

The seal of Clatsop County, Oregon, is circular with a gold border. The outer ring contains the text "CLATSOP COUNTY" at the top and "1844" at the bottom. The inner circle features a landscape with a green tree, a blue sky, and a body of water.

Fiscal Year 2016-2017  
Budget In Brief  
Clatsop County, Oregon



# Letter from the County Manager

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To the great citizens of Clatsop County,

Welcome to the County's 2016-17 Budget in Brief. Each year Clatsop County produces a budget document to fulfill the community's vision for where our resources should be directed. We strive for excellence in providing sound, reasonable, honest, and transparent management of these resources.

This year's budget is approximately 550 pages. While the entire budget document is available to view, county management is hoping that by providing this Budget in Brief which summarizes the most essential elements of the County's budget, we can provide an abbreviated document for convenience. We hope you find it useful.

Our budget reflects the County Commissioners goals, maintains the long-term financial health and stability of our General Fund and reserves, and continues the delivery of high-quality services for our community. The 2016-17 budget allocates \$64.6 million, including \$1.7 million for capital projects, such as the construction of a Household Hazardous Waste facility to enable citizens to properly dispose of household hazardous waste and prevent environmental contamination from improper disposal.

For a more detailed look at the County's 2016-17 adopted budget, please visit the County's website at <https://www.co.clatsop.or.us/finance/page/clatsop-county-budget>.

Through sound fiscal management, we are able to continue delivering the high quality services our citizens expect and deserve. By providing these important services for today, as well as planting the seeds for a strong future, we ensure that we will continue to grow to do great things here in Clatsop County.

Sincerely,



Cameron Moore, Clatsop County Manager

# Our Community

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Clatsop County is located in Oregon’s rugged and beautiful northwest coast. Named for the Clatsop People, Clatsop County is rich in history, scenery, and opportunity. Lewis & Clark’s Corp of Discovery spent the winter of 1805-06 here before starting their journey back east.



Clatsop County was created from the northern and western portions of the original Twality District and was founded in 1844. Before 1850 most of Clatsop County’s government activity occurred in Lexington, which is now known as the city of Warrenton. However, commercial

and social activities came to center on Astoria as that city grew, and by election in 1854 Astoria came to be the County seat. Astoria is Oregon’s oldest city and the oldest American settlement west of the Rockies. This area was established as a fur trading post in 1811 by a party commissioned by John Jacob Astor.

The voters of Clatsop County approved a home-rule charter in 1988 that called for a Board of County Commissioners as the policy-determining body of the county, and a County Manager to oversee the daily operations of the government. The county government consists of five commissioners, each elected from one of the five geographic districts; in addition, the voters also elect a District Attorney and Sheriff.



\*Data Source: city-data.com

The county provides certain services on a countywide basis and other services only to unincorporated areas of the county. Within the appropriate jurisdictions, the county provides law enforcement, criminal detention, judicial administration, parks and recreation facilities, community development, road maintenance and construction, public health services, tax assessments and collections, elections, and general administrative functions. There are approximately 65 taxing districts that use county tax dollars to perform a variety of additional functions such as rural fire departments, water, health, transportation, recreation, sewer, schools, roads, and diking districts to name a few.

# Our Community

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Clatsop County is a major recreation center with ocean beaches, dense forests, mountains, rivers, and streams. Miles of broad beaches offer beachcombing, digging for razor clams, and quiet walks. Several state and national parks such as Fort Clatsop, Fort Stevens, Ecola, and Oswald West, as well as many other parks and waysides provide miles of hiking and bicycle trails, wildlife viewing, ocean views, picnic sites, and overnight campgrounds. Lakes and rivers offer water-skiing, canoeing, boating, sailing, and fishing. For golfers there are four challenging courses.



Clatsop County is located in an area of 1,085 square miles which consists of 873 square miles of land and 212 square miles of water. The County is bordered on the north by the Columbia River, on the West by the Pacific Ocean, and with the verdant Oregon Coast Range to the East, which includes the Saddle Mountain State Natural Area with an elevation of 3,288 feet. The area has a coastal marine climate of moderate temperatures and frequent rains, averaging an annual precipitation of 70 inches.

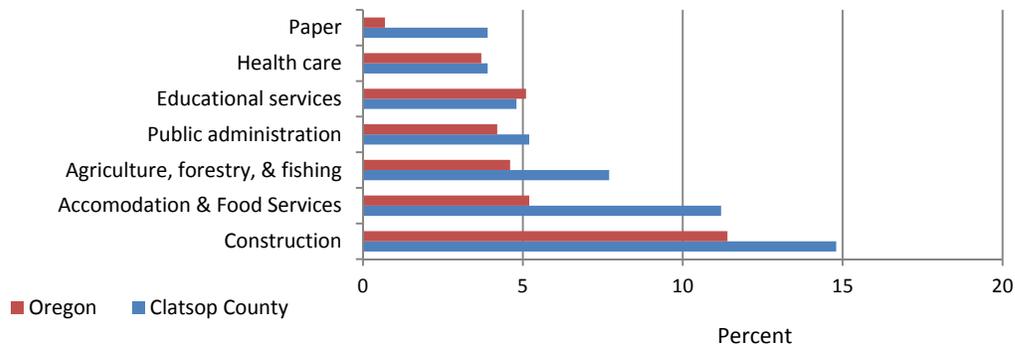
The County is home to two hospitals, five school districts, one vocational/technical school, and one community college that offers degree partnerships with colleges and universities including: Eastern Oregon University, Linfield College, Oregon State University, and Portland State University.

The Port of Astoria is located at Columbia River Mile 13 from the open sea. The Port's facilities are the first on the Columbia River and include three piers with five deep water ship berths and a barge ramp.



**EMPLOYMENT**

The primary industries for Clatsop County are construction, forestry, fisheries, and tourism/recreation. The area is one of the principal marine fisheries regions of Oregon; however, like other northwest coastal resource-based communities, Clatsop County is working to diversify its economy to offset the loss of family-wage jobs in the timber and fishing industries.

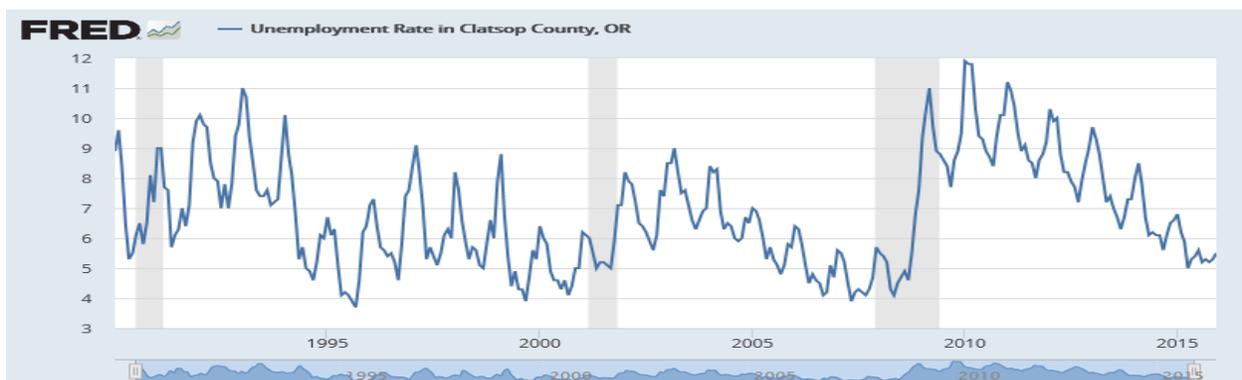


\*Data Source: city-data.com

Some of today’s major employers in Clatsop County include:

- US Coast Guard
- Georgia Pacific-Wauna Mill
- Warrenton Fiber Company
- Columbia Memorial Hospital
- Providence Seaside Hospital
- Astoria School District
- Seaside School District
- Clatsop County government
- State of Oregon
- Tongue Point Job Corp

Recent unemployment statistics show Clatsop County’s unemployment rate at 5.5%. The chart below shows how Clatsop County, much like the rest of the state and nation, saw lower unemployment rates up until the recession beginning in 2008 at which point rates grew to 11.8%.

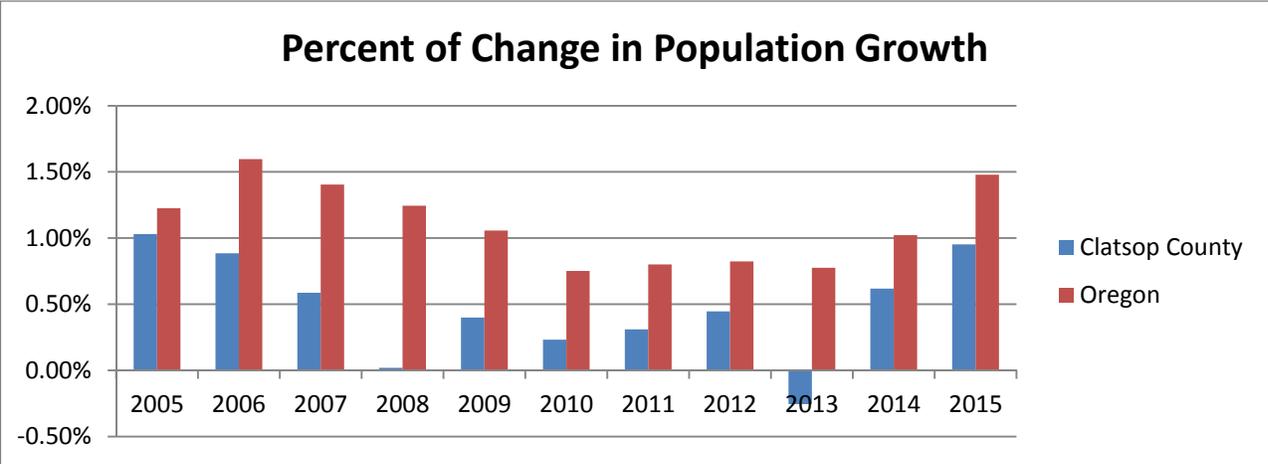


\*Data Source: US Census Bureau

# Our Community

## POPULATION

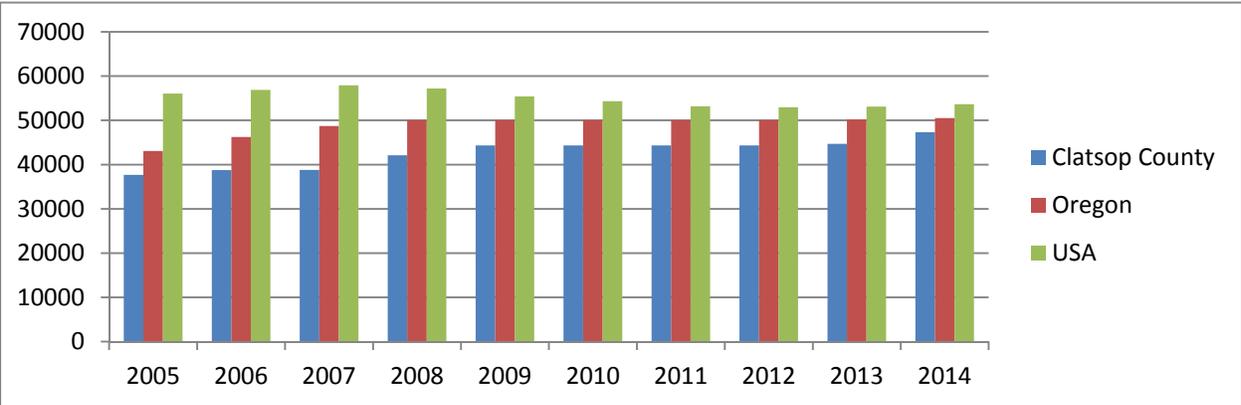
According to the most recent census, Clatsop County is home to a population of approximately 37,830, with approximately 61% living in urban areas and 39% living in rural areas. County population increased just 3.95% since 2000. As shown in the following graph, the population growth of the county is similar to the rest of the state of Oregon seeing growth in the years leading up to the recession, followed by a declining population which coincides with increases in unemployment statistics.



\*Data Source: US Census Bureau

## HOUSEHOLD INCOME

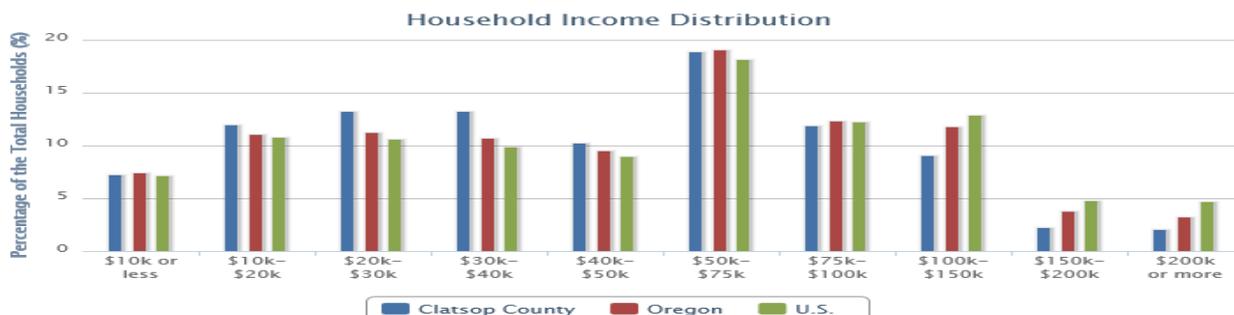
The County’s median household income is \$47,340, which is roughly \$3,200 less than the median income for the state of Oregon, and \$6,320 less than the U.S. average.



\*Data Source: US Census Bureau

# Our Community

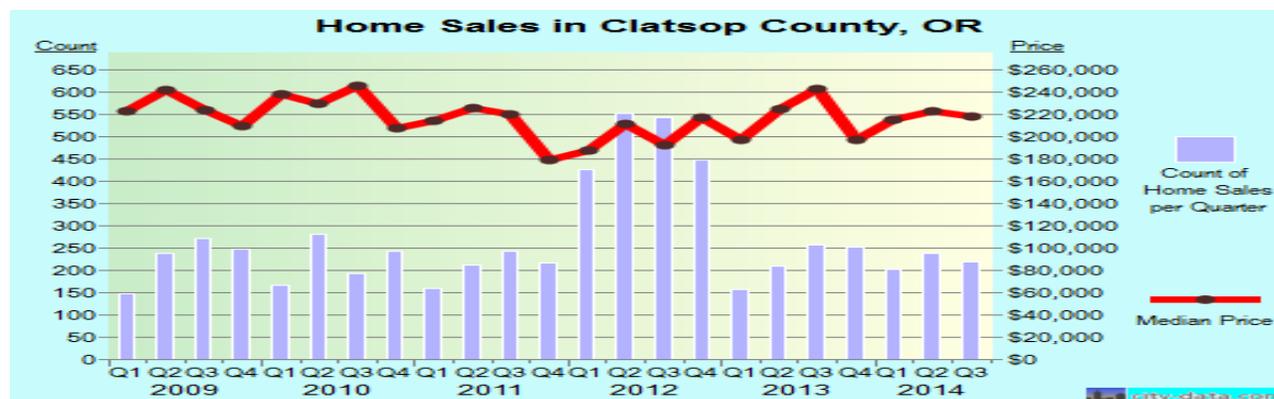
The median household income, as demonstrated in the following chart, is broken out by the following income distributions: within the county 19% earn a household income between fifty and seventy-five thousand and 25% earn an income over seventy-five thousand, while approximately 56% earn a household income of less than fifty thousand.



\*Data Source: US Census Bureau

## HOUSING AND REAL ESTATE

Clatsop County, like the rest of the state and nation, has continued to see a decline in home sales through 2014 when the most recent data was available.



Based on the most recent data the average sale price for a home in Clatsop County is \$231,000 versus \$255,000 for the state of Oregon and \$302,361 nationwide.

<b>CLATSOP COUNTY MARKET COMPARISON</b>	<b>Clatsop County</b>	<b>Oregon</b>	<b>United States</b>
Average Home Price	\$215,000	\$229,000	\$213,892
Average Home Price/sqft	\$115	\$122	\$116
% Foreclosed Listings	2%	2%	1%
% of All Homes Recently Sold (last 6 months)	3%	3%	2%
Average Sale Price	\$231,000	\$255,000	\$302,361
Average Sale Price/sqft	\$146	\$154	\$160

# Budget Process

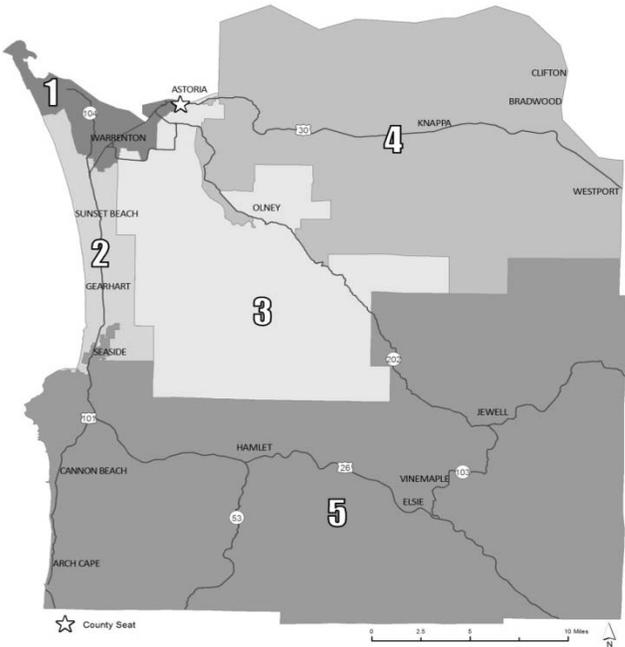
The process followed in the preparation of the budget complies with Oregon Local Budget Law established by Oregon Revised Statutes. County management seeks and welcomes public input, participation, and deliberation throughout the process. Budget Committee meetings are open to the public and are advertised on the County’s website and in the Daily Astorian newspaper. The Proposed Budget – submitted to the Budget Committee in May – and the Approved Budget – submitted to the Board of Commissioners in June – are available to the public prior to each meeting.

County Departments work with the Budget & Finance Department to compile their budget requests and capital projects information between November and March of each year. Then, this information is reviewed by County management. During this same time frame, Finance and County management review revenue and expenditure forecasts, as well as financial environmental trends. All of this information is compiled, prepared and presented to the Budget Committee as the **Proposed Budget**. After the Budget Committee reviews and deliberates over the Proposed Budget and makes any appropriate changes, the Committee then recommends and forwards to the County Commissioners an **Approved Budget**. After a public hearing, the Commissioners take action on any final changes deemed appropriate, and adopts the budget in late June. The **Adopted Budget** becomes effective July 1. The final Adopted Budget is available on the County’s Website, at all four libraries within the County, and available to citizens upon request.



# Clatsop County Budget Committee

## Clatsop County Board of Commissioners



Scott Lee –  
Chair  
District 1



Sarah Nebeker –  
District 2



Lisa Clement  
District 3



Dirk Rohne –Vice Chair  
District 4



Lianne Thompson  
District 5

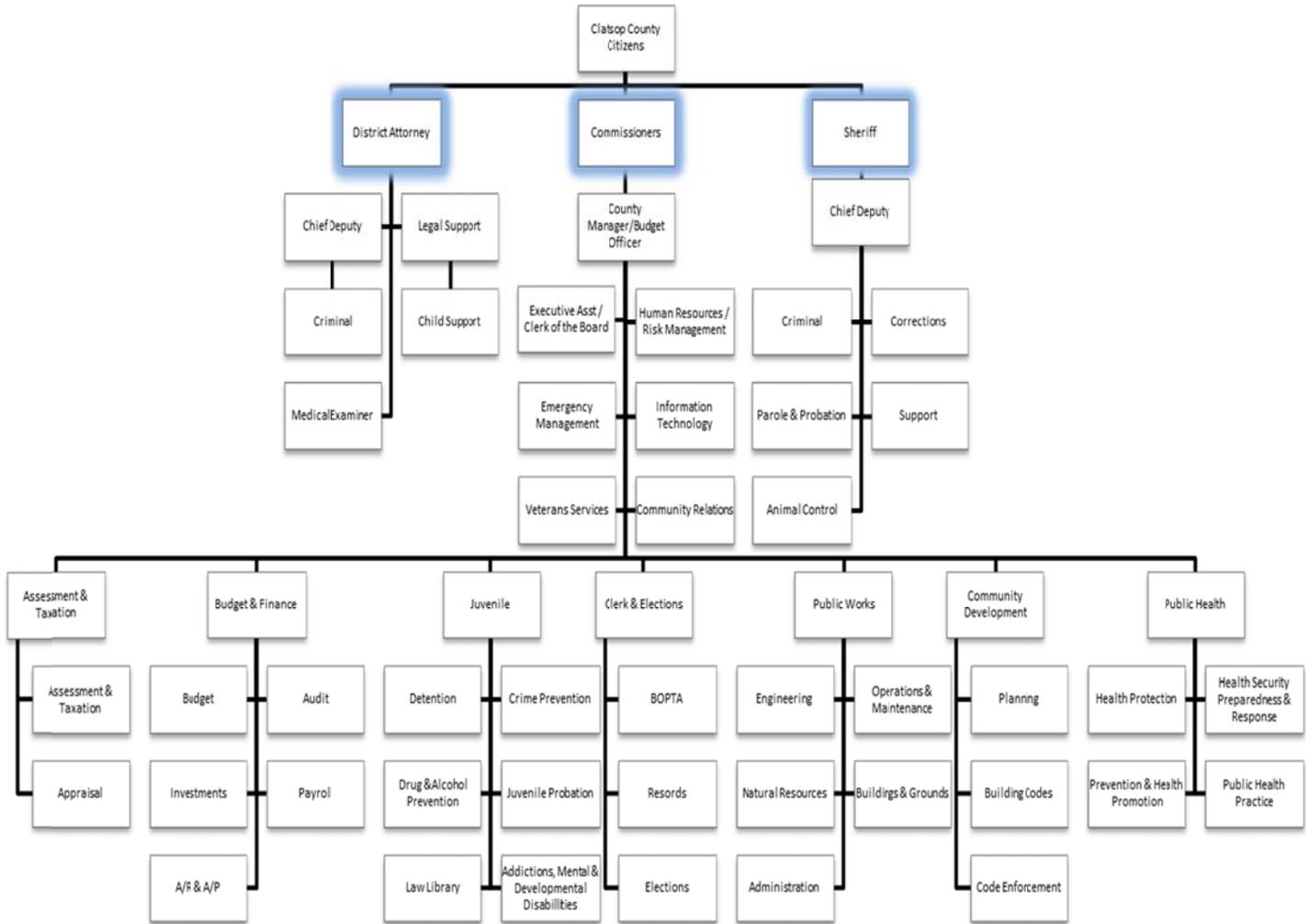
The Budget Committee consists of the five County Board of Commissioners, and five citizens appointed by the County Commissioners. Citizen members serve three-year terms. Meetings occur approximately twice a year at the Boyington Building. The Committee has the legal authority to change any portion of the proposed budget and is responsible for approving it.

Citizen Members:

Charles Dice      Russ Farmer      Drew Herzig      Mike Oien

Visit the County’s website at [www.co.clatsop.or.us/boc](http://www.co.clatsop.or.us/boc) to learn more about the Clatsop County Board of Commissioners.

# Clatsop County Organization Chart



**Denotes Elected Officials**

# Where The Money Comes From

## HOW IS YOUR TAX DOLLAR SPENT?

When you write your property tax check to Clatsop County, only some of the money goes to the county. We collect the taxes and distribute the money to 66 taxing districts providing a variety of public services. On average, out of every \$1 you pay, **just 12.74 cents** goes to Clatsop County government. This illustration shows how an average tax dollar is distributed.

### Where your property tax dollar goes:



### WHAT YOUR 12.74 CENTS TO CLATSOP COUNTY PROVIDES:

- 5.71 cents – Public Safety & Justice:** Sheriff's Office, Jail, District Attorney's Office, Juvenile Department, and Emergency Services
- 1.50 cents – Public Services:** Assessment & Taxation, Elections & Records, Surveyor, Community Development, Public & Mental Health
- 1.61 cents – Contingency:** Set aside for unanticipated expenditures
- 2.30 cents – Miscellaneous:** Building Maintenance, Parks, Animal Control, Information Systems, Finance
- 0.61 cent – Administration:** County Administration, Human Resources, and Legal Counsel
- 1.01 cents – Fairgrounds:** Enhanced Operations and Facility Improvements

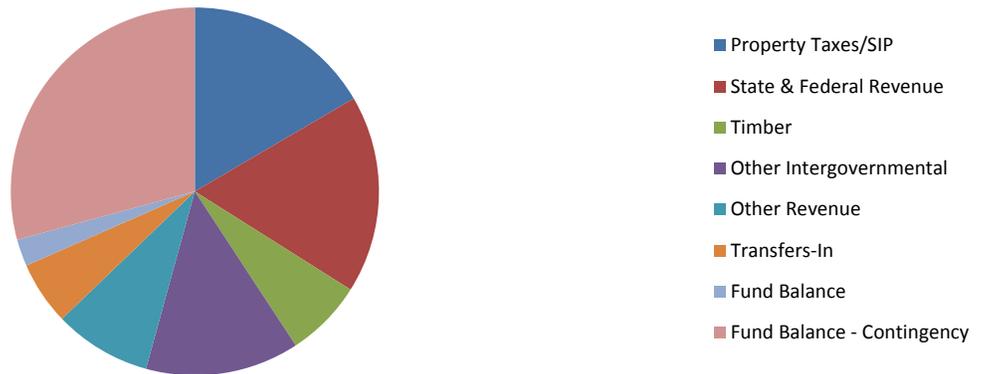
### The top 10 taxpayers in Clatsop County for 2015 are as follows:

1. Georgia Pacific Consumer Products \$2,330,497.06
2. Lewis & Clark Tree Farms LLC \$899,785.79
3. WorldMark The Club \$520,737.78
4. Pacificorp \$501,526.49
5. Northwest Natural Gas Co. \$455,208.74
6. Hampton Lumber Mills Inc. \$451,800.47
7. Charter Communications \$382,982.98
8. Western Generation Agency \$288,370.20
9. Longview Timberlands LLC \$266,017.58
10. Georgia Pacific Consumer Products LP \$246,121.07

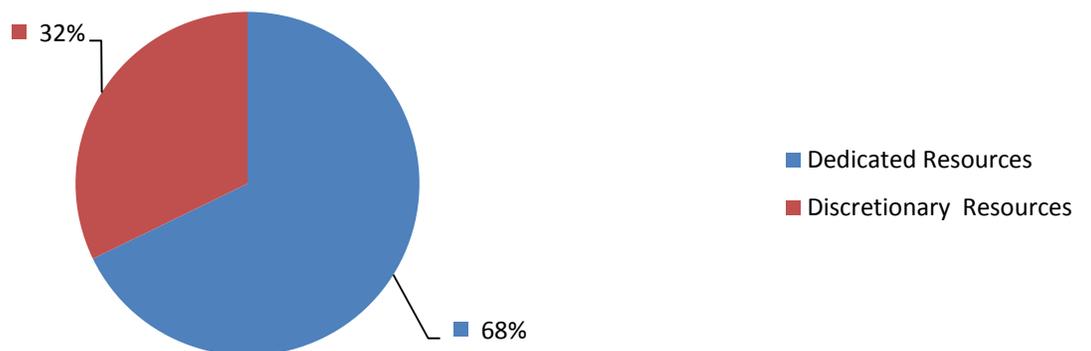
# Where the Money Comes From

Resources of All Funds Combined		
Property Taxes/SIP	\$ 9,461,270	17%
State & Federal Revenue	\$ 9,933,910	17%
Timber	\$ 3,894,510	7%
Other Intergovernmental	\$ 7,709,250	13%
Other Revenue	\$ 4,883,990	9%
Transfers-In	\$ 3,182,700	6%
Fund Balance	\$ 1,358,890	2%
Fund Balance - Contingency	\$ 16,691,870	29%
<b>Total Revenue</b>	<b>\$ 57,116,390</b>	<b>100%</b>

\*Other Revenue consists of: Fines/Forfeits, Interest/Property, Charges for Services, and Licenses/Permits

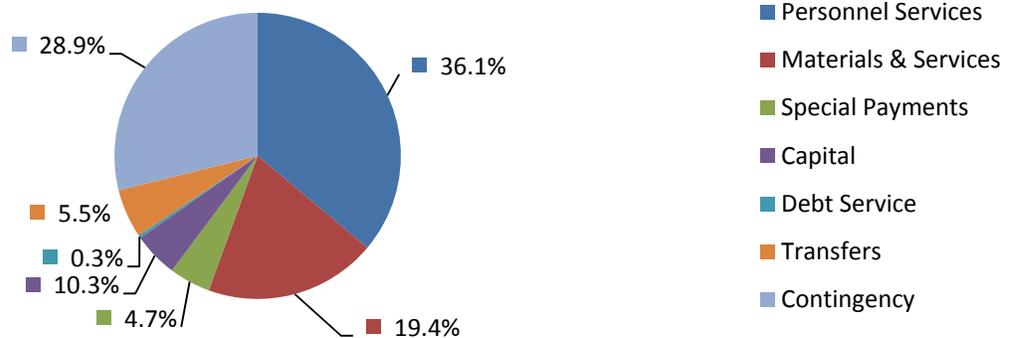


Discretionary vs. Dedicated Revenue		
Dedicated Resources	\$ 39,043,650	68%
Discretionary Resources	\$ 18,552,600	32%
<b>Total Resources</b>	<b>\$ 57,596,250</b>	<b>100%</b>

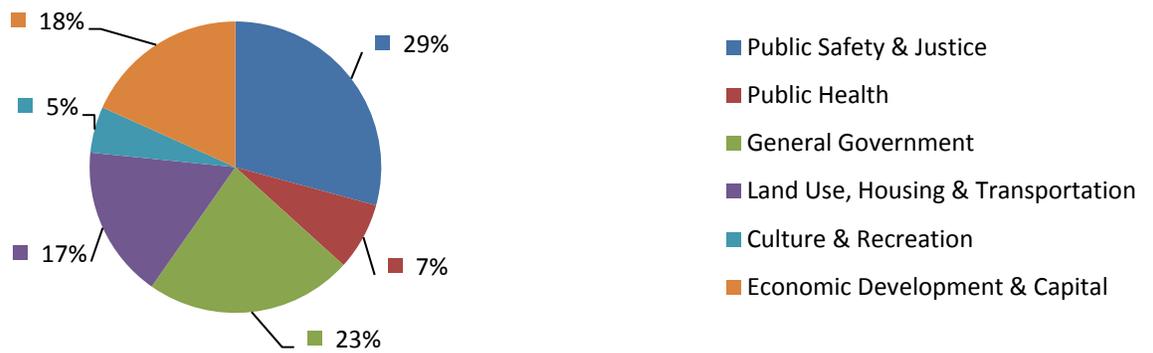


# Where the Money Goes

Expenditures by Category		
Personnel Services	\$ 19,855,230	38.0%
Materials & Services	\$ 10,349,880	19.8%
Special Payments	\$ 2,317,790	4.4%
Capital	\$ 5,321,380	10.3%
Debt Service	\$ 192,390	0.4%
Transfers	\$ 4,776,780	9.1%
Contingency	\$ 9,401,720	18.0%
<b>Total Expenditures by Category</b>	<b>\$ 52,215,170</b>	<b>100.0%</b>



Expenditures by Functional Area		
Public Safety & Justice	\$ 15,146,110	29%
Public Health	\$ 3,903,880	7%
General Government	\$ 12,053,430	23%
Land Use, Housing & Transportation	\$ 8,745,040	17%
Culture & Recreation	\$ 2,656,440	5%
Economic Development & Capital	\$ 9,710,270	19%
<b>Total Expenditures by Functional Area</b>	<b>\$ 52,215,170</b>	<b>100%</b>



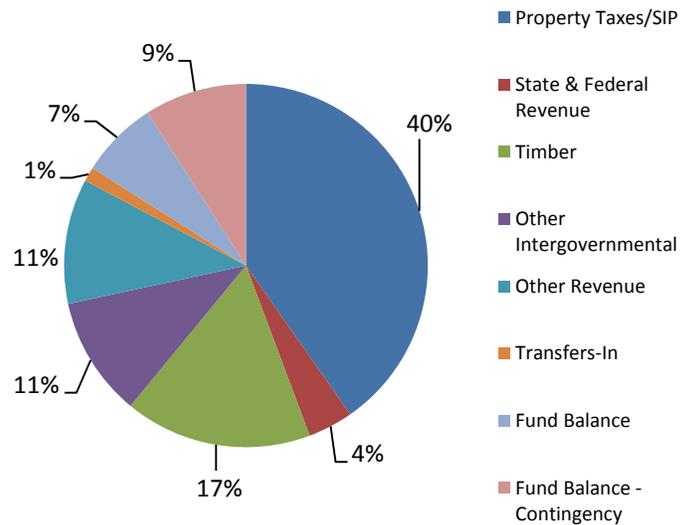
# The County's General Fund

The County's General Fund accounts for all revenues and expenditures of a general nature that are not required to be reported in another fund. The majority of the General Fund revenue is derived from property taxes, timber revenues, indirect costs, and intergovernmental payments from the Rural Law Enforcement District.

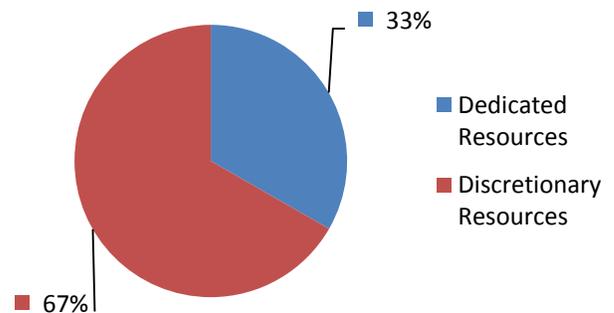
General Fund resources support functions such as: Planning, Public Safety & Justice, Parks, and Surveyor, as well as overhead departments such as: Assessment & Tax, Board of County Commissioners, Budget & Finance, Building & Grounds, Clerk & Elections, County Manger, and Human Resources.

General Fund Resources by Category		
Property Taxes/SIP	\$ 8,812,600	40%
State & Federal Revenue	\$ 880,480	4%
Timber	\$ 3,644,830	17%
Other Intergovernmental	\$ 2,334,300	11%
Other Revenue	\$ 2,435,230	11%
Transfers-In	\$ 278,330	1%
Fund Balance	\$ 1,508,700	7%
Fund Balance - Contingency	\$ 1,989,400	9%
<b>Total Revenue</b>	<b>\$ 21,883,870</b>	<b>100%</b>

\*Other revenue consists of: Fines/Forfeits, Interest/Property, Charges for Services, Licenses & Permits, Other Revenue.

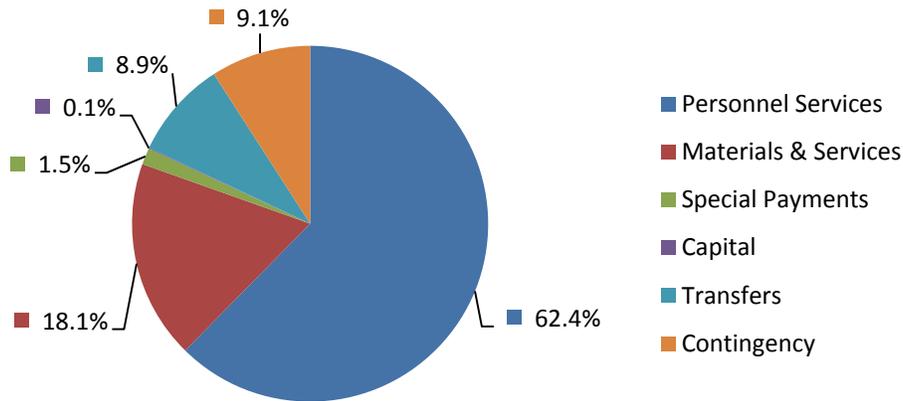


Discretionary vs. Dedicated Resources		
Dedicated Resources	\$ 5,253,990	24%
Discretionary Resources	\$ 16,629,880	76%
<b>Total Resources</b>	<b>\$ 21,883,870</b>	<b>100%</b>

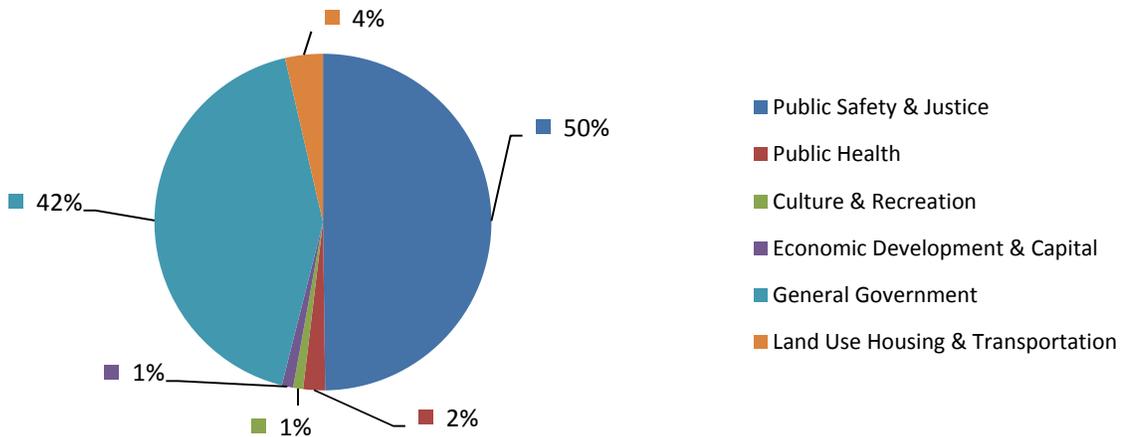


# The County's General Fund

General Fund Expenditures by Category		
Personnel Services	\$ 13,650,280	63%
Materials & Services	\$ 3,954,260	18%
Special Payments	\$ 323,750	1%
Capital	\$ 20,000	.1%
Transfers	\$ 1,946,180	8.9%
Contingency	\$ 1,989,400	9%
<b>Total General Fund Expenditures</b>	<b>\$ 21,883,870</b>	<b>100%</b>



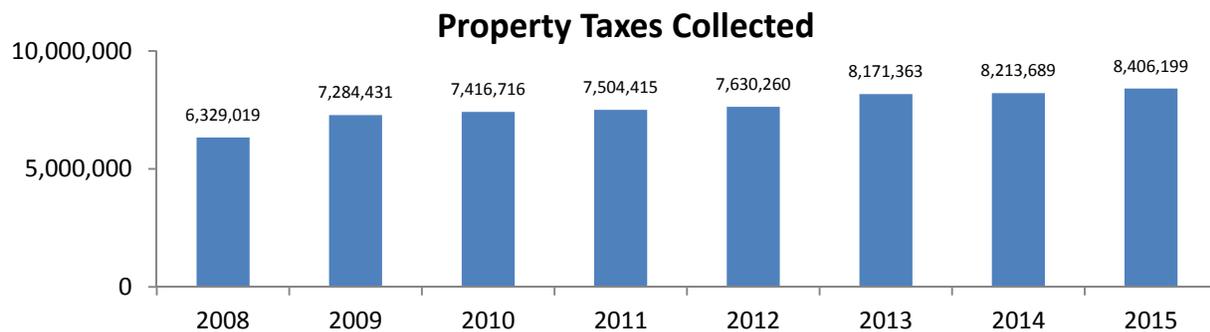
General Fund Expenditures by Functional Area		
Public Safety & Justice	\$ 10,894,440	50%
Public Health	\$ 461,000	2%
Culture & Recreation	\$ 209,580	1%
Economic Development & Capital	\$ 237,000	1%
General Government	\$ 9,286,970	43%
Land Use Housing & Transportation	\$ 794,880	3%
<b>Total General Fund Expenditures</b>	<b>\$ 21,883,870</b>	<b>100.00%</b>



# Property Taxes

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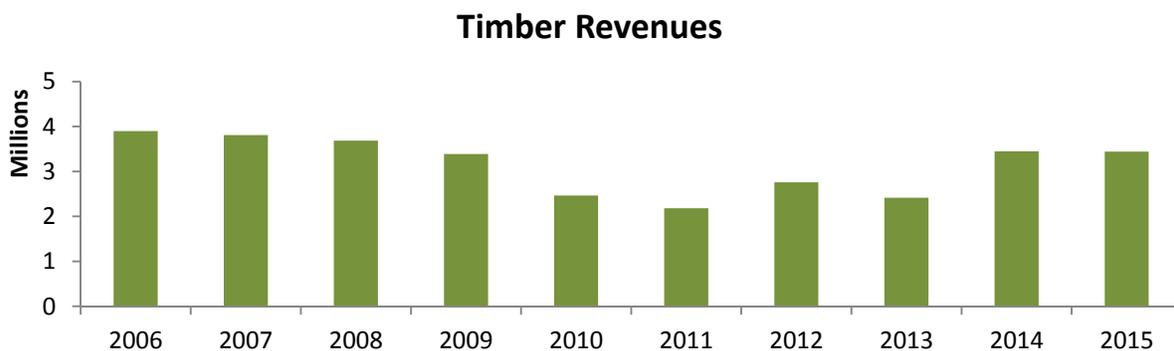
The County's General Fund operating budget relies on property taxes for approximately 39% of its total budget. Measure 50 created a State property tax system which moved local governments from a dollar-based tax system to a rate based tax system. The County currently has a permanent tax rate of \$1.5338 per \$1,000 of assessed property value, which is the 11<sup>th</sup> lowest tax rate of the 36 Oregon Counties. The County tax rate funds County services. Other agencies such as the Cities and Schools also have tax rates for their services. All of these rates combine to represent a full property tax assessment that is reflected in the annual property tax statements provided by the County Assessment and Taxation – due to the assessor by November 15<sup>th</sup> of each tax year.



# Timber Revenues

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In addition to property tax revenues the County's General Fund operating Budget relies on revenues from timber sales that occur in the State Forest Trust Lands for approximately 23% of its total budget. These revenues fluctuate greatly and are heavily influenced by economic factors. To help offset the volatility of timber revenues the Board of Commissioners has adopted a policy that the General Fund is to retain no more than the lowest year of actual timber receipts over the last fifteen (15) years. All other timber monies received are to be transferred to the Capital Projects Fund in the Special Projects organizational unit and are to be used to fund General Fund capital projects and other one-time expenditures.



# Capital Improvement Program

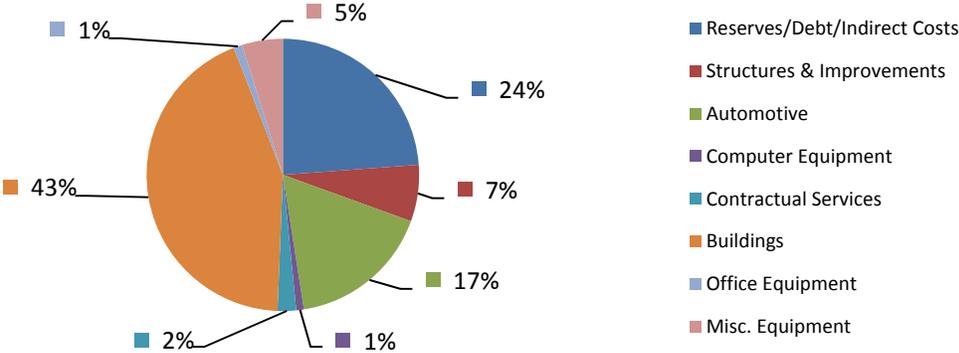
The Capital Improvement Program (CIP) section of the budget shows the County’s investment in any project that adds or improves/extends the life of the County’s infrastructure. The County budgets its major capital projects/purchases in one of three capital funds. Generally, projects with a total cost of \$5,000 or more are included in the CIP. The CIP projects are tracked in the following funds/organizational units:

1. **Industrial Revolving (325/5836)** – Pursuant to ORS 275.318, the monies in this fund are disbursed only upon written order of the County Commission and are for engineering, improvement, rehabilitation, construction, operation, or maintenance in whole or in part, including pre-project planning costs of any development project authorized by ORS 271.510, 271.540, and 280.500.
2. **Special Projects (100/2000)** – This organizational unit was established to make limited duration General Fund expenditures for capital or special projects. The resources of the fund are largely the revenues from the Oregon Department of Forestry which result from the harvest of timber in the Clatsop State Forest.
3. **Fleet Replacement (100/2002)** – This organizational unit was established to make purchases of county vehicles. The departments pay on an annual basis based on usage of existing vehicles to build up reserves for future vehicle purchases.
4. **Equipment Replacement (102/2001)** – This fund was created to allow for equipment replacement as necessary and scheduled under the Public Works replacement schedule.

Depending on the type of project, financing sources can include: Timber monies allocated to Special Projects, operating revenue, bonded debt, other one-time revenues, and/or a combination of several different revenue sources. The individual project descriptions within the larger budget document include information on the financing sources used for each project.

Some notable projects included in the CIP for the 2016-17 budget year are:

- Construction of a Household Hazardous Waste facility (\$475,000)
- Wetland Mitigation & Phase 1 of North Coast Business Park Project (\$120,900)



# Boards & Committees

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## Volunteer Opportunities

Have you ever thought about using your unique skills and talents to serve your community and make Clatsop County a better place? Perhaps you're interested in personal and professional growth or want additional networking opportunities. Or maybe you just love Clatsop County and want to engage in your community to enhance your civic pride. Volunteering may be just what you are looking for.

Clatsop County is seeking volunteers who can make a commitment to bettering our community by serving on our standing boards and committees. These groups serve as advisory bodies and make recommendations to the County Commissioners. Please consider joining the group of dedicated volunteers who help our county run smoothly.

## How to Apply

Most appointments are made at the beginning of each year, but vacancies may occur at any time. Call 503-325-1000 for a list of current openings, a hard copy of the application form, or to be connected to a staff member who can answer questions you may have about the appointment.

Appointments are approved by the Board of County Commissioners at monthly Board Meetings.

Applications are also available on line at [www.co.clatsop.or.us](http://www.co.clatsop.or.us).

**Arts Council of Clatsop County:** Supports, promotes, and advocates for the arts in Clatsop County.

**Board of Property Tax Appeals:** Hears petitions for reduction of Real Market or Assessed Values of property as of July 1, considers applications to excuse penalties and reviews the Assessor's Certified Ratio Study. Usually meets between February and April each year.

**Budget Committee:** Responsible for reviewing, with the Board of County Commissioners, the Proposed Budget that has been prepared by the Budget & Finance Office. Usually meets in May.

**4-H and Extension Service Advisory Council:** Cooperates with OSU Extension Service and Extension staff in planning, promoting, developing, implementing, and evaluating Extension programs to meet local needs. Meets Quarterly.

**Fair Board:** Responsible for the exclusive management of the Clatsop County Fairgrounds and organizing the annual county fair. Meets one evening a month.

**Human Services Advisory Committee:** Advises the Board of County Commissioners on Development Disabilities, Mental Health, and Alcohol & Drug Abuse services. The committee meets every other month to identify needs, establish priorities for publicly funded services, assist in selection of service providers, evaluate services, and provide a link to the public through advocacy and education.

**Planning Commission:** Advises the Board of County Commissioners on land-use planning, as well as conduct land-use hearings, and implements the county's zoning and comprehensive plan. Usually meets once a month, all day.

**Public Safety Coordinating Council:** Develops and recommends to the Board of County Commissioners a comprehensive local correction program for adults and juveniles, as well as coordinate local criminal justice policy. Meets once a month.

# Boards & Committees

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**Recreation Lands Planning Advisory Committee:** Assists in developing long-range plans for county parks, formulating amendments to the recreation lands element of the county's comprehensive land-use plan. Meets once a month.

**Rural Law Enforcement District Advisory Committee:** Elected by district voters to provide input to the Sheriff and County Commissioners on service levels, enforcement priorities, and the general operation of the district. Meets three times a year.

**Southwest Coastal Citizens Advisory/Design Review Committee:** Evaluates all construction design review applications for the Arch Cape area submitted to the County Planning Department. Meets twice a month.

**Westport Sewer Service District Advisory Committee:** Advises the Board of Commissioners on the operation of the district, including sewer rates and changes in boundaries. Meets as needed.

# Glossary

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**Adopted Budget:** The budget as finally adopted by the Board of Commissioners and representing the financial plan of the county for the fiscal year identified, which forms a basis for appropriations.

**Appropriation:** is an authorization granted by the governing body to make expenditures and to incur obligations for specific purposes, based on an adopted budget.

**Approved Budget:** The budget that has been approved by the budget committee which is then forwarded to the Board of Commissioners for adoption.

**Assessed Valuation (AV):** The value set on taxable property determined by the Clatsop County Assessor as a basis for levying property taxes. A tax initiative in 1997 set a 3% maximum annual growth rate in the AV, exclusive of certain improvements and new construction.

**Beginning Balance:** is unrestricted working capital (resources) on hand at the end of the fiscal year, available to fund the next year's operations. Typically, the fund balance is derived from actual revenues received less actual expenditures.

**Budget Committee:** A panel of citizens consisting of the Board of Commissioners and an equal number of lay members required by Oregon Local Budget Law (ORS 294.305).

**Budgeted Resources:** are resources to which recourse can be had to meet obligations and expenditures during the fiscal year covered by the budget. (ORS 294.311)

**Capital Improvement Program (CIP):** Annual appropriations from specific funding sources are shown in the County's budget for certain capital purposes such as building construction, vehicle purchases, land development, and some kinds of facility maintenance.

**Charges for Service:** Revenues received as compensation for a service provided or cost recovery for mandated compliance such as electrical permits and recording fees.

**Contingency:** is a budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted; use of contingency requires Board approval.

**Dedicated Revenue:** also known as *Restricted Revenue* is funds that can only be spent for specific purposes because of constitutional provisions or enabling legislation, or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.

**Discretionary Revenue:** is the primary source of funds over which the governing body has some options regarding the activities/purposes to which they are allocated.

# Glossary

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**Expenditure:** means total amount incurred if accounts are kept on accrual basis; total amount paid if accounts are kept on a cash basis. (Local Budgeting in Oregon 2012 Edition)

**Fiscal Year (FY):** is the 12-month period beginning July 1 and closing on June 30. [ORS 294.311(17)].

**Full-Time Equivalent (FTE):** is the ratio of time expended in a part-time position to that of a full-time position. The ratio is derived by dividing the amount of employed time required in the part-time position by the amount of employed time required in a corresponding full-time position.

**Fund:** means a fiscal and accounting entity with self-balancing accounts to record cash and other financial resources, related liabilities, balances and changes; all segregated for specific regulated activities and objectives. (Local Budgeting in Oregon 2012 Edition)

**Fund Balance:** means the fund equity of government funds. This is the assets minus the liabilities, leaving the dollars available to spend.

**General Fund:** is a fund used to account for most fiscal activities except for those activities required to be accounted for in another fund. (Local Budgeting in Oregon 2001 Edition)

**Intergovernmental Federal Revenues:** are monies received from other governments; such as fiscal aids, shared taxes, and reimbursements for services.

**Intergovernmental State Revenues:** are monies received from other state governments; such as fiscal aids, shared taxes, timber revenues, and reimbursements for services.

**Materials and Services:** is a category of accounts which establish expenditures for the operating expenses of County departments and programs.

**Ordinance:** is a written directive or act of a governing body that has full force and effect of law within the local government's boundaries, provided it does not conflict with a State statute or constitutional provision.

**Organizational unit:** is any administrative subdivision of the local government, especially one charged with carrying on one or more specific functions (such as a department, office or division). (Local Budgeting in Oregon 2012 Edition)

**Permanent Rate:** is the maximum rate of ad valorem property taxes that a local government can impose. Taxes generated from the permanent rate can be used for any purpose. No action of the local government can increase the permanent rate.

# Glossary

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**Personnel Service Expenses:** are those expenses related to the compensation of salaried employees such as, health and accident insurance premiums, Social Security and retirement contributions, and civil service assessments.

**Program:** is a group of related activities to accomplish a major service or function for which the government is responsible. (Local Budgeting in Oregon 2012 Edition)

**Property Taxes:** Ad valorem tax or another tax on property certified to the county assessor by a local government unit.

**Proposed budget:** is the financial and operating plan prepared by the budget officer and submitted to the public and budget committee for review. (Local Budgeting in Oregon 2001 Edition)

**Resolution:** is an order of a governing body. This requires less legal formality and has lower legal status than an ordinance. Statutes or character will specify which actions must be by ordinance and which may be by resolution.

**Resources:** the estimated beginning fund balances on hand at the beginning of the fiscal year, plus all anticipated revenues. (Local Budgeting in Oregon 2012 Edition)

**Revenues:** are monies received or anticipated by a local government from either tax or nontax sources.

**Special District:** is an independent unit of local government generally organized to perform a single function. (i.e. sewer, roads, rural law enforcement, 4-H)

**Transfers:** are amounts distributed from one fund to finance activities in another fund. Shown as an expenditure in the originating fund, and as revenue in the receiving fund.

**Unappropriated ending fund balance:** is the amount set asides in the budget to be carried over to the next year's budget. It provides the local government with cash until tax money or other revenues are received later in the year.