - 15%
PDMP (Pre-Disaster Mitigation Program) -45.5%	Port Security -07%
UASI (Urban Area Security Initiative) -45%	EMPG (Emergency Management Performance Grant) -14%

Expenditure Changes

No significant changes that were controllable by this department.

FY 2018-2019 Accomplishments

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

- Received grant funding for the following critical assets:
 - One (1) Deployable Emergency Water Purification Unit. This is the final purchase of three (3) units. Two units will be forward deployed to Clatskanie and Vernonia. The third unit will be deployed to Saint Helens to serve the Scappoose – Saint Helens – Rainer corridor.
 - Upgrades for the Mist Brikenfeld ARES Radio Station. The current equipment is well beyond its service life and will be replaced with modern communications gear.
 - Mobile Emergency Operations Center.
 - Received a grant for \$40,902 for CERT (Community Emergency Response Team) training and equipment.
- Improve secure information, intelligence, and analysis across the private-public county enterprise.

- We are working with six other counties, the State Resilience Officer, the State GIS Officer, and DHS to deploy an online, cloud-based networked information system using the DHS HSIN (Homeland Security Information Network) platform.
- This network enables federal, State, local, and private sector partners to collaborate across the resilience enterprise and to share a common operating picture in real time.
- HSIN replaced WebEOC. HSIN is fully funded and supported by DHS and is available at no charge.
- Work with DHS, OMD, and the Fusion Center to coordinate intelligence, intelligence, and information sharing across the resilience practice in Columbia County.
- Oregon Emergency Management Association (OEMA)
 - Appointed to chair the Information and Communications Technology Committee.
 - Worked with Representative Witt and other members of the legislature to introduce key legislative initiatives to improve emergency management and resilience across the enterprise in Oregon.
 - HB 2730 would move Oregon Emergency Management from the Oregon Military Department to the Governor’s Office.
 - HB 2565 would fund \$3.6 million dollars annually (\$100,000 per county) for local county emergency management offices for additional staff.
 - HB 2564 directs OEM to change the SHSGP grant process from competitive to formula based thereby saving this office nearly 200 hours annually in staff time.
- Regional Disaster Preparedness Organization (RDPO)
 - We serve on the Steering and Program Committees and other ad-hoc working groups as required.
 - UASI (Urban Area Security Initiative) funds are currently distributed through the RDPO on a 100% competitive basis. We are currently discussing moving to a blended funding model where a certain percentage of the federal grant will be set aside for each jurisdiction. The Directors of the five RDPO jurisdictions are developing a blended funding formula to submit to the policy committee for consideration.
- Columbia County Citizen Corps Council
 - This office provides leadership for the Council. The Council is comprised of ARES, CERT, MRC, and SAR volunteers.
 - These volunteers performed 8135 hours of volunteer service in 2018 valued at more than \$201,500.
- RRAP (Regional Resilience Assessment Program)

- DHS/FEMA, in conjunction with the State Resilience Officer, has requested an assessment of regional reliance under the RRAP program. The final review and approval is expected by the end of 2nd Quarter 2018.
 - CCEM has worked extensively over the last year conducting site suitability surveys and vulnerability assessments to support this project. This includes more than 30 site reviews and support meetings both in Columbia County and in Salem.
 - The result of this work will be to identify and name certain Columbia County assets as Critical Incident Supply Bases, Critical Infrastructure & Key Resources, and Key Transportation Routes for supporting post-Cascadia Subduction Zone Earthquake response and recovery across the region.
- Public Outreach
 - Participated in development of the LEPC (Local Emergency Planning Committee) revised bylaws, strategic plan, and public outreach activities. Under the Emergency Planning and Community Right-to-Know Act (EPCRA), Local Emergency Planning Committees (LEPCs) must develop an emergency response plan, review the plan at least annually, and provide information about chemicals in the community to citizens. Plans are developed by LEPCs with stakeholder participation.
 - Pints & Preparedness. Host a monthly community outreach program covering whole community preparedness at Running Dogs Brewery. This fun and educational event continues to be a very successful way to engage the community in becoming better prepared.

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

Revenues	FY20	FY19	FY19	FY18	FY17
	Proposed	Est of End Actual	Budget	Actuals (unaudit)	Actuals
Unrestricted Beginning Balance	0	0	0	0	0
Restricted Beginning Balance	37,400	37,400	37,400	17,400	17,400
Total Beginning Balance	37,400	37,400	37,400	17,400	17,400
Property Tax	0	0	0	0	0
Intergovernmental	0	0	0	0	0
Other Resources	0	0	0	0	0
Current Year Unrestricted	0	0	0	0	0
Property Tax	0	0	0	0	0
Intergovernmental	150,284	150,284	130,328	270,425	186,650
Fees, Permits, Fines, Service Charges	0	7,919	7,919	0	0
Bond or Debt Proceeds	0	0	0	0	0
Other Resources	0	0	0	1,364	1,383
Current Year Restricted	150,284	158,203	138,247	271,788	188,033
General Fund Balancing					
Transfers from County Funds	0	0	0	0	0
Spec Pymt (from Component Unit)	0	0	0	0	0
Current Year Other Resources	0	0	0	0	0
Total Available Resources	187,684	195,603	175,647	289,188	205,433
Expenditures					
Salary	216,437	249,822	198,273	157,723	129,649
Benefits	104,047	101,738	74,831	55,341	54,196
PR Transfers (PERS bond & reserve)	13,832	10,466	9,105	7,829	13,520
Personnel	334,316	362,027	282,209	220,893	197,365
Materials & Services	54,475	54,256	52,493	77,971	51,103
Capital	0	0	0	52,254	58,272
Program Budget	388,791	416,282	334,703	351,118	306,739
Debt	0	0	0	0	0
Transfers Out (admin alloc)	78,777	64,099	64,099	45,353	32,494
Transfers Out (fund xfrs)	0	0	0	0	0
Special Pymt (to Component Unit)	0	0	0	0	0
Total Outlays	467,568	480,381	398,801	396,471	339,234
Fund Contingency	0	0	0	0	0
Fund Ending Fund Balance	0	0	0	0	0
Total Fund Expenditures	467,568	480,381	398,801	396,471	339,234
Ending Dept Balance	-279,884	-284,777	-223,154	-107,282	-133,800
No Mos Operating Reserve*					
Staffing - Full Time Equivalents	3.03		2.49	2.49	2.00

Revenue Detail Description	Appropriated Plus Dec Supplementals				
	FY20 Proposed	FY19 Est of End Actual	FY19 Budget	FY18 Actuals (unaudit)	FY17 Actuals
Refund of Expenses			0	1,364	1,383
Sale of Asset			0	0	0
PDM Grant			0	0	0
SHSP Grant (State grant)			0	0	0
Misc Revenue-Emerg Services			0	0	0
EMPG-State Police	75,000	75,000	55,044	72,408	104,115
Assigned Beginning Balance	37,400	37,400	37,400	17,400	17,400
Refund of Expenses			0	0	0
HSEMC Revenue			0	0	0
HSEMC Contrib (non-govt)		7,919	7,919	0	0
Community Contributions	75,284	75,284	75,284	116,832	63,956
UASI Grants (federal)			0	22,913	0
EOC - FEMA/OEC			0	0	0
EM Fed/State Reimb of Exp			0	0	0
Misc Conf & Training Reimb			0	0	0
SHSP #16-215			0	58,272	4,364
SHSP #16-216			0	0	6,000
SHSP #16-217			0	0	8,215
UASI Grants (federal)					
revenue totals	187,684	195,603	175,647	289,188	205,433
check revenue	0	0	0	0	0

Expense Detail Description	Appropriated Plus Dec Supplementals				
	FY20 Proposed	FY19 Est of End Actual	FY19 Budget	FY18 Actuals (unaudit)	FY17 Actuals
EM Director	84,961	93,902	79,726	74,634	70,989
Assistant Dir	70,404	78,206	66,067	52,218	20,440
Coordinator	0		0	1,793	0
Overtime	0		0	0	0
PERS	19,809	12,414	10,483	6,320	4,279
FICA Tax	11,885	13,294	11,153	9,981	6,921
Workers' Compensation Ins.	148	138	139	80	51
Insurance Benefits	46,204	54,271	36,920	27,852	15,328
WBF	78	64	73	47	39
Unemployment Expense	280	0	0	12	46
PERS Bond	9,929	11,105	9,831	6,463	7,164
PERS 822	0	-2,819	-2,385	0	2,651
PERS EE 6%	9,322	10,359	8,748	5,276	5,486
Telephone	3,400	3,997	9,812	4,188	6,774
Postage	100	100	100	9	7
Office Supplies	1,100	1,100	1,100	1,279	766
Copier Maintenance	1,800	1,800	1,800	1,469	1,904
EOC Materials	5,400	5,400	1,500	8,744	5,442
Radio Maintenance	2,700	2,700	2,700	5,259	439
Computer Maintenance	1,300	1,300	1,300	544	1,355
Emergency Supplies Essential Staff	2,000	2,000	2,000	1,914	0
Electricity	1,600	1,580	1,580	1,398	1,209

Expense Detail	FY20	FY19	FY19	FY18	FY17
Description	Proposed	Est of End Actual	Budget	Actuals (unaudit)	Actuals
Nat Gas		0	0	0	0
Water	550	520	520	536	494
Garbage	350	330	330	335	300
Contract Janitorial			0	0	3,544
Repairs and Maintenance	1,000	1,000	1,000	953	0
GL and Property Insurance	4,096	3,723	1,081	1,363	1,013
Risk Management Fee	3,280	2,570.11	2,570		
Admin Alloc - Finance Project	0	2,779.29	2,779		
Admin Alloc - IT Project	1,486	949.45	949		
Administrative Allocation	77,291	60,369.94	60,370	45,353	32,494
RDPO Contribution-Please add this line	3,200	3,200	3,200	3,281	3,139
Publishing & Advertising	500	500	500	145	55
Mileage	1,700	1,700	1,700	2,781	1,331
Vehicle Fuel	1,250	1,250	1,250	36	873
Vehicle Maintenance	850	850	850	91	370
Auto Expense	7,200	7,200	7,200	0	0
Conferences and Training	2,600	2,600	2,600	4,170	3,915
Membership Dues	1,200	1,200	500	340	100
Training Exercise	750	750	750	7,597	640
Training Exercise-TopOff			0	0	0
DHS Grant Expense			0	0	0
PDM Grant			0	0	0
Community Alert Network Suppor	1,600	1,600	1,600	825	1,100
SHSP Grant Expense		135	0	0	0
OEM FEMA			0	0	0
Contract Temp Help		200	0	0	0
Storage Unit			0	10,253	0
Vehicle			0	0	0
SHSP capital grant			0	0	0
County interdep fee			0	0	0
EM Administrator	0				
Planners	54,072	74,115	45,480	29,068	37,215
Overtime	7,000	3,600	7,000	9	1,004
PERS	7,787	2,804	2,335	2,201	1,739
FICA Tax	4,672	5,949	2,485	2,088	2,854
Workers' Compensation Ins	58	65	531	36	398
Insurance Benefits	0	0	0	102	14,787
WBF	31	40	16	15	20
Unemployment Expense	110	0	0	0	19

Expense Detail	FY20	FY19	FY19	FY18	FY17
Description	Proposed	Est of End Actual	Budget	Actuals (unaudit)	Actuals
PERS Bond	3,903	2,922	2,190	1,366	2,627
PERS 822	0	-742	-531	0	1,077
PERS EE 6%	3,664	2,340	1,949	1,331	2,229
Office Supplies	1,600	1,600	1,600	0	514
EOC Materials	1,000	1,000	1,000	339	36
Mileage	1,000	1,000	1,000	0	70
Conferences & Training	1,000	1,000	1,000	7	1,371
Membership Dues	100	100	100	0	90
Training Exercise	250	250	250	455	0
HSEMC temp help			0	0	0
Mobile Capital Equipment			0	36,000	0
Conferences and Training			0	0	0
UASI Grant Expense		0	0	22,913	0
Conf & Training Fed/State Reim			0	0	0
#16-215 Deployable Comm Assets			0	0	58,272
#16-216 Remote Weather Station			0	2,202	6,038
#16-217 EOC Radio Equipment			0	0	8,215
UASI Grant Expense			0	4,800	0
UASI Grant Capital Equipment			0	6,000	0
Total Expenses	467,568	480,381	398,801	396,471	339,234
Check Expense	0	0	0	0	0

Treasurer’s Office and Finance Department - General Fund 100-45

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

The guiding principles of the County Mission – service, engagement, connection and innovation –inform all that F&T does as it carries out its core services and one-time project initiatives.

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

FY2019-2020 Goals and Highlights

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

The Department continues to work on the following projects that were started in FY19 and prior years:

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

The F&T department will continue to prioritize its core operations - transactional services, assuring strong internal controls and compliance duties – that together result in clean audits, transparent budgets and the reduction of risk to the County and taxpayers. Two new GASB pronouncements on leases and fiduciary accounts will be part of the audit prep this year.

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

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

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

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

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

FY2018-2019 Accomplishments

Two National Awards Conferred

During the course of FY19, the County F&T Department was awarded both the Certificate of Achievement for Excellence in Financial Reporting for FY2017 and the Distinguished Budget Presentation Award from the Government Financial Officers Association (GFOA) for FY2018.

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

Finance Staff

In June 2018, the Accounting Services Manager position was filled. This staffer has hit the ground running, adding critical support to standardizing payroll processes, monthly County procedures, and working on various projects to help make F&T's routine procedures easier. Also in June, a vacancy in the tax area became available for an internal staffing. This employee has also been sworn in as Deputy Tax Collector in October 2018. Our Accountant II position was staffed internally in October 2018. This has been a great opportunity to reconcile many of the County's benefit accounts, ensuring employees are setup and being billed accurately. Many of the payroll procedures have been documented now in a more standard format, making cross training much easier and consistent. We staffed another Accountant I position in November 2018 to support our accounts payable processing, quickly picking up the County's processes to ensure deadlines are kept.

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

Treasurer's Office

A variety of projects were advanced this year including:

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

F&T has prioritized timely deposit of funds despite staffing changes and are able to continue revenue recording revenues five days a week.

Finance: Budget, Audit and Accounting

The County's budget philosophy of developing the process to suit the particular conditions of each year continued with the FY19 budget cycle. Because of the time commitment involved in the new ERP project, some elements of the budget document have been scaled back this year. However, due to the work on the county mission, a consistent format for departmental goals was introduced that ties goals to the mission. In addition, the FY19 budget cycle was the implementation year for the first Capital Improvement Plan budget process.

The FY18 Audit was completed mid-year with a new audit firm. 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.

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

Payroll

Payroll core services provided include:

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

Columbia County

General Fund
Finance

Fund 100

Dept 45

Revenues	FY20	FY19	FY19	FY18	FY17
	Proposed	Est of End Actual	Budget	Actuals (unaudit)	Actuals
Unrestricted Beginning Balance	0	0	0	0	0
Restricted Beginning Balance	0	25,000	75,423	291,025	291,025
Total Beginning Balance	0	25,000	75,423	291,025	291,025
Property Tax	0	0	0	0	0
Intergovernmental	0	0	0	0	0
Other Resources	0	0	0	0	0
Current Year Unrestricted	0	0	0	0	0
Property Tax	0	0	0	0	0
Intergovernmental	0	0	0	17,283	0
Fees, Permits, Fines, Service Charges	1,750	1,750	1,450	2,562	1,449
Bond or Debt Proceeds	0	0	0	0	0
Other Resources	1,000	1,000	1,000	845	3,918
Current Year Restricted	2,750	2,750	2,450	20,690	5,367
General Fund Balancing					
Transfers from County Funds	916,433	984,145	983,645	1,114,659	781,670
Spec Pymt (from Component Unit)	3,750	3,750	15,750	3,822	7,950
Current Year Other Resources	920,183	987,895	999,395	1,118,480	789,620
Total Available Resources	922,933	1,015,645	1,077,269	1,430,196	1,086,012
Expenditures					
Salary	419,455	423,550	431,341	394,433	333,584
Benefits	233,224	210,608	250,738	203,380	157,756
PR Transfers (PERS bond & reserve)	26,806	20,203	21,755	28,004	30,917
Personnel	679,485	654,361	703,834	625,817	522,257
Materials & Services	230,025	246,855	299,266	425,830	496,894
Capital	5,000	10,412	0	111,232	2,000
Program Budget	914,510	911,628	1,003,101	1,162,879	1,021,150
Debt	0	0	0	0	0
Transfers Out (admin alloc)	0	0	0	0	0
Transfers Out (fund xfrs)	0	102,637	0	155,118	0
Special Pymt (to Component Unit)	0	0	0	0	0
Total Outlays	914,510	1,014,265	1,003,101	1,317,996	1,021,150
Fund Contingency	0	0	0	0	0
Fund Ending Fund Balance	0	0	0	0	0
Total Fund Expenditures	914,510	1,014,265	1,003,101	1,317,996	1,021,150
Ending Dept Balance	8,422	1,380	74,168	112,199	64,862
No Mos Operating Reserve*					
Staffing - Full Time Equivalents	6.25		6.20	6.25	5.27

Revenue Detail Description	Appropriated Plus Dec Supplementals				
	FY20	FY19	FY19	FY18	FY17
	Proposed	Est of End Actual	Budget	Actuals (unaudit)	Actuals
Beginning Balance	0	25,000	25,000		
MJ tax admin cost	1,000	1,000	1,000	845	3,918
FEMA Administrative Funds			0	0	0
Admin Alloc	915,933	983,645	983,645	1,081,705	781,141
Reimb Proj Xps Fund Transfer	500	500	0	32,954	529
Funds from component unit	3,750	3,750	15,750	3,822	7,950
Reimb of Expense	500	500	500	978	779
Reimb from State/Local Govt	600	600	600	1,159	0
Sale Surplus Assets			0	0	0
Treasurer's Office Fees	500	500	350	425	655
Fees cobra	150	150	0	0	15
CIS risk Mgt Grant		0	0	0	0
O&C Title III Begining Balance		0	0	153,602	153,602
O&C Title III Fed Revenue		0	0	17,283	0
Fair Facility Beginnig Bal		0	50,423	137,423	137,423
revenue totals	922,933	1,015,645	1,077,269	1,430,196	1,086,012
check revenue	0	0	0	0	0

Expense Detail Description	Appropriated Plus Dec Supplementals				
	FY20	FY19	FY19	FY18	FY17
	Proposed	Est of End Actual	Budget	Actuals (unaudit)	Actuals
Director, Finance and Taxation	107,501	123,100	116,671	112,160	109,849
Tax Collector	12,619	12,200	12,192	11,241	17,484
Administrator	0		0	0	49,000
Accounting Services Mgr	75,421	74,250	72,862	62,652	49,237
Coordinator	0		0	0	0
Purchasing and Contracts Spec II	0		64,043	45,717	0
Purchasing and ContractsSpec I	54,785	49,000	0		
Accounting Tech	0		0	0	0
Accountant	128,229	111,000	113,889	99,438	60,166
Accounting Clerk III	0		0		
Accounting Clerk II	0		21,632	34,911	36,584
Accounting Clerk I	32,900	39,000	22,052	18,778	7,595
PT Help	0		0	0	0
Overtime	8,000	15,000	8,000	9,536	3,669
PERS	47,335	30,453	31,868	28,672	14,685
FICA Tax	32,088	32,402	32,998	29,578	24,498
Worker's Compensation	358	360	410	304	268
Insurance Benefits	122,012	116,500	154,167	115,905	97,673
WBF	210	180	216	137	137
unemployment	755	0	0	30	167
PERS Bond	26,806	27,150	28,811	28,004	22,453
PERS 822	0	-6,946	-7,056	0	8,463
PERS EE 6%	25,167	25,413	25,880	23,281	17,511

Expense Detail Description	FY20 Proposed	FY19 Est of End Actual	FY19 Budget	FY18 Actuals (unaudit)	FY17 Actuals
Office Supplies and Expenses	4,500	6,000	4,500	3,753	2,873
Copier Maintenance		0	0	0	0
Accounting Software	36,500	9,355	37,840	9,672	8,417
Small Equipment	6,500	2,500	6,000	1,462	4,000
Annual Audit & Filing Fees	43,800	45,000	48,000	38,592	40,906
Courthouse Riverfront Office			0	0	0
Advertising	2,500	2,500	2,100	2,541	1,846
Mileage	1,000	1,000	1,000	802	903
Conferences and Training	6,000	4,500	6,000	3,049	7,807
Membership Dues	1,000	1,000	1,250	660	959
O&C Admin Exp			0	0	0
Contract Temp Services	10,000	67,000	50,000	120,621	109,885
Misc Exp	250	250	0	265	-1,240
Software	0	0	0	61,931	0
Office Supplies	150	150	150	389	179
Bank Charges/Analysis Srvc Chg	0	0	8,000	0	13,696
Contract Services Treasurer	6,000	2,400	2,600	3,539	10,715
Scanner Processing Equipment			0	0	0
Postage	20,000	15,000	42,000	28,633	38,949
Office Supplies	20,000	15,000	20,000	13,159	17,911
Copy Mach Maint & Supplies	2,300	2,200	2,160	2,185	1,618
Machine Repair and Maint		500	500	0	0
Print Shop Supplies			0	0	55
Small Equipment		5,000	5,000	699	9,896
Office Equipment	5,000	10,412	0	0	2,000
PERS - prior pd unID'd EEs	2,000	2,000	2,000	2,547	105
Insurance Processing Charge	3,300	3,300	3,200	2,926	2,714
Conf & Training PR			0	0	0
Payroll Contractor Services	69,525	67,500	62,166	55,167	56,687
Postage Risk Mgt		0	0	53	0
Risk Mgt Supplies		0	0	0	95
Fire Patrol County Lands		0	0	5,493	4,376
Property & GL Insurance Bonds		0	0	104,546	112,160
Conferences and Training - Risk Mgt		0	0	0	0
Contract Srvc Risk Mgt		0	0	24,051	47,661
RSVP		0	0	500	500
Columbia Food Bank		0	0	1,000	1,000
AAA Seniors Program		0	0	5,000	5,000
Title III O&C Grant Expense		0	0	0	0
Title III O&C Grant Transfer		15,768	0	155,118	0
Fair Facil Reserve Cap Ex		0	0	49,301	0

Expense Detail	FY20	FY19	FY19	FY18	FY17
Description	Proposed	Est of End Actual	Budget	Actuals (unaudit)	Actuals
Fair Reserve Transfer		86,869	0	0	0
Invstgath & Care - Cattle		0	0	0	40
Total Expenses	914,510	1,014,265	1,003,101	1,317,996	1,021,150
Check Expense	0	0	0	0	0

Land Development Services Department - General Fund 100-49

Land Development Services (LDS) Department includes Administrative Support, Planning, and Code Enforcement Programs which are supported by the General Fund. The Building Services (fund 217) is integrated organizationally. Effective January 1, 2019, the Solid Waste Program and Depletion Fee Program were transferred to the Public Works Department. Also effective January 1, 2019, the On-Site Wastewater Program transferred to the Public Health Department.

The LDS work supported by the General Fund is described in detail in this budget narrative.

FY2019-2020 Goals and Highlights

Goal	Mission	How Goal Furthers Mission Element(s)
ADMINISTRATIVE SUPPORT – 4.0 FTE		
1. Continue Upgrades to LDS website in conjunction with County wide website redesign.	Service x Engagement x Connection x Innovation	<u>Service</u> – Enhances customer service through information access. <u>Engagement</u> - Engages public using available technology. <u>Connection</u> - Connects with our customers at point of need.
2. Maximize capabilities of State E-Permits Database/Tracking system.	Service x Engagement x Connection x Innovation x	<u>Service</u> – System improves customer access to online permitting <u>Engagement</u> - System provides real time access to applicants concerning status of applications/permits <u>Connection</u> - See engagement. <u>Innovation</u> - Provides innovative tool to for improved service.
3. Develop and begin implementing a 5-10 year plan for the Department.	Service x Engagement x Connection x Innovation x	<u>Service</u> – Focus of improvements is to enhance service levels. <u>Engagement</u> – Department staff participate in strengthening department core services. <u>Connection</u> – Strengthen connection between the Department and the Community by streamlining processes. <u>Innovation</u> – Identify opportunities to utilize technology and improved technical skills for higher level of service.

Basic Functions: The Administrative Support staff provides technical and clerical support to the permit counter for General Fund programs, Building Program, advisory committees, Commissions, professional staff and the Director. It operates the front counter and provides walk-in and phone reception, program information and assistance. It provides meeting agenda and minute taking support to the Planning Commission, advisory committees and staff committees. It processes all land use applications and permits, manages fee revenue, provides public information for all Department programs, prepares statistical reports and manages and maintains all filing and computer records.

Staff: The long time Land Development Services Director retired in December 2018; recruitment for a new Director was successful with the new Director coming on board in January 2019. With the department reorganization that occurred in January 2019 the administrative staff has added some support to the Public Health Department as part of their duties. Three of the positions have been reclassified so now three Permit Technicians and an Office Manager provide enhanced customer service at the permit counter.

- Continued emphasis on fully utilizing the new E-Permits system.

FY2018-2019 Accomplishments

- **Risk Management Committee:** Director served on the County-Wide Risk Management Committee which formulated recommendations to the Board of Commissioners concerning activities necessary to manage and avoid risks.
- **Columbia County Levee Certification:** Director continues to provide coordination and service to the Beaver, Scappoose and Rainier Drainage Districts in their ongoing efforts to certify their levee systems to avoid remapping within the Flood Hazard Zone. Matching federal funds have been obtained to allow these Districts to obtain levee certification services from the U.S. Army Corps of Engineers. The Director provided coordination between the U.S. Corps of Engineers and FEMA Region 10 and local Levee Districts on levee certification schedules and requirements. Scappoose Drainage District has completed its certification documentation and is reviewing it with the Corps of Engineers for final submittal to FEMA with a request for levee system accreditation which is expected in early 2018. Rainier Drainage District and Beaver Drainage District are in Phase I of the levee certification program with the Corps of Engineers.
- **Website Upgrades:** The Department continues to enhance it's current website and regularly posts agendas and public review documents. Content improvement continues as part of the work to roll out a new County-wide website in FY 19.
- **Development Fees:** A comprehensive study to determine the cost of service for planning, building and on-site sewage program fee supported services was completed in FY 2017-18. Development fee adjustments from the FY 18 Fee Study went in effect as of July 1, 2018.
- **Program Managers Meetings:** Used monthly Land Development Services program manager's meetings to improve inter-agency/department coordination, build partnerships and opportunities and provide staff training sessions. These meetings are also being used to develop a 5-10 year plan for the Department.
- **Director Recruitment:** The prior director was involved in the recruitment of a new Land Development Services Director who came on board in January 2019.

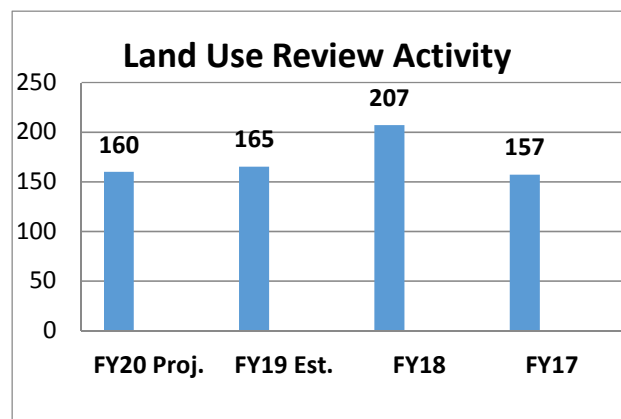
FY2019-2020 Goals and Highlights

Goal	Mission	How Goal Furthers Mission Element(s)
PLANNING PROGRAM – 3.49 FTE		
1. Begin implementing the recently adopted zoning regulations for ADUs in the urban growth boundary.	Service X Engagement Connection Innovation X	<u>Service</u> - Provide opportunities to clients made possible by recent State legislation. <u>Innovation</u> - Provide innovative solution to tight housing market.
2. Evaluate zoning regulations for a number of issues that should be revised due to market changes and/or inaccuracies.	Service X Engagement Connection X Innovation	<u>Service</u> – Ensure adopted regulations are responsive to economic and market trends. <u>Connection</u> - Assure that regulations support the Goals within the comprehensive plan.
3. Develop and implement a strategy for improved monitoring of compliance with conditions placed on past planning approvals.	Service X Engagement X Connection Innovation	<u>Service</u> – Better implemented decisions = better service. <u>Engagement</u> – Better assurance that decisions are fully carried out and those affected by the decision are protected.

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

Staff: Maintain FY18 Staffing Levels consisting of a Planning Manager and 2.49 Planners. The long time planning division manager retired in November 2018; a new planning division manager was successfully recruited and came on board in March 2019.

Planning Activity: While Land Use Permit activity, as measured by the number of land use reviews, has increased steadily since a five-year low experienced in FY 2013, a temporary spike in reviews occurred in FY 2018 due to land use applications and appeals related to State legalization of recreation marijuana land uses, for which State licenses began being issued on January 1, 2017. Estimates for FY 2019 activity predict a return to a more typical case load prior to the legalization of marijuana; a similar case load is currently projected for FY 2020.



FY2018-2019 Accomplishments

- New Planning Division Manager was recruited and came on board in March 2019.
- Completed adoption of zoning regulations to allow Accessory Dwelling Units (ADU's) within the Urban Growth Boundaries.
- Implemented continued updates and enhancements to the Department's Web Site.
- Provided coordination assistance between FEMA and the Corps of Engineers and Levee District Certification Task Forces for Beaver, Scappoose and Rainier Districts.
- In response to renewed interest by citizens, LDS continues work to revitalize the Citizen Planning Advisory Committee structure in the County.

FY2019-2020 Goals and Highlights

Goal	Mission	How Goal Furthers Mission Element(s)
CODE ENFORCEMENT PROGRAM – 1.0 FTE		
1. Coordinate with County Counsel's office for more timely enforcement action against violators who fail to pay imposed penalties.	Service X Engagement X Connection Innovation	<u>Service</u> – Timely response to citizen complaints. <u>Engagement</u> - More accountability for violators.
2. Record and inspect 90% of complaints other than high priority or life safety related within two weeks of filing.	Service X Engagement X Connection Innovation	<u>Service</u> – Timely response to citizen complaints, <u>Engagement</u> -More timely engagement of violators
2. Maximize capabilities of State E-Permits Database/Tracking system.	Service x Engagement x Connection x Innovation x	<u>Service</u> – System provides enhanced documentation of case tracking. <u>Engagement</u> - System provides real time access to case status for all department staff providing customer service. <u>Connection</u> - See engagement. <u>Innovation</u> - Provides innovative tool to for improved service.

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

Staff: Maintain staff levels at 1 FTE Code Enforcement Officer. Because of the inter-departmental nature of the work performed by the Code Enforcement Officer, the position is budgeted across a number of funds and departments: General Fund Land Development Services (.2 FTE) and Public Health (.2 FTE), the Building Fund (.4 FTE) and Solid Waste (.2 FTE).

Code Enforcement Activity:

- Due to personnel turn over much of the year's focus has been dedicated to training.

FY2018-2019 Accomplishments

- The Code Enforcement Officer has again been successful in resolving many cases involving building without permits in coordination with the Assessor's Office.
- The Code Enforcement Officer continues to coordinate with the Dump Stopper Program even after that program's move to the Public Works Department.

Columbia County

General Fund
LDS

Fund 100

Dept 49

Revenues	FY20	FY19	FY19	FY18	FY17
	Proposed	Est of End Actual	Budget	Actuals (unaudit)	Actuals
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
Intergovernmental	0	0	0	0	0
Other Resources	0	0	0	0	0
Current Year Unrestricted	0	0	0	0	0
Property Tax	0	0	0	0	0
Intergovernmental	0	0	0	0	0
Fees, Permits, Fines, Service Charges	385,500	474,797	587,760	708,988	589,993
Bond or Debt Proceeds	0	0	0	0	0
Other Resources	0	1,000	4,000	0	62
Current Year Restricted	385,500	475,797	591,760	708,988	590,055
General Fund Balancing					
Transfers from County Funds	0	0	0	0	410
Spec Pymt (from Component Unit)	0	0	0	0	0
Current Year Other Resources	0	0	0	0	410
Total Available Resources	385,500	475,797	591,760	708,988	590,465
Expenditures					
Salary	347,158	505,458	463,207	590,148	539,564
Benefits	304,130	219,067	223,753	247,027	228,021
PR Transfers (PERS bond & reserve)	31,267	21,680	21,680	37,932	53,896
Personnel	682,555	746,205	708,640	875,106	821,481
Materials & Services	83,766	88,031	52,539	48,933	56,217
Capital	0	0	0	0	178
Program Budget	766,320	834,236	761,179	924,039	877,876
Debt	0	0	0	0	0
Transfers Out (admin alloc)	463,632	314,693	314,693	235,752	231,157
Transfers Out (fund xfrs)	0	141,000	141,000	173,704	140,595
Special Pymt (to Component Unit)	0	0	0	0	0
Total Outlays	1,229,952	1,289,929	1,216,872	1,333,495	1,249,628
Fund Contingency	0	0	0	0	0
Fund Ending Fund Balance	0	0	0	0	0
Total Fund Expenditures	1,229,952	1,289,929	1,216,872	1,333,495	1,249,628
Ending Dept Balance	-844,452	-814,132	-625,112	-624,507	-659,163
No Mos Operating Reserve*					
		adjusted FTE (no maint)	7.24	2.23	7.98
Staffing - Full Time Equivalents	5.74		7.24	7.13	11.79
			0.00	-4.90	-3.81

Revenue Detail Description	Appropriated Plus Dec Supplementals				
	FY20	FY19	FY19	FY18	FY17
	Proposed	Est of End Actual	Budget	Actuals (unaudit)	Actuals
MJ tax admin cost			0	0	0
Reimb from Fund			0	0	410
Refund of Expenses			4,000	0	0
Misc Revenue		1,000	0	0	62
Planning Fees	183,000	187,000	181,240	161,033	164,765
SDC Admin Fees	20,000	13,500	6,500	21,939	5,977
School SDC Admin Fee	1,000	1,000	700	1,218	703
Grant Revenue		0	0	0	0
Reimbursement of Expense		0	0	0	0
Sanitation Permits	85,000	120,000	90,750	168,240	152,459
Subsurface Sewage-State Surcha	6,500	1,000	0	1,991	-3,000
Solid Waste Franchise Fees	30,000	91,000	123,200	157,614	112,765
Surface Mining Pymt Transfer		0	0	0	0
Surface Mining Permits		0	500	120	256
Surface Mining Admin Fees	60,000	61,297	184,870	196,834	156,067
revenue totals	385,500	475,797	591,760	708,988	590,465
check revenue	0	0	0	0	0

Expense Detail Description	Appropriated Plus Dec Supplementals				
	FY20	FY19	FY19	FY18	FY17
	Proposed	Est of End Actual	Budget	Actuals (unaudit)	Actuals
LDS Director	32,279	60,000	53,413	105,848	73,578
Office Manager (CBA)	63,495	72,945	37,528	70,359	70,516
LDS Secretary	0		0	0	0
Office Specialist	9,217	15,000	2,001	8,838	0
PT Help	0		0	0	0
Overtime	1,500	7,500	1,500	6,031	8,051
PERS	15,761	9,500	6,665	17,742	16,093
FICA Tax	8,147	11,000	7,225	13,046	12,430
Worker's Compensation	101	150	90	145	108
Insurance Benefits	43,855	24,565	24,565	21,365	30,231
WBF	53	47	47	51	47
Unemployment Insurance	192		0	13	76
PERS Bond	6,806	3,783	3,783	9,118	11,547
PERS 822	0	-920	-920	0	4,424
PERS EE 6%	6,389	3,366	3,366	7,645	9,152
Cellular Phones	2,200	2,271	1,250	2,011	1,125
Office Supplies	4,000	3,000	2,100	4,948	5,760
Copier Maintenance	2,150	6,349	2,800	2,154	2,761
Computer Supplies			0	0	0
Professional Supplies	1,000	1,000	1,000	104	76
Computer Software	1,500	1,500	1,500	0	0
Computer Supplies	3,500	3,500	3,500	1,974	1,686
GL and Property Insurance	5,013	4,557	2,191	1,992	2,354
Risk Management Fee	18,103	12,617.97	12,618		

Expense Detail	FY20	FY19	FY19	FY18	FY17
Description	Proposed	Est of End Actual	Budget	Actuals (unaudit)	Actuals
Admin Alloc - Facilities Project	5,084	-			
Admin Alloc - Finance Project	0	13,644.95	13,645		
Admin Alloc - IT Project	8,204	4,661.32	4,661		
Administrative Allocation	450,344	296,386.99	296,387	235,752	231,157
Printing and Advertising	4,000	5,500	500	132	1,085
Bank Charges	18,000	18,000	4,500	6,274	1,386
Mileage	200	200	200	0	0
Vehicle Fuel	1,300	1,200	900	902	869
Vehicle Maintenance	800	800	500	66	1,825
Auto Expense			0	0	0
Conferences and Training	500	500	500	96	113
Membership Dues	150	150	150	265	75
Contract Temp Services		700	0	0	8,221
Misc Expense			0	1	0
Capital Equipment			0	0	178
Computer Equipment			0	0	0
County interdep fee			0	0	0
Repairs & Maintenance			0	0	0
Planning Division Manager	37,404	80,000	100,985	87,036	85,246
Code Enforcement Officer	11,623	7,000	3,910	6,563	6,181
Planner II	169,131	161,312	163,409	126,013	92,858
Planner I	0		0	25,954	41,108
Planning Secretary	0	10,000	19,352	17,981	17,358
Permit Tech	20,509				
Overtime	2,000	2,000	2,000	2,501	1,796
PERS	33,945	28,179	28,179	25,695	15,449
FICA Tax	18,411	24,099	22,159	20,858	18,977
Worker's Compensation	229	275	275	187	205
Insurance Benefits	83,091	60,000	74,540	62,194	53,237
WBF	120	145	145	95	106
Unemployment Expense	433		0	22	122
PERS Bond	15,380	19,533	19,533	19,262	16,566
PERS 822	0	-4,752	-4,752	0	6,245
PERS EE 6%	14,440	17,379	17,379	15,960	12,920
Cellular Phones - Planning	650	636	750	537	476
Professional Supplies	500	500	500	224	1,277
Refund	4,000	4,000	2,000	2,039	1,621
Printing and Advertising	4,500	4,500	4,500	7,134	4,323
Mileage	250	250	250	2,060	0
Vehicle Fuel	600	600	580	601	450
Vehicle Maint	1,000	1,200	200	0	352
Auto Expense			0	0	0
Conferences and Training	500	500	200	487	137
Membership Dues			0	150	0
Consultant Services			0	0	0
Contract Temp Services/GIS		10,100	0	6,498	2,847
CPAC Appeal & Postage Reimb.	150	150	150	24	1,493
Automobiles			0		
Code Enforcement Officer	0	3,910	3,910	6,563	6,181
Environmental Services Special	0	80,135	69,743	118,648	128,871
Overtime	0	2,000	2,000	1,162	1,582
PERS	22,008	7,573	7,573	12,174	9,972

Expense Detail	FY20	FY19	FY19	FY18	FY17
Description	Proposed	Est of End Actual	Budget	Actuals (unaudit)	Actuals
FICA Tax	10,871	7,500	5,787	9,574	10,220
Worker's Compensation	135	200	72	180	59
Insurance Benefits	37,096	19,000	19,597	28,249	26,506
WBF	71	38	38	34	41
Unemployment Expense	256	0	0	11	68
PERS Bond	9,081	5,102	5,102	9,070	10,496
PERS 822	0	-1,241	-1,241	0	3,964
PERS EE 6%	8,526	4,539	4,539	7,476	8,201
Cellular Phones	1,500	686	1,500	1,643	1,189
Professional Supplies	1,200	281	1,200	468	1,422
Refund	2,000	1,469	2,000	2,433	548
Printing and Advertising	250	90	250	561	0
Mileage	200	0	200	0	32
Vehicle Fuel	1,200	689	1,200	1,162	843
Vehicle Maint	1,000	36	1,000	1,059	36
Auto Expense	200	499	200	0	11
Conferences and Training	1,500	0	1,500	838	1,164
Memberships - sanitation	150	0	150	95	0
Consultant Services	0	0	0	0	10,660
Automobiles	0				
Transfer to County Fund	0	0	0	0	0
Code Enforcement Officer	0	3,455	3,455	6,563	6,181
Overtime	0	200	0	88	58
PERS	0	491	491	944	658
FICA	0	264	264	446	402
Workers Comp	0	3	3	6	5
Insurance	0	544	544	2,513	2,357
WBF	0	2	2	2	3
Unemployment	0	0	0	1	3
PERS Bond	0	233	233	482	474
PERS 822	0	-57	-57	0	181
PERS EE 6%	0	207	207	399	374
Mapping - Mining Sites		0	0	0	0
Refunds			0	0	0
Consultant Services			0	0	0
Transfer to Road & Bldg Dept		141,000	141,000	173,704	140,595
Total Expenses	1,229,952	1,289,929	1,216,872	1,333,495	1,249,628
Check Expense	0	0	0	0	0

Information Technology - General Fund 100-50

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

IT is responsible for management of the County's:

- network & telecommunications infrastructure
- computers & mobile devices
- email & messaging systems
- enterprise applications
- data backup & disaster recovery
- data and systems electronic security
- web site technical oversight & content publishing assistance

In addition, IT provides helpdesk service and works with County department to provide expertise and input into the procurement and implementation of department specific technology related systems.

Currently, 3.94 FTE support:

- 212 users across 12 facilities/locations
- 313 workstations, 59 servers, 133 printers & copiers, and 49 business applications
- An average of more than 150 helpdesk requests per month

FY2019-20 Goals and Highlights

Goal	Mission	How Goal Furthers Mission Element(s)
1) Continuing Rural broadband planning project	Service <u> X </u> Engagement <u> X </u> Connection <u> </u> Innovation <u> X </u>	<p><u>Service</u> – The first phase of this project identified a significant need in areas of the County for improved broadband access. Continued work on the project will look at creative and innovative ways of filling in the access gaps and enhancing broadband availability throughout the County.</p> <p><u>Engagement</u> – As this project progresses, continued engagement with the public and stakeholders will be a key element.</p> <p><u>Innovation</u> – This project is innovative in and of itself, but it will also look for innovative solutions to closing the broadband gap for residents and businesses that are currently underserved by existing broadband providers.</p>
2) Web site/Intranet Updates & Enhancements	Service <u> X </u> Engagement <u> X </u> Connection <u> </u> Innovation <u> X </u>	<p><u>Service</u> – Enhanced web site deployment will provide new online services to the public and make existing services more readily accessible. Intranet updates will enhance internal service offerings to County departments.</p> <p><u>Engagement</u> – Public site enhancements will include more interactive content and Intranet enhancements will offer County staff greater access to cross-departmental information and opportunities to provide input.</p> <p><u>Innovation</u> – The updated content management system will allow more staff to have access to add content on both the public and intranet sites for more innovative content as well as offering more innovative features and functionality that what’s available currently.</p>
3) IT Strategic Planning project	Service <u> X </u> Engagement <u> X </u> Connection <u> </u> Innovation <u> </u>	<p><u>Service</u> – through identifying needs and focusing IT efforts on strategically prioritized projects, this project will improve our overall service to both the public and our internal customers</p> <p><u>Engagement</u> - a portion of this project will engage the public through surveys to determine the needs and potential impacts of public facing technologies, it will also engage internal customers in prioritization of projects across the organization</p>

FY 2018-19 Accomplishments

The following are projects completed, scheduled to be complete, or substantially accomplished during the FY18-19 fiscal year:

- Completed Phase 1 of County Broadband Project conducting an assessment/study of current broadband needs and looking at potential options for addressing them.
- Implemented modernized data backup and recovery for main county facilities, increasing reliability and reducing disaster recovery time.
- Enhanced facility connectivity is anticipated to be completed by the end of the fiscal year. This project implements leased line network connections between 6 main county facilities, consolidating and improving internet access, security, monitoring, data transfer, and data access across departments.
- Completed conversion from Gmail to Microsoft Exchange Online for enhanced CJIS compliance, improved functionality, and reduced cost.
- Completed first IT provided county training – offering users courses in new Microsoft Outlook software.
- Implemented advanced security including centralized firewall management, improved network monitoring, and mobile computer encryption and two factor authentication.
- Replaced over 60 desktop computers, removing existing machines more than 9 years old, and significantly improving overall computing environment.
- Began planning and rollout of Windows 10, which is anticipated to be completed in FY19-20.

Columbia County

General Fund
IT

Fund 100

Dept 50

Revenues	FY20	FY19	FY19 Budget	FY18 Actuals (unaudit)	FY17 Actuals
	Proposed	Est of End Actual			
Unrestricted Beginning Balance	0	0	0	0	0
Restricted Beginning Balance	0	0	0	30,000	30,000
Total Beginning Balance	0	0	0	30,000	30,000
Property Tax	0	0	0	0	0
Intergovernmental	0	0	0	0	0
Other Resources	0	0	0	0	0
Current Year Unrestricted	0	0	0	0	0
Property Tax	0	0	0	0	0
Intergovernmental	0	0	0	0	0
Fees, Permits, Fines, Service Charges	0	0	0	0	0
Bond or Debt Proceeds	0	0	0	0	0
Other Resources	0	0	0	0	1,171
Current Year Restricted	0	0	0	0	1,171
General Fund Balancing					
Transfers from County Funds	1,028,820	761,707	761,707	674,751	548,909
Spec Pymt (from Component Unit)	0	0	0	0	0
Current Year Other Resources	1,028,820	761,707	761,707	674,751	548,909
Total Available Resources	1,028,820	761,707	761,707	704,751	580,080
Expenditures					
Salary	370,007	340,953	354,880	317,413	258,833
Benefits	196,221	168,928	171,643	157,598	123,431
PR Transfers (PERS bond & reserve)	23,646	16,429	18,126	23,023	27,258
Personnel	589,873	526,311	544,649	498,033	409,522
Materials & Services	272,230	239,674	295,082	216,554	209,295
Capital	165,000	59,989	45,000	37,114	41,215
Program Budget	1,027,103	825,974	884,731	751,701	660,032
Debt	0	0	0	0	0
Transfers Out (admin alloc)	0	0	0	0	0
Transfers Out (fund xfrs)	0	0	0	0	0
Special Pymt (to Component Unit)	0	0	0	0	0
Total Outlays	1,027,103	825,974	884,731	751,701	660,032
Fund Contingency	0	0	0	0	0
Fund Ending Fund Balance	0	0	0	0	0
Total Fund Expenditures	1,027,103	825,974	884,731	751,701	660,032
Ending Dept Balance	1,717	-64,267	-123,024	-46,951	-79,952
No Mos Operating Reserve*					
Staffing - Full Time Equivalents	4.00		4.00	4.00	3.92

Revenue Detail Description	Appropriated Plus Dec Supplementals				
	FY20	FY19	FY19	FY18	FY17
	Proposed	Est of End Actual	Budget	Actuals (unaudit)	Actuals
Tech Reserve Beg Bal			0	30,000	30,000
Admin Alloc	1,028,820	761,707	761,707	674,751	548,909
Refund of Expenses			0	0	1,171
Broadband grant BizOregon			0		
revenue totals	1,028,820	761,707	761,707	704,751	580,080
check revenue	0	0	0	0	0

Expense Detail Description	Appropriated Plus Dec Supplementals				
	FY20	FY19	FY19	FY18	FY17
	Proposed	Est of End Actual	Budget	Actuals (unaudit)	Actuals
IT Director	113,600	109,512	109,773	78,407	0
IT Administrator	0		0	25,473	56,805
IT Supervisor	0		0	0	0
Systems Admin	79,833	75,149	73,159	68,489	66,727
Network Admin	77,693	77,137	75,056	73,580	69,213
Computer Tech I and II	66,164	60,593	64,175	56,724	54,304
Temporary Help	0	81	0	0	0
Overtime	32,718	18,480	32,718	14,740	11,784
PERS	59,897	38,289	38,472	35,915	19,826
FICA Tax	28,306	26,001	27,148	24,057	19,292
Worker's Compensation Ins.	352	271	337	252	209
Insurance Benefits	84,615	83,937	84,215	78,200	68,428
WBF	185	97	177	103	105
Unemployment Insurance	666	0	0	27	129
PERS Bond	23,646	22,020	23,931	23,023	19,794
PERS 822	0	-5,591	-5,805	0	7,464
PERS EE 6%	22,200	20,332	21,293	19,045	15,442
Telephone	31,000	28,081	60,000	25,833	28,683
Cellular Phones	3,100	2,923	1,152	1,912	295
Office Supplies and Expenses	300	0	300	2,460	296
Computer Software Agreements	47,000	45,165	37,000	63,287	54,579
Comp Workstation Maintenance	70,000	43,024	75,000	74,175	42,988
Computer Network Maintenance	50,000	24,464	50,000	26,349	20,957
Annual Maintenance new capital	0	0	0	0	94
Technical Assistance	10,000	0	10,000	0	1,299
Mileage	2,000	312	2,000	1,212	819
Computer Training	12,000	3,481	12,000	7,370	8,501
Membershi, Dues, Subscriptions	830	285	830	0	449
Contract Temp Services	41,000	26,437	40,800	13,954	0
Data Hosting	5,000	0	6,000	0	50,336
Building Improvements	0	0	0	0	0
Computer Network	45,000	59,989	45,000	37,114	41,215
Phone system	55,000	0	0		
Broadband grant consultant	0	65,500	0		
Capital Software	65,000	0		0	0
Total Expenses	1,027,103	825,974	884,731	751,701	660,032
Check Expense	0	0	0	0	0

Communications and Public Affairs- General Fund 100-51

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

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

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

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

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

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

FY2019-2020 Goals and Highlights

Goal	Mission	How Goal Furthers Mission Element(s)
1) maintain, update, improve new county website	Service ___X___ Engagement __X_ Connection _____ Innovation __X__	Provide residents with modern, reliable and easy-to-access county information; increase public trust and confidence and oversight Ability to use website to engage residents in county decision-making; promote accountability, fiscal responsibility, clarity and inclusiveness Create new methods to reach the public
2) Lead organizational assessment project	Service ___X___ Engagement __X_ Connection __X___ Innovation __X__	Align capacities with ability to serve public effectively Bring employees together for better understanding of cross collaboration Discover alliances, partnerships within county departments New understanding of current reality and how to reach long-range goals
3) Lead strategic planning initiative	Service ___X___ Engagement _____ Connection _____ Innovation __X__	Remove or reduce barriers to public access to Columbia County government; generate accountability, encourage public participation and collaboration Provides county government ability to be open, accountable and responsive to citizens; Improve efficiency in operations to save time and county resources
3) increase public outreach	Service ___X___ Engagement __X_ Connection _____ Innovation _____	Provide additional sources of information sharing for public Invite public participation and debate regarding county decision-making Provides pathways to individuals, groups and new methods to communication
4) Social media additions	Service ___X___ Engagement __X_ Connection __X_ Innovation _____	Provide another source of information sharing for public Invite public participation and debate regarding county decision-making Provides pathways to individuals, groups and new methods to communication

Accomplishments

- Continue to develop and maintain solid working relationships with local media. Extended local range to include western and northern towns. Generated at least 200 newspaper stories in 2018 calendar year with nine letters to the editor, three editorial/opinions, two photo features and 177 stories. Response rate to PIO outreach = 58 percent. Totals: 50 positive, 88 neutral and 63 negative (neutral is a good rating). Distributed 42 news releases, wrote three feature stories for special publications.
- Social media – posted more than 100 item to Facebook, increasing actual followers by 50 percent and reach by 80 percent. Deactivated 14 parks, other Facebook pages to bring all in to the main County FB page in order to increase overall understanding of Columbia County

government activities and actions. Also worked on social media for Emergency Management until transition to part-time assistant.

- Researched best practices for strategic planning to plan for developing the county's strategic plan. Chose possible Strategic Planning Team, reviewed past county Strategic Plan documents. Determined county would benefit from having an outside contractor to assist in the effort. After researching past county strategic plans and outcomes, determined county would also benefit from an organizational assessment.
- For the upcoming county website, wrote scope of work for and finalized contract. Chose design style, created draft design, trained content providers. Wrote and/or reviewed content for all departmental webpages. Drafted Intranet page, added content and other information. Resourced photography. Wrote scripts for four county parks videos
- Scheduled commissioner outreach activities to have direct contact with county residents, business owners and leaders.
- Continued assisting when requested with county advisory committee work.
 - Redeveloped Parks Advisory Committee, researched and drafted amended ordinance any bylaws, conducted outreach for new members, organized transition from former committee to new, attended meetings, took minutes, etc before transitioning to new parks administrative assistant. Continue to check in four times annually to assist staff liaison in developing parks master plan.
 - Assisted in developing CZ Trail Advisory Committee. Researched, gathered material on former CZ Trail efforts, drafted ordinance for official (new) committee, drafted bylaws, conducted outreach for members. Assisted in managing initial meetings before transitioning to new administrative assistant. Continue to keep in touch to be able to promote CZ Trail Advisory Committee efforts.
 - Drafted ordinance for LPSCC
 - Continue to update master list of all committee members with updated information as Jan becomes more familiar with software to do so.
- Involved with Regional PIO/Communications managers, particularly in regional messages regarding heat, smoke, fires, and winter weather situations. Participated in updating PublicAlerts website, attend metro-area meetings to increase level of understanding and involvement for Columbia County
- Continued involvement in Communications Committee. Worked with team to develop ideas for further promotion of mission, vision and values and hot to get commissioners to take on the mantle of living the mission, vision and values.

Columbia County

General Fund
Public Affairs

Fund 100

Dept 51

Revenues	FY20	FY19	FY19 Budget	FY18 Actuals (unaudit)	FY17 Actuals
	Proposed	Est of End Actual			
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
Intergovernmental	0	0	0	0	0
Other Resources	0	0	0	0	0
Current Year Unrestricted	0	0	0	0	0
Property Tax	0	0	0	0	0
Intergovernmental	0	0	0	0	0
Fees, Permits, Fines, Service Charges	0	0	0	0	0
Bond or Debt Proceeds	0	0	0	0	0
Other Resources	0	0	0	0	0
Current Year Restricted	0	0	0	0	0
General Fund Balancing					
Transfers from County Funds	151,053	123,906	123,906	71,887	0
Spec Pymt (from Component Unit)	0	0	0	0	0
Current Year Other Resources	151,053	123,906	123,906	71,887	0
Total Available Resources	151,053	123,906	123,906	71,887	0
Expenditures					
Salary	84,599	78,585	79,243	72,902	45,617
Benefits	49,162	42,576	42,925	39,539	21,613
PR Transfers (PERS bond & reserve)	5,406	3,787	4,047	5,272	4,967
Personnel	139,167	124,948	126,215	117,712	72,197
Materials & Services	11,575	3,343	11,790	2,149	0
Capital	0	0	0	0	0
Program Budget	150,742	128,291	138,005	119,862	72,197
Debt	0	0	0	0	0
Transfers Out (admin alloc)	0	0	0	0	0
Transfers Out (fund xfrs)	0	0	0	0	0
Special Pymt (to Component Unit)	0	0	0	0	0
Total Outlays	150,742	128,291	138,005	119,862	72,197
Fund Contingency	0	0	0	0	0
Fund Ending Fund Balance	0	0	0	0	0
Total Fund Expenditures	150,742	128,291	138,005	119,862	72,197
Ending Dept Balance	311	-4,385	-14,099	-47,975	-72,197
No Mos Operating Reserve*					
Staffing - Full Time Equivalents	1.00		1.00	1.00 NA	

Revenue Detail Description	Appropriated Plus Dec Supplementals				
	FY20	FY19	FY19	FY18	FY17
	Proposed	Est of End Actual	Budget	Actuals (unaudit)	Actuals
Admin Alloc	151,053	123,906	123,906	71,887	0
Refund of Expenses					
Reimb from State/Local Govt					
revenue totals	151,053	123,906	123,906	71,887	0
check revenue	0	0	0	0	0

Expense Detail Description	Appropriated Plus Dec Supplementals				
	FY20	FY19	FY19	FY18	FY17
	Proposed	Est of End Actual	Budget	Actuals (unaudit)	Actuals
Public Information Coordinator	84,599	78,585	79,243	72,902	45,617
PERS ER	16,412	11,159	11,253	10,352	4,813
FICA Tax	6,472	5,924	6,062	5,504	3,417
Worker's Compensation Ins.	80	64	75	66	0
Insurance Benefits	20,927	20,691	20,740	19,211	10,605
WBF	42	24	40	25	18
Unemployment Insurance	152	0	0	6	23
PERS Bond	5,406	5,076	5,344	5,272	3,644
PERS 822	0	-1,289	-1,296	0	1,323
PERS EE 6%	5,076	4,715	4,755	4,374	2,737
Office Supplies and Expenses	100	97	0	0	0
Copier Maintenance	0	0	0	0	0
Publication Subscriptions	125	0	450	0	0
Books and Periodicals	150				
Software	1,200	450	450	0	0
Administrative Allocation			0	0	0
Equipment Rental	300				
Advertising, Mktg, Printing	4,000	961	450	1,208	0
Mileage	450	349	450	273	0
Conferences and Training	750	845	675	634	0
Reimbursable NACO & AOC exp		0	0	0	0
Membership Dues	500	0	315	35	0
Employee Recognition	1,000	0	0	0	0
Contract Temporary Services		0	0	0	0
consultants and contractors	3,000	640	9,000	0	0
Total Expenses	150,742	128,291	138,005	119,862	72,197
Check Expense	0	0	0	0	0

Human Resources - General Fund 100-56

FY2019-2020 Goals and Highlights

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

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

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

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

I continue to work – on my own, together with the Safety Committee and with various sub-groups working in specific areas, on increasing safety of workers. The effort to make safety a

priority will continue on many fronts. It will also fold in the report, based on work done by many people this fiscal year, to increase the security of the Courthouse facilities.

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

HR continues to be available for assistance and advice, including attending several departmental staff meetings each month as requested. This involves also handling numerous employee issues throughout the year, some of which are quite time consuming. These types of issues often occur without notice and must be made a priority which sets aside other project work. As usual, the labor negotiating and grievance processes are not only very time consuming but also can create tension in the workforce while ongoing. There is one collective bargaining agreements that remains in negotiations in this coming year.

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

HR will continue to offer the popular employee events which we coordinate: the Annual Service Recognition Program, Annual County Employee Picnic and Annual County Holiday Luncheon as well as several employee events which are coordinated with the Employee Events Committee.

The hiring process will continue to take a great deal of HR's time, particularly, as we work closely with the Sheriff's Office to continue to recruit candidates for vacancies funded by the Jail Levy or those created by staff turnover.

FY2018-2019 Accomplishments

Almost all of the funding in the budget is for personnel (Director and .60 Office Specialist). The materials and services fund support costs (conferences, reference materials) and also provide a small level of funding for "employee recognition". This line item funds the annual Service Award Ceremony and provides a small portion which goes towards the annual County Employee Picnic. We spend the money that we have for these special recognition programs very effectively and put on really fun events for little money.

Accomplishments in the HR budget are still largely measured by the individual goals of the HR Director. Much of what is accomplished in HR cannot be expressed in this document. Sensitive and/or confidential personnel related activity, including investigations, ADA compliance, FMLA coordination and employee mediations, consume much of HR's time.

A few of the accomplishments in the FY 18-19 year, which can be mentioned, include:

Related to Benefits

Renew agreements with three unions and for the non-union employees for coverage
Open Enrollment 2018
Annual VEBA voting process

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

Passport to Fun Event
Walking/Wellness program: Research/proposal/implementation; Finish Line Celebration;
survey
2018 County Picnic
2018 Holiday Lunch: Assign to floor; education on history/pattern/budget
Workspace decorating contest
Coordinate and implement on site yoga classes
Octobertown Coloring contest

Related to Recruitments (49 recruitments processed – an all-time high)

Finance Director Recruitment and Orientation
Land Development Services Director Recruitment & Orientation

Related to Safety Issues

Evacuation Drill Exercise
Review/Update Emergency Plan

Related to Training

Ethics Training for all Employees
1st Aid/CPR Training
Safety Committee Hazard Identification
Total Wellness Training
Sheriff's Office Supervisory communication training
Pilot program for Succeed safety training program

Miscellaneous

Serve on St. Helens panel for Employee of the Year
Prepare and implement post Janus union status
Coordinate and provide arrangements for facilitated managerial & Board process

Columbia County

General Fund
HR

Fund 100

Dept 56

Revenues	FY20	FY19	FY19 Budget	FY18 Actuals (unaudit)	FY17 Actuals
	Proposed	Est of End Actual			
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
Intergovernmental	0	0	0	0	0
Other Resources	0	0	0	0	0
Current Year Unrestricted	0	0	0	0	0
Property Tax	0	0	0	0	0
Intergovernmental	0	0	0	0	0
Fees, Permits, Fines, Service Charges	0	0	0	59	819
Bond or Debt Proceeds	0	0	0	0	0
Other Resources	0	0	0	0	0
Current Year Restricted	0	0	0	59	819
General Fund Balancing					
Transfers from County Funds	345,244	256,301	256,301	205,265	181,770
Spec Pymt (from Component Unit)	0	0	0	0	0
Current Year Other Resources	345,244	256,301	256,301	205,265	181,770
Total Available Resources	345,244	256,301	256,301	205,324	182,589
Expenditures					
Salary	151,159	147,464	145,434	138,082	131,842
Benefits	86,444	61,593	76,494	55,293	49,017
PR Transfers (PERS bond & reserve)	9,660	7,108	7,428	8,958	13,833
Personnel	247,263	216,165	229,355	202,332	194,692
Materials & Services	97,250	22,450	77,500	25,403	21,311
Capital	0	0	0	0	0
Program Budget	344,513	238,615	306,855	227,735	216,004
Debt	0	0	0	0	0
Transfers Out (admin alloc)	0	0	0	0	0
Transfers Out (fund xfrs)	0	0	0	0	0
Special Pymt (to Component Unit)	0	0	0	0	0
Total Outlays	344,513	238,615	306,855	227,735	216,004
Fund Contingency	0	0	0	0	0
Fund Ending Fund Balance	0	0	0	0	0
Total Fund Expenditures	344,513	238,615	306,855	227,735	216,004
Ending Dept Balance	731	17,686	-50,554	-22,411	-33,415
No Mos Operating Reserve*					
Staffing - Full Time Equivalents	1.60		1.60	1.60	1.49

Revenue Detail Description	Appropriated Plus Dec Supplementals				
	FY20	FY19	FY19	FY18	FY17
	Proposed	Est of End Actual	Budget	Actuals (unaudit)	Actuals
Admin Alloc	345,244	256,301	256,301	205,265	181,770
Refund of Expenses			0	59	819
Reimb State/Local			0	0	0
revenue totals	345,244	256,301	256,301	205,324	182,589
check revenue	0	0	0	0	0

Expense Detail Description	Appropriated Plus Dec Supplementals				
	FY20	FY19	FY19	FY18	FY17
	Proposed	Est of End Actual	Budget	Actuals (unaudit)	Actuals
Director, HR	127,115	123,557	122,812	118,064	115,630
Office Specialist	24,044	23,907	22,622	20,018	16,212
PERS	27,726	19,264	19,066	17,325	12,958
FICA Tax	11,564	11,116	11,126	10,434	9,812
Worker's Compensation	144	117	138	98	101
Insurance Benefits	37,594	22,209	37,365	19,834	18,130
WBF	76	39	73	40	40
Unemployment Insurance	272	0	0	10	66
PERS Bond	9,660	9,527	9,807	8,958	10,009
PERS 822	0	-2,419	-2,379	0	3,823
PERS EE 6%	9,070	8,848	8,726	7,551	7,911
Office Supplies and Expenses	3,500	4,080	2,500	1,856	3,616
Software	500	448	500	0	995
Reference Materials	500	0	750	150	240
Training Supplies	12,000	6,204	10,000	11,300	2,833
Supervision & Exam Fees	65,000	43	45,000	1,090	1,502
Publishing and Advertising	3,500	0	3,500	2,134	1,576
Mileage	500	371	500	240	308
Conferences and Training	2,500	1,459	2,500	1,372	2,055
Membership Dues	700	1,269	700	801	627
Employee Recognition	8,550	8,576	8,550	6,038	6,012
Online Employment Services	0	0	3,000	422	1,548
Total Expenses	344,513	238,615	306,855	227,735	216,004
Check Expense	0	0	0	0	0

General Services - General Fund 100-58

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

Key functions of the department include:

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

General Services' staff performs regular duties within the:

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

General Services is staffed by a Director, Administrative Assistant and 5 Facilities Services Technicians. The staff funding distribution is as follows:

General Fund (100-58)

- .5 FTE Director
- .5 FTE Administrative Assistant
- 5 FTE Facilities Services Tech

The equivalent of 1.5 FTE out of the 5 Facilities Services Tech positions is funded by reimbursement for services from the following programs:

- 1 FTE Parks
- .5 FTE Roads
- .075 FTE Emergency Operations
- .025 FTE Transit

FY2019-2020 Goals and Highlights

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

Major Projects Planned for FY20

- Finish Main Floor Meeting Room/BOCC Public Meeting Room Renovations
- Improve employee parking area at Courthouse
- Continued Courthouse Safety & Security upgrades
- Old Courthouse breakroom and 2nd Floor restroom renovations
- Begin 3rd Floor Annex space renovations for State Courts

FY2018-2019 Accomplishments

The General Services Department has made significant administrative adjustments to better serve our customers, while continuing to focus on maintaining and improving County facilities. The following are examples of work completed during this past year:

Annex & Old Courthouse

- Expanded County office access control, and panic button, device installations
- Bottle fill station installations
- Exterior LED lighting upgrades

- Sewer Room Plumbing and HVAC upgrades
- Space improvements in Land Development, Counsel and General Services offices
- Fire system panel upgrades
- New emergency exit, and room directory, signage installations

Clatskanie Road Shop

- Standing seam metal roof installation
- New Garage Door and Rain Gutter installations
- New exterior paint

CCRider Rainier Transit Center

- Completed construction of new facility on-time and within budget

Animal Control and Humane Society

- Plumbing and Roof Repairs

Columbia County

General Fund
General Services

Fund

100

Dept 58

Revenues	FY20 Proposed	FY19 Est of End Actual	FY19 Budget	FY18 Actuals (unaudit)	FY17 Actuals
Unrestricted Beginning Balance	0	0	0	0	0
Restricted Beginning Balance	0	96,974	0	178,935	263,762
Total Beginning Balance	0	96,974	0	178,935	263,762
Property Tax	0	0	0	0	0
Intergovernmental	0	0	0	0	0
Other Resources	0	0	0	0	0
Current Year Unrestricted	0	0	0	0	0
Property Tax	0	0	0	0	0
Intergovernmental	0	0	0	57,000	0
Fees, Permits, Fines, Service Charges	0	0	0	0	0
Bond or Debt Proceeds	0	0	0	0	0
Other Resources	33,260	33,260	33,260	39,410	34,875
Current Year Restricted	33,260	33,260	33,260	96,410	34,875
General Fund Balancing					
Transfers from County Funds	856,030	588,334	605,334	402,648	702,836
Spec Pymt (from Component Unit)	0	0	0	0	0
Current Year Other Resources	856,030	588,334	605,334	402,648	702,836
Total Available Resources	889,290	718,568	638,594	677,993	1,001,472
Expenditures					
Salary	283,456	242,771	267,505	200,744	259,793
Benefits	209,434	160,564	189,371	113,057	146,620
PR Transfers (PERS bond & reserve)	18,115	13,663	13,663	13,153	24,941
Personnel	511,005	416,998	470,539	326,954	431,354
Materials & Services	200,645	225,104	186,925	192,101	235,202
Capital	175,000	50,000	0	176,965	88,724
Program Budget	886,649	692,102	657,465	696,019	755,280
Debt	0	0	0	0	0
Transfers Out (admin alloc)	0	0	0	0	0
Transfers Out (fund xfrs)	0	0	0	0	0
Special Pymt (to Component Unit)	0	0	0	0	0
Total Outlays	886,649	692,102	657,465	696,019	755,280
Fund Contingency	0	0	0	0	0
Fund Ending Fund Balance	0	0	0	0	0
Total Fund Expenditures	886,649	692,102	657,465	696,019	755,280
Ending Dept Balance	2,641	26,466	-18,871	-18,027	246,192
No Mos Operating Reserve*					
Staffing - Full Time Equivalents	4.90		4.95	3.85 NA	

Revenue Detail Description	Appropriated Plus Dec Supplementals				
	FY20	FY19	FY19	FY18	FY17
	Proposed	Est of End Actual	Budget	Actuals (unaudit)	Actuals
Beg Balance Bldg Reserve			0	0	0
Administrative Allocation	806,030	555,334	555,334	397,365	685,856
Reimb/Fee from Fund	50,000	33,000	50,000	5,283	16,980
Reimbursement of Expense			0	10	0
Insurance Reimbursements			0	0	10,700
Misc Revenue			0	0	0
Sale Surplus Assets			0	0	0
Courthouse Rent/Util Revenue	33,260	33,260	33,260	37,788	27,750
Beg Bal CH Fac Loan Proceeds		96,974	0	178,935	263,762
Interest-Facility Loan Balance		0	0	1,612	2,304
Misc Rev			0	0	-5,879
Couthou PA/Mass Notification			0	0	0
Old Courthouse Repairs Grant			0	57,000	0
Old Courthouse HVAC Grant			0	0	0
Couthouse Back-up Generator			0	0	0
revenue totals	889,290	718,568	638,594	677,993	1,001,472
check revenue	0	0	0	0	0

Expense Detail Description	Appropriated Plus Dec Supplementals				
	FY20	FY19	FY19	FY18	FY17
	Proposed	Est of End Actual	Budget	Actuals (unaudit)	Actuals
Director	70,176	57,141	65,844	61,456	62,197
Facilities Svcs Tech III	0	0	0	0	62,789
Facilities Svcs Tech II	0	301	2,712	2,302	37,188
Facilities Svcs Tech I	204,876	176,868	190,487	129,353	95,156
Department Secretary	5,404	5,461	5,461	3,826	0
Overtime-Bldg Services	3,000	3,000	3,000	3,806	2,463
PERS ER	36,141	14,359	19,234	13,074	11,086
FICA Tax	21,684	20,060	20,464	16,107	19,634
Workers Compensation	4,250	3,729	3,912	1,656	3,177
Insurance Benefits	129,699	106,232	129,577	71,243	98,251
WBF	142	134	134	98	130
Unemployment Insurance	510	0	0	15	130
PERS Bond	18,115	18,039	18,039	13,153	18,071
PERS 822	0	-4,376	-4,376	0	6,870
PERS EE 6%	17,007	16,050	16,050	10,865	14,213
Cellular Phones	3,600	3,600	3,600	2,974	3,914
Office Supplies	500	500	500	356	103
Copier Maintenance			500	0	0
Safety & First Aid Supplies	500	500	1,000	209	336
Computer Supplies	0		500	0	0
Professional Supplies	2,000	2,000	2,000	423	129
Buildings & Grounds Supplies	20,000	20,000	20,000	15,442	13,754
Electricity	45,000	44,000	40,000	42,227	37,255
Natural Gas	23,500	23,000	21,000	20,777	20,309
Water	9,000	9,000	8,000	7,873	7,018
Garbage Service	7,000	6,600	4,500	5,515	4,427
Contract Janitorial Services			0	0	70,404
Repairs & Maintenance	39,000	39,000	38,000	35,121	36,525
Major Projects Bldg Maint	40,000	40,000	40,000	37,910	31,945
GL and Property Insurance	1,545	1,404	825	750	0

Expense Detail	FY20	FY19	FY19	FY18	FY17
Description	Proposed	Est of End Actual	Budget	Actuals (unaudit)	Actuals
Advertising			0	44	0
Mileage	1,500	1,500	1,500	0	0
Vehicle Fuel	3,000	3,500	1,500	2,114	1,249
Vehicle Maint	2,500	1,000	1,500	119	10
Vehicle Expenses	1,000	1,000	2,000	281	147
Conferences & Education	1,000	500	0	0	2,798
Contract Temp Services	0	28,000	0	19,965	4,878
Building Improvements	50,000	50,000	0	39,156	7,473
Courthouse Building Reserve			0	0	0
Loan Cap Ex			0	0	0
Server Room Improvement			0	0	3,696
Office Remodel			0	0	0
DA Cap Software			0	0	27,700
Old Courthouse Cap Projects			0	6,354	9,855
Ballot Scanner			0	47,219	0
Annex Chiller		0	0	30,000	40,000
Couthouse PA/Mass Notification	25,000		0	0	0
Old Courthouse Repairs Grant	100,000		0	54,236	0
Old Courthouse HVAC Grant			0	0	0
Couthouse Back-up Generator			0	0	0
Total Expenses	886,649	692,102	657,465	696,019	755,280
Check Expense	0	0	0	0	0

Debt Service & Reserves - General Fund 100-60

General Fund outlays for debt service and to budget for contingencies and the Unappropriated Ending fund balance (in other words the county reserve) are tracked in this section of the chart of accounts.

Debt Service payments made by the County but covered by tax increment revenues from the County component unit Columbia County Development Agency (CCDA) will be reimbursed to the County by the CCDA. This reimbursement revenue is tracked in 100-00 Non-departmental Revenue.

FY2019-2020 Goals and Highlights

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

FY20 planned debt service outlays are less than previous year’s debt payments due to the retiring of debt associated with the CCDA’s road loan.

All debt service obligations in FY20 will be paid on schedule.

Over all, the total reserve category is higher than last year’s budget by 4.2%, or an increase of almost \$40,000. This higher level is needed given the year over year growth in general fund operating costs. The FY20 Proposed Budget includes two months’ worth of FY20 operating expense in reserve, thus meeting county policy’s two month target.

FY2018-2019 Accomplishments

All debt service payments were made on time and in full in FY19.

Columbia County

**General Fund
Debt - General Fund**

Fund 100

Dept 60

Revenues	FY20 Proposed	FY19 Est of End Actual	FY19 Budget	FY18 Actuals (unaudit)	FY17 Actuals
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
Intergovernmental	0	0	0	0	0
Other Resources	0	0	0	0	0
Current Year Unrestricted	0	0	0	0	0
Property Tax	0	0	0	0	0
Intergovernmental	0	0	0	0	0
Fees, Permits, Fines, Service Charges	0	0	0	0	0
Bond or Debt Proceeds	0	0	0	0	0
Other Resources	0	0	0	0	0
Current Year Restricted	0	0	0	0	0
General Fund Balancing					
Transfers from County Funds	0	0	0	0	0
Spec Pymt (from Component Unit)	0	0	0	0	0
Current Year Other Resources	0	0	0	0	0
Total Available Resources	0	0	0	0	0
Expenditures					
Salary	0	0	0	0	0
Benefits	0	0	0	0	0
PR Transfers (PERS bond & reserve)	0	0	0	0	0
Personnel	0	0	0	0	0
Materials & Services	0	0	0	0	0
Capital	0	0	0	0	0
Program Budget	0	0	0	0	0
Debt	984,055	944,112	944,112	2,076,407	2,395,955
Transfers Out (admin alloc)	0	0	0	0	0
Transfers Out (fund xfrs)	400,000	499,861	0	400,000	400,000
Special Pymt (to Component Unit)	0	0	0	0	0
Total Outlays	1,384,055	1,443,973	944,112	2,476,407	2,795,955
Fund Contingency	1,154,511	0	1,083,820	0	0
Fund Ending Fund Balance	1,500,000	0	1,500,000	0	0
Total Fund Expenditures	4,038,566	1,443,973	3,527,931	2,476,407	2,795,955
Ending Dept Balance	-4,038,566	-1,443,973	-3,527,931	-2,476,407	-2,795,955
No Mos Operating Reserve*					
Staffing - Full Time Equivalents					

Revenue Detail Description	Appropriated Plus Dec Supplementals				
	FY20 Proposed	FY19 Est of End Actual	FY19 Budget	FY18 Actuals (unaudit)	FY17 Actuals
revenue totals	0	0	0	0	0
check revenue	0	0	0	0	0

Expense Detail Description	Appropriated Plus Dec Supplementals				
	FY20 Proposed	FY19 Est of End Actual	FY19 Budget	FY18 Actuals (unaudit)	FY17 Actuals
Operating Contingencies	1,154,511.18		1,082,609	0	0
Contingencies-Additional			1,211	0	0
Unappropriated Ending Cash	1,500,000		1,500,000	0	0
PERS UAL Bond	865,380	829,612	829,612	787,562	754,665
W. Rainier Road Debt Service	32,514	28,339	28,339	29,165	29,989
Port Westward Road L02002			0	775,139	775,139
USB loan CH Syst (2012-2022)	86,161	86,161	86,161	86,161	86,161
PWW road extra pymt			0	398,381	750,000
Loans: Transit, Fair	400,000	499,861	0	400,000	400,000
Total Expenses	4,038,566	1,443,973	3,527,931	2,476,407	2,795,955
Check Expense	0	0	0	0	0

Table of Contents

Section IV: Enterprise Fund and Major Funds

Narrative, Functional Data, Budget Summary, Fund Balance Analysis, FY20
Budget Detail

207 Solid Waste Transfer Station	215
201 Road Department	225
220 Jail Operations - Sheriff's Office	234

Solid Waste Transfer Station Fund 207

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

FY2019-2020 Goals and Highlights

Goal	Mission	How Goal Furthers Mission Element(s)
1) Award contract for Transfer Station Compactor and have it installed	Service X Engagement Connection Innovation	<u>Service</u> – Assure county residents have an efficient Transfer Station
2) expand hours of operation and have more staff at HHW collection program at Transfer station	Service X Engagement X Connection X Innovation	<u>Service</u> – Provide extra hours and more staff to unload and process HHW. <u>Engagement</u> - more residents are utilizing the HHW collection events and they have asked us for extra hours and to have more staff unloading vehicles. We listened <u>Connection</u> More interactive with staff on how to properly disposal of HHW while waiting in shorter lines
3) Per DEQ direction Implement the Contamination Reduction Education Plan	Service X Engagement X Connection Innovation	<u>Service</u> – Maintain recycling program at current levels and reduce contamination <u>Engagement</u> - Public education of which materials are acceptable.

Staff: The program is overseen by a .75 FTE Solid Waste Program Coordinator. In November 2018, the program was moved to Public Works. The proposed FY20 Solid Waste Fund budget also includes allocated portions of the Public Works Director (.1 FTE); Code Enforcement Officer (.2 FTE); Justice Facilities Services Techs (.1 FTE) and Public Works Administrative Support staff (.4 FTE). Accounting and other administrative support for the Transfer Station and Collection Franchisee accounts are performed by the administrative support staff. Limited hours of Justice Department Facilities Maintenance staff are included in the budget for staffing of the HHW events.

Tipping Fees: All program activities are supported by tipping fees which are currently (FY 20) \$90.70 per ton for commercial franchisees, \$134.50 per ton for self-haul customers with a senior rate of \$13.75 for up to 300 pounds.

Transfer Station Operations: Waste Connections (dba Hudson's Garbage) operates the Transfer Station, provides staffing support to the HHW events, operates the recycling depot, PaintCare and e-cycles program and the Sharps container exchange, drop off and disposal program.

Transportation and Disposal: Republic Services, Inc. provides contract transportation and land fill disposal operations based on a flat per ton fee. All waste generated in Columbia County is processed through the Transfer Station and taken to the Coffin Butte Landfill outside of Corvallis, Oregon.

Household Hazardous Waste Collections: The Household Hazardous Waste Collection contract between Clean Harbors and Columbia County is for three collections events at the transfer station and three remote collections, hours of operation are 8am-noon for all six events. Between 2016 and 2018 we saw an increase of 68% in participation at the transfer station events. Under the current contract Clean Harbors sends 4 technicians to the event at the transfer station. Clean Harbors staff is responsible for unloading vehicles and lab packing all the household hazardous wastes. To serve the county better, in February of 2019 the contract was amended to add 3 additional Field Technicians and extend the hours of the four technicians already on site by at our transfer station in St Helens. The HHW collections at the transfer station in June 2019 (FY19) and October 2019 (FY20) will operate from 8am-2pm. We hope the additional hours and staffing will prevent long lines and continue to serve residents more efficiently. The HHW collection in February 2019 (FY 19) served 142 vehicles, at this collection we had 3 additional Clean Harbors staff unloading and we were able to service residents 50% quicker than previous February collection.

Solid Waste Management Plan/Ordinance Update: Staff will be implementing an update of the Solid Waste Plan/Ordinance completed by staff and the Solid Waste Advisory Committee in FY20.

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

Recycling, Reduction, Reuse: The Countywide curbside recycling program has been a success over the past several years, but we are still experiencing global market interruptions. We saw recycling collection level off or and collection of some materials dropped in FY 19 and we expect this to continue in FY 20, until domestic or other foreign markets can be secured for these materials. The county will continue to put emphasis on waste reduction and education to reduce recycling contamination.

Updated Scalehouse Software System: The new scalehouse software purchased in FY 18 was implemented in FY19, with training in October 2018 and go live the first week of November 2018. The new system significantly improved transaction processing and reporting and has a public access module for commercial customers who have a solid waste disposal account with the County Transfer Station. When the new system was implemented, Public Works assumed all accounting responsibilities. The county is working on obtaining a credit card vendor that fully integrates with all of the financial systems at the county, plans for it to be in place in FY 20.

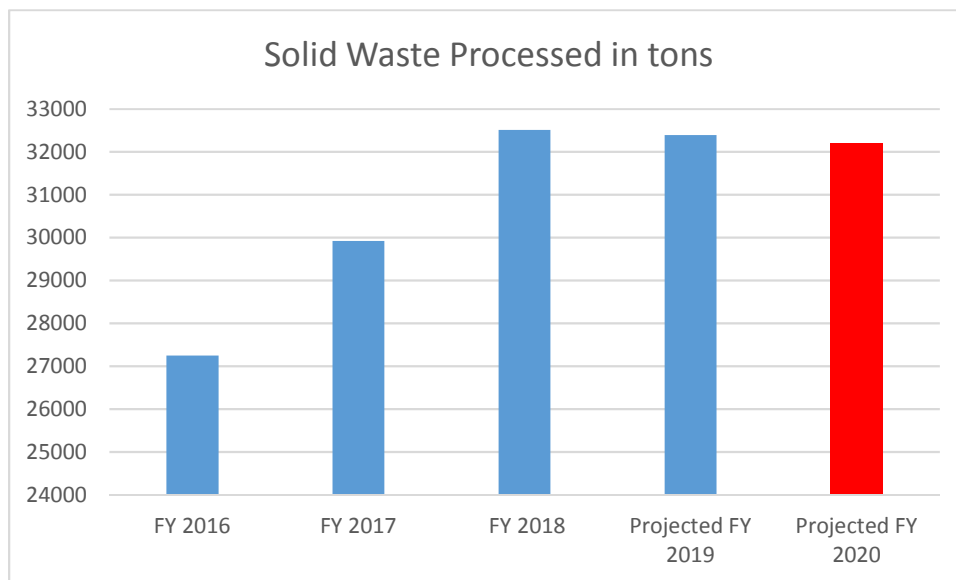
Capital Improvement Projects:

Transfer Station Compactor Replacement: The existing compactor (built in 1999 and rebuilt in 2006) is near the end of its useful life and will be replaced in FY 20. At a cost of \$1 .2 to 1.4 million. An equipment replacement reserve has been funded over the last three years and currently has 1,100,000 set aside for the replacement. The proposed FY 20 budgets include an additional \$100,000 per year for the project, bringing the total set aside in FY 20 to \$1.200,000.

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

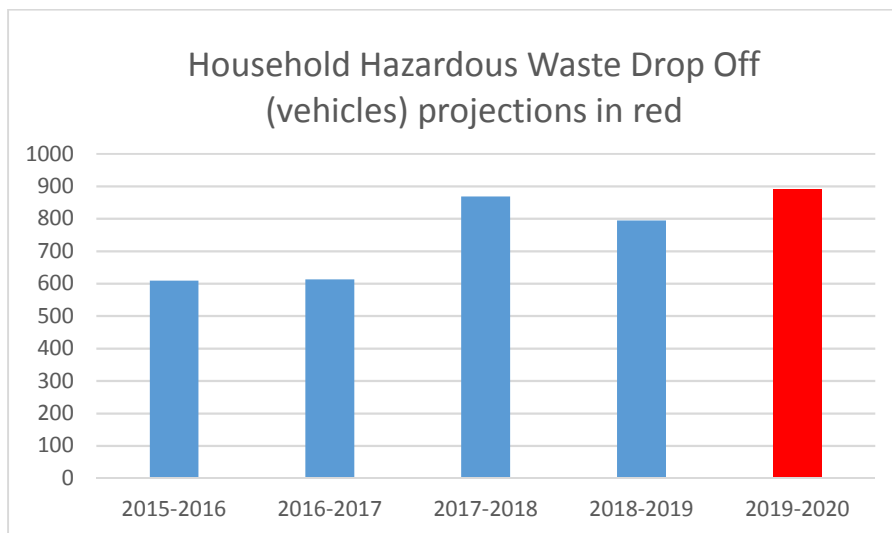
FY2018-2019 Accomplishments

Solid Waste Program Activity: Solid waste tonnage processed through the Transfer Station has shown an average annual rate of increase of 7.5% between FY 16 and FY 18. Expected tonnage as FY 19 ends and looking to FY 20, will probably remain steady at about 32,500 tons/year.



Positive Fund Balance/Equipment Reserve. Contracts procured in FY 16 for Transfer Station operations and solid waste transportation and disposal have resulted in savings to the program reflected in a substantial Solid Waste fund reserve. Ending fund balances have increased from \$1,596,911 in FY 17 to 2,042,528 in FY 18. Resources have been adequate to make an additional facility construction loan payment of \$323,660 in FY 18 and to fund an annual equipment replacement reserve which at the end of FY 18 will total \$500,000. The equipment reserve will be available to replace the Transfer Station compactor, at an estimated cost of \$1,250,000, in FY 20.

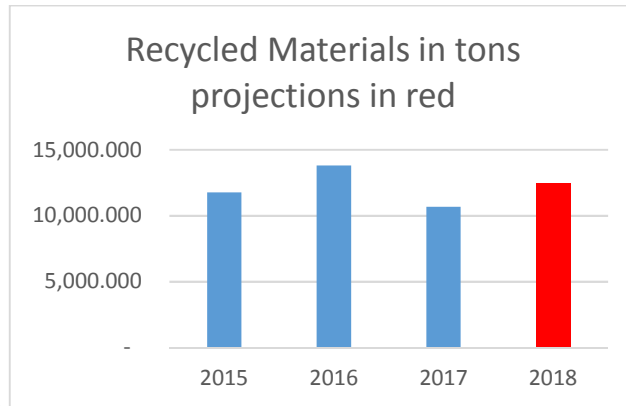
Household Hazardous Waste Program: With the addition of a remote HHW drop-off event in Rainier in FY 17, all County residents have easy access to at least one free annual HHW drop off event. As illustrated in the chart below, HHW participants (vehicles) served increased by 43% between FY 16 and FY 18 with a small increase expected in FY 19. The County hosted three HHW events at the St Helens Transfer Station and one each in the Cities of Clatskanie, Vernonia and Rainier in FY 19. The County contracts with Clean Harbors, Inc. for the handling, processing, transport and disposal of HHW. Waste Connections (Hudson Garbage), the County Solid Waste Coordinator and county staff worked events at St Helens in FY 19 and the Solid Waste Coordinator and county Facilities staff worked the remote events in Vernonia, Clatskanie and Rainier. .



E-Cycling: The County continued to offer the popular free recycling of electronics in FY 19 at the Transfer Station.

Recycling, Reduction, Reuse: The County continues to increase the amount of consumer recyclables recycled and has set a twenty-year goal with DEQ to recycle 40% of the total waste stream. The County achieved a recycling rate of 25% in FY 17, the year the most recent data is available. The Solid Waste Program Coordinator has been active in reduction and reuse promotional activities, provide better coordination and support to our operations contractors and franchisees and plan and implement program enhancements. In FY 18 three bin recycling/waste stations (returnable containers, commingled recyclables and waste) were placed throughout the Courthouse and Annex.. Courthouse staff empty individual office waste/recycling containers when full at the recycling/waste stations instead of daily pickups by General Service’s staff. The County Courthouse recycling program continues to be a success in

minimizing waste. Overall, the tons of recycled materials is expected to increase by 3% from FY 17 to FY 18. However, because the China market for many curbside recycled materials has recently been interrupted, we may expect recycling tons to level off or even drop in FY 19 until domestic or other foreign markets can be secured



Paint Recycling: The County’s free paint drop off program, funded in part by paint producers under the State’s PaintCare” program, has continued to be fully implemented and promoted. The program has resulted in reduced cost to the HHW program as non-hazardous paint is diverted from HHW events. **PaintCare:** In 2018, 10,832 gallons of paint were collected in Columbia County, 9,122 gallons at the transfer station.

Dumpstoppers Program: The Solid Waste Coordinator oversees the Dumpstoppers program which has reduced response time to illegal dump sites and improved coordination with Code Enforcement, Community Justice and Facilities site clean-up activities. The program responded to over 50 illegal dumpsite reports and cleaned up 45 sites in FY 98. Nearly \$3,000 was spent in tipping fees.

Medical Sharps Drop-Off Program: The County’s successful medical sharps drop-off program has been a great success. The program provides low cost sharps containers which, after the initial purchase for \$5, are replaceable for free each time a full container is dropped off. The Columbia County transfer station is the only location in the county for residents to properly dispose of Sharps containers. As of March 2019, 300 residents have registered for the program and 1000 containers have been given to participants. In addition, the program placed medical sharps containers in cabinets in all public County restrooms.

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

Columbia County

Transfer Station Fund

Fund 207

Revenues	FY20	FY19	FY19	FY18	FY17
	Proposed	Est of End Actual	Budget	Actuals (unaudit)	Actuals
Unrestricted Beginning Balance	1,862,293	1,340,690	1,596,000	1,088,010	929,490
Restricted Beginning Balance	880,000	700,000	700,000	500,250	300,000
Total Beginning Balance	2,742,293	2,040,690	2,296,000	1,588,260	1,229,490
Property Tax	0	0	0	0	0
Intergovernmental	0	0	0	0	0
Other Resources	0	0	0	0	0
Current Year Unrestricted	0	0	0	0	0
Property Tax	0	0	0	0	0
Intergovernmental	0	0	0	16,578	7,345
Fees, Permits, Fines, Service Charges	3,406,600	3,339,804	3,141,000	3,292,826	3,052,810
Bond or Debt Proceeds	0	0	0	0	0
Other Resources	68,277	68,045	54,000	68,071	52,993
Current Year Restricted	3,474,877	3,407,849	3,195,000	3,377,475	3,113,148
General Fund Balancing					
Transfers from County Funds	0	0	0	369	0
Spec Pymt (from Component Unit)	0	0	0	0	0
Current Year Other Resources	0	0	0	369	0
Total Available Resources	6,217,170	5,448,539	5,491,000	4,966,104	4,342,638
Expenditures					
Salary	104,923	103,305	95,369	111,314	100,715
Benefits	29,762	32,127	86,581	39,441	44,711
PR Transfers (PERS bond & reserve)	6,705	4,445	4,736	7,221	10,548
Personnel	141,390	139,877	186,686	157,976	155,975
Materials & Services	2,011,372	1,953,049	2,393,084	2,116,213	1,899,274
Capital	1,271,618	69,532	1,200,000	10,325	18,995
Program Budget	3,424,379	2,162,459	3,779,770	2,284,515	2,074,244
Debt	323,660	323,660	323,660	611,576	649,222
Transfers Out (admin alloc)	25,482	40,128	40,128	27,485	30,912
Transfers Out (fund xfrs)	0	0	0	0	0
Special Pymt (to Component Unit)	0	0	0	0	0
Total Outlays	3,773,522	2,526,246	4,143,558	2,923,576	2,754,378
Fund Contingency	2,443,648	180,000	1,347,443	0	0
Fund Ending Fund Balance	0	0	0	0	0
Total Fund Expenditures	6,217,170	2,706,246	5,491,000	2,923,576	2,754,378
Ending Fund Balance	0	2,742,293	0	2,042,528	1,588,260
No Mos Operating Reserve*	13.62	10.68	6.27	7.07	6.35
Staffing - Full Time Equivalent	1.75		1.55	1.70	1.35

Fund Balance Analysis and Trends: Proposed Budget Data

Transfer Station

Fund 207

Fund Balance: Beginning Balances for one fiscal year are equivalent to the fund balance of the prior year. These resources are subdivided into non-spendable (inventory or prepaids from prior year), assigned (PERS reserve held in funds in FY14 only; FY15 PERS reserve fund account created), or special grant or programmatic purpose restrictions. In the case of enterprise funds, the Transfer Station is the only Columbia County enterprise fund, program resources available are considered unrestricted resources.

	FY19 Budg beginning	FY19 Actual beginning	FY18 Actual beginning	FY17 Actual beginning	FY16 Actual beginning	FY15 Actual beginning	FY14 Actual beginning	FY13 Actual beginning
Non-Spendable (inventory/prepaids)	0	0	0	0	0	1,150	1,417	2,426
Assigned (cumulative PERS reserve)	0	0	0	0	0	2,143	0	0
Unrestricted Fund Program Resources	1,862,293	1,102,829	1,096,662	929,490	1,072,518	406,764	270,083	200,977
Committed Equipment Reserve	880,000	700,000	500,000	300,000	100,000	100,000	0	0
Total Fund Balance	2,742,293	1,802,829	1,596,662	1,229,490	1,172,518	510,057	271,500	203,403
Ending Fund Balance	2,443,648	2,742,293	1,802,829	1,596,662	1,229,490	1,172,518	510,057	271,500

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

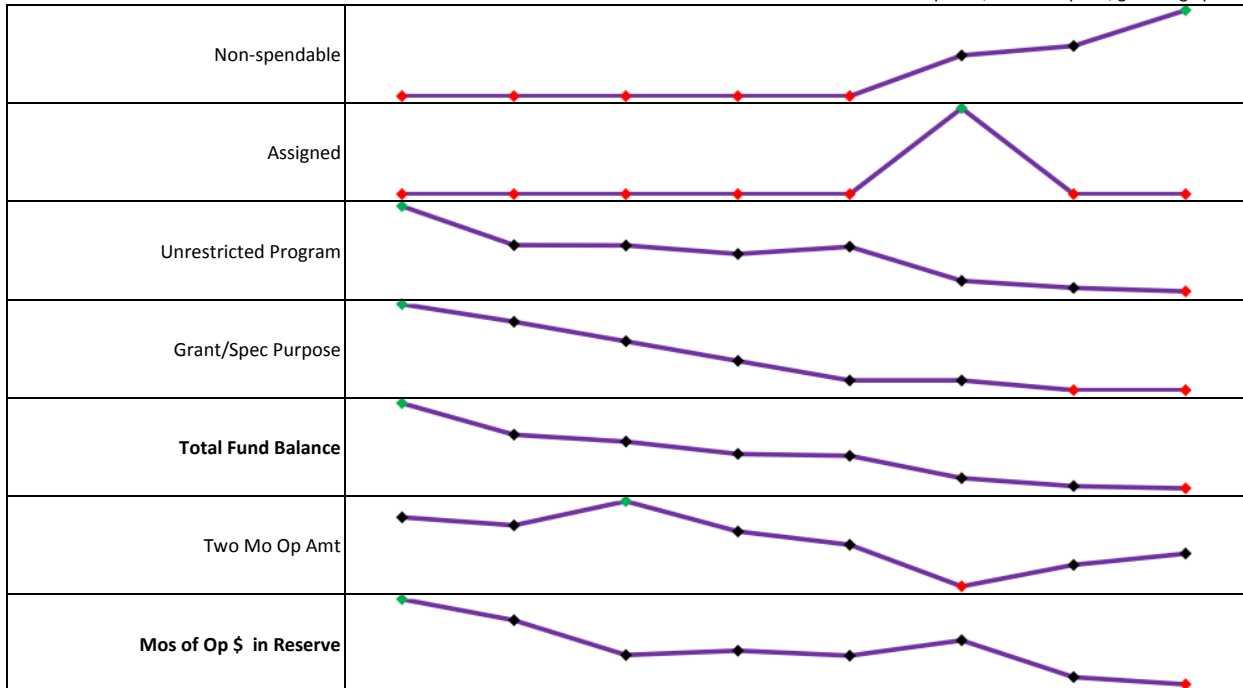
	FY20 Budget	FY19 Est	FY18	FY17	FY16	FY15	FY14	FY13
Two Month Operating Cost	358,794	348,821	379,032	341,100	324,436	272,545	299,447	313,587
Months of Operating \$ in Reserve	13.62	10.68	5.82	6.43	5.73	7.87	2.74	1.72
Compliant with Policy?	yes	yes	yes	yes	yes	yes	yes	no
Operating Reserve Trend	Improving	Improving	Improving	Declining	Declining	Improving	Improving	Declining

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

	FY20 for 21	FY19 for 20	FY18 for 19	FY17 for 18	FY16 for 17	FY15 for 16	FY14 for 15	FY13 for 14
Months of Operating Cost	7.38	10.38	6.32	5.79	5.45	6.61	2.98	1.80

Trend Lines: FY12 to FY19

for period, red is low point, green high point



Revenue Detail Description	Appropriated Plus Dec Supplementals				
	FY20	FY19	FY19	FY18	FY17
	Proposed	Est of End Actual	Budget	Actuals (unaudit)	Actuals
Unrestricted Beginning Cash Bal	1,862,293.18	1,340,690	1,596,000	1,088,010	929,490
Assigned Beginning Cash Bal	880,000	700,000	700,000	500,000	300,000
Restricted Cash Bal		0	0	0	0
Non-spendable Beg'ng Cash Bal		0	0	250	0
Interest on Investments	26,277	25,761	12,000	26,033	10,993
Transfer Station Daily Receipt	435,982	427,433	479,000	463,818	456,158
Credit Card Receipts	655,667	642,811	452,000	580,141	490,708
A/R Receipts	2,314,951	2,269,560	2,210,000	2,247,383	2,105,271
Fees county departments	0	0	0	0	0
PERS Reserve	0	0	0	0	0
Lease of Premises	42,000	42,000	42,000	42,000	42,000
Miscellaneous Revenue	0	284	0	38	0
Transfer Sta Inter Fund	0	0	0	369	0
DEQ Solid Waste Program Grant	0	0	0	16,578	7,345
Recycling Revenue	0	0	0	1,485	672
revenue totals	6,217,170	5,448,539	5,491,000	4,966,104	4,342,638
check revenue	0	0	0	0	0

Expense Detail Description	Appropriated Plus Dec Supplementals				
	FY20	FY19	FY19	FY18	FY17
	Proposed	Est of End Actual	Budget	Actuals (unaudit)	Actuals
LDS Director	5,962	19,261	9,849	15,121	10,511
SW Administrator	0	0			
SW Coordinator	63,008	45,281	41,330	41,661	25,034
Code Enforcement Officer	14,529	20,429	13,653	32,814	30,906
Maintenance Mechanic II	0	0	0	635	2,359
Maintenance Mechanic I	0	0	4,866	1,238	2,628
Office Specialist	5,480	15,016	18,671	15,505	10,625
Road Maintenance Worker II	8,943	0			
Overtime	1,000	3,317	1,000	1,104	976
PERS	7,568	8,499	57,780	10,486	15,651
FICA Tax	580	7,160	6,837	7,182	5,552
Workers' Compensation Ins.	13,670	999	177	813	122
Insurance Benefits	49	9,903	15,450	13,701	15,092
WBF	178	33	45	40	38
Unemployment Insurance	178	0	0	8	42
PERS Bond	6,322	5,957	5,802	6,960	6,322
PERS 822	0	-1,512	-1,372	0	2,410
PERS EE 6%	5,935	5,533	5,034	5,762	4,986
DEQ Licences and Permits	515	500	500	500	500
Cellular Phones	0	0	750		
Office Supplies and Expenses	1,233	1,197	500	957	77
Professional Supplies	0	0	500	370	7
Facility Maintenance	14,216	13,802	2,500	0	0
Small Equipment	0	0	3,200	415	241
Software	0	0	5,800	120	0
Property and Liability Insur.	4,595	4,177	3,861	3,510	3,558
Risk Management Fee	1,096	1,609	1,609		
Admin Alloc - Finance Project	0	1,740	1,740		
Admin Alloc - IT Project	497	594	594		
Central Administrative Charges	24,986	37,793	37,793	27,485	30,912
Advertising	0	0	600	107	0
Bank Charges	0	0	0	0	0

Expense Detail Description	FY20 Proposed	FY19 Est of End Actual	FY19 Budget	FY18 Actuals (unaudit)	FY17 Actuals
Mileage	0	0	0	0	0
Vehicle Fuel	0	0	300	0	161
Vehicle Maint	0	0	300	1,119	0
Fuel	0	0	0	0	0
Conferences and Training	23,273	22,595	500	144	277
Membership Dues	391	380	1,220	752	1,220
Solid Waste Abatement	131	127	500	0	0
Public Prop Clean Up Exp	6,986	6,783	4,000	11,368	884
Solid Waste Consultant	2,158	2,095	30,000	10,200	2,235
IT support	0	0	1,500	821	1,441
Solid Waste Consultant & Expen	0	0	0	3,852	36
Wetlands Management	0	0	0	406	0
Recycling/Solid Waste Program	2,659	2,582	2,000	6,402	0
Contract Operator-Transfer Sta	691,914	671,761	673,432	663,480	653,675
Contract Operator	1,200,277	1,165,317	1,589,532	1,328,488	1,171,309
Scales Software System-Trashfl	71,618	69,532	0	10,325	0
Equipment (over \$5000)	0	0	0	0	15,995
Transfer Station Construction	0	0	0	0	0
Capital Equipment	1,200,000	0	1,200,000	0	3,000
Vehicle	0	0	0	0	0
Equipment Replacement Reserve	0	0	0	0	0
Office Space CostTrsrfer to PW	0	0	0	0	0
Operating Contingencies		0	1,167,443	0	0
Equipment Replacement Reserve	100,000	100,000	100,000	0	0
Facility Construction Reserve	80,000	80,000	80,000		
Unappropriated Ending Cash	0	0	0	0	0
SPWF-Loan Repayment	323,660	323,660	323,660	611,576	649,222
SW Coordinator	0	0	0	0	12,895
overtime	0	0	0	0	15
PERS	0	0	0	0	604
FICA Tax	0	0	0	0	988
Workers' Compensation Ins.	0	0	0	0	0
Insurance Benefits	0	0	0	0	26
WBF	0	0	0	0	7
Unemployment Insurance	0	0	0	0	6
PERS Bond	0	0	0	0	985
PERS 822	0	0	0	0	374
PERS EE 6%	0	0	0	0	775
overtime	6,000	0	6,000	3,236	4,766
PERS	765	0	431	227	208
FICA Tax	459	0	459	256	344
Workers' Compensation Ins.	6	0	6	68	0
Insurance Benefits	0	0	0	691	0
WBF	3	0	3	2	3
Unemployment Insurance	11	0	0	0	2
PERS Bond	383	0	405	261	328
PERS 822	0	0	-98	0	129
PERS EE 6%	360	0	360	204	266
Telephone	2,086	2,025	0	2,017	2,192
Office Supplies and Expenses	0	0	200	10	112
Equipment	960	932	1,500	4,843	2,204
Professional Supplies	0	0	100	0	0
facility maintenance	0	0	0	0	0
Printing and Advertising	610	592	1,500	631	1,371
Vehicle Fuel	0	0	0	0	15
Vehicle Maint	0	0	0	0	149
Conferences and Training	446	433	1,500	660	1,380

Expense Detail Description	FY20 Proposed	FY19 Est of End Actual	FY19 Budget	FY18 Actuals (unaudit)	FY17 Actuals
Membership Dues	2,192	2,128	180	430	186
Contract Operator-HHW	55,634	54,013	65,000	74,610	56,043
Telephone	0	0	0	0	0
Total Expenses	3,953,522	2,706,246	5,491,000	2,923,576	2,754,378
Check Expense	-2,263,648	0	0	0	0

Road Fund 201

The Road Department is responsible for providing a safe, secure and convenient multi-modal system of roads and bridges with consideration for economic and community development, environmental conservation and emergency preparation through efficient and effective administrative, maintenance and capital improvement programs.

FY2019-2020 Goals and Highlights

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

Revenues:

201-00-00-3500 ODOT Fund Exchange. FY20: \$1,900,000 FY19: \$1,350,000

State Funded Local Projects (SFLP) is a new process developed by the State to provide for State funds for federal projects administered by ODOT. The Road Department was awarded Enhance Program funds for the Gable Road Improvement Project for which we will be using this new SFLP process for an amount of \$1,900,000. This eliminates the need to comply with federal standards, design, and reporting requirements.

201-00-00-3860 OEM-FEMA or FHWA Revenue. FY20: \$1,200,000 FY19: \$1,000,000

The flood and windstorm disaster of December 2015 caused significant damage to the County roads, bridges and culverts. It is expected that the initial damage repair costs will be reimbursed in FY20 with much of the remaining reimbursed in FY21. FEMA reviews requests for funding on the lower classification roads (minor collector and local roads) and Federal

Highway Administration reviews funding requests for repairs to major collectors and arterial roads. Projects identified include culvert and road repairs on Holbrook, Highland, Gregory, and Sheely Roads.

201-00-11-3600 Gable Rd City Match. FY20: \$530,000 FY19: \$70,000

This is match funds from the City of St Helens for Gable Road Sidewalk project. Due to the grant process County and City had to have matching funds to the grant received for the sidewalk project. These funds will be combined with County System Development Charges funds for the expansion of the roadway.

201-00-13-3600 ARTS Grant. FY20: \$1,165,000 FY19: \$0

The Road Department received a grant from ODOT in 2015 for the All Roads Transportation Safety fund. This project will be to complete safety improvements along Apiary Road and Scappoose-Vernonia Highway. Project will be to clear hazard trees, install curve signage, and install edge of roadway markers to improve safety and site distance along these stretches of roadway.

Expenses:

201-00-11-5010 Gable Road Improvement. FY20: \$2,900,000 FY19: \$500,000

The Gable Road Improvement Project for which the County in cooperation with the City of St Helens received a grant in which the County is estimated to receive \$2,645,182 from the State of Oregon for the project. FY20 Costs are estimated to be \$2,900,000 beginning in the spring of 2019.

201-02-00-4602 Asphalt and Oil. FY20: \$650,000 FY19: \$450,000

This item provides for the asphalt purchase for maintenance of County Roads. Last year was focused around the St Helens and Vernonia area with pavement. In FY20 Clatskanie and Rainier area will receive some pavement placement by County Crews.

(Various Codes) Personnel. FY20: \$2,651,520 FY18: \$2,453,130

The Department reorganizing from FY19 to maximize efficiencies with the staff available has been implemented. FY20 will be focused on filling the open road worker position due to retirement in FY19.

FY 2019-2020 Anticipated Work:

- Gable Road Sidewalks construction beginning Spring 2019
- Safety Improvements on Scappoose-Vernonia Hwy and Apiary Road
- Millard Road Improvement from US30 to Old Portland Road
- FEMA Project repairs: Holbrook, Highland, Gregory, Sheely
- Centerline striping for Columbia County and Clatsop County roads
- Recycled Asphalt paving work, Rainier District
- Asphalt surface patching / paving on County Roads

FY2018-2019 Accomplishments

- Overlay of EM Watts Rd in Scappoose
- Replacement of Oak Ranch Creek Culvert under Apiary Rd MP 16.1
- Robinette Road Culvert Replacement
- Centerline Striping for Columbia County, Clatsop County Roads, City of Astoria, and City of Scappoose
- Asphalt surface patching in Clatskanie, St Helens and Vernonia area districts.
- Purchase of a new Backhoe
- Purchase of a new Patch Truck and Sign Maintenance Truck
- Addition of 3 Leadworkers positions placing one in each maintenance district
- Addition of a Assistant Public Works Director to the Department

Columbia County

Road Fund

Fund 201

Revenues	FY20	FY19	FY19 Budget	FY18 Actuals (unaudit)	FY17 Actuals
	Proposed	Est of End Actual			
Unrestricted Beginning Balance	0	0	0	0	0
Restricted Beginning Balance	3,139,281	1,771,059	1,760,178	1,353,178	1,058,155
Total Beginning Balance	3,139,281	1,771,059	1,760,178	1,353,178	1,058,155
Property Tax	0	0	0	0	0
Intergovernmental	0	0	0	0	0
Other Resources	0	0	0	0	0
Current Year Unrestricted	0	0	0	0	0
Property Tax	0	0	0	0	0
Intergovernmental	9,895,000	7,515,000	9,560,522	5,208,476	4,160,927
Fees, Permits, Fines, Service Charges	462,000	450,000	390,000	450,356	362,304
Bond or Debt Proceeds	0	0	0	0	0
Other Resources	28,000	17,925	9,000	119,988	67,155
Current Year Restricted	10,385,000	7,982,925	9,959,522	5,778,821	4,590,387
General Fund Balancing					
Transfers from County Funds	210,000	400,000	540,000	623,482	256,242
Spec Pymt (from Component Unit)	0	0	0	0	0
Current Year Other Resources	210,000	400,000	540,000	623,482	256,242
Total Available Resources	13,734,281	10,153,984	12,259,700	7,755,481	5,904,783
Expenditures					
Salary	1,497,367	1,481,857	1,481,857	1,436,451	1,448,899
Benefits	1,021,747	918,383	918,383	750,712	751,233
PR Transfers (PERS bond & reserve)	94,269	74,548	74,548	91,942	146,270
Personnel	2,613,383	2,474,788	2,474,788	2,279,104	2,346,403
Materials & Services	4,208,842	3,121,110	5,301,342	3,293,153	1,865,473
Capital	4,490,000	1,057,000	2,535,000	386,755	76,827
Program Budget	11,312,224	6,652,898	10,311,130	5,959,013	4,288,703
Debt	0	0	0	0	0
Transfers Out (admin alloc)	319,506	311,806	311,806	292,682	245,922
Transfers Out (fund xfrs)	50,000	50,000	50,000	5,283	16,980
Special Pymt (to Component Unit)	0	0	0	0	0
Total Outlays	11,681,730	7,014,704	10,672,936	6,256,978	4,551,605
Fund Contingency	2,052,550	0	1,586,764	0	0
Fund Ending Fund Balance	0	0	0	0	0
Total Fund Expenditures	13,734,281	7,014,704	12,259,700	6,256,978	4,551,605
Ending Fund Balance	0	3,139,281	0	1,498,503	1,353,178
No Mos Operating Reserve*	3.61	6.73	2.45	3.81	3.86
Staffing - Full Time Equivalent	22.00		21.50	21.50	21.50

Fund Balance Analysis and Trends: Proposed Budget Data

Roads

Fund 201

Fund Balance: Beginning Balances for one fiscal year are equivalent to the fund balance of the prior year. These resources are subdivided into non-spendable (inventory or prepaids from prior year), assigned (PERS reserve held in funds in FY14 only; FY15 PERS reserve fund account created), or special grant or programmatic purpose restrictions. The balance available for fund operations is held as "Restricted Fund Program Resources." Starting in FY17, SDC reserves were moved to 301 Fund.

	FY20 Budg beginning	FY19 Actual beginning	FY18 Actual beginning	FY17 Actual beginning	FY16 Actual beginning	FY15 Actual beginning	FY14 Actual beginning	FY13 Actual beginning
Non-Spendable (inventory/prepaids)	130,000	121,941	133,047	127,187	138,966	120,020	129,633	152,377
Assigned	0	0	0	0	0	53,949	0	0
Restricted Fund Program Resources	3,009,281	1,649,120	1,220,131	930,967	1,576,020	1,069,468	642,288	76,746
Grant or Special Purpose (SDCs)	0	0	0	0	536,476	454,143	385,292	335,198
Total Fund Balance	3,139,281	1,771,061	1,353,178	1,058,155	2,251,462	1,697,581	1,157,213	564,320
Ending Fund Balance	2,052,550	3,139,281	1,787,049	1,353,178	1,058,155	2,251,462	1,697,581	1,157,213

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

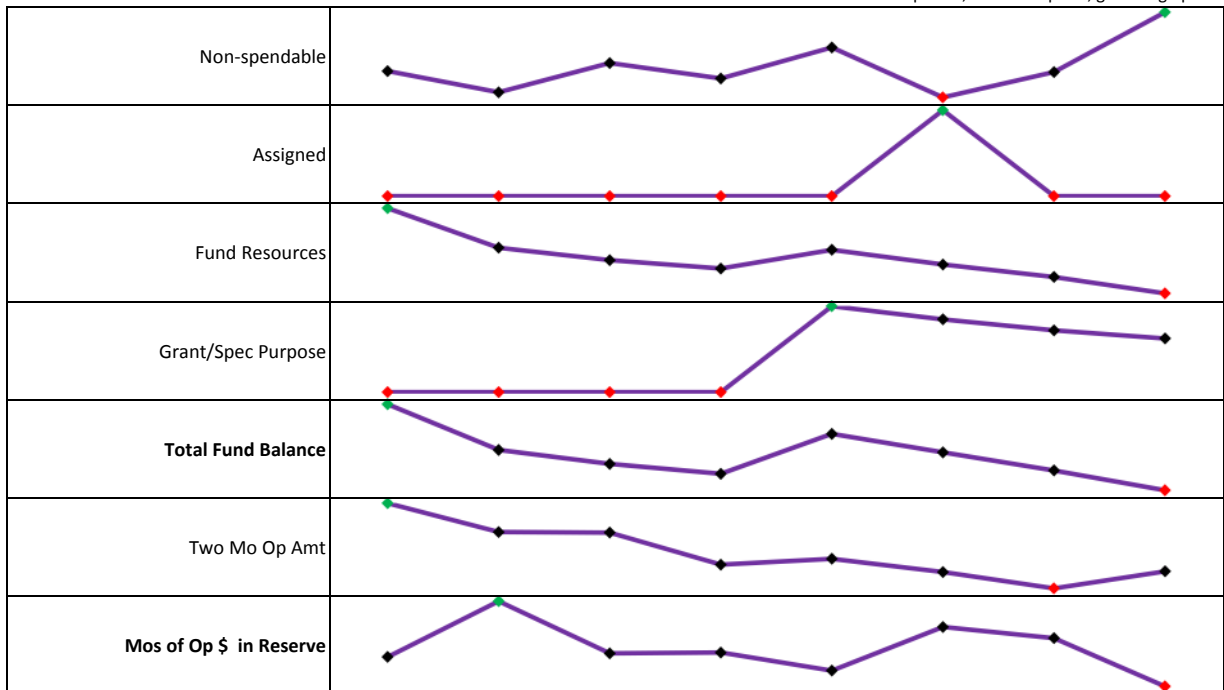
	FY20 Budget	FY19 Est	FY18	FY17	FY16	FY15	FY14	FY13
Two Month Operating Cost	1,137,038	932,650	928,710	701,979	743,236	648,990	533,548	654,489
Months of Operating \$ in Reserve	3.61	6.73	3.81	3.86	2.85	5.29	4.66	1.96
Compliant with Policy?	yes	yes	yes	yes	yes	yes	yes	no
Operating Reserve Trend	Declining	Improving	Improving	Declining	Declining	Improving	Improving	Declining

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

	FY20 for 21	FY19 for 20	FY18 for 19	FY17 for 18	FY16 for 17	FY15 for 16	FY14 for 15	FY13 for 14
Months of Operating Cost	3.92	5.29	3.54	2.63	2.65	4.24	3.30	2.41

Trend Lines: FY12 to FY19

for period, red is low point, green high point



Revenue Detail Description	Appropriated Plus Dec Supplementals				
	FY20 Proposed	FY19 Est of End Actual	FY19 Budget	FY18 Actuals (unaudit)	FY17 Actuals
Assigned Beginning Cash Bal			0	0	0
Restricted Cash Bal	3,009,280.51	1,649,119	1,630,178	1,220,131	930,967
Non-spendable Beg'ng Cash Bal	130,000	121,941	130,000	133,047	127,187
Interest on Investments	15,000	14,400	6,000	7,026	5,659
SDC-Scappoose UG Area			0	0	0
St Helens UG Area			0	0	0
SDC-District 1			0	0	0
SDC-District 2		0	0	0	0
SDC-District 3			0	0	0
SDC-District 4			0	0	0
Aggregate Mining Fees	420,000	410,000	350,000	394,398	315,654
State Motor Vehicle Apportion	5,100,000	4,762,000	4,762,000	4,077,926	3,716,298
Transfer from GF (LDS-49)		0	130,000	168,238	133,581
Transfer from SDCs	200,000	400,000	400,000	0	0
Transfer/Reimb from Funds			0	55,244	122,661
Transfer SIP			0	400,000	0
Office Space Reimb Trasnfr In					
PERS Reserve			0	0	0
Funds from Component Unit			0	0	0
Refund of Expenses		520	0	23,037	35,075
Insurance Expense Reimburse			0	85,931	22,802
Miscellaneous Income	10,000	5	0	983	485
Sale of Rock and Materials			0	10	80
Sale of Materials	3,000	3,000	3,000	3,002	3,054
Trans. Imp. Fee-Port West			0	0	0
Permits	42,000	40,000	40,000	55,958	46,650
Park Fund Service Fees	10,000	0	10,000	0	0
ODOT Fund Exchange	1,900,000	1,350,000	1,350,000	487,006	198,260
O&C Title II Grant Funds			0	0	0
FHA Flood Repair Reimb.		36,000	0	0	246,369
Scap for Cascade Tissue		0	245,000		0
State Grant - IFA			0	0	0
SPWF fed disaster 1733			0	0	0
OEM-FEMA Revenue	1,200,000	1,000,000	1,143,522	595,452	0
FHA Revenue			0	0	0
Fed Funds thru ODOT			0	48,092	0
SBWC for Robinette Culvert					
SDC Restricted Cash Bal			0	0	0
SDC Roads Interest			0	0	0
Apiary Rd Project Transfer			0	0	0
Apiary Rd Project Grant			0	0	0
Gable Rd City Match	530,000	70,000	0	0	0
UNWC Oak Ranch Creek		297,000	895,000	0	0
ARTS Grant	1,165,000	0	1,165,000		0
revenue totals	13,734,281	10,153,984	12,259,700	7,755,481	5,904,783
check revenue	0	0	0	0	0

Appropriated Plus Dec Supplementals					
Revenue Detail	FY20	FY19	FY19	FY18	FY17
Description	Proposed	Est of End Actual	Budget	Actuals (unaudit)	Actuals
Appropriated Plus Dec Supplementals					
Expense Detail	FY20	FY19	FY19	FY18	FY17
Description	Proposed	Est of End Actual	Budget	Actuals (unaudit)	Actuals
Apiary Rd Outlays			0	0	0
Gable Road Improvement	2,900,000	500,000	0	0	0
UNWC Oak Ranch Creek		323,000	950,000		
ARTS Grant	1,300,000	0	1,300,000		
Director, Public Works	101,205	108,264	108,264	118,763	166,453
Assistant Director	91,626	0	0	20,271	0
Engineering Coordinator	0	85,032	85,032	59,067	73,221
Office Manager	79,082	76,398	76,398	72,010	68,588
Office Specialist	36,762	44,188	44,188	40,438	38,626
Transportation Planner	86,965	84,032	84,032	79,953	75,678
WeighMater/Deputy	22,277	22,277	22,277	22,964	23,263
Overtime Pay	10,000	10,000	10,000	16,516	15,613
PERS	69,491	48,165	48,165	40,639	36,574
FICA Tax	32,736	32,910	32,910	32,969	31,224
Workers' Compensation Ins.	3,306	3,286	3,286	2,400	2,292
Insurance Benefits	101,147	109,155	109,155	89,795	94,065
WBF	214	215	215	149	151
Unemployment Insurance	770	0	0	35	231
PERS Bond	25,923	27,507	27,507	25,155	31,605
PERS 822	0	-6,673	-6,673	0	11,946
PERS EE 6%	24,338	24,475	24,475	21,022	24,716
Telephone	7,400	7,200	7,000	6,711	6,709
Cellular Phones	1,896	1,896	1,500	2,533	1,490
Postage	300	300	300	278	307
Office Supplies	4,400	4,200	4,200	4,061	3,985
Off. Mach. Contract & Repairs	1,000	1,000	1,000	409	283
Mobile Radio	4,000	4,000	4,000	4,638	2,057
Furniture	1,000	1,000	1,000	2,077	605
Office Equipment	500	500	500	918	255
Electricity	19,000	18,000	18,000	18,974	17,573
Natural Gas	10,000	10,000	10,000	8,923	10,276
Water	11,000	11,000	10,000	11,372	10,136
Garbage Service	4,000	4,000	4,000	4,894	3,936
Janitorial Service	5,000	5,000	5,500	5,638	4,596
Building Repairs	50,000	66,000	50,000	28,859	32,522
Computer Supplies	2,000	2,000	2,000	2,212	1,983
Small Equipment			0	0	0
Computers	1,000	2,000	1,000	27	90
Property/Liability Ins.Road	69,853	63,500	66,518	60,628	63,781
Risk Management Fee	13,693	12,502.18	12,502		
Admin Alloc - Finance Project	0	13,519.73	13,520		
Admin Alloc - IT Project	6,205	4,618.54	4,619		
Admin Allocation (Gen Fund)	313,300	293,667.23	293,667	292,682	245,922
Refund			0	102	0
Waste Oil Tank Removal			0	0	0

Revenue Detail Description	Appropriated Plus Dec Supplementals				
	FY20 Proposed	FY19 Est of End Actual	FY19 Budget	FY18 Actuals (unaudit)	FY17 Actuals
Physical Exams		212	0	0	1,007
Advertising	2,000	2,000	2,000	1,833	1,334
Bank Charges	100	100	100	90	80
Mileage	1,200	1,200	1,000	1,176	1,170
Conferences and Training	7,000	7,000	7,000	6,028	8,090
Membership Dues	1,000	1,000	1,000	880	880
Work Crew Fees	5,000	5,000	7,000	1,125	2,600
Mobile Radio			0	0	0
Tipping fees			0	0	0
Transfer Out	50,000	50,000	50,000	5,283	16,980
Transfer to 301 SDC Roads			0	0	0
Operating Contingencies	2,052,550		1,586,764	0	0
Reserves-Next Fiscal Year			0	0	0
District Supervisor	175,386	169,437	169,437	204,042	233,379
Crew Leadworker	212,212	125,734	125,734	61,577	59,513
Sign Maintenance Worker	62,426	60,408	60,408	57,718	57,435
Road Maintenance Worker II	170,720	351,726	351,726	285,032	250,267
Road Maintenance Worker I	239,349	138,698	138,698	162,747	166,167
Overtime	90,000	90,000	90,000	116,991	108,326
PERS	144,658	92,212	92,212	85,732	68,356
FICA Tax	72,682	71,604	71,604	65,455	65,097
Workers' Compensation Ins.	44,900	44,129	44,129	22,897	28,745
Insurance Benefits	376,873	352,095	352,095	263,741	275,427
WBF	475	468	468	311	380
Unemployment Insurance	1,710	0	0	105	439
PERS Bond	60,718	63,118	63,118	58,169	65,601
PERS 822	0	-15,312	-15,312	0	25,266
PERS EE 6%	57,006	56,160	56,160	47,777	52,283
Small Equipment	5,000	5,000	5,000	3,500	0
Rock and Gravel	150,000	150,000	150,000	169,581	297,287
Asphalt and Oil	650,000	450,000	450,000	959,561	385,988
Culvert	40,000	40,000	40,000	53,155	40,557
Road Supplies	25,000	45,000	45,000	20,861	18,025
Spray Supplies and Contracts	40,000	40,000	40,000	28,498	40,003
Road Striping	120,000	110,000	110,000	90,683	100,755
Equipment Rental	5,000	5,000	15,000	172	2,118
Contract Road Repairs		500,000	875,000	23,280	25,750
Bridge Supplies		0	25,000	30,062	13,433
Bridge Contracts		0	290,000	0	0
Engineering & Prof. Services		31,000	20,000	43,428	29,061
Sign Supplies	20,000	20,000	35,000	39,127	20,043
Equipment Repair			0	0	0
Port Westward Access			0	0	0
ODOT Fund Exchange Program	1,200,000	1,021,000	1,320,000	615,731	214,519
FEMA / FHWA Contract Work	1,200,000	0	1,143,522	444,474	8,000
Physical Exams	3,000	3,000	4,200	3,698	3,139
Government Trapper		0	6,000	0	0
Contract Temporary Services	110,000	100,000	100,000	108,437	111,015
Title II Project			0	0	0

Revenue Detail Description	Appropriated Plus Dec Supplementals				
	FY20 Proposed	FY19 Est of End Actual	FY19 Budget	FY18 Actuals (unaudit)	FY17 Actuals
Pickup Truck		89,000	70,000	35,137	40,327
Tractor/Trailer	40,000	65,000	65,000	351,618	36,500
Patch Trucks		80,000	150,000	0	0
Mower	250,000				
LDS Payments			0	0	0
Contract Road Repairs			0	0	0
Supervisor, Mechanic			0	0	0
Mechanic	68,354	66,149	66,149	62,564	60,976
Lube Service Worker	47,006	45,515	45,515	45,611	44,989
Overtime	4,000	4,000	4,000	10,186	6,407
PERS	19,764	12,953	12,953	13,316	8,988
FICA Tax	9,131	8,848	8,848	9,012	8,339
Workers' Compensation Ins.	2,544	2,463	2,463	1,011	1,533
Insurance Benefits	52,565	52,247	52,247	47,448	45,541
WBF	60	58	58	33	55
Unemployment Insurance	215	0	0	12	56
PERS Bond	7,628	7,800	7,800	8,617	8,594
PERS 822	0	-1,892	-1,892	0	3,259
PERS EE 6%	7,162	6,940	6,940	6,852	6,742
Clothing and Cleaning	5,500	5,500	5,500	6,152	4,046
Shop Supplies and Tools	60,000	60,000	60,000	73,972	73,332
Equip Repairs & Maintenance			0	906	674
Tires and Repairs	35,000	35,000	45,000	27,491	38,267
Gas, Oil, and Diesel			0	0	0
Vehicle Fuel	120,000	110,000	110,000	110,004	93,344
Vehicle Leases	48,000	10,000	40,000	0	0
Vehicle Maintenance	150,000	150,000	150,000	265,991	170,377
Vehicle Expense			0	0	0
Vehicle			0	0	0
Total Expenses	13,734,281	7,014,704	12,259,700	6,256,978	4,551,605
Check Expense	0	0	0	0	0

Sheriff's Office – Jail Fund 220-00

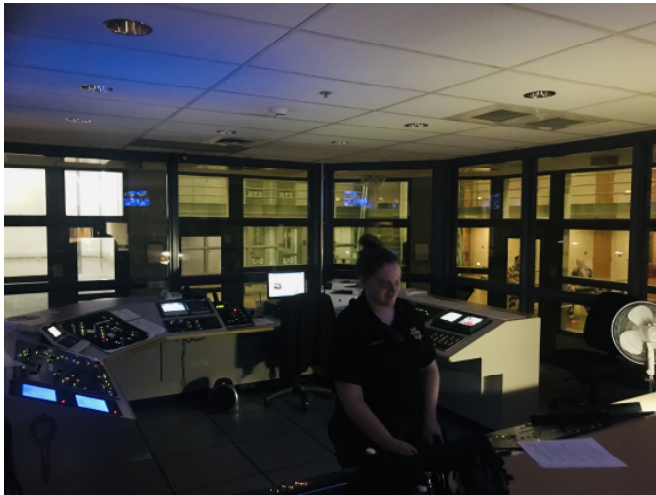
The Sheriff is identified in state law as the keeper of the County Jail. In Columbia County, the Sheriff is also designated as the Supervisory Authority for all inmates committed to the jail for a period of one year or less. In keeping the jail, the Sheriff:

- (1) has custody and control of all persons legally committed or confined in the local correctional facility of the county of the sheriff during the period of the commitment or confinement;
- (2) must ensure 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 ensure 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 ensure that the prisoner's legal rights to access to legal materials

FY 2019-2020 Highlights, Significant Changes and Future Challenges

The Jail's recruiting process continues to be successful. We believe the better the staff members are that we hire, the better the service they will be to CCSO as well as the county.

We have begun to bill sentenced inmates for their stays at our jail, we currently charge \$25 per day. For the first three months of 2019, we are seeking a reimbursement of \$40,742.02. Some of these inmates will pay, others we will have to pursue collection through other legal channels.



I do believe we will be able to get this process streamlined and begin collecting some of the money owed.

With the Sheriff's Office building approaching 20 years old, we are preparing for serious facilities maintenance. Some of these items include a new roof for the justice facility, adding new cameras within the jail and upgrading our central control panels. We also need to install a new video matrix switch for our jail video system. This will be a very large expense but if the current one fails, we will lose

video feed and recording capabilities within our entire facility.

Jail staff use tablets to perform our security checks, track inmate meals, movements, and more. The current tablets that we are using are not made for the type of 24 /7 usage they are being used for currently. As such, we need to identify and upgrade all of the tablets used within the jail.



Over the last year, our Jail Deputies intercepted 11 different people attempting to bring drugs into the facility. Deputies were able to locate drugs inside the facility on 3 different occasions. We have recently purchased a mail scanner that can detect illegal substances located in or on incoming mail. We are also planning on purchasing a body scanner that will help us identify contraband inside incoming inmates. Through the utilization of this newer technology, we can cut down on the amount of contraband being brought into the facility thus

increasing the safety for both staff and inmates.

Inmate Services

Inmates with significant mental health issues continue to be the fastest growing segment of our inmate population. Through our Medical Services Provider we currently offer 4 hours per week of staffed mental health counseling services, but we are working with our contracted medical service to hire additional staff member that will be able to provide 19 hours per week of mental health counseling. We also offer 4 hours per month of Tele-Psyc; and, in partnership with CCMH, we added approximately 8 hours of mental health services per week through the Mobile Crisis Team. We are hoping to partner with Columbia Community Mental Health to expand mental health services real time in the jail, with a full-time licensed counselor added to the jail as a CCMH worker.

We have successfully instituted a programs intensive housing unit – The Life Lessons Programs Unit. We are beginning our fourth class rotation and have had 3 successful class graduations.

The Life Lessons Program is constantly evolving and changing depending on the needs of the inmates that participate and the feedback they provide upon completion of the program. The inmates participating in this (voluntary) 12 week program will



be required to participate in a minimum of 10 hours per week of educational programs; 10 hours per week of faith based programs; and 7.5 hours per week of independent studies. The educational programs will include basic education, substance abuse training, trauma informed healing, parenting skills and true life skills such as financial planning education and grief counseling.

The faith based classes will be developed, in part, to support and enhance the educational programs. However, we recognize that for some inmates the faith based lessons will be of the greatest value. The independent study will be time set aside each day for the inmate to complete homework, study, pray, meditate, etc. We will be partnering with the faith community of Columbia County to make this service/program possible. The hope is that in addition to the valuable lessons learned in the program, the inmate will make lasting contact with organizations and members of the community who will be able to offer, or help the inmate locate, services after his/her release.

FY 2018-2019 Accomplishments

Training, awards, achievements

We now have 4 Corrections Sergeants, which means we have one supervisor on every shift in the jail. Four new Corrections Deputies successfully completed the DPSST Basic Corrections Academy.

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

All of deputies are CPR/First Aid Certified.

All of our deputies have qualified and are certified to carry both firearms and Tasers. We have had 2 Correction Sergeants participate in and graduate from Firearms Instructor courses. They now make up 2 of our 4 person firearms Instructors.

Inmate Services

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

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

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

We offer GED tutoring to inmates as it is needed.

We are currently developing two new inmate programs, one will be called "Keeping a Lid on It" which is an anger management course. The second class is called "Controlling the Outcome" which is a program specifically for females housed in the jail. This class is a domestic violence recovery course.

We are also currently recruiting to staff AA and NA meetings in the jail.

2018 Jail Stats

1935 total bookings

Males - 1683

Females – 252

SB1145 – 336

Measure 11 – 112

SB395 - 4

182 inmates posted bail. Total bail processed by the jail: \$760,811.

637 inmates (diagnosed) with a significant mental illness.

77 inmates placed on Suicide Watch.

0 inmates attempted suicide.

0 in-custody deaths.

0 forced releases.

11 inmate on inmate assaults.

7 inmate on inmate sexual misconduct cases.

2 inmate on staff assaults.

197,000 inmate meals served.

12,000 (approximate) security rounds completed.

408 inmate grievances answered.

2,100,000 (approximate) inmate contacts made by deputies.

19 Use of Force Incidents. (.0009%)

Columbia County

Jail Operations Fund

Fund 220

Revenues	FY20	FY19	FY19	FY18	FY17
	Proposed	Est of End Actual	Budget	Actuals (unaudit)	Actuals
Unrestricted Beginning Balance	0	0	0	0	0
Restricted Beginning Balance	1,306,888	3,194,100	2,410,137	2,919,264	2,247,367
Total Beginning Balance	1,306,888	3,194,100	2,410,137	2,919,264	2,247,367
Property Tax	0	0	0	0	0
Intergovernmental	30,000	30,000	50,000	38,466	52,299
Other Resources	0	0	0	0	0
Current Year Unrestricted	30,000	30,000	50,000	38,466	52,299
Property Tax	3,130,400	2,882,300	2,821,500	2,759,739	2,601,080
Intergovernmental	0	0	0	0	0
Fees, Permits, Fines, Service Charges	2,497,000	2,420,961	1,849,000	2,173,878	2,025,051
Bond or Debt Proceeds	0	0	0	0	0
Other Resources	31,000	33,621	18,000	41,467	23,679
Current Year Restricted	5,658,400	5,336,882	4,688,500	4,975,084	4,649,810
General Fund Balancing					
Transfers from County Funds	1,346,194	1,349,226	1,344,565	1,403,417	1,354,276
Spec Pymt (from Component Unit)	0	0	0	0	0
Current Year Other Resources	1,346,194	1,349,226	1,344,565	1,403,417	1,354,276
Total Available Resources	8,341,482	9,910,208	8,493,202	9,336,230	8,303,752
Expenditures					
Salary	2,719,631	2,675,964	2,480,255	2,473,894	2,085,049
Benefits	1,455,201	1,315,789	1,219,845	1,119,290	815,209
PR Transfers (PERS bond & reserve)	153,984	109,529	110,693	137,833	171,879
Personnel	4,328,815	4,101,281	3,810,794	3,731,017	3,072,137
Materials & Services	2,177,364	1,923,870	1,974,240	1,767,027	1,709,292
Capital	225,000	75,000	205,000	134,398	210,795
Program Budget	6,731,179	6,100,151	5,990,033	5,632,441	4,992,224
Debt	100,000	60,000	60,000	0	0
Transfers Out (admin alloc)	428,244	504,205	504,205	501,607	393,655
Transfers Out (fund xfrs)	0	0	0	-42	-1,391
Special Pymt (to Component Unit)	0	0	0	0	0
Total Outlays	7,259,423	6,664,356	6,554,238	6,134,006	5,384,488
Fund Contingency	1,082,059	1,938,964	1,938,964	0	0
Fund Ending Fund Balance	0	0	0	0	0
Total Fund Expenditures	8,341,482	8,603,320	8,493,202	6,134,006	5,384,488
Ending Fund Balance	0	1,306,888	0	3,202,224	2,919,264
No Mos Operating Reserve*	2.00	2.60	4.02	6.97	7.33
Staffing - Full Time Equivalent	39.01		36.79	39.93	34.85

Fund Balance Analysis and Trends: Proposed Budget Data

Jail Operations Fund (start FY15)

Fund 220

Fund Balance: Beginning Balances for one fiscal year are equivalent to the fund balance of the prior year. These resources are subdivided into non-spendable (inventory or prepaids from prior year), assigned, or special grant or programmatic purpose restrictions. The balance available for fund operations is held as "Restricted Fund Program Resources."

	FY20 Budg beginning	FY19 Actual beginning	FY18 Actual beginning	FY17 Actual beginning	FY16 Actual beginning	FY15 Actual beginning	FY14 Actual beginning	FY13 Actual beginning
Non-Spendable (inventory/prepaids)	5,000	47,609	2,333	4,419	1,400	0		
Assigned	0	0	0	0	0	0		
Restricted Fund Program Resources	1,301,888	3,146,491	2,916,931	2,242,948	1,916,752	0		
Grant or Special Purpose	0	0	0	0	0	0		
Total Fund Balance	1,306,888	3,194,100	2,919,264	2,247,367	1,918,152	0		
Ending Fund Balance	1,082,059	1,306,888	3,194,100	2,919,264	2,247,367	NA		

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

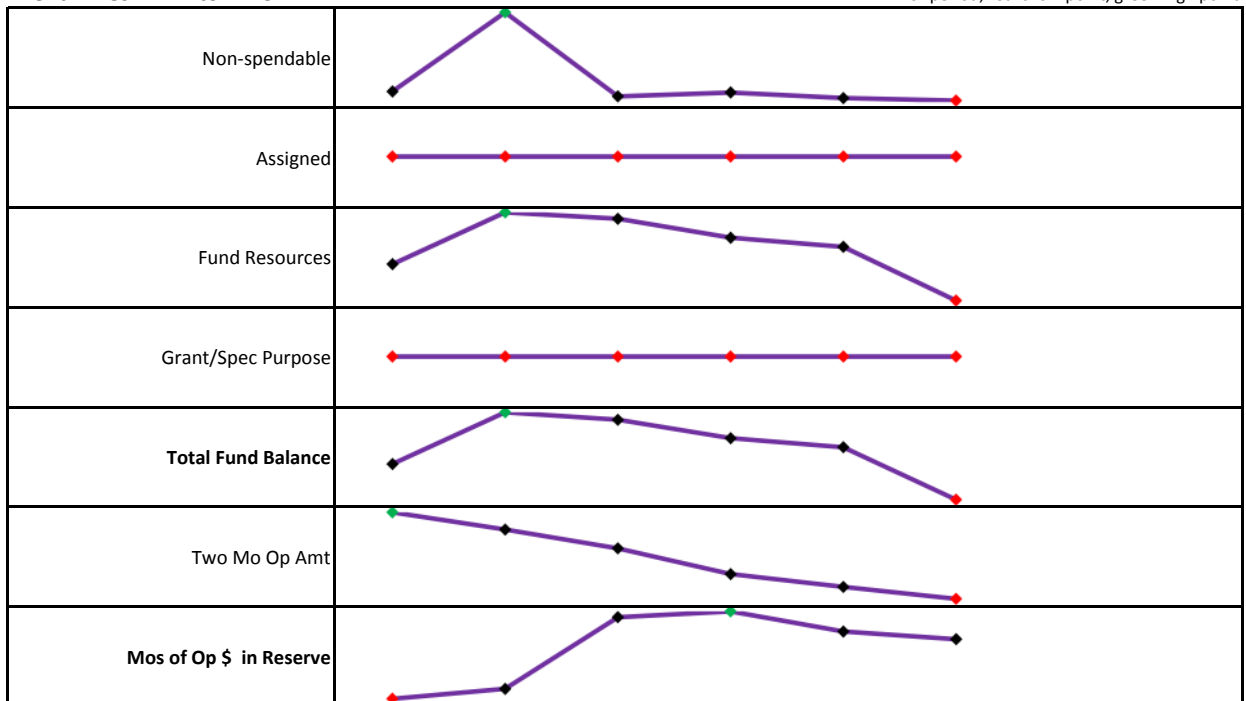
	FY20 Budget	FY19 Est	FY18	FY17	FY16	FY15	FY14	FY13
Two Month Operating Cost	1,084,363	1,004,192	916,341	796,905	737,446	681,557		
Months of Operating \$ in Reserve	2.00	2.60	6.97	7.33	6.10	5.63		
Compliant with Policy?	no	yes	yes	yes	yes			
Operating Reserve Trend	Declining	Declining	Improving	Improving	NA			

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

	FY20 for 21	FY19 for 20	FY18 for 19	FY17 for 18	FY16 for 17	FY15 for 16	FY14 for 15	FY13 for 14
Months of Operating Cost	2.62	2.40	6.27	6.37	5.63			

Trend Lines: FY12 to FY19

for period, red is low point, green high point



Revenue Detail Description	Appropriated Plus Dec Supplementals				
	FY20	FY19	FY19	FY18	FY17
	Proposed	Est of End Actual	Budget	Actuals (unaudit)	Actuals
Assigned Begin Bal	150,000	100,000	0	0	0
Restricted Begin Bal	1,151,888	3,046,491	2,405,137	2,916,931	2,242,948
Non-spendable begin bal	5,000	47,609	5,000	2,333	4,419
Property Tax	3,059,100	2,781,000	2,781,000	2,674,108	2,537,090
Property Tax Prior Year	70,000	100,000	40,000	84,856	63,353
Interest on Investments	30,000	32,621	18,000	38,403	21,827
Interest on Unsegregated Taxes	1,300	1,300	500	775	637
Annual Mineral Royalties/Land	5,000	5,000	7,000	4,759	8,313
Annual Forest Sale Distrib	30,000	30,000	50,000	38,466	52,299
HB 3194 Jail Reinv		0	0	0	0
Transfer from Gen Fund	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Transfer from Gen Fund Just Facility Maintenance		0	0	47,909	0
Justice Court Distr	22,000	24,411	20,000	26,074	14,607
Refund of Expenses	1,000	1,000	0	3,064	1,727
Insurance Payment			0	0	125
Jail Assessments	12,000	9,824	5,000	12,032	13,927
SCAAP - Fed. Grant			0	0	0
PGE SIP&CSV transfer	52,194	52,815	52,565	57,433	51,483
Transfer from Comm. Corr. 1145	240,000	240,000	240,000	240,000	256,186
Inmate Fund Transfer			0	0	0
Boarding of Other Prisoners	20,000	32,079	30,000	27,757	0
Boarding Work Release Prisoner	10,000	9,059	6,000	13,345	5,525
Boarding of Federal Prisoners	2,450,000	2,365,000	1,800,000	2,115,984	1,996,501
Inmate Boarding Fees		0	0	0	385
SS housing receipts		0	1,000	0	400
Gift In Kind		0	0	0	0
Transfer from Security Fund	32,000	32,000	32,000	32,000	32,000
Locker & Misc Fees			0	0	0
revenue totals	8,341,482	9,910,208	8,493,202	9,336,230	8,303,752
check revenue	0	0	0	0	0

Expense Detail Description	Appropriated Plus Dec Supplementals				
	FY20	FY19	FY19	FY18	FY17
	Proposed	Est of End Actual	Budget	Actuals (unaudit)	Actuals
Sheriff	73,597	77,168	69,137	65,184	61,536
Undersheriff	0	0	0	0	36,285
Counsel - Jail Projects	46,129	43,725	43,730		
Jail Captain	95,691	99,105	92,474	91,348	85,337
Office Manager	42,056	47,088	40,633	38,999	33,470
Fiscal Assistant	0	0	0	0	9,364
Support Supervisor	0	0	0	6,983	27,354
Support Clerk	0	0	27,719	18,859	0
Sergeant Admin	0	0	0	0	0
Evidence Tech	8,567	0			
Sr Civil Deputy	0	0			
Civil Clerk	0	0	0	0	0
Overtime	7,000	0	7,000	1,065	4,564
PERS	51,260	24,009	37,690	12,444	17,225
FICA Tax	20,888	20,432	21,473	16,957	18,860
Worker's Compensation	3,344	3,521	3,212	1,818	2,387
Insurance Benefits	41,627	28,869	54,710	41,992	37,818
WBF	137	72	140	78	94
Unemployment Insurance	491	0	0	19	127

Expense Detail	FY20	FY19	FY19	FY18	FY17
Description	Proposed	Est of End Actual	Budget	Actuals (unaudit)	Actuals
PERS Bond	17,449	12,851	18,928	10,471	13,597
PERS 822	0	-3,263	-4,592	0	5,330
PERS EE 6%	16,382	11,936	16,842	7,263	11,027
Consultants (SCAAP award)	0	0	0	0	0
Hiring Supplies	10,000	12,498	5,000	15,038	10,553
Uniforms	0	1,000	1,000	250	1,609
GL and Property Insurance	254,391	203,513	203,513	191,875	150,236
Risk Management Fee	18,016	20,216.64	20,217		
Admin Alloc - Finance Project	0	21,862.08	21,862		
Admin Alloc - IT Project	8,164	7,468.41	7,468		
Administrative Allocation	420,080	474,874.46	474,874	501,607	393,655
Publishing & Advertising	0	0	0	1,232	899
Training and Conferences	13,000	8,412	10,000	19,325	12,816
Dues	4,500	4,500	150	2,738	1,515
Investigations	500	500	500	1,344	225
Contract Legal Services	20,000	20,000	20,000	0	0
Contingency	1,082,059	1,938,964	1,938,964	0	0
Additional Contingencies		0	0	0	0
Report Mgt System Financing	100,000	60,000	60,000		0
Lieutenant	162,193	92,556	169,869	141,920	136,014
Corrections Sgt	291,519	312,699	365,003	257,002	241,066
Corrections Deputy	1,229,769	1,013,982	915,982	967,909	883,855
Corrections Tech	100,131	104,405	95,672	118,723	110,174
Corrections Clerk	151,719	145,569	100,095	110,962	61,262
Sr Civil Deputy	0	3,458	0	0	0
Overtime	275,000	525,875	275,000	441,776	277,551
PERS	352,069	254,537	219,625	228,408	145,642
FICA Tax	169,090	192,251	147,004	160,188	129,324
Worker's Compensation	35,954	39,557	31,234	26,675	18,508
Insurance Benefits	543,614	539,534	467,755	445,593	330,121
WBF	1,105	1,031	961	1,025	991
Unemployment Insurance	3,979	0	0	144	858
PERS Bond	127,868	125,388	118,550	117,881	106,016
PERS 822	0	-31,832	-28,759	0	40,574
PERS EE 6%	120,051	116,460	105,482	100,140	83,705
Tel-Video Arraignment	13,000	13,128	12,000	12,858	13,439
Cell Phones & Pagers	7,560	4,437	7,560	7,749	7,311
Shipping/Postage	500	20	500	190	166
Office Supplies	15,000	3,552	15,000	11,061	13,556
Copier Maintenance-Booking	7,500	7,922	4,500	9,122	5,779
Electronic Security Devices	25,000	21,173	20,000	7,944	18,254
Access Control Maint.	20,000	0	20,000	2,613	13,513
Fingerprint Machine Maint.	1,000	0	1,500	0	1,500
Radio Supplies	19,000	9,524	25,000	6,659	2,501
Uniforms	7,000	8,463	5,000	28,944	14,729
Dry Cleaning	2,000	1,755	2,000	2,602	2,300
Bulletproof vests	15,000	3,543	4,000	2,087	4,199
Employee Physicals	1,000	0	1,000	0	0
Supplies-Operating	175,000	136,061	160,000	163,892	158,464
Food Supplies	320,000	274,908	309,750	282,692	292,381
Supplies-Laundry	1,000	0	1,000	392	956
Jail Clothes	10,000	1,416	20,000	17,478	8,019
Bedding	10,000	3,096	10,500	10,747	690
Electricity	79,000	70,608	78,000	79,673	77,912
Natural Gas	20,000	22,913	20,000	22,880	26,262
Water & Sewer	100,000	95,372	95,000	101,442	96,630

Expense Detail	FY20	FY19	FY19	FY18	FY17
Description	Proposed	Est of End Actual	Budget	Actuals (unaudit)	Actuals
Garbage	15,000	14,430	13,218	13,433	14,388
Repairs and Maintenance	100,000	78,567	100,000	84,578	89,927
Small Equip & Tools	5,000	9,933	5,000	4,651	2,755
Vehicle Fuel	16,000	10,989	11,000	12,637	10,642
Vehicle Maintenance	23,000	2,288	12,000	6,386	5,645
Vehicle Expenses		8,708	9,000	2,948	6,237
Training and Conferences	22,000	20,000	20,000	7,394	14,506
Range Firing Supplies	22,500	15,112	15,000	560	7,577
Medical Care	40,000	0	40,000	617	25,814
Bloodborne Pathogens OHSU	0	0	0	0	0
ID Camera Maintenance	1,000	0	1,000	0	0
Doctor/Personal Serv Contract	674,700	629,043	585,000	555,376	478,587
LEDS Terminal Rent	4,000	0	3,900	2,805	255
Jail Management System	62,197	89,708	56,432	57,526	960
Contract Services	0	0	0	206	1,147
Contract Legal Services	15,000	95,156	15,000	3,403	31,192
Contract Services	3,000	1,431	15,000	10,066	10,433
Capital Equipment	160,000	75,000	100,000	68,241	0
Building Improvements	0	0	100,000	0	71,291
Capital Software	0	0	0	0	0
Misc Tools & Equipment	5,000	0	5,000	0	0
Vehicle	60,000	0	0	45,408	0
Jail Mgt Syst Proj Expenses	5,000	0	0	1,134	0
Training and Consulting Serv	0	0	0	0	70,320
Jail Mgt Syst Proj CapEx	0	0	0	0	107,632
Corrections Dpty K9	0	1,594	0	8,409	2,223
Overtime	0	0	0	519	11,177
PERS ER	0	0	0	35	1,164
FICA Tax	0	122	0	675	817
Workers Comp	0	29	0	173	0
Insurance Benefits	0	0	0	0	0
WBF	0	1	0	6	8
Unemployment	0	0	0	0	7
PERS Bond	0	0	0	42	1,007
PERS 822	0	0	0	0	384
PERS EE 6%	0	0	0	24	795
Supplies		-22	0	441	1,101
Facilities Services Technician III	72,467	70,008	70,013	65,848	0
Facilities Services Technician II	56,139	53,901	51,534	47,774	11,019
Overtime	6,000	8,543	6,000	4,190	2,627
PERS	17,162	9,524	9,171	8,030	639
FICA Tax	10,297	10,133	9,757	8,390	1,019
Worker's Compensation	2,563	2,489	2,423	3,250	1
Insurance Benefits	46,672	45,555	45,203	37,892	0
WBF	67	51	64	48	9
Unemployment Insurance	242	0	0	8	7
PERS Bond	8,602	8,556	8,601	8,061	1,068
PERS 822	0	-2,172	-2,087	0	396
PERS EE 6%	8,076	7,947	7,653	6,732	819
Transfer out - Mainr		0	0	0	0
Transport & Security Deputy	100,654	75,135	149,394	84,919	88,378
Overtime	1,000	1,155	1,000	1,507	1,794
PERS	128	0	72	2,202	2,909
FICA Tax	7,777	5,836	11,505	6,612	6,898
Worker's Compensation	1,931	1,848	2,865	1,291	1,330
Insurance Benefits	0	7	24,870	10	10

Expense Detail	FY20	FY19	FY19	FY18	FY17
Description	Proposed	Est of End Actual	Budget	Actuals (unaudit)	Actuals
WBF	51	42	75	53	62
Unemployment Insurance	183	0	0	8	45
PERS Bond	64	0	67	1,379	2,548
PERS 822	0	0	-16	0	960
PERS EE 6%	60	0	60	1,105	1,985
Vehicle		0	0	20,748	31,872
Supplies		0	0	0	0
Total Expenses	8,341,482	8,603,320	8,493,202	6,134,006	5,384,488
Check Expense	0	0	0	0	0

Table of Contents

Section V: Enterprise Fund and Non-Major Funds

Narrative, Functional Data, Budget Summary, Fund Balance Analysis, FY20
Budget Detail

202 Forest, Parks & Recreation	245
203 Community Justice Adult Division	253
204 Fair Board	259
208 Pass Through Grants	264
209 Corner Preservation	267
210 Inmate Benefit Fund	272
211 Courthouse Security	275
213 Law Library	278
214 Economic Development	282
216 Transit Department: Columbia County Rider	286
217 Building Fund	293
218 Strategic Investment Program (SIP)	301
230 PERS Reserve Fund	304
231 Risk Management	307
301 Public Works Capital Projects	310
305 Support Major Projects	315

Forest, Park & Recreation Fund 202

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

The activities supported by this fund are non-mandated and rely on revenues from park use fees, grant awards from outside agencies, system development charges, and periodic timber sale receipts. The revenue side of the fund continues to see improvement in the park fee revenue category and is keeping better pace with growth on the expense side.

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 19/20 is to increase overall occupancy rates at revenue generating park sites, pursue all opportunities that increase operational efficiencies and limit costs, and continue to expand upon a sustainable timber harvest program.

FY2019-2020 Goals and Highlights

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

Park Property Management

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

Columbia County's park system is currently managed with 3 FTE plus contracted park host staffing. Administrative tasks currently make up for 1FTE permanent staff, while park maintenance is managed with 2FTE permanent staff.

Timber Property Management

Columbia County Forest, Parks & Recreation oversees management of timber resources at four park properties; Carcus Creek (240ac), Camp Wilkerson (280ac), Apple Valley (67ac), and Hirtzel (80ac). The fund has historically seen timber harvest receipts on a five year harvest cycle.

Further evaluation of Camp Wilkerson has shown increased opportunity for low-impact, selective harvest that will make the forest healthier, and expand upon our sustainable yield program. The acquisition of additional timber resource property will likely be required to produce adequate cash flow, and future revenues, to subsidize the County's Parks Program.

Major Projects Planned for FY20

- Campsite development at Prescott Beach
- CZ Trailhead improvements, interpretive signage and kiosk installations
- Camp Wilkerson Campsite Expansion
- Day-use and Campsite Development on Coon Island
- Fisher Park Enhancement Project with Scappoose Bay Watershed Council
- IGA with City of St. Helens for Recreational Trails and Campsite Development around Salmonberry Lake

FY2018-2019 Accomplishments

Parks Administration

- Ongoing engagement with Parks Advisory, and CZ Trail, Committees
- Cut basic operating deficit in half.

River Parks

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

Significant progress on deferred maintenance and repair projects:

- Gilbert River Piling Repairs and Dock rebuild
- Land Clearing and Site Clean-up at Prescott Beach and Fisher Park
- Prescott Beach Comprehensive Planning Grant from Travel Portland (\$30,000)

CZ Trail, Scaponia Park, Big Eddy and Camp Wilkerson

- CZ Ruley Trailhead grant from Travel Portland (\$40,000)
- Salmonberry Lake area/Recreational Trails Planning Grant from Travel Portland (\$15,000)
- Re-opened boat ramp and added 6 new campsites at Big Eddy
- New skirting, handrail, stairs and doors at Wilkerson Lodge
- Removed manufactured home and converted space to accommodate Transient Park Host

Columbia County

Parks Fund

Fund 202

Revenues	FY20	FY19	FY19	FY18	FY17
	Proposed	Est of End Actual	Budget	Actuals (unaudit)	Actuals
Unrestricted Beginning Balance	0	0	0	0	0
Restricted Beginning Balance	316,162	165,078	425,069	311,267	573,050
Total Beginning Balance	316,162	165,078	425,069	311,267	573,050
Property Tax	0	0	0	0	0
Intergovernmental	0	0	0	0	0
Other Resources	0	0	0	0	0
Current Year Unrestricted	0	0	0	0	0
Property Tax	0	0	0	0	0
Intergovernmental	151,000	194,730	195,400	139,655	148,487
Fees, Permits, Fines, Service Charges	358,800	335,000	275,000	315,159	264,054
Bond or Debt Proceeds	0	0	0	0	0
Other Resources	602,000	302,000	0	3,070	17,234
Current Year Restricted	1,111,800	831,730	470,400	457,884	429,774
General Fund Balancing					
Transfers from County Funds	50,000	0	25,000	195,118	40,000
Spec Pymt (from Component Unit)	0	0	0	0	0
Current Year Other Resources	50,000	0	25,000	195,118	40,000
Total Available Resources	1,477,962	996,808	920,469	964,269	1,042,824
Expenditures					
Salary	181,124	169,221	169,221	122,212	189,540
Benefits	115,483	109,563	109,563	65,442	85,857
PR Transfers (PERS bond & reserve)	11,575	8,643	8,643	8,866	18,307
Personnel	308,182	287,427	287,427	196,520	293,704
Materials & Services	246,909	303,807	270,741	316,909	275,090
Capital	85,000	24,605	70,000	212,953	94,830
Program Budget	640,091	615,839	628,169	726,381	663,625
Debt	0	0	0	0	0
Transfers Out (admin alloc)	87,162	59,807	59,807	50,457	45,449
Transfers Out (fund xfrs)	25,000	5,000	20,000	15,244	22,483
Special Pymt (to Component Unit)	0	0	0	0	0
Total Outlays	752,253	680,646	707,975	792,083	731,557
Fund Contingency	725,709	0	212,494	0	0
Fund Ending Fund Balance	0	0	0	0	0
Total Fund Expenditures	1,477,962	680,646	920,469	792,083	731,557
Ending Fund Balance	0	316,162	0	172,186	311,267
No Mos Operating Reserve*	15.69	6.42	4.57	3.86	6.57
Staffing - Full Time Equivalents	3.10		3.10	2.20	2.42

Fund Balance Analysis and Trends: Proposed Budget Data

Forest, Parks and Recreation

Fund 202

Fund Balance: Beginning Balances for one fiscal year are equivalent to the fund balance of the prior year. These resources are subdivided into non-spendable (inventory or prepaids from prior year), assigned (PERS reserve held in funds in FY14 only; FY15 PERS reserve fund account created), or special grant or programmatic purpose restrictions. The balance available for fund operations is held as "Restricted Fund Program Resources." Starting in FY17, SDC reserves were moved to 301 Fund.

	FY20 Budg beginning	FY19 Actual beginning	FY18 Actual beginning	FY17 Actual beginning	FY16 Actual beginning	FY15 Actual beginning	FY14 Actual beginning	FY13 Actual beginning
Non-Spendable (inventory/prepaids)	0	0	500	-	771	4,284	3,998	3,256
Assigned (cumulative PERS reserve)	0	0	0	0	0	7,567	0	0
Restricted Fund Program Resources	316,162	165,078	310,767	573,050	93,290	477,749	372,032	907,250
Grant or Special Purpose (SDCs)	0	0	0	0	130,885	108,416	88,289	78,639
Total Fund Balance	316,162	165,078	311,267	573,050	224,945	598,016	464,319	989,145
Ending Fund Balance	725,709	316,162	165,078	311,267	573,050	224,945	598,016	464,319

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

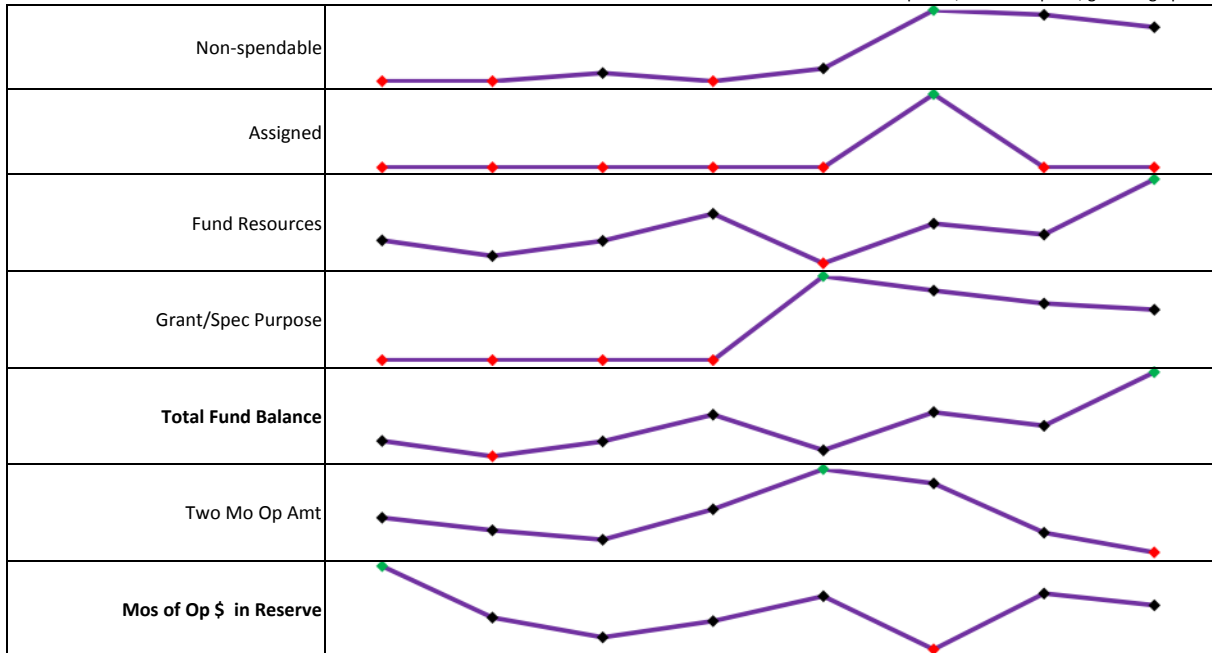
	FY20 Budget	FY19 Est	FY18	FY17	FY16	FY15	FY14	FY13
Two Month Operating Cost	92,239	88,423	85,572	94,799	107,006	102,670	87,691	81,693
Months of Operating \$ in Reserve	15.74	7.15	3.86	6.57	10.71	1.83	11.17	9.21
Compliant with Policy?	yes	yes	yes	yes	yes	no	yes	yes
Operating Reserve Trend	Improving	Improving	Declining	Improving	Improving	Declining	Improving	Declining

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

	FY20 for 21	FY19 for 20	FY18 for 19	FY17 for 18	FY16 for 17	FY15 for 16	FY14 for 15	FY13 for 14
Months of Operating Cost	15.41	6.86	3.73	7.26	12.09	1.74	9.31	8.49

Trend Lines: FY12 to FY19

for period, red is low point, green high point



Revenue Detail Description	Appropriated Plus Dec Supplementals				
	FY20 Proposed	FY19 Est of End Actual	FY19 Budget	FY18 Actuals (unaudit)	FY17 Actuals
Assigned Beginning Cash Bal			0	0	0
Restricted Cash Bal	316,162	165,078	425,069	310,767	573,050
Non-spendable Beg'ng Cash Bal			0	500	0
Interest on Investments	2,000	2,000	0	2,379	3,997
Interest on SDC Investments			0	0	0
SDC-Scappoose UG Area			0	0	0
SDC-St Helens UG Area			0	0	0
SDC-Rural Area			0	0	0
Sale of Forest Products	600,000	300,000	0	0	13,177
State RV License Apportion	143,000	140,000	136,000	138,690	135,207
Transfer from General Fund	50,000		0	40,000	40,000
PERS Reserve			0	0	0
Refund of Misc. Expenses			0	691	60
Rent Revenue			0	0	0
Sale of Equipment			0	0	0
Fees and Contributions	105,000	100,000	85,000	90,811	61,017
Camping Fees	231,000	220,000	170,000	209,198	135,747
Boat Dock Facilities - St Reim			0	0	0
O & C Title III Grant			0	155,118	0
Camp Wilkerson Donation Acct			0	0	0
Hudson-Parcher Donation Acct			0	0	0
Prescott Park Donation Acct			0	0	0
Marine Facilities Donation Acc		17,000	0	965	61
Grants, Donations for CZ Trail			0	0	0
Fed Funds thru ODOT			0	0	0
SDC Begin Bal			0	0	0
Park SDC Interest			0	0	0
Marine Grant	8,000	37,730	15,000	0	13,219
Park Host Rent			0	0	0
Residential Rentals	22,800	15,000	20,000	15,115	14,430
Application Fee			0	35	50
Other Rental Fees			0	0	0
Sale of Forest Products			0	0	0
Camping Fees			0	0	27,726
Camping & Day Use Fees,Wilkers			0	0	25,084
Chuck Ashcroft Memorial Fund			0	0	0
Transfer from SDCs			25,000	0	0
Bridge grant			0	0	0
Lottery Grant			44,400	0	0
revenue totals	1,477,962	996,808	920,469	964,269	1,042,824
check revenue	0	0	0	0	0

Expense Detail Description	Appropriated Plus Dec Supplementals				
	FY20 Proposed	FY19 Est of End Actual	FY19 Budget	FY18 Actuals (unaudit)	FY17 Actuals
Refunds			0	7,853	1,748
Marine Grant Expense	9,000	43,000	15,000	26,490	2,300
Parks Director	17,038	16,461	16,461	15,364	9,835
Assist Director, Public Works	0	0	0	0	71,943
Department Secretary	48,635	47,227	47,227	46,720	48,267
Overtime	1,000	1,000	1,000	3,230	1,213
PERS	8,501	4,651	4,651	4,699	9,002
FICA Tax	5,100	4,949	4,949	4,593	7,282
Workers' Compensation Ins.	215	208	208	55	292
Insurance Benefits	30,080	30,584	30,584	27,155	37,030
WBF	33	32	32	30	48
Unemployment	120	0	0	5	66
PERS Bond	4,261	4,362	4,362	4,736	8,705
PERS 822	0	-1,058	-1,058	0	3,432
PERS EE 6%	4,000	3,881	3,881	3,921	7,100
Telephone		1,300	1,300	1,230	1,641
Cellular Phone service	6,000	6,000	5,500	5,907	176
Postage	100	100	100	61	102
Office Supplies	500	200	1,000	1,454	1,580
Materials and Supplies	100	26	0	26	2
Electricity	1,600	1,600	1,600	513	1,415
Gas - Heat	750	750	750	217	659
Water & Sewer	700	700	700	263	359
Garbage Service	120	120	120	16	38
Contract Janitorial Service	2,000	2,000	2,000	963	3,168
Building Repairs	0		0	0	1,499
Property /Liab. Insurance Pymt	14,424	13,113	15,023	11,658	11,890
Risk Management Fee	3,665	2,398	2,398		
Admin Alloc - Facilities Project	1,029	0			
Admin Alloc - Finance Project	0	2,593	2,593		
Admin Alloc - IT Project	1,661	886	886		
Admin Allocation-General Fund	84,472	56,327	56,327	50,457	45,449
Work Crew Fee Reimb.	16,000	16,000	19,000	5,625	8,125
Road Dept Crew Reimb.	20,000	0	20,000	5,244	22,483
Equipment Rental			0	0	287
Advertising/Marketing			5,000	4,961	1,643
Bank Charges	5,000	5,000	5,000	4,931	4,722
Mileage	250		250	752	49
Automobile Expense & Gas/Oil			0	0	4
Conferences and Training	500	500	1,000	1,775	172
Membership Dues		0	500	0	750
Miscellaneous Expense	500	500	1,000	2,648	3,322
Transfer to Fair	5,000	5,000	0	10,000	0
Transfer to General Fund			0	0	0
Work Crew Fees			0	0	0
Transfer to 301 SDC Parks			0	0	0
Operating Contingencies	725,709		212,494	0	0
Unappropriated Ending Cash			0	0	0
Park Hosts			0	0	0

Expense Detail	FY20	FY19	FY19	FY18	FY17
Description	Proposed	Est of End Actual	Budget	Actuals (unaudit)	Actuals
Parks Maintenance Worker II	59,786	57,768	57,768	55,548	54,420
Parks Maintenance Worker I	50,666	42,765	42,765		0
Park Host	0	0	0	0	0
Overtime	4,000	4,000	4,000	1,350	3,863
PERS	18,568	11,565	11,565	7,392	6,164
FICA Tax	8,756	7,997	7,997	4,333	4,255
Workers' Compensation Ins.	2,376	2,256	2,256	1,038	2,746
Insurance Benefits	30,603	37,116	37,116	8,756	8,309
WBF	57	52	52	24	28
Unemployment	206	0	0	5	29
PERS Bond	7,314	7,049	7,049	4,130	4,476
PERS 822	0	-1,710	-1,710	0	1,694
PERS EE 6%	6,867	6,272	6,272	3,435	3,505
Telephone		2,000	1,000	2,395	3,164
Materials and Supplies	22,000	20,000	25,000	17,582	15,546
Electricity	33,600	33,000	23,000	27,993	22,701
Water & Sewer	2,600	2,000	2,500	2,400	2,779
Garbage Service	20,000	20,000	20,000	19,388	14,301
Building/Infrastructure Repair	20,000	20,000	20,000	31,624	8,177
Fuel - Propane	7,500	7,000	6,000	6,271	3,541
Non-Cap Equipment	1,500	1,000	5,000	1,240	392
Equipment Rental	13,000	13,000	5,000	12,567	10,362
Equipment Repairs	3,000	3,000	3,000	5,105	4,721
Mileage	500	500	2,000	0	9
Vehicle Fuel	11,000	10,000	12,000	9,791	8,624
Vehicle Maintenance	1,000	1,000	0	9,523	7,223
Automobile Expense & Gas/Oil			0	127	0
Conferences and Training			0	0	0
Hudson Park Expenses			0	15	4
CZ Trail Grant Expense	15,000	15,000	34,000	0	0
Scappoose R.V. Park Expenses			0	0	-300
Big Eddy Park Expenses			0	0	0
Prescott Beach Expenses			0	0	0
Asbury Acres Expenses			0	0	0
Contract Temp. Services	35,000	63,000	35,000	87,909	68,189
RARE Student Exp			0	0	0
Workcrew Fee			0	3,375	57
Miscellaneous Expense			0	1,279	1,544
Boat Dock Facilities			0	165	3,582
Trucks	20,000	14,605	25,000	23,702	0
tractor			0	0	0
Prescott Beach improvements	25,000		20,000		0
Tipping fees			0	0	0
Work Crew Fees			0	0	0
Carcus Creek Expense			0	819	27,566
J.J.Collins-East Trans.Tie-Up			0	0	0
Title III Grant - equipment purchase			0	154,837	0
Asbury Acres			0	0	0
Bridges (Beaver Creek)			0	0	0
Camp Wilkerson Improvements	30,000		0	12,648	78,287
Beaver Boat Ramp Mar. Grant			0	0	0

Expense Detail	FY20	FY19	FY19	FY18	FY17
Description	Proposed	Est of End Actual	Budget	Actuals (unaudit)	Actuals
Big Eddy Utilities			0	0	0
Big Eddy Mobile Home			0	0	0
Dibblee Beach Host site	10,000	10,000	25,000	21,766	0
Telephone			0	0	549
Materials and Supplies			0	0	1,792
Electricity			0	0	3,182
Gas - Heat			0	0	0
Garbage Service			0	0	3,026
Building Repairs			0	0	6,186
Fuel Propane			0	0	937
Refunds			0	0	2,270
Equipment Rental			0	0	2,153
Equipment Repairs			0	0	0
Mileage			0	0	0
Vehicle Fuel			0	0	351
Auto Expense			0	0	0
Contact Services			0	0	5,353
Workcrew Fee			0	0	0
Miscellaneous Expense			0	0	1,457
Vaulted Toilets (6)			0	0	0
Playground Equipment			0	0	0
Shower Extension			0	0	16,543
Tipping fees			0	0	0
Work Crew Fees			0	0	0
Capital Asset Transfer			0	0	0
Park Expenses - Goat Ranch			0	0	0
Total Expenses	1,477,962	680,646	920,469	792,083	731,557
Check Expense	0	0	0	0	0

Department of Community Justice Fund 203

FY2019-2020 Goals, Performance Measures and Highlights

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

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

Performance Measures
Crime reduction: Juvenile and adult services will continue to reduce crime to improve community services.
Department of Community Justice encourages engagement in community-based programs that prevent and reduce crime, increase productivity and proactive community involvement.

FY2018-2019 Accomplishments

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

DCJ /Juvenile has partnered with community partners to provide alternatives to juveniles who have been referred to the Juvenile Services Division. These programs include: Partnership with The Trauma Nurse Talk Tough program, which is an educational program that informs youth and families about brain development in youth and the impact of tobacco, alcohol, and other drug use.

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

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

DCJ/Community Services Division: The development of a robust community services program that partners with other community agencies to provide community improvement projects and allow offenders to work off sanction and fines. The program offers support in job search, training, and on-going support to encourage placement in family-wage jobs. This program's reducing crime and systems dependency through job placement and accountability.

Columbia County

Corrections Fund

Fund 203

Revenues	FY20	FY19	FY19	FY18	FY17
	Proposed	Est of End Actual	Budget	Actuals (unaudit)	Actuals
Unrestricted Beginning Balance	0	0	0	0	0
Restricted Beginning Balance	1,284,015	1,779,640	1,409,518	1,144,718	1,124,518
Total Beginning Balance	1,284,015	1,779,640	1,409,518	1,144,718	1,124,518
Property Tax	0	0	0	0	0
Intergovernmental	0	0	0	0	0
Other Resources	0	0	0	0	0
Current Year Unrestricted	0	0	0	0	0
Property Tax	0	0	0	0	0
Intergovernmental	2,349,000	2,356,050	2,349,599	2,379,097	1,598,208
Fees, Permits, Fines, Service Charges	135,100	135,651	127,100	173,378	150,663
Bond or Debt Proceeds	0	0	0	0	0
Other Resources	106,000	109,000	111,000	110,643	112,031
Current Year Restricted	2,590,100	2,600,701	2,587,699	2,663,119	1,860,901
General Fund Balancing					
Transfers from County Funds	0	0	0	0	0
Spec Pymt (from Component Unit)	0	0	0	0	0
Current Year Other Resources	0	0	0	0	0
Total Available Resources	3,874,115	4,380,341	3,997,217	3,807,837	2,985,419
Expenditures					
Salary	1,135,538	1,081,730	1,083,739	858,252	781,859
Benefits	783,827	608,850	704,175	453,041	387,789
PR Transfers (PERS bond & reserve)	72,569	46,300	55,212	57,653	79,896
Personnel	1,991,934	1,736,880	1,843,126	1,368,946	1,249,545
Materials & Services	372,783	369,614	321,622	187,605	148,629
Capital	0	0	0	0	0
Program Budget	2,364,717	2,106,494	2,164,748	1,556,551	1,398,174
Debt	6,680	6,680	6,680	6,680	6,680
Transfers Out (admin alloc)	271,650	242,653	242,653	210,607	179,662
Transfers Out (fund xfrs)	240,000	240,500	241,000	254,358	256,186
Special Pymt (to Component Unit)	0	0	0	0	0
Total Outlays	2,883,047	2,596,326	2,655,081	2,028,196	1,840,701
Fund Contingency	991,068	500,000	1,342,137	0	0
Fund Ending Fund Balance	0	0	0	0	0
Total Fund Expenditures	3,874,115	3,096,326	3,997,217	2,028,196	1,840,701
Ending Fund Balance	0	1,284,015	0	1,779,640	1,144,718
No Mos Operating Reserve*	5.03	7.31	7.44	13.72	9.82
Staffing - Full Time Equivalents	17.35		17.71	13.71	12.91

Fund Balance Analysis and Trends: Proposed Budget Data

Community Justice (Adult Dept)

Fund 203

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

	FY20 Budg beginning	FY19 Actual beginning	FY18 Actual beginning	FY17 Actual beginning	FY16 Actual beginning	FY15 Actual beginning	FY14 Actual beginning	FY13 Actual beginning
Non-Spendable (inventory/prepaids)	0	0	2,387	1,775	484	11,402	19,024	14,527
Assigned (cumulative PERS reserve)	0	0	0	0	-	22,981	0	0
Restricted Fund Program Resources	1,284,015	1,429,802	1,142,331	1,122,743	339,863	338,609	185,667	379,676
Grant or Special Purpose (SDCs)	0	0	0	0	0	0	0	0
Total Fund Balance	1,284,015	1,779,640	1,144,718	1,124,518	340,347	372,992	204,691	394,203
Ending Fund Balance	991,068	1,284,015	1,779,640	1,144,718	1,124,518	340,347	372,992	204,691

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

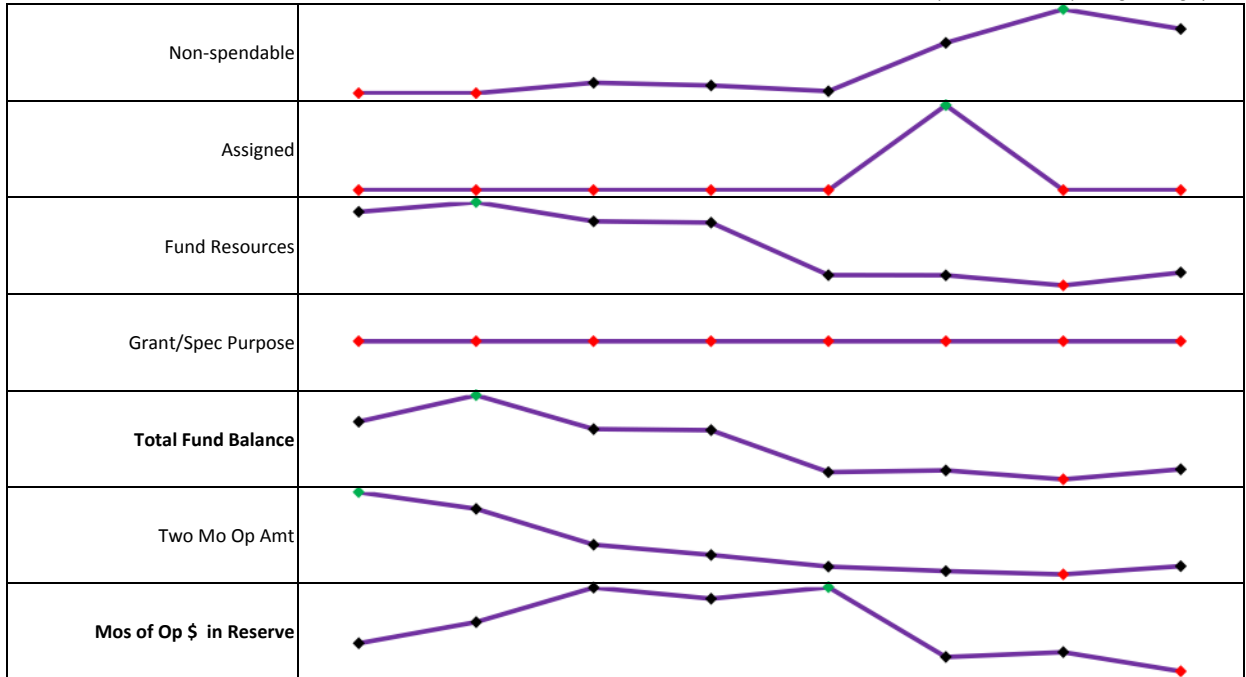
	FY20 Budget	FY19 Est	FY18	FY17	FY16	FY15	FY14	FY13
Two Month Operating Cost	394,120	351,082	259,425	233,018	203,140	191,578	183,079	204,463
Months of Operating \$ in Reserve	5.03	7.31	11.02	9.83	11.07	3.55	4.07	2.00
Compliant with Policy?	yes	yes	yes	yes	yes	yes	yes	yes
Operating Reserve Trend	Declining	Declining	Declining	Improving	Improving	Declining	Improving	Declining

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

	FY20 for 21	FY19 for 20	FY18 for 19	FY17 for 18	FY16 for 17	FY15 for 16	FY14 for 15	FY13 for 14
Months of Operating Cost	4.83	6.52	8.15	8.81	9.64	3.35	3.53	2.03

Trend Lines: FY12 to FY19

for period, red is low point, green high point



Revenue Detail Description	Appropriated Plus Dec Supplementals				
	FY20	FY19	FY19	FY18	FY17
	Proposed	Est of End Actual	Budget	Actuals (unaudit)	Actuals
Assigned Beginning Cash Bal			0	0	0
Restricted Cash Bal	1,284,015	1,779,640	1,409,518	1,142,331	1,122,743
Non-spendable Beg'ng Cash Bal			0	2,387	1,775
Interest on Investments	12,000	14,000	12,000	15,657	10,516
Grant-In-Aid	1,980,000	1,987,500	1,980,750	1,978,149	1,388,385
Subsidy	500	200	500	2,598	1,159
SB 3194 Justice Reinv	368,500	368,350	368,349	398,350	208,664
Work Crew from County Depts	0	0	0	0	0
PERS Reserve	0	0	0	0	0
Refund of Expenses	3,000	4,000	2,000	4,590	6,236
Insurance Proceeds	0	0	0	2,172	0
Misc Revenue	0	0	5,000	30	0
Supervision Fees	90,000	90,000	90,000	115,202	105,195
MIS Client Fees	10,000	10,000	5,000	9,119	4,815
Program Client Fees	100	100	100	50	300
Cmty Srvc Fee - Workcrew	1,000	1,000	2,000	1,200	3,190
DUII Fees		551	0	4,818	100
Fees from DoR	15,000	15,000	15,000	13,821	19,135
Transition House Rental Fees	20,000	20,000	17,000	30,368	21,117
Work Crew Revenue	90,000	90,000	90,000	86,995	92,089
Insurance Proceeds	0		0	0	0
revenue totals	3,874,115	4,380,341	3,997,217	3,807,837	2,985,419
check revenue	0	0	0	0	0

Expense Detail Description	Appropriated Plus Dec Supplementals				
	FY20	FY19	FY19	FY18	FY17
	Proposed	Est of End Actual	Budget	Actuals (unaudit)	Actuals
Director	85,020	82,140	82,150	80,494	78,859
Adult Division Supervisor	87,360	83,800	81,936	78,792	74,932
Lead Work Crew Supervisor	0	290	0	12,030	7,656
Office Manager	0	0	0	0	0
Community Program Coord	73,830	68,600	69,254	64,804	61,591
Intervention Specialist	47,811	46,300	38,490	0	0
Admin Assistant	59,319	55,800	55,770	51,281	49,978
Secretary	34,554	45,400	33,384	42,624	40,644
Office Specialist	100,913	49,400	45,513	48,375	42,365
Work Crew Supervisor	50,040	75,000	79,234	64,281	55,515
Case Aide	40,529	45,000	78,312	524	0
PO II	436,497	385,500	352,191	308,360	264,894
PO I	104,666	114,500	152,506	104,017	103,519
Office Assistant	0	0	0	0	0
Temp Help	0	20,000	0	0	-100
Overtime	15,000	10,000	15,000	2,671	2,007
PERS	210,032	135,000	139,247	111,290	75,241
FICA Tax	86,869	74,500	82,906	65,231	58,650
Workers' Compensation Ins.	16,338	14,500	15,922	9,230	8,908
Insurance Benefits	399,844	330,000	400,698	218,776	198,833
WBF	568	350	542	313	339
Unemployment Insurance	2,044	0	0	69	391
PERS Bond	72,569	58,700	72,895	57,653	57,848
PERS 822	0	-12,400	-17,684	0	22,048

Expense Detail	FY20	FY19	FY19	FY18	FY17
Description	Proposed	Est of End Actual	Budget	Actuals (unaudit)	Actuals
PERS EE 6%	68,132	54,500	64,860	48,131	45,428
Fees & Rider Tix	1,500	1,500	1,500	300	900
Telephone	4,000	3,400	7,000	3,619	3,717
Cellular Phones	8,000	7,500	8,000	4,587	3,813
Postage	1,500	1,300	1,500	1,505	1,842
Office Supplies	15,000	15,000	15,000	6,801	6,355
Data Processing Supplies	2,500	500	2,500	382	148
Small Equipment	3,000	2,000	1,500	2,257	3,029
Computer Supplies	1,500	1,000	3,500	6,397	1,957
Property/Liability Insurance	13,000	12,053	10,693	9,721	11,706
Risk Management Fee	11,583	9,729	9,729		
Admin Alloc - Finance Project	0	10,521	10,521		
Admin Alloc - IT Project	5,249	3,594	3,594		
Central Administrative Charges	266,401	228,537	228,537	210,607	179,662
Advertising and Publishing	1,000	500	1,000	3,942	2,335
Mileage	1,000	1,000	500	0	0
Vehicle Fuel	10,000	8,000	10,000	8,899	6,519
Vehicle Lease	25,000	18,000	20,000	7,705	7,212
Vehicle Maintenance	7,000	7,000	5,000	4,923	1,892
Auto Expenses	500	500	1,000	896	182
Conferences and Training	20,000	15,000	15,000	15,032	17,060
Membership Dues	1,200	1,131	1,200	928	928
Detention Expense	0	0	0	0	0
Contract Legal Services	30,000	30,000	15,000	4,649	11,151
Firing Range Use Fee	1,000	500	1,000	0	0
Mental Health-Eval.-Poly&Sex T	2,500	1,000	2,500	0	2,097
Domestic Viol./Batterer Trmt	2,500	1,000	2,500	2,830	950
A & D Trmt	20,000	20,000	2,500	0	0
Urinalysis	10,000	5,000	10,000	3,760	2,556
Machine Maint./Rprs/Supplies	1,000	500	1,000	418	559
Indigent Assistant Funds	1,000	1,000	1,000	1,601	466
Day Reporting Center	10,000	9,000	10,000	8,016	7,478
Electronic Monitoring	500	500	3,500	0	0
Uniforms/Safety Equipment	10,000	9,000	6,000	5,248	6,649
Psych.Eval./Hep.Shots	2,000	2,000	2,000	5,372	1,904
Transition House Operating Exp	5,000	10,000	10,000	4,868	2,377
Contractor Services	150,000	175,000	140,000	72,949	42,849
Building Improvements	0	0			
Reimb Work other Fund	0	0	0	0	0
Firing Range Use Fee	0	500	1,000	0	0
Justice facility Main Transfer to Jail	0	0	0	14,358	0
Transfer to Jail	240,000	240,000	240,000	240,000	256,186
Operating Contingencies	991,068	500,000	1,342,137	0	0
Trans Housing Note-St.Helens	6,680	6,680	6,680	6,680	6,680
Office Supplies & Expense			0	0	0
Repairs and Maintenance			0	0	0
Small Equipment			0	0	0
Total Expenses	3,874,115	3,096,326	3,997,217	2,028,196	1,840,701
Check Expense	0	0	0	0	0

Fair Board Fund 204

FY2019-2020 Goals and Highlights

Goal	Mission	How Goal Furthers Mission Element(s)
1) Build new showers to outside restrooms 2	Service <u> X </u> Engagement <u> X </u> Connection <u> </u> Innovation <u> </u>	<u>Service</u> – To provide vendors during fair and campers to use year round. <u>Engagement</u> – Vendors can take showers anytime rather than being scheduled after 4-H kids. Many times the outside buildings are rented and there are no shower facilities for campers.
2) Build permanent stage behind shop for entertainment	Service <u> X </u> Engagement <u> X </u> Connection <u> X </u> Innovation <u> X </u>	<u>Service</u> - To provide entertainment to fairgoers. <u>Engagement</u> – People will be able to enjoy entertainment during the fair <u>Connection</u> – This could be used more than just the fair. <u>Innovation</u> – By building this, we will reduce the amount spent on renting equipment and we will have a sponsor’s name on it
3) Increase Wi-Fi capability	Service <u> X </u> Engagement <u> X </u> Connection <u> </u> Innovation <u> </u>	<u>Service</u> – This will increase usage and help with providing on-line assistance for fairgoers and for use of rentals. <u>Engagement</u> – We will be able to rent 4-H bldg. for meetings

FY2018 - 2019 Accomplishments

With our online ticketing system this year, we were able to have accurate counts of attendance. There were 29,056 tickets sold and 21,818 tickets attended the fair. This is a slight decrease from prior year but these are more accurate than we have ever had. The Fair Board continues to concentrate on increasing the bottom line. The Fair Board had 315 volunteers this year to help with the 2018 fair.

We had to rebuild the horse stalls in all the horse barns and rebuild/repair all the barn doors, as they were a safety hazard for people and animals.

Plan to repair portion of the back wall of the pavilion. Begin replacing display cases once a year. Replace refrigerated cooler in the pavilion.

Additional electrical outlets on light poles in front of goat barn to place vendors.

Contracted with Scott Ingalls & Associates to help with sponsorships and marketing for the 2018 Fair. They did bring in new sponsors and submitted report to the board of their findings, which has proved to be beneficial giving us ideas moving forward.

Three new board members were appointed in January.

Columbia County
Revenues

Fair Board Fund

Fund 204

	FY20 Proposed	FY19 Est of End Actual	FY19 Budget	FY18 Actuals (unaudit)	FY17 Actuals
Unrestricted Beginning Balance	0	0	0	0	0
Restricted Beginning Balance	363	1,919	3,265	19,823	32,266
Total Beginning Balance	363	1,919	3,265	19,823	32,266
Property Tax	0	0	0	0	0
Intergovernmental	0	0	0	0	0
Other Resources	0	0	0	0	0
Current Year Unrestricted	0	0	0	0	0
Property Tax	0	0	0	0	0
Intergovernmental	91,000	89,869	89,000	59,789	66,990
Fees, Permits, Fines, Service Charges	442,500	389,960	421,200	372,055	383,755
Bond or Debt Proceeds	0	0	0	0	0
Other Resources	18,000	18,100	13,050	13,712	9,978
Current Year Restricted	551,500	497,929	523,250	445,555	460,723
General Fund Balancing					
Transfers from County Funds	105,000	42,000	42,000	60,000	0
Spec Pymt (from Component Unit)	0	0	0	0	0
Current Year Other Resources	105,000	42,000	42,000	60,000	0
Total Available Resources	656,863	541,848	568,515	525,378	492,990
Expenditures					
Salary	0	0	0	0	0
Benefits	0	0	0	0	0
PR Transfers (PERS bond & reserve)	0	0	0	0	0
Personnel	0	0	0	0	0
Materials & Services	475,214	448,726	410,755	433,244	453,312
Capital	50,000	37,000	102,000	82,877	0
Program Budget	525,214	485,726	512,755	516,121	453,312
Debt	0	0	0	0	0
Transfers Out (admin alloc)	51,062	25,760	25,760	37,338	19,855
Transfers Out (fund xfrs)	5,000	30,000	30,000	0	0
Special Pymt (to Component Unit)	0	0	0	0	0
Total Outlays	581,276	541,486	568,515	553,459	473,167
Fund Contingency	75,587	0	0	0	0
Fund Ending Fund Balance	0	0	0	0	0
Total Fund Expenditures	656,863	541,486	568,515	553,459	473,167
Ending Fund Balance	0	363	0	-28,081	19,823
No Mos Operating Reserve*	1.91	0.01	0.00	0.05	0.52
Staffing - Full Time Equivalents	0.00		0.00	0.00	0.00

Revenue Detail Description	Appropriated Plus Dec Supplementals				
	FY20 Proposed	FY19 Est of End Actual	FY19 Budget	FY18 Actuals (unaudit)	FY17 Actuals
Restricted Cash Bal	(21,121)	-18,883	0	-3,849	11,165
Non-spendable Beg'ng Cash Bal	21,000	20,318	0	21,261	21,076
Interest on Investments		100	50	-138	-52
ATM Revenue	600	600	600	713	734
Fee from County Depts	105,000	42,000	42,000	60,000	0
Lottery Funds - Ag Dept.	53,000	53,000	56,000	53,167	53,667
Insurance Proceeds			0	0	0
Miscellaneous Income			0	0	145
Sale Surplus Asset	0		0	0	0
Fair Donations			0	0	2,550
Track Lease			0	0	0
Concert Revenue			0	0	0
Storage Rentals	800	1,000	800	1,014	874
Rentals	55,000	40,000	60,000	50,292	58,516
Camping	1,800	1,800	3,500	1,365	2,780
Track Lease	18,000	18,000	13,000	13,850	9,885
plant sale	0	0	0	0	0
Deposits on Rentals	63,000	55,000	25,000	42,700	18,700
Fair Admissions	100,000	93,000	95,000	84,668	93,579
Concessions	60,000	50,000	45,000	55,447	56,178
Entry Fees	2,900	2,500	2,500	2,379	4,235
Sponsorships	80,000	50,000	65,000	75,621	64,724
Parking Revenue	30,000	29,000	25,000	24,333	23,211
Carnival Fees	35,000	33,000	50,000	21,932	41,600
entertainment-concert		20,660	40,000	0	8,396
Open Horse Show Rev	2,800	2,800	2,800	3,162	2,604
Jr. Rodeo Rev	4,600	4,600	2,000	2,025	3,050
Camping	6,000	6,000	4,000	6,405	4,574
plant sale	33,000	31,869	28,000	0	0
Equipment Reserve			0	0	0
Auction Committee Revenue			0	0	0
Rodeo Committee Revenue			0	0	0
Rodeo Court Begin Balance	484	484	3,265	2,412	25
Rodeo Court Revenue	5,000	5,000	5,000	6,622	10,774
Restricted Cash Bal Rabinsky			0	0	0
Rabinsky Interest			0	0	0
revenue totals	656,863	541,848	568,515	525,378	492,990
check revenue	0	0	0	0	0

Expense Detail Description	Appropriated Plus Dec Supplementals				
	FY20	FY19	FY19	FY18	FY17
	Proposed	Est of End Actual	Budget	Actuals (unaudit)	Actuals
Telephone	3,500	3,500	3,500	3,336	2,540
Office Supplies & Expense	1,000	600	800	2,272	3,488
Copy Mach Maint & Supplies	2,100	2,100	2,100	2,147	1,825
Supplies Janitorial	4,000	4,500	5,500	1,360	6,541
Electricity	14,000	14,000	15,000	13,526	13,997
Fuel - Utilities	6,500	6,000	6,500	8,462	9,092
Water	12,000	12,000	4,000	11,695	4,054
Garbage Service	5,500	5,500	5,500	5,655	5,447
Repairs and Maintenance	35,000	30,000	40,000	42,145	33,684
Computer Maint	5,000	4,800	5,000	2,200	3,817
Insurance and Fidelity Bonds	17,473	15,884	20,177	17,116	15,400
Risk Management Fee	2,191	1,033	1,033		
Admin Alloc - Finance Project	0	1,117	1,117		
Admin Alloc - IT Project	993	382	382		
Central Administrative Charges	50,069	24,261	24,261	37,338	19,855
Advertising and Publicity	4,500	2,500	4,500	4,573	3,225
Mileage	500	500	500	61	121
Vehicle Expense	5,500	3,000	6,200	2,951	8,546
Conferences and Training	5,500	5,500	5,500	3,104	3,546
Refunds	47,200	33,000	12,000	35,950	22,112
Membership Dues	1,200	1,200	1,000	1,120	1,060
Contract Labor	62,000	50,000	38,000	71,701	45,370
Other Expense			0	0	0
Grant Expense			0	0	0
Transfer to GF	5,000	30,000	30,000	0	0
Tipping fees			0	0	0
Fees to Other Funds			0	0	0
Operating Contingencies	75,587		0	0	0
Office Supplies & Expense			0	0	0
Repairs and Maintenance			0	0	0
Conferences and Training			0	0	0
Office Supplies & Exps	1,000	1,601	700	1,751	1,190
Ticket Booths Contract	8,600	8,546	8,000	7,513	8,005
Labor Contracts	13,600	9,553	11,000	9,466	13,271
Rodeo Contract	40,000	35,450	40,000	35,232	34,878
Premium Awards (Open)	3,100	3,095	2,000	1,453	3,245
Ribbons and Trophies	1,500	1,000	2,000	4,600	1,587
Judges Meals and Travel	1,250	1,164	1,200	1,063	1,071
Professional Services	38,000	35,000	22,100	3,748	1,289
Printing and Advertising	6,000	10,250	10,000	5,428	11,619
Security	8,000	7,583	13,000	6,729	14,827
Superintendent Services	2,100	1,950	2,100	1,625	2,125
Judges Services	2,500	2,331	2,300	1,550	761
Rental Expense	51,000	49,661	35,000	32,083	55,397
Open Horse Show Xps	800	700	750	1,378	830
Jr. Rodeo Xps	600	600	750	550	600
Entertainment & Other Shows	35,000	60,475	48,845	58,394	83,362
Garbage Service	5,000	2,042	12,000	8,738	11,633
Restroom Services	8,000	7,710	7,200	5,600	6,304
Parking	9,500	9,398	10,000	8,421	9,067
Contract Labor			0	0	0

Expense Detail	FY20	FY19	FY19	FY18	FY17
Description	Proposed	Est of End Actual	Budget	Actuals (unaudit)	Actuals
Miscellaneous Expense			0	0	0
Transfer to Col Extension Serv			0	0	0
Equipment Res Expense			15,000	31,807	0
Facilities Improvement	50,000	37,000	87,000	51,071	0
Auction Committee Expense			0	0	0
Rodeo Committee Expense			0	0	0
Rodeo Court Expense	5,000	5,000	5,000	8,550	8,387
Rabinsky Expense			0	0	0
Total Expenses	656,863	541,486	568,515	553,459	473,167
Check Expense	0	0	0	0	0

Pass Through Grants Fund 208

This fund exists to receive, control and disburse funds that are received for other entities under contract with the State of Oregon. The County has an oversight and fiduciary responsibility to the State. The primary on-going focus of the fund is mental health services and support programs for developmentally disabled members of the community.

In addition, one-time grants from federal or state agencies managed by sub-recipient agencies (non-profits or other local governments) doing work with and/or within the County that the state is unable to directly contract with are also held in this fund. The County plays a similar oversight and fiduciary role to the state and the relevant granting agency.

FY2019-2020 Goals and Highlights

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

The FY20 proposed budget covers two program’s activity: \$55,000 in state shared services revenues for mental health which are turned around in their entirety to Columbia Community Mental Health (CCMH), a local non-profit organization and \$38,000 for state court mediation revenues.

For Court Mediation (formerly in the General Fund 100-37), the State of Oregon provides the single revenue source for this activity. The State budgets on a biennial basis. FY20 and FY21 revenues are defined at \$37,779 each year.

FY2018-2019 Accomplishments

Approximately \$24,000 in state mental health tax funds were received and disbursed in a timely manner to CCMH, the historic partner of the County for mental health and addiction services.

Columbia County

Direct Pass Through Fund

Fund 208

Revenues	FY20 Proposed	FY21 Projection	FY19 YTD actuals	FY19 Est of End Actual	FY19 Budget	FY19 Diff to Budget	FY18 Actuals (unaudit)	FY17 Actuals
Unrestricted Beginning Balance	0	0	0	0	0	0	0	0
Restricted Beginning Balance	9,772	5,576	0	0	27,885	-27,885	0	0
Total Beginning Balance	9,772	5,576	0	0	27,885	-27,885	0	0
Property Tax	0	0	0	0	0	0	0	0
Intergovernmental	0	0	0	0	0	0	0	0
Other Resources	0	0	0	0	0	0	0	0
Current Year Unrestricted	0	0	0	0	0	0	0	0
Property Tax	0	0	0	0	0	0	0	0
Intergovernmental	92,779	93,779	53,286	134,087	123,381	10,705	319,291	71,932
Fees, Permits, Fines, Service Charges	0	0	0	0	0	0	0	0
Bond or Debt Proceeds	0	0	0	0	0	0	0	0
Other Resources	25	25	0	50	0	50	0	0
Current Year Restricted	92,804	93,804	53,286	134,137	123,381	10,755	319,291	71,932
General Fund Balancing								
Transfers from County Funds	0	0	21,918	21,918	0	21,918	0	0
Spec Pymt (from Component Unit)	0	0	0	0	0	0	0	0
Current Year Other Resources	0	0	21,918	21,918	0	21,918	0	0
Total Available Resources	102,576	99,380	75,205	156,055	151,266	4,789	319,291	71,932
Expenditures								
Salary	0	0	0	0	0	0	0	0
Benefits	0	0	0	0	0	0	0	0
PR Transfers (PERS bond & reserve)	0	0	0	0	0	0	0	0
Personnel	0	0	0	0	0	0	0	0
Materials & Services	97,000	98,000	42,930	97,000	119,000	22,000	319,291	71,932
Capital	0	0	0	0	0	0	0	0
Program Budget	97,000	98,000	42,930	97,000	119,000	22,000	319,291	71,932
Debt	0	0	0	0	0	0	0	0
Transfers Out (admin alloc)	0	0	0	0	0	0	0	0
Transfers Out (fund xfrs)	0	0	0	49,283	32,266	-17,017	0	0
Special Pymt (to Component Unit)	0	0	0	0	0	0	0	0
Total Outlays	97,000	98,000	42,930	146,283	151,266	4,983	319,291	71,932
Fund Contingency	5,576	1,380	0	0	0	0	0	0
Fund Ending Fund Balance	0	0	0	0	0	0	0	0
Total Fund Expenditures	102,576	99,380	42,930	146,283	151,266	4,983	319,291	71,932
Ending Fund Balance	0	0	32,274	9,772	0	-194	0	0
No Mos Operating Reserve*								
Staffing - Full Time Equivalents	NA							

Revenue Detail Description	FY20 Proposed	FY21 Projection	1.18.19		Appropriated Plus Dec Supplementals		FY18 Actuals (unaudit)	FY17 Actuals
			FY19 YTD actuals	FY19 Est of End Actual	FY19 Budget	FY19 Diff to Budget		
Non-spendable Beg'ng Cash Bal			0		0	0	0	0
Col Co Mental Health Funds			0		0	0	0	0
Mental Health Tax Receipts	55,000	56,000	17,307	55,000	55,000	0	44,918	46,305
State Mental Health Funds			0		0	0	0	0
Col Co Dev Disab Funds			0		0	0	0	0
Col Co CFAA Mental Health			0		0	0	0	0
Col Co OWITS Mental Health			0		0	0	0	0
OEDD-Comm Dev Block Grant			0		0	0	274,373	25,627
Economic Dislocation Grant EDA			0		0	0	0	0
911 Excise Tax			0		0	0	0	0
Public health pass through			0		0	0	0	0
Public health dissolution			0		0	0	0	0
Mediation Beginning Bal	9,772	5,576	0	0	8,726	-8,726		
Interest	25	25	0	25	0	25		
State Court Mediation	37,779	37,779	35,980	35,980	25,274	10,705		
Beginning Bal Transfer in			6,151	15,768	0	15,768		
O&C Title III Beging Balance	(0)	(0)	0	0	19,159	-19,159		
Interest			0	25	0	25		
O&C Title III Fed Revenue	0	0	0	43,107	43,107	0		
Beginning Bal Transfer in			15,768	6,151	0	6,151		
revenue totals	102,576	99,380	75,205	156,055	151,266	4,789	319,291	71,932
check revenue	0	0	0	0	0	0	0	0

Expense Detail Description	FY20 Proposed	FY21 Projection	1.18.19		Appropriated Plus Dec Supplementals		FY18 Actuals (unaudit)	FY17 Actuals
			FY19 YTD actuals	FY19 Est of End Actual	FY19 Budget	FY19 Diff to Budget		
Col Co Mental Health Contract			0		0	0	0	0
Mental Health Tax	55,000	56,000	17,307	55,000	55,000	0	44,918	46,305
Col Co Dev Disab Contract			0		0	0	0	0
Col Co CFAA Mental Health			0		0	0	0	0
Col Co OWITS Contract			0		0	0	0	0
OEDD-Comm Dev Block Grant			0		0	0	274,373	25,627
Mediation Services	42,000	42,000	25,624	42,000	34,000	-8,000		
Contingency	5,576	1,380	0		0	0		
Title III O&C Grant Expense			0		30,000	30,000		
Title III O&C Grant Transfer			0	49,283	32,266	-17,017		
Contingency	(0)	(0)	0		0	0		
				0				
				0				
Total Expenses	102,576	99,380	42,930	146,283	151,266	4,983	319,291	71,932
Check Expense	0	0	0	0	0	0	0	0

Surveyor's Office - Corner Preservation Fund 209

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

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

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

Typical Restoration:

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

FY2019-20 Goals and Highlights

Goal	Mission	How Goal Furthers Mission Element(s)
1) Work with the GIS department to create custom in-house Geo-referenced maps.	Service _____ Engagement <u> x </u> Connection _____ Innovation <u> x </u>	<u>Engagement</u> – Bringing the talent from two departments together to create a tool that could be utilized by all County field workers. <u>Innovation</u> – Using technology to increase productivity, safety and data sharing.
2) Increase department organization by tracking Corner Restorations in Microsoft Excel.	Service <u> x </u> Engagement _____ Connection _____ Innovation <u> x </u>	<u>Service</u> – Increased tracking will create an accurate and consistent method to inform the public on the status of a corner being restored or remonumented. <u>Innovation</u> – The Surveyor’s Office will remonument or restore 40+ corners this year. Excel is an innovative way of accurately tracking these corners.
3) Restore 40 Corners.	Service <u> X </u> Engagement _____ Connection _____ Innovation <u> x </u>	<u>Service</u> – Provides the public accurate and less expensive methods to survey boundaries, create legal descriptions and develop lands. <u>Innovation</u> – Increasing the number of restorations creates efficiency.
4) Continue to add Corner Records to the County Web Map	Service <u> X </u> Engagement _____ Connection _____ Innovation <u> x </u>	<u>Service</u> – Provides the public an easy and convenient way to research. <u>Innovation</u> – Faster for the public and reduces staff time.

FY 2018-2019 Accomplishments

- Restored and or remonumented 43 Government Corners.
- Started adding Bearing Tree Records to Web Map (5 year Goal).
- Worked with an Oregon State University Forest Engineering Professor on Corner Restoration within their Blodgett Forest Tract, with the intent of passing on the importance of Government Corners and the County’s Restoration program to current and future students.
- Perfect field safety record since 2008!

Columbia County

Corner Restoration
Fund

Fund 209

Revenues	FY20	FY19	FY19	FY18	FY17
	Projected	Est of End Actual	Budget	Actuals (unaudit)	Actuals
Unrestricted Beginning Balance	0	0	0	0	0
Restricted Beginning Balance	218,447	238,857	234,530	213,166	162,127
Total Beginning Balance	218,447	238,857	234,530	213,166	162,127
Property Tax	0	0	0	0	0
Intergovernmental	0	0	0	0	0
Other Resources	0	0	0	0	0
Current Year Unrestricted	0	0	0	0	0
Property Tax	0	0	0	0	0
Intergovernmental	0	0	0	0	0
Fees, Permits, Fines, Service Charges	80,000	80,000	105,000	91,748	97,024
Bond or Debt Proceeds	0	0	0	0	0
Other Resources	1,500	2,000	0	3,141	1,638
Current Year Restricted	81,500	82,000	105,000	94,889	98,662
General Fund Balancing					
Transfers from County Funds	0	0	0	0	0
Spec Pymt (from Component Unit)	0	0	0	0	0
Current Year Other Resources	0	0	0	0	0
Total Available Resources	299,947	320,857	339,530	308,055	260,788
Expenditures					
Salary	47,736	48,834	48,834	37,162	17,119
Benefits	28,596	27,015	27,015	16,736	7,534
PR Transfers (PERS bond & reserve)	3,051	2,494	2,494	1,419	1,797
Personnel	79,382	78,343	78,343	55,317	26,450
Materials & Services	9,920	8,441	14,574	1,571	5,289
Capital	0	0	5,000	1,469	0
Program Budget	89,302	86,784	97,917	58,358	31,739
Debt	0	0	0	0	0
Transfers Out (admin alloc)	21,257	15,626	15,626	10,840	15,884
Transfers Out (fund xfrs)	0	0	0	0	0
Special Pymt (to Component Unit)	0	0	0	0	0
Total Outlays	110,559	102,410	113,543	69,198	47,623
Fund Contingency	189,388	0	225,986	0	0
Fund Ending Fund Balance	0	0	0	0	0
Total Fund Expenditures	299,947	102,410	339,530	69,198	47,623
Ending Fund Balance	0	218,447	0	238,857	213,166
No Mos Operating Reserve*	25.45	30.21	29.19	50.38	80.59
Staffing - Full Time Equivalents	#VALUE!		0.75	0.58	0.20

Fund Balance Analysis and Trends: Proposed Budget Data

Corner Restoration

Fund 209

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

	FY20 Budg beginning	FY19 Actual beginning	FY18 Actual beginning	FY17 Actual beginning	FY16 Actual beginning	FY15 Actual beginning	FY14 Actual beginning	FY13 Actual beginning
Non-Spendable (inventory/prepaids)	0	0	0	0	0	1,301	1,640	1,642
Assigned (cumulative PERS reserve)	0	0	0	0	0	2,670	0	0
Restricted Fund Program Resources	218,447	238,857	213,166	162,127	152,755	194,433	264,187	324,299
Grant or Special Purpose	0	0	0	0	0	0	0	0
Total Fund Balance	218,447	238,857	213,166	162,127	152,755	198,404	265,827	325,941
Ending Fund Balance	189,388	218,447	238,857	213,166	162,127	152,755	198,404	265,827

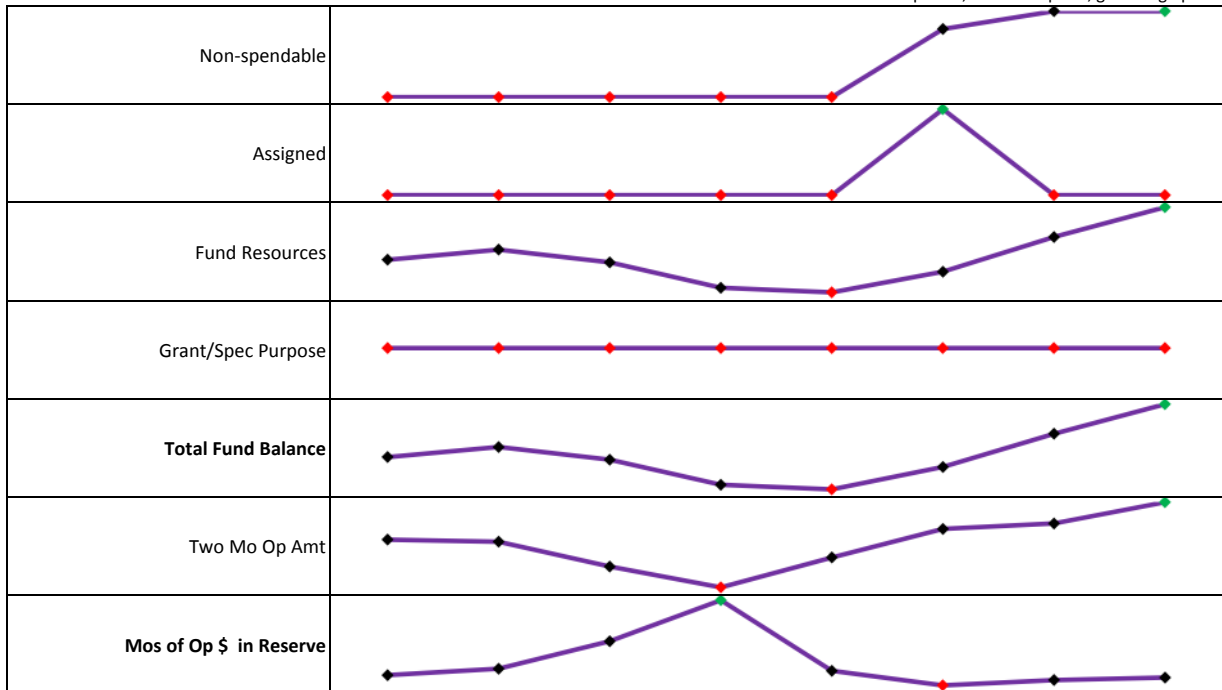
County Policy: Operating (Personnel plus Materials and Services categories) Reserve Policy requires most funds to maintain two months worth of operating cost in reserve.

	FY19 Budget	FY19 Est	FY18	FY17	FY16	FY15	FY14	FY13
Two Month Operating Cost	14,884	14,464	9,481	5,290	11,302	17,025	18,126	22,404
Months of Operating \$ in Reserve	25.45	30.21	50.38	80.59	28.69	17.94	21.89	23.73
Compliant with Policy?	yes	yes	yes	yes	yes	yes	yes	yes
Operating Reserve Trend	Declining	Declining	Improving	Improving	Improving	Declining	Declining	Declining

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

	FY20 for 21	FY19 for 20	FY18 for 19	FY17 for 18	FY16 for 17	FY15 for 16	FY14 for 15	FY13 for 14
Months of Operating Cost	24.22	29.35	33.03	44.97	61.30	27.03	22.84	29.15

Trend Lines: FY12 to FY19



Revenue Detail Description	Appropriated Plus Dec Supplementals				
	FY20	FY19	FY19	FY18	FY17
	Projected	Est of End Actual	Budget	Actuals (unaudit)	Actuals
Assigned Beginning Cash Bal			0	0	0
Restricted Cash Bal	218,447	238,762	234,530	213,166	162,127
Non-spendable Beg'ng Cash Bal		95	0	0	0
Interest on Investments	1,500	2,000	0	3,141	1,638
Public Land Preservation Fees	80,000	80,000	105,000	91,748	97,024
PERS Reserve			0	0	0
Misc Revenue			0	0	0
revenue totals	299,947	320,857	339,530	308,055	260,788
check revenue	0	0	0	0	0

Expense Detail Description	Appropriated Plus Dec Supplementals				
	FY20	FY19	FY19	FY18	FY17
	Projected	Est of End Actual	Budget	Actuals (unaudit)	Actuals
County Surveyor	19,097	18,464	18,464	17,479	17,119
Survey Technician	28,639	30,369	30,369	19,677	0
Overtime	0	0	0	6	0
PERS	6,086	3,511	3,511	1,414	801
FICA/Medicare	3,652	3,736	3,736	2,802	1,250
Worker's Compensation	216	211	211	258	38
Insurance	15,668	16,603	16,603	11,065	4,404
WBF	24	24	24	16	5
Unemployment Insurance Pool	86	0	0	1	8
PERS Bond	3,051	3,293	3,293	1,419	1,300
PERS 822	0	-799	-799	0	496
PERS EE 6%	2,864	2,930	2,930	1,180	1,027
Office Supplies	500	500	800	33	8
Small Equip Computers	500	1,200	2,000	0	1,033
Supplies	1,000	500	750	1,146	242
Software	1,500	1,200	1,500	0	0
Computer Equipment	500	1,500	1,500	0	0
GL and Property Insurance	346	314	248	225	135
Risk Management Fee	774	626.53	627		
Admin Alloc - Facilities Project	217	-			
Admin Alloc - Finance Project	0	677.52	678		
Admin Alloc - IT Project	351	231.45	231		
Central Administrative Charges	20,689	14,716.70	14,717	10,840	15,884
Vehicle Fuel	900	200	750	167	47
Vehicle Maintenance	600	400	400	0	0
Vehicle Expenses	0	0	0	0	0
Conferences and Training	2,500	1,500	1,500		0
Membership dues	800	500	500	0	0
Public Land Corner Preserv.			0	0	0
Temporary Services			4,000	0	3,825
Equipment			5,000	1,469	0
County interdep fee			0	0	0
Operating Contingencies	189,388		225,986	0	0
Total Expenses	299,947	102,410	339,530	69,198	47,623
Check Expense	0	0	0	0	0

Inmate Benefit Fund 210

This fund is a fiduciary fund of the County and exists to account for assets administered by the County on behalf of and for the benefit of inmates.

FY2019-2020 Goals and Highlights

The Inmate Benefit Fund continues to grow.

FY2019-2019 Highlights

During our most recent Oregon State Sheriff's Association (OSSA) jail inspection, they conducted an audit of this account and found that all expenditures from this account directly benefited inmate welfare. As such, all of the money was spent for its intended purpose.

This account funds all books, notebooks and training materials for the inmates at the Columbia County Jail.

Columbia County

**Inmate Benefit
Fund**

Fund 210

Revenues	FY20 Projected	FY19 Est of End Actual	FY19 Budget	FY18 Actuals (unaudit)	FY17 Actuals
Unrestricted Beginning Balance	0	0	0	0	0
Restricted Beginning Balance	374,645	278,458	188,759	172,102	118,271
Total Beginning Balance	374,645	278,458	188,759	172,102	118,271
Property Tax	0	0	0	0	0
Intergovernmental	0	0	0	0	0
Other Resources	0	0	0	0	0
Current Year Unrestricted	0	0	0	0	0
Property Tax	0	0	0	0	0
Intergovernmental	0	0	0	0	0
Fees, Permits, Fines, Service Charges	0	0	0	0	0
Bond or Debt Proceeds	0	0	0	0	0
Other Resources	0	143,315	111,720	144,157	98,113
Current Year Restricted	0	143,315	111,720	144,157	98,113
General Fund Balancing					
Transfers from County Funds	0	308	500	695	361
Spec Pymt (from Component Unit)	0	0	0	0	0
Current Year Other Resources	0	308	500	695	361
Total Available Resources	374,645	422,081	300,979	316,955	216,745
Expenditures					
Salary	0	0	0	0	0
Benefits	0	0	0	0	0
PR Transfers (PERS bond & reserve)	0	0	0	0	0
Personnel	0	0	0	0	0
Materials & Services	0	46,685	65,000	37,996	44,643
Capital	0	0	0	0	0
Program Budget	0	46,685	65,000	37,996	44,643
Debt	0	0	0	0	0
Transfers Out (admin alloc)	750	751	750	500	0
Transfers Out (fund xfrs)	0	0	15,000	0	0
Special Pymt (to Component Unit)	0	0	0	0	0
Total Outlays	750	47,436	80,750	38,496	44,643
Fund Contingency	373,895	0	220,229	0	0
Fund Ending Fund Balance	0	0	0	0	0
Total Fund Expenditures	374,645	47,436	300,979	38,496	44,643
Ending Fund Balance	0	374,645	0	278,458	172,102
No Mos Operating Reserve*	NA	96.30	40.66	87.94	46.26
Staffing - Full Time Equivalents	0.00		0.00	0.00	0.00

Revenue Detail Description	Appropriated Plus Dec Supplementals				
	FY20 Projected	FY19 Est of End Actual	FY19 Budget	FY18 Actuals (unaudit)	FY17 Actuals
Assigned Begin Bal			0	0	0
Restricted Cash Bal	374,645	278,458	188,759	172,102	118,271
Non-spendable Beg'ng Cash Bal			0	0	0
Interest on Investments		529	500	876	807
Commissary Profits Rev		38,780	29,000	31,859	28,183
Telephone Commission		51,571	24,000	64,112	20,676
Phone Card Sales		32,093	40,000	30,455	30,875
Adjudication and Fines		308	500	695	361
Copies		96	250	112	191
Envelope		1,439	3,000	1,513	2,747
Facility Sold		667	200	35	189
Haircut		2,843	1,500	1,627	1,719
Hygiene Kit		753	800	516	807
IDs		47	20	25	23
Legal Copies		63	50	101	52
Medical		451	2,500	577	2,805
Medical Kyte		921	600	718	639
Medical Visit		1,008	800	854	874
Medications		3,537	1,500	2,923	1,923
Processing Fee		8,321	7,000	7,436	5,602
Special Diet		196	0	417	0
PERS Reserve		0	0	0	0
Misc Revenue		0	0	0	0
revenue totals	374,645	422,081	300,979	316,955	216,745
check revenue	0	0	0	0	0

Expense Detail Description	Appropriated Plus Dec Supplementals				
	FY20 Projected	FY19 Est of End Actual	FY19 Budget	FY18 Actuals (unaudit)	FY17 Actuals
Unemployment Insurance		0	0	0	0
Supplies		465	0	4,530	2,960
Aramark Commissary Expense		0	0	0	841
Inmate Benefit Expense		46,220	65,000	33,466	40,842
Admin Alloc	750	751	750	500	0
Bank Fees		0	0	0	0
Transfer to Jail - Medical		0	0	0	0
Transfer to Jail - Program		0	15,000	0	0
Operating Contingencies	373,895	0	220,229	0	0
Total Expenses	374,645	47,436	300,979	38,496	44,643
Check Expense	0	0	0	0	0

Courthouse Security Fund 211

This fund accounts for revenues received from the State of Oregon, local cities and the Justice Court of Columbia County that represents a percentage of fines paid. The disbursement of the funds is determined by the courthouse security committee, which is made up of the Presiding Judge, the Sheriff, the Jail commander, one Commissioner and the Director of General Services.

The purpose of the fund is to provide security for the Court operations including the transport of prisoners.

FY2019-2020 Goals and Highlights

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

The State of Oregon provides the largest revenue source for this activity. Total revenue for the year is anticipated to be \$65,100 with expenses of \$48,650.

The largest cost of the year is consistent with prior years: reimbursement of the jail for a portion of the cost of deputies charged with transport of prisoners to the courthouse.

The contingency of \$216,850 available in FY20 is 82% of the total annual expense budget, allowing the fund to invest in other projects should they emerge during the year.

FY2018-2019 Accomplishments

As has been true in this fund the last several years, annual expense, excluding contingency, has exceeded annual revenues.

Because of the diminishing fund balance level of this fund, for FY19 the transfer to the jail to cover the cost of deputies at the Courthouse and to transport prisoners remained \$32,000, an amount which does not reimburse the full cost of deputies assigned to the courthouse.

Columbia County

**Courthouse
Security Fund**

Fund 211

Revenues	FY20 Initial	FY19 Est of End Actual	FY19 Budget	FY18 Actuals (unaudit)	FY17 Actuals
Unrestricted Beginning Balance	0	0	0	0	0
Restricted Beginning Balance	200,400	183,950	157,671	157,515	131,385
Total Beginning Balance	200,400	183,950	157,671	157,515	131,385
Property Tax	0	0	0	0	0
Intergovernmental	0	0	0	0	0
Other Resources	0	0	0	0	0
Current Year Unrestricted	0	0	0	0	0
Property Tax	0	0	0	0	0
Intergovernmental	0	0	0	0	0
Fees, Permits, Fines, Service Charges	45,000	45,000	22,257	42,455	51,035
Bond or Debt Proceeds	0	0	0	0	0
Other Resources	2,100	2,100	1,000	2,247	1,244
Current Year Restricted	47,100	47,100	23,257	44,702	52,279
General Fund Balancing					
Transfers from County Funds	18,000	18,000	13,200	16,693	8,654
Spec Pymt (from Component Unit)	0	0	0	0	0
Current Year Other Resources	18,000	18,000	13,200	16,693	8,654
Total Available Resources	265,500	249,050	194,127	218,910	192,318
Expenditures					
Salary	0	0	0	0	0
Benefits	0	0	0	0	0
PR Transfers (PERS bond & reserve)	0	0	0	0	0
Personnel	0	0	0	0	0
Materials & Services	3,500	3,500	3,500	2	107
Capital	10,000	10,000	10,000	0	0
Program Budget	13,500	13,500	13,500	2	107
Debt	0	0	0	0	0
Transfers Out (admin alloc)	0	0	0	0	0
Transfers Out (fund xfers)	35,150	35,150	33,773	34,957	34,697
Special Pymt (to Component Unit)	0	0	0	0	0
Total Outlays	48,650	48,650	47,273	34,959	34,803
Fund Contingency	216,850	0	146,855	0	0
Fund Ending Fund Balance	0	0	0	0	0
Total Fund Expenditures	265,500	48,650	194,127	34,959	34,803
Ending Fund Balance	0	200,400	0	183,950	157,515
No Mos Operating Reserve*	743.49	687.09	503.50	1,046,162.22	17,726.55
Staffing - Full Time Equivalents	NA		0.00	0.00	

Revenue Detail Description	Appropriated Plus Dec Supplementals				
	FY20 Initial	FY19 Est of End Actual	FY19 Budget	FY18 Actuals (unaudit)	FY17 Actuals
Restricted Cash Bal	200,400	183,950	157,671	157,515	131,385
Non-spendable Beg'ng Cash Bal			0	0	0
Interest on Investments	2,100	2,100	1,000	2,247	1,244
Justice Court Transfer	18,000	18,000	13,200	16,693	8,654
Payments from Court Fines	45,000	45,000	22,257	42,455	51,035
revenue totals	265,500	249,050	194,127	218,910	192,318
check revenue	0	0	0	0	0

Expense Detail Description	Appropriated Plus Dec Supplementals				
	FY20 Initial	FY19 Est of End Actual	FY19 Budget	FY18 Actuals (unaudit)	FY17 Actuals
Administrative Fee 5%	3,150	3,150	1,773	2,957	2,697
Supplies/Security Off.Support	3,500	3,500	3,500	2	107
Software Licen. & Mainteance			0	0	0
Capital Purchases	10,000	10,000	10,000	0	0
Transfer to County Fund			0	0	0
Transfer to Jail	32,000	32,000	32,000	32,000	32,000
Operating Contingencies	216,850		146,855	0	0
Total Expenses	265,500	48,650	194,127	34,959	34,803
Check Expense	0	0	0	0	0

LAW LIBRARY – FUND 213

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

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

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

CCLL has developed a series of Lawyer in the Law Library workshops that take place one evening each month. Each workshop is presented in the law library by a local lawyer, on a topic relevant to the non-lawyer members of the county. The workshops are free and open to the public, and have been increasingly popular, often drawing 30 or more attendees.

The library has also recently started a new program called Court Forms Clinic, where trained staff and volunteers help local residents select and fill out forms that are commonly used in the Columbia County Court system. The forms include petitions and orders that pertain to family law issues, as well as various other civil and criminal law matters. The Court Forms Clinic operates one evening each week, and its services are free and open to the public.

With a regular schedule of hours that the law library is staffed and open to the public, print and digital resource materials that are relevant and useful to the community, our Court Forms Clinic and Lawyer in the Law Library evening workshops on a variety of legal topics, CCLL is serving, engaging and connecting with the local community. Our weekly Court Forms Clinic and monthly Lawyer in the Law Library workshops are the first of their kind in the state and are serving as a model for other Oregon counties.

FY2019-2020 Goals and Highlights

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

Columbia County

Law Library
Fund

Fund 213

Revenues	FY20	FY19	FY19	FY18	FY17
	Proposed	Est of End Actual	Budget	Actuals (unaudit)	Actuals
Unrestricted Beginning Balance	0	0	0	0	0
Restricted Beginning Balance	37,807	0	83,529	125,810	144,188
Total Beginning Balance	37,807	0	83,529	125,810	144,188
Property Tax	0	0	0	0	0
Intergovernmental	0	0	0	0	0
Other Resources	0	0	0	0	0
Current Year Unrestricted	0	0	0	0	0
Property Tax	0	0	0	0	0
Intergovernmental	41,168	41,168	41,168	41,168	42,089
Fees, Permits, Fines, Service Charges	0	0	0	0	0
Bond or Debt Proceeds	0	0	0	0	0
Other Resources	1,200	0	1,200	1,639	1,219
Current Year Restricted	42,368	41,168	42,368	42,808	43,308
General Fund Balancing					
Transfers from County Funds	0	0	0	0	0
Spec Pymt (from Component Unit)	0	0	0	0	0
Current Year Other Resources	0	0	0	0	0
Total Available Resources	80,175	41,168	125,897	168,618	187,496
Expenditures					
Salary	0	0	0	0	0
Benefits	0	0	0	0	0
PR Transfers (PERS bond & reserve)	0	0	0	0	0
Personnel	0	0	0	0	0
Materials & Services	149	130	60,970	72,337	58,938
Capital	0	0	8,000	1,610	2,248
Program Budget	149	130	68,970	73,947	61,187
Debt	0	0	0	0	0
Transfers Out (admin alloc)	3,350	3,232	3,232	500	500
Transfers Out (fund xfrs)	0	0	0	0	0
Special Pymt (to Component Unit)	0	0	0	0	0
Total Outlays	3,499	3,362	72,202	74,447	61,687
Fund Contingency	76,676	0	53,695	0	0
Fund Ending Fund Balance	0	0	0	0	0
Total Fund Expenditures	80,175	3,362	125,897	74,447	61,687
Ending Fund Balance	0	37,807	0	94,170	125,810
No Mos Operating Reserve*	6,182.01	3,500.80	10.57	0.00	25.62
Staffing - Full Time Equivalents					

Revenue Detail Description	Appropriated Plus Dec Supplementals				
	FY20 Proposed	FY19 Est of End Actual	FY19 Budget	FY18 Actuals (unaudit)	FY17 Actuals
Restricted Cash Bal	37,807		83,529	110,448	127,424
Non-spendable Beg'ng Cash Bal			0	15,362	16,764
Interest on Investments	1,200		1,200	1,639	1,219
Donation			0	0	0
Filing Fees	41,168	41,168	41,168	41,168	42,089
revenue totals	80,175	41,168	125,897	168,618	187,496
check revenue	0	0	0	0	0

Expense Detail Description	Appropriated Plus Dec Supplementals				
	FY20 Proposed	FY19 Est of End Actual	FY19 Budget	FY18 Actuals (unaudit)	FY17 Actuals
Telephone/Misc Supplies			0	0	0
Computer Supplies			0	0	0
Rent			19,025	18,900	18,900
Property Liability Ins.	0		578	526	535
Risk Management Fee	149	130	130		
Admin Alloc - Finance Project	0	140	140		
Admin Alloc - IT Project	67	48	48		
Central Administrative Charges	3,283	3,044	3,044	500	500
Contract Services			30,723	46,085	30,550
Law Publications			10,514	6,827	8,953
Computer & Furnishings			0	0	0
Books			8,000	1,610	2,248
Transfer to Mediation			0	0	0
Operating Contingencies	76,676		53,695	0	0
Unappropriated Ending Bal			0	0	0
Total Expenses	80,175	3,362	125,897	74,447	61,687
Check Expense	0	0	0	0	0

Economic Development Department – Fund 214

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

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

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

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

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

This year CCET created a sub-nonprofit called Columbia County Tourism initiative. Its mission is to create a tourism economy in Columbia County by partnering with and engaging the community to create opportunities for all.

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

FY 2019-2020 Highlights and Significant Changes

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

FY 2018-2019 Accomplishments

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

Most notable was the creation of the Columbia County Tourism initiative. Its goal is to create a tourism economy in Columbia County by utilizing our current infrastructure and developing our assets to be a destination for all to enjoy.

The Team has been an active partner with the Oregon Manufacturing Innovation Center, assisting this transformational project with financing, lobbying, grants, land use and other issues. CCET sits on Center's Executive Committee.

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

Columbia County

**Economic
Development**

Fund 214

Dept

Revenues	FY20		FY19		FY19 Budget	FY18 Actuals (unaudit)	FY17 Actuals
	Initial	Est of End	Actual				
Unrestricted Beginning Balance	0		0		0	0	0
Restricted Beginning Balance	177,542		92,173		92,173	0	0
Total Beginning Balance	177,542		92,173		92,173	0	0
Property Tax	0		0		0	0	0
Intergovernmental	0		0		0	0	0
Other Resources	0		0		0	0	0
Current Year Unrestricted	0		0		0	0	0
Property Tax	0		0		0	0	0
Intergovernmental	420,500		420,500		245,644	0	0
Fees, Permits, Fines, Service Charges	0		0		0	0	0
Bond or Debt Proceeds	0		0		0	0	0
Other Resources	0		0		0	0	0
Current Year Restricted	420,500		420,500		245,644	0	0
General Fund Balancing							
Transfers from County Funds	0		0		0	0	0
Spec Pymt (from Component Unit)	0		0		0	0	0
Current Year Other Resources	0		0		0	0	0
Total Available Resources	598,042		512,673		337,817	0	0
Expenditures							
Salary	0		0		0	0	0
Benefits	0		0		0	0	0
PR Transfers (PERS bond & reserve)	0		0		0	0	0
Personnel	0		0		0	0	0
Materials & Services	276,167		168,999		171,684	0	0
Capital	0		0		0	0	0
Program Budget	276,167		168,999		171,684	0	0
Debt	0		0		0	0	0
Transfers Out (admin alloc)	15,759		30,994		30,994	0	0
Transfers Out (fund xfrs)	135,000		135,139		135,139	0	0
Special Pymt (to Component Unit)	0		0		0	0	0
Total Outlays	426,926		335,131		337,817	0	0
Fund Contingency	171,115		0		0	0	0
Fund Ending Fund Balance	0		0		0	0	0
Total Fund Expenditures	598,042		335,131		337,817	0	0
Ending Dept Balance	0		177,542		0	0	0
No Mos Operating Reserve*							
Staffing - Full Time Equivalents	0.00				0.50	0.50	0.50

Revenue Detail Description	Appropriated Plus Dec Supplementals				
	FY20	FY19	FY19	FY18	FY17
	Initial	Est of End Actual	Budget	Actuals (unaudit)	Actuals
Lottery Begin Bal	177,542	92,173	92,173		
Interest					
Museum Donations & Proceeds	500	500	500		
Video Lottery - State Payments	420,000	420,000	245,144		
revenue totals	598,042	512,673	337,817	0	0
check revenue	0	0	0	0	0

Expense Detail Description	Appropriated Plus Dec Supplementals				
	FY20	FY19	FY19	FY18	FY17
	Initial	Est of End Actual	Budget	Actuals (unaudit)	Actuals
Telephone	0	500	1,000		
Utilities	0	500	2,000		
Gas-Heat	0	50	1,400		
Water & Sewer	0		1,500		
GL and Property Insurance	2,500	2,500	2,041		
Risk Management Fee	667	1,243	1,243		
Admin Alloc - Facilities Project	187	0			
Admin Alloc - Finance Project	0	1,344	1,344		
Admin Alloc - IT Project	302	459	459		
Central Administrative Charges	15,269	29,191	29,191		
Community 501c6 Contrib	50,000	50,000	50,000		
Advertising	1,000	1,000	1,000		
Conferences and Training	18,000	18,000	18,000		
Membership Dues	30,000	24,706	23,000		
Contract Temporary Services	54,000	54,000	54,000		
Community Donations	20,000	16,500	16,500		
County Transportation	135,000	135,139	135,139		
Fair Board	50,000				
Youth Services	50,000				
Contingency	171,115				
Total Expenses	598,042	335,131	337,817	0	0
Check Expense	0	0	0	0	0

Transit Columbia County Rider Fund 216

Columbia County Rider Transportation provides public transit options for all residents of Columbia County. Services provided include commuter service to the Portland Metro Area, intercity transportation to Longview/Kelso, WA, service to PCC’s Rock Creek and Willow Creek campuses for college students, service to Banks and Willow Creek Transit Station for Vernonia residents, and flexible intercity service for Scappoose and St. Helens. We also provide curb-to-curb service for the elderly and disabled, students, Veterans, and other residents needing to get to life-needs appointments. CC Rider provides connections to other service providers such as Tri-Met, Sunset Empire, Tillamook Transit, West Link, River Cities, Amtrak and Greyhound.

FY2019-2020 Goals and Highlights

Goal	Mission	How Goal Furthers Mission Element(s)
1) Implement State transportation improvement funding plan.	Service <u>X</u> Engagement <u>___</u> Connection <u>X</u> Innovation <u>X</u>	Enhancing access for residents by increasing service levels in all cities throughout Columbia County. Reducing fares for Elderly, Disabled and Veterans.
2) Re-Map fare system for greater equity and accessibility	Service <u>X</u> Engagement <u>X</u> Connection <u>___</u> Innovation <u>X</u>	Increasing fair access to our system by ensuring the fares are equitable for all riders. Connecting all Cities in the County with a fare structure that encourages system usage.
3) Implement Customer facing technology for bus tracking and schedule writing	Service <u>X</u> Engagement <u>X</u> Connection <u>X</u> Innovation <u>X</u>	Allowing customers and transit partners to get real-time data on where the bus is, and how long until it arrives will allow for more planning, coordination and customer outreach.
4) Ongoing system improvements including services that fit within budget.	Service <u>X</u> Engagement <u>___</u> Connection <u>X</u> Innovation <u>___</u>	Show effective use of the money allotted to the transit system. Create a sustainable system for health of the community. Improvements to service that meet the needs of the public.

New grants are providing new and expanded services in 2020. The State Transportation Improvement fund has provided the line 1 with a new mid-day trip as well as a new stop on Sauvie Island. This allows workers more flexibility, and improves access to Sauvie Island and its recreational opportunities. More service has been requested through the STIF program including additional service on lines 3, 5, and 6, along with more medical service trips and reduced fares for low income and veterans.

General ridership has been stagnant over the past year and community contributions and fare revenues have not grown as hoped, hindering the system’s ability to address capacity issues for special needs transportation services. Without increased local cash dollars to match Federal and State grants we are unable to fully address the needs of our residents and riders, including the elderly/disabled and special needs groups, such as veterans and students.

Addressing our aging fleet continues to be a strong priority for the transit system. A new order has been placed for four new 16-passenger buses to be used for dial-a-ride services, Portland medical service, and smaller routes like line 5 and line 6. These new buses will reduce maintenance expenses and improve reliability of the system.

FY2018-2019 Accomplishments

The previous budget year has seen some major changes to CC Rider. The County successfully hired a new transit administrator who was tasked with course correction for the system. The new administrator then hired a new administrative professional to handle all ticket sales and cash handling. Also hired was a new transit coordinator to handle grant administration, route analysis, and contract compliance.

In order to correct the deficit budget trajectory the system underwent a significant restructuring and shifting of services. The line 1 commuter was reduced from 14 trips to 10 trips per day, the line 5 was combined with lines 7 and 4 and reduced to two trips per day, the line 3 was reduced from seven trips to five trips per day, and the line 2 was reduced from six trips to four trips per day. Each of these reductions improved the number of riders per bus, reduced the number of buses needed, and helped reduce the cost per ride of the system.

City outreach has expanded with the new yearly “State of Transit” discussion with each city and their council. Customer outreach has also improved with regular Facebook activity, increased flash alert usage, regularly updating of the website and improved customer access via email.

In order to improve customer access new bus stop signs were ordered and have begun to be installed. The first of these signs was placed on Bowling Alley Ln, in St Helens and will continue to be installed for lines 1, 2, and 3 flex with eventual expansion for lines 5 and 6.

Columbia County Rider contracts out all of its driver and mechanic services. The contract came due and a new RFP was issued. The process took over three months, with the contract awarded to MTR Western with provisions added to include improved living wages for the drivers, dispatchers, and mechanics, along with a new bus washer/facility cleaner.

Coordination with the NW Oregon Transit Alliance continues. This partnership connects five NW Oregon Transit Agencies in five different counties for better transit connectivity in NW Oregon. Since FY 15 we’ve enjoyed an Inter-City grant from the Oregon Department of Transportation that has allowed Sunset Empire Transportation and Columbia County to jointly operate a route that goes from the Portland Amtrak/Greyhound station to Longview/Kelso and Astoria, connecting in Rainier.

Columbia County

Transit Fund

Fund 216

Revenues	FY20	FY19	FY19	FY18	FY17
	Proposed	Est of End Actual	Budget	Actuals (unaudit)	Actuals
Unrestricted Beginning Balance	0	0	0	0	0
Restricted Beginning Balance	32,809	287,172	31,031	396,515	150,049
Total Beginning Balance	32,809	287,172	31,031	396,515	150,049
Property Tax	0	0	0	0	0
Intergovernmental	0	0	0	0	0
Other Resources	0	0	0	0	0
Current Year Unrestricted	0	0	0	0	0
Property Tax	0	0	0	0	0
Intergovernmental	2,137,538	1,443,303	2,345,759	1,453,598	1,514,566
Fees, Permits, Fines, Service Charges	130,000	125,000	518,500	456,319	454,928
Bond or Debt Proceeds	0	0	0	0	0
Other Resources	-2,000	-2,500	-1,500	-3,801	306
Current Year Restricted	2,265,538	1,565,803	2,862,759	1,906,116	1,969,800
General Fund Balancing					
Transfers from County Funds	590,000	688,242	178,853	480,000	480,000
Spec Pymt (from Component Unit)	0	0	0	0	0
Current Year Other Resources	590,000	688,242	178,853	480,000	480,000
Total Available Resources	2,888,347	2,541,217	3,072,643	2,782,631	2,599,850
Expenditures					
Salary	212,826	191,764	170,251	93,902	68,122
Benefits	141,051	85,167	105,154	33,252	19,425
PR Transfers (PERS bond & reserve)	13,695	5,670	8,696	4,895	5,376
Personnel	367,572	282,601	284,101	132,049	92,923
Materials & Services	1,586,974	1,206,888	1,295,343	1,563,470	1,677,315
Capital	325,000	516,600	990,880	270,856	364,655
Program Budget	2,279,546	2,006,089	2,570,324	1,966,375	2,134,893
Debt	0	0	0	0	0
Transfers Out (admin alloc)	94,629	102,320	102,320	91,752	68,442
Transfers Out (fund xfrs)	500,000	400,000	400,000	433,593	0
Special Pymt (to Component Unit)	0	0	0	0	0
Total Outlays	2,874,175	2,508,408	3,072,643	2,491,720	2,203,335
Fund Contingency	14,172	0	0	0	0
Fund Ending Fund Balance	0	0	0	0	0
Total Fund Expenditures	2,888,347	2,508,408	3,072,643	2,491,720	2,203,335
Ending Fund Balance	0	32,809	0	290,910	396,515
No Mos Operating Reserve*	0.09	0.26	0.00	2.03	2.69
Staffing - Full Time Equivalents	3.00		2.50	2.99	2.83

Fund Balance Analysis and Trends: Proposed Budget Data

Transit

Fund 216

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

	FY20 Budg beginning	FY19 Actual beginning	FY18 Actual beginning	FY17 Actual beginning	FY16 Actual beginning	FY15 Actual beginning	FY14 Actual beginning	FY13 Actual beginning
Non-Spendable (inventory/prepaids)	2,000	4,280	0	800	0	0	482	373
Assigned (cumulative PERS reserve)	0	0	0	0	0	1,610	0	0
Restricted Fund Program Resources	30,809	282,893	396,515	149,249	400,347	165,123	142,012	0
Grant or Special Purpose	0	0	0	0	0	0	0	0
Total Fund Balance	32,809	287,173	396,515	150,049	400,347	166,733	142,494	373
Ending Fund Balance	14,172	32,809	287,173	396,515	150,049	400,347	166,733	142,494

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

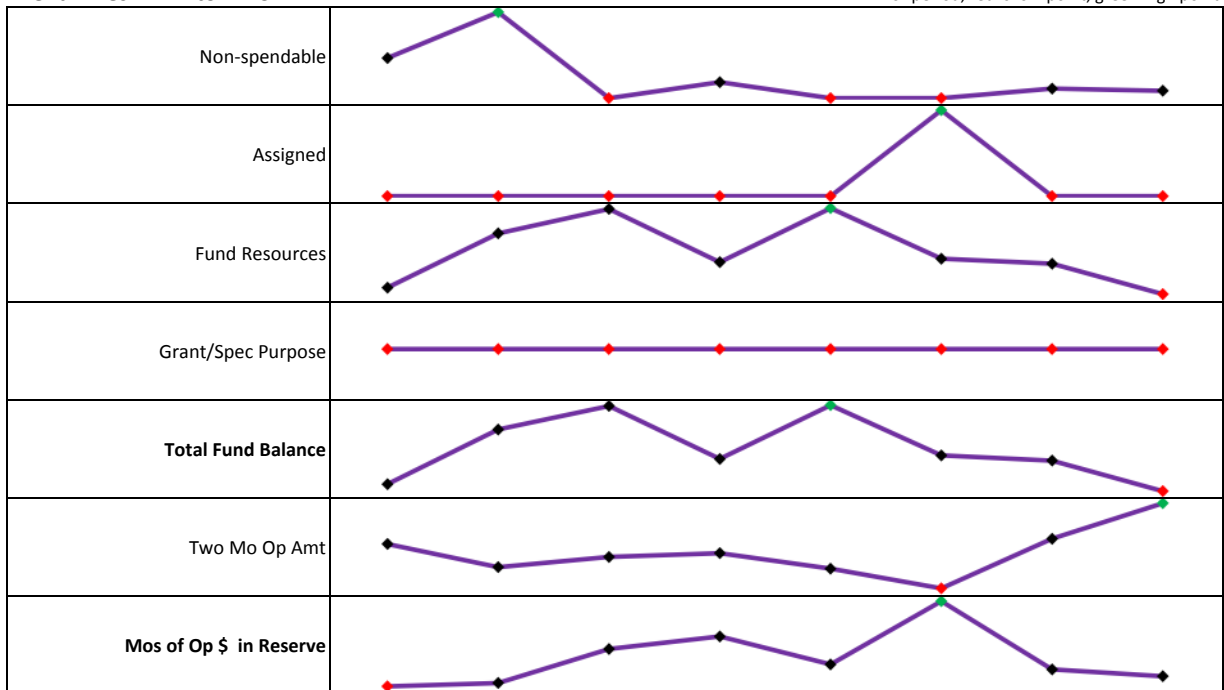
	FY20 Budget	FY19 Est	FY18	FY17	FY16	FY15	FY14	FY13
Two Month Operating Cost	325,758	248,248	282,587	295,040	243,172	176,963	343,192	462,760
Months of Operating \$ in Reserve	0.09	0.26	2.03	2.69	1.23	4.52	0.97	0.62
Compliant with Policy?	no	no	yes	yes	no	yes	no	no
Operating Reserve Trend	Declining	Declining	Improving	Declining	Declining	Improving	Improving	Improving

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

	FY20 for 21	FY19 for 20	FY18 for 19	FY17 for 18	FY16 for 17	FY15 for 16	FY14 for 15	FY13 for 14
Months of Operating Cost	0.09	0.19	2.28	2.81	1.01	3.29	1.87	0.83

Trend Lines: FY12 to FY19

for period, red is low point, green high point



Revenue Detail Description	Appropriated Plus Dec Supplementals				
	FY20	FY19	FY19	FY18	FY17
	Proposed	Est of End Actual	Budget	Actuals (unaudit)	Actuals
Assigned Beginning Cash Bal		0	0	0	0
Restricted Cash Bal	32,809	282,892	31,031	396,515	149,249
Non-spendable Beg'ng Cash Bal	0	4,280	0	0	800
Interest on Investments	-2,000	-2,500	-2,000	-3,885	26
Transfer from General Fund	400,000	635,000	178,853	480,000	480,000
Transfer from Ec Dev Fund	135,000	0	0	0	0
Community Transp Contributions	0	0	0	1,314	12,000
PERS Reserve	55,000	52,000	0	0	0
NW Ride Center-Medic. Revenue	0	0	50,000	45,161	80,291
Misc Revenue	0	0	500	84	280
Sale Surplus Assets	0	0	0	0	0
BETC Credit	225,000	215,000	0	0	0
Fare Revenue	10,000	5,000	300,000	240,919	242,655
Community Contributions	0	0	15,000	17,000	3,058
Advertising Revenue	0	0	15,000	10,750	11,250
Donations	0	0	0	0	0
STFD Funds	123,503	123,795	0	0	0
STF State Transportation Fund	0	0	123,790	123,788	151,458
24311Mobility Grant (Staff)	0	0	0	0	0
ODOT Federal Misc Revenue	0	0	0	0	12
Federal Earmark	0	0	0	0	0
JTA equip & ops	164,000	0	0	0	0
STO - ODOT	0	0	0	0	15,710
OR Coast Transit	0	0	0	0	0
DoE Consortium Partners Rev	89,205	92,000	0	0	0
Contracted Service Fee Govt (PCC)	120,000	120,000	86,000	85,656	62,480
Contracted Rev Other	0	0	117,500	118,994	138,544
Connect II Grant	436,751	361,454	0	0	0
ODOT Ops Grant	0	0	459,738	562,130	670,515
Vehicle Rehab	0	0	0	0	0
Voucher Program	0	0	0	0	0
Transit Fac Planning Gran	0	0	0	0	0
Capital-Preventive Mai	170,437	92,046	0	0	0
Purchased Services Grant	0	0	168,620	245,194	125,650
Purch Serv-Intercity, Cla	279,568	116,800	0	0	0
Capital Purchases	0	0	150,000	0	269,628
FTA Vehicle Grant	0	0	0	0	0
27671 ODOT Hwy 30	0	0	0	0	0
Planning- Scap Park N Ride (ODOT STIP)	0	0	80,000	0	0
TGM	20,091	376,048	160,000	0	0
Rainier Transit Center	0	0	433,920	250,761	0
Flex Fund Transit Center	0	0	0	0	0
Facility Security Equip	0	0	0	0	0
Payments County Funds	0	1,242	0	0	0
Misc Revenue	0	0	0	0	0
Donation Contest	100,483	66,160	0	0	0
5311F InterCity	75,000	0	202,691	208,250	186,244
STIF - TriMet	453,500	0	0		
State Transit Fund Allocation	0	0	150,000		
5310 Discretionary	0	0	80,000		

5339 Replacement	0	0	52,000		
5339 Expansion	0	0	160,000		
STIF Discretionary	0	0	60,000		
revenue totals	2,888,347	2,541,217	3,072,643	2,782,631	2,599,850
check revenue	0	0	0	0	0

Expense Detail Description	Appropriated Plus Dec Supplementals				
	FY20	FY19	FY19	FY18	FY17
	Proposed	Est of End Actual	Budget	Actuals (unaudit)	Actuals
Transit Administrator	92,154	87,576	89,285	61,584	42,424
Transit Program Coor	71,625	68,088	33,584	32,418	25,587
Accounting Specialist	49,046	35,963	47,382	0	0
Accounting Specialist	0	0	0	0	0
PT Help	0	137	0	-100	110
PERS	27,135	8,655	12,241	4,853	2,357
FICA Tax	16,281	14,975	13,024	6,935	5,610
Workers' Compensation Ins	2,099	157	1,679	-145	1,128
Insurance	82,277	54,091	67,910	17,515	7,244
WBF	106	67	85	35	32
Unemployment Insurance	383	0	0	8	34
PERS Bond	13,695	7,600	11,481	4,895	3,915
PERS 822	0	-1,930	-2,785	0	1,460
PERS EE 6%	12,770	7,222	10,215	4,050	3,022
Temp Staffing	0	0	0	30,072	61,983
Computers and Telephones	1,500	1,200	1,500	2,507	2,969
Office Supplies & Expense	1,500	2,250	1,500	5,719	5,838
Copy Mach Maint & Supplies	1,500	1,600	1,500	745	2,543
Risk Management Fee	4,204	4,103	4,103		
Admin Alloc - Finance Project	0	4,437	4,437		
Admin Alloc - IT Project	1,905	1,516	1,516		
Admin Allocation	92,724	96,368	96,368	91,752	68,442
Refund	0	0	0	0	0
Advertising & Publicity	5,000	1,000	5,000	3,279	6,510
Bank Charges	3,500	3,000	0	2,268	0
Mileage Expense	500	500	500	1,973	0
Conference & Training	2,000	1,900	1,000	1,761	1,188
Membership Dues	12,000	13,280	12,000	10,000	20,000
Fed Misc Reimb Exp	0	0	0	0	0
Other Admin & Insurance Expens	1,000	61	1,000	645	265
Repairs & Maint	1,000	500	1,000	555	1,135
Transfer to Gen Fund (debt)	500,000	400,000	400,000	400,000	0
Livability contract temp srvc	0	0	0	0	0
OR Coast Transit xps	0	0	0	0	0
DoE Consortium Partners Xps	0	0	0	0	0
5311 Telephone Expense	6,000	4,000	14,000	13,264	12,503
Copy Machine & Supplies	2,000	1,750	1,250	894	800
5311 Materials and Supplies	11,000	9,000	2,000	2,300	4,224
Electricity	14,000	12,000	8,250	9,994	9,908
Natural gas	0	0	0	0	0
Water	16,000	12,000	16,000	14,937	13,289
Garbage service	1,000	900	900	805	789
Janitorial service	0	0	0	0	0
Small Equipment	0	0	0	5,725	0

Expense Detail	FY20	FY19	FY19	FY18	FY17
Description	Proposed	Est of End Actual	Budget	Actuals (unaudit)	Actuals
5311 Transit Off, rent, util,	0	0	0	0	0
5311 Insurance	6,000	5,844	5,616	5,105	5,082
Grant Expense	0	0	0	100	0
5311 Advertising and Marketing	5,000	2,000	10,000	9,165	11,609
Vehicle Fuel	166,000	135,000	140,000	146,248	143,426
Contract Temporary Services	24,000	14,000	0	0	0
Westport-Longv.Expanded Exp	0	0	0	0	627
5311 Operations	764,080	561,000	321,224	686,468	854,699
Purchase Service ED	435,572	237,000	157,000	237,042	213,707
Voucher Program Exp	0	0	0	0	0
intercity Service & Vouc	0	250	0	0	0
Preventive Maintenance	0	0	0	0	0
5311 Fuel & Gas Expense	0	0	0	0	0
5311 Repair and Maintenance	2,000	1,750	10,000	14,580	0
Vehicles Capital Grant	325,000	147,000	0	0	311,008
Vehicle Grant	0	0	0	0	0
FTA Vehicle Grant	0	0	0	0	0
Connect II grant expen	0	0	0	0	0
County interdept fee	0	0	0	33,593	0
Operating Contingencies	14,172	0	0	0	0
27671 ODOT Hwy 30	0	0	0	0	0
Planning- Scap Park N Ride	0	0	100,000	0	0
Transit Planning Grant	0	0	200,000	0	0
FTA/Tigger Vehicle Grant	0	0	0	0	0
Intercity-Rainier Station Remo (Connect V)	0	365,000	542,400	270,856	53,647
Bike Racks & Fare Boxes	0	0	0	0	0
Flex Fund Transit Center	0	4,600	0	0	0
Facility Security Equip	0	0	0	0	0
Supplies & Office Expense	0	0	0	0	0
Award Contest	0	0	0	0	0
Fed Misc Reimb Expense	0	0	0	0	0
Preventative Maintenance	0	0	0	0	0
5311F InterCity-PDX/Astoria	100,618	181,000	180,000	357,318	304,221
5311F InterCity-PDX/Astoria Prev. Maint.	0	0	0	0	0
5311F 30801 Carryover - Rainier	0	0	108,480	0	0
Unallocated ODOT Funds Admin	0	0	0		0
Unallocated ODOT Funds Ops	0	0	0		0
Unallocated ODOT Funds Fac. Maintenance	0	0	0		0
State Transit Fund Allocation HB2017	0	0	0		0
5310 Discretionary	0	0	100,000		0
5339 Replacement	0	0	65,000		0
5339 Expansion	0	0	200,000		0
STP Discretionary	0	0	75,000		0
Total Expenses	2,888,347	2,508,408	3,072,643	2,491,720	
Check Expense	0	0	0	0	-2,203,335

Building Fund 217

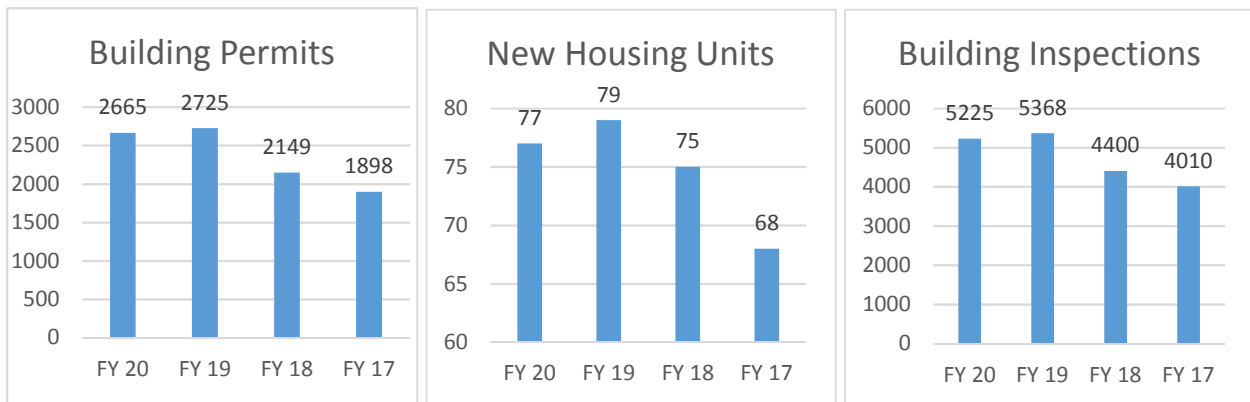
The Building Codes Program provides building construction plan review, field inspection, code consultation and public information services for unincorporated Columbia County, the City of Rainier and the City of Prescott. The program has reciprocal services agreements for supplemental building inspection and plan review services with the Cities of Scappoose and St. Helens and a reciprocal agreement for Commercial Structural and Fire Life Safety Plan review with the Scappoose Rural Fire District. The program provides electrical permitting and inspections for the unincorporated County and the cities of Rainier, St. Helens, Scappoose and Columbia City.

FY 2019-2020 Goals and Highlights

Goal	Mission	How Goal Furthers Mission Element(s)
1) Match staff resources to changes in permit activity.	Service X Engagement X Connection X Innovation	<u>Service</u> – Maintain target response times. <u>Engagement</u> Staff to provide phone/counter assistance <u>Connection</u> See Engagement <u>Innovation</u>
2) Conduct preconstruction meetings for commercial projects.	Service X Engagement X Connection X Innovation	<u>Service</u> – Opportunity to explain services & application requirements <u>Engagement</u> - Face to face interaction with clients. <u>Connection</u> - Building relationships <u>Innovation</u> -
3) Improve technical knowledge of Permit Techs and Code Enforcement Officer.	Service X Engagement Connection X Innovation	<u>Service</u> – Assure that staff are well versed in regulations and thus provide higher quality customer service. <u>Engagement</u> - <u>Connection</u> – Supports staff in providing personalized service to customers. <u>Innovation</u> -
4) Building staff professional development & certifications.	Service X Engagement Connection X Innovation X	<u>Service</u> – Assure that staff are well versed in regulations and thus provide higher quality customer service <u>Engagement</u> - <u>Connection</u> - Supports staff in providing personalized service to customers. <u>Innovation</u> -
5) Participate in development and implementation of a 5 – 10 year plan for the Land Development Services Department.	Service X Engagement X Connection X Innovation X	<u>Service</u> – Focus of improvements is to enhance service levels. <u>Engagement</u> – Department staff participate in strengthening department core services. <u>Connection</u> – Strengthen connection between the Department and the Community by streamlining processes. <u>Innovation</u> – Identify opportunities to utilize technology and improved technical skills for higher level of service.

Staff: The proposed FY20 Building Fund budget has increased due to maintaining current program staff levels at five FTE consisting of a Building Official, three Building Inspector II's and a Plans Examiner II. Additional staffing comes from 2.2 FTE Permit Technicians consisting of two (.8) FTE, one (.6) FTE; as well as one (.4) FTE Code Enforcement Officer in FY 19. The Building Fund continues to operate with a lean program staff despite increases in construction activity.

Building Activity: As illustrated in the charts below, there has been significant growth in building permits and inspections from FY17 to FY 19. This trend is expected to level out in FY20. The number of new rural housing units is projected to remain the same, however, we expect a growth of ADU permits within the un-incorporated urban growth boundary. Commercial electrical permits are expected to be heavy with the addition of the City of Scappoose PCC Campus Building and the Airport park hangar. Additionally the City of St. Helens is expecting a 242 unit apartment complex and proposed warehouse space in the industrial zones.



2018-2019 Accomplishments

Staff Efficiency / Fund Stability: The Building Program continues to operate with a lean staff of 5 FTE consisting of a Building Official, 3 Building Inspector II's and a Plans Examiner II. The Permit Technicians, who provide support to multiple continue to receive additional training from the Building Program Staff that should provide for a more efficient, consistent and confident front office staff. Part of the training is to teach the technicians how to perform simple plan reviews and over the counter permits.

Building permit fees received into the Building Fund (217) are anticipated to fully support the County Building Code Program in FY 20. However, the administrative allocation will need to be updated in FY21 to reflect the actual portion assigned to the Building Program along with the actual time allotted for a Code Enforcement Officer to maintain the fund.

On-Line Permitting: State of Oregon online e-permitting was implemented October 31, 2017 and has provided enhanced customer convenience. The trade contractors have found the system useful since they can obtain certain permits online without the need to come into the office. Field inspectors are able to result their inspections through their phone, tablet or at the office computer and department staff continue to build their skills in fully utilizing the system features.

Website Improvements: All new permit forms were uploaded and implemented in FY18 to be more uniform with the State and Tri-County permit forms. In addition to the new forms there are links to the adopted State Building Codes online and to the Structural Engineers Association snow load calculator. This has helped customers more easily find information they need for their projects.

Building Official Regional Meetings: We have been hosting regular bi-monthly meetings here in the Building Department with the State of Oregon Regional Building Codes Division Manager, Construction Contractor Board (CCB) Coordinator and the Building Officials that attend are from all Cities and Counties from Columbia, Clatsop and Tillamook. Our Building Official has been attending most of the remaining bi-monthly meetings held in the neighboring Counties. These meetings aid in staying on top of legal and industry updates such as new legislative rulings, code related discussions and Building Codes Division interpretive rulings along with CCB compliance from our CCB Coordinator.

Local Building Official Meetings: The County Building Official has been meeting regularly with the City of Scappoose and City of St. Helens Building Officials on various code discussions and uniformity within the code. The goal of these meetings is to collectively work towards consistency in application of the codes in Columbia County.

New IGA “Inter-Governmental Agreement”: The Board of County Commissioners adopted, and staff has been implementing a reciprocal IGA with the Scappoose Rural Fire District for Fire, Life, Safety and Commercial Plan Review on an as-needed basis. Working together has strengthened our partnership with the local Fire Districts.

State Fire Marshalls Office and Oregon Chief Building Official Discussion: The Columbia County Building Official hosted a round table discussion with the Oregon Chief Building Official and State Fire Marshall’s Office. Participants in the discussion included fire personnel and building personnel of Columbia County, Clatsop County, and Tillamook County. Topics of discussion were road/driveway access and fire suppression systems. This effort provided participants with a clear understanding of each agency’s legal role and authority.

Columbia County

Building Fund

Fund 217

Revenues	FY20	FY19	FY19	FY18	FY17
	Proposed	Est of End Actual	Budget	Actuals (unaudit)	Actuals
Unrestricted Beginning Balance	0	0	0	0	0
Restricted Beginning Balance	330,725	365,176	269,123	321,701	275,646
Total Beginning Balance	330,725	365,176	269,123	321,701	275,646
Property Tax	0	0	0	0	0
Intergovernmental	0	0	0	0	0
Other Resources	0	0	0	0	0
Current Year Unrestricted	0	0	0	0	0
Property Tax	0	0	0	0	0
Intergovernmental	0	0	0	0	0
Fees, Permits, Fines, Service Charges	928,500	928,500	901,676	868,800	699,031
Bond or Debt Proceeds	0	0	0	0	0
Other Resources	0	5,000	2,500	4,626	2,467
Current Year Restricted	928,500	933,500	904,176	873,426	701,498
General Fund Balancing					
Transfers from County Funds	0	0	11,000	6,341	7,014
Spec Pymt (from Component Unit)	0	0	0	0	0
Current Year Other Resources	0	0	11,000	6,341	7,014
Total Available Resources	1,259,224	1,298,675	1,184,298	1,201,467	984,158
Expenditures					
Salary	611,590	502,518	587,044	477,046	354,529
Benefits	358,250	229,673	327,625	179,185	148,489
PR Transfers (PERS bond & reserve)	39,085	29,424	29,424	28,973	35,798
Personnel	1,008,924	761,615	944,092	685,204	538,815
Materials & Services	48,323	51,761	35,505	38,066	29,018
Capital	0	50,000	0	25,925	26,921
Program Budget	1,057,248	863,376	979,598	749,195	594,754
Debt	0	0	0	0	0
Transfers Out (admin alloc)	143,520	104,575	104,575	0	0
Transfers Out (fund xfrs)	0	0	0	0	0
Special Pymt (to Component Unit)	0	0	0	0	0
Total Outlays	1,200,768	967,950	1,084,172	749,195	594,754
Fund Contingency	58,456	0	100,126	0	0
Fund Ending Fund Balance	0	0	0	0	0
Total Fund Expenditures	1,259,224	967,950	1,184,298	749,195	594,754
Ending Fund Balance	0	330,725	0	452,273	389,404
No Mos Operating Reserve*	0.66	4.88	1.23	6.06	6.80
Staffing - Full Time Equivalent	9.04		9.04	5.64	5.59

Fund Balance Analysis and Trends: Proposed Budget Data

Building Fund

Fund 217

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

	FY20 Budg beginning	FY19 Actual beginning	FY18 Actual beginning	FY17 Actual beginning	FY16 Actual beginning	FY15 Actual beginning	FY14 Actual beginning	FY13 Actual beginning
Non-Spendable (inventory/prepaids)	0	0	0	0	0	4,055	4,158	2,801
Assigned (cumulative PERS reserve)	0	0	0	0	0	10,388	0	0
Restricted Fund Program Resources	330,725	365,176	321,701	275,646	217,919	209,321	35,731	75,000
Grant or Special Purpose	0	0	0	0	0	0	0	0
Total Fund Balance	330,725	365,176	321,701	275,646	217,919	223,764	39,889	77,801
Ending Fund Balance	58,456	330,725	365,176	321,701	275,646	217,919	223,764	39,889

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

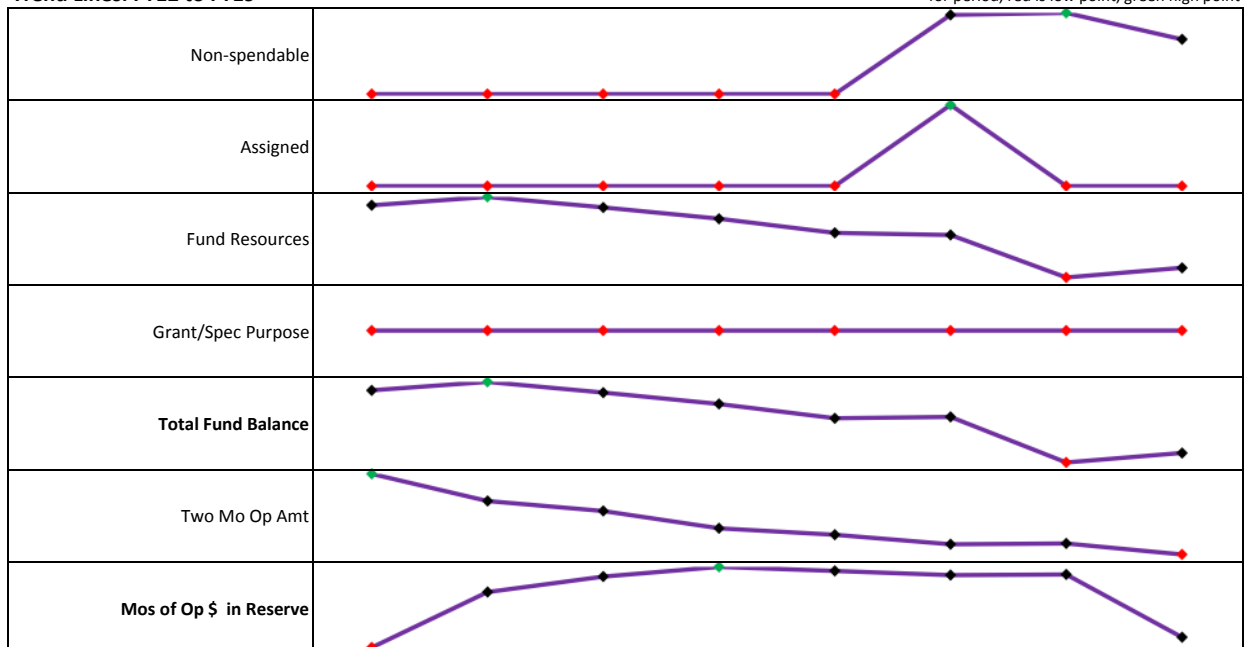
	FY20 Budget	FY19 Est	FY18	FY17	FY16	FY15	FY14	FY13
Two Month Operating Cost	176,208	135,563	120,545	94,639	84,960	70,659	71,945	55,509
Months of Operating \$ in Reserve	0.66	4.88	6.06	6.80	6.49	6.17	6.22	1.44
Compliant with Policy?	no	yes	yes	yes	yes	yes	yes	no
Operating Reserve Trend	Declining	Declining	Declining	Improving	Improving	Declining	Improving	Improving

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

	FY20 for 21	FY19 for 20	FY18 for 19	FY17 for 18	FY16 for 17	FY15 for 16	FY14 for 15	FY13 for 14
Months of Operating Cost	0.64	3.75	5.39	5.34	5.83	5.13	5.92	0.99

Trend Lines: FY12 to FY19

for period, red is low point, green high point



Revenue Detail Description	Appropriated Plus Dec Supplementals				
	FY20	FY19	FY19	FY18	FY17
	Proposed	Est of End Actual	Budget	Actuals (unaudit)	Actuals
Assigned Beginning Cash Bal			0	0	0
Restricted Cash Bal	330,725	365,176	269,123	321,701	275,646
Non-spendable Beg'ng Cash Bal			0	0	0
Interest on Investments		5,000	2,500	4,626	2,467
Transfer from General Fund			11,000	6,341	7,014
Fee from County Dept			0	0	0
PERS Reserve			0	0	0
Misc Revenue			0	0	0
Plumbing/Building Fees	607,500	607,500	607,500	596,820	470,267
City Building Permits	70,000	70,000	75,000	71,597	46,420
Stormwater/Erosion Control Fee	1,000	1,000	1,000	1,337	909
Fines		0	0	0	1,667
Electrical Permits	250,000	250,000	218,176	199,045	179,768
revenue totals	1,259,224	1,298,675	1,184,298	1,201,467	984,158
check revenue	0	0	0	0	0

Expense Detail Description	Appropriated Plus Dec Supplementals				
	FY20	FY19	FY19	FY18	FY17
	Proposed	Est of End Actual	Budget	Actuals (unaudit)	Actuals
LDS Director	13,577	19,699	19,699	30,242	21,022
Building Services Manager	0	0	0	0	0
Building Official	85,641	50,737	50,737	87,009	58,689
Inspector II	177,602	171,604	171,604	73,503	67,224
Building Inspector I	0	0	0	0	0
Code Enforcement Officer	27,940	10,137	45,946	13,126	12,362
Plans Examiner III	0	0	0	0	0
Plans Examiner II	73,886	71,390	71,390	64,810	61,792
Plans Examiner I	0	0	0	24,296	12,479
Office Manager I	63,495	0	37,528		0
Bldg Secretary	0	28,805	28,805	25,940	25,716
Permit Specialist	100,434	72,837	72,837	92,009	42,499
Part Time Inspector	0	0	0	0	0
Overtime	2,000	6,000	2,000	25,320	16,652
PERS	73,475	26,972	44,216	35,856	22,881
FICA Tax	41,660	38,292	38,292	30,336	23,337
Worker's Compensation Ins.	517	476	476	400	263
Insurance Benefits	181,549	111,902	160,843	80,801	70,417
WBF	272	250	250	145	134
Unemployment Expense	980	0	0	33	159
PERS Bond	34,802	33,015	33,015	27,192	23,952
PERS 822	0	-8,009	-8,009	0	9,111
PERS EE 6%	32,674	29,376	29,376	22,113	18,850
Cellular Phones	2,900	2,800	1,896	3,102	1,126
Office Supplies	1,000	1,000	300	881	465
Copier Maintenance	2,000	2,200	2,200	1,484	2,371
Building Code Books	3,000	3,000	700	1,393	107
Professional Supplies	600	600	600	784	664
Computer Software	500	500	500	0	0
Computer Equipment	1,000	3,500	3,500	1,997	811

Expense Detail Description	FY20 Proposed	FY19 Est of End Actual	FY19 Budget	FY18 Actuals (unaudit)	FY17 Actuals
GL and Property Insurance	2,833	2,575	3,841	3,492	3,700
Risk Management Fee	5,671	4,193.03	4,193		
Admin Alloc - Facilities Project	1,593	-			
Admin Alloc - Finance Project	0	4,534.30	4,534		
Admin Alloc - IT Project	2,570	1,548.98	1,549		
Administrative Allocation	139,358	98,491.23	98,491		
Refund	3,000	3,000	3,000	1,906	3,762
Printing and Advertising	1,000	1,000	1,000	2,888	787
Mileage	300	200	200	375	152
Vehicle Fuel	6,500	6,500	2,000	3,410	2,014
Vehicle Maintenance	1,700	1,000	1,000	1,724	1,857
Auto Expense	400	400	200	127	0
Conferences and Training	5,500	5,000	1,500	5,848	1,448
Membership Dues/Certifications	1,200	1,100	1,100	1,058	1,100
Contract Plan Rev/Inspections	0	0	0	0	0
Contract Storm/Erosion Review	0	0	0	0	0
Capital Equipment	0	0	0	0	1,864
Automobiles	0	50,000	0	25,925	25,057
Transfer to Gen Fund	0	0	0	0	0
Operating Contingencies	58,456		100,126	0	0
Unappropriated Ending Cash			0	0	0
LDS Director	0		0	0	0
Building Official	0	5,659	21,744	38,220	25,153
Electrical Inspector	0	0	0	0	0
Inspector II	67,015	64,753	64,753	0	0
Inspector I	0	0	0	799	10,181
Permit Specialist	0	0	0	0	0
Part Time Inspector	0	0	0	0	0
Overtime	0	897	0	1,773	759
PERS	8,544	769	6,219	2,260	2,748
FICA Tax	5,127	6,617	6,617	2,525	2,745
Worker's Compensation	64	350	82	87	18
Insurance Benefits	9,213	9,435	36,021	3,301	5,345
WBF	34	43	43	10	12
Unemployment Expense	121	0	0	3	18
PERS Bond	4,283	5,833	5,833	1,781	1,979
PERS 822	0	-1,415	-1,415	0	755

Expense Detail	FY20	FY19	FY19	FY18	FY17
Description	Proposed	Est of End Actual	Budget	Actuals (unaudit)	Actuals
PERS EE 6%	4,021	5,190	5,190	1,316	1,563
Cellular Phones	1,200	1,200	675	1,369	631
Copier Maintenance	120	120	0	0	0
Building Code Books	500	500	500	261	0
Professional Supplies	1,000	1,000	1,000	308	1,394
Computer Software	500	500	500	0	0
Computer Equip & Supplies	1,200	1,200	1,200	460	0
Refund	1,000	5,773	1,000	40	81
Printing and Advertising	0	0	0	634	0
Mileage	100	0	0	0	0
Vehicle Fuel	2,100	2,000	2,000	1,841	1,905
Vehicle Maintenance	700	700	700	521	1,033
Conferences and Training	800	200	200	1,024	85
Membership Dues	0	0	0	0	0
Contract Plan Rev/Inspections	0	0	0	1,138	3,526
Automobile	0	0	0	0	0
Transfer to Gen Fund	0	0	0	0	0
Fees to other Funds	0	0	0	0	0
Total Expenses	1,259,224	967,950	1,184,298	749,195	594,754
Check Expense	0	0	0	0	0

Strategic Investment Program (SIP) Fund 218

This fund was established in FY15-16 to account for transactions related to the Portland General Electric (PGE) Strategic Investment Program agreement. SIPs are an economic development vehicle established by the State of Oregon which allows companies to pay a SIP payment over a defined period in lieu of property taxes. At the close of the SIP (the final year is fifteen years from its inception, FY2029-30), the value of the investment will be added to the tax rolls of the County.

FY2019-2020 Goals and Highlights

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

This is the fifth year of SIP revenues for Columbia County. Taxing districts in the investment area will all receive a portion of the revenues each year. The FY20 revenues are anticipated to decline less than 1% relative last year. Funds anticipated to be disbursed to other jurisdictions is \$821,500. Local option levies in the SIP-covered jurisdictions also receive a portion of the revenues received, which means the county jail is anticipated to receive almost \$52,000 in FY20 (the third year of a four-year levy).

The County will retain its funds in this account after each year making a determination as to how the funds will be used. For FY20, general fund needs were significant due to its initial budget deficit and will be the recipient of the county’s portion of the SIP funds.

FY2018-2019 Accomplishments

The current fiscal year was the fourth year of revenue flow since PGE completed construction of its peaking-load power plant in the Port Westward urban renewal area in FY15, triggering its valuation by the Department of Revenue (utilities are centrally assessed) and the start of the SIP agreement.

FY19 was also the second year that the County received a share of state income taxes received as a result of the project. Timing of these payments mean that the FY17 and FY18 shares were distributed in FY19, with a single year’s share projected for FY20 and future years.

Columbia County

SIP Fund

Fund 218

Dept 00

Revenues	FY20	FY19	FY19	FY18	FY17
	Proposed	Est of End Actual	Budget	Actuals (unaudit)	Actuals
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
Intergovernmental	0	0	0	0	0
Other Resources	0	0	0	0	0
Current Year Unrestricted	0	0	0	0	0
Property Tax	0	0	0	0	0
Intergovernmental	55,000	55,000	50,000	129,549	0
Fees, Permits, Fines, Service Charges	1,349,817	1,363,729	1,363,729	1,378,071	1,392,857
Bond or Debt Proceeds	0	0	0	0	0
Other Resources	0	0	0	0	0
Current Year Restricted	1,404,817	1,418,729	1,413,729	1,507,620	1,392,857
General Fund Balancing					
Transfers from County Funds	0	0	0	0	0
Spec Pymt (from Component Unit)	0	0	0	0	0
Current Year Other Resources	0	0	0	0	0
Total Available Resources	1,404,817	1,418,729	1,413,729	1,507,620	1,392,857
Expenditures					
Salary	0	0	0	0	0
Benefits	0	0	0	0	0
PR Transfers (PERS bond & reserve)	0	0	0	0	0
Personnel	0	0	0	0	0
Materials & Services	821,554	833,437	829,437	906,260	812,360
Capital	0	0	0	0	0
Program Budget	821,554	833,437	829,437	906,260	812,360
Debt	0	0	0	0	0
Transfers Out (admin alloc)	0	0	0	0	0
Transfers Out (fund xfrs)	178,006	579,614	579,114	595,703	575,426
Special Pymt (to Component Unit)	5,257	5,678	5,178	5,658	5,072
Total Outlays	1,004,817	1,418,729	1,413,729	1,507,620	1,392,857
Fund Contingency	400,000	0	0	0	0
Fund Ending Fund Balance	0	0	0	0	0
Total Fund Expenditures	1,404,817	1,418,729	1,413,729	1,507,620	1,392,857
Ending Fund Balance	0	0	0	0	0
No Mos Operating Reserve*	5.84	0.00	0.00	0.00	0.00
Staffing - Full Time Equivalents	NA				

Revenue Detail Description	Appropriated Plus Dec Supplementals				
	FY20 Proposed	FY19 Est of End Actual	FY19 Budget	FY18 Actuals (unaudit)	FY17 Actuals
SIP Beginning Bal - CSV			0	0	0
SIP State Inc Tax Share	55,000	55,000	50,000	129,549	0
SIP	449,817	463,729	463,729	478,071	492,857
CSV fee	500,000	500,000	500,000	500,000	500,000
SIP Beginning Bal - Econ Dev		0	0	0	0
SIP Econ Dev Fee	400,000	400,000	400,000	400,000	400,000
revenue totals	1,404,817	1,418,729	1,413,729	1,507,620	1,392,857
check revenue	0	0	0	0	0

Expense Detail Description	Appropriated Plus Dec Supplementals				
	FY20 Proposed	FY19 Est of End Actual	FY19 Budget	FY18 Actuals (unaudit)	FY17 Actuals
Payment SIP Funds to Dists	371,542	383,425	379,425	391,160	403,258
Payment CSV Funds to Dists	450,012	450,012	450,012	515,100	409,102
Reserve SIP&CSV in Contingency		0	0	0	0
Reserve in Contingency for Econ Development	400,000	0	0	0	0
Transfer to General fund Unrest SIP& CSV	125,812	126,799	126,549	138,270	123,943
SIP Econ Dev Trasfer to fund		400,000	400,000	400,000	400,000
Transfer to Jail fund SIP& CSV	52,194	52,815	52,565	57,433	51,483
Transfer 4H component unit	5,257	5,678	5,178	5,658	5,072
Total Expenses	1,404,817	1,418,729	1,413,729	1,507,620	1,392,857
Check Expense	0	0	0	0	0

PERS Reserve Fund 230

In 2013 the Oregon legislature made sweeping changes to the Oregon Public Employee Retirement System (PERS) which led to reduced rates for state and local governments in the state. The Oregon Supreme Court overturned the majority of the PERS reductions (commonly known as the *Moro Decision*) that went into effect in FY14, but PERS rates were not changed upwards to reflect the decision until the FY18 and FY19 biennium rates were calculated.

This fund was formally established in FY2014-15 to account for retirement reserve collections from all funds with PERS-eligible employees on the payroll. Starting in FY2013-14, Columbia County began funding a reserve account with the difference between the reduced PERS rate charges implemented by the state legislature and an estimated of what they should have been.

FY2019-2020 Goals and Highlights

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

The fund currently has \$1.2 million in it. This money has been set aside to potentially fund a PERS “side account” that would reduce the PERS rates paid by the County.

FY2018-2019 Accomplishments

New contributions to the PERS reserve have not been budgeted since FY17. While continuing the reserve was strongly considered, given the importance of other funding priorities as well as the fact that PERS rates now includes the cost of the Court decision in the calculation, additional monies for the reserve were not recommended.

Columbia County

PERS Reserve
Fund

Fund 230

Revenues	FY20 Proposed	FY19 Est of End Actual	FY19 Budget	FY18 Actuals (unaudit)	FY17 Actuals
Unrestricted Beginning Balance	0	0	0	0	0
Restricted Beginning Balance	1,205,441	1,404,441	1,420,591	1,386,032	1,085,688
Total Beginning Balance	1,205,441	1,404,441	1,420,591	1,386,032	1,085,688
Property Tax	0	0	0	0	0
Intergovernmental	0	0	0	0	0
Other Resources	0	0	0	0	0
Current Year Unrestricted	0	0	0	0	0
Property Tax	0	0	0	0	0
Intergovernmental	0	0	0	0	0
Fees, Permits, Fines, Service Charges	0	0	0	0	0
Bond or Debt Proceeds	0	0	0	0	0
Other Resources	25	16,000	2,000	18,409	11,955
Current Year Restricted	25	16,000	2,000	18,409	11,955
General Fund Balancing					
Transfers from County Funds	0	0	0	0	288,389
Spec Pymt (from Component Unit)	0	0	0	0	0
Current Year Other Resources	0	0	0	0	288,389
Total Available Resources	1,205,466	1,420,441	1,422,591	1,404,441	1,386,032
Expenditures					
Salary	0	0	0	0	0
Benefits	0	0	0	0	0
PR Transfers (PERS bond & reserve)	0	0	0	0	0
Personnel	0	0	0	0	0
Materials & Services	1,200,000	5,000	1,205,000	0	0
Capital	0	0	0	0	0
Program Budget	1,200,000	5,000	1,205,000	0	0
Debt	0	0	0	0	0
Transfers Out (admin alloc)	0	0	0	0	0
Transfers Out (fund xfrs)	0	210,000	210,000	0	0
Special Pymt (to Component Unit)	0	0	0	0	0
Total Outlays	1,200,000	215,000	1,415,000	0	0
Fund Contingency	5,466	0	7,591	0	0
Fund Ending Fund Balance	0	0	0	0	0
Total Fund Expenditures	1,205,466	215,000	1,422,591	0	0
Ending Fund Balance	0	1,205,441	0	1,404,441	1,386,032
No Mos Operating Reserve*					
Staffing - Full Time Equivalents					

Revenue Detail Description	Appropriated Plus Dec Supplementals				
	FY20 Proposed	FY19 Est of End Actual	FY19 Budget	FY18 Actuals (unaudit)	FY17 Actuals
Assigned Beginning Cash Bal	1,205,441	1,404,441	1,420,591	1,386,032	1,085,688
Interest on Investments	25	16,000	2,000	18,409	11,955
Reserve Assign Funds			0	0	288,389
revenue totals	1,205,466	1,420,441	1,422,591	1,404,441	1,386,032
check revenue	0	0	0	0	0

Expense Detail Description	Appropriated Plus Dec Supplementals				
	FY20 Proposed	FY19 Est of End Actual	FY19 Budget	FY18 Actuals (unaudit)	FY17 Actuals
PERS contribution for Payroll			0	0	0
PERS contribution for Payroll		210,000	210,000		
Side Account Payment	1,200,000	0	1,200,000	0	0
Consultant		5,000	5,000	0	0
Contingencies	5,466		7,591	0	0
Total Expenses	1,205,466	215,000	1,422,591	0	0
Check Expense	0	0	0	0	0

Risk Management Fund 231

This fund exists to receive resources from other funds to pay for insurance and other risk-reducing expenditures. The fund is new in fiscal year 2018-2019. It makes allocating these costs to other departments easier and more consistent.

Currently the fund is used to pay the Fire Patrol for County lands, property and general liability insurance for the entire County, and contract services for Risk Management.

Revenues	FY20 Initial	FY19 Est of End Actual	FY19 Budget	FY18 Actuals (unaudit)	FY17 Actuals
Unrestricted Beginning Balance	0	0	0	0	0
Restricted Beginning Balance	3,382	0	0	0	0
Total Beginning Balance	3,382	0	0	0	0
Property Tax	0	0	0	0	0
Intergovernmental	0	0	0	0	0
Other Resources	0	0	0	0	0
Current Year Unrestricted	0	0	0	0	0
Property Tax	0	0	0	0	0
Intergovernmental	0	0	0	0	0
Fees, Permits, Fines, Service Charges	0	0	0	0	0
Bond or Debt Proceeds	0	0	0	0	0
Other Resources	0	0	0	0	0
Current Year Restricted	0	0	0	0	0
General Fund Balancing					
Transfers from County Funds	165,500	148,882	148,882	0	0
Spec Pymt (from Component Unit)	0	0	0	0	0
Current Year Other Resources	165,500	148,882	148,882	0	0
Total Available Resources	168,882	148,882	148,882	0	0
Expenditures					
Salary	0	0	0	0	0
Benefits	0	0	0	0	0
PR Transfers (PERS bond & reserve)	0	0	0	0	0
Personnel	0	0	0	0	0
Materials & Services	157,750	145,500	148,882	0	0
Capital	0	0	0	0	0
Program Budget	157,750	145,500	148,882	0	0
Debt	0	0	0	0	0
Transfers Out (admin alloc)	0	0	0	0	0
Transfers Out (fund xfrs)	0	0	0	0	0
Special Pymt (to Component Unit)	0	0	0	0	0
Total Outlays	157,750	145,500	148,882	0	0
Fund Contingency	11,132	0	0	0	0
Fund Ending Fund Balance	0	0	0	0	0
Total Fund Expenditures	168,882	145,500	148,882	0	0
Ending Fund Balance	0	3,382	0	0	0
No Mos Operating Reserve*					
Staffing - Full Time Equivalent					

Appropriated Plus Dec Supplementals					
Revenue Detail Description	FY20 Initial	FY19 Est of End Actual	FY19 Budget	FY18 Actuals (unaudit)	FY17 Actuals
Assigned Beginning Cash Bal	3,382		0		
Risk Management Rev	165,500	148,882	148,882		
revenue totals	168,882	148,882	148,882	0	0
check revenue	0	0	0	0	0

Includes 2nd Dec Supplemental Budget

Appropriated Plus Dec Supplementals					
Expense Detail Description	FY20 Initial	FY19 Est of End Actual	FY19 Budget	FY18 Actuals (unaudit)	FY17 Actuals
Fire Patrol County Lands	5,500	5,500	5,500		
Property & GL Insurance Bonds	126,500	115,000	121,752		
Contract Srvc Risk Mgt	25,750	25,000	21,630		
Contingency	11,132				
Total Expenses	168,882	145,500	148,882	0	0
Check Expense	0	0	0	0	0

Public Works Capital Projects Fund 301

This fund was established to provide for the operations and capital improvement needs of the County’s bike paths, and this year the fund also accounts for the revenues and expenditures associated with the County Roads and Parks System Development Charges (SDC’s). Revenue for the Bike Path fund consists of one percent of the County’s share of the state gasoline tax.

FY2019-20 Goals and Highlights

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

Bike Path funds will provide for improvements to the CZ Trail to include trail crossing signs on Scappoose – Vernonia Road at Cater Road, and match for the Gable Road Improvement Project in front of St Helens High School to install bicycle paths in this section.

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

System Development Charge funds for both Roads and Parks can only be used for capacity improvement projects and not general road or parks maintenance activities. Road Department SDC funds are anticipated to be used on Millard Road between Highway 30 and Old Portland Road with timing of the project coordinated with the Millard Road Intersection with Highway 30 project funded by the State of Oregon.

Parks SDC funds are anticipated to be used for continued expansion of the County Parks CZ Trail access in Vernonia end of the Trail. The project will be reimbursement to costs associated with acquisition of land for the trail to continue into Vernonia and connect with the Banks Vernonia Trail.

FY2018-2019 Accomplishments

Reimbursement of cost for the Gable Road Sidewalk Project.

Throughout the year, a review of the current System Development Charge ordinance and the fee structure has been underway by Parks and Roads staff with the support of a consultant. Results of the study are still be evaluated with recommendations to be presented to the Board of Commissioners.

Columbia County

Capital Fund

Fund 301

Revenues	FY20	FY19	FY19	FY18	FY17
	Proposed	Est of End Actual	Budget	Actuals (unaudit)	Actuals
Unrestricted Beginning Balance	0	0	0	0	0
Restricted Beginning Balance	1,215,472	1,565,578	1,498,869	1,353,224	1,183,398
Total Beginning Balance	1,215,472	1,565,578	1,498,869	1,353,224	1,183,398
Property Tax	0	0	0	0	0
Intergovernmental	0	0	0	0	0
Other Resources	0	0	0	0	0
Current Year Unrestricted	0	0	0	0	0
Property Tax	0	0	0	0	0
Intergovernmental	0	0	48,000	41,191	37,538
Fees, Permits, Fines, Service Charges	0	0	125,500	169,926	125,572
Bond or Debt Proceeds	0	0	0	0	0
Other Resources	25	25	9,000	19,203	12,247
Current Year Restricted	25	25	182,500	230,320	175,358
General Fund Balancing					
Transfers from County Funds	0	86,869	0	0	0
Spec Pymt (from Component Unit)	0	0	0	0	0
Current Year Other Resources	0	86,869	0	0	0
Total Available Resources	1,215,497	1,652,472	1,681,369	1,583,545	1,358,756
Expenditures					
Salary	0	0	0	0	0
Benefits	0	0	0	0	0
PR Transfers (PERS bond & reserve)	0	0	0	0	0
Personnel	0	0	0	0	0
Materials & Services	0	0	0	16,602	0
Capital	0	400,000	0	0	0
Program Budget	0	400,000	0	16,602	0
Debt	0	0	0	0	0
Transfers Out (admin alloc)	500	0	5,062	0	3,834
Transfers Out (fund xfrs)	0	37,000	449,500	1,364	1,699
Special Pymt (to Component Unit)	0	0	0	0	0
Total Outlays	500	437,000	454,562	17,966	5,532
Fund Contingency	1,214,997	0	1,226,807	0	0
Fund Ending Fund Balance	0	0	0	0	0
Total Fund Expenditures	1,215,497	437,000	1,681,369	17,966	5,532
Ending Fund Balance	0	1,215,472	0	1,565,578	1,353,224
No Mos Operating Reserve*					
Staffing - Full Time Equivalents					

Revenue Detail Description	Appropriated Plus Dec Supplementals				
	FY20 Proposed	FY19 Est of End Actual	FY19 Budget	FY18 Actuals (unaudit)	FY17 Actuals
Restricted Cash Bal	119,563	519,563	567,383	471,893	434,220
Non-spendable Beg'ng Cash Bal		0	0	0	0
Interest on Investments			2,000	6,479	3,968
C-Z Trail Revenue			0	0	0
State Motor Vehicle Apportion			48,000	41,191	37,538
SDC Restricted Cash Bal	18,305	18,305	4,510	20,243	14,304
SDC Roads Interest			6,000	10,468	6,877
SDC-Scappoose UG Area			3,000	0	5,550
St Helens UG Area			3,000	15,408	3,082
SDC-District 1			50,000	56,813	56,019
SDC-District 2			20,000	34,911	17,145
SDC-District 3			10,000	9,090	0
SDC-District 4			10,000	13,635	13,635
SDC-Transfer from Roads			0	0	0
SDC Roads Beg Bal scap UG	19,539	19,539	22,539	19,539	13,989
SDC Roads Beg Bal SH UG	53,872	53,872	41,464	38,464	35,383
SDC Roads Beg Bal - Dist 1	408,191	408,191	361,449	351,378	295,359
SDC Roads Beg Bal - Dist 2	157,439	157,439	149,705	122,528	105,384
SDC Roads Beg Bal - Dist 3	57,038	57,038	57,038	47,948	47,948
SDC Roads Beg Bal - Dist 4	143,370	143,370	143,280	129,735	116,100
SDC Begin Bal	823	823	0	4,127	3,485
Park SDC Interest			1,000	2,256	1,402
SDC-Scappoose UG Area			1,500	750	3,078
SDC-St Helens UG Area			3,000	4,070	1,564
SDC-Rural Area			25,000	35,250	25,500
SDC-Transfer from Parks			0	0	0
SDC Parks Beg Bal - Scap UG	9,906	9,906	11,406	9,156	6,078
SDC Parks Beg Bal - SH UG	14,588	14,588	13,774	10,518	8,954
SDC Parks Beg Bal - Rural	162,945	162,945	89,322	127,695	102,195
Fair Facility Begin Bal	49,894	0	37,000		
Interest	25	25	0		
Beg Bal Transfer in		86,869	0		
revenue totals	1,215,497	1,652,472	1,681,369	1,583,545	1,358,756
check revenue	0	0	0	0	0

Includes 2nd Dec Supplemental Budget

Expense Detail Description	Appropriated Plus Dec Supplementals				
	FY20 Proposed	FY19 Est of End Actual	FY19 Budget	FY18 Actuals (unaudit)	FY17 Actuals
Central Administrative Charges	500		5,062	0	3,834
Transfer to Parks for CZ trail			0	0	0
Dev. of Footpath & Trail			0	0	0
Bike Path-Old Portl Rd-Scapp			0	0	0
Gable Road		400,000	0	0	0
CZ Trail Crossing			0	0	0
Transfer to County Fund			400,000	0	0
Operating Contingencies	119,063		212,321	0	0

Expense Detail	FY20	FY19	FY19	FY18	FY17
Description	Proposed	Est of End Actual	Budget	Actuals (unaudit)	Actuals
Roads SDC Contract services			0	11,287	0
Road SDC Cap Investment			0	0	0
SDC Transfer to Roads for SDC investment			0	0	0
Staff Expense Reimb SDC			7,500	1,119	938
Roads SDC Contingencies	857,754		874,484	0	0
Parks SDC Contract services			0	5,316	0
Parks SDC Cap Investment			0	0	0
SDC Transfer to Parks for SDC investment			0	0	0
Staff Expense Reimb SDC			5,000	244	760
Parks SDC Contingencies	188,262		140,001	0	0
Fair Reserve Transfer		37,000	37,000		
Contingency	49,919		0		
Total Expenses	1,215,497	437,000	1,681,369	17,966	5,532
Check Expense	0	0	0	0	0

Support Major Projects Fund 305

This fund was established in fiscal year 2018-2019 to provide for better allocation of the cost of County-wide administrative projects to the funds and departments that benefit from those projects.

One-time projects in the fund include the County's financial accounting software (Caselle), upgrades to the Courthouse meeting room, upgrades to the phone system, and smaller information technology projects.

Projects will be removed from the fund once they are completed, and new, one-time projects will be added in the future.

Columbia County

Support Major
Projects

Fund 305

Revenues	FY20 Initial	FY19 Est of End Actual	FY19 Budget	FY18 Actuals (unaudit)	FY17 Actuals
Unrestricted Beginning Balance	0	0	0	0	0
Restricted Beginning Balance	472,362	0	244,374	0	0
Total Beginning Balance	472,362	0	244,374	0	0
Property Tax	0	0	0	0	0
Intergovernmental	0	0	0	0	0
Other Resources	0	0	0	0	0
Current Year Unrestricted	0	0	0	0	0
Property Tax	0	0	0	0	0
Intergovernmental	0	68,300	218,300	0	0
Fees, Permits, Fines, Service Charges	0	28,113	0	0	0
Bond or Debt Proceeds	0	0	0	0	0
Other Resources	300	575	0	0	0
Current Year Restricted	300	96,988	218,300	0	0
General Fund Balancing					
Transfers from County Funds	100,000	460,374	216,000	0	0
Spec Pymt (from Component Unit)	0	0	0	0	0
Current Year Other Resources	100,000	460,374	216,000	0	0
Total Available Resources	572,662	557,362	678,674	0	0
Expenditures					
Salary	0	0	0	0	0
Benefits	0	0	0	0	0
PR Transfers (PERS bond & reserve)	0	0	0	0	0
Personnel	0	0	0	0	0
Materials & Services	226,200	70,000	296,200	0	0
Capital	287,474	15,000	382,474	0	0
Program Budget	513,674	85,000	678,674	0	0
Debt	0	0	0	0	0
Transfers Out (admin alloc)	0	0	0	0	0
Transfers Out (fund xfrs)	0	0	0	0	0
Special Pymt (to Component Unit)	0	0	0	0	0
Total Outlays	513,674	85,000	678,674	0	0
Fund Contingency	58,988	0	0	0	0
Fund Ending Fund Balance	0	0	0	0	0
Total Fund Expenditures	572,662	85,000	678,674	0	0
Ending Fund Balance	0	472,362	0	0	0
No Mos Operating Reserve*					
Staffing - Full Time Equivalents					

Revenue Detail Description	Appropriated Plus Dec Supplementals				
	FY20 Initial	FY19 Est of End Actual	FY19 Budget	FY18 Actuals (unaudit)	FY17 Actuals
Beginning Balance	208,475		67,400		
Interest	100	75	0		
Project Transfer In	0	161,000	161,000		
Beg Bal transfer in		67,400	0		
Beginning Balance	171,463		70,000		
Interest	100	50	0		
Project Transfer In	75,000	55,000	55,000		
Beg Bal transfer in		70,000	0		
Refund	0	28,113	0		
Broadband Grant OregonBiz		68,300	68,300		
Beginning Balance	5,200		10,000		
Interest	100	200	0		
Project Transfer In	25,000				
Beg Bal transfer in		10,000			
Beg Bal CH Fac Loan Proceeds	87,224		96,974		
Interest		250	0		
Beg Bal transfer in		96,974	0		
Old Courthouse Repairs Grant			150,000		
revenue totals	572,662	557,362	678,674	0	0
check revenue	0	0	0	0	0

Includes 2nd Dec Supplemental Budget

Expense Detail Description	Appropriated Plus Dec Supplementals				
	FY20 Initial	FY19 Est of End Actual	FY19 Budget	FY18 Actuals (unaudit)	FY17 Actuals
Small Equipment	34,000	0	34,000		
Contract Temp Services	133,900	20,000	153,900		
Software	40,500	0	40,500		
Software Impl Capital Costs		0			
Contingency	175		0		
Contract Temp Services	40,000		40,000		
Building Improvements	30,000		30,000		
Capital SW Licensing	65,000	0	0		
Records Management		0	0		
IT Security Program	0	0	0		
Facility Connectivity	0	0	0		
Additional Equipment Refresh		0	0		
PCI Program	0	0	0		
Phone System	55,000	0	55,000		
Contingency	56,563	0	0		
Tech Reserve			0		
Broadband Grant Consultant	18,300	50,000	68,300		
Building Improvements	10,000	5,000	10,000		
Contingency	2,250	0	0		
Office Remodel	86,974	10,000	96,974		
Old Courthouse Repairs Grant	0	0	150,000		
Total Expenses	572,662	85,000	678,674	0	0
Check Expense	0	0	0	0	0

Table of Contents

Section VI: Debt

402 Jail Bond Debt Service Fund	319
Columbia County Debt Information	322
Columbia County Long Term Debt Trends	324
Columbia County Long Term Summary	326

Jail Bond Debt Service Fund 402

Columbia County has a single Debt Service Fund account for revenues and expenditures related to the servicing of general long-term debt. This debt is funded by tax revenue received from a special tax levy, approved by Columbia County's voters as ballot measure 5-49 on November 3, 1998. This bond levy is assessed to all County property owners. Monies received from this bond levy are used for the retirement of principal and interest on the Jail General Obligation Bond.

The final year for this tax levy was FY18 and this fund closed in FY19.

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

Columbia County

**Jail Bond
Debt Fund**

Fund 402

Revenues	FY20	FY19	FY19 Budget	FY18	FY17
	Proposed	Est of End Actual		Actuals (unaudit)	Actuals
Unrestricted Beginning Balance	0	0	0	0	0
Restricted Beginning Balance	0	0	0	25,065	83,985
Total Beginning Balance	0	0	0	25,065	83,985
Property Tax	0	0	0	0	0
Intergovernmental	0	0	0	0	0
Other Resources	0	0	0	0	0
Current Year Unrestricted	0	0	0	0	0
Property Tax	0	0	0	1,148,977	1,066,920
Intergovernmental	0	0	0	0	0
Fees, Permits, Fines, Service Charges	0	0	0	0	0
Bond or Debt Proceeds	0	0	0	0	0
Other Resources	0	0	0	6,981	5,747
Current Year Restricted	0	0	0	1,155,958	1,072,667
General Fund Balancing					
Transfers from County Funds	0	0	0	0	0
Spec Pymt (from Component Unit)	0	0	0	0	0
Current Year Other Resources	0	0	0	0	0
Total Available Resources	0	0	0	1,181,023	1,156,652
Expenditures					
Salary	0	0	0	0	0
Benefits	0	0	0	0	0
PR Transfers (PERS bond & reserve)	0	0	0	0	0
Personnel	0	0	0	0	0
Materials & Services	0	0	0	0	0
Capital	0	0	0	0	0
Program Budget	0	0	0	0	0
Debt	0	0	0	1,133,600	1,131,588
Transfers Out (admin alloc)	0	0	0	0	0
Transfers Out (fund xfrs)	0	0	0	47,423	0
Special Pymt (to Component Unit)	0	0	0	0	0
Total Outlays	0	0	0	1,181,023	1,131,588
Fund Contingency	0	0	0	0	0
Fund Ending Fund Balance	0	0	0	0	0
Total Fund Expenditures	0	0	0	1,181,023	1,131,588
Ending Fund Balance	0	0	0	0	25,065
No Mos Operating Reserve*					
Staffing - Full Time Equivalents					

Bond retired in FY18 - here for budget statutory reporting requiren

Revenue Detail Description	Appropriated Plus Dec Supplementals				
	FY20 Proposed	FY19 Est of End Actual	FY19 Budget	FY18 Actuals (unaudit)	FY17 Actuals
Restricted Cash Bal	done		0	25,065	83,985
Property Taxes - Current	done		0	1,105,871	1,022,672
Property Taxes - Prior Years	done		0	43,105	44,248
Interest on Investments	done	0	0	6,981	5,747
revenue totals	0	0	0	1,181,023	1,156,652
check revenue	0	0	0	0	0

Expense Detail Description	Appropriated Plus Dec Supplementals				
	FY20 Proposed	FY19 Est of End Actual	FY19 Budget	FY18 Actuals (unaudit)	FY17 Actuals
Bond Principal	done	0	0	1,090,000	1,045,000
Bond Interest	done	0	0	43,600	86,588
Ending Cash Balance		0	0	0	0
Transfer excess to Gen Fund when make bond pymt		0	0	47,423	0
		0			
Total Expenses	0	0	0	1,181,023	1,131,588
Check Expense	0	0	0	0	0

Columbia County FY2019-20 Debt Information

Section 10, Article XI of the Oregon Constitution prohibits counties from creating any debt or liabilities which shall singly or in the aggregate, with previous debts or liabilities, exceed the sum of \$5,000, unless those debts or liabilities are incurred to carry out purposes authorized by statute, and do not exceed limits fixed by statute.

ORS 287A.100 authorizes counties to issue general obligation bonds to finance capital construction or improvements upon approval of electors if the if the debts or liabilities do not exceed two percent of the real market value of all taxable property in the county, or any lesser limit on bonded indebtedness in a county charter. 287A.140 authorizes public bodies to issue annual tax levies to pay for the principal and interest of outstanding general obligation bonds.

ORS 287A.105 authorizes counties to incur debts or liabilities under ORS 271.390 and similar statutes if the debts or liabilities do not exceed one percent of the real market value of all taxable property in the county, or any lesser limit on bonded indebtedness in a county charter.

ORS287A.360 authorizes public entities to issue refunding bonds for outstanding debt without the authorization of the electors.

ORS 238.694 authorizes public entities to issue bonds to fund pension liabilities if that issuance may reduce the cost of public pensions to taxpayers. These bonds are outside of indebted limits noted in ORS chapter 287A.

1. Columbia County does not have a charter.
2. The latest real market value of the County is \$8,445,319,627.
3. One percent of borrowings has a value of \$84,453,196.
4. The County electorate approved a ballot measure for jail construction and a general obligation bond was issued to fund that construction in 1999. The aggregate principal amount of borrowings subject to the two percent limit outstanding as of June 30, 2018, is \$0. This refunded bond was retired in June 2018.
5. The County has issued bonded indebtedness that is subject to the limit of 287A.105. \$1,808,923 in aggregate principal amount of borrowings is outstanding as of June 30, 2019. This balance is within the statutory limit.
6. The County has issued bonded indebtedness that is subject to ORS 238.694 in the amount of \$6,407,625 in aggregate principal amount outstanding as of June 30, 2019. This balance is not subject to statutory limits as it is expected to save taxpayers money on the cost of public pensions.

Current Debt and Legal Limits and Impacts on Current Operations

Columbia County has ample room in its debt capacity with the 1% ceiling: over 97% of it is still available.

The County as of FY20 will have no general obligation bond debt subject to the limit of 2% real market value. As of June 2018, the one general obligation bond was retired.

Two of the County's eight borrowings have revenue streams that have created fund balances that permit pre-payments on those obligations without adversely affecting operations:

1. Road Loan – paid for by tax increment financing for the Columbia County Development Agency urban renewal district.
2. Transfer Station Loan – paid for by solid waste disposal rates paid by members of the community

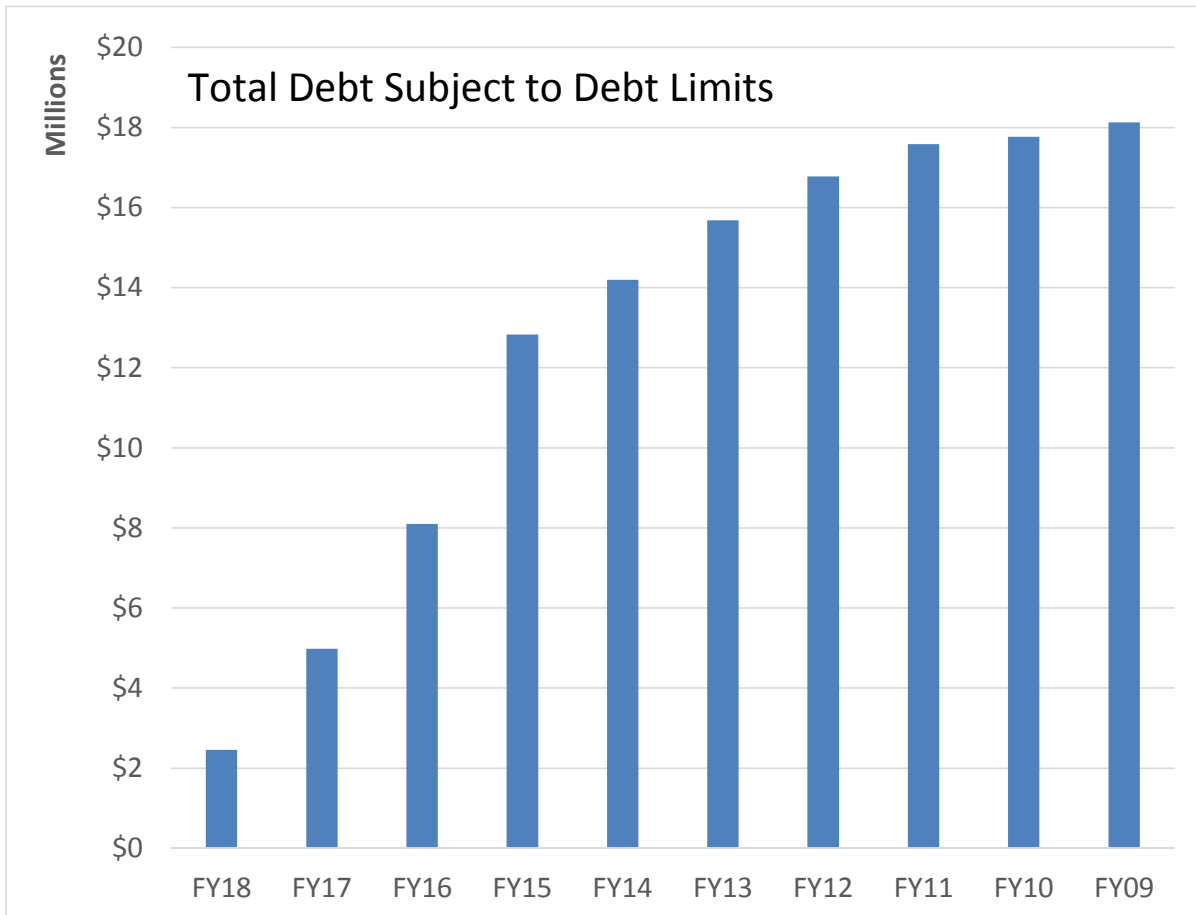
In both cases, these excess payments have resulted in reducing the indebtedness terms by years as well as the total debt service to be paid. In fact, the Road Loan was retired in January 2018.

The County has long recognized that it needs to add capacity in terms of debt analysis and has completed a competitive selection for a Municipal Advisor. Initial work on continuing disclosures has been undertaken.

The long term debt schedule for Columbia County follows.

Columbia County Long Term Debt Trends

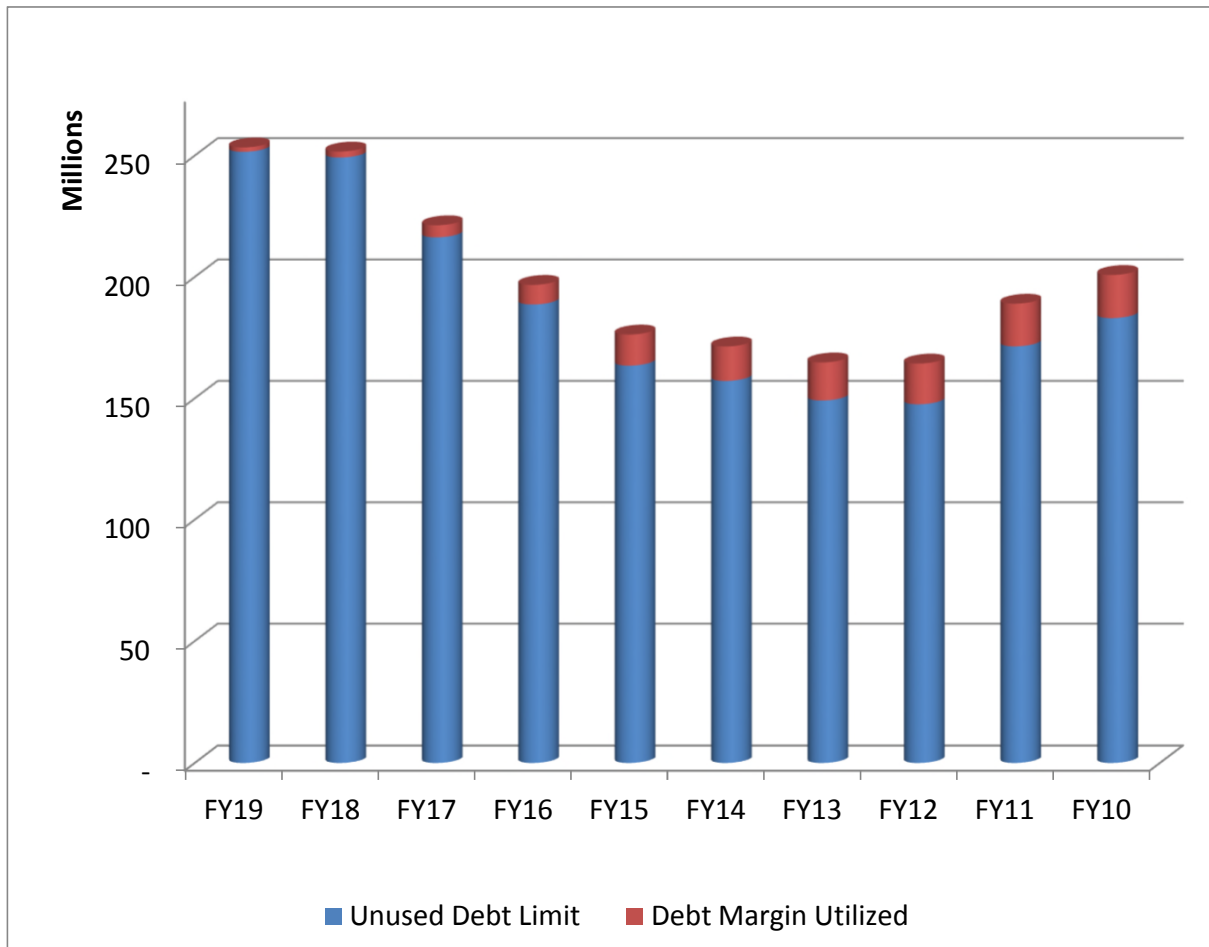
Fiscal Year	Real Market Value	County Debt Limits			Debt at June 30		
		Debt Limit for General Obligation (2% RMV)	Debt Limit for Limited Bonds (1% RMV)	Total Debt Limit (3% RMV)	General Obligation Bonds	Revenue Bonds and Other Debt	Total Debt Subject to Debt Limits
		2018-19	8,445,319,627	168,906,393	84,453,196	253,359,589	-
2017-18	8,388,882,126	167,777,643	83,888,821	251,666,464	-	2,464,228	2,464,228
2016-17	7,376,616,652	147,532,333	73,766,167	221,298,500	1,090,000	3,898,644	4,988,644
2015-16	6,557,903,862	131,158,077	65,579,039	196,737,116	2,135,000	5,957,222	8,092,222
2014-15	5,876,058,508	117,521,170	58,760,585	176,281,755	3,135,000	9,688,455	12,823,455
2013-14	5,711,839,142	114,236,783	57,118,391	171,355,174	4,090,000	10,105,290	14,195,290
2012-13	5,492,574,239	109,851,485	54,925,742	164,777,227	5,005,000	10,672,427	15,677,427
2011-12	5,477,228,879	109,544,578	54,772,289	164,316,866	5,885,000	10,891,792	16,776,792
2010-11	6,299,615,211	125,992,304	62,996,152	188,988,456	6,725,000	10,858,682	17,583,682
2009-10	6,693,897,931	133,877,959	66,938,979	200,816,938	7,530,000	10,236,487	17,766,487
2008-09	6,175,643,775	123,512,876	61,756,438	185,269,313	8,165,000	9,964,228	18,129,228



In order to reduce the total cost of debt, when it makes good fiscal sense, the County has sought to retire debt faster than required.

Columbia County Debt Margin Trends

Fiscal Year	Legal Debt Margin at June 30			Percentage of Debt Margin Utilized		
	General	Revenue	Total Unused Debt Limit	General	Revenue	Combined percentage
	Obligation Bonds	Bonds and Other Debt		Obligation Bonds	Bonds and Other Debt	
2018-19	168,906,393	82,644,273	251,550,666	0.0%	2.1%	0.7%
2017-18	167,777,643	81,424,593	249,202,236	0.0%	2.9%	1.0%
2016-17	146,442,333	69,867,523	216,309,856	0.7%	5.3%	2.3%
2015-16	129,023,077	59,621,817	188,644,894	1.6%	9.1%	4.1%
2014-15	114,386,170	49,072,130	163,458,300	2.7%	16.5%	7.3%
2013-14	110,146,783	47,013,101	157,159,884	3.6%	17.7%	8.3%
2012-13	104,846,485	44,253,315	149,099,800	4.6%	19.4%	9.5%
2011-12	103,659,578	43,880,497	147,540,074	5.4%	19.9%	10.2%
2010-11	119,267,304	52,137,470	171,404,774	5.3%	17.2%	9.3%
2009-10	126,347,959	56,702,492	183,050,451	5.6%	15.3%	8.8%
2008-09	115,347,876	51,792,210	167,140,085	6.6%	16.1%	9.8%



ORS 287A.105(1) provides a debt limit on revenue bonds and other debt or liabilities of 1% of the real market value of all taxable property within the County's boundaries. This legal limit became effective January 1, 2008 superceding ORS 287.053.

Columbia County Long Term Debt

Lender	Interest Rate	Total Loan	Total Principal Outstanding	Total Interest Outstanding	Total Payments Due
--------	---------------	------------	-----------------------------	----------------------------	--------------------

As of June 30, 2018:

Pension Bonds

Pers A & B	2-7.41%	4,394,484	3,552,625	1,543,170	5,095,795
Pers addl	4-5%	3,860,000	2,855,000	839,191	3,694,191
Total not subject to any limit		8,254,484	6,407,625	2,382,361	8,789,986

Loans

City of St Helens	3.00%	100,000	44,674	5,561	50,235
OEDD SPWF - West Rainier Road	5.23%	410,000	156,015	32,043	188,058
OEDD SPWF - Port Westward Road	4.99%	5,746,893	0	0	0
OEDD - Solid Waste Transfer Station	4.97%	4,435,000	1,443,659	229,782	1,673,442
Courthouse Capital Improvements	3.75%	713,000	164,575	7,346	171,921
Total subject to 1% RMV limit		11,404,893	1,808,923	274,732	2,083,655

Percent RMV utilized **0.135%** **0.021%** Less than 1% = In compliance

82,644,273 Amount debt capacity remaining (1% RMV minus outstanding principal due)

General Obligation Bond

Jail Refinancing (retired FY18)	4-4.25%	8,365,000	0	0	0
Total subject to 2% RMV limit		8,365,000	0	0	0

Percent RMV utilized **0.099%** **0.000%** Less than 2% = In compliance

168,906,393 Amount debt capacity remaining (2% RMV minus outstanding principal due)

Total Long Term Debt		28,024,377	8,216,548	2,657,093	10,873,641
-----------------------------	--	-------------------	------------------	------------------	-------------------

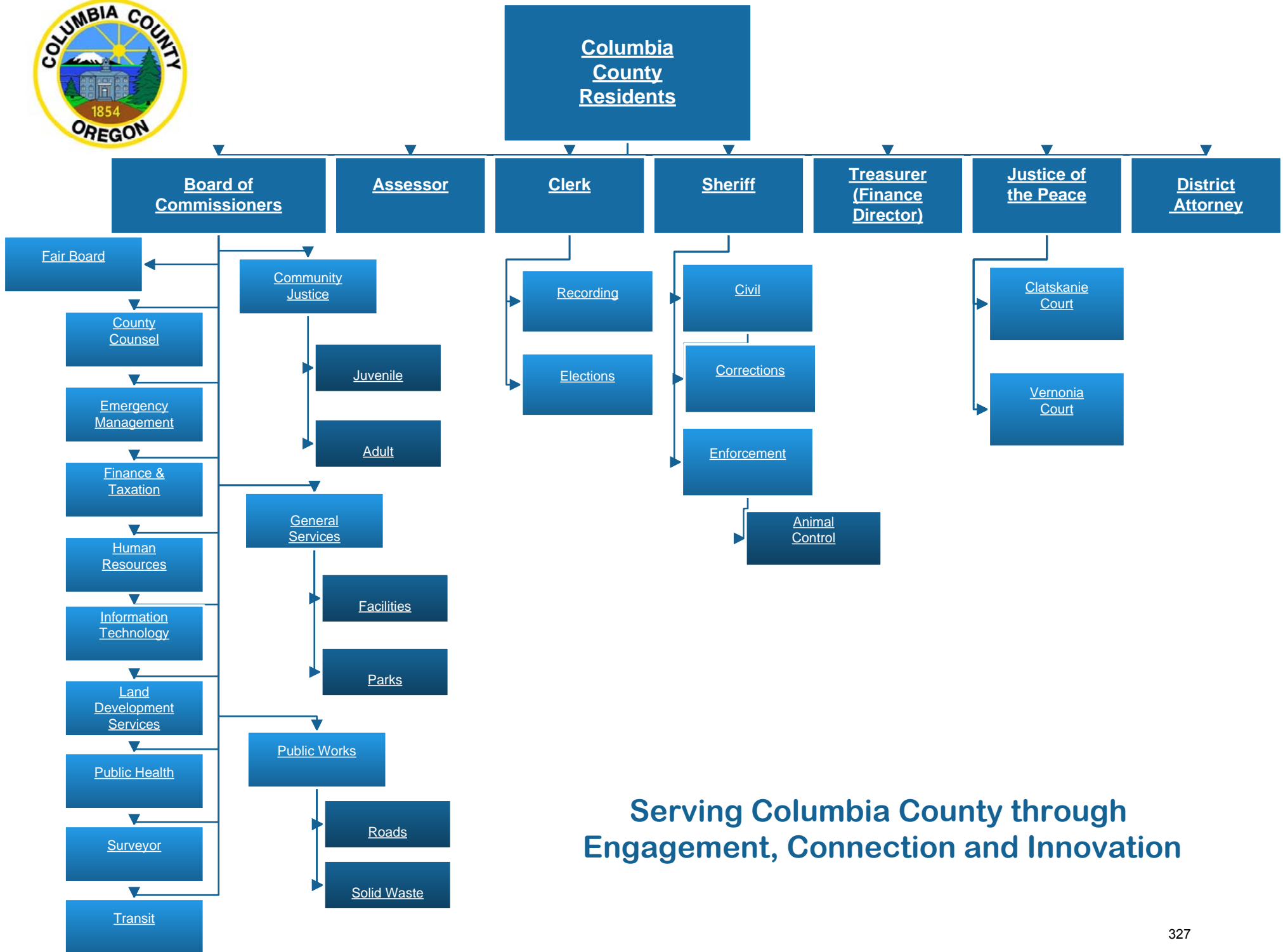
Real Market Value FY18

8,445,319,627

Table of Contents

Section VII: County Structure and Workforce

Columbia County Organizational Chart	327
Elected Official Compensation Committee Recommendation	328
Columbia County Budgeted Position History	329
Columbia County PERS Rates	339
Portland Consumer Price Index	340



Serving Columbia County through Engagement, Connection and Innovation



To: Wendy Dutenhoeffer, Finance Director
From: Jean Ripa, Human Resources Director
Date: March 19, 2019
Subject: Elected Official Compensation Committee Recommendation 2019

At their meeting today, the Elected Officials Compensation Committee (George Dunkel, Dennis Kenna and Jim Tierney) made the following recommendations regarding elected officials' salaries, with an effective date from July 1, 2019 to June 30, 2020:

Commissioner, Assessor, Clerk, District Attorney and Sheriff : Increase pay by cost of living of 2.4%

Justice of the Peace and Treasurer: No change

Please let me know if you have any questions.

cc: Henry Heimuller, County Commissioner
Margaret Magruder, County Commissioner
Alex Tardif, County Commissioner
Sue Martin, County Assessor
Betty Huser, County Clerk
Brian Pixley, County Sheriff
Jeff Auxier, District Attorney
Diana Shera-Taylor, Justice of the Peace
Compensation Committee

Columbia County Budgeted Position History Summary

	Adopted	Suppl'tal	Adopted	Adopted	Adopted	Adopted	Proposed
Range	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020
Function							
General Government	76.30	87.08	94.41	108.27	118.50	117.23	120.21
Public Safety							
Sheriff - Officers	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sheriff - Civilians	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Parole/Probation	13.30	12.15	12.15	12.91	13.71	17.71	17.35
Juvenile Justice	4.89	5.14	5.59	5.80	5.75	6.75	7.65
District Attorney	11.54	12.09	12.58	12.80	13.20	14.48	13.98
Justice Court	2.53	2.75	2.77	2.31	2.31	2.87	2.87
Emergency Management	2.70	1.91	1.94	2.00	2.49	2.49	3.03
Animal Control/Firing Range	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Highways and Streets							
Engineering/Admin	5.00	5.00	5.00	5.00	5.00	5.00	4.70
Maintenance	16.00	18.00	16.50	16.50	16.50	16.50	17.30
Transfer Station/Solid Waste	1.59	0.93	1.19	1.35	1.70	1.55	1.75
Culture and Recreation							
Parks	3.00	3.00	2.50	2.42	2.20	3.10	3.10
Fair	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Social Services/Health	1.28	0.40	0.14	0.10	0.10	2.00	3.85
Economic Development/Transit	1.00	1.49	1.43	3.33	3.49	3.00	3.00
Total	140.13	150.94	157.20	173.79	185.95	193.68	199.79
Percent Change	-6.1%	7.7%	4.1%	10.6%	7.0%	11.4%	7.4%
						Percent Change since FY13	15.7%
							33.8%
General Fund (no Jail)	73.88	78.52	81.57	92.14	97.70	100.74	103.59
Percent Change	-3.1%	6.3%	3.9%	13.0%	6.0%	9.3%	6.0%
						Percent Change since FY13	20.5%
							35.9%
Other Funds (no Jail)	45.51	45.22	43.35	46.80	48.32	56.15	57.19
Percent Change	-11.9%	-0.6%	-4.1%	8.0%	3.2%	20.0%	18.4%
						Percent Change since FY13	-2.6%
							10.7%
Jail Operations	20.74	27.20	32.28	34.85	39.93	36.79	39.01
Percent Change	-3.3%	31.1%	18.7%	8.0%	14.6%	5.6%	-2.3%
						Percent Change since FY13	40.4%
							81.9%

Columbia County Budgeted Position History Detail

		Adopted	Suppl'tal	Adopted	Adopted	Adopted	Adopted	Proposed
	Range	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020
GENERAL GOVERNMENT								
<u>Board of Commissioners 100-01</u>								
Commissioners	EL	2.70	2.86	2.91	3.00	3.00	3.00	3.00
Board Secretary	E03	0.90	0.95	1.46	1.00	1.00	1.00	1.00
Office Specialist	21	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
Total Department		3.60	3.82	4.37	5.00	5.00	5.00	5.00
<u>Assessor 100-02</u>								
Assessor	EL	0.90	0.95	0.97	1.00	1.00	1.00	1.00
Chief Cartographer/GIS Manager	E05	0.90	0.95	0.00	0.00	0.00	1.00	1.00
Office Manager II	E04	0.90	0.95	0.97	1.00	1.00	1.00	1.00
Supervisor	27	0.00	0.00	0.00	0.00	0.00	1.00	1.00
Program/Sales Data Analyst	26	0.90	0.95	0.97	1.00	1.00	1.00	1.00
GIS Programmer-Cartographer	27	0.90	0.95	0.97	1.00	1.00	0.00	0.00
Property Appraiser II	26	4.50	3.82	2.91	3.00	4.00	4.00	4.00
Property Appraiser I	25	0.00	0.95	1.94	3.00	2.00	0.00	0.00
GIS Technician	24	0.00	0.00	0.00	0.00	0.00	0.50	1.00
Assessment Clerk III	23	0.90	0.95	1.94	1.00	1.00	1.00	1.00
Assessment Clerk II	22	0.90	0.95	1.97	0.00	0.00	2.00	2.00
Assessment Clerk I	21	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>2.00</u>	<u>2.00</u>	<u>0.00</u>	<u>0.00</u>
Total Department		10.80	11.45	12.63	13.00	13.00	12.50	13.00
<u>Tax Office 100-03</u>								
Director, Finance & Taxation	E08	0.09	0.05	0.05	0.05	0.05	0.05	0.05
Tax Collector	E05	0.00	0.00	0.83	0.75	0.85	0.85	0.85
Administrator	E04	0.05	0.05	0.00	0.00	0.00	0.00	0.00
Administrator, Tax & Grants	E02	0.58	0.75	0.00	0.00	0.00	0.00	0.00
Deputy Tax Collector	25	0.00	0.00	0.00	0.00	0.00	0.00	0.75
Accountant II	24	0.05	0.05	0.05	0.05	0.05	0.05	0.05
Accountant I	23	0.05	0.05	0.05	0.05	0.00	0.00	0.00
Accounting Clerk II	21	0.72	0.87	0.78	0.05	0.05	0.50	0.00
Accounting Clerk I or PT help	20	<u>0.00</u>	<u>0.00</u>	<u>0.12</u>	<u>0.75</u>	<u>0.75</u>	<u>0.85</u>	<u>0.05</u>
Total Department		1.54	1.82	1.88	1.70	1.75	2.30	1.75
<u>County Clerk 100-04</u>								
Personnel-County Clerk	EL	0.90	0.95	0.97	1.00	1.00	1.00	1.00
Admin. Asst.	23	0.90	0.95	0.97	1.00	1.00	1.00	1.00
Clerk I	20	<u>0.49</u>	<u>0.47</u>	<u>0.36</u>	<u>0.46</u>	<u>0.46</u>	<u>0.43</u>	<u>0.46</u>

	Range	Adopted 2013-2014	Suppl'tal 2014-2015	Adopted 2015-2016	Adopted 2016-2017	Adopted 2017-2018	Adopted 2018-2019	Proposed 2019-2020
Total Department		2.29	2.38	2.30	2.46	2.46	2.43	2.46
<u>Elections 100-05</u>								
Elections Supervisor	27	0.68	0.72	0.73	0.85	0.85	0.85	0.85
Part Time Help	NA	<u>0.50</u>	<u>0.50</u>	<u>0.58</u>	<u>0.47</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Department		1.18	1.22	1.31	1.32	0.85	0.85	0.85
<u>Sheriff (Includes Animal Services) 100-06</u>								
Sheriff	EL	0.50	0.50	0.50	0.50	0.35	0.33	0.33
Administrator	E02	0.00	0.00	0.00	0.00	0.00	0.25	0.25
Office Manager II	E03	0.50	0.43	0.25	0.25	0.25	0.00	0.00
Fiscal Assistant	23	0.00	0.00	0.00	0.00	0.25	0.00	0.00
Support Services Supervisor	25	0.00	0.00	0.50	0.50	0.50	0.00	0.00
Senior Civil Deputy	S125	1.00	1.00	1.00	1.00	1.00	0.50	0.00
Civil Deputy	S123	1.00	1.00	1.00	1.00	1.00	1.00	0.50
Evidence Tech	NA	0.49	0.50	0.60	0.60	0.60	1.00	0.45
Civil Clerk	S122	0.50	1.00	0.00	0.60	0.00	0.60	1.00
PT Office Assistant	NA	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Undersheriff	E06	0.25	0.25	0.50	0.50	0.00	0.00	0.00
Captain	E06	0.00	0.00	0.00	0.00	0.00	0.95	0.95
Lieutenant	E05	0.75	0.75	0.55	0.00	1.00	0.95	1.33
Sergeant	S107	0.00	0.00	0.00	1.00	1.90	2.00	2.00
Deputy Sheriff	S103	5.00	5.00	5.50	8.10	8.63	8.80	9.05
Marine Captain	E06	0.00	0.00	0.00	0.00	0.00	0.05	0.05
Marine Lieutenant	E05	0.25	0.25	0.45	1.00	0.00	0.05	0.05
Marine Sergeant	S107	0.00	0.00	0.00	0.00	1.00	0.00	0.00
Marine Deputy Sheriff	S103	2.00	2.00	2.00	1.00	1.90	1.20	1.95
Animal Control Officer	24	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Animal Care Specialist	NA	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Kennel Worker	NA	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Reductions to be determined		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Department		13.24	13.68	13.85	17.05	19.38	18.68	18.91
<u>Jail 100-08 moved to 220 in FY15</u>								
Sheriff	EL	0.50						
Undersheriff	E06	0.75						
Jail Manager	E06	0.00						
Office Manager II	23	0.50						
Corrections Lieutenant	E05	2.00						
Corrections Sergeant	S137	0.00						
Corrections Deputy	S133	14.00						
Corrections Tech	S131	2.49						
CH Security & Transport Deputy	NA	0.50						
Reductions to be determined		<u>0.00</u>						

		Adopted	Suppl'tal	Adopted	Adopted	Adopted	Adopted	Proposed
	Range	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020
Total Department		20.74	0.00	0.00	0.00	0.00	0.00	0.00
<u>Economic Development 100-09 moved to 214 in FY19</u>								
Transit Program Coordinator	E04	0.25	0.25	0.50	0.50	0.50	0.50	
Economic Development Director	E05	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	
Total Department		0.25	0.25	0.50	0.50	0.50	0.50	0.00
<u>Surveyor 100-11</u>								
County Surveyor	E04	0.18	0.48	0.49	0.80	0.80	0.80	0.80
Survey Technician	24	<u>0.24</u>	<u>0.13</u>	<u>0.23</u>	<u>0.00</u>	<u>0.38</u>	<u>0.45</u>	<u>0.50</u>
Total Department		0.42	0.61	0.72	0.80	1.18	1.25	1.30
<u>District Attorney 100-12</u>								
District Attorney	EL	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Chief Deputy DA	E09	0.90	0.95	0.59	1.00	1.00	1.00	1.00
Deputy DA 2	E07	2.36	2.48	3.41	3.00	3.00	2.50	2.00
Deputy DA 1	EO5	0.90	0.95	0.97	1.00	1.00	2.00	2.00
Office Manager	E04	0.90	0.95	0.97	1.00	1.00	1.00	1.00
Legal Secretary	24	2.78	2.89	2.74	2.80	2.80	2.00	2.00
PT help		0.00	0.00	0.00	0.00	0.00	0.98	0.98
Support Enforcement	25	0.90	0.95	0.97	1.00	1.00	1.00	1.00
Child Support Enf Agent	22	0.90	0.95	0.97	1.00	1.00	1.00	1.00
Victims Advocate Admin	EO1	0.00	0.00	0.00	0.00	1.00	1.00	1.00
Victims Advocate	21	<u>0.90</u>	<u>0.95</u>	<u>0.97</u>	<u>1.00</u>	<u>0.40</u>	<u>1.00</u>	<u>1.00</u>
Total Department		11.54	12.09	12.58	12.80	13.20	14.48	13.98
<u>Justice Court 100-14</u>								
Justice of the Peace	NA	0.70	0.82	0.82	0.82	0.82	0.87	0.87
Justice Court Clerk	23	0.90	0.95	0.97	1.00	1.00	2.00	2.00
PT Justice Court Clerk	NA	<u>0.93</u>	<u>0.98</u>	<u>0.98</u>	<u>0.49</u>	<u>0.49</u>	<u>0.00</u>	<u>0.00</u>
Total Department		2.53	2.75	2.77	2.31	2.31	2.87	2.87
<u>Juvenile Department 100-18</u>								
Juvenile Director	E07	0.23	0.25	0.25	0.25	0.25	0.25	0.25
Juvenile Supervisor	EO5	0.90	0.95	0.97	1.00	1.00	1.00	1.00
Intervention Specialist	26	0.00	0.00	0.00	0.00	0.00	0.50	0.40
Diversion Coordinator	21	0.25	0.25	0.00	0.55	0.00	0.00	0.00
Juvenile Probation Officer I	25	0.90	1.91	2.91	0.00	0.00	0.00	1.00
Juvenile Probation Officer II	26	1.46	0.57	0.00	3.00	3.00	3.00	3.00
Secretary	23/24	0.90	0.95	0.97	1.00	1.00	2.00	2.00
Office Specialist	21	0.00	0.00	0.00	0.00	0.50	0.00	0.00
PT Help	NA	<u>0.25</u>	<u>0.25</u>	<u>0.49</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Department		4.89	5.14	5.59	5.80	5.75	6.75	7.65

		Adopted	Suppl'tal	Adopted	Adopted	Adopted	Adopted	Proposed
	Range	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020
<u>County Counsel 100-19</u>								
County Counsel	E10	0.90	0.95	0.97	1.00	1.00	0.70	0.70
Of Counsel	NA	0.00	0.10	0.04	0.04	0.05	0.05	0.00
Assistant County Counsel	E07	0.90	0.95	0.97	1.00	1.00	2.00	2.00
Paralegal/NatRes Admin	E04	0.00	0.00	0.00	0.88	1.00	1.00	1.00
Legal Assistant	24	<u>0.81</u>	<u>0.86</u>	<u>0.87</u>	<u>1.00</u>	<u>1.00</u>	<u>0.00</u>	<u>0.00</u>
Total Department		2.61	2.87	2.85	3.92	4.05	3.75	3.70
<u>Public Health 100-36</u>								
Total Department	NA	<u>0.00</u>	<u>0.10</u>	<u>0.10</u>	<u>0.10</u>	<u>0.10</u>	<u>2.00</u>	<u>3.85</u>
Total Department		0.00	0.10	0.10	0.10	0.10	2.00	3.85
<u>Emergency Services 100-44</u>								
EM Director	E05	0.90	0.95	0.97	1.00	1.00	1.00	1.00
Deputy Director	EO5	0.00	0.00	0.00	0.00	1.00	1.00	1.00
HSEM Coordinator	EO4	0.90	0.95	0.97	1.00	0.49	0.49	0.05
Project Coordinator	25	0.00	0.00	0.00	0.00	0.00	0.00	0.98
UASI Grant Coordinator	24	<u>0.90</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Department		2.70	1.91	1.94	2.00	2.49	2.49	3.03
<u>Finance/Purchasing/PR 100-45</u>								
Director, Finance and Taxation	E08	0.81	0.91	0.92	0.95	0.95	0.95	0.95
Tax Collector	E05	0.00	0.00	0.15	0.25	0.15	0.15	0.15
Accounting Svcs Manager	E04	0.00	0.00	0.00	0.92	1.00	1.00	1.00
Finance Administrator	E03	1.12	1.19	0.97	1.00	0.00	0.00	0.00
Finance Administrator CCDA	E02	0.50	0.91	0.00	0.00	0.00	0.00	0.00
Deputy Tax Collector	25	0.00	0.00	0.00	0.00	0.00	0.00	0.25
Accountant II	24	0.00	0.00	0.00	0.00	1.95	1.95	1.95
Accountant I	23	0.86	0.91	0.92	0.95	0.00	0.00	0.00
Contracts & Procurement Specialist	25	0.00	0.00	0.00	0.00	1.00	1.00	1.00
Accounting Clerk II	21	1.08	1.15	1.17	0.95	0.95	0.50	0.95
Accounting Clerk I	20	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.25</u>	<u>0.25</u>	<u>0.65</u>	<u>0.00</u>
Total Department		4.37	5.06	4.13	5.27	6.25	6.20	6.25

		Adopted	Suppl'tal	Adopted	Adopted	Adopted	Adopted	Proposed
	Range	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020
Land Development Services 100-49								
LDS Director	E07	0.45	0.57	0.68	0.70	0.70	0.70	0.70
Office Manager (CBA)	26	0.90	0.95	0.97	1.00	1.00	0.50	0.50
Office Specialist	21	0.00	0.00	0.00	0.00	0.09	0.05	0.00
LDS Secretary	22	0.49	0.38	0.40	0.40	0.40	0.40	0.00
Permit Technician	23	0.00	0.00	0.00	0.00	0.00	0.00	0.60
Planning Division Manager	E05	0.90	0.95	0.97	1.00	1.00	1.00	1.00
Planner I	25	0.90	0.95	0.97	0.00	1.00	0.00	0.00
Planner II	26	0.00	0.40	0.00	1.98	1.49	2.49	2.49
Environmental Services Specialist	27	0.90	0.95	0.97	1.00	1.25	2.00	2.00
Code Enforcement Officer	25	0.63	0.58	0.69	0.70	0.20	0.10	0.20
Building Services Manager	E06	0.40	0.48	0.97	1.00	0.00	0.00	0.00
Maintenance Mechanic I	23	0.68	0.95	1.00	0.00	0.00	0.00	0.00
Maintenance Mechanic II	24	0.00	0.00	0.00	3.00	0.00	0.00	0.00
Maintenance Mechanic III	25	<u>1.58</u>	<u>1.91</u>	<u>1.84</u>	<u>1.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Department		7.83	9.08	9.46	11.78	7.13	7.24	7.49
Information Technology 100-50								
Director	E05	0.00	0.00	0.00	0.92	1.00	1.00	1.00
Computer Tech Senior	27	0.90	0.95	0.97	1.00	1.00	1.00	1.00
Computer Tech II	26	0.90	0.95	0.97	1.00	1.00	1.00	1.00
Computer Tech I	25	0.90	0.95	0.97	1.00	1.00	1.00	1.00
Temp Help	NA	<u>0.00</u>	<u>0.00</u>	<u>0.26</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Department		2.70	2.86	3.17	3.92	4.00	4.00	4.00
Public Affairs 100-51								
Public Information Coordinator	E04	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.92</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
Total Department		0.00	0.00	0.00	0.92	1.00	1.00	1.00
Human Resources 100-56								
Director, HR & IT	E08	0.90	0.95	0.97	1.00	1.00	1.00	1.00
Office Specialist	21	<u>0.49</u>	<u>0.49</u>	<u>0.46</u>	<u>0.49</u>	<u>0.60</u>	<u>0.60</u>	<u>0.60</u>
Total Department		1.39	1.44	1.43	1.49	1.60	1.60	1.60
General Services 100-58								
Director, General Services	E06					0.80	0.80	0.80
Department Secretary	22					0.00	0.10	0.10
Facilities Svcs Tech I	23					2.95	3.90	4.00
Facilities Svcs Tech II	24					0.95	0.05	0.00
Facilities Svcs Tech III	25					<u>1.00</u>	<u>0.00</u>	<u>0.00</u>
Total Department		0.00	0.00	0.00	0.00	5.70	4.85	4.90
TOTAL GENERAL FUND		94.62	78.52	81.57	92.1	97.70	100.74	103.59

		Adopted	Suppl'tal	Adopted	Adopted	Adopted	Adopted	Proposed
	Range	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020
		-3.1%	-17.0%	3.9%	13.0%	6.0%	9.3%	6.0%
<u>Road Department 201</u>								
Director, Public Works	E09	1.00	1.00	1.00	1.00	1.00	1.00	0.90
Engineering Coordinator	27	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Office Manager	26	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Office Specialist	21	1.00	1.00	1.00	1.00	1.00	1.00	0.80
Transportation Planner	27	1.00	1.00	1.00	1.00	1.00	1.00	1.00
District Supervisor	27	3.00	3.00	3.00	3.00	3.00	2.00	2.00
Crew Leadworker	24	1.00	1.00	1.00	1.00	1.00	2.00	4.00
Weighmaster	23	0.00	0.00	0.50	0.50	0.50	0.50	0.50
Sign Maintenance Worker	23	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Road Maintenance Worker II	23	3.00	3.00	5.00	5.00	5.00	6.00	2.80
Road Maintenance Worker I	22	6.00	7.00	4.00	4.00	4.00	3.00	5.00
Supervisor, Mechanic	25	0.00	1.00	0.00	0.00	0.00	0.00	0.00
Mechanic	24	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Lube Service Worker	21	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
Total Department		21.00	23.00	21.50	21.50	21.50	21.50	22.00
<u>Parks 202</u>								
Assistant Director, Public Works	E05	1.00	1.00	0.50	0.42	0.20	0.20	0.20
Department Secretary	22	1.00	1.00	1.00	1.00	1.00	0.90	0.90
Parks Maintenance Worker I	22	0.00	0.00	0.00	0.00	0.00	1.00	1.00
Parks Maintenance Worker II	23	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Park Host	NA	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Department		3.00	3.00	2.50	2.42	2.20	3.10	3.10

		Adopted	Suppl'tal	Adopted	Adopted	Adopted	Adopted	Proposed
	Range	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020
<u>Community Corrections 203</u>								
Director	E07	0.75	0.75	0.75	0.75	0.75	0.75	0.75
Probation Supervisor	E05	0.00	0.00	0.00	1.00	1.00	1.00	1.00
Probation Officer I	P1	0.00	1.00	1.00	3.00	2.00	3.00	3.00
A & D Eval. Spec	NA	0.45	0.10	0.10	0.00	0.00	0.00	0.00
Probation Officer II	P2	6.00	4.00	4.00	3.00	5.00	5.00	5.00
Split Juv/Cmty Crctns PO	27	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Office Manager	E04	1.00	1.00	0.00	0.00	0.00	0.00	0.00
Community Program Coord	E03	0.00	0.00	0.00	0.00	0.00	1.00	1.00
Intervention Specialist	26	0.00	0.00	0.00	0.00	0.00	0.50	0.60
Clerical Specialist	22	0.33	0.33	0.60	0.00	0.00	0.00	0.00
Lead Probation Officer	27	1.00	1.00	1.00	0.00	0.00	0.00	0.00
Program Coordinator	24/21	0.00	0.00	1.00	1.70	1.00	0.00	0.00
Work Crew Supervisor	24	1.69	1.89	1.61	1.46	1.46	1.46	1.00
Dept. Secretary	22	1.00	1.00	1.00	0.00	0.00	1.00	1.00
Office Specialist	21	0.00	0.00	0.00	1.00	1.50	1.00	1.00
Office Assistant	NA	0.49	0.49	0.49	1.00	1.00	1.00	1.00
Case Aide	21	0.00	0.00	0.00	0.00	0.00	2.00	2.00
Temp Help	NA	<u>0.59</u>	<u>0.59</u>	<u>0.59</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Department		13.30	12.15	12.15	12.91	13.71	17.71	17.35
<u>Commission on Children & Family 205</u>								
CCCCF Director	E05	1.00	0.30	0.04	0.00	0.00	0.00	0.00
Fiscal Assistant	23	0.28	0.00	0.00	0.00	0.00	0.00	0.00
Program Coordinator	NA	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Department		1.28	0.30	0.04	0.00	0.00	0.00	0.00
<u>Solid Waste Transfer Station 207</u>								
LDS Director	E07	0.18	0.10	0.10	0.10	0.10	0.10	0.10
Solid Waste Program Coordinator	24	0.00	0.00	0.49	0.75	0.75	0.75	1.00
Code Enforcement Officer	25	0.27	0.29	0.30	0.20	0.50	0.20	0.25
Maintenance Mechanic II	25	0.23	0.05	0.05	0.05	0.05	0.00	0.20
Maintenance Mechanic I	23	0.23	0.05	0.05	0.05	0.05	0.10	0.00
Permit Specialist	23	0.68	0.20	0.20	0.20	0.00	0.00	0.00
LDS Secretary	22	0.00	0.24	0.00	0.00	0.00	0.00	0.00
Office Specialist	21	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.25</u>	<u>0.40</u>	<u>0.20</u>
Total Department		1.59	0.93	1.19	1.35	1.70	1.55	1.75
<u>Corner Preservation Fund 209</u>								
County Surveyor	E04	0.72	0.48	0.49	0.20	0.20	0.20	0.20
Survey Technician	24	<u>0.25</u>	<u>0.15</u>	<u>0.06</u>	<u>0.00</u>	<u>0.38</u>	<u>0.55</u>	<u>0.50</u>
Total Department		0.97	0.63	0.55	0.20	0.58	0.75	0.70

	Range	Adopted 2013-2014	Suppl'tal 2014-2015	Adopted 2015-2016	Adopted 2016-2017	Adopted 2017-2018	Adopted 2018-2019	Proposed 2019-2020
<u>Inmate Benefit Expense Fund 210</u>								
Corrections Clerk -128	S122	<u>0.50</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Department		0.50	0.00	0.00	0.00	0.00	0.00	0.00
<u>Economic Development 214</u>								
Transit Program Coordinator	E04							0.00
Economic Development Director	E05							<u>0.00</u>
Total Department		0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Columbia County Rider 216</u>								
Transit Program Coordinator	E04	0.00	1.00	0.50	0.50	0.50	0.50	1.00
Transit Program Administrator	E05	0.75	0.24	0.43	1.00	1.00	1.00	1.00
Accounting Specialist	23	0.00	0.00	0.00	1.33	1.49	1.00	1.00
Transit Coordinator	E04	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Department		0.75	1.24	0.93	2.83	2.99	2.50	3.00
<u>Building Services Fund 217</u>								
LDS Director	E07	0.18	0.19	0.20	0.20	0.20	0.20	0.30
Building Inspector Supervisor	28	0.00	0.00	0.00	0.00	0.00	0.70	0.00
Building Services Manager	E10	0.41	0.48	0.00	0.00	0.00	0.00	0.00
Building Official	28	0.63	0.67	0.68	0.70	1.00	0.00	1.00
Code Enforcement Officer	25	0.00	0.00	0.00	0.00	0.20	0.70	0.50
Inspector II	27	0.49	0.95	0.97	1.00	1.00	2.49	2.49
Inspector I	26	0.00	0.00	0.48	0.49	0.00	0.00	0.00
Part Time Inspector	25	0.00	0.00	0.00	0.00	0.49	0.00	0.00
Plans Examiner II	26	0.00	0.49	0.49	1.00	1.00	1.00	1.00
Plans Examiner I	25	0.00	0.00	0.00	0.00	0.25	0.00	0.00
Office Manager I	26	0.00	0.00	0.00	0.00	0.00	0.50	1.00
LDS Secretary	22	0.00	0.58	0.59	0.60	0.60	0.60	0.00
LDS Director (electrical)	E07	0.09	0.10	0.00	0.00	0.00	0.00	0.00
Bldg Inspection Supervisor	28	0.27	0.27	0.30	0.50	0.00	0.30	0.00
Electrical Inspector	27	0.10	0.00	0.00	0.30	0.00	0.00	0.00
Inspector II	27	0.72	0.00	0.00	0.00	0.00	1.00	1.00
Permit Specialist	23	<u>0.23</u>	<u>0.24</u>	<u>0.78</u>	<u>0.80</u>	<u>0.90</u>	<u>1.55</u>	<u>2.00</u>
Total Department		3.12	3.97	4.49	5.59	5.64	9.04	9.29

		Adopted	Suppl'tal	Adopted	Adopted	Adopted	Adopted	Proposed
	Range	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020
Jail moved to Fund 220 in FY15								
Sheriff	EL		0.50	0.50	0.50	0.65	0.67	0.67
Undersheriff	E06		0.75	0.50	0.50	0.00	0.00	0.00
Counsel-Jail Projects	E10		0.00	0.00	0.00	0.00	0.30	0.30
Jail Captain	E06		1.00	1.00	1.00	1.00	1.00	0.00
Office Manager II	E04		0.57	0.75	0.75	0.00	0.00	0.00
Support Services Supervisor	25		0.14	0.50	0.50	0.50	0.00	0.00
Administrator	EO2		0.00	0.00	0.00	0.75	0.75	0.75
Fiscal Assistant	23		0.00	0.00	0.00	0.75	0.00	0.00
Corrections Clerk - 128	S128		1.00	1.00	3.00	1.75	3.25	3.75
Corrections Lieutenant	E05		2.75	2.75	2.50	2.00	2.00	1.67
Administrative Sergeant	S137		0.00	0.00	0.00	1.00	0.00	0.00
Corrections Sergeant	S137		0.00	1.00	1.00	3.10	5.00	6.00
Corrections Nurse	S145		0.00	0.00	0.00	0.00	0.00	0.00
Corrections Deputy	S133		16.00	20.58	21.90	20.97	16.40	18.25
Corrections Tech	S131		3.00	2.00	1.00	3.49	2.49	2.49
Evidence Tech	123B		0.00	0.00	0.00	0.00	0.00	0.15
Facilities Svcs Tech II	24					0.00	0.95	1.00
Facilities Svcs Tech III	25					0.00	1.00	1.00
CH Security & Transport Deputy	NA		<u>1.49</u>	<u>1.70</u>	<u>2.20</u>	<u>3.97</u>	<u>2.98</u>	<u>2.98</u>
Total Department		0.00	27.20	32.28	34.85	39.93	36.79	39.01
TOTAL OTHER FUNDS		45.51	72.42	75.63	81.65	88.25	92.94	96.20
GRAND TOTAL		140.13	150.94	157.20	173.79	185.95	193.68	199.79
Change from Prior Year		-6.1%	7.7%	4.1%	10.6%	7.0%	11.4%	7.4%

Columbia County PERS Rates Details

10.19.18

FY20 and FY21 Employer rates were issued on 10.17.18

In FY19, Columbia County is utilizing a portion of the PERS reserve it has built up since FY14 to reduce the PERS cost for FY19. It also anticipates making a reserve payment during FY19.

Tier 1/2 General Service

	Employer %	Employee %	Bond Rate*	PERS Reserve**	Total
FY17 Rate (prior biennium)	10.55%	6.00%	7.19%	2.90%	26.64%
FY18 Rate	14.20%	6.00%	6.76%	0.00%	26.96%
FY19 Rate (current biennium)	14.20%	6.00%	6.46%	-1.64%	25.02%
FY20 Rate	19.40%	6.00%	6.39%	0.00%	31.79%
Difference FY19 to FY20	5.20%	0.00%	-0.07%	1.64%	6.77%
Percent increase/(decrease) of the rates					27.06%

Tier 1/2 Police & Fire

	Employer %	Employee %	Bond Rate*	PERS Reserve	Total
FY17 Rate (prior biennium)	13.81%	6.00%	7.19%	2.90%	29.90%
FY18 Rate	18.89%	6.00%	6.76%	0.00%	31.65%
FY19 Rate (current biennium)	18.89%	6.00%	6.46%	-1.64%	29.71%
FY20 Rate	24.91%	6.00%	6.39%	0.00%	37.30%
Difference FY19 to FY20	6.02%	0.00%	-0.07%	1.64%	7.59%
Percent increase/(decrease) of the rates					25.55%

OPSRP General Service

	Employer %	Employee %	Bond Rate*	PERS Reserve	Total
FY17 Rate (prior biennium)	4.68%	6.00%	7.19%	2.90%	20.77%
FY18 Rate	7.19%	6.00%	6.76%	0.00%	19.95%
FY19 Rate (current biennium)	7.19%	6.00%	6.46%	-1.64%	18.01%
FY20 Rate	12.75%	6.00%	6.39%	0.00%	25.14%
Difference FY19 to FY20	5.56%	0.00%	-0.07%	1.64%	7.13%
Percent increase/(decrease) of the rates					39.59%

OPSRP Police & Fire

	Employer %	Employee %	Bond Rate*	PERS Reserve	Total
FY17 Rate (prior biennium)	8.79%	6.00%	7.19%	2.90%	24.88%
FY18 Rate	11.96%	6.00%	6.76%	0.00%	24.72%
FY19 Rate (current biennium)	11.96%	6.00%	6.46%	-1.64%	22.78%
FY20 Rate	17.38%	6.00%	6.39%	0.00%	29.77%
Difference FY19 to FY20	5.42%	0.00%	-0.07%	1.64%	6.99%
Percent increase/(decrease) of the rates					30.68%

Average projected increase FY19 compared to FY20 30.72%

* Bond rate is determined by allocating the known amount of the annual debt service payment to all PERS-eligible gross salary dollars. As gross salary increases, the rate decreases.

** PERS reserve will be discussion point during FY20 budget process

PORTLAND-SALEM

Consumer Price Index, All Items, 1982-84=100 for All Urban Consumers (CPI-U)

This page is no longer being updated.

Due to the 2018 CPI Geographic Revision the Portland area CPI has been discontinued.

For replacement options visit:

https://www.bls.gov/regions/west/data/cpi_tables.pdf

YEAR	SEMI-ANNUAL AVERAGE			YEAR	OVER-THE-YEAR PERCENT CHANGE		
	1st Half	2nd Half	AVERAGE		1st Half	2nd Half	AVERAGE
1995	152.5	153.9	153.2	1995	3.2	2.5	2.9
1996	157.2	160.0	158.6	1996	3.1	4.0	3.5
1997	162.6	165.5	164.0	1997	3.4	3.4	3.4
1998	166.1	168.1	167.1	1998	2.2	1.6	1.9
1999	170.8	174.4	172.6	1999	2.8	3.7	3.3
2000	176.4	179.5	178.0	2000	3.3	2.9	3.1
2001	181.2	183.6	182.4	2001	2.7	2.3	2.5
2002	183.5	184.0	183.8	2002	1.3	0.2	0.8
2003	186.0	186.5	186.3	2003	1.4	1.4	1.4
2004	189.8	192.5	191.1	2004	2.0	3.2	2.6
2005	194.5	197.5	196.0	2005	2.5	2.6	2.6
2006	199.8	202.5	201.1	2006	2.7	2.5	2.6
2007	206.653	210.460	208.556	2007	3.4	3.9	3.7
2008	214.619	216.159	215.389	2008	3.9	2.7	3.3
2009	214.102	217.191	215.647	2009	-0.2	0.5	0.1
2010	217.508	219.179	218.344	2010	1.6	0.9	1.3
2011	223.105	226.077	224.590	2011	2.6	3.1	2.9
2012	228.746	230.811	229.779	2012	2.5	2.1	2.3
2013	233.735	237.322	235.528	2013	2.2	2.8	2.5
2014	239.751	242.679	241.215	2014	2.6	2.3	2.4
2015	242.976	245.405	244.190	2015	1.3	1.1	1.2
2016	247.143	251.710	249.426	2016	1.7	2.6	2.1
2017	258.055	261.621	259.838	2017	4.4	3.9	4.2

Table of over-the-year percent increases. An entry for 2ndHalf 2005 indicates the percentage increase from 2ndHalf 2004 to 2ndHalf 2005 (in this example 2.6 percent).

PORTLAND-SALEM
 Consumer Price Index, All Items, 1982-84=100 for Urban Wage Earners and Clerical Workers (CPI-W)

This page is no longer being updated.
 Due to the 2018 CPI Geographic Revision the Portland area CPI has been discontinued.
 For replacement options visit:
https://www.bls.gov/regions/west/data/cpi_tables.pdf

SEMI-ANNUAL AVERAGES				OVER-THE-YEAR PERCENT CHANGE			
YEAR	1st Half	2nd Half	ANNUAL AVERAGE	YEAR	1st Half	2nd Half	ANNUAL AVERAGE
1995	149.1	150.7	149.9	1995	3.3	2.7	3.0
1996	153.9	156.5	155.2	1996	3.2	3.8	3.5
1997	159.0	161.7	160.4	1997	3.3	3.3	3.4
1998	162.2	163.5	162.9	1998	2.0	1.1	1.6
1999	166.2	169.6	167.9	1999	2.5	3.7	3.1
2000	171.8	174.6	173.2	2000	3.4	2.9	3.2
2001	176.4	178.5	177.5	2001	2.7	2.2	2.5
2002	178.7	179.3	179.0	2002	1.3	0.4	0.8
2003	181.7	182.0	181.8	2003	1.7	1.5	1.6
2004	184.9	187.0	185.9	2004	1.8	2.7	2.3
2005	189.4	192.2	190.8	2005	2.4	2.8	2.6
2006	194.7	197.3	196.0	2006	2.8	2.7	2.7
2007	201.217	204.801	203.009	2007	3.3	3.8	3.6
2008	209.456	210.557	210.006	2008	4.1	2.8	3.4
2009	207.898	211.950	209.924	2009	-0.7	0.7	0.0
2010	213.036	214.409	213.722	2010	2.5	1.2	1.8
2011	218.872	221.508	220.190	2011	2.7	3.3	3.0
2012	223.712	225.389	224.551	2012	2.2	1.8	2.0
2013	228.033	231.399	229.716	2013	1.9	2.7	2.3
2014	233.565	236.280	234.922	2014	2.4	2.1	2.3
2015	234.948	236.882	235.915	2015	0.6	0.3	0.4
2016	237.784	242.014	239.899	2016	1.2	2.2	1.7
2017	247.871	250.720	249.295	2017	4.2	3.6	3.9

Table of over-the-year percent increases. An entry for 2ndHalf 2005 indicates the percentage increase from 2ndHalf 2004 to 2ndHalf 2005 (in this example 2.8 percent).

Table of Contents

Section VIII: Reference Section

Columbia County Finance Policies	342
Columbia County Administrative Allocation Detail by Department and Fund	395
Glossary	428

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 lessor value in their departments.

Property acquired through tax foreclosure shall maintain its identity as such until its disposition by the County.

The County will maintain accounting records for all County service districts. All costs associated with maintaining such accounting records shall be charged to the districts.

Budget Formation and Management

Purpose Statement:

These policies guide the development and execution of the annual budget and establish the framework for budget planning, presentation and financial reporting.

The County will annually adopt a balanced budget as required by state law. The budget will balance current operating expenditures with current operating revenues for all operating funds.

The Budget Officer shall prepare and maintain a three-year projected budget. This budget will be updated three times during the year; 1) at creation of a new fiscal year budget file by the Department of Finance and Taxation; 2) during the submission of requested budgets by departments; and 3) after adoption of the next fiscal year's budget.

The unrestricted portion of the General Fund beginning fund balance will be reserved or applied in the following order:

- 1) the amount determined necessary for unappropriated fund balance, (goal is four months of projected personnel expense)
- 2) the amount determined necessary for fund contingency (goal is five percent of general fund budget)
- 3) reserves to be held for a future year's expense (the goal to be determined by Board of County Commissioners),
- 4) capital outlays for real or personal property, or one time costs or projects.
- 5) to maintain current services if the next fiscal year's budget projection shows a short-term revenue reduction.

The beginning fund balance of any operating fund (other than the General Fund and the Forest, Parks and Recreation Fund) will be used to fund unappropriated fund balance, and contingency accounts. A beginning balance in excess of that necessary to cover unappropriated fund balance and contingency may be allocated to capital improvements, or one time capital or maintenance expenses not likely to recur in the subsequent fiscal year, or other expenditure deemed appropriate by the Board of County Commissioners.

The beginning fund balance of the Forest, Parks, and Recreation Fund may be used to fund current operating expenditures due to the cyclical nature of this fund's revenue generation (periodic cutting of managed timber lands).

The County General Fund receives revenues from the sale of timber on state lands. Annual

receipts are subject to fluctuation due to economic, legal and environmental forces outside of the County's control. When there is reason to believe that reductions in anticipated revenues will be temporary, lasting no more than one fiscal year, the County may use the excess beginning balance, or reduce allocation to unappropriated fund balance to maintain existing services or programs through one fiscal year.

When the General Fund receives or is anticipated to receive in the coming fiscal year unrestricted revenues totaling \$50,000 or more, and this is a one time occurrence and highly unlikely to recur in the following fiscal year, the revenues will be allocated to the budget under the same policies as unrestricted beginning fund balance.

To meet the need for working capital from July 1 to approximately October 1 of each fiscal year the County will budget an unappropriated ending fund balance in the General Fund. The amount established annually will not be less than the difference between the expected expenditures to be paid and the anticipated revenues to be received during that time period. If the ending fund balance in any operating fund is reduced below that required amount, the Board of County Commissioners will adopt a plan to restore fund balance in the subsequent fiscal year.

A contingency account will be established in the General Fund; Road Fund; Forest, Parks, and Recreation Fund; and Fair Fund. A minimum of 1.5% of estimated operating revenues of each fund will be budgeted in these accounts each year. A contingency account shall be used only for expenditures which cannot be foreseen and planned in the budget because of the occurrence of some unusual or extraordinary event. [See OAR 150-294.352(8)]. Transfers from the contingency account must be authorized by resolution of the Board of County Commissioners.

Contingency accounts may be established in other funds as necessary. The need for these accounts will be determined annually as a part of the budget process.

Each department head is responsible for the budget management of the funds and/or departments for which he/she has administrative responsibility. For some funds and/or departments without designated department heads, it may not be evident who has administrative responsibility. For those departments and/or funds, the following department heads have responsibility for budget management and expenditure approval:

- Veterans' Service Office - Board of County Commissioners
- County Dues - Board of County Commissioners
- Non-Departmental Payments - Director of Finance and Taxation
- Footpath Bicycle Trail Fund - Board of County Commissioners
- Direct Pass-Through Grant Fund - Director of Finance and Taxation
- Corrections Facility Construction Fund - Director of Finance and Taxation
- Courthouse Security Fund - Director of Finance and Taxation, Court Administrator
- Information Technology - Director of Human Resources

Budget Amendments

Purpose Statement:

These policies govern circumstances which require alteration of the budget during the fiscal year.

The Budget Officer shall be responsible for coordination, review, and execution of requests to amend the budget. Amendments to the budget will strictly comply with Oregon Local Budget Law. The Budget Officer shall be responsible for ensuring compliance, determining the appropriate procedure to be applied, and maintaining all necessary legal records and documents.

The appropriate department head is responsible for initiating corrective budget action through submission of a request for appropriation transfer or supplemental appropriation to the Budget Officer.

An appropriation transfer requires approval by the Board of County Commissioners at a regular public meeting only under the circumstances listed below. All other transfer requests will be processed after receipt and review by the Budget Officer. The Budget Officer will provide the Board of County Commissioners with a listing of all transfer actions.

- Transfer of appropriation from one appropriated department to another within the same fund.
- Transfer of appropriation from the General Fund to any other fund.
- Transfer of appropriation from a contingency account in any fund.
- Transfer of appropriation that will result in creation of a new function or service.
- Transfer of appropriation that will create new regular position(s) or increase FTE.

The Board of County Commissioners and/or the Budget Committee shall evaluate all budget requests based on the ability of the activities financed by these requests to further the stated goals of the County as outlined in the County's goals statement.

Revenue

Purpose Statement:

These policies provide guidance in the classification of revenues. They guide the pricing philosophy for County services.

The County will estimate revenues using objective, analytical methods, based on the best information available at the time of estimation.

A three year projection of all revenues will be maintained. This database will be updated three times during the year; 1) at creation of a new fiscal year budget file by the Department of Finance and Taxation ; 2) during the submission of requested budgets by departments; and 3) after the adoption of the next fiscal year's budget by the Board of County Commissioners.

All adjustments to fee schedules shall be adopted by the Board of County Commissioners with an order prepared by the requesting department. The order shall be reviewed and approved by County Counsel and the Director of Finance and Taxation for compliance with state laws and County ordinances and policies prior to presentation to the Board of County Commissioners.

Except for fees regulated by state law or rule, the County will set all fees at a rate calculated to achieve full below cost recovery of direct, indirect cost, and when appropriate, capital depreciation, except as provided below.

Departments will review fee schedules annually. Each department will report annually its findings and recommendations to the Board of County Commissioners as to the adequacy of the fees being charged. A fee may not be adjusted more than once in any 12 month period (ORS 203.115).

The Board of County Commissioners may establish fees at less than full cost recovery. The department shall determine the full cost of service. An order of the Board shall set the actual charge at a percentage of full cost. The order shall state the reason for the exception and the public purpose it serves.

When a fee is charged to the public for use or rental of County facilities an amount for capital depreciation will be included. The portion of the fee designated for capital replacement will be deposited in accounts separate from the operating budget and will be expended only for items contained in an approved capital improvement plan, equipment replacement schedule, or maintenance management program.

Capital Outlay & Capital Improvements

Purpose Statement:

These policies will assist the County in the classification of capital outlays, accounting for fixed assets, and provide the basis for development of an annual Capital Improvement Plan.

The budget category of Capital Outlay shall be used to budget for purchases of equipment or improvements to real or personal property having a cost greater than \$5,000 and a useful life of more than two years, excluding normal maintenance parts purchased for existing equipment or property.

A capital improvement is defined as an improvement to real property which maintains or enhances the value of the asset.

The County will maintain its assets at a level adequate to protect capital investment and to minimize future maintenance or replacement costs.

The County will make all capital improvements in accordance with an adopted five (5) year plan for capital improvements and update it annually. The plan shall list in detail a three year funding plan which will be fully incorporated into County budget projections. The County will adopt an annual capital budget based on the multi-year Capital Improvement Plan.

The Board of County Commissioners will appoint a Capital Improvements Committee to develop the Capital Improvement Plan, and recommend changes to the Board as a part of the annual budget process. The Committee will include the Director of Finance and Taxation, Director of General Services, Director of Public Works, and others as deemed appropriate by the Board. The Committee will be responsible for developing process and procedures for project approval and management. The Committee will work with department heads who will be affected by the proposed project.

The Capital Improvement plan will include the following:

- a. The Capital Improvement Plan will detail by project all improvements to real property costing over \$5,000 during the period of the plan. Projects of a lesser dollar amount may be included in the plan at the discretion of the Board upon recommendation of the Capital Improvements Committee.
- b. Equipment with a single item or project value exceeding \$5,000 (\$50,000 for road and bridge projects) will be included in the Capital Improvement Plan. Examples of equipment to be included are vehicles, road machinery equipment, computer systems, office furnishings and equipment.
- c. The estimated cost and potential funding sources for each capital project will be

in the Capital Improvement Plan.

- d. The County will integrate the Capital Improvement Plan with development of the operating budget. Future operating costs associated with capital improvements will be estimated and incorporated into operating budget forecasts.
- e. General Fund support of the Capital Improvement Plan will be determined annually during the budget process. Allocations will be consistent with policies on the use of fund balance, current revenues, and spending priorities as established by the Board of County Commissioners.
- f. It is the intent of the County that the full cost of a project, including direct and indirect costs, will be reported in the Capital Improvement Plan, and recorded in the County's accounting records.

The General Services Director will be responsible for managing all construction projects involving County facilities with the exception of road construction projects and park facility construction projects which will be the responsibility of the respective department head.

Departments will estimate annual cost for equipment replacement not included in the Capital Improvement Plan during the budget process and will estimate a level of future years equipment expenses in the projected budget years.

The Department of Finance and Taxation will recommend to the Board of County Commissioners the most efficient financing method(s) for all projects.

Construction of, or acquisition of capital improvement projects funded by inter-governmental or private foundation grants will not commence until formal written commitment of the grant funds is received by the County.

If a capital improvement project will be funded by donations or other fund-raising, 100% of the funds must be received before the construction commences or the capital asset is acquired. The Board may authorize the project to proceed when less than 100% of the funds have been received. Authorization will be in the form of an inter-fund loan (see Inter-fund loan policies). Terms of the loan will include the statement "the repayment of this loan is contingent upon the successful raising of private donations. There is a strong possibility that this loan will not be repaid in full."

Debt

Purpose Statement:

The County may use various forms of debt for working capital, or for financing equipment or capital improvements. These policies establish the basis on which the issuance of debt will be evaluated by the governing body and the public.

A policy of full and complete disclosure will be strictly maintained in all communications and interactions with financial institutions, and debt rating agencies.

The County will use long term debt to finance those desirable capital improvements which can not be financed from current operating revenues.

Debt scheduled to be retired with current operating revenues will be incurred only after including debt service payments and operating cost of improvements into budget projections. When borrowing working capital for operating funds, the County will repay all principal and interest within the fiscal year in which the obligation is incurred.

When leasing agreements are considered, the full principal and interest cost through maturity will be disclosed and included in projections of future fiscal capacity. A proposal to lease equipment will include a lease versus buy or lease versus lease/purchase analysis. A decision to lease will include these elements of analysis:

- The County is not likely to use the item after the lease period, or beyond the duration of a specific project.
- Acquisition through purchase could preclude the possibility of taking immediate advantage of near term technological progress.
- Acquisition is justified by a pressing necessity but there are not sufficient dollars available for outright purchase.
- Lease or lease/purchase is the least cost option based on life cycle costing principles, and costs of alternative financing methods.

The County will not schedule debt payments for a period longer than the expected useful life of the equipment or improvement to be purchased.

The County will keep the maturity of general obligation and revenue bond issues to 20 years or less.

For long term debt required to be reported in a debt service fund, in addition to the annual amount required for the payment of current principal and interest due, the County may maintain a reserve or unappropriated fund balance account in an amount equal to at least one and not more than two years worth of principal and interest payment. In the case of a new issue, this amount may be established over a period not to exceed 3 years.

Total outstanding debt of all kinds will not exceed 2% of the total County assessed value.

Inter-Fund Transfers & Loans

Purpose Statement:

The management of inter-fund transactions influences the fiscal positions of the funds involved. These policies inform department heads and staff on what basis they can expect to receive resources from other funds. This will result in improved financial and project coordination and planning.

Budgeted resource transfers from the General Fund to operating funds will be disbursed on the basis of one-twelfth of the budgeted amount monthly, except where: 1) fiscal needs of the receiving fund require an accelerated schedule to meet cash needs or project schedules, or 2) the revenue is received by the General Fund in the form of a lump-sum distribution from an outside source (i.e. State Timber Revenue). Accelerated payments require the approval of the Director of Finance and Taxation who will consider the cash flow requirements of both funds before approving the accelerated payments.

Budgeted resource transfers to non-operating funds will be executed based on the needs of the receiving fund as required by projects to be funded. In general, transfers will occur as late as possible in the fiscal year.

In general and in order to manage General Fund cash flow, transfers from the General Fund will not be executed in the first three months of each fiscal year. Disbursements from a receiving fund and transfers into that fund will be coordinated to avoid fund deficits.

When a surplus remains after completion of a project in a capital improvement fund, the surplus will become part of fund balance. Unattached fund balance is available for allocation to another project in the same or following year. If the fund balance is not otherwise dedicated it is available for any purpose, including transfer to the General Fund or other fund as determined by the Board of County Commissioners and as allowed by Oregon Local Budget Law.

Inter-fund loans may be made, in accordance with state law, to address short term cash deficiencies or the purchase of goods. Inter-fund loans shall be repaid in full no later than the end of the fiscal year following the one in which the loan was authorized and executed. (See ORS 294.460).

A County fund which has interest credited to it shall pay interest on inter-fund loans at a rate reflecting current market rates for invested public funds, as determined by the Treasurer at the time of approval. Simple interest will be computed from the day of transfer to day of return.

When allowed by law, the County may loan funds to special districts and other qualified organizations. Interest shall be charged on the loan at a rate reflecting current market rates for invested public funds, as determined by the Treasurer at the time of approval, plus 2% for administration.

The County will exercise its prerogative to be a prudent investor. It will examine the financial capacity of organizations to repay a loan, secure collateral when appropriate, and carefully consider the public policy impact of any loan.

It is not the purpose of the County to compete with private institutions to loan money for public purposes. The County will only consider such loans when no other financial options are feasible, and the County has the financial capacity to provide funds without jeopardizing current or future service delivery.

Any loan agreement or resolution shall be approved at a regular public meeting of the Board of County Commissioners.

Inter-Departmental Charges For Service

Purpose Statement:

These policies clarify the financial relationship between departments when a service is performed by one for another. The policies also clarify the nature and extent of inter-fund charges for service.

It is the policy of the County to discourage billing for services between County organizational units. However cost allocation for indirect costs will be developed and included in the budget process based on prior year history and an allocation matrix. These indirect costs will be identified and charged to the organizational units so that full costs of maintaining the unit can be calculated. The allocation formula is to be applied across the board and no department will be excluded from the process. Exceptions to this policy are:

- a) Charges to the County Surveyor are governed by the agreement between the County and the Surveyor.
- b) Any other instance in which, by state law or county ordinance, the County is prohibited from allocating these charges.

When allowed, intra-organizational billing shall be itemized and submitted for payment in a timely manner within the fiscal year or within 30 days of the close of the fiscal year.

Contracting For Services

Purpose Statement:

These policies guide decisions to contract for delivery of services. These standards will apply to all service delivery agreements whether with private vendors, the state, other local governments, private non-profits, or agencies established by inter-governmental agreement. The analysis required will apply when the County is grantor or recipient of a service contract.

The County will consider contracting for delivery of services, when it is cost effective and legally permissible to do so, based on an objective, thorough evaluation of all costs based on defined service standards. In evaluating the decision to contract for delivery of a service the County will:

1. Thoroughly evaluate all County service costs based on a 3 to 5 year cost projection.
2. Determine the cost and time required for contract administration and evaluation.
3. Consider non-monetary issues such as the nature of the service, and relationships with other public and private entities.
4. Define what capital or maintenance costs are avoided, and what the likely costs would be if the County had to resume providing the service.
5. Determine if contracting for service delivery conforms with strategic goals, reduces duplication, or improves public access.
6. Use contracting of services when required by state policy or law.

When the County is considering accepting new service responsibilities as a contractor it will:

1. Define what capital or start up costs are necessary and whether the funding source will fund or allow these costs to be amortized.
2. Determine all costs, direct and indirect, of providing the service and determine whether the funding source will fully support these costs.
3. Determine in the current mix of services whether the new service compliments or enhances the County's mission and programs.
4. Evaluate additional liabilities that will be assumed including personnel transfers, and what liabilities the County will incur should it cancel the contract, or the funding source is discontinued.

Community and Outside Agency Funding

Purpose Statement:

These policies form the basis for budgetary decision making and allocation of funds to organizations not a part of county government.

The County will consider contributing to organizations outside of County government which further the well being of communities and individuals through social, economic, educational and cultural programs and are in concert with the County strategic goals.

The County requires organizations to make funding requests during the normal county budget development process and will generally delay consideration of any request until that time.

The County will require disclosure of financial information about the sponsor organization, details and accomplishments about its programs and services, and the reasons for requesting County funding.

The County will require a written agreement with each organization receiving County funds. The agreement will define how County funds will be spent, reporting requirements, and adequately insure the County against liabilities. The County will reserve the right to decide what will be the appropriate form for an agreement. Consideration will include the amount of funds involved, the potential liability to the County, and nature of the organization receiving funds. At a minimum, an agreement shall refer to the intended use of the funds as expressed by the organization in the original request for funding.

The budget appropriations for the funds covered in this policy section shall be contained in the non-departmental budget.

Criteria to be used in the evaluation of funding requests include:

1. Whether the funding leads to the goals established in the County's stated goals.
2. Whether internal departments have received sufficient funding levels to further the goals of the County based on the County's stated goals.
3. Whether the program or service duplicates or complements existing efforts either in the community, the County or other governmental unit.
4. Whether the activity addresses a priority of the Board of County Commissioners.
5. Whether the request addresses a newly identified community issue not currently addressed in the County stated goals.

6. Will the County support leverage of other funds? Are other sources of support committed?
7. Whether the request requires funding outside of the normal budget process and the reasons.
8. Whether it is a one time request and the source for continuing funding.
9. Whether resources within the County budget are already being applied toward this purpose. If not, how will this request affect the ability to fund County operations.
10. Whether the funding provides a resource which will be available to County programs.
11. What type of performance measures should be applied to judge the effectiveness of the program if funded, and to judge the merit of future funding requests.

Service Districts

Purpose Statement:

The County has operational and fiduciary responsibility for certain service districts. These districts are separate municipal corporations which by law require the Board of County Commissioners to serve as the Governing Body. These policies govern the districts relationship with the County on financial and administrative matters.

The cost of operations of service districts shall be fully borne by the revenues of the district including compensation to the County for all administrative and indirect costs.

Unless otherwise determined by decision of the governing body all financial, supervisory and administrative functions will be provided through the County.

Service district budgets will be organized, prepared and amended under the same procedures applicable to the County budget and consistent with Oregon Local Budget Law.

Service district budgets will be appropriated by fund by category.

Banking Services

Purpose Statement:

Provide policy guidelines for County use and acquisition of banking services.

The County will attempt to maintain harmonious banking relationships with all commercial banks authorized to provide services to municipal corporations in accordance with ORS 295.155.

To secure necessary banking services the County should seek competitive quotations approximately every four years for all normal services (checking accounts, transfers and collections) except investments.

Investments should be open to general competition from all banks and financial institutions authorized to conduct business with the County by state law and the County's Investment Policy.

Grant Administration

Purpose Statement:

The County receives funds from a variety of public and private sources for specific purposes to extend the capacity of the County to serve the community. These funds may be categorized as grants that require an application process preliminary to the award of funds, complex requirements and periodic reporting of financial and program progress. These policies outline the responsibilities of County departments for grant application, management and reporting processes.

Grant Administration Responsibilities

Grant Management responsibility is vested in the department soliciting the grant. The grant lifecycle includes application, budget development, grant contract management, compliance, financial and programmatic reporting and grant file document retention.

The department managing the grant will designate a Grant Manager (GM) for the grant who will be the expert on all the programmatic, compliance and administrative provisions, terms and conditions of the grant agreement as well as aware of all applicable County policies.

A GM may propose that another County staff person(s) take on specific portions of grant administration duties. Any shared grant administration duties must be proposed as part of the grant application process, mutually agreed to prior to the start of the grant and documented in the grant file.

Grants that include federal awards are subject to certain federal regulations including the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (the Uniform Guidance).

Related County policies include the Procurement Policy, Grant Cash Management Policy, Conflict of Interest Policy, Record Retention Policy and several specific to federal grants. Grants must be managed in a manner consistent with these associated policies.

Grant Application

Grant application timelines should include the internal grant application approval phase to ensure sufficient time for review by the various parties involved prior to the grant application submission deadline.

Approval must be obtained from the Board of County Commissioners prior to submission of an application. The Project Request Form should be utilized during the internal approval process, which requires review by several internal services departments including Finance, Counsel, HR, IT and Facilities.

In addition to the grant program documents and grant budget, special note of grant match or new compliance mandates that the grant requires should be detailed on the Project Request form.

Proposals for support from other county staff to share grant administration responsibility

should be noted on the Project Request form and the county staff member(s) proposed for these duties must be separately notified at that time.

Grant applications must be signed by the Board or by a Department Head authorized by the Board to sign.

Budget Development

Proposers should use due diligence to estimate complete direct costs for the grant. Draft budgets should be submitted by the GM to the Finance Department for review prior to submission in the application and grant agreement phases of the award process.

Direct salary costs should be based on the loaded rate of all staff working on the grant for the time frame of grant activity. Loaded salary costs will be calculated by Payroll at the request of the GM.

Grant programs also incur indirect costs; recovery of these costs should be included in grant budgets thru an indirect cost rate. Some grantors or grant programs by statute or rule have a cap or prohibition on indirect cost recovery. Documentation of these statutory or program exceptions must be maintained as part of the grant file.

Calculation of the indirect cost recovery rate will be made by the Finance Department in accordance with the Uniform Guidance for all grants unless the non-federal grantor specifies an alternate required method. The rate will be applied to direct costs as required by the relevant granting agency.

Grant match requirements for grants should be included in the budget and considered allowable in accordance with the terms and conditions of the award. Federal grants will specifically utilize the rules established in the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (the Uniform Guidance).

Grant Management and Compliance

Grant Agreements may only be signed by the Commissioners after the legal document is reviewed by the Department Head/Elected Official responsible for the grant and County Counsel.

If the grant agreement requires county-wide or department specific policies or procedures that are not currently in existence, it is the responsibility of the grant requesting department to assure that a plan is made for meeting new compliance requirements. This plan must be based on appropriate coordination with other County departments to determine their ability to assist in meeting the requirements. Careful attention will also be made to Assurances and Certifications, or similar provisions, to ensure the County is in compliance with the certifications being made.

The signed, final version of grant agreements are to be sent to the Finance Department. Each grant will be assigned a unique account segment in the general ledger to track revenues and expenses. If personnel costs are included in the grant, a methodology for tracking time for the grant must be discussed with Finance at the outset of the grant so that time is tracked efficiently and billed accurately.

GMs must review the grant's financial activity in the general ledger on a monthly basis. Any concerns or needed corrections should be brought to Finance in a timely manner. The GM will assure that all requested information for auditing purposes is available in a timely manner during the external audit testing periods.

In the case of federal awards, the GM must be familiar with the significant compliance requirements of the federal award, including allowable costs, procurement and subrecipient monitoring applicable to the grant and manage the grant accordance with County established policies and procedures.

Oversight of service delivery and program activity funded by grants — the reason why the County enters into grant agreements - is also the responsibility of the GM. Concerns about program activities, meeting grant goals and/or timelines should be brought immediately to the attention of the responsible Department Head/Elected Official so that appropriate action may be identified and taken.

Reporting and Disclosures

The GM will assure that timely program and financial reporting is carried out. Identification of programmatic and financial reporting requirements will be made at the time of signing the award. GM, with support of the responsible Department Head/Elected Official and Finance department, will assess the ability of the County's current program and financial systems to meet reporting requirements and address any issues at the outset of the grant period.

All financial reporting or reimbursement requests shall be based on information in the general ledger. Supplementary information required by grant agreements may also be included in financial reports or reimbursement requests. Copies of all financial reports and reimbursement requests sent to a grantor must be sent to the Finance Department the same day, with the appropriate revenue account(s) noted on it.

Departments will prepare requests for reimbursement or advances in sufficient time to avoid operating deficits in grant funded programs.

Grants involving personnel shall utilize the agreed-upon methodology for tracking time spent on grant activities either (a) in a stand-alone time schedule or (b) as hours recorded in the payroll system to the appropriate, unique grant account code. All payroll costs must be based on hourly rates and benefits levels actually paid as reflected in the payroll system.

GM's will be responsible for following all of the grant's required close-out procedures including those included in the Uniform Guidance applicable to federal awards. Providing for the timely submission of any post award or on-going reporting — programmatic or financial - is the responsibility of the GM.

As is relates to federally funded awards, the County must disclose, in a timely manner and in writing, to the federal awarding agency or pass-through entity all violations of federal criminal law involving fraud, bribery, or gratuity violations potentially affecting the federal award. The County will investigate suspicions of such violations and seek advice from counsel prior to disclosing to the federal award agency.

As it relates to state or other awards, the County will also disclose in a timely manner to the

awarding agency any violations of the law potentially affecting the award. Any statutory requirements of the State of Oregon or grant agreement provisions regarding disclosures of this nature will be followed.

Document Retention

The GM is responsible for maintaining the complete and official grant file. This file will include copies of all compliance documentation, transactional records, procurement records, timesheets, programmatic records, deeds, titles, etc.

Grant file retention is governed by the requirements set forth in the grant agreement as well as the County Document Retention Policy.

Documentation regarding fixed assets donated to the County or funded in full or in part by grant funds must be tracked for the life of the asset. GMs must alert the Finance Department at the time of any such fixed asset purchases or acquisitions and provide documentation of any special rules or provisions regarding the disposition of these assets as required in the grant agreement and/or the federal or state statutes governing such transactions. The Finance Department will track grant-funded and donated assets in the fixed asset system.

Grant Administration Procedures

Finance and grant compliance procedures, checklists, reference documents and other tools to assist GMs to fulfill their grant administration duties are to be available on the intranet, on the County website and/or in printed form.

Grant Procedures include, but are not limited to, the following:

- Allocable Cost Procedure
- Grant Cash Management Procedure
- Conflict of Interest Procedure and Form
- Cost Transfer Procedure
- Subrecipient Monitoring Procedure and Form
- Project Request Form and Instructions

Grant Cash Management Policy

Purpose Statement:

Establishing fiscal control and fund accounting procedures to ensure proper disbursement of and accounting for grant funds. This policy seeks to ensure that all financial transactions are conducted and records maintained in accordance with the specific terms and conditions of each grant agreement awarded to the county from the federal government, state or other local governments and private foundations.

Scope and Responsibilities

This document applies to all grant awards at the County. It sets forth the requirements for cash management (payment) in accordance with the Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards (the Uniform Guidance) and special terms and conditions of the federal award (if any). Specific cash management terms and conditions from other entities that may differ from this policy will be noted and complied with.

Policy Statement

To effectively manage the disbursement of and accounting for grant funds the County will:

- Maintain all financial reporting records in accordance with generally accepted accounting principles to assure consistent treatment of information, fair presentation and conformance with grant terms/conditions and budgetary controls.
- Assure requested cash advances are as close as administratively possible to cash outlays.
- Submit vouchers for payment supported by a detail of the costs being invoiced.
- Base vouchers on data from the general ledger system and supplemented by any other requested detail from the grantor agency.
- Review and approve cash draw-downs (performed by the County Department administering the grant) Maintain proper schedules and documentation for expense reimbursements submitted (grant invoices) or from cash draw downs.
- Monitor and approve, prior to disbursement, any subcontractor/subrecipient requests for payments and, if applicable, completion of the subrecipient invoice checklist. When the County is the pass-through entity of federal or other awards, the County must make payment within 30 calendar days after receipt of the grant invoice from the subrecipient.
- Review expenditures to ensure that all costs are allowable.

Copies of all approved cash drawdowns are to be sent to Finance at the time they are submitted to the grantor agency and will include account code(s) identifying where to assign the funds in the general ledger upon receipt.

The County defaults to grant funds received as a reimbursement of expense. If a department managing a grant would like to pursue advance, or working capital advance, payments, such arrangements must be discussed and approved by Finance in advance so that the proper bank accounts and/or specialized cash management practices can be put into place.

The County Department shall minimize the time elapsing between the initiation of cash drawdowns and the payment (disbursement) of allowable costs.

In accordance with the Uniform Guidance, annual and final fiscal reports or vouchers requesting payment under a federal award shall be certified/signed by an official who is authorized to legally bind the non-federal entity.

Allowable Cost Policy: Costs Charged to Federal Awards

Purpose Statement:

Federal costing regulations specify which costs are allowable and unallowable for cost reimbursement on either a direct or an indirect basis. This policy is issued to define the appropriate charging of costs, consistent with Subpart E of the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (the Uniform Guidance) as implemented by the applicable federal agencies.

Scope and Responsibilities

This document applies to all federally funded awards.

Definitions

Direct Cost: Costs that can be identified specifically with a particular final cost objective. A cost may not be assigned to an award as a direct cost if any other cost incurred is incurred for the same purpose or has been allocated to an award as an indirect cost.

Indirect Cost: Costs that have been incurred for common or joint objectives and cannot be readily identified with a particular final cost objective. The County seeks to recover indirect costs and all federal grants are required to include the indirect cost recovery rate calculated by the Finance Department unless the grant program specifically has exceptions.

Policy Statement

All costs charged to a federal award will be approved by the Grant Manager with knowledge of Subpart E of the Uniform Guidance, applicable federal program statutes and limitations included in the federal award's terms and conditions.

There is no universal rule for classifying certain costs as either direct or indirect. A cost may be direct with respect to some specific service or function, but indirect with respect to the federal award or other final cost objective. Costs must be consistently charged as either indirect or direct costs, but may not be double charged or inconsistently charged as both.

The County will secure approval in writing from the federal funding agency prior to incurring any costs that require prior approval per the award.

If a cost requiring prior approval is explicitly included in the budget of the award, approval of the budget constitutes approval of those costs. As further described in the Allowable Cost Guide for Federal Awards, costs charged to a federally funded project must be reasonable and necessary, allocable, consistently treated, properly supported and conform to any limits or exclusions.

Cost Transfers Policy: Federally Funded Awards

Purpose Statement:

Cost transfers are typically appropriate when their purpose is to correct posting or bookkeeping errors in the original charges, to reallocate resources between accounts, or to transfer pre-award costs in accordance with the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (the Uniform Guidance) as implemented by the applicable federal agencies.

Principle

This policy seeks to assure the integrity and timeliness of the County's accounting for salaries, wages, goods and services on federally funded projects in the County's general ledger. Proper management of federally funded awards is essential to meet the fiduciary responsibilities of the County. The federal government continues to place special emphasis on cost transfers, when auditing federal awards.

Both the federal government and the County recognize that cost transfers from one project to another are occasionally necessary to correct bookkeeping or clerical errors in the original charges. They also recognize that closely related work may be supported by more than one funding source, necessitating the occasional transfer of costs. However, frequent, late and inadequately explained transfers, especially those that involve projects with overruns or unspent balances, raise serious questions about the propriety of the transfers. In addition, the reliability of the County's accounting systems and internal controls are questioned when there are frequent transfers. Therefore, cost transfers must be monitored carefully in order to ensure compliance with federal regulations.

Scope and Responsibilities

This document applies to all cost transfers, including the transfer of payroll and other direct costs associated with federally funded projects.

Definitions

Cost Transfer: The reassignment of an expense to or from a federally funded project after the expense was initially charged to a different federal or non-federal project in the entity's general ledger.

Policy Statement

The County expects that all costs charged to a federally funded project are correctly charged at the outset, following these standards:

Allowable: the cost is allowed by Federal regulations, federal award terms and conditions.

Reasonable: the cost reflects whether or not the individuals concerned acted with due prudence in the circumstances.

Allocable: the cost has a direct benefit to the account being charged.

Consistent: the treatment is the same as similar expenses in the County.

Goods and services should be charged or allocated among awards at the time of the original purchase whenever possible and practical to avoid unnecessary cost transfers. The Grant Manager (GM) is expected to make personnel and corresponding payroll distribution determinations before any individual devotes effort to the project and to monitor his or her staff's time record-keeping throughout the federally funded project.

All cost transfers, either in the form of a salary/wage/fringe distribution adjustment or direct expense journal entry, will be legitimate and conducted in accordance with the federal award terms and conditions, regulations and County policies.

All GMs will ensure that cost transfers to federally funded projects correcting errors are made promptly. The GM shall review monthly financial reports to identify legitimate errors in a timely manner and communicate required changes to the Finance Department.

All cost transfers involving federal project funds, whether for salaries/wages or goods and services, require preparation and approval to ensure that no one person has complete control over all aspects of a financial transaction.

The Finance Department is responsible for ensuring that requested transfers are made promptly and that all required documentation is on file. Documentation related to each cost transfer must be retained in the master grant files, according to the County's Record Retention Policy. The cost transfer request and accompanying documentation will be available for verification during the course of an audit or other review.

Cost transfers will be supported by documentation. The documentation will contain a full explanation of how the error occurred, the correlation of the charge to the grant department to/from which the transfer is being made. Explanations such as "to correct an error" or "to transfer to correct project" will be unacceptable.

Transfers of costs to any federally funded award account will be allowable only where there is a direct benefit to the federal grant account being charged. For example, an overdraft of any direct cost item incurred in the conduct of one sponsored project may not be transferred to another sponsored project account merely for the sake of resolving a deficit or an allowability issue. Cost transfers will not be used as a means of managing awards.

Cost transfers to correct an error must be completed regardless of timeframe if the correction benefits the grantor.

All federally funded awards received by the County will comply with the cost principles outlined in Subpart E of the Uniform Guidance.

Subrecipient Monitoring Policy

Purpose Statement:

The OMB Uniform Guidance, 2 CFR Part 200—UNIFORM ADMINISTRATIVE REQUIREMENTS, COST PRINCIPLES, AND AUDIT REQUIREMENTS FOR FEDERAL AWARDS (the Uniform Guidance) section 200.331 requires prime recipients of federal funds to monitor subawards to ensure subrecipients meet the audit requirements and use funds in accordance with applicable laws, regulations and terms of the award.

This policy applies to all subawards issued under both Federal and Non-Federal sponsored programs made to Columbia County (the County). This policy does not apply to professional services and consultant agreements or the procurement of goods or services from contractors.

Principle

The County is responsible for monitoring the programmatic and financial activities of its subrecipients in order to ensure proper stewardship of sponsored funds. This policy addresses institutional responsibilities and assists Grant Managers and staff in ensuring that, in addition to achieving performance goals, subrecipients comply with Federal laws and regulations and with the provisions of any agreements that govern the subaward.

As a grant recipient of more than \$750,000 in federal funds per fiscal year, the County must ensure that its subrecipients comply with the Uniform Guidance. The County's responsibilities include:

- Evaluating subrecipient risk to determine the appropriate level of monitoring
- Ensuring that federal funds are used for authorized purposes in accordance with Federal statutes, regulations, and the terms and conditions of the subaward
- Reviewing financial and programmatic reports to ensure proper stewardship of sponsor funds
- Conducting on-going review of activities and overseeing subrecipient progress to ensure performance goals (scope of work or specific aims) are achieved
- Verifying that subrecipient is audited as required by audit requirements in Uniform Guidance

The County shall make a subrecipient risk assessment prior to contract.

Subrecipient monitorings shall be made on an annual cycle. Review of subrecipient audit reports and ensuring that subrecipients take appropriate and timely corrective action on any relevant findings is part of monitoring cycle.

Definitions

Contract — a legal instrument by which a non-Federal entity purchases property or services needed to carry out the project or program under a Federal award. A contract is for the purpose of obtaining goods and services for the non-Federal entity's own use and creates a procurement relationship with the contractor.

Contractor — an entity that receives a contract as defined in *Contract* (see definition above).

Corrective Action — action taken by the auditee that: (a) corrects identified deficiencies; (b) produces recommended improvements; or (c) demonstrates that audit findings are either invalid or do not warrant auditee action.

Non-Federal entity— non-Federal entity means a state, local government, Indian tribe, institution of higher education (IHE), or nonprofit organization that carries out a Federal award as a recipient or subrecipient.

Pass through entity — a non-Federal entity that provides a subaward to a subrecipient to carry out part of a Federal program.

Subaward — an award provided by a pass-through entity to a subrecipient for the subrecipient to carry out part of a Federal award received by the pass-through entity. It does not include payments to a contractor or payments to an individual that is a beneficiary of a Federal program. A subaward may be provided through any form of legal agreement, including an agreement that the pass-through entity considers a contract.

Subrecipient — a non-Federal entity that receives a subaward from a pass-through entity to carry out part of a Federal program; but does not include an individual that is a beneficiary of such program. A subrecipient may also be a recipient of other Federal awards directly from a Federal awarding agency.

Subrecipient Monitoring—Activities undertaken to review the financial status and management controls of a subrecipient(s) to mitigate the risk of contracting with a subrecipient(s).

Conflict of Interest Policy

Purpose Statement:

ORS 244.120 provides methods for handling conflicts of interests. 2 CFR 200.112 provides that the County must disclose in writing any potential conflict of interest to the Federal awarding agency or pass-through entity in accordance with applicable Federal awarding agency policy related to federally funded grant awards. 2 CFR 200.318 provides that the County must maintain written standards of conduct covering conflicts of interest and governing the actions of its employees engaged in the selection, award and administration of contracts. No employee, officer, or agent may participate in the selection, award, or administration of a contract supported by a Federal award if he or she has a real or apparent conflict of interest. The County is required to provide for disciplinary actions to be applied for violations of conflicts of interest standards by officers, employees, or agents.

Principle

This policy seeks to ensure that conflicts of interest by public officials in the County are handled in accordance with Oregon law, and are reported when required in relation to a federal grant.

Scope and Responsibilities

This policy applies to all public officials.

Definitions

Conflict of Interest:

- (a) **Actual Conflict of Interest** means any action or any decision or recommendation by a person acting in a capacity as a public official, the effect of which would be to the private pecuniary benefit or detriment of the person or the person's relative or any business with which the person or a relative of the person is associated.
- (b) **Potential Conflict of Interest** means any action or any decision or recommendation by a person acting in a capacity as a public official, the effect of which could be to the private pecuniary benefit or detriment of the person or the person's relative, or a business with which the person or the person's relative is associated, unless the pecuniary benefit or detriment arises out of the following:
 - (1) An interest or membership in a particular business, industry, occupation or other class required by law as a requisite to the holding by the person of the office or position.
 - (2) Any action of the person's official capacity which would affect to the same degree a class consisting of all inhabitants of the state, or a

smaller class consisting of an industry, occupation or other group including one of which or in which the person or the person's relative or business with which the person or the person's relative is associated, is a member or is engaged.

- (3) Membership in or membership on the board of directors of a nonprofit corporation that is tax-exempt under section 501(c) of the Internal Revenue Code.

(c) Federal Funding Conflicts. If Federal funding is involved, a conflict of interest arises when an employee, officer, or agent, any member of his or her immediate family, his or her partner, or an organization which employees or is about to employ any of the parties indicted herein, has a financial or other interest in or a tangible personal benefit from a firm considered for a contract.

Covered Individual: Any County personnel who is a Grants Manager or any other public official who may participate in the selection, award, or administration of a contract supported by a Federal award.

Financial Interest: Means anything of monetary value, including, but not limited to, external salary or other payments for services (e.g. consulting fees or honoraria); gratuities or favors.

Public Official: Includes elected officials, appointed officials, employees and agents of the County, irrespective of whether the person is compensated for their services.

Relative: means the spouse, parent, stepparent, child, sibling, stepsibling, son-in-law or daughter-in-law of the public official, or of the spouse of the public official or candidate; Any individual for whom the public official provides benefits arising from the public official's public employment or from whom the public official receives benefits arising from that individual's employment.

Policy Statement

All Columbia County public officials shall comply with Oregon's ethics law related to conflicts of interest (ORS 244.120, as amended), which is set out below for reference only. In addition, all Covered Individuals shall comply with the *Conflict Of Interest-Procedure for Federal Grants*. When applying for federal grant funding, all Covered Individuals shall complete an interest disclosure form and provide it to the Grant Manager. Grant Managers shall forward interest disclosure reports to the federal award agency, or pass through agency, if required by the terms of a grant.

The County will inform each Grant Manager or other responsible employee of this specific policy, including the Grant Manager's disclosure reporting obligations and time frames for doing so.

Subrecipient conflicts of interest - Subrecipients of federally funded awards will be required to comply with Conflict of Interest regulations, providing assurances that the sub-recipient institution has a written and enforced administrative process to manage, reduce or eliminate conflicting financial interest. Sub-recipients will provide their own Conflict of Interest policy within thirty days if request by the County. The sub-recipient is required to immediately inform the County should a conflict of interest be identified during the award period. County employees are subject to discipline pursuant to Rule 5 of the Columbia County Personnel Rules for failure to comply with this Policy.

Contractors and volunteers are subject to termination for failure to comply with this Policy.

COLUMBIA COUNTY INVESTMENT POLICY

Table of Contents

1. PURPOSE 1

2. GOVERNING AUTHORITY 1

3. SCOPE..... 1

4. GENERAL OBJECTIVES..... 1

5. STANDARDS OF CARE 2

6. TRANSACTION COUNTERPARTIES: BROKER DEALERS, INVESTMENT ADVISERS AND DEPOSITORIES 3

7. ADMINISTRATION AND OPERATIONS 6

8. SUITABLE AND AUTHORIZED INVESTMENTS..... 8

9. INVESTMENT PARAMETERS 10

10. INVESTMENT STRATEGY 12

11. INVESTMENT OF PROCEEDS FROM DEBT ISSUANCE..... 13

12. INVESTMENT OF RESERVE OR CAPITAL IMPROVEMENT FUNDS 14

13. GUIDELINE MEASUREMENT AND ADHERENCE..... 14

14. REPORTING AND DISCLOSURE 14

15. POLICY MAINTENANCE AND CONSIDERATIONS 15

BACKGROUND AND DEFINITIONS 16

1. PURPOSE

This Investment Policy defines the parameters within which funds held by Columbia County are to be invested. This policy formalizes the framework, pursuant to ORS 294.135, for Columbia County's investment activities to ensure effective and judicious management of funds within the scope of this policy.

These guidelines are intended to be broad enough to allow designated investment staff to function properly within the parameters of responsibility and authority, yet specific enough to adequately safeguard the investment assets.

2. GOVERNING AUTHORITY

Columbia County's investment program shall be operated in conformance with Oregon Revised Statutes and applicable Federal Law. Specifically, this investment policy is written in conformance with ORS 294.035; 294.040; 294.046; 294.047; 294.052; 294.080; 294.125; 294.135; 294.145; 294.155; and 294.810. All funds within the scope of this policy are subject to all applicable federal and State laws, rules, and regulations, as amended.

3. SCOPE

This policy applies to all activities of Columbia County with regard to investing financial assets, except those specifically excluded. Investments of employees' retirement funds, deferred compensation plans, and other similar funds are not covered by this Policy. The amount of funds falling within the scope of this Policy over the next three years is expected to range between \$10 million and \$25 million.

4. GENERAL OBJECTIVES

The primary objectives of investment activities, in priority order, shall be:

4.1 Safety:

- Investments shall be undertaken in a manner that seeks to ensure preservation of capital and protection of investment principal of the overall portfolio.
- Diversification to avoid incurring unreasonable risks regarding specific security types or individual financial institutions and to mitigate credit risk and interest rate risk

4.2 Liquidity:

- The investment portfolio ("portfolio") shall remain sufficiently liquid to meet all reasonably anticipated operating requirements.
- The portfolio should consist largely of securities with active secondary or resale markets.
- Liquidity investments will be primarily Oregon Short Term Fund or qualified bank deposits, which offers next-day liquidity.
- Where possible and prudent, the portfolio will be structured so that investments mature concurrent with anticipated demands.

4.3 Yield – Return:

- The investment portfolio shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, taking into consideration the safety and liquidity needs of the portfolio.

5. STANDARDS OF CARE

5.1 Prudence:

The standard of prudence to be used by investment officials shall be the "prudent person" standard and shall be applied in the context of managing an overall portfolio. Investment Officers acting in accordance with written procedures and this investment policy and exercising due diligence shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided deviations from expectations are reported and appropriate action is taken to control adverse developments within a timely fashion as defined in this policy. The "prudent person" standard states:

"Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived."

The "prudent investor rule" will apply to the investment advisors scope of service, which provides guidelines that requires a fiduciary to invest assets as if they were their own. The decision making process must follow certain guidelines, even if the final result does not satisfy the original intent.

5.2 Ethics and Conflicts of Interest:

Officers and employees involved in the investment process ("investment officials") shall refrain from personal activity that could conflict with the proper execution and management of the investment program, or that could impair their ability to make impartial decisions. Investment Officials shall disclose any material interests in financial institutions with which they conduct business. Disclosure shall be made to the governing body. Investment officials shall further disclose any personal financial/investment positions that could be related to the performance of the investment portfolio. Investment Officers shall refrain from undertaking personal investment transactions with the same individual with whom business is conducted on behalf of Columbia County. Investment officials shall, at all times, comply with the State of Oregon Government Standards and Practices code of ethics set forth in ORS Chapter 244, as well as the Columbia County Conflict of Interest Policy, as amended.

5.3 Delegation of Authority and Responsibilities:

a. Governing Body

The Columbia County Board of Commissioners ("BOCC") will retain ultimate fiduciary responsibility for invested funds for the County and its component units. The BOCC will receive reports, pursuant to, and with sufficient detail to comply with ORS 294.085 and 294.155.

b. Delegation of Authority

Authority to manage investments within the scope of this policy and operate the investment program in accordance with established written procedures and internal controls is granted to the publically elected County Treasurer, hereinafter referred to as Investment Officer, and derived from the following: ORS 294.035 to 294.053, 294.125 to 294.145, and 294.810. In the event of a vacancy at the County Treasurer position, the Finance Director is authorized to act with all authority of the Investment Officer.

No person may engage in an investment transaction except as provided under the terms of this policy and the procedures established by the Investment Officer. The Investment Officer shall be responsible for all transactions undertaken and shall establish a system of controls to regulate the activities of subordinate officials. All participants in the investment process shall seek to act responsibly as custodians of the public trust.

c. Investment Adviser

The Investment Officer may engage the services of one or more external investment managers to assist in the management of the entity's investment portfolio in a manner consistent with this investment policy. Investment advisers may only be hired on a non-discretionary basis. As such, all transactions must be pre-approved in writing by the Investment Officer and compliant with this Investment Policy. If Columbia County hires an investment adviser to provide investment management services, the adviser is authorized to transact with its direct broker dealer relationships on behalf of Columbia County.

6. TRANSACTION COUNTERPARTIES: BROKER DEALERS, INVESTMENT ADVISERS AND DEPOSITORIES

6.1 Broker/Dealers:

Process if the County is directly transacting with Broker/Dealers:

The Investment Officer shall determine which broker/dealer firms and registered representatives are authorized for the purposes of investing funds within the scope of this investment policy. A list will be maintained of approved broker/dealer firms and affiliated registered representatives. The following minimum criteria must be met prior to authorizing investment transactions invested directly by the County. The Investment Officer may impose more stringent criteria.

Broker/Dealer firm minimum criteria:

- a. Be registered with the Securities and Exchange Commission (SEC)
- b. Be registered with the Financial Industry Regulatory Authority (FINRA)
- c. Provide most recent audited financials
- d. Provide FINRA Focus Report filings

The approved broker/dealer employees who execute transactions with Columbia County must meet the following minimum criteria:

- a. Be a registered representative with FINRA;
- b. Be licensed by the state of Oregon;
- c. Provide certification (in writing) of having read; understood; and agreed to comply with the most current version of this investment policy.

The County will annually review the broker dealer list for the following items:

- a. Pending investigations by securities regulators;
- b. Significant changes in net capital;
- c. Pending customer arbitration cases.
- d. Regulatory enforcement actions.

Process if the County is utilizing an investment advisor to transact with Broker Dealers:

The Investment Officer may utilize the investment advisor's approved broker/dealer list and broker dealer criteria in lieu of the County's. The advisor must submit the approved list to the County annually and provide updates as they occur. The advisor must maintain documentation of appropriate license and professional credentials of broker/dealers on the list. The annual investment advisor broker/dealer review procedures include:

- a. FINRA Certification check
 - i. Firm Profile
 - ii. Firm History
 - iii. Firm Operations
 - iv. Disclosures of Arbitration Awards, Disciplinary and Regulatory Events
 - v. State Registration Verification
 - vi. Financial review of acceptable FINRA capital requirements or letter of credit for clearing settlements.
- b. To be eligible, a financial institution must meet at least one of the following three criteria:
 - i. Be a primary dealer of the Federal Reserve Bank of New York; or
 - ii. Report voluntarily to the F.R.B. of New York; or
 - iii. Affirm that it has met the securities dealers' capital adequacy requirements of the SEC.

For each investment transaction, the investment advisor shall provide the County with a confirmation ticket listing the specific instrument, issuer, coupon, maturity, CUSIP number, par amount, purchase or sale price, transaction date, and other pertinent information.

6.2 Investment Advisors:

An Investment Adviser may be utilized to manage funds and will be selected through a competitive RFP process. The Adviser must meet the following criteria.

- a. The investment adviser firm must be registered with the Securities and Exchange Commission (SEC) or licensed by the State of Oregon; (Note: Investment adviser firms with assets under management > \$100 million must be registered with the SEC, otherwise the firm must be licensed by the State of Oregon);
- b. All investment adviser firm representatives conducting investment transactions on behalf of County must be registered representatives with FINRA;
- c. All investment adviser firm representatives conducting investment transactions on behalf of the County must be licensed by the State of Oregon;
- d. Contract terms will include that the Investment adviser comply with the County's Investment Policy.

The investment adviser must notify the County immediately if any of the following issues arise while serving under a County contract:

- Pending investigations by securities regulators.
- Significant changes in net capital.
- Pending customer arbitration cases.
- Regulatory enforcement actions.

6.3 Depositories:

All bank financial institutions that provide deposits, certificates or any other deposit of the County must be either fully covered by the FDIC or the bank must be a participant of the State of Oregon – Public Funds Collateralization Program (PFCP). ORS Chapter 295 governs the collateralization program for banks at the State level. Bank depositories are required to pledge collateral against any public fund deposits in excess of the FDIC insurance amounts. This provides additional protection for public funds in the event of a bank failure. ORS Chapter 295 sets the specific value of the collateral, as well as the types of collateral that are acceptable. ORS Chapter 295 creates a shared liability structure for participating bank depositories, better protecting public funds though still not guaranteeing that all funds are 100% protected.

6.4 Competitive Transactions:

The Investment Officer shall ensure a competitive selection of investment purchases.

- a. The Investment Officer shall obtain and document competitive bid information on all investments purchased or sold in the secondary market. Competitive bids or offers should be obtained, when possible, from at least three separate brokers/financial institutions or through the use of a nationally recognized trading platform.
- b. In the instance of a security for which there is no readily available competitive bid or offering on the same specific issue, then the Investment Officer shall document quotations for comparable or alternative securities.
- c. When purchasing original issue instrumentality securities, no competitive offerings will be required as all dealers in the selling group offer those securities at the same original issue price. However, the Investment Officer is encouraged to document quotations on comparable securities.
- d. If an investment adviser provides investment management services, the adviser must retain documentation of competitive pricing execution on each transaction and provide upon request.

7. ADMINISTRATION AND OPERATIONS

7.1 Delivery vs. Payment:

All trades of marketable securities will be executed (cleared and settled) by delivery vs. payment (DVP) to ensure that securities are deposited in Columbia County's safekeeping institution prior to the release of funds.

- a. The Investment Officer shall not pay for any security purchased until sufficient evidence of title to the securities has been received. Evidence of title must be consistent with modern investment, banking and commercial practices and may include physical possession, book entry and automated recordation of such title. However, the Investment Officer or Investment Adviser may instruct one or more custodial agents or banks to accept or release securities as that Investment Officer or Investment Adviser considers advisable to be held in safekeeping for collection of principal and interest or other income; or
- b. The Investment Officer shall not deliver securities to the purchaser of the securities upon sale prior to receiving payment in full for the securities. However, the Investment Officer or Investment Adviser may deliver the securities to any custodial agent or bank upon instructions to hold the securities pending receipt by the custodial agent or bank of full payment for the securities.

7.2 Third-Party Safekeeping or Bank Custody:

Securities will be held by an independent third-party safekeeping institution or bank custodian selected by Columbia County. All securities will be evidenced by confirmation receipts in Columbia County's account. Upon request, the safekeeping institution shall make available a copy of its Statement on Standards for Attestation Engagements (SSAE) No. 16.

7.3 Internal Controls:

The Investment Officer and Board of Commissioners are responsible for establishing and maintaining an adequate internal control structure designed to reasonably assure that invested funds are invested within the parameters of this Investment policy and, protected from loss, theft or misuse. Specifics for the internal controls shall be documented in writing. The established control structure shall be reviewed and updated periodically by the Investment Officer.

The concept of reasonable assurance recognizes that the cost of a control should not exceed the benefits likely to be derived and the valuation of costs and benefits requires estimates and judgments by management. The internal controls shall address the following points at a minimum:

- a. Compliance with Investment Policy
- b. Control of collusion.
- c. Separation of transaction authority from accounting and record keeping.
- d. Custodial safekeeping.
- e. Avoidance of physical delivery of securities whenever possible and address control requirements for physical delivery where necessary.
- f. Clear delegation of authority to subordinate staff members.
- g. Confirmation of transactions for investments and wire transfers in written or digitally verifiable electronic form.
- h. Dual authorizations of wire and automated clearing house (ACH) transfers
- i. Staff training
- j. Review, maintenance and monitoring of security procedures both manual and automated.

7.4 External Auditor:

An external auditor shall provide an annual independent audit to assure compliance with Oregon state law and Columbia County policies and procedures.

7.5 Accounting Method:

At the time of settlement of a purchase, an investment will be booked at cost. Any gain or loss resulting from an investment sold or called will be credited or charged to investment income as of the settlement date of the transaction. Premiums on securities will be amortized to the maturity date unless the security is a callable security then it will be amortized to the call date. Discounts on securities will be accreted to stated maturity date. In the event of a sale before maturity, any remaining premiums or discounts will be credited or charged to income as of the settlement date.

The County shall comply with all legal requirements and generally accepted accounting principles (GAAP). These and the Government Accounting Standards Board (GASB).

Most of the County's available cash will be pooled for investment purposes in the investment portfolio.

Cash not pooled will be restricted to:

- Deferred compensation deposits and investments;
- Cash held with fiscal agents;

- Cash designated for retention of construction payments;
- Petty cash and other funds (e.g. trusts).

These items will earn interest income, if applicable, from the financial institution holding the funds in a trust or fiduciary capacity.

Portfolio Earnings Allocation The amount of earnings allocated monthly will be calculated by the General Ledger section based on the following:

- The average monthly cash balance of each eligible fund will be calculated.
- The average monthly yield of the County's investment portfolio will be calculated on an Actual/365-day basis.

Sale of Securities: Investments may be sold at a *profit* or loss when the Investment Officer deems that such a decision is prudent to meet the objectives of this policy.

Securities shall generally be held until maturity with the following exceptions:

- i. A security with declining credit may be sold early to minimize loss of principal.*
- ii. A security exchange that would improve the quality, yield or target duration in the portfolio.*
- iii. Liquidity needs of the portfolio require that the security be sold.*

Indemnification Clause: The County shall indemnify County officials and staff from personal liability for losses that might occur pursuant to administering this investment policy, subject to ORS 294.100.

7.6 Investment of Funds for Other Entities:

Subject to ORS 294.040 and 294.135 to 294.155, the Investment Officer may, after having obtained a written order from the governing body (the Board of Commissioners), invest the surplus funds (as defined in ORS 294.004(6)) belonging to any other political subdivision on a pooled basis in the investments of Columbia County.

Political subdivisions with the Board of Commissioners serving as its governing body will have their funds invested on a pooled basis with County funds.

The Board of Commissioners has not provided a written order authorizing the investment of surplus funds for other political subdivisions in the investments of Columbia County. Therefore, this policy does not contemplate the investment of these funds.

8. SUITABLE AND AUTHORIZED INVESTMENTS

8.1 Permitted Investments:

The Oregon State Investment Officer maintains a list of agencies and instrumentalities of the United States with available obligations that any political subdivision of the State of Oregon may invest in under ORS 294.035 and 294.040. Investments shall be in compliance with this list.

The following investments are permitted pursuant to ORS 294.035, 294.040, and ORS 294.810.

US Treasury Obligations: U.S. Treasury and other government obligations that carry the full faith and credit guarantee of the United States for the timely payment of principal and interest. [ORS Section 294.035(3)(a)]

US Agency Obligations Primary Issuers: Government Sponsored Enterprises (GSEs) – Federal Instrumentality Securities include, but are not limited to Federal National Mortgage Association (FNMA), the Federal Home Loan Mortgage Corporation (FHLMC), Federal Home Loan Banks (FHLB), and the Federal Farm Credit Banks (FFCB).

US Agency Obligations Secondary Issuers: Other US government sponsored enterprises that are less marketable are considered secondary GSEs. They include, but are not limited to: Private Export Funding Corporation (PEFCO), Tennessee Valley Authority (TVA), Financing Corporation (FICO) and Federal Agricultural Mortgage Corporation (Farmer Mac).

Corporate Indebtedness Corporate indebtedness must be rated on the settlement date Aa3 or better by Moody's Investors Service or AA- or better by S&P. In the case of a split rating the highest rating will be used.

Municipal Debt: Lawfully issued debt obligations of the States of Oregon, California, Idaho and Washington and political subdivisions of those states if the obligations have a long rating on the settlement date of Aa3 or better by Moody's Investors Service or AA- or better by S&P. In the case of a split rating the lower rating will be used.

Oregon Short Term Fund: The Local Government Investment Pool (LGIP) is a short-term, open-ended, no-load diversified portfolio offered to eligible participants. The LGIP is commingled with the State's short-term funds.

Bank Time Deposits/Savings Accounts: Bank Time Deposits and savings accounts in insured institutions as defined in ORS Section 706.008, in credit unions as defined in ORS Section 723.006, or in federal credit unions, if the institution or credit union maintains a head office or a branch in this state [ORS Section 294.035(3)(d)]. All financial institutions that provide deposits must be either fully covered by the FDIC or the bank must be a participant of the State of Oregon – Public Funds Collateralization Program (PFCP).

Certificates of Deposit: Certificates of deposit in insured institutions as defined in ORS Section 706.008, in credit unions as defined in ORS Section 723.006, or in federal credit unions, if the institution or credit union maintains a head office or a branch in this state [ORS Section 294.035(3)(d)]. Certificates of deposit into financial institutions outside of Oregon are allowed if the Investment Officer deposits the funds into a depository in Oregon and the Oregon depository participates in a program pursuant to ORS Section 295.004

Commercial Paper: Commercial Paper that is rated A1+/P1 on settlement date and has long term bonds which have a minimum rating of AA- by Standard and Poor's or Aa3 by Moody's.

Banker's Acceptance A short-term credit investment created by a non-financial firm and guaranteed by a qualified financial institution whose long-term letter of credit rating is at least AA- by Standard and Poor's or Aa3 by Moody's at the time of purchase. (ORS 294.035(3)(h)(A))

8.2 Approval of Permitted Investments:

If additional types of securities are considered for investment, per Oregon state statute they will not be eligible for investment until this Policy has been amended and the amended version adopted by Columbia County.

8.3 Prohibited Investments:

The following investments are prohibited:

- **Private Placement or "144A" Securities** Private placement or "144A" securities are not allowed. "144A" securities include commercial paper issued under section 4(2)144A (also known as "4(2)A") of the Securities Act of 1933.
- **Securities Lending** Columbia County shall not lend securities nor directly participate in a securities lending program.
- **14 Day Settlement:** Columbia County shall not purchase securities with a delayed settlement in excess of 14 business days per ORS statute.
- **Equity Securities and Mutual Funds:** Columbia County is prohibited by statute from purchasing equity securities and mutual funds.
- **US Agency Mortgage-backed Securities** US agency mortgage-backed securities such as those securities issued by FNMA and FHLMC are not allowed.

8.4 Collateralization of Bank Demand Deposits, Time Deposits and Certificates of Deposit:

All bank demand deposits, time deposits and Certificates of Deposits shall be held in qualified Oregon depositories in accordance with ORS Chapter 295.

Bank demand deposits in qualified depository institutions are considered cash vehicles and not investments and are therefore outside the scope and restrictions of this policy. Pursuant to ORS 294.035(3)(d), time deposits, certificates of deposit and savings accounts are considered investments and within the scope of this policy.

9. INVESTMENT PARAMETERS

9.1 Credit Risk:

Credit risk is the risk that a security or a portfolio will lose some or all of its value due to a real or perceived change in the ability of the issuer to repay its debt. Credit risk will be mitigated by the following guidelines:

- i. **Diversification** It is the policy of Columbia County to diversify its investments. Where appropriate, exposures will be limited by security type; maturity; issuance, issuer, and security type. Allowed security types and Investment exposure limitations are detailed in the table below.
- ii. **Investment Credit Ratings** Investments must have a rating from S&P of AA- or Moody's Aa3. In the case of a split rating the lower of the two ratings will be

used. Ratings used to apply the guidelines below should be investment level ratings and not issuer level ratings. The ratings apply to the types of securities identified in the table below.

- iii. **Restriction on Issuers With Prior Default History** Per ORS 294.040, the bonds of issuers listed in ORS 294.035 (3)(a) to (c) may be purchased only if there has been no default in payment of either the principal of or the interest on the obligations of the issuing county, port, school district or city, for a period of five years preceding the date of the investment.
- iv. **Portfolio Credit Rating** The minimum weighted average credit rating of the portfolio's rated investments shall be AA-/Aa3 by Standard & Poor's and Moody's Investors Service respectively.
- v. **Diversification and Credit Exposure Constraints** The following table limits exposures among investments permitted by this policy.

Issue Type	Maximum % Holdings	Maximum % per Issuer	Ratings S&P	Ratings Moody's
US Treasury Obligations	100%	None	N/A	N/A
US Agency Primary Securities FHLB, FNMA, FHLMC, FFCB	100%	35%	N/A	N/A
US Agency Secondary Securities FICO, FARMER MAC etc.	10%	10%	Security must be rated	Security must be rated
Corporate Bonds	25% (1)	5% (2)	AA-	Aa3
Municipal Bonds (OR, CA, ID, WA)	20%	5%	AA-	Aa3
Oregon Short Term Fund	Maximum allowed per ORS 294.810	None	N/A	N/A
Bank Time Deposits/Savings Accounts	25%	25%	Oregon Public Depository	Oregon Public Depository
Certificates of Deposit	20%	10%	Oregon Public Depository	Oregon Public Depository
Commercial Paper	10% (1)	5% (2)	A1+	P1
Banker's Acceptance	10%	5%	A1+ AA-Underlying	P1 Aa3 Underlying

(1) 35% maximum combined corporate on commercial paper per ORS 294.035(D)

(2) 5% maximum combined per ORS 294-035D)

9.2 Liquidity Risk:

Liquidity risk is the risk that an investment may not be easily marketable or redeemable. The following strategies will be employed to mitigate liquidity risks:

- i. The value of at least 10% of funds available for investing will be invested in the Oregon Short Term Fund, with a qualified depository institution, or investments maturing in less than 30 days to provide sufficient liquidity for expected disbursements.
- ii. Funds in excess of liquidity requirements are allowed for investments maturing at a maximum of 5 years. However, longer-term investments tend to be less liquid than shorter term investments. Maturity constraints are described in 9.3 Interest Rate Risk.
- iii. Reserve or Capital Improvement Project monies may be invested in securities exceeding the maximum term if the maturities of such investments are made to

coincide as nearly as practicable with the expected use of the funds. These fund will be held in dedicated managed accounts.

9.3 Interest Rate Risk:

Longer-term investments have the potential to achieve higher returns but are also likely to exhibit higher market value volatility due to the changes in the general level of interest rates over the life of the investment(s). Interest rate risk will be mitigated by providing adequate liquidity for short term cash needs, and by making longer-term investments only with funds that are not needed for current cash flow purposes. Certain types of securities, including variable rate securities, securities with principal pay-downs prior to maturity, and securities with embedded options, will affect the interest rate risk profile of the portfolio differently in different interest rate environments. The following strategies will be employed to control and mitigate adverse changes in the market value of the portfolio due to changes in interest rates:

- i. Where feasible and prudent, investment maturities should be matched with expected cash outflows to mitigate market risk.
- ii. To the extent feasible, investment maturities not matched with cash outflows, including liquidity investments under one year, should be staggered to mitigate re-investment risk.
- iii. The maximum percent of callable securities in the portfolio shall be 25%;
- iv. The maximum stated final maturity of individual securities in the portfolio shall be five years, except as otherwise stated in this policy.
- v. The maximum portfolio average maturity (measured with stated final maturity) shall be 2.0- years.

Maturity Constraints	Minimum % of Total Portfolio
Under 30 days	10%
Under 1 year	25%
Under 5 years	100%
Weighted Average Maturity	2.00
Security Structure Constraint	Maximum % of Total Portfolio
Callable Agency Securities	25%

10. INVESTMENT STRATEGY

10.1 Liquidity Component:

The liquidity component of the operating account will be allocated to LGIP, CD's, Bank Deposits, Bankers Acceptances, Commercial Paper and other securities that are specifically matched to known short term liabilities.

10.2 Core Investment:

The investment core fund is determined by analyzing historical and budgeted fund balances and allocating excess liquidity amounts to direct investments. The structure of the investment core fund will be targeted to a selected market benchmark based on the risk and return objectives of the County.

10.3 Monitoring and Portfolio Adjustment:

As a general practice securities will be purchased with the intent to hold to maturity. However, it is acceptable for securities to be sold under the following circumstances:

- a. A security with a declining credit may be sold early to protect the principal value of the portfolio.
- b. The portfolio duration or maturity buckets should be adjusted to reflect better the structure of the underlying benchmark portfolio.
- c. A security exchange that would improve the quality, yield and target maturity of the portfolio based on market conditions.
- d. A sell of a security to provide for unforeseen liquidity needs.

11. INVESTMENT OF PROCEEDS FROM DEBT ISSUANCE

Investments of bond proceeds are restricted under bond covenants that may be more restrictive than the investment parameters included in this policy. Bond proceeds shall be invested in accordance with the parameters of this policy and the applicable bond covenants and tax laws.

Funds from bond proceeds and amounts held in a bond payment reserve or proceeds fund may be invested pursuant to ORS 294.052. Investments of bond proceeds are typically not invested for resale and are maturity matched with outflows. Consequently, surplus funds within the scope of ORS 294.052 are not subject to this policy's liquidity risk constraints within section IX (2).

12. INVESTMENT OF RESERVE OR CAPITAL IMPROVEMENT FUNDS

Pursuant to ORS 294.135(1)(b), reserve or capital improvement project monies may be invested in securities exceeding five years when the funds in question are being accumulated for an anticipated use that is longer than five years, then, upon the approval of the governing body of the county, municipality, school district or other political subdivision, the maturity of the investment or investments made with the funds may occur when the funds are expected to be used.

13. GUIDELINE MEASUREMENT AND ADHERENCE

13.1 Guideline Measurement:

Guideline measurements will use par value of investments. The yield of the total investment fund will be measured against the yield of the Oregon Local Government Investment Pool, using the monthly net yield of both portfolios. The fair market performance of the long term investment component will be measured to a market index that represents the 0-3 year treasury or 0-5 year treasury benchmark on a total return basis.

13.2 Guideline Compliance:

Guideline compliance shall consist of the following policies:

- a. If the portfolio falls outside of compliance with adopted investment policy guidelines or is being managed inconsistently with this policy, the Investment Officer shall bring the portfolio back into compliance in a prudent manner and as soon as prudently feasible.
- b. Violations of portfolio guidelines as a result of transactions; actions to bring the portfolio back into compliance and; reasoning for actions taken to bring the portfolio back into compliance shall be documented and reported to the Board of Commissioners.
- c. Due to fluctuations in the aggregate surplus funds balance, maximum percentages for a particular issuer or investment type may be exceeded at a point in time. Securities need not be liquidated to realign the portfolio; however, consideration should be given to this matter when future purchases are made to ensure that appropriate diversification is maintained.

14. REPORTING AND DISCLOSURE

14.1 Compliance:

The Investment Officer shall prepare a report at least quarterly that allows the Board of Commissioners to ascertain whether investment activities during the reporting period have conformed to the investment policy. The report will include, at a minimum, the following:

- a. A listing of all investments held during the reporting period
- b. Average maturity of the portfolio at period-end.
- c. Distribution by type of investment.
- d. Transactions report on quarterly basis identifying transacting broker/dealer firm.

- e. Violations of portfolio guidelines or non-compliance issues that occurred during the prior period or that are outstanding. This report should also note actions (taken or planned) to bring the portfolio back into compliance.

14.2 Performance Standards/Evaluation:

At least annually, the Investment Officer shall report comparisons of investment returns to relevant alternative investments and comparative Bond Indexes. The performance of the investment portion of the portfolio shall be compared to the performance of alternative investments with a similar risk profile (e.g. market indices such as the 0-3 year or 0-5 year Treasury index).

When comparing performance, all fees and expenses involved with managing the portfolio shall be included in the computation of the portfolio's rate of return.

The market value of the portfolio shall be calculated at least monthly and a statement of the market value of the portfolio shall be issued at least monthly.

14.3 External Reporting:

The Investment Officer shall establish an annual process of independent review by the external auditor to assure compliance with internal controls and laws surrounding the investment of public funds. Such audit will include tests deemed appropriate by the auditor.

In compliance with ORS 294.155, the Investment Officer that holds and invests funds on behalf of another governmental unit shall at least once a year submit an audited report to that government unit or units within 30 days after receipt of the audit report by the Investment Officer's governing body.

If requested by that body, the Investment Officer shall furnish to it details on the investment transactions for its fund. The Investment Officer shall also provide copies of any investment policy which has been adopted to the Investment Officer's governing body upon request.

15. POLICY MAINTENANCE AND CONSIDERATIONS

15.1 Review:

The investment policy shall be reviewed at least annually to ensure its consistency with the overall objectives of preservation of principal, liquidity and return, and its relevance to current law and financial and economic trends.

The annual review should also serve as a venue to suggest policies and improvements to the investment program, and shall include an investment plan for the coming year.

15.2 Policy Adoption and Amendments:

This investment policy and any modifications to this policy must be formally approved in writing by the Board of Commissioners of Columbia County. This policy will be re-adopted annually as may be required by ORS 294.135.

This policy must be submitted to the Oregon Short Term Fund (OSTF) Board for review if:

- i. This policy allows maturities beyond 18 months unless the funds are being accumulated for a specific purpose, including future construction projects, and upon approval of the Board of Commissioners, the maximum maturity date matches the anticipated use of the funds (ORS 294.135(1)(b) and 294.135(3)), and either:
 - a. This policy has never been submitted to the OSTF Board for comment;
 - or
 - b. Material changes have been made since the last review by the OSTF Board.

Background and definitions

What follows is the rationale for the various elements of this investment policy. Every effort should be made by the users and beneficiaries of this policy to understand the philosophy and reasons behind each element of the policy.

Policy: The overall policy statement summarizes into a condensed format the entire investment policy.

Scope: The scope section explains what funds this policy applies to. It also explains what funds are excluded, and provides an explanation of guidance for investment of those funds.

Prudence: To burden a conscientious professional with personal responsibility for default on a single item within a diversified portfolio seems unduly severe. Accordingly, public entities with portfolios of sufficient size are urged to apply the prudence concept to the overall portfolio.

Objective: Every investment policy must contain a concise and clear statement of objectives regarding safety of capital, liquidity and return on investment. The effectiveness of the investment program is set by the caliber of the staff, the procedures used, the working environment and the policy guidance provided by governing officials. Through its statement of objectives, the governing body sets the tone and direction of the policy and the investment program.

Delegation of Authority: After the investment objectives have been identified, the next element of an investment policy is an explicit delegation of authority to specific investment officials responsible for conducting transactions and managing the entity's investment program.

Ethics and Conflicts of Interest: Some governments have adopted conflict of interest legislation that regulates the activities of certain officers and employees. In the investment area, some conflicts may be governed by general code provisions, making separate policies

redundant. Some jurisdictions, however, may seek to adopt policies regarding ethical behavior and conflicts of interest.

Authorized Financial Dealers and Institutions: The investment policy requires that a set formal process be used to select depositories and brokers/dealers. Because the policy is intended to endure, it does not mention specific firms or depositories. Rather, it provides for a process that will screen out institutions that lack economic viability or whose past practices suggests that the safety of public capital would be impaired if transactions were directed to or through such firms.

Authorized and Suitable Investments: The selection of investment instruments to be allowed for investment purposes is a significant policy issue for many governments. Although day-to-day selection of specific instruments should be treated as a management function, the policy should define the general universe. Direction should be specifically given to funds that receive bond proceeds subject to arbitrage considerations.

From the approving authority's perspective, special care must be taken to ensure that the list of instruments includes only those allowed by law and those that local investment managers are trained and competent to handle. Citing of the appropriate statutes for the particular entity as attachments may be appropriate.

In selecting authorized investments, consideration should be given to credit ratings on bankers' acceptances and collateralization of applicable instruments.

If repurchase agreements are authorized, a Master Repurchase Agreement must be signed with the bank or dealer.

Collateralization: Collateralization must be required on any repurchase agreement. This policy addresses such points as market valuation responsibility and timing, safekeeping by an independent third party and evidence of ownership.

Safekeeping and Custody: Like private investors, governing officials feel more secure about their entity's investments if they know that the securities are physically safe. The investment policy includes a clause regarding third-party safekeeping and custody of securities and collateral. The policy also addresses the delivery of securities, where Delivery Versus Payment (DVP) is a requirement (i.e. Delivery of securities with a subsequent exchange of money for the securities).

Diversification: The Investment Policy states the purpose of diversification --to reduce overall portfolio risks while attaining market average rates of return. Diversification is conceptualized in terms of maturity as well as instrument type and issuer. Thus, the diversification concept in a cash management fund includes prohibition against over concentration in a specific maturity sector, as well as constraining the reliance on specific risky instruments and issuers.

Maximum Maturities: To protect public funds from market price losses resulting from rising interest rates, the policy limits the maximum term to maturity on current operating funds' investment to 12 months - the operating budget cycle. While the maximum term to maturity for funds not anticipated to be needed for current operations have a longer term.

Internal Controls: The development of internal controls remains a management function. The specific internal control measures are beyond the scope of the investment policy and will be

subject to the normal operating procedures of the Investment Officer. The investment policy merely requires that a system of internal controls be established. The policy does provide for the timing of periodic reviews and monitoring of controls. The review of internal controls is not left up to the periodic examination by the External Auditors but review of controls is an ongoing responsibility of the entity.

Performance Standards: Much of the investment policy focus is directed toward controls. Yield objectives are also quite important. The long-run interests of Columbia County go beyond simple prudence and safety of funds. The investment policy provides a formal evaluation of performance and operational audits. Market Yield (Benchmark): Columbia County's investment strategy is passive. The policy defines the basis used by the Investment Officer to determine whether average yields are being achieved by comparison to a benchmark.

Reporting: Investment reports provide a mechanism for monitoring by the governing body. Periodic flows of information are needed to consider the impact of economic conditions, portfolio changes and the results of investment operations. Reporting also provides written communication regarding investment performance, compliance, and a clear representation of the investment portfolio.

Investment Advisers: Columbia County has chosen to utilize an investment adviser for assistance in managing its investment practices and portfolio management. Policies surrounding the investment adviser are included in the policy.

Accounting Method: A public entity must comply with Generally Accepted Accounting Principles.

Investment Policy Adoption: The policy is annually adopted by the Board of Commissioners. In addition, the policy is reviewed by the Oregon Short Term Fund Board.

FY2019-2020 Administrative Allocation

Initial Budget

General Fund County Commissioners

Support Function/Item	No. of Units	"True up" factor*	Cost per unit per mo	Monthly Cost	FY20 Total Cost	FY19 Total Cost	FY19 Units	FY18 Total Cost	FY18 Units	FY17 Total Cost	FY17 Units	FY16 Total Cost	FY16 Units	FY15 Total Cost	FY15 Units	
Telephone (landlines)	NA	NA	NA	NA	NA	NA	NA	1,455	14.00	1,331	16.00	624	15.00	571	15.00	
Info Tech	3.33% % total IT cost	0.0%		2,853.05	34,237	26,548	0.03	16,246	6.50	15,547	7.50	12,009	7.50	9,923	6.50	
Finance	5.00 FTE (excluding ongoing temps)	0.0%	334.41	1,672.05	20,065	39,999	5.00	35,411	5.10	22,592	4.10	22,684	4.25	18,019	4.00	
Finance - Special Assessment		0.0%						0	0.00	0	0.00		0.00		0.00	
Human Resources	5.00 FTE (including ongoing temps)	0.0%	151.16	755.80	9,070	7,216	5.00	6,666	5.10	5,304	4.20	5,160	4.25	4,666	4.00	
Board of Commissioners	5.00 FTE (including ongoing temps)	0.0%	88.51	442.56	5,311	5,424	5.00	4,969	5.10	3,920	4.20	3,870	4.25	3,484	4.00	
Pub Affairs	5.00 FTE (excluding ongoing temps)	0.0%	72.88	364.38	4,373	3,773	5.00	2,478	5.10							
Facilities - Special Assessment																
Facilities and Maintenance	% building		cost per sq ft													
Courthouse	2,269 Sq Ft	7.83%	0.0%	40.84	7,722.92	92,675	68,066	2,269	45,402	2,269	52,132	1,768	33,761	1,768	40,166	1,768
Justice	Impact	0.0%						0	0	0	0	0	0	0	0	
County Counsel	6.0% actual % SH			132,064	657.03	7,884	24,103	11%	23,449	11%	31,384	15%	21,786	14%	35,332	20%
	9.2% actual % RM			173,572	1,330.05	15,961	16,605	10%	14,139	9%	7,534	5%	4,496	4%	4,878	4%
	22.5% actual % JS			99,385	1,872.38	22,469	9,374	9%	9,093	10%						
	0.0% actual % TJ	0.0%		80,170	0.00	0	9,061	10%	3,972	11%						
					0.00	0	0	3,972	11%		12,346	20%	10,236	20%	30,791	33%
					0.00	0	6,758	100%	10,830	100%	2,720	50%	2,210	50%	0	0%
Annual Materials Cost				136.37	1,636	18,472		6,446		7,635		4,924		8,996		
Support Department Adjustment					(15,897)	(49,802)		(46,132)		(40,611)		(30,440)		(39,206)		
Avr Monthly Cost	16,482			Annual Cost	197,782	185,598		138,395		121,832		91,321		117,619		
Increase/(Decrease) % vs Prior Year			6.6%			3,873,639		3,028,381		2,732,432		2,188,120		2,119,270		
Total Allocated County-Wide:	4,047,210			Percent of Total	4.89%	4.8%		4.6%		4.5%		4.2%		5.5%		

Drivers of rate changes:

The FY20 Administrative Allocation is based on a full recovery of support department costs. The prior year's budget is the basis for full recovery. FY20 is the first year of the Risk Management Internal Service Fund, which includes costs for general liability insurance, professional services which were previously included in the Finance Administrative Allocation. This will show up as a new line item fee for each department/fund. No special projects for admin allocation are included in this year's allocation; breaking out one time projects and capital investments will be a change going forward.

FY20's Info Tech allocation is the second year of a more detailed and actual-use based approach (see details below). Departments that carry out technology projects which require special support of IT staff will now begin to see higher technology costs allocated to them. Going forward, technology allocations will tend to fluctuate more than has been seen in the past due to this change in allocation methodology that seeks to share cost more equitably across the County organization.

County Counsel resources are charged on actual cost based on usage which can result in significant swings in admin allocation year to year.

When support departments add staff or have higher costs in any given year, that will cause the allocation to rise the following year. In FY19 new support department staff added includes a partial first year of a new member of Counsel's office. One-time support activities can cause the admin allocation to fluctuate. Example FY18 costs included in the FY19 allocation are ERP and Website but these have dropped off in FY19's budget - for FY20's allocation.

When program adds headcount, a steeper increasing allocation trend line tends to result. The opposite is true if headcount is reduced.

Departments in the Justice Facility saw a change in allocation methodology in FY19 from last year. Maintenance staff are charged directly to the Jail Operation, which assesses a portion of those costs to the patrol and civil side of the Sheriff's office as well as the Adult Corrections Division.

Support Function/Item

Allocations based on:

Info Tech	FY19 budget 4 IT staffing, materials and capital cost divided across updated, more detailed IT allocation system based on points: 5 x computer, workstation, indiv printer; 7 x laptop; 10 x MDT, workgroup printer; 20 x dept server; 1 x email address, helpdesk ticket, phone
Finance	FY19 has 6.25 staff performing audit&budget activities, PR, AP, Rev processing, procurement; M&S incl software maintenance, other direct costs. General Fund has slightly higher unit cost to cover supply closet. Allocation based on FTE. Reimbursable activity excluded.
Finance - Special Assessment	Depts which require finance support beyond normal payroll, AP and AR processing, have special assessment. Funds with 0 FTE that receive financial services are also charged.
Human Resources	FY19 budget 1.6 HR staffing & direct materials and services cost allocated by FTE.
Board of Commissioners	FY19 budget - 25% of 5 BoCC staffing and materials cost is allocated by FTE
Public Affairs	FY18 budget 1 staffer & materials cost allocated by FTE times.
Facilities - Special Assessment	Funds/Depts not located in the Courthouse that receive support from the maintenance and facilities staff have a special assessment.
Facilities and Maintenance	Based on FY19 budget. County Courthouse - 3.85 maint srcvcs FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - 2 maint FTE and utility cost divided among Jail(90), Sheriff(6) & Adult Crctns(4). B/c Jail pays direct costs, it receives a credit from other units. Other depts not in these facilities are allocated \$0 in facilities maintenance unless they rely on maintenance staff for support. No office space cost or depreciation is included.
County Counsel	Based on hours worked from Jan 1 to Dec 31 2018 and FY19 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable or non-charged activity (ex. natural gas program).

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

Because cumulatively support department costs have not been fully recovered over the past several years, no true up was applied.

FTE = Full Time Equivalent. Partial FTEs represent either part time employees or staffers who have duties split across departments.

FY2019-2020 Administrative Allocation

Initial Budget

General Fund County Assessor

Support Function/Item	No. of Units	"True up" factor*	Cost per unit per mo	Monthly Cost	FY20 Total Cost	FY19 Total Cost	FY19 Units	FY18 Total Cost	FY18 Units	FY17 Total Cost	FY17 Units	FY16 Total Cost	FY16 Units	FY15 Total Cost	FY15 Units		
Telephone (landlines)	NA	landlines	NA	NA	NA	NA	NA	2,183	21.00	1,746	21.00	832	20.00	761	20.00		
Info Tech	6.14%	% total IT cost	0.0%	5,267.35	63,208	50,214	0.06	67,483	27.00	55,968	27.00	33,626	21.00	32,822	21.50		
Finance	13.00	FTE (excluding ongoing temps)	0.0%	445.88	5,796.44	69,557	103,998	13.00	90,262	13.00	71,632	13.00	64,049	12.00	54,057	12.00	
Finance - Special Assessment			0.0%					0	0.00	0	0.00			0.00		0.00	
Human Resources	13.00	FTE (including ongoing temps)	0.0%	151.16	1,965.08	23,581	18,763	13.00	16,991	13.00	16,418	13.00	14,569	12.00	13,997	12.00	
Board of Commissioners	13.00	FTE (including ongoing temps)	0.0%	88.51	1,150.66	13,808	14,103	13.00	12,666	13.00	12,132	13.00	10,927	12.00	10,452	12.00	
Pub Affairs	13.00	FTE (excluding ongoing temps)	0.0%	72.88	947.38	11,369	9,810	13.00	6,316	13.00							
Facilities - Special Assessment																	
Facilities and Maintenance		% building		cost per sq ft													
Courthouse	3,283	Sq Ft	11.33%	0.0%	40.84	11,174.24	134,091	98,484	3,283	65,692	3,283	88,459	3,000	57,288	3,000	68,155	3,000
Justice		Impact	0.0%						0	0	0	0	0	0	0	0	
County Counsel	0.0%	actual % SH	0.0%	132,004	0.00	0	2,191	1%	4,263	2%	4,185	2%	1,556	1%	1,767	1%	
	0.0%	actual % RM		173,572	0.00	0	1,660	1%	1,571	1%	1,507	1%	1,124	1%	1,219	1%	
	2.2%	actual % JS		89,885	187.24	2,247	5,208	5%	9,093	10%							
	0.0%	actual % TJ		80,170	0.00	0	906	1%	722	2%							
					0.00	0	0	0	0	722	2%	0	0%	0	0%	0	0%
					0.00	0	0	0	0%	0	0%	0	0%	0	0%	0	0%
				6.32	76	3,724		1,612		805		341		378			
Support Department Adjustment																	
				Avr Monthly Cost	26,495	Annual Cost	317,937	309,062	279,578	252,852	184,312	183,610					
				Increase/(Decrease) % vs Prior Year	2.9%			3,873,639	3,028,381	2,732,432	2,188,120	2,119,270					
				Total Allocated County-Wide:	4,047,210	Percent of Total 7.86%		8.0%	9.2%	9.3%	8.4%	8.7%					

Drivers of rate changes:

The FY20 Administrative Allocation is based on a full recovery of support department costs. The prior year's budget is the basis for full recovery. FY20 is the first year of the Risk Management Internal Service Fund, which includes costs for general liability insurance, professional services which were previously included in the Finance Administrative Allocation. This will show up as a new line item fee for each department/fund. No special projects for admin allocation are included in this year's allocation; breaking out one time projects and capital investments will be a change going forward.

FY20's Info Tech allocation is the second year of a more detailed and actual-use based approach (see details below). Departments that carry out technology projects which require special support of IT staff will now begin to see higher technology costs allocated to them. Going forward, technology allocations will tend to fluctuate more than has been seen in the past due to this change in allocation methodology that seeks to share cost more equitably across the County organization.

County Counsel resources are charged on actual cost based on usage which can result in significant swings in admin allocation year to year.

When support departments add staff or have higher costs in any given year, that will cause the allocation to rise the following year. In FY19 new support department staff added includes a partial first year of a new member of Counsel's office. One-time support activities can cause the admin allocation to fluctuate. Example FY18 costs included in the FY19 allocation are ERP and Website but these have dropped off in FY19's budget - for FY20's allocation.

When program adds headcount, a steeper increasing allocation trend line tends to result. The opposite is true if headcount is reduced.

Departments in the Justice Facility saw a change in allocation methodology in FY19 from last year. Maintenance staff are charged directly to the Jail Operation, which assesses a portion of those costs to the patrol and civil side of the Sheriff's office as well as the Adult Corrections Division.

Support Function/Item Allocations based on:

Info Tech	FY19 budget 4 IT staffing, materials and capital cost divided across updated, more detailed IT allocation system based on points: 5 x computer, workstation, indiv printer; 7 x laptop; 10 x MDT, workgroup printer; 20 x dept server; 1 x email address, helpdesk ticket, phone
Finance	FY19 has 6.25 staff performing audit&budget activities, PR, AP, Rev processing, procurement; M&S incl software maintenance, other direct costs. General Fund has slightly higher unit cost to cover supply closet. Allocation based on FTE. Reimbursable activity excluded.
Finance - Special Assessment	Depts which require finance support beyond normal payroll, AP and AR processing, have special assessment. Funds with 0 FTE that receive financial services are also charged.
Human Resources	FY19 budget 1.6 HR staffing & direct materials and services cost allocated by FTE.
Board of Commissioners	FY19 budget - 25% of 5 BoCC staffing and materials cost is allocated by FTE
Public Affairs	FY18 budget 1 staffer & materials cost allocated by FTE times.
Facilities - Special Assessment	Funds/Depts not located in the Courthouse that receive svc from the maintenance and facilities staff have a special assessment.
Facilities and Maintenance	Based on FY19 budget. County Courthouse - 3.85 maint srcvcs FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - 2 maint FTE and utility cost divided among Jail(90), Sheriff(6) & Adult Crctns(4). B/c Jail pays direct costs, it receives a credit from other units. Other depts not in these facilities are allocated \$0 in facilities maintenance unless they rely on maintenance staff for support. No office space cost or depreciation is included.
County Counsel	Based on hours worked from Jan 1 to Dec 31 2018 and FY19 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable or non-charged activity (ex. natural gas program).

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

Because cumulatively support department costs have not been fully recovered over the past several years, no true up was applied.

FTE = Full Time Equivalent. Partial FTEs represent either part time employees or staffers who have duties split across departments.

FY2019-2020 Administrative Allocation

Initial Budget

General Fund

Tax Collector

Support Function/Item	No. of Units	"True up" factor*	Cost per unit per mo	Monthly Cost	FY20 Total Cost	FY19 Total Cost	FY19 Units	FY18 Total Cost	FY18 Units	FY17 Total Cost	FY17 Units	FY16 Total Cost	FY16 Units	FY15 Total Cost	FY15 Units	
Telephone (landlines)	NA	landlines	NA	NA	NA	NA	NA	936	9.00	748	9.00	375	9.00	343	9.00	
Info Tech	4.06%	% total IT cost	0.0%	3,477.34	41,728	33,150	0.04	14,996	6.00	12,437	6.00	8,006	5.00	7,633	5.00	
Finance	1.75	FTE (excluding ongoing temps)	0.0%	445.88	780.29	9,363	14,000	1.75	12,151	1.75	11,020	2.00	10,675	2.00	9,009	2.00
Finance - Special Assessment			0.0%					0	0.00	0	0.00		0.00		0.00	
Human Resources	2.75	FTE (including ongoing temps)	0.0%	151.16	415.69	4,988	3,392	2.35	3,072	2.35	3,284	2.60	2,550	2.10	2,450	2.10
Board of Commissioners	2.75	FTE (including ongoing temps)	0.0%	88.51	243.41	2,921	2,549	2.35	2,290	2.35	2,426	2.60	1,912	2.10	1,829	2.10
Pub Affairs	1.75	FTE (excluding ongoing temps)	0.0%	72.88	127.53	1,530	1,321	1.75	850	2.35						
Facilities - Special Assessment																
Facilities and Maintenance		% building		cost per sq ft												
Courthouse	974	Sq Ft	3.36%	40.84	3,315.17	39,782	29,218	974	19,490	974	39,806	1,350	25,779	1,350	30,670	1,350
Justice		Impact	0.0%						0	0	0	0	0	0	0	
County Counsel	2.0%	actual % SH	0.0%	132,064	219.01	2,628	6,574	3%	4,263	2%	4,185	2%	4,668	3%	1,767	1%
	0.0%	actual % RM	0.0%	173,572	0.00	0	3,321	2%	9,426	6%	0	0%	0	0%	0	0%
	0.0%	actual % JS	0.0%	39,985	0.00	0	1,042	1%	0	0%						
	0.0%	actual % TJ	0.0%	33,310	0.00	0	906	1%	722	2%						
				0.00	0	0	0	0	722	2%	1,852	3%	1,535	3%	0	0%
				0.00	0	0	0	0	0	0%	0	0%	0	0%	0	0%
				12.88	155	4,426		1,490		854		789		224		
Support Department Adjustment																
Avr Monthly Cost			8,591	Annual Cost		103,096	99,897	70,407	76,613	56,289	53,924					
Increase/(Decrease) % vs Prior Year			3.2%				3,873,639	3,028,381	2,732,432	2,188,120	2,119,270					
Total Allocated County-Wide:			4,047,210	Percent of Total		2.55%	2.6%	2.3%	2.8%	2.6%	2.5%					

Drivers of rate changes:

The FY20 Administrative Allocation is based on a full recovery of support department costs. The prior year's budget is the basis for full recovery. FY20 is the first year of the Risk Management Internal Service Fund, which includes costs for general liability insurance, professional services which were previously included in the Finance Administrative Allocation. This will show up as a new line item fee for each department/fund. No special projects for admin allocation are included in this year's allocation; breaking out one time projects and capital investments will be a change going forward.

FY20's Info Tech allocation is the second year of a more detailed and actual-use based approach (see details below). Departments that carry out technology projects which require special support of IT staff will now begin to see higher technology costs allocated to them. Going forward, technology allocations will tend to fluctuate more than has been seen in the past due to this change in allocation methodology that seeks to share cost more equitably across the County organization.

County Counsel resources are charged on actual cost based on usage which can result in significant swings in admin allocation year to year.

When support departments add staff or have higher costs in any given year, that will cause the allocation to rise the following year. In FY19 new support department staff added includes a partial first year of a new member of Counsel's office. One-time support activities can cause the admin allocation to fluctuate. Example FY18 costs included in the FY19 allocation are ERP and Website but these have dropped off in FY19's budget - for FY20's allocation.

When program adds headcount, a steeper increasing allocation trend line tends to result. The opposite is true if headcount is reduced.

Departments in the Justice Facility saw a change in allocation methodology in FY19 from last year. Maintenance staff are charged directly to the Jail Operation, which assesses a portion of those costs to the patrol and civil side of the Sheriff's office as well as the Adult Corrections Division.

Support Function/Item

Allocations based on:

Info Tech	FY19 budget 4 IT staffing, materials and capital cost divided across updated, more detailed IT allocation system based on points: 5 x computer, workstation, indiv printer; 7 x laptop; 10 x MDT, workgroup printer; 20 x dept server; 1 x email address, helpdesk ticket, phone
Finance	FY19 has 6.25 staff performing audit&budget activities, PR, AP, Rev processing, procurement; M&S incl software maintenance, other direct costs. General Fund has slightly higher unit cost to cover supply closet. Allocation based on FTE. Reimbursable activity excluded.
Finance - Special Assessment	Depts which require finance support beyond normal payroll, AP and AR processing, have special assessment. Funds with 0 FTE that receive financial services are also charged.
Human Resources	FY19 budget 1.6 HR staffing & direct materials and services cost allocated by FTE.
Board of Commissioners	FY19 budget - 25% of 5 BoCC staffing and materials cost is allocated by FTE
Public Affairs	FY18 budget 1 staffer & materials cost allocated by FTE times.
Facilities - Special Assessment	Funds/Depts not located in the Courthouse that receive support from the maintenance and facilities staff have a special assessment.
Facilities and Maintenance	Based on FY19 budget. County Courthouse - 3.85 maint srcvs FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - 2 maint FTE and utility cost divided among Jail(90), Sheriff(6) & Adult Crctns(4). B/c Jail pays direct costs, it receives a credit from other units. Other depts not in these facilities are allocated \$0 in facilities maintenance unless they rely on maintenance staff for support. No office space cost or depreciation is included.
County Counsel	Based on hours worked from Jan 1 to Dec 31 2018 and FY19 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable or non-charged activity (ex. natural gas program).

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

Because cumulatively support department costs have not been fully recovered over the past several years, no true up was applied.
FTE = Full Time Equivalent. Partial FTEs represent either part time employees or staffers who have duties split across departments.

FY2019-2020 Administrative Allocation

Initial Budget

General Fund

County Clerk

Support Function/Item	No. of Units	"True up" factor*	Cost per unit per mo	Monthly Cost	FY20 Total Cost	FY19 Total Cost	FY19 Units	FY18 Total Cost	FY18 Units	FY17 Total Cost	FY17 Units	FY16 Total Cost	FY16 Units	FY15 Total Cost	FY15 Units	
Telephone (landlines)	NA	landlines	NA	NA	NA	NA	NA	1,247	12.00	998	12.00	499	12.00	457	12.00	
Info Tech	2.86%	% total IT cost	0.0%	2,455.14	29,462	23,405	0.03	19,995	8.00	16,583	8.00	16,013	10.00	13,739	9.00	
Finance	2.49	FTE (excluding ongoing temps)	0.0%	445.88	1,110.24	13,323	16,000	2.00	13,887	2.00	11,020	2.00	10,675	2.00	9,009	2.00
Finance - Special Assessment			0.0%					0	0.00	0	0.00		0.00		0.00	
Human Resources	2.49	FTE (including ongoing temps)	0.0%	151.16	376.39	4,517	3,594	2.49	3,254	2.49	3,145	2.49	2,829	2.33	2,625	2.25
Board of Commissioners	2.49	FTE (including ongoing temps)	0.0%	88.51	220.40	2,645	2,701	2.49	2,426	2.49	2,324	2.49	2,122	2.33	1,960	2.25
Pub Affairs	2.49	FTE (excluding ongoing temps)	0.0%	72.88	181.46	2,178	1,509	2.00	972	2.49						
Facilities - Special Assessment																
Facilities and Maintenance		% building		cost per sq ft												
Courthouse	1,362	Sq Ft	4.70%	40.84	4,635.79	55,630	40,858	1,362	27,253	1,362	44,170	1,498	28,606	1,498	34,032	1,498
Justice		Impact	0.0%					0	0	0	0	0	0	0	0	
County Counsel	2.0%	actual % SH	0.0%	132,064	219.01	2,628	4,382	2%	2,132	1%	8,369	4%	3,112	2%	1,767	1%
	0.0%	actual % RM	0.0%	173,572	0.00	0	0	0%	0	0%	0	0%	0	0%	0	0%
	2.2%	actual % JS	0.0%	39,985	187.24	2,247	1,042	1%	909	1%						
	0.0%	actual % TJ	0.0%	23,230	0.00	0	0	0%	361	1%						
				0.00	0	0	0	0%	361	1%	0	0%	0	0%	0	0%
				0.00	0	0	0	0%	0	0%	0	0%	0	0%	0	0%
				19.21	231	2,027		371		1,184		396		224		
Support Department Adjustment																
Avr Monthly Cost				9,405	Annual Cost		112,859	95,518	73,168	87,793	64,251	63,813				
Increase/(Decrease) % vs Prior Year				18.2%				3,873,639	3,028,381	2,732,432	2,188,120	2,119,270				
Total Allocated County-Wide:				4,047,210	Percent of Total		2.79%	2.5%	2.4%	3.2%	2.9%	3.0%				

Drivers of rate changes:

The FY20 Administrative Allocation is based on a full recovery of support department costs. The prior year's budget is the basis for full recovery. FY20 is the first year of the Risk Management Internal Service Fund, which includes costs for general liability insurance, professional services which were previously included in the Finance Administrative Allocation. This will show up as a new line item fee for each department/fund. No special projects for admin allocation are included in this year's allocation; breaking out one time projects and capital investments will be a change going forward.

FY20's Info Tech allocation is the second year of a more detailed and actual-use based approach (see details below). Departments that carry out technology projects which require special support of IT staff will now begin to see higher technology costs allocated to them. Going forward, technology allocations will tend to fluctuate more than has been seen in the past due to this change in allocation methodology that seeks to share cost more equitably across the County organization. County Counsel resources are charged on actual cost based on usage which can result in significant swings in admin allocation year to year.

When support departments add staff or have higher costs in any given year, that will cause the allocation to rise the following year. In FY19 new support department staff added includes a partial first year of a new member of Counsel's office. One-time support activities can cause the admin allocation to fluctuate. Example FY18 costs included in the FY19 allocation are ERP and Website but these have dropped off in FY19's budget - for FY20's allocation.

When program adds headcount, a steeper increasing allocation trend line tends to result. The opposite is true if headcount is reduced.

Departments in the Justice Facility saw a change in allocation methodology in FY19 from last year. Maintenance staff are charged directly to the Jail Operation, which assesses a portion of those costs to the patrol and civil side of the Sheriff's office as well as the Adult Corrections Division.

Support Function/Item

Allocations based on:

Info Tech	FY19 budget 4 IT staffing, materials and capital cost divided across updated, more detailed IT allocation system based on points: 5 x computer, workstation, indiv printer; 7 x laptop; 10 x MDT, workgroup printer; 20 x dept server; 1 x email address, helpdesk ticket, phone
Finance	FY19 has 6.25 staff performing audit&budget activities, PR, AP, Rev processing, procurement; M&S incl software maintenance, other direct costs. General Fund has slightly higher unit cost to cover supply closet. Allocation based on FTE. Reimbursable activity excluded.
Finance - Special Assessment	Depts which require finance support beyond normal payroll, AP and AR processing, have special assessment. Funds with 0 FTE that receive financial services are also charged.
Human Resources	FY19 budget 1.6 HR staffing & direct materials and services cost allocated by FTE.
Board of Commissioners	FY19 budget - 25% of 5 BoCC staffing and materials cost is allocated by FTE
Public Affairs	FY18 budget 1 staffer & materials cost allocated by FTE times.
Facilities - Special Assessment	Funds/Depts not located in the Courthouse that receive support from the maintenance and facilities staff have a special assessment.
Facilities and Maintenance	Based on FY19 budget. County Courthouse - 3.85 maint srcvs FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - 2 maint FTE and utility cost divided among Jail(90), Sheriff(6) & Adult Crctns(4). B/c Jail pays direct costs, it receives a credit from other units. Other depts not in these facilities are allocated \$0 in facilities maintenance unless they rely on maintenance staff for support. No office space cost or depreciation is included.
County Counsel	Based on hours worked from Jan 1 to Dec 31 2018 and FY19 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable or non-charged activity (ex. natural gas program).

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

Because cumulatively support department costs have not been fully recovered over the past several years, no true up was applied. FTE = Full Time Equivalent. Partial FTEs represent either part time employees or staffers who have duties split across departments.

FY2019-2020 Administrative Allocation

Initial Budget

General Fund

Elections

Support Function/Item	No. of Units	"True up" factor*	Cost per unit per mo	Monthly Cost	FY20 Total Cost	FY19 Total Cost	FY19 Units	FY18 Total Cost	FY18 Units	FY17 Total Cost	FY17 Units	FY16 Total Cost	FY16 Units	FY15 Total Cost	FY15 Units	
Telephone (landlines)	NA landlines	NA	NA	NA	NA	NA	NA	312	3.00	249	3.00	125	3.00	114	3.00	
Info Tech	1.28% % total IT cost	0.0%		1,096.88	13,163	10,457	0.01	9,997	4.00	8,292	4.00	4,804	3.00	4,580	3.00	
Finance	0.85 FTE (excluding ongoing temps)	0.0%	445.88	379.00	4,548	6,800	0.85	5,902	0.85	4,133	0.75	4,003	0.75	3,379	0.75	
Finance - Special Assessment		0.0%						0	0.00	0	0.00		0.00		0.00	
Human Resources	2.75 FTE (including ongoing temps)	0.0%	151.16	415.69	4,988	3,969	2.75	3,594	2.75	3,347	2.65	3,217	2.65	2,041	1.75	
Board of Commissioners	2.75 FTE (including ongoing temps)	0.0%	88.51	243.41	2,921	2,983	2.75	2,679	2.75	2,473	2.65	2,413	2.65	1,524	1.75	
Pub Affairs	0.85 FTE (excluding ongoing temps)	0.0%	72.88	61.94	743	641	0.85	413	2.75							
Facilities - Special Assessment																
Facilities and Maintenance	% building		cost per sq ft													
Courthouse	1,187 Sq Ft	4.10%	0.0%	40.84	4,040.15	48,482	35,608	1,187	23,752	1,187	44,170	1,498	28,606	1,498	34,032	1,498
Justice	Impact	0.0%						0	0	0	0	0	0	0	0	
County Counsel	4.0% actual % SH	0.0%	132,064	438.02	5,256	4,382	2%	4,263	2%	6,277	3%	3,112	2%	1,767	1%	
	0.0% actual % RM		173,572	0.00	0	0	0%	1,571	1%	0	0%	0	0%	0	0%	
	2.2% actual % JS		39,985	187.24	2,247	0	0%	0	0%							
	0.0% actual % TJ		33,310	0.00	0	0	0%	722	2%	0	0%	0	0%	0	0%	
			0.00	0	0	0	0%	722	2%	0	0%	0	0%	0	0%	
	Annual Materials Cost		0.00	0	0	0	0%	0	0%	0	0%	0	0%	0	0%	
Support Department Adjustment																
Avr Monthly Cost				6,894	Annual Cost	82,733		66,478		54,645		69,828		46,676		47,661
Increase/(Decrease) % vs Prior Year				24.5%				3,873,639		3,028,381		2,732,432		2,188,120		2,119,270
Total Allocated County-Wide:				4,047,210	Percent of Total	2.04%		1.7%		1.8%		2.6%		2.1%		2.2%

Drivers of rate changes:

The FY20 Administrative Allocation is based on a full recovery of support department costs. The prior year's budget is the basis for full recovery. FY20 is the first year of the Risk Management Internal Service Fund, which includes costs for general liability insurance, professional services which were previously included in the Finance Administrative Allocation. This will show up as a new line item fee for each department/fund. No special projects for admin allocation are included in this year's allocation; breaking out one time projects and capital investments will be a change going forward.

FY20's Info Tech allocation is the second year of a more detailed and actual-use based approach (see details below). Departments that carry out technology projects which require special support of IT staff will now begin to see higher technology costs allocated to them. Going forward, technology allocations will tend to fluctuate more than has been seen in the past due to this change in allocation methodology that seeks to share cost more equitably across the County organization.

County Counsel resources are charged on actual cost based on usage which can result in significant swings in admin allocation year to year.

When support departments add staff or have higher costs in any given year, that will cause the allocation to rise the following year. In FY19 new support department staff added includes a partial first year of a new member of Counsel's office. One-time support activities can cause the admin allocation to fluctuate. Example FY18 costs included in the FY19 allocation are ERP and Website but these have dropped off in FY19's budget - for FY20's allocation.

When program adds headcount, a steeper increasing allocation trend line tends to result. The opposite is true if headcount is reduced.

Departments in the Justice Facility saw a change in allocation methodology in FY19 from last year. Maintenance staff are charged directly to the Jail Operation, which assesses a portion of those costs to the patrol and civil side of the Sheriff's office as well as the Adult Corrections Division.

Support Function/Item

Allocations based on:

Info Tech	FY19 budget 4 IT staffing, materials and capital cost divided across updated, more detailed IT allocation system based on points: 5 x computer, workstation, indiv printer; 7 x laptop; 10 x MDT, workgroup printer; 20 x dept server; 1 x email address, helpdesk ticket, phone
Finance	FY19 has 6.25 staff performing audit&budget activities, PR, AP, Rev processing, procurement; M&S incl software maintenance, other direct costs. General Fund has slightly higher unit cost to cover supply closet. Allocation based on FTE. Reimbursable activity excluded.
Finance - Special Assessment	Depts which require finance support beyond normal payroll, AP and AR processing, have special assessment. Funds with 0 FTE that receive financial services are also charged.
Human Resources	FY19 budget 1.6 HR staffing & direct materials and services cost allocated by FTE.
Board of Commissioners	FY19 budget - 25% of 5 BoCC staffing and materials cost is allocated by FTE
Public Affairs	FY18 budget 1 staffer & materials cost allocated by FTE times.
Facilities - Special Assessment	Funds/Depts not located in the Courthouse that receive support from the maintenance and facilities staff have a special assessment.
Facilities and Maintenance	Based on FY19 budget. County Courthouse - 3.85 maint srcvs FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - 2 maint FTE and utility cost divided among Jail(90), Sheriff(6) & Adult Crctns(4). B/c Jail pays direct costs, it receives a credit from other units. Other depts not in these facilities are allocated \$0 in facilities maintenance unless they rely on maintenance staff for support. No office space cost or depreciation is included.
County Counsel	Based on hours worked from Jan 1 to Dec 31 2018 and FY19 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable or non-charged activity (ex. natural gas program).

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

Because cumulatively support department costs have not been fully recovered over the past several years, no true up was applied.
FTE = Full Time Equivalent. Partial FTEs represent either part time employees or staffers who have duties split across departments.

FY2019-2020 Administrative Allocation

Initial Budget

General Fund

Sheriff's Office

Support Function/Item	No. of Units	"True up" factor*	Cost per unit per mo	Monthly Cost	FY20 Total Cost	FY19 Total Cost	FY19 Units	FY18 Total Cost	FY18 Units	FY17 Total Cost	FY17 Units	FY16 Total Cost	FY16 Units	FY15 Total Cost	FY15 Units	
Telephone (landlines)	NA	landlines	NA	NA	NA	NA	NA	6,861	66.00	5,904	71.00	3,038	73.00	2,779	73.00	
Info Tech	21.18%	% total IT cost	0.0%	18,156.82	217,882	184,215	0.23	124,968	50.00	109,863	53.00	84,867	53.00	83,963	55.00	
Finance	12.58	FTE (excluding ongoing temps)	0.0%	425.04	5,347.04	64,164	102,097	80,622	12.10	73,836	13.40	71,521	13.40	63,021	13.99	
Finance - Special Assessment			0.0%					0	0.00	0	0.00		0.00		0.00	
Human Resources	12.58	FTE (including ongoing temps)	0.0%	151.16	1,901.60	22,819	19,167	15,815	12.10	16,923	13.40	16,269	13.40	16,319	13.99	
Board of Commissioners	12.58	FTE (including ongoing temps)	0.0%	88.51	1,113.49	13,362	14,406	11,789	12.10	12,505	13.40	12,201	13.40	12,186	13.99	
Pub Affairs	12.58	FTE (excluding ongoing temps)	0.0%	72.88	916.77	11,001	10,021	5,879	12.10							
Facilities - Special Assessment																
Facilities and Maintenance		% building		cost per sq ft												
Courthouse		Sq Ft	0.0%					0	0	0	0	0	0	0	0	
Justice		Impact	3.9%	0.0%	40,889	36,758	9,058		9,358	49,912	9,358	54,150	9,358	45,910	9,358	
County Counsel	2.0%	actual % SH		132,064	219.01	2,628	8,765	4%	4,263	2%	4,185	2%	3,112	2%	12,366	7%
	0.0%	actual % RM		173,572	0.00	0	1,660	1%	1,571	1%	1,507	1%	1,124	1%	1,219	1%
	15.7%	actual % JS		39,988	1,310.66	15,728	1,042	1%	909	1%						
	0.0%	actual % TJ	0.0%	33,230	0.00	0	3,624	4%	722	2%						
				0.00	0	0	0	0	722	2%	2,469	4%	2,047	4%	3,732	4%
				0.00	0	0	0	0%	0	0%	0	0%	0	0%	0	0%
				57.16	686	5,640		806		1,154		799		2,194		
Support Department Adjustment																
Avr Monthly Cost				32,430	Annual Cost		389,159	387,395	254,929	278,260	249,128	243,690				
Increase/(Decrease) % vs Prior Year				0.5%				3,873,639	3,028,381	2,732,432	2,188,120	2,119,270				
Total Allocated County-Wide:				4,047,210	Percent of Total		9.62%	10.0%	8.4%	10.2%	11.4%	11.5%				

Drivers of rate changes:

The FY20 Administrative Allocation is based on a full recovery of support department costs. The prior year's budget is the basis for full recovery. FY20 is the first year of the Risk Management Internal Service Fund, which includes costs for general liability insurance, professional services which were previously included in the Finance Administrative Allocation. This will show up as a new line item fee for each department/fund. No special projects for admin allocation are included in this year's allocation; breaking out one time projects and capital investments will be a change going forward.

FY20's Info Tech allocation is the second year of a more detailed and actual-use based approach (see details below). Departments that carry out technology projects which require special support of IT staff will now begin to see higher technology costs allocated to them. Going forward, technology allocations will tend to fluctuate more than has been seen in the past due to this change in allocation methodology that seeks to share cost more equitably across the County organization.

County Counsel resources are charged on actual cost based on usage which can result in significant swings in admin allocation year to year.

When support departments add staff or have higher costs in any given year, that will cause the allocation to rise the following year. In FY19 new support department staff added includes a partial first year of a new member of Counsel's office. One-time support activities can cause the admin allocation to fluctuate. Example FY18 costs included in the FY19 allocation are ERP and Website but these have dropped off in FY19's budget - for FY20's allocation.

When program adds headcount, a steeper increasing allocation trend line tends to result. The opposite is true if headcount is reduced.

Departments in the Justice Facility saw a change in allocation methodology in FY19 from last year. Maintenance staff are charged directly to the Jail Operation, which assesses a portion of those costs to the patrol and civil side of the Sheriff's office as well as the Adult Corrections Division.

Support Function/Item Allocations based on:

Info Tech	FY19 budget 4 IT staffing, materials and capital cost divided across updated, more detailed IT allocation system based on points: 5 x computer, workstation, indiv printer; 7 x laptop; 10 x MDT, workgroup printer; 20 x dept server; 1 x email address, helpdesk ticket, phone
Finance	FY19 has 6.25 staff performing audit&budget activities, PR, AP, Rev processing, procurement; M&S incl software maintenance, other direct costs. General Fund has slightly higher unit cost to cover supply closet. Allocation based on FTE. Reimbursable activity excluded.
Finance - Special Assessment	Depts which require finance support beyond normal payroll, AP and AR processing, have special assessment. Funds with 0 FTE that receive financial services are also charged.
Human Resources	FY19 budget 1.6 HR staffing & direct materials and services cost allocated by FTE.
Board of Commissioners	FY19 budget - 25% of 5 BoCC staffing and materials cost is allocated by FTE
Public Affairs	FY18 budget 1 staffer & materials cost allocated by FTE times.
Facilities - Special Assessment	Funds/Depts not located in the Courthouse that receive support from the maintenance and facilities staff have a special assessment.
Facilities and Maintenance	Based on FY19 budget. County Courthouse - 3.85 maint srcvs FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - 2 maint FTE and utility cost divided among Jail(90), Sheriff(6) & Adult Crctns(4). B/c Jail pays direct costs, it receives a credit from other units. Other depts not in these facilities are allocated \$0 in facilities maintenance unless they rely on maintenance staff for support. No office space cost or depreciation is included.
County Counsel	Based on hours worked from Jan 1 to Dec 31 2018 and FY19 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable or non-charged activity (ex. natural gas program).

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

Because cumulatively support department costs have not been fully recovered over the past several years, no true up was applied.

FTE = Full Time Equivalent. Partial FTEs represent either part time employees or staffers who have duties split across departments.

FY2019-2020 Administrative Allocation

Initial Budget

General Fund

Marine Sheriff

Support Function/Item	No. of Units	"True up" factor*	Cost per unit per mo	Monthly Cost	FY20 Total Cost	FY19 Total Cost	FY19 Units	FY18 Total Cost	FY18 Units	FY17 Total Cost	FY17 Units	FY16 Total Cost	FY16 Units	FY15 Total Cost	FY15 Units	
Telephone (landlines)	NA	landlines	NA	NA	NA	NA	NA	104	1.00	83	1.00	42	1.00	38	1.00	
Info Tech	0.33%	% total IT cost	0.0%	280.05	3,361	2,670	0.00	2,499	1.00	2,073	1.00	1,601	1.00	1,527	1.00	
Finance	2.05	FTE (excluding ongoing temps)	0.0%	425.04	871.34	10,456	19,220	2.50	13,326	2.00	11,020	2.00	10,675	2.00	9,009	2.00
Finance - Special Assessment			0.0%					0	0.00	0	0.00		0.00		0.00	
Human Resources	2.05	FTE (including ongoing temps)	0.0%	151.16	309.88	3,719	3,608	2.50	2,614	2.00	2,526	2.00	2,428	2.00	2,333	2.00
Board of Commissioners	2.05	FTE (including ongoing temps)	0.0%	88.51	181.45	2,177	2,712	2.50	1,949	2.00	1,866	2.00	1,821	2.00	1,742	2.00
Pub Affairs	2.05	FTE (excluding ongoing temps)	0.0%	72.88	149.39	1,793	1,887	2.50	972	2.00						
Facilities - Special Assessment																
Facilities and Maintenance		% building		cost per sq ft												
Courthouse		Sq Ft	0.0%					0	0	0	0	0	0	0	0	
Justice		Impact	0.8%	0.0%	2,028	1,912	100	0	0	0	0	1,157	200	981	200	
County Counsel		0.0% actual % SH		132,064	0.00	0	0	0%	0	0%	0	0%	0	0%	3,533	2%
		0.0% actual % RM		173,572	0.00	0	0	0%	0	0%	0	0%	0	0%	0	0%
		0.0% actual % JS		39,985	0.00	0	0	0%	0	0%						
		0.0% actual % TJ		23,230	0.00	0	0	0%	0	0%						
		Annual Materials Cost			0.00	0	0	0%	0	0%	0	0%	0	0%	0	0%
Support Department Adjustment																
Avr Monthly Cost				1,961	Annual Cost	23,534	32,009	21,464	17,569	17,724	19,611					
Increase/(Decrease) % vs Prior Year				-26.5%			3,873,639	3,028,381	2,732,432	2,188,120	2,119,270					
Total Allocated County-Wide:				4,047,210	Percent of Total	0.58%	0.8%	0.7%	0.6%	0.8%	0.9%					

Drivers of rate changes:

The FY20 Administrative Allocation is based on a full recovery of support department costs. The prior year's budget is the basis for full recovery. FY20 is the first year of the Risk Management Internal Service Fund, which includes costs for general liability insurance, professional services which were previously included in the Finance Administrative Allocation. This will show up as a new line item fee for each department/fund. No special projects for admin allocation are included in this year's allocation; breaking out one time projects and capital investments will be a change going forward.

FY20's Info Tech allocation is the second year of a more detailed and actual-use based approach (see details below). Departments that carry out technology projects which require special support of IT staff will now begin to see higher technology costs allocated to them. Going forward, technology allocations will tend to fluctuate more than has been seen in the past due to this change in allocation methodology that seeks to share cost more equitably across the County organization. County Counsel resources are charged on actual cost based on usage which can result in significant swings in admin allocation year to year.

When support departments add staff or have higher costs in any given year, that will cause the allocation to rise the following year. In FY19 new support department staff added includes a partial first year of a new member of Counsel's office. One-time support activities can cause the admin allocation to fluctuate. Example FY18 costs included in the FY19 allocation are ERP and Website but these have dropped off in FY19's budget - for FY20's allocation.

When program adds headcount, a steeper increasing allocation trend line tends to result. The opposite is true if headcount is reduced.

Departments in the Justice Facility saw a change in allocation methodology in FY19 from last year. Maintenance staff are charged directly to the Jail Operation, which assesses a portion of those costs to the patrol and civil side of the Sheriff's office as well as the Adult Corrections Division.

Support Function/Item

Allocations based on:

Info Tech	FY19 budget 4 IT staffing, materials and capital cost divided across updated, more detailed IT allocation system based on points: 5 x computer, workstation, indiv printer; 7 x laptop; 10 x MDT, workgroup printer; 20 x dept server; 1 x email address, helpdesk ticket, phone
Finance	FY19 has 6.25 staff performing audit&budget activities, PR, AP, Rev processing, procurement; M&S incl software maintenance, other direct costs. General Fund has slightly higher unit cost to cover supply closet. Allocation based on FTE. Reimbursable activity excluded.
Finance - Special Assessment	Depts which require finance support beyond normal payroll, AP and AR processing, have special assessment. Funds with 0 FTE that receive financial services are also charged.
Human Resources	FY19 budget 1.6 HR staffing & direct materials and services cost allocated by FTE.
Board of Commissioners	FY19 budget - 25% of 5 BoCC staffing and materials cost is allocated by FTE
Public Affairs	FY18 budget 1 staffer & materials cost allocated by FTE times.
Facilities - Special Assessment	Funds/Depts not located in the Courthouse that receive support from the maintenance and facilities staff have a special assessment.
Facilities and Maintenance	Based on FY19 budget. County Courthouse - 3.85 maint srcvs FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - 2 maint FTE and utility cost divided among Jail(90), Sheriff(6) & Adult Crctns(4). B/c Jail pays direct costs, it receives a credit from other units. Other depts not in these facilities are allocated \$0 in facilities maintenance unless they rely on maintenance staff for support. No office space cost or depreciation is included.
County Counsel	Based on hours worked from Jan 1 to Dec 31 2018 and FY19 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable or non-charged activity (ex. natural gas program).

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

Because cumulatively support department costs have not been fully recovered over the past several years, no true up was applied. FTE = Full Time Equivalent. Partial FTEs represent either part time employees or staffers who have duties split across departments.

FY2019-2020 Administrative Allocation

Initial Budget

Fund Account

Clatskanie

100-06-04

New in FY17 New in FY17

Support Function/Item	No. of Units	"True up" factor*	Cost per unit per mo	Monthly Cost	FY20 Total Cost	FY19 Total Cost	FY19 Units	FY18 Total Cost	FY18 Units	FY17 Total Cost	FY17 Units	FY16 Total Cost	FY16 Units	FY15 Total Cost	FY15 Units	
Telephone (landlines)	NA landlines	NA	NA	NA	NA	NA	NA	520	5.00							
Info Tech	0.41% % total IT cost	0.0%		350.07	4,201	3,337	0.00	7,498	3.00							
Finance	2.50 FTE (excluding ongoing temps)	0.0%	425.04	1,062.61	12,751	19,220	2.50	16,657	2.50							
Finance - Special Assessment		0.0%														
Human Resources	2.50 FTE (including ongoing temps)	0.0%	151.16	377.90	4,535	3,608	2.50	3,268	2.50							
Board of Commissioners	2.50 FTE (including ongoing temps)	0.0%	88.51	221.28	2,655	2,712	2.50	2,436	2.50							
Pub Affairs	2.50 FTE (excluding ongoing temps)	0.0%	72.88	182.19	2,186	1,887	2.50	1,215	2.50							
Facilities - Special Assessment																
Facilities and Maintenance	% building		cost per sq ft													
Courthouse	Sq Ft	0.0%						0	0							
Justice	Impact	0.8%	0.0%		2,028	1,912	100	0	0							
County Counsel	0.0% actual % SH	0.0%	132,064	0.00	0	0	0%	0	0%							
	0.0% actual % RM		173,572	0.00	0	0	0%	0	0%							
	0.0% actual % JS		39,985	0.00	0	1,042	1%	0	0%							
	0.0% actual % TJ		234,310	0.00	0	906	1%	0	0%							
				0.00	0	0	0	0%	0	0%						
	Annual Materials Cost			0.00	0	728	0	0	0	0%						
Support Department Adjustment																
Avr Monthly Cost			2,363	Annual Cost		28,357		35,352		31,593		0		0		
Increase/(Decrease) % vs Prior Year			-19.8%					3,873,639		3,028,381		2,732,432		2,188,120		
Total Allocated County-Wide:			4,047,210	Percent of Total		0.70%		0.9%		1.0%		0.0%		0.0%		

Drivers of rate changes:

The FY20 Administrative Allocation is based on a full recovery of support department costs. The prior year's budget is the basis for full recovery. FY20 is the first year of the Risk Management Internal Service Fund, which includes costs for general liability insurance, professional services which were previously included in the Finance Administrative Allocation. This will show up as a new line item fee for each department/fund. No special projects for admin allocation are included in this year's allocation; breaking out one time projects and capital investments will be a change going forward.

FY20's Info Tech allocation is the second year of a more detailed and actual-use based approach (see details below). Departments that carry out technology projects which require special support of IT staff will now begin to see higher technology costs allocated to them. Going forward, technology allocations will tend to fluctuate more than has been seen in the past due to this change in allocation methodology that seeks to share cost more equitably across the County organization.

County Counsel resources are charged on actual cost based on usage which can result in significant swings in admin allocation year to year.

When support departments add staff or have higher costs in any given year, that will cause the allocation to rise the following year. In FY19 new support department staff added includes a partial first year of a new member of Counsel's office. One-time support activities can cause the admin allocation to fluctuate. Example FY18 costs included in the FY19 allocation are ERP and Website but these have dropped off in FY19's budget - for FY20's allocation.

When program adds headcount, a steeper increasing allocation trend line tends to result. The opposite is true if headcount is reduced.

Departments in the Justice Facility saw a change in allocation methodology in FY19 from last year. Maintenance staff are charged directly to the Jail Operation, which assesses a portion of those costs to the patrol and civil side of the Sheriff's office as well as the Adult Corrections Division.

Support Function/Item Allocations based on:

Info Tech	FY19 budget 4 IT staffing, materials and capital cost divided across updated, more detailed IT allocation system based on points: 5 x computer, workstation, indiv printer; 7 x laptop; 10 x MDT, workgroup printer; 20 x dept server; 1 x email address, helpdesk ticket, phone
Finance	FY19 has 6.25 staff performing audit&budget activities, PR, AP, Rev processing, procurement; M&S incl software maintenance, other direct costs. General Fund has slightly higher unit cost to cover supply closet. Allocation based on FTE. Reimbursable activity excluded.
Finance - Special Assessment	Depts which require finance support beyond normal payroll, AP and AR processing, have special assessment. Funds with 0 FTE that receive financial services are also charged.
Human Resources	FY19 budget 1.6 HR staffing & direct materials and services cost allocated by FTE.
Board of Commissioners	FY19 budget - 25% of 5 BoCC staffing and materials cost is allocated by FTE
Public Affairs	FY18 budget 1 staffer & materials cost allocated by FTE times.
Facilities - Special Assessment	Funds/Depts not located in the Courthouse that receive support from the maintenance and facilities staff have a special assessment.
Facilities and Maintenance	Based on FY19 budget. County Courthouse - 3.85 maint srcvs FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - 2 maint FTE and utility cost divided among Jail(90), Sheriff(6) & Adult Crctns(4). B/c Jail pays direct costs, it receives a credit from other units. Other depts not in these facilities are allocated \$0 in facilities maintenance unless they rely on maintenance staff for support. No office space cost or depreciation is included.
County Counsel	Based on hours worked from Jan 1 to Dec 31 2018 and FY19 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable or non-charged activity (ex. natural gas program).

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

Because cumulatively support department costs have not been fully recovered over the past several years, no true up was applied. FTE = Full Time Equivalent. Partial FTEs represent either part time employees or staffers who have duties split across departments.

FY2019-2020 Administrative Allocation **Initial Budget**
Fund Account **Animal Control** **100-06-09**

Support Function/Item	No. of Units	"True up" factor*	Cost per unit per mo	Monthly Cost	FY20 Total Cost	FY19 Total Cost	FY19 Units	FY18 Total Cost	FY18 Units	FY17 Total Cost	FY17 Units	FY16 Total Cost	FY16 Units	FY15 Total Cost	FY15 Units	
Telephone (landlines)	NA	landlines	NA	NA	NA	NA	NA	832	8.00	665	8.00	83	2.00	76	15.00	
Info Tech	0.14%	% total IT cost	0.0%	116.69	1,400	1,112	0.00	2,499	1.00	2,073	1.00	1,601	7.50	1,527	6.50	
Finance	1.00	FTE (excluding ongoing temps)	0.0%	425.04	425.04	5,101	7,688	1.00	6,663	1.00	5,510	1.00	5,110	4.25	4,319	4.00
Finance - Special Assessment			0.0%					0	0.00	0	0.00		0.00		0.00	
Human Resources	1.00	FTE (including ongoing temps)	0.0%	151.16	151.16	1,814	1,443	1.00	1,307	1.00	1,263	1.00	1,214	4.25	1,166	4.00
Board of Commissioners	1.00	FTE (including ongoing temps)	0.0%	88.51	88.51	1,062	1,085	1.00	974	1.00	933	1.00	911	4.25	871	4.00
Pub Affairs	1.00	FTE (excluding ongoing temps)	0.0%	72.88	72.88	875	755	1.00	486	1.00						
Facilities - Special Assessment																
Facilities and Maintenance		% building		cost per sq ft												
Courthouse		Sq Ft	0.0%					0	0	0	0	0	0	0	0	
Justice		Impact	0.5%	0.0%	1,403	1,315	100	0	0	0	0	0	0	0	0	
County Counsel	6.0%	actual % SH	0.0%	132,064	657.03	7,884	6,574	3%	4,263	2%	2,092	1%	3,112	2%	0	0%
	4.6%	actual % RM	0.0%	173,572	665.03	7,980	14,944	9%	4,713	3%	1,507	1%	10,117	9%	10,975	9%
	0.0%	actual % JS	0.0%	39,968	0.00	0	2,083	2%	1,819	2%						
	6.7%	actual % TJ	0.0%	534,310	445.39	5,345	4,531	5%	722	2%						
				0.0%	0	0	0	722	2%	3,087	5%	2,559	5%	2,799	3%	
				0.0%	0	0	0	0	0%	0	0%	0	0%	0	0%	
				97.08	1,165	10,514		1,205		946		2,007		1,745		
Support Department Adjustment																
Avr Monthly Cost			2,836	Annual Cost		34,029	52,043	26,206	18,076	26,714	23,478					
Increase/(Decrease) % vs Prior Year			-34.6%				3,873,639	3,028,381	2,732,432	2,188,120	2,119,270					
Total Allocated County-Wide:			4,047,210	Percent of Total		0.84%	1.3%	0.9%	0.7%	1.2%	1.1%					

Drivers of rate changes:

The FY20 Administrative Allocation is based on a full recovery of support department costs. The prior year's budget is the basis for full recovery. FY20 is the first year of the Risk Management Internal Service Fund, which includes costs for general liability insurance, professional services which were previously included in the Finance Administrative Allocation. This will show up as a new line item fee for each department/fund. No special projects for admin allocation are included in this year's allocation; breaking out one time projects and capital investments will be a change going forward.

FY20's Info Tech allocation is the second year of a more detailed and actual-use based approach (see details below). Departments that carry out technology projects which require special support of IT staff will now begin to see higher technology costs allocated to them. Going forward, technology allocations will tend to fluctuate more than has been seen in the past due to this change in allocation methodology that seeks to share cost more equitably across the County organization. County Counsel resources are charged on actual cost based on usage which can result in significant swings in admin allocation year to year.

When support departments add staff or have higher costs in any given year, that will cause the allocation to rise the following year. In FY19 new support department staff added includes a partial first year of a new member of Counsel's office. One-time support activities can cause the admin allocation to fluctuate. Example FY18 costs included in the FY19 allocation are ERP and Website but these have dropped off in FY19's budget - for FY20's allocation.

When program adds headcount, a steeper increasing allocation trend line tends to result. The opposite is true if headcount is reduced.

Departments in the Justice Facility saw a change in allocation methodology in FY19 from last year. Maintenance staff are charged directly to the Jail Operation, which assesses a portion of those costs to the patrol and civil side of the Sheriff's office as well as the Adult Corrections Division.

Support Function/Item **Allocations based on:**

Info Tech	FY19 budget 4 IT staffing, materials and capital cost divided across updated, more detailed IT allocation system based on points: 5 x computer, workstation, indiv printer; 7 x laptop; 10 x MDT, workgroup printer; 20 x dept server; 1 x email address, helpdesk ticket, phone
Finance	FY19 has 6.25 staff performing audit&budget activities, PR, AP, Rev processing, procurement; M&S incl software maintenance, other direct costs. General Fund has slightly higher unit cost to cover supply closet. Allocation based on FTE. Reimbursable activity excluded.
Finance - Special Assessment	Depts which require finance support beyond normal payroll, AP and AR processing, have special assessment. Funds with 0 FTE that receive financial services are also charged.
Human Resources	FY19 budget 1.6 HR staffing & direct materials and services cost allocated by FTE.
Board of Commissioners	FY19 budget - 25% of 5 BoCC staffing and materials cost is allocated by FTE
Public Affairs	FY18 budget 1 staffer & materials cost allocated by FTE times.
Facilities - Special Assessment	Funds/Depts not located in the Courthouse that receive support from the maintenance and facilities staff have a special assessment.
Facilities and Maintenance	Based on FY19 budget. County Courthouse - 3.85 maint srcvs FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - 2 maint FTE and utility cost divided among Jail(90), Sheriff(6) & Adult Crctns(4). B/c Jail pays direct costs, it receives a credit from other units. Other depts not in these facilities are allocated \$0 in facilities maintenance unless they rely on maintenance staff for support. No office space cost or depreciation is included.
County Counsel	Based on hours worked from Jan 1 to Dec 31 2018 and FY19 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable or non-charged activity (ex. natural gas program).

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

Because cumulatively support department costs have not been fully recovered over the past several years, no true up was applied.
 FTE = Full Time Equivalent. Partial FTEs represent either part time employees or staffers who have duties split across departments.

FY2019-2020 Administrative Allocation
General Fund

Initial Budget

Economic Development

Support Function/Item	No. of Units	"True up" factor*	Cost per unit per mo	Monthly Cost	FY20 Total Cost	FY19 Total Cost	FY19 Units	FY18 Total Cost	FY18 Units	FY17 Total Cost	FY17 Units	FY16 Total Cost	FY16 Units	FY15 Total Cost	FY15 Units	
Telephone (landlines)	NA landlines	NA	NA	NA	NA	NA	NA	104	1.00	83	1.00	42	1.00	38	1.00	
Info Tech	0.38% % total IT cost	0.0%		326.73	3,921	3,115	0.00	3,749	1.50	3,109	1.50	2,402	1.50	2,290	1.50	
Finance	0.00 FTE (excluding ongoing temps)	0.0%	NA	0.00	0	3,844	0.50	3,331	0.50	0	0.00	0	0.00	0	0.00	
Finance - Special Assessment		0.0%			3,000	5,000		5,000	0.00	5,000	0.00	2,500	0.00	2,500	0.00	
Human Resources	0.00 FTE (including ongoing temps)	0.0%	151.16	0.00	0	722	0.50	654	0.50	0	0.00	0	0.00	0	0.00	
Board of Commissioners	0.00 FTE (including ongoing temps)	0.0%	88.51	0.00	0	542	0.50	487	0.50	0	0.00	0	0.00	0	0.00	
Pub Affairs	0.00 FTE (excluding ongoing temps)	0.0%	72.88	0.00	0	377	0.50	2,243	0.50							
Facilities - Special Assessment		0.0%														
Facilities and Maintenance	% building		cost per sq ft													
Courthouse	0 Sq Ft	0.0%	40.84	0.00	0	0	0	0	0	0	0	0	0	0	0	
Justice	Impact	0.0%						0	0	0	0	0	0	0	0	
County Counsel	6.0% actual % SH	0.0%	132,064	657.03	7,884	8,765	4%	12,790	6%	4,185	2%	7,781	5%	7,066	4%	
	0.0% actual % RM		173,572	0.00	0	0	0%	0	0%	0	0%	0	0%	0	0%	
	0.0% actual % JS		39,985	0.00	0	2,083	2%	0	0%							
	0.0% actual % TJ		234,310	0.00	0	2,718	3%	2,167	6%							
			0.00	0	0	0	0	0%	2,167	6%	1,852	3%	1,535	3%	933	1%
	Annual Materials Cost			38.65	464	5,070	1,686		854		1,185		1,014			
Support Department Adjustment																
Avr Monthly Cost		1,272	Annual Cost		15,269	32,236		34,378		15,083		15,444		13,841		
Increase/(Decrease) % vs Prior Year			-52.6%			3,873,639		3,028,381		2,732,432		2,188,120		2,119,270		
Total Allocated County-Wide: 4,047,210					Percent of Total 0.38%	0.8%		1.1%		0.6%		0.7%		0.7%		

Drivers of rate changes:

The FY20 Administrative Allocation is based on a full recovery of support department costs. The prior year's budget is the basis for full recovery. FY20 is the first year of the Risk Management Internal Service Fund, which includes costs for general liability insurance, professional services which were previously included in the Finance Administrative Allocation. This will show up as a new line item fee for each department/fund. No special projects for admin allocation are included in this year's allocation; breaking out one time projects and capital investments will be a change going forward.

FY20's Info Tech allocation is the second year of a more detailed and actual-use based approach (see details below). Departments that carry out technology projects which require special support of IT staff will now begin to see higher technology costs allocated to them. Going forward, technology allocations will tend to fluctuate more than has been seen in the past due to this change in allocation methodology that seeks to share cost more equitably across the County organization. County Counsel resources are charged on actual cost based on usage which can result in significant swings in admin allocation year to year.

When support departments add staff or have higher costs in any given year, that will cause the allocation to rise the following year. In FY19 new support department staff added includes a partial first year of a new member of Counsel's office. One-time support activities can cause the admin allocation to fluctuate. Example FY18 costs included in the FY19 allocation are ERP and Website but these have dropped off in FY19's budget - for FY20's allocation.

When program adds headcount, a steeper increasing allocation trend line tends to result. The opposite is true if headcount is reduced.

Departments in the Justice Facility saw a change in allocation methodology in FY19 from last year. Maintenance staff are charged directly to the Jail Operation, which assesses a portion of those costs to the patrol and civil side of the Sheriff's office as well as the Adult Corrections Division.

Support Function/Item Allocations based on:

Info Tech	FY19 budget 4 IT staffing, materials and capital cost divided across updated, more detailed IT allocation system based on points: 5 x computer, workstation, indiv printer; 7 x laptop; 10 x MDT, workgroup printer; 20 x dept server; 1 x email address, helpdesk ticket, phone
Finance	FY19 has 6.25 staff performing audit&budget activities, PR, AP, Rev processing, procurement; M&S incl software maintenance, other direct costs. General Fund has slightly higher unit cost to cover supply closet. Allocation based on FTE. Reimbursable activity excluded.
Finance - Special Assessment	Depts which require finance support beyond normal payroll, AP and AR processing, have special assessment. Funds with 0 FTE that receive financial services are also charged.
Human Resources	FY19 budget 1.6 HR staffing & direct materials and services cost allocated by FTE.
Board of Commissioners	FY19 budget - 25% of 5 BoCC staffing and materials cost is allocated by FTE
Public Affairs	FY18 budget 1 staffer & materials cost allocated by FTE times.
Facilities - Special Assessment	Funds/Depts not located in the Courthouse that receive support from the maintenance and facilities staff have a special assessment.
Facilities and Maintenance	Based on FY19 budget. County Courthouse - 3.85 maint srcvs FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - 2 maint FTE and utility cost divided among Jail(90), Sheriff(6) & Adult Crctns(4). B/c Jail pays direct costs, it receives a credit from other units. Other depts not in these facilities are allocated \$0 in facilities maintenance unless they rely on maintenance staff for support. No office space cost or depreciation is included.
County Counsel	Based on hours worked from Jan 1 to Dec 31 2018 and FY19 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable or non-charged activity (ex. natural gas program).

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

Because cumulatively support department costs have not been fully recovered over the past several years, no true up was applied. FTE = Full Time Equivalent. Partial FTEs represent either part time employees or staffers who have duties split across departments.

FY2019-2020 Administrative Allocation

Initial Budget

General Fund

District Attorney

Support Function/Item	No. of Units	"True up" factor*	Cost per unit per mo	Monthly Cost	FY20 Total Cost	FY19 Total Cost	FY19 Units	FY18 Total Cost	FY18 Units	FY17 Total Cost	FY17 Units	FY16 Total Cost	FY16 Units	FY15 Total Cost	FY15 Units	
Telephone (landlines)	NA	landlines	NA	NA	NA	NA	NA	1,559	15.00	1,247	15.00	624	15.00	571	15.00	
Info Tech	7.79%	% total IT cost	0.0%	6,674.62	80,095	63,630	0.08	33,741	13.50	27,984	13.50	21,617	13.50	18,319	12.00	
Finance	10.38	FTE (excluding ongoing temps)	0.0%	445.88	4,628.23	55,539	79,999	10.00	69,433	10.00	55,102	10.00	51,773	9.70	43,696	9.70
Finance - Special Assessment			0.0%					0	0.00	0	0.00		0.00		0.00	
Human Resources	10.38	FTE (including ongoing temps)	0.0%	151.16	1,569.04	18,829	14,433	10.00	13,070	10.00	12,629	10.00	11,777	9.70	11,315	9.70
Board of Commissioners	10.38	FTE (including ongoing temps)	0.0%	88.51	918.76	11,025	10,848	10.00	9,743	10.00	9,332	10.00	8,832	9.70	8,449	9.70
Pub Affairs	10.38	FTE (excluding ongoing temps)	0.0%	72.88	756.45	9,077	7,546	10.00	4,859	10.00						
Facilities - Special Assessment																
Facilities and Maintenance		% building		cost per sq ft												
Courthouse	2,710	Sq Ft	9.4%	40.84	9,223.94	110,687	81,295	2,710	54,227	2,710	107,359	3,641	69,528	3,641	82,718	3,641
Justice		Impact	0.0%					0	0	0	0		0		0	
County Counsel	0.0%	actual % SH		132,064	0.00	0	2,191	1%	0	0%	0	0%	0	0%	0	0%
	0.0%	actual % RM		173,572	0.00	0	0	0%	0	0%	0	0%	0	0%	0	0%
	0.0%	actual % JS		39,985	0.00	0	0	0%	0	0%						
	0.0%	actual % TJ		23,230	0.00	0	0	0%	0	0%						
				0.00	0	0	0	0%	0	0%	0	0%	0	0%	0	0%
				0.00	0	0	0	0%	0	0%	0	0%	0	0%	0	0%
	Annual Materials Cost			0.00	0	819		0		0		0		0		
Support Department Adjustment																
Avr Monthly Cost				23,771	Annual Cost		285,252	260,761	186,632	213,654	164,151	165,068				
Increase/(Decrease) % vs Prior Year				9.4%			3,873,639	3,028,381	2,732,432	2,188,120	2,119,270					
Total Allocated County-Wide:				4,047,210	Percent of Total		7.05%	6.7%	6.2%	7.8%	7.5%	7.8%				

Drivers of rate changes:

The FY20 Administrative Allocation is based on a full recovery of support department costs. The prior year's budget is the basis for full recovery. FY20 is the first year of the Risk Management Internal Service Fund, which includes costs for general liability insurance, professional services which were previously included in the Finance Administrative Allocation. This will show up as a new line item fee for each department/fund. No special projects for admin allocation are included in this year's allocation; breaking out one time projects and capital investments will be a change going forward.

FY20's Info Tech allocation is the second year of a more detailed and actual-use based approach (see details below). Departments that carry out technology projects which require special support of IT staff will now begin to see higher technology costs allocated to them. Going forward, technology allocations will tend to fluctuate more than has been seen in the past due to this change in allocation methodology that seeks to share cost more equitably across the County organization. County Counsel resources are charged on actual cost based on usage which can result in significant swings in admin allocation year to year.

When support departments add staff or have higher costs in any given year, that will cause the allocation to rise the following year. In FY19 new support department staff added includes a partial first year of a new member of Counsel's office. One-time support activities can cause the admin allocation to fluctuate. Example FY18 costs included in the FY19 allocation are ERP and Website but these have dropped off in FY19's budget - for FY20's allocation.

When program adds headcount, a steeper increasing allocation trend line tends to result. The opposite is true if headcount is reduced.

Departments in the Justice Facility saw a change in allocation methodology in FY19 from last year. Maintenance staff are charged directly to the Jail Operation, which assesses a portion of those costs to the patrol and civil side of the Sheriff's office as well as the Adult Corrections Division.

Support Function/Item Allocations based on:

Info Tech	FY19 budget 4 IT staffing, materials and capital cost divided across updated, more detailed IT allocation system based on points: 5 x computer, workstation, indiv printer; 7 x laptop; 10 x MDT, workgroup printer; 20 x dept server; 1 x email address, helpdesk ticket, phone
Finance	FY19 has 6.25 staff performing audit&budget activities, PR, AP, Rev processing, procurement; M&S incl software maintenance, other direct costs. General Fund has slightly higher unit cost to cover supply closet. Allocation based on FTE. Reimbursable activity excluded.
Finance - Special Assessment	Depts which require finance support beyond normal payroll, AP and AR processing, have special assessment. Funds with 0 FTE that receive financial services are also charged.
Human Resources	FY19 budget 1.6 HR staffing & direct materials and services cost allocated by FTE.
Board of Commissioners	FY19 budget - 25% of 5 BoCC staffing and materials cost is allocated by FTE
Public Affairs	FY18 budget 1 staffer & materials cost allocated by FTE times.
Facilities - Special Assessment	Funds/Depts not located in the Courthouse that receive support from the maintenance and facilities staff have a special assessment.
Facilities and Maintenance	Based on FY19 budget. County Courthouse - 3.85 maint srvc's FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - 2 maint FTE and utility cost divided among Jail(90), Sheriff(6) & Adult Crctns(4). B/c Jail pays direct costs, it receives a credit from other units. Other depts not in these facilities are allocated \$0 in facilities maintenance unless they rely on maintenance staff for support. No office space cost or depreciation is included.
County Counsel	Based on hours worked from Jan 1 to Dec 31 2018 and FY19 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable or non-charged activity (ex. natural gas program).

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

Because cumulatively support department costs have not been fully recovered over the past several years, no true up was applied. FTE = Full Time Equivalent. Partial FTEs represent either part time employees or staffers who have duties split across departments.

FY2019-2020 Administrative Allocation Initial Budget
General Fund District Attorney - Child Support

Support Function/Item	No. of Units	"True up" factor*	Cost per unit per mo	Monthly Cost	FY20 Total Cost	FY19 Total Cost	FY19 Units	FY18 Total Cost	FY18 Units	FY17 Total Cost	FY17 Units	FY16 Total Cost	FY16 Units	FY15 Total Cost	FY15 Units		
Telephone (landlines)	NA	landlines	NA	NA	NA	NA	NA	208	2.00	166	2.00	83	2.00	76	2.00		
Info Tech	1.36%	% total IT cost	0.0%	1,166.89	14,003	11,124	0.01	4,999	2.00	4,146	2.00	3,203	2.00	3,053	2.00		
Finance	2.00	FTE (excluding ongoing temps)	0.0%	445.88	891.76	10,701	16,000	2.00	13,887	2.00	11,020	2.00	10,675	2.00	9,009	2.00	
Finance - Special Assessment			0.0%					0	0.00	0	0.00		0.00		0.00		
Human Resources	2.00	FTE (including ongoing temps)	0.0%	151.16	302.32	3,628	2,887	2.00	2,614	2.00	2,526	2.00	2,428	2.00	2,333	2.00	
Board of Commissioners	2.00	FTE (including ongoing temps)	0.0%	88.51	177.03	2,124	2,170	2.00	1,949	2.00	1,866	2.00	1,821	2.00	1,742	2.00	
Pub Affairs	2.00	FTE (excluding ongoing temps)	0.0%	72.88	145.75	1,749	1,509	2.00	972	2.00							
Facilities - Special Assessment																	
Facilities and Maintenance		% building		cost per sq ft													
Courthouse	375	Sq Ft	1.3%	0.0%	40.84	1,276.37	15,316	11,249	375	7,504	375	4,246	144	2,750	144	3,271	144
Justice		Impact	0.0%					0	0	0	0	0	0	0	0		
County Counsel	0.0%	actual % SH		132,064	0.00	0	2,191	1%	0	0%	0	0%	0	0%	0	0%	
	0.0%	actual % RM		173,572	0.00	0	0	0%	0	0%	0	0%	0	0%	0	0%	
	0.0%	actual % JS		39,985	0.00	0	0	0%	0	0%							
	0.0%	actual % TJ	0.0%	33,310	0.00	0	0	0%	0	0%							
				0.00	0	0	0	0%	0	0%	0	0%	0	0%	0	0%	
				0.00	0	0	0	0%	0	0%	0	0%	0	0%	0	0%	
			0.00	0	0	819		0		0		0		0			
Support Department Adjustment																	
Avr Monthly Cost			3,960	Annual Cost		47,521	47,949	32,131	23,971	20,960	19,485						
Increase/(Decrease) % vs Prior Year			-0.9%				3,873,639	3,028,381	2,732,432	2,188,120	2,119,270						
Total Allocated County-Wide:			4,047,210	Percent of Total		1.17%	1.2%	1.1%	0.9%	1.0%	0.9%						

Drivers of rate changes:

The FY20 Administrative Allocation is based on a full recovery of support department costs. The prior year's budget is the basis for full recovery. FY20 is the first year of the Risk Management Internal Service Fund, which includes costs for general liability insurance, professional services which were previously included in the Finance Administrative Allocation. This will show up as a new line item fee for each department/fund. No special projects for admin allocation are included in this year's allocation; breaking out one time projects and capital investments will be a change going forward.

FY20's Info Tech allocation is the second year of a more detailed and actual-use based approach (see details below). Departments that carry out technology projects which require special support of IT staff will now begin to see higher technology costs allocated to them. Going forward, technology allocations will tend to fluctuate more than has been seen in the past due to this change in allocation methodology that seeks to share cost more equitably across the County organization.

County Counsel resources are charged on actual cost based on usage which can result in significant swings in admin allocation year to year.

When support departments add staff or have higher costs in any given year, that will cause the allocation to rise the following year. In FY19 new support department staff added includes a partial first year of a new member of Counsel's office. One-time support activities can cause the admin allocation to fluctuate. Example FY18 costs included in the FY19 allocation are ERP and Website but these have dropped off in FY19's budget - for FY20's allocation.

When program adds headcount, a steeper increasing allocation trend line tends to result. The opposite is true if headcount is reduced.

Departments in the Justice Facility saw a change in allocation methodology in FY19 from last year. Maintenance staff are charged directly to the Jail Operation, which assesses a portion of those costs to the patrol and civil side of the Sheriff's office as well as the Adult Corrections Division.

Support Function/Item Allocations based on:

Info Tech	FY19 budget 4 IT staffing, materials and capital cost divided across updated, more detailed IT allocation system based on points: 5 x computer, workstation, indiv printer; 7 x laptop; 10 x MDT, workgroup printer; 20 x dept server; 1 x email address, helpdesk ticket, phone
Finance	FY19 has 6.25 staff performing audit&budget activities, PR, AP, Rev processing, procurement; M&S incl software maintenance, other direct costs. General Fund has slightly higher unit cost to cover supply closet. Allocation based on FTE. Reimbursable activity excluded.
Finance - Special Assessment	Depts which require finance support beyond normal payroll, AP and AR processing, have special assessment. Funds with 0 FTE that receive financial services are also charged.
Human Resources	FY19 budget 1.6 HR staffing & direct materials and services cost allocated by FTE.
Board of Commissioners	FY19 budget - 25% of 5 BoCC staffing and materials cost is allocated by FTE
Public Affairs	FY18 budget 1 staffer & materials cost allocated by FTE times.
Facilities - Special Assessment	Funds/Depts not located in the Courthouse that receive support from the maintenance and facilities staff have a special assessment.
Facilities and Maintenance	Based on FY19 budget. County Courthouse - 3.85 maint srcvs FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - 2 maint FTE and utility cost divided among Jail(90), Sheriff(6) & Adult Crctns(4). B/c Jail pays direct costs, it receives a credit from other units. Other depts not in these facilities are allocated \$0 in facilities maintenance unless they rely on maintenance staff for support. No office space cost or depreciation is included.
County Counsel	Based on hours worked from Jan 1 to Dec 31 2018 and FY19 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable or non-charged activity (ex. natural gas program).

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

Because cumulatively support department costs have not been fully recovered over the past several years, no true up was applied.
 FTE = Full Time Equivalent. Partial FTEs represent either part time employees or staffers who have duties split across departments.

FY2019-2020 Administrative Allocation Initial Budget
General Fund District Attorney - Victims Assistance

Support Function/Item	No. of Units	"True up" factor*	Cost per unit per mo	Monthly Cost	FY20 Total Cost	FY19 Total Cost	FY19 Units	FY18 Total Cost	FY18 Units	FY17 Total Cost	FY17 Units	FY16 Total Cost	FY16 Units	FY15 Total Cost	FY15 Units	
Telephone (landlines)	NA landlines	NA	NA	NA	NA	NA	NA	520	5.00	416	5.00	208	5.00	190	5.00	
Info Tech	0.71% % total IT cost	0.0%		606.78	7,281	5,785	0.01	6,248	2.50	5,182	2.50	4,003	2.50	3,817	2.50	
Finance	2.00 FTE (excluding ongoing temps)	0.0%	445.88	891.76	10,701	16,000	2.00	12,151	1.75	5,510	1.00	5,337	1.00	4,505	1.00	
Finance - Special Assessment		0.0%						0	0.00	0	0.00		0.00		0.00	
Human Resources	2.00 FTE (including ongoing temps)	0.0%	151.16	302.32	3,628	2,887	2.00	2,287	1.75	1,882	1.49	1,809	1.49	1,738	1.49	
Board of Commissioners	2.00 FTE (including ongoing temps)	0.0%	88.51	177.03	2,124	2,170	2.00	1,705	1.75	1,390	1.49	1,357	1.49	1,298	1.49	
Pub Affairs	2.00 FTE (excluding ongoing temps)	0.0%	72.88	145.75	1,749	1,509	2.00	850	1.75							
Facilities - Special Assessment																
Facilities and Maintenance	% building		cost per sq ft													
Courthouse	445 Sq Ft	1.5%	0.0%	40.84	1,514.63	18,176	13,349	445	8,904	445	7,666	260	4,965	260	5,907	260
Justice	Impact	0.0%							0	0	0	0	0	0	0	
County Counsel	0.0% actual % SH	0.0%	132,064	0.00	0	0	0%	0	0%	0	0%	0	0%	0	0%	
	0.0% actual % RM		173,572	0.00	0	0	0%	0	0%	0	0%	0	0%	0	0%	
	0.0% actual % JS		39,985	0.00	0	0	0%	0	0%	0	0%	0	0%	0	0%	
	0.0% actual % TJ		33,230	0.00	0	0	0%	0	0%	0	0%	0	0%	0	0%	
			0.00	0	0	0	0%	0	0%	0	0%	0	0%	0	0%	
	Annual Materials Cost		0.00	0	0	0	0	0%	0	0%	0	0%	0	0%	0	0%
Support Department Adjustment																
Avr Monthly Cost				3,638	Annual Cost	43,659		41,699		32,666		22,047		17,679		17,454
Increase/(Decrease) % vs Prior Year				4.7%				3,873,639		3,028,381		2,732,432		2,188,120		2,119,270
Total Allocated County-Wide:				4,047,210	Percent of Total	1.08%		1.1%		1.1%		0.8%		0.8%		0.8%

Drivers of rate changes:

The FY20 Administrative Allocation is based on a full recovery of support department costs. The prior year's budget is the basis for full recovery. FY20 is the first year of the Risk Management Internal Service Fund, which includes costs for general liability insurance, professional services which were previously included in the Finance Administrative Allocation. This will show up as a new line item fee for each department/fund. No special projects for admin allocation are included in this year's allocation; breaking out one time projects and capital investments will be a change going forward.

FY20's Info Tech allocation is the second year of a more detailed and actual-use based approach (see details below). Departments that carry out technology projects which require special support of IT staff will now begin to see higher technology costs allocated to them. Going forward, technology allocations will tend to fluctuate more than has been seen in the past due to this change in allocation methodology that seeks to share cost more equitably across the County organization. County Counsel resources are charged on actual cost based on usage which can result in significant swings in admin allocation year to year.

When support departments add staff or have higher costs in any given year, that will cause the allocation to rise the following year. In FY19 new support department staff added includes a partial first year of a new member of Counsel's office. One-time support activities can cause the admin allocation to fluctuate. Example FY18 costs included in the FY19 allocation are ERP and Website but these have dropped off in FY19's budget - for FY20's allocation.

When program adds headcount, a steeper increasing allocation trend line tends to result. The opposite is true if headcount is reduced.

Departments in the Justice Facility saw a change in allocation methodology in FY19 from last year. Maintenance staff are charged directly to the Jail Operation, which assesses a portion of those costs to the patrol and civil side of the Sheriff's office as well as the Adult Corrections Division.

Support Function/Item Allocations based on:

Info Tech	FY19 budget 4 IT staffing, materials and capital cost divided across updated, more detailed IT allocation system based on points: 5 x computer, workstation, indiv printer; 7 x laptop; 10 x MDT, workgroup printer; 20 x dept server; 1 x email address, helpdesk ticket, phone
Finance	FY19 has 6.25 staff performing audit&budget activities, PR, AP, Rev processing, procurement; M&S incl software maintenance, other direct costs. General Fund has slightly higher unit cost to cover supply closet. Allocation based on FTE. Reimbursable activity excluded.
Finance - Special Assessment	Depts which require finance support beyond normal payroll, AP and AR processing, have special assessment. Funds with 0 FTE that receive financial services are also charged.
Human Resources	FY19 budget 1.6 HR staffing & direct materials and services cost allocated by FTE.
Board of Commissioners	FY19 budget - 25% of 5 BoCC staffing and materials cost is allocated by FTE
Public Affairs	FY18 budget 1 staffer & materials cost allocated by FTE times.
Facilities - Special Assessment	Funds/Depts not located in the Courthouse that receive support from the maintenance and facilities staff have a special assessment.
Facilities and Maintenance	Based on FY19 budget. County Courthouse - 3.85 maint srcvs FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - 2 maint FTE and utility cost divided among Jail(90), Sheriff(6) & Adult Crctns(4). B/c Jail pays direct costs, it receives a credit from other units. Other depts not in these facilities are allocated \$0 in facilities maintenance unless they rely on maintenance staff for support. No office space cost or depreciation is included.
County Counsel	Based on hours worked from Jan 1 to Dec 31 2018 and FY19 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable or non-charged activity (ex. natural gas program).

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

Because cumulatively support department costs have not been fully recovered over the past several years, no true up was applied. FTE = Full Time Equivalent. Partial FTEs represent either part time employees or staffers who have duties split across departments.

FY2019-2020 Administrative Allocation

Initial Budget

General Fund

Justice Court

Support Function/Item	No. of Units	"True up" factor*	Cost per unit per mo	Monthly Cost	FY20 Total Cost	FY19 Total Cost	FY19 Units	FY18 Total Cost	FY18 Units	FY17 Total Cost	FY17 Units	FY16 Total Cost	FY16 Units	FY15 Total Cost	FY15 Units	
Telephone (landlines)	NA	landlines	NA	NA	NA	NA	NA	0	0.00	0	0.00	0	0.00	0	0.00	
Info Tech	1.25%	% total IT cost	0.0%	1,073.54	12,882	10,234	0.01	4,999	2.00	4,146	2.00	3,203	2.00	3,053	2.00	
Finance	3.00	FTE (excluding ongoing temps)	0.0%	425.04	1,275.13	15,302	23,064	3.00	16,591	2.49	13,720	2.49	13,290	2.49	13,424	2.98
Finance - Special Assessment			0.0%					0	0.00	0	0.00		0.00		0.00	
Human Resources	3.70	FTE (including ongoing temps)	0.0%	151.16	559.29	6,712	4,619	3.20	3,516	2.69	3,145	2.49	3,023	2.49	3,476	2.98
Board of Commissioners	3.70	FTE (including ongoing temps)	0.0%	88.51	327.50	3,930	3,471	3.20	2,621	2.69	2,324	2.49	2,267	2.49	2,596	2.98
Pub Affairs	3.00	FTE (excluding ongoing temps)	0.0%	72.88	218.63	2,624	2,264	3.00	1,210	2.69						
Facilities - Special Assessment																
Facilities and Maintenance		% building		cost per sq ft												
Courthouse	0	Sq Ft	0.0%	40.84	0.00	0	0	0	0	0	0	0	0	0	0	
Justice		Impact	0.0%					0	0	0	0	0	0	0	0	
County Counsel	2.0%	actual % SH	0.0%	132,064	219.01	2,628	2,191	1%	2,132	1%	0	0%	1,556	1%	1,767	1%
	0.0%	actual % RM		173,572	0.00	0	0	0%	0	0%	0	0%	0	0%	0	0%
	2.2%	actual % JS		39,985	187.24	2,247	0	0%	0	0%						
	0.0%	actual % TJ		23,210	0.00	0	0	0%	361	1%						
				0.00	0	0	0	0%	361	1%	0	0%	0	0%	0	0%
				0.00	0	0	0	0%	0	0%	0	0%	0	0%	0	0%
	Annual Materials Cost			19.21	231	819		281		0		198		224		
Support Department Adjustment																
Avr Monthly Cost				3,880	Annual Cost		46,555	46,662	32,071	23,335	23,537	23,537	24,539			
Increase/(Decrease) % vs Prior Year				-0.2%				3,873,639	3,028,381	2,732,432	2,188,120	2,119,270				
Total Allocated County-Wide:				4,047,210	Percent of Total		1.15%	1.2%	1.1%	0.9%	1.1%	1.2%				

Drivers of rate changes:

The FY20 Administrative Allocation is based on a full recovery of support department costs. The prior year's budget is the basis for full recovery. FY20 is the first year of the Risk Management Internal Service Fund, which includes costs for general liability insurance, professional services which were previously included in the Finance Administrative Allocation. This will show up as a new line item fee for each department/fund. No special projects for admin allocation are included in this year's allocation; breaking out one time projects and capital investments will be a change going forward.

FY20's Info Tech allocation is the second year of a more detailed and actual-use based approach (see details below). Departments that carry out technology projects which require special support of IT staff will now begin to see higher technology costs allocated to them. Going forward, technology allocations will tend to fluctuate more than has been seen in the past due to this change in allocation methodology that seeks to share cost more equitably across the County organization.

County Counsel resources are charged on actual cost based on usage which can result in significant swings in admin allocation year to year.

When support departments add staff or have higher costs in any given year, that will cause the allocation to rise the following year. In FY19 new support department staff added includes a partial first year of a new member of Counsel's office. One-time support activities can cause the admin allocation to fluctuate. Example FY18 costs included in the FY19 allocation are ERP and Website but these have dropped off in FY19's budget - for FY20's allocation.

When program adds headcount, a steeper increasing allocation trend line tends to result. The opposite is true if headcount is reduced.

Departments in the Justice Facility saw a change in allocation methodology in FY19 from last year. Maintenance staff are charged directly to the Jail Operation, which assesses a portion of those costs to the patrol and civil side of the Sheriff's office as well as the Adult Corrections Division.

Support Function/Item

Allocations based on:

Info Tech	FY19 budget 4 IT staffing, materials and capital cost divided across updated, more detailed IT allocation system based on points: 5 x computer, workstation, indiv printer; 7 x laptop; 10 x MDT, workgroup printer; 20 x dept server; 1 x email address, helpdesk ticket, phone
Finance	FY19 has 6.25 staff performing audit&budget activities, PR, AP, Rev processing, procurement; M&S incl software maintenance, other direct costs. General Fund has slightly higher unit cost to cover supply closet. Allocation based on FTE. Reimbursable activity excluded.
Finance - Special Assessment	Depts which require finance support beyond normal payroll, AP and AR processing, have special assessment. Funds with 0 FTE that receive financial services are also charged.
Human Resources	FY19 budget 1.6 HR staffing & direct materials and services cost allocated by FTE.
Board of Commissioners	FY19 budget - 25% of 5 BoCC staffing and materials cost is allocated by FTE
Public Affairs	FY18 budget 1 staffer & materials cost allocated by FTE times.
Facilities - Special Assessment	Funds/Depts not located in the Courthouse that receive support from the maintenance and facilities staff have a special assessment.
Facilities and Maintenance	Based on FY19 budget. County Courthouse - 3.85 maint srcvs FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - 2 maint FTE and utility cost divided among Jail(90), Sheriff(6) & Adult Crctns(4). B/c Jail pays direct costs, it receives a credit from other units. Other depts not in these facilities are allocated \$0 in facilities maintenance unless they rely on maintenance staff for support. No office space cost or depreciation is included.
County Counsel	Based on hours worked from Jan 1 to Dec 31 2018 and FY19 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable or non-charged activity (ex. natural gas program).

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

Because cumulatively support department costs have not been fully recovered over the past several years, no true up was applied.
FTE = Full Time Equivalent. Partial FTEs represent either part time employees or staffers who have duties split across departments.

FY2019-2020 Administrative Allocation

Initial Budget

General Fund Firing Range

Support Function/Item	No. of Units	"True up" factor*	Cost per unit per mo	Monthly Cost	FY20 Total Cost	FY19 Total Cost	FY19 Units	FY18 Total Cost	FY18 Units	FY17 Total Cost	FY17 Units	FY16 Total Cost	FY16 Units	FY15 Total Cost	FY15 Units		
Telephone (landlines)	NA	landlines	NA	NA	NA	NA	NA	0	0.00	0	0.00	0	0.00	0	0.00		
Info Tech	0.00%	% total IT cost	0.0%	0.00	0	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00		
Finance	0.00	FTE (excluding ongoing temps)	0.0%	NA	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00		
Finance - Special Assessment			0.0%					0	0.00	0	0.00		0.00		0.00		
Human Resources	0.00	FTE (including ongoing temps)	0.0%	151.16	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00		
Board of Commissioners	0.00	FTE (including ongoing temps)	0.0%	88.51	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00		
Pub Affairs	0.00	FTE (excluding ongoing temps)	0.0%	72.88	0.00	0	0.00	0	0.00								
Facilities - Special Assessment																	
Facilities and Maintenance		% building		cost per sq ft													
Courthouse	0	Sq Ft	0.0%	40.84	0.00	0	0	0	0	0	0	0	0	0	0		
Justice		Impact	0.0%				0	0	0	0	0	0	0	0	0		
County Counsel	2.0%	actual % SH	0.0%	132,064	219.01	2,628	2,191	1%	0	0%	0	0%	1,556	1%	7,066	4%	
	0.0%	actual % RM		173,572	0.00	0	0	0%	0	0%	0	0%	0	0%	0	0%	0
	2.2%	actual % JS		39,985	187.24	2,247	0	0%	0	0%							
	0.0%	actual % TJ		23,230	0.00	0	906	1%	0	0%							
					0.00	0	0	0	0%	0	0%	617	1%	512	1%	933	1%
					0.00	0	0	0	0%	0	0%	0	0%	0	0%	0	0%
		Annual Materials Cost		19.21	231	1,158	0	0	0	87		263		1,014			
Support Department Adjustment																	
Avr Monthly Cost		425	Annual Cost		5,105	4,255	0	705	2,331	9,013							
Increase/(Decrease) % vs Prior Year		20.0%				3,873,639	3,028,381	2,732,432	2,188,120	2,119,270							
Total Allocated County-Wide:		4,047,210	Percent of Total		0.13%	0.1%	0.0%	0.0%	0.1%	0.4%							

Drivers of rate changes:

The FY20 Administrative Allocation is based on a full recovery of support department costs. The prior year's budget is the basis for full recovery. FY20 is the first year of the Risk Management Internal Service Fund, which includes costs for general liability insurance, professional services which were previously included in the Finance Administrative Allocation. This will show up as a new line item fee for each department/fund. No special projects for admin allocation are included in this year's allocation; breaking out one time projects and capital investments will be a change going forward.

FY20's Info Tech allocation is the second year of a more detailed and actual-use based approach (see details below). Departments that carry out technology projects which require special support of IT staff will now begin to see higher technology costs allocated to them. Going forward, technology allocations will tend to fluctuate more than has been seen in the past due to this change in allocation methodology that seeks to share cost more equitably across the County organization. County Counsel resources are charged on actual cost based on usage which can result in significant swings in admin allocation year to year.

When support departments add staff or have higher costs in any given year, that will cause the allocation to rise the following year. In FY19 new support department staff added includes a partial first year of a new member of Counsel's office. One-time support activities can cause the admin allocation to fluctuate. Example FY18 costs included in the FY19 allocation are ERP and Website but these have dropped off in FY19's budget - for FY20's allocation.

When program adds headcount, a steeper increasing allocation trend line tends to result. The opposite is true if headcount is reduced.

Departments in the Justice Facility saw a change in allocation methodology in FY19 from last year. Maintenance staff are charged directly to the Jail Operation, which assesses a portion of those costs to the patrol and civil side of the Sheriff's office as well as the Adult Corrections Division.

Support Function/Item

Allocations based on:

Info Tech	FY19 budget 4 IT staffing, materials and capital cost divided across updated, more detailed IT allocation system based on points: 5 x computer, workstation, indiv printer; 7 x laptop; 10 x MDT, workgroup printer; 20 x dept server; 1 x email address, helpdesk ticket, phone
Finance	FY19 has 6.25 staff performing audit&budget activities, PR, AP, Rev processing, procurement; M&S incl software maintenance, other direct costs. General Fund has slightly higher unit cost to cover supply closet. Allocation based on FTE. Reimbursable activity excluded.
Finance - Special Assessment	Depts which require finance support beyond normal payroll, AP and AR processing, have special assessment. Funds with 0 FTE that receive financial services are also charged.
Human Resources	FY19 budget 1.6 HR staffing & direct materials and services cost allocated by FTE.
Board of Commissioners	FY19 budget - 25% of 5 BoCC staffing and materials cost is allocated by FTE
Public Affairs	FY18 budget 1 staffer & materials cost allocated by FTE times.
Facilities - Special Assessment	Funds/Depts not located in the Courthouse that receive support from the maintenance and facilities staff have a special assessment.
Facilities and Maintenance	Based on FY19 budget. County Courthouse - 3.85 maint srcvcs FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - 2 maint FTE and utility cost divided among Jail(90), Sheriff(6) & Adult Crctns(4). B/c Jail pays direct costs, it receives a credit from other units. Other depts not in these facilities are allocated \$0 in facilities maintenance unless they rely on maintenance staff for support. No office space cost or depreciation is included.
County Counsel	Based on hours worked from Jan 1 to Dec 31 2018 and FY19 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable or non-charged activity (ex. natural gas program).

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

Because cumulatively support department costs have not been fully recovered over the past several years, no true up was applied. FTE = Full Time Equivalent. Partial FTEs represent either part time employees or staffers who have duties split across departments.

FY2019-2020 Administrative Allocation

Initial Budget

General Fund

Juvenile

Support Function/Item	No. of Units	"True up" factor*	Cost per unit per mo	Monthly Cost	FY20 Total Cost	FY19 Total Cost	FY19 Units	FY18 Total Cost	FY18 Units	FY17 Total Cost	FY17 Units	FY16 Total Cost	FY16 Units	FY15 Total Cost	FY15 Units		
Telephone (landlines)	NA landlines	NA	NA	NA	NA	NA	NA	1,559	15.00	1,247	15.00	624	15.00	571	15.00		
Info Tech	2.80% % total IT cost	0.0%		2,403.80	28,846	22,916	0.03	22,494	9.00	18,656	9.00	13,611	8.50	14,503	9.50		
Finance	5.65 FTE (excluding ongoing temps)	0.0%	445.88	2,519.22	30,231	45,999	5.75	34,716	5.00	27,551	5.00	24,552	4.60	26,263	5.83		
Finance - Special Assessment		0.0%						0	0.00	0	0.00		0.00		0.00		
Human Resources	5.65 FTE (including ongoing temps)	0.0%	151.16	854.06	10,249	9,006	6.24	7,176	5.49	6,934	5.49	5,888	4.85	6,800	5.83		
Board of Commissioners	5.65 FTE (including ongoing temps)	0.0%	88.51	500.10	6,001	6,769	6.24	5,349	5.49	5,123	5.49	4,416	4.85	5,078	5.83		
Pub Affairs	5.65 FTE (excluding ongoing temps)	0.0%	72.88	411.75	4,941	4,339	5.75	2,429	5.49								
Facilities - Special Assessment																	
Facilities and Maintenance	% building		cost per sq ft														
Courthouse	3,726 Sq Ft	12.9%	0.0%	40.84	12,682.06	152,185	111,773	3,726	74,557	3,726	94,533	3,206	61,221	3,206	72,835	3,206	
Justice	Impact	0.0%						0	0	0	0	0	0	0	0		
County Counsel	0.0% actual % SH	0.0%		132,064	0.00	0	2,191	1%	0	0%	0	0%	0	0%	0	0%	
	0.0% actual % RM			173,572	0.00	0	0	0%	0	0%	0	0%	0	0%	0	0%	
	2.2% actual % JS			39,985	187.24	2,247	0	0%	0	0%							
	0.0% actual % TJ			24,240	0.00	0	0	0%	0	0%							
					0.00	0	0	0	0%	0	0%	0	0%	0	0%	0	0%
					0.00	0	0	0	0%	0	0%	0	0%	0	0%	0	0%
Annual Materials Cost			6.32	76	819		0		0	0	0	0	0	0			
Support Department Adjustment																	
Avr Monthly Cost				19,565	Annual Cost	234,774	203,813	148,280	154,044	110,313	126,050						
Increase/(Decrease) % vs Prior Year				15.2%			3,873,639	3,028,381	2,732,432	2,188,120	2,119,270						
Total Allocated County-Wide:				4,047,210	Percent of Total	5.80%	5.3%	4.9%	5.6%	5.0%	5.9%						

Drivers of rate changes:

The FY20 Administrative Allocation is based on a full recovery of support department costs. The prior year's budget is the basis for full recovery. FY20 is the first year of the Risk Management Internal Service Fund, which includes costs for general liability insurance, professional services which were previously included in the Finance Administrative Allocation. This will show up as a new line item fee for each department/fund. No special projects for admin allocation are included in this year's allocation; breaking out one time projects and capital investments will be a change going forward.

FY20's Info Tech allocation is the second year of a more detailed and actual-use based approach (see details below). Departments that carry out technology projects which require special support of IT staff will now begin to see higher technology costs allocated to them. Going forward, technology allocations will tend to fluctuate more than has been seen in the past due to this change in allocation methodology that seeks to share cost more equitably across the County organization. County Counsel resources are charged on actual cost based on usage which can result in significant swings in admin allocation year to year.

When support departments add staff or have higher costs in any given year, that will cause the allocation to rise the following year. In FY19 new support department staff added includes a partial first year of a new member of Counsel's office. One-time support activities can cause the admin allocation to fluctuate. Example FY18 costs included in the FY19 allocation are ERP and Website but these have dropped off in FY19's budget - for FY20's allocation.

When program adds headcount, a steeper increasing allocation trend line tends to result. The opposite is true if headcount is reduced.

Departments in the Justice Facility saw a change in allocation methodology in FY19 from last year. Maintenance staff are charged directly to the Jail Operation, which assesses a portion of those costs to the patrol and civil side of the Sheriff's office as well as the Adult Corrections Division.

Support Function/Item	Allocations based on:
Info Tech	FY19 budget 4 IT staffing, materials and capital cost divided across updated, more detailed IT allocation system based on points: 5 x computer, workstation, indiv printer; 7 x laptop; 10 x MDT, workgroup printer; 20 x dept server; 1 x email address, helpdesk ticket, phone
Finance	FY19 has 6.25 staff performing audit&budget activities, PR, AP, Rev processing, procurement; M&S incl software maintenance, other direct costs. General Fund has slightly higher unit cost to cover supply closet. Allocation based on FTE. Reimbursable activity excluded.
Finance - Special Assessment	Depts which require finance support beyond normal payroll, AP and AR processing, have special assessment. Funds with 0 FTE that receive financial services are also charged.
Human Resources	FY19 budget 1.6 HR staffing & direct materials and services cost allocated by FTE.
Board of Commissioners	FY19 budget - 25% of 5 BoCC staffing and materials cost is allocated by FTE
Public Affairs	FY18 budget 1 staffer & materials cost allocated by FTE times.
Facilities - Special Assessment	Funds/Depts not located in the Courthouse that receive support from the maintenance and facilities staff have a special assessment.
Facilities and Maintenance	Based on FY19 budget. County Courthouse - 3.85 maint srcvs FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - 2 maint FTE and utility cost divided among Jail(90), Sheriff(6) & Adult Crctns(4). B/c Jail pays direct costs, it receives a credit from other units. Other depts not in these facilities are allocated \$0 in facilities maintenance unless they rely on maintenance staff for support. No office space cost or depreciation is included.
County Counsel	Based on hours worked from Jan 1 to Dec 31 2018 and FY19 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable or non-charged activity (ex. natural gas program).

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

Because cumulatively support department costs have not been fully recovered over the past several years, no true up was applied. FTE = Full Time Equivalent. Partial FTEs represent either part time employees or staffers who have duties split across departments.

FY2019-2020 Administrative Allocation

Initial Budget

General Fund Veterans

Support Function/Item	No. of Units	"True up" factor*	Cost per unit per mo	Monthly Cost	FY20 Total Cost	FY19 Total Cost	FY19 Units	FY18 Total Cost	FY18 Units	FY17 Total Cost	FY17 Units	FY16 Total Cost	FY16 Units	FY15 Total Cost	FY15 Units	
Telephone (landlines)	NA	landlines	NA	NA	NA	NA	NA	0	0.00	0	0.00	0	0.00	0	0.00	
Info Tech	0.00%	% total IT cost	0.0%	0.00	0	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	
Finance	0.00	FTE (excluding ongoing temps)	0.0%	NA	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	
Finance - Special Assessment			0.0%		750	750		750	0.00	750	0.00	750	0.00	1,250	0.00	
Human Resources	0.00	FTE (including ongoing temps)	0.0%	151.16	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	
Board of Commissioners	0.00	FTE (including ongoing temps)	0.0%	88.51	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	
Pub Affairs	0.00	FTE (excluding ongoing temps)	0.0%	72.88	0.00	0	0.00	0	0.00							
Facilities - Special Assessment																
Facilities and Maintenance		% building		cost per sq ft												
Courthouse	0	Sq Ft	0.0%	40.84	0.00	0	0	0	0	0	0	0	0	0	0	
Justice		Impact	0.0%					0	0	0	0	0	0	0	0	
County Counsel	0.0%	actual % SH	0.0%	132,064	0.00	0	2,191	1%	2,132	1%	0	0%	0	0%	0	0%
	0.0%	actual % RM		173,572	0.00	0	0	0%	0	0%	0	0%	0	0%	0	0%
	0.0%	actual % JS		39,985	0.00	0	0	0%	0	0%						
	0.0%	actual % TJ		23,230	0.00	0	906	1%	361	1%						
					0.00	0	0	0	0%	361	1%	0	0%	0	0%	0
			0.00	0	0	0	0%	0	0%	0	0%	0	0%	0	0%	
			0.00	0	0	0	0%	0	0%	0	0%	0	0%	0	0%	
			0.00	0	0	1,158		281		0		0		0		
Support Department Adjustment																
Avr Monthly Cost		63	Annual Cost		750	5,005	3,885	750	750	1,250						
Increase/(Decrease) % vs Prior Year		-85.0%				3,873,639	3,028,381	2,732,432	2,188,120	2,119,270						
Total Allocated County-Wide:		4,047,210	Percent of Total		0.02%	0.1%	0.1%	0.0%	0.0%	0.1%						

Drivers of rate changes:

The FY20 Administrative Allocation is based on a full recovery of support department costs. The prior year's budget is the basis for full recovery. FY20 is the first year of the Risk Management Internal Service Fund, which includes costs for general liability insurance, professional services which were previously included in the Finance Administrative Allocation. This will show up as a new line item fee for each department/fund. No special projects for admin allocation are included in this year's allocation; breaking out one time projects and capital investments will be a change going forward.

FY20's Info Tech allocation is the second year of a more detailed and actual-use based approach (see details below). Departments that carry out technology projects which require special support of IT staff will now begin to see higher technology costs allocated to them. Going forward, technology allocations will tend to fluctuate more than has been seen in the past due to this change in allocation methodology that seeks to share cost more equitably across the County organization.

County Counsel resources are charged on actual cost based on usage which can result in significant swings in admin allocation year to year.

When support departments add staff or have higher costs in any given year, that will cause the allocation to rise the following year. In FY19 new support department staff added includes a partial first year of a new member of Counsel's office. One-time support activities can cause the admin allocation to fluctuate. Example FY18 costs included in the FY19 allocation are ERP and Website but these have dropped off in FY19's budget - for FY20's allocation.

When program adds headcount, a steeper increasing allocation trend line tends to result. The opposite is true if headcount is reduced.

Departments in the Justice Facility saw a change in allocation methodology in FY19 from last year. Maintenance staff are charged directly to the Jail Operation, which assesses a portion of those costs to the patrol and civil side of the Sheriff's office as well as the Adult Corrections Division.

Support Function/Item Allocations based on:

Info Tech	FY19 budget 4 IT staffing, materials and capital cost divided across updated, more detailed IT allocation system based on points: 5 x computer, workstation, indiv printer; 7 x laptop; 10 x MDT, workgroup printer; 20 x dept server; 1 x email address, helpdesk ticket, phone
Finance	FY19 has 6.25 staff performing audit&budget activities, PR, AP, Rev processing, procurement; M&S incl software maintenance, other direct costs. General Fund has slightly higher unit cost to cover supply closet. Allocation based on FTE. Reimbursable activity excluded.
Finance - Special Assessment	Depts which require finance support beyond normal payroll, AP and AR processing, have special assessment. Funds with 0 FTE that receive financial services are also charged.
Human Resources	FY19 budget 1.6 HR staffing & direct materials and services cost allocated by FTE.
Board of Commissioners	FY19 budget - 25% of 5 BoCC staffing and materials cost is allocated by FTE
Public Affairs	FY18 budget 1 staffer & materials cost allocated by FTE times.
Facilities - Special Assessment	Funds/Depts not located in the Courthouse that receive support from the maintenance and facilities staff have a special assessment.
Facilities and Maintenance	Based on FY19 budget. County Courthouse - 3.85 maint srcvcs FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - 2 maint FTE and utility cost divided among Jail(90), Sheriff(6) & Adult Crctns(4). B/c Jail pays direct costs, it receives a credit from other units. Other depts not in these facilities are allocated \$0 in facilities maintenance unless they rely on maintenance staff for support. No office space cost or depreciation is included.
County Counsel	Based on hours worked from Jan 1 to Dec 31 2018 and FY19 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable or non-charged activity (ex. natural gas program).

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

Because cumulatively support department costs have not been fully recovered over the past several years, no true up was applied.
 FTE = Full Time Equivalent. Partial FTEs represent either part time employees or staffers who have duties split across departments.

FY2019-2020 Administrative Allocation

Initial Budget

General Fund

Public Health

FY18 first year County Staff budget; FY19 first year allocation

Support Function/Item	No. of Units	"True up" factor*	Cost per unit per mo	Monthly Cost	FY20 Total Cost	FY19 Total Cost	FY19 Units	FY18 Total Cost	FY18 Units	FY17 Total Cost	FY17 Units	FY16 Total Cost	FY16 Units	FY15 Total Cost	FY15 Units
Telephone (landlines)	NA	landlines	NA	NA	NA	NA	NA								
Info Tech	0.73%	% total IT cost	0.0%	630.12	7,561	2,670	0.00								
Finance	5.60	FTE (excluding ongoing temps)	0.0%	445.88	2,496.93	29,963	16,000	2.00							
Finance - Special Assessment			0.0%												
Human Resources	5.60	FTE (including ongoing temps)	0.0%	151.16	846.50	10,158	2,887	2.00							
Board of Commissioners	5.60	FTE (including ongoing temps)	0.0%	88.51	495.67	5,948	2,170	2.00							
Pub Affairs	5.60	FTE (excluding ongoing temps)	0.0%	72.88	408.10	4,897	1,509	2.00							
Facilities - Special Assessment															
Facilities and Maintenance		% building		cost per sq ft											
Courthouse	200	Sq Ft	0.7%	40.84	680.73	8,169	3,000	100.00							
Justice		Impact	0.0%												
County Counsel	25.9%	actual % SH	0.0%	132,064	2,847.14	34,166	30,676	0.14							
	2.3%	actual % RM		173,572	332.51	3,990	0	0.00							
	0.0%	actual % JS		39,985	0.00	0	0	0.00							
	0.0%	actual % TJ		33,230	0.00	0	1,812	0.02							
					0.00	0	0	0.00							
					0.00	0	0	0.00							
		Annual Materials Cost		187.48	2,250	12,142									
Support Department Adjustment															
Avr Monthly Cost				8,925	Annual Cost		107,102	72,866	0	0	0	0	0	0	0
Increase/(Decrease) % vs Prior Year				47.0%				3,873,639	3,028,381	2,732,432	2,188,120	2,119,270			
Total Allocated County-Wide:				4,047,210	Percent of Total		2.65%	1.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

Drivers of rate changes:

The FY20 Administrative Allocation is based on a full recovery of support department costs. The prior year's budget is the basis for full recovery. FY20 is the first year of the Risk Management Internal Service Fund, which includes costs for general liability insurance, professional services which were previously included in the Finance Administrative Allocation. This will show up as a new line item fee for each department/fund. No special projects for admin allocation are included in this year's allocation; breaking out one time projects and capital investments will be a change going forward.

FY20's Info Tech allocation is the second year of a more detailed and actual-use based approach (see details below). Departments that carry out technology projects which require special support of IT staff will now begin to see higher technology costs allocated to them. Going forward, technology allocations will tend to fluctuate more than has been seen in the past due to this change in allocation methodology that seeks to share cost more equitably across the County organization. County Counsel resources are charged on actual cost based on usage which can result in significant swings in admin allocation year to year.

When support departments add staff or have higher costs in any given year, that will cause the allocation to rise the following year. In FY19 new support department staff added includes a partial first year of a new member of Counsel's office. One-time support activities can cause the admin allocation to fluctuate. Example FY18 costs included in the FY19 allocation are ERP and Website but these have dropped off in FY19's budget - for FY20's allocation.

When program adds headcount, a steeper increasing allocation trend line tends to result. The opposite is true if headcount is reduced.

Departments in the Justice Facility saw a change in allocation methodology in FY19 from last year. Maintenance staff are charged directly to the Jail Operation, which assesses a portion of those costs to the patrol and civil side of the Sheriff's office as well as the Adult Corrections Division.

Support Function/Item	Allocations based on:
Info Tech	FY19 budget 4 IT staffing, materials and capital cost divided across updated, more detailed IT allocation system based on points: 5 x computer, workstation, indiv printer; 7 x laptop; 10 x MDT, workgroup printer; 20 x dept server; 1 x email address, helpdesk ticket, phone
Finance	FY19 has 6.25 staff performing audit&budget activities, PR, AP, Rev processing, procurement; M&S incl software maintenance, other direct costs. General Fund has slightly higher unit cost to cover supply closet. Allocation based on FTE. Reimbursable activity excluded.
Finance - Special Assessment	Depts which require finance support beyond normal payroll, AP and AR processing, have special assessment. Funds with 0 FTE that receive financial services are also charged.
Human Resources	FY19 budget 1.6 HR staffing & direct materials and services cost allocated by FTE.
Board of Commissioners	FY19 budget - 25% of 5 BoCC staffing and materials cost is allocated by FTE
Public Affairs	FY18 budget 1 staffer & materials cost allocated by FTE times.
Facilities - Special Assessment	Funds/Depts not located in the Courthouse that receive support from the maintenance and facilities staff have a special assessment.
Facilities and Maintenance	Based on FY19 budget. County Courthouse - 3.85 maint srcvs FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - 2 maint FTE and utility cost divided among Jail(90), Sheriff(6) & Adult Crctns(4). B/c Jail pays direct costs, it receives a credit from other units. Other depts not in these facilities are allocated \$0 in facilities maintenance unless they rely on maintenance staff for support. No office space cost or depreciation is included.
County Counsel	Based on hours worked from Jan 1 to Dec 31 2018 and FY19 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable or non-charged activity (ex. natural gas program).

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

Because cumulatively support department costs have not been fully recovered over the past several years, no true up was applied. FTE = Full Time Equivalent. Partial FTEs represent either part time employees or staffers who have duties split across departments.

FY2019-2020 Administrative Allocation

Initial Budget

General Fund

Emergency Services

Support Function/Item	No. of Units	"True up" factor*	Cost per unit per mo	Monthly Cost	FY20 Total Cost	FY19 Total Cost	FY19 Units	FY18 Total Cost	FY18 Units	FY17 Total Cost	FY17 Units	FY16 Total Cost	FY16 Units	FY15 Total Cost	FY15 Units	
Telephone (landlines)	NA	landlines	NA	NA	NA	NA	NA	0	0.00	0	0.00	0	0.00	0	0.00	
Info Tech	3.27%	% total IT cost	0.0%	2,800.54	33,606	26,698	0.03	12,497	5.00	10,364	5.00	18,414	11.50	15,266	10.00	
Finance	3.00	FTE (excluding ongoing temps)	0.0%	425.04	1,275.13	15,302	15,376	2.00	13,326	2.00	11,020	2.00	10,675	2.00	9,009	2.00
Finance - Special Assessment			0.0%					0	0.00	0	0.00		0.00		0.00	
Human Resources	3.00	FTE (including ongoing temps)	0.0%	151.16	453.48	5,442	3,594	2.49	2,614	2.00	2,526	2.00	3,023	2.49	2,904	2.49
Board of Commissioners	3.00	FTE (including ongoing temps)	0.0%	88.51	265.54	3,186	2,701	2.49	1,949	2.00	1,866	2.00	2,267	2.49	2,169	2.49
Pub Affairs	3.00	FTE (excluding ongoing temps)	0.0%	72.88	218.63	2,624	1,509	2.00	972	2.00						
Facilities - Special Assessment					6,000	6,000										
Facilities and Maintenance		% building		cost per sq ft												
Courthouse		Sq Ft	0.0%	40.84	0.00	0	0	6,000	0	1,200	0	1,200	2,279	784	2,279	
Justice		Impact	0.0%					0	0	0	0		0		0	
County Counsel	8.0%	actual % SH	0.0%	132,064	876.04	10,513	4,382	2%	4,263	2%	2,092	1%	3,112	2%	8,833	5%
	0.0%	actual % RM	0.0%	173,572	0.00	0	1,660	1%	1,571	1%	1,507	1%	1,124	1%	1,219	1%
	0.0%	actual % JS	0.0%	39,985	0.00	0	0	0%	0	0%						
	0.0%	actual % TJ	0.0%	33,310	0.00	0	1,812	2%	722	2%						
				0.00	0	0	0	722	2%	1,235	2%	1,024	2%	3,732	4%	
				0.00	0	0	0	0	0%	0	0%	0	0%	0	0%	
				51.54	618	2,936		717		684		669		1,747		
Support Department Adjustment																
Avr Monthly Cost				6,441	Annual Cost	77,291	66,669	45,353	32,494	41,508	45,664					
Increase/(Decrease) % vs Prior Year				15.9%			3,873,639	3,028,381	2,732,432	2,188,120	2,119,270					
Total Allocated County-Wide:				4,047,210	Percent of Total	1.91%	1.7%	1.5%	1.2%	1.9%	2.2%					

Drivers of rate changes:

The FY20 Administrative Allocation is based on a full recovery of support department costs. The prior year's budget is the basis for full recovery. FY20 is the first year of the Risk Management Internal Service Fund, which includes costs for general liability insurance, professional services which were previously included in the Finance Administrative Allocation. This will show up as a new line item fee for each department/fund. No special projects for admin allocation are included in this year's allocation; breaking out one time projects and capital investments will be a change going forward.

FY20's Info Tech allocation is the second year of a more detailed and actual-use based approach (see details below). Departments that carry out technology projects which require special support of IT staff will now begin to see higher technology costs allocated to them. Going forward, technology allocations will tend to fluctuate more than has been seen in the past due to this change in allocation methodology that seeks to share cost more equitably across the County organization.

County Counsel resources are charged on actual cost based on usage which can result in significant swings in admin allocation year to year.

When support departments add staff or have higher costs in any given year, that will cause the allocation to rise the following year. In FY19 new support department staff added includes a partial first year of a new member of Counsel's office. One-time support activities can cause the admin allocation to fluctuate. Example FY18 costs included in the FY19 allocation are ERP and Website but these have dropped off in FY19's budget - for FY20's allocation.

When program adds headcount, a steeper increasing allocation trend line tends to result. The opposite is true if headcount is reduced.

Departments in the Justice Facility saw a change in allocation methodology in FY19 from last year. Maintenance staff are charged directly to the Jail Operation, which assesses a portion of those costs to the patrol and civil side of the Sheriff's office as well as the Adult Corrections Division.

Support Function/Item

Allocations based on:

Info Tech	FY19 budget 4 IT staffing, materials and capital cost divided across updated, more detailed IT allocation system based on points: 5 x computer, workstation, indiv printer; 7 x laptop; 10 x MDT, workgroup printer; 20 x dept server; 1 x email address, helpdesk ticket, phone
Finance	FY19 has 6.25 staff performing audit&budget activities, PR, AP, Rev processing, procurement; M&S incl software maintenance, other direct costs. General Fund has slightly higher unit cost to cover supply closet. Allocation based on FTE. Reimbursable activity excluded.
Finance - Special Assessment	Depts which require finance support beyond normal payroll, AP and AR processing, have special assessment. Funds with 0 FTE that receive financial services are also charged.
Human Resources	FY19 budget 1.6 HR staffing & direct materials and services cost allocated by FTE.
Board of Commissioners	FY19 budget - 25% of 5 BoCC staffing and materials cost is allocated by FTE
Public Affairs	FY18 budget 1 staffer & materials cost allocated by FTE times.
Facilities - Special Assessment	Funds/Depts not located in the Courthouse that receive support from the maintenance and facilities staff have a special assessment.
Facilities and Maintenance	Based on FY19 budget. County Courthouse - 3.85 maint srcvs FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - 2 maint FTE and utility cost divided among Jail(90), Sheriff(6) & Adult Crctns(4). B/c Jail pays direct costs, it receives a credit from other units. Other depts not in these facilities are allocated \$0 in facilities maintenance unless they rely on maintenance staff for support. No office space cost or depreciation is included.
County Counsel	Based on hours worked from Jan 1 to Dec 31 2018 and FY19 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable or non-charged activity (ex. natural gas program).

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

Because cumulatively support department costs have not been fully recovered over the past several years, no true up was applied.
FTE = Full Time Equivalent. Partial FTEs represent either part time employees or staffers who have duties split across departments.

FY2019-2020 Administrative Allocation
General Fund

Initial Budget

Land Development Services

Support Function/Item	No. of Units	"True up" factor*	Cost per unit per mo	Monthly Cost	FY20 Total Cost	FY19 Total Cost	FY19 Units	FY18 Total Cost	FY18 Units	FY17 Total Cost	FY17 Units	FY16 Total Cost	FY16 Units	FY15 Total Cost	FY15 Units	
Telephone (landlines)	NA	landlines	NA	NA	NA	NA	NA	3,015	29.00	2,412	29.00	1,124	27.00	1,028	27.00	
Info Tech	9.47%	% total IT cost	0.0%	8,121.56	97,459	79,648	0.10	37,491	15.00	31,093	15.00	24,019	15.00	22,899	15.00	
Finance	6.18	FTE (excluding ongoing temps)	0.0%	445.88	2,754.51	33,054	58,239	7.28	47,770	6.88	35,761	6.49	32,024	6.00	27,479	6.10
Finance - Special Assessment			0.0%					0	0.00	0	0.00		0.00		0.00	
Human Resources	7.18	FTE (including ongoing temps)	0.0%	151.16	1,084.98	13,020	11,922	8.26	10,273	7.86	8,196	6.49	7,284	6.00	7,115	6.10
Board of Commissioners	7.18	FTE (including ongoing temps)	0.0%	88.51	635.32	7,624	8,961	8.26	7,658	7.86	6,057	6.49	5,463	6.00	5,313	6.10
Pub Affairs	6.18	FTE (excluding ongoing temps)	0.0%	72.88	450.20	5,402	5,494	7.28	3,343	7.86						
Facilities - Special Assessment																
Facilities and Maintenance		% building		cost per sq ft												
Courthouse	3,427	Sq Ft	11.8%	40.84	11,664.37	139,972	102,804	3,427	68,574	3,427	61,862	2,098	40,063	2,098	47,663	2,098
Justice		Impact	0.0%					0	0	0	0	0	0	0	0	
County Counsel	2.0%	actual % SH	0.0%	132,064	219.01	2,628	2,191	1%	2,132	1%	4,185	2%	1,556	1%	0	0%
	40.2%	actual % RM		173,572	5,818.99	69,828	39,851	24%	48,700	31%	64,791	43%	35,970	32%	39,021	32%
	4.5%	actual % JS		39,985	374.48	4,494	0	0%	909	1%						
	86.7%	actual % TJ		539,310	5,790.06	69,481	1,812	2%	361	1%						
				0.00	0	0	0	0%	361	1%	6,173	10%	5,118	10%	9,331	10%
				0.00	0	0	0	0%	0	0%	0	0%	0	0%	0	0%
	Annual Materials Cost			615.19	7,382	16,390		5,167		10,628		5,422		6,126		
Support Department Adjustment																
Avr Monthly Cost				37,529	Annual Cost		450,344	327,311	235,752	231,157	158,044	165,975				
Increase/(Decrease) % vs Prior Year				37.6%				3,873,639	3,028,381	2,732,432	2,188,120	2,119,270				
Total Allocated County-Wide:				4,047,210	Percent of Total		11.13%	8.4%	7.8%	8.5%	7.2%	7.8%				

Drivers of rate changes:

The FY20 Administrative Allocation is based on a full recovery of support department costs. The prior year's budget is the basis for full recovery. FY20 is the first year of the Risk Management Internal Service Fund, which includes costs for general liability insurance, professional services which were previously included in the Finance Administrative Allocation. This will show up as a new line item fee for each department/fund. No special projects for admin allocation are included in this year's allocation; breaking out one time projects and capital investments will be a change going forward.

FY20's Info Tech allocation is the second year of a more detailed and actual-use based approach (see details below). Departments that carry out technology projects which require special support of IT staff will now begin to see higher technology costs allocated to them. Going forward, technology allocations will tend to fluctuate more than has been seen in the past due to this change in allocation methodology that seeks to share cost more equitably across the County organization. County Counsel resources are charged on actual cost based on usage which can result in significant swings in admin allocation year to year.

When support departments add staff or have higher costs in any given year, that will cause the allocation to rise the following year. In FY19 new support department staff added includes a partial first year of a new member of Counsel's office. One-time support activities can cause the admin allocation to fluctuate. Example FY18 costs included in the FY19 allocation are ERP and Website but these have dropped off in FY19's budget - for FY20's allocation.

When program adds headcount, a steeper increasing allocation trend line tends to result. The opposite is true if headcount is reduced.

Departments in the Justice Facility saw a change in allocation methodology in FY19 from last year. Maintenance staff are charged directly to the Jail Operation, which assesses a portion of those costs to the patrol and civil side of the Sheriff's office as well as the Adult Corrections Division.

Support Function/Item Allocations based on:

Info Tech	FY19 budget 4 IT staffing, materials and capital cost divided across updated, more detailed IT allocation system based on points: 5 x computer, workstation, indiv printer; 7 x laptop; 10 x MDT, workgroup printer; 20 x dept server; 1 x email address, helpdesk ticket, phone
Finance	FY19 has 6.25 staff performing audit&budget activities, PR, AP, Rev processing, procurement; M&S incl software maintenance, other direct costs. General Fund has slightly higher unit cost to cover supply closet. Allocation based on FTE. Reimbursable activity excluded.
Finance - Special Assessment	Depts which require finance support beyond normal payroll, AP and AR processing, have special assessment. Funds with 0 FTE that receive financial services are also charged.
Human Resources	FY19 budget 1.6 HR staffing & direct materials and services cost allocated by FTE.
Board of Commissioners	FY19 budget - 25% of 5 BoCC staffing and materials cost is allocated by FTE
Public Affairs	FY18 budget 1 staffer & materials cost allocated by FTE times.
Facilities - Special Assessment	Funds/Depts not located in the Courthouse that receive support from the maintenance and facilities staff have a special assessment.
Facilities and Maintenance	Based on FY19 budget. County Courthouse - 3.85 maint srcvs FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - 2 maint FTE and utility cost divided among Jail(90), Sheriff(6) & Adult Crctns(4). B/c Jail pays direct costs, it receives a credit from other units. Other depts not in these facilities are allocated \$0 in facilities maintenance unless they rely on maintenance staff for support. No office space cost or depreciation is included.
County Counsel	Based on hours worked from Jan 1 to Dec 31 2018 and FY19 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable or non-charged activity (ex. natural gas program).

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

Because cumulatively support department costs have not been fully recovered over the past several years, no true up was applied. FTE = Full Time Equivalent. Partial FTEs represent either part time employees or staffers who have duties split across departments.

FY2019-2020 Administrative Allocation

Initial Budget

Fund Account Roads

Support Function/Item	No. of Units	"True up" factor*	Cost per unit per mo	Monthly Cost	FY20 Total Cost	FY19 Total Cost	FY19 Units	FY18 Total Cost	FY18 Units	FY17 Total Cost	FY17 Units	FY16 Total Cost	FY16 Units	FY15 Total Cost	FY15 Units	
Telephone (landlines)	NA landlines	NA	NA	NA	NA	NA	NA	6,549	63.00	5,239	63.00	2,580	62.00	2,360	62.00	
Info Tech	5.61% % total IT cost	0.0%		4,807.59	57,691	45,831	0.06	64,984	26.00	53,895	26.00	36,028	22.50	29,769	19.50	
Finance	21.50 FTE (excluding ongoing temps)	0.0%	425.04	9,138.42	109,661	165,292	21.50	139,922	21.00	110,679	21.00	107,312	21.00	86,379	20.00	
Finance - Special Assessment		0.0%						0	0.00	0	0.00		0.00		0.00	
Human Resources	28.50 FTE (including ongoing temps)	0.0%	151.16	4,308.07	51,697	34,278	23.75	27,447	21.00	26,522	21.00	25,496	21.00	23,329	20.00	
Board of Commissioners	28.50 FTE (including ongoing temps)	0.0%	88.51	2,522.61	30,271	25,764	23.75	20,460	21.00	19,598	21.00	19,122	21.00	17,420	20.00	
Pub Affairs	21.50 FTE (excluding ongoing temps)	0.0%	72.88	1,566.82	18,802	16,224	21.50	10,204	21.00							
Facilities - Special Assessment																
Facilities and Maintenance	% building		cost per sq ft													
Courthouse	Sq Ft	0.0%	40.84	0.00	0	0	0	0	0	0	0	0	0	0	0	
Justice	Impact	0.0%						0	0	0	0	0	0	0	0	
County Counsel	8.0% actual % SH	0.0%	132,064	876.04	10,513	2,191	1%	2,132	1%	2,092	1%	1,097	1%	1,767	1%	
	17.2% actual % RM		173,572	2,493.85	29,926	14,944	9%	17,281	11%	21,095	14%	9,592	9%	10,975	9%	
	2.2% actual % JS		39,968	187.24	2,247	5,208	5%	909	1%							
	0.0% actual % TJ		0.00	0.00	0	4,531	5%	361	1%							
			0.00	0.00	0	0	0	0%	361	1%	3,087	5%	3,135	5%	4,665	5%
	Annual Materials Cost		0.00	0.00	0	0	0	0%	0	0%	0	0%	0	0%	0	0%
Support Department Adjustment																
Avr Monthly Cost				26,108	Annual Cost	313,300		324,308		292,682		245,922		206,578		178,869
Increase/(Decrease) % vs Prior Year				-3.4%				3,873,639		3,028,381		2,732,432		2,119,270		8.4%
Total Allocated County-Wide:				4,047,210	Percent of Total	7.74%		8.4%		9.7%		9.0%		9.4%		8.4%

Drivers of rate changes:

The FY20 Administrative Allocation is based on a full recovery of support department costs. The prior year's budget is the basis for full recovery. FY20 is the first year of the Risk Management Internal Service Fund, which includes costs for general liability insurance, professional services which were previously included in the Finance Administrative Allocation. This will show up as a new line item fee for each department/fund. No special projects for admin allocation are included in this year's allocation; breaking out one time projects and capital investments will be a change going forward.

FY20's Info Tech allocation is the second year of a more detailed and actual-use based approach (see details below). Departments that carry out technology projects which require special support of IT staff will now begin to see higher technology costs allocated to them. Going forward, technology allocations will tend to fluctuate more than has been seen in the past due to this change in allocation methodology that seeks to share cost more equitably across the County organization.

County Counsel resources are charged on actual cost based on usage which can result in significant swings in admin allocation year to year.

When support departments add staff or have higher costs in any given year, that will cause the allocation to rise the following year. In FY19 new support department staff added includes a partial first year of a new member of Counsel's office. One-time support activities can cause the admin allocation to fluctuate. Example FY18 costs included in the FY19 allocation are ERP and Website but these have dropped off in FY19's budget - for FY20's allocation.

When program adds headcount, a steeper increasing allocation trend line tends to result. The opposite is true if headcount is reduced.

Departments in the Justice Facility saw a change in allocation methodology in FY19 from last year. Maintenance staff are charged directly to the Jail Operation, which assesses a portion of those costs to the patrol and civil side of the Sheriff's office as well as the Adult Corrections Division.

Support Function/Item Allocations based on:

Info Tech	FY19 budget 4 IT staffing, materials and capital cost divided across updated, more detailed IT allocation system based on points: 5 x computer, workstation, indiv printer; 7 x laptop; 10 x MDT, workgroup printer; 20 x dept server; 1 x email address, helpdesk ticket, phone
Finance	FY19 has 6.25 staff performing audit&budget activities, PR, AP, Rev processing, procurement; M&S incl software maintenance, other direct costs. General Fund has slightly higher unit cost to cover supply closet. Allocation based on FTE. Reimbursable activity excluded.
Finance - Special Assessment	Depts which require finance support beyond normal payroll, AP and AR processing, have special assessment. Funds with 0 FTE that receive financial services are also charged.
Human Resources	FY19 budget 1.6 HR staffing & direct materials and services cost allocated by FTE.
Board of Commissioners	FY19 budget - 25% of 5 BoCC staffing and materials cost is allocated by FTE
Public Affairs	FY18 budget 1 staffer & materials cost allocated by FTE times.
Facilities - Special Assessment	Funds/Depts not located in the Courthouse that receive support from the maintenance and facilities staff have a special assessment.
Facilities and Maintenance	Based on FY19 budget. County Courthouse - 3.85 maint srcvs FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - 2 maint FTE and utility cost divided among Jail(90), Sheriff(6) & Adult Crctns(4). B/c Jail pays direct costs, it receives a credit from other units. Other depts not in these facilities are allocated \$0 in facilities maintenance unless they rely on maintenance staff for support. No office space cost or depreciation is included.
County Counsel	Based on hours worked from Jan 1 to Dec 31 2018 and FY19 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable or non-charged activity (ex. natural gas program).

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

Because cumulatively support department costs have not been fully recovered over the past several years, no true up was applied.

FTE = Full Time Equivalent. Partial FTEs represent either part time employees or staffers who have duties split across departments.

FY2019-2020 Administrative Allocation

Initial Budget

Fund Account Parks

Support Function/Item	No. of Units	"True up" factor*	Cost per unit per mo	Monthly Cost	FY20 Total Cost	FY19 Total Cost	FY19 Units	FY18 Total Cost	FY18 Units	FY17 Total Cost	FY17 Units	FY16 Total Cost	FY16 Units	FY15 Total Cost	FY15 Units	
Telephone (landlines)	NA landlines	NA	NA	NA	NA	NA	NA	1,143	11.00	915	11.00	458	11.00	419	11.00	
Info Tech	1.14% % total IT cost	0.0%		980.19	11,762	9,344	0.01	9,997	4.00	8,292	4.00	6,405	4.00	6,106	4.00	
Finance	3.10 FTE (excluding ongoing temps)	0.0%	445.88	1,382.23	16,587	16,914	2.20	16,657	2.50	13,176	2.50	15,330	3.00	12,957	3.00	
Finance - Special Assessment		0.0%						0	0.00	0	0.00		0.00		0.00	
Human Resources	5.10 FTE (including ongoing temps)	0.0%	151.16	770.92	9,251	6,784	4.70	6,535	5.00	6,315	5.00	6,677	5.50	6,415	5.50	
Board of Commissioners	5.10 FTE (including ongoing temps)	0.0%	88.51	451.41	5,417	5,099	4.70	4,871	5.00	4,666	5.00	5,008	5.50	4,791	5.50	
Pub Affairs	3.10 FTE (excluding ongoing temps)	0.0%	72.88	225.91	2,711	1,660	2.20	1,215	5.00							
Facilities - Special Assessment																
Facilities and Maintenance	% building		cost per sq ft													
Courthouse	125 Sq Ft	0.4%	0.0%	40.84	425.46	5,105	0	0	0	0	0	0	0	0	0	
Justice	Impact	0.0%						0	0	0	0		0		0	
County Counsel	2.0% actual % SH	0.0%	132,064	219.01	2,628	4,382	2%	2,132	1%	2,092	1%	14,005	9%	1,767	1%	
	9.2% actual % RM		173,572	1,330.05	15,961	8,302	5%	6,284	4%	6,027	4%	5,620	5%	6,097	5%	
	13.5% actual % JS		39,988	1,123.43	13,481	0	0%	0	0%							
	0.0% actual % TJ		0	0.00	0	3,624	4%	361	1%							
			0.00	0	0	0	361	1%	2,469	4%	2,047	4%	3,732	4%	0	0%
	Annual Materials Cost		130.76	1,569	6,095	900		1,497		2,756		1,469				
Support Department Adjustment																
Avr Monthly Cost				7,039	Annual Cost	84,472		62,205		50,458		45,449		58,307		43,753
Increase/(Decrease) % vs Prior Year				35.8%				3,873,639		3,028,381		2,732,432		2,188,120		2,119,270
Total Allocated County-Wide:				4,047,210	Percent of Total	2.09%		1.6%		1.7%		1.7%		2.7%		2.1%

Drivers of rate changes:

The FY20 Administrative Allocation is based on a full recovery of support department costs. The prior year's budget is the basis for full recovery. FY20 is the first year of the Risk Management Internal Service Fund, which includes costs for general liability insurance, professional services which were previously included in the Finance Administrative Allocation. This will show up as a new line item fee for each department/fund. No special projects for admin allocation are included in this year's allocation; breaking out one time projects and capital investments will be a change going forward.

FY20's Info Tech allocation is the second year of a more detailed and actual-use based approach (see details below). Departments that carry out technology projects which require special support of IT staff will now begin to see higher technology costs allocated to them. Going forward, technology allocations will tend to fluctuate more than has been seen in the past due to this change in allocation methodology that seeks to share cost more equitably across the County organization.

County Counsel resources are charged on actual cost based on usage which can result in significant swings in admin allocation year to year.

When support departments add staff or have higher costs in any given year, that will cause the allocation to rise the following year. In FY19 new support department staff added includes a partial first year of a new member of Counsel's office. One-time support activities can cause the admin allocation to fluctuate. Example FY18 costs included in the FY19 allocation are ERP and Website but these have dropped off in FY19's budget - for FY20's allocation.

When program adds headcount, a steeper increasing allocation trend line tends to result. The opposite is true if headcount is reduced.

Departments in the Justice Facility saw a change in allocation methodology in FY19 from last year. Maintenance staff are charged directly to the Jail Operation, which assesses a portion of those costs to the patrol and civil side of the Sheriff's office as well as the Adult Corrections Division.

Support Function/Item Allocations based on:

Info Tech	FY19 budget 4 IT staffing, materials and capital cost divided across updated, more detailed IT allocation system based on points: 5 x computer, workstation, indiv printer; 7 x laptop; 10 x MDT, workgroup printer; 20 x dept server; 1 x email address, helpdesk ticket, phone
Finance	FY19 has 6.25 staff performing audit&budget activities, PR, AP, Rev processing, procurement; M&S incl software maintenance, other direct costs. General Fund has slightly higher unit cost to cover supply closet. Allocation based on FTE. Reimbursable activity excluded.
Finance - Special Assessment	Depts which require finance support beyond normal payroll, AP and AR processing, have special assessment. Funds with 0 FTE that receive financial services are also charged.
Human Resources	FY19 budget 1.6 HR staffing & direct materials and services cost allocated by FTE.
Board of Commissioners	FY19 budget - 25% of 5 BoCC staffing and materials cost is allocated by FTE
Public Affairs	FY18 budget 1 staffer & materials cost allocated by FTE times.
Facilities - Special Assessment	Funds/Depts not located in the Courthouse that receive support from the maintenance and facilities staff have a special assessment.
Facilities and Maintenance	Based on FY19 budget. County Courthouse - 3.85 maint srcvs FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - 2 maint FTE and utility cost divided among Jail(90), Sheriff(6) & Adult Crctns(4). B/c Jail pays direct costs, it receives a credit from other units. Other depts not in these facilities are allocated \$0 in facilities maintenance unless they rely on maintenance staff for support. No office space cost or depreciation is included.
County Counsel	Based on hours worked from Jan 1 to Dec 31 2018 and FY19 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable or non-charged activity (ex. natural gas program).

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

Because cumulatively support department costs have not been fully recovered over the past several years, no true up was applied. FTE = Full Time Equivalent. Partial FTEs represent either part time employees or staffers who have duties split across departments.

FY2019-2020 Administrative Allocation **Initial Budget**
Fund Account **Community Justice - Adult Division**

Support Function/Item	No. of Units	"True up" factor*	Cost per unit per mo	Monthly Cost	FY20 Total Cost	FY19 Total Cost	FY19 Units	FY18 Total Cost	FY18 Units	FY17 Total Cost	FY17 Units	FY16 Total Cost	FY16 Units	FY15 Total Cost	FY15 Units		
Telephone (landlines)	NA	landlines	NA	NA	NA	NA	NA	4,470	43.00	3,576	43.00	1,789	43.00	1,637	43.00		
Info Tech	6.56%	% total IT cost	0.0%	5,624.41	67,493	53,618	0.07	37,491	15.00	31,093	15.00	21,617	13.50	22,136	14.50		
Finance	17.70	FTE (excluding ongoing temps)	0.0%	425.04	7,523.26	90,279	111,476	14.50	93,282	14.00	68,515	13.00	61,321	12.00	59,731	13.83	
Finance - Special Assessment			0.0%					0	0.00	0	0.00		0.00		0.00		
Human Resources	17.70	FTE (including ongoing temps)	0.0%	151.16	2,675.54	32,106	22,342	15.48	18,952	14.50	16,418	13.00	14,569	12.00	16,132	13.83	
Board of Commissioners	17.70	FTE (including ongoing temps)	0.0%	88.51	1,566.67	18,800	16,793	15.48	14,127	14.50	12,132	13.00	10,927	12.00	12,046	13.83	
Pub Affairs	17.70	FTE (excluding ongoing temps)	0.0%	72.88	1,289.89	15,479	10,942	14.50	6,802	14.50							
Facilities - Special Assessment																	
Facilities and Maintenance		% building		cost per sq ft													
Courthouse	0	Sq Ft	0.0%				0	0	0	0	0	0	0	0	0		
Justice		Impact	4.0%	0.0%	23,684	21,547	4,244		4,244	22,636	4,244	24,558	4,244	20,821	4,244		
County Counsel	10.0%	actual % SH		132,064	1,095.06	13,141	4,382	2%	23,449	40%	20,923	10%	3,112	2%	1,767	1%	
	0.0%	actual % RM		173,572	0.00	0	0	0%	0	0%	0	0%	0	0%	0	0%	
	4.5%	actual % JS		39,985	374.48	4,494	5,208	5%	909	1%							
	0.0%	actual % TJ	0.0%	33,230	0.00	0	1,812	2%	3,972	40%							
					0.00	0	0	0	0%	3,972	40%	1,235	2%	512	1%	0	0%
					0.00	0	0	0	0%	0	0%	0	0%	0	0%	0	0%
				77.07	925	4,261		3,181		3,134		461		224			
Support Department Adjustment																	
Avr Monthly Cost				22,200	Annual Cost	266,401	252,382	210,607	179,662	138,866	134,493						
Increase/(Decrease) % vs Prior Year				5.6%			3,873,639	3,028,381	2,732,432	2,188,120	2,119,270						
Total Allocated County-Wide:				4,047,210	Percent of Total	6.58%	6.5%	7.0%	6.6%	6.3%	6.3%						

Drivers of rate changes:

The FY20 Administrative Allocation is based on a full recovery of support department costs. The prior year's budget is the basis for full recovery. FY20 is the first year of the Risk Management Internal Service Fund, which includes costs for general liability insurance, professional services which were previously included in the Finance Administrative Allocation. This will show up as a new line item fee for each department/fund. No special projects for admin allocation are included in this year's allocation; breaking out one time projects and capital investments will be a change going forward.

FY20's Info Tech allocation is the second year of a more detailed and actual-use based approach (see details below). Departments that carry out technology projects which require special support of IT staff will now begin to see higher technology costs allocated to them. Going forward, technology allocations will tend to fluctuate more than has been seen in the past due to this change in allocation methodology that seeks to share cost more equitably across the County organization.

County Counsel resources are charged on actual cost based on usage which can result in significant swings in admin allocation year to year.

When support departments add staff or have higher costs in any given year, that will cause the allocation to rise the following year. In FY19 new support department staff added includes a partial first year of a new member of Counsel's office. One-time support activities can cause the admin allocation to fluctuate. Example FY18 costs included in the FY19 allocation are ERP and Website but these have dropped off in FY19's budget - for FY20's allocation.

When program adds headcount, a steeper increasing allocation trend line tends to result. The opposite is true if headcount is reduced.

Departments in the Justice Facility saw a change in allocation methodology in FY19 from last year. Maintenance staff are charged directly to the Jail Operation, which assesses a portion of those costs to the patrol and civil side of the Sheriff's office as well as the Adult Corrections Division.

Support Function/Item **Allocations based on:**

Info Tech	FY19 budget 4 IT staffing, materials and capital cost divided across updated, more detailed IT allocation system based on points: 5 x computer, workstation, indiv printer; 7 x laptop; 10 x MDT, workgroup printer; 20 x dept server; 1 x email address, helpdesk ticket, phone
Finance	FY19 has 6.25 staff performing audit&budget activities, PR, AP, Rev processing, procurement; M&S incl software maintenance, other direct costs. General Fund has slightly higher unit cost to cover supply closet. Allocation based on FTE. Reimbursable activity excluded.
Finance - Special Assessment	Depts which require finance support beyond normal payroll, AP and AR processing, have special assessment. Funds with 0 FTE that receive financial services are also charged.
Human Resources	FY19 budget 1.6 HR staffing & direct materials and services cost allocated by FTE.
Board of Commissioners	FY19 budget - 25% of 5 BoCC staffing and materials cost is allocated by FTE
Public Affairs	FY18 budget 1 staffer & materials cost allocated by FTE times.
Facilities - Special Assessment	Funds/Depts not located in the Courthouse that receive support from the maintenance and facilities staff have a special assessment.
Facilities and Maintenance	Based on FY19 budget. County Courthouse - 3.85 maint srvc FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - 2 maint FTE and utility cost divided among Jail(90), Sheriff(6) & Adult Crctns(4). B/c Jail pays direct costs, it receives a credit from other units. Other depts not in these facilities are allocated \$0 in facilities maintenance unless they rely on maintenance staff for support. No office space cost or depreciation is included.
County Counsel	Based on hours worked from Jan 1 to Dec 31 2018 and FY19 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable or non-charged activity (ex. natural gas program).

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

Because cumulatively support department costs have not been fully recovered over the past several years, no true up was applied.

FTE = Full Time Equivalent. Partial FTEs represent either part time employees or staffers who have duties split across departments.

FY2019-2020 Administrative Allocation

Initial Budget

Fund Account Fair

Support Function/Item	No. of Units	"True up" factor*	Cost per unit per mo	Monthly Cost	FY20 Total Cost	FY19 Total Cost	FY19 Units	FY18 Total Cost	FY18 Units	FY17 Total Cost	FY17 Units	FY16 Total Cost	FY16 Units	FY15 Total Cost	FY15 Units
Telephone (landlines)	NA landlines	NA	NA	NA	NA	NA	NA	0	0.00	0	0.00	0	0.00	0	0.00
Info Tech	0.65% % total IT cost	0.0%		560.11	6,721	8,454	0.01	12,497	5.00	0	0.00	0	0.00	0	0.00
Finance	0.00 FTE (excluding ongoing temps)	0.0%	NA	0.00	0	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
Finance - Special Assessment		0.0%			750	750		750	0.00	750	0.00	2,962	0.00		0.00
Human Resources	4.00 FTE (including ongoing temps)	0.0%	151.16	604.64	7,256	2,165	1.50	1,961	1.50	1,894	1.50	911	0.75	875	0.75
Board of Commissioners	4.00 FTE (including ongoing temps)	0.0%	88.51	354.05	4,249	1,627	1.50	1,461	1.50	1,400	1.50	683	0.75	653	0.75
Pub Affairs	0.00 FTE (excluding ongoing temps)	0.0%	72.88	0.00	0	0	0.00	0	1.50						
Facilities - Special Assessment															
Facilities and Maintenance	% building		cost per sq ft												
Courthouse	Sq Ft	0.0%	40.84	0.00	0	0	0	0	0	0	0	0	0	0	0
Justice	Impact	0.0%						0	0	0	0	0	0	0	0
County Counsel	10.0% actual % SH	0.0%	132,064	1,095.06	13,141	2,191	1%	10,659	5%	8,369	4%	10,893	7%	21,199	12%
	0.0% actual % RM		173,572	0.00	0	3,321	2%	0	0%	3,014	2%	2,248	2%	2,439	2%
	11.2% actual % JS		99,985	936.19	11,234	0	0%	4,547	5%						
	6.7% actual % TJ		53,510	445.39	5,345	4,531	5%	1,805	5%						
			0.00	0	0	0	0%	1,805	5%	2,469	4%	2,047	4%	2,799	3%
	Annual Materials Cost		0.00	0	0	0	0%	0	0%	0	0%	0	0%	0	0%
Support Department Adjustment															
Avr Monthly Cost				4,172	Annual Cost	50,069		26,792		37,338		19,855		21,675	
Increase/(Decrease) % vs Prior Year				86.9%				3,873,639		3,028,381		2,732,432		2,188,120	
Total Allocated County-Wide:				4,047,210	Percent of Total	1.24%		0.7%		1.2%		0.7%		1.0%	
															1.5%

Drivers of rate changes:

The FY20 Administrative Allocation is based on a full recovery of support department costs. The prior year's budget is the basis for full recovery. FY20 is the first year of the Risk Management Internal Service Fund, which includes costs for general liability insurance, professional services which were previously included in the Finance Administrative Allocation. This will show up as a new line item fee for each department/fund. No special projects for admin allocation are included in this year's allocation; breaking out one time projects and capital investments will be a change going forward.

FY20's Info Tech allocation is the second year of a more detailed and actual-use based approach (see details below). Departments that carry out technology projects which require special support of IT staff will now begin to see higher technology costs allocated to them. Going forward, technology allocations will tend to fluctuate more than has been seen in the past due to this change in allocation methodology that seeks to share cost more equitably across the County organization.

County Counsel resources are charged on actual cost based on usage which can result in significant swings in admin allocation year to year.

When support departments add staff or have higher costs in any given year, that will cause the allocation to rise the following year. In FY19 new support department staff added includes a partial first year of a new member of Counsel's office. One-time support activities can cause the admin allocation to fluctuate. Example FY18 costs included in the FY19 allocation are ERP and Website but these have dropped off in FY19's budget - for FY20's allocation.

When program adds headcount, a steeper increasing allocation trend line tends to result. The opposite is true if headcount is reduced.

Departments in the Justice Facility saw a change in allocation methodology in FY19 from last year. Maintenance staff are charged directly to the Jail Operation, which assesses a portion of those costs to the patrol and civil side of the Sheriff's office as well as the Adult Corrections Division.

Support Function/Item

Allocations based on:

Info Tech	FY19 budget 4 IT staffing, materials and capital cost divided across updated, more detailed IT allocation system based on points: 5 x computer, workstation, indiv printer; 7 x laptop; 10 x MDT, workgroup printer; 20 x dept server; 1 x email address, helpdesk ticket, phone
Finance	FY19 has 6.25 staff performing audit&budget activities, PR, AP, Rev processing, procurement; M&S incl software maintenance, other direct costs. General Fund has slightly higher unit cost to cover supply closet. Allocation based on FTE. Reimbursable activity excluded.
Finance - Special Assessment	Depts which require finance support beyond normal payroll, AP and AR processing, have special assessment. Funds with 0 FTE that receive financial services are also charged.
Human Resources	FY19 budget 1.6 HR staffing & direct materials and services cost allocated by FTE.
Board of Commissioners	FY19 budget - 25% of 5 BoCC staffing and materials cost is allocated by FTE
Public Affairs	FY18 budget 1 staffer & materials cost allocated by FTE times.
Facilities - Special Assessment	Funds/Depts not located in the Courthouse that receive support from the maintenance and facilities staff have a special assessment.
Facilities and Maintenance	Based on FY19 budget. County Courthouse - 3.85 maint srcvcs FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - 2 maint FTE and utility cost divided among Jail(90), Sheriff(6) & Adult Crctns(4). B/c Jail pays direct costs, it receives a credit from other units. Other depts not in these facilities are allocated \$0 in facilities maintenance unless they rely on maintenance staff for support. No office space cost or depreciation is included.
County Counsel	Based on hours worked from Jan 1 to Dec 31 2018 and FY19 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable or non-charged activity (ex. natural gas program).

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

Because cumulatively support department costs have not been fully recovered over the past several years, no true up was applied.
 FTE = Full Time Equivalent. Partial FTEs represent either part time employees or staffers who have duties split across departments.

FY2019-2020 Administrative Allocation

Initial Budget

Fund Account Transfer Station

Support Function/Item	No. of Units	"True up" factor*	Cost per unit per mo	Monthly Cost	FY20 Total Cost	FY19 Total Cost	FY19 Units	FY18 Total Cost	FY18 Units	FY17 Total Cost	FY17 Units	FY16 Total Cost	FY16 Units	FY15 Total Cost	FY15 Units	
Telephone (landlines)	NA landlines	NA	NA	NA	NA	NA	NA	312	3.00	249	3.00	125	3.00	114	3.00	
Info Tech	0.46% total IT cost	0.0%		396.74	4,761	3,782	0.00	7,498	3.00	6,219	3.00	4,804	3.00	4,580	3.00	
Finance	1.75 FTE (excluding ongoing temps)	0.0%	425.04	745.57	8,947	13,600	1.70	9,373	1.35	2,583	0.49	5,366	1.05	4,535	1.05	
Finance - Special Assessment		0.0%			4,699	4,369		4,565	0.00	4,322	0.00	4,173	0.00	3,010	0.00	
Human Resources	1.75 FTE (including ongoing temps)	0.0%	151.16	265.15	3,182	2,454	1.70	1,764	1.35	619	0.49	1,275	1.05	1,225	1.05	
Board of Commissioners	1.75 FTE (including ongoing temps)	0.0%	88.51	155.26	1,863	1,844	1.70	1,315	1.35	457	0.49	956	1.05	915	1.05	
Pub Affairs	1.75 FTE (excluding ongoing temps)	0.0%	72.88	127.83	1,534	1,283	1.70	656	1.35							
Facilities - Special Assessment																
Facilities and Maintenance	% building		cost per sq ft													
Courthouse	0 Sq Ft	0.0%	40.84	0.00	0	3,000	100	2,001	100	14,743	500	9,548	500	11,359	500	
Justice	Impact	0.0%						0	0	0	0		0		0	
County Counsel	0.0% actual % SH	0.0%	132,064	0.00	0	0	0%	0	0%	0	0%	0	0%	1,767	1%	
	0.0% actual % RM		173,572	0.00	0	8,302	5%	0	0%	1,507	1%	12,365	11%	13,413	11%	
	0.0% actual % JS		39,985	0.00	0	0	0%	0	0%							
	0.0% actual % TJ		23,230	0.00	0	0	0%	0	0%							
			0.00	0	0	0	0%	0	0%	0	0%	0	0%	0	0%	
	Annual Materials Cost		0.00	0	0	0	0%	0	0%	0	0%	0	0%	0	0%	
Support Department Adjustment																
Avr Monthly Cost				2,082	Annual Cost	24,986		41,737		27,485		30,912		40,183		42,841
Increase/(Decrease) % vs Prior Year				-40.1%				3,873,639		3,028,381		2,732,432		2,188,120		2,119,270
Total Allocated County-Wide:				4,047,210	Percent of Total	0.62%		1.1%		0.9%		1.1%		1.8%		2.0%

Drivers of rate changes:

The FY20 Administrative Allocation is based on a full recovery of support department costs. The prior year's budget is the basis for full recovery. FY20 is the first year of the Risk Management Internal Service Fund, which includes costs for general liability insurance, professional services which were previously included in the Finance Administrative Allocation. This will show up as a new line item fee for each department/fund. No special projects for admin allocation are included in this year's allocation; breaking out one time projects and capital investments will be a change going forward.

FY20's Info Tech allocation is the second year of a more detailed and actual-use based approach (see details below). Departments that carry out technology projects which require special support of IT staff will now begin to see higher technology costs allocated to them. Going forward, technology allocations will tend to fluctuate more than has been seen in the past due to this change in allocation methodology that seeks to share cost more equitably across the County organization. County Counsel resources are charged on actual cost based on usage which can result in significant swings in admin allocation year to year.

When support departments add staff or have higher costs in any given year, that will cause the allocation to rise the following year. In FY19 new support department staff added includes a partial first year of a new member of Counsel's office. One-time support activities can cause the admin allocation to fluctuate. Example FY18 costs included in the FY19 allocation are ERP and Website but these have dropped off in FY19's budget - for FY20's allocation.

When program adds headcount, a steeper increasing allocation trend line tends to result. The opposite is true if headcount is reduced.

Departments in the Justice Facility saw a change in allocation methodology in FY19 from last year. Maintenance staff are charged directly to the Jail Operation, which assesses a portion of those costs to the patrol and civil side of the Sheriff's office as well as the Adult Corrections Division.

Support Function/Item	Allocations based on:
Info Tech	FY19 budget 4 IT staffing, materials and capital cost divided across updated, more detailed IT allocation system based on points: 5 x computer, workstation, indiv printer; 7 x laptop; 10 x MDT, workgroup printer; 20 x dept server; 1 x email address, helpdesk ticket, phone
Finance	FY19 has 6.25 staff performing audit&budget activities, PR, AP, Rev processing, procurement; M&S incl software maintenance, other direct costs. General Fund has slightly higher unit cost to cover supply closet. Allocation based on FTE. Reimbursable activity excluded.
Finance - Special Assessment	Depts which require finance support beyond normal payroll, AP and AR processing, have special assessment. Funds with 0 FTE that receive financial services are also charged.
Human Resources	FY19 budget 1.6 HR staffing & direct materials and services cost allocated by FTE.
Board of Commissioners	FY19 budget - 25% of 5 BoCC staffing and materials cost is allocated by FTE
Public Affairs	FY18 budget 1 staffer & materials cost allocated by FTE times.
Facilities - Special Assessment	Funds/Depts not located in the Courthouse that receive support from the maintenance and facilities staff have a special assessment.
Facilities and Maintenance	Based on FY19 budget. County Courthouse - 3.85 maint srcvs FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - 2 maint FTE and utility cost divided among Jail(90), Sheriff(6) & Adult Crctns(4). B/c Jail pays direct costs, it receives a credit from other units. Other depts not in these facilities are allocated \$0 in facilities maintenance unless they rely on maintenance staff for support. No office space cost or depreciation is included.
County Counsel	Based on hours worked from Jan 1 to Dec 31 2018 and FY19 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable or non-charged activity (ex. natural gas program).

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

Because cumulatively support department costs have not been fully recovered over the past several years, no true up was applied. FTE = Full Time Equivalent. Partial FTEs represent either part time employees or staffers who have duties split across departments.

FY2019-2020 Administrative Allocation

Initial Budget

Fund Account

Corner Restoration

Support Function/Item	No. of Units	"True up" factor*	Cost per unit per mo	Monthly Cost	FY20 Total Cost	FY19 Total Cost	FY19 Units	FY18 Total Cost	FY18 Units	FY17 Total Cost	FY17 Units	FY16 Total Cost	FY16 Units	FY15 Total Cost	FY15 Units		
Telephone (landlines)	NA	landlines	NA	NA	NA	NA	NA	156	1.50	125	1.50	62	1.50	57	1.50		
Info Tech	0.15%	% total IT cost	0.0%	131.28	1,575	1,251	0.00	2,499	1.00	2,073	1.00	1,601	1.00	1,527	1.00		
Finance	0.70	FTE (excluding ongoing temps)	0.0%	445.88	3,745	4,000	0.50	1,389	0.20	1,054	0.20	2,555	0.50	2,159	0.50		
Finance - Special Assessment			0.0%					0	0.00	0	0.00		0.00		0.00		
Human Resources	0.70	FTE (including ongoing temps)	0.0%	151.16	1,270	722	0.50	261	0.20	253	0.20	777	0.64	747	0.64		
Board of Commissioners	0.70	FTE (including ongoing temps)	0.0%	88.51	744	542	0.50	195	0.20	187	0.20	583	0.64	557	0.64		
Pub Affairs	0.70	FTE (excluding ongoing temps)	0.0%	72.88	612	377	0.50	97	0.20								
Facilities - Special Assessment																	
Facilities and Maintenance		% building		cost per sq ft													
Courthouse	312	Sq Ft	1.1%	0.0%	40.84	1,061.94	12,743	9,359	312	6,243	312	12,193	414	7,896	0	9,394	0
Justice		Impact	0.0%					0	0	0	0	0	0	0	0		
County Counsel	0.0%	actual % SH	0.0%	132,064	0.00	0	0	0	0%	0	0%	0	0%	0	0%		
	0.0%	actual % RM	0.0%	173,572	0.00	0	0	0	0%	0	0%	0	0%	0	0%		
	0.0%	actual % JS	0.0%	39,985	0.00	0	0	0	0%	0	0%	0	0%	0	0%		
	0.0%	actual % TJ	0.0%	23,230	0.00	0	0	0	0%	0	0%	0	0%	0	0%		
				0.00	0	0	0	0	0%	0	0%	0	0%	0	0%		
		Annual Materials Cost		0.00	0	0	0	0	0%	0	0%	0	0%	0	0%		
Support Department Adjustment																	
Avr Monthly Cost				1,724	Annual Cost		20,689	16,252	10,840	15,884	13,475	14,441					
Increase/(Decrease) % vs Prior Year				27.3%				3,873,639	3,028,381	2,732,432	2,188,120	2,119,270					
Total Allocated County-Wide:				4,047,210	Percent of Total		0.51%	0.4%	0.4%	0.6%	0.6%	0.7%					

Drivers of rate changes:

The FY20 Administrative Allocation is based on a full recovery of support department costs. The prior year's budget is the basis for full recovery. FY20 is the first year of the Risk Management Internal Service Fund, which includes costs for general liability insurance, professional services which were previously included in the Finance Administrative Allocation. This will show up as a new line item fee for each department/fund. No special projects for admin allocation are included in this year's allocation; breaking out one time projects and capital investments will be a change going forward.

FY20's Info Tech allocation is the second year of a more detailed and actual-use based approach (see details below). Departments that carry out technology projects which require special support of IT staff will now begin to see higher technology costs allocated to them. Going forward, technology allocations will tend to fluctuate more than has been seen in the past due to this change in allocation methodology that seeks to share cost more equitably across the County organization.

County Counsel resources are charged on actual cost based on usage which can result in significant swings in admin allocation year to year.

When support departments add staff or have higher costs in any given year, that will cause the allocation to rise the following year. In FY19 new support department staff added includes a partial first year of a new member of Counsel's office. One-time support activities can cause the admin allocation to fluctuate. Example FY18 costs included in the FY19 allocation are ERP and Website but these have dropped off in FY19's budget - for FY20's allocation.

When program adds headcount, a steeper increasing allocation trend line tends to result. The opposite is true if headcount is reduced.

Departments in the Justice Facility saw a change in allocation methodology in FY19 from last year. Maintenance staff are charged directly to the Jail Operation, which assesses a portion of those costs to the patrol and civil side of the Sheriff's office as well as the Adult Corrections Division.

Support Function/Item

Allocations based on:

Info Tech	FY19 budget 4 IT staffing, materials and capital cost divided across updated, more detailed IT allocation system based on points: 5 x computer, workstation, indiv printer; 7 x laptop; 10 x MDT, workgroup printer; 20 x dept server; 1 x email address, helpdesk ticket, phone
Finance	FY19 has 6.25 staff performing audit&budget activities, PR, AP, Rev processing, procurement; M&S incl software maintenance, other direct costs. General Fund has slightly higher unit cost to cover supply closet. Allocation based on FTE. Reimbursable activity excluded.
Finance - Special Assessment	Depts which require finance support beyond normal payroll, AP and AR processing, have special assessment. Funds with 0 FTE that receive financial services are also charged.
Human Resources	FY19 budget 1.6 HR staffing & direct materials and services cost allocated by FTE.
Board of Commissioners	FY19 budget - 25% of 5 BoCC staffing and materials cost is allocated by FTE
Public Affairs	FY18 budget 1 staffer & materials cost allocated by FTE times.
Facilities - Special Assessment	Funds/Depts not located in the Courthouse that receive support from the maintenance and facilities staff have a special assessment.
Facilities and Maintenance	Based on FY19 budget. County Courthouse - 3.85 maint srcvs FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - 2 maint FTE and utility cost divided among Jail(90), Sheriff(6) & Adult Crctns(4). B/c Jail pays direct costs, it receives a credit from other units. Other depts not in these facilities are allocated \$0 in facilities maintenance unless they rely on maintenance staff for support. No office space cost or depreciation is included.
County Counsel	Based on hours worked from Jan 1 to Dec 31 2018 and FY19 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable or non-charged activity (ex. natural gas program).

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

Because cumulatively support department costs have not been fully recovered over the past several years, no true up was applied. FTE = Full Time Equivalent. Partial FTEs represent either part time employees or staffers who have duties split across departments.

FY2019-2020 Administrative Allocation

Initial Budget

Fund Account Inmate Benefit

Support Function/Item	No. of Units	"True up" factor*	Cost per unit per mo	Monthly Cost	FY20 Total Cost	FY19 Total Cost	FY19 Units	FY18 Total Cost	FY18 Units	FY17 Total Cost	FY17 Units	FY16 Total Cost	FY16 Units	FY15 Total Cost	FY15 Units
Telephone (landlines)	NA	landlines	NA	NA	NA	NA	NA	0	0.00	0	0.00	0	0.00	0	0.00
Info Tech	0.00%	% total IT cost	0.0%	0.00	0	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
Finance	0.00	FTE (excluding ongoing temps)	0.0%	NA	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
Finance - Special Assessment			0.0%		750	750		500	0.00	0	0.00		0.00		0.00
Human Resources	0.00	FTE (including ongoing temps)	0.0%	151.16	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
Board of Commissioners	0.00	FTE (including ongoing temps)	0.0%	88.51	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
Pub Affairs	0.00	FTE (excluding ongoing temps)	0.0%	72.88	0.00	0	0.00	0	0.00						
Facilities - Special Assessment															
Facilities and Maintenance		% building		cost per sq ft											
Courthouse		Sq Ft	0.0%	0.0%	40.84	0.00	0	0	0	0	0	0	0	0	0
Justice		Impact	0.0%	0.0%			0	0	0	0	0	0	0	0	0
County Counsel	0.00%	actual % SH	0.0%	132,064	0.00	0	0	0	0%	0	0%	0	0%	0	0%
	0.00%	actual % RM		173,572	0.00	0	0	0	0%	0	0%	0	0%	0	0%
	0.00%	actual % JS		39,985	0.00	0	0	0	0%	0	0%	0	0%	0	0%
	0.00%	actual % TJ		23,230	0.00	0	0	0	0%	0	0%	0	0%	0	0%
					0.00	0	0	0	0%	0	0%	0	0%	0	0%
				0.00	0	0	0	0%	0	0%	0	0%	0	0%	
				0.00	0	0	0	0%	0	0%	0	0%	0	0%	
				0.00	0	0	0	0%	0	0%	0	0%	0	0%	
				0.00	0	0	0	0%	0	0%	0	0%	0	0%	
Support Department Adjustment															
Avr Monthly Cost		63	Annual Cost		750	750	500	0	0	0	0	0	0	0	0
Increase/(Decrease) % vs Prior Year		0.0%				3,873,639	3,028,381	2,732,432	2,188,120	2,119,270					
Total Allocated County-Wide:		4,047,210	Percent of Total		0.02%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

Drivers of rate changes:

The FY20 Administrative Allocation is based on a full recovery of support department costs. The prior year's budget is the basis for full recovery. FY20 is the first year of the Risk Management Internal Service Fund, which includes costs for general liability insurance, professional services which were previously included in the Finance Administrative Allocation. This will show up as a new line item fee for each department/fund. No special projects for admin allocation are included in this year's allocation; breaking out one time projects and capital investments will be a change going forward.

FY20's Info Tech allocation is the second year of a more detailed and actual-use based approach (see details below). Departments that carry out technology projects which require special support of IT staff will now begin to see higher technology costs allocated to them. Going forward, technology allocations will tend to fluctuate more than has been seen in the past due to this change in allocation methodology that seeks to share cost more equitably across the County organization. County Counsel resources are charged on actual cost based on usage which can result in significant swings in admin allocation year to year.

When support departments add staff or have higher costs in any given year, that will cause the allocation to rise the following year. In FY19 new support department staff added includes a partial first year of a new member of Counsel's office. One-time support activities can cause the admin allocation to fluctuate. Example FY18 costs included in the FY19 allocation are ERP and Website but these have dropped off in FY19's budget - for FY20's allocation.

When program adds headcount, a steeper increasing allocation trend line tends to result. The opposite is true if headcount is reduced.

Departments in the Justice Facility saw a change in allocation methodology in FY19 from last year. Maintenance staff are charged directly to the Jail Operation, which assesses a portion of those costs to the patrol and civil side of the Sheriff's office as well as the Adult Corrections Division.

Support Function/Item Allocations based on:

Info Tech	FY19 budget 4 IT staffing, materials and capital cost divided across updated, more detailed IT allocation system based on points: 5 x computer, workstation, indiv printer; 7 x laptop; 10 x MDT, workgroup printer; 20 x dept server; 1 x email address, helpdesk ticket, phone
Finance	FY19 has 6.25 staff performing audit&budget activities, PR, AP, Rev processing, procurement; M&S incl software maintenance, other direct costs. General Fund has slightly higher unit cost to cover supply closet. Allocation based on FTE. Reimbursable activity excluded.
Finance - Special Assessment	Depts which require finance support beyond normal payroll, AP and AR processing, have special assessment. Funds with 0 FTE that receive financial services are also charged.
Human Resources	FY19 budget 1.6 HR staffing & direct materials and services cost allocated by FTE.
Board of Commissioners	FY19 budget - 25% of 5 BoCC staffing and materials cost is allocated by FTE
Public Affairs	FY18 budget 1 staffer & materials cost allocated by FTE times.
Facilities - Special Assessment	Funds/Depts not located in the Courthouse that receive support from the maintenance and facilities staff have a special assessment.
Facilities and Maintenance	Based on FY19 budget. County Courthouse - 3.85 maint srcvcs FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - 2 maint FTE and utility cost divided among Jail(90), Sheriff(6) & Adult Crctns(4). B/c Jail pays direct costs, it receives a credit from other units. Other depts not in these facilities are allocated \$0 in facilities maintenance unless they rely on maintenance staff for support. No office space cost or depreciation is included.
County Counsel	Based on hours worked from Jan 1 to Dec 31 2018 and FY19 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable or non-charged activity (ex. natural gas program).

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

Because cumulatively support department costs have not been fully recovered over the past several years, no true up was applied. FTE = Full Time Equivalent. Partial FTEs represent either part time employees or staffers who have duties split across departments.

FY2019-2020 Administrative Allocation

Initial Budget

Fund Account **Law Library**

Support Function/Item	No. of Units	"True up" factor*	Cost per unit per mo	Monthly Cost	FY20 Total Cost	FY19 Total Cost	FY19 Units	FY18 Total Cost	FY18 Units	FY17 Total Cost	FY17 Units	FY16 Total Cost	FY16 Units	FY15 Total Cost	FY15 Units	
Telephone (landlines)	NA	landlines	NA	NA	NA	NA	NA	0	0.00	0	0.00	0	0.00	0	0.00	
Info Tech	0.00%	% total IT cost	0.0%	0.00	0	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	
Finance	0.00	FTE (excluding ongoing temps)	0.0%	NA	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	
Finance - Special Assessment			0.0%		500	500		500	0.00	500	0.00		0.00		0.00	
Human Resources	0.00	FTE (including ongoing temps)	0.0%	151.16	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	
Board of Commissioners	0.00	FTE (including ongoing temps)	0.0%	88.51	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	
Pub Affairs	0.00	FTE (excluding ongoing temps)	0.0%	72.88	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	
Facilities - Special Assessment																
Facilities and Maintenance		% building		cost per sq ft												
Courthouse		Sq Ft	0.0%	40.84	0.00	0	0	0	0	0	0	0	0	0	0	
Justice		Impact	0.0%					0	0	0	0	0	0	0	0	
County Counsel	2.0%	actual % SH	0.0%	132,064	219.01	2,628	0	0%	0	0%	0	0%	0	0%	1,767	1%
	0.0%	actual % RM		173,572	0.00	0	0	0%	0	0%	0	0%	0	0%	0	0%
	0.0%	actual % JS		39,985	0.00	0	2,083	2%	0	0%	0	0%	0	0%	0	0%
	0.0%	actual % TJ		23,230	0.00	0	0	0%	0	0%	0	0%	0	0%	0	0%
				0.00	0	0	0	0%	0	0%	0	0%	0	0%	0	0%
				0.00	0	0	0	0%	0	0%	0	0%	0	0%	0	0%
	Annual Materials Cost			12.88	155	779		0	0%	0	0%	0	0%	0	0%	
Support Department Adjustment																
Avr Monthly Cost		274	Annual Cost		3,283	3,362	500	500	0	1,990						
Increase/(Decrease) % vs Prior Year		-2.3%				3,873,639	3,028,381	2,732,432	2,188,120	2,119,270						
Total Allocated County-Wide:		4,047,210	Percent of Total		0.08%	0.1%	0.0%	0.0%	0.0%	0.0%						

Drivers of rate changes:

The FY20 Administrative Allocation is based on a full recovery of support department costs. The prior year's budget is the basis for full recovery. FY20 is the first year of the Risk Management Internal Service Fund, which includes costs for general liability insurance, professional services which were previously included in the Finance Administrative Allocation. This will show up as a new line item fee for each department/fund. No special projects for admin allocation are included in this year's allocation; breaking out one time projects and capital investments will be a change going forward.

FY20's Info Tech allocation is the second year of a more detailed and actual-use based approach (see details below). Departments that carry out technology projects which require special support of IT staff will now begin to see higher technology costs allocated to them. Going forward, technology allocations will tend to fluctuate more than has been seen in the past due to this change in allocation methodology that seeks to share cost more equitably across the County organization. County Counsel resources are charged on actual cost based on usage which can result in significant swings in admin allocation year to year.

When support departments add staff or have higher costs in any given year, that will cause the allocation to rise the following year. In FY19 new support department staff added includes a partial first year of a new member of Counsel's office. One-time support activities can cause the admin allocation to fluctuate. Example FY18 costs included in the FY19 allocation are ERP and Website but these have dropped off in FY19's budget - for FY20's allocation.

When program adds headcount, a steeper increasing allocation trend line tends to result. The opposite is true if headcount is reduced.

Departments in the Justice Facility saw a change in allocation methodology in FY19 from last year. Maintenance staff are charged directly to the Jail Operation, which assesses a portion of those costs to the patrol and civil side of the Sheriff's office as well as the Adult Corrections Division.

Support Function/Item Allocations based on:

Info Tech	FY19 budget 4 IT staffing, materials and capital cost divided across updated, more detailed IT allocation system based on points: 5 x computer, workstation, indiv printer; 7 x laptop; 10 x MDT, workgroup printer; 20 x dept server; 1 x email address, helpdesk ticket, phone
Finance	FY19 has 6.25 staff performing audit&budget activities, PR, AP, Rev processing, procurement; M&S incl software maintenance, other direct costs. General Fund has slightly higher unit cost to cover supply closet. Allocation based on FTE. Reimbursable activity excluded.
Finance - Special Assessment	Depts which require finance support beyond normal payroll, AP and AR processing, have special assessment. Funds with 0 FTE that receive financial services are also charged.
Human Resources	FY19 budget 1.6 HR staffing & direct materials and services cost allocated by FTE.
Board of Commissioners	FY19 budget - 25% of 5 BoCC staffing and materials cost is allocated by FTE
Public Affairs	FY18 budget 1 staffer & materials cost allocated by FTE times.
Facilities - Special Assessment	Funds/Depts not located in the Courthouse that receive support from the maintenance and facilities staff have a special assessment.
Facilities and Maintenance	Based on FY19 budget. County Courthouse - 3.85 maint srcvcs FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - 2 maint FTE and utility cost divided among Jail(90), Sheriff(6) & Adult Crctns(4). B/c Jail pays direct costs, it receives a credit from other units. Other depts not in these facilities are allocated \$0 in facilities maintenance unless they rely on maintenance staff for support. No office space cost or depreciation is included.
County Counsel	Based on hours worked from Jan 1 to Dec 31 2018 and FY19 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable or non-charged activity (ex. natural gas program).

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

Because cumulatively support department costs have not been fully recovered over the past several years, no true up was applied. FTE = Full Time Equivalent. Partial FTEs represent either part time employees or staffers who have duties split across departments.

FY2019-2020 Administrative Allocation

Initial Budget

Fund Account **Transit**

Support Function/Item	No. of Units	"True up" factor*	Cost per unit per mo	Monthly Cost	FY20 Total Cost	FY19 Total Cost	FY19 Units	FY18 Total Cost	FY18 Units	FY17 Total Cost	FY17 Units	FY16 Total Cost	FY16 Units	FY15 Total Cost	FY15 Units	
Telephone (landlines)	NA	landlines	NA	NA	NA	NA	NA	104	1.00	83	1.00	42	1.00	38	1.00	
Info Tech	2.64%	% total IT cost	0.0%	2,263.77	27,165	21,581	0.03	22,494	9.00	18,656	9.00	12,810	8.00	9,923	6.50	
Finance	3.00	FTE (excluding ongoing temps)	0.0%	425.04	1,275.13	15,302	11,532	9,994	1.50	7,853	1.49	5,110	1.00	0	0.00	
Finance - Special Assessment			0.0%			0		0	0.00	0	0.00	0	0.00		0.00	
Human Resources	3.00	FTE (including ongoing temps)	0.0%	151.16	453.48	5,442	3,608	3,268	2.50	5,671	4.49	3,642	3.00	2,333	2.00	
Board of Commissioners	3.00	FTE (including ongoing temps)	0.0%	88.51	265.54	3,186	2,712	2,436	2.50	4,190	4.49	2,732	3.00	1,742	2.00	
Pub Affairs	3.00	FTE (excluding ongoing temps)	0.0%	72.88	218.63	2,624	1,132	729	2.50							
Facilities - Special Assessment					2,000	2,000										
Facilities and Maintenance		% building		cost per sq ft												
Courthouse		Sq Ft	0.0%	40.84	0.00	0	0	2,000	0	2,000	0	0	0	0	0	
Justice		Impact	0.0%					0	0	0	0					
County Counsel	2.0%	actual % SH	0.0%	132,064	219.01	2,628	4,382	2%	2,132	1%	2,092	1%	1,556	1%	3,533	2%
	19.5%	actual % RM		173,572	2,826.37	33,916	36,530	22%	42,416	27%	21,095	14%	24,730	22%	26,827	22%
	2.2%	actual % JS		39,968	187.24	2,247	1,042	1%	909	1%						
	0.0%	actual % TJ		0.00	0.00	0	4,531	5%	361	1%						
				0.00	0.00	0	0		361	1%	3,087	5%	2,559	5%	4,665	5%
				0.00	0.00	0	0	0%	0	0%	0	0%	0	0%	0	0%
Annual Materials Cost				189.06	2,269	17,373		4,548		3,716		3,668		4,438		
Support Department Adjustment																
Avr Monthly Cost				8,065	Annual Cost	96,779	106,422	91,752	68,442	56,848	53,499					
Increase/(Decrease) % vs Prior Year				-9.1%			3,873,639	3,028,381	2,732,432	2,188,120	2,119,270					
Total Allocated County-Wide:				4,047,210	Percent of Total	2.39%	2.7%	3.0%	2.5%	2.6%	2.5%					

Drivers of rate changes:

The FY20 Administrative Allocation is based on a full recovery of support department costs. The prior year's budget is the basis for full recovery. FY20 is the first year of the Risk Management Internal Service Fund, which includes costs for general liability insurance, professional services which were previously included in the Finance Administrative Allocation. This will show up as a new line item fee for each department/fund. No special projects for admin allocation are included in this year's allocation; breaking out one time projects and capital investments will be a change going forward.

FY20's Info Tech allocation is the second year of a more detailed and actual-use based approach (see details below). Departments that carry out technology projects which require special support of IT staff will now begin to see higher technology costs allocated to them. Going forward, technology allocations will tend to fluctuate more than has been seen in the past due to this change in allocation methodology that seeks to share cost more equitably across the County organization.

County Counsel resources are charged on actual cost based on usage which can result in significant swings in admin allocation year to year.

When support departments add staff or have higher costs in any given year, that will cause the allocation to rise the following year. In FY19 new support department staff added includes a partial first year of a new member of Counsel's office. One-time support activities can cause the admin allocation to fluctuate. Example FY18 costs included in the FY19 allocation are ERP and Website but these have dropped off in FY19's budget - for FY20's allocation.

When program adds headcount, a steeper increasing allocation trend line tends to result. The opposite is true if headcount is reduced.

Departments in the Justice Facility saw a change in allocation methodology in FY19 from last year. Maintenance staff are charged directly to the Jail Operation, which assesses a portion of those costs to the patrol and civil side of the Sheriff's office as well as the Adult Corrections Division.

Support Function/Item Allocations based on:

Info Tech	FY19 budget 4 IT staffing, materials and capital cost divided across updated, more detailed IT allocation system based on points: 5 x computer, workstation, indiv printer; 7 x laptop; 10 x MDT, workgroup printer; 20 x dept server; 1 x email address, helpdesk ticket, phone
Finance	FY19 has 6.25 staff performing audit&budget activities, PR, AP, Rev processing, procurement; M&S incl software maintenance, other direct costs. General Fund has slightly higher unit cost to cover supply closet. Allocation based on FTE. Reimbursable activity excluded.
Finance - Special Assessment	Depts which require finance support beyond normal payroll, AP and AR processing, have special assessment. Funds with 0 FTE that receive financial services are also charged.
Human Resources	FY19 budget 1.6 HR staffing & direct materials and services cost allocated by FTE.
Board of Commissioners	FY19 budget - 25% of 5 BoCC staffing and materials cost is allocated by FTE
Public Affairs	FY18 budget 1 staffer & materials cost allocated by FTE times.
Facilities - Special Assessment	Funds/Depts not located in the Courthouse that receive support from the maintenance and facilities staff have a special assessment.
Facilities and Maintenance	Based on FY19 budget. County Courthouse - 3.85 maint srcvs FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - 2 maint FTE and utility cost divided among Jail(90), Sheriff(6) & Adult Crctns(4). B/c Jail pays direct costs, it receives a credit from other units. Other depts not in these facilities are allocated \$0 in facilities maintenance unless they rely on maintenance staff for support. No office space cost or depreciation is included.
County Counsel	Based on hours worked from Jan 1 to Dec 31 2018 and FY19 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable or non-charged activity (ex. natural gas program).

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

Because cumulatively support department costs have not been fully recovered over the past several years, no true up was applied. FTE = Full Time Equivalent. Partial FTEs represent either part time employees or staffers who have duties split across departments.

FY2019-2020 Administrative Allocation

Initial Budget

Fund Account **Building Services**

Support Function/Item	No. of Units	"True up" factor*	Cost per unit per mo	Monthly Cost	FY20 Total Cost	FY19 Total Cost	FY19 Units	FY18 Total Cost	FY18 Units	FY17 Total Cost	FY17 Units	FY16 Total Cost	FY16 Units	FY15 Total Cost	FY15 Units	
Telephone (landlines)	NA	landlines	NA	NA	NA	NA	NA	936	9.00	748	9.00	375	9.00	343	9.00	
Info Tech	1.20%	% total IT cost	0.0%	1,026.86	12,322	9,789	0.01	9,997	4.00	8,292	4.00	8,006	5.00	7,633	5.00	
Finance	9.01	FTE (excluding ongoing temps)	0.0%	445.88	4,016.57	48,199	46,719	5.84	38,188	5.50	23,717	4.50	22,995	4.50	19,435	4.50
Finance - Special Assessment			0.0%					0	0.00	0	0.00		0.00		0.00	
Human Resources	9.01	FTE (including ongoing temps)	0.0%	151.16	1,361.68	16,340	8,429	5.84	7,189	5.50	5,683	4.50	5,463	4.50	5,249	4.50
Board of Commissioners	9.01	FTE (including ongoing temps)	0.0%	88.51	797.34	9,568	6,335	5.84	5,359	5.50	4,199	4.50	4,097	4.50	3,920	4.50
Pub Affairs	9.01	FTE (excluding ongoing temps)	0.0%	72.88	656.48	7,878	4,407	5.84	2,672	5.50						
Facilities - Special Assessment																
Facilities and Maintenance	1,103	Sq Ft	3.8%	40.84	3,754.24	45,051	33,088	1,103	22,071	1,103	25,063	850	16,231	850	23,400	1,030
Justice		Impact	0.0%					0	0	0	0	0	0	0	0	
County Counsel	0.0%	actual % SH	0.0%	132,064	0.00	0	0	0%	0	0%	0	0%	0	0%	0	0%
	0.0%	actual % RM	0.0%	173,572	0.00	0	0	0%	0	0%	0	0%	0	0%	0	0%
	0.0%	actual % JS	0.0%	39,985	0.00	0	0	0%	0	0%	0	0%	0	0%	0	0%
	0.0%	actual % TJ	0.0%	23,230	0.00	0	0	0%	0	0%	0	0%	0	0%	0	0%
				0.00	0	0	0	0%	0	0%	0	0%	0	0%	0	0%
		Annual Materials Cost		0.00	0	0	0	0%	0	0%	0	0%	0	0%	0	0%
Support Department Adjustment																
Avr Monthly Cost		11,613	Annual Cost		139,358	108,768		86,411		67,703		57,168		59,979		
Increase/(Decrease) % vs Prior Year		28.1%				3,873,639		3,028,381		2,732,432		2,188,120		2,119,270		
Total Allocated County-Wide:		4,047,210	Percent of Total		3.44%	2.8%		2.9%		2.5%		2.6%		2.8%		

Drivers of rate changes:

The FY20 Administrative Allocation is based on a full recovery of support department costs. The prior year's budget is the basis for full recovery. FY20 is the first year of the Risk Management Internal Service Fund, which includes costs for general liability insurance, professional services which were previously included in the Finance Administrative Allocation. This will show up as a new line item fee for each department/fund. No special projects for admin allocation are included in this year's allocation; breaking out one time projects and capital investments will be a change going forward.

FY20's Info Tech allocation is the second year of a more detailed and actual-use based approach (see details below). Departments that carry out technology projects which require special support of IT staff will now begin to see higher technology costs allocated to them. Going forward, technology allocations will tend to fluctuate more than has been seen in the past due to this change in allocation methodology that seeks to share cost more equitably across the County organization. County Counsel resources are charged on actual cost based on usage which can result in significant swings in admin allocation year to year.

When support departments add staff or have higher costs in any given year, that will cause the allocation to rise the following year. In FY19 new support department staff added includes a partial first year of a new member of Counsel's office. One-time support activities can cause the admin allocation to fluctuate. Example FY18 costs included in the FY19 allocation are ERP and Website but these have dropped off in FY19's budget - for FY20's allocation.

When program adds headcount, a steeper increasing allocation trend line tends to result. The opposite is true if headcount is reduced.

Departments in the Justice Facility saw a change in allocation methodology in FY19 from last year. Maintenance staff are charged directly to the Jail Operation, which assesses a portion of those costs to the patrol and civil side of the Sheriff's office as well as the Adult Corrections Division.

Support Function/Item	Allocations based on:
Info Tech	FY19 budget 4 IT staffing, materials and capital cost divided across updated, more detailed IT allocation system based on points: 5 x computer, workstation, indiv printer; 7 x laptop; 10 x MDT, workgroup printer; 20 x dept server; 1 x email address, helpdesk ticket, phone
Finance	FY19 has 6.25 staff performing audit&budget activities, PR, AP, Rev processing, procurement; M&S incl software maintenance, other direct costs. General Fund has slightly higher unit cost to cover supply closet. Allocation based on FTE. Reimbursable activity excluded.
Finance - Special Assessment	Depts which require finance support beyond normal payroll, AP and AR processing, have special assessment. Funds with 0 FTE that receive financial services are also charged.
Human Resources	FY19 budget 1.6 HR staffing & direct materials and services cost allocated by FTE.
Board of Commissioners	FY19 budget - 25% of 5 BoCC staffing and materials cost is allocated by FTE
Public Affairs	FY18 budget 1 staffer & materials cost allocated by FTE times.
Facilities - Special Assessment	Funds/Depts not located in the Courthouse that receive support from the maintenance and facilities staff have a special assessment.
Facilities and Maintenance	Based on FY19 budget. County Courthouse - 3.85 maint srcvs FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - 2 maint FTE and utility cost divided among Jail(90), Sheriff(6) & Adult Crctns(4). B/c Jail pays direct costs, it receives a credit from other units. Other depts not in these facilities are allocated \$0 in facilities maintenance unless they rely on maintenance staff for support. No office space cost or depreciation is included.
County Counsel	Based on hours worked from Jan 1 to Dec 31 2018 and FY19 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable or non-charged activity (ex. natural gas program).

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

Because cumulatively support department costs have not been fully recovered over the past several years, no true up was applied. FTE = Full Time Equivalent. Partial FTEs represent either part time employees or staffers who have duties split across departments.

FY2019-2020 Administrative Allocation

Initial Budget

Fund Account Jail

Support Function/Item	No. of Units	"True up" factor*	Cost per unit per mo	Monthly Cost	FY20 Total Cost	FY19 Total Cost	FY19 Units	FY18 Total Cost	FY18 Units	FY17 Total Cost	FY17 Units	FY16 Total Cost	FY16 Units	FY15 Total Cost	FY15 Units	
Telephone (landlines)	NA landlines	NA	NA	NA	NA	NA	NA	10,603	102.00	8,482	102.00	4,245	102.00	3,883	102.00	
Info Tech	13.64% % total IT cost	0.0%		11,692.25	140,307	100,562	0.12	87,478	35.00	72,551	35.00	32,025	20.00	29,006	19.00	
Finance	36.89 FTE (excluding ongoing temps)	0.0%	433.47	15,990.65	191,888	307,521	40.00	246,530	37.00	164,701	31.25	137,972	27.00	90,698	21.00	
Finance - Special Assessment		0.0%			3,300	0		0	0.00	2,500	0.00	8,389	0.00		0.00	
Human Resources	36.89 FTE (including ongoing temps)	0.0%	151.16	5,576.30	66,916	57,732	40.00	48,360	37.00	39,467	31.25	32,780	27.00	24,495	21.00	
Board of Commissioners	36.89 FTE (including ongoing temps)	0.0%	88.51	3,265.23	39,183	43,393	40.00	36,049	37.00	29,163	31.25	24,585	27.00	18,291	21.00	
Pub Affairs	36.89 FTE (excluding ongoing temps)	0.0%	72.88	2,688.37	32,260	30,184	40.00	17,978	37.00							
Facilities - Special Assessment																
Facilities and Maintenance	% building		cost per sq ft													
Courthouse	Sq Ft	0.0%						0	0	0	0	0	0	0	0	
Justice	Impact	90.0%	0.0%		(70,033)	(63,445)	43,410	0	43,410	31,534	43,410	13,475	43,410	18,966	43,410	
County Counsel (note, 30% of Counsel salary is directly charged to the Jail)	0.0% actual % SH	0.0%		132,064	0.00	0	17,529	8%	34,108	16%	33,476	16%	24,898	16%	10,600	6%
	0.0% actual % RM		173,572	0.00	0	0	0%	3,142	2%	0	0%	0	0%	0	0%	
	15.7% actual % JS		39,985	1,310.66	15,728	4,166	4%	909	1%							
	0.0% actual % TJ		33,240	0.00	0	13,592	15%	5,777	16%							
				0.00	0	0	0	0%	5,777	16%	6,173	10%	5,118	10%	0	0%
	Annual Materials Cost			0.00	0	0	0	0%	0	0%	0	0%	0	0%	0	0%
Support Department Adjustment				44.27	531	13,188		4,896		5,607		3,817		1,343		
Avr Monthly Cost				35,007	Annual Cost	420,080		524,422		501,607		393,655		287,304		197,282
Increase/(Decrease) % vs Prior Year				-19.9%				3,873,639		3,028,381		2,732,432		2,188,120		2,119,270
Total Allocated County-Wide:				4,047,210	Percent of Total	10.38%		13.5%		16.6%		14.4%		13.1%		9.3%

Drivers of rate changes:

The FY20 Administrative Allocation is based on a full recovery of support department costs. The prior year's budget is the basis for full recovery. FY20 is the first year of the Risk Management Internal Service Fund, which includes costs for general liability insurance, professional services which were previously included in the Finance Administrative Allocation. This will show up as a new line item fee for each department/fund. No special projects for admin allocation are included in this year's allocation; breaking out one time projects and capital investments will be a change going forward.

FY20's Info Tech allocation is the second year of a more detailed and actual-use based approach (see details below). Departments that carry out technology projects which require special support of IT staff will now begin to see higher technology costs allocated to them. Going forward, technology allocations will tend to fluctuate more than has been seen in the past due to this change in allocation methodology that seeks to share cost more equitably across the County organization.

County Counsel resources are charged on actual cost based on usage which can result in significant swings in admin allocation year to year.

When support departments add staff or have higher costs in any given year, that will cause the allocation to rise the following year. In FY19 new support department staff added includes a partial first year of a new member of Counsel's office. One-time support activities can cause the admin allocation to fluctuate. Example FY18 costs included in the FY19 allocation are ERP and Website but these have dropped off in FY19's budget - for FY20's allocation.

When program adds headcount, a steeper increasing allocation trend line tends to result. The opposite is true if headcount is reduced.

Departments in the Justice Facility saw a change in allocation methodology in FY19 from last year. Maintenance staff are charged directly to the Jail Operation, which assesses a portion of those costs to the patrol and civil side of the Sheriff's office as well as the Adult Corrections Division.

Support Function/Item

Allocations based on:

Info Tech	FY19 budget 4 IT staffing, materials and capital cost divided across updated, more detailed IT allocation system based on points: 5 x computer, workstation, indiv printer; 7 x laptop; 10 x MDT, workgroup printer; 20 x dept server; 1 x email address, helpdesk ticket, phone
Finance	FY19 has 6.25 staff performing audit&budget activities, PR, AP, Rev processing, procurement; M&S incl software maintenance, other direct costs. General Fund has slightly higher unit cost to cover supply closet. Allocation based on FTE. Reimbursable activity excluded.
Finance - Special Assessment	Depts which require finance support beyond normal payroll, AP and AR processing, have special assessment. Funds with 0 FTE that receive financial services are also charged.
Human Resources	FY19 budget 1.6 HR staffing & direct materials and services cost allocated by FTE.
Board of Commissioners	FY19 budget - 25% of 5 BoCC staffing and materials cost is allocated by FTE
Public Affairs	FY18 budget 1 staffer & materials cost allocated by FTE times.
Facilities - Special Assessment	Funds/Depts not located in the Courthouse that receive support from the maintenance and facilities staff have a special assessment.
Facilities and Maintenance	Based on FY19 budget. County Courthouse - 3.85 maint srvc FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - 2 maint FTE and utility cost divided among Jail(90), Sheriff(6) & Adult Crctns(4). B/c Jail pays direct costs, it receives a credit from other units. Other depts not in these facilities are allocated \$0 in facilities maintenance unless they rely on maintenance staff for support. No office space cost or depreciation is included.
County Counsel	Based on hours worked from Jan 1 to Dec 31 2018 and FY19 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable or non-charged activity (ex. natural gas program).

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

Because cumulatively support department costs have not been fully recovered over the past several years, no true up was applied. FTE = Full Time Equivalent. Partial FTEs represent either part time employees or staffers who have duties split across departments.

FY2019-2020 Administrative Allocation

Initial Budget

Fund Account **Footpath Bicycle**

Support Function/Item	No. of Units	"True up" factor*	Cost per unit per mo	Monthly Cost	FY20 Total Cost	FY19 Total Cost	FY19 Units	FY18 Total Cost	FY18 Units	FY17 Total Cost	FY17 Units	FY16 Total Cost	FY16 Units	FY15 Total Cost	FY15 Units	
Telephone (landlines)	NA	landlines	NA	NA	NA	NA	NA	0	0.00	0	0.00	0	0.00	0	0.00	
Info Tech	0.00%	% total IT cost	0.0%	0.00	0	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	
Finance	0.00	FTE (excluding ongoing temps)	0.0%	NA	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	
Finance - Special Assessment			0.0%		500	500		0	0.00	0	0.00		0.00		0.00	
Human Resources	0.00	FTE (including ongoing temps)	0.0%	151.16	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	
Board of Commissioners	0.00	FTE (including ongoing temps)	0.0%	88.51	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	
Pub Affairs	0.00	FTE (excluding ongoing temps)	0.0%	72.88	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	
Facilities - Special Assessment																
Facilities and Maintenance		% building		cost per sq ft												
Courthouse		Sq Ft	0.0%	40.84	0.00	0	0	0	0	0	0	0	0	0	0	
Justice		Impact	0.0%					0	0	0	0	0	0	0	0	
County Counsel	0.0%	actual % SH		132,064	0.00	0	0%	0	0%	0	0%	0	0%	0	0%	
	0.0%	actual % RM		173,572	0.00	0	3,321	2%	0	0%	1,507	1%	1,124	1%	1,219	1%
	0.0%	actual % JS		39,985	0.00	0	0	0%	0	0%	0	0%	0	0%	0	0%
	0.0%	actual % TJ	0.0%	23,230	0.00	0	0	0%	0	0%	0	0%	0	0%	0	0%
				0.00	0	0	0	0%	0	0%	1,852	3%	1,535	3%	2,799	3%
		Annual Materials Cost		0.00	0	0	0	0%	0	0%	475	0	0	0%	0	0%
Support Department Adjustment						819										
Avr Monthly Cost		42	Annual Cost		500	5,881		0		3,834		2,998		4,528		
Increase/(Decrease) % vs Prior Year			-91.5%			3,873,639		3,028,381		2,732,432		2,188,120		2,119,270		
Total Allocated County-Wide:		4,047,210	Percent of Total		0.01%	0.2%		0.0%		0.1%		0.1%		0.2%		

Drivers of rate changes:

The FY20 Administrative Allocation is based on a full recovery of support department costs. The prior year's budget is the basis for full recovery. FY20 is the first year of the Risk Management Internal Service Fund, which includes costs for general liability insurance, professional services which were previously included in the Finance Administrative Allocation. This will show up as a new line item fee for each department/fund. No special projects for admin allocation are included in this year's allocation; breaking out one time projects and capital investments will be a change going forward.

FY20's Info Tech allocation is the second year of a more detailed and actual-use based approach (see details below). Departments that carry out technology projects which require special support of IT staff will now begin to see higher technology costs allocated to them. Going forward, technology allocations will tend to fluctuate more than has been seen in the past due to this change in allocation methodology that seeks to share cost more equitably across the County organization. County Counsel resources are charged on actual cost based on usage which can result in significant swings in admin allocation year to year.

When support departments add staff or have higher costs in any given year, that will cause the allocation to rise the following year. In FY19 new support department staff added includes a partial first year of a new member of Counsel's office. One-time support activities can cause the admin allocation to fluctuate. Example FY18 costs included in the FY19 allocation are ERP and Website but these have dropped off in FY19's budget - for FY20's allocation.

When program adds headcount, a steeper increasing allocation trend line tends to result. The opposite is true if headcount is reduced.

Departments in the Justice Facility saw a change in allocation methodology in FY19 from last year. Maintenance staff are charged directly to the Jail Operation, which assesses a portion of those costs to the patrol and civil side of the Sheriff's office as well as the Adult Corrections Division.

Support Function/Item Allocations based on:

Info Tech	FY19 budget 4 IT staffing, materials and capital cost divided across updated, more detailed IT allocation system based on points: 5 x computer, workstation, indiv printer; 7 x laptop; 10 x MDT, workgroup printer; 20 x dept server; 1 x email address, helpdesk ticket, phone
Finance	FY19 has 6.25 staff performing audit&budget activities, PR, AP, Rev processing, procurement; M&S incl software maintenance, other direct costs. General Fund has slightly higher unit cost to cover supply closet. Allocation based on FTE. Reimbursable activity excluded.
Finance - Special Assessment	Depts which require finance support beyond normal payroll, AP and AR processing, have special assessment. Funds with 0 FTE that receive financial services are also charged.
Human Resources	FY19 budget 1.6 HR staffing & direct materials and services cost allocated by FTE.
Board of Commissioners	FY19 budget - 25% of 5 BoCC staffing and materials cost is allocated by FTE
Public Affairs	FY18 budget 1 staffer & materials cost allocated by FTE times.
Facilities - Special Assessment	Funds/Depts not located in the Courthouse that receive support from the maintenance and facilities staff have a special assessment.
Facilities and Maintenance	Based on FY19 budget. County Courthouse - 3.85 maint srcvcs FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - 2 maint FTE and utility cost divided among Jail(90), Sheriff(6) & Adult Crctns(4). B/c Jail pays direct costs, it receives a credit from other units. Other depts not in these facilities are allocated \$0 in facilities maintenance unless they rely on maintenance staff for support. No office space cost or depreciation is included.
County Counsel	Based on hours worked from Jan 1 to Dec 31 2018 and FY19 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable or non-charged activity (ex. natural gas program).

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

Because cumulatively support department costs have not been fully recovered over the past several years, no true up was applied. FTE = Full Time Equivalent. Partial FTEs represent either part time employees or staffers who have duties split across departments.

Budget Glossary

Accrual basis of accounting – Method of accounting recognizing revenues when earned and expenses when incurred without regard to cash flow timing. [ORS 294.311(1)].

Administrative allocation – The methodology with which county departments and funds pay for their share of support services including legal, human resources, risk management, financial services, payroll, building maintenance and repairs, technology services, public information services and investments. One quarter of the cost of the Board of Commissioner’s department is included in the administrative allocation.

Adopted budget – Financial plan itemizing all resources and the use thereof adopted by the governing body. (ORS 294.435).

Ad valorem tax – Tax based on the assessed valuation of property. Property taxes are an ad valorem tax.

Appropriation – Authorization to spend a specific amount of money for a specific purpose during a budget period. It is based on the adopted budget, including supplemental budgets, if any. It is presented in a resolution or ordinance adopted by the governing body. [ORS 294.311(3)].

Approved budget – The budget approved by the budget committee. The data from the approved budget is published in the Financial Summary before the budget hearing. (ORS 294.406).

Assessed valuation – A valuation upon real estate or other property by the county assessor or the state as a basis for levying taxes. This amount is multiplied by the tax rate to determine the total amount of property taxes to be imposed. It is the lesser of the property’s maximum assessed value or real market value.

Assessment date – The date the real market value of property is set – January 1.

Asset – A probable future economic benefit obtained or controlled by a particular entity as a result of past transactions or events.

Assigned Beginning Balance – the category established by GASB 54 to mean funds which are assigned for specific use by the governing body of the organization.

Audit – The annual review and appraisal of an entity’s accounts and fiscal affairs conducted by an accountant under contract, or the Secretary of State, in accordance with Oregon budget law. (ORS 297.425).

Audit report – A report in a form prescribed by the Secretary of State made by an auditor expressing an opinion about the propriety of a local government’s financial statements, and compliance with requirements, orders, and regulations.

Basis of accounting – A term used to refer to when revenues, expenditures, expenses, and transfers – and the related assets and liabilities – are recognized in the accounts and reported in the financial statements.

Beginning net working capital – Net resources less expenditures carried over to the following fiscal year and available for appropriation.

Bond – A written promise to pay a specified sum of money (face value or principal amount) at a specified date or dates in the future [maturity date(s)], together with periodic interest at a specified rate.

Budget – A written report showing the local government’s comprehensive financial plan. It must include a balanced statement of actual resource and expenditures during each of the last two years, or budget period, and estimated revenues and expenditures for the current and upcoming year or budget period. [ORS 294.311(4)].

Budget Committee – Fiscal advisory board of a local government, consisting of the governing body plus an equal number of registered voters appointed from within the boundaries of the local government. (ORS 294.336).

Budget message – A written explanation of the budget and the local government’s financial priorities. It is prepared and presented by the budget officer. (ORS 294.391).

Budget Officer – Person appointed by the governing body to assemble budget material and information and to prepare or supervise the preparation of the proposed budget. (ORS 294.331).

Budget transfers – Resources moved from one fund to finance activities in another fund. They are shown as “transfers out” in the originating fund and “transfers in” in the receiving fund.

Capital budget – A plan of proposed capital outlays and the means of financing them.

Capital outlay – An expenditure category encompassing all material and property expenditures of \$5,000 or greater, with an expected useful life exceeding one year. This includes, but is not limited to, expenses incurred in the purchase of land; the purchase, improvement, or repair of county facilities; or the acquisition or replacement of county equipment.

Capital improvement plan – An annual, updated plan of capital expenditures covering one or more budget periods for public facilities and infrastructure (buildings, streets, etc.) with

estimated costs, sources of funding and timing of work. Columbia County does not currently have a formal capital improvement plan process but is scheduled to develop one in FY18.

Capital project – Those activities resulting in the acquisition or improvement of major capital items such as land, buildings, and county facilities.

Capital reserve fund – A fund established to account for dedicated funds for a specific future capital expenditure.

Cash basis – System of accounting under which revenues are accounted for when received in cash and expenses are accounted for when paid. [ORS 294.311(7)].

Contingency – An expenditure classification for those resources reserved to fulfill unforeseen demands and expenditures.

Contractual services – A formal agreement or contract entered into with another party for services. Services obtained in this category usually include repairs, professional fees or services.

Committed Beginning Balance – the category established by GASB 54 to mean funds which are committed for specific use by the governing body of the organization.

Debt – An obligation resulting from the borrowing of money or from the purchase of goods and services. Debts of governments include bonds, time warrants and notes.

Debt service – Payment of interest and principal on an obligation resulting from the issuance of debt.

Debt service fund – A fund established to account for the accumulation of resources for, and the payment of, long-term debt principal and interest.

Depreciation – The allocation of the cost of a capital asset over the estimated service life of the asset. Depreciation is not budgeted.

Effective Reserve – Columbia County calculates its reserve as the sum of contingencies and unappropriated ending fund balance. Ending Fund Balance policy states that all funds (with a few specified exceptions) must budget to achieve an ending fund balance of two months worth of operating expenses (Personnel Services and Materials and Services).

Employee benefits – Social security; medicare; PERS retirement; group health, dental and life insurance; workers' compensation; section 125 plans; unemployment; and health savings plan.

Enterprise funds – Funds established to account for activities financed and operated in a manner similar to private business enterprises, where the intent of the governing body is that

the costs of providing goods or services to the general public on a continuing basis are financed or recovered primarily through user charges. Columbia County has one enterprise fund – the Solid Waste Transfer Station.

Expenditure – A liability incurred for personnel, materials & services, debt service, capital outlay, or other requirements during a budgetary period.

Expense – Outflow or other use of assets or incurrence of liabilities (or combination of both) from delivering or producing goods, rendering services or carrying out other activities that constitute the entity’s ongoing, major or central operations.

Fiscal year – A 12-month period to which the annual operating budget applies at the end of which a government determines its financial position and the results of its operation. The Columbia County fiscal year is July 1st through June 30th.

Full time equivalent (FTE) – One FTE is the equivalent of one employee who works 40 hours per week on average. A .50 FTE equals one employee who averages 20 hours per week of work. Two people working 20 hours per week equal one FTE.

Fund – A fund is a fiscal and accounting entity with a self-balancing set of accounts, recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Fund balance – The balance remaining in a fund after expenditures have been subtracted from resources.

Fund type – One of eleven fund types in general categories including general fund, special revenue, debt service, capital projects, permanent funds, enterprise, internal service, pension trust, investment trust, private purpose trust, and agency funds. [GAAFR 26/27].

Furlough - A temporary leave of some employees due to special needs of an organization, which may be due to economic conditions at the specific employer. Involuntary furloughs may be short or long term. Columbia County had some type of furlough in effect for different employee classes from FY2009 through FY2016 ranging from a low of 4 days to a high of 26 days. No furlough days are budgeted for FY2018.

General Fund – A fund established for the purpose of accounting for all financial resources and liabilities of the governmental entity except those required to be accounted for in other funds by special regulation, restrictions, or limitations.

General obligation bonds –A bond backed by the full faith, credit, and taxing power of the government.

Generally accepted accounting principles (GAAP) – Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statements of an entity. GAAP encompass the conventions, rules, and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines or general application, but also detailed practices and procedures.

Governmental accounting – The composite activity of analyzing, recording, summarizing, reporting and interpreting the financial transactions of governments.

Governing body – County court, board of commissioners, city council, school board, board of trustees, board of directors, or other managing board of a local government unit. Columbia County has a full-time, three-person Board of Commissioners.

Grants – Contributions or gifts of cash or other assets.

Indirect service – Allocated costs of general administrative departments that are required to manage the county and provide support to all funds.

Infrastructure – Facilities on which the continuance and growth of a community depend, such as roads, bridges, and drainage system.

Levy – The amount of ad valorem tax certified by a local government for the support of governmental activities.

Liabilities – Probable future sacrifices of economic benefits, arising from present obligations of a particular entity to transfer assets or provide services to other entities in the future.

Local improvement district (LID) – An entity formed by a group of property owners to construct public improvements to benefit their properties. Typical improvements include streets, sewers, storm drains, streetlights, etc., where costs of such improvements are assessed among the benefiting properties.

Local option tax – Taxing authority (voter-approved by a double majority, except in even numbered years) that is in addition to taxes generated by the permanent tax rate. Local option taxes can be for general operations, a specific purpose or capital projects. They are limited to five years unless designated for a capital project, in which case they are limited to the useful life of the project or 10 years, whichever is less. Columbia County is in the final year of a three-year operating levy for Jail Operations and voters approved a four-year renewal of the levy beginning in FY2018.

Marijuana Tax – A 3% tax on retail sales of recreational marijuana which became effective on January 1, 2017 pursuant to ORS 203.035, ORS475B.345 and Columbia County Ordinance No. 2016-3. The tax applies to retailers in unincorporated Columbia County. 20% of the estimated revenues are budgeted as Other Resources for cost-recovery purposes in the Land Development Services, County Counsel and Finance and Tax Departments. The remaining 80% is budgeted as non-departmental unrestricted revenue in the General Fund.

Materials and services – An expenditure category encompassing non-capital, non- personnel expenditures. These include expenses for travel and training, operations, data processing, property, equipment, and contracted services.

Maximum assessed value (MAV) – The maximum taxable value limitation placed on real or personal property by the constitution. It can increase a maximum of three percent per year on existing property. The three percent limit may be exceeded if there are qualifying improvements made to the property, such as a major addition or new construction.

Modified accrual basis of accounting – A basis of accounting where revenues are recognized when they are both measurable and available and expenditures are recognized at a time when liability is incurred pursuant to appropriation authority.

Non-spendable Beginning Balance – the category established by GASB 54 to mean funds which are unable to be spent in the fiscal year; in Columbia County non- spendable items are pre-paid expenses or inventories.

O&C funds – see *Secure Rural Schools* – Oregon and California Railroad lands’ timber harvest proceeds.

Operating budget – That portion of an annual budget that applies to non-capital projects, non-capital outlays, transfers, contingency and unappropriated ending fund balance. The combined categories of personnel services and materials and services can be combined to provide the operating budget.

Ordinance – A formal legislative enactment by the governing body. If it is not in conflict with any higher form of law, such as a state statute or constitutional provision, it has the full force and effect of law within the boundaries of the jurisdiction.

Oregon revised statutes (ORS) – The set of laws established by a vote of the people or the Oregon State legislature.

Outcome – A result; the mathematical expression of the effect on customers, clients, the environment, or infrastructure that reflect the purpose of a program.

PERS – Oregon’s public employee retirement system. Funded through employee contributions, employer contributions and earnings on the investment portfolio. Columbia County (like 70% of all public employers) picks up the employee contribution as well as its own actuarially-determined employer contribution. Higher payout obligations to earlier classes of participants combined with sustained portfolio earnings below the targeted rate have resulted in growing employer rates and a significant unfunded liability which must be reported and disclosed per GASB 68.

Personnel services – An expenditure classification encompassing all expenditures relating to employees. This includes union and non-union labor costs, employee benefits, and payroll tax expenses.

Permanent rate limit – The maximum rate of ad valorem property taxes that a local government can impose exclusive of other voter approved levies. Taxes generated from the permanent rate limit can be used for any purpose. No action of the local government or its voters can increase or decrease a permanent rate limit. **Columbia County has a permanent rate of \$1.3956 per \$1,000.**

Program – A group of related activities performed by one or more organized units for the purpose of accomplishing a function for which the governmental entity is responsible (sub-unit or categories or functional areas).

Program budget – A method of budgeting whereby resources are allocated to the functions or activities rather than to specific items of cost. Appropriations for programmatic budgets consist of Personnel, Materials and Services and Capital Outlays. Services are broken down into identifiable service programs or performance units. A unit can be a department, a division, or a workgroup. Each program has an identifiable service or output and objectives.

Publication – Public notice given by publication in a newspaper of general circulation within the boundaries of the local government.

Real market value (RMV) – The amount in cash which could reasonably be expected by an informed seller from an informed buyer in an arm’s-length transaction as of the assessment date. In most cases, the value used to test the constitutional limits.

Reserve – A portion of a fund balance which has been legally segregated for a specific use. Columbia County does not use reserve funds but specifies specific account code segments which track funding of, use of and ending balances of assigned reserves.

Resolution – A formal order of a governing body; of lower legal status than an ordinance.

Resources – Total amounts available for appropriation including estimated revenues, transfers

in and beginning net working capital.

Restricted Beginning Balance – the category established by GASB 54 to mean funds which are committed for specific use by contract, law or grant agreement.

Revenue – Receipts for the fiscal year including transfers and excluding beginning net working capital. The major categories of revenue include taxes, intergovernmental revenues, grants, charges for services, interest and rents, fines and forfeitures, other revenues and transfers in.

Revised budget – A budget which includes all changes made to the original adopted budget as a result of budget adjustments and the supplemental budget process.

Secure Rural Schools – A federal program in existence for more than a decade to support rural counties with unrestricted funding streams throughout the United States, in particular in Oregon. Also known as “O&C” funds. Origin is in the historic federal timber sharing revenues made available to counties which now, due largely to environmental regulation and other factors which have reduced timber harvests, is no longer a significant source of revenues.

Special payment revenue and expense – These classifications are similar to transfers, but account for activity between County funds and County component units.

Special revenue funds – Funds used to account for receipts from revenue sources that are legally restricted or otherwise designated for special projects.

Strategic Investment Program (SIP) - The Strategic Investment Program (SIP) exempts a portion of large capital investments from property taxes. The program is available statewide for projects developed by "traded-sector" businesses, most often used for manufacturing firms. "Traded sector" is defined in Oregon law as "industries in which member firms sell their goods or services into markets for which national or international competition exists." Columbia County has an SIP agreement with Portland General Electric. ORS 285C

Step 2 Administrative Allocation – Allocates the full cost of support services to program departments, including the the cost of support departments supporting each other, in order to achieve full cost recovery.

Supplemental budget – A financial plan prepared to meet unexpected needs or to spend resources not anticipated when the original budget was adopted. It cannot be used to authorize a tax.

System development charge – A fee paid at the time a permit is issued which is restricted to projects which will mitigate the impact on a specific service.

Tax levy – The total amount eligible to be raised by general property taxes.

Tax rate – The amount of tax levied for each \$1,000 of assessed valuation. The tax rate is multiplied by the assessed valuation to determine the tax imposed.

Transfers – Legally authorized interfund transfers of resources from one county fund to another county fund.

Unappropriated ending fund balance – A classification for those resource amounts not appropriated for any purpose and reserved for ensuing fiscal years. This may include specific reserves for buildings or equipment or may be generally reserved funds for no specific purpose.

Uniform Grant Guidance – The new federal awards guidance in effect as of FY16 activities for Columbia County.

Urban Renewal District – a district is activated when the city or county governing body declares by ordinance that a blighted area exists in the city or county and there is a need for an urban renewal agency to function in the area. Columbia County Development Agency is a URA that is a component unit of Columbia County.

User fees – The payment of a fee for direct receipt of a public service by the party benefiting from the service.