

**WASCO COUNTY BOARD OF COMMISSIONERS**  
**REGULAR SESSION / AGENDA Wednesday, January 15, 2014**  
**LOCATION: Wasco County Courthouse, Room #302**  
**511 Washington Street, The Dalles, OR 97058**

**Public Comment:** Individuals wishing to address the Commission on items not already listed on the Agenda may do so during the first half-hour and at other times throughout the meeting; please wait for the current speaker to conclude and raise your hand to be recognized by the Chair for direction. Speakers are required to give their name and address. Please limit comments to five minutes, unless extended by the Chair.

**Departments:** Are encouraged to have their issue added to the Agenda in advance. When that is not possible the Commission will attempt to make time to fit you in during the first half-hour or between listed Agenda items.

**NOTE:** With the exception of Public Hearings, the Agenda is subject to last minute changes; times are approximate – please arrive early. **Meetings are ADA accessible.** For special accommodations please contact the Commission Office in advance, (541) 506-2520. TDD 1-800-735-2900.

9:00 a.m.

**CALL TO ORDER**

*Items without a designated appointment may be rearranged to make the best use of time. Other matters may be discussed as deemed appropriate by the Board.*

- Corrections or Additions to the Agenda
- Administrative Officer - Tyler Stone: Comments
- [Discussion Items](#) (Items of general Commission discussion, not otherwise listed on the Agenda) [Election of Chair](#), [Wholly Uncollectible Personal Property Taxes](#), [Appointments](#), [VSO Lease](#), [Information Systems Budget Adjustment](#), [Planning Commission Alternate](#), [Title III Certification](#)
- [Consent Agenda](#) (Items of a routine nature: minutes, documents, items previously discussed.) [Minutes: 12.18.2013](#)
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9:30 a.m.      [Wasco County Audit Report](#) – Friend & Reagan

9:45 a.m.      [Proposed Supplemental Budget Hearing](#) – Monica Morris

10:00 a.m.      [Recess for Special District Meetings](#) (4-H & Extension Service District, Library Service District)

10:30 a.m.      [Planning Department 2014 Strategic Plan Update: Overview, Goals & Priorities](#) – John Roberts

11:15 a.m.      [Planning Department Ceiling Project](#) – Fred Davis

**NEW / OLD BUSINESS**  
**COMMISSION CALL / REPORTS**  
**ADJOURN**



WASCO COUNTY BOARD OF COMMISSIONERS  
REGULAR SESSION  
JANUARY 15, 2014

PRESENT: Rod Runyon, Commission Chair  
Scott Hege, County Commissioner  
Steve Kramer, County Commissioner  
Tyler Stone, County Administrator  
Kathy White, Executive Assistant

At 9:00 a.m. Chair Runyon opened the Regular Session of the Board of Commissioners with the Pledge of Allegiance.

**Discussion List – Election of Officers**

Chair Runyon called for nominations for Chair of the Wasco County Board of Commissioners for the 2014 calendar year.

**{{{Chair Runyon nominated Commissioner Hege. Commissioner Kramer seconded the nomination and moved to close the nominations. Chair Runyon seconded the motion; both motions passed unanimously.}}}**

**{{{Chair Runyon called for a vote on the nomination of Commissioner Hege to serve as Chair of the Wasco County Board of Commissioners for the 2014 calendar year. Chair Runyon voted yea; Commissioner Kramer voted yea; Commissioner Hege abstained. Commissioner Hege was voted in as Chair of the Wasco County Board of Commissioners for the 2014 calendar year.}}}**

**Discussion List – Wholly Uncollectible Personal Property Taxes**

Chair Hege called on Tax Deputy Linda Perkins to present. Ms. Perkins explained that Mr. Smart is out of the County; the Tax Office has made several attempts to collect including garnishing a bank account but no account could be located. The case has been ongoing for 17 years; the trailer has been abandoned by Mr. Smart and dismantled and removed by the landowner. Ms. Perkins advised that it is costly for the County to continue to pursue taxes that are unlikely to be collected.

Commissioner Kramer agreed that it is a waste of staff time.

Chair Hege asked if the structure was on leased land. Ms. Perkins replied that Mr. Smart did not own the ground, only the trailer. Commissioner Hege said that it seems like there was something else that could have been done before this much time had passed. Ms. Perkins responded that they had done all that they could do within the law; personal property does not go into foreclosure but could be seized. However, seizure of the trailer would not have profited the County; it was in such disrepair that the County would have had to have paid for its removal.

Mr. Stone asked if using a collection agency had ever been considered. Ms. Perkins said that she had not heard of that happening but that it would be worth exploring.

**{{{Commissioner Runyon moved to approve Order #14-004 in the matter of the cancellation of certain uncollectible personal property taxes.**

**Commissioner Kramer seconded the motion which passed unanimously.}}}**

Chair Hege added the upcoming Livestock Association Meeting to the Discussion List.

Chair Hege asked if there was anyone from the public wishing to be heard on any matter.

Paul Wolf of The Dalles stated that he is here to learn what it is like to be a County Commissioner. He explained that he is thinking about entering public service. Members of the Board explained the election process to Mr. Wolf and



also encouraged him look on the County website for volunteer positions which offer the opportunity to learn a lot about the workings of local government.

**Discussion List – Appointments**

**{{{Commissioner Kramer moved to approve Order #14-001 in the matter of the reappointment of Pat Davis to the Wasco County Budget Committee. Commissioner Runyon seconded the motion which passed unanimously.}}}**

Chair Hege explained that BOPTA members have to go through training prior to sitting on the Board; Mr. Polehn has already finished the training and there may be an opportunity to go to Hillsboro for training before the BOPTA season opens. He explained that one of the current members will be gone until April; he hopes that the other new appointees will get trained as he would prefer citizens sit on the Board to make the decisions.

Commissioner Kramer asked if the Board is appointing two or three members to BOPTA. Chair Hege explained that the BOCC can appoint an unlimited number of people to BOPTA; only three at a time participate in sessions. He said that it is good to have a pool to from which to draw.

**{{{Commissioner Runyon moved to approve Order #14-007 in the matter of the appointment of Ken Polehn to the Wasco County Board of Property Tax Appeals. Commissioner Kramer seconded the motion which passed unanimously.}}}**

Chair Hege stated that Ms. Ashley is a realtor with a lot of experience; he has noticed that the real estate community is often frustrated by the BOPTA process so it will be good to have a realtor serving.

**{{{Commissioner Runyon moved to approve Order #14-008 in the matter of the appointment of Dee Ashley to the Wasco County Board of Property Tax Appeals. Commissioner Kramer seconded the motion which passed unanimously.}}}**

Commissioner Runyon said that he believes Mr. Hutchison will be an excellent addition to BOPTA as he has a lot of experience in the community. Everyone agreed that he will be a valuable member.



**{{{Commissioner Runyon moved to approve Order #14-009 in the matter of the appointment of John Hutchison to the Wasco County Board of Property Tax Appeals. Commissioner Kramer seconded the motion which passed unanimously.}}}**

**Discussion List – VSO Lease**

Mr. Stone said that the lease is for the Transportation Center to continue as the VSO office. He went on to say that it has been without a lease and this will extend the location for a five year term, offering some stability to staff and the veterans they serve. Commissioner Runyon would like to modify the language to remove the word “organization” from the title of the Veterans Services.

Commissioner Runyon said that he had attended this week’s City Council meeting and spoke about the partnership between the City and County; over a million dollars of new income was generated last year throughout the County due to the efforts of the Veterans Service Office and over 280 hours of volunteer service each month.

**{{{Commissioner Kramer moved to approve the Transportation Center Lease with the correction. Commissioner Runyon seconded the motion which passed unanimously.}}}**

**Discussion List – Livestock Association Meeting**

Chair Hege asked if any member of the Board is familiar with the wolf committees. No member was familiar; Commissioner Kramer offered to attend the meeting and return to the Board with information. Commissioner Runyon asked if other counties will be attending. It was determined that Sherman and Wasco Counties would be attending. Chief Deputy Lane Magill stated that he would also be attending the meeting. He said that each county in Oregon must form a wolf committee – law enforcement and county commissions participate. Chair Hege asked Chief Deputy Magill to pass along any information that comes to him regarding this issue.

**Discussion List – IS Budget Adjustment**

Finance Director Monica Morris explained that Chief Deputy Magill and Information Systems Interim Director Paul Ferguson had made a request for contingency funds. She said that Hood River County had applied for and received a multi-agency, multi-county grant to enhance emergency communications. In order to take advantage of that grant, Wasco County needs to upgrade their servers. The servers are due to be replaced in the next budget; rather than upgrade the existing servers it would be more cost effective to replace them now and reduce the IS Budget by that amount for the budget year in which they were scheduled to be replaced.

Chief Deputy Magill added that this is an upgrade for the records management system for multi-counties; OUCR is required by the Federal Government but they do not fund it. This upgrade will bring Wasco County into compliance approximately 18 months ahead of schedule.

Ms. Morris advised the Board that this was not anticipated at the time of the adoption of the 2013-2014 Budget; the Board can decline to upgrade the servers at this time but as a consequence would lose the grant funding. Mr. Ferguson reminded the Board that the money would be spent in the next fiscal year anyway; doing it now will have the advantage of accessing the grant funding.

Commissioner Runyon noted that there were many compliments regarding Mr. Ferguson's work at the recent City Council meeting

**{{{Commissioner Kramer moved to approve Resolution #14-001 in the matter of the transfer from contingency to materials and services in the general fund in the amount of \$10,000 during fiscal year 2013-2014. Commissioner Runyon seconded the motion which passed unanimously.}}}**

**Agenda Item – Wasco County 2012-2013 Audit Report**

Ms. Morris introduced Carol Friend of Friend and Reagan, P.C. She explained that Friend and Reagan has been the Auditor for Wasco County for a number of years.

Ms. Friend reviewed the audit report (included in the Board Packet) saying that unless the Board has specific questions, she would just cover the highlights. She



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said she cannot say they have found everything but during an audit, samplings are taken to create an accurate picture of the organization. During the process auditors found that a couple of invoices were not included in inventory which caused a discrepancy in systems inventory and physical inventory in the amount of \$47,000. She reported that Ms. Morris has developed a system for inventory review to prevent the inventory oversight from recurring.

Ms. Friend explained that new government auditing rules provide more clarity in the Auditor's Report; while the essence of the report remains the same, it is more digestible and clearly outlines the responsibilities of management and the auditor. In addition, some terminology has changed.

Commissioner Runyon noted that the reports included in the Service District packets use the old format. Ms. Friend responded that the new format is for government organizations such as the County.

Ms. Friend explained that the major funds are those which comprise a minimum of 10% of the total budget. There are three funds meeting that criteria: the General Fund, the Public Health Fund and the Public Works Fund.

Ms. Friend said that notes do not often change and shouldn't however, she pointed out that in the next fiscal year the County will have to report their net pension liability which will make a change to the net position.

Commissioner Runyon asked if Ms. Friend is satisfied that the items found have been corrected. Ms. Friend replied that Ms. Morris has planned for corrections.

Commissioner Runyon asked County Treasurer Chad Kraus if he had any comments. He did not. Ms. Friend noted that in last year's audit they had talked about Chad's system for reconciling; since that time, changes have been made for random checks so it is not a note this year – those compensating controls should continue.

Ms. Morris expressed her appreciation for everyone who works hard on financials throughout the year.

Commissioner Runyon reported that he had been to the Fort Dalles Museum and they complimented Mr. Kraus on the help he has provided to them.



**Agenda Item – Proposed Supplemental Budget Hearing**

Chair Hege opened the hearing explaining the process to be followed and introducing Wasco County's Finance Manager, here to conduct the staff presentation.

Ms. Morris stated that this supplemental budget is in response to a request of the Board of Commissioners for the additional economic development funds for Design LLC's second enterprise zone. She explained that the Enterprise Zone agreement includes an initial \$1.2 million payment to Wasco County which will be distributed by Wasco County. These funds were not anticipated at the time the 2013-2014 was adopted. Distribution of the funds is based on the IGA which lays them out clearly.

Chair Hege asked if there are any written materials or testimony to be submitted to the Board; there being none, he closed the hearing and opened deliberations.

**{{{Commissioner Runyon moved to approve Resolution #14-002 in the matter of the fiscal year 2013-2014 supplemental budget for additional economic development funds generated by the second Design LLC Enterprise Zone. Commissioner Kramer seconded the motion which passed unanimously.}}}**

Commissioner Runyon commended the negotiation team for the work that lead to such a good outcome.

Chair Hege asked if this money will cover all the outstanding Discovery Center debt. Ms. Morris replied that there will be some prepayment fees that cannot be paid through the debt fund as it is only for principal and interest payments. She said she will look to the Board at a future time to determine from which fund those fees should be paid.

Mr. Stone suggested that the Discovery Center might help with those fees.

**Discussion List – Title III Certification**

Ms. White explained that each year the Federal Government requires counties receiving Title III funding to certify any expenditures made with those funds. She reported that she worked with Ms. Morris and Deputy Scott Williams to determine the expenditures reflected on the certification form included in the Board Packet.

She said that the only decision the Board needs to consider is who will be signing the certification form; federal regulations allow for a member of the Board to sign or for someone they formally designate to sign the certificate. She suggested that if they choose to designate someone that the Finance Manager or the Deputy overseeing the Search and Rescue program would be logical choices.

**\*\*\*The Consensus of the Board is to continue to have a member of the Board sign the annual certification for the expenditure of Title III funds.\*\*\***

**Consent Agenda – 12.18.2013 Regular Session Minutes**

**{{{Commissioner Kramer moved to approve the Consent Agenda. Commissioner Runyon seconded the motion which passed unanimously.}}}**

At 10:00 a.m. Chair Hege recessed the session in order to open meetings for the Service Districts.

The session reconvened at 10:27 a.m.

**Discussion List Item – Planning Commission Alternate**

Planning Director John Roberts reminded the Board that both previous Planning Commission alternates had been appointed as Commissioners to fill vacated positions. Notices for replacements have been up since November; although he has had some interest, only one application has been submitted. The applicant, Brad DeHart, is supported by the Planning Commission and has experience that will be an asset to the Commission.

Commissioner Runyon commented that the alternate appointments have proven to be a good program. He added that Mr. DeHart had applied in the first round of applications for alternate positions; he had encouraged Mr. DeHart to reapply. He pointed out that there is still one alternate position open – advertising and networking should continue in an effort to fill that vacancy.

**{{{Commissioner Kramer moved to approve Order #14-010 in the matter of the appointment of Brad DeHart as First Alternate to the Wasco County Planning Commission. Commissioner Runyon seconded the motion which passed unanimously.}}}**



**Agenda Item – Planning Department 2014 Strategic Plan Update**

Mr. Roberts said that woven into this update is also an overview of the Planning Department. He reviewed the report (included in the packet) using a power point presentation (attached).

Commissioner Runyon praised Mr. Roberts' department for their outreach efforts which have been successful in quelling public anxiety in dealing with the department.

Chair Hege asked Mr. Roberts if his department's working relationship with Building Codes is adequate; he noted that they received a letter indicating that it could be better. Mr. Roberts reported that the relationship is very good with open lines of communication; he added that one complaint out of the many applications is a good track record. He said that the referenced complaint was a grey area that he believes was handled properly. Senior Planner Joey Shearer concurred, saying that the relationship is good and valuable in navigating various jurisdictions.

Commissioner Runyon suggested that best practice for both organizations would be to advise their customers when they may need to talk to the other organization.

During his review, Mr. Roberts observed that special events regulations are proving to be far more challenging than was first thought. He stated that it may be something that gets woven into the LUDO update. He added that the DLC and Association of Planning Directors are making this issue a priority. Commissioner Runyon asked if other Oregon counties are facing this. Mr. Roberts responded that many other Oregon counties are also facing this challenge.

Mr. Shearer added that there are many ways to cultivate economic development through special events but parameters are necessary so the events can be managed.

At the conclusion of Mr. Roberts' presentation, Mr. Stone stated that one of his goals has been to inject strategic planning throughout County departments. He extolled Mr. Roberts' efforts. Mr. Roberts replied that it is a very useful practice for his department and also supports their budget process.



Mr. Wolf commented that he has always found the Planning Department staff to be friendly and helpful. However, he does not understand why each lot in Murray's addition takes the same amount of time for a report to come back when the applications are nearly identical. He asked if there isn't some way to streamline the process for similar projects. He also noted that the fees have risen from \$500 to \$1,000 which is a lot for individual homeowners. He said he thought that the Scenic Area should pay for the requirements they want. He noted that the process is the same for a house or a fence. He suggested that the system creates outlaws as no one wants to go through that process for a fence.

Mr. Shearer responded that they have reviewed the issues raised by Mr. Wolf; the Planning Department has tried to adapt to the Scenic Act in a way that is as streamlined as possible. However, they are bound by the law which requires each piece be reviewed individually. Mr. Roberts noted that if the Murray Addition were brought within the City limits would be removed from the Scenic Area. He said that he agrees that the process is difficult and explained that his department is watched carefully when working with projects in the Scenic Area.

Mr. Stone interjected that the County should be asking for the proposed map for the Urban Growth Area; the County should have a voice in the conversation as to where the boundary is.

Commissioner Kramer commended the Planning Department for the time they took to provide him with planning education. Mr. Roberts stated that they also provide training to Planning Commissioners.

Chair Hege asked if any progress has been made to take advantage of the LIDAR project. Mr. Roberts explained that they have made a connection but as yet do not have anything they can bring to the Board. Chair Hege asked that Mr. Roberts get in touch with Josh Thompson to let him know what progress has been made; he added that it is important that the outlying communities be made aware of the opportunity.

#### **Agenda Item – Planning Department Ceiling Project**

Facilities Manager Fred Davis presented the quote for the ceiling project. He explained that while there is more to be done in the building, with the time and money available the decision was made to address the items listed in the

requirements. Staff will be moved to other offices in the building while the work is being done; work must be completed by February 28, 2014. He added that the heat pump would be updated during a time when heating/cooling will not be an issue.

Mr. Davis advised that that a bonding requirement would be an unnecessary cost for this project; 50% of the payment will be withheld until the project is completed and approved. He stated that he has known the contractor for over 20 years and is not concerned about the project.

Chair Hege asked about the value of the insulation. Mr. Davis replied that code requires R30 and that the weight of any higher value is not possible for the project. Since the new ceiling will be 10 feet and the existing walls are 8 feet, Chair Hege asked about the possibility of extending the walls in offices that have doors, noting that he believes there is only one such office in that area of the building. Mr. Davis responded that it may be able to be done within the time frame but would leave very little in contingency. Chair Hege agreed but pointed out that it will be much more costly to go back and do it at a later time.

Mr. Stone suggested that the Board could accept the amount of the bid and add \$5,000 in contingency funding as a cushion against the added cost. Chair Hege and Mr. Davis both agreed that Mr. Stone's suggestion would be a good approach. Mr. Stone reminded Mr. Davis that if it is possible to have the extra work done, he would need to see Ms. Morris about a contingency transfer.

**{{{Commissioner Runyon moved to approve the Planning Department Ceiling Project Contract in the amount of \$37,320 plus an additional \$5,000 for contingencies. Commissioner Kramer seconded the motion which passed unanimously.}}}**

Mr. Davis told the Board that the generator project is on track; he plans to have it installed on January 20<sup>th</sup> which is a County holiday. Scheduling the work for that day will allow them to complete the work without having to move anyone out of their office. He reported that the Road Department did a great job digging the trench and laying the pipe for the project.



**New/Old Business**

HOUSEHOLD HAZARDOUS WASTE

Commissioner Kramer explained that in the separation of Public Health from Wasco County issues have arisen for the Tri-County Household Hazardous Waste. He advocated that the County seek outside counsel and recommended the use of the same AOC attorney that is assisting with the exploration of a possible road district. He requested Board approval for the action. Mr. Stone advised that there are funds available for legal counsel.

Commissioner Kramer added that the discussion with Public Health is on hold until the next Board of Health meeting. Public Health has engaged legal counsel but the County disagrees with their counsel's opinion.

**\*\*\*The Board was in consensus for Commissioner Kramer to go forward in seeking assistance from legal counsel to work out the issues regarding Tri-County Household Hazardous Waste.\*\*\***

PREDATOR CONTROL

Commissioner Kramer reported that landowners in southern Wasco County are pressing for the County to resume the contract for predator control. He recommended that the Board sign the predator control contract for the budgeted amount of \$5,000. Mr. Stone added that APHIS is unwilling to make the requested changes to the contract; he suggested sending in the payment without the signed contract.

Commissioner Runyon asked if the payment should be prorated since the contract period is half over. Both Commissioner Kramer and Mr. Stone recommended sending in the whole amount as the contract is not based on time but on the amount of work done. Commissioner Kramer stated that he believes that while the contract is in force, they work toward a plan that will help everyone.

**{{{Commissioner Runyon moved to proceed with the disbursement of \$5,000 to APHIS for predator control. Commissioner Kramer seconded the motion which passed unanimously.}}}**



OREGON FILM INSTITUTE

Commissioner Runyon stated that he has been in touch with the Oregon Film Institute to raise awareness of opportunities available in Wasco County; the Port of the Dalles and The Dalles Area Chamber of Commerce are also involved. He said the Film Institute will be coming to The Dalles for further discussion. Commissioner Runyon's goal is to escalate Wasco County's presence on the Film Institute's website and generate increased interest in using the County for filming commercials, movies, etc.

ANNOUNCEMENTS

- January 31<sup>st</sup> is the ground breaking ceremony for the new industrial park.
- Senator Merkley will be in The Dalles on January 23<sup>rd</sup>.
- Commissioner Kramer will be attending the Oregon Leadership Institute which begins in January and runs for 8 months; classes are scheduled for the last Monday of each month. Mr. Stone added that AOC has reached out to County Administrators; they have asked him to attend. If a scholarship is provided, Mr. Stone will join Commissioner Kramer for the 8 month course of classes.

Chair Hege commended Commissioner Runyon on his two years serving as Chair of the Board of County Commissioners.

Chair Hege adjourned the session at 11:52 a.m.

**Summary of Actions**

**Motions Passed**

- To nominate and elect Commissioner Hege to serve as Chair of the Wasco County Board of Commissioners for the 2014 calendar year.

- To approve Order #14-004 in the matter of the cancellation of certain uncollectible personal property taxes.
- To approve Order #14-001 in the matter of the reappointment of Pat Davis to the Wasco County Budget Committee.
- To approve Order #14-007 in the matter of the appointment of Ken Polehn to the Wasco County Board of Property Tax Appeals.
- To approve Order #14-008 in the matter of the appointment of Dee Ashley to the Wasco County Board of Property Tax Appeals.
- To approve Order #14-009 in the matter of the appointment of John Hutchison to the Wasco County Board of Property Tax Appeals.
- To approve the Transportation Center Lease with the correction of the name of the Veterans Service Office.
- To approve Resolution #14-001 in the matter of the transfer from contingency to materials and services in the general fund in the amount of \$10,000 during fiscal year 2013-2014.
- To approve Resolution #14-002 in the matter of the fiscal year 2013-2014 supplemental budget for additional economic development funds generated by the second Design LLC Enterprise Zone.
- To approve the Consent Agenda – 12.18.2013 Regular Session Minutes.
- To approve Order #14-010 in the matter of the appointment of Brad DeHart as First Alternate to the Wasco County Planning Commission.
- To approve the Planning Department Ceiling Project Contract in the amount of \$37,320 plus an additional \$5,000 for contingencies.
- To proceed with the disbursement of \$5,000 to APHIS for predator control.

Consensus

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- For Commissioner Kramer to go forward in seeking assistance from legal counsel to work out the issues regarding Tri-County Household Hazardous Waste.
- To not join the Eastern Oregon Counties at this time.
- For Commissioner Kramer to attend the Oregon County Leadership Institute with the expense being offset in part by an AOC scholarship.

WASCO COUNTY BOARD  
OF COMMISSIONERS

Absent

\_\_\_\_\_  
Scott Hege, Commission Chair

Rod Runyon  
\_\_\_\_\_  
Rod Runyon, County Commissioner

Steve Kramer  
\_\_\_\_\_  
Steve Kramer, County Commissioner



**WASCO COUNTY BOARD OF COMMISSIONERS  
REGULAR SESSION  
JANUARY 15, 2014**

**DISCUSSION LIST**

**ACTION AND DISCUSSION ITEMS:**

1. [Election of Commission Chair](#)
2. [Wholly Uncollectible Personal Property Taxes](#) – Linda Perkins
3. [Appointments](#)
4. [Veterans Service Office Lease](#)
5. [Information Systems Budget Adjustment](#) – Monica Morris
6. [Planning Commission Alternate](#) – John Roberts
7. [Title III Certification](#) – Kathy White

**Discussion List Item**  
**Wholly Uncollectible Personal Property Taxes**

- [ORS 311-790](#)
- [Letter of Request](#)
- [Forgiving List](#)
- [2013 Personal Property Tax Statements](#)
- [Tax Collector's Affidavit](#)
- [District Attorney's Affidavit](#)
- [Motion for Order](#)
- [Order #14-004 Cancelling Certain Uncollectible  
Personal Property Taxes](#)



## 2011 ORS § 311.790<sup>1</sup>

### Cancellation of uncollectible property tax

- (1) If the tax collector and the district attorney for any county determine that taxes on personal property that are delinquent are for any reason wholly uncollectible, the tax collector and district attorney may request, in writing, the county court for an order directing that the taxes be canceled. The court, when so requested, may in its discretion order and direct the tax collector to cancel such uncollectible personal property taxes. The order shall be entered in the journal of the county court.
- (2) If the tax collector determines that additional taxes on real property disqualified from special assessment under ORS 308A.703 (Additional taxes upon disqualification) are wholly uncollectible due to the property's exempt status, the tax collector may request, in writing, the county court for an order directing that the taxes be canceled. The court, when so requested, may in its discretion order and direct the tax collector to cancel the uncollectible property taxes. The order shall be entered in the journal of the county court. [Formerly 311.710; 1993 c.6 §6; 2007 c.791 §1]

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See annotations under ORS 311.710 in permanent edition.

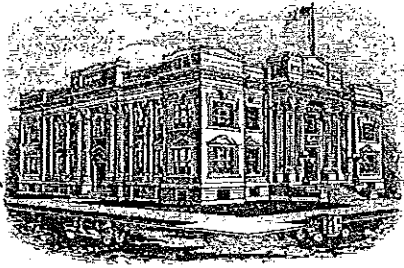
Chapter 311

### Law Review Citations

5 EL 516 (1975)

### Related Statutes<sup>3</sup>

- 90.425  
Disposition of personal property abandoned by tenant
- 90.675  
Disposition of manufactured dwelling or floating home left in facility
- 311.150



# WASCO COUNTY

Dept. of Assessment & Tax

511 WASHINGTON ST ROOM 208  
THE DALLES, OREGON 97058-2265

Assessment (541) 506-2510

Tax (541) 506-2540

Fax (541) 506-2511

TIM R. LYNN  
ASSESSOR / TAX COLLECTOR

DONNA MOLLET  
CHIEF DEPUTY ASSESSOR

DARLENE LUFKIN  
CHIEF APPRAISER

LINDA PERKINS  
TAX DEPUTY

DATE: December 27, 2013

TO: Wasco County Board of County Commissioners

FROM: Tim R. Lynn  
Wasco County Assessor/Tax Collector

SUBJECT: Cancellation of Uncollectible Personal Property Taxes

I am requesting the Wasco County Board of County Commissioners for an Order Cancelling Wholly Uncollectible Personal Property Taxes, pursuant to ORS 311.790.

Please find attached the Personal Property account that meets the necessary criterion.



**FORGIVING LIST OF WHOLLY UNCOLLECTIBLE TAXES PURSUANT TO ORS 311.790**

**ACCOUNT:** #71439  
**OWNER:** EARL SMART JR.  
**YEARS:** 1997 – 2013  
**TAX & INT** \$3,235.27 (1/15/2014 INT DATE)  
**WRT FEES:** \$1060.00  
**GARNISH** \$ 30.00  
**TOTAL:** \$4,325.27

Earl Smart Jr. has left the County and his whereabouts is unknown. The manufactured structure has been dismantles, as verified by a field inspection.

There are sixteen warrants to release at County expenditure of \$31.00 each; a total of \$496.00.

# 2013 WASCO COUNTY REAL PROPERTY TAX STATEMENT

Account: 71439

Alternate Property Number: 01N13 E27 00900 00

TCA: 125

Legal Desc: SECTION 27 TOWNSHIP 1N RANGE 13E QUARTER  
PRCL 900

Location: NO SITUS ADDRESS

Bill To Party: SMART EARL R  
3227 THREE MILE RD  
THE DALLES OR 97058

Lender:

Delinquent Interest Computed Through: 1/15/2014

ACCOUNT VALUES		
Description	2012	2013
Assessed Value Regular (AVR)	\$4,780	\$2,760
Taxable Value Regular (TVR)	\$4,780	\$2,760
Real MKT Total (MKTTL)	\$4,780	\$2,760
Exception Assessed Value (EAV)	\$0	\$0

TAXES AND SPECIAL ASSESSMENTS			
Year	Description	Amount Assessed	Balance Due
2013	Property Tax Principal	\$42.03	\$42.03
2013	Property Tax Interest	\$0.37	\$0.37
2013	Property Tax Interest	\$0.05	\$0.05
2013	OR Housing MDPCR	\$6.00	\$6.00
Total for Tax Year 2013			\$48.45
2012	Property Tax Principal	\$76.45	\$76.45
2012	Property Tax Interest	\$11.22	\$11.22
2012	Property Tax Interest	\$0.87	\$0.87
2012	Warrant Fees	\$82.00	\$82.00
2012	OR Housing MDPCR	\$6.00	\$6.00
Total for Tax Year 2012			\$176.54
2011	Property Tax Principal	\$77.57	\$77.57
2011	Property Tax Interest	\$23.79	\$23.79
2011	Property Tax Interest	\$1.83	\$1.83
2011	Warrant Fees	\$82.00	\$82.00

PLEASE RETURN THIS PORTION WITH YOUR PAYMENT

PAYMENT INSTALLMENTS	
Amount includes any unpaid prior year tax	
Pay This Amount	Due By
\$4,293.25	1/15/2014
\$16.01	2/18/2014
\$16.01	5/15/2014

DISCOUNT IS LOST & INTEREST APPLIES AFTER DUE DATES

SMART EARL R  
3227 THREE MILE RD  
THE DALLES OR 97058

Total Taxes and Assessments:

\$4,325.27

Account: 71439

Enter Payment Amount

\$

Make payment to:

Department of Assessment & Tax 511 Washington Street, Room 208 The Dalles, Oregon 97058



# 2013 WASCO COUNTY REAL PROPERTY TAX STATEMENT

Account: 71439

Alternate Property Number: 01N13 E27 00900 00

2011	OR Housing MDPCR	\$6.00	\$6.00
		<b>Total for Tax Year 2011</b>	<b>\$191.19</b>
2010	Property Tax Principal	\$77.85	\$77.85
2010	Property Tax Interest	\$36.33	\$36.33
2010	Property Tax Interest	\$2.79	\$2.79
2010	Warrant Fees	\$82.00	\$82.00
2010	OR Housing MDPCR	\$6.00	\$6.00
		<b>Total for Tax Year 2010</b>	<b>\$204.97</b>
2009	Property Tax Principal	\$94.56	\$94.56
2009	Property Tax Interest	\$59.25	\$59.25
2009	Property Tax Interest	\$3.75	\$3.75
2009	Warrant Fees	\$82.00	\$82.00
2009	OR Housing MDPCR	\$6.00	\$6.00
		<b>Total for Tax Year 2009</b>	<b>\$245.56</b>
2008	Property Tax Principal	\$95.25	\$95.25
2008	Property Tax Interest	\$74.94	\$74.94
2008	Property Tax Interest	\$4.71	\$4.71
2008	Warrant Fees	\$62.00	\$62.00
2008	OR Housing MDPCR	\$6.00	\$6.00
		<b>Total for Tax Year 2008</b>	<b>\$242.90</b>
2007	Property Tax Principal	\$93.77	\$93.77
2007	Property Tax Interest	\$88.76	\$88.76
2007	Property Tax Interest	\$5.67	\$5.67
2007	Warrant Fees	\$62.00	\$62.00
2007	OR Housing MDPCR	\$6.00	\$6.00
		<b>Total for Tax Year 2007</b>	<b>\$256.20</b>
2006	Property Tax Principal	\$90.40	\$90.40
2006	Property Tax Interest	\$100.04	\$100.04
2006	Property Tax Interest	\$6.63	\$6.63
2006	Warrant Fees	\$62.00	\$62.00
2006	OR Housing MDPCR	\$6.00	\$6.00
		<b>Total for Tax Year 2006</b>	<b>\$265.07</b>

PLEASE RETURN THIS PORTION WITH YOUR PAYMENT

PAYMENT INSTALLMENTS	
Amount includes any unpaid prior year tax	
Pay This Amount	Due By
\$4,293.25	1/15/2014
\$16.01	2/18/2014
\$16.01	5/15/2014

DISCOUNT IS LOST & INTEREST APPLIES AFTER DUE DATES

SMART EARL R  
3227 THREE MILE RD  
THE DALLES OR 97058

Total Taxes and Assessments:

\$4,325.27

Account: 71439

Enter Payment Amount

\$

Make payment to:

Department of Assessment & Tax 511 Washington Street, Room 208 The Dalles, Oregon 97058

# 2013 WASCO COUNTY REAL PROPERTY TAX STATEMENT

Account: 71439

Alternate Property Number: 01N13 E27 00900 00

2005	Property Tax Principal	\$83.21	\$83.21
2005	Property Tax Interest	\$105.40	\$105.40
2005	Property Tax Interest	\$7.59	\$7.59
2005	Warrant Fees	\$62.00	\$62.00
2005	OR Housing MDPCR	\$6.00	\$6.00
Total for Tax Year 2005			\$264.20
2004	Property Tax Principal	\$80.47	\$80.47
2004	Property Tax Interest	\$114.80	\$114.80
2004	Property Tax Interest	\$8.55	\$8.55
2004	Warrant Fees	\$62.00	\$62.00
2004	OR Housing MDPCR	\$6.00	\$6.00
Total for Tax Year 2004			\$271.82
2003	Property Tax Principal	\$81.63	\$81.63
2003	Property Tax Interest	\$129.51	\$129.51
2003	Property Tax Interest	\$9.51	\$9.51
2003	Warrant Fees	\$62.00	\$62.00
2003	OR Housing MDPCR	\$6.00	\$6.00
Total for Tax Year 2003			\$288.65
2002	Property Tax Principal	\$80.72	\$80.72
2002	Property Tax Interest	\$140.99	\$140.99
2002	Property Tax Interest	\$10.47	\$10.47
2002	Warrant Fees	\$62.00	\$62.00
2002	OR Housing MDPCR	\$6.00	\$6.00
Total for Tax Year 2002			\$300.18
2001	Property Tax Principal	\$81.42	\$81.42
2001	Property Tax Interest	\$11.43	\$11.43
2001	Property Tax Interest	\$155.24	\$155.24
2001	Warrant Fees	\$62.00	\$62.00
2001	OR Housing MDPCR	\$6.00	\$6.00
Total for Tax Year 2001			\$316.09
2000	Property Tax Principal	\$77.71	\$77.71
2000	Property Tax Interest	\$160.60	\$160.60
2000	Property Tax Interest	\$12.39	\$12.39

PLEASE RETURN THIS PORTION WITH YOUR PAYMENT

PAYMENT INSTALLMENTS	
Amount includes any unpaid prior year tax	
Pay This Amount	Due By
\$4,293.25	1/15/2014
\$16.01	2/18/2014
\$16.01	5/15/2014

DISCOUNT IS LOST & INTEREST APPLIES AFTER DUE DATES

SMART EARL R  
3227 THREE MILE RD  
THE DALLES OR 97058

Total Taxes and Assessments:

\$4,325.27

Account: 71439

Enter Payment Amount

\$

Make payment to:

Department of Assessment & Tax 511 Washington Street, Room 208 The Dalles, Oregon 97058

# 2013 WASCO COUNTY REAL PROPERTY TAX STATEMENT

Account: 71439

Alternate Property Number: 01N13 E27 00900 00

2000	Warrant Fees	\$62.00	\$62.00
2000	OR Housing MDPCR	\$6.00	\$6.00
Total for Tax Year 2000			\$318.70
1999	Property Tax Principal	\$69.69	\$69.69
1999	Property Tax Interest	\$6.69	\$6.69
1999	Property Tax Interest	\$155.18	\$155.18
1999	Warrant Fees	\$62.00	\$62.00
1999	OR Housing MDPCR	\$3.00	\$3.00
Total for Tax Year 1999			\$296.56
1998	Property Tax Principal	\$69.70	\$69.70
1998	Property Tax Interest	\$166.35	\$166.35
1998	Property Tax Interest	\$7.17	\$7.17
1998	Warrant Fees	\$56.00	\$56.00
1998	Garnishment Fee	\$30.00	\$30.00
1998	OR Housing MDPCR	\$3.00	\$3.00
Total for Tax Year 1998			\$332.22
1997	Property Tax Principal	\$67.48	\$67.48
1997	Property Tax Interest	\$171.84	\$171.84
1997	Property Tax Interest	\$7.65	\$7.65
1997	Warrant Fees	\$56.00	\$56.00
1997	OR Housing MDPCR	\$3.00	\$3.00
Total for Tax Year 1997			\$305.97
Total Taxes and Assessments			\$4,325.27

Comment:

Payment Terms

## PAYMENT INSTALLMENTS

Amount includes any unpaid prior year tax

Pay This Amount	Due By
\$4,293.25	1/15/2014
\$16.01	2/18/2014
\$16.01	5/15/2014

PLEASE RETURN THIS PORTION WITH YOUR PAYMENT

PAYMENT INSTALLMENTS	
Amount includes any unpaid prior year tax	
Pay This Amount	Due By
\$4,293.25	1/15/2014
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DISCOUNT IS LOST & INTEREST APPLIES AFTER DUE DATES

SMART EARL R  
3227 THREE MILE RD  
THE DALLES OR 97058

Total Taxes and Assessments:

\$4,325.27

Account: 71439

Enter Payment Amount

\$

Make payment to:

Department of Assessment & Tax 511 Washington Street, Room 208 The Dalles, Oregon 97058



IN THE COUNTY COURT OF THE STATE OF OREGON  
IN AND FOR THE COUNTY OF WASCO

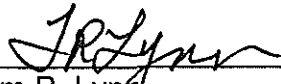
IN THE MATTER OF THE CANCELLATION )  
OF CERTAIN UNCOLLECTIBLE PERSONAL ) A F F I D A V I T  
PROPERTY TAXES. )

STATE OF OREGON, )  
 ) ss.  
County of Wasco. )

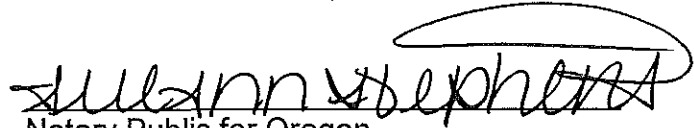
I, TIM R. LYNN, being first duly sworn on oath depose and say: That I am the duly qualified and acting Tax Collector in and for the County of Wasco; That the attached list of personal property taxes was prepared in my office and under my direction; That I have examined said list and investigated the feasibility of collection of said taxes; That from my investigation I have determined that the taxpayer has not responded and we are unable to collect any delinquent taxes; and That in my opinion said taxes are wholly uncollectible by virtue of these facts; and Further that I make this Affidavit in support of a Motion for an Order of this Court declaring the said taxes to be uncollectible and directing me as Tax Collector of this County to cancel said uncollectible personal property taxes.

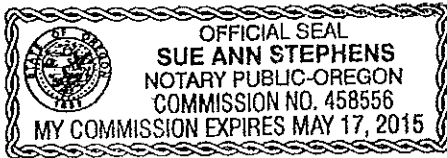
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DATED this 26<sup>th</sup> day of December, 2013.

  
\_\_\_\_\_  
Tim R. Lynn  
Wasco County Tax Collector

SUBSCRIBED AND SWORN to before me this 26<sup>th</sup> day of December, 2013.

  
\_\_\_\_\_  
Notary Public for Oregon  
My Commission Expires: MAY 17, 2015



IN THE COUNTY COURT OF THE STATE OF OREGON  
IN AND FOR THE COUNTY OF WASCO

IN THE MATTER OF THE CANCELLATION )  
OF CERTAIN UNCOLLECTIBLE PERSONAL ) A F F I D A V I T  
PROPERTY TAXES. )

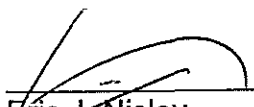
STATE OF OREGON, )  
 ) ss.  
County of Wasco. )

I, ERIC J. NISLEY, being first duly sworn on oath depose and say:

That I am the duly elected, qualified and acting District Attorney for the State of Oregon in and for the County of Wasco; That based upon the Affidavit of Tim R. Lynn, Tax Collector of said County, I have determined that the attached amended list of taxes of personal property represents a list of uncollectible personal property taxes which are delinquent and are now wholly uncollectible by virtue of the fact that the taxpayers have not responded and we are unable to collect any delinquent taxes; Further that I make this Affidavit in support of a written application under ORS 311.790 for an Order directing the Tax Collector to cancel such personal property taxes as uncollectible.

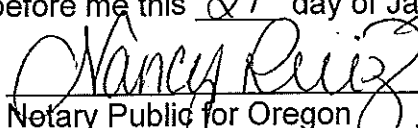


DATED this 21<sup>th</sup> <sup>December, 2013</sup> day of January, 2014.

  
Eric J. Nisley

Wasco County District Attorney

SUBSCRIBED AND SWORN to before me this 21<sup>th</sup> <sup>December, 2013</sup> day of January, 2014.

  
Nancy Ruiz

Notary Public for Oregon

My Commission Expires: 11/27/2017

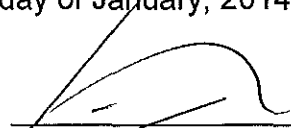
IN THE BOARD OF COUNTY COMMISSIONERS  
OF THE STATE OF OREGON

IN AND FOR THE COUNTY OF WASCO

IN THE MATTER OF DECLARING       )  
PERSONAL PROPERTY TAXES AS       ) MOTION FOR  
WHOLLY UNCOLLECTIBLE.       ) ORDER

COMES NOW Eric J. Nisley, District Attorney and Legal Counsel for Wasco County, Oregon, respectfully moves the Board for an Order declaring that the attached list of personal property taxes are wholly uncollectible and that the Tax Collector of this County be directed to cancel said uncollectible personal property taxes for the reason and upon the grounds that Tim R. Lynn, Tax Collector of said County, has determined that the attached list of taxes of personal property represents a list of uncollectible personal property taxes, which are delinquent and are now wholly uncollectible by virtue of the fact that there is no property to seize since the mobile home burned and the property owner cannot be located.

DATED this 15<sup>th</sup> day of January, 2014

  
\_\_\_\_\_  
Eric J. Nisley  
Wasco County District Attorney

IN THE BOARD OF COMMISSIONERS OF THE STATE OF OREGON  
IN AND FOR THE COUNTY OF WASCO

IN THE MATTER OF THE CANCELLATION     )  
OF CERTAIN UNCOLLECTIBLE PERSONAL     )     ORDER #14-004  
PROPERTY TAXES.                             )

NOW ON THIS DATE, the above-entitled matter having come on regularly to be heard upon the Motion of the District Attorney for an Order declaring certain taxes upon personal property to be now uncollectible and directing the Tax Collector to cancel said personal property taxes; it appearing to the Board from the Affidavits of Tim R. Lynn, Tax Collector for Wasco County, and Eric J. Nisley, District Attorney for Wasco County, that the taxes listed in the complaint are wholly uncollectible.

NOW, THEREFORE, IT IS HEREBY ORDERED: That Tim R. Lynn, Tax Collector for Wasco County, cancel the taxes listed in the motion on file in this matter, attached hereto, and by this reference incorporated herein, as



uncollectible personal property taxes; it is further ordered that this Order be entered in the Journal of the Board of County Commissioners.

DATED this 15<sup>th</sup> day of January, 2014

WASCO COUNTY BOARD  
OF COMMISSIONERS

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Rod L. Runyon, Commission Chair

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Scott C. Hege, County Commissioner

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Steve D. Kramer, County Commissioner

APPROVED AS TO FORM:

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Eric J. Nisley  
Wasco County District Attorney

## **Discussion List Item**

### **Appointments**

- Wasco County Budget Committee
  - Acceptance Email
  - Order #14-001 Reappointing Pat Davis to the Wasco County Budget Committee
- BOPTA
  - Ken Polehn Application
  - Order #14-007 Appointing Ken Polehn to BOPTA
  - Dee Ashley Application
  - Order #14-008 Appointing Dee Ashley to BOPTA
  - John Hutchison Application
  - Order #14-009 Appointing John Hutchison to BOPTA



Kathy White <kathyw@co.wasco.or.us>

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## Budget Committee Appointment

3 messages

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**Kathy White** <kathyw@co.wasco.or.us>

Tue, Dec 17, 2013 at 8:24 AM

To: Patrick Davis [REDACTED]

Good Morning, Pat-

Your appointment to the Wasco County Budget Committee expires at the end of this year. Are you willing to continue in that role for the County and Service Districts?

Thank you,

Kathy White  
Executive Assistant  
Wasco County  
Board of County Commissioners  
511 Washington Street  
The Dalles, OR 97058  
work 541.506.2520  
fax 541.506.2551

---

**Patrick Davis** [REDACTED] >

Wed, Dec 18, 2013 at 6:48 AM

To: Kathy White <kathyw@co.wasco.or.us>

Hi Kathy,

I would be willing to continue on the budget committees.

Pat Davis

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**From:** "Kathy White" <kathyw@co.wasco.or.us>

**To:** "Patrick Davis" <ppatrickdavis@hughes.net>

**Sent:** Tuesday, December 17, 2013 8:24:43 AM

**Subject:** Budget Committee Appointment

[Quoted text hidden]

---

**Kathy White** <kathyw@co.wasco.or.us>

Wed, Dec 18, 2013 at 6:49 AM

To: Patrick Davis <ppatrickdavis@hughes.net>

Thank you, Pat. I know the Board appreciates your dedication.



IN THE BOARD OF COMMISSIONERS OF THE STATE OF OREGON  
IN AND FOR THE COUNTY OF WASCO

IN THE MATTER OF THE REAPPOINTMENT OF     )  
PAT DAVIS TO THE WASCO COUNTY BUDGET     ) ORDER #14-001  
COMMITTEE.     )

NOW ON THIS DAY, the above-entitled matter having come on regularly  
for consideration, said day being one duly set in term for the transaction of public  
business and a majority of the Board of Commissioners being present; and

IT APPEARING TO THE BOARD: That Pat Davis' term on the Wasco  
County Budget Committee expired on December 31, 2013; and

IT FURTHER APPEARING TO THE BOARD: That Pat Davis is willing and  
is qualified to be reappointed to the Wasco County Budget Committee for  
another term.

NOW, THEREFORE, IT IS HEREBY ORDERED: That Pat Davis be and is hereby reappointed to the Wasco County Budget Committee; said term to expire on December 31, 2016.

DATED this 15<sup>th</sup> day of January, 2014.

WASCO COUNTY BOARD  
OF COMMISSIONERS

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Rod L. Runyon, Commission Chair

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Scott C. Hege, County Commissioner

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Steve D. Kramer, County Commissioner

APPROVED AS TO FORM:

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Eric J. Nisley  
Wasco County District Attorney

## INFORMATION AND QUALIFICATION FORM

### BOARD OF PROPERTY TAX APPEALS POOL VOLUNTEER POSITIONS REPRESENTATIVE FROM WASCO COUNTY, OREGON

#### BACKGROUND

The Board of Property Tax Appeals consists of three non office-holding residents of Wasco County. The Board of Property Tax Appeals is responsible for hearing taxpayer appeals for reduction of the real market or assessed value of property. The term of each member begins on the date of appointment and ends on June 30, or when a successor is appointed. Members assigned to a Board receive a stipend of \$75 per day when the Board meets and must complete online training prior to the hearings process.

#### APPLICATION

Provide personal qualifications for the specific volunteer position.  
Supplementary information may be attached. Do not provide confidential information.

**POSITION DESCRIPTION:** Board of Property Tax Appeals Pool Member

Name: Kenneth M. Polehr

Address: [REDACTED]

Phone (home) [REDACTED] Phone (work) [REDACTED]

E-mail address: [REDACTED]

Signature: Kenneth M. Polehr

Date: 12/01/13

Number of years as a Wasco County resident: 52

Your objectives/goals? Desired contributions and accomplishments?

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Education (school, college, training, apprenticeships, degrees, etc.)

The Dalles High School Date(s): [REDACTED]

Bmcc Date(s): [REDACTED]

Date(s): \_\_\_\_\_

Date(s): \_\_\_\_\_

**Experience (work, volunteering, leadership roles, achievements etc.)**

Wasco County Farm Bureau President Date(s): 1998

Wasco Co. Fair Board Date(s): 2009 - Present

Orchard Operator and Owner Date(s): 1980 - Present

Date(s): \_\_\_\_\_

**General Comments (vocational/professional licenses, awards, recognition, etc.)**

Construction Contractor (Lic #173590) Date(s): 2007 - Present

Date(s): \_\_\_\_\_

Date(s): \_\_\_\_\_

Date(s): \_\_\_\_\_

**Why do you want to serve on the Board of Property Tax Appeals**

To further my experience in government.

**Do you have any conflicts of interest? Non-Office holding residents of the County cannot be:**

- Members of the governing body
- Members of the governing body of a school district
- Members of the governing body of a taxing district
- An employee of the County, including all elected officials
- An employee of a taxing district of the county

NO

**Would you feel comfortable in your discussion with other Board Members in speaking out in front of the petitioner and assessor representative even though your comments might not favor one side or the other?**

NO



Are you able to take criticism leveled at "you" even though it means County Assessor and/or government in general?

Yes

How familiar are you with the real estate market in Wasco County?

I am familiar as a land owner and local construction Contractor.

Briefly explain your understanding of Measures 5 & 50 and the Oregon Property Tax System:

Measure 5 limits (compression) Property Taxes.

What experience have you had reading maps?

I have a basic understanding of map reading.

What experience have you had reading appraisals?

I have very little experience reading appraisals.

Are there comments you wish to make that would help us in making our decision regarding recommendation of you as a member of the pool of the Board of Property Tax Appeals?

Send completed form to:

Wasco County Planning Department  
2705 East 2nd Street  
The Dalles OR 97058  
(541) 506-2560  
fax (541) 506-2561

IN THE BOARD OF COMMISSIONERS OF THE STATE OF OREGON  
IN AND FOR THE COUNTY OF WASCO

IN THE MATTER OF THE APPOINTMENT OF )  
KEN POLEHN TO THE WASCO COUNTY ) ORDER  
BOARD OF PROPERTY TAX APPEALS. ) #14-007

NOW ON THIS DAY, the above-entitled matter having come on  
regularly for consideration, said day being one duly set in term for the  
transaction of public business and a majority of the Board of Commissioners  
being present; and

IT APPEARING TO THE BOARD: That under ORS 309.067(1)(b) the  
Board of Commissioners shall appoint a non-office holding member to serve  
on the Board of Property Tax Appeals; and

IT FURTHER APPEARING TO THE BOARD: That Ken Polehn is  
willing and is qualified to be appointed to the Wasco County Board of  
Property Tax Appeals.

NOW, THEREFORE, IT IS HEREBY ORDERED: That Ken Polehn be  
and is hereby reappointed to the Wasco County Board of Property Tax

Appeals in accordance with ORS 309.067(1)(b) for a period beginning  
January 15, 2014, through June 30, 2014.

DATED this 15<sup>th</sup> day of January, 2014.

WASCO COUNTY BOARD  
OF COMMISSIONERS

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Rod Runyon, Commission Chair

---

Scott C. Hege, County Commissioner

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Steve Kramer, County Commissioner

APPROVED AS TO FORM:

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Eric J. Nisley  
Wasco County District Attorney

## INFORMATION AND QUALIFICATION FORM

### BOARD OF PROPERTY TAX APPEALS POOL VOLUNTEER POSITIONS REPRESENTATIVE FROM WASCO COUNTY, OREGON

#### BACKGROUND

The Board of Property Tax Appeals consists of three non office-holding residents of Wasco County. The Board of Property Tax Appeals is responsible for hearing taxpayer appeals for reduction of the real market or assessed value of property. The term of each member begins on the date of appointment and ends on June 30, or when a successor is appointed. Members assigned to a Board receive a stipend of \$75 per day when the Board meets and must complete online training prior to the hearings process.

#### APPLICATION

Provide personal qualifications for the specific volunteer position.  
Supplementary information may be attached. Do not provide confidential information.

*POSITION DESCRIPTION:* Board of Property Tax Appeals Pool Member

Name: DEE ASHLEY

Address: [REDACTED]

Phone (home) [REDACTED] Phone (work) [REDACTED]

E-mail address: [REDACTED]

Signature: 

Date: November 18, 2013

Number of years as a Wasco County resident: 11

#### Your objectives/goals? Desired contributions and accomplishments?

My objective is to see that the citizens of Wasco County are having their concerns about their property taxes heard and reviewed. I am

educated in real estate and understand our real estate market. I provide market analysis for several banks on properties throughout the

gorge and believe I can be a positive asset to the board.

#### Education (school, college, training, apprenticeships, degrees, etc.)

MT. HOOD COMMUNITY COLLEGE, MENTAL HEALTH HUMAN SERVICES Date(s): 1987-1989

REAL ESTATE SCHOOL, CALIFORNIA Date(s): 1996-1997



\_\_\_\_\_  
Date(s): \_\_\_\_\_  
\_\_\_\_\_  
Date(s): \_\_\_\_\_

**Experience (work, volunteering, leadership roles, achievements etc.)**

SERVED ON SHASTA ASSOCIATION OF REALTORS BOARD GRIEVANCE COMMITTEE 1998-2001  
\_\_\_\_\_  
Date(s): \_\_\_\_\_  
MID COL ASSOC. REALTORS PRESIDENT, BOARD MEMBER/DIRECTOR  
\_\_\_\_\_  
Date(s): 2004-PRESENT  
OREGON ASSOC. OF REALTOR'S STATE DIRECTOR  
\_\_\_\_\_  
Date(s): 2012 TO PRESENT  
WASCO CO. NUISANCE ORDER PANEL  
\_\_\_\_\_  
Date(s): 2010

**General Comments (vocational/professional licenses, awards, recognition, etc.)**

PRINCIPAL BROKER, GRI DESIGNATIONS  
\_\_\_\_\_  
Date(s): \_\_\_\_\_  
5 STAR HOME PROFESSIONAL AWARD 2013  
\_\_\_\_\_  
Date(s): \_\_\_\_\_  
\_\_\_\_\_  
Date(s): \_\_\_\_\_  
\_\_\_\_\_  
Date(s): \_\_\_\_\_

**Why do you want to serve on the Board of Property Tax Appeals**

I believe it's important to volunteer and serve your community. This is an area that affects not only our current property owners, but it also affects the potential buyers that may come to Wasco County. There have been several buyers that could have purchased and contributed to our local economy but due to the "high" property taxes decided to purchase elsewhere. This impacts our businesses, schools and other services throughout the community. I think by serving and being involved that I can educate others.

**Do you have any conflicts of interest? Non-Office holding residents of the County cannot be:**

- **Members of the governing body**
- **Members of the governing body of a school district**
- **Members of the governing body of a taxing district**
- **An employee of the County, including all elected officials**
- **An employee of a taxing district of the county**

\_\_\_\_\_  
No known conflicts of interest.  
\_\_\_\_\_  
\_\_\_\_\_

**Would you feel comfortable in your discussion with other Board Members in speaking out in front of the petitioner and assessor representative even though your comments might not favor one side or the other?**

Absolutely. I am known for my directness, fairness and ability to be objective. I have had to do this on several occasions in my position on the Board of Directors for Mid Col. Association of Realtors and other committees.

**Are you able to take criticism leveled at “you” even though it means County Assessor and/or government in general?**

Absolutely.

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**How familiar are you with the real estate market in Wasco County?**

I have been a Realtor in Wasco County for 10 years and do valuations regularly.

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**Briefly explain your understanding of Measures 5 & 50 and the Oregon Property Tax System:**

Measure 5 introduced tax rate limits on the taxes paid by individual properties. Measure 50 limits the annual growth rate, replaced most tax levies with permanent tax rates.

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**What experience have you had reading maps?**

I read maps, plat maps, topo and geographical maps on a daily basis in my profession.

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**What experience have you had reading appraisals?**

With 15 years in Real Estate, I have read many appraisals. I also provide many Broker Price Opinions to several banks on a weekly basis and the standards required for the analysis is very similar to an appraisal.

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**Are there comments you wish to make that would help us in making our decision regarding recommendation of you as a member of the pool of the Board of Property Tax Appeals?**

I have the ability to empathize with concerned, frustrated and irate people but effectively communicate an answer in which they can understand the logic or rules behind an answer.

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**Send completed form to:**

**Wasco County Planning Department  
2705 East 2nd Street  
The Dalles OR 97058  
(541) 506-2560  
fax (541) 506-2561**

IN THE BOARD OF COMMISSIONERS OF THE STATE OF OREGON  
IN AND FOR THE COUNTY OF WASCO

IN THE MATTER OF THE APPOINTMENT OF )  
DEE ASHLEY TO THE WASCO COUNTY ) ORDER  
BOARD OF PROPERTY TAX APPEALS. ) #14-008

NOW ON THIS DAY, the above-entitled matter having come on  
regularly for consideration, said day being one duly set in term for the  
transaction of public business and a majority of the Board of Commissioners  
being present; and

IT APPEARING TO THE BOARD: That under ORS 309.067(1)(b) the  
Board of Commissioners shall appoint a non-office holding member to serve  
on the Board of Property Tax Appeals; and

IT FURTHER APPEARING TO THE BOARD: That Dee Ashley is  
willing and is qualified to be appointed to the Wasco County Board of  
Property Tax Appeals.

NOW, THEREFORE, IT IS HEREBY ORDERED: That Dee Ashley be  
and is hereby reappointed to the Wasco County Board of Property Tax

Appeals in accordance with ORS 309.067(1)(b) for a period beginning  
January 15, 2014, through June 30, 2014.

DATED this 15<sup>th</sup> day of January, 2014.

WASCO COUNTY BOARD  
OF COMMISSIONERS

---

Rod Runyon, Commission Chair

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Scott C. Hege, County Commissioner

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Steve Kramer, County Commissioner

APPROVED AS TO FORM:

---

Eric J. Nisley  
Wasco County District Attorney



## INFORMATION AND QUALIFICATION FORM

### BOARD OF PROPERTY TAX APPEALS POOL

VOLUNTEER POSITIONS  
REPRESENTATIVE FROM  
WASCO COUNTY, OREGON

#### BACKGROUND

The Board of Property Tax Appeals consists of three non office-holding residents of Wasco County. The Board of Property Tax Appeals is responsible for hearing taxpayer appeals for reduction of the real market or assessed value of property. The term of each member begins on the date of appointment and ends on June 30, or when a successor is appointed. Members assigned to a Board receive a stipend of \$75 per day when the Board meets and must complete online training prior to the hearings process.

#### APPLICATION

Provide personal qualifications for the specific volunteer position.  
Supplementary information may be attached. Do not provide confidential information.

**POSITION DESCRIPTION:** Board of Property Tax Appeals Pool Member

Name: JOHN L. HUTCHISON

Address: [REDACTED]

Phone (home) [REDACTED] Phone (work) SAME

E-mail address: [REDACTED]

Signature: John L. Hutchison

Date: 10 Jan 14

Number of years as a Wasco County resident: 16 years

Your objectives/goals? Desired contributions and accomplishments?

To ENSURE THE APPEALS PROCESS IS FAIR AND TRANSPARENT.  
I will: USE COMMON SENSE to reach decisions; Be entrusted  
to use good judgement; BE dependable and conscientious.

Education (school, college, training, apprenticeships, degrees, etc.)

MASTER OF SOCIAL WORK Date(s): 1976

Bachelor of ARTS Date(s): 1974

U.S. ARMY Command & General Staff Date(s): 1993

ASSOCIATE OF ARTS Date(s): 1972

Experience (work, volunteering, leadership roles, achievements etc.)

SEE ATTACHED. Date(s): SEE ATTACHED

Date(s):

Date(s):

Date(s):

General Comments (vocational/professional licenses, awards, recognition, etc.)

Date(s):

Date(s):

Date(s):

Date(s):

Why do you want to serve on the Board of Property Tax Appeals

TO ENSURE THAT THE PROCESS TO HEAR APPEALS TO REDUCE REAL  
PROPERTY MARKET VALUE AND ASSESSED VALUE AND APPEALS TO  
REQUEST A WAIVER OF LATE FILING PENALTIES IS FAIR  
AND TRANSPARENT.

Do you have any conflicts of interest? Non-Office holding residents of the County cannot be:

- Members of the governing body
- Members of the governing body of a school district
- Members of the governing body of a taxing district
- An employee of the County, including all elected officials
- An employee of a taxing district of the county

I DO NOT BELIEVE I HAVE ANY CONFLICTS OF  
INTEREST

Would you feel comfortable in your discussion with other Board Members in speaking out in front of the petitioner and assessor representative even though your comments might not favor one side or the other?

I CAN COMMUNICATE EFFECTIVELY BOTH  
HORIZONTALLY AND VERTICALLY.

Are you able to take criticism leveled at "you" even though it means County Assessor and/or government in general?

I VIEW CONSTRUCTIVE CRITICISM AS A MEANS TO  
IMPROVE MY INDIVIDUAL PERFORMANCE

How familiar are you with the real estate market in Wasco County?

I OWN THREE HOUSES IN WASCO COUNTY. ONE PERSONAL  
RESIDENCE AND TWO RENTAL HOUSES.

Briefly explain your understanding of Measures 5 & 50 and the Oregon Property Tax System:

MEASURE 5 LIMITED TAX RATES USED TO CALCULATE TAXES  
IMPOSED. MEASURE 50 CHANGED THE CONCEPTS OF BOTH  
ASSESSED VALUES AND TAX RATES. MEASURES 5 AND 50  
RESULTED IN SIGNIFICANT CHANGES TO THE WAY COUNTY  
GOVERNMENTS AND THE STATE ADMINISTER THE TAX.

What experience have you had reading maps?

MAP READING EXPERIENCE TO COURSE WORK AT U.S ARMY  
COMMAND AND GENERAL STAFF COLLEGE.

What experience have you had reading appraisals?

RECEIVED APPRAISALS ON ALL PROPERTIES PURCHASED  
AND OTHER PROPERTIES THAT I CONSIDERED PURCHASING.

Are there comments you wish to make that would help us in making our decision regarding recommendation of you as a member of the pool of the Board of Property Tax Appeals?

I AM WILLING TO MAKE DIFFICULT AND UNPOPULAR  
DECISIONS. I ALSO AM WILLING TO ACCEPT RESPONSIBILITY  
FOR MY DECISIONS.

Send completed form to:

Wasco County Planning Department  
2705 East 2nd Street  
The Dalles OR 97058  
(541) 506-2560  
fax (541) 506-2561

**Attachment to application for:  
Wasco County Board of Property Tax  
Appeals (BOPTA)**

**Applicant: John L. Hutchison**

**Work Experience**

- Non Profit Project Management Consultant, The Dalles, Or : 2005-9
- Executive Officer, Oregon Veterans Home: 1998-2005
- Vice President, Blue Cross/Shield 1996-97
- Asst. Vice President, Blue Cross/Shield 1992-96
- Chief Operating Officer, HMO Oregon 1989-1992
- Vice President, PACC Health Plans 1986-89
- Manager, Medicaid Managed Care, State of Oregon 1982-86
- Health Planner, State of Oregon 1976-82

**Leadership Positions**

- Commander, US Army Reserves, LTC, USAR (Retired)
- Served in a variety of executive leadership positions in both public and private sectors (See above)

**Volunteering**

- Member, Board of Directors, Home At Last
- Member, Local Rotary Club
- Member, Civil Service Commission, Local Fire Department
- Member, Columbia Gorge Community College Budget Committee.
- Member, Compensation Committee, Wasco County

**Achievements**

**Maintained my sense of humor and perspective after serving 30 years in high profile public and private sector organizations.**

IN THE BOARD OF COMMISSIONERS OF THE STATE OF OREGON  
IN AND FOR THE COUNTY OF WASCO

IN THE MATTER OF THE APPOINTMENT OF )  
JOHN HUTCHISON TO THE WASCO COUNTY ) ORDER  
BOARD OF PROPERTY TAX APPEALS. ) #14-009

NOW ON THIS DAY, the above-entitled matter having come on  
regularly for consideration, said day being one duly set in term for the  
transaction of public business and a majority of the Board of Commissioners  
being present; and

IT APPEARING TO THE BOARD: That under ORS 309.067(1)(b) the  
Board of Commissioners shall appoint a non-office holding member to serve  
on the Board of Property Tax Appeals; and

IT FURTHER APPEARING TO THE BOARD: That John Hutchison is  
willing and is qualified to be appointed to the Wasco County Board of  
Property Tax Appeals.

NOW, THEREFORE, IT IS HEREBY ORDERED: That John  
Hutchison be and is hereby reappointed to the Wasco County Board of



Property Tax Appeals in accordance with ORS 309.067(1)(b) for a period beginning January 15, 2014, through June 30, 2014.

DATED this 15<sup>th</sup> day of January, 2014.

WASCO COUNTY BOARD  
OF COMMISSIONERS

---

Rod Runyon, Commission Chair

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Scott C. Hege, County Commissioner

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Steve Kramer, County Commissioner

APPROVED AS TO FORM:

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Eric J. Nisley  
Wasco County District Attorney

**Discussion List Item**  
**VSO Lease**

- [Lease](#)
- [Exhibit 1](#)

## **LEASE**

This Agreement of Lease made as of the \_\_\_\_ day of \_\_\_\_\_, 2014 between the City of The Dalles, a municipal corporation of the State of Oregon, hereinafter referred to as **City**, and Wasco County, a municipal corporation and political subdivision of the State of Oregon, hereinafter referred to as **County**;

### **WITNESSETH:**

**WHEREAS**, City owns the property commonly known as the Transportation Center located at 201 East Federal, in The Dalles, Oregon; and

**WHEREAS**, the County has been leasing the Transportation Center on behalf of the Mid-Columbia Veterans' organization, and

**WHEREAS**, City and County desire to extend the term of the lease for the Transportation Center to provide continuity for the Veterans activities at the facility, and

**WHEREAS**, City and County have mutually agreed upon the terms of an extended lease for the Transportation Center;

**NOW, THEREFORE**, In consideration of the above stated facts and the mutual covenants and agreements contained herein, and other valuable consideration, the parties agree as follows:

### **AGREEMENT**

#### **Section 1. Lease of Facilities.**

City leases to County and grants to Wasco County for the Mid-Columbia Veterans' organization, its employees, agents, officers and clients the use of the entire area located within the Transportation Center measuring approximately 50 feet by 30 feet, which area is shown on the map attached as Exhibit "A", subject to the terms of this Lease.

#### **Section 2. Term.**

The initial term of this extended Agreement of Lease shall be from the date of signing, until the 30th day of June, 2018. This Agreement shall thereafter be automatically renewed on an annual basis as set forth in Section 25, subject to the right of termination by either party as set forth in Section 26.

#### **Section 3. Rental.**

County shall pay no monetary rent to City for this Lease. In lieu of rent, County has agreed that County will be responsible for routine repair and maintenance of the interior of the Transportation Center as set forth in Section 6, and County will arrange to have the utilities placed in the name of County as set forth in Section 4 of this Lease. County will be responsible for the maintenance of the public restroom located in the Transportation Center, including the costs of providing paper products and cleaning supplies for the restroom.

#### **Section 4. Utilities.**

County shall place all utility accounts in the name of County, and County shall be responsible for payment of the costs of all utilities for the leased premises.

#### **Section 5. Uses of Premises.**

County agrees to use the leased premises for the operation of a facility serving veterans. The restrooms in the Transportation Center will be posted with signs indicating they can be used by the public between 9:00 AM to 5:00 PM, Monday through Friday, except for holidays.

County also agrees the area consisting of the foyer in the leased premises will be available for use by representatives of The Dalles Area Chamber of Commerce and The Dalles Main Street, Inc., on the day after Thanksgiving and every Saturday morning during the month of December, for Christmas and holiday-related activities. A representative of the organization requesting the use of the foyer for the approved Christmas and holiday-related activities shall be present during the times the foyer is being used for these approved purposes. County and the Mid-Columbia Veterans' organization also agree they will work with representatives of The Dalles Area Chamber of Commerce and The Dalles Main Street, Inc. to provide access to the restrooms and the foyer in the leased premises for special events and activities in the downtown area.

County agrees to make no unlawful, improper or offensive use of the premises or to use the premises in such a manner as to constitute a nuisance to other tenants or the public, or for any purpose which would increase the fire hazard to the building, to the extent that fire insurance rates on the rented premises would increase.

#### **Section 6. Repair and Maintenance.**

County agrees to keep the premises in a neat, clean and proper condition at all times. County shall be responsible for routine repair and maintenance of the interior of the Transportation Center building. For purposes of this Lease, "routine maintenance" shall include repairs or work necessary to maintain the operation of the building; i.e., repairs to the plumbing, wiring, or heating and cooling (HVAC) system. In the event items such as plumbing, wiring, the HVAC system, or any other fixture or appliance on the leased premises require replacement, the City shall be responsible for replacement of the item. City shall also be responsible for repair and maintenance of the exterior of the Transportation Center building and grounds, including the Transportation Center donation bricks. The County will be responsible for the flag pole.

#### **Section 7. Remodeling.**

In the event County shall desire to renovate or remodel the premises or any part thereof, the same may be done by County only after first having obtained the express written consent of City and then only at the expense of County. County shall not permit any structural change or allow any changes to be made which will weaken the structure of the building in which the rented premises are located. Any remodeling or renovation of any kind and any maintenance and repair required to be performed by County shall not increase the fire hazard to the structure and shall conform with state laws, City ordinances and regulations and with rules of all political subdivisions, commissions, boards and agencies having authority over the premises in regard to safety, sanitation, fire protection and building requirements, and shall be constructed by licensed contractors.

#### **Section 8. Assignment, Selling or Subletting.**

County shall not assign, sell or transfer its interest in this agreement or sublet any part of the premises.

#### **Section 9. Hold Harmless and Indemnification.**

County shall indemnify, defend, save, protect, and hold harmless City, its officers, agents and employees from any and all claims, costs, and liability, including reasonable attorneys' fees, for any damage, injury, or death, including without limitation all consequential damages from any cause whatsoever, to persons or property arising directly or indirectly from or connected with County's performance of their operations, the acts, errors or omissions of County, their agents, contractors, guests, or employees, or the use and possession of the premises, by County, or any sub-tenant, their agents, contractors, guests, or employees, save and except claims or litigation arising through (and only to the extent of) the sole negligence or sole willful misconduct of City, its agents, officers, or employees, and if required by City, will defend any such actions which qualify for indemnification at the sole cost and expense of County.

#### **Section 10. Insurance.**

During the term which this Lease is in effect, including any annual renewal term as provided for herein, County shall provide City with a certificate of coverage showing the County participates in the City County Insuring Services Pool (CIS), which provides liability insurance under CIS's insuring agreement. Failure of the County to provide such proof of liability coverage shall constitute a default under this Lease.

#### **Section 11. Waiver of Subrogation.**

Either party may insure the improvements on the leased premises as their interest may appear and for their separate insurable interest in whatever amount is desired against loss or damage or destruction by fire or other casualty without naming the other party as a named insured. Neither party shall be liable to the other for any loss or damage to the improvements caused by fire or any of the risks enumerated in a standard fire insurance policy with or without an extended coverage endorsement if such insurance was affordable at the time of such loss or damage. If requested by the other party, each party to this lease shall obtain from their respective fire insurance carriers, if issued, waivers of subrogation against the other party, and its agents, officers and employees.

#### **Section 12. Access to Premises; Lessee Not to Commit Waste.**

City and its agents may have free access to the premises at all times for the purposes of examining and inspecting the premises to ascertain whether covenants or agreements contained in this agreement are being performed by County. County shall not commit, or allow to be committed, any waste upon the premises, or any nuisance or other act or thing which may disturb the quiet enjoyment of the use of the Transportation Center or surrounding property. County shall at all times comply with all applicable laws, rules and regulations of federal, state or local governmental agencies.

#### **Section 13. Damage or Destruction by Fire or Other Casualty.**

In the event the Transportation Center shall be partially or wholly damaged by fire or other casualty, City shall have the option to either rebuild the structure, or terminate this lease agreement. In the event City elects to proceed with rebuilding the structure, City will use its best efforts to allow the Mid-Columbia Veterans' organization to remain in the structure while the

rebuilding is in progress. In the event City elects to terminate the lease agreement, City shall provide notice of the termination to County within fourteen (14) days of the date the casualty occurred.

**Section 14. Removal of Fixtures, Furniture and Equipment.**

Upon termination of this agreement or during the term of this agreement, County shall have the right to remove all equipment, furniture and fixtures owned by County, which have not become attached to the leased premises. In the event County removes any said equipment, furniture or fixtures which County is empowered and entitled to remove and by such removal causes damage or injury to the leased premises, County agrees to repair the damages or injury immediately, at County's expense, and to restore the premises to as good a state or condition as the premises were at the beginning date of this agreement.

**Section 15. Limitation of City's Responsibility.**

City shall not be liable for any injury or damage of any kind to persons or property, including but not limited to County's equipment or property belonging to County's clients or customers, or to equipment or property belonging to the Mid-Columbia Veterans' organization or the organization's clients or customers, resulting from a condition of the premises created by an act or omission to act in regard to maintenance or repair of the leased premises. City shall not be responsible for any theft of or damage to equipment or personal property stored on the premises by County or Mid-Columbia Veterans' organization's clients or customers.

**Section 16. Default.**

If County breaches any of the covenants set forth in this agreement, then City may give thirty (30) days' notice of intent to terminate the lease. If the default has not been cured within thirty (30) days after notice has been given to County, City may enter upon the premises and any part thereof, at its option, and repossess the premises. In case of a default, City may elect to use the remedy provided herein for repossession in addition to any other remedy provided by law. In the event it is necessary or desirable to institute a suit or action to enforce any of the covenants or provisions of this agreement, to affect reentry upon the premises let by City, County agrees to pay City its attorney fees and expenses in such suit or action. County agrees on the last day of occupancy, to peaceably and quietly surrender the premises to City in as good a state or condition as the same are now or hereafter may be put into, the reasonable use, wear and tear thereof, and damage by the elements excepted.

**Section 17. Notices.**

Any and all notices given under this Lease, or otherwise, may be served by enclosing the notice in a sealed envelope addressed to the party intended to receive the notice, at its address, and deposited in the United States Post Office as certified mail with postage prepaid. Unless otherwise provided in writing by the parties hereto, the address of City and County and the proper party to receive any such notices is set forth below:

**CITY**

**City Manager  
313 Court Street  
The Dalles, OR 97058**

**COUNTY**

**County Administrator  
511 Washington  
The Dalles, OR 97058**



**Section 18. Savings Clause.**

In the event that any part of this agreement or application thereof shall be determined to be invalid by a court of competent jurisdiction such findings shall have no effect on the remaining portions of this lease.

**Section 19. Mechanic's and Materialman's Liens.**

Neither City nor County shall permit any mechanic's, materialman's, or other lien against the premises or the property of which the premises forms a part in connection with any labor, materials, or services furnished or claimed to have been furnished. If any such lien shall be filed against the premises or property of which the premises form a part, the party charged with causing the lien will cause the same to be discharged; provided, however, that either party may contest any such lien, so long as the enforcement thereof is stayed.

**Section 20. Waiver.**

The waiver by City of performance by County of any covenant, term, or condition of this lease shall not be construed as a waiver of any subsequent breach of the same covenant, term or condition.

**Section 21. Written Agreement.**

Neither party has relied upon any promise or representation not contained in this lease. All previous conversations, negotiations, and understandings are of no further force or effect. This lease agreement may be modified only in writing signed by both parties. The headings of the paragraphs are for convenience only and are not part of this lease, nor shall they be considered in construing the intent of this lease agreement.

**Section 22. Applicable Law.**

This agreement shall be governed by the law of the State of Oregon.

**Section 23. Quiet Enjoyment.**

The City agrees that it will not interfere with County's quiet and peaceful enjoyment of the demised premises, or that of the County's employees, agents, officers, or clients, or that of the Mid-Columbia Veterans' organization and their clients or customers, subject, however, to the provisions hereof.

**Section 24. Signs.**

All signs erected, placed or maintained by County or the Mid-Columbia Veterans' organization or allowed to be erected, placed, or maintained by it, on the demised premises must be first approved by City and shall relate to the business conducted by the Mid-Columbia Veterans' organization on the demised premises. County and the Mid-Columbia Veterans' organization shall not place any sign on the demised premises in violation of any law or ordinance or rule of any governmental agency.

**Section 25. Renewal.**

It is understood and agreed that after the initial term of this Agreement of Lease, the agreement will be renewed on annual basis beginning with the lease term that will commence on

July 1, 2018, subject to the provisions in Section 26 concerning termination of the initial term, and termination of any annual renewal term of this Agreement of Lease.

**Section 26. Termination.**

- A. By the County. The County may terminate this Agreement of Lease at any time during the initial term, or at any time during an annual renewal of said Agreement of Lease, by providing ninety (90) days written notice.
- B. By the City. The City may terminate this Agreement of Lease at any time during the initial term of said Agreement of Lease by providing County ninety (90) days written notice that the City has a transportation-oriented need for use of the leased premises; or at any time during an annual renewal of said Agreement of Lease, by providing County written notice of intent to terminate the Agreement of Lease at least ninety (90) days prior to June 30th of any renewal term.

**IN WITNESS WHEREOF**, the parties have caused this Agreement of Lease to be executed by the appropriate officers acting pursuant to due authorization all of the day and year first above written.

**WASCO COUNTY**, a municipal corporation and political subdivision of the State of Oregon

By \_\_\_\_\_  
Chair

Approved as to form:

\_\_\_\_\_  
Eric Nisley, Wasco County District Attorney

**CITY OF THE DALLES**, a municipal corporation of the State of Oregon

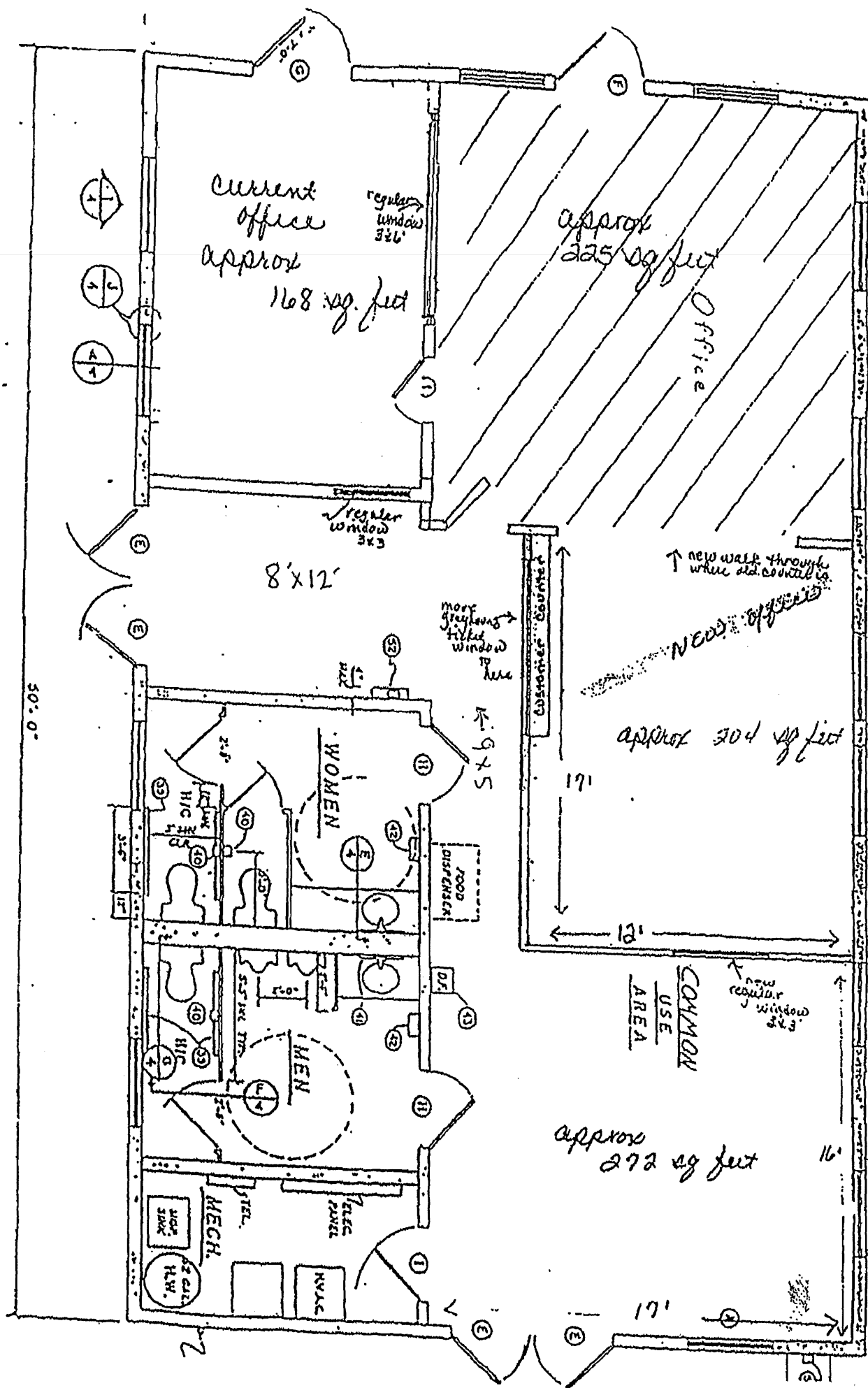
\_\_\_\_\_  
Stephen E. Lawrence, Mayor

ATTEST: \_\_\_\_\_  
Julie Krueger, MMC City Clerk

Approved as to form:

\_\_\_\_\_  
Gene E. Parker, City Attorney

**EXHIBIT "A"**



**Discussion List Item**  
**Information Systems Budget Adjustment**

- [Budget Request](#)
- [Resolution #14-001 in the Matter of the Transfer from Contingency to Materials and Services in the General Fund in the Amount of \\$10,000 during Fiscal Year 2013-2014](#)

<b>Date</b>	01/06/2014	<b>Department</b>	Information Services
<b>Amount Requested</b>	\$10,000	<b>Requested By</b>	Paul Ferguson
<b>Description of Need</b>	<p>Contingency Transfer – May 2013 a regional Homeland Security Grant was awarded to Hood River County to upgrade their and our law enforcement reporting system. It was discovered in November 2013, to complete the upgrade, our servers would need to be replaced. The two specific servers are in the rotation for replacement in 2014/15, so this is moving those up a year. The full cost is to purchase, setup, load and rack the servers. The computer replacement budget will be reduced by this amount in the 2014/15 year.</p>		
<b>Exp</b>	<p>Line Item In: 101.17.5113.52501 – Computer Replacements</p> <p>Line Item Out: 101.99.9101.57101 - Contingency</p>		
<b>Grant</b>	<p>Rev Line Item:</p> <p>Exp Line Item:</p>		
<b>Signature</b>	MONICA MORRIS		
	Resolution please		

IN THE BOARD OF COMMISSIONERS OF THE STATE OF OREGON  
IN AND FOR THE COUNTY OF WASCO

IN THE MATTER OF THE TRANSFER	)	
FROM CONTINGENCY TO MATERIALS	)	RESOLUTION
AND SERVICES IN THE GENERAL FUND	)	#14-001
IN THE AMOUNT OF \$10,000	)	
DURING FISCAL YEAR 2013-2014.	)	

NOW ON THIS DAY, the above-entitled matter having come on regularly for consideration, said day being one duly set in term for the transaction of public business and a majority of the Board of Commissioners being present; and

IT APPEARING TO THE BOARD: That in May 2013, a regional Homeland Security Grant was awarded to Hood River County to upgrade both Hood River and Wasco County's law enforcement reporting system; and

IT FURTHER APPEARING TO THE BOARD: That it was discovered in November 2013, that to complete the upgrade, Wasco County's servers would need to be replaced; and

IT FURTHER APPEARING TO THE BOARD: That the two specific servers are in the rotation for replacement in the 2014/2015 fiscal year; and



IT FURTHER APPEARING TO THE BOARD: That the full cost to purchase, setup, load and rack the servers is \$10,000.

NOW, THEREFORE, IT IS HEREBY RESOLVED: That funds shall be transferred from Contingency Account #101.99.9101.57101 to Computer Replacements Account # 101.17.5113.52501 in the amount of \$10,000 during Fiscal Year 2013-2014.

DATED this 15<sup>th</sup> day of January, 2014.

WASCO COUNTY BOARD  
OF COMMISSIONERS

\_\_\_\_\_  
Rod L. Runyon, County Commissioner

APPROVED AS TO FORM:

\_\_\_\_\_  
Scott Hege, County Commissioner

\_\_\_\_\_  
Eric J. Nisley  
Wasco County District Attorney

\_\_\_\_\_  
Steve Kramer, County Commissioner

**Discussion List Item**  
**Planning Commission Alternate**

- [Brad DeHart Application](#)
- [Order #14-010 Appointing Brad DeHart as  
Planning Commission Alternate Position #1](#)



# Wasco County Planning Department

"Service, Sustainability & Solutions"

2705 East Second St. • The Dalles, OR 97058  
Phone: (541) 506-2560 • [wcplanning@co.wasco.or.us](mailto:wcplanning@co.wasco.or.us)  
[www.co.wasco.or.us/planning/planhome.html](http://www.co.wasco.or.us/planning/planhome.html)

## INFORMATION AND QUALIFICATION FORM

### VOLUNTEER POSITIONS WASCO COUNTY, OREGON

#### BACKGROUND

The Planning Commission, citizen advisory groups, and similar functional groups study and review changes to the Wasco County Comprehensive Plan, Wasco County Land Use and Development Ordinance, National Scenic Area Land Use and Development Ordinance, and other documents; make presentations and recommendations to approval authorities on land use matters; and perform other functions concerning land use and economic development.

Applicants must be ready to commit time and effort to reading detailed land use materials understanding complex issues, and attending day/evening meetings. Essential qualifications include both ability and willingness to work with various persons towards innovative legal solutions concerning land use and development.

#### APPLICATION

Provide personal qualifications for the specific volunteer position.  
Supplementary information may be attached. Do not provide confidential information.

POSITION DESCRIPTION: County Planning Commissioner

Name: Brad DeHart

Address: \_\_\_\_\_

The Dalles, OR 97058

Phone (home) \_\_\_\_\_

Phone (work) \_\_\_\_\_

E-mail address: \_\_\_\_\_

Signature: Bradley K. DeHart

Date: 11/15/2011

(continued)

Current Occupation: Transportation Engineer – District Engineer

Number of years as a Wasco County resident: 10 years

Your objectives/goals? Desired contributions and accomplishments? As a Transportation Engineer for the Oregon DOT, I am continually involved with Planning issues that are related to our transportation systems. My primary goal as a County Planning Commissioner would be to bring my engineering perspective and experience into the discussions and decisions that affect the growth and prosperity of Wasco County, while also contributing to the County through this volunteer position

Approximate hours/week available for this commitment? 2 – 3 hrs

Comments: Maintaining routine schedules yet having flexibility in scheduling times can help to increase availability.

Education (school, college, training, apprenticeships, degrees, etc.)

Oregon Project Management Certification Program Date(s): 8/11 Graduate

National Engineers Month 2011 – February 2011  
Volunteer Presenter on Civil Engineering @ Wy'east Middle School

Willamette University, Certificate in Public Management Date(s): 11/06 Graduate

Oregon Institute of Technology; B.S. Civil Engineering Tech. Date(s): 6/94 Graduate

Mt. Hood Community College; A.A.S Civil Engineering Tech. Date(s): 3/92 Graduate

Mt. Hood Community College; A.A.S Architectural Eng Tech. Date(s): 6/91 Graduate

Experience (work, volunteering, leadership roles, achievements etc.)

ODOT Transportation Engineer Date(s): July 1994 – Present

ODOT Excellence in Project Delivery Award; Team Leader Date(s): 2009  
Small Project (< \$5 Million) Team Award for Maupin Streetscape Project

ODOT Ethics Committee Member Date(s): 1999 - 2006

Oregon Institute of Technology – Magna Cum Laude Graduate Date(s): Class of 1994

Mt. Hood Community College – Co-Valedictorian Date(s): Class of 1991

General Comments (vocational/professional licenses, awards, recognition, etc.)

Oregon Registered Professional Engineer Date(s): July 2001

Attach pages for additional information as necessary (resume, additional background etc.)

Send completed form to: John Roberts, Planning Director; Wasco County Planning Dept.  
2705 East 2<sup>nd</sup> Street  
The Dalles OR 97058  
Phone - (541) 506-2560; fax - (541) 506-2561

# Brad DeHart

P.O. Box 308  
5987 Cherry Heights Rd  
The Dalles, OR 97058  
Home Phone: (541) 296-4474  
Office Phone: (541) 296-2215  
Email: Bradley.K.DEHART@odot.state.or.us

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## **Objective**

Seeking a challenging and rewarding position as a Wasco County Planning Commissioner.

## **Experience**

### **Oregon Department of Transportation**

November, 2000 -  
Present

#### **Professional Engineer 1; District Engineer**

Lower John Day Area / District 9 Office, The Dalles

September, 1996 –  
November, 2000

#### **Transportation Eng. 1; Senior Designer / Project Coordinator**

Klamath Falls Project Office & The Dalles Project Office

July, 1994 –  
September, 1996

#### **Associate Transportation Engineer; Survey Crew Chief / Designer / Senior Inspector**

*ODOT Graduate Engineer Program*

Bend Project Development Office & Construction Office

## **Education & Registration**

### **Willamette University, Atkinson Graduate School**

Certificate of Public Management

September 2005 – November 2006

### **Oregon State Board of Examiners for Engineering & Land Surveying**

Registered Professional Engineer, 51569PE – July 2001.

### **Oregon Institute of Technology – Klamath Falls, Oregon**

B.S., Civil Engineering Technology – June 1994

### **Mt. Hood Community College – Gresham, Oregon**

A.A.S., Civil Engineering Technology – March 1992

A.A.S., Architectural Engineering Technology – June 1991

## **Achievements**

### **Oregon Department of Transportation**

Ethics Committee Member

1999 – 2006

Individual Excellence Award Recipient

1998

### **Oregon Institute of Technology**

*Magna Cum Lauda* Graduate

Class of 1994

### **Mt. Hood Community College**

Co-Valedictorian

Class of 1991

President's Honor Roll

1989 – 1991

### **United States Army, Ft. Leonard Wood, Missouri**

Advanced Individual Training Honor Graduate 1987

## **Personal Interests**

Camping, hunting, coaching my kid's baseball & softball teams.

References Available Upon Request

IN THE BOARD OF COMMISSIONERS OF THE STATE OF OREGON  
IN AND FOR THE COUNTY OF WASCO

IN THE MATTER OF THE APPOINTMENT OF	)	
BRAD DEHART AS FIRST ALTERNATE	)	ORDER
TO THE WASCO COUNTY PLANNING COMMISSION	)	#14-010

NOW ON THIS DAY, the above-entitled matter having come on regularly  
for consideration, said day being one duly set in term for the transaction of public  
business and a majority of the Board of Commissioners being present; and

IT APPEARING TO THE BOARD; That a vacancy currently exists on the  
Wasco County Planning Commission; and

IT FURTHER APPEARING TO THE BOARD: That Brad DeHart is willing  
and is qualified to be appointed as an Alternate to the Wasco County Planning  
Commission.



NOW, THEREFORE, IT IS HEREBY ORDERED: That Brad DeHart be  
and is hereby appointed First Alternate to the Wasco County Planning  
Commission, serving as a regular member only when a regular member is  
absent, said term to expire on December 31, 2017.

WASCO COUNTY BOARD  
OF COMMISSIONERS

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Rod L. Runyon, Commission Chair

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Scott C. Hege, County Commissioner

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Steve D. Kramer, County Commissioner

APPROVED AS TO FORM:

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Eric J. Nisley  
Wasco County District Attorney

## **Discussion List Item Title III Certification**

- [AOC Letter](#)
- [Informational Email](#)
- [Project Submission Form](#)
- [Memo](#)
- [Certification Form](#)

**ASSOCIATION OF OREGON COUNTIES**

1201 COURT STREET, N.E.  
SALEM, OREGON 97309

**ASSOCIATION OF O&C COUNTIES**

P.O. Box 2327  
HARBOR, OREGON 97415

To: All Counties Using SRS Funds for Title III Projects  
From: Rocky McVay and Kevin Davis  
Date: January 10, 2014  
Re: Annual Title III Project Certification

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You may recall that the Secure Rural Schools and Community Self-Determination Act, as amended and reauthorized, requires annual certification regarding the use of funds under Title III. The law requires as follows:

“Not later than February 1 of the year after the year in which any county funds were expended by a participating county, the appropriate official of the participating county shall submit to the Secretary concerned a certification that the county funds expended in the applicable year have been used for the uses authorized under section 302(a), including a description of the amounts expended and the uses for which the amounts were expended.”

The certification is due not later than February 1 of 2014, for amounts that were actually spent during calendar year 2013 for projects under Title III.

A few counties still had funds received under prior legislation (PL 106-393) for years before FFY 2008. Title III projects during calendar year 2013 that used funds provided under PL 106-393 need not (and to avoid confusion, should not) be reported as part of the certification process, so long as the Title III project did not also use funds that were received for FFY 2008 or after.

Nothing in SRS specifies the form that must be followed for the required certification. Your two county Associations recommend, however, that all counties follow a similar format. We strongly recommend that all counties use the approved federal form enclosed with this memorandum (OMB 0596-0220). An electronic version of the approved form and further information is available online. Start by going to: <http://www.fs.usda.gov/main/pts/countyfunds> and then under “Related Links” (right side of page), click on “Annual Title III Certification.”

Your certification report must include all amounts actually spent during the entire calendar year 2013 (but excluding any amounts received under PL 106-393). **Unlike prior years, we recommend that you submit your completed certification forms directly to the Secretary of Agriculture or Secretary of the Interior, as appropriate. The addresses to use are shown on the form. The forms must be submitted not later than February 1. When submitting forms to the Secretaries, please send copies to Rocky McVay at [Rocky@blupac.com](mailto:Rocky@blupac.com).**

If you have any questions, please contact Rocky McVay at 541-412-1624, or by email sent to [Rocky@blupac.com](mailto:Rocky@blupac.com).

**Secure Rural Schools and Community Self-Determination Act of 2000****Certification of Title III expenditures by participating county**

The Secure Rural Schools and Community Self-Determination Act of 2000 (the Act), reauthorized in Public Law 110-343 and Public Law 112-141, requires the appropriate official of a county that receives funds under title III of the Act to submit to the Secretary concerned (the Secretary of Agriculture, or the Secretary of the Interior, as appropriate) an annual certification that the funds expended have been used for the uses authorized under section 302(a) of the Act. The Secretary concerned also is requiring the appropriate official to certify the amount of title III funds received since October 2008 that have not been obligated as of September 30 of the previous year.

The appropriate official of each participating county may use this form (see page 2) to report information to meet the requirements of the Act. Certification must be made by February 1 following each year title III funds are expended. Certain counties in Oregon receive title III payments initiated by both the Department of Agriculture and the Department of the Interior. If the county received Secure Rural Schools Act title III payments from more than one agency, the county must certify separately to each Secretary regarding the separate payment initiated by that agency. Submit the certification to the appropriate address below for the respective agency.

**All counties** expending title III funds received from Forest Service payments are to submit the annual certification by one of the following methods:

Mail:	e-mail:	FAX:
Secretary of Agriculture c/o U.S. Forest Service Payments to States Coordinator Albuquerque Service Center, B&F SWAM/IAS/ASR 101B Sun Avenue NE Albuquerque, NM 87109	asc_asr@fs.fed.us	877-684-1422

**Certain counties in western Oregon** expending title III funds received from payments from the Department of Interior for lands administered by the Bureau of Land Management are to submit a separate annual certification about the separate title III funds by one of the following methods:

Mail:	e-mail:	FAX:
Secretary of the Interior c/o BLM Oregon State Office State Director Office (OR931) Attn: Secure Rural Schools Coordinator P.O. Box 2965 Portland, OR 97208	(none available)	503 808-6021



Kathy White <kathyw@co.wasco.or.us>

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## Federal Lands Search & Rescue 2013

3 messages

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**Kathy White** <kathyw@co.wasco.or.us>  
To: Scott Williams <scottw@co.wasco.or.us>

Mon, Jan 13, 2014 at 10:30 AM

Good Morning, Scott-

The Feds are asking for certification of funds spent for Title III Search and Rescue activities. All I can find in my records is \$2,651 for the 1-7-13 Frog Lake snowmobiler rescue. I thought I remembered more than just that one - hoping you can provide me with that information.

Thank you for your help.

Thank you,

Kathy White  
Executive Assistant  
Wasco County  
Board of County Commissioners  
511 Washington Street  
The Dalles, OR 97058  
work 541.506.2520  
fax 541.506.2551

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**Scott Williams** <scottw@co.wasco.or.us>  
To: Kathy White <kathyw@co.wasco.or.us>

Mon, Jan 13, 2014 at 10:32 AM

thats the only one I got for 2013 for reimbursement as well.

[Quoted text hidden]

—

Sergeant Scott Williams  
Wasco County Sheriff's Office  
511 Washington St. Suite 102  
The Dalles, OR 97058  
541-506-2580  
[scottw@co.wasco.or.us](mailto:scottw@co.wasco.or.us)

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**Kathy White** <kathyw@co.wasco.or.us>  
To: Scott Williams <scottw@co.wasco.or.us>

Mon, Jan 13, 2014 at 10:33 AM

Perfect!! Thank you, Scott. :-)

Thank you,

Kathy White  
Executive Assistant  
Wasco County  
Board of County Commissioners

# **PL 110-343 Title III Project Submission Form**

## **EMERGENCY ECONOMIC STABILIZATION ACT OF 2008 TITLE VI-OTHER PROVISIONS, SEC. 601 "Secure Rural Schools and Community Self-Determination Program"**

Name of Project: Recover injured snowmobiler  
Project Sponsor: Sgt. Scott Williams  
Sponsor's Address: 511 Washington Street  
Contact Person: Sgt. Williams  
Phone: 541-506-2593 Fax: 541-506-2581 E-Mail: scottw@co.wasco.or.us

Project Is Authorized Under The Following Category: (see Sec. 302(a))

- ☐ Activities Under the Firewise Community Program
- ☒ Reimbursement for Search, Rescue, Firefighting or Other Emergency Services on Federal land
- ☐ Develop Community Wildfire Protection Plan

Project Location: Frog Lake Butte National Forest

Other Identifiers: (geographic location, road name or number, stream name)

East of Hwy 26 near Frog Lake

### **Project Description\*:**

Recover injured snowmobiler and party of seven people

**\*include work windows or other limitations / restrictions / public or private land**

### **Project Goals and Objectives:**

Recover injured snowmobiler and party of seven people

**Is There An Opportunity To Tie To An Associated Title II Project? Explain:**

No

### **Proposed Method Of Accomplishment:**

☐ Contract ☒ Volunteers ☐ Agency (FS/BLM) Employees ☐ County

☐ County Corrections (adult / juvenile) ☐ Non-Profit



☐ Other \_\_\_\_\_

**Current Status Of Project Preparation:**  
Completed \_\_\_\_\_

**Contact Person(s) For Project Specific Documentation:**  
Sgt. Scott Williams \_\_\_\_\_

**Telephone Number(s) For Contact(s)** 541-506-2593 \_\_\_\_\_

**How Does The Project Benefit The Community?** Provides rescue for citizens using USFS land in Wasco County \_\_\_\_\_

**Duration Of The Project:** 01/06/1 to 01/07/13 \_\_\_\_\_

**Anticipated Cost of Project (itemize):**

- Review And Consultation Costs: \_\_\_\_\_
- Contract Preparation And Administration Costs: \_\_\_\_\_
- Materials And Supplies: \_\_\_\_\_
- Monitoring: \_\_\_\_\_
- Other Costs: 2651.00 – see attached \_\_\_\_\_
- Indirect Costs (overhead): \_\_\_\_\_

**TOTAL COST ESTIMATE:** \$ \_\_\_\_\_

**Estimated Start Date Of Project:** 01/06/2013 \_\_\_\_\_

**Estimated Completion Date of Project:** 01/07/2013 \_\_\_\_\_

**Identify Source(s) Of Other Funding For Project:** \_\_\_\_\_

**Project Accomplishments / Expected Outcomes:** None \_\_\_\_\_

**How Is Project In The Public Interest?** No loss of life in Waco County recreational areas \_\_\_\_\_

**Will Project Create a Product Or Benefit To The Federal Resource?** Yes, safe Federal recreational lands \_\_\_\_\_

### No loss of life on Federal lands

**Other Comments:**

By: Sgt. Scott Williams

**Telephone: 541-506-2593**

**Address: 511 Washington Street, The Dalles, OR 97058**

**Date: : 1/07/13**

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**MEMORANDUM**

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**TO:** BOARD OF COUNTY COMMISSIONERS  
**FROM:** KATHY WHITE  
**SUBJECT:** SRS FUNDING CERTIFICATION  
**DATE:** 1/13/2014

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**BACKGROUND INFORMATION**

I have been in contact with Rocky McVay @ AOC who advised me that the Certifying Official is either a member of the governing body or their appointed designee. A designee has not been appointed but you may do so if you choose.

Secure Rural Schools and Community Self-Determination Act of 2000  
County's Certification of Title III Expenditures and Unobligated Funds.

Name of participating county and state:	Wasco County, Oregon
Calendar year for which this report is submitted:	2013

EXPENDITURES	
Amount of title III funds expended this year to carry out authorized activities under the Firewise Communities program:	\$
Amount of title III funds expended this year to reimburse the participating county for emergency services performed on Federal land, as defined in the Act, and paid for by the participating county:	\$2,651.00
Amount of title III funds expended this year to develop community wildfire protection plans in coordination with the appropriate Secretary:	\$
Total amount of title III funds expended this year for authorized uses:	\$

FUNDS NOT OBLIGATED	
Amount of title III funds received since October 2008 not obligated by September 30 of the year for which this report is submitted.	\$

CERTIFICATION	
<p>The expenditures reported above were for the uses authorized under section 302(a) of the Act. The proposed uses had a publication and comment period and were submitted to the appropriate Secure Rural Schools Act resource advisory committee(s) as required in Section 302(b) of the Act.</p> <p>The amounts reported as unobligated on September 30 are accurate and consistent with the county's accounting practices.</p> <p>Signature of certifying official: _____</p>	
Print or type name and title of certifying official:	Date of certification: January 15, 2014

**WASCO COUNTY BOARD OF COMMISSIONERS  
REGULAR SESSION  
JANUARY 15, 2014**

**CONSENT AGENDA**

1. [Minutes – 12.18.2013 Regular Session](#)



WASCO COUNTY BOARD OF COMMISSIONERS  
REGULAR SESSION  
DECEMBER 18, 2013

PRESENT: Rod Runyon, Commission Chair  
Scott Hege, County Commissioner  
Steve Kramer, County Commissioner  
Tyler Stone, County Administrator  
Kathy White, Executive Assistant

At 9:00 a.m. Chair Runyon opened the Regular Session of the Board of Commissioners with the Pledge of Allegiance.

Fair Board appointments were removed from the Discussion list as the Fair Board has not yet reviewed the appointments and made a recommendation to the Board.

Planning Department Director John Roberts has submitted a request to add the Brush Canyon Wind Project to the Discussion List

**Discussion List – Re-appointments/Appointments**

**{{{Commissioner Hege moved to approve Order #13-136 appointing Barbara Case as Wasco County's American Disability Act Coordinator. Commissioner Kramer seconded the motion which passed unanimously.}}}**

**{{{Commissioner Hege moved to approve Order #13-137 re-appointing Monica Morris as Wasco County's Budget Officer. Commissioner Kramer seconded the motion which passed unanimously.}}}**

**{{{Commissioner Hege moved to approve Order #13-144 re-appointing Scott McKay to the Mid-Columbia Housing Authority. Commissioner Kramer seconded the motion which passed unanimously.}}}**

**{{{Commissioner Kramer moved to approve Order #13-140 re-appointing Carolyn Wood to the Mid-Columbia Council of Governments Board of Directors. Commissioner Hege seconded the motion which passed unanimously.}}}**

**{{{Commissioner Kramer moved to approve Order #13-145 re-appointing Don Uhalde to the Wasco County Public Works Building Safety Committee. Commissioner Hege seconded the motion which passed unanimously.}}}**

**{{{Commissioner Hege moved to approve Order #13-146 re-appointing David Troxel to the Wasco County Public Works Building Safety Committee. Commissioner Kramer seconded the motion which passed unanimously.}}}**

**{{{Commissioner Hege moved to approve Order #13-147 re-appointing Jeff McCall to the Wasco County Public Works Building Safety Committee. Commissioner Kramer seconded the motion which passed unanimously.}}}**

Brief discussion ensued as to what the Public Works Building Safety Committee does; Mr. Stone explained that they are a mirror image of the Court House Safety Committee ensuring OSHA compliance within the building.

**{{{Commissioner Kramer moved to approve Order #13-169 re-appointing Jim Burres to the Wasco County Veterans Advisory Committee. Chair Runyon seconded the motion which passed unanimously.}}}**

**{{{Commissioner Hege moved to approve Order #13-141 re-appointing Dan Fissell to the Wasco County Weed Council. Commissioner Kramer seconded the motion which passed unanimously.}}}**

**{{{Commissioner Hege moved to approve Order #13-142 re-appointing Michael Omeg to the Wasco County Weed Council. Commissioner Kramer seconded the motion which passed unanimously.}}}**

**{{{Commissioner Hege moved to approve Order #13-143 re-appointing Jerry Duling to the Wasco County Weed Council. Commissioner Kramer seconded the motion which passed unanimously.}}}**

Brief discussion ensued regarding the frequency of Weed Council meetings and the importance of having a resident of south Wasco County as a member. The Council meets two or three times each year; Mr. Duling is a south Wasco County resident.

**{{{Commissioner Kramer moved to approve Order #13-170 re-appointing Jay Waterbury to the NORCOR Budget Committee. Chair Runyon seconded the motion which passed unanimously.}}}**

Chair Runyon asked Ms. White to look into the Wasco County appointment to the MCCOG Budget Committee to make sure it is up-to-date. He indicated that Bill Lennox's term has expired and should be contacted for any interest he may have to be reappointed; the position should be advertised.

#### **Discussion List – January 2014 BOCC Meeting Schedule**

Ms. White explained that no additions had been made to the January 15<sup>th</sup> session since the submission of the Board Packet Memo outlining currently scheduled items. She predicted that more requests would be submitted but doubted that the schedule would become overloaded.

**\*\*\*It was the consensus of the Board that since the first regular session of January falls on New Year's Day, the Board would hold the January 15<sup>th</sup> session adding an additional session on January 22<sup>nd</sup> should it become necessary.\*\*\***

#### **Discussion List – Treasurer's Report**

Commissioner Hege noted that there is \$5 million more in the account than at this time last year; he would value an explanation of the difference. He also noted that he would appreciate seeing years past so trends could be evaluated. Chair Runyon said that he would approach County Treasurer Chad Krause to try to obtain more information.

#### **Discussion List – Eastern Oregon Counties Association**

Chair Runyon reported that if Wasco County were to join the Association it would cost a minimum of \$2,500; he did not think that money is available in the budget



considering other pressing financial needs the County is facing. Commissioner Hege agreed saying that he supports much of what the EOCA does, but does not want to pay another organization; AOC already works on many of the same issues and the County has higher needs.

**\*\*\*The Board was in consensus to not join the Eastern Oregon Counties at this time.\*\*\***

#### **Discussion List – Oregon County Leadership Institute**

Commissioner Kramer expressed his interest in attending the Leadership Institute. He reported that he has submitted an application to the AOC for a \$1,000 scholarship which can be staggered between two fiscal years. If the scholarship is awarded the cost to the County will be \$475 each of the two fiscal years. He added that if the scholarship is not awarded, he will not attend.

Chair Runyon asked where the classes take place. Commissioner Kramer replied that they are held in Salem – he will deal with the travel expense should he be able to attend. Commissioner Hege asked if Commissioner Kramer had reviewed this expense with the Finance Manager. Commissioner Kramer responded that he had; she had communicated that the training and education dollars are available especially if the expense is spread over two fiscal years.

**\*\*The Board was in consensus for Commissioner Kramer to attend the Oregon County Leadership Institute with the expense being offset in part by an AOC scholarship.\*\*\***

Chair Runyon noted that EFSEC has cancelled their last two meetings regarding the Brush Canyon Wind Project and wondered if anyone had heard about rescheduled dates. Commissioner Hege stated that he has contacted them about that and will pass along their response.

#### **Consent Agenda – 12.4.2013 Minutes**

**{{{Commissioner Hege moved to approve the Consent Agenda.  
Commissioner Kramer seconded the motion which passed unanimously.}}}**

Mr. Stone asked Commissioner Hege to update the Board on BOPTA. Commissioner Hege said that they have an application from Dee Ashley. He explained that the County currently has only 3 BOPTA members which is the

minimum needed to sit; should someone be sick, unavailable or decide to resign, the BOPTA Board could not function until a replacement is found, appointed and trained. He pointed out that there is training offered every other year; beyond the training, the time commitment is small – only 2-3 days per year. In addition, members are paid for their time.

Ken Polehn said that he has found the application online and plans to fill one out and turn it in.

**Agenda Item – Road Advisory Committee Recommendation**

Chuck Covert, Chair of the Wasco County Road Advisory Committee, briefly reviewed the activities of the Committee during 2013. He explained that the Committee had deliberated and were prepared to recommend that the Board of County Commissioners consider forming a Road Taxing District to meet the funding shortfall for road maintenance in Wasco County with a levy of \$1.23 per \$1,000 of assessed valuation which would raise approximately \$1.6 million for Wasco County roads and approximately \$750,000 for roads within the City of The Dalles. He went on to say that should the District fail in an election, the Committee recommends a Vehicle Registration Fee be placed on the ballot at the maximum rate of \$43 which would raise \$730,000 for Wasco County Roads and \$435,000 for roads within the City of The Dalles. He added that either measure should include language that would reduce or eliminate taxes commensurate with restoration of other county road funding.

Mr. Covert explained that the registration fee is less attractive because it does not offer the ability to raise the full amount needed to make up for the current funding deficit; impact fees will also not raise enough and have the added problem of collection.

Chair Runyon asked if any other members of the Committee had anything to add. Keith Mobley, Committee member, said that while the recommendation has been agreed upon by the committee, he thinks the public needs to be informed of the urgency of the situation. He believes there is little likelihood of timber receipts returning to a level sufficient to support road maintenance. He stated that his personal choice would be a combination package of both registration and impact fees; he thinks the agricultural community's willingness to pay an impact fee would encourage the public to pass a registration fee.

Ken Polehn, Committee member, said that it is important to get something on the ballot to get the conversation started in the public forum. He said he could support either idea.

Sherry Holliday, Committee member, pointed out that if no action is taken, the next decision that will come before the Board is which roads in the County will go back to gravel. She pointed out that good roads are critical to emergency response. She said that the Committee is a good group of people trying to do the right thing.

Dennis James, Committee member, stated that he is in agreement with the tax base which is what the Committee agreed upon; however he is also a member of the agricultural community and would be willing to pay an impact fee. He said that one idea might be to base the fee on the number of employees engaged by each agricultural concern. He stated that unless a method of collection can be determined for an impact fee, it cannot work. He reminded the Board that additional fees for hunting and fishing licenses have also been discussed.

City of The Dalles Manager Nolan Young said he commends the Committee for their efforts. He strongly agrees with that there is a need and something should be placed on the ballot right away. He said that the City has held off for long enough that they now have catching up to do which will be more costly than maintenance – he encouraged the Board to not allow the County to get into that same position. He observed that a tax district would have impacts that the Committee may not be aware of; a new tax will result in compression of other taxes, potentially reducing income to the other taxing districts. He said that the impact of compression is difficult to predict as it is determined by property. He stated that a rookie police officer costs about \$80,000 and could be eliminated by compression. He suggested that a combo approach would be a better, more reliable approach.

Commission Hege asked if the compression affected only the City of The Dalles. Mr. Young responded that he had only looked at the City of The Dalles and that he does not think that there are other cities in the County with taxing districts.

Chair Runyon noted that Mr. Young's concern is that a taxing district may just be taking money out of one funding pocket to put it into another. Mr. Young said that a district might ask for \$2.3 million and estimate collecting \$2 million but

compression may reduce that to \$1.5 million. He further noted that costs already exceed property taxes which do not even cover the city's law enforcement costs.

Mr. Covert said that he had met with the Assessor and it is very complicated – when a new district is formed, everyone else gets a little less. He said he does not know how else the roads can be maintained. He reminded everyone that they are not trying to raise enough to make improvements or expansions, just enough to maintain the current road system. He said that he does not want to implement something that just defers disaster – he wants something that will succeed.

Commissioner Kramer reported that he had spoken to Councilman Spatz who believes it is important that the City and County work in tandem to meet this challenge.

Commissioner Hege said that he thinks that it makes a lot of sense and asked Mr. Young if there is any move toward making that happen. Mr. Young replied that that is the City's intent. Commissioner Kramer added that Mr. Spatz had indicated that a meeting would be set right after the first of the year.

Further discussion ensued regarding the possibility and process for getting something on the ballot in May. It was agreed that the County Clerk would be contacted for assistance. Commissioner Hege suggested that there needs to be discussion on how to inform the public and/or forming a PAC; Public Works Director Marty Matherly said that the Committee is willing to do that work.

Mr. Young added that it would be useful to consult a tax attorney before approaching the public.

Chair Runyon asked if the proposed Road District would have a sunset date. Mr. Covert stated that unless other funding is identified and secured, the District would be permanent. Mr. Matherly said that the intent is to create something that is predictable and long-term.

Commissioner Hege stressed the importance of working with the City Council and asked Mr. Young to work with Mr. Stone to have a joint meeting to further the discussion.

Chair Runyon asked if anyone had looked at the chances of passing a ballot measure. Mr. Matherly replied that although their survey responses represent a very small portion of the voting population, a high percentage of survey respondents supported a tax. He pointed out that polling can be expensive.

Chair Runyon asked if other cities within the County had been engaged in the conversation. Ms. Holliday said that while Maupin is looking for money for streets but other communities may not be as receptive.

Commissioner Hege asked if there are any road plans that might be of particular benefit to those communities. Mr. Matherly responded that there are none planned at this time. He said that the County used to be able to do that but reduced staffing and funding do not allow for that kind of support.

Road Supervisor Don Uhalde said it is important for the outlying communities to remember that it is the County road system that leads to their businesses.

Commissioner Hege thanked the Committee for the specificity of their recommendation. He said that he believes it is imperative to get a plan in place for the May ballot.

Mr. Covert offered committee involvement in the joint meeting if the Board felt it would be useful.

#### **Agenda Item – MCEDD Quarterly Report**

MCEDD Executive Director Amanda Hoey reviewed the report submitted in the Board Packet. She said that they have had an initial call with the University regarding economic impact research which will span two classes – the first will develop the process; the second will implement the process.

Commissioner Hege asked if she felt they have what they need in terms of data. Ms. Hoey replied that she had received the data gathered by Ms. White and have also made some information-gathering phone calls; the University will take it further. Commissioner Hege said that although the WTF promoters are facing some legal issues, they will be able to help with research.

Ms. Hoey continued to review the items included in the Board Packet report. She said that they are working with the Extension Office to offer wine courses based

on the needs assessment. Commissioner Hege requested a copy of the wine needs assessment. Ms. Hoey replied that she would send a copy to Ms. White for distribution to the Board.

Commissioner Hege asked how many listings MCEDD manages. Ms. Hoey responded that it is less than ½ dozen.

Chair Runyon asked if there has been enough change in the Agora platform to have it presented again at a Board session. Ms. Hoey said that she thought that would be appropriate.

**Agenda Item – Solid Waste Proposed Rate Increases**

Environmental Health Specialist Supervisor John Zalaznik presented rate increase requests for the Landfill and Mel's Sanitation, both of which have been approved by the Solid Waste Advisory Committee (SWAC). He introduced Nancy Mitchell from Waste Connections who said that they are requesting 1.03 % ( 85% CPI) which is what the license agreement allows.

Mel Barlow, owner of Mel's Sanitary Service, said that he is asking for 80% CPI which is a 1% increase. He hopes the changes to the health care system will be financially manageable.

Mr. Zalaznik reported that the SWAC supports both requests.

Commissioner Kramer disclosed that up to a year ago he had been employed with Mel's Sanitary Service but to date has no financial interest in the business.

**{{{Commissioner Kramer moved to approve the recommendation of the SWAC to approve a 1.03% rate increase for the Wasco County Landfill and a 1% rate increase for Mel's Sanitary Service. Commissioner Hege seconded the motion which passed unanimously.}}}**

Mr. Zalaznik explained that the increases being requested by The Dalles Disposal have not yet been presented to the SWAC and he has not been able to convene a special meeting of the SWAC due to member's holiday season plans. He asked that the Board approve the request on an interim basis saying that he would return in January with a recommendation from the SWAC for the increase.

Commissioner Hege noted that The Dalles Disposal requested increase is nearly double that of the other two sanitation entities; he asked for an explanation of the disparity of requests.

Jim Winterbottom, representing Waste Connections, said that their request is based on landfill increases and a June to June CPI . He said that they usually come in at CPI or less. The increase for rural customers will be 26¢ per month; 29¢ per month for customers in the UGA.

Commissioner Hege asked if Mr. Zalaznik expected the rate to be approved. Mr. Zalaznik responded affirmatively adding that the City of The Dalles has already approved the rate.

**{{{Commissioner Hege moved to approve The Dalles Disposal rate increase on an interim basis to be reviewed by the SWAC who will return to the Board with a recommendation at which time the Board will consider a permanent approval of the rate increase. Commissioner Kramer seconded the motion which passed unanimously.}}}**

Commissioner Kramer reported that he will be attending the Maupin City Council meeting tonight – he hopes to recruit someone from southern Wasco County to serve on both the SWAC and the Tri-County Hazardous Waste Steering Committee. He said he has already had some preliminary conversations and is hopeful that someone will step forward to serve. Ms. White will work with Mr. Zalaznik to develop and application.

#### **Discussion List – Brush Canyon Wind Project**

Planning Director John Roberts asked that prior to presenting the wind project information, he would like the Board to consider a fee waiver request he received today. He explained that this same request was approved by the Board in May of 2011; this is basically a renewal of that waiver. He went on to say that the request is for \$300 for the renewal of a temporary hardship dwelling permit.

Commissioner Hege said that this dwelling is illegal under the County Code, but the Board can provide a 2-year temporary use permit; he asked what the permit would be based upon. Mr. Roberts responded that medical criteria need to be met. Commissioner Hege asked if there are any other similar permits in the County. Mr. Roberts responded that there are a large number. Commissioner

Hege asked if all were allowable. Mr. Roberts replied that they are; he explained that letters from doctors are required.

Commissioner Hege asked how the applicant has proven his financial need is such that the Board should waive the fee. Mr. Roberts replied that the applicant has offered testimony about his limited social security income. He added that after a period of time, his department will become suspicious and investigate further.

**{{{Commissioner Hege moved to approve the recommendation of the Planning Department to waive the fee for the renewal of the temporary dwelling permit. Commissioner Kramer seconded the motion which passed unanimously.}}}**

Chair Runyon suggested that it could be useful to pass the names of the hardship applicants on to agencies that might provide assistance.

Mr. Roberts reported that due to inclement weather the Brush Canyon Wind Project hearings have been continued into January. He stated that he has reviewed the 400 page EFSEC report; during that review he worked to match the EFSEC conditions to the BOCC comments. He said he has already forwarded the conditions to Public Works and Emergency Management for comment.

Mr. Roberts said that he will write a letter to present to EFSEC on behalf of the Board. He pointed out that in the application it is noted that the County had not offered any comments on visual impacts. He added that Sherman County has offered to expand their fire district into Wasco County to provide fire suppression. The applicant has addressed all of Wasco County's comments; the State Fire Marshall still has some concerns. Mr. Roberts expressed his concern that EFSEC is not allowing a reasonable amount of time for the applicant to meet all conditions and he will encourage them to relax that timeline.

Mr. Roberts went on to say that the Department of the Navy controls the air space over part of the proposed development; turbines cannot be built in those areas. He said that while some of the turbines can be moved, it may not be enough to make the project cost effective.



Mr. Roberts stated that the Soil and Water Conservation District is contracting for some lidar mapping; he suggested that this would be a cost-effective opportunity for the County to update flood plain maps by paying to expand the survey area – it would cost \$500 per square mile; to do the scenic area would cost approximately \$39,000. The lidar mapping is scheduled for June.

Mr. Stone asked Mr. Roberts what areas he would suggest to be the highest priority for updated mapping. Mr. Roberts said he might just go north to south but there are some definite problems areas – Pine Grove and the Deschutes for instance, but they are sparsely populated. He said he would be inclined to start in the northwest portion of the county in which 2/3 of the county population resides.

Commissioner Hege asked if some of the smaller cities might be able to pay to have their region mapped; he suggested we look into the possibilities for some of the outlying populated areas. He said he would like to find a way to take advantage of the opportunity.

Mr. Stone asked Mr. Roberts to return to the Board with a recommendation for contingency funding for this project.

Mr. Roberts asked how much could be spent. Mr. Stone replied that the question to the Board is: What is their willingness to spend some on this and if so, how much for this to be a worthwhile project?

Commissioner Hege said that he would prefer that Mr. Roberts come forward with his recommendation for value and then add areas based on a priority list. He also would like the cities to be included. Mr. Stone said that city managers could be contacted to determine a level of interest in participation.

Commissioner Hege stated that he thinks that the City of The Dalles would want to participate. Chair Runyon added that the Port of The Dalles might also have some interest. He added that it is important to not deplete contingency funds and suggested that they look for some federal dollars to supplement the effort.

Mr. Roberts suggested that some of the land preservation funds might be directed toward this project. Mr. Stone said that the group can look at that.

### **Commission Call**

Chair Runyon noted that there is a NORCOR meeting tomorrow.

Commissioner Kramer announced that he would be ringing the bell on behalf of Kiwanis tomorrow afternoon

Chair Runyon brought forward an AOC memo regarding a proposed State marijuana policy. He asked that Ms. White distribute the document to the Board and suggested that the Board give some thought to what their position will be on this subject. He said that the topic will be coming back to counties and may or may not come with options. He urged the Commissioners to make their thoughts known to legislators as soon as possible.

Mr. Stone suggested that they might also think about sending a letter as a Board; should the legislation go through, the County will have to look at how it will receive revenue. Chair Runyon pointed out that Counties will bear the law enforcement and implementation costs. He said that individual letter and a letter from the group would both be helpful.

Commissioner Hege asked Commissioner Kramer to report on the status of the Household Hazardous Waste Committee. Commissioner Kramer stated that while the BOCC has accepted the offer to continue as lead agency but it has been placed on hold; North Central Public Health District will be an assignee and the committee is waiting for the dust to settle from the separation before taking any further action.

Further discussion ensued regarding the Door Decorating Contest judging. The Board agreed to meet in the Admin Office at 1:00 p.m. to begin the judging tour.

Chair Runyon adjourned the meeting at 11:23 a.m.

### **Summary of Actions**

#### **Motions Passed**

- **To approve Order #13-136 appointing Barbara Case as Wasco County's American Disability Act Coordinator.**

- To approve #13-137 re-appointing Monica Morris as Wasco County's Budget Officer.
- To approve Order #13-144 re-appointing Scott McKay to the Mid-Columbia Housing Authority.
- To approve Order #13-140 re-appointing Carolyn Wood to the Mid-Columbia Council of Governments Board of Directors.
- To approve Order #13-145 re-appointing Don Uhalde to the Wasco County Public Works Building Safety Committee.
- To approve Order #13-146 re-appointing David Troxel to the Wasco County Public Works Building Safety Committee.
- To approve Order #13-147 re-appointing Jeff McCall to the Wasco County Public Works Building Safety Committee.
- To approve Order #13-169 re-appointing Jim Burres to the Wasco County Veterans Advisory Committee.
- To approve Order #13-141 re-appointing Dan Fissell to the Wasco County Weed Council.
- To approve Order #13-142 re-appointing Michael Omeg to the Wasco County Weed Council.
- To approve Order #13-143 re-appointing Jerry Duling to the Wasco County Weed Council.
- To approve Order #13-170 re-appointing Jay Waterbury to the NORCOR Budget Committee.
- To approve the Consent Agenda – 12.4.2013 BOCC Minutes.
- To approve the recommendation of the SWAC to approve a 1.03% rate increase for the Wasco County Landfill and a 1% rate increase for Mel's Sanitary Service.
- To approve The Dalles Disposal rate increase on an interim basis to be reviewed by the SWAC who will return to the Board with a

**recommendation at which time the Board will consider a permanent approval of the rate increase..**

- **To approve the recommendation of the Planning Department to waive the fee for the renewal of the temporary dwelling permit.**

**Consensus**

- **Since the first regular session of January falls on New Year's Day, the Board would hold only the January 15<sup>th</sup> session adding an addition session on January 22<sup>nd</sup> should it become necessary.**
- **To not join the Eastern Oregon Counties at this time.**
- **For Commissioner Kramer to attend the Oregon County Leadership Institute with the expense being offset in part by an AOC scholarship.**

WASCO COUNTY BOARD  
OF COMMISSIONERS

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Rod L. Runyon, Commission Chair

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Scott Hege, County Commissioner

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Steve Kramer, County Commissioner

**Agenda Item**  
**Wasco County Audit Report**

- [Wasco County 2012-2013 Fiscal Year Audit Report](#)

**Wasco County, Oregon  
Report on Audit of Financial Statements  
And Supplementary Information  
For the Year Ended June 30, 2013**



**FRIEND & REAGAN, P.C.**  
Certified Public Accountants

305 E. Fifth Street  
The Dalles, Oregon 97058

**Wasco County, Oregon  
Report on Audit of Financial Statements  
And Supplementary Information  
For the Year Ended June 30, 2013**

**Wasco County, Oregon**  
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**Wasco County, Oregon  
Elected Officials and Agent of Record  
For the Year Ended June 30, 2013**

WASCO COUNTY BOARD OF COMMISSIONERS:

Commissioner	Scott Hege The Dalles, Oregon 97058
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Commissioner	Rod Runyon The Dalles, Oregon 97058
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Commissioner	Steve Kramer Dufur, OR 97021
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OTHER ELECTED OFFICIALS:

Treasurer	Chad Krause The Dalles, Oregon 97058
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Clerk	Linda Brown The Dalles, Oregon 97058
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Sheriff	Ricky Eiesland The Dalles, Oregon 97058
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Assessor	Timothy Lynn The Dalles, Oregon 97058
----------	--

District Attorney	Eric Nisley The Dalles, Oregon 97058
-------------------	---

OTHER:

Insurance Agent of Record	Mike Courtney-Courtney Insurance Agency 414 East Second The Dalles, Oregon 97058
---------------------------	---

FINANCIAL SECTION





**FRIEND & REAGAN, P.C.**  
Certified Public Accountants

305 E. Fifth Street  
The Dalles, OR 97058  
phone [541] 296.2000  
fax [541] 296.5636  
[www.friendreagan.com](http://www.friendreagan.com)

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Carol D. Friend · Nathan R. Reagan · Ben G. Neumayer · Gary F. Bradford · Carolyn J. Rohde · Rochelle A. Friend

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## INDEPENDENT AUDITOR'S REPORT

Board of Commissioners  
Wasco County, Oregon  
The Dalles, Oregon 97058

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Wasco County, Oregon as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

### ***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### ***Auditor's Responsibility***

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.



We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### ***Opinions***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Wasco County, Oregon, as of June 30, 2013, and the respective changes in financial position, and the respective budgetary comparison for the General Fund, Public Health Fund, and Public Works Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### ***Other Matters***

#### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 10-17 and the schedule of funding progress on page 51 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

#### ***Other Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Wasco County, Oregon's basic financial statements. The introductory section, combining and individual nonmajor fund financial statements, and other financial schedules listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the basic financial statements.

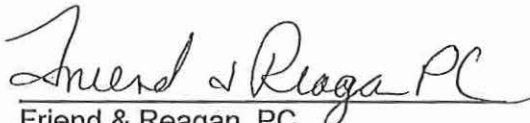
The combining and individual nonmajor fund financial statements, the schedule of expenditures of federal awards and the other financial schedules as listed in the table of contents are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements, the schedule of expenditures of federal awards and the other schedules as listed in the table of contents are fairly stated in all material respects in relation to the basic financial statements as a whole.

The introductory section has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

#### **Reports on Other Legal and Regulatory Requirements**

In accordance with *Government Auditing Standards*, we have also issued our report dated December 30, 2013, on our consideration of Wasco County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Wasco County's internal control over financial reporting and compliance.

In accordance with Minimum Standards for Audits of Oregon Municipal Corporations, we have issued our report dated December 30, 2013, on our consideration of compliance with certain provisions of laws and regulations, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules. The purpose of that report is to describe the scope of our testing of compliance and the results of that testing and not to provide an opinion on compliance.

A handwritten signature in cursive script that reads "Friend & Reagan PC".

Friend & Reagan, PC  
The Dalles, Oregon 97058  
December 30, 2013



**Wasco County, Oregon**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**For the Year Ended June 30, 2013**

This discussion and analysis is intended to be an easily readable analysis of Wasco County's financial activities based on currently known facts, decisions or conditions. This analysis focuses on current year activities and should be read in conjunction with the financial statements in the audit.

**REPORT LAYOUT**

This discussion and analysis is intended to serve an introduction to Wasco County's basic financial statements. The County's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the basic financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves. The first several statements are highly condensed and present a government-wide view of the County's finances including the Statement of Net Position and the Statement of Activities.

**Government-Wide Financial Statements**

*Statement of Net Position:* The focus of the Statement of Net Position is to present the unrestricted assets of governmental activities. Over time, increases or decrease in net position may serve as a useful indicator of whether the financial position of the County is improving or deteriorating.

*Statement of Activities:* The focus of the Statement of Activities is to present the major program costs and match major resources with each. To the extent a program's cost is not recovered by grants and direct charges, it is paid from general taxes and other resources. This Statement summarizes and simplifies the user's analysis to determine the extent to which programs are self-supporting and/or subsidized by general revenues.

The government wide financial statements include two service districts as discretely presented component units. Requests for copies of the separately issued financial statements for the service districts should be addressed to Wasco County, 511 Washington Street, Room 207, The Dalles, Oregon 97058.

**Fund Financial Statements**

Following the government-wide statements is a section containing fund financial statements. The County's major funds are presented in their own column and the remaining funds are combined into a column titled "Other Governmental Funds". For each major fund, A Budgetary Comparison Statement is presented. Readers who wish to obtain information on non-major funds can find it in the Combining Schedules of Non-Major Funds and/or the Supplemental Information-Budgetary Comparison Schedules sections of this report.

**Notes to the Financial Statements**

The notes provide additional information that is essential to a full understanding of the financial data provide in the government-wide and fund financial statements.



Finally, completing the document is a series of other financial and statistical schedules, and the reports by the independent certified public accountants, as required by statute.

The MD&A is intended to explain the significant changes in financial position and differences in operations between the current and prior years

## COUNTY AS A WHOLE

### GOVERNMENT-WIDE FINANCIAL STATEMENTS

This section will discuss and analyze significant differences. A condensed version of the Primary Government Statement of Net Position at June 30, 2012 and June 30, 2013 follows:

**TABLE 1**  
NET POSITION AT YEAR END

	Primary Governmental Activities	
	<u>June 30, 2012</u>	<u>June 30, 2013</u>
<b>ASSETS</b>		
Cash and Investments	15,610,767	16,750,155
Other Assets	2,188,292	1,975,628
Capital Assets	12,389,308	12,561,074
<b>TOTAL ASSETS</b>	<u>30,188,367</u>	<u>31,286,857</u>
<b>LIABILITIES</b>		
Other Liabilities	988,063	850,230
Long Term Debt Outstanding	1,618,989	1,164,592
<b>TOTAL LIABILITIES</b>	<u>2,607,052</u>	<u>2,014,822</u>
<b>NET POSITION</b>		
Net investment in Capital Assets	11,600,323	12,231,459
Restricted	5,860,010	5,846,842
Unrestricted	10,120,982	11,193,733
<b>TOTAL NET POSITION</b>	<u>27,581,316</u>	<u>29,272,034</u>

### Governmental Activities

As noted earlier, net position may serve over time as a useful indicator of the County's financial position. The County's assets exceeded liabilities by \$29,272,034 at the close of the most recent fiscal year.

A large portion of the County's net position reflects investment in capital assets (land, buildings, improvements, machinery and equipment, bridges and infrastructure), net of accumulated depreciation, and the debt used to acquire the assets.

**TABLE 2**  
**STATEMENT OF ACTIVITIES**

Program revenues	<u>2011/12</u>	<u>2012/13</u>
Charges for Services	3,545,811	3,364,775
Operating Grants and Contributions	6,768,123	7,331,980
Capital Grants and Contributions	332,250	176,856
General revenues		
Taxes for General Purpose	7,932,317	8,035,968
Other Taxes	645,820	625,004
Interest	76,276	94,397
Other	197,218	313,477
Sale of Capital Assets	14,882	16,051
Transfers	-	-
Total Program and General Revenues	<u>19,512,697</u>	<u>19,958,507</u>
Expenses		
General Government	3,963,000	4,147,864
Public Safety	6,728,153	6,740,841
Highways and Streets	3,260,774	2,994,652
Health and Welfare	3,217,182	3,073,191
Culture and Recreation	225,439	252,271
Capital Projects	956,082	1,013,257
Interest	63,440	45,709
Total Expenses	<u>18,414,071</u>	<u>18,267,786</u>
Change in net assets	1,098,626	1,690,721
Net position, beginning	<u>26,482,690</u>	<u>27,581,314</u>
Net position, ending	<u>27,581,316</u>	<u>29,272,034</u>

#### Governmental Activities

With a few exceptions, governmental program expenses remain similar to the prior year. Public Works Federal Forest Receipts are in jeopardy and it is unknown how much, if any, allocation will be re-authorized. Given that, Wasco County's overall financial position and result of operations remains steady. Wasco County is working diligently to be proactive with available funding and not reactive to funding cuts. See next paragraph "Budgetary Highlights" for explanation of changes in programs.

#### BUDGETARY HIGHLIGHTS –

In the 11/12 year beginning fund balance was budgeted at 2.8 million but came in at 4.6 million. This made budgeting in the 12/13 years much easier than anticipated and allowed for continued funding of reserve accounts and minimal reductions in spending. Beginning fund balance in the 12/13 was budgeted for 3.2 million and came in at 5.5 million or 65% greater than expected. This was partially the result of \$275,000 in capital spending turn back, 3.4 million in expense turn back and \$235,000 in savings at NORCOR over budget. This is the second year that we have experienced greater than expected turn back which makes budgeting significantly easier for this fiscal year and the upcoming fiscal year. While this does not solve expected budget shortfalls it does put Wasco County in a better position to respond to budgetary needs. Public Works funding continues to be the top budgetary



concern we have for Wasco County. This year the Public Works Department continues to spend down beginning fund balances in order to balance current service level budgets. While this continues to be a planned expenditure it is not sustainable for the long term. These expenditures will give the County additional time to work on alternative funding solutions to the loss of Secure Rural Schools (SRS) payments. This year we saw an extension of the SRS payments again at a reduced rate. A Road Advisory Committee was appointed this year to study possible funding solutions for the Public Works Department.

This year saw a moderate investment in capital improvements of 1.0 million, many of which were grant funded. Major projects included installing an emergency generator at the Stacker Butte emergency communications site, the purchase of portable radios and two new 911 consoles were installed at the emergency 911 communications center for \$66,000. A fire suppression system was installed in the 911 IT room for \$14,400. The handicap ramp was extended at the Annex C facility to serve the 911 and emergency operations departments for \$13,100 including a grant for \$10,000. A badly needed new boiler was installed at the Wasco County Courthouse replacing a 1970's boiler for \$103,000. Fair and Parks purchased a new Kobota mower for \$13,400. The final payment was made for the new Assessment and Tax software system for \$67,000. Four vehicles were purchased per the Wasco County Vehicle Plan. Public Works capital spending included purchasing 4 used pieces of equipment for \$123,000 instead of purchasing a single new grader as originally planned. This allowed us to replace significantly more equipment than what would normally have been budgeted.

Wasco County was able to continue to fund capital reserve accounts this year primarily due to better than expected beginning fund balances. Road Reserve remains static at 2.75 million due to the use of beginning fund monies to balance the Road Fund and an extension of the SRS funding. The Capital Acquisitions Reserve sits at \$650,000 including this year's contribution of \$125,500. Facility Capital Reserve is at \$323,000 including a \$200,000 transfer from General Fund this year and the Operating Reserve sits at \$550,000 including a \$325,000 General Fund transfer. The 911 Equipment Reserve sits at \$238,000 including a \$33,000 transfer from the 911 Budget. It is a goal to be able to capitalize reserve accounts going forward to help offset declining Timber Revenues and continue capital improvement programs..

Landfill revenue continues to be a strong revenue stream at \$565,100.

Wasco County was able to adequately absorb the PERS increase of 4% for the 2011-2013 biennium. This increase was largely due to continued effects of the sustained slow economy. We have seen some relief as a result of changes in the PERS formula designed to ease the burden of steep increases driven by the slow economy.

Wasco County has spent the last year involved as part of a process to make the newly created Health District a completely separate and distinct entity outside of the Wasco County budget. We expect that this new entity will cost more to operate in the coming years. This transition has been a challenge at best and remains an ongoing concern for Wasco County, The Health District missed the go live date of July 1, 2013 and had to remain in the Wasco County Budget for at least another 6 months. When completed this new entity will have a structure similar to what we have in place for NORCOR, Center for Living, and MCCOG all of which are multiple county entities.

The Commission on Children and Families discussion on restructuring at the State level came to reality under the direction of the Early Learning Council. Hubs will be formed in the next year under the direction of the Early Learning Council. Commission Activities were funded for the 12/13 year thereafter we expect to lose all funding as it transitions to a new model for providing services.

We saw the creation of Coordinated Care Organizations during this year. Wasco County was part of the creation of the Columbia Gorge Coordinated Care Organization consisting of Wasco, Sherman, and Hood, River Counties. This new entity has had a minimal financial impact to Wasco County to date.

Property taxes remain the single largest source of revenue to the General Fund and are projected to remain steady. We will be watching closely as market and assessed values start to come in line with each other as is happening in other Counties. We did not experience a significant impact in this budget year but it may start to play a role in years to come.

#### CAPITAL ASSETS AND DEBT ADMINISTRATION

As of June 30, 2013 the County had invested over twelve million dollars in capital assets that are reflected in the following table, which represents a net increase from prior year.

	Beginning Fixed Assets	Additions	Deletions	Ending Fixed Assets
Land	1,426,794	-	(8,490)	1,418,304
Depreciable Assets				
Buildings	7,353,674	137,794	(88,196)	7,403,272
Furniture and Equipment	9,522,798	386,816	(68,635)	9,840,979
Infrastructure	4,601,376	555,168	-	5,156,544
<b>Total Cost</b>	<u>21,477,848</u>	<u>1,079,778</u>	<u>(156,831)</u>	<u>22,400,795</u>
<b>Depreciation</b>				
Accumulated Depreciation	<u>(10,515,334)</u>	<u>(895,491)</u>	<u>(152,802)</u>	<u>(11,258,025)</u>
<b>Total Depreciation</b>	<u>(10,515,334)</u>	<u>(895,491)</u>	<u>(152,802)</u>	<u>(11,258,025)</u>
<b>Capital Assets Net of Depreciation</b>	<u>12,389,308</u>	<u>184,287</u>	<u>(12,519)</u>	<u>12,561,074</u>

#### Debt Outstanding

As of year-end, the County had \$1,228,711 in debt outstanding. While bond and loan obligations are being reduced, the OPEB and Compensated Absences obligation is increasing.

<u>Governmental Activities</u>	Beginning Balance	Additions	Reductions	Ending Balance	Due in One Year
Compensated Absences	246,906	4,047		250,953	
OPEB Obligation	467,890	83,666	-	551,556	-
Veterans Facility Bonds	425,000	-	425,000	-	-
Discount/Premium on				-	
Refunded Bonds	(3,954)	-	(3,954)	-	-
Crates Point Bonded Loan	115,208	-	18,621	96,587	23,820
Refunded Series 2005 (Crates Point)	367,940	-	38,325	329,615	40,299
<b>Totals</b>	<u>1,618,990</u>	<u>87,713</u>	<u>477,992</u>	<u>1,228,711</u>	<u>64,119</u>

For more detailed information on the County's debt and amortization terms refer to Note 3c to the financial statements.



## ECONOMIC FACTORS

Wasco County's permanent rate is \$4.2523 per thousand. This absolute limitation on tax revenues and the County's dependence on property taxes do not allow it to keep pace with increased demands for services. Counties are highly susceptible to economic pressures given the large reliance on property taxes to fund County services. This creates a certain amount of financial uncertainty for Counties as we move through economic cycles. Budgeting in this type of an environment where such a large percent of a county's budget can be impacted by market conditions creates challenges for forecasting budgets into the future. Property taxes represent approximately 51% of total General Fund program resources. Beginning fund balance is 37% while operating and capital grants contributions, fees, fines and charges for services represent the balance of 12%. The County does monitor all of its resources and determines the need for program adjustments or fee increases accordingly. With the exception of a couple of departments, Wasco County did not have significant fee increases for the 2012/13 year.

We have seen a significant rental revenue reduction with the exit of one community partner from our leased buildings (approx. \$98,000) and we are in negotiation with a second partner to move from a smaller County owned building to a larger county owned building. While this move would further reduce potential rental revenue it will provide additional space for the newly formed North Central Public Health District while still preserving some rental revenue and solidifying a long term lease.

NORCOR continues to see less rental beds to federal agencies resulting in increased costs for member counties. Proactive measures were taken to replace this revenue by installing alternative programs for rental bed space at this facility. This has resulted in increased revenue for NORCOR but not enough to offset the loss of previous year bed rentals. In the 12/13 year the discussion was started by one of the NORCOR member counties to change the funding formula for the NORCOR facility. Negotiations were concluded and as expected the new formula will shift additional costs to Wasco County in the coming years if we do not manage our jail population. As a result of these negotiations we have seen a cost decrease for this year but expect higher costs in future years without installing significant jail population oversight measures. This change will ensure that the County is able to financially afford jail services but at the same time Wasco County will experience a significant service level reduction as a result.

During the 12/13 year construction of the new Armory building at the College began. When completed this will free up high value County property to be leased, creating a significant new revenue source.

An increase in applications for Mass Gatherings in Wasco County has the potential to be an economic driver within the County. These gatherings bring significant revenue into the county as an economic driver but Wasco County does not see much direct revenue from these events. Additionally, mass gatherings are a drain on County staff resources in coordinating oversight of these events. In upcoming years Wasco County will be explore creating an ordinance to help manage these events and capture some revenue to offset staff time required to oversee the events.

## CURRENT YEAR BUDGET

The County's 2013/2014 budget reflects a General Fund increase of \$627,972 from the previous year. This is primarily due to an increase in Beginning Fund Balance.

Wasco County has been able to manage the impact of the economic downturn that was expected in the 2012-2013 budget year. This is partly due to conservative budgeting, cost control measures but primarily due to better than expected beginning fund balances.



The largest union did not reopen negotiations which resulted in a 0% cost of living increase for general service employees and non-represented employees. Other unions received small increases of 1.5% helping the County's overall financial position.

Road funding remains as the top priority in this budget. Wasco County will continue to fund road shortages utilizing beginning fund balances while strategies to increase road revenue are explored by a county appointed advisory committee. This committee will play an integral part in addressing the approximate \$600,000 shortfall in funds for the Public Works Department. We still hold out hope that a legislative fix for the loss of timber dollars will materialize. We suspect however that any legislative fixes will result in significantly less revenue than have been previously received. Secure Rural Schools was extended in this budget for another year but at a reduced rate of \$677,678. Each extension that we receive reduces the amount of beginning fund balance that we have to use to balance the budget and increases the amount of time we have to find solutions to the funding problem. Capital and Operational Reserves were again funded in the 2012/13 budget year primarily due to better than expected beginning fund balances.

The implementation of the CCO model of healthcare transformation through the creation of Coordinated Care Organizations at the State level has had minor impacts on the programs of public health to date but we are early in the CCO model for care delivery. Likewise, State changes with the elimination of the Commission on Children and Families with the new Early Learning Council model have yet to play out. Wasco County is has agreed to participate in an application for a five county early learning hub (Four Rivers Early Learning Hub). An application was submitted in the first round for hub selection but our hub was not selected to move forward which will push us to the second round of applications. This new model will have an impact on County funding streams in the loss of Basic Capacity funding of approximately \$109,000. This will further result in the elimination of this fund in future budget years.

We have seen increased revenues for NORCOR through the installation of five new program beds (TOOLS) thereby further reducing county expenditures on NORCOR operations. This revenue increase is due to successful negotiations to bring alternative populations to the facility.

A change in the funding formula for NORCOR has resulted in a new funding formula that will shift additional costs to Wasco County over the next several years. As such, Wasco County has implemented a jail matrix system to ensure that our jail population does not exceed 50 inmates. This is a cost control measure to keep from having to pay additional monies to the other member counties when we go over the 50 prisoner mark. In addition to this we have made a slight formula change that changes how a bed is counted which will further allow us to maintain 50 beds without variability that the previous formula was not able to control. This new formula could save the cost of 2 to 5 beds monthly. We expect the work release program to continue to help in cost reduction efforts at the jail. This change will ensure that the County is able to financially afford jail services but at the same time Wasco County will experience a significant service level reduction as a result.

NORCOR is in negotiation to extend a rental lease for space in an adjacent NORCOR owned warehouse. If successful this will continue a revenue stream that helps offset operational costs that the Counties would otherwise have to absorb.

As a budget strategy, Wasco County will attempt to reduce or eliminate the use of beginning fund balance to offset the cost of operations.

PERS continues to be a significant variable in the County budget process. We expect to see PERS reform legislation during this session. Any such legislation is expected to have a positive impact on future budgets. This budget saw an approximate 4% increase in the PERS rate for Wasco County.

All of these potential changes would save Wasco County significant monies but they will all need to be approved by the Legislature Assembly and it is expected that they will all be challenged in Court.

#### FINANCIAL CONTACT

The County's financial statements are designed to present users (citizens, taxpayers, customers, investors and creditors) with a general overview of the County's finances and to demonstrate the County's accountability. If you have questions about the report or need additional financial information, please contact the County's Budget Officer at 511 Washington Street, Room 207, The Dalles, Oregon 97058.

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## BASIC FINANCIAL STATEMENTS

**Wasco County, Oregon**  
**Statement of Net Position**  
**6/30/2013**

(all amounts are in dollars)

	Primary Government Governmental Activities	Aggregate Discretely Presented Component Units
<u>ASSETS:</u>		
Cash & Investments	16,750,155	1,088,196
Receivables (Net of Allowances):		
Property Taxes	720,377	143,675
Other	803,943	-
Inventory	451,307	-
Capital Assets		
Land (non-depreciable)	1,418,304	-
Depreciable Assets (Net of Depreciation)	11,142,770	-
<u>TOTAL ASSETS</u>	<u>31,286,857</u>	<u>1,231,871</u>
<u>LIABILITIES:</u>		
Accounts Payable	431,721	-
Accrued Liabilities	345,104	-
Accrued Interest	9,286	-
Noncurrent Liabilities		
Due in one year		
Bond Payable	40,299	-
Loan Payable	23,820	-
Due in more than one year		
Bond Payable	289,316	-
Loan Payable	72,767	-
Compensated Absences	250,953	-
OPEB Obligation	551,556	-
<u>TOTAL LIABILITIES</u>	<u>2,014,822</u>	<u>-</u>
<u>NET POSITION</u>		
Net Investment in Capital Assets	12,231,459	-
Restricted for:		
General Government	22,642	-
Public Safety	397,396	-
Highways and Streets	4,637,488	-
Health and Welfare	380,876	-
Culture and Recreation	290,792	-
Debt Service	117,648	-
Unrestricted	11,193,733	1,231,871
<u>TOTAL NET POSITION</u>	<u>29,272,034</u>	<u>1,231,871</u>

The notes to the financial statement are an integral part of this statement

**Wasco County, Oregon**  
**Statement of Activities**  
**For the year ended June 30, 2013**  
(all amounts are in dollars)

FUNCTIONS/PROGRAMS	Expenses	PROGRAM REVENUES			Net (Expenses) Revenues and changes in Net Position	
		Fees, Fines and Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	PRIMARY	COMPONENT
					GOVERNMENT	UNITS
					Total Governmental Activities	
General Government	4,147,864	1,224,176	571,986	166,771	(2,184,930)	-
Public Safety	6,740,841	657,865	1,525,815	10,085	(4,547,077)	-
Highways and Streets	2,994,652	700,497	3,079,576	-	785,422	-
Health and Welfare	3,073,191	615,606	1,881,900	-	(575,686)	-
Culture and Recreation	252,271	166,630	272,703	-	187,062	(1,463,922)
Capital Projects	1,013,257	-	-	-	(1,013,257)	-
Interest	45,709	-	-	-	(45,709)	-
<b>Total Governmental Activities</b>	<b>18,267,786</b>	<b>3,364,775</b>	<b>7,331,980</b>	<b>176,856</b>	<b>(7,394,176)</b>	<b>(1,463,922)</b>

**General Revenues:**

Property Taxes	8,035,968	1,607,053
Other Taxes	625,004	-
Interest and Investment Earnings	94,397	7,292
Miscellaneous	313,477	12,403
Gain (Loss) on Sale of Fixed Assets	16,051	-
<b>Total General Revenues and Transfers</b>	<b>9,084,897</b>	<b>1,626,747</b>
 Change in net position	 1,690,721	 162,826
 Net position, beginning	 27,581,314	 1,069,045
 Net position, ending	 29,272,034	 1,231,871

The notes to the financial statement are an integral part of this statement

Wasco County, Oregon  
Balance Sheet - Governmental Funds  
June 30, 2013  
(all amounts are in dollars)

	101 General Fund	201 Public Health Fund
<u>ASSETS:</u>		
Deposits and Investments	7,623,360	220,158
Receivables:		
Accounts Receivable	435,165	170,714
Taxes Receivable	678,632	-
Inventories	-	-
<u>TOTAL ASSETS</u>	<u>8,737,157</u>	<u>390,872</u>
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>		
<u>Liabilities:</u>		
Accounts Payable	226,818	61,246
Accrued Liabilities	216,622	52,164
Compensated Absences	138,884	13,801
<u>Total Liabilities</u>	<u>582,325</u>	<u>127,211</u>
<u>Deferred Inflows of Resources</u>		
Unavailable Revenue	592,969	-
<u>Total Deferred Inflows of Resources</u>	<u>592,969</u>	<u>-</u>
<u>Fund Balances:</u>		
Non-Spendable	-	-
Restricted	-	249,859
Committed	559,107	-
Assigned	1,307,219	13,801
Unassigned	5,695,538	-
<u>Total Fund Balances</u>	<u>7,561,864</u>	<u>263,660</u>
<u>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>	<u>8,737,157</u>	<u>390,872</u>

The notes to the financial statement are an integral part of this statement

202 Public Works <u>Fund</u>	Non-Major Governmental <u>Funds</u>	Total Governmental <u>Funds</u>
6,881,332	2,025,305	16,750,155
161,231	36,833	803,943
-	41,746	720,377
451,307	-	451,307
<u>7,493,870</u>	<u>2,103,884</u>	<u>18,725,783</u>
32,790	110,866	431,721
50,739	25,578	345,104
69,707	28,561	250,953
<u>153,237</u>	<u>165,005</u>	<u>1,027,778</u>
16,108	36,463	645,540
<u>16,108</u>	<u>36,463</u>	<u>645,540</u>
451,307	-	451,307
4,035,910	1,109,765	5,395,535
2,767,601	724,671	4,051,380
69,707	26,021	1,416,748
-	41,957	5,737,495
<u>7,324,526</u>	<u>1,902,415</u>	<u>17,052,464</u>
<u>7,493,870</u>	<u>2,103,883</u>	<u>18,725,782</u>

**Wasco County, Oregon**  
**Reconciliation of Balance Sheet to Statement of Net Position**  
**June 30, 2013**  
(all amounts are in dollars)

Fund Balances - Governmental Funds	17,052,464
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Amounts reported for governmental activities in the Statement of Net Position are different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds.

Governmental capital assets:

Land	1,418,304	
Depreciable Assets net of Accumulated Depreciation	11,142,770	12,561,074

Long-term liabilities applicable to the County's governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities. All liabilities, both current and long term, are reported in the Statement of Net Position.

Interest Payable	(9,286)	
Bonds Payable	(329,615)	
Loans Payable	(96,587)	
Other Post Employment Benefits	(551,556)	(987,044)

Unavailable Revenue represents amounts that were not available to fund current expenditures and therefore are not reported in the governmental funds.

645,540

Net Position of Governmental Activities

29,272,034

The notes to the financial statement are an integral part of this statement

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Wasco County, Oregon  
Statement of Revenues, Expenditures  
and Changes in Fund Balance  
Governmental Funds  
For the year ended June 30, 2013  
(all amounts are in dollars)

	101 General Fund	201 Public Health Fund
<u>REVENUES:</u>		
Taxes	7,528,579	-
Licenses, Fees & Permits	981,947	194,945
Intergovernmental Revenues	1,398,618	441,211
Federal Revenues	422,250	738,612
Charges for Services	828,689	170,106
Internal Service Charges	1,755	-
Fines and Restitution	46,044	-
Investment Earnings	42,318	1,586
Rents	199,944	-
Contributions and Donations	285,209	-
Miscellaneous	244,655	36,458
Pass Through Payments	8,400	-
<u>TOTAL REVENUES</u>	<u>11,988,410</u>	<u>1,582,918</u>
<u>EXPENDITURES:</u>		
Current		
<i>Personal Services</i>	6,298,437	1,592,650
<i>Materials &amp; Services</i>	4,293,858	346,341
Capital Outlay	306,288	19,700
Debt Service	-	-
<u>TOTAL EXPENDITURES</u>	<u>10,898,583</u>	<u>1,958,691</u>
Excess of Revenues Over (Under) Expenditures	<u>1,089,828</u>	<u>(375,773)</u>
<u>OTHER FINANCING SOURCES (USES):</u>		
Gain/Loss on Sale of Fixed Assets	14,222	-
Transfers from Other Funds	1,278,115	314,014
Transfers to Other Funds	(1,544,862)	-
<u>TOTAL OTHER FINANCING SOURCES(USES)</u>	<u>(252,525)</u>	<u>314,014</u>
Net Changes in Fund Balance	837,303	(61,759)
<u>FUND BALANCE - BEGINNING OF YEAR</u>	<u>6,724,561</u>	<u>325,420</u>
<u>FUND BALANCE - END OF YEAR</u>	<u>7,561,864</u>	<u>263,660</u>

The notes to the financial statement are an integral part of this statement

202 Public Works <u>Fund</u>	Non-Major Governmental <u>Funds</u>	Total Governmental <u>Funds</u>
-	456,826	7,985,405
-	583,020	1,759,912
1,902,471	1,424,046	5,166,346
1,173,355	327,620	2,661,837
268,958	7,200	1,274,953
3,180	-	4,935
-	27,776	73,821
37,765	12,727	94,397
-	36,439	236,383
-	35,220	320,429
25,130	6,084	312,326
-	-	8,400
<u>3,410,858</u>	<u>2,916,957</u>	<u>19,899,143</u>
1,630,887	833,120	10,355,094
1,137,073	1,136,885	6,914,157
574,198	153,261	1,053,447
-	525,720	525,720
<u>3,342,158</u>	<u>2,648,985</u>	<u>18,848,416</u>
<u>68,700</u>	<u>267,973</u>	<u>1,050,727</u>
10,384	3,964	28,570
-	234,737	1,826,866
-	(282,004)	(1,826,866)
<u>10,384</u>	<u>(43,303)</u>	<u>28,570</u>
79,084	224,670	1,079,297
<u>7,245,442</u>	<u>1,677,747</u>	<u>15,973,169</u>
<u>7,324,526</u>	<u>1,902,417</u>	<u>17,052,465</u>

**Wasco County, Oregon**  
**Reconciliation of Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**of Governmental Funds to the Statement of Activities**  
**June 30, 2013**  
(all amounts are in dollars)

Net Change in Fund Balances - Governmental Funds	1,079,297
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Amounts reported for governmental activities in the Statement of Activities are different because:

Governmental funds report capital outlay as expenditures. However in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.

Expenditures for capital assets	1,079,778	
Disposal of capital assets	(12,519)	
Less current year depreciation	<u>(895,491)</u>	171,768

Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position.

Principal Payments	481,946	
Change in premium/discount related to bond issues	<u>(3,955)</u>	477,991

Expenditures reported for Other Post Employment Benefits in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.	(83,666)
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Revenues in the funds that do not provide current financial resources are not reported as revenues in the Statement of Activities as follows:

Change in Unavailable Revenues	43,313
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In the Statement of Activities interest is accrued on long-term debt. In the governmental funds it is recorded as an interest expense when due.	<u>2,019</u>
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Change in Net Position of Governmental Activities	<u><u>1,690,721</u></u>
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The notes to the financial statement are an integral part of this statement

## FIDUCIARY FUNDS

These funds account for resources received and held by the County in a fiduciary capacity. The modified accrual basis of accounting is used to record transactions in the agency funds.

TRUST FUND: The County collects revenues and pays expenditures for the Mid-Columbia Interagency Task Force, a collaborative agreement between local law enforcement agencies.

AGENCY FUNDS: The funds received and disbursed through Wasco County's Agency Funds are, for the most part, taxes collected for other taxing districts within the county. The County Treasurer collects these funds for the various governmental units and either invests the moneys for these governments or disburses the money to them.

**Wasco County, Oregon**  
**Statement of Fiduciary Net Position**  
**June 30, 2013**  
(all amounts are in dollars)

	<u>Trust Fund</u>	<u>Agency Funds</u>	<u>Total Fiduciary Funds</u>
<u>ASSETS:</u>			
Cash with Treasurer	139,245	618,319	757,564
Taxes Receivable	-	2,113,773	2,113,773
<u>TOTAL ASSETS</u>	<u>139,245</u>	<u>2,732,092</u>	<u>2,871,338</u>
<u>LIABILITIES AND FUND BALANCES</u>			
<u>LIABILITIES:</u>			
Due to Other Governments	-	2,732,092	2,732,092
<u>TOTAL LIABILITIES</u>	<u>-</u>	<u>2,732,092</u>	<u>2,732,092</u>
<u>NET POSITION</u>	<u>139,245</u>	<u>-</u>	<u>139,245</u>

The notes to the financial statement are an integral part of this statement

**Wasco County, Oregon**  
**Statement of Changes in Fiduciary Net Position - Trust Only**  
**MINT Trust Fund**  
**For the year ended June 30, 2013**  
 (all amounts are in dollars)

<u>REVENUES:</u>	
Investment Earnings	764
Miscellaneous	7,867
<u>TOTAL REVENUES</u>	<u>8,631</u>
 <u>EXPENDITURES:</u>	
Materials & Services	9,452
<u>TOTAL EXPENDITURES</u>	<u>9,452</u>
 Change in Net Position	 (821)
 <u>Net Position held for MINT-Beginning</u>	 <u>20,013</u>
<u>Net Position held for MINT-Ending</u>	<u>19,192</u>

The notes to the financial statement are an integral part of this statement



## **MAJOR GOVERNMENTAL FUNDS**

### **GENERAL AND SPECIAL REVENUE FUNDS**

Major governmental funds are defined as those funds whose revenues, expenditures/expenses, assets or liabilities (excluding extraordinary items) are at least 10 percent of corresponding totals for all governmental funds for the same items. The general fund is always classified as a major fund.

**GENERAL FUND:** Most of the activities relating to the operations of Wasco County are accounted for through the General Fund. Primary sources of revenues are taxes, fees and licenses, fines and forfeits, intergovernmental revenues, supplies and services sold, interest on investments, rents and other miscellaneous revenues. Expenditures are for personal services, materials and services, capital outlay and transfers to other funds.

**PUBLIC HEALTH FUND:** The North Central Public Health District receives revenues from state and federal grant programs, fees for immunizations, prenatal care, death certificates and various other sources. Expenditures from the Health Department Grants Fund are for personal services and materials and services.

**PUBLIC WORKS FUND:** The Public Works Fund accounts for revenues and expenditures used in constructing and maintaining County roads. Most of the fund's revenues are from Federal Forest Receipts and Motor Vehicle funds. Expenditures are for personal services, materials and services and capital outlay.



Wasco County, Oregon  
Statement of Revenues, Expenditures and Changes in Fund Balance  
Budget and Actual - Budgetary Basis  
General Fund  
For the year ended June 30, 2013  
(all amounts are in dollars)

	BUDGETED AMOUNTS			VARIANCE FAVORABLE
	ORIGINAL	FINAL	ACTUAL	(UNFAVORABLE)
<b>REVENUES:</b>				
Taxes	7,403,996	7,403,996	7,528,579	124,583
Licenses, Fees & Permits	1,051,497	1,051,497	981,947	(69,550)
Intergovernmental Revenues	843,087	853,587	942,079	88,492
Federal Revenues	293,396	334,583	422,250	87,667
Charges for Services	111,393	111,393	133,595	22,202
Internal Service Charges	1,600	1,600	-	(1,600)
Fines and Restitution	40,150	40,150	46,044	5,894
Investment Earnings	25,400	25,410	34,170	8,760
Rents	211,041	211,041	199,944	(11,097)
Contributions and Donations	1,800	1,800	11,885	10,085
Miscellaneous	116,475	116,575	227,272	110,697
Pass Through Payments	1,350	1,350	8,400	7,050
<b>TOTAL REVENUES</b>	<b>10,101,185</b>	<b>10,152,982</b>	<b>10,536,167</b>	<b>383,185</b>
<b>EXPENDITURES:</b>				
<i>Current by Department</i>				
Assessor	656,106	656,106	640,240	15,866
Clerk	329,651	329,651	298,361	31,290
Sheriff	1,959,612	1,945,402	1,910,883	34,519
EAS	2,218,706	2,060,376	1,866,886	193,490
Administration	3,130,207	3,026,207	2,883,004	143,203
District Attorney	494,482	494,482	487,237	7,245
Planning	521,116	521,116	444,274	76,842
Public Works	82,743	82,743	74,629	8,114
Youth Services	520,397	520,397	511,745	8,652
<b>Total Current by Department</b>	<b>9,913,020</b>	<b>9,636,480</b>	<b>9,117,259</b>	<b>519,221</b>
<i>Capital Outlay by Department</i>				
Sheriff	27,600	75,826	65,713	10,113
EAS	178,250	178,250	130,654	47,596
Administration	104,000	105,610	105,608	2
<b>Total Capital Outlay by Department</b>	<b>309,850</b>	<b>359,686</b>	<b>301,975</b>	<b>57,711</b>
<i>Contingency</i>	<b>373,628</b>	<b>316,669</b>	<b>-</b>	<b>316,669</b>
<b>TOTAL EXPENDITURES</b>	<b>10,596,498</b>	<b>10,312,835</b>	<b>9,419,234</b>	<b>893,601</b>

The notes to the financial statement are an integral part of this statement

Wasco County, Oregon  
Statement of Revenues, Expenditures and Changes in Fund Balance  
Budget and Actual - Budgetary Basis  
General Fund  
For the year ended June 30, 2013  
(all amounts are in dollars)

	<u>BUDGETED AMOUNTS</u>			VARIANCE FAVORABLE (UNFAVORABLE)
	<u>ORIGINAL</u>	<u>FINAL</u>	<u>ACTUAL</u>	
Excess of Revenues Over (Under) Expenditures	(495,313)	(159,853)	1,116,933	1,276,786
<u>OTHER FINANCING SOURCES AND (USES):</u>				
Sale of Fixed Assets	7,500	7,500	14,222	6,722
Transfers from Other Funds	530,315	530,315	439,919	(90,396)
Transfers to Other Funds	(1,240,920)	(1,265,920)	(1,265,920)	-
<u>TOTAL OTHER FINANCING SOURCES AND USES</u>	<u>(703,105)</u>	<u>(728,105)</u>	<u>(811,779)</u>	<u>(83,674)</u>
Net Changes in Fund Balance	(1,198,418)	(887,958)	305,154	1,193,112
<u>FUND BALANCE - BEGINNING OF YEAR</u>	<u>3,200,000</u>	<u>3,200,000</u>	<u>5,568,320</u>	<u>2,368,320</u>
<u>Residual Equity Transfer In</u>	<u>62,000</u>	<u>62,000</u>	<u>49,754</u>	<u>(12,246)</u>
<u>FUND BALANCE - END OF YEAR</u>	<u>2,001,582</u>	<u>2,312,042</u>	<u>5,923,229</u>	<u>3,549,187</u>

The notes to the financial statement are an integral part of this statement

Wasco County, Oregon  
Statement of Revenues, Expenditures and Changes in Fund Balance  
Budget and Actual - Budgetary Basis  
201 Public Health Fund  
For the year ended June 30, 2013  
(all amounts are in dollars)

	<u>BUDGETED AMOUNTS</u>			Variance Favorable
<u>REVENUES:</u>	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>(Unfavorable)</u>
Licenses, Fees & Permits	217,700	217,700	194,945	(22,755)
Intergovernmental Revenues	664,447	486,643	441,211	(45,432)
Federal Revenues	621,615	836,419	738,612	(97,807)
Charges for Services	170,466	170,466	170,106	(360)
Investment Earnings	2,000	2,000	1,586	(414)
Miscellaneous	1,000	1,000	36,458	35,458
<u>TOTAL REVENUES</u>	<u>1,677,228</u>	<u>1,714,228</u>	<u>1,582,918</u>	<u>(131,310)</u>
<u>EXPENDITURES:</u>				
<i>Current: Personal Services</i>	1,715,772	1,715,772	1,589,162	126,610
<i>Current: Materials &amp; Services</i>	406,430	439,459	346,341	93,118
Capital Outlay	74,150	78,121	19,700	58,421
Contingency	37,947	37,947	-	37,947
<u>TOTAL EXPENDITURES</u>	<u>2,234,299</u>	<u>2,271,299</u>	<u>1,955,203</u>	<u>316,096</u>
Excess of Revenues Over (Under) Expenditures	(557,071)	(557,071)	(372,285)	184,786
<u>OTHER FINANCING SOURCES(USES)</u>				
Operating Transfers In	314,014	314,014	314,014	-
<u>NET OTHER FINANCING SOURCES (USES)</u>	<u>314,014</u>	<u>314,014</u>	<u>314,014</u>	<u>-</u>
Net Changes in Fund Balance	(243,057)	(243,057)	(58,271)	184,786
<u>FUND BALANCE - BEGINNING OF YEAR</u>	<u>417,753</u>	<u>417,753</u>	<u>335,733</u>	<u>(82,020)</u>
<u>FUND BALANCE - END OF YEAR</u>	<u>174,696</u>	<u>174,696</u>	<u>277,461</u>	<u>102,765</u>

The notes to the financial statement are an integral part of this statement

Wasco County, Oregon  
Statement of Revenues, Expenditures and Changes in Fund Balance  
Budget and Actual - Budgetary Basis  
202 Public Works Fund  
For the year ended June 30, 2013  
(all amounts are in dollars)

	BUDGETED AMOUNTS			Variance Favorable
<u>REVENUES:</u>	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>(Unfavorable)</u>
Intergovernmental Revenues	1,897,552	1,897,552	1,902,471	4,919
Federal Revenues	584,277	584,277	1,173,355	589,078
Charges for Services	243,965	243,965	268,958	24,993
Internal Service Charges	3,180	3,180	3,180	-
Investment Earnings	18,000	18,000	22,350	4,350
Miscellaneous	23,450	23,450	25,130	1,680
<u>TOTAL REVENUES</u>	<u>2,770,424</u>	<u>2,770,424</u>	<u>3,395,444</u>	<u>625,020</u>
<u>EXPENDITURES:</u>				
<i>Current: Personal Services</i>	1,665,297	1,665,297	1,633,923	31,374
<i>Current: Materials &amp; Services</i>	1,249,738	1,249,738	1,054,047	195,691
Capital Outlay	665,587	665,587	574,198	91,389
Contingency	300,000	300,000	-	300,000
<u>TOTAL EXPENDITURES</u>	<u>3,880,622</u>	<u>3,880,622</u>	<u>3,262,168</u>	<u>618,454</u>
Excess of Revenues Over (Under) Expenditures	(1,110,198)	(1,110,198)	133,276	1,243,474
<u>OTHER FINANCING SOURCES(USES)</u>				
Sale of Assets	10,000	10,000	10,384	384
<u>NET OTHER FINANCING SOURCES (USES)</u>	<u>10,000</u>	<u>10,000</u>	<u>10,384</u>	<u>384</u>
Net Changes in Fund Balance	(1,100,198)	(1,100,198)	143,660	1,243,858
<u>FUND BALANCE - BEGINNING OF YEAR</u>	<u>3,812,820</u>	<u>3,812,820</u>	<u>4,031,665</u>	<u>218,845</u>
<u>FUND BALANCE - END OF YEAR</u>	<u>2,712,622</u>	<u>2,712,622</u>	<u>4,175,324</u>	<u>1,462,702</u>

The notes to the financial statement are an integral part of this statement



**Wasco County, Oregon**  
**Notes to the Basic Financial Statements**  
**For the Year Ended June 30, 2013**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:**

The accounting policies of Wasco County, Oregon conform to generally accepted accounting principles (GAAP) as applicable to governments. The following is a summary of the more significant policies:

**A. REPORTING ENTITY:**

Wasco County, Oregon is a non-home rule county governed by an elected Board of Commissioners consisting of a three County Commissioners, one whom serves as County Chair. Other elected officials include the County Clerk, County Treasurer, County Sheriff, County Assessor, County District Attorney and County Surveyor.

As required by GAAP, these financial statements present the County and its component units – legally separate entities for which the County is considered to be financially accountable. Financial accountability is defined by GASB 61, as appointment of a voting majority of the component unit's board, and either a) the ability to impose its will on the organization, or b) the possibility that the component unit will provide a financial benefit or impose a financial burden on the primary government.

Wasco County reports two component units. These are the Wasco County 4-H and Extension Service District and the Wasco County Library Service District. These Districts began operations July 1, 2008 and are included in the County's statements as discretely presented component units. Each District has separate audited financial statements available upon request through Wasco County.

**B. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS:**

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the nonfiduciary activities of the County. For the most part, the effect of interfund activity has been removed from these statements.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segments. *Program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services or privileges provided by a given function or segments and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment.

Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported in separate columns in the fund financial statements.

C. MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PREPARATION:

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Government fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due.

Property taxes, excise taxes, business income taxes, intergovernmental revenue, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the County.

GASB 34 establishes criteria (percentage of the assets, liabilities, revenues or expenditure/expense of either fund category or the governmental and enterprise funds combined) for the determination of major funds. Nonmajor funds are combined in a single column in the fund financial statements. The County reports the following major governmental funds:

GENERAL FUND: This is the County's primary operating fund and is always considered a major fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

PUBLIC HEALTH FUND: This fund receive revenues from state and federal sources to provide public health services to participating counties.

PUBLIC WORKS FUND: This fund accounts for revenues and expenditures used in constructing and maintaining County roads.

Additionally, the County reports the following fund types:

SPECIAL REVENUE FUNDS: These funds are primarily operating funds that account for revenue derived from specific taxes or other revenue sources, which are legally restricted to finance particular functions or activities. When a special revenue fund is not an operating fund, transfers are made from the special revenue fund to the operating funds authorized to make expenditures.

CAPITAL PROJECTS FUNDS: Expenditures for major construction projects or equipment acquisitions are accounted for in the capital projects funds.



DEBT SERVICE FUNDS: These funds account for the resources accumulated and payments made for principal and interest on long-term debt of governmental funds.

FIDUCIARY FUNDS: Trust and Agency Funds are used to account for assets held by the County in a trustee capacity. Agency Funds are custodial in nature and do not involve measurement of result of operations.

D. ASSETS, LIABILITIES AND NET POSITION:

1. *Deposits and investments:* The County maintains a cash and investment pool that is available for use by all funds. Each fund type's portion of this pool is shown on the Combined Balance Sheet as "Cash with Treasurer". Deposits and Investments are shown at cost which approximates market value at June 30, 2013. Earnings on the pooled monies are apportioned and credited to the funds monthly, based on the average daily balances of each participating fund.

2. *Inventory:* Inventory-type items are considered to be an expenditure when purchased. Except for the Public Works Fund, the amount of inventory at year end was not considered significant and is not reported on the balance sheet. The Public Works Fund inventory is recorded at cost or estimated cost and is offset by a reservation of fund balance.

3. *Net Position:* Classified and displayed in the following three components:

Net investment in capital assets - Consists of capital assets, including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction or improvement of those assets and adjusted for any deferred inflows and outflows of resources attributable to capital assets and related debt. If there are significant unspent related debt proceeds at year-end, the portion of the debt attributable to the unspent proceeds are not included in the calculation of invested in capital assets, net of related debt. Rather, that portion of the debt is included in the same net assets component as the unspent proceeds.

Restricted -Consists of constraints imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation.

Unrestricted-Consists of all other net position that is not included in "restricted" or "net investment in capital assets".

When both restricted and unrestricted resources are available for use, it is the County's policy to use restricted resources first, then unrestricted resources as they are needed.

4. *Fund Balance:* In the fund financial statements, Governmental Accounting Standards Board Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions* (GASB 54) defines the different types of fund balances that a governmental entity must use for financial reporting purposes. GASB 54 requires the fund balance amounts to be properly reported within one of the five fund balance components listed below:

Nonspendable- Includes amounts that cannot be spent because they are either (1) not in spendable form or (2) legally or contractually required to be maintained intact.

Restricted- Consists of amounts that can be spent only for the specific purpose stipulated by external resource providers, constitutional provisions, or enabling legislation.



Committed- Consists of amounts that can only be used for the specific purposes determined by a formal action of the County's highest level of decision-making authority, which includes resolutions. Those committed amounts cannot be used for any other purpose unless the County removes or changes the specified use by taking the same type of action (resolution) it employed previously to commit those amounts.

Assigned- Consists of amounts that are intended to be used by the government for specific purposes but do not meet the criteria to be classified as restricted or committed. The authority for assigning fund balance is expressed by the Board of Commissioners, or their designee as established in the County's Fund Balance Policy.

Unassigned- This residual classification of fund balance includes all spendable amounts that have not been restricted, committed, or assigned.

When both restricted and unrestricted resources are available for use, it is the County's policy to use restricted resources first, then unrestricted resources (committed, assigned and unassigned) as they are needed. When unrestricted resources (committed, assigned and unassigned) are available for use it is the County's policy to use committed resources first, then assigned, and then unassigned, as they are needed.

Below is a schedule of ending fund balances, based on the standards in GASB Statement 54:

	<u>General Fund</u>	<u>Public Health Fund</u>	<u>Public Works Fund</u>	<u>Nonmajor Funds</u>	<u>Total all Funds</u>
<b>Fund Balances</b>					
<b>Total Nonspendable in form:</b>	-	-	451,307	-	451,307
<b>Restricted for:</b>					
Public Works Fund	-	-	4,035,910	-	4,035,910
Health Department	-	249,859	-	-	249,859
County Fair Fund	-	-	-	117,486	117,486
County School Fund	-	-	-	144	144
Land Corner Preservation Fund	-	-	-	150,271	150,271
Forest Health Program Fund	-	-	-	173,306	173,306
Law Library Fund	-	-	-	122,452	122,452
Community Corrections Fund	-	-	-	223,322	223,322
Court Facilities Security Fund	-	-	-	51,622	51,622
CCFC Fund	-	-	-	131,016	131,016
Clerk Records Fund	-	-	-	22,498	22,498
Debt Service Funds	-	-	-	117,648	117,648
<b>Total Restricted</b>	-	249,859	4,035,910	1,109,765	5,395,535
<b>Committed to:</b>					
Household Hazardous Waste Fund	-	-	-	116,996	116,996
Road Reserve Fund	-	-	2,767,601	-	2,767,601
Capital Acquisitions Fund	-	-	-	607,676	607,676
Equipment Reserve Fund	227,987	-	-	-	227,987
911 Capital Reserve Fund	7,942	-	-	-	7,942
Facility Reserve Fund	323,177	-	-	-	323,177
<b>Total Committed</b>	559,107	-	2,767,601	724,671	4,051,380
<b>Assigned for:</b>					
Economic Development Payments Fund	23,692	-	-	-	23,692
District Attorneys Fund	44,350	-	-	-	44,350
Museum Fund	201,319	-	-	-	201,319
Weed & Pest Fund	182,224	-	-	-	182,224
911 Communications Fund	131,751	-	-	-	131,751
Kramer Field Fund	32,496	-	-	-	32,496
General Operating Reserve	552,503	-	-	-	552,503
Compensated Absences	138,884	13,801	69,707	26,021	248,413
<b>Total Assigned</b>	1,307,219	13,801	69,707	26,021	1,416,748
<b>Total Unassigned:</b>	5,695,538	-	-	41,957	5,737,495
<b>Total Fund Balances</b>	<u>7,561,864</u>	<u>263,660</u>	<u>7,324,526</u>	<u>1,902,415</u>	<u>17,052,464</u>

5. *Capital Assets:* Include property and equipment, infrastructure and land, and are reported in the government-wide financial statements. Capital assets (other than infrastructure) are defined by the County as assets with an initial, individual cost of more than \$5,000 and an estimated useful life of more than one year. Infrastructure assets are defined by the County as assets with an initial, individual cost of more than \$50,000. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.



The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed.

Property, plant, and equipment of the County, are depreciated using the straight-line method over the following estimated useful lives:

Equipment	5 to 45 years
Buildings and Improvements	45 to 100 years
Infrastructure	25 to 100 years

6. *Compensated Absences:* Vacation time for employees who are members of bargaining units accumulates based on the number of years of service, ranging from ten to twenty working days per year. Vacation pay is vested when earned.

Vacation time for employees who are not members of bargaining units is awarded based on the number of years of service, ranging from 10 to 20 working days per year. Vacation is awarded on January 1, of any given year. Vacation pay is expected to be liquidated with expendable available financial resources and is reported as an expenditure and fund liability of the appropriate Governmental Fund.

Sick leave accumulates at the rate of twelve days per year for full time employees. There is no limit on accumulation, and it is not compensable upon termination of employment.

7. *Long-Term Obligations:* In the government-wide financial statements long-term debt and other long-term obligations are reported as liabilities in the statement of net position.

In the fund financial statements, governmental fund types report the face amount of debt issued as other financing sources. Principal and interest payments are reported as debt service expenditures when paid.

8. *Property tax revenues and receivables:* Property taxes are collected by the Wasco County Tax Collector and distributed to the County's funds monthly. The fund financial statements reflect property taxes as revenue when collected by the Tax Collector and available to the County to pay current period expenditures. The government-wide financial statements reflect property taxes as revenue in the year levied.

Property taxes receivable at year end have been reported on the balance sheet. No allowance has been made for uncollectible taxes since past history has shown losses to be minimal. In the fund financial statements, taxes receivable considered not available for payment of current year expenditures have been offset as deferred inflows of resources – unavailable revenue.

Property taxes are levied on July 1 pursuant to Oregon Revised Statute 310.030. Taxes are payable in full on November 15 or are payable in installments the last of which is due on May 15 of the year following the year in which imposed. Taxes become delinquent on personal property when any installment is not paid by its due date. Taxes become delinquent on real property if not paid by May 15. On January 1 and July 1 tax liens attach to personal and real property respectively to secure payment of all taxes, penalties and interest ultimately imposed. Personal property is subject to summary seizure and the responsible taxpayer is subject to warrant service 30 days after the delinquency date. Foreclosure proceedings begin on real property after three



years from the date taxes become delinquent.

9. *Deferred outflows/inflows of resources*: In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element represents a consumption of net position that applies to a future period and so will not be recognized as an outflow of resources (expense/expenditures) until then. The County does not currently report any deferred outflows on its statement of net position.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time. The County reports unavailable revenue, which arises under the modified accrual basis of accounting, in this category. Accordingly, unavailable revenue is reported only in the governmental funds balance sheet. These amounts are deferred and recognized as an inflow of resources in the period amounts become available.

10. *Interfund Activity*:

Transfers - Transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund, are recorded as expenditures in the reimbursing fund and as reductions of expenditures in the fund that is reimbursed. Operating interfund transactions are reported as transfers. Nonrecurring or nonroutine permanent transfers of equity are reported as residual equity transfers.

Receivables and Payables – Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as “due to/from other funds” (i.e., current portion of interfund loans).

11. *Use of Estimates*: The financial statements and related disclosures are prepared in conformity with accounting principles generally accepted in the United States. Management is required to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements, and revenue and expenses during the period reported. These estimates include assessing the collectability of accounts receivable, the use and recoverability of inventory and the useful lives and impairment of tangible and intangible assets, among others. Estimates and assumptions are reviewed periodically and the effects of revisions are reflected in the financial statements in the period they are determined to be necessary. Actual results could differ from the estimates.

**NOTE 2 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY:**

A. BUDGETS AND BUDGETARY ACCOUNTING:

The budget is prepared on the modified accrual method of accounting for each fiscal year July 1 to June 30. The budget process includes a series of notices and publications culminating with the budget hearing. After the public hearing has been held, the County Commission enacts the resolutions to adopt the budget, make appropriations and declare the ad valorem tax levy for all funds.

The Appropriations Resolution contains amounts for department expenditures, capital outlay, inter-fund transfers, debt service and contingency. This is the level of control for authorized expenditures. The level of expenditures is monitored throughout the year. Transfers are made from operating contingency or between the major object classifications of the appropriation for each fund as required to prevent over-expenditures. Final budget amounts shown in the budget



to actual schedules include appropriation transfers and supplemental budget increases pursuant to ORS 294.480. All appropriations transfers and supplemental budget increases are approved by the Board of Commissioners. Appropriations for all funds lapse at the end of each fiscal year.

#### **Excess of expenditures over appropriations**

The County has no instance where expenditures exceeded appropriations for the year ended June 30, 2013.

#### **Deficit fund balance**

None of the County's funds had a deficit fund balance as of June 30, 2013.

### **NOTE 3 -DETAILED NOTES ON ALL FUNDS:**

#### **A. CASH AND INVESTMENTS:**

Cash and Investments (recorded at cost) for the county, its discretely presented component units and fiduciary funds, consisted of petty cash of \$3,305, deposits with financial institutions totaling \$1,232,371 and investment in the LGIP of \$17,360,239, for a total of \$18,595,915

	<u>Fair Value</u>
Primary Government	16,750,155
Component Units	1,088,196
Fiduciary Funds	<u>757,564</u>
Total Deposits and Investments	<u>18,595,915</u>

#### **DEPOSITS:**

*Custodial Credit Risk* is the risk that in the event of a bank failure, the government's deposits may not be returned to it. In order to minimize this risk, state statutes require banks holding public funds become members of the Public Funds Collateralization Program (PFCP), a multiple financial institution collateral pool created by the Office of the State Treasurer. To qualify, participating banks must pledge collateral against any public fund deposits in excess of deposit insurance. The amount of collateral is set by the PFCP between 10% and 110% of each bank's public fund deposits based on their net worth and level of capitalization. Although the PFCP creates a shared liability structure for participating bank depositories, it does not guarantee that all funds are 100% protected. All of the County's June 30, 2013 bank balance of \$1,142,557 was collateralized by the FDIC or the PFCP.

#### **INVESTMENTS:**

The County participates in an external investment pool (State of Oregon Treasury Local Government Investment Pool). The Pool is not registered with the U.S. Securities and Exchange Commission as an investment company. The State's investment policies are governed by the ORS and the Oregon Investment Council (OIC). The State Treasurer is the investment officer for the OIC and is responsible for all funds in the State Treasury. These funds are invested exercising reasonable care, skill and caution. Investments in the Pool are further governed by portfolio guidelines issued by the Oregon Short-Term Fund Board, which establishes diversification percentages and specifies the types and maturities of investments. That portion of the external investment pool which belongs to local government participants is reported in an Investment Trust Fund in the State's Comprehensive Annual Financial Report. A copy of the State's Comprehensive Annual Financial Report may be obtained at the Oregon State Treasury, 340 Winter St. NE., Salem, Oregon 97310-0840.

The County's position in the Pool at June 30, 2013 is stated at cost which approximates the fair value.

*Custodial Credit Risk – Investments* is the risk that, in the event of failure of the counterparty (e.g., broker dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in possession of another party. At June 30, 2013, the County did not have any investments exposed to custodial credit risk.

*Concentration of Credit Risk – Investments* is the risk of loss attributed to the magnitude of an entity's investment in a single issuer. There are no investments in any one issuer that represent five percent or more of the County's total investments.

*Interest Rate Risk* The County does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

## B. CAPITAL ASSETS:

The following schedule shows the changes in Capital Assets for the year ended June 30, 2013:

	Beginning Balance	Additions	Deletions	Corrections	Ending Balance
<b>Land</b>	<b>1,426,794</b>	<b>-</b>	<b>(8,490)</b>	<b>-</b>	<b>1,418,304</b>
<i>Depreciable Assets</i>					
Buildings	7,353,674	137,794	-	(88,196)	7,403,272
Furniture and Equipment	9,522,798	386,816	(156,831)	88,196	9,840,979
Infrastructure	4,601,376	555,168	-	-	5,156,544
	21,477,848	1,079,778	(156,831)	-	22,400,795
<i>Accumulated Depreciation</i>					
Buildings	3,481,057	123,560	-	(379)	3,604,238
Furniture and Equipment	6,030,704	577,259	(152,802)	379	6,455,540
Infrastructure	1,003,575	194,672	-	-	1,198,247
	10,515,336	895,491	(152,802)	-	11,258,025
<b>Depreciable Assets - Net</b>	<b>10,962,512</b>	<b>184,287</b>	<b>(4,029)</b>	<b>-</b>	<b>11,142,770</b>
<b>Net Fixed Assets</b>	<b>12,389,306</b>	<b>184,287</b>	<b>(12,519)</b>	<b>-</b>	<b>12,561,074</b>

Depreciation expense for the year was charged to the following programs:

General Government	128,147
Public Safety	205,875
Highways and Streets	478,415
Health and Welfare	63,192
Culture and Recreation	19,862
	<u>895,491</u>

## C. LONG-TERM DEBT:

1. *Veterans Facility Bonds*: In 1994, the County issued general obligation Veterans Facility Bonds to finance the County's portion of the costs of construction of a long-term health care facility for veterans and to pay related costs. The bonds are payable from general property tax revenues, with coupon rates that increase yearly from 3.25 % beginning in December 1995 to 4.35 % in 2013.



The County is authorized pursuant to the Oregon Constitution and Oregon Revised Statutes Sections 288.605 through 288.695 to issue advance refunding bonds for the refunding of all or any portion of its outstanding bonds. Advance refunding all or a portion of the refundable bonds will provide significant debt service savings to the County as required by law. On December 7, 1999, the County issued General Obligation Refunding Bonds Series 1998 in the amount of \$3,150,000. The net proceeds of the refunding bonds were used to purchase refundable general obligations which have been placed irrevocably in escrow and used solely to pay principal, interest and redemption premiums, if any, on the refundable 1994 general obligation bonds as they are redeemed. The ultimate savings on the advance refunding is expected to be \$262,926. The interest rate on these bonds increases yearly from 3.25% in 1998 to 4.35% in 2013.

The payment requirements for these bonds were satisfied in the year ending June 30, 2013.

2. *Crates Point Bonded Loan*: In 1996, the County contracted with the State Of Oregon Economic Development Department, Oregon Bond Bank for a bonded loan of \$320,600 to finance the construction of the infrastructure at Crates Point. The loan is expected to be repaid with revenues derived from the operation of the Discovery Center and Museum. Payments began December 1, 1997 with an interest rate of 5.329%.

3. *Notes Payable*: In 1996, the County contracted with the State Of Oregon Economic Development Department, Oregon Bond Bank for a deferred loan of \$634,241 to finance the construction of the infrastructure at Crates Point. The loan is expected to be repaid with revenues derived from the operation of the Discovery Center and Museum. Payments began December 1, 2002 with an interest rate of 6.00% for a 20 year term. On January 14, 2005, the County refinanced the note over 15 years at an interest rate of 5.15% for an anticipated savings of \$80,922.

Future debt service requirements of the County as of June 30, 2013 are:

	Crates Point Bonded Loan		Crates Point Refunded Series 2005	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2013-14	23,820	5,312	40,299	16,975
2014-15	24,030	4,002	42,374	14,900
2015-16	24,252	2,680	44,557	12,718
2016-17	24,485	1,346	46,851	10,423
2017-21	-	-	155,534	16,288
Totals	96,587	13,340	329,615	71,304

#### 4. Changes in Long-Term Debt:

	Beginning Balance	Additions	Deletions	Ending Balance	Due in One Year
Compensated Absences	246,906	4,047	-	250,953	-
OPEB Obligation	467,890	83,666	-	551,556	-
Veterans Facility Bonds					
Principal	425,000	-	425,000	-	-
Discount/Premium on Refunded Bonds	(3,954)	-	(3,954)	-	-
Crates Point Bonded Loan					
Principal	115,208	-	18,621	96,587	23,820
Refunded Series 2005 (Crates Point)					
Principal	367,940	-	38,325	329,615	40,299
<u>Total Long Term Obligations</u>	<u>1,618,990</u>	<u>87,713</u>	<u>477,992</u>	<u>1,228,711</u>	<u>64,119</u>

#### D. EMPLOYEE PENSION PLANS:

1. *Plan Description:* Wasco County contributes to two pension plans administered by the Oregon Public Employees Retirement System (PERS). The Oregon Public Employees Retirement Fund (OPERF) applies to the County's contribution for qualifying employees who were hired before August 29, 2003, and is a cost-sharing multiple-employer defined benefit pension plan. The Oregon Public Service Retirement Plan (OPSRP) is a hybrid successor plan to the OPERF and consists of two programs: The Pension Program, the defined benefit portion of the plan, applies to qualifying District employees hired after August 29, 2003, and to inactive employees who return to employment following a six-month or greater break in service. Benefits are calculated by a formula for members who attain normal retirement age. The formula takes into account final average salary and years of service. Beginning January 1, 2004, all PERS member contributions go into the Individual Account Program (IAP), the defined contribution portion of the plan. PERS members retain their existing PERS account, but any future member contributions are deposited into the member's IAP, not the member's PERS account.

Both PERS plans provide retirement and disability benefits, post-employment healthcare benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. PERS is administered under Oregon Revised Statute Chapter 238, which establishes the Public Employees Retirement Board as the governing body of PERS. PERS issues a publicly available financial report that includes financial statements and required supplementary information. The report may be obtained by writing to PERS, PO Box 23700, Tigard, OR 97281-3700 or by calling 503-598-7377.

2. *Funding Policy:* Members of PERS are required to contribute 6.00% of their salary covered under the plan, which is invested in the OPSRP Individual Account Program. The County is required by ORS 238.225 to contribute at an actuarially determined rate for the qualifying employees under the OPERF plan and a general service rate, and a police and fire rate for the Qualifying employees under the OPSRP plan. The rates for the year ended June 30, 2013 were as follows:

OPERF	12.81%
OPSRP General	9.50%
OPSRP Police/Fire	12.21%



The contribution requirements for plan members are established by ORS Chapter 238 and may be amended by an act of the Oregon Legislature.

Actual contributions made by plan members for the IAP defined contribution portion of the OPSRP plan for the year ended June 30, 2013 are \$92,942.

3. *Annual Pension Cost:* For 2013, the County's annual pension cost for PERS was equal to the County's required and actual contributions. The required contribution was determined as part of the December 31, 2011, actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions included (a) 8.00 percent investment rate of return (net of investment and administrative expenses), (b) projected salary increases of 3.75% per year with additional increases for promotion and longevity that vary by age and service, (c) healthcare cost inflation of 7%, grading down to 4.5% in 2029 and (d) certain demographic assumptions. The underlying long-term assumed rate of inflation is 2.75% per year. The actuarial value of PERS assets at fair market value on the valuation date less a reserve equal to a prorated portion of the investment gains (losses) over the four-year period ending on the valuation date. The unfunded actuarial liability as of December 31, 2011 valuation, is being amortized on a level percentage of covered payroll on a closed fixed term method over a 20-year period.

<u>Three Year Trend Information for Wasco County</u>			
Fiscal Year Ending	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
6/30/2011	929,730	100%	-
6/30/2012	919,794	100%	-
6/30/2013	941,647	100%	-

#### E OPERATING LEASES:

The County leases equipment, primarily copiers, under non-cancelable lease agreements. Operating lease expenditures were \$33,070 for the year ended June 30, 2013. Future payments associated with operating leases are due as follows:

FYE	
<u>30-Jun</u>	<u>Amount</u>
2014	32,859
2015	32,089
2016	17,712
2017	4,172
2018	960

#### F. OTHER POST-EMPLOYMENT BENEFITS:

**Plan Description:** The County participates in a defined benefit postemployment healthcare plan, administered by City County Insurance Services (CIS), which offers medical, dental and vision benefits to eligible retired employees and their beneficiaries. The plan is an agent multiple-employer postemployment healthcare plan. As the administrator of the plan, CIS has the authority to determine post-retirement benefit increases and decreases. CIS does not issue a separate, publicly available financial report for this plan.

The plan allows County employees retiring under PERS or PRSRP to continue their healthcare on a self-pay basis until eligible for Medicare, usually at age 65. This plan creates an "implicit rate

subsidy" because the healthcare insurance premiums paid by the County for its employees are based on a blended premium of both employees and retirees combined, which is a higher premium than would have been paid for employees alone.

**Funding Policy:** The County's policy is to pay the implicit rate subsidy on a pay-as-you-go basis. For the fiscal year 2013 the County paid healthcare insurance premiums of \$1,842,471.

**Annual OPEB Cost and Net OPEB Obligation:** The County's annual OPEB expense is calculated based on the County's annual required contribution (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and to amortize any unfunded actuarial liabilities over thirty years. The following table shows the components of the County's annual OPEB expense for the year, the amount actually contributed to the plan and changes in the County's net OPEB obligation:

	<u>FYE 6/30/13</u>
<b>Determination of Annual Required Contribution</b>	
1) Normal Cost at year end	\$ 88,273
2) Amortization of UAAL	<u>96,119</u>
3) Annual Required Contribution (ARC) (1) + (2)	\$ 184,392
<b>Determination of Net OPEB Obligation</b>	
4) Annual Required Contribution	\$ 184,392
5) Interest on prior year Net OPEB Obligation	18,716
6) Adjustment to ARC	<u>31,797</u>
7) Annual OPEB Cost (4) + (5) - (6)	\$ 171,311
8) Explicit Benefit Payments	-
9) Implicit Benefit Payments	<u>87,645</u>
10) Increase in Net OPEB Obligation (7) - (8) - (9)	\$ 83,666
11) Net OBEP Obligation - beginning of year	<u>467,890</u>
12) Net OBEP Obligation - end of year	<u>551,556</u>

The following table shows the annual OPEB cost and net OPEB obligation for the prior three years:

Three Year Trend Information for Wasco County

<u>Fiscal Year Ending</u>	<u>Annual OPEB Cost</u>	<u>% of OPEB Cost Contributed</u>	<u>Net OPEB Obligation</u>
6/30/2011	193,969	41%	389,480
6/30/2012	163,961	52%	467,890
6/30/2013	171,311	51%	551,556

**Funded Status and Funding Progress:** As of August 1, 2012, the most recent actuarial valuation date, the plan was zero percent funded. The actuarial accrued liability for benefits was \$911,773 and the actuarial value of assets was zero, resulting in an unfunded accrued liability of \$911,773.

Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events in the future. Amounts determined regarding the funded status of the



plan and the annual required contributions of the employer are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future.

**Actuarial Methods and Assumptions:** Projections of benefits are based on the substantive plan (the plan as understood by the employer and plan members) and include the types of benefits in force at the valuation date and the pattern of sharing benefit costs between the County and the plan members to that point. Actuarial calculations reflect a long-term perspective and employ methods and assumptions that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets. Significant methods and assumptions were as follows:

Actuarial Valuation Date	8/1/2012
Actuarial Cost Method	Projected Unit Credit Cost Method
Amortization Method	Level % of Payroll
Open Amortization Period	10 Years
Actuarial Assumptions:	
Projected Salary Increases	2.75% plus merit component
Initial Healthcare Inflation Rates	7.25%
Ultimate Healthcare Inflation Rates	5.0%

**G. INTERFUND TRANSFERS:**

The following table reflects the interfund transfers completed during the year ended June 30, 2013:

	<u>Transfers In</u>	<u>Transfers Out</u>
General Fund	439,919	1,265,920
Health Grants	314,014	-
Land Corner Preservation Fund	-	2,567
Forest Health Fund	-	36,065
Spec. ED Payments Fund	-	185,146
Law Library Fund	-	3,000
District Attorney Fund	-	5,000
Museum Fund	15,000	-
911 Communication Fund	209,400	32,768
Community Corrections Fund	-	209,465
Court Facilities Fund	-	30,000
CCF Fund	-	907
Capital Acquisitions Fund	152,506	-
911 Equipment Reserve	39,042	-
911 Capital Reserve	-	6,274
Facility Capital Reserve	200,000	-
General Reserve	325,000	-
Discovery Center DSF	82,231	-
Total Operating Transfers	<u>1,777,112</u>	<u>1,777,112</u>
Residual Equity Transfer		
General Fund	49,754	-
Animal Control Fund	-	49,754
Total All Transfers	<u>1,826,866</u>	<u>1,826,866</u>

All transfers are budgeted to provide for operations of individual funds.

H. BUDGET/G.A.A.P. RECONCILIATION:

The following schedule reconciles the amounts on the Statement of Revenues, Expenditures and Changes in Fund Balance to the amounts on the individual fund statements prepared on a budgetary basis.

	General Fund	Health Dept Fund	Public Works Fund	Other Nonmajor Funds
Net change in fund balances - GAAP basis	837,303	(61,759)	79,084	224,670
<i>Expenditures required by GAAP not recorded under budgetary basis:</i>				
Change in Inventory	-	-	83,026	-
Change in compensated absences	731	3,488	(3,036)	2,864
<i>Net change in fund balance for budgeted funds that do not meet the GASB 54 definition of Special Revenue funds and so are included in the General Fund:</i>				
208 - Economic Development Payments Fund	(3,221)	-	-	3,221
210 - District Attorney Fund	7,994	-	-	(7,994)
211 - Museum Fund	(2,018)	-	-	2,018
219 - Weed & Pest Control Fund	23,855	-	-	(23,855)
220 - 911 Communications Fund	(1,367)	-	-	1,367
233 - Kramer Field Fund	(181)	-	-	181
321 - Road Reserve Fund	-	-	(15,414)	15,414
324 - Equipment Reserve	(35,899)	-	-	35,899
325 - 911 Capital Reserve	6,210	-	-	(6,210)
327 - General Operating Reserve	(201,183)	-	-	201,183
327 - General Operating Reserve	(327,075)	-	-	327,075
Net change in fund balances - budgetary basis	<u>305,150</u>	<u>(58,271)</u>	<u>143,660</u>	<u>775,831</u>

J. LIABILITY FOR DEFERRED COMPENSATION:

The County offers a deferred compensation plan created in accordance with Internal Revenue Code Section 457. This plan, available to all full time regular employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death or unforeseeable emergency.

All amounts of compensation deferred under the plan are held in trust by the plan administrator for the sole benefit of the participants. The assets of the plan totaled \$2,900,819 and \$2,109,763 at June 30, 2013 and 2012, respectively.

NOTE 4 – OTHER INFORMATION:

A. RISK MANAGEMENT:

The County is exposed to various risks of loss related to torts, theft of, damage to and destruction



of assets; errors and omissions; and natural disasters for which the County carries commercial insurance with nominal deductible levels. Losses over the past three years have not exceeded insurance coverage.

Liabilities are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. Any liability for claims or judgments would be reported in the appropriate governmental fund.

The County has elected to finance the liability for unemployment compensation benefits to County employees by reimbursing the State of Oregon Employment Division for the County's actual costs for the unemployment benefits.

B. JOINTLY GOVERNED ORGANIZATION:

Wasco County, Oregon, in conjunction with Sherman County, Hood River County, and Gilliam County, has created a regional jail facility in Wasco County known as Northern Oregon Corrections (NORCOR). The board of NORCOR is composed of five members, one from each of the participating governments, along with one sheriff. Wasco County budgeted expenditures to NORCOR for the year ended June 30, 2013 totaling \$2,167,379. Financial information for this entity may be obtained from the Administrator, Northern Oregon Corrections, 201 Webber Road, The Dalles, Oregon 97058.

C. SUBSEQUENT EVENTS

Subsequent events have been evaluated through the date of this financial statement with management. The issuance date of this financial statement is the same as the report date.

Wasco County, Oregon  
Schedule of Funding Progress Required by GASB 45  
For the year ended June 30, 2013  
(all amounts are in dollars)

<u>Actuarial</u> <u>Valuation</u> <u>Date</u>	<u>Actuarial</u> <u>Value of</u> <u>Assets</u>	<u>AAL</u> <u>Unit Credit</u>	<u>UAAL</u>	<u>Funded</u> <u>Ratio</u>	<u>Covered</u> <u>Payroll</u>	<u>UAAL as a</u> <u>% of</u> <u>Covered</u> <u>Payroll</u>
8/1/2008	-	1,225,563	1,225,563	0%	6,331,674	19%
8/1/2010	-	1,251,853	1,251,853	0%	6,964,303	18%
8/1/2012	-	911,773	911,773	0%	6,671,504	14%

## OTHER INFORMATION

Wasco County, Oregon  
Combining Balance Sheet  
Non-Major Funds  
June 30, 2013  
(all amounts are in dollars)

	Special Revenue Funds	Capital Project Funds	Debt Service Funds	Total Non-Major Funds
<u>ASSETS:</u>				
Deposits and Investments	1,238,529	674,410	112,366	2,025,305
Receivables:				
Accounts Receivable	36,833	-	-	36,833
Taxes Receivable	-	-	41,746	41,746
<u>TOTAL ASSETS</u>	<u>1,275,363</u>	<u>674,410</u>	<u>154,112</u>	<u>2,103,884</u>
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>				
<u>Liabilities:</u>				
Accounts Payable	44,132	66,734	-	110,866
Compensated Absences	28,561	-	-	28,561
Accrued Payroll & Related Liabilities	25,578	-	-	25,578
<u>Total Liabilities</u>	<u>98,271</u>	<u>66,734</u>	<u>-</u>	<u>165,005</u>
<u>Deferred Inflows of Resources</u>				
Unavailable Revenue -Taxes	-	-	36,464	36,464
<u>Total Deferred Inflows of Resources</u>	<u>-</u>	<u>-</u>	<u>36,464</u>	<u>36,464</u>
<u>Fund Balances:</u>				
Restricted	992,117	-	117,648	1,109,765
Committed	116,996	607,676	-	724,671
Assigned	26,021	-	-	26,021
Unassigned	41,957	-	-	41,957
<u>Total Fund Balances</u>	<u>1,177,091</u>	<u>607,676</u>	<u>117,648</u>	<u>1,902,415</u>
<u>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>	<u>1,275,363</u>	<u>674,410</u>	<u>154,112</u>	<u>2,103,884</u>

Wasco County, Oregon  
Combining Schedule of Revenues, Expenditures  
and Changes in Fund Balance  
Non-Major Funds  
For the year ended June 30, 2013  
(all amounts are in dollars)

	Special Revenue Funds	Capital Project Funds	Debt Service Funds	Total Non-Major Funds
Taxes	-	-	456,826	456,826
Licenses, Fees & Permits	583,020	-	-	583,020
Intergovernmental Revenues	1,424,046	-	-	1,424,046
Federal Revenues	327,620	-	-	327,620
Charges for Services	7,200	-	-	7,200
Fines and Restitution	27,776	-	-	27,776
Investment Earnings	7,853	3,204	1,670	12,727
Rents	-	36,439	-	36,439
Contributions and Donations	35,220	-	-	35,220
Miscellaneous	6,084	-	-	6,084
<b>TOTAL REVENUES</b>	<b>2,418,818</b>	<b>39,643</b>	<b>458,496</b>	<b>2,916,957</b>
<b>EXPENDITURES:</b>				
<i>Current: Personal Services</i>	833,120	-	-	833,120
<i>Current: Materials &amp; Services</i>	1,136,885	-	-	1,136,885
Capital Outlay	86,527	66,734	-	153,261
Debt Service	-	-	525,720	525,720
<b>TOTAL EXPENDITURES</b>	<b>2,056,532</b>	<b>66,734</b>	<b>525,720</b>	<b>2,648,986</b>
Excess of Revenues Over (Under) Expenditures	362,286	(27,091)	(67,224)	267,972
<b>OTHER FINANCING SOURCES(USES)</b>				
Sale of Assets	3,964	-	-	3,964
Operating Transfers In	-	152,506	82,231	234,737
Operating Transfers Out	(282,004)	-	-	(282,004)
<b>NET OTHER FINANCING SOURCES (USES)</b>	<b>(278,040)</b>	<b>152,506</b>	<b>82,231</b>	<b>(43,303)</b>
Net Changes in Fund Balance	84,246	125,415	15,007	224,669
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<b>1,092,845</b>	<b>482,261</b>	<b>102,641</b>	<b>1,677,747</b>
<b>FUND BALANCE - END OF YEAR</b>	<b>1,177,091</b>	<b>607,676</b>	<b>117,648</b>	<b>1,902,415</b>



## SPECIAL REVENUE FUNDS NONMAJOR GOVERNMENTAL FUNDS

**\*\*** These funds do not meet the GASB 54 definition of Special Revenue Funds and are included in the General Fund or other Major Fund GAAP basis financial statements. They are budgeted as Special Revenue Funds under Oregon Budget Law.

203 COUNTY FAIR FUND: Revenues and expenditures from the operation of the County Fair are recorded in this fund. The primary source of revenue for the Fair is money earned from the annual County Fair operation. Revenues are also received from the State Video Lottery Commission. Expenditures are mainly for the fair and year round maintenance of the fair grounds.

204 COUNTY SCHOOL FUND: The County School Fund is used to account for the receipt of forest reserve rental revenues and distributions from the State of Oregon Common School Fund. By law, these funds are distributed to the school districts in Wasco County.

205 LAND CORNER PRESERVATION FUND: This fund was created by statute to account for revenues and expenditures relating to the surveying of all section corners in Wasco County. Revenues are mainly derived from fees charged for recording and interest on investments. Expenditures are for personal services and materials and services.

206 FOREST HEALTH FUND: The County receives Federal Title III money to be used to maintain the health of forests within county boundaries. Revenues are from grants and interest. Expenditures were for materials and services.

207 HOUSEHOLD HAZARDOUS WASTE FUND: Income is from DEQ grants and surcharges on local garbage services. Monies were expended for the Sanitarian and the Public Health Business Manager to supervise the collection of fees and the contracting of services and building projects relating to the disposal of Household Hazardous Waste.

**\*\*208 SPECIAL ECONOMIC DEVELOPMENT PAYMENTS FUND:** This fund was established to account for Enterprise Zone Tax Abatement Agreement Project fees. The agreement states that "Project Fees will be deposited with the County, and budgeted, expended and distributed by the Sponsor for projects and programs for local services or infrastructure".

209 LAW LIBRARY FUND: This fund is used to maintain a law library within the County. Revenues are mainly from filing fees and expenditures are for materials and services.

**\*\*210 DISTRICT ATTORNEY FUND:** Established to account for forfeiture proceeds, Victim and Drug Court donation balances in the General Fund are also transferred and accounted for in this fund. Revenues are mainly from Victim and Drug Court donations and forfeiture proceeds. Expenditures are for materials and services and capital expenses.

**\*\*211 MUSEUM FUND:** Revenues are mainly from donations and supplements from the City of The Dalles and Wasco County. Expenditures are for personal services, materials and services and capital expenses.

**\*\*213 ANIMAL CONTROL FUND:** The Animal Control Fund is used to account for the revenues and expenditures incurred in controlling animals in Wasco County. Revenues are mainly from dog license sales, animal boarding and sales. Expenditures are for personal services, and



materials and services.

\*\*218 GIS FUND: This fund was closed and the fund balance transferred to the General Fund.

\*\*219 WEED AND PEST CONTROL FUND: Revenues and expenditures for the County's weed abatement and pest control are recorded in this fund. Major sources of revenue include federal and state grants and contracts. Expenditures are for personal services, materials and services and capital outlay.

\*\*220 911 COMMUNICATIONS FUND: This fund was created to account for activities of the County acting as the administrative and fiscal agent for the 911 user group. Revenues are primarily from 911 contracts and phone taxes. Expenditures are for personal services and materials and services.

223 PARKS FUND: The Parks fund receives RV and campsite monies to pay for a Park Manager, and maintenance and utilities for Hunt Park.

227 COMMUNITY CORRECTIONS FUND: This fund is used to account for revenues from state grants and fees from participants in the community correction program. Expenditures are for personal services, materials and services and capital outlay.

229 COURT FACILITIES SECURITY FUND: This fund is used to account for revenues from assessments on court fines. Expenditures are for materials and services.

232 COMMISSION ON CHILDREN AND FAMILIES: This fund accounts for state and federal grant monies. The grants are used to redirect state and federal child and family services to the local level. Expenditures were for personal services and materials and services.

\*\*233 KRAMER FIELD FUND: Amounts remaining after the construction of Kramer Field on Webber Street are recorded in this fund. Revenues were from interest earned on investments. Expenditures are for materials and services.

237 CLERK RECORDS FUND: During 1999, Oregon law required a separate fund be maintained to accumulate 5% of the Assessment and Taxations recording fee. These funds are to be used to acquire storage and retrieval systems, and pay expenditures related to collecting the fee and maintaining and storing records.

\*\*321 ROAD RESERVE FUND: This fund was created to accumulate monies for future road equipment purchases and construction projects. Revenues were from interest on investments. Budgeted expenditures are for materials and services and capital outlay. This fund is included with the Public Works Fund in the GAAP basis financial statements.

\*\*324 911 EQUIPMENT RESERVE FUND: This fund was created to accumulate monies for the purchase of 911 equipment. Revenues were from interest on investments and transfers.

\*\*325 911 CAPITAL RESERVE FUND: This fund was created to accumulate monies for potential 911 capital expenditures. Revenues were from interest on investments and transfers.

\*\*326 FACILITY CAPITAL RESERVE FUND: This fund was created to accumulate monies for potential capital expenditures required by county facilities. Revenues were from interest on investments and transfers.

\*\*327 GENERAL OPERATING RESERVE FUND: This fund was created to accumulate monies to support operating expense as determined by the Commissioners. Revenues were from interest on investments and transfers.

Wasco County, Oregon  
Combining Balance Sheet  
Special Revenue Funds  
June 30, 2013  
(all amounts are in dollars)

	203 County Fair Fund	204 County School Fund	205 Land Corner Pres Fund	206 Forest Health Fund	207 HHW Fund
<b>ASSETS:</b>					
Deposits and Investments	119,859	144	154,920	173,306	114,733
Receivables					
Accounts Receivable	173	-	-	-	22,605
<b><u>TOTAL ASSETS</u></b>	<b><u>120,032</u></b>	<b><u>144</u></b>	<b><u>154,920</u></b>	<b><u>173,306</u></b>	<b><u>137,338</u></b>
<b><u>LIABILITIES AND FUND BALANCES</u></b>					
<b><u>Liabilities:</u></b>					
Accounts Payable	1,982	-	535	-	15,039
Accrued Liabilities	564	-	1,574	-	3,343
Compensated Absences	-	-	2,540	-	980
<b><u>Total Liabilities</u></b>	<b><u>2,545</u></b>	<b><u>-</u></b>	<b><u>4,649</u></b>	<b><u>-</u></b>	<b><u>19,362</u></b>
<b><u>Fund Balances:</u></b>					
Restricted	117,486	144	150,271	173,306	-
Committed	-	-	-	-	116,996
Assigned	-	-	-	-	980
Unassigned	-	-	-	-	-
<b><u>Total Fund Balances</u></b>	<b><u>117,486</u></b>	<b><u>144</u></b>	<b><u>150,271</u></b>	<b><u>173,306</u></b>	<b><u>117,976</u></b>
<b><u>TOTAL LIABILITIES AND FUND BALANCES</u></b>	<b><u>120,032</u></b>	<b><u>144</u></b>	<b><u>154,920</u></b>	<b><u>173,306</u></b>	<b><u>137,338</u></b>

<u>209</u> <u>Law Lib</u> <u>Fund</u>	<u>223</u> <u>Parks</u> <u>Fund</u>	<u>227</u> <u>Comm. Corr</u> <u>Fund</u>	<u>229</u> <u>Court</u> <u>Fac. Sec</u> <u>Fund</u>	<u>232</u> <u>CCFC</u> <u>Fund</u>	<u>237</u> <u>Clerk</u> <u>Records</u> <u>Fund</u>	<u>Total</u> <u>Non-Major</u> <u>Special Revenue</u> <u>Funds</u>
123,573	33,662	303,113	50,793	141,929	22,498	1,238,529
-	11,794	1,432	830	-	-	36,833
<u>123,573</u>	<u>45,456</u>	<u>304,545</u>	<u>51,622</u>	<u>141,929</u>	<u>22,498</u>	<u>1,275,363</u>
1,121	3,123	13,790	-	8,543	-	44,132
-	376	17,351	-	2,370	-	25,578
-	-	25,041	-	-	-	28,561
<u>1,121</u>	<u>3,498</u>	<u>56,182</u>	<u>-</u>	<u>10,913</u>	<u>-</u>	<u>98,271</u>
122,452	-	223,322	51,622	131,016	22,498	992,117
-	-	-	-	-	-	116,996
-	-	25,041	-	-	-	26,021
-	41,957	-	-	-	-	41,957
<u>122,452</u>	<u>41,957</u>	<u>248,363</u>	<u>51,622</u>	<u>131,016</u>	<u>22,498</u>	<u>1,177,091</u>
<u>123,573</u>	<u>45,456</u>	<u>304,545</u>	<u>51,622</u>	<u>141,929</u>	<u>22,498</u>	<u>1,275,363</u>



Wasco County, Oregon  
Combining Schedule of Revenues, Expenditures  
and Changes in Fund Balance  
Special Revenue Funds  
For the year ended June 30, 2013  
(all amounts are in dollars)

	203 <u>County Fair</u> <u>Fund</u>	204 <u>County</u> <u>School</u> <u>Fund</u>	205 <u>Land</u> <u>Corner</u> <u>Pres Fund</u>	206 <u>Forest</u> <u>Health</u> <u>Fund</u>	207 <u>HHW</u> <u>Fund</u>
<b>REVENUES:</b>					
Licenses, Fees & Permits	115,892	-	31,728	-	280,308
Intergovernmental Revenues	48,110	57,974	-	-	-
Federal Revenues	-	226,145	-	74,424	-
Charges for Services	-	-	-	-	7,200
Fines and Restitution	-	-	-	-	-
Investment Earnings	557	270	950	873	705
Contributions and Donations	7,855	-	-	-	-
Miscellaneous	300	-	-	-	6,847
<b>TOTAL REVENUES</b>	<u>172,714</u>	<u>284,388</u>	<u>32,678</u>	<u>75,297</u>	<u>295,059</u>
<b>EXPENDITURES:</b>					
<i>Current: Personal Services</i>	24,312	-	54,224	-	130,723
<i>Current: Materials &amp; Services</i>	114,922	284,346	1,350	-	172,814
Capital Outlay	-	-	6,000	-	-
<b>TOTAL EXPENDITURES</b>	<u>139,234</u>	<u>284,346</u>	<u>61,574</u>	<u>-</u>	<u>303,537</u>
Excess of Revenues Over (Under) Expenditures	33,480	42	(28,895)	75,297	(8,477)
<b>OTHER FINANCING SOURCES(USES)</b>					
Sale of Assets	-	-	-	-	3,964
Operating Transfers Out	-	-	(2,567)	(36,065)	-
<b>NET OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>(2,567)</u>	<u>(36,065)</u>	<u>3,964</u>
Net Changes in Fund Balance	33,480	42	(31,462)	39,232	(4,513)
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>84,007</u>	<u>102</u>	<u>181,733</u>	<u>134,074</u>	<u>122,489</u>
<b>FUND BALANCE - END OF YEAR</b>	<u>117,486</u>	<u>144</u>	<u>150,271</u>	<u>173,306</u>	<u>117,976</u>



<u>209</u> <u>Law Lib</u> <u>Fund</u>	<u>223</u> <u>Parks</u> <u>Fund</u>	<u>227</u> <u>Comm. Corr</u> <u>Fund</u>	<u>229</u> <u>Court</u> <u>Fac. Sec</u> <u>Fund</u>	<u>232</u> <u>CCFC</u> <u>Fund</u>	<u>237</u> <u>Clerk</u> <u>Records</u> <u>Fund</u>	<u>Total</u> <u>Non-Major</u> <u>Special Revenue</u> <u>Funds</u>
20,979	35,739	88,946	-	-	9,429	583,020
-	197,618	733,733	-	386,611	-	1,424,046
-	-	-	-	27,051	-	327,620
-	-	-	-	-	-	7,200
-	-	-	27,776	-	-	27,776
662	155	2,352	316	907	107	7,853
-	-	-	-	27,365	-	35,220
-	-	1,437	-	(2,500)	-	6,084
<u>21,641</u>	<u>233,512</u>	<u>826,467</u>	<u>28,092</u>	<u>439,434</u>	<u>9,536</u>	<u>2,418,818</u>
-	16,208	499,093	-	108,560	-	833,120
11,575	28,741	204,895	6,884	309,390	1,969	1,136,885
-	80,527	-	-	-	-	86,527
<u>11,575</u>	<u>125,475</u>	<u>703,988</u>	<u>6,884</u>	<u>417,950</u>	<u>1,969</u>	<u>2,056,532</u>
10,067	108,037	122,479	21,208	21,484	7,566	362,286
-	-	-	-	-	-	3,964
<u>(3,000)</u>	<u>-</u>	<u>(209,465)</u>	<u>(30,000)</u>	<u>(907)</u>	<u>-</u>	<u>(282,004)</u>
<u>(3,000)</u>	<u>-</u>	<u>(209,465)</u>	<u>(30,000)</u>	<u>(907)</u>	<u>-</u>	<u>(278,040)</u>
7,067	108,037	(86,986)	(8,792)	20,577	7,566	84,246
<u>115,385</u>	<u>(66,079)</u>	<u>335,349</u>	<u>60,414</u>	<u>110,440</u>	<u>14,932</u>	<u>1,092,845</u>
<u>122,452</u>	<u>41,957</u>	<u>248,363</u>	<u>51,622</u>	<u>131,016</u>	<u>22,498</u>	<u>1,177,091</u>

Wasco County, Oregon  
Schedule of Revenues, Expenditures and Changes in Fund Balance  
Budget and Actual - Budgetary Basis  
203 County Fair Fund  
For the year ended June 30, 2013  
(all amounts are in dollars)

	<u>BUDGETED AMOUNTS</u>			Variance Favorable
<u>REVENUES:</u>	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>(Unfavorable)</u>
Licenses, Fees & Permits	76,700	76,700	115,892	39,192
Intergovernmental Revenues	50,000	50,000	48,110	(1,890)
Investment Earnings	300	300	557	257
Contributions and Donations	9,000	9,000	7,855	(1,146)
Miscellaneous	-	-	300	300
<u>TOTAL REVENUES</u>	<u>136,000</u>	<u>136,000</u>	<u>172,714</u>	<u>36,714</u>
<u>EXPENDITURES:</u>				
<i>Current: Personal Services</i>	24,487	24,487	24,312	175
<i>Current: Materials &amp; Services</i>	134,770	134,770	114,922	19,848
Contingency	15,243	15,243	-	15,243
<u>TOTAL EXPENDITURES</u>	<u>174,500</u>	<u>174,500</u>	<u>139,234</u>	<u>35,266</u>
Net Changes in Fund Balance	(38,500)	(38,500)	33,480	71,980
<u>FUND BALANCE - BEGINNING OF YEAR</u>	<u>45,000</u>	<u>45,000</u>	<u>84,007</u>	<u>39,007</u>
<u>FUND BALANCE - END OF YEAR</u>	<u>6,500</u>	<u>6,500</u>	<u>117,486</u>	<u>110,986</u>

Wasco County, Oregon  
Schedule of Revenues, Expenditures and Changes in Fund Balance  
Budget and Actual - Budgetary Basis  
204 County School Fund  
For the year ended June 30, 2013  
(all amounts are in dollars)

	<u>BUDGETED AMOUNTS</u>			Variance Favorable
<u>REVENUES:</u>	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>(Unfavorable)</u>
Intergovernmental Revenues	59,500	59,500	57,974	(1,526)
Federal Revenues	250,190	250,190	226,145	(24,045)
Investment Earnings	200	200	270	70
<u>TOTAL REVENUES</u>	<u>309,890</u>	<u>309,890</u>	<u>284,388</u>	<u>(25,502)</u>
 <u>EXPENDITURES:</u>				
<i>Current: Materials &amp; Services</i>	<u>309,890</u>	<u>309,890</u>	<u>284,346</u>	<u>25,544</u>
<u>TOTAL EXPENDITURES</u>	<u>309,890</u>	<u>309,890</u>	<u>284,346</u>	<u>25,544</u>
 Net Changes in Fund Balance	-	-	42	42
 <u>FUND BALANCE - BEGINNING OF YEAR</u>	<u>-</u>	<u>-</u>	<u>102</u>	<u>102</u>
 <u>FUND BALANCE - END OF YEAR</u>	<u>-</u>	<u>-</u>	<u>144</u>	<u>144</u>

Wasco County, Oregon  
Schedule of Revenues, Expenditures and Changes in Fund Balance  
Budget and Actual - Budgetary Basis  
205 Land Corner Preservation Fund  
For the year ended June 30, 2013  
(all amounts are in dollars)

	<u>BUDGETED AMOUNTS</u>			Variance Favorable
<u>REVENUES:</u>	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>(Unfavorable)</u>
Licenses, Fees & Permits	28,500	28,500	31,728	3,228
Investment Earnings	800	800	950	150
<u>TOTAL REVENUES</u>	<u>29,300</u>	<u>29,300</u>	<u>32,678</u>	<u>3,378</u>
<u>EXPENDITURES:</u>				
<i>Current: Personal Services</i>	59,929	59,929	54,186	5,743
<i>Current: Materials &amp; Services</i>	8,000	8,000	1,350	6,650
Capital Outlay	6,000	6,000	6,000	-
<u>TOTAL EXPENDITURES</u>	<u>73,929</u>	<u>73,929</u>	<u>61,536</u>	<u>12,393</u>
Excess of Revenues Over (Under) Expenditures	(44,629)	(44,629)	(28,857)	15,772
<u>OTHER FINANCING SOURCES(USES)</u>				
Operating Transfers Out	(3,850)	(3,850)	(2,567)	1,283
<u>NET OTHER FINANCING SOURCES (USES)</u>	<u>(3,850)</u>	<u>(3,850)</u>	<u>(2,567)</u>	<u>1,283</u>
Net Changes in Fund Balance	(48,479)	(48,479)	(31,424)	17,055
<u>FUND BALANCE - BEGINNING OF YEAR</u>	<u>180,600</u>	<u>180,600</u>	<u>184,235</u>	<u>3,635</u>
<u>FUND BALANCE - END OF YEAR</u>	<u>132,121</u>	<u>132,121</u>	<u>152,811</u>	<u>20,690</u>

Wasco County, Oregon  
Schedule of Revenues, Expenditures and Changes in Fund Balance  
Budget and Actual - Budgetary Basis  
206 Forest Health Fund  
For the year ended June 30, 2013  
(all amounts are in dollars)

	<u>BUDGETED AMOUNTS</u>			Variance Favorable
<u>REVENUES:</u>	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>(Unfavorable)</u>
Federal Revenues		-	74,424	74,424
Investment Earnings	500	500	873	373
<u>TOTAL REVENUES</u>	<u>500</u>	<u>500</u>	<u>75,297</u>	<u>74,797</u>
<u>EXPENDITURES:</u>				
<i>Current: Materials &amp; Services</i>	48,500	48,500	-	48,500
<u>TOTAL EXPENDITURES</u>	<u>48,500</u>	<u>48,500</u>	<u>-</u>	<u>48,500</u>
Excess of Revenues Over (Under) Expenditures	(48,000)	(48,000)	75,297	123,297
<u>OTHER FINANCING SOURCES(USES)</u>				
Operating Transfers Out	(60,000)	(60,000)	(36,065)	23,935
<u>NET OTHER FINANCING SOURCES (USES)</u>	<u>(60,000)</u>	<u>(60,000)</u>	<u>(36,065)</u>	<u>23,935</u>
Net Changes in Fund Balance	(108,000)	(108,000)	39,232	147,232
<u>FUND BALANCE - BEGINNING OF YEAR</u>	<u>108,000</u>	<u>108,000</u>	<u>134,074</u>	<u>26,074</u>
<u>FUND BALANCE - END OF YEAR</u>	<u>-</u>	<u>-</u>	<u>173,306</u>	<u>173,306</u>



Wasco County, Oregon  
Schedule of Revenues, Expenditures and Changes in Fund Balance  
Budget and Actual - Budgetary Basis  
207 Household Hazardous Waste  
For the year ended June 30, 2013  
(all amounts are in dollars)

	<u>BUDGETED AMOUNTS</u>			Variance Favorable
<u>REVENUES:</u>	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>(Unfavorable)</u>
Licenses, Fees & Permits	310,000	310,000	280,308	(29,692)
Charges for Services	7,200	7,200	7,200	-
Investment Earnings	-	-	705	705
Miscellaneous	7,000	7,000	6,847	(153)
<u>TOTAL REVENUES</u>	<u>324,200</u>	<u>324,200</u>	<u>295,059</u>	<u>(29,141)</u>
<u>EXPENDITURES:</u>				
Current: Personal Services	168,608	168,608	138,254	30,354
Current: Materials & Services	194,740	194,740	172,814	21,926
Contingency	61,586	61,586	-	61,586
<u>TOTAL EXPENDITURES</u>	<u>424,934</u>	<u>424,934</u>	<u>311,068</u>	<u>113,866</u>
Excess of Revenues Over (Under) Expenditures	(100,734)	(100,734)	(16,008)	84,726
<u>OTHER FINANCING SOURCES(USES)</u>				
Sale of Assets	7,000	7,000	3,964	(3,036)
<u>NET OTHER FINANCING SOURCES (USES)</u>	<u>7,000</u>	<u>7,000</u>	<u>3,964</u>	<u>(3,036)</u>
Net Changes in Fund Balance	(93,734)	(93,734)	(12,044)	81,690
<u>FUND BALANCE - BEGINNING OF YEAR</u>	<u>93,734</u>	<u>93,734</u>	<u>131,000</u>	<u>37,266</u>
<u>FUND BALANCE - END OF YEAR</u>	<u>-</u>	<u>-</u>	<u>118,956</u>	<u>118,956</u>

Wasco County, Oregon  
Schedule of Revenues, Expenditures and Changes in Fund Balance  
Budget and Actual - Budgetary Basis  
208 Special Economic Development Payments Fund  
For the year ended June 30, 2013  
(all amounts are in dollars)

	<u>BUDGETED AMOUNTS</u>			Variance Favorable
<u>REVENUES:</u>	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>(Unfavorable)</u>
Intergovernmental Revenues	185,000	185,000	127,915	(57,085)
Investment Earnings	200	200	452	252
Contributions and Donations	250,000	250,000	250,000	-
<u>TOTAL REVENUES</u>	<u>435,200</u>	<u>435,200</u>	<u>378,367</u>	<u>(56,833)</u>
 <u>EXPENDITURES:</u>				
<i>Current: Materials &amp; Services</i>	207,969	207,969	190,000	17,969
<u>TOTAL EXPENDITURES</u>	<u>207,969</u>	<u>207,969</u>	<u>190,000</u>	<u>17,969</u>
 Excess of Revenues Over (Under) Expenditures	227,231	227,231	188,367	(38,864)
 <u>OTHER FINANCING SOURCES(USES)</u>				
Operating Transfers Out	(242,231)	(242,231)	(185,146)	57,085
<u>NET OTHER FINANCING SOURCES (USES)</u>	<u>(242,231)</u>	<u>(242,231)</u>	<u>(185,146)</u>	<u>57,085</u>
 Net Changes in Fund Balance	(15,000)	(15,000)	3,221	18,221
 <u>FUND BALANCE - BEGINNING OF YEAR</u>	<u>15,000</u>	<u>15,000</u>	<u>20,471</u>	<u>5,471</u>
 <u>FUND BALANCE - END OF YEAR</u>	<u>-</u>	<u>-</u>	<u>23,692</u>	<u>23,692</u>

Wasco County, Oregon  
Schedule of Revenues, Expenditures and Changes in Fund Balance  
Budget and Actual - Budgetary Basis  
209 Law Library Fund  
For the year ended June 30, 2013  
(all amounts are in dollars)

	<u>BUDGETED AMOUNTS</u>			Variance Favorable
<u>REVENUES:</u>	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>(Unfavorable)</u>
Licenses, Fees & Permits	22,000	22,000	20,979	(1,021)
Investment Earnings	500	500	662	162
<u>TOTAL REVENUES</u>	<u>22,500</u>	<u>22,500</u>	<u>21,641</u>	<u>(859)</u>
<u>EXPENDITURES:</u>				
<i>Current: Materials &amp; Services</i>	30,000	30,000	11,575	18,425
Contingency	94,500	94,500	-	94,500
<u>TOTAL EXPENDITURES</u>	<u>124,500</u>	<u>124,500</u>	<u>11,575</u>	<u>112,925</u>
Excess of Revenues Over (Under) Expenditures	(102,000)	(102,000)	10,067	112,067
<u>OTHER FINANCING SOURCES(USES)</u>				
Operating Transfers Out	(3,000)	(3,000)	(3,000)	-
<u>NET OTHER FINANCING SOURCES (USES)</u>	<u>(3,000)</u>	<u>(3,000)</u>	<u>(3,000)</u>	<u>-</u>
Net Changes in Fund Balance	(105,000)	(105,000)	7,067	112,067
<u>FUND BALANCE - BEGINNING OF YEAR</u>	<u>105,000</u>	<u>105,000</u>	<u>115,385</u>	<u>10,385</u>
<u>FUND BALANCE - END OF YEAR</u>	<u>-</u>	<u>-</u>	<u>122,452</u>	<u>122,452</u>

Wasco County, Oregon  
Schedule of Revenues, Expenditures and Changes in Fund Balance  
Budget and Actual - Budgetary Basis  
210 District Attorney Fund  
For the year ended June 30, 2013  
(all amounts are in dollars)

	<u>BUDGETED AMOUNTS</u>			Variance Favorable
<u>REVENUES:</u>	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>(Unfavorable)</u>
Investment Earnings	400	400	273	(127)
Contributions and Donations	12,000	12,000	4,205	(7,795)
Miscellaneous	150,000	150,000	-	(150,000)
<u>TOTAL REVENUES</u>	<u>162,400</u>	<u>162,400</u>	<u>4,477</u>	<u>(157,923)</u>
<u>EXPENDITURES:</u>				
<i>Current: Materials &amp; Services</i>	<u>193,400</u>	<u>193,400</u>	<u>7,471</u>	<u>185,929</u>
Capital Outlay	-	-	-	-
Contingency	-	-	-	-
<u>TOTAL EXPENDITURES</u>	<u>193,400</u>	<u>193,400</u>	<u>7,471</u>	<u>185,929</u>
Excess of Revenues Over (Under) Expenditures	(31,000)	(31,000)	(2,994)	28,006
<u>OTHER FINANCING SOURCES(USES)</u>				
Operating Transfers Out	<u>(5,000)</u>	<u>(5,000)</u>	<u>(5,000)</u>	<u>-</u>
<u>NET OTHER FINANCING SOURCES (USES)</u>	<u>(5,000)</u>	<u>(5,000)</u>	<u>(5,000)</u>	<u>-</u>
Net Changes in Fund Balance	(36,000)	(36,000)	(7,994)	28,006
<u>FUND BALANCE - BEGINNING OF YEAR</u>	<u>36,000</u>	<u>36,000</u>	<u>52,344</u>	<u>16,344</u>
<u>FUND BALANCE - END OF YEAR</u>	<u>-</u>	<u>-</u>	<u>44,350</u>	<u>44,350</u>

Wasco County, Oregon  
Schedule of Revenues, Expenditures and Changes in Fund Balance  
Budget and Actual - Budgetary Basis  
211 Museum Fund  
For the year ended June 30, 2013  
(all amounts are in dollars)

	<u>BUDGETED AMOUNTS</u>			Variance Favorable
<u>REVENUES:</u>	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>(Unfavorable)</u>
Intergovernmental Revenues	15,000	15,000	15,000	-
Investment Earnings	800	800	1,125	325
Contributions and Donations	15,000	15,000	19,119	4,119
<u>TOTAL REVENUES</u>	<u>30,800</u>	<u>30,800</u>	<u>35,245</u>	<u>4,445</u>
<u>EXPENDITURES:</u>				
Current: Personal Services	30,909	30,909	30,343	566
Current: Materials & Services	33,800	33,800	17,883	15,917
Capital Outlay	138,380	138,380	-	138,380
Contingency	33,897	33,897	-	33,897
<u>TOTAL EXPENDITURES</u>	<u>236,986</u>	<u>236,986</u>	<u>48,226</u>	<u>188,760</u>
Excess of Revenues Over (Under) Expenditures	(206,186)	(206,186)	(12,982)	193,204
<u>OTHER FINANCING SOURCES(USES)</u>				
Operating Transfers In	15,000	15,000	15,000	-
<u>NET OTHER FINANCING SOURCES (USES)</u>	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>	<u>-</u>
Net Changes in Fund Balance	(191,186)	(191,186)	2,018	193,204
<u>FUND BALANCE - BEGINNING OF YEAR</u>	<u>197,254</u>	<u>197,254</u>	<u>199,300</u>	<u>2,046</u>
<u>FUND BALANCE - END OF YEAR</u>	<u>6,068</u>	<u>6,068</u>	<u>201,319</u>	<u>195,251</u>



Wasco County, Oregon  
Schedule of Revenues, Expenditures and Changes in Fund Balance  
Budget and Actual - Budgetary Basis  
213 Animal Control Fund  
For the year ended June 30, 2013  
(all amounts are in dollars)

	<u>BUDGETED AMOUNTS</u>			Variance Favorable
<u>TOTAL REVENUES</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>TOTAL EXPENDITURES</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Changes in Fund Balance	-	-	-	-
<u>FUND BALANCE - BEGINNING OF YEAR</u>	<u>62,000</u>	<u>62,000</u>	<u>49,754</u>	<u>(12,246)</u>
Residual Equity Transfer Out	<u>(62,000)</u>	<u>(62,000)</u>	<u>(49,754)</u>	<u>12,246</u>
<u>FUND BALANCE - END OF YEAR</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

Wasco County, Oregon  
Schedule of Revenues, Expenditures and Changes in Fund Balance  
Budget and Actual - Budgetary Basis  
219 Weed & Pest Control Fund  
For the year ended June 30, 2013  
(all amounts are in dollars)

	BUDGETED AMOUNTS			Variance Favorable
	Original	Final	Actual	(Unfavorable)
<u>REVENUES:</u>				
Intergovernmental Revenues	10,000	10,000	3,750	(6,250)
Charges for Services	283,750	337,650	318,405	(19,245)
Internal Service Charges	-	-	1,755	1,755
Investment Earnings	450	450	985	535
Miscellaneous	12,500	12,500	16,949	4,449
<u>TOTAL REVENUES</u>	<u>306,700</u>	<u>360,600</u>	<u>341,844</u>	<u>(18,756)</u>
<u>EXPENDITURES:</u>				
Current: Personal Services	180,165	180,165	179,247	918
Current: Materials & Services	172,500	199,500	186,452	13,048
Contingency	26,448	53,348	-	53,348
<u>TOTAL EXPENDITURES</u>	<u>379,113</u>	<u>433,013</u>	<u>365,699</u>	<u>67,314</u>
Net Changes in Fund Balance	(72,413)	(72,413)	(23,855)	48,558
<u>FUND BALANCE - BEGINNING OF YEAR</u>	<u>131,191</u>	<u>131,191</u>	<u>210,663</u>	<u>79,472</u>
<u>FUND BALANCE - END OF YEAR</u>	<u>58,778</u>	<u>58,778</u>	<u>186,808</u>	<u>128,030</u>

Wasco County, Oregon  
Schedule of Revenues, Expenditures and Changes in Fund Balance  
Budget and Actual - Budgetary Basis  
220 911 Communications Fund  
For the year ended June 30, 2013  
(all amounts are in dollars)

	<u>BUDGETED AMOUNTS</u>			Variance Favorable
<u>REVENUES:</u>	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>(Unfavorable)</u>
Intergovernmental Revenues	302,817	302,817	309,874	7,057
Charges for Services	374,267	374,267	376,688	2,421
Investment Earnings	500	500	641	141
Miscellaneous	100	100	435	335
<u>TOTAL REVENUES</u>	<u>677,684</u>	<u>677,684</u>	<u>687,638</u>	<u>9,954</u>
<u>EXPENDITURES:</u>				
<i>Current: Personal Services</i>	783,641	783,641	752,350	31,291
<i>Current: Materials &amp; Services</i>	124,675	124,675	110,554	14,121
Contingency	46,000	46,000	-	46,000
<u>TOTAL EXPENDITURES</u>	<u>954,316</u>	<u>954,316</u>	<u>862,904</u>	<u>91,412</u>
Excess of Revenues Over (Under) Expenditures	(276,632)	(276,632)	(175,265)	101,367
<u>OTHER FINANCING SOURCES(USES)</u>				
Operating Transfers In	209,400	209,400	209,400	-
Operating Transfers Out	(32,768)	(32,768)	(32,768)	-
<u>NET OTHER FINANCING SOURCES (USES)</u>	<u>176,632</u>	<u>176,632</u>	<u>176,632</u>	<u>-</u>
Net Changes in Fund Balance	(100,000)	(100,000)	1,367	101,367
<u>FUND BALANCE - BEGINNING OF YEAR</u>	<u>100,000</u>	<u>100,000</u>	<u>175,882</u>	<u>75,882</u>
<u>FUND BALANCE - END OF YEAR</u>	<u>-</u>	<u>-</u>	<u>177,248</u>	<u>177,248</u>

Wasco County, Oregon  
Schedule of Revenues, Expenditures and Changes in Fund Balance  
Budget and Actual - Budgetary Basis  
223 Parks Fund  
For the year ended June 30, 2013  
(all amounts are in dollars)

	BUDGETED AMOUNTS			Variance Favorable
<u>REVENUES:</u>	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>(Unfavorable)</u>
Licenses, Fees & Permits	19,000	19,000	35,739	16,739
Intergovernmental Revenues	136,000	136,000	197,618	61,618
Investment Earnings	600	600	155	(445)
Contributions and Donations	10,000	10,000	-	(10,000)
<u>TOTAL REVENUES</u>	<u>165,600</u>	<u>165,600</u>	<u>233,512</u>	<u>67,912</u>
<u>EXPENDITURES:</u>				
<i>Current: Personal Services</i>	16,324	16,324	16,208	116
<i>Current: Materials &amp; Services</i>	52,631	52,631	28,741	23,890
Capital Outlay	110,000	110,000	80,527	29,473
Contingency	42,145	42,145	-	42,145
<u>TOTAL EXPENDITURES</u>	<u>221,100</u>	<u>221,100</u>	<u>125,475</u>	<u>95,625</u>
Net Changes in Fund Balance	(55,500)	(55,500)	108,037	163,537
<u>FUND BALANCE - BEGINNING OF YEAR</u>	<u>67,000</u>	<u>67,000</u>	<u>(66,079)</u>	<u>(133,079)</u>
<u>FUND BALANCE - END OF YEAR</u>	<u>11,500</u>	<u>11,500</u>	<u>41,957</u>	<u>30,457</u>

Wasco County, Oregon  
Schedule of Revenues, Expenditures and Changes in Fund Balance  
Budget and Actual - Budgetary Basis  
227 Community Corrections Fund  
For the year ended June 30, 2013  
(all amounts are in dollars)

	BUDGETED AMOUNTS			Variance Favorable
REVENUES:	Original	Final	Actual	(Unfavorable)
Licenses, Fees & Permits	77,200	77,200	88,946	11,746
Intergovernmental Revenues	732,338	732,338	733,733	1,395
Investment Earnings	1,500	1,500	2,352	852
Miscellaneous	120	120	1,437	1,317
<u>TOTAL REVENUES</u>	<u>811,158</u>	<u>811,158</u>	<u>826,467</u>	<u>15,309</u>
EXPENDITURES:				
Current: Personal Services	508,840	508,840	488,736	20,104
Current: Materials & Services	218,700	218,700	204,895	13,805
Contingency	99,153	99,153	-	99,153
<u>TOTAL EXPENDITURES</u>	<u>826,693</u>	<u>826,693</u>	<u>693,631</u>	<u>133,062</u>
Excess of Revenues Over (Under) Expenditures	(15,535)	(15,535)	132,836	148,371
OTHER FINANCING SOURCES(USES)				
Operating Transfers Out	(209,465)	(209,465)	(209,465)	-
<u>NET OTHER FINANCING SOURCES (USES)</u>	<u>(209,465)</u>	<u>(209,465)</u>	<u>(209,465)</u>	<u>-</u>
Net Changes in Fund Balance	(225,000)	(225,000)	(76,629)	148,371
<u>FUND BALANCE - BEGINNING OF YEAR</u>	<u>225,000</u>	<u>225,000</u>	<u>350,033</u>	<u>125,033</u>
<u>FUND BALANCE - END OF YEAR</u>	<u>-</u>	<u>-</u>	<u>273,404</u>	<u>273,404</u>



Wasco County, Oregon  
Schedule of Revenues, Expenditures and Changes in Fund Balance  
Budget and Actual - Budgetary Basis  
229 Court Facilities Fund  
For the year ended June 30, 2013  
(all amounts are in dollars)

	BUDGETED AMOUNTS			Variance Favorable
	Original	Final	Actual	(Unfavorable)
<u>REVENUES:</u>				
Fines and Restitution	27,500	27,500	27,776	276
Investment Earnings	500	500	316	(184)
<u>TOTAL REVENUES</u>	<u>28,000</u>	<u>28,000</u>	<u>28,092</u>	<u>92</u>
 <u>EXPENDITURES:</u>				
Current: Materials & Services	45,500	45,500	6,884	38,616
Contingency	59,500	59,500	-	59,500
<u>TOTAL EXPENDITURES</u>	<u>105,000</u>	<u>105,000</u>	<u>6,884</u>	<u>98,116</u>
 Excess of Revenues Over (Under) Expenditures	(77,000)	(77,000)	21,208	98,208
 <u>OTHER FINANCING SOURCES(USES)</u>				
Operating Transfers Out	(30,000)	(30,000)	(30,000)	-
<u>NET OTHER FINANCING SOURCES (USES)</u>	<u>(30,000)</u>	<u>(30,000)</u>	<u>(30,000)</u>	<u>-</u>
 Net Changes in Fund Balance	(107,000)	(107,000)	(8,792)	98,208
 <u>FUND BALANCE - BEGINNING OF YEAR</u>	<u>107,000</u>	<u>107,000</u>	<u>60,414</u>	<u>(46,586)</u>
 <u>FUND BALANCE - END OF YEAR</u>	<u>-</u>	<u>-</u>	<u>51,622</u>	<u>51,622</u>

Wasco County, Oregon  
Schedule of Revenues, Expenditures and Changes in Fund Balance  
Budget and Actual - Budgetary Basis  
232 Commission on Children and Families Fund  
For the year ended June 30, 2013  
(all amounts are in dollars)

	BUDGETED AMOUNTS			Variance Favorable
<u>REVENUES:</u>	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>(Unfavorable)</u>
Intergovernmental Revenues	392,400	429,900	386,611	(43,289)
Federal Revenues	49,500	49,500	27,051	(22,449)
Investment Earnings	500	500	907	407
Contributions and Donations	6,000	22,000	27,365	5,365
Miscellaneous		-	(2,500)	(2,500)
<u>TOTAL REVENUES</u>	<u>448,400</u>	<u>501,900</u>	<u>439,434</u>	<u>(62,466)</u>
<u>EXPENDITURES:</u>				
<i>Current: Personal Services</i>	186,110	161,111	108,560	52,551
<i>Current: Materials &amp; Services</i>	316,300	394,799	309,390	85,409
Contingency	59,990	59,990	-	59,990
<u>TOTAL EXPENDITURES</u>	<u>562,400</u>	<u>615,900</u>	<u>417,950</u>	<u>197,950</u>
Excess of Revenues Over (Under) Expenditures	(114,000)	(114,000)	21,484	135,484
<u>OTHER FINANCING SOURCES(USES)</u>				
Operating Transfers Out	(9,000)	(9,000)	(907)	8,093
<u>NET OTHER FINANCING SOURCES (USES)</u>	<u>(9,000)</u>	<u>(9,000)</u>	<u>(907)</u>	<u>8,093</u>
Net Changes in Fund Balance	(123,000)	(123,000)	20,577	143,577
<u>FUND BALANCE - BEGINNING OF YEAR</u>	<u>123,000</u>	<u>123,000</u>	<u>110,440</u>	<u>(12,560)</u>
<u>FUND BALANCE - END OF YEAR</u>	<u>-</u>	<u>-</u>	<u>131,016</u>	<u>131,016</u>

Wasco County, Oregon  
Schedule of Revenues, Expenditures and Changes in Fund Balance  
Budget and Actual - Budgetary Basis  
233 Kramer Field Fund  
For the year ended June 30, 2013  
(all amounts are in dollars)

	<u>BUDGETED AMOUNTS</u>		<u>Actual</u>	Variance Favorable (Unfavorable)
<u>REVENUES:</u>	<u>Original</u>	<u>Final</u>		
Investment Earnings	100	100	181	81
<u>TOTAL REVENUES</u>	<u>100</u>	<u>100</u>	<u>181</u>	<u>81</u>
 <u>EXPENDITURES:</u>				
<i>Current: Materials &amp; Services</i>	32,400	32,400	-	32,400
<u>TOTAL EXPENDITURES</u>	<u>32,400</u>	<u>32,400</u>	<u>-</u>	<u>32,400</u>
 Excess of Revenues Over (Under) Expenditures	(32,300)	(32,300)	181	32,481
 Net Changes in Fund Balance	(32,300)	(32,300)	181	32,481
 <u>FUND BALANCE - BEGINNING OF YEAR</u>	<u>32,300</u>	<u>32,300</u>	<u>32,315</u>	<u>15</u>
 <u>FUND BALANCE - END OF YEAR</u>	<u>-</u>	<u>-</u>	<u>32,496</u>	<u>32,496</u>

Wasco County, Oregon  
Schedule of Revenues, Expenditures and Changes in Fund Balance  
Budget and Actual - Budgetary Basis  
237 Clerk Records Fund  
For the year ended June 30, 2013  
(all amounts are in dollars)

	<u>BUDGETED AMOUNTS</u>			Variance Favorable
<u>REVENUES:</u>	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>(Unfavorable)</u>
Licenses, Fees & Permits	7,600	7,600	9,429	1,829
Investment Earnings	50	50	107	57
<u>TOTAL REVENUES</u>	<u>7,650</u>	<u>7,650</u>	<u>9,536</u>	<u>1,886</u>
 <u>EXPENDITURES:</u>				
<i>Current: Materials &amp; Services</i>	22,650	22,650	1,969	20,681
Capital Outlay	5,000	5,000	-	5,000
<u>TOTAL EXPENDITURES</u>	<u>27,650</u>	<u>27,650</u>	<u>1,969</u>	<u>25,681</u>
 Net Changes in Fund Balance	(20,000)	(20,000)	7,566	27,566
 <u>FUND BALANCE - BEGINNING OF YEAR</u>	<u>20,000</u>	<u>20,000</u>	<u>14,932</u>	<u>(5,068)</u>
 <u>FUND BALANCE - END OF YEAR</u>	<u>-</u>	<u>-</u>	<u>22,498</u>	<u>22,498</u>

Wasco County, Oregon  
Schedule of Revenues, Expenditures and Changes in Fund Balance  
Budget and Actual - Budgetary Basis  
321 Road Reserve Fund  
For the year ended June 30, 2013  
(all amounts are in dollars)

	BUDGETED AMOUNTS			Variance Favorable
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>(Unfavorable)</u>
<u>REVENUES:</u>				
Investment Earnings	8,000	8,000	15,414	7,414
<u>TOTAL REVENUES</u>	<u>8,000</u>	<u>8,000</u>	<u>15,414</u>	<u>7,414</u>
<u>EXPENDITURES:</u>				
<i>Current: Materials &amp; Services</i>	2,755,490	2,755,490	-	2,755,490
<u>TOTAL EXPENDITURES</u>	<u>2,755,490</u>	<u>2,755,490</u>	<u>-</u>	<u>2,755,490</u>
Net Changes in Fund Balance	(2,747,490)	(2,747,490)	15,414	2,762,904
<u>FUND BALANCE - BEGINNING OF YEAR</u>	<u>2,747,490</u>	<u>2,747,490</u>	<u>2,752,187</u>	<u>4,697</u>
<u>FUND BALANCE - END OF YEAR</u>	<u>-</u>	<u>-</u>	<u>2,767,601</u>	<u>2,767,601</u>



Wasco County, Oregon  
Schedule of Revenues, Expenditures and Changes in Fund Balance  
Budget and Actual - Budgetary Basis  
324 Equipment Reserve Fund  
For the year ended June 30, 2013  
(all amounts are in dollars)

	<u>BUDGETED AMOUNTS</u>			Variance Favorable
<u>REVENUES:</u>	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>(Unfavorable)</u>
Investment Earnings	1,000	1,000	1,170	170
<u>TOTAL REVENUES</u>	<u>1,000</u>	<u>1,000</u>	<u>1,170</u>	<u>170</u>
 <u>EXPENDITURES:</u>				
Capital Outlay	231,842	231,842	4,313	227,529
<u>TOTAL EXPENDITURES</u>	<u>231,842</u>	<u>231,842</u>	<u>4,313</u>	<u>227,529</u>
 Excess of Revenues Over (Under) Expenditures	(230,842)	(230,842)	(3,143)	227,699
 <u>OTHER FINANCING SOURCES(USES)</u>				
Operating Transfers In	39,042	39,042	39,042	-
<u>NET OTHER FINANCING SOURCES (USES)</u>	<u>39,042</u>	<u>39,042</u>	<u>39,042</u>	<u>-</u>
 Net Changes in Fund Balance	(191,800)	(191,800)	35,899	227,699
 <u>FUND BALANCE - BEGINNING OF YEAR</u>	<u>191,800</u>	<u>191,800</u>	<u>192,089</u>	<u>289</u>
 <u>FUND BALANCE - END OF YEAR</u>	<u>-</u>	<u>-</u>	<u>227,987</u>	<u>227,987</u>

Wasco County, Oregon  
Schedule of Revenues, Expenditures and Changes in Fund Balance  
Budget and Actual - Budgetary Basis  
325 911 Capital Reserve Fund  
For the year ended June 30, 2013  
(all amounts are in dollars)

	<u>BUDGETED AMOUNTS</u>		<u>Actual</u>	Variance Favorable (Unfavorable)
<u>REVENUES:</u>	<u>Original</u>	<u>Final</u>		
Investment Earnings	-	-	64	64
<u>TOTAL REVENUES</u>	-	-	64	64
 <u>TOTAL EXPENDITURES</u>	-	-	-	-
 Excess of Revenues Over (Under) Expenditures	-	-	64	64
 <u>OTHER FINANCING SOURCES(USES)</u>				
Operating Transfers Out	(6,274)	(6,274)	(6,274)	-
<u>NET OTHER FINANCING SOURCES (USES)</u>	(6,274)	(6,274)	(6,274)	-
 Net Changes in Fund Balance	-	(6,274)	(6,210)	64
 <u>FUND BALANCE - BEGINNING OF YEAR</u>	6,274	6,274	14,153	7,879
 <u>FUND BALANCE - END OF YEAR</u>	-	-	7,942	7,942

Wasco County, Oregon  
Schedule of Revenues, Expenditures and Changes in Fund Balance  
Budget and Actual - Budgetary Basis  
326 Facility Capital Reserve  
For the year ended June 30, 2013  
(all amounts are in dollars)

	<u>BUDGETED AMOUNTS</u>			Variance Favorable
<u>REVENUES:</u>	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>(Unfavorable)</u>
Investment Earnings	750	750	1,183	433
<u>TOTAL REVENUES</u>	<u>750</u>	<u>750</u>	<u>1,183</u>	<u>433</u>
 <u>EXPENDITURES:</u>				
Capital Outlay	322,750	322,750	-	322,750
<u>TOTAL EXPENDITURES</u>	<u>322,750</u>	<u>322,750</u>	<u>-</u>	<u>322,750</u>
 Excess of Revenues Over (Under) Expenditures	(322,000)	(322,000)	1,183	323,183
 <u>OTHER FINANCING SOURCES(USES)</u>				
Operating Transfers In	200,000	200,000	200,000	-
<u>NET OTHER FINANCING SOURCES (USES)</u>	<u>200,000</u>	<u>200,000</u>	<u>200,000</u>	<u>-</u>
 Net Changes in Fund Balance	(122,000)	(122,000)	201,183	323,183
 <u>FUND BALANCE - BEGINNING OF YEAR</u>	<u>122,000</u>	<u>122,000</u>	<u>121,995</u>	<u>(5)</u>
 <u>FUND BALANCE - END OF YEAR</u>	<u>-</u>	<u>-</u>	<u>323,177</u>	<u>323,177</u>

Wasco County, Oregon  
Schedule of Revenues, Expenditures and Changes in Fund Balance  
Budget and Actual - Budgetary Basis  
327 General Operating Reserve  
For the year ended June 30, 2013  
(all amounts are in dollars)

	<u>BUDGETED AMOUNTS</u>			Variance Favorable
<u>REVENUES:</u>	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>(Unfavorable)</u>
Investment Earnings	750	750	2,075	1,325
<u>TOTAL REVENUES</u>	<u>750</u>	<u>750</u>	<u>2,075</u>	<u>1,325</u>
 <u>EXPENDITURES:</u>				
Capital Outlay	551,000	551,000	-	551,000
<u>TOTAL EXPENDITURES</u>	<u>551,000</u>	<u>551,000</u>	<u>-</u>	<u>551,000</u>
 Excess of Revenues Over (Under) Expenditures	(550,250)	(550,250)	2,075	552,325
 <u>OTHER FINANCING SOURCES(USES)</u>				
Operating Transfers In	325,000	325,000	325,000	-
<u>NET OTHER FINANCING SOURCES (USES)</u>	<u>325,000</u>	<u>325,000</u>	<u>325,000</u>	<u>-</u>
 Net Changes in Fund Balance	(225,250)	(225,250)	327,075	552,325
 <u>FUND BALANCE - BEGINNING OF YEAR</u>	<u>225,250</u>	<u>225,250</u>	<u>225,428</u>	<u>178</u>
 <u>FUND BALANCE - END OF YEAR</u>	<u>-</u>	<u>-</u>	<u>552,503</u>	<u>552,503</u>

## **CAPITAL PROJECTS FUNDS**

### **NONMAJOR GOVERNMENTAL FUNDS**

322 CAPITAL ACQUISITIONS FUND: This fund was established to accumulate monies for future capital improvements and tax dollars appeals settlements. Revenues are from interest on investments and rents.



Wasco County, Oregon  
Schedule of Revenues, Expenditures and Changes in Fund Balance  
Budget and Actual - Budgetary Basis  
322 Capital Acquisitions Fund  
For the year ended June 30, 2013  
(all amounts are in dollars)

	<u>BUDGETED AMOUNTS</u>			Variance Favorable
<u>REVENUES:</u>	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>(Unfavorable)</u>
Investment Earnings	1,000	1,000	3,204	2,204
Rents	48,269	48,269	36,439	(11,830)
<u>TOTAL REVENUES</u>	<u>49,269</u>	<u>49,269</u>	<u>39,643</u>	<u>(9,626)</u>
<u>EXPENDITURES:</u>				
Capital Outlay	649,775	649,775	66,734	583,041
<u>TOTAL EXPENDITURES</u>	<u>649,775</u>	<u>649,775</u>	<u>66,734</u>	<u>583,041</u>
Excess of Revenues Over (Under) Expenditures	(600,506)	(600,506)	(27,091)	573,415
<u>OTHER FINANCING SOURCES(USES)</u>				
Operating Transfers In	152,506	152,506	152,506	-
<u>NET OTHER FINANCING SOURCES (USES)</u>	<u>152,506</u>	<u>152,506</u>	<u>152,506</u>	<u>-</u>
Net Changes in Fund Balance	(448,000)	(448,000)	125,415	573,415
<u>FUND BALANCE - BEGINNING OF YEAR</u>	<u>448,000</u>	<u>448,000</u>	<u>482,261</u>	<u>34,261</u>
<u>FUND BALANCE - END OF YEAR</u>	<u>-</u>	<u>-</u>	<u>607,676</u>	<u>607,676</u>

## **DEBT SERVICE FUNDS**

### **NONMAJOR GOVERNMENTAL FUNDS**

404 VA BOND DEBT SERVICE FUND: This fund is used to account for the collection of taxes to repay the principal and interest of the bonds sold in 1994-95 and refinanced in 1998, to help finance the building of a Veteran's Home in Columbia View Heights.

417 CRATES POINT DEBT SERVICE FUND: In 1996, the County contracted with the State Of Oregon Economic Development Department, Oregon Bond Bank for a bonded loan of \$320,600 to finance the construction of the infrastructure at Crates Point. This loan was refinanced during the current fiscal year. The loan is repaid with revenues derived from the operation of the Discovery Center and Museum. These are recorded as donations in the debt service fund. Payment of principal and interest is recorded in this fund.

Wasco County, Oregon  
Combining Balance Sheet  
Non-Major Debt Service Funds  
June 30, 2013  
(all amounts are in dollars)

	404 VA Bond <u>Fund</u>	417 Discovery Center <u>Fund</u>	Total Debt Service <u>Funds</u>
<u>ASSETS:</u>			
Deposits and Investments	112,366	-	112,366
Taxes Receivable	41,746	-	41,746
<u>TOTAL ASSETS</u>	<u>154,112</u>	<u>-</u>	<u>154,112</u>
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</u>			
<u>Liabilities:</u>			
<u>Deferred Inflows of Resources</u>			
Unavailable Revenue	36,464	-	36,464
<u>Total Deferred Inflows of Resources</u>	<u>36,464</u>	<u>-</u>	<u>36,464</u>
<u>Fund Balances:</u>			
Restricted	117,648	-	117,648
<u>Total Fund Balances</u>	<u>117,648</u>	<u>-</u>	<u>117,648</u>
<u>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</u>	<u>154,112</u>	<u>-</u>	<u>154,112</u>

Wasco County, Oregon  
Combining Balance Sheet  
Non-Major Debt Service Funds  
June 30, 2013  
(all amounts are in dollars)

	404 VA Bond Fund	417 Discovery Center Fund	Total Debt Service Funds
<u>ASSETS:</u>			
Deposits and Investments	112,366	-	112,366
Taxes Receivable	41,746	-	41,746
<u>TOTAL ASSETS</u>	<u>154,112</u>	<u>-</u>	<u>154,112</u>
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</u>			
<u>Liabilities:</u>			
<u>Deferred Inflows of Resources</u>			
Unavailable Revenue	36,464	-	36,464
<u>Total Deferred Inflows of Resources</u>	<u>36,464</u>	<u>-</u>	<u>36,464</u>
<u>Fund Balances:</u>			
Restricted	117,648	-	117,648
<u>Total Fund Balances</u>	<u>117,648</u>	<u>-</u>	<u>117,648</u>
<u>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</u>	<u>154,112</u>	<u>-</u>	<u>154,112</u>

Wasco County, Oregon  
Schedule of Revenues, Expenditures and Changes in Fund Balance  
Budget and Actual - Budgetary Basis  
404 VA Bond Debt Service Fund  
For the year ended June 30, 2013  
(all amounts are in dollars)

	<u>BUDGETED AMOUNTS</u>			Variance Favorable
<u>REVENUES:</u>	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>(Unfavorable)</u>
Taxes	356,453	356,453	456,826	100,373
Investment Earnings	910	910	1,670	760
<u>TOTAL REVENUES</u>	<u>357,363</u>	<u>357,363</u>	<u>458,496</u>	<u>101,133</u>
<u>EXPENDITURES:</u>				
Debt Service				
Principal	425,000	425,000	425,000	-
Interest	18,488	18,488	18,488	-
<u>TOTAL EXPENDITURES</u>	<u>443,488</u>	<u>443,488</u>	<u>443,488</u>	<u>-</u>
Net Changes in Fund Balance	(86,125)	(86,125)	15,008	101,133
<u>FUND BALANCE - BEGINNING OF YEAR</u>	<u>86,125</u>	<u>86,125</u>	<u>102,640</u>	<u>16,515</u>
<u>FUND BALANCE - END OF YEAR</u>	<u>-</u>	<u>-</u>	<u>117,648</u>	<u>117,648</u>



Wasco County, Oregon  
Schedule of Revenues, Expenditures and Changes in Fund Balance  
Budget and Actual - Budgetary Basis  
417 Discovery Center Debt Service  
For the year ended June 30, 2013  
(all amounts are in dollars)

	<u>BUDGETED AMOUNTS</u>			Variance Favorable
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>(Unfavorable)</u>
<u>REVENUES:</u>				
Intergovernmental Revenues	25,000	-	-	-
<u>TOTAL REVENUES</u>	<u>25,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>EXPENDITURES:</u>				
Debt Service				
Principal	56,946	56,946	56,946	-
Interest	25,286	25,286	25,286	-
<u>TOTAL EXPENDITURES</u>	<u>82,232</u>	<u>82,232</u>	<u>82,232</u>	<u>-</u>
Excess of Revenues Over (Under) Expenditures	(57,232)	(82,232)	(82,232)	-
<u>OTHER FINANCING SOURCES(USES)</u>				
Operating Transfers In	57,231	82,231	82,231	-
<u>NET OTHER FINANCING SOURCES (USES)</u>	<u>57,231</u>	<u>82,231</u>	<u>82,231</u>	<u>-</u>
Net Changes in Fund Balance	(1)	(1)	(1)	-
<u>FUND BALANCE - BEGINNING OF YEAR</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>-</u>
<u>FUND BALANCE - END OF YEAR</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

**AGENCY FUNDS**

Wasco County, Oregon  
Combining Schedule of Changes in Assets and Liabilities  
Agency Funds  
For the year ended June 30, 2013  
(all amounts are in dollars)

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deductions</u>	<u>Ending Balance</u>
<b><u>ASSETS:</u></b>				
Cash with Treasurer	549,232	24,001,024	23,931,934	618,322
Taxes Receivable	<u>1,958,427</u>	<u>24,370,908</u>	<u>24,215,561</u>	<u>2,113,774</u>
<b><u>TOTAL ASSETS</u></b>	<u><u>2,507,659</u></u>	<u><u>48,371,932</u></u>	<u><u>48,147,496</u></u>	<u><u>2,732,096</u></u>
<b><u>LIABILITIES:</u></b>				
Amounts held in trust	1,958,427	24,370,908	24,215,561	2,113,774
Due to Other Governments	<u>549,232</u>	<u>24,001,024</u>	<u>23,931,934</u>	<u>618,322</u>
<b><u>TOTAL LIABILITIES</u></b>	<u><u>2,507,659</u></u>	<u><u>48,371,932</u></u>	<u><u>48,147,496</u></u>	<u><u>2,732,096</u></u>

## OTHER SCHEDULES

Wasco County, Oregon  
Schedule of Accountability of Elected Officials  
For the year ended June 30, 2013  
(all amounts are in dollars)

	<u>County Treasurer</u>	<u>County Clerk</u>	<u>County Sheriff</u>	<u>Assessor/Tax Collector</u>
Beginning Balance	17,235,546	200	200	150
Receipts	43,928,737	298,360	1,976,595	640,239
Disbursements	<u>(42,568,918)</u>	<u>(298,360)</u>	<u>(1,976,595)</u>	<u>(640,239)</u>
Ending Balance	<u><u>18,595,365</u></u>	<u><u>200</u></u>	<u><u>200</u></u>	<u><u>150</u></u>



Wasco County, Oregon  
Schedule of Property Tax Transactions  
For the year ended June 30, 2013

(all amounts are in dollars)

	TAXES RECEIVABLE <u>July 1</u>	CURRENT YEAR <u>LEVY</u>	NET <u>ADJUSTMENTS</u>	DEDUCT TAX <u>COLLECTIONS</u>	TAXES RECEIVABLE <u>June 30</u>
2012-13		34,092,708	(859,405)	(31,693,863)	1,539,440
2011-12	1,387,482	-	45,601	(701,222)	731,861
2010-11	792,320	-	56,935	(345,554)	503,700
2009-10	414,647	-	84,651	(362,244)	137,053
2008-09	128,386	-	28,104	(112,032)	44,459
2007-08	19,473	-	1,842	(14,679)	6,636
2006-07	4,928	-	50	(656)	4,322
2005-06	4,963	-	688	(2,462)	3,190
2004-05	1,681	-	(233)	(42)	1,407
2003-04	263	-	-	-	263
2002-03	266	-	-	-	266
2001-02	268	-	-	-	268
2000-01	257	-	-	-	257
1999-00	234	-	-	-	234
1998-99	236	-	-	-	236
1997-98	228	-	-	-	228
1996-97	1,000	-	-	-	1,000
1995-96	1,000	-	-	-	1,000
1994-95	1,000	-	-	-	1,000
1985-86	953	-	-	-	953
1984-85	55	-	-	-	55
<u>TOTALS</u>	<u>2,759,640</u>	<u>34,092,708</u>	<u>(641,766)</u>	<u>(33,232,754)</u>	<u>2,977,828</u>

Wasco County, Oregon  
Schedule of Insurance  
For the year ended June 30, 2013  
(all amounts are in dollars)

<u>Company</u>	<u>Policy Number</u>	<u>Amount</u>	<u>Coverage</u>	<u>Annual Premium</u>	<u>Expiration</u>
CCIS	12PWASC	46,480,086	Property/Mobile Equip	80,541	7/1/2013
CCIS	12BWASC	46,480,086	Boiler/Machinery	-	7/1/2013
CCIS	12LWASC	10,000,000	General & Auto Liability	69,930	7/1/2013
RSUI Indemnity	12EQWASC	10,000,000	Excess Earthquake	5,000	7/1/2013
<u>Public Official Bonds</u>					
Ohio Casualty	3153510	20,000	Sheriff	100	12/31/2013
Ohio Casualty	LSF204939	5,000	Assessor	100	7/1/2013
Ohio Casualty	2930631	10,000	Fair Board	145	1/1/2014
Ohio Casualty	3384236	25,000	All Employees Bond	1,137	7/1/2013
Old Republic	W150081208	30,000	Clerk	100	1/3/2014
Old Republic	YPO0268634	100,000	Treasurer	375	12/21/2013
Old Republic	YPO0268342	30,000	Finance/Budget Officer	100	12/1/2013

Wasco County, Oregon  
Schedule of Expenditure of Federal Awards  
For the year ended June 30, 2013  
(all amounts are in dollars)

FEDERAL GRANTOR/PASS- THROUGH GRANTOR/ PROGRAM TITLE	FEDERAL CFDA* NUMBER	PROGRAM OR AWARD AMOUNT RECEIVED	PROGRAM OR AWARD AMOUNT EXPENDED
<b><u>U.S. DEPARTMENT OF AGRICULTURE:</u></b>			
<i>Direct from U.S. Forest Service:</i>			
Water and Waste Disposal Systems for Rural Communities	10.760	90,000	90,000
<i>Passed through Oregon Department of Human Services:</i>			
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	169,201	169,201
Women, Infants, and Children Grants to State	10.578	10,000	10,000
<i>Passed through Oregon Department of Admin. Services:</i>			
Schools and Roads - Grants to States	10.665	978,255	939,896
<b><u>TOTAL U.S. DEPARTMENT OF AGRICULTURE</u></b>		1,247,456	1,209,097
 <b><u>U.S. DEPARTMENT OF DEFENSE:</u></b>			
<i>Passed through Oregon Department of Administrative Services:</i>			
Flood Control Leases	12.112	374	374
<b><u>TOTAL U.S. DEPARTMENT OF DEFENSE</u></b>		374	374
 <b><u>U.S. DEPARTMENT OF THE INTERIOR:</u></b>			
<i>Passed through Oregon Department of Administrative Services:</i>			
Non-Sale Disposals of Mineral Materials	15.214	163	163
Distribution of Receipts to States and Local Governments-Taylor Grazing	15.227	3,650	3,650
<b><u>TOTAL U.S. DEPARTMENT OF THE INTERIOR</u></b>		3,813	3,813
 <b><u>U.S. DEPARTMENT OF JUSTICE:</u></b>			
<i>Direct from Office of Justice Programs:</i>			
State Criminal Alien Assistance Program	16.606	4,903	4,903
<i>Passed through Oregon State Police:</i>			
Juvenile Accountability Block Grant	16.523	8,526	8,526
<i>Passed through Oregon Commission on Children and Families:</i>			
Juvenile Justice and Delinquency Prevention - Allocation to States	16.540	30,280	30,280
<i>Passed through Oregon Department of Justice:</i>			
Crime Victim Assistance	16.575	24,631	24,631
<b><u>TOTAL U.S. DEPARTMENT OF JUSTICE</u></b>		68,340	68,340

\*Catalog of Federal Domestic Assistance

(See Notes to the Schedule of Expenditures of Federal Awards)

Wasco County, Oregon  
Schedule of Expenditure of Federal Awards  
For the year ended June 30, 2013  
(all amounts are in dollars)

FEDERAL GRANTOR/PASS- THROUGH GRANTOR/ PROGRAM TITLE	FEDERAL CFDA* NUMBER	PROGRAM OR AWARD AMOUNT RECEIVED	PROGRAM OR AWARD AMOUNT EXPENDED
<b><u>U.S. DEPARTMENT OF TRANSPORTATION:</u></b>			
<i>Direct from Western Federal Lands:</i>			
Highway Planning and Construction	20.205	495,131	495,131
<i>Passed through Oregon Department of Transportation:</i>			
Enhanced Mobility of Seniors and Individuals with Disabilities	20.513	87,496	87,496
<b><u>TOTAL U.S. DEPARTMENT OF TRANSPORTATION</u></b>		<u>582,627</u>	<u>582,627</u>
<b><u>U.S. DEPARTMENT OF HEALTH AND HUMAN RESOURCES:</u></b>			
<i>Passed through Oregon Department of Human Resources - Health Division:</i>			
Public Health Emergency Preparedness	93.069	178,245	169,648
Environmental Public Health and Emergency Response	93.070	15,000	15,000
Family Planning Services	93.217	41,368	41,368
Immunization Cooperative Agreements	93.268	600	600
National Public Health Improvement Initiative	93.507	35,508	35,508
ARRA -Medical Assistance Program	93.712	17,500	17,500
Medical Assistance Program	93.778	208,467	208,467
Maternal and Child Health Services Block Grant to the States	93.994	62,723	62,723
<i>Passed through Oregon Department of Administrative Services:</i>			
Child Support Enforcement	93.563	63,009	63,009
<i>Passed through Oregon Commission on Children and Families:</i>			
Promoting Safe and Stable Families	93.556	6,221	6,221
Social Services Block Grant	93.667	20,830	20,830
<i>Passed through Oregon Health Authority:</i>			
Vaccines for Children Program - Noncash Assistance	93.268	42,934	42,934
<b><u>TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN RESOURCES</u></b>		<u>692,405</u>	<u>683,808</u>
<b><u>U.S. DEPARTMENT OF HOMELAND SECURITY:</u></b>			
<i>Passed through Oregon State Police:</i>			
Emergency Management Performance Grants	97.042	41,169	41,169
State Homeland Security Program	97.073	68,586	68,586
<b><u>TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY</u></b>		<u>109,755</u>	<u>109,755</u>
<b><u>TOTAL FEDERAL AWARDS</u></b>		<u>2,704,770</u>	<u>2,657,814</u>

\*Catalog of Federal Domestic Assistance

(See Notes to the Schedule of Expenditures of Federal Awards)



**Wasco County, Oregon**  
**Notes to the Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2013**

**NOTE 1 – Summary of Certain Significant Accounting Policies**

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of Wasco County and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of the basic financial statements.

**NOTE 2 – Subrecipients**

No amounts were provided to subrecipients.

**NOTE 3 – Noncash Awards**

Included in the Schedule of Expenditures of Federal Awards is the noncash Federal assistance program 93.268 Vaccines for Children.



**Wasco County, Oregon**  
**Schedule of Findings and Questioned Costs**  
**For the Year Ended June 30, 2013**

**Section 1**

Financial Statements:

Summary of Auditor's Results

- |  |             |
|--|-------------|
| 1. Type of auditor's report issued:  | Unqualified |
| 2. Internal controls over financial reporting:                                   |             |
| a. Material weaknesses identified?   | Yes         |
| b. Significant deficiencies identified not considered to be material weaknesses? | No          |
| 3. Noncompliance material to financial statements noted?                         | No          |

Federal Awards:

- |  |                                     |
|--|-------------------------------------|
| 1. Internal controls over major programs:  |                                     |
| a. Material weaknesses identified?   | No                                  |
| b. Significant deficiencies identified not considered to be material weaknesses?   | No                                  |
| 2. Type of auditor's report issued on compliance for major programs:   | Unqualified                         |
| 3. Any audit findings disclosed which are required to be reported in accordance with OMB Circular A-133, Section 510(a)? | No                                  |
| 4. Identification of major programs:   |                                     |
| 10.665   | School and Roads - Grants to States |
| 20.205   | Highway Planning and Construction   |
| 5. The dollar threshold used to distinguish between Type A and Type B programs?  | \$300,000                           |
| 6. Auditee qualified as a low risk auditee?  | Yes                                 |

**Section 2**

Financial Statement Findings

**2013-1 Material Weakness in Internal Control – Recording of Inventory in Public Works**

**Criteria:** All purchases of inventory type items in the Public Works department should be included in the inventory system at cost.

**Condition:** During our review of inventory, we noted that several items counted during our sampling process were not included in the inventory count.

**Effect:** Inventory was understated by \$47,127.

**Cause:** There does not appear to be a review process in place to ensure all purchases are correctly posted.

**Recommendation:** Establish a process for monthly review of all purchases for compliance with inventory policy.

**Responsible Official's Response:** The goal is to add integrity to the inventory control system. We are doing that by adding duties to an independent person (employee) that will review the IRIS inventory amounts using the Eden Purchase Orders (inventory in) and the daily material slips (inventory out). In addition, actual inventory counts will be done multiple times annually by an employee that does not have a current role in recording inventory. This will allow a third person to reconcile recorded inventory to actual counts.

**Section 3**

Federal Award Findings and Questioned Costs

None

**Section 4**

Summary Schedule of Prior Audit Findings

None

## OTHER REQUIRED REPORTS



**FRIEND & REAGAN, P.C.**  
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**Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance  
and Other Matters Based on an Audit of Financial Statements Performed in Accordance with  
Government Auditing Standards**

County Commissioners  
Wasco County  
The Dalles, Oregon

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in **Government Auditing Standards**, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Wasco County, Oregon as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise Wasco County, Oregon's basic financial statements and have issued our report thereon dated December 30, 2013.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Wasco County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements but not for the purpose of expressing an opinion on the effectiveness of Wasco County's internal control. Accordingly, we do not express an opinion on the effectiveness of Wasco County's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies, and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying schedule of findings and questioned costs, we identified certain deficiencies in internal control that we consider to be material weaknesses.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the financial statements will not be prevented or detected and corrected on a timely basis. We consider the deficiency described in the accompanying schedule of findings and questioned costs to be a material weakness. **2013-1**



### Compliance and Other Matters

As part of obtaining reasonable assurance about whether Wasco County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under **Government Auditing Standards**.

### Wasco County's Response to Findings

Wasco County's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. We did not audit Wasco County's response and, accordingly, we express no opinion on it.

### Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with **Government Auditing Standards** in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Friend & Reagan, PC  
The Dalles, Oregon 97058  
December 30, 2013





**FRIEND & REAGAN, P.C.**  
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**Independent Auditor's Report on Compliance for Each Major Program and on  
Internal Control Over Compliance Required by OMB Circular A-133**

County Commissioners  
Wasco County  
The Dalles, Oregon

Report on Compliance for Each Major Federal Program

We have audited Wasco County, Oregon's compliance with the types of compliance requirements described in the **OMB Circular A-133 Compliance Supplement** that could have a direct and material effect on each of Wasco County, Oregon's major federal programs for the year ended June 30, 2013. Wasco County, Oregon's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Wasco County, Oregon's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with the auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in **Government Auditing Standards**, issued by the Comptroller General of the United States; and OMB Circular A-133, **Audits of States, Local Governments, and Non-Profit Organizations**. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Wasco County, Oregon's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Wasco County, Oregon's compliance.

Opinion on Each Major Federal Program

In our opinion, Wasco County, Oregon complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal

programs for the year ended June 30, 2013.

#### Report on Internal Control over Compliance

Management of Wasco County, Oregon is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Wasco County, Oregon's internal control over compliance with the types of requirements that could have a direct and material effect on a major federal program to determine our auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Wasco County, Oregon's internal control over compliance.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is more than a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

  
Friend & Reagan, PC  
The Dalles, Oregon 97058  
December 30, 2013





**FRIEND & REAGAN, P.C.**  
Certified Public Accountants

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The Dalles, OR 97058  
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Carol D. Friend · Nathan R. Reagan · Ben G. Neumayer · Gary F. Bradford · Carolyn J. Rohde · Rochelle A. Friend

**Independent Auditor's Report  
Required by Oregon State Regulations**

We have audited the basic financial statements of Wasco County, Oregon of and for the year ended June 30, 2013, and have issued our report thereon dated December 30, 2013. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Governmental Auditing Standards* issued by the Comptroller General of the United States.

**Compliance**

As part of obtaining reasonable assurance about whether the Wasco County, Oregon's financial statements are free of material misstatements, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules 162-10-000 through 162-10-320 of the Minimum Standards for Audits of Oregon Municipal Corporations, noncompliance with which could have a direct and material effect on the determination of financial statements amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion.

We performed procedures to the extent we considered necessary to address the required comments and disclosures which included, but were not limited to the following:

**Deposit of public funds with financial institutions (ORS Chapter 295).**

**Indebtedness limitations, restrictions and repayment.**

**Budgets legally required (ORS Chapter 294).**

**Insurance and fidelity bonds in force or required by law.**

**Programs funded from outside sources.**

**Highway revenues used for public highways, roads, and streets**

**Authorized investment of surplus funds (ORS Chapter 294).**

**Public contracts and purchasing (ORS Chapters 279A, 279B, 279C).**

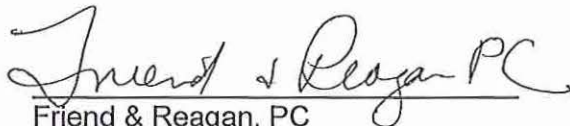
In connection with our testing nothing came to our attention that caused us to believe Wasco County, Oregon was not in substantial compliance with certain provisions of laws, regulations, contracts, and grants, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules 162-10-000 through 162-10-320 of the Minimum Standards for Audits of Oregon Municipal Corporations.

## OAR 162-10-0230 internal Control

In planning and performing our audit, we considered Wasco County, Oregon's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial reporting.

Our report on internal control over financial reporting and on compliance and other matters based on an audit of financial statements in accordance with *Government Auditing Standards*, dated December 30, 2013, is presented in this report as listed in the Table of Contents.

This report is intended solely for the information and use of the Board of Commissioners and Management of Wasco County, Oregon and the Oregon Secretary of State and is not intended to be and should not be used by anyone other than these parties.

A handwritten signature in cursive script that reads "Friend & Reagan PC". The signature is written in dark ink and is positioned above the printed name of the firm.

Friend & Reagan, PC  
The Dalles, Oregon 97058  
December 30, 2013

**Agenda Item**  
**Proposed Supplemental Budget**

- [Supplemental Budget Notice & Summary](#)
- [Budget Request](#)
- [Resolution #14-002 in the Matter of the Fiscal Year  
2013-2014 Supplemental Budget for Additional  
Economic Development Funds Generated by the  
Second Design LLC Enterprise Zone](#)



## **NOTICE OF SUPPLEMENTAL BUDGET MEETING**

A public meeting on a proposed supplemental budget for Wasco County, State of Oregon, for the fiscal year July 1, 2013 through June 30, 2014 will be held at the Wasco County Courthouse, Room #302. The meeting will take place on the 15<sup>th</sup> day of January, 2014 at 9:45 am. The purpose of the meeting is to discuss the supplemental budget with interested persons. A copy of the supplemental budget document may be inspected on or after January 6, 2014 at the Wasco County Finance Office between the hours of 9:00- 12:00 and 1:00- 4:30pm.

### **SUMMARY OF SUPPLEMENTAL BUDGET**

#### **SPECIAL ECONOMIC DEVELOPMENT PAYMENTS FUND**

##### **RESOURCE**

DESIGN LLC DIVISION - SPECIAL ECON DEV PAYMENT EXPANSION - \$1,200,000

REVISED TOTAL RESOURCES: \$1,653,000

##### **REQUIREMENT**

DESIGN LLC DIVISION-SPECIAL PAYMENTS - \$774,155

DESIGN LLC DIVISION – TRANSFERS OUT - \$425,845

REVISED TOTAL REQUIREMENTS: \$1,653,000

#### **CRATES POINT DEBT SERVICE FUND**

##### **RESOURCE**

CRATES POINT D/S DIVISION-TRANSFERS IN-\$425,845

REVISED TOTAL RESOURCES: \$512,252

##### **REQUIREMENT**

CRATES POINT D/S DIVISION-PAYMENT-\$425,845

REVISED TOTAL REQUIREMENTS: \$512,252

<b>Date</b>	01/06/2014	<b>Department</b>	Information Services
<b>Amount Requested</b>	\$10,000	<b>Requested By</b>	Paul Ferguson
<b>Description of Need</b>	<p>Contingency Transfer – May 2013 a regional Homeland Security Grant was awarded to Hood River County to upgrade their and our law enforcement reporting system. It was discovered in November 2013, to complete the upgrade, our servers would need to be replaced. The two specific servers are in the rotation for replacement in 2014/15, so this is moving those up a year. The full cost is to purchase, setup, load and rack the servers. The computer replacement budget will be reduced by this amount in the 2014/15 year.</p>		
<b>Exp</b>	<p>Line Item In: 101.17.5113.52501 – Computer Replacements</p> <p>Line Item Out: 101.99.9101.57101 - Contingency</p>		
<b>Grant</b>	<p>Rev Line Item:</p> <p>Exp Line Item:</p>		
<b>Signature</b>	MONICA MORRIS		
	Resolution please		

IN THE BOARD OF COMMISSIONERS OF THE STATE OF OREGON  
IN AND FOR THE COUNTY OF WASCO

IN THE MATTER OF THE FISCAL YEAR	)	
2013-2014 SUPPLEMENTAL BUDGET	)	
FOR ADDITIONAL ECONOMIC	)	RESOLUTION
DEVELOPMENT FUNDS GENERATED	)	#14-002
BY THE SECOND DESIGN LLC	)	
ENTERPRISE ZONE	)	

NOW ON THIS DAY, the above-entitled matter having come on regularly for consideration, said day being one duly set in term for the transaction of public business and a majority of the Board of Commissioners being present; and

WHEREAS, on September 24, 2013 the Wasco County Board of Commissioners approved the Rural Enterprise Zone Long Term Agreement with Design LLC; and

WHEREAS, the agreement included an initial fee of \$1,200,000 to be paid to and shared by Wasco County and the City of The Dalles; and

WHEREAS, these funds were not anticipated at the time of the adoption of the 2013-2014 Budget Document; and

WHEREAS, on January 15, 2014, a public meeting was held for the purpose of adopting a Supplemental Budget for Fiscal Year 2013-2014.

NOW, THEREFORE IT IS HEREBY RESOLVED: That the Supplemental Budget for Fiscal Year 2013-2014 is hereby adopted for the total appropriated amount of \$29,168,595 and the total unappropriated amount of \$6,714,401 for a total budget of \$35,882,996; and

BE IT FURTHER RESOLVED: That the appropriations previously approved for the Special Economic Development Payments Fund are amended to a new total of \$1,653,000 as outlined in the attached detail; and

BE IT FURTHER RESOLVED: That the appropriations previously approved for the Crates Point Debt Service Fund are amended to a new total of \$512,252 as outlined in the attached detail.

DATED this 15<sup>th</sup> day of January, 2014.

WASCO COUNTY BOARD  
OF COMMISSIONERS

APPROVED AS TO FORM:

\_\_\_\_\_  
Rod L. Runyon, County Commissioner

\_\_\_\_\_  
Eric J. Nisley  
Wasco County District Attorney

\_\_\_\_\_  
Scott Hege, County Commissioner

\_\_\_\_\_  
Steve Kramer, County Commissioner

**208    SPECIAL ECON DEV PYTS FUND**

MATERIALS & SERVICES	939,155
INTERFUND TRANSFERS	713,845

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<b>TOTAL SPECIAL ECON DEV PYTS FUND</b>	<b>1,653,000</b>
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**417    CRATES POINT DEBT SERVICE FUND**

DEBT SERVICE	512,252
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<b>GRAND TOTAL COUNTY FUNDS</b>	<b>35,882,996.00</b>
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**Agenda Item**  
**Planning Department 2014 Strategic Plan Update**

- [Memo](#)
- [Wasco County Planning Department 2014 Strategic Plan](#)
  - [Overview, Functions & 2013 Successes](#)
  - [Strategic Plan – Goals, Objectives & Performance Measures](#)
  - [2014 Work Program Priorities](#)



# Wasco County Planning Department

*"Service, Sustainability & Solutions"*

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Phone: (541) 506-2560 • [wcplanning@co.wasco.or.us](mailto:wcplanning@co.wasco.or.us)  
[www.co.wasco.or.us/planning](http://www.co.wasco.or.us/planning)

**To:** Wasco County Board of Commissioners ("Board")

**From:** John Roberts, Planning Director

**Date:** For January 15<sup>th</sup> Board Meeting

**Re:** Planning Department 2014 Strategic Plan

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Attached is a working draft of the Planning Department 2014 Strategic Plan. The strategic plan and how it relates to the Board's own strategic plan and mission is important to consider.

The presentation will be intended to overview the strategic plan. The planning department's core functions, accomplishments over the past year and work program priorities will be discussed. The meeting provides an opportunity to provide feedback to ensure the planning department's goals align with Board priorities and changes are addressed.

# **WASCO COUNTY PLANNING DEPARTMENT**



## **2014 STRATEGIC PLAN**

**A DEPARTMENT FOCUSED ON:  
“SERVICE, SUSTAINABILITY & SOLUTIONS”**

**Prepared by: John Roberts, Planning Director**

**Prepared for: January 15, 2014  
Wasco County Board of Commissioners  
Work Session**

# CONTENTS

- I. **Planning Department:  
Overview, Functions & 2013 Successes**
- II. **Strategic Plan:  
Goals, Objectives & Performance Measures**
- III. **2014 Work Program Priorities**



*“Everyone favors the protection of agricultural lands  
but usually someone else’s.”*

– Ronald Eber

# **I. Planning Department Overview**

## **ABOUT US**

The County of Wasco was organized by the territorial legislature in 1854. This 250,000 square mile county, the largest ever established in the United States, has since been pared to its current size of 2,387 square miles. The county lies east of the Cascade Range along the Columbia River, and is bounded on the west by the forests of Mt. Hood National Forest, on the north by the Columbia River, and on the east by the Deschutes and John Day Rivers. A large portion of the southern half of the county is comprised of the Warm Springs Indian Reservation.

Oregon, like most of the Western States, is largely owned by the federal government with a vast majority of federal lands administered by the Bureau of Land Management (BLM) and the U.S. Forest Service. In Wasco County 57% of the land is privately owned (roughly 881,000 acres), whereas 5% of the land is owned by BLM (roughly 84,000 acres), 10% by the U.S. Forest Service (roughly 160,000 acres) and 6% by other entities (roughly 398,000 acres), primarily the Indian Trust. A majority of the private land in the county is either agricultural land, forest, or an agriculture/forest mix.

Wasco County is home to 25,810 residents in 6 incorporated cities, 5 rural communities, unincorporated urban areas and rural acreage (an average of 10.6 persons per square mile). While the population in the State of Oregon increased by 12% from 2000 to 2010, Wasco County experienced an increase of 6% during the same time period. The county is currently the twenty-third most populated in the State of Oregon. The population of the county is slightly larger than neighboring Hood River County and Jefferson Counties, and significantly larger than neighboring Sherman, Gilliam and Wheeler counties.

Oregon has maintained a strong statewide program for land use planning since 1973, and has adopted 19 Statewide Planning Goals. These goals serve as the basis for local land use programs. As required by state law, Wasco County has a Comprehensive Plan that implements state and regional policies, local aspirations, and establishes a framework that guides land use throughout the county. The County's Land Use and Development Ordinance ("LUDO") includes specific regulations that apply to the development and use of property in unincorporated areas.

Northern Wasco County contains 44,710 acres (2.9% of the county) in the Columbia River Gorge National Scenic Area. Wasco County is one of three counties in the state within the boundaries of the National Scenic Area. Property use and development within the county's NSA boundaries is governed by the Management Plan for the Columbia River Gorge National Scenic Area and Wasco County National Scenic Area LUDO.

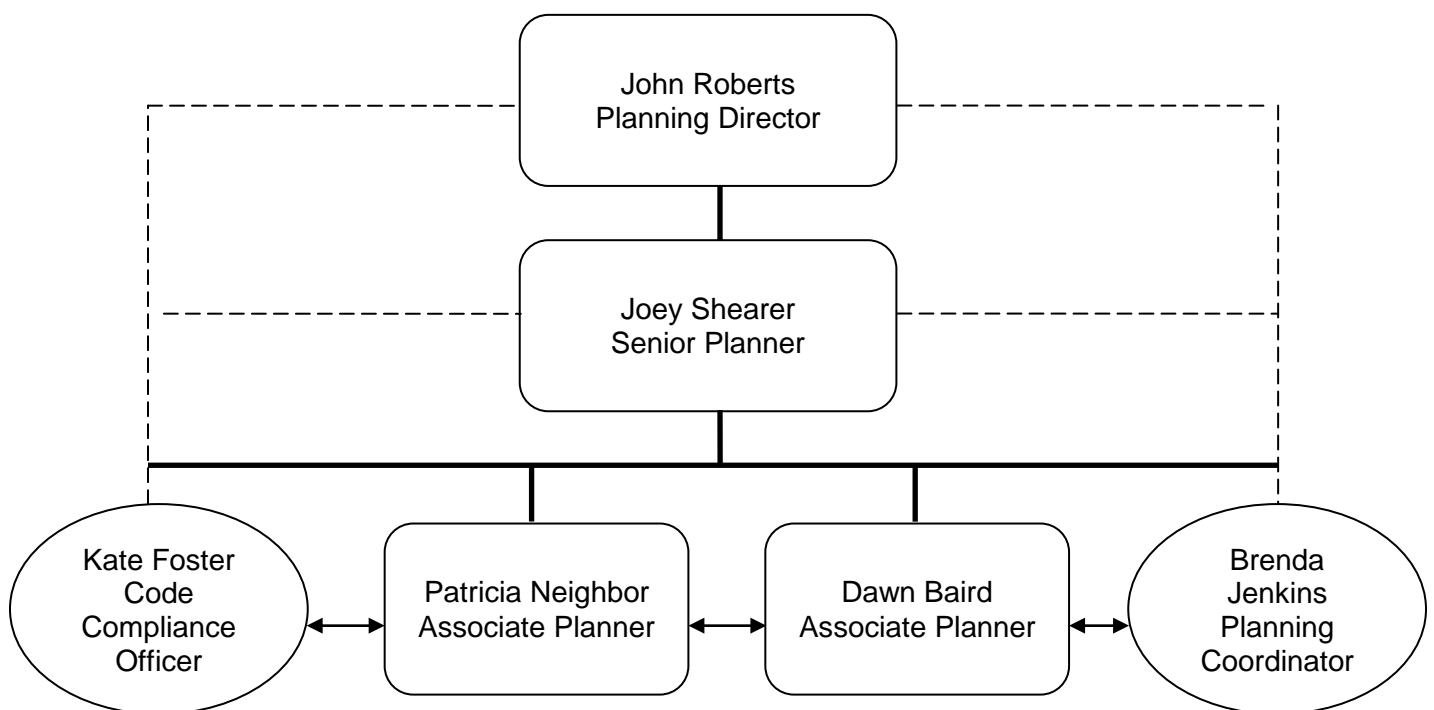


## STAFF

Wasco County Government employs approximately 125 individuals spread across 19 separate divisions (Less the North Central Public Health District). As such, the planning department staff of 6 FTEs is 4.8% of the county's total employees and includes the planning director, 1 senior planner, 2 associate planners, 1 code compliance officer and 1 planning coordinator. One staff member has advanced certification as American Institute Certified Planners ("AICP") and two staff members are commissioned notaries. Staff members continually consider further AICP, floodplain or local government management certifications.

During 2013 the planning department experienced some staffing changes and as a result was short-staffed an FTE for 25% of the year (June through August). The staff change included backfilling the associate planner position with a new associate planner.

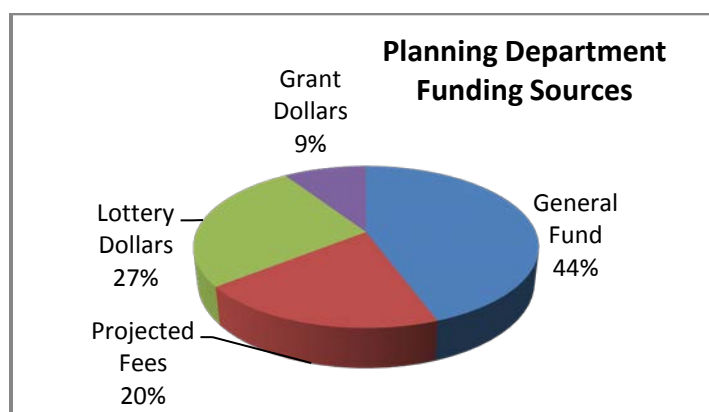
### Planning Department Organizational Chart & Staff



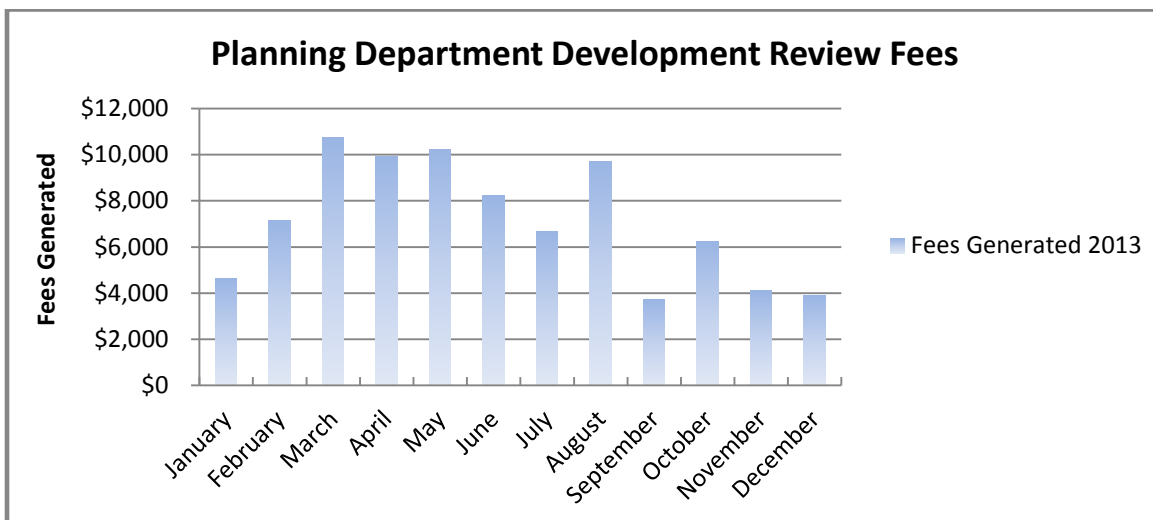
## FUNDING

The department's \$484,649 budget for Fiscal Year 13/14 represents 1.42% of the county's total budget and is funded through four different sources. Approximately 44% of the department's funding comes from the county's general fund and another 26% from state lottery monies. Land use application revenue provides approximately 20% of the budget. The remainder of the budget (approximately 10%) is comprised of an annual National Scenic Area grant from DLCDC. Invariably, these funding streams vary from year to year.

The largest budget expenditures are for personnel performing public service functions, processing land use applications, and updating land use plans and regulations. The department's remaining resources are spent on special projects and inter-jurisdiction coordination.



In 2012 the department generated \$66,409 in revenue through processing 135 land use applications. In 2013 the department generated \$85,357 in revenue through processing a 172 land use applications (**28% increase in fees**). In light of other revenue streams (e.g., code compliance fines) the department generated **\$96,765** in 2013.



## PLANNING DEPARTMENT MISSION STATEMENT

The mission of the Wasco County Planning Department is to encourage land use which strikes a balance between development and resource protection, and which preserves and enhances the character, livability, and economy of Wasco County.

## PLANNING DEPARTMENT TOP 10 CORE VALUES

- Team Focus – Being flexible, knowledgeable, and proud of the work the planning department collectively does. Everyone should participate and take responsibility to **help find solutions**.
- Make Each Other Better - Helping, sharing information, providing appropriate assistance and advice and performing duties in a manner that takes into consideration the impact to other staff and customers.
- Customer Service – Providing service that is friendly, fair, empathetic and helpful.
- Goal Oriented – Helping to establish achievable goals, concrete objectives and accountability.
- Be Open to Change - Improving Operational Functions - Working to find **solutions** to help improve how the planning department can enhance its processes and procedures to achieve a higher level of efficiency and service.
- Simpler Can Be Better - Demystifying the planning process by continually looking for ways to make it **simpler**, while still effectively performing duties.
- Transparency - Being open and honest.
- Relationships – Devoting constant attention to building positive relations with customers, community partners, other departments and one another.
- Lead Not Follow - Learning from the experience of others, looking for answers that are right for Wasco County and do not necessarily follow what others have done.
- Be Prepared and Organized – Being fully prepared to thoroughly review problems and discuss every aspect of an issue. Knowing what support you have, knowing your limits or boundaries and acknowledging **preparation is the key to success**.

## PLANNING DEPARTMENT CORE FUNCTIONS

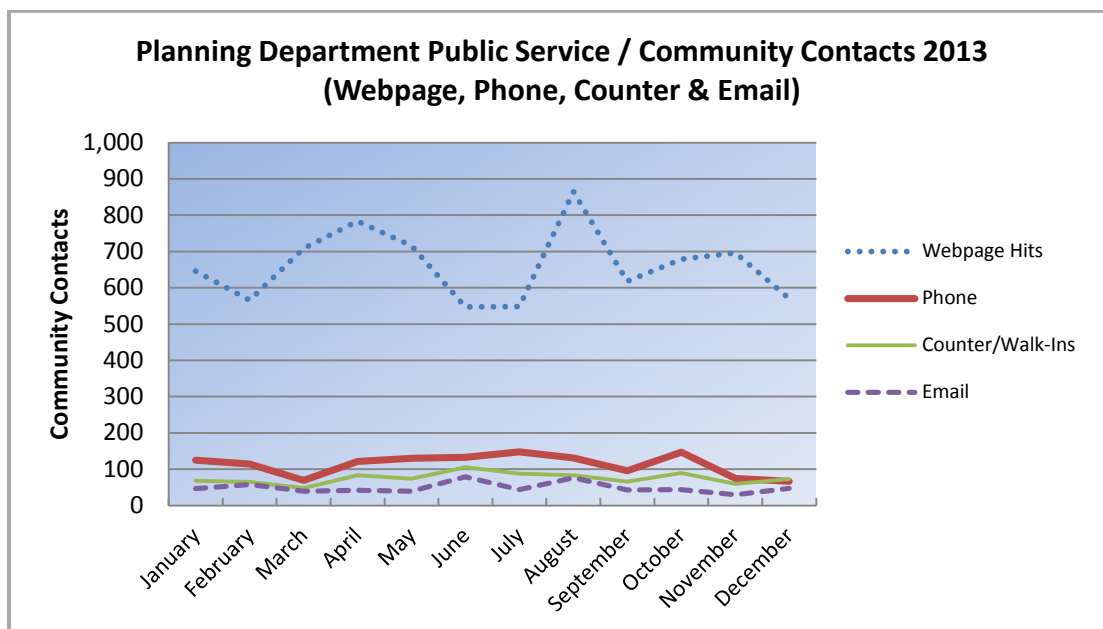
There are a significant number and wide-range of responsibilities the planning department performs. The six core functions of the department are as follows:

### 1. PUBLIC SERVICE

Much of what the planning department does is communicate with residents and the public: contractors, real estate agents, business owners, citizens, interest groups and homeowners. Helping people understand the often complex land use regulations and navigate the permitting process is imperative. On a practical level, this means having staff available to talk to people. This is accomplished by staffing a dedicated telephone line, email account and walk-in counter in the customer service lobby during business hours. Business hours are Monday – Friday 10:00 am to 4:00 p.m. or by appointment Monday – Friday 7:00 am to 5:00 pm. The department strives to respond to all telephone and email inquiries within 24 hours. Providing excellent customer service is a top priority of the department.

The “traffic” at the front counter in 2013 was very similar to 2012 (i.e., the department responded to approximately 3,000 service request, which is about 14 inquires per day). Of this total phone calls were the most common, followed by walk-ins and then emails. In 2013 the largest number of service request were received in June and the fewest in April.

Webpage: In 2013 the department’s webpage was significantly re-branded and updated. On any given month webpage visits account for 70 - 82% of all counter activity. Overall, there were nearly **8,000 unique visits** to the department’s homepage in 2013.



## 2. DEVELOPMENT REVIEW

The planning department is responsible for reviewing requests for new development. This occurs through building permits, land use compatibility statements for state-issued permits and land use applications. Depending on the type and complexity of a development proposal, the review process ranges from an over-the-counter sign-off for a building permit to a complex quasi-judicial hearing process before the planning commission and/or Board of Commissioners. A unique challenge for the planning department is administering both the Wasco County National Scenic Area Land Use and Development Ordinance and Wasco County Land Use and Development Ordinance.

In most cases, state law requires a final local decision on an application within 150 days from the date the complete application was filed. However to try to be as responsive as possible to the needs of the community and businesses, targets are to issue staff decisions within 45 days with the county and 60 days within the National Scenic Area.

An important component of the review process is ensuring an opportunity for public review. Notifications of land use applications are sent to property owners near the affected property and to other agencies. Additionally, site inspections and field work accompany nearly every type of land use review or approval, either as follow up based on a previous condition of approval or in conjunction with an active planning case or building permit review.

In the 2013, 172 land use applications were submitted for review (an **increase of 27%** from 2012). The top six application types and totals in 2013 were as follows:

- Ministerial structural (Type 1) = 50 (29%)
- Ministerial non-structural (Type 1) = 25 (14.5%)
- Land division (Type II) = 14 (8%)
- National Scenic Area reviews (Type II) = 13 (7.5%)
- Forest farm dwelling (Type II) = 9 (5%)
- Subject to Standards (Type II) = 9 (5%)

The amount of time spent on an individual review varies greatly. In 2013 the following development reviews consumed significant staff time and resources:

- Easton – single family dwelling in the NSA (Rowena Dell Subdivision)
- Seven Mile Rezone
- WTF Outdoor Mass Gathering
- Watson – single family dwelling along the Deschutes River
- Discovery Center – renewable energy proposal

Some of these applications have/had a long standing history with the county, binding Settlement Agreements or involved ongoing litigation.

### 3. PROJECT PLANNING / SPECIAL PROJECTS

Project planning includes long-range planning efforts; synthesizing federal, state, regional and local land use planning regulations; maintaining and updating the Wasco County Comprehensive Plan; managing grant projects; producing special studies or supporting documents on population, land use inventories, transportation and land use analysis; use of Geographic Information Systems and production of maps; and drafting and presenting to decision-makers proposed amendments to the Wasco County Comprehensive Plan and LUDO.

In 2013 the following were the special projects staff exerted a significant amount of time on:

- *Brush Canyon Wind Power Facility* – Submitted multiple referrals and comments to the Energy Facility Siting County (EFSC).
- *PGE Cascade Crossing* – Submitted multiple referrals and comments to EFSC.
- *Washington Family Ranch Young Life* - Attended to the development of HB 3098 and crafted a subsequent draft Intergovernmental Agreement.

In addition, progress was made on the following projects: Updating the fee schedule; Chapters 1, 2 & 3 of the LUDO; the comprehensive plan; code compliance ordinance; engaging in continued City of The Dalles Urban Growth Boundary expansion efforts, and pursuing acquisition of Lidar data.

**PUBLIC OUTREACH:** Another important component of project planning is public outreach. This involves developing and sustaining contacts; participation with community civic organizations or special interest groups; and ongoing external communications such as department newsletter (“Connections”), interested parties lists, press releases and public awareness campaigns. In 2013 the following represent notable outreach efforts:

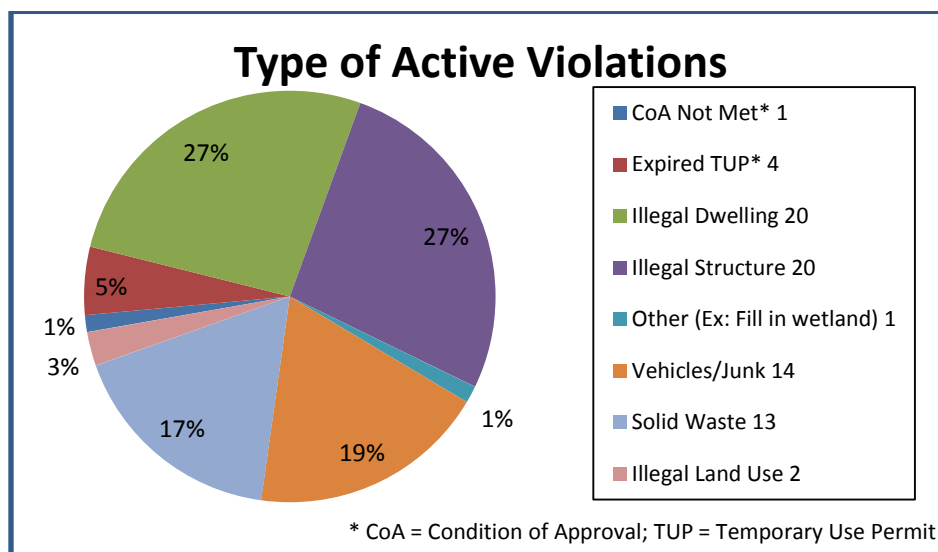
- Attended 9 Government Affairs meeting.
- Presented at Government Affairs twice (wind energy and code compliance).
- Presented to the Mid Columbia Association of Realtors twice.
- Presented to the Lions Club with respect to the code compliance program.
- Created and distributed 2 issues of the department’s newsletter.
- Distributed notice regarding replacement dwellings to those affected by Government Flats fires.

### 4. CODE COMPLIANCE

Wasco County Code Compliance’s primary goals are to serve the community through a complaint-driven program and seek voluntary compliance. Assessment of past accomplishments and articulation of future goals and objectives drives the compliance program towards constant improvement and better service. The current version of the Code Compliance Ordinance (WCCNAO) was adopted in July of 2009 and amended in April of 2011; since its

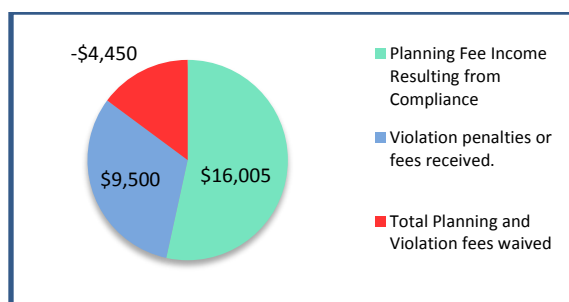


inception, the program averages 74 complaints (i.e., enforcement files) per year or an average of 1.4 complaints per week. Cumulatively since November of 2008 the program has “opened” 396 official enforcement files and resolved 344 of those; not counting open, current enforcements, the program has a 98% success rate. The types of violations the program deals with generally fall into one of eight categories, identified in the graph below:



In 2013, the Code Compliance program also tracked 16 new “alerts”, or issues that may become future enforcement files upon receipt of a complaint. For each enforcement file, the Compliance Officer averages 6.3 phone calls and 1.9 site visits. Approximately 16% of those site visits are located in South County, 31% in Central County, and the remaining 53% in North County. On average, 20% of these violations and accompanying site visits occur within the National Scenic Area. Typically the lifespan of an enforcement file falls into one of two categories: either it will be resolved in under one year or it will not be resolved for three years or more.

The Compliance program is not self-funded through fees; however, some income generation results from land use application submittal and penalties during the enforcement process. In 2013, the Planning Department generated **\$16,005.24** revenue resulting from applications submitted in conjunction with the compliance program and received an additional **\$9,500** in penalty fees.



## 5. INTER-JURISDICTIONAL COORDINATION

Planning department staff represents the county on a variety of inter-jurisdictional committees designed to increase inter-governmental coordination and cooperation in administering regulations and serving our residents, which includes:

- Staff Support to Governing Bodies - Providing staff support to governing bodies (Board of Commissioners, planning commission, committees for citizen involvement), including research, development of proposals, arranging public hearings, and serving as technical advisors on development and land use matters to fulfill federal, state and local requirements. The following represent synergetic efforts with other regulatory entities and groups in 2013:
  - Participated in a regional *Natural Resource Conservation Service* meeting.
  - Organized one meeting with *Mid Columbia Building Code Services*.
  - Participated in 7 monthly *Association of County Planning Director (AOC PD)* meetings and worked to assess: Oregon land use laws, statewide planning issues, legislative topics or policy directive for the Association of Oregon Counties, and management and leadership tips for planning directors.
  - Attended quarterly Gorge Planners Meetings hosted by the *Columbia River Gorge Commission* planners.
- Special Project Support & Economic Development - Providing special project support to economic development entities, Board of Commissioners or county in general, in areas associated with economic development, planning or the related expertise of the department staff in organizational issues, citizen involvement and development of legislation or policy. In 2013 the planning department participated in a wide variety of inter-jurisdictional working groups and committees outside the county:
  - *National Scenic Area ("NSA") Boundary Adjustment & Assessment Report*: Worked with the Gorge Commission staff to re-evaluate the differences in the NSA boundary descriptions juxtaposed against recent surveys.
  - *Riverfront Trail Committee*: Participated on the Riverfront Trail Committee Board of Directors. When completed, the Riverfront Trail will stretch 10 miles from the Discovery Center to the Dalles Dam Visitor Center.
  - *The Dalles Chamber of Commerce Economic Development Committee*: Frequently attended monthly meetings.
  - *Wasco County Economic Development Commission (EDC)*: Attended 3 commission meetings and assisted EDC staff in exploring destination resorts regulations and strategies to enhance rural communities in the county.
  - *Port of The Dalles*: Participate on the Port of The Dalles TAC to help address wetland issues, wetland delineation and funding to support industrial land preparedness.

## 6. ADDRESSING

Addressing is another technical function that is the responsibility of the planning department. The planning coordinator assigns new addresses in an accurate and sequenced manner and modifies existing addresses to ensure that citizens can be located in case of an emergency and recognized by U.S. Postal Service. New addresses are issued to properties that are approved for dwellings and commercial businesses in unincorporated portions of the county. Addresses are not assigned to vacant properties. The addressing database is maintained by the GIS department and shared across a broad spectrum of end users. Of the 172 land use application processed in 2013, 10 (5.8%) were for new addresses.

### **OTHER IMPORTANTC ACCOMMPLISHMENTS 2013 (Process Improvements & Trainings)**

In light of the responsibilities and accomplishments identified above, the planning department also engaged in the following process and operational efficiency improvements during 2013: overhauled and updated webpage, streamlined steps and routing functions in EDEN for all 30 application types, updated almost all application forms, continued to scan/backfill partitions to enhance GIS legal parcel data.

Staff also attended annual trainings in 2013, which included: Code Compliance Code Enforcement Association, Oregon American Planning Association, Oregon Planners Institute, Association of Oregon Counties conferences and League of Oregon City land use seminar. Inversely, two introductory land use trainings were provided by staff to appointed and elected officials; one-training to newly appointed planning commissioners and one-training for Commissioners Kramer.



## II. Strategic Plan: Focus Areas Goals, Objectives & Performance Measures

COMPARISON OF STRATEGIC PLANNING EFFORTS		
<u>Wasco County Government Strategic Plan</u>		<u>Planning Department Strategic Plan</u>
<b>Focus Areas (6)</b>	=	<b>Focus Areas (8)</b>
Technology	=	Technology, GIS, Information Services & Operational Efficiencies
Customer Service	=	Customer Service & Operational Efficiencies
Employee Satisfaction	=	Employee Satisfaction & Personnel
Infrastructure	=	Infrastructure & Assets
Communication	=	Communication & Public Involvement
Financial Health	=	Financial Health
		Code Enforcement
		Economic Development
<b>Strategy Statement</b>	=	<b>Goal</b>
<b>Directional Statement</b>	=	<b>Objectives</b>
<b>Key Intended Outcomes</b>	=	<b>Performance Measures (Accountability)</b>
		<b>WORK PROGRAM PRIORITIES</b>

## **FOCUS AREA: Technology, GIS, Information Services & Operational Efficiencies**

*“Every path has a few puddles.” -- Old Farmer’s Advice*

Goal: To acquire and use appropriate technologies to effectively support and perform department and job related duties and better serve the public.

### Objectives:

1. GIS - Enhance the effectiveness of GIS to support mapping and geographic analysis needs, create better linkages to property records and availability of information to the public.
2. EDEN - Use EDEN to enhance operational efficiencies, communication between departments and other entities permit systems, and locate information in one location.
3. WEBSITE - Continue to maintain and keep data current on the planning department website, increase the number of transactions online, and develop better online e-commerce applications.
4. OTHER – Continue to explore the use of new information technologies and services to enhance operational efficiencies as they evolve and become available.

### Performance Measures:

#### GIS:

- Update federal, state and local GIS data/layers applicable to the LUDOs, Environmental Protection Districts (“EPDs”) and zoning.
- Update and sustain GIS “partition layer” and accompanying hyperlinks to assist in determining legally/lawfully created parcels.
- Update GIS to enable easier access to property records and data.
- Educate community users on the availability of the GIS Interactive Web Map.

#### WEBSITE:

- Expand the website to provide more services or a “one-stop-shop” for all of planning department’s data and application processes. Add interactive forms to help staff process incoming information through online ecommerce applications.

#### OTHER:

- Support efforts to enhance document retrieval application records/searches (e.g., consolidation of databases or linking new Manatron data to GIS).
- Continue to pursue avenues and funds to acquire LIDAR (Light Detection and Ranging).

## FOCUS AREA: Customer Service & Operational Efficiencies

*"Here is a simple but powerful rule: always give people more than what they expect to get."  
- Nelson Boswell*

Goal: To be respectful and responsive in meeting our customer's needs and do it in a positive manner that projects the department's core values.

### Objectives:

1. Encourage employee-led process and procedure improvements that enhance and result in increased customer service levels.
2. Continually re-evaluate and streamline processes and procedures to make development review understandable and accessible to non-planners.
3. Continually assess customer feedback to ensure that the "front counter" is run efficiently, wait times are minimized and comprehensive and accurate information is provided.
4. Keep our records current and readily available. Develop a 3 – 5 year strategy to increase the accessibility of records and reduce time spend to access records.
5. Work with partner agencies on process improvement initiatives between agencies that have the ability to impact customer service levels (particularly the Assessor, Building Codes and Environmental Health).
6. Provide customers essential information about partner agency operations that improve the customer experience with the county.
7. Provide opportunities for employee continuing education in customer service.
8. Expand understanding and knowledge in new areas to effectively serve constituencies.

### Performance Measures:

#### EXTERNAL CUSTOMER SERVICE

- Maintain front-counter duty and phone coverage Monday through Friday (10:00 AM – 4:00 PM) or by appointment as needed to all public inquiries.
- Return all phone calls and emails within 24 hours (i.e., ensure responsiveness to informational requests).

#### INCREASE EFFECTIVENESS OF IN-TAKE / APPLICATIONS

- Understanding: Increase the number of applications deemed complete to 100% when submitted vs. high level of incomplete applications.
- Simplify process: Create a handout for clients describing land use process and application.

#### INTERNAL PROCESSES:

- **Institute means to more effectively conduct property research.** Implement a program to scan, archive and catalog old files. The department needs to insure thousand of old files and planning



cases are more secure, accessible and organized. This could be accomplished through the scanning of all old documents and attaching them to EDEN, storing them in the P:Drive or ultimately attaching them to taxlots in GIS. It can also be accomplished by ensuring all parcel information in Eden is up-to-date.

## **FOCUS AREA: Employee Satisfaction & Personnel**

*“Good judgment comes from experience, and a lot that comes from bad judgment.”  
- Old Farmer’s Advice*

**Goal:** Create a work environment that enhances employee satisfaction levels and achieves staffing levels that align with programmatic needs.

### Objectives – Employee Satisfaction:

1. Develop and empower individuals to continue to improve the effectiveness in serving their local government, planning department and citizens.
2. Increase workforce engagement through including employees in departmental decision making, meetings and regular communication about internal projects, management perspectives, and professional opportunities.
3. Provide training opportunities and resources to sharpen existing skills or develop specialized skills, which in turn, will help them take up new roles to enrich their expertise in planning and local government.

### Performance Measures - Employee Satisfaction:

- Conduct annual performance evaluations/appraisals to: 1) review strategic plan and update performance measures, 2) identify tangible work related goals for the forthcoming year to increase employee satisfaction, and 3) identify trainings to bolster job skills or knowledge.
- Provide opportunities for continuing education, primarily in three areas: 1) planning law, practices and/or ordinances, 2) customer service, and 3) agriculture or forestry/resource protection.
- For each position update and communicate to employees performance measures for 3-months, 6-months and 1-year periods.

### Objectives – Personnel:

1. Provide sufficient staff to maintain a high level of customer service, and active current and long range planning and code enforcement programs.
2. Provide sufficient staff to adequately perform the six core functions of the planning department.

### Performance Measures – Personnel:

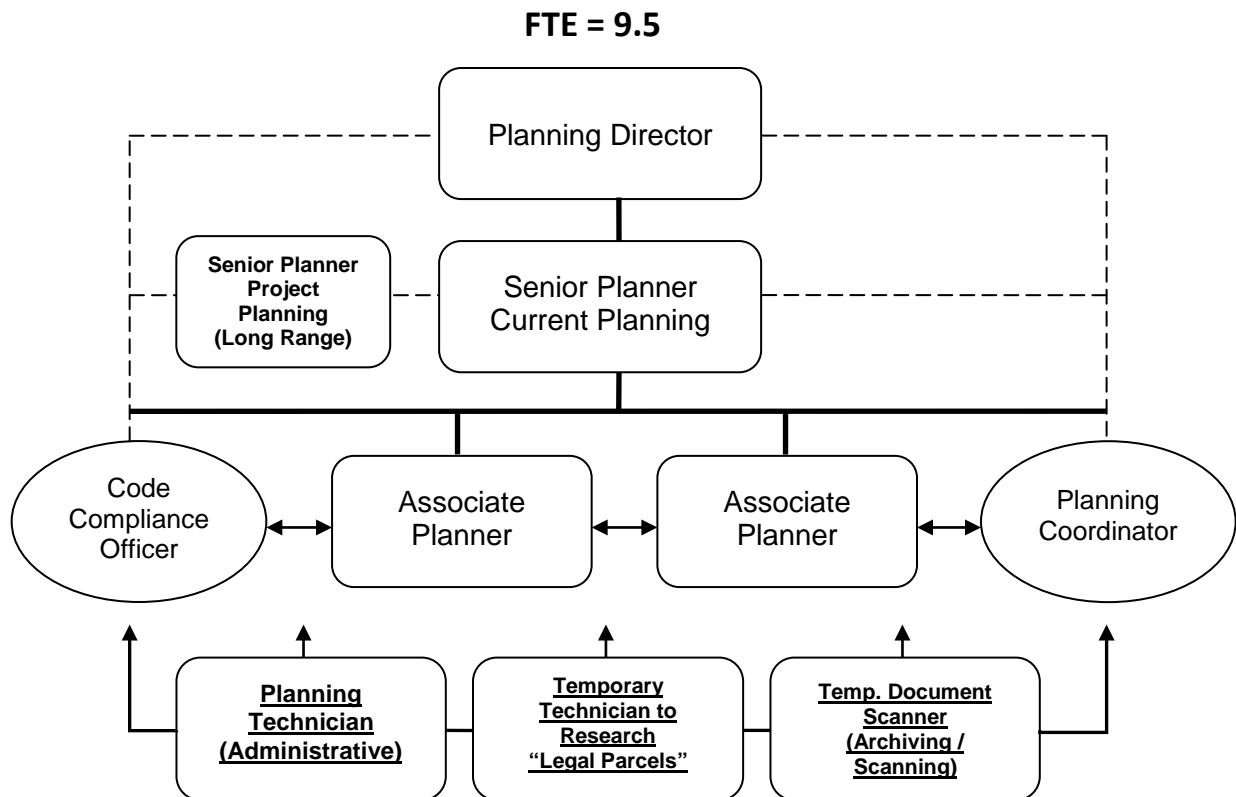
- Conduct an audit within the planning department to evaluate and determine the most critical staffing resource needs. Ideally this would include:

- Full time **project planner/long range planner** to increase number of meaningful special and long range planning projects that reflect the desires of the Wasco County Board of Commissioners.
- Full time **planning technician** to perform routine administrative and planning related tasks, such as: working closely with the public on a regular basis to provide customer service on planning issues, file/data management, administration assistance, general clerical duties, permit assistance, special projects.
- **Planning technician** to research legal/lawfully created parcels (aka: “legal parcel determination”).
- Temporary **document scanner** to scan all planning files to make them more accessible and searchable, and possibly tie or hyperlink to GIS.

➤ Focus on long term funding or opportunities to supplement any of the aforementioned.

#### Hypothetical Wasco Planning Department Organizational / Personnel Structure

The following structure/flowchart, or some variation of it, would allow the planning department staffing to perform all of the department’s core functions and performance measures contained in the strategic plan. **More importantly, it would enable more aggressive work program priorities to be identified and attained**, resulting in achieving a higher level of service for all planning activities. Additional staffing identified in **Bold**:



## **FOCUS AREA: Infrastructure & Assets**

*"If you want to truly understand something, try to change it." - Kurt Lewin*

Goal: Maintain and improve our department's infrastructure and assets and continually improve our professional image.

### Objectives:

1. Categorize and maintain an inventory and plan of replacement for all capital equipment that includes expected life span, rotation schedule, cost, etc. (i.e., vehicles).
2. Work to develop alternate or innovative methods of maintenance that result in extended life and work efficiency.
3. Regularly invest in capital projects that enhance the infrastructure and work environment of the planning department.
4. Work to find ways that leverage existing dollars through grants or other funded programs that enhance the infrastructure of the planning department.

### Performance Measures:

- Continue to assess and implement vehicle maintenance schedule and plan.
- Redesign office space to consist of reconfigured office space or entry point.
- Professionally clean new carpet on a regularly basis.
- Annually repair damage to walls and corners (i.e., apply speckle and paint).
- Annually evaluate downstairs and upstairs storage space and re-arrange or purchase filing cabinets if necessary.

## **FOCUS AREA: Communication & Public Involvement**

*"The more you say, the less people remember." -- François Fénelon*

Goal: Provide meaningful opportunities for the public to participate in land use and increase the public's comprehensive understanding of land use planning.

### Objectives:

1. Give the public opportunities for feedback regarding the service the department provides.
2. Engage the public in long range planning projects and afford opportunities for residents to effectively shape the future of their community through participation in the master planning process.
3. Maintain positive and regular communication with identified media outlets.
4. Promote regular top-down and bottom-up communication within county organizational levels.

#### Performance Measures:

- Meet state mandated notification requirements to ensure citizens opportunities to participate and comment in current or long range planning projects.
- Staff the planning commission and provide them with opportunities for regular trainings and continuing education.
  - Update planning commission training manual and code of conduct.
- Publish and distribute the department's newsletter ("**Connections**") on a periodic basis.
- Once a year provide the county administrator material for the Wasco Wire.
- Participate with community based organizations (e.g., Government Affairs Committee).
  - Suggest planning department staff attend one community based organization meeting per year.
- Continuously educate the public about how land use planning adds value to the community. Actively search out groups and do presentations that explain the value of planning:
  - Twice a year present to a community group (e.g., real estate community, Chamber Power Breakfast, Rotary).
- At least once a year provide the Board of Commissioners details on a topic/subject to present on radio or media outlets and to other groups/constituencies.

#### **FOCUS AREA: Financial Health**

*"Having more money doesn't make you happier. I have 50 million dollars but I'm just as happy as when I had 48 million." - Arnold Schwarzenegger.*

Goal: Explore avenues and available resources to increase revenue to cover 100% of departmental costs.

#### Objectives:

1. Develop budget strategies that are long term in nature and focus on sustainability.
2. Conduct annual budgeting with a realistic approach to assigning resources to programs and budgeting services and revenue conservatively.
3. Work to identify means to generate more revenue and unique and/or new stable funding streams that will help supplement or leverage traditional revenue streams.
4. Continually be aware to identify opportunities to eliminate excess spending.

#### Performance Measures:

- Update fee schedule and development fees to address inefficiencies, new types of land use decisions and possible new revenue streams. For example, more thoroughly address **pre-application meetings**, realistic costs for **legal/lawfully created parcel determination**, land use verification requests, conditional use permits, review of commercial energy facilities, and fee waivers.

- Explore instituting an annual automatic “adjustment” to the fee schedule based on the Oregon Consumer Price Index.
- Explore all opportunities to generate more revenue. For example, expand the role and parameters of the code enforcement officer to include conditions of approval. This could cause the necessity for new applications for expired applications and/or change in uses.
  - Work with AOC PD, AOC, DLCD or Gorge Commission to be aware of new types of funding streams available to planning departments.
- On a frequent basis monitor budget expenditures and status.

#### **FOCUS AREA: Code Enforcement**

*“It don't take a very big person to carry a grudge.” – Old Farmer’s Advice*

Goal: Improve service to our community through a complaint-driven program, which involves voluntary compliance.

Objective: Simplify and ensure accuracy of compliance materials accessed by the public and the complaint-submission process.

##### Performance Measures:

- Continue to simplify the complaint form for ease of use.
- Improve readability of website and update content to ensure links and data are current.
- Raise awareness in the community to counter the most common misperceptions that lead to violations through outreach (e.g., presentations, handouts). Common misconceptions include:
  - Structures less than 200 sq ft are exempt from permits; therefore, they do not need to meet setbacks or comply with other land use overlay zones such as floodplain.
  - Structures greater than 200 sq ft used for minor uses such as wood or junk storage do not need land use review or a permit.
  - Since the structures are on the tax rolls, it means the county knows about them; therefore, if nothing has been done they are legal.

Objective: Cultivate expansion opportunities for the compliance program.

##### Performance Measures:

- Present appropriate opportunities to the County Road Department and the City of Mosier in order to enlist their participation in the compliance program.
- Identify land use applications in need of condition of approval follow up by Compliance Officer (e.g., Temporary Use Permits are 100% enforced after expiration).

Objective: Participate in trainings and community involvement to improve job performance in all areas.

Performance Measures:

- Participate with the Oregon Code Enforcement Association (OCEA), including conference participation, training, networking, and meetings.
- Pursue OCEA training in order to achieve Level 1 certification after 1 year of service in the profession.
- Explore training opportunities related to customer service, enforcement, or other useful subjects for improvement of job performance.
- Attend one community networking opportunity per quarter either as a witness to the meeting or an official speaker (e.g., Rotary Club, Kiwanis).

Objective: Improve enforcement filing, tracking and processes.

Performance Measures:

- Polish enforcement filing system for faster and more accurate internal use.
- Continue developing violation tracking design to better assess future measurement data.
- Communicate with other departments and agencies with which the Compliance Officer has frequent contact to ensure accurate flow of information (e.g., Assessor's, MCCOG, Public Health).

Objective: Update the Wasco County Code Compliance and Nuisance Abatement Ordinance to reflect changes needed to achieve community goals and objectives.

Performance Measures:

- Track amendments necessary to update the Wasco County Code Compliance and Nuisance Abatement Ordinance.
- Assess needed changes after the potential separation of the Public Health District.
- Explore Code Enforcement ordinances and practices used by other Oregon jurisdictions to identify possible areas of improvement.
- Maintain awareness of compliance issues and trends common to other jurisdictions, agencies, and special areas such as the Columbia River Gorge.
- Continue to participate in LUDO amendments by providing information and insight to ensure code enforceability. Examples include detached accessory structures and guest homes.

**FOCUS AREA: Economic Development**

*"Timing has a lot to do with the outcome of a rain dance." – Old Farmer's Advice*

Goal: Work to sustain the core economic development functions and responsibilities of the planning department in light on constantly changing external conditions.



### Objectives:

1. Fulfill the department's three-legged mission to foster economic development through effectuating respective policies and/or programs regarding: 1) Community Character, 2) Public Service, and 3) Development Review. **Reference Accompanying Flowchart**
2. Coordinate and participate with various inter-jurisdictional entities to respond to present and future economic development opportunities or projects.

### Performance Measures:

#### PUBLIC SERVICE

- Provide assistance to county economic development representatives.
- Continue to provide special project support and collaborate with economic development partners throughout the county (e.g., attend Wasco County Economic Development Commission quarterly meetings and Chamber Economic Development Committee monthly meetings).

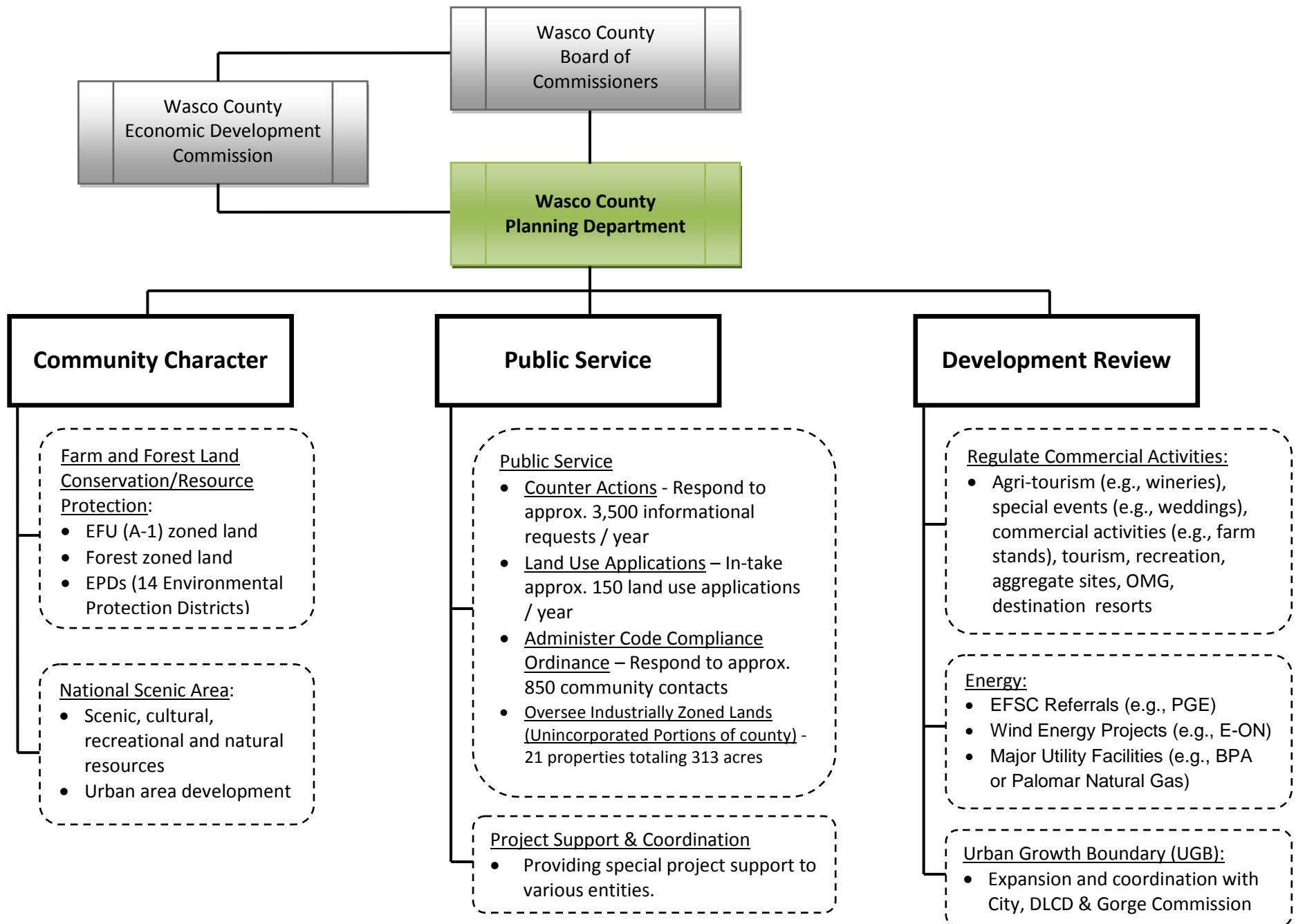
#### DEVELOPMENT REVIEW

- Evaluate and amend land use regulations to encourage and facilitate economic development. Examples of **commercial activities** or events to evaluate:
  - Weddings, **OMGs**, farm stands, wineries, agri-tourism, vacation homes, guest homes.
- Facilitate energy facility related proposals through conducting thorough referrals or processing applications internally (e.g., EFSC referrals, wind energy projects, major and minor utility facility expansion).
- Work with the City of The Dalles and Gorge Commission to amend the city's UGB.

#### OTHER

- Update build-out or buildable lands study on a regular basis (i.e., every 2-5 years)

# Wasco County Planning Department: Economic Development Functions & Responsibilities



# III. 2014 Work Program Priorities

*"Lettin' the cat outta the bag is a whole lot easier than puttin' it back in."  
– Old Farmer's Advice*

## PRIORITY PROJECTS

- Comprehensive Plan Update: Adopt updates to Wasco County Comprehensive Plan.
- Fee Schedule - Thoroughly review the department's fee schedule and amend accordingly:
  - Determine new fees necessary to include and existing fees to eliminate.
  - Create more uniform and clearer policies to consistently assign fees (i.e., better define when fees are applicable).
  - Assess housekeeping changes to improve usability for staff and public (i.e., format and organization that is easier to understand).
  - Evaluate and amend criteria to qualify for a fee waiver (i.e., clarify income requirements for those requesting fee waivers).
  - Evaluate realistic costs of filing an appeal, request for continuance and expedited reviews.
  - Explore implementation of Consumer Price Index (CPI).
- LUDO Update - Update Land Use and Development Ordinance Chapters 1, 2 and 3:
  - Address "housekeeping" issues such as organization, renumbering, formatting, clerical/grammar errors, correcting cross-referencing, etc.
  - Emphasize simplification and streamlining where the law allows.
  - Improve functionality to create more sustainable or reasonable processes.
  - Align current rules with recent legislation where no policy changes would be made other than those expressed in the legislation (i.e., incorporating House Bill directive and accompanying Department of Land Conservation and Development rulemaking).
  - Enhance clarity or understanding of more substantive and complex issues; particularly issues identified by the recent audit conducted by Angelo Planning Group.
- Washington Family Ranch - Young Life MOU: In light of HB 3098, draft Memorandum of Understanding to document the good faith agreement between the parties for payment of services provided by the county.
- OMG / Special Event Regulations: Research and draft regulations to address gatherings and special events in the community.
- Code Compliance Update: Update the Wasco County Code Compliance and Nuisance Abatement Ordinance to reflect changes needed to achieve community goals and objectives.

## ADMINISTRATIVE / PROCESS IMPROVEMENT PROJECTS

- Applications/Handouts: Finish the audit and project to create new applications and handouts describing processes or land use issues.
  - Create an “applicant guide” handout to accompany all land use applications.
- Scan Partition Files – Partition Layers: Finish the project to scan all partition files into the P:Drive and ultimately hyperlink to GIS database (aka “partition layer” or “legal parcel layer”).
- Burned Files: Scan box of burned files (pre 1985) into EDEN and attach to parcels.
- Legal Parcel Determination: 1) Create EDEN permits from all of the old Legal Parcel Determinations (“LPD”) and link Access Database files on legal parcels to EDEN.
- Location Files: Scan location files into EDEN and attach to parcels.
- Performance Measures: Develop 3 month, 6 month and 1 year quantitative performance measures for all positions.

## ONGOING EFFORTS / SPECIAL PROJECTS

- UGB / JMA: Research and explore updates to the Urban Growth Area Joint Management Agreement between the City of The Dalles and Wasco County.
- Lidar: Continue to pursue avenues and funds to acquire LIDAR (Light Detection and Ranging).



**Agenda Item**  
**Planning Department Ceiling Project**

- [Introductory Email](#)
- [Request for Quote](#)
- [O'Brien Construction Quote](#)
- [Devco Mechanical Subcontractor Quote](#)
- [Hire Electrical Subcontractor Quote](#)



Kathy White <kathyw@co.wasco.or.us>

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## Planning Dept. Ceiling Project

1 message

**Fred Davis** <fredd@co.wasco.or.us>

Tue, Jan 14, 2014 at 9:17 AM

To: Kathy White <kathyw@co.wasco.or.us>

The attached documents are provided to allow the Commission to be fully aware of the details involved in the procurement of a contractor to perform the work and provide materials for the Planning Department Ceiling Project. Three contractors were contacted (O'Brien Const., Kase Construction and Simerdak Construction).

Only O'Brien responded to the request for quote. The RFQ is attached as is the quote submitted on time and in order by O'Brien.

The contract is being modified in an effort to save some additional dollars for the County. The contract, in the same general format as has been approved and used for our last two projects will be available at the meeting of the BOCC tomorrow but may not make it to you in advance. Commissioner Hege recieved a copy of the O'Brien quote last Friday and is in the process of review. Not yet having received his input, my recommendation will be to accept the quote and select the options as follows:

Option 1 total..... \$ 35,000.00  
Optional 8 Data Cables..... \$ 2,030.00  
Optional exit light replacement ..... \$ 200.00  
for a total of.....\$37,230.00

Additional expenditures for HVAC materials and equipment\ will be made as we use in-house staff to upgrade the system. We expect to stay safely within the project budget.

Fred Davis  
Wasco County  
Facilities Operations Manager  
511 Washington Street  
The Dalles, OR 97058  
Phone 541-506-2553  
Fax 541-506-2551  
Cell 541-993-3280

Admin.Serv. Desk 541-506-2550

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### 2 attachments



**Planning Dept remodel Request for Quote.doc**

557K



**O'Brien Quote '14.pdf**

3626K





# WASCO COUNTY

## Facilities

**Fred Davis**  
Facilities Operations Manager  
511 Washington St.  
The Dalles, OR 97058-1599  
phone: 541-506-2553  
fax: 541-506-2551  
cel: 541-993-3280  
e-mail-fredd@co.wasco.or.us

January 14, 2014

Attention: Contractor  
Re: Request for Quote

Wasco County is soliciting written quotes for a limited construction/alteration work in the Planning Department at the Wasco County Public Works facility at 2705 E. 2<sup>nd</sup> St in The Dalles.

### General Requirements:

1. Design and installation of additional fire sprinklers protecting below 9ft.+/- high dropped ceiling;
2. Construction of a fire rated grid "T- bar" ceiling substantially as per drawing (approximately 2000s.f.) using standard 2'x4' panels to be matched, or similar to, other panels in the building and installed with R-38 unfaced batts;
3. Construction of appropriate drop ceiling enclosure for stair case area;
4. Demolition of old lighting and installation and connection of drop-in T8 three tube fluorescent fixtures -specific locations as per drawings- to be connected to existing switches. Flexible cable conductor shall be to the maximum length allowed by code.
5. The flooring shall be protected throughout the construction process. Contractor will be responsible for cleaning or repair if the flooring is damaged or soiled by contractor's employees or sub contractors.
6. Provide cost quote for optional construction, installation and finishing of a variety of vertical extensions to existing walls (up to but not penetrating the grid ceiling) color to match existing.
7. Provide cost quote for optional 8 home run network cable drops using CAT 6 plenum rated cable as per drawing

The work may take place during regular business hours; no special hourly schedule is anticipated. The construction is to begin February 3<sup>rd</sup> and be completed no later than February 28<sup>th</sup>.

### Written quotes should include:

- A clearly written scope of work that will produce a fully functional installation (exclusions: HVAC system needs to be addressed by County);
- All site preparation and installation costs;
- All material costs;
- Total labor costs;
- Permit costs;

- Any additional costs that should be considered.
- Full cost for option 6 and option 7.

NOTE: A site visit is required; contact and scheduling information may be found below.\*

Written quotes must be received no later than Friday, January 10th, 2014 and may be submitted by the following methods:

e-mail (preferred) to: [fredd@co.wasco.or.us](mailto:fredd@co.wasco.or.us)

Fax at: 541-506-2551

U.S. Mail at: Wasco County Facilities Division

511 Washington St., Suite 101

The Dalles, OR 97058

ATTN: Fred Davis

\*Questions pertaining to this solicitation for quotes and requests for site visits should be directed to Fred Davis, Wasco County Facilities Operations Manager; specifics at top of first page.

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# Mike O'Brien Const., Inc

January 10, 2014

Wasco County – Planning Dept. Remodel  
2705 E 2<sup>nd</sup> St.  
The Dalles, OR

## PROPOSAL

### OPTION 1,2,3,4,5

#### SCOPE OF WORK:

HVAC	By others
ELECTRICAL	\$6600.00 *see attached proposal from Hire Electric. Add 200.00 exit fixtures
PLUMBING	\$7400.00 *see attached proposal from Devco Mechanical
GENERAL	

1. Install Ceiling Grid & Tile Approx. 2000 sq ft Armstrong 823
2. Floor protection.
3. Clean carpet
4. Ceiling to be installed at height of 10 ft. +/-
5. Ceiling to be installed with R-19 unfaced batts.
6. Stair case to be address for drop ceiling with a 4'x4' wall.
7. Office furniture to be removed by others

Cost: \$21000.00

GRAND TOTAL OPTION 1 : **\$35,000.00**

Payments of Contract Price shall be made as follows: 1/3 Down / progressive billing / balance upon completion.

All material is guaranteed to be as specified. All work to be completed in a workmanlike manner according to standard practices. Any alteration or deviation from above specifications involving extra costs will be executed only upon written orders, and will become an extra charge over and above the estimate. All agreements contingent upon strikes, accidents or delays beyond our control. Owner to carry fire, tornado and other necessary insurance. Our workers are fully covered by Workman's Compensation Insurance.

Sincerely,

Michael O'Brien  
Mike O'Brien Const., Inc. - President

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# Mike O'Brien Const., Inc

January 10, 2014

Wasco County – Planning Dept. Remodel  
2705 E 2<sup>nd</sup> St.  
The Dalles, OR

## OPTION 6,7

### SCOPE OF WORK:

Data	\$2030.00 *see attached proposal from Hire Electric
ELECTRICAL	\$850.00 *see attached proposal from Hire Electric.
Exit lights	\$.200.00*see attached proposal from Hire Electric
GENERAL	
1. Extend to 10'	
2. Paint walls	
3. permits	
4. Install rubber base were needed	

Cost: \$10,450.00

GRAND TOTAL OPTION 1 : **\$13,600**

Payments of Contract Price shall be made as follows: 1/2 Down / progressive billing / balance upon completion.

All material is guaranteed to be as specified. All work to be completed in a workmanlike manner according to standard practices. Any alteration or deviation from above specifications involving extra costs will be executed only upon written orders, and will become an extra charge over and above the estimate. All agreements contingent upon strikes, accidents or delays beyond our control. Owner to carry fire, tornado and other necessary insurance. Our workers are fully covered by Workman's Compensation Insurance.

Sincerely,

Michael O'Brien  
Mike O'Brien Const., Inc. - President

.....



# DEVCO MECHANICAL inc.

INDUSTRIAL • COMMERCIAL • RESIDENTIAL  
PLUMBING • HEATING

# PROPOSAL

TO: Mike O'Brien  
Phone: 541-340-1792  
Fax: 541-296-5504  
Email: Mikeobrien28@gmail.com

PO Box 966 / 1539 Bargeway Road  
 The Dalles, OR 97058  
 (541) 298-8889 ph (541) 298-8111

JOB NAME: Wasco County Planning & Development  
LOCATION: 2705 E. 2<sup>nd</sup> TD  
Date: 01/10/2014

We hereby submit specifications and estimates for:

Installing sprinkler heads in the new drop ceiling.

The following is included:

- 1.) Each room will have the required heads
- 2.) Engineered and stamped drawings
- 3.) Permit
- 4.) Scaffolding and ladders included
- 5.) Normal business hours only; Overtime will be billed separately
- 6.) Seismic restraints

Not included:

- 1.) Floor protection by others

**Total: \$7,400.00**

Proposal by Todd: todd@devcomechanical.com

**WE PROPOSE** hereby to furnish material and labor and complete in accordance with these specifications, for the sum of: **\$7,400.00**

Payable as follows :**Progress draws**

All material is guaranteed to be as specified. All work to be completed in a workmanlike manner according to standard practices. Any alterations or deviations from above specifications involving extra costs will be executed only upon written requests and will become an extra/change order which will be added to the above estimated price.

DEVCO MECHANICAL, INC AUTHORIZED SIGNATURE \_\_\_\_\_

Note: This proposal may be withdrawn or is subject to change by us if not accepted within 30 days due to possible material price increases.

**CUSTOMER ACCEPTANCE OF PROPOSAL** - The prices, specifications and conditions are satisfactory and are hereby accepted.

You are authorized to do the work as specified. Payment will be made as outlined above.

Signature \_\_\_\_\_ Date \_\_\_\_\_ Signature \_\_\_\_\_ Date \_\_\_\_\_



# Estimate

Date: 01/03/2014 10:30

2700 West Second Street The Dalles, Or. 97058 CBB #10360

Phone (541) 296-5574 Fax (541) 296-2222

Estimate Submitted To: Mike O'Brien Construction

Project: Wasco County Planning  
Office Lighting.

ESTIMATOR	DATE OF PLANS	ATTENTION	JOB TELEPHONE	JOB NAME
Dan McHale	N/A	Mike		Wasco Co. Planning Office

WE HEREBY SUBMIT SPECIFICATIONS AND ESTIMATES TO FURNISH ALL LABOR AND MATERIALS AS FOLLOWS:  
ALL LABOR AND MATERIALS TO COMPLY WITH ALL STATE AND LOCAL CODES. PRICE TO INCLUDE:

Demolition of 29 fixtures and installation of 32 new 2x4 three lamp troffers. New fixtures to be switched from existing switches. Electrical permits are included.

**Base Bid \$6,600.00**

Option for (8) Cat6 Data Cables Add: **\$2,030.00**

Option constuction of vertical walls misc. electrical and data relocation. This provides for 8 hours labor and misc. materials. Add: **\$850.00**

Option for replacement of Exit Fixtures Add: **\$200.00**

*Balance Due at Completion.*

Acceptance of Estimate - The above prices, specifications and conditions are satisfactory and are hereby accepted. You are authorized to do the work as specified. Payment will be made as outlined above.

Date of Acceptance: \_\_\_\_\_

Authorized Signature: \_\_\_\_\_

**IMPORTANT NOTICE TO OWNER ABOUT CONSTRUCTION LIENS ON REVERSE SIDE! PLEASE READ AND SIGN.**

*Note: This estimate may be withdrawn by us if not accepted with in 20 days.*

By: Dan McHale



## INFORMATION NOTICE TO OWNERS ABOUT CONSTRUCTION LIENS

OREGON HAS A CONSTRUCTION LIEN LAW. This law gives those who help to improve your property and provide materials and who ARE NOT paid for the work or materials, the right to ENFORCE THEIR CLAIM for payment against YOUR property

OREGON LAW REQUIRES YOUR CONTRACTOR TO GIVE YOU THIS NOTICE if your contract price exceeds \$1,000.  
The purpose of this notice is to explain the basics of the construction lien law and to help you protect yourself!

YOU HAVE FINAL RESPONSIBILITY FOR PAYMENT OF ALL BILLS FOR THE IMPROVEMENTS OF YOUR PROPERTY. This is true if YOU

- ☐ HAVE HIRED a contractor to build a new home;
- ☐ ARE BUYING a newly built home;
- ☐ ARE REMODELING or improving your property

EVEN THOUGH YOU HAVE PAID YOUR CONTRACTOR IN FULL. THE CONSTRUCTION LIEN LAW (ORS Chapter 87) PROVIDES THAT YOU ARE STILL RESPONSIBLE FOR SEEING THAT ALL BILLS FOR MATERIAL, LABOR AND SERVICES ARE PAID. Unpaid subcontractors and suppliers may claim a lien against your property. You may have to pay the same bill again to remove the lien

Before a lien can be claimed against your property, a Notice of the Right to Lien must be sent to you by a supplier for labor or material ordered by your contractor. You will probably receive the notice within ten days after the sender of the notice started working on your property or delivering material to be used on your property

Any person who has sent you a notice of the Notice of the Right to Lien may file a claim of lien with the county recorder or clerk within 90 days after ceasing work or providing materials or 60 days after completion of construction, whichever comes first. This lien may result in a legal action to foreclose the lien. FORECLOSURE OF A LIEN MEANS THAT YOUR PROPERTY COULD BE SOLD TO PAY THE LIEN HOLDER.

*Caution: If you enter into a contract to buy a ready-built home or a partly-built home, you may not receive a Notice of the Right to Lien. Be aware that a lien may be claimed even though you have not received notice. You may want to ask your contractor or title insurance company about an ALTA title insurance policy based upon the receipt of lien waivers.*

### IF YOU RECEIVE A NOTICE OF THE RIGHT TO LIEN, TAKE THE NOTICE SERIOUSLY.

Let your contractor know you have received the Notice. Find out what arrangements are being made to pay the sender of the notice

Here are some additional steps you may want to take to protect yourself

- ☐ If you are dealing with a lending institution and you receive a Notice of the Right to Lien, ask your loan officer what precautions the institution takes when disbursing mortgage money to your contractor.
- ☐ If you are paying your contractor directly, request a current statement of labor and materials provided to your property from each party that has sent you a Notice of the Right to Lien. You should make this request in writing and send it by certified mail. The party sending the notice is required by law to respond to your request within 15 days from the date your letter is received. After you have received the statement, make your check payable jointly (name the contractor and the subcontractor or supplier as payees)
- ☐ OR ask your contractor for a lien waiver from each party who has sent a Notice of the Right to Lien
- ☐ OR consider using the services of an escrow agent to protect your interests. If you are interested in this alternative, consult your attorney

### WHEN IN DOUBT OF IF YOU NEED MORE DETAILS, CONSULT AN ATTORNEY. WHEN AND HOW TO PAY YOUR CONTRACTOR IS A DECISION TO WHICH YOU SHOULD GIVE SERIOUS THOUGHT.

If you find yourself in a "pay twice" situation, help may be available to you through the Builders Board. You may be able to file a claim with that agency. For more details about the assistance available through the Builders Board, you may write to

Builders Board  
Department of Commerce  
403 Labor and Industries Building  
Salem, Oregon 97310-0310

Or call toll-free: 1-800-452-7813

Job site address: \_\_\_\_\_

This notice was furnished by:  
HIRE ELECTRIC, INC.

This notice was received by: \_\_\_\_\_

Contractor

Property Owner

10360

Builders Board Registration Number

Date

Date

The material in this notice is not intended to be a complete analysis of the law (ORS Chapters 87 and 7012)  
For more detailed information, contact your attorney

# **CONTRACT FORM**

## **WASCO COUNTY CONTRACT FOR THE PURCHASE OF SERVICES ("Contract")**

### **PUBLIC WORKS BUILDING KOHLER GENERATOR INSTALLATION PROJECT**

This Contract is between Wasco County ("County"), and \_\_\_\_\_ (CCB# \_\_\_\_\_) ("Contractor"). This Contract is effective on the date it has been signed by all parties. This Contract expires 60 days after contract execution. The parties may extend the term of this Contract provided that the total Contract term does not extend beyond 90 days after contract execution. This contract also includes in Exhibit A: Request for quote; Exhibit B: Contractor's Quote.

Contractor agrees to perform, and County agrees to pay for, the services and deliverables described in section 1 (the "Services"). Contractor also agrees to deliver the goods described in section 1 (the "Goods").

#### **1. STATEMENT OF SERVICES.**

Contractor shall perform Services as described below.

##### **A. GENERAL INFORMATION**

The Wasco County Planning Department is located in the County Public Works Building at 2705 E 2<sup>nd</sup> St in The Dalles. The office space has some significant heating and cooling challenges that must be addressed. The high, open ceiling and poorly designed HVAC delivery system combine with other factors that make it impossible to maintain normal temperatures throughout the office space. The chosen solution is to lower and insulate the ceiling and redesign the ventilation system to better deliver the conditioned air. All necessary material and labor shall be provided to meet the scope of work expressed in 1B. of this document and any additional items listed in the quote submitted by the contractor (both included herein and to be considered as fully part of this contract) as well as any labor or materials needed to meet current codes and regulations.

##### **B. REQUIRED SERVICES, DELIVERABLES AND DELIVERY SCHEDULE.**

###### **General Requirements:**

1. Design and installation of additional fire sprinklers protecting below 10ft.+/- high dropped ceiling;
2. Construction of a fire rated grid "T- bar" ceiling substantially as per drawing (approximately 2000s.f.) using standard 2'x4' panels to be matched, or similar to, other panels in the building and installed with R-38 unfaced batts;
3. Construction of appropriate drop ceiling enclosure for stair case area;
4. Demolition of old lighting and installation and connection of drop-in T8 three tube fluorescent fixtures -specific locations as per drawings- to be connected to existing switches. Flexible cable conductor shall be to the maximum length allowed by code.

5. The flooring shall be protected throughout the construction process. Contractor will be responsible for cleaning or repair if the flooring is damaged or soiled by contractor's employees or sub contractors.
6. Provide cost quote for optional construction, installation and finishing of a variety of vertical extensions to existing walls (up to but not penetrating the grid ceiling) color to match existing.
7. Provide cost quote for optional 8 home run network cable drops using CAT 6 plenum rated cable as per drawing

The work may take place during regular business hours; no special hourly schedule is anticipated. The construction is to begin February 3<sup>rd</sup> and be completed no later than February 28<sup>th</sup>.

Written quotes should include:

- A clearly written scope of work that will produce a fully functional installation;
- All site preparation and installation costs;
- All material costs;
- Total labor costs;
- Permit costs;
- Any additional costs that should be considered.
- Full cost for option 6 and option 7.
- Contractor will provide all necessary equipment, labor, materials and permits to complete the installation.

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**Exclusions:**

- HVAC system needs will be addressed by County.
- Overtime pay for any work described in the contractor's quote or this contract.

**Note:** In the event that additional work is needed for repairs incidental to and ancillary to the installation described herein and Contractor possesses the skills and present ability to complete such repairs, contractor shall present a written estimate. The actual amount of cost for the repair shall not exceed the written estimate absent signed written acceptance by the County. The mark up on additional equipment, materials or subcontracted work, if needed, shall be 10% above cost. Labor shall be at contractors standard wage.

In addition Contractor, as part of the project will verify that electrical panel information is properly updated to represent the installed work.

**Project Schedule.** Contractor will complete work no later than 5:00 pm February 28th, 2013.

**C. ACCEPTANCE CRITERIA AND PROCESS.**

**ACCEPTANCE OF DELIVERABLES AND GOODS:** Upon delivery the County shall inspect and either accept or reject each of the Deliverables and Goods (as described in 1 B) within ten (10) calendar days from the date Contractor delivers the deliverable or Goods to County.

If County does not provide written notice of acceptance or rejection of the deliverable of Goods to Contractor within ten (10) calendar days following the date of delivery, County is deemed to have accepted the deliverable or Goods. If County rejects the deliverable or Goods, then County's written notice of rejection shall, at a minimum, itemize the apparent defects and include:

- i. a description of nonconformance between the deliverable or Goods and the Contract requirements and specifications for that deliverable or Goods, including warranties;
- ii. a description of any other nonconformance of the deliverable or Goods (including late delivery); and
- iii. a statement indicating whether Contractor may cure the nonconformance and if so, the method in which and time period within which Contractor shall cure.

Contractor's failure to deliver the deliverables and Goods in accordance with the requirements of this Contract is a material breach of this Contract.

#### **D. SPECIAL REQUIREMENTS.**

The County will implement a 15% retainage on any and all payments and held until final inspection. That inspection, conducted by the County, shall take place following the completion of all work described in this contract but no later than March 3rd; a "punch list" will be provided by the County for use in the inspection.

## **2. COMPENSATION.**

Options selected:

Option 1-5 total..... \$ 35,000.00  
Option 6 & 7 total..... \$5,380.00

The total amount available for payment to Contractor under section 2.A and for authorized reimbursement to Contractor under section 2.C (if any) is \$40,380.00.  
This is a guaranteed maximum price.

#### **A. METHOD OF PAYMENT FOR SERVICES.**

County shall pay Contractor the amounts specified for each of the Services and Deliverables that County has accepted in accordance with sections 1.B and 1.C.

#### **B. BASIS OF PAYMENT FOR SERVICES.**

Full completion. County shall pay Contractor all amounts due under this Contract in one payment upon County's approval of Contractor's invoice to County but only after County has determined that Contractor has completed, and County has accepted, all Services

and Contractor has delivered and County has accepted all Goods required under this Contract in accordance with section 1.C.

**C. EXPENSE REIMBURSEMENT.**

County will not reimburse Contractor for any expenses under this Contract.

**D. GENERAL PAYMENT PROVISIONS.**

i. County's Payment. County shall pay Contractor for Services performed and Goods delivered at the rates and prices specified in section 2. Contractor shall look solely to County for payment of all amounts County owes to Contractor. Contractor shall not be compensated by any County or department of State other than County for Services performed and Goods delivered.

ii. If Contractor is a nonresident alien as defined in 26 USC § 7701(b)(1)(B), then Contractor shall, upon execution of this Contract, deliver to County a completed and signed W-8 form, 8233 form, or W-9 form, as applicable, from the Internal Revenue Service ("IRS"), as evidence that County is not required by 26 USC 1441 to withhold part of Contractor's payment. Such forms are currently available at <http://www.irs.gov>. County may withhold payments to Contractor pending County's receipt from Contractor of the applicable, completed and signed form. If County does not receive the applicable, completed and signed form from Contractor, or if the IRS provides notice to County that Contractor's information on the form provided is incorrect, County will withhold as federal income tax 30% of all amounts County owes to Contractor under this Contract.

iii. Funds Available and Authorized; Payments. Contractor understands and agrees that County's payment of amounts under this Contract is contingent on County receiving funding, appropriations, limitations, allotments or other expenditure authority at levels sufficient to allow County, in the exercise of its reasonable administrative discretion, to make payments under this Contract.

**E. INVOICES.**

i. (Unless required by State or Federal grants) Contractor shall send invoices to County no more often than monthly for Services completed and Goods delivered and accepted by County in accordance with Section 1. Contractor shall include in each invoice:

- a. The Solicitation number if any, the Contract number if any;
- b. A detailed description of Services performed, including the name or names of the individuals who performed Services and prepared the deliverables to which the invoice applies, the dates Services were performed, all deliverables delivered during the period of the invoices, the rate or rates for Services performed, and the total cost of Services;
- c. Itemization and explanation of all expenses for which Contractor claims reimbursement authorized under this Contract;
- d. The quantity of Goods ordered, the quantity of Goods delivered, the date the Goods were delivered, the price per unit, if applicable; and
- e. The total amount due and the payment address.

- ii. Contractor shall send all invoices to County's Contract Administrator at the address specified in section 7 or to any other address as County may indicate in writing to Contractor. Contractor's claims to County for overdue payments on invoices are subject to ORS 293.462.

### **3. GENERAL TERMS AND CONDITIONS.**

#### **A. INTELLECTUAL PROPERTY & OPEN SOURCE; TITLE TO GOODS.**

i. Definitions. As used in this Contract, the following terms have the meanings set forth below:

- a. "Contractor Intellectual Property" means any intellectual property owned by Contractor and developed independently from Services.
- b. "Open Source Elements" means any Work Product subject to any open source initiative certified license, including Work Product based upon any open source initiative certified licensed work.
- c. "Third Party Intellectual Property" means any intellectual property owned by parties other than County or Contractor.
- d. "Work Product" means all Services and Goods Contractor delivers or is required to deliver to County pursuant to this Contract.

i. New Works. All intellectual property rights in the Work Product created by Contractor under this Contract shall be the exclusive property of County. All Work Product authored by Contractor under this Contract shall be deemed "works made for hire" to the extent permitted by the United States Copyright Act. To the extent County is not the owner of the intellectual property rights in such Work Product, Contractor hereby irrevocably assigns to County any and all of its rights, title, and interest in such Work Product. Upon County's reasonable request, Contractor shall execute such further documents and instruments reasonably necessary to fully vest such rights in County.

Contractor forever waives any and all rights relating to such Work Product created under this Contract, including without limitation, any and all rights arising under 17 USC §106A or any other rights of identification of authorship or rights of approval, restriction or limitation on use or subsequent modifications.

ii. Contractor Intellectual Property. If intellectual property rights in the Work Product are Contractor Intellectual Property, Contractor hereby grants to County an irrevocable, non-exclusive, perpetual, royalty-free license to use, make, reproduce, prepare derivative works based upon, distribute copies of, perform and display the Contractor Intellectual Property, and to authorize others to do the same on County's behalf.

iii. Third Party Intellectual Property. To the extent Contractor has the authority, Contractor shall sublicense or pass through to County all Third Party Intellectual Property. Contractor represents and warrants that it has provided written disclosure to County of all Third Party Intellectual Property that must be independently licensed by County to fully enjoy the benefit of the Work Product. If Contractor failed to provide such written disclosure, Contractor shall secure on the County's behalf and in the name



of the County, an irrevocable, non-exclusive, perpetual, royalty-free license to use, make, reproduce, prepare derivative works based upon, distribute copies of, perform and display the Third Party Intellectual Property, and to authorize others to do the same on County's behalf.

iv. Open Source Approval and Notice. Any Open Source Elements in the Work Product must be approved in advance and in writing by County. If County approves the use of Open Source Elements, Contractor shall:

- a. Notify County in writing that the Work Product contains Open Source Elements;
- b. Identify the specific portion of the Work Product that contain Open Source Elements; and
- c. Provide a copy of the applicable license for each Open Source Element to County.

vi. Title to Goods. Title to Goods passes to County in accordance with ORS 72.4010.

#### **B. OTHER REPRESENTATIONS AND WARRANTIES.**

i. All express and implied warranties that are applicable to goods under ORS Chapter 72 apply to the Goods delivered under this Contract. Contractor represents and further warrants that:

a. Contractor has the authority to enter into and perform in accordance with this Contract and that this Contract, when executed and delivered, is a valid and binding obligation of Contractor that is enforceable in accordance with its terms;

b. Contractor has the skill and knowledge possessed by well-informed members of its industry, trade or profession and Contractor will apply that skill and knowledge with care and diligence and perform Services in a timely, professional and workmanlike manner in accordance with standards applicable to Contractor's industry, trade or profession;

c. Contractor is and shall be, at all times during the term of this Contract, qualified, professionally competent, and duly licensed to perform Services; and

d. When used as authorized by this Contract, no Work Product infringes nor will County's use, duplication or transfer of the Work Product infringe any copyright, patent, trade secret or other proprietary right of any third party.

ii. The warranties specified in this section are in addition to, and not in lieu of, any other warranties provided. All warranties are cumulative and shall be interpreted broadly to give County the greatest warranty protection available.

#### **C. COMPLIANCE WITH APPLICABLE LAWS AND STANDARDS.**

i. Contractor shall comply with all federal, state and local laws, regulations, and ordinances applicable to this Contract or to Contractor's obligations under this Contract, as those laws, regulations and ordinances may be adopted or amended from time to time.

ii. County's performance under this Contract is conditioned upon Contractor's compliance with the obligations intended for contractors under ORS 279B.220, 279B.225 (if applicable to this Contract), 279B.230 and 279B.235 (if applicable to this Contract), which are incorporated by reference herein.

Contractor shall, to the maximum extent economically feasible in the performance of this Contract, use recycled paper (as defined in ORS 279A.010(1)(ee)), recycled PETE products (as defined in ORS 279A.010(1)(ff)), and other recycled plastic resin products and recycled products (as "recycled product" is defined in ORS 279A.010(1)(gg)).

iii. This project is subject to ORS 279C.800 to 279C.870 (prevailing wage rate). No proposal will be received or considered unless the proposal contains a statement that the existing state prevailing wage rate will be paid to workers in each trade or occupation required for the public works employed in the performance of the contract.

Under ORS 279C.825, the commissioner of the Bureau of Labor and Industries shall establish a fee to be paid by the agency on all qualifying public works contracts. The fee is 0.001 percent of the contract price. The bureau can assess no more than \$5000 and no less than \$250 per contract, regardless of the contract size.

Under ORS 279C.830 (3), the successful contractor and every subcontractor must have a public works bond filed with the Construction Contractors Board before starting work and no proposal will be received or considered unless the proposal contains a statement that the bonds shall be filed if successful.

#### D. AMENDMENTS.

i. All amendments to this Contract are Unanticipated Amendments unless subsections ii and iii of this section D are completed for Anticipated Amendments. OAR 125-246-0560 applies to all Contract amendments.

ii. Circumstances Requiring Amendments. County may request Contractor to provide additional quantities of Work in the event the parties expend the maximum, not-to-exceed compensation payable to Contractor, and additional quantities of Work must be performed to meet County program needs. County may also request Contractor to provide additional quantities of Work that may be required to meet County program needs or may determine a need for Contractor to perform new Work within the scope of the solicitation, to the extent permitted by applicable statutes and administrative rules.

Also, County may request a change in the Statement of Work to conform to legislative, administrative rule requirements or to meet an operational or practice change.

In addition, County may decrease the quantity of Work or delete Work, and correspondingly decrease the maximum, not-to-exceed compensation payable to Contractor if County program needs are less than originally anticipated by County, and/or if legislative action so requires in the exercise of County's reasonable

administrative discretion. County may also increase the rate payable to Contractor to meet legislative action, changes in applicable rules, operations and practice, changes in the market place or increases in County standard payment rates.

iii. Amendment Method. Amendments shall be made by written instrument and shall not be in effect until signed by all parties to this Contract.

#### E. TIME IS OF THE ESSENCE.

Contractor agrees that time is of the essence in the performance of this Contract.

#### F. FORCE MAJEURE.

Neither County nor Contractor shall be responsible for any failure to perform or for any delay in the performance of any obligation under this Contract caused by fire, riot, acts of God, terrorism, war, or any other cause which is beyond the breaching party's reasonable control. Contractor shall, however, make all reasonable efforts to remove or eliminate the cause of Contractor's delay or breach and shall, upon the cessation of the cause, continue performing under this Contract. County may terminate this Contract upon written notice to Contractor after reasonably determining that the delay or breach will likely prevent successful performance of this Contract.

#### G. INSURANCE.

Contractor shall obtain the insurance required under section 4 prior to performing under this Contract and shall maintain the required insurance throughout the duration of this Contract and all warranty periods.

#### H. INDEPENDENT CONTRACTOR STATUS; RESPONSIBILITY FOR TAXES AND WITHHOLDING.

i. Contractor shall perform all Services as an independent Contractor. Although County may (a) determine and modify the delivery schedule for Services to be performed and (b) evaluate the quality of the completed performance, County cannot and will not control the means or manner of Contractor's performance. Contractor is responsible for determining the appropriate means and manner of performing any Services required under this Contract. Contractor certifies, represents and warrants that Contractor is an independent contractor of County under all applicable State and federal law. Contractor is not an "officer", "employee", or "agent" of County as those terms are used in ORS 30.265.

ii. If Contractor is currently performing work for State or the federal government, Contractor by signature to this Contract represents and warrants: Contractor's performance of this Contract creates no potential or actual conflict of interest as defined by ORS 244 and that no rules or regulations of Contractor's employing County (state or federal) would prohibit Contractor's performance of this Contract.

iii. Contractor is responsible for all federal and state taxes applicable to compensation or payments paid to Contractor under this Contract, and County will

not withhold from compensation or payments to Contractor any amount(s) to cover Contractor's federal or state tax obligations unless Contractor is subject to backup withholding. Contractor is not eligible for any social security, unemployment insurance or workers' compensation benefits from compensation or payments paid to Contractor under this Contract.

**I. INDEMNIFICATION.**

i. **GENERAL INDEMNITY.** CONTRACTOR SHALL DEFEND, SAVE, HOLD HARMLESS, AND INDEMNIFY COUNTY, ITS AGENCIES, OFFICERS, DIRECTORS, AGENTS AND EMPLOYEES FROM AND AGAINST ALL CLAIMS, SUITS, ACTIONS, LOSSES, DAMAGES, LIABILITIES, COSTS AND EXPENSES OF ANY NATURE WHATSOEVER ("CLAIMS") RESULTING FROM, ARISING OUT OF, OR RELATING TO THE ACTS OR OMISSIONS OF CONTRACTOR OR ITS OFFICERS, EMPLOYEES, SUBCONTRACTORS, OR AGENTS UNDER THIS CONTRACT.

ii. **INDEMNITY FOR INFRINGEMENT CLAIMS.** WITHOUT LIMITING THE GENERALITY OF SECTION 3.I.i, CONTRACTOR SHALL DEFEND, SAVE, HOLD HARMLESS AND INDEMNIFY COUNTY, ITS AGENCIES, OFFICERS, DIRECTORS, AGENTS, AND EMPLOYEES FROM AND AGAINST ALL CLAIMS, SUITS, ACTIONS, LOSSES, DAMAGES, LIABILITIES, COSTS, AND EXPENSES, INCLUDING ATTORNEYS FEES, ARISING OUT OF OR RELATING TO ANY CLAIMS THAT THE WORK, THE WORK PRODUCT OR ANY OTHER TANGIBLE OR INTANGIBLE ITEM DELIVERED UNDER THIS CONTRACT BY CONTRACTOR THAT MAY BE THE SUBJECT OF PROTECTION UNDER ANY STATE OR FEDERAL INTELLECTUAL PROPERTY LAW OR DOCTRINE, OR COUNTY'S REASONABLE USE THEREOF, INFRINGES ANY PATENT, COPYRIGHT, TRADE SECRET, TRADEMARK, TRADE DRESS, MASK WORK, UTILITY DESIGN, OR OTHER PROPRIETARY RIGHT OF ANY THIRD PARTY ("INFRINGEMENT CLAIM"); PROVIDED, THAT COUNTY SHALL PROVIDE CONTRACTOR WITH PROMPT WRITTEN NOTICE OF ANY INFRINGEMENT CLAIM.

iii. COUNTY SHALL REASONABLY COOPERATE IN GOOD FAITH, AT CONTRACTOR'S REASONABLE EXPENSE, IN THE DEFENSE OF CLAIMS AND INFRINGEMENT CLAIMS, AND CONTRACTOR SHALL SELECT COUNSEL REASONABLY ACCEPTABLE TO THE WASCO COUNTY DISTRICT ATTORNEY TO DEFEND SUCH CLAIMS AND INFRINGEMENT CLAIMS AND SHALL BEAR ALL COSTS OF SUCH COUNSEL.

COUNSEL MUST ACCEPT APPOINTMENT AS A SPECIAL ASSISTANT, DISTRICT ATTORNEY UNDER ORS CHAPTER 180 BEFORE COUNSEL MAY ACT IN THE NAME OF, OR REPRESENT THE INTERESTS OF, COUNTY, ITS AGENCIES, OFFICERS, EMPLOYEES OR AGENTS. COUNTY MAY ELECT TO ASSUME ITS OWN DEFENSE WITH AN ATTORNEY OF ITS OWN CHOICE AND AT ITS OWN EXPENSE AT ANY TIME COUNTY DETERMINES IMPORTANT GOVERNMENTAL INTERESTS ARE AT STAKE. SUBJECT TO THE LIMITATIONS NOTED ABOVE, CONTRACTOR MAY DEFEND SUCH CLAIMS AND INFRINGEMENT CLAIMS WITH COUNSEL OF ITS OWN CHOOSING PROVIDED THAT NO SETTLEMENT OR COMPROMISE OF ANY SUCH CLAIMS AND INFRINGEMENT CLAIMS SHALL OCCUR WITHOUT THE CONSENT OF COUNTY, WHICH CONSENT SHALL NOT BE UNREASONABLY WITHHELD, CONDITIONED OR DELAYED.

**J. ASSIGNMENT OF ANTITRUST RIGHTS.**

i. CONTRACTOR IRREVOCABLY ASSIGNS TO COUNTY ANY CLAIM FOR RELIEF OR CAUSE OF ACTION WHICH CONTRACTOR NOW HAS OR WHICH MAY ACCRUE TO CONTRACTOR IN THE FUTURE BY REASON OF ANY VIOLATION OF 15 U.S.C. § 1-15 OR ORS 646.725 OR ORS 646.730, IN CONNECTION WITH ANY GOODS OR SERVICES PROVIDED TO CONTRACTOR FOR THE PURPOSE OF CARRYING OUT CONTRACTOR'S OBLIGATIONS UNDER THIS CONTRACT, INCLUDING, AT COUNTY'S OPTION, THE RIGHT TO CONTROL ANY SUCH LITIGATION ON SUCH CLAIM FOR RELIEF OR CAUSE OF ACTION.

ii. CONTRACTOR SHALL REQUIRE ANY SUBCONTRACTORS HIRED TO PERFORM ANY OF CONTRACTOR'S DUTIES UNDER THIS CONTRACT TO IRREVOCABLY ASSIGN TO COUNTY, AS THIRD PARTY BENEFICIARY, ANY RIGHT, TITLE OR INTEREST THAT HAS ACCRUED OR WHICH MAY ACCRUE IN THE FUTURE BY REASON OF ANY VIOLATION OF 15 U.S.C. § 1-15 OR ORS 646.725 OR ORS 646.730, IN CONNECTION WITH ANY GOODS OR SERVICES PROVIDED TO THE SUBCONTRACTOR FOR THE PURPOSE OF CARRYING OUT THE SUBCONTRACTOR'S OBLIGATIONS TO CONTRACTOR IN PURSUANCE OF THIS CONTRACT, INCLUDING, AT COUNTY'S OPTION, THE RIGHT TO CONTROL ANY SUCH LITIGATION ON SUCH CLAIM FOR RELIEF OR CAUSE OF ACTION.

**K. EVENTS OF BREACH.**

i. Breach by Contractor. Contractor breaches this Contract if:

a. Contractor institutes or has instituted against it insolvency, receivership or bankruptcy proceedings, makes an assignment for the benefit of creditors, or ceases doing business on a regular basis;

b. Contractor no longer holds a license or certificate that is required for Contractor to perform its obligations under this Contract and Contractor has not obtained the license or certificate within fourteen (14) calendar days after County delivers notice of breach to Contractor or a longer period as County may specify in the notice; or

c. Contractor commits any material breach of any covenant, warranty, obligation or certification under this Contract, fails to perform its obligations under this Contract within the time specified or any extension of that time, and Contractor fails to cure the breach within fourteen (14) calendar days after County delivers notice of breach to Contractor or a longer period as County may specify in the notice.

ii. Breach by County. County breaches this Contract if:

a. County fails to pay Contractor any amount pursuant to the terms of this Contract, and County fails to cure its failure to pay within fourteen (14) calendar days after Contractor delivers notice of breach to County or a longer period as Contractor may specify in the notice; or

b. County commits any material breach of any covenant, warranty, or obligation under this Contract, fails to perform its obligations hereunder within the time specified or any extension thereof, and County fails to cure the breach within fourteen (14) calendar days after Contractor delivers notice of breach to County or a longer period as Contractor may specify in the notice.

#### L. REMEDIES.

i. County's Remedies. If Contractor is in breach under section 3.K.i, then in addition to the remedies afforded elsewhere in this Contract, County shall be entitled to recover for any and all damages suffered as the result of Contractor's breach of this Contract, including but not limited to direct, indirect, incidental and consequential damages. County may, at County's option, pursue any or all of the remedies available under this Contract and at law or in equity, including, but not limited to:

a. Termination of this Contract under section 3.M.ii.;

b. Withholding payment of all amounts in Contractor's invoices for Services that Contractor is obligated to but has failed to deliver or perform within any scheduled completion dates or has performed inadequately or defectively;

c. Initiation of an action or proceeding for damages, specific performance, declaratory or injunctive relief; or

d. Exercise of the right of setoff, and withholding of amounts otherwise due and owing to Contractor in an amount equal to County's setoff right, without penalty.

These remedies are cumulative to the extent the remedies are not inconsistent, and County may pursue any remedy or remedies singly, collectively, successively or in any order whatsoever.

If it is determined for any reason that Contractor was not in breach under section 3.K.i, the rights and obligations of the parties shall be the same as if this Contract was terminated pursuant to section 3.M.ii.a.

ii. Contractor's Remedies. If County terminates this Contract for convenience under section 3.M.ii.a, or if County is in breach under section 3.K.ii and whether or not Contractor elects to exercise its right to terminate this Contract under section 3.M.iii, Contractor's sole remedy is one of the following, as applicable:

a. For Services compensable on an hourly basis, a claim against County for unpaid invoices, hours worked but not yet invoiced, and authorized expenses for



Services completed and accepted by County less any claims County has against Contractor.

b. For deliverable-based Services, a claim against County for the sum designated for completing the deliverable multiplied by the percentage of Services completed and accepted by County, less previous amounts paid and any claims County has against Contractor.

If previous amounts paid to Contractor for Services and Goods exceed the amount due to Contractor under this section 3.L.ii, Contractor shall pay the excess amount to County immediately upon written demand.

iii. ATTORNEYS' FEES.

Except for defense costs and expenses pursuant to section 3.I, neither County nor Contractor is entitled to recover attorney's fees, court and investigative costs, or any other fees or expenses associated with pursuing a remedy for damages arising out of or relating to this Contract.

M. TERMINATION.

i. MUTUAL CONSENT. This Contract may be terminated at any time by mutual written consent of the parties.

ii. County:

a. County may, at its sole discretion, terminate this Contract for its convenience upon 30 days written notice by County to Contractor.

b. County may, in its sole discretion, terminate this Contract, immediately upon notice to Contractor, or at a later date as County may establish in the notice, upon the occurrence of any of the following events:

A. County fails to receive funding, appropriations, limitations, allotments or other expenditure authority at levels sufficient to pay for Services;

B. Federal or state laws, regulations, or guidelines are modified or interpreted in a way that either the purchase of Services by County under this Contract is prohibited, or County is prohibited from paying for Services from the planned funding source; or

C. Contractor is in breach under section 3.K.i.

D. County has sufficient funds currently available and authorized for expenditure to finance the costs of this contract. Contractor understands and agrees that County's payment of amounts under this contract attributable to work performed is contingent on the County's budgetary limitations and other expenditure authority sufficient to allow County, in the exercise of its reasonable administrative discretion, to continue to make payments under this contract. County may terminate this contract without penalty or liability to County, effective upon the delivery of

written notice to Contractor, with no further liability if County determines that there are insufficient funds available to make payments under this contract.

Contractor shall stop performance under this Contract as directed by County in any written notice of termination delivered to Contractor under this section 3.M.ii.

iii. Contractor: Contractor may terminate this Contract immediately upon written notice to County, or at a later date as Contractor may establish in the notice, if County is in breach pursuant to section 3.K.ii.

#### N. ACCESS TO RECORDS.

Contractor shall retain, maintain, and keep accessible all records relevant to this Contract ("Records") for minimum of six (6) years, or a longer period as may be required by applicable law, following Contract termination or full performance, the period required by applicable law following Contract termination or full performance, or until the conclusion of any audit, controversy or litigation arising out of or related to this Contract, whichever ending is later. Contractor shall maintain all financial Records in accordance with generally accepted accounting principles. During this Record-retention period, Contractor shall permit County, its duly authorized representatives, and the federal government access to the Records at reasonable times and places for purposes of examination and copying.

#### O. NOTICES.

All notices required under this Contract shall be in writing and addressed to the party's authorized representative. For County, the authorized representative is the County contact person identified in section 7. Contractor's authorized representative is the contact person identified in section 6. Mailed notices are deemed received five (5) days after the post mark date when properly addressed and deposited prepaid into the U.S. postal service. Faxed notices are deemed received upon electronic confirmation of successful transmission to the designated fax number. Notices delivered by personal delivery are deemed received when delivered to the address specified for the receiving party's authorized representative.

#### P. GOVERNING LAW.

The Contract is governed by and construed in accordance with the laws of State, without regard to principles of conflicts of laws. To the extent not modified by the terms of this

Contract, the Uniform Commercial Code as codified in ORS Chapters 71 and 72 governs the Goods sold under this Contract.

**Q. VENUE; CONSENT TO JURISDICTION.**

Any claim, action, suit or proceeding (collectively, "Proceeding") between County and Contractor that arises from or relates to this Contract shall be brought and conducted solely and exclusively within the Circuit Court in the State of Oregon for Wasco County; provided, however, if a Proceeding must be brought in a federal forum, then unless otherwise prohibited by law, it shall be brought and conducted solely and exclusively within the United States District Court for the District of Oregon.

CONTRACTOR HEREBY CONSENTS TO THE IN PERSONAM JURISDICTION OF THESE COURTS AND WAIVES ANY OBJECTION TO VENUE IN THESE COURTS AND ANY CLAIM THAT THE FORUM IS AN INCONVENIENT FORUM. Nothing in these provisions shall be construed as a waiver of County's sovereign or governmental immunity, whether derived from the Eleventh Amendment to the United States Constitution or otherwise, or a waiver of any defenses to Proceedings or jurisdiction based thereon.

**R. SUBCONTRACTS; ASSIGNMENT; SUCCESSORS.**

i. **SUBCONTRACTS.** Contractor shall not enter into any subcontracts for any of Services required under this Contract without County's prior written consent. In addition to any other provisions County may require, Contractor shall include in any permitted subcontract provisions to ensure that County will receive the benefit of subcontractor's performance as if the subcontractor were Contractor with respect to sections 1.C, 3.A, 3.B, 3.E, 3.I, 3.J, 3.N, 3.P and 3.R. County's consent to any subcontract shall not relieve Contractor of any of its duties or obligations under this Contract.

ii. Contractor shall not assign, delegate or transfer any of its rights or obligations under this Contract without County's prior written consent. County's written consent does not relieve Contractor of any obligations under this Contract, and any assignee, transferee, or delegate is considered Contractor's agent.

iii. The provisions of this Contract are binding upon, and inure to the benefit the parties and their respective successors and permitted assigns, if any.

**S. THIRD PARTY BENEFICIARIES.**

County and Contractor are the only parties to this Contract and are the only parties entitled to enforce the terms of this Contract. Nothing in this Contract gives, is intended

to give, or shall be construed to give or provide any benefit or right not held by or made generally available to the public, whether directly, indirectly or otherwise, to third persons unless the third persons are individually identified by name herein and expressly described as intended beneficiaries of the terms of this Contract. County is an intended beneficiary of the terms of this Contract.

#### **T. SEVERABILITY.**

If any provision of this Contract is declared by a court of competent jurisdiction to be illegal or otherwise invalid, the validity of the remaining terms and provisions shall not be affected, and the rights and obligations of the parties shall be construed and enforced as if this Contract did not contain the particular provision held to be invalid.

#### **U. COUNTERPARTS.**

This Contract may be executed in several counterparts, all of which when taken together shall constitute one agreement binding on all parties, notwithstanding that all parties are not signatories to the same counterpart. Each copy of this Contract so executed shall constitute an original.

#### **V. INTEGRATION AND MERGER.**

This Contract constitutes the entire agreement between the parties on the subject matter thereof. There are no understandings, agreements, or representations, oral or written, not specified herein regarding this Contract.

#### **W. AMENDMENTS; WAIVER.**

This Contract may be amended to the extent permitted by applicable statutes and administrative rules and as the amendment scope and process may be further described in section 1, Statement of Services. No waiver, consent, or amendment of terms of this Contract shall bind either party unless in writing and signed by County and Contractor, and all necessary approvals have been obtained. Waivers and consents shall be effective only in the specific instance and for the specific purpose given. The failure of County to enforce any provision of this Contract shall not constitute a waiver by County of that or any other provision.

#### **X. SURVIVAL.**

In addition to all provisions which by their nature extend beyond Contract termination or full performance, the following provisions shall remain in effect beyond any Contract termination or full performance: sections 2.D, 3.A, 3.B, 3.G, 3.I, 3.J, 3.L, 3.N, 3.P, 3.Q, 3.S, 3.X and 4.

### **4 INSURANCE.**

**A. REQUIRED INSURANCE.** Contractor shall obtain the insurance specified in this section prior to performing under this Contract and shall maintain it in full force and at

its own expense throughout the duration of this Contract and all warranty periods. Contractor shall obtain the following insurance from insurance companies or entities that are authorized to transact the business of insurance and issue coverage in State and that are acceptable to County.

i. **WORKERS COMPENSATION.** All employers, including Contractor, that employ subject workers who work under this Contract in County shall comply with ORS 656.017 and provide the required workers' compensation coverage, unless the employers are exempt under ORS 656.126(2). Contractor shall require each of its subcontractors, if any, to comply with, and shall ensure that each of its subcontractors, if any, complies with, these requirements.

ii. **PROFESSIONAL LIABILITY**

☐ **Required by County** ☒ **Not required by County.**

Professional Liability Insurance with a combined single limit, or the equivalent, of not less than \$1,000,000.00 each claim, incident or occurrence. This is to cover damages caused by error, omission or negligent acts related to the professional services to be provided under this Contract.

iii. **COMMERCIAL GENERAL LIABILITY.**

☒ **Required by County** ☐ **Not required by County.**

Commercial General Liability Insurance covering bodily injury and property damage in a form and with coverage that are satisfactory to County. This insurance shall include personal and advertising injury liability, products liability and completed operations liability. Coverage may be written in combination with Automobile Liability Insurance (with separate limits). Combined single limit per occurrence shall not be less than \$ 1,000,000.00 for each job site or location. Each annual aggregate limit shall not be less than \$ 1,000,000.00.

iv. **AUTOMOBILE LIABILITY INSURANCE: AUTOMOBILE LIABILITY.**

☒ **Required by County** ☐ **Not required by County.**

Automobile Liability Insurance covering all owned, non-owned, and hired vehicles. This coverage may be written in combination with the Commercial General Liability Insurance. Combined single limit per occurrence shall not be less than the Oregon Financial Responsibility Law (ORS 806.060) each accident for bodily injury and property damage.

v. **EMPLOYERS' LIABILITY.**

☒ **Required by County** ☐ **Not required by County.**

If Contractor is a subject employer, as defined in ORS 656.023, Contractor shall obtain employers' liability insurance coverage with combined single limit per occurrence of not less than \$500,000, and annual aggregate limits of not less than \$1 million.

vi. POLLUTION LIABILITY.

☐ **Required by County** ☒ **Not required by County.**

Pollution Liability Insurance covering Contractor's liability for bodily injury, property damage and environmental damage resulting from either sudden or gradual accidental pollution and related cleanup costs incurred by Contractor, all arising out of the Goods delivered or Services (including transportation risk) performed under this Contract.

Combined single limit per occurrence shall not be less than \$[enter amount], or the equivalent. Annual aggregate limit shall not be less than \$[enter amount].

B. ADDITIONAL INSURED.

The commercial general liability insurance and automobile liability insurance required under this Contract shall include County, and its agencies, departments, divisions, commissions, branches, officers and employees as Additional Insureds with respect to Contractor's performance obligations under this Contract. Contractor shall ensure that coverage is primary and non-contributory with any other insurance and self-insurance.

C. "TAIL" COVERAGE.

If any of the required liability insurance is on a "claims made" basis, Contractor shall either maintain either "tail" coverage or continuous "claims made" liability coverage, provided the effective date of the continuous "claims made" coverage is on or before the effective date of this Contract, for a minimum of 24 months following the later of (i) Contractor's completion of all Services and County's acceptance of all Services required under this Contract, or (iii) the expiration of all warranty periods provided under this Contract. Notwithstanding the foregoing 24-month requirement, if Contractor elects to maintain "tail" coverage and if the maximum time period "tail" coverage reasonably available in the marketplace is less than the 24-month period described above, then Contractor shall maintain "tail" coverage for the maximum time period that "tail" coverage is reasonably available in the marketplace for the coverage required under this Contract. Contractor shall provide to County, upon County's request, certification of the coverage required under this section 4.C.

D. NOTICE OF CANCELLATION OR CHANGE.

There shall be no cancellation, material change, potential exhaustion of aggregate limits or non-renewal of insurance coverage(s) without sixty (60) days' written notice from this



Contractor or its insurer(s) to County. Any failure to comply with the reporting provisions of this clause shall constitute a material breach of Contract and shall be grounds for immediate termination of this Contract by County.

**E. CERTIFICATE(S) OF INSURANCE.**

Contractor shall provide to County Certificate(s) of Insurance for all required insurance before delivering any Goods and performing any Services required under this Contract. The Certificate(s) must specify all entities and individuals who are endorsed on the policy as Additional Insured (or Loss Payees). Contractor shall pay for all deductibles, self-insured retention and self-insurance, if any.

**6. CERTIFICATIONS AND SIGNATURE OF CONTRACTOR'S AUTHORIZED REPRESENTATIVE.**

THIS CONTRACT MUST BE SIGNED IN INK BY AN AUTHORIZED REPRESENTATIVE OF CONTRACTOR.

The undersigned certifies under penalty of perjury both individually and on behalf of Contractor that:

A. The undersigned is a duly authorized representative of Contractor, has been authorized by Contractor to make all representations, attestations, and certifications contained in this Contract and to execute this Contract on behalf of Contractor;

B. The undersigned is authorized to act on behalf of Contractor and that Contractor is, to the best of the undersigned's knowledge, not in violation of any Oregon Tax Laws. For purposes of this certification, "Oregon Tax Laws" means a state tax imposed by ORS 401.792 to 401.816 (Tax For Emergency Communications), 118 (Inheritance Tax), 314 (Income Tax), 316 (Personal Income Tax), 317 (Corporation Excise Tax), 318 (Corporation Income Tax), 320 (Amusement Device and Transient Lodging Taxes), 321 (Timber and Forestland Tax), 323 (Cigarettes and Tobacco Products Tax), and the elderly rental assistance program under ORS 310.630 to 310.706; and any local taxes administered by the Department of Revenue under ORS 305.620.

C. To the best of the undersigned's knowledge, Contractor has not discriminated against and will not discriminate against minority, women or emerging small business enterprises certified under ORS 200.055 in obtaining any required subcontracts.

D. Contractor and Contractor's employees and agents are not included on the list titled "Specially Designated Nationals and Blocked Persons" maintained by the Office of Foreign Assets Control of the United States Department of the Treasury and currently found at <http://www.treas.gov/offices/enforcement/ofac/sdn/t11sdn.pdf>;

E. Contractor's Federal Employee Identification Number or Social Security Number specified below is correct;

F. Contractor is bound by and will comply with all requirements, terms and conditions contained in this Contract; and

G. Contractor \_\_\_\_ is / \_\_\_\_ is not a nonresident alien as defined in 26 USC § 7701(b)(1) (check one). See section 2.D.ii.

Contractor (print Contractor's name): \_\_\_\_\_

Authorized Signature: \_\_\_\_\_

By (print name): \_\_\_\_\_

Title: \_\_\_\_\_ Date \_\_\_\_\_

FEIN ID# or SSN# (required): \_\_\_\_\_

Contact Person (Type or Print): \_\_\_\_\_

Contact Telephone Number: (\_\_\_\_\_) \_\_\_\_\_

Contact Fax Number: (\_\_\_\_\_) \_\_\_\_\_

Contact E-Mail Address: \_\_\_\_\_

**7. SIGNATURE OF COUNTY'S AUTHORIZED REPRESENTATIVES.**

ADOPTED this \_\_\_\_ day of \_\_\_\_\_, 2013.

WASCO COUNTY BOARD OF  
COUNTY COMMISSIONERS

\_\_\_\_\_  
Scott Hege, Chair of Commission

\_\_\_\_\_  
Rod Runyon, County Commissioner

\_\_\_\_\_  
Steve Kramer, County Commissioner

APPROVED AS TO FORM:

\_\_\_\_\_  
Eric J. Nisley  
Wasco County District Attorney

County Contact Person (Type or Print): Fred Davis  
Contact Telephone Number: (541) 506-2553  
Fax Number: (541) 506-2551  
E-Mail Address: fredd@co.wasco.or.us

## Exhibit A



**WASCO COUNTY**  
Facilities  
**WASCO COUNTY**  
Facilities

**Fred Davis**  
Facilities Operations Manager  
511 Washington St.  
The Dalles, OR 97058-1599  
phone: 541-506-2553  
fax: 541-506-2551  
cel: 541-993-3280  
e-mail-fredd@co.wasco.or.us

January 24, 2014

Attention: Contractor  
Re: Request for Quote

Wasco County is soliciting written quotes for a limited construction/alteration work in the Planning Department at the Wasco County Public Works facility at 2705 E. 2<sup>nd</sup> St in The Dalles.

**General Requirements:**

8. Design and installation of additional fire sprinklers protecting below 9ft.+/- high dropped ceiling;
9. Construction of a fire rated grid "T- bar" ceiling substantially as per drawing (approximately 2000s.f.) using standard 2'x4' panels to be matched, or similar to, other panels in the building and installed with R-38 unfaced batts;
10. Construction of appropriate drop ceiling enclosure for stair case area;
11. Demolition of old lighting and installation and connection of drop-in T8 three tube fluorescent fixtures -specific locations as per drawings- to be connected to existing switches. Flexible cable conductor shall be to the maximum length allowed by code.
12. The flooring shall be protected throughout the construction process. Contractor will be responsible for cleaning or repair if the flooring is damaged or soiled by contractor's employees or sub contractors.
13. Provide cost quote for optional construction, installation and finishing of a variety of vertical extensions to existing walls (up to but not penetrating the grid ceiling) color to match existing.
14. Provide cost quote for optional 8 home run network cable drops using CAT 6 plenum rated cable as per drawing

The work may take place during regular business hours; no special hourly schedule is anticipated. The construction is to begin February 3<sup>rd</sup> and be completed no later than February 28<sup>th</sup>.

**Written quotes should include:**

- A clearly written scope of work that will produce a fully functional installation (exclusions: HVAC system needs to be addressed by County);
- All site preparation and installation costs;
- All material costs;
- Total labor costs;
- Permit costs;
- Any additional costs that should be considered.
- Full cost for option 6 and option 7.

NOTE: A site visit is required; contact and scheduling information may be found below.\*

Written quotes must be received no later than Friday, January 10th, 2014 and may be submitted by the following methods:

e-mail (preferred) to: [fredd@co.wasco.or.us](mailto:fredd@co.wasco.or.us)

Fax at: 541-506-2551

U.S. Mail at: Wasco County Facilities Division

511 Washington St., Suite 101

The Dalles, OR 97058

ATTN: Fred Davis

\*Questions pertaining to this solicitation for quotes and requests for site visits should be directed to Fred Davis, Wasco County Facilities Operations Manager; specifics at top of first page.



## Exhibit B





# STRATEGIC PLAN PRESENTATION: A DEPARTMENT FOCUSED ON “SERVICE, SUSTAINABILITY & SOLUTIONS”



Work  
Session

Wasco County Board of Commissioners  
& Planning Commission  
1/15/14

# PRESENTATION



- **Planning Department: Overview, Functions & 2013 Successes**
- **Strategic Plan: Focus Areas Goals & Objectives**
- **2014 Goals Work Program Priorities**

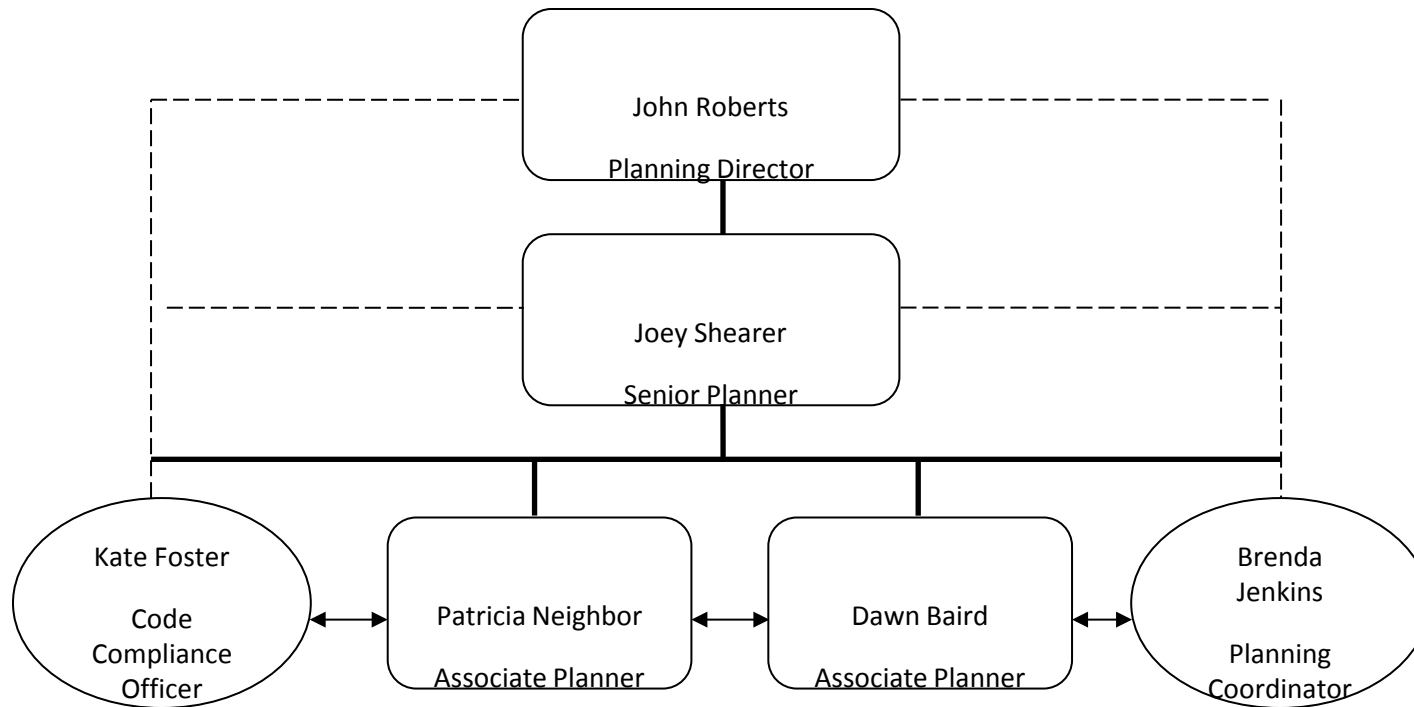
## **Goals of Presentation:**

- **Highlight Successes, Answer Questions & Receive Feedback**

# STAFF



## Planning Department Organizational Chart & Staff

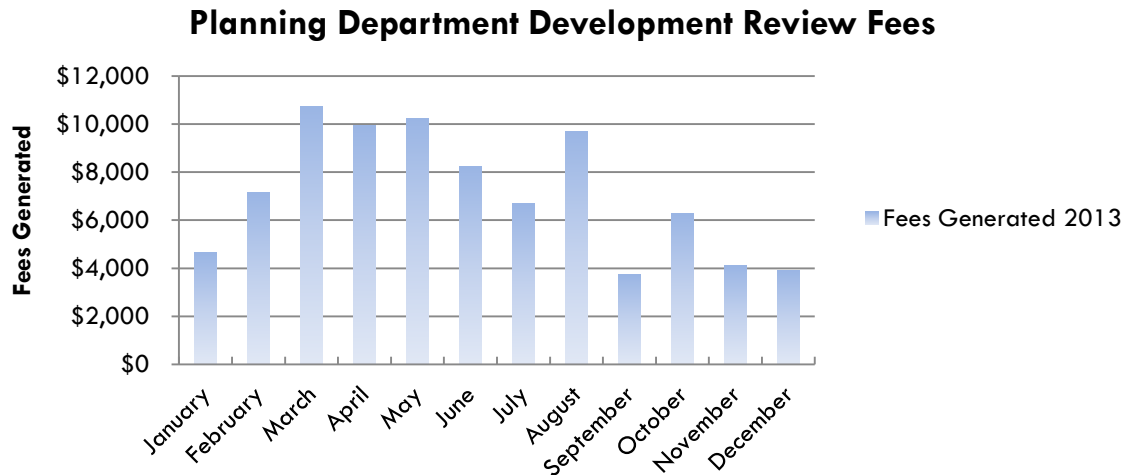
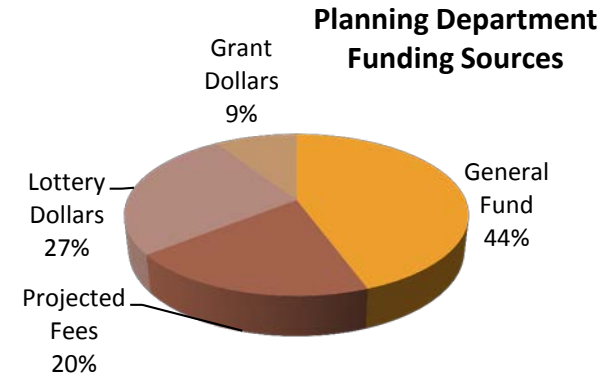


**FTE = 6**

# FUNDING



The department's \$484,649 annual budget for Fiscal Year 13/14 represents 1.32% of the county's total budget and is funded through four different sources.



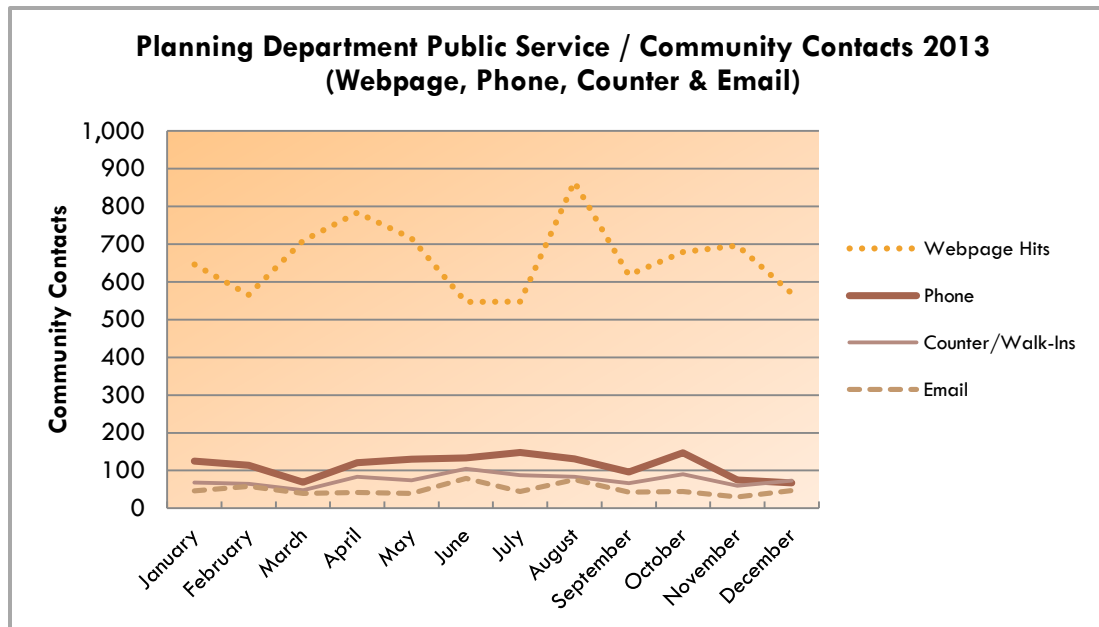


# PLANNING DEPARTMENT CORE FUNCTIONS



## 1. PUBLIC SERVICE

Webpage: In 2013 the department's webpage was significantly re-branded and updated. On any given month webpage visits account for 70 - 82% of all counter activity. Overall, there were nearly **8,000 unique visits** to the department's homepage in 2013.



# PLANNING DEPARTMENT CORE FUNCTIONS



## 2. DEVELOPMENT REVIEW

- Ministerial structural (Type 1) = 50 (29%)
- Ministerial non-structural (Type 1) = 25 (14.5%)
- Land division (Type II) = 14 (8%)
- National Scenic Area reviews (Type II) = 13 (7.5%)
- Forest farm dwelling (Type II) = 9 (5%)
- Subject to Standards (Type II) = 9 (5%)

# PLANNING DEPARTMENT CORE FUNCTIONS

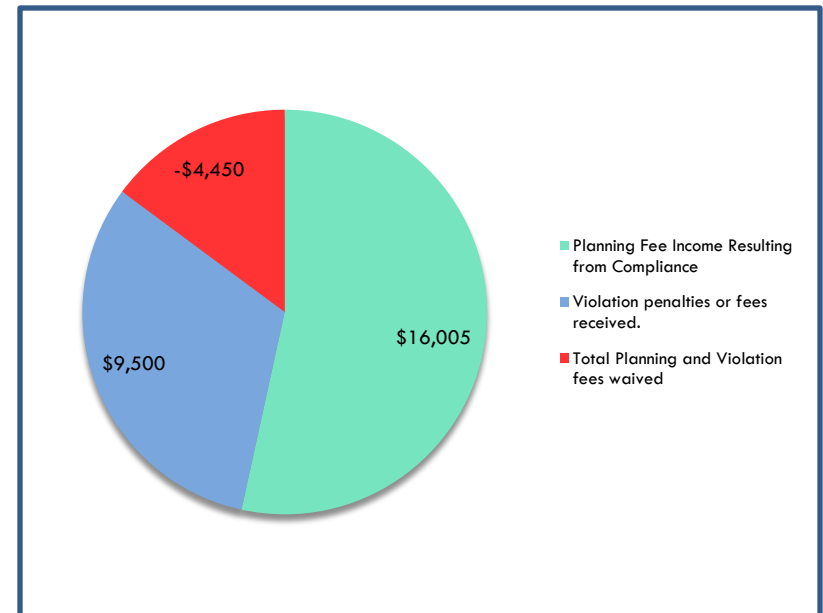


## 3. PROJECT PLANNING

- *Brush Canyon Wind Power Facility* – Submitted multiple referrals and comments to the Energy Facility Siting County (EFSC).
- *PGE Cascade Crossing* – Submitted multiple referrals and comments to EFSC.
- *Washington Family Ranch Young Life* - Attended to the development of HB 3098 and crafted a subsequent draft Intergovernmental Agreement.

### “Public Outreach”

## 4. CODE COMPLIANCE



# INTER-JURISDICTIONAL COORDINATION, ADDRESSING & OTHER

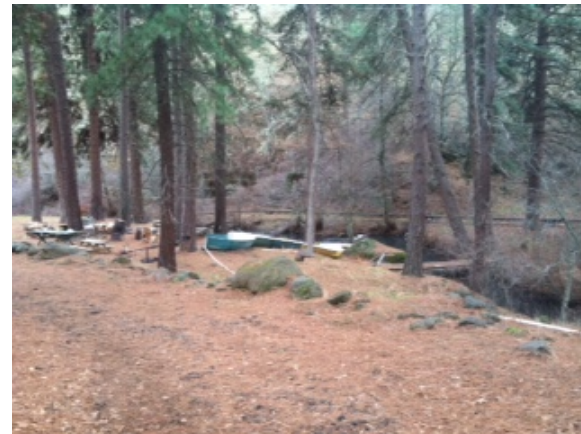


## 5. INTER-JURISDICTIONAL COORDINATION



## 6. ADDRESSING

**Other Important  
Accomplishments...**



# 2014 WORK PROGRAM PRIORITIES



## EXPECTATIONS FOR 2014

### Priority Projects

- 1) Comprehensive Plan Update
- 2) Fee Schedule
- 3) LUDO Update (Chapter 1, 2 & 3)
- 4) Washington Family Ranch – Young Life MOU
- 5) OMG / Special Event Regulations

### Administrative / Process Improvement Projects

- 1) Applications/Handouts
- 2) Scat Partition Files – Partition Layer
- 3) Burned Files
- 4) Legal Parcel Determinations
- 5) Location Files
- 6) Performance Measures

### Ongoing Efforts / Special Projects

- 1) UGB/JMA
- 2) Lidar



# Thank You for Your Support







Kathy White <kathyw@co.wasco.or.us>

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## NCLA Annual Banquet

4 messages

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Keith Nantz <dlcc.oregon@gmail.com>  
To: kathyw@co.wasco.or.us

Tue, Jan 14, 2014 at 12:35 PM

North Central Livestock Association is up and running and well there way to building a strong future for local producers and building community involvement in Sherman and Wasco counties. This year's Annual Banquet and business meeting will be held on February 15<sup>th</sup> at 5:30pm at The Imperial River Company in Maupin. There will be presentations by David W. Bohnert, OSU Eastern Oregon Agricultural Research Center – Burns, titled "Supplementation strategies to improve performance and grazing distribution," and then Todd Nash, OCA State Wolf Committee Chairman, Joseph, Oregon, discussing the Oregon Wolf plan and its impacts locally and our responsibilities moving forward. Also present will be ODFW, USFWS, County Sheriff's and County Commissioners from both counties to discuss creation of our County Wolf Committees.

Following our informative presentations will be our annual business meeting. Topics of discussion will be fundraising, community involvement, and the growth of our organization. We gladly welcome our new Oregon Cattlemen's Association President Ray Sessler, along with our District Vice-President John Johnson to our meeting to bring reports of what the State association is doing for us locally and how we can stay engaged with important issues that affect our producers.

All stock growers, businesses, and individuals interested in supporting the efforts of the OCA and their respective county associations are encouraged to attend. The OCA takes pride in their effectiveness of producer and industry affiliate promotion and education at every level. Please show your support for North Central Livestock Association as they pursue growth and enrichment for their communities and the Oregon cattle industry. For more information on meeting specifics please contact OCA member and committee chair Keith Nantz @ dlcc.oregon@gmail.com or (541) 910-5179. Please RSVP by February 7th by calling the Sherman County Extension office at (541)565-3230. Keith is also available for interview upon request.

The Oregon Cattlemen's Association (OCA) works to promote environmentally and socially sound industry practices based on research and data, improve and strengthen the economic impact of the industry, and protect industry and property rights. For more information, please contact Kay Teisl, Executive Director at kayteisl@orcattle.com or 503-361-8947. Visit the OCA website at [www.orcattle.com](http://www.orcattle.com).

Keith P. Nantz

Dillon Land and Cattle Co.

NCLA President

84682 Oak Springs Rd.

Maupin, OR 97037

541-910-5179