

GILLIAM COUNTY
ECONOMIC
ENHANCEMENT
FUND ORDINANCE
No. 2017-XX

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IN THE COUNTY COURT OF THE STATE OF OREGON
FOR GILLIAM COUNTY

In the Matter of the Gilliam County)
Economic Enhancement Fund)

Ordinance No. 2017-__

This matter came before the Gilliam County Court on the ___ day of _____ 2017. Following due deliberation and analysis, and two public hearings, the Gilliam County Court ordains as follows Ordinance No. 2017-__ which replaces Gilliam County Economic Enhancement Fee Ordinance No. 2012-05.

Gilliam County receives certain funds from Waste Management in accordance with the Host Fee Agreement between Gilliam County and Waste Management Disposal Services of Oregon, Inc. These funds are currently denoted as the Gilliam County Economic Enhancement Fund. The Economic Enhancement Fund Ordinance was originally adopted June 24, 1991 as Ordinance No. 91-2. Prior to the adoption of the original ordinance, the Gilliam County Court solicited citizen testimony and opinion on the question of how these funds should be expended. To better determine the will of the Gilliam County citizens, the Gilliam County Court appointed an Economic Enhancement Task Force, which held public hearings and discussions throughout Gilliam County. As a result of those hearings, the said Task Force issued a report to the Gilliam County Court which was considered and discussed. The purpose of this ordinance was and will be to direct how those funds are expended.

The following ordinances succeeded Ordinance 91-2:

Ordinance No. 93-4 adopted June 25, 1993

Ordinance No. 96-01 adopted January 24, 1996

Ordinance No. 99-04 adopted November 10, 1999

Ordinance No. 2002-02 adopted June 5, 2002

Ordinance No. 2008-01 adopted March 5, 2008

Ordinance No. 2012-05 adopted December 5, 2012

(To provide a history of the ordinance, the dates of revisions shall be included in the ordinance as listed above and a summary of the revisions shall be included as an attachment to the ordinance.)

This Ordinance will be reviewed by the Gilliam County Court as needed or every five years, whichever comes first.

ARTICLE I - ADMINISTRATION

All funds in the Gilliam County Economic Enhancement Fund shall be paid to the Gilliam County Treasurer during any particular calendar year. The Gilliam County Treasurer shall hold all such funds until the month of August of the succeeding year, and shall invest such funds under guidelines provided by Oregon law.

The funds in excess of the capped amounts of Capital Projects Fund, Law Enforcement Fund and Business Development Loan Fund will be allocated to the Economic Development Fund.

The funds remaining in the Homestead Tax Rebate Distribution, after tax rebates have been issued, will be allocated to the Homestead Rebate Endowment Fund.

ARTICLE II - GILLIAM COUNTY HOMESTEAD REBATE PROGRAM

Section 1: Legislative Intent.

According to the Center for Population Research and Census of Portland State University the population of Gilliam County declined 14% from 2,150 in 1978 to 1,850 in 1988. This was the second largest decrease of any Oregon County during the same period. Population decline in Gilliam County continues to be a concern. The Gilliam County Court finds that the decrease in people choosing to reside and own homes in Gilliam County is a serious threat to the economic climate and prospects for economic development in Gilliam County. The Gilliam County Court finds that the act of owning and residing in a home in Gilliam County is the basic building block of economic development, that such ownership lends stability to Gilliam County, and must be encouraged and promoted.

In the original Economic Enhancement Fund Ordinance it was the desire of the Gilliam County Court that the Homestead Rebate Program be perpetual, regardless of the continued operation of Waste Management of Oregon, Chem-Security Systems, Inc., their successors or assigns. Therefore, the Gilliam County Court directed that a portion of the monies received for the Gilliam County Homestead Rebate Program be invested in an endowment fund, to the extent that this Homestead Rebate Program may continue indefinitely. Originally the Gilliam County Court directed that 50% of the Host Community Fees be devoted to property tax relief for Gilliam County citizens, and that every year the County Budget Committee would set the amount of rebate. Any monies collected in the year beyond what was needed for the rebate were to accumulate. In a subsequent ordinance revision the percentage allocated to the Homestead Rebate Program was reduced as it was determined a lesser percentage would adequately fund the Homestead Rebate Program. In addition, it was also the decision of the Court that the Rebate Endowment Fund had reached the goal and the percentage allocation to it was eliminated.

Ordinance No. 2002-02 added language stating the Rebate Endowment funds may be used for the purpose of a loan guarantee, as approved by resolution of the County Court sitting in session. It was the decision of the County Court at the adoption of Ordinance No. 2008-01 that the Rebate Endowment funds may not be used in future loans for the purpose of a loan guarantee.

In 2017 the County Court made the decision to reinstate allocating a percentage of the Host Fees to the Rebate Endowment.

Section 2: Definitions.

- (1) "Homestead" means the principal residence owned and occupied by the taxpayer, located in Gilliam County and for which a claim has been filed and approved under this Article. Homestead includes the tax lot upon which the residence is located.
- (2) "Occupied" or "occupy" means to live or dwell in or on the property. A right to rebate under this Article shall not be lost if the owner is temporarily absent from the property, unless the property is rented to another during the absence. Nor shall the right to a rebate under this Article be lost to the property if its owner is confined to a nursing home or other long term care facility, unless the property is rented to another during the confinement.
- (3) "Own" means to hold of record, either alone or together with another or others, a fee simple estate, a

life estate, the right to possession under a trust instrument or conservatorship agreement, and the interest of a purchaser of a fee simple or life estate under a recorded instrument of age. The term "owner" includes the registered owner of a mobile home.

(4) "Taxpayer" means an individual who owns a homestead on which taxes are not delinquent.

Section 3: Property Tax Rebate.

Once a claim for a Gilliam County Property Tax Rebate has been filed and approved pursuant to Sections 4 and 5 of this Article, Gilliam County shall pay a portion of the ad valorem property tax extended against the qualified- homestead in the form of an annual cash rebate to the qualifying taxpayer. The amount rebated to qualifying taxpayers shall be a percentage of the homestead property taxes up to a maximum amount. The percentage and maximum amount rebated shall be set annually by the Gilliam County Budget Committee, during its regular meetings, as provided by law.

Section 4: Claim Procedure.

(1) The entitlement of a homestead property to a rebate shall be determined as of June 30, of the preceding assessment year.

(2) It is the responsibility of the taxpayer to file a claim for the rebate provided by this Article no later than July 1 of the first year for which payment is desired. However, if the property is not a homestead on June 1, but becomes a homestead after June 1, but not later than June 30, it is the responsibility of the taxpayer to file the claim within 30 days after the property becomes a homestead, but not later than August 1 of the assessment year.

(3) The entitlement of a rebate provided by this Article requires that property taxes must be paid in full by July 1st.

(4) A claim need not be filed in order to secure the rebate on behalf of the property for a consecutive second or subsequent year. However, if, at any time, the property ceases to be a homestead as, defined in Section 2 of this Article, it is the responsibility of the taxpayer to notify the Gilliam County Assessor Office. In any case, upon discovery that the property no longer qualifies as a homestead, the property will be disqualified as such. If the property is sold or otherwise transferred, or is otherwise disqualified for the rebate in the preceding year, a claim shall be filed within the time and in the manner provided in this Section.

(5) The claim filed pursuant to this Section shall be filed with the Gilliam County Assessor on a form prescribed by the County. The claim shall set out the basis of the claim, designate the property to which the payment may apply and contain such other information as the County may require. There shall be attached to each claim the affirmation of the claimant that the statements contained therein are true.

Section 5: Approval or Denial of a Claim.

(1) Any claim for a rebate under this Article shall be approved or disapproved by the Gilliam County Assessor. If the claim is approved, the property shall be considered a homestead property.

(2) If the claim is disapproved, or if there is a failure to reapply for a homestead classification under Section 4, or if the property is changed to a class other than homestead, the Assessor shall notify the owner or person in possession in writing.

(3) The notice shall describe the property in general terms and require the owner or person to respond not

more than 30 days after the mailing of the notice, and to show cause, if any, why the claim should not be disapproved or the property removed from the homestead class. If the taxpayer or person does not respond, or fails to show good and sufficient cause why the claim should be disapproved or the property removed from the homestead class, the Assessor shall proceed to disqualify the property.

(4) The property that is classified as a homestead shall receive the rebate provided by the Ordinance until the property is removed from the homestead class:

- a) Upon notice to the Assessor from the taxpayer to remove the property from the homestead class;
- b) Upon the failure of a taxpayer to reapply on behalf of the property for homestead classification as provided for in Section 2; or
- c) Upon discovery that the property is no longer a homestead.

(5) A taxpayer whose claim filed under this Article has been denied, or a taxpayer that has had the homestead classification removed may appeal to the Gilliam County Court, or its designate, in the time and the manner provided in ORS Chapter 305. The deadline for filing an appeal with the Court is 30 days after the receipt of the denial letter from the assessor but not later than November 1 of the year the taxes become a lien on the property. A prior year rebate cannot be appealed. The ruling of the Gilliam County Court, or its designate, shall be a final and non-appealable order. Gilliam County will not be liable to a taxpayer for any court costs or attorney fees associated with such an appeal.

Section 6: Payment of Rebate.

(1) The Gilliam County Assessor shall determine the amount of rebate to be paid by Gilliam County on account of each qualifying homestead, pursuant to the direction of the Gilliam County Budget Committee. The Assessor thereupon shall certify the total amount to the Gilliam County Court on or before the 10th day of November of each year.

(2) Gilliam County shall pay the total amount certified by the Gilliam County Budget Committee. Such payment shall be made in cash, and directed to the entitled homeowner at the address contained on the tax roll. All such payments made by Gilliam County under this Article shall be made from the Gilliam County Economic Enhancement Fund.

(3) The amount of rebate payment for each qualifying homestead shall not exceed the amount of taxes assessed on the homestead property in any one tax year.

Section 7: Miscellaneous.

(1) Only one rebate shall be made on behalf of any homestead for any year under this Article.

(2) If a taxpayer is unable to submit the taxpayer's own claim for a rebate under this Article, the claim shall be submitted by duly authorized agent, or by a guardian or other person charged with the care of the person or property of the taxpayer.

(3) A homestead which is owned by a corporation, and which otherwise is a qualified homestead under this Article, shall not be disqualified provided that an officer of the same corporation occupies the homestead.

(4) A homestead owned by several people as tenants in common, and which otherwise is a qualified homestead under this Ordinance, shall not be disqualified but the rebate shall be paid according to procedures developed by the Gilliam County Assessor.

(5) A homestead in foreclosure or bankruptcy shall be disqualified from the rebate program.

ARTICLE III - DISTRIBUTION OF FUNDS

Now therefore, be it ordained by the Gilliam County Court that funds deposited in the Gilliam County Economic Enhancement Fund, during each calendar year, shall be held in that fund until the month of August of the succeeding year, when they shall be disbursed with proportionate share of interest as follows:

City of Arlington	6.0%
City of Condon	6.0%
City of Lonerock	0.5%
Gilliam County General Fund	23.0%
Gilliam County Public Works Fund (Crusher Department)	13.5%
County Capital Projects Fund - capped annually in August at \$750,000	4.0%
County Bridge Fund	2.0%
Law Enforcement Fund - capped annually in August at \$300,000	1.0%
Homestead Tax Rebate	11.5%
Economic Development Fund	20.5%
North End Special Projects Grant Fund	2%
South End Special Projects Grant Fund	2%
Transition Fund	1.0%
Homestead Rebate Endowment	3.0%
Business Development Loan Fund - capped annually in August at \$750,000	4.0%

Signed by the Gilliam County Court this ____ day of _____ 2017.

Steven Shaffer, Gilliam County Judge

Leslie Wetherell, County Commissioner

Attachment "A"

RATIONALE FOR DISTRIBUTIONS

CITY OF ARLINGTON

The distribution for the City of Arlington is based on the County Court's philosophy that this revenue should provide the greatest benefit possible to all the people of the County and the entities that represent them.

CITY OF CONDON

The distribution for the City of Condon is based on the County Court's philosophy that this revenue should provide the greatest benefit possible to all the people of the County and the entities that represent them.

CITY OF LONEROCK

The distribution for the City of Lonerock is based on the County Court's philosophy that this revenue should provide the greatest benefit possible to all the people of the County and the entities that represent them.

GILLIAM COUNTY GENERAL FUND

The distribution to the County government General Fund is based on the premise that the legal responsibility for dealing with the solid waste landfill resides with the County government. All of the initial and succeeding negotiations and documents were at the County level. Any adverse activity to be handled will be at the County level. The County incurs the expense of handling all the funds and making distribution.

GILLIAM COUNTY ROAD FUND

In the 2002 review of the Economic Enhancement Fund Ordinance it was the decision of the Gilliam County Court to allocate a distribution of the Host Fees to the Gilliam County Road Department. At that time the distribution was set at 10%. In the 2008 review of the Economic Enhancement Fund Ordinance it was the decision of the Gilliam County Court to increase the Road Fund distribution to 14.5%.

COUNTY CAPITAL PROJECTS FUND

This fund is to provide a fund for the upkeep, improvement and purchase of County property. The fund will build over the years and only be drawn on for capital needs. (An example is the future requirement to provide security in the Court room). No usual housekeeping or maintenance costs will be drawn from this fund unless a budget emergency exists. The funds can be drawn after approval of the County Court sitting in session. This fund will be capped when it reaches \$500,000.

COUNTY BRIDGE FUND

There is a need to have a fund available for repair, maintenance and replacement of the 16 County bridges. The funds can be drawn by request of the Roadmaster after approval of the County Court sitting in session.

LAW ENFORCEMENT FUND

The passage of Ballot Measures 1, 8, and 11 shifted the burden of Community Corrections programs and juvenile capital offense incarcerations to the county level. The legislature also passed adult incarcerations, of less than a year and a day, to the counties. These actions plus the possible impact of even one capital crime and trial in the County will have a devastating effect on the County budget. In order to minimize these impacts on the citizens through a levy or bonding, in 1996 the Court created this fund to be used for the following restricted reasons:

1. Inmate medical costs. (revised/updated this reason in 2012 review)
2. Unexpected inmate costs, not covered by the state.

3. Capital crime unbudgeted expense.
4. Emergency Services communications equipment

This fund will be capped annually at \$300,000. The funds can be drawn by request of the Sheriff after approval of the County Court sitting in session.

HOMESTEAD TAX REBATE

The dollar amount of homestead rebate is set during the annual county budget deliberations. (*Example: Homestead Rebate is set at 100% of the total property tax bill, not to exceed a maximum of \$500, per qualifying homestead.*) The actual rebate amount is subtracted from the distribution available each year. Excess funds will remain in the Homestead Tax Rebate fund until it reaches \$25,000 at which time it will be transferred to the Rebate Endowment Fund.

REBATE ENDOWMENT FUND

At the original adoption of the Economic Enhancement Fund Ordinance in 1991 the County Court created a Rebate Endowment Fund. In subsequent years during a review of the Ordinance it was determined the rebate endowment account had reached the targeted base amount and was no longer necessary to add money to the endowment so the distribution to the Rebate Endowment Fund was eliminated. In the 2012 review of the Economic Enhancement Fund Ordinance the County Court acknowledged with the decline in Host Fees and interest rate it may be necessary in the near future to reinstate a percentage of the distribution to this fund. In the 2017 Ordinance review it was the decision of the County Court to reinstate an allocation of the Host Fees to the Rebate Endowment Fund.

ECONOMIC DEVELOPMENT FUND

There is a need within the County for technically sophisticated, experienced staff to carry out economic development projects and activities that volunteers do not have time or experience to do. Gilliam County will administer or cause this program to be administered by an entity with an office located within Gilliam County.

NORTH SPECIAL PROJECTS GRANT FUND

There is a need to have a fund available within the county for entities that does not require repayment and that can provide match money for other funding sources so that these funds can be leveraged. Projects from organizations within the county shall be submitted to the County Court for approval. North Gilliam County shall be allocated 1.75% annually for special projects within its geographical area. Funds remaining in North Gilliam County Special Projects Grant Fund at the end of the year shall be tracked separately and will roll over into the new fiscal year. Gilliam County will administer this fund.

SOUTH SPECIAL PROJECTS GRANT FUND

There is a need to have a fund available within the county for entities that does not require repayment and that can provide match money for other funding sources so that these funds can be leveraged. Projects from organizations within the county shall be submitted to the County Court for approval. South Gilliam County shall be allocated 1.75% annually for special projects within its geographical area. Funds remaining in South Gilliam County Special Projects Grant Fund at the end of the year shall be tracked separately and will roll over into the new fiscal year. Gilliam County will administer this fund.

TRANSITION FUND (established by statute; ORS)

The distribution for the Transition Fund is derived from ORS. This fund is only accessible after the landfill closes. It is to be used for costs incurred at that time and is restricted for that purpose.

DEBT SERVICE FUND

In 2005 Gilliam County borrowed \$4,750,000.00 from the State of Oregon on a twenty-five (25) year loan to construct a building at Shutler Station Industrial Park which is leased to Cargill Integrated Bakery Resources on a twenty (20) year lease agreement. In 2008 it was the decision of the Gilliam County Court to create a debt service fund and allocate 3% of the Host Fees to this fund. The fund was created in an effort to expedite loan payoff, reduce interest and prepare for the unanticipated possibility there could be a period of time the building is vacated prior to loan pay-off. In the 2017 review of the Economic Enhancement Fund Ordinance the County Court determined this distribution

is no longer necessary as the loan from the State of Oregon for the Blending Facility at the Shutler Station Industrial Park has been paid in full.

BUSINESS DEVELOPMENT LOAN FUND

There is a need to have a fund available within the County for business; existing businesses and startups. Frequently, conventional lenders will not lend the full amount required and there may be a gap. This fund is primarily to fill the gap. Loan applications will be considered for Gilliam County businesses, interest and terms will be set by the Gilliam County Court. This fund will be on deposit at a FDIC insured local bank. This fund will be capped annually at \$500,000. Policies and procedures for this fund were adopted in 2010 and revised in 2012.

Attachment "B"

SUMMARY OF GILLIAM COUNTY ECONOMIC ENHANCEMENT FUND ORDINANCES REVISIONS

The original Economic Enhancement Fund Ordinance No. 91-2, was adopted August 21, 1991.

Ordinance No. 93-4 was reviewed in 1993 and adopted June 25, 1993. This ordinance was revised to change the Homestead Rebate filing deadline from April 1 to July 1.

Ordinance No. 96-01 was reviewed in 1995 and adopted January 24, 1996. This ordinance adjusted the distribution percentages and added new funds with corresponding rationale.

Ordinance No. 99-04 was reviewed in 1999 and adopted November 10, 1999. This ordinance:

- Combines Economic Enhancement Fund Ordinances No. 91-02, 93-04, & 96-01
- Clarifies the Homestead Rebate Process and disqualifies a homestead in foreclosure or bankruptcy
- Eliminates the Gilliam County residency requirement for Revolving Loan Fund applicants
- Caps the Special Project Fund at \$200,000
- Caps the Business Development Revolving Loan Fund at \$200,000
- Caps the County Capital Project at \$500,000 or 2001, whichever comes first
- Adds the Perpetual Fund
- Adds rationale for the original distributions
- Clarifies rationale for distributions
- Lists distribution rationale as attachment (Attachment "A")
- Lists a summary of ordinance revisions as attachment (Attachment "B")

Ordinance No. 2002-02 was reviewed in 2001-2002 and adopted June 5, 2002. This ordinance:

- Updates Section 1: Legislative Intent under Article II - Gilliam County Homestead Rebate Program
- Revises the language stating the ordinance will be reviewed by the Court every five years to:
This ordinance will be reviewed by the Gilliam County Court as needed
- Revises the distribution of funds as follows:
 - Reduces the Homestead Tax Rebate Distribution from 14.7% to 13%
 - Reduces the Special Project Distribution from 10.3% to 5% (split evenly between north and south) - capped at \$100,000
 - Reduces the County Capital Projects Fund Distribution from 9% to 5%
 - Reduces the County Bridge Fund Distribution from 2.1% to 1%
 - Eliminates the Homestead Rebate Endowment Distribution
 - Eliminates the Gilliam County Unincorporated Area Fund
 - Eliminates the Business Development Revolving Loan Fund
 - Eliminates the Perpetual Fund Distribution
 - Increases Economic Development Distribution from 5% to 20.2%

- Adds a Gilliam County Road Department Distribution of 10%
- Adds a Child Care Distribution of 3% to be split evenly between Arlington Child Care and Condon Day Care
- Adds a Lonerock Special Projects Distribution of 1.5% and language stating this distribution will remain at 1.5% until both the proposed sewer and water projects for the City of Lonerock are complete, at which time the distribution will be revised to 0.5%
- Adds language under the County Capital Projects distribution stating no more that \$100,000 can be used for purchase of property in any one year
- Adds footnote stating funds in excess of the caps will be allocated to the Economic Development Fund
- Adds footnote stating the County Court will dedicate by resolution the South Gilliam County Special Projects funds for the year 2002-03 to Condon School District No. 25J
- Eliminates Attachment "A" - Rationale for Distributions
- Updates the Summary of Revisions Attachment reflecting Ordinance No. 2002-02 revisions

Ordinance No. 2008-01 was reviewed in 2007-2008 and adopted in 2008. This ordinance:

- Updates and revises ordinance background information
- Article I - Changes 10th day of August to month of August
- Article I - Deletes language no longer needed about costs of closing landfills utilized by cities
- Article I - Adds language directing the allocation of funds in excess of caps to Economic Enhancement Fund
- Article II - Replaces a portion of original language and updates language regarding the Homestead Rebate Program
- Article II - Prohibits future use of the Rebate Endowment funds for the purpose of a loan guarantee
- Article II - Adds "on which taxes are not delinquent" to Taxpayer definition
- Article II - Clarifies the property tax rebate shall be a percentage, up to a maximum amount, set annually by the Budget Committee
- Article II - Adds (3) under claim procedure eligibility "The entitlement of a rebate provided by this Article requires that property taxes must be paid in full by July 1st ", thereby disqualifying delinquent accounts
- Article II - Changes the deadline for filing an appeal on a Homestead Rebate denial
- Article III - Revises the distribution of funds as follows:
 - Increases City of Lonerock from .3% to .5%
 - Increases Gilliam County Road Fund from 10% to 14.5%
 - Increases Economic Development Fund from 20.2% to 21%
 - Creates Perpetual Fund (Debt Service) at 3%
 - Creates Small Business Development Loan Fund at 2% capped annually at \$500,000
 - Decreases County Capital Projects from 5% to 4%
 - Decreases Law Enforcement Fund from 3% to 2.5%
 - Decreases Homestead Rebate from 13% to 10%
 - Decreases Special Projects from 5% to 3.5%
 - Eliminates the Lonerock Special Projects 1.5% allocation
 - Eliminates the Child Care Centers 3% allocation
 - Removes \$100,000 cap on Special Projects Grant Fund

Ordinance No. 2012-05 was reviewed and adopted in 2012. This ordinance:

- Article III – Revises the distribution of funds as follows:
 - Decreases Law Enforcement Fund from 2.5% to 1%
 - Increases Homestead Rebate from 10% to 11.5%
 - Article I - Allocates excess Homestead Rebate funds to Rebate Endowment Fund
- Reinstates attachment providing the rationale and guidelines for distributions

Ordinance No. 2017-XX was reviewed and adopted in 2017. This ordinance:

- Article II - Revised definition of "Homestead" to say Homestead includes "tax lot" rather than "land area" upon which the residence is located, and deleted "but does not include land area in excess of one acre".
- Article III - Reduce Gilliam County General Fund distribution from 25% to 23%

- Article III - Revise distribution description of Gilliam County Road Fund to Gilliam County Public Works Fund (Crusher Department) and reduce the distribution from 14.5% to 13.5%
- Article III - Increase the annual cap on the County Capital Projects Fund from \$500,000 to \$750,000
- Article III - Increase the County Bridge Fund distribution from 1% to 2%
- Article III - Decrease the Economic Development Fund distribution from 21% to 20.5%
- Article III - Increase the North Special Project Grant Fund from 1.75% to 2%
- Article III - Increase the South Special Project Grant Fund from 1.75% to 2%
- Article III - Eliminate the 3% Distribution to the Debt Service Fund
- Article III - Reinstate the Homestead Endowment Distribution at 3%
- Article III - Increase the annual cap on the Business Development Loan fund from \$500,000 to \$750,000
- Attachment "A" – Rationale for Distributions:
 - Page 8 – County Bridge Fund – Added "replacement"
 - Page 8 – Law Enforcement Fund – Revised #2 from Unexpected regional jail costs to Other unexpected inmate costs. Added #4 Emergency Services communications equipment
 - Rebate Endowment Fund - Added "In the 2017 Ordinance review it was the decision of the County Court to reinstate an allocation of the Host Fees to the Rebate Endowment Fund,"
 - Debt Service Fund – Added "In the 2017 review of the Economic Enhancement Fund Ordinance the County Court determined this distribution is no longer necessary as the loan from the State of Oregon for the Blending Facility at Shutler Station Industrial Park has been paid in full."