

Columbia County FY14 Proposed Budget



Columbia River off shore of the present-day Court House

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Columbia County

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TO: Columbia County Budget Committee
FROM: Commissioner Earl Fisher, Budget Officer
DATE: April 15, 2013
RE: Annual Budget Message

In accordance with Oregon Budget Law, I hereby submit this FY 2013-14 proposed budget for consideration by the Budget Committee.

BUDGET DOCUMENT

The format of the budget remains unchanged from last year. It contains individual funds like the General Fund, each of which reflects a specific or generalized purpose. The General Fund has a variety of specific spending units. Examples are elected official departments such as the Sheriff, Clerk, District Attorney, and Assessor. Also included within the General Fund are departments managed by appointed department heads reporting to the Board of County Commissioners. Examples are Land Development Services, and Human Resources.

General revenues in a fund are detailed at the beginning of the fund, while revenues specific to a department are listed at the beginning of each department's presentation. Thus, general property taxes are listed as "Unrestricted Revenue" at the beginning of the General Fund, and "Planning Fees" are listed as "Fees for Services" at the beginning of the Land Development Services budget.

Pursuant to Oregon Budget Law, expenses are detailed by departments or funds within three major categories—namely, "Personal Services," "Materials and Services," and "Capital Outlay." Within the General Fund, the expenditures are totaled, and any excess of expenditures over department generated revenues are listed as the department "Totals" after the expenditures. A minus sign indicates that the department generates an excess of expenditures over revenues.

Included pursuant to Oregon Budget Law is the historical data showing actual expenditures and resources for the two preceding fiscal years together with the adopted budget for the current fiscal year.

Departmental budget requests are listed under the column entitled "2014 Requested." My recommendations are listed under the column entitled "2014 Proposed." Your action will appear under the column entitled "2014 Approved," and the final appropriation will appear under the column entitled "2014 Adopted."

BUDGET POLICIES

Two policies continue to govern the development of this budget. They are as follows:

- The budget will seek to effectively provide the core services of county government
- The budget will seek to ensure adequate reserves for future years with the General Fund Contingency and Unappropriated Fund Balance budget categories

FY 2013-2014 PROPOSED BUDGET

The development of the FY 2013-2014 proposed budget has been difficult. County-wide, revenues and expenses are projected to decrease 9% over last year (largely due to winding down flood recovery work which had elevated the county budget for the past few fiscal years). Personnel costs county-wide increased by 4.4% despite a net loss of 6.7 employees on a full time equivalent (FTE) basis, moving FTE level from 148.25 in FY13 to 141.6 in FY14. The total cost for personnel increased by \$626,000 which includes the cost of living adjustment (CoLA) of 2.1% for most staff.

In terms of General Fund revenues, unrestricted revenue is budgeted just under \$100,000 more than last year while restricted revenues increase almost \$600,000. The estimate for beginning balance unrestricted revenues is \$250,000 higher than last budget year, though is \$218,000 less than the actual beginning balance in FY13.

The county will continue with its general fund furlough level of 10% this budget year (the same as FY12 and FY13); Sheriff Department employees are exempted from furlough but will forego a CoLA increase for the second year in a row. No furloughs outside the general fund are budgeted for FY14.

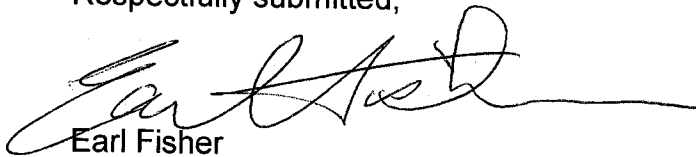
Health care premiums by our medical insurance provider increased 5%. PERS cost is jumping this FY to \$2,342,000 county-wide, up from \$1,737,000, an increase of 34% over last year's budget. For the first time, total PERS cost exceeds medical insurance cost as the number two component of staffing costs behind wages.

As was true last year, no funds for "O&C" are budgeted in FY14. From 2000 to 2012, the General Fund's second largest source of unrestricted funds after property taxes was the federal Secure Rural Schools (SRS) program, which replaced earlier unrestricted revenue earned from federal timber sale revenues.

With regards to the future, FY14 ending reserves (contingency + ending fund balance) total \$2.49 million in the general fund, enough to cover the two month operating reserve requirement of \$2.24 million plus \$250,000 in restricted funds covering capital

reserves for future year Technology and Building investments as well as the Juvenile
Harr reserve balance which is not expected to be spent in FY14.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Earl Fisher", with a long horizontal flourish extending to the right.

Earl Fisher
Budget Officer

FY14 Proposed Budget

County-wide Summary

Summary	FY13 Budget and Actuals Estimate information						
	FY14 Proposed Budget	Projected FY13 Actuals	FY13 budget	Change FY13 to FY14 Budget	Estimate/Budget Variance	FY12 Actuals	FY11 Actuals
Unrestricted Beginning Balance	2,462,679	2,711,078	2,242,184	9.83%	468,894	3,023,170	4,246,346
Restricted Beginning Balance	6,169,754	5,490,610	5,745,402	7.39%	(254,792)	4,987,352	5,361,771
Total Beginning Balance	8,632,434	8,201,688	7,987,586	8.07%	214,102	8,010,522	9,608,117
Property Tax	5,592,251	5,747,763	5,478,496	2.08%	269,267	5,507,139	5,447,633
State & Fed Government	351,000	983,478	338,000	3.85%	645,478	1,027,438	1,904,243
Other Resources	210,500	82,858	240,100	-12.33%	(157,242)	146,766	185,745
FY Unrestricted Resources Total	6,153,751	6,814,099	6,056,596	1.60%	757,503	6,681,343	7,537,621
Property Tax	1,092,002	1,129,869	1,151,693	-5.18%	(21,823)	1,188,634	1,109,176
State & Fed Government	15,684,630	18,370,450	20,991,910	-25.28%	(2,621,460)	33,414,787	15,951,398
Fees, Permits, Fines, Service Charges	7,960,785	8,391,239	7,856,961	1.32%	483,578	8,381,836	7,591,623
Bond or Debt Proceeds	0	0	0		0	0	711,500
Transfers/Reimb from County Funds	3,921,602	3,768,187	3,879,561	1.08%	(111,373)	4,127,689	4,407,978
Other Resources	482,230	392,165	370,250	30.24%	21,915	1,849,776	554,956
FY Restricted Resources Total	29,141,249	32,051,911	34,250,375	-14.92%	(2,249,165)	48,962,723	30,326,630
Total Resources	43,927,434	47,067,698	48,294,557	-9.04%	(1,277,559)	63,654,588	47,472,368
Personal Services	14,649,422	14,220,099	14,023,133	4.47%	196,966	14,795,894	14,614,464
Materials and Services	15,237,188	17,685,824	20,690,507	-26.36%	(3,004,683)	31,868,118	17,037,760
Capital Outlay	2,680,414	1,160,315	2,932,148	-8.59%	(1,771,833)	3,270,300	2,081,673
Debt Service	2,694,822	2,193,938	2,189,489	23.08%	4,449	2,203,808	2,073,000
Transfers to County Funds	2,696,842	3,176,723	3,255,855	-17.17%	(79,132)	3,305,324	3,649,233
Contingencies	3,748,746	0	3,085,076	21.51%	(3,085,076)	8,050	25,493
Ending Fund Balance	2,220,000	0	2,120,000	4.72%	(2,120,000)	0	0
Total Expenditure	43,927,433	38,436,900	48,296,208	-9.05%	(9,859,308)	55,451,494	39,481,623
FY Net Revenue	(8,632,433)	429,110	(7,989,237)	8.05%	8,367,647	192,572	(1,617,371)
Net Revenue incl Begin Bal	0	8,630,798	(1,652)		8,581,749	8,203,095	7,990,745
Full time Equivalents (FTEs)	141.49		148.26			167.06	181.44

FY14 Columbia County Budget Calendar

	M	T	W	Th	F
JAN		1	2	3	4
	7	8	9	10 Admin Alloc time rqst out	11
	14 FY14 budget cal and principles out	15	16	17 FY13 review and FY14 template out to DHs/Eos	18 Admin alloc time due from support depts
	21	22	23	24	25
	28	29	30 FY13 review due to F&T	31	1
FEB	4	5	6	7	8 FY14 budget due to F&T
	11	12	13	14	15
	18	19	20 FY14 Initial Sals out to DHs/Eos	21 Initial FY14 budget to Budg Officer	22
	25 Admin Alloc detail to DH/Eos	26 Initial FY14 budget mtg Budg Officer	27	28 Updated FY14 budget to BoCC	1 DH/EO reserve slot for Budget Committee presentation

FY14 Columbia County Budget Calendar

	M	T	W	Th	F
MAR	4 Budget Adjustments with staff	5	6 FY14 budget 1 mtg BoCC	7	8
	11 Budget Adjustments with staff	12	13	14 Prep FY14 Budget Balancing Options for BoCC	15 DH/EO mandated service feedback due
	18 Budget Adjustments with staff	19	20 FY14 budget 2 mtg BoCC - define balanced budget actions	21	22
	25	26	27	28 Send FY14 Proposed, balanced budget to DHs/Eos	29
APR	1	2	3	4 Notice Budget Cmte Mtg 1	5 DH/EO FY14 budget narratives due
	8	9	10	11	12
	15	16	17	18	19
	22	23	24	25 Notice Budget Cmte Mtg 2	26
	29 Proposed Budget available to public	30 FY14 Budget Committee Mtg 1	1	2	3

FY14 Columbia County Budget Calendar

	M	T	W	Th	F
MAY	6	7	8	9	10
	13	14	15 Prep FY13 Supplemental Budget as required	16 Updated Proposed Budget to Budget Committee	17
	20	21 FY14 Budget Committee Mtg 2	22	23 Notice Budget Hearings	24
	27	28	29	30	31
JUN	3	4	5 FY13 Supplemental Budget actions	6	7
	10	11	12	13 FY14 Budget Hearing Rainier	14
	17	18	19 FY14 Budget Hearing Court House	20	21
	24	25	26 FY14 Budget Appropriation	27	28

FY14 Budget Principles

Two policies continue to govern the development of this budget:

- The budget will seek to effectively provide the core services of county government
- The budget will seek to ensure adequate reserves for future years with the General Fund Contingency and Unappropriated Fund Balance budget categories

In more detail, guiding principles for developing next year's budget are the following:

Budgeting to project two years:

Because difficult decisions will be part of the FY14 budget season, it is important to have a sense of what our needs will be in the following year to make sure we leave enough funds for future periods. Therefore, I ask you to ball park not only your FY14 revenues and needs but also for FY15.

Uncertainty:

Because of revenue side uncertainty (secure rural schools funding and impact of possible state budget cuts) and cost side uncertainty (primary example unknown health insurance cost) General Fund departments should endeavor to minimize any discretionary spending and other independent Funds should look to eliminate and/or reduce reliance on General Fund dollars received in the past.

The reality of timing issues with county budget calendar and that of state budget, particularly for funds dependent on state revenue streams, requires us to do the best we can to make reasonable projections for the County Budget and recognize that a Supplemental Budget process will likely be required during FY14 to make appropriate changes to Adopted FY14 County Budget based on late arrival of information on potential state budget cuts.

Staffing:

The County is not facing a flush economic time and we have a known PERS increase into FY14 and FY15. Because staffing is such a significant portion of our operating expenditures, please budget the most conservative estimate needed to meet departmental duties. Known retirements, promotions, other changes or duties split across funds should be considered in staffing budgets.

Elected Officials and Department Heads should be clear on which positions/portions of positions are required by statute and/or other mandate, funded by grants and/or funded by program revenues. These criteria will be a starting point should management be faced with reducing staff and/or FTEs.

Reserves:

The County will reserve General Fund dollars needed to cover two months of operations (as recommended by Government Finance Officers Association as a minimum standard). Elected Officials and Department Heads managing other funds should also be working to operate with a similar proportion of reserves, as is consistent with County ending fund balance policy.

The County plans to continue on path of prudent fiscal management by sustaining or adding dollars to reserves for increased retirement and unemployment cost, building maintenance and system replacement cost, and technology investment.

County-wide facility and fixed asset planning (for example vehicle rotation) is still an aspirational part of County financial planning. Nevertheless, Elected Officials and Department Heads should, where possible, make analysis of and argument for fixed asset investments (fixed asset is defined as any item that costs over \$5000 and lasts more than one year) if they believe these outlays will result in near or medium term cost savings to the County.

Possible but not confirmed grant/other program revenue:

Include potential grant or program revenue and offsetting expense (resulting in zero net budget impact) in your budget projections. Of course, spending of these budgeted funds may NOT commence until grant or program revenue is contractually obligated to the County.

FY13 year end fund balance:

For Fund managers, use worksheets to be provided to project likely FY13 ending balances. This data will be included in the FY14 budget planning and will be monitored and updated by Finance throughout the budget process.

Columbia County Funds and their Revenue Sources

100 General Fund

This fund accounts for the financial resources of the County that are not accounted for in any other fund. Principal sources of revenue are property taxes, franchise fees, grants and shared state revenues. From 2000 to 2012, Columbia County's second largest source of unrestricted funds was the federal Secure Rural Schools program, instituted to offset lost federal revenues that since 1908 had been shared with counties out of proceeds from US Forest Service timber sales. FY12 was the final year of the program and in the previous and current fiscal year, uncertainty regarding whether or at what level this funding stream will continue meant that Columbia County could not budget for these dollars.

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

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

- These departments (in whole or in part) are administration and support units serving all county staff and programmatic operations in the general and all other funds.

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

201 Road Fund

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

202 Park, Recreation and Forest Fund

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

203 Community Corrections Fund

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

204 Fair Board Fund

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

205 Children and Youth Services Fund

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

206 Animal Control Fund (became part of Sheriff's Office as 100-06-09 starting in FY12)

This fund was created under the authority of ORS 433.390. Monies are received from dog fees and animal control services. These revenues are to be used for the administration of the program and animal control in the County.

208 Direct Pass Through Grant Fund

This fund was set up to receive, control and disburse funds that the County receives for other entities under contract with the State of Oregon. The County has an oversight and fiduciary responsibility to the State.

209 Corner Preservation Fund

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

210 Inmate Benefits Expense Fund

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

211 Courthouse Security Fund

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

213 Law Library Fund

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

215 County Unmet Needs Fund

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

216 CC Rider Transportation Fund

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

217 Building Services Fund

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

301 Footpath and Bicycle Trail Fund

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

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

402 Jail Bond Fund

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

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

207 County Transfer Station Fund

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

Columbia County Overview

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

Strategic Goals

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

Strategies

1. Work with community groups and advisory committees to assess county specific as well as inter-organizational opportunities to deliver the strongest services possible to residents
2. Create joint working groups across local agencies and small businesses to tackle larger issues such as the Columbia County Economic Team and coordinated emergency management council
3. Encourage collaborative solutions to common problems in the county organization
4. Vest managerial staff with the mandate to operate their departments in the most efficient way possible

Short term factors influencing decisions

1. Flat and declining revenue sources for mandated county services
2. Increasing cost curves, particularly in the area of personnel costs
3. Uncertainty regarding unrestricted federal Secure Rural Schools funds that replaced a century of steady dollars coming from federal timber revenue sharing
4. Columbia County unemployment rates over the last several years have been higher than state and federal levels
5. Columbia County residents tend not to support ballot measures that increase taxes

Priorities and Issues

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

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

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

Mandated County Services QUICK REFERENCE GUIDE 2013

Animal Control (Sheriff's Office)

- The County may declare a dog control district – ORS 609.030
- The County may hold an election to determine if dogs may run at large – ORS 609-040
- Regulation of dogs subject to the provisions of ORS Ch. 609
- Complaint process – ORS 609.095
- Impoundment – ORS 609.090, 609.155, 433.375-.390
- Hearings required – ORS 609.156
- Dog licenses are issued

Assessor

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

Board of Commissioners

- Compensation for DDAs – ORS 8.760
- Appoint ME – ORS 146.065
- Burial of unclaimed bodies – ORS 146.075(5), 146.100, 146.121(4)
- Declare and prosecute nuisances by ordinance – ORS 203.065
- Develop a policy on removal of homeless persons camping on public property – ORS 203.077
- Appoint Compensation Board for elected officials and set compensation – ORS 204.112, 204.116, 204.126, 209.080
- Fix number & compensation of employees – ORS 204.116 & 204.601
- Provide office to Sheriff – ORS 206.180
- Elections expenses – ORS 246.250(2)
- Sale of County lands – ORS Ch. 271, 275
- Land Use Decisions and other quasi-judicial decisions

- Local Public Contracting authority
- Economic Development – ORS 280.500
- Examine books and papers of County Clerk, Clerk of the County Court, Treasurer and Sheriff of the County – ORS 294.085
- Adopt budget subject to local budget law – ORS 294.305-.565
- Appoint Budget Officer & Budget Committee – ORS 294.331; 294.336
- Appoint BOPTA pool – ORS 309.067
- Levy of taxes- ORS 310.022
- Appoint Tax Collector – ORS 311.055
- Creation of County School Fund – ORS 328.015
- Hearings on road vacations, LIDs, road legalizations, ways of necessity – ORS Ch.
- (Public health authority contracted to Public Health Foundation)
- Appoint Emergency Program Manager – ORS 401.305(2)
- Designate partnership [State, County, private] on juvenile crime prevention & lead agency to develop juvenile crime prevention plan – ORS 417.855
- Establish Local Public Safety Coordinating Council [LPSCC] – ORS 423.560-.565
- Costs associated with involuntary commitments [custody, medical care, hospital, etc.] – ORS 426.250, 426.255
- Local Board of Health *ex officio* – ORS 431.410
(1) Must provide sufficient funds for operation of Health Department – ORS 431.510
- Regulation of County service district: 4-H Extension, Meadowview Lighting District – ORS Ch. 451
- Responsible for disposal of solid waste – ORS 459.017; choice of operating own facility subject to DEQ permits [ORS 459.205], issuing licenses to private industry providers, or allocating franchises – ORS 459.085; recycling program – ORS 459A.065
- Adopt plan and establish ambulance service areas – ORS 682.062
- Urban Renewal District – ORS 457

BOPTA (Board of Property Tax Appeals)

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

Budget Officer

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

Building (Land Development Services)

- The County may administer all or part of a building inspection program – ORS 455.150(1)
- Programs run for four years. – ORS 455.150(2).
- The County must appoint a building official. - ORS 455.150(3)

- At any time the County can give notice to the State that it will be abandoning the building program, but in such event it will be difficult to take back the program at a later date.
– ORS 455.150(13)

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

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

Commission on Children and Families (CCCCF)

- Division 1, procedural rules and agency definitions,423-001-0000-07
- Division 5,oregon commission on children and families, state and local commission meetings, 423-005-0000-20
- Division 10, rules for counties to develop local coordinated,
- comprehensive plans and receive funding, 423-010-0005 authority, 423-010-0010 purpose, 423-010-0021 guidelines for developing local plans, 423-010-0023 categorization and limitation of local commission costs, 423-010-0024 program purposes and restrictions,
- 423-010-0026 plan approval, 423-010-0027 budgetary allocations, 423-010-0028 local commission funding allocations, 423-010-0036 capital expenditures; ownership of property,
- 423-010-0040 prohibition against replacement of county funds, 423-010-0050 waiver of certain administrative rules
- Division 45, systems and program operations, healthy start 423-045-0005-15, Early Childhood Planning 423-045-0020-25, Court Appointed Special Advocate Programs
- 423-045-0030-35, Relief Nurseries 423-045-0101 (Not in Columbia County at this time.)

Community Corrections and Parole and Probation

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

County Counsel

- Discretionary appointment – ORS 203.145
- Board must provide necessary expenses, personnel, facilities, office space necessary to provide services – ORS 203.145(2)
- Counsel acts as risk manager for the County. The County is liable for its torts and contracts. It can sue and be sued, and these types of activities are processed through the Office of County Legal Counsel

County School Fund

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

District Attorney*

- Criminal Prosecution - ORS 8.650-675
- Grand Jury - ORS 8.670
- Child Support Enforcement - ORS 8.675; ORS 25.080; OAR 137-055-2020; 42 USC Sections 651-669; 45 CFR 303
- Assist Juvenile Court - ORS 8.685
- Forfeitures - ORS 8.680
- Post Conviction Relief - ORS 138.570
- Multi-disciplinary Teams including Child Abuse, Elder Abuse, and Sexual Assault Response Team. - ORS 418.747 - Child Abuse; ORS 124.050 et seq. - Elder Abuse; SB 557 2011 legislative session (SART)
- Public Safety Coordinating Council - ORS 423.560
- Deputy Medical Examiners - ORS 146.085
- Death Investigations - ORS 146.095
- Victims' Rights and Victims' Services - Oregon Constitution, Article 1, Sections 42 and 43; ORS 137.106; ORS 147.417; ORS 135.139
- Public Records Inquiries - ORS 192.460
- Preparation of Ballot Titles - ORS 250.175
- County must provide office space, facilities, supplies, and stenographic assistance necessary to efficiently perform duties - ORS 8.850
- Services for prosecution of involuntary commitment hearings including services of DA, cost of transport, costs of hearings, and fees charged by physicians and other qualified persons - ORS 426.100
- Appoint DDAs paid with county funds - ORS 8.760-780

Economic Development (This is not a mandated department)

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

Emergency Services

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

Fair Board

- Discretionary creation – ORS 565.210

Finance

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

Human Resources

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

Information Technology [IT]

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

Juvenile

- May conduct programs for the prevention, reduction or control of juvenile delinquency, including youth centers – ORS 418.025
- Establish Juvenile Dept. & appoint 1 or more juvenile counselors – ORS 419A.010(1)(a)
- Conduct investigations & provide information to court; designate places of temporary custody – ORS 419A.012; 419A.059
- Report annually to the Oregon Criminal Justice Commission – ORS 419A.014
- Monthly reports to school districts – ORS 419A.015
- County responsibility for operating costs of department – ORS 419A.020
- Supervision of youth on probation – ORS 419C.570(1)
- Coordination of youth services through LPSCC – ORS 423.560-.565

Law Library

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

Maintenance

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

Medical Examiner

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

Mental Health (Board of Commissioners) This is discretionary. The Board does not have to be the local mental health authority; can return to State.

- Must provide/cover costs of emergency psychiatric care, custody & treatment – ORS 426.241
- BOC must appoint local alcoholism planning committee – ORS 430.342
- Discretionary creation of Community Mental Health Program [CMHP] under statute – ORS 430.620; 430.640
- CMHP basic services required *subject to availability of funds* – ORS 430.630; 430.675
- Must develop a comprehensive plan for delivery of services – ORS 430.630(11)
- Participation in Jefferson Behavioral Health intergovernmental entity

OSU Extension

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

Parks

- Discretionary creation under statute – ORS 275.320

Planning (Land Development Services)

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

Public Health (Board of Commissioners) The Board is not the local public health authority. They contract this function to the Public Health Foundation. Therefore, they don't perform these functions in Columbia County. Most other Counties do this in house.

- The county must manage local public health services unless the county relinquishes its health authority to the state or contracts out its health related duties.
- Submit annual plan – ORS 431.385; OAR 333-014-0060
- BOC is Local Public Health Authority *ex officio* – ORS 431.410
- Administration and enforcement of public health laws – ORS 431.416(1); OAR 333-014-0050
- Investigate & control preventable diseases – ORS 431.416(2)(a); 433.006
- Parent & child health services – 431.416(2)(b)
- Collection and reporting of health statistics – ORS 431.416(2)(c); 432.040
- Information & Referral in health related services – 431.416(2)(d)
- Environmental Health services – ORS 431.416(2)(e); 448.100(1); 448.170(1); 624.495(2); 624.510
- Must provide sufficient funds for operation of Health Department – ORS 431.510
- Investigate, control and report communicable/reportable diseases – ORS 433.006, 433.269
- Declaration, quarantine, enforcement of public health emergencies – ORS 433.035; 433.121; 433.443(4)(a); 433.452
- Make immunizations available regardless of ability to pay; provide preventive immunizations to employees – ORS 433.269, 433.416
- Investigation/reports of animal bites to humans, rabies – ORS 433.345(1)
- Provide family planning and birth control services [within available funds] – ORS 435.205, 431.416(2)(b)
- Licensing, inspection & enforcement of tourist facilities – ORS 446.310 to 446.350

Roads

- Taxes from Motor Vehicles and Motor Vehicle Fuel must be used for road work - Article IX, Section 3a of the Oregon Constitution
- Jurisdiction over & regulation of all county roads, local access roads & trails – ORS Chapters 368, 368.016, 371, 374
- Manage maintenance and improvement of County Roads - ORS 368.016
- All road work must comply with Standards, ORS 368.036
- Place Traffic Control Devices on County Roads, ORS 810.200
- Maintain complete cost accounting of County roadwork – ORS 368.051
- Regulate access onto public roads, gate permits – ORS 368.056
- Manage Permits to use right-of-way, ORS 374.305-374.345
- Regulate Oversize and Overweight Vehicles - ORS 818.200 - 818.220
- Regulate trees, logs, poles, or piling on roads, ORS 98.650-98.654
- Abate road hazards – ORS 368.251-.281
- Protect a Road From Damage or to Protect the Interest of the Public, ORS 810..020 - 810.160
- May remove materials unlawfully posted within the rights of way. ORS 368.945
- Coordination with ODOT & County Planning on Transportation System Plan [TSP] OAR660-012-0015
- Control and Manage Access to Right-of-way, ORS 374.310 - 374.430
- Public Contracting and Purchasing, ORS Chapter 279C
- Acquisition of Property for Road Purposes, ORS 368.073 - 368.131
- Process road vacations – ORS 368.326-.366
- Transfer Jurisdiction of County Road to a City, ORS 373.270
- Road legalizations – ORS 368.201-.221
- Process road improvements/LIDs – ORS 371.605-.660
- System Development Charges and related capital improvements - ORS 223.297
- Bicycle, Trail and Footpath Improvements - ORS 366.514
- Hughes v. Wilson (2008), Wasco County. County must remove vegetation obstructing view of motorists or establish maintenance policies and communicate those policies to citizens.
- Tozer v. City of Eugene (1992). City must remove vegetation that blocks the view of a stop sign and discretionary immunity cannot shelter the City for negligence to perform particular maintenance activities.
- Holdner v. Columbia County (1981). Maintenance of ditches is not a discretionary act, and the County may be held liable for negligence in maintaining them.
- Saracco v. Multnomah County (1981). Failure to inspect, maintain and repair the steel grid surface of a bridge was not a discretionary act that was immune **from tort liability**.

Sanitation (Land Development Services)

- This is a discretionary program under which the County has contracted with the State to perform these services. – ORS 454.725
- Program can be terminated with 30 days notice.
- When assuming responsibility for the program, the County must maintain adequate personnel and resources to receive and process applications for evaluation reports and

permits for all on-site sewage disposal systems proposed for construction, alteration, repair or connection within the County.

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

- Serve on the Court Security Advisory Board- ORS 1.180
- Provide security for a jury sequestered or kept overnight when so ordered- ORS 10.125
- Summon additional jurors when so ordered by the Court- ORS 10.235; ORCP 57B
- Sell property (Sheriff's sales in judgment proceedings) – ORS 18.758
- Collect fees in certain civil actions, suits and proceedings – ORS 21.410
- Collect various fees- ORS 21.410
- Enter foreign restraining orders into LEDS- ORS 24.190
- Comply with a court order in a writ of habeus corpus – ORS 34.380
- Conduct sales for foreclosure by advertisement and sale- ORS 87.306
- Act as a receiver for certain property under lien (when so ordered)- ORS 87.326
- Remove a group home tenant given termination notice- ORS 90.440
- Conduct sale of unclaimed consigned or bailed property- ORS 98.179
- Enforce writs of execution – ORS 105.161
- Service of process & warrants, court orders & subpoenas – ORS 105.161; 136.585; 206.010(3); 206.030; 419B.845
- Perform various functions with respect to the Family Abuse Prevention Act- ORS 107.700 to 107.735
- Perform various duties relating to service, LEDS entry and enforcement regarding abuse prevention- ORS Chapter 124
- Transports & costs: inmates – ORS 131.415; 136.603; 131.415; 135.767; 206.315; Mental commitments – ORS 426.190
- Dispose of and distribute forfeited property when seizing agency is not the state – ORS 131.594
- Seize and handle stolen live meat animal or fowl, any meat food animal or carcass, vehicles of transport, etc. ORS 133.460 to 133.495
- Provide interpreters to disabled arrestees- ORS 133.515
- Take material witness into custody- ORS 136.611
- Select jurors for an inquest – ORS 146.145
- Enter stalking orders into LEDS – ORS 163.741
- Properly dispose of forfeited deadly weapons – ORS 166.279
- Process, issue, renew and revoke concealed handgun permits – ORS 166.291, 166.292, 166.293, and 166.295
- Must provide jail/correctional facility – ORS 169.030-.677
- Custody & care of prisoners – ORS 169.220, 169.320
- Provide sex offender information – ORS 181.592
- Maintain order/arrest – ORS 206.010
- Keep records of fees – ORS 206.020
- Office in courthouse – ORS 206.180
- Sell County- owned property – ORS 275.110-.160

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

Solid Waste (Land Development Services)

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

State Courts

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

Surveyor

- Appointed position in Columbia County
- Approve plats of subdivisions and partitions and condominium plats– ORS 92.050(4); 92.100; 100.115(4)
- Approve, mark and record affidavits of correction to plats – ORS 92.170; 100.115(5)
- Perform field, mathematical and office checks of all new cemetery plats submitted for recording – ORS 97.310
- Must act as a commissioner in the establishment of a public land survey corner that is the subject of an action in Circuit Court – ORS 105.718
- Establish & maintain all public land survey corners; fees – ORS 203.148; 209.070
- Maintain records of all County surveys – ORS Ch. 209
- Conduct surveys of county land when a Court orders the county surveyor to do so – ORS 209.020; 209.030
- The Board must compensate the Surveyor, and pay for the surveyor’s materials and other job-related expenses- ORS 209.030 and 209.080.
- Review all surveys for state and local compliance- ORS 209.250(4)
- Surveyor expenses – ORS 209.230

RSVP

- This is not a mandated service.

Tax Collector

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

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

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

Veterans

- Appointment of Veterans Service Officer discretionary – ORS 408.410

Model Budget Committee Motion for the General Fund.

I would like to make the following motion based upon revenues for the General Fund being generated by a tax rate of \$1.3956/1,000 of Assessed Value as of 1:00 AM, January 1, 2013, and based upon the maximum for total expenditures for each fund as stated in the proposed budget

The general fund budget is _____.

The levy for the debt service fund will be \$1,125,135.

Thus I move that we approve the budget for the Year 2013-2014.

BUDGET COMMITTEE
FOR COLUMBIA COUNTY, OREGON

BUDGET MEETING AGENDA

Tuesday, May 21, 2013

10:00 am

Room 308, County Courthouse

- 10:00 Meadowview Service, Lighting District Budget
Budget Committee Discussion
Approve Budget and Tax Amount
- 10:10 Columbia County Development Agency Budget
Budget Committee Discussion
Approve Budget and Tax Amount
- 10:20 Columbia County Budget
Budget Committee Discussion
Any Proposed Budget Adjustments
Approve Budget, Tax Rate and Debt Service Levy Amount

Columbia County

FY14 Proposed Budget

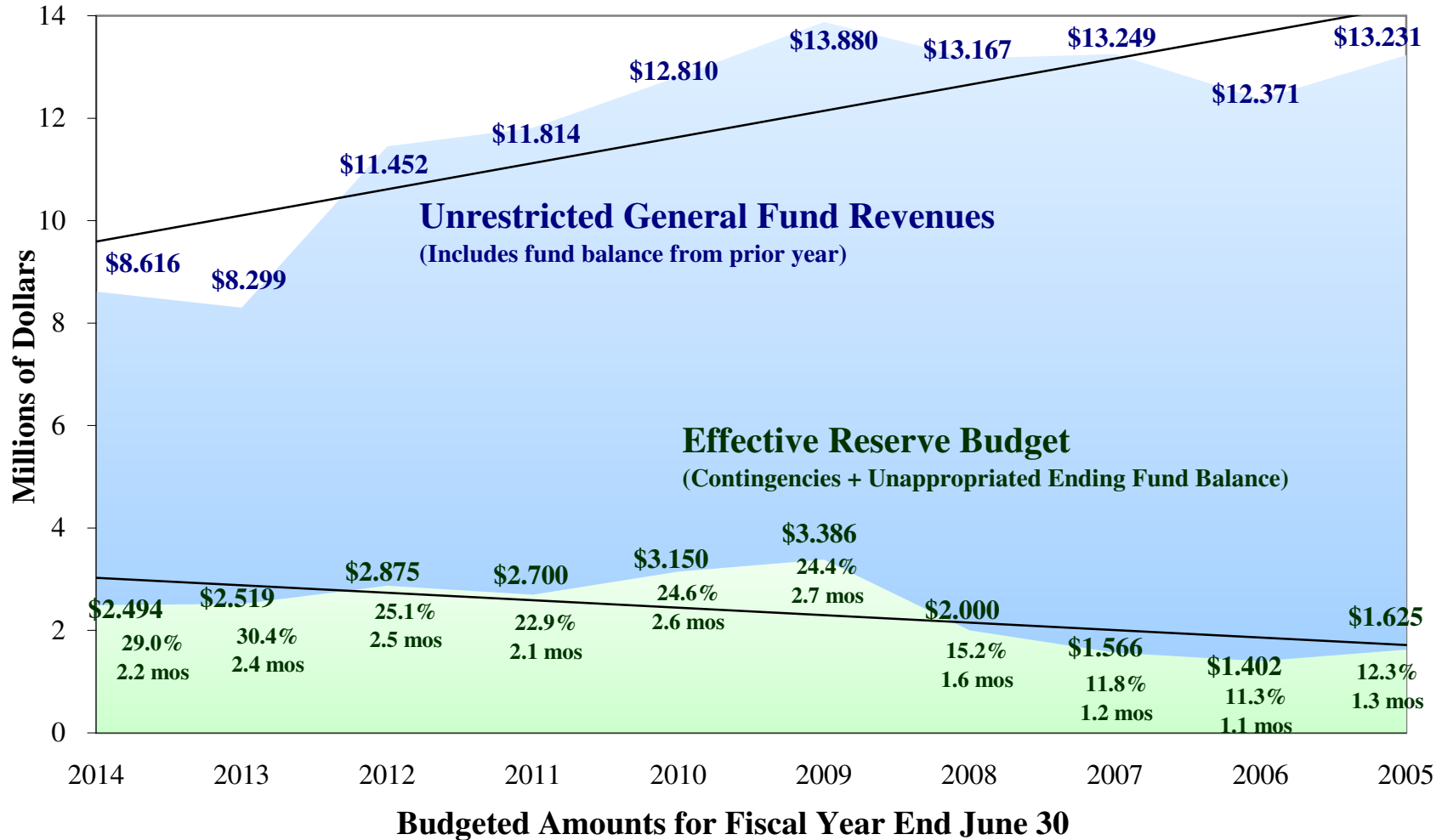
II. General Fund: Analysis, Departmental Information, Budget Detail and Admin Allocation

General Fund Effective Reserve Analysis	p. 27
General Fund Ending Fund Balance Analysis	p. 28
General Fund Cash Reserve Needs Analysis	p. 29
General Fund Budget Summary	p. 30
General Fund Departmental Unrestricted Needs Analysis	p. 31

Departmental Information, Budget Detail and Administrative Allocations

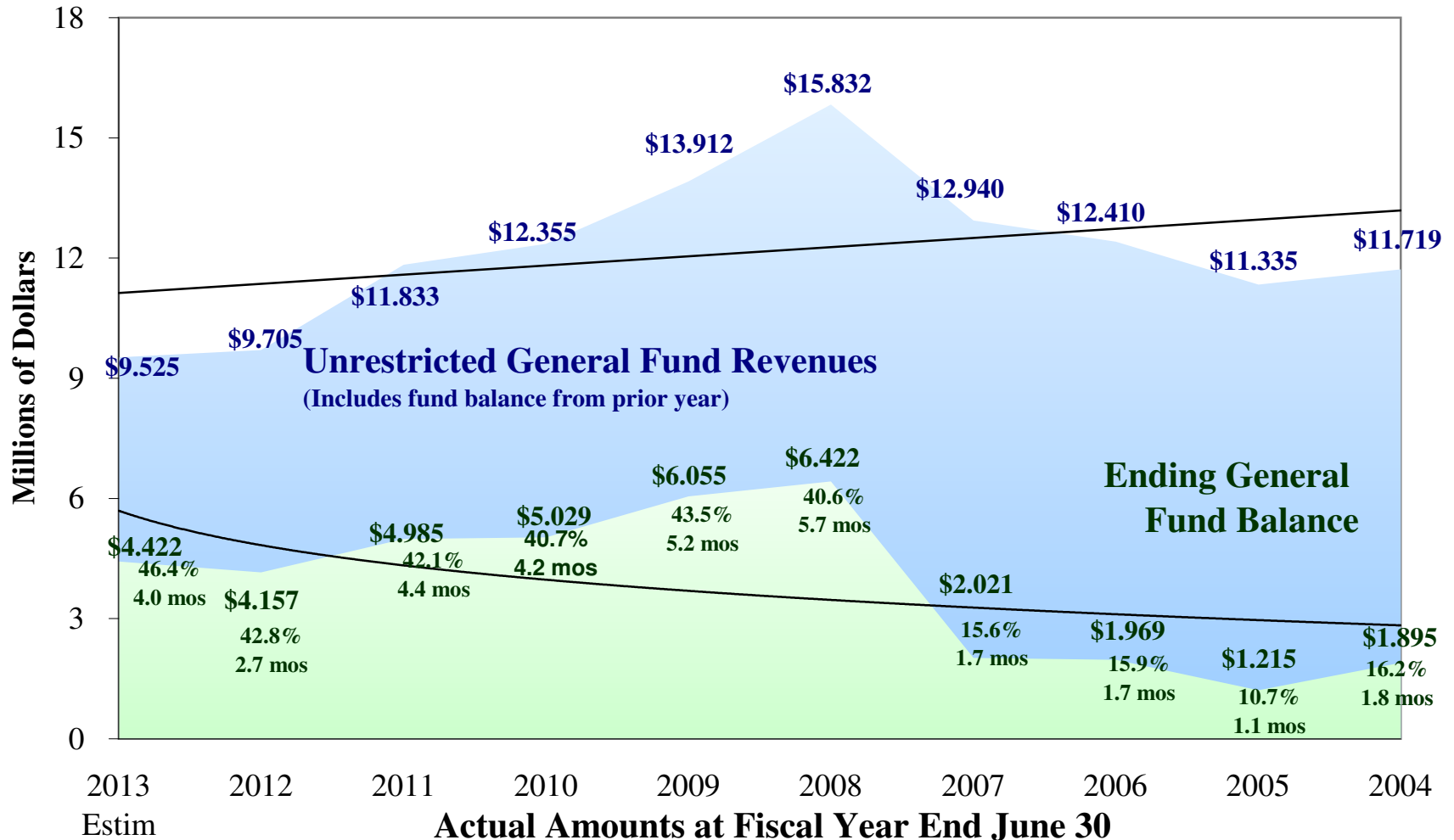
100-00 Non-Departmental Revenue	p. 32	100-14 Justice Court	p. 119
100-01 Board of Commissioners	p. 39	100-15 Firing Range	p. 124
100-02 Assessor's Office	p. 44	100-18 Juvenile Department	p. 129
100-03 Tax Office	p. 55	100-19 County Counsel	p. 137
100-04 Clerk's Office	p. 61	100-35 Veterans' Services	p. 143
100-05 Elections	p. 67	100-44 Emergency Management	p. 147
100-06 Sheriff's Office	p. 72	100-45 Treasurer's Office, Finance	p. 156
100-07 Columbia County Jail	p. 87	100-49 Land Development Services	p. 163
100-09 Economic Development	p. 97	100-50 Information Technology	p. 179
100-11 Surveyor	p. 104	100-56 Human Resources	p. 185
100-12 District Attorney	p. 109	100-60 Non-Departmental Outlays	p. 191

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



The Government Finance Officer Association (GFOA) recommends a minimum of two months worth of regular operating expenses be available in the unrestricted fund balance.

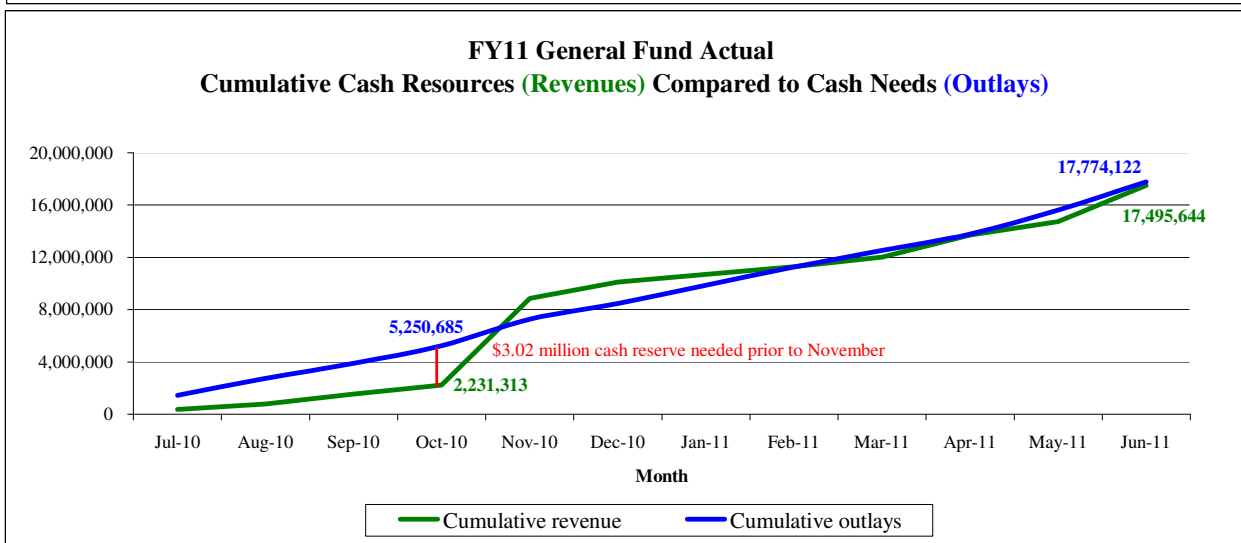
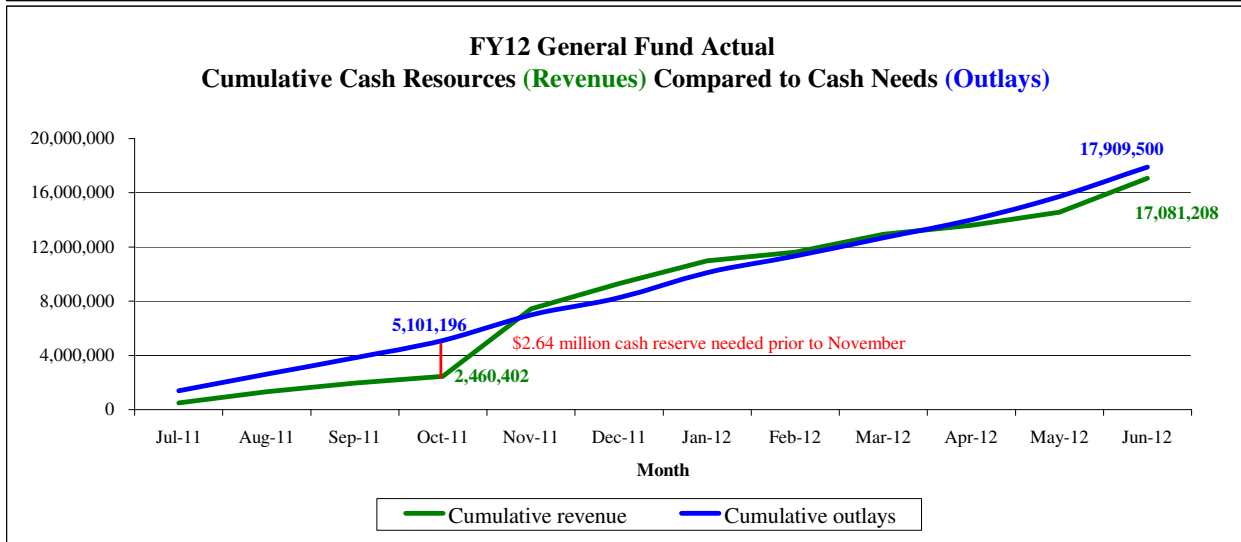
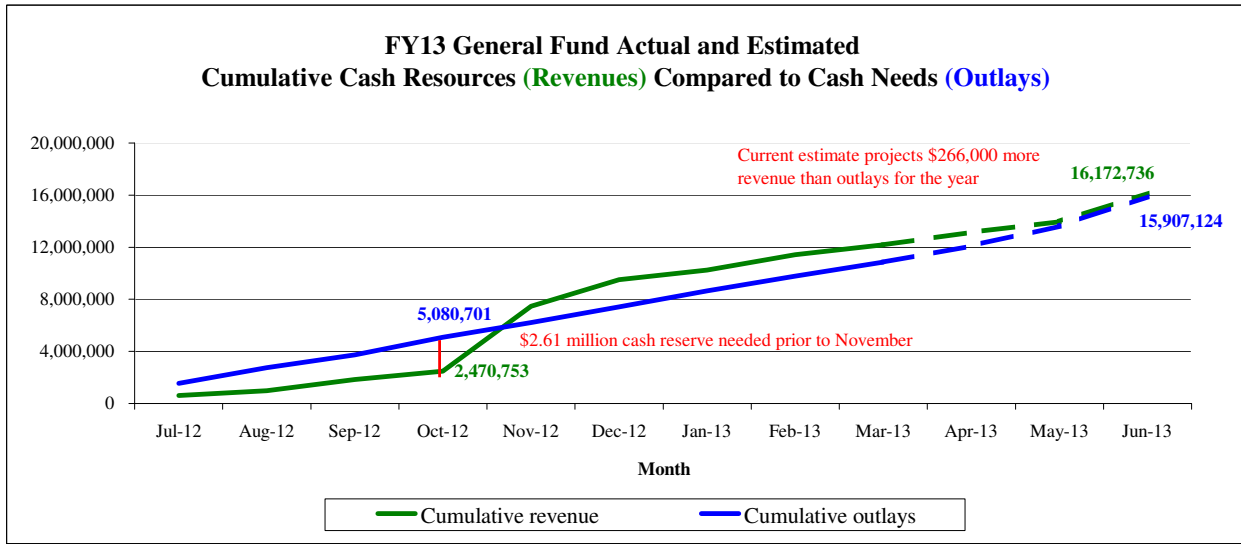
Columbia County General Fund: Actuals Analysis of Ending Fund Balance to Total Unrestricted Revenue



Significant uncertainty in estimate

The Government Finance Officer Association (GFOA) recommends a minimum of two months worth of regular operating expenses be available in the unrestricted fund balance. Monthly calculation includes restricted funds in ending fund balance.

Analysis of General Fund cash resources and operational needs prior to November (property tax and O&C cash infusion)



Updated April 23, 2013

FY14 Proposed Budget

General Fund Summary

	FY14 Proposed Budget	FY13 Budget and Actuals Estimate information				FY12 Actuals	FY11 Actuals
		Projected FY13 Actuals	FY13 budget	Change FY13 to FY14 Budget	Estimate/Budget Variance		
Summary							
Unrestricted Beginning Balance	2,462,679	2,711,078	2,242,184	9.83%	468,894	3,023,170	4,246,346
Restricted Beginning Balance	1,959,715	1,445,704	1,382,932	41.71%	62,772	1,961,903	1,017,205
Total Beginning Balance	4,422,394	4,156,782	3,625,116	21.99%	531,667	4,985,074	5,263,551
Property Tax	5,592,251	5,747,763	5,478,496	2.08%	269,267	5,507,139	5,447,633
State & Fed Government	351,000	983,478	338,000	3.85%	645,478	1,027,438	1,904,243
Other Resources	210,500	82,858	240,100	-12.33%	(157,242)	146,766	185,745
FY Unrestricted Resources Total	6,153,751	6,814,099	6,056,596	1.60%	757,503	6,681,343	7,537,621
Property Tax	0	0	0		0	0	0
State & Fed Government	1,914,241	1,894,226	1,447,238	32.27%	446,988	2,709,155	2,272,027
Fees, Permits, Fines, Service Charges	3,395,975	3,738,557	3,297,595	2.98%	390,262	4,016,665	3,432,763
Bond or Debt Proceeds	0	0	0		0	0	711,500
Transfers/Reimb from County Funds	3,742,402	3,520,893	3,646,961	2.62%	(126,067)	3,156,011	3,340,205
Other Resources	152,280	204,960	213,500	-28.67%	(8,540)	518,035	201,528
FY Restricted Resources Total	9,204,898	9,358,637	8,605,294	6.97%	702,643	10,399,866	9,958,023
Total Resources	19,781,044	20,329,518	18,287,006	8.17%	1,991,813	22,066,282	22,759,195
Personal Services	10,058,702	9,831,620	9,505,180	5.82%	326,440	10,230,971	10,153,703
Materials and Services	3,388,760	3,317,250	3,148,860	7.62%	168,390	3,293,673	3,573,574
Capital Outlay	974,240	333,000	616,395	58.05%	(283,395)	1,507,464	604,399
Debt Service	1,248,094	747,010	742,561	68.08%	4,449	767,013	638,430
Transfers to County Funds	1,617,139	1,678,245	1,755,010	-7.86%	(76,765)	2,110,379	2,778,522
Contingencies	494,107	0	719,000	-31.28%	(719,000)	0	25,493
Ending Fund Balance	2,000,000	0	1,800,000	11.11%	(1,800,000)	0	0
Total Expenditure	19,781,044	15,907,124	18,287,006	8.17%	(2,379,882)	17,909,500	17,774,122
FY Net Revenue	(4,422,395)	265,612	(3,625,116)	21.99%	3,840,028	(828,291)	(278,478)
Net Revenue incl Begin Bals	(0)	4,422,394	0		4,371,694	4,156,782	4,985,074
Full time Equivalents (FTEs)	94.80		96.85			109.02	120.13

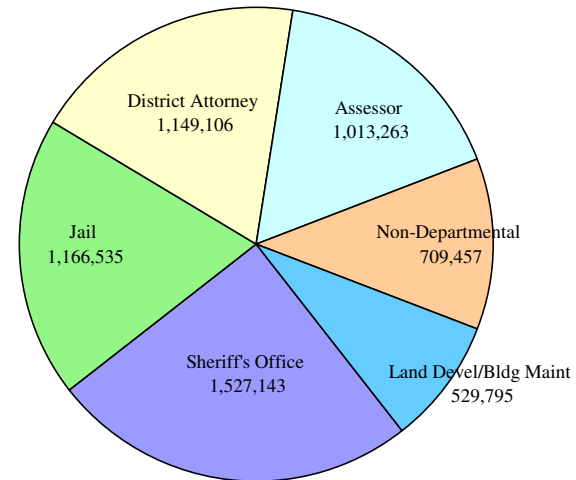
FY14 General Fund Departmental Analysis - Proposed Budget

	Draw on Unrestricted General Fund Revenue	% total
Sheriff's Office	1,527,143	15.0%
Jail	1,166,535	11.5%
District Attorney	1,149,106	11.3%
Assessor	1,013,263	10.0%
Non-Departmental	709,457	7.0%
Land Devel/Bldg Maint	529,795	5.2%
Juvenile	499,525	4.9%
Commissioners Office	454,828	4.5%
Elections	173,991	1.7%
Tax Office	167,034	1.6%
Emerg. Services	137,291	1.3%
County Counsel	126,201	1.2%
Treasurer and Finance	83,414	0.8%
Information Tech	81,316	0.8%
HR	57,248	0.6%
Surveyor	43,000	0.4%
Veterans Service	27,750	0.3%
Firing Range	11,006	0.1%
Justice Court	(13,361)	-0.1%
Clerk	(76,566)	-0.8%
Econ Development	(164,743)	-1.6%
Contingency & Ending Fund Balance	2,474,107	24.3%
Total Unrestricted General Fund	10,177,340	100%

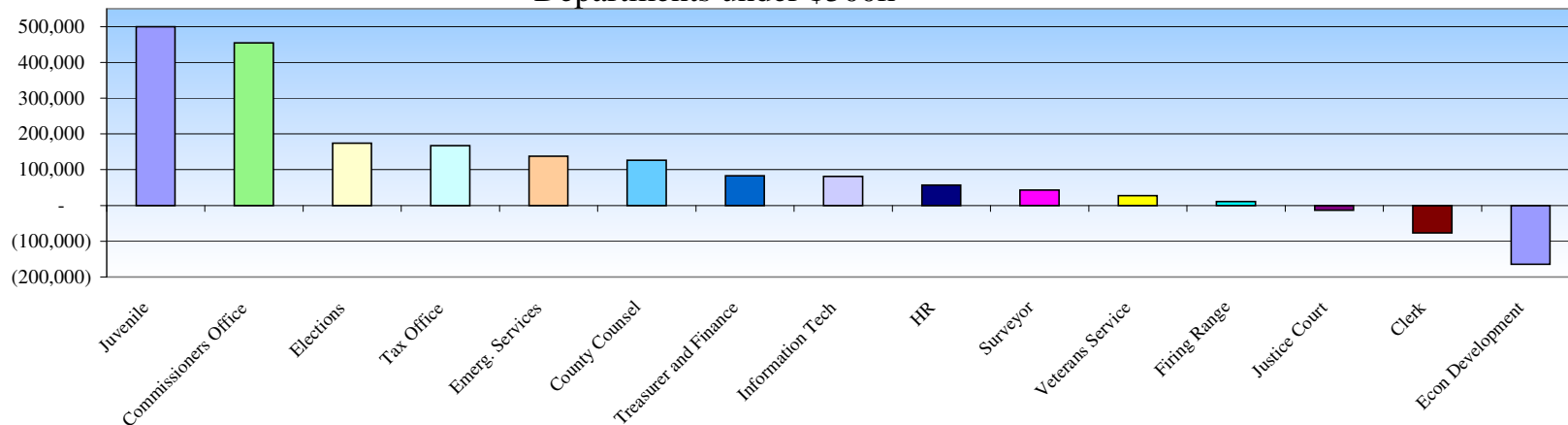
Total General Fund Revenue 15,358,649
(includes department-specific revenue streams)

Departments over \$500k

	% over 500k
Sheriff's Office	25.1%
Jail	19.1%
District Attorney	16.6%
Assessor	18.9%
Total over \$500k	11.6%
6,095,298	8.7%
	100.0%



Departments under \$500k



Non-Departmental Revenue - General Fund 100-00

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

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

It also will be the repository for the majority of unrestricted beginning fund balance from prior years as well as hold the restricted balances for Court Mediation and assigned reserve funds for Fair Facilities.

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

FY 2013-2014 Highlights and Significant Changes

As was true in the past year, a zero budget for SRS revenue is presented. However, \$500,000 in committed beginning balance is budgeted as revenue resulting from last year's unbudgeted receipt of SRS bridging funds which ended up being sent to counties after a late budget appropriation at the federal level.

Property taxes are budgeted at 2.2% higher than last FY's budget.

A jump in reimbursement revenues tied to the CCDA debt payment is included in this budget year.

In order to balance the budget and retain a two month operating reserve at the end of the fiscal year, \$125,000 in unrestricted funds were required. This year, instead of looking to the Park Fund for help, rock sale revenues are budgeted to fill the gap.

FY 2012-2013 Accomplishments

While the beginning unrestricted balance was lower than the actual balance at the beginning of the fiscal year, it came in larger than budgeted. This was due primarily to the gap between conservative year end projections for the prior year's combined general fund expenses and actual levels of expenses overall.

The most significance variance for the fiscal year was the arrival of federal funds for Secure Rural Schools. \$619,000 is expected to arrive prior to the end of the current fiscal year (10% of the total amount was held back). The Board of Commissioners chose to use \$100,000 of the funds to reduce the number of general fund furlough days from 26 to 21 days and the balance will be held in reserve for future year payroll costs and, in particular, the jump in PERS rate that the county faces in FY14 and FY15 biennial period over FY12 and FY13.

Rock Sale had been budgeted in order to cover the cost of land acquisition for the firing range (where the rock available for sale is located) but a much lower cost of acquisition meant that conducting a rock sale was not required.

A one-year revenue infusion from the Parks Department was budgeted and received in the amount of \$200,000, funds required to balance the budget and maintain an adequate two-month operating reserve in the general fund.

Court Mediation revenues are allocated differently from the state for the first time this fiscal year, resulting in approximately a 25% drop in revenue, directly impacting the amount of mediations that can be paid for by the County in the State Courts.

FY14 Proposed Budget

GF revenue General Fund 100

Dept: 00

	FY14 Proposed Budget	FY13 Estimated Actuals	FY13 Budget	Change FY13 to FY14 Budget	FY12 Actuals	FY11 Actuals
Summary						
Unrestricted Beginning Balance	2,462,679	2,711,078	2,242,184	9.83%	3,023,170	4,246,346
Restricted Beginning Balance	<u>1,089,703</u>	<u>473,223</u>	<u>474,071</u>	129.86%	<u>681,161</u>	<u>877,492</u>
Total Beginning Balance	3,552,382	3,184,300	2,716,254	30.78%	3,704,331	5,123,838
Property Tax	5,592,251	5,747,763	5,478,496	2.08%	5,507,139	5,447,633
State & Fed Government	351,000	983,478	338,000	3.85%	1,027,438	1,904,243
Other Resources	<u>210,500</u>	<u>82,858</u>	<u>240,100</u>	-12.33%	<u>146,766</u>	<u>185,745</u>
FY Unrestricted Resources Total	6,153,751	6,814,099	6,056,596	1.60%	6,681,343	7,537,621
Property Tax	0	0	0		0	0
State & Fed Government	30,000	82,606	40,000	-25.00%	102,684	305,428
Fees, Permits, Fines, Service Charges	40,000	57,504	36,099	10.81%	69,710	27,191
Bond or Debt Proceeds	0	0	0		0	0
Transfers/Reimb from County Funds	1,530,677	1,320,199	1,382,990	10.68%	954,845	2,435,755
Other Resources	<u>0</u>	<u>0</u>	<u>35,150</u>	-100.00%	<u>0</u>	<u>0</u>
FY Restricted Resources Total	1,600,677	1,460,309	1,494,239	7.12%	1,127,238	2,768,374
Total Resources	11,306,810	11,458,708	10,267,090	10.13%	11,512,912	15,429,834
Personal Services	0	0	0		0	0
Materials and Services	0	0	0		0	0
Capital Outlay	0	0	0		0	0
Debt Service	0	0	0		0	0
Transfers to County Funds	0	0	0		0	0
Contingencies	0	0	0		0	0
Ending Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>
Total Expenditure	0	0	0		0	0
FY Net Revenue	7,754,428	8,274,408	7,550,835	2.70%	7,808,581	10,305,996
Net Revenue incl Begin Bals	11,306,810	11,458,708	10,267,090	10.13%	11,512,912	15,429,834
Full time Equivalent (FTEs)	0.00		0.00			

General Ledger

Budget Analysis

User: cuellaj
 Printed: 04/19/FY13 - 9:55AM
 Fiscal Year: FY14

Columbia County

230 Strand Street
 St. Helens, OR 97051



FY11 Actual	FY12 Actual	FY13 Adopted	FY13 YTD 4.19.13	Account	Description	FTE	FY14 Requested	FY14 Proposed	FY14 Approved	FY14 Adopted
				100	General Fund					
				R11	Unrestricted Fund Balance					
4,246,346.11	3,023,170.42	2,242,183.55	2,711,077.86	00-3001	Begin Unrestricted Cash Bal	0.00	2,270,994.25	2,492,679.21	0.00	0.00
<hr/>										
4,246,346.11	3,023,170.42	2,242,183.55	2,711,077.86		Unrestricted Fund Balance Totals:	0.00	2,270,994.25	2,492,679.21	0.00	0.00
				R15	Restricted Fund Balance					
0.00	0.00	0.00	0.00	00-3002	Assigned Beginning Cash Bal	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	00-3003	Committed Cash Balance	0.00	500,000.00	500,000.00	0.00	0.00
0.00	0.00	0.00	0.00	00-3004	Restricted Cash Bal	0.00	0.00	0.00	0.00	0.00
375,317.68	182,209.01	200,000.00	135,364.59	00-3005	Non-spendable Beg'ng Cash Bal	0.00	200,000.00	200,000.00	0.00	0.00
274,352.14	275,786.87	71,318.96	131,635.46	02-3004	O&C Title III Grant Balance	0.00	122,852.12	122,852.12	0.00	0.00
76,767.04	56,390.16	39,122.95	43,482.79	05-3004	Mediation Beg Bal	0.00	74,110.82	74,110.82	0.00	0.00
151,055.25	166,774.78	163,629.00	162,739.77	30-3003	Fair Facilities Rserve Beg Bal	0.00	162,739.77	162,739.77	0.00	0.00
<hr/>										
877,492.11	681,160.82	474,070.91	473,222.61		Restricted Fund Balance Totals:	0.00	1,059,702.71	1,059,702.71	0.00	0.00
				R21	Unrest Fees, Lic, Perm, Fines,					
69,108.12	80,640.32	220,000.00	0.00	00-3040	Mineral Royalties/Land Sales	0.00	75,000.00	200,000.00	0.00	0.00
770.00	260.00	0.00	770.00	00-3251	Social Gaming License Fees	0.00	0.00	0.00	0.00	0.00
(335.00)	943.00	0.00	0.00	00-3255	Road Vacation Fees-Gen Fund	0.00	0.00	0.00	0.00	0.00
<hr/>										
69,543.12	81,843.32	220,000.00	770.00		Unrest Fees, Lic, Perm, Fines, Totals:	0.00	75,000.00	200,000.00	0.00	0.00
				R27	Rest Fee,Srvce Chrg (Stat/Loc)					
0.00	0.00	0.00	0.00	00-3104	Reimb from State/Local Govt	0.00	0.00	0.00	0.00	0.00
<hr/>										
0.00	0.00	0.00	0.00		Rest Fee,Srvce Chrg (Stat/Loc) Tot	0.00	0.00	0.00	0.00	0.00
				R31	Unrest Fed Grant/Donation					
26,498.00	27,047.00	0.00	0.00	00-3016	In-Lieu of Taxes Federal Paymt	0.00	0.00	0.00	0.00	0.00
1,483,930.84	652,114.56	0.00	574,441.56	00-3045	O&C Timber Receipts	0.00	0.00	0.00	0.00	0.00

FY11 Actual	FY12 Actual	FY13 Adopted	FY13 YTD 4.19.13	Account	Description	FTE	FY14 Requested	FY14 Proposed	FY14 Approved	FY14 Adopted
1,510,428.84	679,161.56	0.00	574,441.56		Unrest Fed Grant/Donation Totals:	0.00	0.00	0.00	0.00	0.00
3,010.70	1,361.45	3,000.00	4,363.62	R32 00-3046	Unrest State/Local Govt Grant/ West OR Severance& Privil Tax	0.00	2,500.00	2,500.00	0.00	0.00
65,036.17	737.82	12,000.00	0.00	00-3050	State Forest Timber Revenue	0.00	1,000.00	10,000.00	0.00	0.00
2,518.32	0.00	0.00	0.00	00-3055	County Forest Revenue	0.00	0.00	0.00	0.00	0.00
64,588.43	63,968.64	60,000.00	71,337.27	00-3060	Electric Co-Op Earnings Tax	0.00	65,000.00	65,000.00	0.00	0.00
198,437.22	220,310.10	210,000.00	154,026.18	00-3061	State Liquor Tax Receipts	0.00	220,000.00	220,000.00	0.00	0.00
51,970.59	50,450.12	50,000.00	25,792.72	00-3062	State Cigarette Tax Receipts	0.00	50,000.00	50,000.00	0.00	0.00
10,770.63	11,448.44	3,000.00	1,861.15	00-3063	State Amusement Tax Receipts	0.00	3,500.00	3,500.00	0.00	0.00
396,332.06	348,276.57	338,000.00	257,380.94		Unrest State/Local Govt Grant/ Totals:	0.00	342,000.00	351,000.00	0.00	0.00
40,868.81	9,131.19	0.00	0.00	R35 00-3071	Restr Fed Grant/Donation FEMA Administrative Funds	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	00-3720	O & C Title III Grant	0.00	0.00	0.00	0.00	0.00
122,206.07	53,703.55	0.00	47,306.95	02-3720	O&C Title III Grant	0.00	0.00	0.00	0.00	0.00
163,074.88	62,834.74	0.00	47,306.95		Restr Fed Grant/Donation Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	R36 00-3510	Restr State/ Local Govt Grant/ Assessment & Taxation Grant	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	00-3725	Court Mediation Revenue	0.00	0.00	0.00	0.00	0.00
31,583.35	39,588.86	40,000.00	25,392.15	05-3532	Court Mediation	0.00	30,000.00	30,000.00	0.00	0.00
31,583.35	39,588.86	40,000.00	25,392.15		Restr State/ Local Govt Grant/ Tota	0.00	30,000.00	30,000.00	0.00	0.00
1,828,606.56	107,941.97	130,431.39	108,692.70	R51 00-3075	Unstr Interfund Transf/Intrnl Administrative Allocation Rev	0.00	256,446.49	258,153.70	0.00	0.00
0.00	0.00	200,000.00	92,326.95	00-3080	Transfers to General Fund	0.00	0.00	0.00	0.00	0.00
1,828,606.56	107,941.97	330,431.39	201,019.65		Unstr Interfund Transf/Intrnl Totals:	0.00	256,446.49	258,153.70	0.00	0.00
0.00	254,698.19	340,000.00	258,366.03	R55 00-3072	Rest Interfund Transf/Intrnl S Repayment of Interfund Loans	0.00	83,053.68	83,053.68	0.00	0.00
0.00	0.00	35,150.00	0.00	00-3086	Reserve Assign Funds	0.00	0.00	0.00	0.00	0.00
0.00	0.00	85,000.00	0.00	00-3090	Reimbursement Project Costs	0.00	535,139.20	535,139.20	0.00	0.00
0.00	0.00	0.00	0.00	00-3094	Unemployment Pool	0.00	0.00	0.00	0.00	0.00
572,097.08	595,296.97	627,559.00	251,086.81	00-3715	PERS Bond Savings	0.00	654,330.00	654,330.00	0.00	0.00
35,386.53	0.00	0.00	0.00	30-3086	Fair Facil Rsrve Transfer	0.00	0.00	0.00	0.00	0.00

FY11 Actual	FY12 Actual	FY13 Adopted	FY13 YTD 4.19.13	Account	Description	FTE	FY14 Requested	FY14 Proposed	FY14 Approved	FY14 Adopted
0.00	(4,035.01)	0.00	0.00	30-3541	Rsrv Assign Funds	0.00	0.00	0.00	0.00	0.00
607,483.61	845,960.15	1,087,709.00	509,452.84		Rest Interfund Transf/Intrnl S Totals:	0.00	1,272,522.88	1,272,522.88	0.00	0.00
25,269.81	22,169.13	18,000.00	15,787.29	R61 00-3020	Other Resources (Unrestr) Interest on Investments	0.00	9,000.00	9,000.00	0.00	0.00
682.77	683.76	600.00	0.00	00-3091	Courthouse Riverfront Lease	0.00	0.00	0.00	0.00	0.00
6,173.82	0.00	0.00	0.00	00-3115	Worker's Comp Refunds	0.00	0.00	0.00	0.00	0.00
21,017.22	69,709.55	36,099.00	54,416.14	00-3120	Miscellaneous Revenue	0.00	40,000.00	40,000.00	0.00	0.00
0.00	0.00	0.00	0.00	00-3122	Sale of Surplus Assets	0.00	0.00	0.00	0.00	0.00
110,000.00	0.00	0.00	0.00	00-3341	Stumpage PGE	0.00	0.00	0.00	0.00	0.00
163,143.62	92,562.44	54,699.00	70,203.43	R65	Other Resources (Unrestr) Totals:	0.00	49,000.00	49,000.00	0.00	0.00
87,427.57	42,207.77	500.00	199.00	00-3100	Other Resources (Restr) Refund of Expenses	0.00	500.00	500.00	0.00	0.00
87,427.57	42,207.77	500.00	199.00	R71	Other Resources (Restr) Totals:	0.00	500.00	500.00	0.00	0.00
5,191,321.31	5,201,418.36	5,228,495.83	5,092,012.93	00-3010	Property Tax (Unrestr) Property Taxes - Current	0.00	5,300,249.34	5,342,251.08	0.00	0.00
256,312.11	305,720.55	250,000.00	380,721.38	00-3015	Property Taxes - Prior Years	0.00	250,000.00	250,000.00	0.00	0.00
738.63	1,064.61	1,000.00	982.64	00-3022	Interest on Unsegregated Taxes	0.00	1,000.00	1,000.00	0.00	0.00
5,448,372.05	5,508,203.52	5,479,495.83	5,473,716.95		Property Tax (Unrestr) Totals:	0.00	5,551,249.34	5,593,251.08	0.00	0.00
15,429,833.88	11,512,912.14	10,267,089.68	10,344,183.94	e1	REVENUES TOTALS:	0.00	10,907,415.67	11,306,809.58	0.00	0.00
0.00	0.00	0.00	0.00	00-4102	Personal Services FICA Tax	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	00-4103	Worker's Compensation	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	00-4104	Insurance Benefits	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	00-4105	WBF	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	00-4106	Unemployment Expense	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	E3	Personal Services Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	30-5010	Capital Outlay Building Improvement	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Capital Outlay Totals:	0.00	0.00	0.00	0.00	0.00

FY11	FY12	FY13	FY13				FY14	FY14	FY14	FY14
Actual	Actual	Adopted	YTD 4.19.13	Account	Description	FTE	Requested	Proposed	Approved	Adopted
0.00	0.00	0.00	0.00		EXPENDITURES TOTALS:	0.00	0.00	0.00	0.00	0.00

Board of Commissioners - General Fund 100-01

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

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

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

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

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

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

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

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

FY14 Proposed Budget

Board

General Fund 100

Dept: 01

	FY14 Proposed Budget	FY13 Estimated Actuals	FY13 Budget	Change FY13 to FY14 Budget	FY12 Actuals	FY11 Actuals
Summary						
Unrestricted Beginning Balance	0	0	0		0	0
Restricted Beginning Balance	0	0	0		0	0
Total Beginning Balance	0	0	0		0	0
Property Tax	0	0	0		0	0
State & Fed Government	0	0	0		0	0
Other Resources	0	0	0		0	0
FY Unrestricted Resources Total	0	0	0		0	0
Property Tax	0	0	0		0	0
State & Fed Government	0	0	0		0	0
Fees, Permits, Fines, Service Charges	0	0	0		0	0
Bond or Debt Proceeds	0	0	0		0	0
Transfers/Reimb from County Funds	83,647	87,870	87,870	-4.81%	83,606	0
Other Resources	2,500	5,800	0		3,789	0
FY Restricted Resources Total	86,147	93,670	87,870	-1.96%	87,395	0
Total Resources	86,147	93,670	87,870	-1.96%	87,395	0
Personal Services	404,078	398,597	375,857	7.51%	368,554	367,487
Materials and Services	22,500	23,947	16,654	35.10%	26,937	20,529
Capital Outlay	0	0	0		0	0
Debt Service	0	0	0		0	0
Transfers to County Funds	114,397	94,607	94,607	20.92%	95,312	89,871
Contingencies	0	0	0		0	0
Ending Fund Balance	0	0	0		0	0
Total Expenditure	540,975	517,151	487,119	11.06%	490,803	477,887
FY Net Revenue	(454,828)	(423,482)	(399,249)	13.92%	(403,408)	(477,887)
Net Revenue incl Begin Bals	(454,828)	(423,482)	(399,249)	13.92%	(403,408)	(477,887)
Full time Equivalents (FTEs)	3.60		3.60		3.60	3.90

FY11 Actual	FY12 Actual	FY13 Adopted	FY13 YTD 4.19.13	Account	Description	FTE	FY14 Requested	FY14 Proposed	FY14 Approved	FY14 Adopted
0.00	0.00	0.00	1,123.01	01 R27 00-3104	Commissioners Rest Fee,Srvce Chrg (Stat/Loc) Reimb from State/Local Govt	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	1,123.01		Rest Fee,Srvce Chrg (Stat/Loc) Totals:	0.00	0.00	0.00	0.00	0.00
0.00	83,605.92	87,869.94	73,225.00	R55 00-3075	Rest Interfund Transf/Intrml S Admin Alloc	0.00	87,432.97	83,647.16	0.00	0.00
0.00	83,605.92	87,869.94	73,225.00		Rest Interfund Transf/Intrml S Total	0.00	87,432.97	83,647.16	0.00	0.00
0.00	3,788.77	0.00	4,293.76	R65 00-3100	Other Resources (Restr) Refund of Expenses	0.00	2,500.00	2,500.00	0.00	0.00
0.00	3,788.77	0.00	4,293.76		Other Resources (Restr) Totals:	0.00	2,500.00	2,500.00	0.00	0.00
0.00	87,394.69	87,869.94	78,641.77		REVENUES TOTALS:	0.00	89,932.97	86,147.16	0.00	0.00
264,194.62	210,983.63	213,900.21	167,491.11	E1 00-4001	Personal Services Personnel	2.70	244,462.57	220,196.31	0.00	0.00
0.00	39,525.02	39,290.41	38,504.74	00-4053	Board Secretary	0.90	55,247.66	49,722.89	0.00	0.00
27,968.12	35,021.90	35,096.54	29,325.73	00-4101	PERS	0.00	54,331.20	49,744.59	0.00	0.00
20,205.71	19,121.89	19,369.08	15,693.55	00-4102	FICA Tax	0.00	22,927.83	20,648.82	0.00	0.00
2,133.34	2,744.74	3,715.56	2,271.25	00-4103	Worker's Compensation Ins.	0.00	4,208.90	3,678.70	0.00	0.00
52,940.44	57,080.33	56,437.73	40,890.14	00-4104	Insurance Benefits	0.00	60,214.40	57,568.47	0.00	0.00
44.70	106.97	109.20	80.44	00-4105	WBF	0.00	116.48	116.48	0.00	0.00
0.00	3,969.63	7,938.63	4,708.77	00-4106	Unemployment Insurance	0.00	2,514.93	2,402.12	0.00	0.00
367,486.93	368,554.11	375,857.36	298,965.73		Personal Services Totals:	3.60	444,023.97	404,078.38	0.00	0.00
0.00	0.00	500.00	66.03	E2 00-4321	Materials and Services Office Supplies and Expenses	0.00	500.00	500.00	0.00	0.00
2,429.44	2,298.39	2,153.88	1,726.32	00-4322	Copier Maintenance	0.00	3,000.00	3,000.00	0.00	0.00
0.00	0.00	0.00	0.00	00-4701	Advertising, Mktg, Printing	0.00	2,000.00	2,000.00	0.00	0.00
6,081.22	5,748.00	5,000.00	3,323.73	00-4710	Mileage	0.00	5,000.00	5,000.00	0.00	0.00
766.95	1,926.22	1,000.00	1,053.00	00-4720	Conferences and Training	0.00	2,500.00	2,500.00	0.00	0.00
5,525.79	8,211.63	7,000.00	2,279.32	00-4722	Reimbursable NACO & AOC exp	0.00	7,000.00	5,000.00	0.00	0.00
0.00	0.00	0.00	0.00	00-4730	Membership Dues	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	194.42	00-4839	Employee Recognition	0.00	500.00	500.00	0.00	0.00
0.00	0.00	0.00	0.00	00-4850	consultants and contractors	0.00	0.00	0.00	0.00	0.00

FY11 Actual	FY12 Actual	FY13 Adopted	FY13 YTD 4.19.13	Account	Description	FTE	FY14 Requested	FY14 Proposed	FY14 Approved	FY14 Adopted
5,726.07	8,752.75	1,000.00	5,226.85	00-4901	Miscellaneous Expense	0.00	6,000.00	4,000.00	0.00	0.00
20,529.47	26,936.99	16,653.88	13,869.67		Materials and Services Totals:	0.00	26,500.00	22,500.00	0.00	0.00
89,870.88	95,311.56	94,607.38	78,839.50	E5 00-4593	Transfers Administrative Allocation	0.00	100,748.31	114,397.03	0.00	0.00
89,870.88	95,311.56	94,607.38	78,839.50		Transfers Totals:	0.00	100,748.31	114,397.03	0.00	0.00
477,887.28	490,802.66	487,118.62	391,674.90		EXPENDITURES TOTALS:	3.60	571,272.28	540,975.41	0.00	0.00
0.00	87,394.69	87,869.94	78,641.77		DEPT REVENUES	0.00	89,932.97	86,147.16	0.00	0.00
477,887.28	490,802.66	487,118.62	391,674.90		DEPT EXPENSES	3.60	571,272.28	540,975.41	0.00	0.00
(477,887.28)	(403,407.97)	(399,248.68)	(313,033.13)		Commissioners Totals:	(3.60)	(481,339.31)	(454,828.25)	0.00	0.00

FY2013-2014 Administrative Allocation

Proposed Budget

General Fund

County Commissioners

Support Function/Item	No. of Units	"True up" factor*	Cost/unit/mo	Monthly Cost	Annual Cost	Allocations based on:		
Telephone (landlines)	15.00 landlines	44.9%	3.68	55.22	662.70	FY2013 budget of landline phone cost for no. of land lines times true up factor from FY12 actuals to budget.		
Info Tech	6.00 workstations	92.1%	141.48	848.86	10,186.30	FY2013 budget of IT staffing, materials and capital expenditures cost for no. of workstations times true up factor. Non-primary laptops are valued at .5 each.		
Finance and General Liability Insurance	4.00 FTE (including ongoing temps)	98.0%	328.78	1,315.13	15,781.57	FY2013 4.2 staff (staffing for special assessment and reimbursable activities is excluded), audit, PR processing, liability insurance, finance materials and services. General Fund has slightly higher unit cost to include supply closet & newspaper subscriptions in the courthouse. The "true up" varies if in general fund or not.		
Finance - Special Assessment		100.0%				Units which require finance support beyond normal payroll, AP and AR processing, have special assessment as do those with no staff but that do receive financial services.		
Human Resources	4.00 FTE (including ongoing temps)	92.2%	75.49	301.98	3,623.75	FY2013 budget of HR staffing and materials cost per FTE times true up factor.		
Board of Commissioners	4.00 FTE (including ongoing temps)	100.0%	63.81	255.22	3,062.67	FY2013 budget - 25% of BoCC staffing and materials cost is allocated		
Facilities and Maintenance	% building	Bldg cost per month				Based on FY2013 budget. County Courthouse - 2 maint srvc FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - 1 main FTE + utilities divided among Jail, Sheriff, Marine Sheriff and Corrections; b/c Jail pays for all these costs, it receives a credit from the other three units. Other departments not in one of these facilities are allocated \$0 in facilities maintenance. Note - no office space cost or depreciation is included.		
Courthouse	1,768 Sq Ft	6.9%	85.7%	37,610.67	2,613.87	31,366.43		
Justice	Sq Ft	100.0%						
County Counsel	27.0% actual % time SH	100.0%			42,277.76	Based on hours worked from Jan 1 2012 to Dec 31 2012 and FY2013 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable and Vernonia activities.		
	6.0% actual % time RM				6,945.26			
	35.0% actual % time CZ				32,075.51			
	0.0% actual % time JK				0.00			
	Annual Materials Cost			6,547.42	6,547.42			
Support Department Adjustment					(38,132.34)	Support Services do not pay allocation; county does not assign this balance out to program funds to cover in addition to program share of services		
				Avr Monthly Cost	9,533.09	Annual Cost	114,397.03	Total allocated:
				Increase/(Decrease) %	20.9%	FY12 Total	94,607.38	2,014,214
								% of Total
								5.7%

* Allocations are based on budget or estimates. When actual costs are less than budget we "true up" the allocation. The percentage is actuals to budget for the costs included in that particular allocated group in FY2012. However, when actuals exceed budget, the true up for the next year is 100%.

Assessor's Office - General Fund 100-02

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

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

The Administration section must review and maintain tax district levy data, calculate urban renewal excess value and tax increment, process Veteran Exemption applications, Enterprise Zone Exemption Claim forms, and Senior Deferral applications, process special assessments such as drainage districts, water districts and fire patrol, certify joint values, calculate tax rates and taxes, certify tax and assessment roll, extend taxes, and process omitted property and clerical error actions.

The Cartography section must maintain current property ownership, cadastral maps, review partition plats and subdivision plats and maintain taxing district boundaries.

The Appraisal section must maintain real market values and assessed values on all types of property, which includes appraising all new construction, maintaining farm and forest special assessments and exemptions, reappraising areas that fall below acceptable statistical standards as established by Oregon Administrative Rule, inspecting damaged and destroyed properties and annually submitting appraisal plan to the Department of Revenue. They must also defend values at Board of Property Tax Appeal Hearings, and the Magistrate or Regular Division of the Oregon Tax Court, and conduct a Sales Ratio Study annually which includes reviewing and verifying sales and identifying neighborhood or study area boundaries.

The non-mandated services provided by our office include providing annual district property tax revenue estimates, calculating property tax estimates upon request or for title companies due to sale of a property, acting as contracted agents for the Building Codes Division to maintain manufactured structure ownership and location changes in Columbia County, reviewing property value upon request, maintain situs addresses, recalculating market values, developing and maintaining GIS, performing general public assistance, answering questions concerning ownership, values, property inventory and taxes, and providing assistance to other agencies and departments regarding legal descriptions, maps and assessments.

FY2013-2014 Highlights and Significant Changes

Conversion to Recalculation Method of Appraisal

Appraisers will complete the reappraisal of 3,663 residential properties in Warren, Deer Island and rural areas of Saint Helens (last physically reappraised in 1993) by the end of July 2013 for the 2013-14 assessment and tax roll. This will complete the change of these properties from manual calculation of appraisal to a computer calculated appraisal system, and will enable annual

recalculation of residential values which results in more accurate market values in between cycle reappraisals. In September 2013, we will begin an in-depth set-up and analysis to reappraise 5,303 residential properties in the Scappoose area (last physically reappraised from 1997 through 2003 using 1997 setup factors. This will complete the conversion of all residential properties throughout the county from manual calculation of appraisal to a computer calculated appraisal system for the 2014-15 assessment and tax roll.

Recalculation Setups

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

New Construction

Appraisers will value all new construction during November 2013 through February 2014 for the January 1, 2014 assessment date. The areas that have been converted to a computer calculated method will be completed quickly and efficiently with the use of laptops in the field where the appraiser can complete the appraisal on site. The remaining areas will take longer requiring the use of field forms and manually calculating values after returning to the office, then entering the total value of each component into the computer.

Specially Assessed and Exempt Property Qualifications and Disqualifications

Applications for Special Assessment as Farmland, Special Assessment as Designated Forestland, Application for Property Tax Exemptions, Enterprise Zone Exemption Claims, and Applications for Veterans Exemption will be reviewed to verify they meet the qualifications for the programs and the appropriate changes will be made to the accounts. Income Questionnaires for properties under Special Assessment as Farmland in a Non-Exclusive Farm Use Zone will not be sent to properties due to limited support staff resources since this program is currently in compliance with Oregon Revised Statutes and can be delayed only one more year before we must send income questionnaires to ensure all program participants are meeting the income requirements for the program. All properties under special assessment or exemption that no longer meet the requirements for the program will be disqualified.

Processing Personal Property Returns

In January, 1150 commercial and industrial properties will be mailed Personal Property Returns to complete and return by March 1. These returns will be used to determine changes from the previous year and to enter the changes into the computer to apply depreciation schedules and calculate assessed values for the tax roll.

Request for Review

As part of our desire to minimize property value appeals and educate the public on Oregon Property Tax Laws, we encourage property owners with a valid reason for believing their assessment is too high to file a Request for Review of their value prior to the Appeal filing deadline or at anytime during the tax year prior to certifying the roll. It has been our experience that this method has greatly reduced the number of formal appeals.

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

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

Conduct Annual Sales Ratio Study

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

Appraisal Plan and Compliance with ORS 308.234

The Assessor is required to submit an appraisal plan to the Oregon Department of Revenue in November that summarizes the previous year's appraisal activity and outlines the appraisal activity planned for the following year. This plan must address any area that is outside the acceptable co-efficient of dispersion (COD) standards as stated in the Oregon Administrative Rules and how the assessor plans to bring these areas back into compliance. Currently, all commercial and small industrial properties throughout the county do not meet the standards for 100% real market value. This can only be corrected with a complete reappraisal of these properties. Riverfront residential properties and townhouses in the cities of Saint Helens and Columbia City and many properties in the Vernonia area are outside the COD standards, however, this is likely caused due to the lack of sales for riverfront, foreclosure sales by investors for townhouses and the remaining stigma from the 2007 flood in Vernonia. The CODs for these properties should improve during future recalculations as the market begins to improve.

Maintain Current Property Ownership

The Assessment Clerk III will pull deeds electronically from Clerk's Office and identify the map and tax lot from the legal description, and determine if deed is only part of a property and requires segregation. If deed errors are found, attempts to resolve issues are made by contacting the appropriate title company, buyer or seller. Once the tax lot is identified, the Clerk processes the ownership change, determines if nontaxable and the assessment status.

Maintain Cadastral Maps for Tax and Assessment Purposes

In addition to our regular duties updating and maintaining tax lots and records: clean up and republish 139 maps from older digital format to current. Clean and add annotation on tax lot maps where lacking. Review and create sub-tax lot maps where tax lot density inhibits or impairs creation of required DOR annotation, or current mapping exceeds allowable plot boundaries. Continue processing tax lot area changes due to re-mapping. Convert splined curves back to true curves giving greater accuracy & greatly reducing the number of vertices (line segments).

GIS Development

GIS development requires working with various departments and other agencies in order to create and support applications that provide a very efficient method of obtaining a variety of data. As county departments have seen a reduction in staffing, more reliance on our department's GIS staff has occurred, both in data development & manipulation and in software support. New data layers are built on an as-need basis. Included in this support will be the continued upgrade (to Version 2.6) and maintenance of our Web Mapping System. This version change will require some re-programming of the basic module to accommodate the changes. All layers of data that are found thereon, will be maintained for spatial and attribute accuracy. Additional layers may need to be created and added to meet county department needs, which may include annexation history and additional voting districts. Current staff will perform the upgrade and changes. The Web Mapping Application has enabled County departments and the public users access to relevant county mapped information. Because the information is readily available on the internet, county staff have seen a reduction of in-person contact. In addition to Web Mapping, all GIS layers are uploaded to the Assessor's field laptops on a bi-weekly schedule. If the laptops data is not maintained, then the Appraisers could make erroneous decisions. The impact of not maintaining this system would be that the data would become obsolete and increased public interaction would resume.

Certify Assessment and Tax Roll

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

Manufactured Structures Ownership and Situs Changes

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

Provide Public Assistance

With only one Assessment Clerk available for public, we will continue with our reduced public service hours of Monday – Thursday, 1 pm to 5 pm. Since this position is also responsible for maintaining many of the statutory assessment programs such as special assessments, manufactured structure status changes, and appraisal support duties, there is a need for the uninterrupted time to complete these mandated and essential duties. We will also continue to

have two public workstations available for self-service use by taxpayers regardless of whether our office is open or closed to the public.

Writing and Revising Procedures

Since our conversion in 2006, there are still several procedures that must be written or revised to document the methods to be used in appraisal, record maintenance, and mapping. Due to limited staffing, there is no plan to create or revise formal procedures this year.

FY2012-2013 Accomplishments

Team Approach to Appraisals

This past year, the appraisers have continued to use the team approach to appraisal. Appraisers were not allowed to pair with only one other appraiser, but were required to switch partners often, in order to be able to work productively with any of their coworkers. Appraisers created a one hour presentation to show how they have become more efficient and productive as a team with less resources, and presented it at the 2013 OSACA Winter Work Session in January. A short 15-minute version has been created as a video to post on our website and for the County's use in various presentations.

Conversion of the City and Rural Clatskanie Area and Personal MS Countywide to Recalculation

Appraisers completed a reappraisal of all 3,559 city and rural Clatskanie residential properties and 1,292 personal property manufactured structures countywide by the end of June 2012 for the 2012-13 assessment and tax roll. This included a limited physical inspection of each property and identifying changes since our last site visit. This area has now been switched from a manually calculated system to a computer assisted calculation system and will now be recalculated each year to maintain a more accurate real market value.

Real Market Value and Assessed Value Added to the Tax Roll

Real Market Value and Assessed Value are added to the tax roll each year due to activities that create additional new value such as New Construction, Lot Line Adjustments, Segregations, Partition Plats, Subdivisions, Rezoning and Disqualifications. For 2012, we added a total of \$57,166,720 of Assessed Value based on changes made to 516 accounts. In addition, another 464 accounts and \$6,620,900 of Assessed Value have been identified as "Cycle Discovery", which is the value we capture from physical inspection and reappraisal for which there were no permits or other means of notice of the new improvements. The total roll value added for 2012-13 was \$63,787,620.

Digital Mapping

Completed conversion of the final 126 MLAR tax lot maps to digital thereby completing our GIS basemap, Phase 9 and meeting ORMAP Goal 6. Retiring some tax lot maps and creating some new ones has reduced the total number from 1102 to 1099. The number of tax lot maps is now somewhat immaterial as the entire County is one map and the map numbers are simply print boundaries and geographic dividers allowing one to readily identify a specific location.

GIS Development

Update & maintain current GIS data and structure. Installed basic Web Mapping System (replaced Ella Maps & website housed by Helion). Moved Appraisal Staff from predominantly paper maps & records to GIS on laptop allowing discontinuing “maintenance maps” updating and usage. Customizing Web Mapping System to meet County needs by adding 15 additional layers of data. Having finished phase 9 of tax lot development, geo-referenced all additional layers to match taxlots.

FY14 Proposed Budget

Assessors

General Fund 100

Dept: 02

	FY14 Proposed Budget	FY13 Estimated Actuals	FY13 Budget	Change FY13 to FY14 Budget	FY12 Actuals	FY11 Actuals
Summary						
Unrestricted Beginning Balance	0	0	0		0	0
Restricted Beginning Balance	0	0	0		0	0
Total Beginning Balance	0	0	0		0	0
Property Tax	0	0	0		0	0
State & Fed Government	0	0	0		0	0
Other Resources	0	0	0		0	0
FY Unrestricted Resources Total	0	0	0		0	0
Property Tax	0	0	0		0	0
State & Fed Government	315,153	320,619	243,630	29.36%	300,818	324,943
Fees, Permits, Fines, Service Charges	50,000	50,269	52,000	-3.85%	47,213	50,506
Bond or Debt Proceeds	0	0	0		0	0
Transfers/Reimb from County Funds	0	0	0		0	0
Other Resources	0	0	0		1,145	0
FY Restricted Resources Total	365,153	370,888	295,630	23.52%	349,177	375,449
Total Resources	365,153	370,888	295,630	23.52%	349,177	375,449
Personal Services	1,072,440	1,062,895	1,018,302	5.32%	1,102,584	1,051,105
Materials and Services	59,437	50,351	45,100	31.79%	33,031	53,839
Capital Outlay	80,000	61,935	94,250	-15.12%	70,174	59,840
Debt Service	0	0	0		0	0
Transfers to County Funds	166,539	152,675	152,678	9.08%	157,787	174,000
Contingencies	0	0	0		0	0
Ending Fund Balance	0	0	0		0	0
Total Expenditure	1,378,416	1,327,856	1,310,330	5.20%	1,363,576	1,338,784
FY Net Revenue	(1,013,263)	(956,968)	(1,014,700)	-0.14%	(1,014,399)	(963,335)
Net Revenue incl Begin Bals	(1,013,263)	(956,968)	(1,014,700)	-0.14%	(1,014,399)	(963,335)
Full time Equivalents (FTEs)	10.80		10.80		12.60	14.00

FY11 Actual	FY12 Actual	FY13 Adopted	FY13 YTD 4.19.13	Account	Description	FTE	FY14 Requested	FY14 Proposed	FY14 Approved	FY14 Adopted
				02	Assessor's Dept					
				R25	Rest Fees, Lic, Perm, Fines,					
9,496.95	9,899.46	12,000.00	4,725.96	00-3250	Assessor's Fees	0.00	6,500.00	8,000.00	0.00	0.00
41,009.50	37,314.00	40,000.00	32,193.00	00-3251	GIS Information Revenue	0.00	42,000.00	42,000.00	0.00	0.00
50,506.45	47,213.46	52,000.00	36,918.96		Rest Fees, Lic, Perm, Fines, Totals:	0.00	48,500.00	50,000.00	0.00	0.00
				R36	Restr State/ Local Govt Grant/					
19,295.67	11,020.00	0.00	0.00	00-3510	GIS Grant	0.00	0.00	0.00	0.00	0.00
305,647.18	289,798.31	243,630.42	167,396.09	16-3619	A&T Grant	0.00	255,717.25	315,152.95	0.00	0.00
324,942.85	300,818.31	243,630.42	167,396.09		Restr State/ Local Govt Grant/ Totals:	0.00	255,717.25	315,152.95	0.00	0.00
				R65	Other Resources (Restr)					
0.00	1,145.48	0.00	0.00	00-3100	Refund of Expenses	0.00	0.00	0.00	0.00	0.00
0.00	1,145.48	0.00	0.00		Other Resources (Restr) Totals:	0.00	0.00	0.00	0.00	0.00
375,449.30	349,177.25	295,630.42	204,315.05		REVENUES TOTALS:	0.00	304,217.25	365,152.95	0.00	0.00
				E1	Personal Services					
237,512.52	67,512.00	69,225.68	53,022.55	00-4001	Personnel-Admin	0.90	78,774.20	70,920.78	0.00	0.00
211,303.03	0.00	0.00	0.00	00-4002	Personnel-Appraisal	0.00	0.00	0.00	0.00	0.00
199,720.27	0.00	0.00	0.00	00-4004	Personnel-Cartography	0.00	0.00	0.00	0.00	0.00
0.00	64,935.00	68,735.53	53,267.41	00-4014	Chief Cartographer	0.90	75,089.70	72,086.11	0.00	0.00
0.00	58,454.00	60,459.93	47,251.48	00-4015	Office Manager II	0.90	66,232.92	63,583.60	0.00	0.00
34,566.19	0.00	0.00	0.00	00-4016	Property Appraiser I	0.00	0.00	0.00	0.00	0.00
0.00	54,957.74	56,311.18	44,743.16	00-4040	Sales Data Analyst	0.90	63,881.91	57,493.72	0.00	0.00
0.00	47,408.15	49,904.24	39,902.62	00-4041	GIS Programmer - Cartographer	0.90	58,328.79	52,495.91	0.00	0.00
0.00	53,360.18	0.00	0.00	00-4042	Cartographic Drafter	0.00	0.00	0.00	0.00	0.00
0.00	101,419.46	151,562.34	99,593.07	00-4043	Property Appraiser II	4.50	280,456.54	252,738.42	0.00	0.00
0.00	124,775.01	85,708.35	85,662.53	00-4044	Property Appraiser I	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	00-4055	Assessment Clerk III	0.90	40,277.88	36,250.10	0.00	0.00
0.00	68,968.70	73,075.23	56,112.43	00-4056	Assessment Clerk II	0.90	43,632.34	39,269.10	0.00	0.00
0.00	23,100.24	0.00	0.00	00-4057	Assessment Clerk I	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	00-4085	Part Time GIS Help	0.00	0.00	0.00	0.00	0.00
0.00	4.51	1,000.00	822.33	00-4090	Overtime	0.00	0.00	0.00	0.00	0.00
94,219.29	128,763.53	118,508.59	94,246.64	00-4101	PERS	0.00	175,137.38	162,555.91	0.00	0.00
51,505.09	50,367.12	47,122.66	36,417.45	00-4102	FICA Tax	0.00	54,060.58	49,330.09	0.00	0.00

FY11	FY12	FY13	FY13				FY14	FY14	FY14	FY14
Actual	Actual	Adopted	YTD 4.19.13	Account	Description	FTE	Requested	Proposed	Approved	Adopted
1,569.22	2,563.58	1,081.67	1,132.18	00-4103	Worker's Compensation Ins.	0.00	1,329.49	1,160.71	0.00	0.00
219,224.43	244,313.82	215,961.57	155,842.87	00-4104	Insurance Benefits	0.00	218,221.79	208,483.69	0.00	0.00
161.21	354.76	331.24	243.47	00-4105	WBF	0.00	329.42	333.06	0.00	0.00
1,324.01	11,326.04	19,313.74	11,116.76	00-4106	Unemployment Expense	0.00	5,929.85	5,738.68	0.00	0.00
1,051,105.26	1,102,583.84	1,018,301.95	779,376.95		Personal Services Totals:	10.80	1,161,682.79	1,072,439.88	0.00	0.00
				E2	Materials and Services					
210.94	819.36	700.00	583.57	00-4311	Cellular Phones	0.00	700.00	700.00	0.00	0.00
3,526.53	3,406.72	2,500.00	1,734.46	00-4321	Office Supplies and Expenses	0.00	2,500.00	7,500.00	0.00	0.00
6,840.26	4,967.45	7,300.00	4,307.97	00-4322	Copier Maintenance	0.00	6,000.00	6,000.00	0.00	0.00
1,877.98	300.76	500.00	0.00	00-4330	Drafting Supplies	0.00	500.00	500.00	0.00	0.00
1,364.27	942.84	1,500.00	407.23	00-4350	Appraisal Supplies	0.00	1,500.00	1,500.00	0.00	0.00
16,262.26	1,000.00	1,000.00	719.92	00-4531	Computer Equip & Supplies	0.00	2,500.00	2,500.00	0.00	0.00
0.00	1,392.82	2,800.00	859.69	00-4588	GL and Property Insurance	0.00	2,800.00	945.66	0.00	0.00
573.86	1,160.89	600.00	622.53	00-4632	Appraisal Information	0.00	600.00	1,600.00	0.00	0.00
13,925.48	4,060.00	10,000.00	1,890.00	00-4633	GIS Mapping Services	0.00	7,500.00	7,500.00	0.00	0.00
(353.00)	8,213.97	7,500.00	7,250.00	00-4634	GIS Equipment Maint Expense	0.00	7,500.00	7,500.00	0.00	0.00
967.95	1,305.92	1,500.00	803.64	00-4710	Mileage	0.00	1,500.00	1,500.00	0.00	0.00
0.00	1,574.94	2,000.00	1,487.99	00-4711	Vehicle Fuel	0.00	1,500.00	2,500.00	0.00	0.00
0.00	0.00	0.00	12,791.41	00-4713	Vehicle Lease	0.00	12,791.00	12,791.00	0.00	0.00
0.00	825.27	2,000.00	285.70	00-4714	Vehicle Maintenance	0.00	1,200.00	1,200.00	0.00	0.00
5,799.18	239.13	0.00	0.00	00-4715	Auto Expense	0.00	0.00	0.00	0.00	0.00
2,643.27	2,621.17	5,000.00	4,337.54	00-4720	Conferences and Training	0.00	5,000.00	5,000.00	0.00	0.00
200.00	200.00	200.00	200.00	00-4730	Membership Dues	0.00	200.00	200.00	0.00	0.00
53,838.98	33,031.24	45,100.00	38,281.65		Materials and Services Totals:	0.00	54,291.00	59,436.66	0.00	0.00
				E3	Capital Outlay					
0.00	0.00	14,250.00	0.00	00-5070	Vehicle	0.00	0.00	0.00	0.00	0.00
59,840.20	70,173.96	80,000.00	45,097.65	00-5071	A&T Computer Software-Orcats	0.00	80,000.00	80,000.00	0.00	0.00
0.00	0.00	0.00	0.00	00-5072	Mapping Computer Programs	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	00-5075	Office Furniture-Workstations	0.00	0.00	0.00	0.00	0.00
59,840.20	70,173.96	94,250.00	45,097.65		Capital Outlay Totals:	0.00	80,000.00	80,000.00	0.00	0.00
				E5	Transfers					
155,000.04	146,786.78	152,678.48	127,232.10	00-4593	Administrative Allocation	0.00	166,539.06	166,539.06	0.00	0.00

FY11	FY12	FY13	FY13				FY14	FY14	FY14	FY14
Actual	Actual	Adopted	YTD 4.19.13	Account	Description	FTE	Requested	Proposed	Approved	Adopted
19,000.00	11,000.00	0.00	0.00	00-5310	Transfer to Surveyor	0.00	0.00	0.00	0.00	0.00
174,000.04	157,786.78	152,678.48	127,232.10		Transfers Totals:	0.00	166,539.06	166,539.06	0.00	0.00
1,338,784.48	1,363,575.82	1,310,330.43	989,988.35		EXPENDITURES TOTALS:	10.80	1,462,512.85	1,378,415.60	0.00	0.00
375,449.30	349,177.25	295,630.42	204,315.05		DEPT REVENUES	0.00	304,217.25	365,152.95	0.00	0.00
1,338,784.48	1,363,575.82	1,310,330.43	989,988.35		DEPT EXPENSES	10.80	1,462,512.85	1,378,415.60	0.00	0.00
(963,335.18)	(1,014,398.57)	(1,014,700.01)	(785,673.30)		Assessor's Dept Totals:	(10.80)	(1,158,295.60)	(1,013,262.65)	0.00	0.00

FY2013-2014 Administrative Allocation

Proposed Budget

General Fund

County Assessor

Support Function/Item	No. of Units	"True up" factor*	Cost/unit/mo	Monthly Cost	Annual Cost	Allocations based on:		
Telephone (landlines)	21.00 landlines	44.9%	3.68	77.31	927.78	FY2013 budget of landline phone cost for no. of land lines times true up factor from FY12 actuals to budget.		
Info Tech	25.50 workstations	92.1%	141.48	3,607.65	43,291.76	FY2013 budget of IT staffing, materials and capital expenditures cost for no. of workstations times true up factor. Non-primary laptops are valued at .5 each.		
Finance and General Liability Insurance	12.00 FTE (including ongoing temps)	98.0%	328.78	3,945.39	47,344.72	FY2013 4.2 staff (staffing for special assessment and reimbursable activities is excluded), audit, PR processing, liability insurance, finance materials and services. General Fund has slightly higher unit cost to include supply closet & newspaper subscriptions in the courthouse. The "true up" varies if in general fund or not.		
Finance - Special Assessment		100.0%				Units which require finance support beyond normal payroll, AP and AR processing, have special assessment as do those with no staff but that do receive financial services.		
Human Resources	12.00 FTE (including ongoing temps)	92.2%	75.49	905.94	10,871.26	FY2013 budget of HR staffing and materials cost per FTE times true up factor.		
Board of Commissioners	12.00 FTE (including ongoing temps)	100.0%	63.81	765.67	9,188.02	FY2013 budget - 25% of BoCC staffing and materials cost is allocated		
Facilities and Maintenance	% building		Bldg cost per month			Based on FY2013 budget. County Courthouse - 2 maint srvc FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - 1 main FTE + utilities divided among Jail, Sheriff, Marine Sheriff and Corrections; b/c Jail pays for all these costs, it receives a credit from the other three units. Other departments not in one of these facilities are allocated \$0 in facilities maintenance. Note - no office space cost or depreciation is included.		
Courthouse	3,000 Sq Ft 11.8%	85.7%	37,610.67	4,435.30	53,223.58			
Justice	Sq Ft	100.0%						
County Counsel	1.0% actual % time SH	100.0%			1,565.84	Based on hours worked from Jan 1 2012 to Dec 31 2012 and FY2013 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable and Vernonia activities.		
	0.0% actual % time RM				0.00			
	0.0% actual % time CZ				0.00			
	0.0% actual % time JK				0.00			
	Annual Materials Cost			126.11	126.11			
Support Department Adjustment						Support Services do not pay allocation; county does not assign this balance out to program funds to cover in addition to program share of services		
				Avr Monthly Cost	13,878.26	Annual Cost	166,539.06	Total allocated:
				Increase/(Decrease) %	9.1%	FY12 Total	152,678.48	2,014,214
							% of Total	8.3%

* Allocations are based on budget or estimates. When actual costs are less than budget we "true up" the allocation. The percentage is actuals to budget for the costs included in that particular allocated group in FY2012. However, when actuals exceed budget, the true up for the next year is 100%.

Tax Collection Office - General Fund 100-03

As mandated by Oregon law, Columbia County carries out the functions of property tax collection and distribution of tax revenue and other shared county revenues to over 50 taxing districts within the jurisdiction. This work, with varied labor-intensive cycles during the year, is carried out by several staff working flexible hours directed by the Tax and Grant Administrator.

FY 2013-2014 Highlights and Significant Changes

In the upcoming year, we will decrease budgeted commitment of staff time by .15 FTE from the Finance and Taxation Department (F&T). Part of the reduction is due to less time needed because the Tax Collector is no longer the president of the state-side tax collector's association. Investments in software processing improvements and process improvement work last year allow us to reduce the amount of clerical time required to process property tax payments four days a week – every day that the Courthouse is open to the public with the continuation of the 10% furlough and reduced public hours Monday through Friday. Our ability to function in the context of the 10% furlough is due to prior year work to transition to the scanning technology for tax payments.

However, by not maintaining the staffing level, we will have to defer additional improvements and adding tax collection measures to our normal work cycle.

Overall, the draw on unrestricted resources is higher by just under \$5,000 this year over last year. While we do forecast higher revenues for FY14, our expenses outstrip this increase primarily due to increased administrative allocation fees of 28%. This jump is driven by our work with Counsel's office on a tax statement production procurement that sought to reduce costs not only for Columbia County but also to allow any other county to access lower service cost levels and should represent only a one year spike in this specific cost.

FY 2012-2013 Accomplishments

From July through March, we processed 38,500 tax receipt transactions; of these, 7,946 were processed electronically. During this tax year we processed 990 mailing address changes, identified 26 bankruptcies, sent 348 tax letters intent to warrant, 258 actual warrants, and processed 95 foreclosures. From a cash footprint perspective, the first nine months of last year resulted in \$15.3 million in mailed in tax payments processed through our scanner technology, \$28.97 million in payments made at the counter, \$2.39 million payments made at the St Helens Credit Union, \$347,015 web-based credit card or e-check payments and \$16.5 million in payments routed by mortgage services companies for \$63.4 million in total property tax paid by county tax payers.

In FY13, we added efficiency to our operations by contracting with the State to mail all tax statements including multiples (which had previously been put together by hand by County staff).

The total hours spent processing payments during our tax rush from Oct 3 – Nov 21 in 2012 was 600 hours or 18 total processing days, which is one day less than the prior year. We also implemented additional internal control procedures including separate cash drawers and other measures.

In FY13, the Columbia County Tax Collector was President of the Oregon Association of County Tax Collectors. These duties meant a focus of some time and energy of all Tax Office staff on the winter and summer conferences.

FY14 Proposed Budget

Tax Collector General Fund 100

Dept: 03

Summary	FY14 Proposed Budget	FY13 Estimated Actuals	FY13 Budget	Change FY13 to FY14 Budget	FY12 Actuals	FY11 Actuals
Unrestricted Beginning Balance	0	0	0		0	0
Restricted Beginning Balance	0	0	0		0	0
Total Beginning Balance	0	0	0		0	0
Property Tax	0	0	0		0	0
State & Fed Government	0	0	0		0	0
Other Resources	0	0	0		0	0
FY Unrestricted Resources Total	0	0	0		0	0
Property Tax	0	0	0		0	0
State & Fed Government	54,847	62,994	40,540	35.29%	43,045	58,329
Fees, Permits, Fines, Service Charges	18,000	48,422	15,000	20.00%	19,337	10,922
Bond or Debt Proceeds	0	0	0		0	0
Transfers/Reimb from County Funds	0	0	0		0	0
Other Resources	0	0	0		0	0
FY Restricted Resources Total	72,847	111,416	55,540	31.16%	62,381	69,250
Total Resources	72,847	111,416	55,540	31.16%	62,381	69,250
Personal Services	128,473	143,610	130,761	-1.75%	114,643	105,754
Materials and Services	58,950	45,366	46,210	27.57%	32,889	27,250
Capital Outlay	0	0	0		0	18,376
Debt Service	0	0	0		0	0
Transfers to County Funds	52,458	41,155	41,155	27.46%	44,793	50,069
Contingencies	0	0	0		0	0
Ending Fund Balance	0	0	0		0	0
Total Expenditure	239,881	230,131	218,126	9.97%	192,326	201,450
FY Net Revenue	(167,034)	(118,715)	(162,586)	2.74%	(129,944)	(132,200)
Net Revenue incl Begin Bals	(167,034)	(118,715)	(162,586)	2.74%	(129,944)	(132,200)
Full time Equivalents (FTEs)	1.44		1.59		1.35	1.55

FY11 Actual	FY12 Actual	FY13 Adopted	FY13 YTD 4.19.13	Account	Description	FTE	FY14 Requested	FY14 Proposed	FY14 Approved	FY14 Adopted
				03	Tax Office					
				R25	Rest Fees, Lic, Perm, Fines,					
1,017.17	0.00	0.00	0.00	00-3250	Data Processing Fees	0.00	0.00	0.00	0.00	0.00
9,904.34	19,336.61	15,000.00	47,336.72	00-3255	Tax Collection Fees	0.00	20,000.00	18,000.00	0.00	0.00
10,921.51	19,336.61	15,000.00	47,336.72		Rest Fees, Lic, Perm, Fines, Totals:	0.00	20,000.00	18,000.00	0.00	0.00
				R36	Restr State/ Local Govt Grant/					
58,328.95	43,044.76	40,539.58	33,924.01	16-3619	A&T Grant	0.00	44,282.75	54,847.05	0.00	0.00
58,328.95	43,044.76	40,539.58	33,924.01		Restr State/ Local Govt Grant/ Totals:	0.00	44,282.75	54,847.05	0.00	0.00
69,250.46	62,381.37	55,539.58	81,260.73		REVENUES TOTALS:	0.00	64,282.75	72,847.05	0.00	0.00
				E1	Personal Services					
38,009.97	17,034.17	17,801.96	13,748.58	00-4002	Director, Finance and Taxation	0.09	10,574.07	9,516.67	0.00	0.00
12,529.56	0.00	0.00	0.00	00-4004	Accounting Clerk	0.00	0.00	0.00	0.00	0.00
14,401.02	0.00	0.00	0.00	00-4006	Deputy Tax Collector	0.00	0.00	0.00	0.00	0.00
0.00	24,653.25	27,634.04	22,323.27	00-4013	Administrator, Tax & Grants	0.63	41,762.72	37,586.45	0.00	0.00
0.00	7,179.24	2,015.64	1,547.19	00-4050	Accountant I	0.05	0.00	0.00	0.00	0.00
0.00	16,816.06	25,889.67	21,361.22	00-4057	Accounting Clerk I	0.72	27,725.59	23,393.47	0.00	0.00
1,947.00	1,686.00	3,000.00	1,629.00	00-4085	Extra Help	0.00	3,000.00	3,000.00	0.00	0.00
894.71	27.00	500.00	44.22	00-4090	Overtime	0.00	1,000.00	1,000.00	0.00	0.00
9,766.35	12,328.30	13,991.53	10,665.44	00-4101	PERS	0.00	20,033.22	17,978.79	0.00	0.00
5,184.25	5,129.34	5,878.36	4,560.28	00-4102	FICA Tax	0.00	6,430.77	5,698.99	0.00	0.00
121.17	108.52	134.93	96.04	00-4103	Worker's Compensation Ins.	0.00	157.81	134.09	0.00	0.00
22,883.83	28,393.67	31,456.32	23,843.29	00-4104	Insurance Benefits	0.00	30,800.61	29,388.87	0.00	0.00
16.55	43.99	49.14	37.37	00-4105	WBF	0.00	116.48	112.84	0.00	0.00
0.00	1,243.93	2,409.31	1,289.87	00-4106	Unemployment Insurance	0.00	705.38	662.98	0.00	0.00
105,754.41	114,643.47	130,760.90	101,145.77		Personal Services Totals:	1.49	142,306.65	128,473.15	0.00	0.00
				E2	Materials and Services					
0.00	1,270.37	3,000.00	1,477.39	00-4320	Postage	0.00	3,500.00	3,500.00	0.00	0.00
0.00	624.47	700.00	162.00	00-4321	Office Supplies and Expenses	0.00	700.00	700.00	0.00	0.00
799.89	582.51	500.00	159.50	00-4322	Copier Maintenance	0.00	600.00	350.00	0.00	0.00
1,210.00	1,210.00	1,210.00	1,210.00	00-4323	Machine Maint & Repair	0.00	1,250.00	1,250.00	0.00	0.00
1,740.38	3,069.00	3,000.00	0.00	00-4520	Accounting Software	0.00	0.00	1,500.00	0.00	0.00
1,092.61	0.00	500.00	485.00	00-4522	Small Equipment	0.00	600.00	600.00	0.00	0.00

FY11	FY12	FY13	FY13				FY14	FY14	FY14	FY14
Actual	Actual	Adopted	YTD 4.19.13	Account	Description	FTE	Requested	Proposed	Approved	Adopted
0.00	0.00	200.00	0.00	00-4550	Reference Materials	0.00	200.00	200.00	0.00	0.00
3,600.00	4,000.00	12,750.00	6,500.00	00-4551	Foreclosure Lien Holder Search	0.00	22,000.00	22,000.00	0.00	0.00
889.98	890.41	1,200.00	891.03	00-4553	Microfiche Services	0.00	1,200.00	1,200.00	0.00	0.00
2,155.22	4,053.90	3,500.00	3,769.32	00-4554	Tax Statement Printing	0.00	4,000.00	4,000.00	0.00	0.00
12,476.87	12,134.51	8,800.00	10,313.88	00-4555	Tax Statment Mailing Service	0.00	11,000.00	12,000.00	0.00	0.00
0.00	0.00	200.00	200.00	00-4588	Fidelity Bond-Tax Collector	0.00	200.00	200.00	0.00	0.00
1,707.78	1,148.81	3,000.00	2,238.07	00-4701	Advertising	0.00	3,500.00	3,500.00	0.00	0.00
0.00	0.00	0.00	0.00	00-4705	Banking Services	0.00	0.00	0.00	0.00	0.00
380.51	667.78	3,000.00	1,073.77	00-4710	Mileage	0.00	3,000.00	2,000.00	0.00	0.00
1,052.00	2,589.27	4,000.00	3,482.54	00-4720	Conferences and Training	0.00	4,000.00	3,200.00	0.00	0.00
145.00	145.00	150.00	145.00	00-4730	Membership Dues	0.00	150.00	150.00	0.00	0.00
0.00	503.04	500.00	0.00	00-4841	Contract Temporary Services	0.00	2,600.00	2,600.00	0.00	0.00
27,250.24	32,889.07	46,210.00	32,107.50		Materials and Services Totals:	0.00	58,500.00	58,950.00	0.00	0.00
18,376.39	0.00	0.00	0.00	E3 00-5011	Capital Outlay Tax Processing Equipment	0.00	0.00	0.00	0.00	0.00
18,376.39	0.00	0.00	0.00		Capital Outlay Totals:	0.00	0.00	0.00	0.00	0.00
50,069.40	44,793.24	41,154.83	34,295.70	E5 00-4593	Transfers Administrative Allocation	0.00	52,457.78	52,457.78	0.00	0.00
50,069.40	44,793.24	41,154.83	34,295.70		Transfers Totals:	0.00	52,457.78	52,457.78	0.00	0.00
201,450.44	192,325.78	218,125.73	167,548.97		EXPENDITURES TOTALS:	1.49	253,264.43	239,880.93	0.00	0.00
69,250.46	62,381.37	55,539.58	81,260.73		DEPT REVENUES	0.00	64,282.75	72,847.05	0.00	0.00
201,450.44	192,325.78	218,125.73	167,548.97		DEPT EXPENSES	1.49	253,264.43	239,880.93	0.00	0.00
(132,199.98)	(129,944.41)	(162,586.15)	(86,288.24)		Tax Office Totals:	(1.49)	(188,981.68)	(167,033.88)	0.00	0.00

FY2013-2014 Administrative Allocation

Proposed Budget

General Fund

Tax Collector

Support Function/Item	No. of Units	"True up" factor*	Cost/unit/mo	Monthly Cost	Annual Cost	Allocations based on:		
Telephone (landlines)	9.00 landlines	44.9%	3.68	33.13	397.62	FY2013 budget of landline phone cost for no. of land lines times true up factor from FY12 actuals to budget.		
Info Tech	5.00 workstations	92.1%	141.48	707.38	8,488.58	FY2013 budget of IT staffing, materials and capital expenditures cost for no. of workstations times true up factor. Non-primary laptops are valued at .5 each.		
Finance and General Liability Insurance	2.00 FTE (including ongoing temps)	98.0%	328.78	657.57	7,890.79	FY2013 4.2 staff (staffing for special assessment and reimbursable activities is excluded), audit, PR processing, liability insurance, finance materials and services. General Fund has slightly higher unit cost to include supply closet & newspaper subscriptions in the courthouse. The "true up" varies if in general fund or not.		
Finance - Special Assessment		100.0%				Units which require finance support beyond normal payroll, AP and AR processing, have special assessment as do those with no staff but that do receive financial services.		
Human Resources	2.00 FTE (including ongoing temps)	92.2%	75.49	150.99	1,811.88	FY2013 budget of HR staffing and materials cost per FTE times true up factor.		
Board of Commissioners	2.00 FTE (including ongoing temps)	100.0%	63.81	127.61	1,531.34	FY2013 budget - 25% of BoCC staffing and materials cost is allocated		
Facilities and Maintenance	% building		Bldg cost per month			Based on FY2013 budget. County Courthouse - 2 maint srvc FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - 1 main FTE + utilities divided among Jail, Sheriff, Marine Sheriff and Corrections; b/c Jail pays for all these costs, it receives a credit from the other three units. Other departments not in one of these facilities are allocated \$0 in facilities maintenance. Note - no office space cost or depreciation is included.		
Courthouse	1,350 Sq Ft	5.3%	85.7%	37,610.67	1,995.88	23,950.61		
Justice	Sq Ft		100.0%					
County Counsel	2.0% actual % time SH	100.0%			3,131.69	Based on hours worked from Jan 1 2012 to Dec 31 2012 and FY2013 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable and Vernonia activities.		
	4.0% actual % time RM				4,630.18			
	0.0% actual % time CZ				0.00			
	0.0% actual % time JK				0.00			
	Annual Materials Cost				625.11		625.11	
Support Department Adjustment						Support Services do not pay allocation; county does not assign this balance out to program funds to cover in addition to program share of services		
				Avr Monthly Cost	4,371.48	Annual Cost	52,457.78	Total allocated:
				Increase/(Decrease) %	27.5%	FY12 Total	41,154.83	2,014,214
								% of Total
								2.6%

* Allocations are based on budget or estimates. When actual costs are less than budget we "true up" the allocation. The percentage is actuals to budget for the costs included in that particular allocated group in FY2012. However, when actuals exceed budget, the true up for the next year is 100%.

County Clerks Office - General Fund 100-04

The Clerk's Office provides a range of mandated recording services including deeds and mortgages on real property, liens, power of attorneys, contracts, Military discharge and contracts. In addition, the Office issues marriage licenses, domestic partnership registrations and processes passports, dog licenses, death certificates and board of property tax appeal services. The Clerk's office also answers the County information phone line, and directs calls to various county offices and outside agencies. The staff assists residents in locating a wide variety of recorded documents.

FY 2013-2014 Highlights and Significant Changes

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

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

We look forward to including a part time staff member, which will help with our current diminished staff.

FY 2012-2013 Accomplishments

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

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

FY14 Proposed Budget

Clerk's Office General Fund 100

Dept: 04

Summary	FY14 Proposed Budget	FY13 Estimated Actuals	FY13 Budget	Change FY13 to FY14 Budget	FY12 Actuals	FY11 Actuals
Unrestricted Beginning Balance	0	0	0		0	0
Restricted Beginning Balance	16,345	16,258	11,288	44.79%	11,529	6,845
Total Beginning Balance	16,345	16,258	11,288	44.79%	11,529	6,845
Property Tax	0	0	0		0	0
State & Fed Government	0	0	0		0	0
Other Resources	0	0	0		0	0
FY Unrestricted Resources Total	0	0	0		0	0
Property Tax	0	0	0		0	0
State & Fed Government	4,800	5,259	4,000	20.00%	4,656	4,854
Fees, Permits, Fines, Service Charges	342,775	331,837	309,300	10.82%	324,868	333,937
Bond or Debt Proceeds	0	0	0		0	0
Transfers/Reimb from County Funds	0	0	0		0	0
Other Resources	80	86	50	60.00%	73	43
FY Restricted Resources Total	347,655	337,182	313,350	10.95%	329,597	338,834
Total Resources	364,000	353,440	324,638	12.12%	341,126	345,679
Personal Services	189,410	174,285	165,342	14.56%	161,693	171,699
Materials and Services	42,150	28,400	35,642	18.26%	26,176	25,355
Capital Outlay	0	0	0		18,000	0
Debt Service	0	0	0		0	0
Transfers to County Funds	55,874	49,358	49,358	13.20%	47,954	51,872
Contingencies	0	0	0		0	0
Ending Fund Balance	0	0	0		0	0
Total Expenditure	287,433	252,042	250,342	14.82%	253,824	248,926
FY Net Revenue	60,222	85,140	63,008	-4.42%	75,773	89,908
Net Revenue incl Begin Bals	76,566	101,398	74,296	3.06%	87,303	96,753
Full time Equivalents (FTEs)	2.29		1.80		2.29	2.50

FY11 Actual	FY12 Actual	FY13 Adopted	FY13 YTD 4.19.13	Account	Description	FTE	FY14 Requested	FY14 Proposed	FY14 Approved	FY14 Adopted
6,844.66	11,529.22	11,288.11	16,258.43	04 R15 01-3004	Clerk's Office Restricted Fund Balance Clerk Recording Fund	0.00	16,318.56	16,344.56	0.00	0.00
6,844.66	11,529.22	11,288.11	16,258.43		Restricted Fund Balance Totals:	0.00	16,318.56	16,344.56	0.00	0.00
297,000.62	278,927.75	275,000.00	229,387.00	R21 00-3250	Unrest Fees, Lic, Perm, Fines, Clerk's Fees	0.00	280,000.00	300,000.00	0.00	0.00
12,410.00	15,506.25	10,000.00	10,450.00	00-3251	Document Charges	0.00	10,000.00	14,000.00	0.00	0.00
4,417.00	4,093.50	5,000.00	3,576.99	00-3252	Clerk's 5% of Surveyor Fees	0.00	5,000.00	5,000.00	0.00	0.00
15,119.00	19,120.00	13,000.00	8,270.00	00-3253	Death Certificates	0.00	13,000.00	13,000.00	0.00	0.00
0.00	0.00	0.00	0.00	00-3254	Affidavit of Exemptn Fee	0.00	0.00	0.00	0.00	0.00
605.00	604.00	300.00	475.00	00-3255	Liquor Licenses	0.00	275.00	275.00	0.00	0.00
4,385.50	4,092.00	4,500.00	3,576.97	00-3256	GIS Handling Fee	0.00	4,500.00	4,500.00	0.00	0.00
0.00	2,524.50	1,500.00	4,600.50	00-3257	Clerk's Dog License Fee	0.00	2,300.00	6,000.00	0.00	0.00
333,937.12	324,868.00	309,300.00	260,336.46		Unrest Fees, Lic, Perm, Fines, Totals:	0.00	315,075.00	342,775.00	0.00	0.00
0.00	0.00	0.00	0.00	R25 01-3254	Rest Fees, Lic, Perm, Fines, A&T restricted	0.00	0.00	0.00	0.00	0.00
4,853.50	4,656.00	4,000.00	4,005.49	01-3257	A&T 5% Recording Fee	0.00	4,000.00	4,800.00	0.00	0.00
4,853.50	4,656.00	4,000.00	4,005.49		Rest Fees, Lic, Perm, Fines, Totals:	0.00	4,000.00	4,800.00	0.00	0.00
0.00	0.00	0.00	24.50	R27 00-3041	Rest Fee,Srvce Chrg (Stat/Loc) ATM service fee	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	24.50		Rest Fee,Srvce Chrg (Stat/Loc) Tot	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	R55 00-3258	Rest Interfund Transf/Intrnl S Fees - inter dept/fund transfr	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Rest Interfund Transf/Intrnl S Totals:	0.00	0.00	0.00	0.00	0.00
43.30	73.21	50.00	68.06	R65 01-3020	Other Resources (Restr) Records Interest	0.00	50.00	80.00	0.00	0.00
43.30	73.21	50.00	68.06		Other Resources (Restr) Totals:	0.00	50.00	80.00	0.00	0.00
345,678.58	341,126.43	324,638.11	280,692.94		REVENUES TOTALS:	0.00	335,443.56	363,999.56	0.00	0.00
115,341.17	66,674.02	67,207.97	51,305.96	E1 00-4001	Personal Services Personnel	0.90	71,479.85	68,620.65	0.00	0.00
0.00	34,030.66	35,285.07	28,533.97	00-4052	Administrative Assistant	0.90	41,089.28	36,980.35	0.00	0.00

FY11 Actual	FY12 Actual	FY13 Adopted	FY13 YTD 4.19.13	Account	Description	FTE	FY14 Requested	FY14 Proposed	FY14 Approved	FY14 Adopted
0.00	2,556.06	2,848.32	3,277.73	00-4057	Clerk I	0.49	14,749.28	15,732.56	0.00	0.00
1,459.77	0.00	0.00	0.00	00-4085	Temp Help	0.00	500.00	500.00	0.00	0.00
9.56	0.00	0.00	92.49	00-4090	Overtime	0.00	500.00	500.00	0.00	0.00
16,825.36	19,514.26	19,851.30	15,863.67	00-4101	PERS	0.00	28,280.72	27,013.83	0.00	0.00
8,918.19	7,871.92	8,058.61	6,344.88	00-4102	FICA Tax	0.00	9,816.36	9,358.52	0.00	0.00
318.82	181.43	184.98	159.79	00-4103	Worker's Compensation Ins.	0.00	239.83	220.20	0.00	0.00
28,808.09	29,229.51	28,545.65	21,494.72	00-4104	Insurance Benefits	0.00	30,695.52	29,309.39	0.00	0.00
17.84	56.11	57.33	44.05	00-4105	WBF	0.00	81.90	85.54	0.00	0.00
0.00	1,579.23	3,302.91	1,761.09	00-4106	Unemployment Insurance	0.00	1,076.75	1,088.70	0.00	0.00
171,698.80	161,693.20	165,342.14	128,878.35		Personal Services Totals:	2.29	198,509.49	189,409.74	0.00	0.00
				E2	Materials and Services					
0.00	0.00	0.00	0.00	00-4320	Fedex Passport Expense	0.00	0.00	0.00	0.00	0.00
0.00	1,128.81	1,200.00	243.51	00-4321	Supplies	0.00	2,000.00	2,000.00	0.00	0.00
1,919.58	1,706.91	2,400.00	703.10	00-4322	Copier Maintenance	0.00	0.00	2,000.00	0.00	0.00
12,997.60	15,729.50	12,542.00	11,758.00	00-4520	Clerk's System Annual Maint	0.00	0.00	15,000.00	0.00	0.00
0.00	1,966.55	1,000.00	1,194.00	00-4522	Small Equipment	0.00	4,300.00	2,500.00	0.00	0.00
0.00	0.00	0.00	0.00	00-4525	Software	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	00-4530	Medical Invest. & Assistants	0.00	0.00	0.00	0.00	0.00
666.49	0.00	1,000.00	1,364.90	00-4531	Fees & Exp-Med Investigator	0.00	1,000.00	1,000.00	0.00	0.00
5,244.01	1,300.00	1,500.00	0.00	00-4634	Book Binding & Repair	0.00	1,500.00	1,500.00	0.00	0.00
447.89	392.95	400.00	507.57	00-4710	Mileage	0.00	600.00	600.00	0.00	0.00
1,099.76	1,125.60	1,200.00	798.53	00-4720	Conferences and Training	0.00	1,500.00	1,200.00	0.00	0.00
250.00	250.00	300.00	250.00	00-4730	Membership Dues	0.00	350.00	350.00	0.00	0.00
2,517.87	2,576.16	5,500.00	526.32	00-4740	Film and Supplies	0.00	5,500.00	5,500.00	0.00	0.00
0.00	0.00	0.00	9.77	00-4901	Misc	0.00	0.00	0.00	0.00	0.00
212.24	0.00	600.00	0.00	01-4635	Equipment Repair	0.00	500.00	500.00	0.00	0.00
0.00	0.00	8,000.00	0.00	01-4870	Recording Fund Expenses	0.00	10,000.00	10,000.00	0.00	0.00
25,355.44	26,176.48	35,642.00	17,355.70		Materials and Services Totals:	0.00	27,250.00	42,150.00	0.00	0.00
				E3	Capital Outlay					
0.00	18,000.00	0.00	0.00	00-5001	Indexing System	0.00	0.00	0.00	0.00	0.00
0.00	18,000.00	0.00	0.00		Capital Outlay Totals:	0.00	0.00	0.00	0.00	0.00
				E5	Transfers					

FY11 Actual	FY12 Actual	FY13 Adopted	FY13 YTD 4.19.13	Account	Description	FTE	FY14 Requested	FY14 Proposed	FY14 Approved	FY14 Adopted
51,871.68	47,954.16	49,357.58	41,131.30	00-4593	Administrative Allocation	0.00	55,873.56	55,873.56	0.00	0.00
51,871.68	47,954.16	49,357.58	41,131.30		Transfers Totals:	0.00	55,873.56	55,873.56	0.00	0.00
248,925.92	253,823.84	250,341.72	187,365.35		EXPENDITURES TOTALS:	2.29	281,633.05	287,433.30	0.00	0.00
345,678.58	341,126.43	324,638.11	280,692.94		DEPT REVENUES	0.00	335,443.56	363,999.56	0.00	0.00
248,925.92	253,823.84	250,341.72	187,365.35		DEPT EXPENSES	2.29	281,633.05	287,433.30	0.00	0.00
96,752.66	87,302.59	74,296.39	93,327.59		Clerk's Office Totals:	(2.29)	53,810.51	76,566.26	0.00	0.00

FY2013-2014 Administrative Allocation

Proposed Budget

General Fund

County Clerk

Support Function/Item	No. of Units	"True up" factor*	Cost/unit/mo	Monthly Cost	Annual Cost	Allocations based on:	
Telephone (landlines)	12.00 landlines	44.9%	3.68	44.18	530.16	FY2013 budget of landline phone cost for no. of land lines times true up factor from FY12 actuals to budget.	
Info Tech	9.00 workstations	92.1%	141.48	1,273.29	15,279.44	FY2013 budget of IT staffing, materials and capital expenditures cost for no. of workstations times true up factor. Non-primary laptops are valued at .5 each.	
Finance and General Liability Insurance	2.10 FTE (including ongoing temps)	98.0%	328.78	690.44	8,285.33	FY2013 4.2 staff (staffing for special assessment and reimbursable activities is excluded), audit, PR processing, liability insurance, finance materials and services. General Fund has slightly higher unit cost to include supply closet & newspaper subscriptions in the courthouse. The "true up" varies if in general fund or not.	
Finance - Special Assessment		100.0%				Units which require finance support beyond normal payroll, AP and AR processing, have special assessment as do those with no staff but that do receive financial services.	
Human Resources	2.10 FTE (including ongoing temps)	92.2%	75.49	158.54	1,902.47	FY2013 budget of HR staffing and materials cost per FTE times true up factor.	
Board of Commissioners	2.10 FTE (including ongoing temps)	100.0%	63.81	133.99	1,607.90	FY2013 budget - 25% of BoCC staffing and materials cost is allocated	
Facilities and Maintenance	% building		Bldg cost per month			Based on FY2013 budget. County Courthouse - 2 maint srvcvs FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - 1 main FTE + utilities divided among Jail, Sheriff, Marine Sheriff and Corrections; b/c Jail pays for all these costs, it receives a credit from the other three units. Other departments not in one of these facilities are allocated \$0 in facilities maintenance. Note - no office space cost or depreciation is included.	
Courthouse	1,498 Sq Ft	5.9%	85.7%	37,610.67	2,214.69	26,576.31	
Justice	Sq Ft		100.0%				
County Counsel	1.0% actual % time SH	100.0%			1,565.84	Based on hours worked from Jan 1 2012 to Dec 31 2012 and FY2013 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable and Vernonia activities.	
	0.0% actual % time RM				0.00		
	0.0% actual % time CZ				0.00		
	0.0% actual % time JK				0.00		
	Annual Materials Cost			126.11	126.11		
Support Department Adjustment						Support Services do not pay allocation; county does not assign this balance out to program funds to cover in addition to program share of services	
				Avr Monthly Cost	4,656.13	Annual Cost	55,873.56
				Increase/(Decrease) %	13.2%	FY12 Total	49,357.58
						Total allocated:	2,014,214
						% of Total	2.8%

* Allocations are based on budget or estimates. When actual costs are less than budget we "true up" the allocation. The percentage is actuals to budget for the costs included in that particular allocated group in FY2012. However, when actuals exceed budget, the true up for the next year is 100%.

Elections - General Fund 100-05

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

FY 2013-2014 Highlights and Significant Changes

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

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

FY 2012-2013 Accomplishments

The following elections were carried out:

November 2012	General Election
March 2013	Ballot Measure for the City of Scappoose which was paid for by the City of Scappoose
May 2013	District Election for Fire Boards, School Boards, Port of St Helens, Columbia 911, Rainier Cemetery, Parks and Recreation plus Ballot Measure for 911

FY14 Proposed Budget

Elections

General Fund 100

Dept: 05

	FY14 Proposed Budget	FY13 Estimated Actuals	FY13 Budget	Change FY13 to FY14 Budget	FY12 Actuals	FY11 Actuals
Summary						
Unrestricted Beginning Balance	0	0	0		0	0
Restricted Beginning Balance	0	0	0		0	0
Total Beginning Balance	0	0	0		0	0
Property Tax	0	0	0		0	0
State & Fed Government	0	0	0		0	0
Other Resources	0	0	0		0	0
FY Unrestricted Resources Total	0	0	0		0	0
Property Tax	0	0	0		0	0
State & Fed Government	30,500	5,342	30,000	1.67%	121,205	31,188
Fees, Permits, Fines, Service Charges	0	0	0		0	0
Bond or Debt Proceeds	0	0	0		0	0
Transfers/Reimb from County Funds	0	0	0		0	0
Other Resources	0	0	0		0	166
FY Restricted Resources Total	30,500	5,342	30,000	1.67%	121,205	31,354
Total Resources	30,500	5,342	30,000	1.67%	121,205	31,354
Personal Services	93,767	95,108	83,229	12.66%	94,180	87,033
Materials and Services	60,600	63,952	77,510	-21.82%	83,962	70,116
Capital Outlay	6,800	6,749	6,800	0.00%	74,170	6,749
Debt Service	0	0	0		0	0
Transfers to County Funds	43,324	39,654	39,654	9.25%	36,100	41,627
Contingencies	0	0	0		0	0
Ending Fund Balance	0	0	0		0	0
Total Expenditure	204,491	205,463	207,193	-1.30%	288,413	205,525
FY Net Revenue	(173,991)	(200,121)	(177,193)	-1.81%	(167,208)	(174,171)
Net Revenue incl Begin Bals	(173,991)	(200,121)	(177,193)	-1.81%	(167,208)	(174,171)
Full time Equivalents (FTEs)	1.19		1.04		0.81	1.40

FY11 Actual	FY12 Actual	FY13 Adopted	FY13 YTD 4.19.13	Account	Description	FTE	FY14 Requested	FY14 Proposed	FY14 Approved	FY14 Adopted
				05	Elections					
				R25	Rest Fees, Lic, Perm, Fines,					
0.00	32,681.25	10,000.00	96.80	00-3250	Election Costs Reimb - State	0.00	10,000.00	10,000.00	0.00	0.00
28,469.94	20,756.82	20,000.00	3,223.04	00-3251	Election Costs Reimb - Local	0.00	20,000.00	20,000.00	0.00	0.00
28,469.94	53,438.07	30,000.00	3,319.84		Rest Fees, Lic, Perm, Fines, Totals:	0.00	30,000.00	30,000.00	0.00	0.00
				R35	Restr Fed Grant/Donation					
2,717.65	346.01	0.00	1,669.47	00-3255	HAVA grant	0.00	0.00	500.00	0.00	0.00
0.00	67,420.54	0.00	0.00	01-3850	HAVA CFDA 93.617	0.00	0.00	0.00	0.00	0.00
2,717.65	67,766.55	0.00	1,669.47		Restr Fed Grant/Donation Totals:	0.00	0.00	500.00	0.00	0.00
				R65	Other Resources (Restr)					
166.00	0.00	0.00	0.00	00-3120	Miscellaneous Revenue	0.00	0.00	0.00	0.00	0.00
166.00	0.00	0.00	0.00		Other Resources (Restr) Totals:	0.00	0.00	0.00	0.00	0.00
31,353.59	121,204.62	30,000.00	4,989.31		REVENUES TOTALS:	0.00	30,000.00	30,500.00	0.00	0.00
				E1	Personal Services					
52,093.28	0.00	0.00	0.00	00-4001	Elections Supervisor	0.00	0.00	0.00	0.00	0.00
0.00	50,121.02	43,539.78	34,622.71	00-4022	Elections Supervisor	0.69	50,714.43	47,057.14	0.00	0.00
7,574.90	8,669.19	10,200.00	7,220.40	00-4085	Part-Time Help	0.50	10,500.00	10,500.00	0.00	0.00
0.00	685.28	0.00	3,516.11	00-4090	Overtime	0.00	3,000.00	5,000.00	0.00	0.00
7,711.07	10,261.46	8,662.31	7,685.22	00-4101	PERS	0.00	13,704.31	13,497.86	0.00	0.00
3,679.01	3,697.76	4,111.09	2,606.90	00-4102	FICA Tax	0.00	4,912.40	4,785.62	0.00	0.00
103.41	98.61	94.37	58.46	00-4103	Worker's Compensation Ins.	0.00	124.46	112.60	0.00	0.00
15,854.13	19,608.00	14,916.16	12,337.21	00-4104	Insurance Benefits	0.00	12,787.48	12,230.09	0.00	0.00
16.74	36.52	20.48	26.21	00-4105	WBF	0.00	27.30	27.30	0.00	0.00
0.00	1,002.49	1,684.98	996.65	00-4106	Unemployment Insurance	0.00	538.84	556.72	0.00	0.00
87,032.54	94,180.33	83,229.17	69,069.87		Personal Services Totals:	1.19	96,309.22	93,767.33	0.00	0.00
				E2	Materials and Services					
0.00	404.48	200.00	597.26	00-4321	Office Supplies and Expenses	0.00	500.00	500.00	0.00	0.00
0.00	150.00	0.00	0.00	00-4594	Refund	0.00	0.00	0.00	0.00	0.00
481.63	126.67	100.00	696.82	00-4710	Mileage	0.00	600.00	600.00	0.00	0.00
197.00	100.00	300.00	210.00	00-4720	Conferences and Training	0.00	500.00	500.00	0.00	0.00
7,079.81	7,239.55	6,000.00	7,572.55	00-4751	Service Agreement	0.00	0.00	8,000.00	0.00	0.00

FY11	FY12	FY13	FY13				FY14	FY14	FY14	FY14
Actual	Actual	Adopted	YTD 4.19.13	Account	Description	FTE	Requested	Proposed	Approved	Adopted
212.00	1,537.46	910.00	1,957.10	00-4754	Misc election supplies	0.00	1,000.00	1,000.00	0.00	0.00
61,691.43	73,030.57	70,000.00	34,930.61	00-4761	Election Distri/County Portion	0.00	0.00	50,000.00	0.00	0.00
454.01	1,373.66	0.00	2,710.00	00-4763	Local District Elections	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	01-4761	state election reimbursable xp	0.00	0.00	0.00	0.00	0.00
70,115.88	83,962.39	77,510.00	48,674.34		Materials and Services Totals:	0.00	2,600.00	60,600.00	0.00	0.00
				E3	Capital Outlay					
0.00	0.00	0.00	0.00	00-5013	Annual Election Equip (5yr pmt	0.00	0.00	0.00	0.00	0.00
6,749.00	6,749.00	6,800.00	6,749.00	00-5015	OCVR	0.00	6,800.00	6,800.00	0.00	0.00
0.00	67,420.54	0.00	0.00	01-5010	HAVA Bldg Improvement	0.00	0.00	0.00	0.00	0.00
6,749.00	74,169.54	6,800.00	6,749.00		Capital Outlay Totals:	0.00	6,800.00	6,800.00	0.00	0.00
				E5	Transfers					
41,627.16	36,100.32	39,654.02	33,045.00	00-4593	Administrative Allocation	0.00	43,323.69	43,323.69	0.00	0.00
41,627.16	36,100.32	39,654.02	33,045.00		Transfers Totals:	0.00	43,323.69	43,323.69	0.00	0.00
205,524.58	288,412.58	207,193.19	157,538.21		EXPENDITURES TOTALS:	1.19	149,032.91	204,491.02	0.00	0.00
31,353.59	121,204.62	30,000.00	4,989.31		DEPT REVENUES	0.00	30,000.00	30,500.00	0.00	0.00
205,524.58	288,412.58	207,193.19	157,538.21		DEPT EXPENSES	1.19	149,032.91	204,491.02	0.00	0.00
(174,170.99)	(167,207.96)	(177,193.19)	(152,548.90)		Elections Totals:	(1.19)	(119,032.91)	(173,991.02)	0.00	0.00

FY2013-2014 Administrative Allocation

Proposed Budget

General Fund

Elections

Support Function/Item	No. of Units	"True up" factor*	Cost/unit/mo	Monthly Cost	Annual Cost	Allocations based on:		
Telephone (landlines)	3.00 landlines	44.9%	3.68	11.04	132.54	FY2013 budget of landline phone cost for no. of land lines times true up factor from FY12 actuals to budget.		
Info Tech	3.00 workstations	92.1%	141.48	424.43	5,093.15	FY2013 budget of IT staffing, materials and capital expenditures cost for no. of workstations times true up factor. Non-primary laptops are valued at .5 each.		
Finance and General Liability Insurance	1.75 FTE (including ongoing temps)	98.0%	328.78	575.37	6,904.44	FY2013 4.2 staff (staffing for special assessment and reimbursable activities is excluded), audit, PR processing, liability insurance, finance materials and services. General Fund has slightly higher unit cost to include supply closet & newspaper subscriptions in the courthouse. The "true up" varies if in general fund or not.		
Finance - Special Assessment		100.0%				Units which require finance support beyond normal payroll, AP and AR processing, have special assessment as do those with no staff but that do receive financial services.		
Human Resources	1.75 FTE (including ongoing temps)	92.2%	75.49	132.12	1,585.39	FY2013 budget of HR staffing and materials cost per FTE times true up factor.		
Board of Commissioners	1.75 FTE (including ongoing temps)	100.0%	63.81	111.66	1,339.92	FY2013 budget - 25% of BoCC staffing and materials cost is allocated		
Facilities and Maintenance	% building		Bldg cost per month			Based on FY2013 budget. County Courthouse - 2 maint srvc FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - 1 main FTE + utilities divided among Jail, Sheriff, Marine Sheriff and Corrections; b/c Jail pays for all these costs, it receives a credit from the other three units. Other departments not in one of these facilities are allocated \$0 in facilities maintenance. Note - no office space cost or depreciation is included.		
Courthouse	1,498 Sq Ft 5.9%	85.7%	37,610.67	2,214.69	26,576.31			
Justice	Sq Ft	100.0%						
County Counsel	1.0% actual % time SH	100.0%			1,565.84	Based on hours worked from Jan 1 2012 to Dec 31 2012 and FY2013 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable and Vernonia activities.		
	0.0% actual % time RM				0.00			
	0.0% actual % time CZ				0.00			
	0.0% actual % time JK				0.00			
	Annual Materials Cost			126.11	126.11			
Support Department Adjustment						Support Services do not pay allocation; county does not assign this balance out to program funds to cover in addition to program share of services		
				Avr Monthly Cost	3,610.31	Annual Cost	43,323.69	Total allocated:
				Increase/(Decrease) %	9.3%	FY12 Total	39,654.02	2,014,214
								% of Total
								2.2%

* Allocations are based on budget or estimates. When actual costs are less than budget we "true up" the allocation. The percentage is actuals to budget for the costs included in that particular allocated group in FY2012. However, when actuals exceed budget, the true up for the next year is 100%.

Columbia County Sheriff's Office - General Fund 100-06

The Sheriff is elected to be the chief executive officer and conservator of the peace in Columbia County. In the execution of the office of sheriff, it is the sheriff's duty to:

(1) **Arrest and commit to prison all persons who break the peace, or attempt to break it, and all persons guilty of public offenses.** This gives priority treatment to the enforcement of the laws that help conserve the peace and it calls for *deputized* officers to provide a level of response to at least the most serious offenses occurring in our county.

(2) **Defend the county against those who, by riot or otherwise, endanger the public peace or safety.** This calls again for a certain level of *deputized* officers to respond to the most egregious threats to the peace and safety of citizens in our county.

(3) **Execute the process and orders of the courts of justice or of judicial officers, when delivered to the sheriff for that purpose, according to law.** This requires staff to prepare and to serve the civil papers throughout the county on a daily basis, as well as *deputized*, sworn enforcement officers to enforce the directives of the courts.

(4) **Execute all warrants delivered to the sheriff for that purpose by other public officers, according to law.** This requires Records staff to keep track of all warrants and other documentation used to justify a warrant for the arrest of someone.

(5) **Attend, upon call, the Supreme Court, Court of Appeals, Oregon Tax Court, circuit court, justice court or county court held within the county, and to obey its lawful orders or directions.** Requires to deployment of *deputized* officers to carry out these orders.

(6) **Provide death investigations for all unattended deaths within the Sheriff's primary jurisdiction.** This requires investigators trained in the investigation of unattended deaths.

(7) **The sheriff of each county has the responsibility for search and rescue activities within the county.** This requires sworn deputies to oversee all search and rescue operations and to respond to search and rescue calls that have potential criminal implications.

Also, in Oregon, the Sheriff is tasked with overseeing the county's Concealed Handgun Licensing (CHL) program. Dog Control Services in our county have also been added to the Sheriff's responsibilities, along with the enforcement of all county ordinances.

FY 2013-14 Highlights and Significant Changes

The Sheriff's Office's share of the County General Fund Budget Reduction is \$400,000, which represents a 13-percent reduction in forecasted expenditures. Salary and Benefits costs, along with increases in supplies and services costs have forced more position reductions in 2012-13 and cost saving measures to be instituted in all mission areas of the office.

The narcotics detective position with the Columbia Enforcement Narcotics Team has been eliminated. The loss of this position also reduces the investigative strength of the Columbia County Major Crimes Team. The loss of this detective position threatens the existence of the Columbia Enforcement Narcotics Team (CENT) as it made up half the team. The Sheriff's Office is withdrawing from the interagency Critical Incident Response Team (to save on thousands of dollars of extra training costs). The Sheriff's office comprised a major portion of this county-wide tactical team, and the loss of these deputies from the team also threatens the

ongoing existence of this interagency team, as well. The evidence technician position has been reduced to 0.49 FTE. Civil Staff will lose the extra support from the evidence technician position, pushing concealed handgun licensing application processing back even further.

Reductions in grant amounts from the State Marine Board, have reduced the water hours scheduled for our marine patrols. Two deputies will still be assigned to the unit, but they will have a limited number of hours assigned to normal patrol to augment the four main patrol deputies we have—those hours are paid for with county general funds.

Animal Control has been pared down to adjust with budget realities. Services to dogs and the public affected by them will be curtailed. The County will no longer operate the County animal shelter. Operation of the County's half of the shelter will be turned over to the Columbia Humane Society. Two part-time staff positions are eliminated, and the Animal Control Officer will work primarily out of the Sheriff's Office.

FY2012-2013 Accomplishments

The Sheriff's Office continued to handle more calls for service per deputy than any other law enforcement agency in the county. Despite having approximately half the population of the county and 98 percent of the area to cover, the four regular patrol deputies allotted to the Enforcement Division have performed admirably. The total number of investigation reports continues to rise, increasing from 899 in 2011 to 1,169 in 2012. The Marine Patrol Unit increased its water hours in 2012, and also more than doubled (from 3 to 7) the number of Boating Under the Influence of Intoxicants arrests. Patrol deputies also increased the number of DUII arrests over the numbers in 2011. In 2012 major investigations included 4 homicide and attempted homicide investigations, 120 felony drug arrests, 19 burglary arrests, 4 robbery arrests and 66 arrests for theft. Investigators also filed 41 charges involving sexual offenses in 2012.

The Marine Patrol Unit was awarded two new boats by the Oregon State Marine Board after negotiations with the OSMB demonstrated the replacement of several boats from our aging fleet. We were able to combine several old boats turned in as a down payment to bring the price down to meet OSMB contributions for the new boats.

We were unable to keep a Sauvie Island Patrol position in our budget, although deputies still respond to the Island for emergency calls, however we were able to maintain our narcotics enforcement position, despite the loss of grant funding at the end of 2012. A small amount of grant funding still paid for the detective's overtime costs in conducting narcotics investigations.

Our Search And Rescue team continues to improve. The SAR team participated in 14 missions throughout the year and participated in joint training and actual response operations with other SAR teams from adjoining counties. Our volunteer reserve deputies (over 3000 hours) and our volunteers in Partnership with the Sheriff (almost 2500 hours) combined with SAR volunteers to push the total volunteer hours at the Sheriff's office to over 8,000 hours!

Animal Control continued to operate the animal shelter with a very low euthanasia rate (.02%). The shelter took in 446 stray dogs and 82 owner-surrendered dogs. A total of 228 stray dogs were returned to their owners, and 113 strays were re-homed to others.

Enforcement Deputies also carried out 46 Deputy Medical Examinations in 2012. DMEs are required before a body can be moved from the scene of an unattended death. All enforcement deputies in Columbia County are certified deputy medical examiners.

Civil Process Services continue to excel with even greater efficiency. The efficiency of the ratio of papers served to those received for service increased from 92 percent to 98 percent in the past year. The Sheriff's Office Support Services Division also increased the number of warrants entered and cleared in 2012. Concealed Handgun Licensing saw a dramatic increase in 2012, growing by 41 percent. This onslaught continued, overwhelming our Support Services Division. Appointments for CHL applicants are currently more than two months into the future.

To help support the results of staff reductions in the jail, five deputies and the undersheriff have been cross trained to serve in the jail. This gives the Sheriff the ability to adjust to changing employee conditions on a daily basis as needed, filling holes in jail schedules when they exist. Enforcement Deputies also responded to the jail to investigate crimes, restore order when inmates became unruly. Enforcement deputies are critical components to the success of the jail with its limited staffing for these reasons. Future losses of enforcement deputies threaten the jail's ability to house even the limited number of inmates the jail can now hold, including federal prisoners who help pay the cost of the jail. Losses in paying partners would threaten the jail's ability to continue. Thus, enforcement deputies play a key role in the jail's ability to maintain the services required to remain a viable function of the Sheriff's Office.

FY14 Proposed Budget

**Sheriff's
Office**

General Fund 100

Dept: 06

	FY14 Proposed Budget	FY13 Estimated Actuals	FY13 Budget	Change FY13 to FY14 Budget	FY12 Actuals	FY11 Actuals
Summary						
Unrestricted Beginning Balance	0	0	0		0	0
Restricted Beginning Balance	0	0	0		0	0
Total Beginning Balance	0	0	0		0	0
Property Tax	0	0	0		0	0
State & Fed Government	0	0	0		0	0
Other Resources	0	0	0		0	0
FY Unrestricted Resources Total	0	0	0		0	0
Property Tax	0	0	0		0	0
State & Fed Government	335,889	340,338	320,095	4.93%	213,885	218,460
Fees, Permits, Fines, Service Charges	169,800	226,509	243,000	-30.12%	253,583	88,256
Bond or Debt Proceeds	0	0	0		0	0
Transfers/Reimb from County Funds	0	8,545	76,800	-100.00%	0	69,743
Other Resources	0	34,803	36,000	-100.00%	104,759	65,552
FY Restricted Resources Total	505,689	610,196	675,895	-25.18%	572,227	442,011
Total Resources	505,689	610,196	675,895	-25.18%	572,227	442,011
Personal Services	1,450,742	1,615,417	1,650,703	-12.11%	1,810,851	1,612,334
Materials and Services	299,286	281,443	268,269	11.56%	322,578	237,800
Capital Outlay	0	0	0		24,970	179,940
Debt Service	0	0	0		0	0
Transfers to County Funds	282,804	262,607	262,607	7.69%	258,296	286,249
Contingencies	0	0	0		0	0
Ending Fund Balance	0	0	0		0	0
Total Expenditure	2,032,832	2,159,467	2,181,579	-6.82%	2,416,695	2,316,323
FY Net Revenue	(1,527,143)	(1,549,271)	(1,505,684)	1.43%	(1,844,469)	(1,874,312)
Net Revenue incl Begin Bals	(1,527,143)	(1,549,271)	(1,505,684)	1.43%	(1,844,469)	(1,874,312)
Full time Equivalents (FTEs)	13.24		16.79		19.25	20.84

FY11 Actual	FY12 Actual	FY13 Adopted	FY13 YTD 4.19.13	Account	Description	FTE	FY14 Requested	FY14 Proposed	FY14 Approved	FY14 Adopted
				06	Sheriff's Office					
				R25	Rest Fees, Lic, Perm, Fines,					
88,143.29	99,526.97	80,000.00	43,620.30	00-3250	Sheriff's Fees	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	9,937.65	00-3251	Civil Fees	0.00	32,000.00	32,000.00	0.00	0.00
0.00	0.00	0.00	46,352.00	00-3252	CHL Fees	0.00	50,000.00	50,000.00	0.00	0.00
0.00	0.00	0.00	2,050.00	00-3253	Background Check Fees	0.00	8,000.00	8,000.00	0.00	0.00
0.00	85,799.50	100,000.00	62,452.00	09-3250	Dog License Fees	0.00	60,000.00	60,000.00	0.00	0.00
0.00	8,136.00	8,000.00	6,300.00	09-3251	Dog Boarding Fees	0.00	0.00	0.00	0.00	0.00
0.00	26,926.34	30,000.00	11,818.66	09-3252	Dog Program Violation Fees	0.00	15,000.00	15,000.00	0.00	0.00
0.00	5,101.00	7,000.00	2,280.00	09-3253	Dog Adoption Fees	0.00	0.00	0.00	0.00	0.00
0.00	2,165.30	1,500.00	280.00	09-3254	Dog Restitution	0.00	0.00	0.00	0.00	0.00
0.00	975.00	0.00	150.00	09-3255	Chip Program	0.00	0.00	0.00	0.00	0.00
0.00	3,067.00	2,500.00	2,018.50	09-3256	Animal Control Services	0.00	3,000.00	3,000.00	0.00	0.00
0.00	75.00	0.00	0.00	09-3257	Call Out Fees	0.00	0.00	0.00	0.00	0.00
88,143.29	231,772.11	229,000.00	187,259.11		Rest Fees, Lic, Perm, Fines, Totals:	0.00	168,000.00	168,000.00	0.00	0.00
0.00	0.00	125,000.00	125,000.00	R27 00-3349	Rest Fee,Srvce Chrg (Stat/Loc) Enhanced Law Enforcement PGE	0.00	125,000.00	125,000.00	0.00	0.00
0.00	0.00	125,000.00	125,000.00		Rest Fee,Srvce Chrg (Stat/Loc) Totals:	0.00	125,000.00	125,000.00	0.00	0.00
7,644.60	9,261.20	0.00	4,250.68	R36 01-3558	Restr State/ Local Govt Grant/ ODOT Overtime Grant	0.00	25,000.00	25,000.00	0.00	0.00
204,055.28	201,754.00	195,095.00	97,547.50	02-3540	State Marine Board Grant	0.00	183,389.30	183,389.30	0.00	0.00
73,151.00	0.00	76,800.00	8,545.00	03-3545	Dept of Fish/Wildlife Contract	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	04-3557	Rainier School Match	0.00	0.00	0.00	0.00	0.00
822.00	0.00	0.00	0.00	07-3559	JAG Grant revenue	0.00	0.00	0.00	0.00	0.00
285,672.88	211,015.20	271,895.00	110,343.18		Restr State/ Local Govt Grant/ Tota	0.00	208,389.30	208,389.30	0.00	0.00
0.00	0.00	0.00	0.00	R37 00-3541	Restr Private Grant/Donation Donations	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	00-3542	Reserve Deputy Donations	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	01-3500	VIPS grants	0.00	0.00	0.00	0.00	0.00
0.00	7,873.62	8,000.00	2,781.69	09-3130	Donations	0.00	0.00	0.00	0.00	0.00
0.00	7,873.62	8,000.00	2,781.69		Restr Private Grant/Donation Totals:	0.00	0.00	0.00	0.00	0.00
				R55	Rest Interfund Transf/Intrnl S					

FY11 Actual	FY12 Actual	FY13 Adopted	FY13 YTD 4.19.13	Account	Description	FTE	FY14 Requested	FY14 Proposed	FY14 Approved	FY14 Adopted
0.00	0.00	0.00	0.00	01-3551	Transfer from Comm. Corr. 1145	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	04-3552	Transfer from Security Fund211	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	09-3085	Restitution (xfr fund)	0.00	0.00	0.00	0.00	0.00
(3,408.00)	0.00	0.00	0.00	09-3086	Transf Rev to close Anim Cntrl	0.00	0.00	0.00	0.00	0.00
(3,408.00)	0.00	0.00	0.00		Rest Interfund Transf/Intrnl S Totals:	0.00	0.00	0.00	0.00	0.00
				R65	Other Resources (Restr)					
112.55	6,353.50	0.00	0.00	00-3008	Sheriff Bail Account	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	2,208.26	00-3090	Reimb Project Expenses	0.00	0.00	1,800.00	0.00	0.00
0.00	209.91	0.00	2,690.28	00-3100	Refund of Expenses	0.00	0.00	0.00	0.00	0.00
3,757.12	76.00	0.00	7,171.90	00-3105	Reimb of Cost	0.00	0.00	0.00	0.00	0.00
0.00	3,211.30	0.00	0.00	00-3123	Sale Surplus Asset	0.00	0.00	0.00	0.00	0.00
61,794.84	101,261.61	36,000.00	24,841.12	00-3350	SHPD CENT	0.00	0.00	0.00	0.00	0.00
925.90	0.00	0.00	0.00	01-3110	Insurance Reimbursements	0.00	0.00	0.00	0.00	0.00
5,012.54	2,870.00	0.00	2,542.82	01-3556	Event Permit Reimbursement	0.00	0.00	2,500.00	0.00	0.00
0.00	7,583.66	6,000.00	4,402.54	09-3111	Reimb from Humane Society	0.00	0.00	0.00	0.00	0.00
71,602.95	121,565.98	42,000.00	43,856.92		Other Resources (Restr) Totals:	0.00	0.00	4,300.00	0.00	0.00
442,011.12	572,226.91	675,895.00	469,240.90		REVENUES TOTALS:	0.00	501,389.30	505,689.30	0.00	0.00
				E1	Personal Services					
70,680.25	42,526.63	42,344.28	32,081.50	00-4001	Sheriff	0.50	42,645.09	42,645.09	0.00	0.00
48,938.58	0.00	-57,381.00	0.00	00-4014	Civil Office Supervisor	0.00	0.00	0.00	0.00	0.00
0.00	22,811.82	24,364.11	22,054.34	00-4015	Office Manager II	0.50	25,597.64	25,597.64	0.00	0.00
47,055.12	0.00	0.00	0.00	00-4016	Civil Process Clerk	0.00	0.00	0.00	0.00	0.00
18,232.44	0.00	0.00	0.00	00-4017	Gun Permit Clerk	0.00	0.00	0.00	0.00	0.00
8,115.95	0.00	0.00	0.00	00-4018	New 1/2 Clerical Position	0.00	0.00	0.00	0.00	0.00
0.00	50,604.00	50,596.57	39,693.14	00-4076	Senior Civil Deputy	1.00	50,597.54	50,597.54	0.00	0.00
26,068.20	33,242.00	33,921.96	26,598.00	00-4077	Civil Deputy	1.00	38,085.91	38,085.91	0.00	0.00
0.00	20,175.00	20,504.25	16,095.00	00-4078	Evidence Tech	0.49	21,935.97	17,914.38	0.00	0.00
0.00	32,455.74	23,023.21	18,659.19	00-4079	Civil Clerk	0.50	23,023.65	23,023.65	0.00	0.00
0.00	25,561.16	38,200.08	5,550.00	00-4085	PT Office Assistant	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	00-4088	CCSO est FTE red 1.5	0.00	0.00	0.00	0.00	0.00
1,416.82	104.73	1,000.00	1,197.36	00-4090	Overtime	0.00	1,000.00	1,000.00	0.00	0.00

FY11	FY12	FY13	FY13				FY14	FY14	FY14	FY14
Actual	Actual	Adopted	YTD 4.19.13	Account	Description	FTE	Requested	Proposed	Approved	Adopted
29,588.93	41,868.40	37,306.39	27,362.41	00-4101	PERS	0.00	44,366.10	44,074.73	0.00	0.00
16,875.15	17,370.40	17,897.52	12,332.54	00-4102	FICA Tax	0.00	15,520.76	15,213.11	0.00	0.00
1,824.10	3,401.51	3,503.20	2,617.36	00-4103	Worker's Compensation Ins.	0.00	3,122.59	2,941.35	0.00	0.00
65,981.58	69,148.56	83,176.23	50,633.29	00-4104	Insurance Benefits	0.00	66,540.30	63,525.96	0.00	0.00
51.71	147.72	147.93	93.57	00-4105	WBF	0.00	174.72	174.72	0.00	0.00
0.00	3,896.40	7,335.50	3,716.05	00-4106	Unemployment Insurance	0.00	1,702.46	1,769.77	0.00	0.00
338,957.45	33,509.50	19,407.08	14,747.25	01-4003	Undersheriff	0.25	20,719.38	20,719.38	0.00	0.00
35,356.00	0.00	0.00	0.00	01-4004	Undersheriff	0.00	0.00	0.00	0.00	0.00
46,428.19	0.00	0.00	0.00	01-4005	Personnel-Detectives	0.00	0.00	0.00	0.00	0.00
66,676.50	0.00	0.00	0.00	01-4006	Personnel-Sergeants	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	43,367.45	01-4017	Lieutenant	0.75	57,239.17	57,239.17	0.00	0.00
0.00	139,934.92	101,705.59	0.00	01-4070	Sergeant	0.00	0.00	0.00	0.00	0.00
0.00	321,324.76	318,185.93	247,393.99	01-4072	Deputy Sheriff	5.00	333,428.38	275,669.89	0.00	0.00
0.00	0.00	1,000.00	0.00	01-4085	PT Help	0.00	0.00	0.00	0.00	0.00
114,311.01	95,849.35	110,000.00	80,517.68	01-4090	Overtime Pay	0.00	122,000.00	107,000.00	0.00	0.00
113,314.28	137,508.32	109,984.25	88,123.25	01-4101	PERS	0.00	149,882.12	146,877.82	0.00	0.00
45,802.52	45,164.12	37,708.20	29,661.40	01-4102	FICA Tax	0.00	40,804.10	35,238.08	0.00	0.00
16,032.05	17,578.77	15,890.18	13,077.33	01-4103	Worker's Compensation Ins.	0.00	18,914.77	15,569.24	0.00	0.00
169,749.20	171,632.97	142,344.36	105,081.80	01-4104	Insurance Benefits	0.00	140,897.77	115,104.74	0.00	0.00
129.31	285.98	225.68	183.46	01-4105	WBF	0.00	232.96	203.84	0.00	0.00
6,940.00	10,233.14	15,455.12	9,657.07	01-4106	Unemployment Expense	0.00	4,475.76	4,099.32	0.00	0.00
142,101.58	0.00	0.00	0.00	02-4015	Marine Deputy	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	13,278.75	02-4017	Lieutenant	0.25	19,079.72	19,079.72	0.00	0.00
15,366.00	0.00	0.00	0.00	02-4034	Part-Time Marine Deputies	0.00	0.00	0.00	0.00	0.00
0.00	22,782.68	33,901.86	0.00	02-4070	Marine Sergeant	0.00	0.00	0.00	0.00	0.00
0.00	106,593.17	103,192.97	87,798.22	02-4072	Marine Deputy Sheriff	2.00	111,905.95	111,905.95	0.00	0.00
0.00	0.00	0.00	0.00	02-4085	PT Help	0.00	0.00	0.00	0.00	0.00
32,262.20	23,549.79	4,000.00	19,470.79	02-4090	Overtime Pay	0.00	31,000.00	31,000.00	0.00	0.00
30,582.11	37,683.67	32,173.07	28,654.47	02-4101	PERS	0.00	44,260.23	44,933.56	0.00	0.00
11,951.79	11,667.07	10,793.75	9,159.09	02-4102	FICA Tax	0.00	12,391.90	12,391.90	0.00	0.00
8,738.16	4,213.70	4,548.47	4,104.44	02-4103	Worker's Compensation Ins.	0.00	5,629.69	5,475.12	0.00	0.00
29,362.29	31,249.85	30,552.83	22,356.55	02-4104	Insurance Benefits	0.00	33,333.73	31,815.58	0.00	0.00
20.96	77.81	72.80	57.35	02-4105	WBF	0.00	87.36	87.36	0.00	0.00

FY11	FY12	FY13	FY13				FY14	FY14	FY14	FY14
Actual	Actual	Adopted	YTD 4.19.13	Account	Description	FTE	Requested	Proposed	Approved	Adopted
1,479.00	2,330.55	4,423.94	2,583.61	02-4106	Unemployment Marine Shrf	0.00	1,359.25	1,441.58	0.00	0.00
42,383.92	0.00	0.00	0.00	03-4008	Deputy Sheriff	0.00	0.00	0.00	0.00	0.00
0.00	61,876.32	61,410.62	39,834.88	03-4072	Deputy Sheriff	0.00	0.00	0.00	0.00	0.00
1,015.30	8,605.08	0.00	0.00	03-4090	Overtime Pay	0.00	0.00	0.00	0.00	0.00
0.00	19,460.19	16,891.10	6,548.34	03-4101	PERS	0.00	0.00	0.00	0.00	0.00
3,270.32	5,387.06	4,697.91	3,047.36	03-4102	FICA Tax	0.00	0.00	0.00	0.00	0.00
780.01	1,839.53	1,979.69	2,236.01	03-4103	Worker's Compensation Ins.	0.00	0.00	0.00	0.00	0.00
6,000.00	23,981.12	25,004.61	4,991.30	03-4104	Insurance Benefits	0.00	0.00	0.00	0.00	0.00
12.32	32.14	29.12	19.01	03-4105	WBF	0.00	0.00	0.00	0.00	0.00
0.00	1,350.37	1,925.49	339.69	03-4106	Unempl Insur	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	04-4022	Personnel	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	04-4090	Overtime	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	04-4101	PERS	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	04-4102	FICA Tax	0.00	0.00	0.00	0.00	0.00
(896.61)	0.00	0.00	0.00	04-4103	Worker's Compensation Ins.	0.00	0.00	0.00	0.00	0.00
(640.74)	0.00	0.00	0.00	04-4104	Insurance Benefits	0.00	0.00	0.00	0.00	0.00
20.10	0.00	0.00	0.00	04-4105	WBF	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	06-4103	Worker's Compensation Ins.	0.00	0.00	0.00	0.00	0.00
0.00	42,216.72	47,021.56	35,746.75	09-4046	Animal Control Officer	1.00	49,046.40	49,046.40	0.00	0.00
0.00	23,428.37	14,431.59	13,803.31	09-4054	Animal Care Specialist	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	1,162.49	09-4057	Clerk I	0.00	0.00	0.00	0.00	0.00
0.00	234.36	10,701.39	2,609.26	09-4065	Kennel Worker	0.00	0.00	0.00	0.00	0.00
0.00	5,109.84	3,000.00	2,238.19	09-4090	Overtime	0.00	4,500.00	2,000.00	0.00	0.00
0.00	12,300.93	13,848.16	9,697.27	09-4101	PERS	0.00	12,777.92	12,393.52	0.00	0.00
0.00	5,477.38	5,749.32	4,306.26	09-4102	FICA Tax	0.00	4,096.30	3,905.05	0.00	0.00
0.00	1,805.45	1,071.63	847.07	09-4103	Workers' Compensation Ins.	0.00	905.75	832.06	0.00	0.00
0.00	19,816.91	19,020.09	14,338.94	09-4104	Insurance Benefits	0.00	20,610.74	19,665.13	0.00	0.00
0.00	54.14	57.66	41.94	09-4105	WBF	0.00	29.12	29.12	0.00	0.00
0.00	1,391.39	2,356.42	1,542.54	09-4106	Unemployment Insurance	0.00	449.32	454.28	0.00	0.00
1,612,334.05	1,810,851.49	1,650,702.67	1,221,308.31		Personal Services Totals:	13.24	1,574,370.52	1,450,741.66	0.00	0.00
				E2	Materials and Services					
9,599.46	7,781.72	7,000.00	6,169.92	00-4310	Telephone, specific lines	0.00	7,971.10	8,568.00	0.00	0.00

FY11	FY12	FY13	FY13				FY14	FY14	FY14	FY14
Actual	Actual	Adopted	YTD 4.19.13	Account	Description	FTE	Requested	Proposed	Approved	Adopted
10,773.27	8,860.33	8,000.00	7,304.21	00-4311	Cellular Phones	0.00	10,034.88	10,034.88	0.00	0.00
12,437.33	13,501.34	11,000.00	11,141.05	00-4321	Office Supplies	0.00	14,823.88	14,823.88	0.00	0.00
3,998.81	4,206.50	3,000.00	3,124.93	00-4322	Copier Maintenance	0.00	3,959.03	3,959.03	0.00	0.00
337.70	35.79	1,000.00	743.80	00-4331	Deputies Supplies	0.00	1,517.35	1,517.35	0.00	0.00
8,648.20	12,867.68	1,000.00	14,010.00	00-4332	Sheriff's Fees	0.00	5,000.00	5,000.00	0.00	0.00
734.35	2,415.00	1,000.00	0.00	00-4343	Hiring Expense and Supplies	0.00	0.00	0.00	0.00	0.00
238.95	0.00	0.00	70.90	00-4345	Search & Rescue Radios & Suppl	0.00	500.00	500.00	0.00	0.00
720.65	463.31	1,000.00	287.62	00-4350	Uniform Allowance	0.00	500.00	500.00	0.00	0.00
0.00	0.00	0.00	0.00	00-4353	Bulletproof Vests	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	00-4541	Reserve Deputy Donation Expens	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	00-4544	Tech Asst Mo'ly Data System	0.00	0.00	0.00	0.00	0.00
0.00	30,616.30	0.00	19,073.99	00-4588	GL and Property Insurance	0.00	20,981.39	20,981.39	0.00	0.00
0.00	0.00	0.00	-2,505.96	00-4701	Printing & Advertising	0.00	0.00	0.00	0.00	0.00
0.00	1,841.44	2,000.00	1,861.41	00-4711	Vehicle Fuel	0.00	2,000.00	2,000.00	0.00	0.00
0.00	1,216.57	1,000.00	337.93	00-4714	Vehicle Maintenance	0.00	500.00	500.00	0.00	0.00
1,791.85	387.06	800.00	0.00	00-4715	Auto Expense	0.00	0.00	0.00	0.00	0.00
7,670.61	5,311.21	7,000.00	4,608.61	00-4720	Conferences and Training	0.00	6,000.00	6,000.00	0.00	0.00
1,735.00	1,290.00	2,000.00	1,180.00	00-4730	Membership Dues	0.00	500.00	500.00	0.00	0.00
4,124.74	4,248.54	4,250.00	0.00	00-4771	Computer-Teletype	0.00	0.00	0.00	0.00	0.00
3,373.87	1,702.88	4,000.00	5,462.60	00-4775	Computer Maint. Expense	0.00	4,732.66	4,732.66	0.00	0.00
120.00	2,407.08	2,500.00	350.65	00-4810	Investigations	0.00	1,000.00	1,000.00	0.00	0.00
80.00	4,797.54	2,500.00	1,320.00	00-4845	Contract Legal Services	0.00	2,500.00	2,500.00	0.00	0.00
0.00	0.00	0.00	0.00	01-3541	VIPS patrols	0.00	0.00	0.00	0.00	0.00
0.00	0.00	5,000.00	0.00	01-4326	Prism Maintenance Fee	0.00	0.00	0.00	0.00	0.00
9,798.68	14,513.24	10,000.00	5,313.17	01-4331	Deputies Supplies	0.00	8,000.00	8,000.00	0.00	0.00
124.08	67.50	0.00	188.90	01-4333	Meals	0.00	500.00	500.00	0.00	0.00
396.00	813.71	0.00	0.00	01-4341	VIP Supplies	0.00	1,000.00	1,000.00	0.00	0.00
0.00	2,705.85	4,000.00	2,099.85	01-4343	Bulletproof Vests	0.00	5,000.00	5,000.00	0.00	0.00
4,763.45	7,691.23	4,000.00	165.92	01-4345	Radio & Rescue Supplies	0.00	4,000.00	4,000.00	0.00	0.00
12,080.89	4,950.54	6,000.00	5,268.71	01-4350	Uniform Allowance	0.00	3,500.00	3,500.00	0.00	0.00
0.00	1,561.33	1,500.00	427.33	01-4351	Dry Cleaning	0.00	1,500.00	1,500.00	0.00	0.00
0.00	0.00	0.00	0.00	01-4410	Auto lease	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	01-4555	LETPP Grant Expense	0.00	0.00	0.00	0.00	0.00

FY11	FY12	FY13	FY13				FY14	FY14	FY14	FY14
Actual	Actual	Adopted	YTD 4.19.13	Account	Description	FTE	Requested	Proposed	Approved	Adopted
0.00	44,508.33	60,000.00	40,654.95	01-4711	Vehicle Fuel	0.00	55,000.00	55,000.00	0.00	0.00
0.00	0.00	0.00	0.00	01-4713	Vehicle Lease	0.00	36,000.00	36,000.00	0.00	0.00
0.00	17,226.88	12,000.00	15,463.89	01-4714	Vehicle Maintenance	0.00	12,000.00	12,000.00	0.00	0.00
55,342.57	29,613.84	7,500.00	12,088.29	01-4715	Auto Expense	0.00	10,000.00	10,000.00	0.00	0.00
23,057.57	(532.56)	0.00	0.00	01-4716	Car Maintenance	0.00	0.00	0.00	0.00	0.00
12,784.43	5,727.09	6,500.00	6,031.27	01-4720	Expenses-Sheriff & Deputies	0.00	10,000.00	10,000.00	0.00	0.00
1,635.86	0.00	7,500.00	0.00	01-4772	Firing Range Training Supplies	0.00	5,000.00	5,000.00	0.00	0.00
0.00	0.00	0.00	435.22	02-4310	Phone	0.00	600.00	600.00	0.00	0.00
1,662.12	2,197.62	2,100.00	1,043.74	02-4311	Cellular Telephones	0.00	1,500.00	1,500.00	0.00	0.00
0.00	2,615.64	1,000.00	527.64	02-4331	Deputies Supplies	0.00	1,000.00	1,000.00	0.00	0.00
0.00	0.00	0.00	0.00	02-4345	Radio & Rescue Supplies	0.00	0.00	0.00	0.00	0.00
101.80	583.58	500.00	576.65	02-4350	Uniform Allowance	0.00	500.00	500.00	0.00	0.00
0.00	0.00	0.00	0.00	02-4351	Dry Cleaning	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	02-4353	Bullet Proof Vests	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	02-4510	Gun Range Utilities	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	02-4511	Electricity - Boat House	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	02-4516	Gun Range Maintenance	0.00	0.00	0.00	0.00	0.00
1,470.00	0.00	0.00	500.00	02-4544	Tech Asst Mo'ly Data System	0.00	1,000.00	1,000.00	0.00	0.00
5,196.00	4,480.78	5,580.00	4,244.31	02-4588	Liability Insurance	0.00	4,329.20	4,329.20	0.00	0.00
0.00	10,210.91	8,200.00	6,685.02	02-4711	Vehicle Fuel	0.00	7,500.00	7,500.00	0.00	0.00
0.00	442.66	0.00	0.00	02-4713	Vehicle Lease	0.00	0.00	0.00	0.00	0.00
0.00	1,309.68	6,000.00	2,707.63	02-4714	Vehicle Maintenance	0.00	4,000.00	4,000.00	0.00	0.00
11,138.72	1,180.75	2,100.00	2,575.04	02-4715	Auto Expense	0.00	5,000.00	5,000.00	0.00	0.00
244.95	0.00	0.00	0.00	02-4716	Auto Lease	0.00	0.00	0.00	0.00	0.00
6,296.19	1,761.64	3,500.00	1,229.85	02-4720	Expenses-Sheriff & Deputies	0.00	1,500.00	1,500.00	0.00	0.00
4,455.44	4,624.86	3,000.00	4,667.43	02-4740	Boat Expense	0.00	2,000.00	2,000.00	0.00	0.00
6,938.33	7,954.62	7,000.00	4,510.95	02-4741	Boat Fuel	0.00	7,000.00	7,000.00	0.00	0.00
0.00	0.00	0.00	0.00	02-4771	Computer LEDS	0.00	0.00	0.00	0.00	0.00
4,135.26	587.65	1,500.00	5,454.90	02-4780	Boathouse Repair & Maint.	0.00	1,000.00	1,000.00	0.00	0.00
0.00	0.00	0.00	0.00	02-4810	Investigations	0.00	1,000.00	1,000.00	0.00	0.00
4,200.00	5,150.00	7,500.00	3,244.50	02-4847	Contract Tech - PPDS	0.00	5,000.00	5,000.00	0.00	0.00
5,592.75	12,075.93	6,000.00	1,701.13	03-4715	Auto Expense	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	07-4345	radio and rescue supplies	0.00	0.00	0.00	0.00	0.00

FY11 Actual	FY12 Actual	FY13 Adopted	FY13 YTD 4.19.13	Account	Description	FTE	FY14 Requested	FY14 Proposed	FY14 Approved	FY14 Adopted
0.00	0.00	0.00	0.00	07-4772	range firing supplies	0.00	0.00	0.00	0.00	0.00
0.00	373.09	325.00	271.45	09-4311	Cellular Phones	0.00	374.07	374.07	0.00	0.00
0.00	3,170.14	4,000.00	2,316.42	09-4320	Postage	0.00	0.00	0.00	0.00	0.00
0.00	5,710.84	0.00	2,332.30	09-4321	Supplies	0.00	2,842.74	2,842.74	0.00	0.00
0.00	5,129.78	0.00	2,150.10	09-4322	Donation Expenses	0.00	0.00	0.00	0.00	0.00
0.00	141.98	250.00	172.77	09-4350	Uniforms	0.00	0.00	0.00	0.00	0.00
0.00	0.00	100.00	0.00	09-4351	Dry Cleaning	0.00	100.00	100.00	0.00	0.00
0.00	3,329.65	3,000.00	3,161.90	09-4511	Electricity	0.00	0.00	0.00	0.00	0.00
0.00	3,055.32	3,500.00	2,025.47	09-4512	Natural Gas - Heat	0.00	0.00	0.00	0.00	0.00
0.00	4,056.07	5,000.00	2,444.64	09-4513	Water	0.00	0.00	0.00	0.00	0.00
0.00	150.00	150.00	100.00	09-4514	Garbage	0.00	0.00	0.00	0.00	0.00
0.00	515.29	0.00	374.50	09-4516	Building Repairs & Maintenance	0.00	0.00	0.00	0.00	0.00
0.00	0.00	2,614.00	0.00	09-4520	Software Maintenance	0.00	0.00	0.00	0.00	0.00
0.00	0.00	500.00	0.00	09-4531	computer supplies	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	1,288.43	09-4588	Insurance.	0.00	1,313.76	1,313.76	0.00	0.00
0.00	62.00	0.00	0.00	09-4594	Refunds	0.00	0.00	0.00	0.00	0.00
0.00	782.02	1,000.00	0.00	09-4670	Animal Expenses-Chip Program	0.00	0.00	0.00	0.00	0.00
0.00	540.00	1,000.00	356.40	09-4675	Dog Disposal	0.00	500.00	500.00	0.00	0.00
0.00	0.00	500.00	0.00	09-4701	Advertising	0.00	0.00	0.00	0.00	0.00
0.00	0.00	100.00	0.00	09-4710	Mileage	0.00	0.00	0.00	0.00	0.00
0.00	4,190.39	4,000.00	3,555.89	09-4711	Vehicle Fuel	0.00	4,346.24	4,346.24	0.00	0.00
0.00	1,060.62	1,000.00	1,270.55	09-4714	Vehicle Maintenance	0.00	1,941.86	1,941.86	0.00	0.00
0.00	1,879.89	3,000.00	951.14	09-4715	Auto Expense	0.00	25,000.00	0.00	0.00	0.00
0.00	372.70	500.00	269.34	09-4720	Conferences and Training	0.00	600.00	600.00	0.00	0.00
0.00	85.00	200.00	75.00	09-4730	Membership dues	0.00	150.00	150.00	0.00	0.00
0.00	0.00	0.00	280.00	09-4750	Restitution	0.00	571.20	571.20	0.00	0.00
0.00	0.00	500.00	0.00	09-4810	Investigations	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	09-4841	Contract Temporary Services	0.00	0.00	9,000.00	0.00	0.00
237,799.88	322,578.37	268,269.00	225,744.25		Materials and Services Totals:	0.00	314,689.36	299,286.26	0.00	0.00
				E3	Capital Outlay					
23,308.00	0.00	0.00	0.00	00-5005	CapEx Phone System	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	01-5003	Replacement Vehicles (3)	0.00	0.00	0.00	0.00	0.00

FY11 Actual	FY12 Actual	FY13 Adopted	FY13 YTD 4.19.13	Account	Description	FTE	FY14 Requested	FY14 Proposed	FY14 Approved	FY14 Adopted
58,656.19	0.00	0.00	0.00	01-5005	Communications Cap Ex	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	01-5006	Firing Range	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	01-5023	Expansion Project Expense	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	01-5060	Bulletproof Vests	0.00	0.00	0.00	0.00	0.00
97,975.62	24,970.00	0.00	0.00	01-5070	Vehicle	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	07-4331	Deputies Supplies	0.00	0.00	0.00	0.00	0.00
179,939.81	24,970.00	0.00	0.00		Capital Outlay Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	E4 01-4780	Debt Service County Firing RangeDebt Pmt	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Debt Service Totals:	0.00	0.00	0.00	0.00	0.00
207,442.56	212,310.37	227,904.89	189,920.70	E5 00-4593	Transfers Administrative Allocation	0.00	245,816.81	245,816.81	0.00	0.00
25,000.00	0.00	0.00	0.00	00-5310	Transfer to IT	0.00	0.00	0.00	0.00	0.00
2,170.20	8,140.26	12,292.00	10,243.30	02-4593	Admin Alloc	0.00	13,875.94	13,875.94	0.00	0.00
0.00	37,845.00	22,410.48	18,675.40	09-4593	Central Administrative Charges	0.00	41,309.52	23,111.23	0.00	0.00
51,636.33	0.00	0.00	0.00	09-5310	Transfer to Animal Control	0.00	9,000.00	0.00	0.00	0.00
286,249.09	258,295.63	262,607.37	218,839.40		Transfers Totals:	0.00	310,002.27	282,803.98	0.00	0.00
2,316,322.83	2,416,695.49	2,181,579.04	1,665,891.96		EXPENDITURES TOTALS:	13.24	2,199,062.15	2,032,831.90	0.00	0.00
442,011.12	572,226.91	675,895.00	469,240.90		DEPT REVENUES	0.00	501,389.30	505,689.30	0.00	0.00
2,316,322.83	2,416,695.49	2,181,579.04	1,665,891.96		DEPT EXPENSES	13.24	2,199,062.15	2,032,831.90	0.00	0.00
(1,874,311.71)	(1,844,468.58)	(1,505,684.04)	(1,196,651.06)		Sheriff's Office Totals:	(13.24)	(1,697,672.85)	(1,527,142.60)	0.00	0.00

FY2013-2014 Administrative Allocation

Proposed Budget

General Fund

Sheriff's Office

Support Function/Item	No. of Units	"True up" factor*	Cost/unit/mo	Monthly Cost	Annual Cost	Allocations based on:		
Telephone (landlines)	73.00 landlines	44.9%	3.68	268.76	3,225.13	FY2013 budget of landline phone cost for no. of land lines times true up factor from FY12 actuals to budget.		
Info Tech	54.50 workstations	92.1%	141.48	7,710.46	92,525.53	FY2013 budget of IT staffing, materials and capital expenditures cost for no. of workstations times true up factor. Non-primary laptops are valued at .5 each.		
Finance and General Liability Insurance	14.10 FTE (including ongoing temps)	98.0%	328.78	4,635.84	55,630.04	FY2013 4.2 staff (staffing for special assessment and reimbursable activities is excluded), audit, PR processing, liability insurance, finance materials and services. General Fund has slightly higher unit cost to include supply closet & newspaper subscriptions in the courthouse. The "true up" varies if in general fund or not.		
Finance - Special Assessment		100.0%				Units which require finance support beyond normal payroll, AP and AR processing, have special assessment as do those with no staff but that do receive financial services.		
Human Resources	14.10 FTE (including ongoing temps)	92.2%	75.49	1,064.48	12,773.73	FY2013 budget of HR staffing and materials cost per FTE times true up factor.		
Board of Commissioners	14.10 FTE (including ongoing temps)	100.0%	63.81	899.66	10,795.92	FY2013 budget - 25% of BoCC staffing and materials cost is allocated		
Facilities and Maintenance	% building		Bldg cost per month			Based on FY2013 budget. County Courthouse - 2 maint srvc FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - 1 main FTE + utilities divided among Jail, Sheriff, Marine Sheriff and Corrections; b/c Jail pays for all these costs, it receives a credit from the other three units. Other departments not in one of these facilities are allocated \$0 in facilities maintenance. Note - no office space cost or depreciation is included.		
Courthouse	Sq Ft		37,610.67	0.00	0.00			
Justice	9,358 Sq Ft	16.4%	21,455.50	3,509.41	42,112.96			
County Counsel	8.0% actual % time SH 9.0% actual % time RM 4.0% actual % time CZ 0.0% actual % time JK Annual Materials Cost	100.0%			12,526.74 10,417.90 3,665.77 0.00 2,143.08			
Support Department Adjustment						Support Services do not pay allocation; county does not assign this balance out to program funds to cover in addition to program share of services		
				Avr Monthly Cost	20,484.73	Annual Cost	245,816.81	Total allocated:
				Increase/(Decrease) %	7.9%	FY12 Total	227,904.89	2,014,214
							% of Total	12.2%

* Allocations are based on budget or estimates. When actual costs are less than budget we "true up" the allocation. The percentage is actuals to budget for the costs included in that particular allocated group in FY2012. However, when actuals exceed budget, the true up for the next year is 100%.

FY2013-2014 Administrative Allocation

Proposed Budget

General Fund

Marine Sheriff

Support Function/Item	No. of Units	"True up" factor*	Cost/unit/mo	Monthly Cost	Annual Cost	Allocations based on:		
Telephone (landlines)	1.00 landlines	44.9%	3.68	3.68	44.18	FY2013 budget of landline phone cost for no. of land lines times true up factor from FY12 actuals to budget.		
Info Tech	1.00 workstations	92.1%	141.48	141.48	1,697.72	FY2013 budget of IT staffing, materials and capital expenditures cost for no. of workstations times true up factor. Non-primary laptops are valued at .5 each.		
Finance and General Liability Insurance	2.00 FTE (including ongoing temps)	98.0%	328.78	657.57	7,890.79	FY2013 4.2 staff (staffing for special assessment and reimbursable activities is excluded), audit, PR processing, liability insurance, finance materials and services. General Fund has slightly higher unit cost to include supply closet & newspaper subscriptions in the courthouse. The "true up" varies if in general fund or not.		
Finance - Special Assessment		100.0%				Units which require finance support beyond normal payroll, AP and AR processing, have special assessment as do those with no staff but that do receive financial services.		
Human Resources	2.00 FTE (including ongoing temps)	92.2%	75.49	150.99	1,811.88	FY2013 budget of HR staffing and materials cost per FTE times true up factor.		
Board of Commissioners	2.00 FTE (including ongoing temps)	100.0%	63.81	127.61	1,531.34	FY2013 budget - 25% of BoCC staffing and materials cost is allocated		
Facilities and Maintenance	% building		Bldg cost per month			Based on FY2013 budget. County Courthouse - 2 maint srvc FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - 1 main FTE + utilities divided among Jail, Sheriff, Marine Sheriff and Corrections; b/c Jail pays for all these costs, it receives a credit from the other three units. Other departments not in one of these facilities are allocated \$0 in facilities maintenance. Note - no office space cost or depreciation is included.		
Courthouse	Sq Ft		37,610.67	0.00	0.00			
Justice	200 Sq Ft 0.3%	100.0%	21,455.50	75.00	900.04			
County Counsel	0.0% actual % time SH	100.0%			0.00	Based on hours worked from Jan 1 2012 to Dec 31 2012 and FY2013 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable and Vernonia activities.		
	0.0% actual % time RM				0.00			
	0.0% actual % time CZ				0.00			
	0.0% actual % time JK				0.00			
	Annual Materials Cost			0.00	0.00			
Support Department Adjustment						Support Services do not pay allocation; county does not assign this balance out to program funds to cover in addition to program share of services		
				Avr Monthly Cost	1,156.33	Annual Cost	13,875.94	Total allocated:
				Increase/(Decrease) %	12.9%	FY12 Total	12,292.28	2,014,214
							% of Total	0.7%

* Allocations are based on budget or estimates. When actual costs are less than budget we "true up" the allocation. The percentage is actuals to budget for the costs included in that particular allocated group in FY2012. However, when actuals exceed budget, the true up for the next year is 100%.

FY2013-2014 Administrative Allocation

Proposed Budget

Fund Account

Animal Control

Now in 100-06-09

Support Function/Item	No. of Units	"True up" factor*	Cost/unit/mo	Monthly Cost	Annual Cost	Allocations based on:		
Telephone (landlines)	8.00 landlines	44.9%	3.68	29.45	353.44	FY2013 budget of landline phone cost for no. of land lines times true up factor from FY12 actuals to budget.		
Info Tech	2.00 workstations	92.1%	141.48	282.95	3,395.43	FY2013 budget of IT staffing, materials and capital expenditures cost for no. of workstations times true up factor. Non-primary laptops are valued at .5 each.		
Finance and General Liability Insurance	1.98 FTE (including ongoing temps)	98.0%	318.09	629.81	7,557.73	FY2013 4.2 staff (staffing for special assessment and reimbursable activities is excluded), audit, PR processing, liability insurance, finance materials and services. General Fund has slightly higher unit cost to include supply closet & newspaper subscriptions in the courthouse. The "true up" varies if in general fund or not.		
Finance - Special Assessment		100.0%				Units which require finance support beyond normal payroll, AP and AR processing, have special assessment as do those with no staff but that do receive financial services.		
Human Resources	1.98 FTE (including ongoing temps)	92.2%	75.49	149.48	1,793.76	FY2013 budget of HR staffing and materials cost per FTE times true up factor.		
Board of Commissioners	1.98 FTE (including ongoing temps)	100.0%	63.81	126.34	1,516.02	FY2013 budget - 25% of BoCC staffing and materials cost is allocated		
Facilities and Maintenance	% building		Bldg cost per month			Based on FY2013 budget. County Courthouse - 2 maint srvc FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - 1 main FTE + utilities divided among Jail, Sheriff, Marine Sheriff and Corrections; b/c Jail pays for all these costs, it receives a credit from the other three units. Other departments not in one of these facilities are allocated \$0 in facilities maintenance. Note - no office space cost or depreciation is included.		
Courthouse	0 Sq Ft	0.0%	85.7%	37,610.67	0.00		0.00	
Justice	Sq Ft		100.0%					
County Counsel	0.0% actual % time SH	100.0%			0.00	Based on hours worked from Jan 1 2012 to Dec 31 2012 and FY2013 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable and Vernonia activities.		
	6.0% actual % time RM				6,945.26			
	1.0% actual % time CZ				916.44			
	0.0% actual % time JK				0.00			
	Annual Materials Cost			633.15	633.15			
Support Department Adjustment						Support Services do not pay allocation; county does not assign this balance out to program funds to cover in addition to program share of services		
				Avr Monthly Cost	1,925.94	Annual Cost	23,111.23	Total allocated:
				Increase/(Decrease) %	3.1%	FY12 Total	22,410.48	2,014,214
								% of Total
								1.1%

* Allocations are based on budget or estimates. When actual costs are less than budget we "true up" the allocation. The percentage is actuals to budget for the costs included in that particular allocated group in FY2012. However, when actuals exceed budget, the true up for the next year is 100%.

Columbia County Jail - General Fund 100-08

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

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

FY 2013-14 Highlights and Significant Changes

Jail services are being severely reduced as part of the overall makeup of the reductions to the general fund allocation to the Sheriff's Office. Because the jail is understaffed, and depends on the enforcement side to make up for holes in its schedule, every effort will be made to keep more positions from being eliminated in the jail. In fact, a part-time technician position is added in hope of taking some of the strain off of our staff. Currently, jail staff work 12 hour shifts with additional extra overtime, and the wear on the staff is beginning to show. We cannot make further cuts in staff without affecting our ability to run the jail, so the biggest cost savings measure we have left is in the number of inmates we serve in the jail. Jail beds were reduced

from the previous capacity of 150 beds to 110 funded jail beds to save on costs of housing, feeding and providing medical care to detainees, as well as to make sure we have enough staff to run a Constitutionally adequate jail. Additional Cost savings have been identified by recovering contract services costs from the Inmate Benefit fund for services to inmates provided by the contract services.

The reduction in beds will mean that approximately 25-30 beds will be reserved for local inmates. This will allow for the incarceration of only the most serious offenders and probation violators. The remainder of arrested individuals will necessarily be booked and released. This creates hardships for police officers who will have nowhere to lodge many of their custodies, and judges who will have few beds to send sentenced defendants. Failures to Appear in court are expected to increase, and even defense attorneys will find it more difficult to reach and confer with clients.

This cut leaves the funded capacity at 43 percent of its actual capacity. Note that if the County was able to put more staff and provide more services, there would be enough room to house all the federal inmates AND historic levels of local inmates. Reducing the amount of beds rented to the federal government WILL NOT free up bed space, but instead will reduce it to the point that the jail becomes unviable.

The costs of the jail continue to outpace those of the rest of the responsibilities the Sheriff must carry out. Given the trend in budget cuts to the Sheriff's Office, the jail is unsustainable in its current path. As early as next year, without additional funding, the jail may not be able to operate without either significant policy changes that would affect other county departments in serious ways, or additional unforeseen revenue from somewhere else.

FY2012-2013 Accomplishments

The effort to make the most of the resources that we have has resulted in cross-training of enforcement deputies to backfill coverage gaps in the jail. Cross-trained deputies regularly fill in and respond to the jail as needed to help keep the jail a viable custody facility.

The jail visiting room was made handicapped-accessible, relieving stress from the attorney visiting booths (where handicapped visitors were meeting with their incarcerated loved ones).

A complete overhaul of the management team in the jail fostered a more collegial spirit in the jail, which resulted in better management of the operations of the jail, better teamwork among employees and the ability to do more with less. Five fewer positions were held in the jail budget, yet we were able to keep the same number of inmates in custody during the year as we had prior to those cuts. No further position cuts are possible without severely threatening the jail's operation.

The jail's inmate mail protocols were completely overhauled, and a new inmate manual was produced by jail staff. Jail staff contributed to efforts to find efficiencies in services and to tabulate better ways to document allocations of time to carry out the various tasks necessary for the efficient operation of the jail.

FY14 Proposed Budget

County Jail General Fund 100

Dept: 08

Summary	FY14 Proposed Budget	FY13 Estimated Actuals	FY13 Budget	Change FY13 to FY14 Budget	FY12 Actuals	FY11 Actuals
Unrestricted Beginning Balance	0	0	0		0	0
Restricted Beginning Balance	<u>200,000</u>	<u>300,000</u>	<u>300,000</u>	-33.33%	<u>400,000</u>	<u>0</u>
Total Beginning Balance	200,000	300,000	300,000	-33.33%	400,000	0
Property Tax	0	0	0		0	0
State & Fed Government	0	0	0		0	0
Other Resources	<u>0</u>	<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>
FY Unrestricted Resources Total	0	0	0		0	0
Property Tax	0	0	0		0	0
State & Fed Government	2,000	0	2,000	0.00%	201,828	199,362
Fees, Permits, Fines, Service Charges	2,130,000	2,337,056	1,890,080	12.69%	2,508,126	2,200,391
Bond or Debt Proceeds	0	0	0		0	0
Transfers/Reimb from County Funds	303,185	300,185	300,185	1.00%	309,838	765,707
Other Resources	<u>0</u>	<u>0</u>	<u>0</u>		<u>1,868</u>	<u>5,264</u>
FY Restricted Resources Total	2,435,185	2,637,241	2,192,265	11.08%	3,021,660	3,170,724
Total Resources	2,635,185	2,937,241	2,492,265	5.73%	3,421,660	3,170,724
Personal Services	2,309,916	2,355,325	2,216,026	4.24%	2,526,909	2,575,285
Materials and Services	1,305,146	1,378,430	1,155,317	12.97%	1,373,916	1,488,044
Capital Outlay	5,000	22,416	50,000	-90.00%	56,782	147,970
Debt Service	0	0	0		0	0
Transfers to County Funds	181,658	178,163	178,096	2.00%	182,538	497,910
Contingencies	0	0	0		0	0
Ending Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>
Total Expenditure	3,801,720	3,934,334	3,599,439	5.62%	4,140,145	4,709,208
FY Net Revenue	(1,366,535)	(1,297,093)	(1,407,174)	-2.89%	(1,118,485)	(1,538,484)
Net Revenue incl Begin Bals	(1,166,535)	(997,093)	(1,107,174)	5.36%	(718,485)	(1,538,484)
Full time Equivalents (FTEs)	20.74		21.40		26.20	26.98

FY11 Actual	FY12 Actual	FY13 Adopted	FY13 YTD 4.19.13	Account	Description	FTE	FY14 Requested	FY14 Proposed	FY14 Approved	FY14 Adopted
0.00	400,000.00	300,000.00	300,000.00	08 R15 01-3003	County Jail Restricted Fund Balance Payroll & Cap Ex Begin Bal	0.00	200,000.00	200,000.00	0.00	0.00
0.00	400,000.00	300,000.00	300,000.00		Restricted Fund Balance Totals:	0.00	200,000.00	200,000.00	0.00	0.00
32.30	0.00	0.00	0.00	R25 01-3256	Rest Fees, Lic, Perm, Fines, Inmate Fees	0.00	0.00	0.00	0.00	0.00
32.30	0.00	0.00	0.00		Rest Fees, Lic, Perm, Fines, Totals:	0.00	0.00	0.00	0.00	0.00
2,105,469.31	2,419,003.65	1,822,080.00	1,511,028.16	R26 01-3254	Rest Fees, Srvce Chrg (Fed) Boarding of Federal Prisoners	0.00	2,100,000.00	2,100,000.00	0.00	0.00
2,400.00	3,000.00	4,000.00	1,400.00	01-3552	SS housing receipts	0.00	1,000.00	1,000.00	0.00	0.00
2,107,869.31	2,422,003.65	1,826,080.00	1,512,428.16		Rest Fees, Srvce Chrg (Fed) Totals:	0.00	2,101,000.00	2,101,000.00	0.00	0.00
0.00	18,075.57	10,000.00	10,004.04	R27 01-3251	Rest Fee,Srvce Chrg (Stat/Loc) Boarding of Other Prisoners	0.00	0.00	0.00	0.00	0.00
5,005.09	4,797.23	2,000.00	4,958.25	01-3253	Boarding Work Release Prisoner	0.00	5,000.00	5,000.00	0.00	0.00
36,932.16	18,851.85	12,000.00	13,907.16	01-3255	Inmate Boarding Fees	0.00	16,000.00	16,000.00	0.00	0.00
50,551.87	44,397.88	40,000.00	10,638.29	01-3570	Jail Assessments	0.00	8,000.00	8,000.00	0.00	0.00
92,489.12	86,122.53	64,000.00	39,507.74		Rest Fee,Srvce Chrg (Stat/Loc) Tot	0.00	29,000.00	29,000.00	0.00	0.00
4,356.00	2,815.00	2,000.00	0.00	R35 00-3632	Restr Fed Grant/Donation SCAAP - Fed. Grant	0.00	2,000.00	2,000.00	0.00	0.00
0.00	0.00	0.00	0.00	04-3702	Grant half temp	0.00	0.00	0.00	0.00	0.00
195,006.46	199,013.46	0.00	0.00	05-3702	ARRA MH Jail Grant	0.00	0.00	0.00	0.00	0.00
199,362.46	201,828.46	2,000.00	0.00		Restr Fed Grant/Donation Totals:	0.00	2,000.00	2,000.00	0.00	0.00
400,000.00	0.00	0.00	0.00	R55 00-3086	Rest Interfund Transf/Intrnl S Jail Reserve Transfer Revenue	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	2,873.26	01-3085	Reimb Work Done by Fund	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	01-3257	Inmate Fund Payment	0.00	0.00	0.00	0.00	0.00
323,707.00	256,185.00	256,185.00	128,092.50	01-3551	Transfer from Comm. Corr. 1145	0.00	256,185.00	256,185.00	0.00	0.00
0.00	11,652.57	12,000.00	0.00	01-3580	Transfers from Inmate Fund	0.00	15,000.00	15,000.00	0.00	0.00
42,000.00	42,000.00	32,000.00	16,000.00	02-3552	Transfer from Security Fund	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	06-3552	Transfer from Security Fund	0.00	32,000.00	32,000.00	0.00	0.00
765,707.00	309,837.57	300,185.00	146,965.76		Rest Interfund Transf/Intrnl S Totals:	0.00	303,185.00	303,185.00	0.00	0.00

FY11 Actual	FY12 Actual	FY13 Adopted	FY13 YTD 4.19.13	Account	Description	FTE	FY14 Requested	FY14 Proposed	FY14 Approved	FY14 Adopted
				R65	Other Resources (Restr)					
4,909.57	1,867.59	0.00	60.81	00-3100	Refund of Expenses	0.00	0.00	0.00	0.00	0.00
354.08	0.00	0.00	0.00	01-3258	Medical Fee Reimbursement Inc.	0.00	0.00	0.00	0.00	0.00
5,263.65	1,867.59	0.00	60.81		Other Resources (Restr) Totals:	0.00	0.00	0.00	0.00	0.00
3,170,723.84	3,421,659.80	2,492,265.00	1,998,962.47		REVENUES TOTALS:	0.00	2,635,185.00	2,635,185.00	0.00	0.00
				E1	Personal Services					
99,816.38	42,526.63	42,344.28	31,881.50	00-4001	Sheriff	0.50	42,645.09	42,645.09	0.00	0.00
40,890.00	0.00	0.00	0.00	00-4002	Sheriff	0.00	0.00	0.00	0.00	0.00
35,356.00	38,079.00	58,221.24	43,641.75	00-4003	Undersheriff	0.75	62,158.13	62,158.13	0.00	0.00
6,965.57	0.00	0.00	0.00	00-4004	Civil Clerk	0.00	0.00	0.00	0.00	0.00
0.00	77,314.87	72,811.68	0.00	00-4012	Jail Manager	0.00	0.00	0.00	0.00	0.00
0.00	22,811.82	24,364.11	14,307.22	00-4015	Office Manager II	0.50	25,597.64	25,597.64	0.00	0.00
0.00	0.00	0.00	95,224.22	00-4017	Lieutenant	2.00	129,929.15	129,929.15	0.00	0.00
0.00	0.00	0.00	0.00	00-4075	Corrections Clerk - 128	0.00	0.00	0.00	0.00	0.00
5.06	16,504.16	0.00	920.26	00-4090	Overtime	0.00	2,500.00	2,500.00	0.00	0.00
20,368.53	51,905.12	52,162.20	49,895.67	00-4101	PERS	0.00	79,712.61	80,805.12	0.00	0.00
13,879.14	15,058.84	15,127.21	15,240.16	00-4102	FICA Tax	0.00	20,106.50	20,106.50	0.00	0.00
3,799.23	4,783.00	5,631.94	5,975.24	00-4103	Worker's Compensation	0.00	8,504.52	8,064.53	0.00	0.00
40,194.37	47,151.46	48,087.26	46,301.33	00-4104	Insurance Benefits	0.00	64,505.85	61,570.74	0.00	0.00
32.78	80.59	80.08	90.41	00-4105	WBF	0.00	145.60	145.60	0.00	0.00
0.00	3,205.56	6,200.05	5,085.90	00-4106	Unemployment Insurance	0.00	2,205.46	2,339.03	0.00	0.00
1,002,541.23	0.00	0.00	0.00	01-4002	Personnel-Deputies	0.00	0.00	0.00	0.00	0.00
41,607.87	0.00	0.00	0.00	01-4003	Control Technicians	0.00	0.00	0.00	0.00	0.00
73,601.69	0.00	0.00	0.00	01-4004	Personnel-Sergeants	0.00	0.00	0.00	0.00	0.00
185,437.26	0.00	0.00	0.00	01-4006	Personnel-Corporals	0.00	0.00	0.00	0.00	0.00
0.00	207,349.51	332,059.89	0.00	01-4070	Corrections Sergeant	0.00	0.00	0.00	0.00	0.00
0.00	895,152.11	815,671.04	608,607.47	01-4072	Corrections Deputy	14.00	811,955.74	764,382.77	0.00	0.00
0.00	27,404.41	30,707.91	54,393.89	01-4074	Corrections Tech	2.49	74,585.17	89,498.14	0.00	0.00
0.00	1,203.50	-331,900.00	0.00	01-4075	Corrections Clerk - 128	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	01-4088	Jail est FTE red 5	0.00	0.00	0.00	0.00	0.00
189,653.58	160,136.05	250,000.00	209,827.24	01-4090	Overtime	0.00	250,000.00	250,000.00	0.00	0.00
276,058.58	310,236.68	268,636.55	207,865.28	01-4101	PERS	0.00	337,604.75	333,100.78	0.00	0.00

FY11	FY12	FY13	FY13				FY14	FY14	FY14	FY14
Actual	Actual	Adopted	YTD 4.19.13	Account	Description	FTE	Requested	Proposed	Approved	Adopted
115,245.24	98,172.24	83,885.22	65,685.38	01-4102	FICA Tax	0.00	86,945.38	84,446.89	0.00	0.00
40,495.05	35,473.81	35,349.12	25,705.97	01-4103	Worker's Compensation	0.00	40,253.59	37,311.18	0.00	0.00
370,774.51	353,846.58	269,993.63	212,398.00	01-4104	Insurance Benefits	0.00	307,180.14	273,481.30	0.00	0.00
343.30	697.44	756.52	441.87	01-4105	WBF	0.00	495.04	495.04	0.00	0.00
18,031.78	20,731.88	34,381.29	20,906.02	01-4106	Unemployment Ins Expense	0.00	9,536.95	9,823.89	0.00	0.00
426.73	4,045.20	0.00	1,062.77	02-4015	Maintenance	0.00	0.00	0.00	0.00	0.00
0.00	564.48	0.00	615.29	02-4090	Overtime	0.00	3,500.00	3,500.00	0.00	0.00
0.00	866.23	0.00	316.67	02-4101	PERS	0.00	1,147.76	1,162.31	0.00	0.00
0.00	352.69	0.00	125.98	02-4102	FICA Tax	0.00	267.75	267.75	0.00	0.00
(239.35)	154.86	0.00	59.58	02-4103	Worker's Compensation	0.00	118.30	118.30	0.00	0.00
0.00	1,544.51	0.00	266.42	02-4104	Insurance Benefits	0.00	0.00	0.00	0.00	0.00
0.00	2.59	0.00	0.95	02-4105	WBF	0.00	0.00	0.00	0.00	0.00
0.00	66.19	0.00	45.50	02-4106	Unemployment Expense	0.00	29.37	31.15	0.00	0.00
0.00	0.00	0.00	0.00	06-4007	Courthouse Deputies	0.00	0.00	0.00	0.00	0.00
0.00	73,118.22	79,876.70	35,974.59	06-4073	CH Security & Transport Deputy	0.50	46,987.20	23,493.60	0.00	0.00
0.00	271.14	0.00	16.95	06-4090	Overtime	0.00	100.00	100.00	0.00	0.00
0.00	7,062.82	10,338.93	1,507.58	06-4101	PERS	0.00	0.00	0.00	0.00	0.00
0.00	5,614.25	6,110.57	2,753.35	06-4102	FICA	0.00	3,602.17	1,804.91	0.00	0.00
0.00	2,331.21	2,574.99	1,731.50	06-4103	Worker's Compensation	0.00	1,639.19	797.46	0.00	0.00
0.00	0.00	0.00	0.00	06-4104	Insurance Benefits	0.00	0.00	0.00	0.00	0.00
0.00	45.46	49.50	22.30	06-4105	WBF	0.00	29.12	29.12	0.00	0.00
0.00	1,043.65	2,504.48	881.26	06-4106	Unemployment Ins Expense	0.00	395.12	209.97	0.00	0.00
2,575,284.53	2,526,908.76	2,216,026.39	1,759,775.47		Personal Services Totals:	20.74	2,414,383.29	2,309,916.09	0.00	0.00
				E2	Materials and Services					
958.32	0.00	0.00	0.00	00-4202	Consultants (SCAAP award)	0.00	0.00	0.00	0.00	0.00
298.49	0.00	0.00	0.00	00-4322	Copier Maintenance-Toshiba	0.00	0.00	0.00	0.00	0.00
642.85	311.50	0.00	225.00	00-4343	Hiring Supplies & Expense	0.00	0.00	0.00	0.00	0.00
881.00	367.48	500.00	0.00	00-4350	Uniforms	0.00	500.00	500.00	0.00	0.00
0.00	0.00	0.00	0.00	00-4351	Dry Cleaning	0.00	0.00	0.00	0.00	0.00
0.00	47,011.11	0.00	68,950.75	00-4588	GL and Property Insurance	0.00	75,845.83	75,845.83	0.00	0.00
1,920.84	3,925.86	1,000.00	7,969.28	00-4701	Publishing & Advertising	0.00	5,000.00	5,000.00	0.00	0.00
0.00	0.00	0.00	0.00	00-4710	Mileage	0.00	0.00	0.00	0.00	0.00

FY11	FY12	FY13	FY13				FY14	FY14	FY14	FY14
Actual	Actual	Adopted	YTD 4.19.13	Account	Description	FTE	Requested	Proposed	Approved	Adopted
2,931.61	1,613.06	4,500.00	1,127.88	00-4720	Training and Conferences	0.00	2,500.00	2,500.00	0.00	0.00
0.00	0.00	500.00	0.00	00-4730	Dues	0.00	500.00	500.00	0.00	0.00
0.00	0.00	0.00	0.00	00-4755	Comp Maintenance	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	237.92	00-4775	Comp Maintenance	0.00	0.00	0.00	0.00	0.00
0.00	0.00	500.00	0.00	00-4810	Investigations	0.00	500.00	500.00	0.00	0.00
0.00	4,797.53	3,500.00	1,167.00	00-4845	Contract Legal Services	0.00	2,500.00	2,500.00	0.00	0.00
11,794.83	11,827.00	11,000.00	9,549.89	01-4310	Telephone-Video Arraignment	0.00	12,500.00	12,500.00	0.00	0.00
3,843.15	4,172.21	3,600.00	1,563.52	01-4311	Cell Phones & Pagers	0.00	1,800.00	1,800.00	0.00	0.00
13,929.36	15,094.94	13,000.00	9,860.79	01-4321	Office Supplies	0.00	14,000.00	14,000.00	0.00	0.00
4,690.97	4,362.29	4,000.00	3,581.22	01-4322	Copier Maintenance-Booking	0.00	3,700.00	3,700.00	0.00	0.00
6,986.57	12,788.86	4,033.00	7,838.27	01-4330	Access Control Maint.	0.00	9,000.00	9,000.00	0.00	0.00
1,584.97	0.00	5,000.00	0.00	01-4334	Fingerprint Machine Maint.	0.00	2,500.00	2,500.00	0.00	0.00
5,439.69	0.00	5,000.00	0.00	01-4337	Cameras & Supplies	0.00	0.00	0.00	0.00	0.00
17,213.50	4,272.72	2,000.00	4,264.12	01-4350	Uniform All/Hiring Exp-Jailers	0.00	1,800.00	4,500.00	0.00	0.00
0.00	5,528.28	4,500.00	2,829.83	01-4351	Dry Cleaning	0.00	3,500.00	3,500.00	0.00	0.00
0.00	1,594.90	2,000.00	0.00	01-4353	Bulletproof vests	0.00	2,400.00	2,400.00	0.00	0.00
4,866.87	0.00	1,000.00	0.00	01-4355	Employee Physicals	0.00	1,000.00	0.00	0.00	0.00
84,156.90	92,762.60	80,000.00	66,101.84	01-4360	Supplies-Operating	0.00	72,000.00	72,000.00	0.00	0.00
443,489.26	422,682.73	367,196.00	314,869.64	01-4365	Food Supplies	0.00	430,000.00	330,000.00	0.00	0.00
0.00	0.00	3,000.00	33.61	01-4375	Supplies-Laundry	0.00	1,000.00	1,000.00	0.00	0.00
7,667.47	3,901.26	3,000.00	0.00	01-4376	Jail Clothes	0.00	3,000.00	2,900.00	0.00	0.00
5,169.31	800.00	4,000.00	1,011.84	01-4378	Bedding	0.00	3,000.00	2,500.00	0.00	0.00
79,075.62	73,565.95	60,000.00	47,953.55	01-4511	Electricity	0.00	72,000.00	67,000.00	0.00	0.00
36,823.78	30,292.97	30,000.00	20,722.30	01-4512	Natural Gas	0.00	30,000.00	25,000.00	0.00	0.00
93,748.09	82,207.95	75,000.00	58,055.71	01-4513	Water & Sewer	0.00	90,000.00	90,000.00	0.00	0.00
12,167.18	12,198.87	11,000.00	9,123.98	01-4514	Garbage	0.00	12,000.00	12,000.00	0.00	0.00
106,005.36	71,263.31	100,000.00	70,620.61	01-4516	Repairs and Maintenance	0.00	80,000.00	75,000.00	0.00	0.00
1,432.12	7,302.59	5,000.00	6,188.97	01-4522	Small Equip & Tools	0.00	10,000.00	11,000.00	0.00	0.00
0.00	11,871.29	10,000.00	7,121.55	01-4711	Vehicle Fuel	0.00	8,500.00	8,500.00	0.00	0.00
0.00	1,567.38	2,500.00	674.51	01-4714	Vehicle Maintenance	0.00	2,000.00	2,000.00	0.00	0.00
14,099.38	1,494.92	1,500.00	175.02	01-4715	Vehicle Expenses	0.00	15,000.00	15,000.00	0.00	0.00
573.68	10.50	3,000.00	2,741.23	01-4716	Transporting Prisoners	0.00	3,000.00	3,000.00	0.00	0.00
7,244.52	2,604.46	4,000.00	6,113.38	01-4720	Training and Conferences	0.00	6,000.00	6,000.00	0.00	0.00

FY11 Actual	FY12 Actual	FY13 Adopted	FY13 YTD 4.19.13	Account	Description	FTE	FY14 Requested	FY14 Proposed	FY14 Approved	FY14 Adopted
512.50	0.00	4,000.00	0.00	01-4772	Range Firing Supplies	0.00	1,000.00	1,000.00	0.00	0.00
1,897.98	16,914.49	30,000.00	31.50	01-4780	Medical Care	0.00	30,000.00	30,000.00	0.00	0.00
197.16	0.00	500.00	0.00	01-4785	Bloodborne Pathogens OHSU	0.00	500.00	500.00	0.00	0.00
2,032.50	0.00	0.00	0.00	01-4786	Inmate Benefit Expenses	0.00	0.00	0.00	0.00	0.00
1,745.96	0.00	1,000.00	0.00	01-4787	ID Camera Maintenance	0.00	1,000.00	1,000.00	0.00	0.00
1,260.00	1,260.00	8,500.00	1,260.00	01-4789	LEDS Terminal Rent	0.00	8,500.00	8,500.00	0.00	0.00
4,995.00	4,995.00	5,000.00	5,893.72	01-4790	Jail Mgmt System License	0.00	0.00	0.00	0.00	0.00
80.00	0.00	0.00	0.00	01-4845	Legal Services	0.00	0.00	0.00	0.00	0.00
59,526.20	0.00	0.00	0.00	02-4781	Repairs & Maintenance	0.00	0.00	0.00	0.00	0.00
371,944.64	356,382.15	281,488.00	332,564.92	02-4788	Doctor/Personal Serv Contract	0.00	400,000.00	400,000.00	0.00	0.00
1,193.36	0.00	0.00	0.00	05-4720	ARRA MH grant Conf & Training	0.00	0.00	0.00	0.00	0.00
73,022.92	62,170.29	0.00	0.00	05-4788	ARRA MH Contract	0.00	0.00	0.00	0.00	0.00
1,488,043.91	1,373,916.45	1,155,317.00	1,070,423.35		Materials and Services Totals:	0.00	1,418,045.83	1,305,145.83	0.00	0.00
				E3	Capital Outlay					
25,460.00	15,598.00	0.00	0.00	01-5002	Capital Equipment	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	01-5005	CapEx Phone System	0.00	0.00	0.00	0.00	0.00
122,510.07	28,229.38	50,000.00	12,416.25	01-5010	Building Improvements	0.00	35,000.00	0.00	0.00	0.00
0.00	12,954.74	0.00	0.00	01-5016	Misc Tools & Equipment	0.00	5,000.00	5,000.00	0.00	0.00
0.00	0.00	0.00	0.00	01-5026	Monitors/Cameras	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	01-5060	Stab Resist/Bulletproof Vests	0.00	0.00	0.00	0.00	0.00
147,970.07	56,782.12	50,000.00	12,416.25		Capital Outlay Totals:	0.00	40,000.00	5,000.00	0.00	0.00
				E5	Transfers					
97,909.80	182,537.79	178,096.10	148,413.40	00-4593	Administrative Allocation	0.00	181,657.92	181,657.92	0.00	0.00
0.00	0.00	0.00	66.60	01-5311	Transfer Station Transfer	0.00	0.00	0.00	0.00	0.00
97,909.80	182,537.79	178,096.10	148,480.00		Transfers Totals:	0.00	181,657.92	181,657.92	0.00	0.00
				E6	Contingencies					
320,000.00	0.00	0.00	0.00	01-5410	CCSO Payroll Reserve	0.00	0.00	0.00	0.00	0.00
80,000.00	0.00	0.00	0.00	01-5411	CCSO CapEx Reserve	0.00	0.00	0.00	0.00	0.00
400,000.00	0.00	0.00	0.00		Contingencies Totals:	0.00	0.00	0.00	0.00	0.00
4,709,208.31	4,140,145.12	3,599,439.49	2,991,095.07		EXPENDITURES TOTALS:	20.74	4,054,087.04	3,801,719.84	0.00	0.00

FY11 Actual	FY12 Actual	FY13 Adopted	FY13 YTD 4.19.13	Account	Description	FTE	FY14 Requested	FY14 Proposed	FY14 Approved	FY14 Adopted
3,170,723.84	3,421,659.80	2,492,265.00	1,998,962.47		DEPT REVENUES	0.00	2,635,185.00	2,635,185.00	0.00	0.00
4,709,208.31	4,140,145.12	3,599,439.49	2,991,095.07		DEPT EXPENSES	20.74	4,054,087.04	3,801,719.84	0.00	0.00
(1,538,484.47)	(718,485.32)	(1,107,174.49)	(992,132.60)		County Jail Totals:	(20.74)	(1,418,902.04)	(1,166,534.84)	0.00	0.00

FY2013-2014 Administrative Allocation

Proposed Budget

General Fund

Jail

Support Function/Item	No. of Units	"True up" factor*	Cost/unit/mo	Monthly Cost	Annual Cost	Allocations based on:		
Telephone (landlines)	101.00 landlines	44.9%	3.68	371.85	4,462.17	FY2013 budget of landline phone cost for no. of land lines times true up factor from FY12 actuals to budget.		
Info Tech	19.00 workstations	92.1%	141.48	2,688.05	32,256.61	FY2013 budget of IT staffing, materials and capital expenditures cost for no. of workstations times true up factor. Non-primary laptops are valued at .5 each.		
Finance and General Liability Insurance	21.00 FTE (including ongoing temps)	98.0%	328.78	6,904.44	82,853.25	FY2013 4.2 staff (staffing for special assessment and reimbursable activities is excluded), audit, PR processing, liability insurance, finance materials and services. General Fund has slightly higher unit cost to include supply closet & newspaper subscriptions in the courthouse. The "true up" varies if in general fund or not.		
Finance - Special Assessment		100.0%				Units which require finance support beyond normal payroll, AP and AR processing, have special assessment as do those with no staff but that do receive financial services.		
Human Resources	21.00 FTE (including ongoing temps)	92.2%	75.49	1,585.39	19,024.71	FY2013 budget of HR staffing and materials cost per FTE times true up factor.		
Board of Commissioners	21.00 FTE (including ongoing temps)	100.0%	63.81	1,339.92	16,079.03	FY2013 budget - 25% of BoCC staffing and materials cost is allocated		
Facilities and Maintenance	% building		Bldg cost per month			Based on FY2013 budget. County Courthouse - 2 maint srcvcs FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - 1 main FTE + utilities divided among Jail, Sheriff, Marine Sheriff and Corrections; b/c Jail pays for all these costs, it receives a credit from the other three units. Other departments not in one of these facilities are allocated \$0 in facilities maintenance. Note - no office space cost or depreciation is included.		
Courthouse	Sq Ft		37,610.67	0.00	0.00			
Justice	43,310 Sq Ft	75.7%	21,455.50	16,242.01	18,904.08			
County Counsel	8.0% actual % time SH	100.0%			12,526.74	Based on hours worked from Jan 1 2012 to Dec 31 2012 and FY2013 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable and Vernonia activities.		
	2.0% actual % time RM				2,315.09			
	0.0% actual % time CZ				0.00			
	0.0% actual % time JK				0.00			
	Annual Materials Cost			1,195.29	1,195.29			
Support Department Adjustment						Support Services do not pay allocation; county does not assign this balance out to program funds to cover in addition to program share of services		
				Avr Monthly Cost	15,801.41	Annual Cost	189,616.97	Total allocated:
				Increase/(Decrease) %	6.5%	FY12 Total	178,096.10	2,014,214
							% of Total	9.4%

* Allocations are based on budget or estimates. When actual costs are less than budget we "true up" the allocation. The percentage is actuals to budget for the costs included in that particular allocated group in FY2012. However, when actuals exceed budget, the true up for the next year is 100%.

Economic Development Department – General Fund 100-09

Columbia County is mandated to use funds received from the State Lottery Fund to further economic development as defined by ORS 461.450.

FY2013-2014 Highlights and Significant Changes

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

The most significant change from the previous fiscal year is the elimination of the Economic Development Director position.

FY2012-2013 Accomplishments

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

FY14 Proposed Budget

**Economic
Development
General Fund 100**

Dept: 09

	FY14 Proposed Budget	FY13 Estimated Actuals	FY13 Budget	Change FY13 to FY14 Budget	FY12 Actuals	FY11 Actuals
Summary						
Unrestricted Beginning Balance	0	0	0		0	0
Restricted Beginning Balance	4,677	10,304	11,327	-58.71%	9,462	9,942
Total Beginning Balance	4,677	10,304	11,327	-58.71%	9,462	9,942
Property Tax	0	0	0		0	0
State & Fed Government	0	0	0		0	0
Other Resources	0	0	0		0	0
FY Unrestricted Resources Total	0	0	0		0	0
Property Tax	0	0	0		0	0
State & Fed Government	359,700	345,021	330,100	8.97%	348,965	261,537
Fees, Permits, Fines, Service Charges	0	30,435	97,666	-100.00%	94,452	75,914
Bond or Debt Proceeds	0	0	0		0	0
Transfers/Reimb from County Funds	0	0	0		0	0
Other Resources	0	500	500	-100.00%	407	543
FY Restricted Resources Total	359,700	375,956	428,266	-16.01%	443,824	337,994
Total Resources	364,377	386,260	439,593	-17.11%	453,286	347,936
Personal Services	29,259	59,284	130,895	-77.65%	152,609	189,131
Materials and Services	125,504	129,323	142,099	-11.68%	101,142	122,934
Capital Outlay	0	0	0		0	0
Debt Service	0	0	0		0	0
Transfers to County Funds	44,871	64,338	38,371	16.94%	69,881	59,481
Contingencies	0	0	0		0	0
Ending Fund Balance	0	0	0		0	0
Total Expenditure	199,634	252,945	311,365	-35.88%	323,632	371,546
FY Net Revenue	160,066	123,011	116,901	36.92%	120,192	(33,553)
Net Revenue incl Begin Bals	164,743	133,315	128,228	28.48%	129,654	(23,611)
Full time Equivalents (FTEs)	0.25		1.23		1.45	1.00

FY11 Actual	FY12 Actual	FY13 Adopted	FY13 YTD 4.19.13	Account	Description	FTE	FY14 Requested	FY14 Proposed	FY14 Approved	FY14 Adopted
9,942.00	9,461.70	11,326.70	10,303.67	09 R15 01-3004	Economic Development Restricted Fund Balance Cultural Grant Beginning Balan	0.00	4,676.67	4,676.67	0.00	0.00
9,942.00	9,461.70	11,326.70	10,303.67		Restricted Fund Balance Totals:	0.00	4,676.67	4,676.67	0.00	0.00
13,235.00	0.00	0.00	0.00	R27 00-3251	Rest Fee,Srvce Chrg (Stat/Loc) Payment for Services	0.00	0.00	0.00	0.00	0.00
13,235.00	0.00	0.00	0.00		Rest Fee,Srvce Chrg (Stat/Loc) Totals:	0.00	0.00	0.00	0.00	0.00
242,264.00	339,600.00	320,100.00	252,244.00	R36 00-3590	Restr State/ Local Govt Grant/ Video Lottery - State Payments	0.00	320,000.00	350,200.00	0.00	0.00
0.00	0.00	0.00	0.00	00-3591	Grant-Museum Maintenance	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	00-3592	Grant-Courthouse Roof Repl	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	00-3593	Grant & Contrib,Rail Study	0.00	0.00	0.00	0.00	0.00
9,273.00	9,365.00	10,000.00	9,373.00	01-3665	Cultural Trust Grant	0.00	9,500.00	9,500.00	0.00	0.00
10,000.00	0.00	0.00	0.00	03-3350	Cmty Contrib Econ Dev	0.00	0.00	0.00	0.00	0.00
261,537.00	348,965.00	330,100.00	261,617.00		Restr State/ Local Govt Grant/ Tota	0.00	329,500.00	359,700.00	0.00	0.00
542.53	407.21	500.00	293.30	R37 01-3515	Restr Private Grant/Donation Museum Donations & Proceeds	0.00	0.00	0.00	0.00	0.00
62,679.24	94,452.24	97,666.34	30,677.13	03-3503	CCET 501c6 contrib	0.00	0.00	0.00	0.00	0.00
63,221.77	94,859.45	98,166.34	30,970.43		Restr Private Grant/Donation Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	R65 01-3024	Other Resources (Restr) Interest on Investments-Museum	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Other Resources (Restr) Totals:	0.00	0.00	0.00	0.00	0.00
347,935.77	453,286.15	439,593.04	302,891.10		REVENUES TOTALS:	0.00	334,176.67	364,376.67	0.00	0.00
75,048.00	0.00	0.00	0.00	E1 00-4001	Personal Services Personnel	0.00	0.00	0.00	0.00	0.00
0.00	34,429.50	17,650.48	13,433.53	00-4013	Transit Prog. Admin.	0.25	20,023.92	20,023.92	0.00	0.00
11,082.38	6,954.48	3,511.59	3,392.16	00-4101	PERS	0.00	5,108.76	5,191.99	0.00	0.00
6,119.65	2,633.79	1,350.26	1,065.55	00-4102	FICA Tax	0.00	1,531.83	1,531.83	0.00	0.00
55.96	500.97	300.91	250.15	00-4103	Worker's Compensation	0.00	336.18	326.39	0.00	0.00
9,232.16	4,211.06	1,918.49	1,451.53	00-4104	Insurance Benefits	0.00	2,069.81	1,977.28	0.00	0.00
12.15	13.82	7.28	6.07	00-4105	WBF	0.00	29.12	29.12	0.00	0.00

FY11	FY12	FY13	FY13		Description	FTE	FY14	FY14	FY14	FY14
Actual	Actual	Adopted	YTD 4.19.13	Account			Requested	Proposed	Approved	Adopted
0.00	416.11	553.42	336.81	00-4106	Unemployment Insurance	0.00	168.02	178.20	0.00	0.00
59,651.62	0.00	0.00	0.00	03-4001	Econ Dev Dir	0.00	0.00	0.00	0.00	0.00
0.00	63,624.00	65,473.44	20,491.04	03-4002	Economic Development Dir	0.00	0.00	0.00	0.00	0.00
5,306.07	11,819.20	12,024.31	3,866.64	03-4101	PERS	0.00	0.00	0.00	0.00	0.00
4,123.65	4,867.20	5,008.72	1,567.56	03-4102	FICA	0.00	0.00	0.00	0.00	0.00
946.03	101.23	114.97	76.73	03-4103	Workers Comp	0.00	0.00	0.00	0.00	0.00
17,541.40	22,033.20	20,899.17	7,098.00	03-4104	Insurance	0.00	0.00	0.00	0.00	0.00
12.15	29.16	29.12	8.86	03-4105	WBF	0.00	0.00	0.00	0.00	0.00
0.00	975.52	2,052.88	363.42	03-4106	Unemployment Insur	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	04-4001	Fair Transition	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	04-4101	PERS	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	04-4102	FICA	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	04-4103	Workers' Compensation Ins.	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	04-4104	Insurance	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	04-4106	Unemployment	0.00	0.00	0.00	0.00	0.00
189,131.22	152,609.24	130,895.04	53,408.05		Personal Services Totals:	0.25	29,267.64	29,258.73	0.00	0.00
				E2	Materials and Services					
7,042.50	6,232.50	0.00	1,035.00	00-4291	Legal Fees	0.00	0.00	0.00	0.00	0.00
21.79	6.90	0.00	0.00	00-4310	Telephone	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	00-4311	Cel Phone	0.00	0.00	0.00	0.00	0.00
77.64	212.66	150.00	0.00	00-4320	Postage	0.00	0.00	0.00	0.00	0.00
102.31	8.00	1,200.00	10.58	00-4321	Supplies	0.00	1,000.00	1,000.00	0.00	0.00
365.00	40.00	500.00	265.00	00-4327	Subscriptions	0.00	500.00	500.00	0.00	0.00
0.00	0.00	0.00	0.00	00-4521	Computers	0.00	0.00	0.00	0.00	0.00
9,753.44	8,523.03	0.00	0.00	00-4531	Cultural Trust Expense	0.00	0.00	0.00	0.00	0.00
0.00	2,677.50	0.00	7,650.00	00-4535	Industrial Project Consulting	0.00	15,000.00	15,000.00	0.00	0.00
48.50	0.00	0.00	0.00	00-4540	Industrial/Commercial Site Pro	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	00-4541	Rail Corridor Study	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	00-4611	CCEDC Expenses/Strategic Plan	0.00	0.00	0.00	0.00	0.00
339.50	0.00	1,000.00	0.00	00-4612	Marketing Brochures & Material	0.00	2,000.00	2,000.00	0.00	0.00
0.00	0.00	0.00	0.00	00-4615	County Fair Contribution	0.00	0.00	0.00	0.00	0.00
325.00	325.00	325.00	0.00	00-4619	NW RC&D Dues	0.00	0.00	0.00	0.00	0.00

FY11 Actual	FY12 Actual	FY13 Adopted	FY13 YTD 4.19.13	Account	Description	FTE	FY14 Requested	FY14 Proposed	FY14 Approved	FY14 Adopted
169.50	190.00	700.00	60.00	00-4701	Advertising	0.00	2,000.00	2,000.00	0.00	0.00
1,561.22	1,187.10	1,500.00	296.65	00-4710	Mileage	0.00	1,500.00	1,500.00	0.00	0.00
8,690.44	6,188.12	10,000.00	11,517.00	00-4720	Conferences and Training	0.00	10,000.00	10,000.00	0.00	0.00
16,663.68	16,264.04	20,000.00	16,580.31	00-4730	Membership Dues	0.00	20,000.00	20,000.00	0.00	0.00
0.00	0.00	0.00	0.00	00-4731	Assoc of Oregon Counties Dues	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	00-4732	O&C Land Grant Assoc Dues	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	00-4733	ColPac District Dues	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	00-4734	NACO Dues	0.00	0.00	0.00	0.00	0.00
6,377.66	0.00	30,000.00	422.40	00-4841	Contract Temporary Services	0.00	0.00	0.00	0.00	0.00
1,328.78	1,282.39	1,200.00	1,006.78	01-4310	Telephone	0.00	1,400.00	1,400.00	0.00	0.00
971.46	918.50	1,000.00	650.22	01-4511	Utilities	0.00	1,000.00	1,000.00	0.00	0.00
1,554.49	1,505.51	2,300.00	1,310.07	01-4512	Gas-Heat	0.00	2,600.00	2,600.00	0.00	0.00
802.27	900.38	700.00	786.58	01-4513	Water & Sewer	0.00	1,100.00	1,100.00	0.00	0.00
308.78	0.00	0.00	0.00	01-4514	Garbage Service	0.00	0.00	0.00	0.00	0.00
1,992.58	0.00	2,000.00	0.00	01-4516	Building Repairs	0.00	2,000.00	2,000.00	0.00	0.00
0.00	0.00	15,000.00	4,251.14	01-4531	Cultural Trust Expense	0.00	12,000.00	12,000.00	0.00	0.00
0.00	1,479.22	0.00	1,367.62	01-4588	GL and Property Insurance	0.00	1,504.38	1,504.38	0.00	0.00
1,860.00	1,890.00	1,900.00	1,415.00	01-4910	Museum Storage	0.00	1,900.00	1,900.00	0.00	0.00
1,033.81	1,197.75	1,124.00	304.66	03-4311	Cel phone	0.00	0.00	0.00	0.00	0.00
316.41	113.60	1,000.00	5.68	03-4321	Office Supplies & Expense	0.00	0.00	0.00	0.00	0.00
0.00	50,000.00	50,000.00	50,000.00	03-4600	Community 501c6 Contrib	0.00	50,000.00	50,000.00	0.00	0.00
1,226.98	0.00	500.00	0.00	03-4710	Mileage	0.00	0.00	0.00	0.00	0.00
60,000.00	0.00	0.00	0.00	03-4849	Contracted Services	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	04-4310	Fair operating costs 6 mos	0.00	0.00	0.00	0.00	0.00
122,933.74	101,142.20	142,099.00	98,934.69		Materials and Services Totals:	0.00	125,504.38	125,504.38	0.00	0.00
0.00	0.00	0.00	0.00	E3 00-5010	Capital Outlay Bldg - Clock Face	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Capital Outlay Totals:	0.00	0.00	0.00	0.00	0.00
14,481.48	18,580.92	38,271.01	28,614.90	E5 00-4593	Transfers Central Administrative Charges	0.00	14,870.70	14,870.70	0.00	0.00
45,000.00	20,000.00	0.00	0.00	00-5305	Transfer to Fair	0.00	0.00	0.00	0.00	0.00
0.00	30,000.00	0.00	15,000.00	00-5310	County Transportation	0.00	30,000.00	30,000.00	0.00	0.00

FY11 Actual	FY12 Actual	FY13 Adopted	FY13 YTD 4.19.13	Account	Description	FTE	FY14 Requested	FY14 Proposed	FY14 Approved	FY14 Adopted
0.00	1,300.00	100.00	0.00	00-5314	County services fee	0.00	0.00	0.00	0.00	0.00
59,481.48	69,880.92	38,371.01	43,614.90		Transfers Totals:	0.00	44,870.70	44,870.70	0.00	0.00
371,546.44	323,632.36	311,365.05	195,957.64		EXPENDITURES TOTALS:	0.25	199,642.72	199,633.81	0.00	0.00
347,935.77	453,286.15	439,593.04	302,891.10		DEPT REVENUES	0.00	334,176.67	364,376.67	0.00	0.00
371,546.44	323,632.36	311,365.05	195,957.64		DEPT EXPENSES	0.25	199,642.72	199,633.81	0.00	0.00
(23,610.67)	129,653.79	128,227.99	106,933.46		Economic Development Totals:	(0.25)	134,533.95	164,742.86	0.00	0.00

FY2013-2014 Administrative Allocation

Proposed Budget

General Fund

Economic Development

Support Function/Item	No. of Units	"True up" factor*	Cost/unit/mo	Monthly Cost	Annual Cost	Allocations based on:		
Telephone (landlines)	1.00 landlines	44.9%	3.68	3.68	44.18	FY2013 budget of landline phone cost for no. of land lines times true up factor from FY12 actuals to budget.		
Info Tech	1.50 workstations	92.1%	141.48	212.21	2,546.57	FY2013 budget of IT staffing, materials and capital expenditures cost for no. of workstations times true up factor. Non-primary laptops are valued at .5 each.		
Finance and General Liability Insurance	1.00 FTE (including ongoing temps)	98.0%	328.78	328.78	3,945.39	FY2013 4.2 staff (staffing for special assessment and reimbursable activities is excluded), audit, PR processing, liability insurance, finance materials and services. General Fund has slightly higher unit cost to include supply closet & newspaper subscriptions in the courthouse. The "true up" varies if in general fund or not.		
Finance - Special Assessment		100.0%				Units which require finance support beyond normal payroll, AP and AR processing, have special assessment as do those with no staff but that do receive financial services.		
Human Resources	0.00 FTE (including ongoing temps)	92.2%	75.49	0.00	0.00	FY2013 budget of HR staffing and materials cost per FTE times true up factor.		
Board of Commissioners	0.00 FTE (including ongoing temps)	100.0%	63.81	0.00	0.00	FY2013 budget - 25% of BoCC staffing and materials cost is allocated		
Facilities and Maintenance	% building		Bldg cost per month			Based on FY2013 budget. County Courthouse - 2 maint srvc FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - 1 main FTE + utilities divided among Jail, Sheriff, Marine Sheriff and Corrections; b/c Jail pays for all these costs, it receives a credit from the other three units. Other departments not in one of these facilities are allocated \$0 in facilities maintenance. Note - no office space cost or depreciation is included.		
Courthouse	#REF! Sq Ft	1.0%	85.7%	37,610.67	366.80		4,401.59	
Justice	Sq Ft		100.0%					
County Counsel	1.0% actual % time SH	100.0%			1,565.84	Based on hours worked from Jan 1 2012 to Dec 31 2012 and FY2013 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable and Vernonia activities.		
	1.0% actual % time RM				1,157.54			
	1.0% actual % time CZ				916.44			
	0.0% actual % time JK				0.00			
	Annual Materials Cost			293.14	293.14			
Support Department Adjustment						Support Services do not pay allocation; county does not assign this balance out to program funds to cover in addition to program share of services		
				Avr Monthly Cost	1,239.23	Annual Cost	14,870.70	Total allocated:
				Increase/(Decrease) %	-56.7%	FY12 Total	34,337.91	2,014,214
								% of Total
								0.7%

* Allocations are based on budget or estimates. When actual costs are less than budget we "true up" the allocation. The percentage is actuals to budget for the costs included in that particular allocated group in FY2012. However, when actuals exceed budget, the true up for the next year is 100%.

Surveyor - General Fund 100-11

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

FY2013-2014 Highlights and Significant Changes

As a result of budget shortfalls, the Survey Department has reduced its staff to 1.5 FTE and will be closed to the public Monday, Wednesday and Friday. This will allot the necessary time needed to complete department work without interruption.

FY2012-2013 Accomplishments

The Survey Department now has an online research tool, allowing the public to access all of our survey records via the internet. This has reduced the amount of people coming through the door by 30% and we feel that will double by the end of next year. This was a significant step for the department and we have had a lot of positive comments from the public.

FY14 Proposed Budget

County Surveyor

General Fund 100

Dept: 11

	FY14 Proposed Budget	FY13 Estimated Actuals	FY13 Budget	Change FY13 to FY14 Budget	FY12 Actuals	FY11 Actuals
Summary						
Unrestricted Beginning Balance	0	0	0		0	0
Restricted Beginning Balance	0	0	0		0	0
Total Beginning Balance	0	0	0		0	0
Property Tax	0	0	0		0	0
State & Fed Government	0	0	0		0	0
Other Resources	0	0	0		0	0
FY Unrestricted Resources Total	0	0	0		0	0
Property Tax	0	0	0		0	0
State & Fed Government	0	0	0		0	0
Fees, Permits, Fines, Service Charges	22,000	22,073	26,500	-16.98%	24,872	30,332
Bond or Debt Proceeds	0	0	0		0	0
Transfers/Reimb from County Funds	0	0	0		11,000	19,000
Other Resources	0	0	0		0	0
FY Restricted Resources Total	22,000	22,073	26,500	-16.98%	35,872	49,332
Total Resources	22,000	22,073	26,500	-16.98%	35,872	49,332
Personal Services	48,481	44,892	39,588	22.46%	45,569	78,270
Materials and Services	3,695	3,084	4,195	-11.92%	1,750	1,889
Capital Outlay	2,500	0	2,600	-3.85%	0	0
Debt Service	0	0	0		0	0
Transfers to County Funds	10,324	12,085	13,469	-23.35%	11,288	25,650
Contingencies	0	0	0		0	0
Ending Fund Balance	0	0	0		0	0
Total Expenditure	65,000	60,061	59,853	8.60%	58,607	105,809
FY Net Revenue	(43,000)	(37,988)	(33,353)	28.92%	(22,735)	(56,477)
Net Revenue incl Begin Bals	(43,000)	(37,988)	(33,353)	28.92%	(22,735)	(56,477)
Full time Equivalent (FTEs)	0.42		0.45		0.90	1.08

FY11 Actual	FY12 Actual	FY13 Adopted	FY13 YTD 4.19.13	Account	Description	FTE	FY14 Requested	FY14 Proposed	FY14 Approved	FY14 Adopted
30,332.25	24,871.97	26,500.00	19,122.50	11 R25 00-3250	County Surveyor Rest Fees, Lic, Perm, Fines, Surveyor Fees	0.00	22,000.00	22,000.00	0.00	0.00
30,332.25	24,871.97	26,500.00	19,122.50		Rest Fees, Lic, Perm, Fines, Totals:	0.00	22,000.00	22,000.00	0.00	0.00
19,000.00	11,000.00	0.00	0.00	R55 00-3550	Rest Interfund Transf/Intrnl S Transfer in from Assessor	0.00	0.00	0.00	0.00	0.00
19,000.00	11,000.00	0.00	0.00		Rest Interfund Transf/Intrnl S Totals:	0.00	0.00	0.00	0.00	0.00
49,332.25	35,871.97	26,500.00	19,122.50		REVENUES TOTALS:	0.00	22,000.00	22,000.00	0.00	0.00
29,563.33	0.00	0.00	0.00	E1 00-4001	Personal Services County Surveyor	0.00	0.00	0.00	0.00	0.00
24,610.31	0.00	0.00	0.00	00-4002	Deputy Surveyor	0.00	0.00	0.00	0.00	0.00
0.00	1,849.00	12,836.05	10,263.79	00-4009	County Surveyor	0.18	22,849.26	14,138.41	0.00	0.00
0.00	13,286.72	0.00	0.00	00-4010	Deputy Surveyor	0.00	0.00	0.00	0.00	0.00
0.00	14,752.75	13,613.41	10,113.48	00-4049	Survey Technician	0.24	12,330.71	18,467.88	0.00	0.00
8,325.71	5,561.91	4,857.49	3,879.31	00-4101	PERS	0.00	8,395.09	7,916.46	0.00	0.00
4,094.06	2,240.12	2,023.38	1,534.67	00-4102	FICA	0.00	2,691.27	2,494.38	0.00	0.00
1,476.73	459.90	450.91	367.57	00-4103	Worker's Compensation Insuranc	0.00	601.78	531.48	0.00	0.00
10,188.11	6,913.66	4,963.16	4,573.59	00-4104	Insurance Benefits	0.00	6,183.22	4,584.31	0.00	0.00
11.71	19.64	14.56	10.71	00-4105	WBF	0.00	58.24	58.24	0.00	0.00
0.00	485.59	829.31	529.29	00-4106	Unemployment Expense	0.00	295.20	290.18	0.00	0.00
78,269.96	45,569.29	39,588.27	31,272.41		Personal Services Totals:	0.42	53,404.77	48,481.34	0.00	0.00
14.66	21.94	600.00	388.29	E2 00-4321	Materials and Services Supplies	0.00	500.00	500.00	0.00	0.00
0.00	0.00	0.00	0.00	00-4343	Hiring Expense and Supplies	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	00-4350	Small Equipment	0.00	100.00	100.00	0.00	0.00
0.00	0.00	0.00	0.00	00-4516	Repairs and Maintenance	0.00	0.00	0.00	0.00	0.00
0.00	0.00	1,900.00	1,300.00	00-4525	Software	0.00	800.00	800.00	0.00	0.00
0.00	395.48	415.25	323.58	00-4588	GL and Property Insurance	0.00	650.00	650.00	0.00	0.00
0.00	150.21	250.00	87.36	00-4711	Vehicle Fuel	0.00	275.00	275.00	0.00	0.00
0.00	0.00	150.00	0.00	00-4714	Vehicle Maintenance	0.00	150.00	150.00	0.00	0.00
603.87	201.55	0.00	0.00	00-4715	Vehicle Expenses	0.00	70.00	70.00	0.00	0.00
924.42	980.60	800.00	0.00	00-4720	Conferences and Training	0.00	850.00	850.00	0.00	0.00

FY11	FY12	FY13	FY13				FY14	FY14	FY14	FY14
Actual	Actual	Adopted	YTD 4.19.13	Account	Description	FTE	Requested	Proposed	Approved	Adopted
346.00	0.00	80.00	78.00	00-4730	Membership Dues	0.00	300.00	300.00	0.00	0.00
1,888.95	1,749.78	4,195.25	2,177.23		Materials and Services Totals:	0.00	3,695.00	3,695.00	0.00	0.00
0.00	0.00	2,600.15	0.00	E3 00-5002	Capital Outlay Office Equipment	0.00	2,500.00	2,500.00	0.00	0.00
0.00	0.00	2,600.15	0.00		Capital Outlay Totals:	0.00	2,500.00	2,500.00	0.00	0.00
25,650.12	11,287.78	13,469.35	10,070.90	E5 00-4593	Transfers Administrative Allocation	0.00	10,323.89	10,323.89	0.00	0.00
25,650.12	11,287.78	13,469.35	10,070.90		Transfers Totals:	0.00	10,323.89	10,323.89	0.00	0.00
105,809.03	58,606.85	59,853.02	43,520.54		EXPENDITURES TOTALS:	0.42	69,923.66	65,000.23	0.00	0.00
49,332.25	35,871.97	26,500.00	19,122.50		DEPT REVENUES	0.00	22,000.00	22,000.00	0.00	0.00
105,809.03	58,606.85	59,853.02	43,520.54		DEPT EXPENSES	0.42	69,923.66	65,000.23	0.00	0.00
(56,476.78)	(22,734.88)	(33,353.02)	(24,398.04)		County Surveyor Totals:	(0.42)	(47,923.66)	(43,000.23)	0.00	0.00

FY2013-2014 Administrative Allocation

Proposed Budget

General Fund

County Surveyor

Support Function/Item	No. of Units	"True up" factor*	Cost/unit/mo	Monthly Cost	Annual Cost	Allocations based on:		
Telephone (landlines)	1.50 landlines	44.9%	3.68	5.52	66.27	FY2013 budget of landline phone cost for no. of land lines times true up factor from FY12 actuals to budget.		
Info Tech	0.60 workstations	92.1%	141.48	84.89	1,018.63	FY2013 budget of IT staffing, materials and capital expenditures cost for no. of workstations times true up factor. Non-primary laptops are valued at .5 each.		
Finance and General Liability Insurance	0.60 FTE (including ongoing temps)	98.0%	328.78	197.27	2,367.24	FY2013 4.2 staff (staffing for special assessment and reimbursable activities is excluded), audit, PR processing, liability insurance, finance materials and services. General Fund has slightly higher unit cost to include supply closet & newspaper subscriptions in the courthouse. The "true up" varies if in general fund or not.		
Finance - Special Assessment		100.0%				Units which require finance support beyond normal payroll, AP and AR processing, have special assessment as do those with no staff but that do receive financial services.		
Human Resources	0.60 FTE (including ongoing temps)	92.2%	75.49	45.30	543.56	FY2013 budget of HR staffing and materials cost per FTE times true up factor.		
Board of Commissioners	0.60 FTE (including ongoing temps)	100.0%	63.81	38.28	459.40	FY2013 budget - 25% of BoCC staffing and materials cost is allocated		
Facilities and Maintenance	% building		Bldg cost per month			Based on FY2013 budget. County Courthouse - 2 maint srvc FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - 1 main FTE + utilities divided among Jail, Sheriff, Marine Sheriff and Corrections; b/c Jail pays for all these costs, it receives a credit from the other three units. Other departments not in one of these facilities are allocated \$0 in facilities maintenance. Note - no office space cost or depreciation is included.		
Courthouse	331 Sq Ft	1.3%	85.7%	37,610.67	489.07		5,868.79	
Justice	Sq Ft		100.0%					
County Counsel	0.0% actual % time SH	100.0%			0.00	Based on hours worked from Jan 1 2012 to Dec 31 2012 and FY2013 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable and Vernonia activities.		
	0.0% actual % time RM				0.00			
	0.0% actual % time CZ				0.00			
	0.0% actual % time JK				0.00			
	Annual Materials Cost			0.00	0.00			
Support Department Adjustment						Support Services do not pay allocation; county does not assign this balance out to program funds to cover in addition to program share of services		
				Avr Monthly Cost	860.32	Annual Cost	10,323.89	Total allocated:
				Increase/(Decrease) %	-14.6%	FY12 Total	12,085.11	2,014,214
								% of Total
								0.5%

* Allocations are based on budget or estimates. When actual costs are less than budget we "true up" the allocation. The percentage is actuals to budget for the costs included in that particular allocated group in FY2012. However, when actuals exceed budget, the true up for the next year is 100%.

District Attorney – General Fund 100-12

FY 2013-2014 Highlights and Significant Changes

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

Accomplishments

For the past year we consider it a highlight that we have found ways to continue to file and prosecute the majority of all cases sent to our office by law enforcement.

Expanded Narrative

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

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

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

In recent years I have asked to hire an additional attorney. This is still much needed, even though I am aware of the fiscal realities. Our attorneys are pushing the limits in terms of caseload. We have one attorney working up to three full days per week on juvenile court dependency matters, as described above, which takes additional time away from preparation and prosecution of the criminal caseload. For all other responsibilities we have three 1.0 FTE felony attorneys and one 1.0 FTE misdemeanor attorney. Given the increase in criminal workloads, it is difficult to cover the juvenile dependency court without severely compromising criminal prosecutions. The juvenile delinquency court matters take additional time. I continue to

personally handle all juvenile delinquency cases. In addition, in order to prepare their cases for court our attorneys are working extra hours on evenings and weekends to compensate for the time they must spend in the courtroom. One additional attorney, or even one part-time attorney, would ease the load of court appearances and daily workload substantially.

Our Victims' Assistance office continues to struggle with funding. In previous years, there have been up to two FTE employees, plus volunteers handling the dissemination of information to victims, helping with restraining orders, guiding victims through the criminal justice system, writing grants, compiling restitution, etc. Due to lack of funding, it is impossible for our Victim Assistance office to maintain the levels of service required without working extra hours, and still much is left undone or referred back to the attorneys to handle. Our legal assistants have taken responsibility for restitution and notification of hearings, adding even more to their workload. The Victim Assistance Coordinator continues to seek funding in the way of grants, donations and other sources of revenue. Other expenses such as attending training, books, office supplies, etc. will continue to be covered through non-county generated funding. The outlook for State funding of Victim's Offices is not encouraging for the next biennium.

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

Given this somewhat pessimistic analysis, we still are able to successfully handle the large majority of our cases. Cases that go to trial generally end with guilty verdicts and we settle most other cases in ways that serve victims and protect the public.

April 2013
R. Stephen Atchison
District Attorney

FY14 Proposed Budget

**District
Attorney**

General Fund 100

Dept: 12

	FY14 Proposed Budget	FY13 Estimated Actuals	FY13 Budget	Change FY13 to FY14 Budget	FY12 Actuals	FY11 Actuals
Summary						
Unrestricted Beginning Balance	0	0	0		0	0
Restricted Beginning Balance	0	0	0		0	0
Total Beginning Balance	0	0	0		0	0
Property Tax	0	0	0		0	0
State & Fed Government	0	0	0		0	0
Other Resources	0	0	0		0	0
FY Unrestricted Resources Total	0	0	0		0	0
Property Tax	0	0	0		0	0
State & Fed Government	226,695	221,471	221,798	2.21%	225,828	254,537
Fees, Permits, Fines, Service Charges	15,000	13,120	16,000	-6.25%	18,499	19,366
Bond or Debt Proceeds	0	0	0		0	0
Transfers/Reimb from County Funds	0	0	0		0	0
Other Resources	0	0	0		0	0
FY Restricted Resources Total	241,695	234,591	237,798	1.64%	244,327	273,904
Total Resources	241,695	234,591	237,798	1.64%	244,327	273,904
Personal Services	1,178,220	1,084,663	1,030,823	14.30%	999,982	983,124
Materials and Services	38,805	44,230	30,263	28.23%	34,045	44,224
Capital Outlay	0	0	0		0	0
Debt Service	0	0	0		0	0
Transfers to County Funds	173,775	151,675	169,047	2.80%	146,271	161,210
Contingencies	0	0	0		0	0
Ending Fund Balance	0	0	0		0	0
Total Expenditure	1,390,801	1,280,567	1,230,133	13.06%	1,180,298	1,188,558
FY Net Revenue	(1,149,106)	(1,045,976)	(992,335)	15.80%	(935,970)	(914,654)
Net Revenue incl Begin Bals	(1,149,106)	(1,045,976)	(992,335)	15.80%	(935,970)	(914,654)
Full time Equivalents (FTEs)	11.54		11.27		10.90	12.00

FY11 Actual	FY12 Actual	FY13 Adopted	FY13 YTD 4.19.13	Account	Description	FTE	FY14 Requested	FY14 Proposed	FY14 Approved	FY14 Adopted
				12	District Attorney's Office					
				R27	Rest Fee,Srvce Chrg (Stat/Loc)					
16,274.25	15,780.50	15,000.00	9,251.49	01-3250	District Attorney - Discovery	0.00	15,000.00	15,000.00	0.00	0.00
0.00	125.00	0.00	225.00	01-3254	Restitution	0.00	0.00	0.00	0.00	0.00
731.00	3,236.26	3,410.00	2,678.97	02-3250	Fed \$25 Fee Child Support	0.00	3,400.00	3,400.00	0.00	0.00
17,005.25	19,141.76	18,410.00	12,155.46		Rest Fee,Srvce Chrg (Stat/Loc) Totals:	0.00	18,400.00	18,400.00	0.00	0.00
46,923.83	0.00	0.00	0.00	R35 03-3631	Restr Fed Grant/Donation VOCA General Advocate	0.00	0.00	0.00	0.00	0.00
0.00	44,582.03	27,693.00	19,671.83	32-3831	VOCA Basic - DoJ thru State	0.00	27,693.00	27,693.00	0.00	0.00
0.00	10,653.12	21,085.00	18,087.35	33-3831	VOCA Project - DoJ thru State	0.00	21,085.00	26,987.00	0.00	0.00
46,923.83	55,235.15	48,778.00	37,759.18		Restr Fed Grant/Donation Totals:	0.00	48,778.00	54,680.00	0.00	0.00
3,092.15	2,581.23	1,000.00	423.50	R36 01-3620	Restr State/ Local Govt Grant/ Liquor Enforce - State Courts	0.00	0.00	0.00	0.00	0.00
15.00	0.00	0.00	0.00	01-3621	Deputy DA - State Reimb.	0.00	0.00	0.00	0.00	0.00
22,205.00	25,669.00	33,293.00	24,450.00	02-3510	Oregon Incentives Child Sprt	0.00	33,300.00	33,300.00	0.00	0.00
161,226.48	111,848.00	105,602.00	24,852.00	02-3625	Child Support Enforcement	0.00	105,600.00	105,600.00	0.00	0.00
1,150.00	0.00	0.00	0.00	03-3633	State Grant-Victims' Assistanc	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	03-3634	Diversion/Donations	0.00	0.00	0.00	0.00	0.00
22,285.89	0.00	0.00	0.00	03-3637	Unitary Assessments	0.00	0.00	0.00	0.00	0.00
0.00	29,714.52	29,715.00	14,857.26	31-3637	CFAA Unitary Assessment	0.00	29,715.00	29,715.00	0.00	0.00
209,974.52	169,812.75	169,610.00	64,582.76		Restr State/ Local Govt Grant/ Tota	0.00	168,615.00	168,615.00	0.00	0.00
0.00	125.00	1,000.00	0.00	R37 30-3500	Restr Private Grant/Donation Donations	0.00	0.00	0.00	0.00	0.00
0.00	125.00	1,000.00	0.00		Restr Private Grant/Donation Totals:	0.00	0.00	0.00	0.00	0.00
0.00	12.50	0.00	0.00	R65 01-3100	Other Resources (Restr) Refund of Expenses	0.00	0.00	0.00	0.00	0.00
0.00	12.50	0.00	0.00		Other Resources (Restr) Totals:	0.00	0.00	0.00	0.00	0.00
273,903.60	244,327.16	237,798.00	114,497.40		REVENUES TOTALS:	0.00	235,793.00	241,695.00	0.00	0.00
0.00	0.00	0.00	0.00	E1 00-4106	Personal Services Unemployment Insurance	0.00	0.00	0.00	0.00	0.00
542,193.44	15,000.00	15,000.00	11,839.33	01-4001	Personnel-Legal	1.00	15,000.00	15,000.00	0.00	0.00

FY11	FY12	FY13	FY13				FY14	FY14	FY14	FY14
Actual	Actual	Adopted	YTD 4.19.13	Account	Description	FTE	Requested	Proposed	Approved	Adopted
0.00	94,604.00	100,014.64	78,487.12	01-4004	Chief Deputy DA	0.90	117,267.53	105,540.78	0.00	0.00
0.00	140,372.40	136,671.22	161,473.19	01-4005	Deputy DA 2	2.36	235,144.90	213,956.14	0.00	0.00
0.00	106,671.51	131,295.68	48,661.60	01-4006	Deputy DA 1	0.90	72,161.92	64,945.73	0.00	0.00
0.00	55,463.20	57,778.61	43,937.77	01-4015	Office Manager	0.90	67,403.78	60,663.40	0.00	0.00
0.00	107,682.05	113,688.65	66,905.26	01-4048	Legal Secretary	2.29	134,717.75	124,293.40	0.00	0.00
0.00	0.00	0.00	17,039.14	01-4085	PT help	0.49	20,476.37	20,476.37	0.00	0.00
80,552.89	102,060.90	87,310.25	82,352.58	01-4101	PERS	0.00	159,348.52	147,534.93	0.00	0.00
40,789.69	38,801.48	42,415.33	32,338.63	01-4102	FICA Tax	0.00	50,656.18	46,273.00	0.00	0.00
796.41	590.99	744.62	519.64	01-4103	Worker's Compensation	0.00	1,015.91	907.31	0.00	0.00
111,984.87	121,798.48	115,755.16	103,699.62	01-4104	Insurance Benefits	0.00	155,140.80	148,195.53	0.00	0.00
95.03	223.60	236.95	171.51	01-4105	WBF	0.00	311.22	311.22	0.00	0.00
0.00	8,773.06	17,384.39	10,122.53	01-4106	Unemployment Insurance Pool	0.00	5,556.42	5,383.04	0.00	0.00
90,403.59	0.00	0.00	0.00	02-4006	Personnel-Child Support	0.00	0.00	0.00	0.00	0.00
0.00	48,531.40	51,055.65	34,493.59	02-4021	Support Enforcement	0.90	46,926.96	42,234.26	0.00	0.00
0.00	37,538.25	38,461.41	29,844.51	02-4051	Child Support Enf Agnt	0.90	43,632.34	39,269.10	0.00	0.00
0.00	0.00	0.00	255.29	02-4090	Overtime	0.00	0.00	0.00	0.00	0.00
13,361.27	17,379.89	17,586.89	12,636.96	02-4101	PERS	0.00	23,104.64	21,132.96	0.00	0.00
6,915.87	6,584.33	6,848.06	4,941.40	02-4102	FICA Tax	0.00	6,927.79	6,235.01	0.00	0.00
135.61	111.08	120.22	96.82	02-4103	Worker's Compensation	0.00	141.87	122.26	0.00	0.00
26,253.80	27,927.72	32,993.61	18,849.30	02-4104	Insurance Benefits	0.00	43,280.26	41,297.34	0.00	0.00
23.16	49.60	81.90	37.23	02-4105	WBF	0.00	54.60	54.60	0.00	0.00
0.00	1,696.82	2,806.75	1,823.79	02-4106	Unemployment Insurance Pool	0.00	759.90	725.33	0.00	0.00
51,131.91	0.00	0.00	0.00	03-4014	Personnel-VA	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	03-4016	Victims Assist Coord	0.00	0.00	0.00	0.00	0.00
7,553.91	0.00	0.00	0.00	03-4101	PERS	0.00	0.00	0.00	0.00	0.00
3,881.51	0.00	0.00	0.00	03-4102	FICA Tax	0.00	0.00	0.00	0.00	0.00
88.11	0.00	0.00	0.00	03-4103	Worker's Compensation	0.00	0.00	0.00	0.00	0.00
6,950.28	0.00	0.00	0.00	03-4104	Insurance Benefits	0.00	0.00	0.00	0.00	0.00
12.15	0.00	0.00	0.00	03-4105	WBF	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	03-4106	Unemployment Insurance Pool	0.00	0.00	0.00	0.00	0.00
0.00	46,836.00	44,844.53	37,584.56	30-4016	Victim Advoc Coordinator	0.90	54,670.17	49,203.15	0.00	0.00
0.00	9,459.32	8,921.90	7,598.53	30-4101	PERS	0.00	13,948.15	12,757.86	0.00	0.00
0.00	60.52	78.75	55.38	30-4103	Workers Comp	0.00	101.36	88.57	0.00	0.00

FY11 Actual	FY12 Actual	FY13 Adopted	FY13 YTD 4.19.13	Account	Description	FTE	FY14 Requested	FY14 Proposed	FY14 Approved	FY14 Adopted
0.00	7,471.13	3,863.79	5,414.72	30-4104	Insurance	0.00	7,738.24	7,388.01	0.00	0.00
983,123.50	995,687.73	1,025,958.96	811,180.00		Personal Services Totals:	11.54	1,275,487.58	1,173,989.30	0.00	0.00
0.00	1,359.59	2,000.00	448.09	E2 01-4321	Materials and Services Office Supplies and Expenses	0.00	2,500.00	2,000.00	0.00	0.00
2,510.40	1,980.58	0.00	1,999.68	01-4322	Copier Maintenance	0.00	1,400.00	2,800.00	0.00	0.00
825.66	1,731.39	1,000.00	576.90	01-4335	Books and Periodicals	0.00	1,000.00	1,000.00	0.00	0.00
2,399.25	2,617.46	3,000.00	3,081.96	01-4710	Mileage	0.00	4,000.00	4,000.00	0.00	0.00
8,008.00	4,930.27	4,500.00	7,364.92	01-4720	Conferences and Training	0.00	6,500.00	6,500.00	0.00	0.00
6,347.00	3,117.00	2,500.00	4,887.00	01-4730	Membership Dues	0.00	3,500.00	3,500.00	0.00	0.00
241.00	241.00	975.00	241.00	01-4789	Leds Computer Lease	0.00	975.00	975.00	0.00	0.00
3,324.53	2,144.59	2,500.00	1,104.18	01-4810	Investigation	0.00	2,500.00	2,500.00	0.00	0.00
0.00	0.00	2,000.00	1,090.00	01-4830	Expert Witnesses	0.00	2,000.00	2,000.00	0.00	0.00
2,276.75	568.75	550.00	0.00	01-4840	Transcripts and Brief Printing	0.00	550.00	550.00	0.00	0.00
2,624.88	2,104.26	1,000.00	0.00	01-4842	Liquor Enforcement	0.00	0.00	0.00	0.00	0.00
8,343.73	6,679.60	0.00	3,787.60	02-4321	Enforcement Supplies	0.00	2,500.00	2,500.00	0.00	0.00
522.48	0.00	0.00	0.00	02-4617	Teleprocessing-Child Support	0.00	0.00	0.00	0.00	0.00
30.00	0.00	500.00	180.21	02-4710	Mileage	0.00	500.00	500.00	0.00	0.00
0.00	0.00	400.00	314.36	02-4720	Conferences and Training	0.00	400.00	400.00	0.00	0.00
1,512.71	1,866.61	3,000.00	671.44	02-4810	Investigation	0.00	3,000.00	3,000.00	0.00	0.00
100.05	0.00	0.00	0.00	03-4320	Office Supplies	0.00	0.00	0.00	0.00	0.00
579.10	0.00	0.00	0.00	03-4321	Supplies - Vict. Assistance	0.00	0.00	0.00	0.00	0.00
192.85	0.00	0.00	0.00	03-4335	Books and Periodicals	0.00	0.00	0.00	0.00	0.00
154.82	0.00	0.00	0.00	03-4710	Mileage	0.00	0.00	0.00	0.00	0.00
1,272.00	0.00	0.00	0.00	03-4720	Conferences and Training	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	03-4730	Membership Dues	0.00	0.00	0.00	0.00	0.00
2,958.95	0.00	0.00	0.00	03-4740	Victim Services	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	03-4830	Witness Fees	0.00	0.00	0.00	0.00	0.00
0.00	3,552.84	3,430.61	2,852.66	30-4102	FICA tax	0.00	4,182.27	3,764.04	0.00	0.00
0.00	29.16	27.30	21.15	30-4105	WBF	0.00	29.12	29.12	0.00	0.00
0.00	711.97	1,406.07	894.88	30-4106	Unemployment Pool	0.00	458.75	437.88	0.00	0.00
0.00	1,627.37	558.00	0.00	31-4320	Supplies	0.00	600.00	600.00	0.00	0.00
0.00	115.80	200.00	0.00	31-4335	Books, Periodicals, Subscripti	0.00	200.00	200.00	0.00	0.00

FY11 Actual	FY12 Actual	FY13 Adopted	FY13 YTD 4.19.13	Account	Description	FTE	FY14 Requested	FY14 Proposed	FY14 Approved	FY14 Adopted
0.00	535.49	1,425.00	745.40	31-4600	Grant Expenses: Emerg Supplies	0.00	1,425.00	1,425.00	0.00	0.00
0.00	150.00	250.00	0.00	31-4709	Equipment Rental	0.00	250.00	250.00	0.00	0.00
0.00	0.00	475.00	938.65	31-4710	Travel	0.00	475.00	475.00	0.00	0.00
0.00	464.96	1,450.00	218.30	31-4720	Conferences	0.00	1,450.00	1,450.00	0.00	0.00
0.00	532.80	200.00	5,624.05	32-4320	Supplies	0.00	200.00	200.00	0.00	0.00
0.00	14.97	0.00	213.38	32-4321	Supplies	0.00	200.00	200.00	0.00	0.00
0.00	226.82	85.00	0.00	32-4335	Books, Periodicals, Subscripti	0.00	85.00	85.00	0.00	0.00
0.00	418.63	250.00	306.32	32-4600	Grant Expenses: Emerg Supplies	0.00	250.00	250.00	0.00	0.00
0.00	200.00	150.00	0.00	32-4709	Equipment Rental	0.00	150.00	150.00	0.00	0.00
0.00	245.87	299.00	40.00	32-4710	Travel	0.00	299.00	299.00	0.00	0.00
0.00	171.50	660.00	876.22	32-4720	Training	0.00	660.00	660.00	0.00	0.00
0.00	0.00	336.00	0.00	33-4320	Supplies	0.00	336.00	336.00	0.00	0.00
44,224.16	38,339.28	35,126.98	38,478.35		Materials and Services Totals:	0.00	42,575.14	43,036.04	0.00	0.00
0.00	0.00	0.00	0.00	E3 01-5004	Capital Outlay Case Management Software	0.00	35,000.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Capital Outlay Totals:	0.00	35,000.00	0.00	0.00	0.00
132,159.48	118,752.30	135,301.27	101,163.90	E5 01-4593	Transfers Admin Alloc-DA	0.00	141,807.82	141,807.82	0.00	0.00
16,784.64	15,843.00	18,939.47	14,160.90	02-4593	Admin Alloc-Child Support Enf	0.00	17,272.52	17,272.52	0.00	0.00
12,266.28	0.00	0.00	0.00	03-4593	Admin Alloc-Victims'Assist.	0.00	0.00	0.00	0.00	0.00
0.00	11,675.28	14,806.70	11,070.90	30-4593	Administrative Allocation	0.00	14,694.90	14,694.90	0.00	0.00
161,210.40	146,270.58	169,047.44	126,395.70		Transfers Totals:	0.00	173,775.24	173,775.24	0.00	0.00
1,188,558.06	1,180,297.59	1,230,133.38	976,054.05		EXPENDITURES TOTALS:	11.54	1,526,837.96	1,390,800.58	0.00	0.00
273,903.60	244,327.16	237,798.00	114,497.40		DEPT REVENUES	0.00	235,793.00	241,695.00	0.00	0.00
1,188,558.06	1,180,297.59	1,230,133.38	976,054.05		DEPT EXPENSES	11.54	1,526,837.96	1,390,800.58	0.00	0.00
(914,654.46)	(935,970.43)	(992,335.38)	(861,556.65)		District Attorney's Office Totals:	(11.54)	(1,291,044.96)	(1,149,105.58)	0.00	0.00

FY2013-2014 Administrative Allocation

Proposed Budget

General Fund

District Attorney

Support Function/Item	No. of Units	"True up" factor*	Cost/unit/mo	Monthly Cost	Annual Cost	Allocations based on:		
Telephone (landlines)	15.00 landlines	44.9%	3.68	55.22	662.70	FY2013 budget of landline phone cost for no. of land lines times true up factor from FY12 actuals to budget.		
Info Tech	12.00 workstations	92.1%	141.48	1,697.72	20,372.59	FY2013 budget of IT staffing, materials and capital expenditures cost for no. of workstations times true up factor. Non-primary laptops are valued at .5 each.		
Finance and General Liability Insurance	9.70 FTE (including ongoing temps)	98.0%	328.78	3,189.19	38,270.31	FY2013 4.2 staff (staffing for special assessment and reimbursable activities is excluded), audit, PR processing, liability insurance, finance materials and services. General Fund has slightly higher unit cost to include supply closet & newspaper subscriptions in the courthouse. The "true up" varies if in general fund or not.		
Finance - Special Assessment		100.0%				Units which require finance support beyond normal payroll, AP and AR processing, have special assessment as do those with no staff but that do receive financial services.		
Human Resources	9.70 FTE (including ongoing temps)	92.2%	75.49	732.30	8,787.60	FY2013 budget of HR staffing and materials cost per FTE times true up factor.		
Board of Commissioners	9.70 FTE (including ongoing temps)	100.0%	63.81	618.91	7,426.98	FY2013 budget - 25% of BoCC staffing and materials cost is allocated		
Facilities and Maintenance	% building		Bldg cost per month			Based on FY2013 budget. County Courthouse - 2 maint srvc FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - 1 main FTE + utilities divided among Jail, Sheriff, Marine Sheriff and Corrections; b/c Jail pays for all these costs, it receives a credit from the other three units. Other departments not in one of these facilities are allocated \$0 in facilities maintenance. Note - no office space cost or depreciation is included.		
Courthouse	3,641 Sq Ft 14.3%	85.7%	37,610.67	5,382.97	64,595.69			
Justice	Sq Ft	100.0%						
County Counsel	1.0% actual % time SH	100.0%			1,565.84	Based on hours worked from Jan 1 2012 to Dec 31 2012 and FY2013 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable and Vernonia activities.		
	0.0% actual % time RM				0.00			
	0.0% actual % time CZ				0.00			
	0.0% actual % time JK				0.00			
	Annual Materials Cost			126.11	126.11			
Support Department Adjustment						Support Services do not pay allocation; county does not assign this balance out to program funds to cover in addition to program share of services		
				Avr Monthly Cost	11,817.32	Annual Cost	141,807.82	Total allocated:
				Increase/(Decrease) %	16.8%	FY12 Total	121,396.41	2,014,214
							% of Total	7.0%

* Allocations are based on budget or estimates. When actual costs are less than budget we "true up" the allocation. The percentage is actuals to budget for the costs included in that particular allocated group in FY2012. However, when actuals exceed budget, the true up for the next year is 100%.

FY2013-2014 Administrative Allocation

Proposed Budget

General Fund

District Attorney - Child Support

Support Function/Item	No. of Units	"True up" factor*	Cost/unit/mo	Monthly Cost	Annual Cost	Allocations based on:		
Telephone (landlines)	2.00 landlines	44.9%	3.68	7.36	88.36	FY2013 budget of landline phone cost for no. of land lines times true up factor from FY12 actuals to budget.		
Info Tech	2.00 workstations	92.1%	141.48	282.95	3,395.43	FY2013 budget of IT staffing, materials and capital expenditures cost for no. of workstations times true up factor. Non-primary laptops are valued at .5 each.		
Finance and General Liability Insurance	2.00 FTE (including ongoing temps)	98.0%	328.78	657.57	7,890.79	FY2013 4.2 staff (staffing for special assessment and reimbursable activities is excluded), audit, PR processing, liability insurance, finance materials and services. General Fund has slightly higher unit cost to include supply closet & newspaper subscriptions in the courthouse. The "true up" varies if in general fund or not.		
Finance - Special Assessment		100.0%				Units which require finance support beyond normal payroll, AP and AR processing, have special assessment as do those with no staff but that do receive financial services.		
Human Resources	2.00 FTE (including ongoing temps)	92.2%	75.49	150.99	1,811.88	FY2013 budget of HR staffing and materials cost per FTE times true up factor.		
Board of Commissioners	2.00 FTE (including ongoing temps)	100.0%	63.81	127.61	1,531.34	FY2013 budget - 25% of BoCC staffing and materials cost is allocated		
Facilities and Maintenance	% building		Bldg cost per month			Based on FY2013 budget. County Courthouse - 2 maint srvc FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - 1 main FTE + utilities divided among Jail, Sheriff, Marine Sheriff and Corrections; b/c Jail pays for all these costs, it receives a credit from the other three units. Other departments not in one of these facilities are allocated \$0 in facilities maintenance. Note - no office space cost or depreciation is included.		
Courthouse	144 Sq Ft	0.6%	85.7%	37,610.67	212.89		2,554.73	
Justice	Sq Ft		100.0%					
County Counsel	0.0% actual % time SH	100.0%			0.00	Based on hours worked from Jan 1 2012 to Dec 31 2012 and FY2013 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable and Vernonia activities.		
	0.0% actual % time RM				0.00			
	0.0% actual % time CZ				0.00			
	0.0% actual % time JK				0.00			
	Annual Materials Cost			0.00	0.00			
Support Department Adjustment						Support Services do not pay allocation; county does not assign this balance out to program funds to cover in addition to program share of services		
				Avr Monthly Cost	1,439.38	Annual Cost	17,272.52	Total allocated:
				Increase/(Decrease) %	1.6%	FY12 Total	16,993.07	2,014,214
								% of Total
								0.9%

* Allocations are based on budget or estimates. When actual costs are less than budget we "true up" the allocation. The percentage is actuals to budget for the costs included in that particular allocated group in FY2012. However, when actuals exceed budget, the true up for the next year is 100%.

FY2013-2014 Administrative Allocation

Proposed Budget

General Fund

District Attorney - Victims Assistance

Support Function/Item	No. of Units	"True up" factor*	Cost/unit/mo	Monthly Cost	Annual Cost	Allocations based on:		
Telephone (landlines)	5.00 landlines	44.9%	3.68	18.41	220.90	FY2013 budget of landline phone cost for no. of land lines times true up factor from FY12 actuals to budget.		
Info Tech	2.50 workstations	92.1%	141.48	353.69	4,244.29	FY2013 budget of IT staffing, materials and capital expenditures cost for no. of workstations times true up factor. Non-primary laptops are valued at .5 each.		
Finance and General Liability Insurance	1.00 FTE (including ongoing temps)	98.0%	328.78	328.78	3,945.39	FY2013 4.2 staff (staffing for special assessment and reimbursable activities is excluded), audit, PR processing, liability insurance, finance materials and services. General Fund has slightly higher unit cost to include supply closet & newspaper subscriptions in the courthouse. The "true up" varies if in general fund or not.		
Finance - Special Assessment		100.0%				Units which require finance support beyond normal payroll, AP and AR processing, have special assessment as do those with no staff but that do receive financial services.		
Human Resources	1.00 FTE (including ongoing temps)	92.2%	75.49	75.49	905.94	FY2013 budget of HR staffing and materials cost per FTE times true up factor.		
Board of Commissioners	1.00 FTE (including ongoing temps)	100.0%	63.81	63.81	765.67	FY2013 budget - 25% of BoCC staffing and materials cost is allocated		
Facilities and Maintenance	% building		Bldg cost per month			Based on FY2013 budget. County Courthouse - 2 maint srvc FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - 1 main FTE + utilities divided among Jail, Sheriff, Marine Sheriff and Corrections; b/c Jail pays for all these costs, it receives a credit from the other three units. Other departments not in one of these facilities are allocated \$0 in facilities maintenance. Note - no office space cost or depreciation is included.		
Courthouse	260 Sq Ft 1.0%	85.7%	37,610.67	384.39	4,612.71			
Justice	Sq Ft	100.0%						
County Counsel	0.0% actual % time SH	100.0%			0.00	Based on hours worked from Jan 1 2012 to Dec 31 2012 and FY2013 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable and Vernonia activities.		
	0.0% actual % time RM				0.00			
	0.0% actual % time CZ				0.00			
	0.0% actual % time JK				0.00			
	Annual Materials Cost			0.00	0.00			
Support Department Adjustment						Support Services do not pay allocation; county does not assign this balance out to program funds to cover in addition to program share of services		
				Avr Monthly Cost	1,224.57	Annual Cost	14,694.90	Total allocated:
				Increase/(Decrease) %	10.6%	FY12 Total	13,285.03	2,014,214
								% of Total
								0.7%

* Allocations are based on budget or estimates. When actual costs are less than budget we "true up" the allocation. The percentage is actuals to budget for the costs included in that particular allocated group in FY2012. However, when actuals exceed budget, the true up for the next year is 100%.

Justice Court - General Fund 100-14

The Justice of the Peace of Columbia County is Wally Thompson.

Judge Thompson holds court in the Cities of Vernonia and Clatskanie in Columbia County.

Summary	FY14 Proposed Budget	FY13 Estimated Actuals	FY13 Budget	Change FY13 to FY14 Budget	FY12 Actuals	FY11 Actuals
Unrestricted Beginning Balance	0	0	0		0	0
Restricted Beginning Balance	0	0	0		0	0
Total Beginning Balance	0	0	0		0	0
Property Tax	0	0	0		0	0
State & Fed Government	0	0	0		0	0
Other Resources	0	0	0		0	0
FY Unrestricted Resources Total	0	0	0		0	0
Property Tax	0	0	0		0	0
State & Fed Government	0	0	0		0	0
Fees, Permits, Fines, Service Charges	330,000	335,147	375,000	-12.00%	411,661	298,013
Bond or Debt Proceeds	0	0	0		0	0
Transfers/Reimb from County Funds	0	0	0		0	0
Other Resources	0	0	0		0	0
FY Restricted Resources Total	330,000	335,147	375,000	-12.00%	411,661	298,013
Total Resources	330,000	335,147	375,000	-12.00%	411,661	298,013
Personal Services	179,985	176,213	146,284	23.04%	162,710	148,146
Materials and Services	114,828	111,370	149,250	-23.06%	139,155	80,434
Capital Outlay	0	0	0		0	0
Debt Service	0	0	0		0	0
Transfers to County Funds	21,826	19,943	22,149	-1.46%	18,085	17,177
Contingencies	0	0	0		0	0
Ending Fund Balance	0	0	0		0	0
Total Expenditure	316,639	307,525	317,682	-0.33%	319,950	245,758
FY Net Revenue	13,361	27,622	57,318	-76.69%	91,712	52,256
Net Revenue incl Begin Bals	13,361	27,622	57,318	-76.69%	91,712	52,256
Full time Equivalents (FTEs)	2.53		1.93		2.03	2.10

FY11 Actual	FY12 Actual	FY13 Adopted	FY13 YTD 4.19.13	Account	Description	FTE	FY14 Requested	FY14 Proposed	FY14 Approved	FY14 Adopted
298,013.16	411,661.18	375,000.00	220,257.55	14 R25 00-3252	Justice Court Rest Fees, Lic, Perm, Fines, Justice Court - Vernonia	0.00	330,000.00	330,000.00	0.00	0.00
298,013.16	411,661.18	375,000.00	220,257.55		Rest Fees, Lic, Perm, Fines, Totals:	0.00	330,000.00	330,000.00	0.00	0.00
298,013.16	411,661.18	375,000.00	220,257.55		REVENUES TOTALS:	0.00	330,000.00	330,000.00	0.00	0.00
0.00	48,240.00	43,941.54	35,965.00	E1 00-4001	Personal Services Justice of the Peace	0.70	48,240.00	48,240.00	0.00	0.00
105,566.08	0.00	0.00	0.00	00-4004	Personnel	0.00	0.00	0.00	0.00	0.00
0.00	38,816.39	41,151.34	31,089.96	00-4055	Justice Court Clerk	0.90	47,581.73	42,823.56	0.00	0.00
0.00	23,540.50	13,150.55	22,055.67	00-4085	PT Justice Court Clerk	0.93	29,016.00	29,016.00	0.00	0.00
545.70	752.94	0.00	0.00	00-4090	Overtime	0.00	0.00	0.00	0.00	0.00
15,000.54	20,776.12	18,218.29	17,086.32	00-4101	PERS	0.00	30,586.33	29,950.00	0.00	0.00
8,104.47	8,518.24	7,515.62	6,816.98	00-4102	FICA Tax	0.00	9,550.09	9,186.09	0.00	0.00
151.74	166.98	131.94	139.06	00-4103	Worker's Compensation	0.00	191.38	180.12	0.00	0.00
18,747.30	19,967.24	19,030.13	14,349.64	00-4104	Insurance Benefits	0.00	20,357.52	19,433.17	0.00	0.00
30.58	76.24	64.06	60.62	00-4105	WBF	0.00	87.36	87.36	0.00	0.00
0.00	1,854.85	3,080.36	2,208.52	00-4106	Unemployment Insurance Pool	0.00	1,047.54	1,068.64	0.00	0.00
148,146.41	162,709.50	146,283.83	129,771.77		Personal Services Totals:	2.53	186,657.95	179,984.94	0.00	0.00
4,951.96	2,194.53	3,000.00	1,997.37	E2 00-4310	Materials and Services Telephone-Long Distance Only	0.00	3,000.00	3,000.00	0.00	0.00
5,787.81	5,688.82	5,000.00	2,759.48	00-4321	Office Supplies	0.00	5,000.00	5,000.00	0.00	0.00
481.39	682.93	500.00	366.79	00-4322	Copier Expense	0.00	750.00	750.00	0.00	0.00
57,344.85	122,393.22	125,000.00	61,391.76	00-4381	State DOR Payments	0.00	91,200.00	91,200.00	0.00	0.00
5,202.80	513.50	5,000.00	406.00	00-4390	Court Appointed Attorneys	0.00	5,000.00	5,000.00	0.00	0.00
120.00	230.00	500.00	0.00	00-4395	Jury Expense	0.00	500.00	500.00	0.00	0.00
3,650.00	3,375.00	5,200.00	3,000.00	00-4580	Office Rent	0.00	4,500.00	4,500.00	0.00	0.00
0.00	0.00	0.00	25.84	00-4588	Gen Liab Insurance	0.00	28.42	28.42	0.00	0.00
0.00	1,671.00	2,000.00	1,947.13	00-4594	Refund	0.00	2,000.00	2,000.00	0.00	0.00
2,715.40	1,307.62	2,500.00	749.78	00-4710	Mileage	0.00	2,500.00	2,500.00	0.00	0.00
0.00	808.76	0.00	0.00	00-4720	Conferences and Training	0.00	3,500.00	0.00	0.00	0.00
180.00	290.00	550.00	390.00	00-4730	Membership Dues	0.00	350.00	350.00	0.00	0.00
0.00	0.00	0.00	70.00	00-4841	Contract Temporary Help	0.00	0.00	0.00	0.00	0.00

FY11	FY12	FY13	FY13				FY14	FY14	FY14	FY14
Actual	Actual	Adopted	YTD 4.19.13	Account	Description	FTE	Requested	Proposed	Approved	Adopted
80,434.21	139,155.38	149,250.00	73,104.15		Materials and Services Totals:	0.00	118,328.42	114,828.42	0.00	0.00
				E5	Transfers					
17,177.04	18,084.76	22,148.55	16,560.30	00-4593	Administrative Allocation	0.00	21,826.04	21,826.04	0.00	0.00
0.00	0.00	0.00	0.00	00-5314	Restitution to Anim Contrl Fnd	0.00	0.00	0.00	0.00	0.00
17,177.04	18,084.76	22,148.55	16,560.30		Transfers Totals:	0.00	21,826.04	21,826.04	0.00	0.00
245,757.66	319,949.64	317,682.38	219,436.22		EXPENDITURES TOTALS:	2.53	326,812.41	316,639.40	0.00	0.00
298,013.16	411,661.18	375,000.00	220,257.55		DEPT REVENUES	0.00	330,000.00	330,000.00	0.00	0.00
245,757.66	319,949.64	317,682.38	219,436.22		DEPT EXPENSES	2.53	326,812.41	316,639.40	0.00	0.00
52,255.50	91,711.54	57,317.62	821.33		Justice Court Totals:	(2.53)	3,187.59	13,360.60	0.00	0.00

FY2013-2014 Administrative Allocation

Proposed Budget

General Fund

Justice Court

Support Function/Item	No. of Units	"True up" factor*	Cost/unit/mo	Monthly Cost	Annual Cost	Allocations based on:		
Telephone (landlines)	0.00 landlines	44.9%	3.68	0.00	0.00	FY2013 budget of landline phone cost for no. of land lines times true up factor from FY12 actuals to budget.		
Info Tech	2.00 workstations	92.1%	141.48	282.95	3,395.43	FY2013 budget of IT staffing, materials and capital expenditures cost for no. of workstations times true up factor. Non-primary laptops are valued at .5 each.		
Finance and General Liability Insurance	2.98 FTE (including ongoing temps)	98.0%	328.78	979.77	11,757.27	FY2013 4.2 staff (staffing for special assessment and reimbursable activities is excluded), audit, PR processing, liability insurance, finance materials and services. General Fund has slightly higher unit cost to include supply closet & newspaper subscriptions in the courthouse. The "true up" varies if in general fund or not.		
Finance - Special Assessment		100.0%				Units which require finance support beyond normal payroll, AP and AR processing, have special assessment as do those with no staff but that do receive financial services.		
Human Resources	2.98 FTE (including ongoing temps)	92.2%	75.49	224.97	2,699.70	FY2013 budget of HR staffing and materials cost per FTE times true up factor.		
Board of Commissioners	2.98 FTE (including ongoing temps)	100.0%	63.81	190.14	2,281.69	FY2013 budget - 25% of BoCC staffing and materials cost is allocated		
Facilities and Maintenance	% building		Bldg cost per month			Based on FY2013 budget. County Courthouse - 2 maint srvc FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - 1 main FTE + utilities divided among Jail, Sheriff, Marine Sheriff and Corrections; b/c Jail pays for all these costs, it receives a credit from the other three units. Other departments not in one of these facilities are allocated \$0 in facilities maintenance. Note - no office space cost or depreciation is included.		
Courthouse	0 Sq Ft	0.0%	85.7%	37,610.67	0.00			
Justice	Sq Ft		100.0%					
County Counsel	1.0% actual % time SH	100.0%			1,565.84	Based on hours worked from Jan 1 2012 to Dec 31 2012 and FY2013 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable and Vernonia activities.		
	0.0% actual % time RM				0.00			
	0.0% actual % time CZ				0.00			
	0.0% actual % time JK				0.00			
	Annual Materials Cost			126.11	126.11			
Support Department Adjustment						Support Services do not pay allocation; county does not assign this balance out to program funds to cover in addition to program share of services		
				Avr Monthly Cost	1,818.84	Annual Cost	21,826.04	Total allocated:
				Increase/(Decrease) %	9.8%	FY12 Total	19,872.35	2,014,214
								% of Total
								1.1%

* Allocations are based on budget or estimates. When actual costs are less than budget we "true up" the allocation. The percentage is actuals to budget for the costs included in that particular allocated group in FY2012. However, when actuals exceed budget, the true up for the next year is 100%.

Firing Range - General Fund 100-15

The Columbia County Firing Range is currently open for law enforcement use only. However, because of acquisition of the title to the firing range property during the course of FY13, use of the facility will be under review for the future.

FY14 Proposed Budget

Firing Range General Fund 100

Dept: 15

	FY14 Proposed Budget	FY13 Estimated Actuals	FY13 Budget	Change FY13 to FY14 Budget	FY12 Actuals	FY11 Actuals
Summary						
Unrestricted Beginning Balance	0	0	0		0	0
Restricted Beginning Balance	0	0	0		0	0
Total Beginning Balance	0	0	0		0	0
Property Tax	0	0	0		0	0
State & Fed Government	0	0	0		0	0
Other Resources	0	0	0		0	0
FY Unrestricted Resources Total	0	0	0		0	0
Property Tax	0	0	0		0	0
State & Fed Government	0	0	0		0	0
Fees, Permits, Fines, Service Charges	1,000	880	200	400.00%	2,460	1,560
Bond or Debt Proceeds	0	0	0		0	0
Transfers/Reimb from County Funds	0	0	0		0	0
Other Resources	0	0	0		0	0
FY Restricted Resources Total	1,000	880	200	400.00%	2,460	1,560
Total Resources	1,000	880	200	400.00%	2,460	1,560
Personal Services	0	0	0		12,315	16,792
Materials and Services	4,750	3,416	6,471	-26.60%	6,920	12,214
Capital Outlay	0	0	0		11,670	0
Debt Service	0	0	0		56,714	7,053
Transfers to County Funds	7,256	7,003	7,931	-8.50%	9,828	11,491
Contingencies	0	0	0		0	0
Ending Fund Balance	0	0	0		0	0
Total Expenditure	12,006	10,420	14,402	-16.63%	97,447	47,551
FY Net Revenue	(11,006)	(9,540)	(14,202)	-22.50%	(94,987)	(45,991)
Net Revenue incl Begin Bals	(11,006)	(9,540)	(14,202)	-22.50%	(94,987)	(45,991)
Full time Equivalent (FTEs)	0.00		0.00		0.16	0.49

FY11 Actual	FY12 Actual	FY13 Adopted	FY13 YTD 4.19.13	Account	Description	FTE	FY14 Requested	FY14 Proposed	FY14 Approved	FY14 Adopted
1,560.00	2,420.00	100.00	640.00	15 R27 00-3250	Col County Firing Range Rest Fee,Srvce Chrg (Stat/Loc) Firing Range Access Fees	0.00	1,000.00	1,000.00	0.00	0.00
1,560.00	2,420.00	100.00	640.00		Rest Fee,Srvce Chrg (Stat/Loc) Totals:	0.00	1,000.00	1,000.00	0.00	0.00
0.00	40.00	100.00	40.00	R55 00-3085	Rest Interfund Transf/Intrnl S Firing Range Use Fees	0.00	0.00	0.00	0.00	0.00
0.00	40.00	100.00	40.00		Rest Interfund Transf/Intrnl S Total	0.00	0.00	0.00	0.00	0.00
1,560.00	2,460.00	200.00	680.00		REVENUES TOTALS:	0.00	1,000.00	1,000.00	0.00	0.00
15,590.00	0.00	0.00	0.00	E1 00-4001	Personal Services Rangemaster	0.00	0.00	0.00	0.00	0.00
0.00	4,569.50	0.00	0.00	00-4003	Undersheriff	0.00	0.00	0.00	0.00	0.00
0.00	2,807.21	0.00	0.00	00-4079	Civil Clerk	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	00-4085	Rangemaster	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	00-4090	Overtime	0.00	0.00	0.00	0.00	0.00
0.00	1,799.39	0.00	0.00	00-4101	PERS	0.00	0.00	0.00	0.00	0.00
1,192.64	556.90	0.00	0.00	00-4102	FICA Tax	0.00	0.00	0.00	0.00	0.00
6.43	145.11	0.00	64.32	00-4103	Worker's Compensation	0.00	0.00	0.00	0.00	0.00
0.00	2,297.73	0.00	98.34	00-4104	Insurance	0.00	0.00	0.00	0.00	0.00
3.36	3.41	0.00	0.00	00-4105	WBF	0.00	0.00	0.00	0.00	0.00
0.00	135.31	0.00	0.00	00-4106	Unemployment Insurance	0.00	0.00	0.00	0.00	0.00
16,792.43	12,314.56	0.00	162.66		Personal Services Totals:	0.00	0.00	0.00	0.00	0.00
2,130.25	1,209.64	644.90	258.52	E2 00-4510	Materials and Services Gun Range Utilities	0.00	1,500.00	1,500.00	0.00	0.00
383.00	942.00	570.00	788.46	00-4514	Garbage & Sanitation Expense	0.00	750.00	750.00	0.00	0.00
4,933.05	0.00	0.00	62.75	00-4516	Gun Range Maintenance	0.00	500.00	500.00	0.00	0.00
4,768.00	4,768.00	5,256.30	4,819.91	00-4588	Liability Insurance	0.00	5,308.08	2,000.00	0.00	0.00
0.00	0.00	0.00	0.00	00-4810	Investigations	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	1,472.00	00-4901	Misc Exp	0.00	0.00	0.00	0.00	0.00
12,214.30	6,919.64	6,471.20	7,401.64		Materials and Services Totals:	0.00	8,058.08	4,750.00	0.00	0.00
0.00	11,670.00	0.00	0.00	E3 00-5032	Capital Outlay Trailer	0.00	0.00	0.00	0.00	0.00

FY11	FY12	FY13	FY13				FY14	FY14	FY14	FY14
Actual	Actual	Adopted	YTD 4.19.13	Account	Description	FTE	Requested	Proposed	Approved	Adopted
0.00	11,670.00	0.00	0.00		Capital Outlay Totals:	0.00	0.00	0.00	0.00	0.00
7,053.12	56,714.06	0.00	0.00	E4 00-4780	Debt Service Gun Range Debt Service	0.00	0.00	0.00	0.00	0.00
7,053.12	56,714.06	0.00	0.00		Debt Service Totals:	0.00	0.00	0.00	0.00	0.00
11,490.72	9,828.40	7,730.58	8,013.70	E5 00-4593	Transfers Admin Allocation	0.00	7,056.35	7,056.35	0.00	0.00
0.00	0.00	100.00	0.00	00-5311	Tipping fees	0.00	100.00	100.00	0.00	0.00
0.00	0.00	100.00	0.00	00-5312	Work Crew Fees	0.00	100.00	100.00	0.00	0.00
11,490.72	9,828.40	7,930.58	8,013.70		Transfers Totals:	0.00	7,256.35	7,256.35	0.00	0.00
47,550.57	97,446.66	14,401.78	15,578.00		EXPENDITURES TOTALS:	0.00	15,314.43	12,006.35	0.00	0.00
1,560.00	2,460.00	200.00	680.00		DEPT REVENUES	0.00	1,000.00	1,000.00	0.00	0.00
47,550.57	97,446.66	14,401.78	15,578.00		DEPT EXPENSES	0.00	15,314.43	12,006.35	0.00	0.00
(45,990.57)	(94,986.66)	(14,201.78)	(14,898.00)		Col County Firing Range Totals:	0.00	(14,314.43)	(11,006.35)	0.00	0.00

FY2013-2014 Administrative Allocation

Proposed Budget

General Fund

Firing Range

Support Function/Item	No. of Units	"True up" factor*	Cost/unit/mo	Monthly Cost	Annual Cost	Allocations based on:		
Telephone (landlines)	0.00 landlines	44.9%	3.68	0.00	0.00	FY2013 budget of landline phone cost for no. of land lines times true up factor from FY12 actuals to budget.		
Info Tech	0.00 workstations	92.1%	141.48	0.00	0.00	FY2013 budget of IT staffing, materials and capital expenditures cost for no. of workstations times true up factor. Non-primary laptops are valued at .5 each.		
Finance and General Liability Insurance	0.00 FTE (including ongoing temps)	98.0%	328.78	0.00	0.00	FY2013 4.2 staff (staffing for special assessment and reimbursable activities is excluded), audit, PR processing, liability insurance, finance materials and services. General Fund has slightly higher unit cost to include supply closet & newspaper subscriptions in the courthouse. The "true up" varies if in general fund or not.		
Finance - Special Assessment		100.0%				Units which require finance support beyond normal payroll, AP and AR processing, have special assessment as do those with no staff but that do receive financial services.		
Human Resources	0.00 FTE (including ongoing temps)	92.2%	75.49	0.00	0.00	FY2013 budget of HR staffing and materials cost per FTE times true up factor.		
Board of Commissioners	0.00 FTE (including ongoing temps)	100.0%	63.81	0.00	0.00	FY2013 budget - 25% of BoCC staffing and materials cost is allocated		
Facilities and Maintenance	% building	Bldg cost per month				Based on FY2013 budget. County Courthouse - 2 maint srvc FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - 1 main FTE + utilities divided among Jail, Sheriff, Marine Sheriff and Corrections; b/c Jail pays for all these costs, it receives a credit from the other three units. Other departments not in one of these facilities are allocated \$0 in facilities maintenance. Note - no office space cost or depreciation is included.		
Courthouse	Sq Ft 0.0%	85.7%	37,610.67	0.00	0.00			
Justice	100 Sq Ft	100.0%						
County Counsel	3.0% actual % time SH	100.0%			4,697.53	Based on hours worked from Jan 1 2012 to Dec 31 2012 and FY2013 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable and Vernonia activities.		
	0.0% actual % time RM				0.00			
	2.0% actual % time CZ				1,832.89			
	0.0% actual % time JK				0.00			
	Annual Materials Cost			525.93	525.93			
Support Department Adjustment						Support Services do not pay allocation; county does not assign this balance out to program funds to cover in addition to program share of services		
				Avr Monthly Cost	588.03	Annual Cost	7,056.35	Total allocated:
				Increase/(Decrease) %	2.6%	FY12 Total	6,876.99	2,014,214
								% of Total
								0.4%

* Allocations are based on budget or estimates. When actual costs are less than budget we "true up" the allocation. The percentage is actuals to budget for the costs included in that particular allocated group in FY2012. However, when actuals exceed budget, the true up for the next year is 100%.

Juvenile Department - General Fund 100-18

As of July 1, 2013 (beginning of Fiscal Year 2014), the Juvenile Division of the Department of Community Justice consists of:

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

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

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

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

- Purpose per code: Protect the public and reduce delinquency.
- Provide fair and impartial procedures for the initiation, adjudication and disposition of delinquent conduct.
- Restorative justice: Hold youth accountable and provide opportunity for reformation, while attending to the needs and rights of victims.

Activities per code:

- Make or cause to be made an investigation of every child, ward, youth or youth offender brought before the court and report fully thereon to the court (ORS 419A.012(1)).
- Be present in court to represent the interests of the child, ward, youth or youth offender when the case is heard (ORS 419.A012(2)).
- Furnish such information and assistance as the court requires (ORS 419A.012(3)).
- Take charge of any child, ward, youth or youth offender before and after the hearing as may be directed by the court (ORS 419A.012(4)).
- Provide a continuum of services emphasizing prevention of further criminal activity and community safety.
- Provide early and certain informal and formal sanctions with swift and decisive intervention.
- Assume duties of a peace officer and, at any time, bring a child, ward, youth or youth offender committed to the custody and care by the juvenile court before the court for any further action the court considers advisable (ORS 419A.016).

- Coordinate court services for delinquent and dependent youth (ORS 419A.045).
- Submit specific reports to certain agencies: (ie: Oregon Criminal Justice Commission (ORS 419A.014), School administrators ORS 419A.015), etc.).
- Fingerprint and photograph (ORS 419A.250).
- Coordinate and communicate with victims regarding victims rights, restitution requests, and victim impact statements (Ballot Measure 10 Oregon Crime Victim's Bill of Rights).
- Assist in the expunction process regarding youth records (ORS 419A.262).
- Maintain juvenile files (records) as per OAR 166-150-0080 and ORS 419A.255.
- Participate in various committees: (ie: Child Fatality Review Team (418.785), Multi-Disciplinary Child Abuse Team (ORS 418.747), Local Public Safety Coordinating Council (ORS 423.560), etc.).

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

The Juvenile Department schedules all court hearings and creates related court orders, coordinates with defense attorneys and victims, provides discovery, and sends court notices/summons/subpoenas to all parties: youth, parents/guardians, victims, witnesses, and attorneys.

The JPO also acts as the enforcement arm of the Juvenile Court to ensure that youth follow through with both diversion plans and court orders. The JPO position requires a great amount of skill, training, and high ethical standards. Juvenile Departments carry extreme liability for counties by making decisions daily which affect the lives of families and the community.

In addition to providing casework management services, counseling, crisis intervention, guidance and supervision of youth and families under departmental jurisdiction, JPO's initiate informal diversion agreements, file petitions (legal charges), motions and affidavits, court orders, court reports, complete reformation plans, conditional release plans, treatment plans, act as victim liaison, conduct arraignments, pre-trial conferences, detention hearings, review hearings, plea agreements, probation violation and adjudication & disposition hearings.

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

The Juvenile Department also acts as a clearing house and consultant to the community in all matters involving juvenile behavior. Daily, we receive inquiries from parents, guardians, schools, mental health and addictions agencies, law enforcement, DHS, OYA, military, and numerous

other social service agencies seeking information about or wanting direction for youth. We are also responsible to respond to background checks and record expunctions.

State and federal standards indicate optimal caseload supervision levels at approximately 33 youth at any given time. Because of insufficient staffing, JPO's typically carry significantly higher caseloads (currently ranging between 45 and 70 cases) than they have in the past. As a result, JPO's, unfortunately, often are left to manage their caseloads based upon crisis needs at any given time. This significantly impacts our ability to effect change with youth and their families, hampering our ability to prevent future criminal acts. Additionally, this is in direct violation of evidence based practices which proves ineffective for recidivism reduction.

FY 2013-2014 Highlights and Significant Changes

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

- Insufficient staff levels:
 - total JPO's down from 5 to 2.6 FTE
 - total support staff down to 1 FTE
- Reduction in office hours due to 26 furlough days during the calendar year.
- Only 1.5 detention beds available to house delinquent youth, county-wide. Limited detention availability hampers public safety and limits available sanctions. High risk/acting-out youth are released back to the local community, or are not taken into custody at all.
- Limited ability to respond to youth and family crisis needs, schools, police, mental health, DHS, OYA, drug court personnel and other needs due to staff shortage and fewer office hours.
- Limited ability to adequately assess youth risk to recidivate.

FY 2012-2013 Accomplishments

- Holding steady with recidivism rates, particularly with chronic offenders; department is above the state average.
- Redesigned caseloads as a result of limited JPO positions. Department was unable to maintain our Intensive Probation caseload and related services.
- Located and received a donated vehicle courtesy of the Hillsboro Police Department.
- Located free/low cost training resources to keep our professional staff at the highest level of knowledge and expertise.
- Continued to coordinate and provide services with the Juvenile Treatment Court program, Circuit Courts, Columbia Community Mental Health, Department of Human Services, the Oregon Youth Authority, school districts, police departments, Amani Center, Interstate Compact, and numerous other treatment and social service agencies.

FY14 Proposed Budget

**Juvenile
Department
General Fund 100**

Dept: 18

	FY14 Proposed Budget	FY13 Estimated Actuals	FY13 Budget	Change FY13 to FY14 Budget	FY12 Actuals	FY11 Actuals
Summary						
Unrestricted Beginning Balance	0	0	0		0	0
Restricted Beginning Balance	<u>124,891</u>	<u>124,220</u>	<u>124,101</u>	0.64%	<u>123,571</u>	<u>122,926</u>
Total Beginning Balance	124,891	124,220	124,101	0.64%	123,571	122,926
Property Tax	0	0	0		0	0
State & Fed Government	0	0	0		0	0
Other Resources	<u>0</u>	<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>
FY Unrestricted Resources Total	0	0	0		0	0
Property Tax	0	0	0		0	0
State & Fed Government	11,900	8,800	18,900	-37.04%	8,541	109,560
Fees, Permits, Fines, Service Charges	2,900	2,268	2,600	11.54%	1,957	1,550
Bond or Debt Proceeds	0	0	0		0	0
Transfers/Reimb from County Funds	111,000	108,479	107,000	3.74%	108,479	0
Other Resources	<u>700</u>	<u>670</u>	<u>800</u>	-12.50%	<u>649</u>	<u>645</u>
FY Restricted Resources Total	126,500	120,217	129,300	-2.17%	119,627	111,755
Total Resources	251,391	244,438	253,401	-0.79%	243,198	234,681
Personal Services	486,431	439,867	434,670	11.91%	521,368	667,250
Materials and Services	154,972	113,559	133,722	15.89%	170,250	165,912
Capital Outlay	0	0	0		0	0
Debt Service	0	0	0		0	0
Transfers to County Funds	109,513	119,432	119,432	-8.31%	107,487	117,964
Contingencies	0	0	0		0	0
Ending Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>
Total Expenditure	750,915	672,858	687,823	9.17%	799,105	951,126
FY Net Revenue	(624,415)	(552,641)	(558,523)	11.80%	(679,478)	(839,371)
Net Revenue incl Begin Bals	(499,525)	(428,421)	(434,422)	14.99%	(555,907)	(716,445)
Full time Equivalents (FTEs)	4.89		4.75		6.51	8.50

FY11 Actual	FY12 Actual	FY13 Adopted	FY13 YTD 4.19.13	Account	Description	FTE	FY14 Requested	FY14 Proposed	FY14 Approved	FY14 Adopted
122,926.49	123,571.02	124,101.29	124,220.47	18 R15 01-3004	Juvenile Department Restricted Fund Balance Harr Juv Fund Beg Bal	0.00	124,650.74	124,890.74	0.00	0.00
122,926.49	123,571.02	124,101.29	124,220.47		Restricted Fund Balance Totals:	0.00	124,650.74	124,890.74	0.00	0.00
1,550.00	760.00	2,500.00	1,000.00	R25 00-3250	Rest Fees, Lic, Perm, Fines, Juv Supervision/Detention Fees	0.00	2,500.00	2,500.00	0.00	0.00
2,575.00	2,700.00	2,700.00	2,250.00	00-3251	Juvenile Rent	0.00	2,700.00	2,700.00	0.00	0.00
0.00	1,094.25	100.00	550.00	00-3254	Discovery Fees	0.00	400.00	400.00	0.00	0.00
4,125.00	4,554.25	5,300.00	3,800.00		Rest Fees, Lic, Perm, Fines, Totals:	0.00	5,600.00	5,600.00	0.00	0.00
53,456.00	0.00	0.00	0.00	R36 00-3640	Restr State/ Local Govt Grant/ Basic Services	0.00	59,000.00	0.00	0.00	0.00
0.00	0.00	200.00	0.00	00-3642	Comm Service Work Program	0.00	200.00	200.00	0.00	0.00
47,068.00	0.00	0.00	0.00	00-3643	Diversion Services	0.00	52,000.00	0.00	0.00	0.00
5,041.29	4,116.48	6,000.00	3,694.23	00-3644	OYA Flex	0.00	6,000.00	6,000.00	0.00	0.00
1,420.00	1,725.00	10,000.00	216.00	00-3645	In-Home Treatment Grant	0.00	3,000.00	3,000.00	0.00	0.00
106,985.29	5,841.48	16,200.00	3,910.23		Restr State/ Local Govt Grant/ Totals:	0.00	120,200.00	9,200.00	0.00	0.00
0.00	57,759.52	57,000.00	28,879.74	R55 00-3081	Rest Interfund Transf/Intrnl S Basic Funds - transfer	0.00	0.00	59,000.00	0.00	0.00
0.00	50,719.48	50,000.00	25,359.76	00-3082	Diversion Funds - transfer	0.00	0.00	52,000.00	0.00	0.00
0.00	108,479.00	107,000.00	54,239.50		Rest Interfund Transf/Intrnl S Total	0.00	0.00	111,000.00	0.00	0.00
0.00	102.50	0.00	772.15	R65 00-3100	Other Resources (Restr) Refund of Expenses	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	00-3122	Sale Surplus Property	0.00	0.00	0.00	0.00	0.00
644.53	649.45	800.00	520.10	01-3020	Harr Interest	0.00	800.00	700.00	0.00	0.00
644.53	751.95	800.00	1,292.25		Other Resources (Restr) Totals:	0.00	800.00	700.00	0.00	0.00
234,681.31	243,197.70	253,401.29	187,462.45		REVENUES TOTALS:	0.00	251,250.74	251,390.74	0.00	0.00
458,197.02	0.00	0.00	0.00	E1 00-4001	Personal Services Personnel	0.00	0.00	0.00	0.00	0.00
0.00	20,213.16	22,558.30	16,922.08	00-4002	Juvenile Director	0.23	24,226.44	21,803.80	0.00	0.00
0.00	0.00	0.00	52,046.13	00-4011	Division Supervisor	0.90	75,239.89	67,715.90	0.00	0.00
0.00	3,096.33	7,241.16	2,692.52	00-4021	Diversion Coord.	0.25	9,847.99	9,847.99	0.00	0.00

FY11	FY12	FY13	FY13				FY14	FY14	FY14	FY14
Actual	Actual	Adopted	YTD 4.19.13	Account	Description	FTE	Requested	Proposed	Approved	Adopted
0.00	64,097.24	68,947.62	0.00	00-4036	Lead Juvenile PO	0.00	0.00	0.00	0.00	0.00
0.00	50,412.20	29,209.54	41,624.78	00-4037	Juvenile Probation Officer III	0.90	64,320.66	58,045.47	0.00	0.00
0.00	137,480.54	96,134.98	59,282.19	00-4038	Juvenile Probation Officer II	1.46	109,451.90	78,631.50	0.00	0.00
0.00	38,912.60	42,307.56	31,765.27	00-4053	Secretary	0.90	47,995.58	43,196.02	0.00	0.00
0.00	0.00	0.00	0.00	00-4054	Office Specialist	0.00	0.00	0.00	0.00	0.00
0.00	7,052.03	6,659.25	2,819.03	00-4085	PT Help	0.25	25,808.49	25,808.49	0.00	0.00
0.00	38.22	0.00	0.00	00-4090	Overtime	0.00	0.00	0.00	0.00	0.00
68,184.61	59,814.75	51,805.75	43,376.74	00-4101	PERS	0.00	88,978.89	77,555.87	0.00	0.00
33,230.29	24,514.28	20,888.97	15,784.07	00-4102	FICA Tax	0.00	27,302.16	23,336.26	0.00	0.00
8,976.63	7,717.32	7,513.01	5,905.10	00-4103	Worker's Compensation	0.00	11,052.23	8,928.39	0.00	0.00
98,556.48	102,608.49	72,697.63	54,390.61	00-4104	Insurance Benefits	0.00	83,184.12	68,624.45	0.00	0.00
104.97	178.70	144.23	107.32	00-4105	WBF	0.00	249.34	222.04	0.00	0.00
0.00	5,232.29	8,561.58	4,949.97	00-4106	Unemployment Insurance	0.00	2,994.74	2,714.76	0.00	0.00
667,250.00	521,368.15	434,669.58	331,665.81		Personal Services Totals:	4.89	570,652.43	486,430.94	0.00	0.00
				E2	Materials and Services					
1,601.10	1,531.53	1,700.00	1,126.44	00-4311	Cell Phone Expense	0.00	1,700.00	1,700.00	0.00	0.00
514.75	709.01	1,400.00	1,322.08	00-4321	Supplies	0.00	1,400.00	1,400.00	0.00	0.00
2,194.74	2,304.59	2,400.00	1,643.86	00-4322	Copier Maintenance	0.00	2,400.00	2,400.00	0.00	0.00
0.00	0.00	500.00	0.00	00-4343	Hiring Expense and Supplies	0.00	500.00	500.00	0.00	0.00
0.00	1,659.01	2,221.65	1,658.39	00-4588	GL and Property Insurance	0.00	2,222.00	2,222.00	0.00	0.00
1,336.79	225.33	1,500.00	0.00	00-4710	Mileage	0.00	1,500.00	1,500.00	0.00	0.00
747.57	7,843.68	8,000.00	4,686.97	00-4711	Vehicle Fuel	0.00	8,000.00	8,000.00	0.00	0.00
0.00	1,625.95	4,000.00	552.53	00-4714	Vehicle Maintenance	0.00	4,000.00	4,000.00	0.00	0.00
9,300.68	31.95	200.00	200.00	00-4715	Auto Expense	0.00	200.00	200.00	0.00	0.00
2,959.93	2,567.78	3,500.00	2,336.48	00-4720	Conferences and Training	0.00	6,000.00	6,000.00	0.00	0.00
1,243.00	1,243.00	1,300.00	1,243.00	00-4730	Membership Dues	0.00	1,300.00	1,300.00	0.00	0.00
110,963.00	115,524.91	44,000.00	35,690.00	00-4736	Detention Expense	0.00	91,000.00	68,250.00	0.00	0.00
243.00	118.11	300.00	0.00	00-4830	Witness Fees	0.00	300.00	300.00	0.00	0.00
31,578.70	17,079.29	32,000.00	11,495.66	00-4832	Juvenile Diversion Plan	0.00	32,000.00	32,000.00	0.00	0.00
411.58	60.00	200.00	6.00	00-4835	Comm Service Work Program	0.00	200.00	200.00	0.00	0.00
1,321.93	0.00	0.00	0.00	00-4836	Juvenile Crime Prevention	0.00	0.00	0.00	0.00	0.00
550.00	2,341.00	6,000.00	2,286.09	00-4837	OYA Flex Expense	0.00	6,000.00	6,000.00	0.00	0.00

FY11	FY12	FY13	FY13				FY14	FY14	FY14	FY14
Actual	Actual	Adopted	YTD 4.19.13	Account	Description	FTE	Requested	Proposed	Approved	Adopted
945.00	1,740.00	10,000.00	165.00	00-4838	In-Home Treatment Exp	0.00	3,000.00	3,000.00	0.00	0.00
0.00	13,645.10	14,500.00	9,219.78	00-4841	Contract Temp Help	0.00	16,000.00	16,000.00	0.00	0.00
165,911.77	170,250.24	133,721.65	73,632.28		Materials and Services Totals:	0.00	177,722.00	154,972.00	0.00	0.00
117,964.32	107,486.65	119,431.70	89,298.10	E5 00-4593	Transfers Administrative Allocation	0.00	109,512.57	109,512.57	0.00	0.00
117,964.32	107,486.65	119,431.70	89,298.10		Transfers Totals:	0.00	109,512.57	109,512.57	0.00	0.00
951,126.09	799,105.04	687,822.93	494,596.19		EXPENDITURES TOTALS:	4.89	857,887.00	750,915.51	0.00	0.00
234,681.31	243,197.70	253,401.29	187,462.45		DEPT REVENUES	0.00	251,250.74	251,390.74	0.00	0.00
951,126.09	799,105.04	687,822.93	494,596.19		DEPT EXPENSES	4.89	857,887.00	750,915.51	0.00	0.00
(716,444.78)	(555,907.34)	(434,421.64)	(307,133.74)		Juvenile Department Totals:	(4.89)	(606,636.26)	(499,524.77)	0.00	0.00

FY2013-2014 Administrative Allocation

Proposed Budget

General Fund

Juvenile

Support Function/Item	No. of Units	"True up" factor*	Cost/unit/mo	Monthly Cost	Annual Cost	Allocations based on:	
Telephone (landlines)	15.00 landlines	44.9%	3.68	55.22	662.70	FY2013 budget of landline phone cost for no. of land lines times true up factor from FY12 actuals to budget.	
Info Tech	9.50 workstations	92.1%	141.48	1,344.03	16,128.30	FY2013 budget of IT staffing, materials and capital expenditures cost for no. of workstations times true up factor. Non-primary laptops are valued at .5 each.	
Finance and General Liability Insurance	6.08 FTE (including ongoing temps)	98.0%	328.78	1,999.00	23,987.99	FY2013 4.2 staff (staffing for special assessment and reimbursable activities is excluded), audit, PR processing, liability insurance, finance materials and services. General Fund has slightly higher unit cost to include supply closet & newspaper subscriptions in the courthouse. The "true up" varies if in general fund or not.	
Finance - Special Assessment		100.0%				Units which require finance support beyond normal payroll, AP and AR processing, have special assessment as do those with no staff but that do receive financial services.	
Human Resources	6.08 FTE (including ongoing temps)	92.2%	75.49	459.01	5,508.11	FY2013 budget of HR staffing and materials cost per FTE times true up factor.	
Board of Commissioners	6.08 FTE (including ongoing temps)	100.0%	63.81	387.94	4,655.26	FY2013 budget - 25% of BoCC staffing and materials cost is allocated	
Facilities and Maintenance	% building		Bldg cost per month			Based on FY2013 budget. County Courthouse - 2 maint srvc FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - 1 main FTE + utilities divided among Jail, Sheriff, Marine Sheriff and Corrections; b/c Jail pays for all these costs, it receives a credit from the other three units. Other departments not in one of these facilities are allocated \$0 in facilities maintenance. Note - no office space cost or depreciation is included.	
Courthouse	3,206 Sq Ft	12.6%	85.7%	37,610.67	4,739.86	56,878.27	
Justice	Sq Ft		100.0%				
County Counsel	1.0% actual % time SH	100.0%			1,565.84	Based on hours worked from Jan 1 2012 to Dec 31 2012 and FY2013 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable and Vernonia activities.	
	0.0% actual % time RM				0.00		
	0.0% actual % time CZ				0.00		
	0.0% actual % time JK				0.00		
	Annual Materials Cost			126.11	126.11		
Support Department Adjustment						Support Services do not pay allocation; county does not assign this balance out to program funds to cover in addition to program share of services	
				Avr Monthly Cost	9,126.05	Annual Cost	109,512.57
				Increase/(Decrease) %	2.2%	FY12 Total	107,157.76
						Total allocated:	2,014,214
						% of Total	5.4%

* Allocations are based on budget or estimates. When actual costs are less than budget we "true up" the allocation. The percentage is actuals to budget for the costs included in that particular allocated group in FY2012. However, when actuals exceed budget, the true up for the next year is 100%.

County Counsel - General Fund 100-19

The County Counsel's Office is mandated by Oregon state law to advise the Board of County Commissioners and other county officers and Departments, to render services in connection with legal questions of a civil nature, to prosecute violations of county law and to provide additional services as the Board decides. More specifically, the County Counsel's office reviews all contracts and any other items of legal significance that the County approves; drafts ordinances, orders and resolutions; attends and provides counsel during Board meetings and Advisory Committee meetings; manages tort claims and litigation; provides risk management services; manages outside legal counsel services, administers several County ordinances, and represents the County in dispute resolution and various court proceedings. The County Counsel's office also manages County lands, land sales, County lands research and County mineral interests and acts as the County's property manager. The office currently includes 2 full time licensed attorneys and 1 one paralegal/natural resources administrator.

FY 2013-2014 Highlights and Significant Changes

We are on course for another very busy year with no full time staffing changes. On-going furlough days will continue to reduce the timeliness of output and the ability to work on important but lower priority projects. We will continue to work on a reactionary basis. Ability to plan and to be proactive is limited. Materials and Services continue to be cut, which will impact our ability to purchase mineral services. Next fiscal year we expect to accomplish the following:

- **Firearms Range.** Update Firearms Range management documents and complete tasks to open the Range to public jurisdictions.
- **Land Sales:** Complete a land sales auction.
- **Aggregate Sale.** Complete a rock sale from the Ross pit.
- **Flood Recovery:** Complete legal work to finish buy-out for commercial properties in Vernonia. Establish a program for use of FEMA acquired property and transfers to the City of Vernonia. Close out grants.
- **Purchasing Update:** Re-write County's purchasing ordinance.
- **Public Records Update:** Re-write County's public records ordinance.
- **Mass Gathering Update:** Update the County's mass gathering ordinance.
- **New County Emergency Operations Center.** Provide legal support for construction of the Columbia County Emergency Operations Center.
- **Transit Centers:** Provide legal support for the completion of the Columbia County Transit Center in St. Helens as well as for a proposed Transit Center in Scappoose.
- **Transit Operations:** Provide legal support for the completion of a new operations contract. **Transit Business Plan:** Provide legal support for the completion of a Transit business plan.
- **Continue litigation defense.** Litigation has been filed against the County and officials individually this year. We expect time intensive defense of these claims to continue through FY 2014.
- **Continue Columbia Health District Dissolution work.**

- **Continue ordinance updates.** Many County ordinances are due for periodic review and updating.
- **Animal Control.** Resolve outstanding animal control forfeiture/lien issues.
- **Lands.** We expect to file one or more eviction complaints and associated time consuming litigation.
- **Sheriff's Policies.** The Sheriff's policies are due for review and updates as necessary.

FY 2012-2013 Accomplishments

It's been a very busy year. Some highlights include:

- **Land Use:** Successfully defended vested rights and land use compatibility cases at LUBA and Court of Appeals.
- **Flood Recovery :** Completed legal work to finish buy-out and demolition for Vernonia School Project, and other commercial and residential properties in Vernonia and Woodson.
- **Firing Range:** Completed legal work to acquire the Firearms Range property.
- **New EOC:** Completed legal work to acquire property and construction procurement documents.
- **Columbia County Courthouse Facilities Upgrades.** Successfully recovered on bid bond claim for Columbia County Courthouse Facilities Upgrade project.
- **Parks.** Completed legal work for wetland mitigation project.
- **Fair.** Completed several significant contract updates for the Columbia County Fair and Rodeo and provided legal support for successful transition to an all volunteer Fair Board.

FY14 Proposed Budget

**County
Counsel**

General Fund 100

Dept: 19

	FY14 Proposed Budget	FY13 Estimated Actuals	FY13 Budget	Change FY13 to FY14 Budget	FY12 Actuals	FY11 Actuals
Summary						
Unrestricted Beginning Balance	0	0	0		0	0
Restricted Beginning Balance	0	0	0		0	0
Total Beginning Balance	0	0	0		0	0
Property Tax	0	0	0		0	0
State & Fed Government	0	0	0		0	0
Other Resources	0	0	0		0	0
FY Unrestricted Resources Total	0	0	0		0	0
Property Tax	0	0	0		0	0
State & Fed Government	0	0	0		0	0
Fees, Permits, Fines, Service Charges	500	1,053	3,500	-85.71%	707	0
Bond or Debt Proceeds	0	0	0		0	0
Transfers/Reimb from County Funds	308,703	287,636	284,136	8.65%	256,395	0
Other Resources	11,000	21,000	11,000	0.00%	11,398	11,130
FY Restricted Resources Total	320,203	309,689	298,636	7.22%	268,501	11,130
Total Resources	320,203	309,689	298,636	7.22%	268,501	11,130
Personal Services	396,905	370,737	363,983	9.04%	348,115	345,149
Materials and Services	49,500	47,693	29,500	67.80%	63,759	32,203
Capital Outlay	0	0	0		0	0
Debt Service	0	0	0		0	0
Transfers to County Funds	0	0	0		0	0
Contingencies	0	0	0		0	0
Ending Fund Balance	0	0	0		0	0
Total Expenditure	446,405	418,430	393,483	13.45%	411,875	377,352
FY Net Revenue	(126,201)	(108,741)	(94,847)	33.06%	(143,374)	(366,222)
Net Revenue incl Begin Bals	(126,201)	(108,741)	(94,847)	33.06%	(143,374)	(366,222)
Full time Equivalent (FTEs)	2.70		2.70		2.70	3.10

FY11 Actual	FY12 Actual	FY13 Adopted	FY13 YTD 4.19.13	Account	Description	FTE	FY14 Requested	FY14 Proposed	FY14 Approved	FY14 Adopted
11,129.79	11,398.13	11,000.00	11,584.18	19 R25 00-3250	County Counsel Rest Fees, Lic, Perm, Fines, Resource Impact Fees	0.00	11,000.00	11,000.00	0.00	0.00
11,129.79	11,398.13	11,000.00	11,584.18		Rest Fees, Lic, Perm, Fines, Totals:	0.00	11,000.00	11,000.00	0.00	0.00
0.00	0.00	0.00	7,500.85	R27 00-3104	Rest Fee,Srvce Chrg (Stat/Loc) Reimb from State/Local Govt	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	7,500.85		Rest Fee,Srvce Chrg (Stat/Loc) Totals:	0.00	0.00	0.00	0.00	0.00
0.00	256,395.48	284,135.71	236,779.80	R55 00-3075	Rest Interfund Transf/Intrnl S Admin Alloc	0.00	307,434.37	308,703.33	0.00	0.00
0.00	256,395.48	284,135.71	236,779.80		Rest Interfund Transf/Intrnl S Total	0.00	307,434.37	308,703.33	0.00	0.00
0.00	707.00	3,500.00	792.16	R65 00-3100	Other Resources (Restr) Refund of Expenses	0.00	500.00	500.00	0.00	0.00
0.00	0.00	0.00	3,537.05	00-3128	Settlement Rev	0.00	0.00	0.00	0.00	0.00
0.00	707.00	3,500.00	4,329.21		Other Resources (Restr) Totals:	0.00	500.00	500.00	0.00	0.00
11,129.79	268,500.61	298,635.71	260,194.04		REVENUES TOTALS:	0.00	318,934.37	320,203.33	0.00	0.00
242,058.88	0.00	0.00	0.00	E1 00-4001	Personal Services Personnel	0.00	0.00	0.00	0.00	0.00
0.00	97,848.00	103,700.73	79,663.60	00-4007	County Counsel	0.90	121,174.59	111,387.41	0.00	0.00
0.00	68,280.00	72,488.76	54,980.58	00-4008	Assistant County Counsel	0.90	84,564.46	76,108.01	0.00	0.00
0.00	62,376.00	64,180.25	50,794.77	00-4013	Paralegal/N.R. Admin	0.90	72,810.49	65,529.44	0.00	0.00
0.00	276.00	0.00	0.00	00-4085	Extra Help	0.00	5,000.00	5,000.00	0.00	0.00
35,352.87	46,155.40	47,821.97	37,832.39	00-4101	PERS	0.00	71,067.09	65,606.67	0.00	0.00
18,037.41	16,976.51	18,388.29	13,737.01	00-4102	FICA Tax	0.00	21,691.54	19,738.90	0.00	0.00
351.93	263.69	322.82	225.69	00-4103	Worker's Compensation	0.00	447.40	387.04	0.00	0.00
49,311.01	52,107.54	49,456.19	37,150.91	00-4104	Insurance Benefits	0.00	53,123.86	50,734.58	0.00	0.00
37.21	87.54	87.36	63.67	00-4105	WBF	0.00	116.48	116.48	0.00	0.00
0.00	3,744.81	7,536.64	4,399.34	00-4106	Unemployment Insurance	0.00	2,379.32	2,296.27	0.00	0.00
345,149.31	348,115.49	363,983.01	278,847.96		Personal Services Totals:	2.70	432,375.23	396,904.80	0.00	0.00
528.22	892.17	1,300.00	964.66	E2 00-4321	Materials and Services Supplies	0.00	1,300.00	1,300.00	0.00	0.00
1,991.61	1,861.33	1,900.00	1,415.76	00-4322	Copier Maintenance	0.00	1,900.00	1,900.00	0.00	0.00

FY11	FY12	FY13	FY13				FY14	FY14	FY14	FY14
Actual	Actual	Adopted	YTD 4.19.13	Account	Description	FTE	Requested	Proposed	Approved	Adopted
309.16	1,234.40	1,800.00	679.50	00-4335	Books-Library & Periodicals	0.00	1,800.00	1,800.00	0.00	0.00
692.64	857.57	1,300.00	362.47	00-4710	Mileage	0.00	1,300.00	1,300.00	0.00	0.00
1,231.99	1,038.75	1,500.00	1,359.17	00-4720	Conferences and Training	0.00	1,500.00	1,500.00	0.00	0.00
1,114.00	1,424.00	1,700.00	1,259.00	00-4730	Membership Dues	0.00	1,700.00	1,700.00	0.00	0.00
26,334.95	56,450.88	20,000.00	216.76	00-4750	Contract Services-Legal	0.00	40,000.00	40,000.00	0.00	0.00
0.00	0.00	0.00	0.00	00-4760	Contract Services-Mineral	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	00-4765	Mineral Related Expenses	0.00	0.00	0.00	0.00	0.00
32,202.57	63,759.10	29,500.00	6,257.32		Materials and Services Totals:	0.00	49,500.00	49,500.00	0.00	0.00
377,351.88	411,874.59	393,483.01	285,105.28		EXPENDITURES TOTALS:	2.70	481,875.23	446,404.80	0.00	0.00
11,129.79	268,500.61	298,635.71	260,194.04		DEPT REVENUES	0.00	318,934.37	320,203.33	0.00	0.00
377,351.88	411,874.59	393,483.01	285,105.28		DEPT EXPENSES	2.70	481,875.23	446,404.80	0.00	0.00
(366,222.09)	(143,373.98)	(94,847.30)	(24,911.24)		County Counsel Totals:	(2.70)	(162,940.86)	(126,201.47)	0.00	0.00

FY2013-2014 Administrative Allocation

Proposed Budget

General Fund

County Counsel

Support Function/Item	No. of Units	"True up" factor*	Cost/unit/mo	Monthly Cost	Annual Cost	Allocations based on:		
Telephone (landlines)	6.00 landlines	44.9%	3.68	22.09	265.08	FY2013 budget of landline phone cost for no. of land lines times true up factor from FY12 actuals to budget.		
Info Tech	4.00 workstations	92.1%	141.48	565.91	6,790.86	FY2013 budget of IT staffing, materials and capital expenditures cost for no. of workstations times true up factor. Non-primary laptops are valued at .5 each.		
Finance and General Liability Insurance	3.00 FTE (including ongoing temps)	98.0%	328.78	986.35	11,836.18	FY2013 4.2 staff (staffing for special assessment and reimbursable activities is excluded), audit, PR processing, liability insurance, finance materials and services. General Fund has slightly higher unit cost to include supply closet & newspaper subscriptions in the courthouse. The "true up" varies if in general fund or not.		
Finance - Special Assessment		100.0%				Units which require finance support beyond normal payroll, AP and AR processing, have special assessment as do those with no staff but that do receive financial services.		
Human Resources	3.00 FTE (including ongoing temps)	92.2%	75.49	226.48	2,717.82	FY2013 budget of HR staffing and materials cost per FTE times true up factor.		
Board of Commissioners	3.00 FTE (including ongoing temps)	100.0%	63.81	191.42	2,297.00	FY2013 budget - 25% of BoCC staffing and materials cost is allocated		
Facilities and Maintenance	% building		Bldg cost per month			Based on FY2013 budget. County Courthouse - 2 maint srvc FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - 1 main FTE + utilities divided among Jail, Sheriff, Marine Sheriff and Corrections; b/c Jail pays for all these costs, it receives a credit from the other three units. Other departments not in one of these facilities are allocated \$0 in facilities maintenance. Note - no office space cost or depreciation is included.		
Courthouse	1,446 Sq Ft	5.7%	85.7%	37,610.67	2,137.81		25,653.77	
Justice	Sq Ft		100.0%					
County Counsel	0.0% actual % time SH	100.0%			0.00	Based on hours worked from Jan 1 2012 to Dec 31 2012 and FY2013 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable and Vernonia activities.		
	0.0% actual % time RM				0.00			
	0.0% actual % time CZ				0.00			
	0.0% actual % time JK				0.00			
	Annual Materials Cost			0.00	0.00			
Support Department Adjustment					(49,560.71)	Support Services do not pay allocation; county does not assign this balance out to program funds to cover in addition to program share of services		
				Avr Monthly Cost	0.00	Annual Cost	0.00	Total allocated:
				Increase/(Decrease) %		FY12 Total	0.00	2,014,214
								% of Total
								0.0%

* Allocations are based on budget or estimates. When actual costs are less than budget we "true up" the allocation. The percentage is actuals to budget for the costs included in that particular allocated group in FY2012. However, when actuals exceed budget, the true up for the next year is 100%.

Veterans' Service Office - General Fund 100-35

Veterans' services in Columbia County are outsourced to a local non profit, the Community Action Teams. The program receives support from federal revenues passed through the Oregon Veterans Administration as well as local, unrestricted revenue received by the county.

FY 2013-2014 Highlights and Significant Changes

Columbia County Veterans Services is dedicated to serving all veterans, raising awareness of the benefits they are entitled to due to their military service to their country. The Veterans Administration Coordinator acts as a strong advocate to ensure veterans receive the services they are entitled to. Benefits include medical/dental, retirement or disability, aid and attendance for in-home or community care, in-patient alcohol/drug treatment, and other services as requested.

The Veterans' Service Office works in conjunction with other service organizations, such as the VFW, to form the Red, White, and Blue Committee. This committee works together as an advisory committee to help with fund raising efforts.

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

FY14 Proposed Budget

Veterans

General Fund 100

Dept: 35

	FY14 Proposed Budget	FY13 Estimated Actuals	FY13 Budget	Change FY13 to FY14 Budget	FY12 Actuals	FY11 Actuals
Summary						
Unrestricted Beginning Balance	0	0	0		0	0
Restricted Beginning Balance	0	0	0		0	0
Total Beginning Balance	0	0	0		0	0
Property Tax	0	0	0		0	0
State & Fed Government	0	0	0		0	0
Other Resources	0	0	0		0	0
FY Unrestricted Resources Total	0	0	0		0	0
Property Tax	0	0	0		0	0
State & Fed Government	41,000	41,635	41,635	-1.52%	40,109	38,819
Fees, Permits, Fines, Service Charges	0	0	0		0	0
Bond or Debt Proceeds	0	0	0		0	0
Transfers/Reimb from County Funds	0	0	0		0	0
Other Resources	0	0	0		0	0
FY Restricted Resources Total	41,000	41,635	41,635	-1.52%	40,109	38,819
Total Resources	41,000	41,635	41,635	-1.52%	40,109	38,819
Personal Services	0	0	0		0	0
Materials and Services	68,000	67,807	67,807	0.28%	62,807	62,807
Capital Outlay	0	0	0		0	0
Debt Service	0	0	0		0	0
Transfers to County Funds	750	750	750	0.00%	0	0
Contingencies	0	0	0		0	0
Ending Fund Balance	0	0	0		0	0
Total Expenditure	68,750	68,557	68,557	0.28%	62,807	62,807
FY Net Revenue	(27,750)	(26,922)	(26,922)	3.08%	(22,698)	(23,988)
Net Revenue incl Begin Bals	(27,750)	(26,922)	(26,922)	3.08%	(22,698)	(23,988)
Full time Equivalents (FTEs)	0.00		0.00		0.00	0.00

FY11	FY12	FY13	FY13				FY14	FY14	FY14	FY14
Actual	Actual	Adopted	YTD 4.19.13	Account	Description	FTE	Requested	Proposed	Approved	Adopted
38,819.04	40,109.38	41,634.92	20,817.46	35 R36 00-3660	Veterans' Service Office Restr State/ Local Govt Grant/ Veterans Service - State Reimb	0.00	41,000.00	41,000.00	0.00	0.00
38,819.04	40,109.38	41,634.92	20,817.46		Restr State/ Local Govt Grant/ Totals:	0.00	41,000.00	41,000.00	0.00	0.00
38,819.04	40,109.38	41,634.92	20,817.46		REVENUES TOTALS:	0.00	41,000.00	41,000.00	0.00	0.00
62,807.00	62,807.00	67,807.00	33,903.50	E2 00-4750	Materials and Services Contracted Services	0.00	68,000.00	68,000.00	0.00	0.00
62,807.00	62,807.00	67,807.00	33,903.50		Materials and Services Totals:	0.00	68,000.00	68,000.00	0.00	0.00
0.00	0.00	750.00	625.00	E5 00-4593	Transfers Administrative Allocation	0.00	750.00	750.00	0.00	0.00
0.00	0.00	750.00	625.00		Transfers Totals:	0.00	750.00	750.00	0.00	0.00
62,807.00	62,807.00	68,557.00	34,528.50		EXPENDITURES TOTALS:	0.00	68,750.00	68,750.00	0.00	0.00
38,819.04	40,109.38	41,634.92	20,817.46		DEPT REVENUES	0.00	41,000.00	41,000.00	0.00	0.00
62,807.00	62,807.00	68,557.00	34,528.50		DEPT EXPENSES	0.00	68,750.00	68,750.00	0.00	0.00
(23,987.96)	(22,697.62)	(26,922.08)	(13,711.04)		Veterans' Service Office Totals:	0.00	(27,750.00)	(27,750.00)	0.00	0.00

FY2013-2014 Administrative Allocation

Proposed Budget

General Fund

Veterans

Support Function/Item	No. of Units	"True up" factor*	Cost/unit/mo	Monthly Cost	Annual Cost	Allocations based on:		
Telephone (landlines)	0.00 landlines	44.9%	3.68	0.00	0.00	FY2013 budget of landline phone cost for no. of land lines times true up factor from FY12 actuals to budget.		
Info Tech	0.00 workstations	92.1%	141.48	0.00	0.00	FY2013 budget of IT staffing, materials and capital expenditures cost for no. of workstations times true up factor. Non-primary laptops are valued at .5 each.		
Finance and General Liability Insurance	0.00 FTE (including ongoing temps)	98.0%	328.78	0.00	0.00	FY2013 4.2 staff (staffing for special assessment and reimbursable activities is excluded), audit, PR processing, liability insurance, finance materials and services. General Fund has slightly higher unit cost to include supply closet & newspaper subscriptions in the courthouse. The "true up" varies if in general fund or not.		
Finance - Special Assessment		100.0%			750.00	Units which require finance support beyond normal payroll, AP and AR processing, have special assessment as do those with no staff but that do receive financial services.		
Human Resources	0.00 FTE (including ongoing temps)	92.2%	75.49	0.00	0.00	FY2013 budget of HR staffing and materials cost per FTE times true up factor.		
Board of Commissioners	0.00 FTE (including ongoing temps)	100.0%	63.81	0.00	0.00	FY2013 budget - 25% of BoCC staffing and materials cost is allocated		
Facilities and Maintenance	% building		Bldg cost per month			Based on FY2013 budget. County Courthouse - 2 maint srvc FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - 1 main FTE + utilities divided among Jail, Sheriff, Marine Sheriff and Corrections; b/c Jail pays for all these costs, it receives a credit from the other three units. Other departments not in one of these facilities are allocated \$0 in facilities maintenance. Note - no office space cost or depreciation is included.		
Courthouse	0 Sq Ft	0.0%	85.7%	37,610.67	0.00			
Justice	Sq Ft		100.0%					
County Counsel	0.0% actual % time SH	100.0%			0.00	Based on hours worked from Jan 1 2012 to Dec 31 2012 and FY2013 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable and Vernonia activities.		
	0.0% actual % time RM				0.00			
	0.0% actual % time CZ				0.00			
	0.0% actual % time JK				0.00			
	Annual Materials Cost			0.00	0.00			
Support Department Adjustment						Support Services do not pay allocation; county does not assign this balance out to program funds to cover in addition to program share of services		
				Avr Monthly Cost	62.50	Annual Cost	750.00	Total allocated:
				Increase/(Decrease) %	0.0%	FY12 Total	750.00	2,014,214
								% of Total
								0.0%

* Allocations are based on budget or estimates. When actual costs are less than budget we "true up" the allocation. The percentage is actuals to budget for the costs included in that particular allocated group in FY2012. However, when actuals exceed budget, the true up for the next year is 100%.

Emergency Management - General Fund 100-44

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

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

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

FY 2012-13 Highlights and Upcoming Significant Changes

The department was reorganized in FY13, with the elimination of the Director position and the creation of a Supervisor position. The HSEMC coordinator position was vacant for most of FY13 due to staff promotion and an unsuccessful first round hiring process. The County benefitted from the continued presence of a UASI grant coordinator position in the DEM office.

Additionally, during FY13 work on the EOC grant project solidified and the project made significant forward progress. In FY14, we expect to finalize work on the project, resulting in a new EOC building being located on the Public Safety Campus shared with C-Com and CRF&R’s training grounds.

Proposed Objectives

- Meet all FEMA grant requirements including conducting outreach, participating in exercises quarterly, completing 20 hours of training for each EMPG grant-funded staff member, and updating the Multiple Hazards Mitigation Plan (600 pages), County Emergency Operations Plan (800 pages), and Community Wildfire Protection Plan (130 pages) as needed.
- Complete all basic ICS training and the Professional Development Series (PDS).
- Meet all other grant requirements and grant reporting requirements in accordance with grant agreements.
- Continue to work with partner agencies and organizations such as CEPA, County Fire Defense Board, CENT, ARES, CERT, MRC, the Public Health Foundation of Columbia County, CRI, 911 partners, as well as others.
- Complete the EOC building and close out EOC grant by end of 2013.
- Recruit and train volunteers and employees to staff the County Emergency Operations Center.

Revenue Changes

- The estimate for HSEMC Support Fee revenue, which comes from cities and districts around Columbia County to provide cost-share for the HSEMC Coordinator position, has been nearly \$45,000 for the past two years. It remained at that level for the FY13 fiscal year. Several partners who hadn't been able to contribute in years past contributed in FY13, while others that had a strong history of contributing, didn't. The HSEMC has mentioned desiring to reach out to utilities to see if they would join. With this in mind, the HSEMC Support Fee line item in the budget was increased conservatively by 6%. The HSEMC Coordinator position continues to be supported by HSEMC Support Fees and the EMPG grant.
- Revenues for the State Homeland Security Grant Program (SHSGP) were removed from the FY13 budget because the federal fiscal year 2009 grant is closed and Columbia County DEM did not receive an award from FFY10 or FFY11 SHSGP grants. However, Columbia County DEM took over administrating a SHSGP Citizen Corps grant for federal fiscal year 2010. This grant, after being given an extension, was closed out March 31, 2013. The County served as a pass-through agent for this grant, and budget actuals reflect this. DEM did not apply for any FFY12 SHSGP grant projects. The 2013 SHSGP grant application will be released in May of 2013. The decision of whether to apply for funds is still pending.
- The EOC project has been delayed by state and federal agency requirements and DEM director turnover. The project will be largely funded by a federal grant and will be located near Columbia 9-1-1 Communications District on McNulty Way. County DEM received the federal grant agreement allowing expenditures against the grant in July of 2012. An initial RFR was sent to the state in January 2013 requesting reimbursement for expenditures related to the grant. However, since the EOC budget is being revised, the RFR has not been processed and will be re-submitted.
- A new line item was added for conference and training reimbursements and the expenses that originated them. Certain expenses and reimbursements received from the State must be excluded from general department fund accounting so as to not be included in EMPG reimbursement requests. The new line item facilitates distinguishing these transactions.

Expenditure Changes

- The Department Director position was eliminated for FY13. A position of EM Supervisor was created and established at a lower pay grade than Director, resulting in savings for the County.
- The HSEMC Coordinator position remained vacant for most of FY13.
- The UASI grant coordinator position was assumed to end by June 2013. However, conflicting information has moved that date out. To accommodate for contingencies, the current budget accounts for a UASI coordinator through the end of FY14.
- Cash and in-kind matches for the EOC increased slightly to allow using the full federal allocation. DEM received an extension from the State through the end of May, but is still waiting for further extension approval from FEMA.

- General operating costs for the new EOC including IT support, telephone charges, janitorial service, building maintenance, heating and cooling, water and sewer, garbage collection, electricity, etc. have yet to be determined but estimated to be around \$1,000/mo.
- The current administrative allocation formula no longer applies in full to DEM. The formula will be adjusted to account for changes in building size and a difference in services needed.

FY 2012-2013 Accomplishments

- DEM staff continued preparedness outreach in coordination with the Public Health Foundation.
- Staff assisted revising and editing city emergency operations plans. The City of Rainier successfully completed writing their EOP with the assistance of ENE through SHSGP grant funding. The City of Vernonia also successfully completed writing their EOP through the same program using the same contractor. The City of St. Helens is in the final stages of finalizing their EOP using the same vendor and funds. The City of Clatskanie will begin work on their EOP in the next few months benefitting from the same program and from the same pool of funds.
- DEM provided free training on ICS. Additionally, the department brought in free weather spotter training, planning for unique evacuation and shelter in place needs, and worked with local CERT groups to coordinate training on do it yourself MRE preparation as well as first aid training.
- Finally, Department staff participated in the following disaster exercises and real events: the Intra-County Mutual Aid exercise, the Hillsboro Air Show, the Rockaway Beach Tsunami Drill, and a heavy rain event in November. Columbia County DEM plans to participate in the full scale regional exercise in May of 2013.

FY14 Proposed Budget Emergency Services General Fund 100

Dept: 44

	FY14 Proposed Budget	FY13 Estimated Actuals	FY13 Budget	Change FY13 to FY14 Budget	FY12 Actuals	FY11 Actuals
Summary						
Unrestricted Beginning Balance	0	0	0		0	0
Restricted Beginning Balance	0	0	0		0	0
Total Beginning Balance	0	0	0		0	0
Property Tax	0	0	0		0	0
State & Fed Government	0	0	0		0	0
Other Resources	0	0	0		0	0
FY Unrestricted Resources Total	0	0	0		0	0
Property Tax	0	0	0		0	0
State & Fed Government	490,057	448,442	154,540	217.11%	306,888	344,677
Fees, Permits, Fines, Service Charges	0	0	0		0	53,022
Bond or Debt Proceeds	0	0	0		0	0
Transfers/Reimb from County Funds	0	0	0		0	0
Other Resources	0	0	0		160	727
FY Restricted Resources Total	490,057	448,442	154,540	217.11%	307,049	398,427
Total Resources	490,057	448,442	154,540	217.11%	307,049	398,427
Personal Services	284,724	171,064	163,793	73.83%	228,509	234,493
Materials and Services	27,460	39,869	14,727	86.45%	56,600	133,281
Capital Outlay	231,900	211,900	0		0	1,674
Debt Service	0	0	0		0	0
Transfers to County Funds	83,264	85,560	85,561	-2.68%	87,972	85,294
Contingencies	0	0	0		0	0
Ending Fund Balance	0	0	0		0	0
Total Expenditure	627,348	508,393	264,081	137.56%	373,082	454,742
FY Net Revenue	(137,291)	(59,951)	(109,540)	25.33%	(66,033)	(56,315)
Net Revenue incl Begin Bals	(137,291)	(59,951)	(109,540)	25.33%	(66,033)	(56,315)
Full time Equivalents (FTEs)	2.70		1.80		2.28	3.00

FY11 Actual	FY12 Actual	FY13 Adopted	FY13 YTD 4.19.13	Account	Description	FTE	FY14 Requested	FY14 Proposed	FY14 Approved	FY14 Adopted
				44	Emergency Services					
				R35	Restr Fed Grant/Donation					
103,873.63	0.00	0.00	0.00	00-3561	PDM Grant	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	00-3690	UASI grants (federal)	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	00-3852	OEM FEMA - EOC	0.00	0.00	0.00	0.00	0.00
150,827.57	103,982.79	0.00	50,369.12	02-3690	UASI Grants (federal)	0.00	127,753.47	119,858.78	0.00	0.00
0.00	0.00	0.00	0.00	03-3852	EOC - FEMA/OEC	0.00	0.00	194,400.00	0.00	0.00
0.00	0.00	0.00	92.27	04-3100	EM Fed/State Reimb of Exp	0.00	94.00	94.00	0.00	0.00
254,701.20	103,982.79	0.00	50,461.39		Restr Fed Grant/Donation Totals:	0.00	127,847.47	314,352.78	0.00	0.00
				R36	Restr State/ Local Govt Grant/					
1,751.00	2,742.00	0.00	1,382.00	00-3562	SHSP Grant (State grant)	0.00	0.00	0.00	0.00	0.00
87,750.62	151,937.61	109,540.42	57,726.00	00-3675	EMPG-State Police	0.00	140,482.60	127,728.20	0.00	0.00
474.60	0.00	0.00	0.00	00-3677	EM-Other Grants	0.00	0.00	0.00	0.00	0.00
160.33	160.33	0.00	0.00	01-3100	Refund of Expenses	0.00	0.00	0.00	0.00	0.00
53,022.00	0.00	0.00	0.00	01-3250	HSEMC Revenue	0.00	0.00	0.00	0.00	0.00
0.00	48,226.00	45,000.00	44,817.00	01-3265	Community Contributions	0.00	47,726.00	47,726.00	0.00	0.00
143,158.55	203,065.94	154,540.42	103,925.00		Restr State/ Local Govt Grant/ Totals:	0.00	188,208.60	175,454.20	0.00	0.00
				R65	Other Resources (Restr)					
566.80	0.00	0.00	0.00	00-3100	Refund of Expenses	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	00-3670	Misc Revenue-Emerg Services	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	222.73	04-3120	Misc Conf & Training Reimb	0.00	250.00	250.00	0.00	0.00
566.80	0.00	0.00	222.73		Other Resources (Restr) Totals:	0.00	250.00	250.00	0.00	0.00
398,426.55	307,048.73	154,540.42	154,609.12		REVENUES TOTALS:	0.00	316,306.07	490,056.98	0.00	0.00
				E1	Personal Services					
54,413.52	0.00	52,217.68	0.00	00-4001	Personnel	0.00	0.00	0.00	0.00	0.00
0.00	64,432.45	0.00	0.00	00-4002	EM Director	0.90	63,372.22	57,071.00	0.00	0.00
0.00	0.00	0.00	40,802.69	00-4021	Coordinator	0.00	0.00	0.00	0.00	0.00
148.88	0.00	0.00	0.00	00-4090	Overtime	0.00	0.00	0.00	0.00	0.00
7,816.23	4,668.86	9,589.87	7,380.24	00-4101	PERS	0.00	15,122.68	13,856.23	0.00	0.00
4,174.01	4,929.12	3,994.65	3,121.47	00-4102	FICA Tax	0.00	4,847.97	4,365.93	0.00	0.00
205.57	87.72	91.69	57.04	00-4103	Workers' Compensation Ins.	0.00	120.98	102.73	0.00	0.00
16,224.27	13,215.70	15,508.26	9,229.72	00-4104	Insurance Benefits	0.00	16,997.81	16,266.95	0.00	0.00

FY11 Actual	FY12 Actual	FY13 Adopted	FY13 YTD 4.19.13	Account	Description	FTE	FY14 Requested	FY14 Proposed	FY14 Approved	FY14 Adopted
7.29	31.81	27.30	21.23	00-4105	WBF	0.00	29.12	29.12	0.00	0.00
12,896.00	1,166.13	1,637.25	811.28	00-4106	Unemployment Expense	0.00	531.77	507.90	0.00	0.00
0.00	0.00	0.00	0.00	00-4110	Flood Overtime	0.00	0.00	0.00	0.00	0.00
43,213.32	0.00	0.00	0.00	01-4001	HSEM Coordinator	0.00	0.00	0.00	0.00	0.00
6,347.74	41,554.60	49,032.95	0.00	01-4021	HSEM Coordinator	0.90	43,812.78	39,431.50	0.00	0.00
0.00	942.33	0.00	0.00	01-4090	Overtime	0.00	0.00	0.00	0.00	0.00
3,978.64	7,888.66	9,004.98	0.00	01-4101	PERS	0.00	10,455.16	9,573.55	0.00	0.00
3,791.46	3,251.03	3,751.02	0.00	01-4102	FICA Tax	0.00	3,351.68	3,016.51	0.00	0.00
13.21	69.84	86.10	0.00	01-4103	Workers' Compensation Ins	0.00	83.42	70.98	0.00	0.00
6,802.59	7,318.58	17,284.66	0.00	01-4104	Insurance Benefits	0.00	22,669.51	21,632.21	0.00	0.00
14.74	25.98	29.12	0.00	01-4105	WBF	0.00	27.30	27.30	0.00	0.00
0.00	540.88	1,537.40	0.00	01-4106	Unemployment Expense	0.00	367.64	350.92	0.00	0.00
46,119.52	0.00	0.00	0.00	02-4001	UASI Coordinator	0.00	0.00	0.00	0.00	0.00
0.00	47,009.60	0.00	37,602.44	02-4021	UASI Grant Coord.	0.90	81,314.81	75,683.33	0.00	0.00
0.00	0.00	0.00	0.00	02-4090	Overtime	0.00	0.00	0.00	0.00	0.00
7,645.11	8,612.24	0.00	7,155.72	02-4101	PERS	0.00	19,404.37	18,375.11	0.00	0.00
3,528.12	3,596.26	0.00	2,876.60	02-4102	FICA Tax	0.00	6,220.58	5,789.77	0.00	0.00
13.55	76.52	0.00	76.37	02-4103	Worker's Compensation Ins.	0.00	0.00	136.23	0.00	0.00
17,126.88	18,092.92	0.00	12,993.72	02-4104	Insurance Benefits	0.00	18,553.25	17,733.60	0.00	0.00
12.13	28.60	0.00	22.17	02-4105	WBF	0.00	29.12	29.12	0.00	0.00
0.00	969.50	0.00	1,017.55	02-4106	Unemployment Insurance	0.00	682.33	673.54	0.00	0.00
234,492.78	228,509.33	163,792.93	123,168.24		Personal Services Totals:	2.70	307,994.50	284,723.53	0.00	0.00
625.06	1,045.57	1,800.00	444.75	E2 00-4310	Materials and Services Telephone	0.00	952.80	952.80	0.00	0.00
0.00	0.00	0.00	0.00	00-4312	Paging Services	0.00	0.00	0.00	0.00	0.00
235.22	194.24	200.00	44.26	00-4320	Postage	0.00	200.00	200.00	0.00	0.00
604.11	557.52	500.00	481.30	00-4321	Office Supplies	0.00	500.00	500.00	0.00	0.00
1,451.16	1,199.94	562.80	1,266.03	00-4322	Copier Maintenance	0.00	1,688.04	1,688.04	0.00	0.00
101.80	248.93	500.00	310.82	00-4323	EOC Materials	0.00	500.00	500.00	0.00	0.00
0.00	742.02	100.00	57.10	00-4324	Radio Maintenance	0.00	150.00	150.00	0.00	0.00
0.00	0.00	1,000.00	291.91	00-4325	Computer Maintenance	0.00	1,000.00	1,000.00	0.00	0.00
0.00	309.15	324.61	501.73	00-4588	GL and Property Insurance	0.00	550.00	550.00	0.00	0.00

FY11	FY12	FY13	FY13				FY14	FY14	FY14	FY14
Actual	Actual	Adopted	YTD 4.19.13	Account	Description	FTE	Requested	Proposed	Approved	Adopted
411.49	382.50	0.00	1,069.98	00-4701	Publishing & Advertising	0.00	400.00	400.00	0.00	0.00
1,904.98	1,105.66	1,000.00	623.83	00-4710	Mileage	0.00	1,000.00	1,000.00	0.00	0.00
0.00	1,167.26	800.00	157.53	00-4711	Vehicle Fuel	0.00	800.00	800.00	0.00	0.00
0.00	618.29	600.00	525.95	00-4714	Vehicle Maintenance	0.00	625.00	625.00	0.00	0.00
0.00	118.25	0.00	0.00	00-4715	Auto Expense	0.00	75.00	75.00	0.00	0.00
1,482.61	1,440.23	2,500.00	1,441.39	00-4720	Conferences and Training	0.00	2,500.00	2,500.00	0.00	0.00
0.00	0.00	0.00	0.00	00-4726	Incident Supplies 2007-2726	0.00	0.00	0.00	0.00	0.00
470.00	200.00	400.00	0.00	00-4730	Membership Dues	0.00	300.00	300.00	0.00	0.00
14.57	356.31	250.00	30.74	00-4740	Training Exercise	0.00	250.00	250.00	0.00	0.00
0.00	0.00	0.00	-717.95	00-4741	Training Exercise-TopOff	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	00-4750	DHS Grant Expense	0.00	0.00	0.00	0.00	0.00
103,873.63	0.00	0.00	0.00	00-4760	PDM Grant	0.00	0.00	0.00	0.00	0.00
1,194.00	2,188.82	1,100.00	0.00	00-4761	Community Alert Network Suppor	0.00	1,100.00	1,100.00	0.00	0.00
2,336.17	2,492.69	0.00	4,210.40	00-4762	SHSP Grant Expense	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	00-4820	OEM FEMA	0.00	0.00	10,000.00	0.00	0.00
0.00	0.00	0.00	0.00	00-4841	Contract Temp Help	0.00	0.00	0.00	0.00	0.00
0.00	0.00	240.00	0.00	01-4310	Telephone	0.00	420.00	420.00	0.00	0.00
235.00	0.00	500.00	0.00	01-4321	Office Supplies	0.00	500.00	500.00	0.00	0.00
382.76	0.00	0.00	0.00	01-4323	EOC Materials	0.00	50.00	50.00	0.00	0.00
1,637.29	836.77	1,000.00	147.80	01-4710	Mileage	0.00	1,000.00	1,000.00	0.00	0.00
0.00	528.47	1,000.00	44.83	01-4720	Conferences & Training	0.00	1,000.00	1,000.00	0.00	0.00
100.00	100.00	100.00	100.00	01-4730	Membership Dues	0.00	100.00	100.00	0.00	0.00
157.80	15.25	250.00	0.00	01-4740	Training Exercise	0.00	250.00	250.00	0.00	0.00
0.00	0.00	0.00	0.00	01-4841	HSEMC temp help	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	02-4310	Telephone Expense	0.00	0.00	0.00	0.00	0.00
0.00	234.79	0.00	1.45	02-4321	Office Supplies	0.00	300.00	300.00	0.00	0.00
0.00	140.67	0.00	0.00	02-4322	Copier Maintenance	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	02-4325	Computer Maintenance	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	02-4701	Publishing and Advertising	0.00	55.00	55.00	0.00	0.00
(215.78)	1,191.77	0.00	0.00	02-4710	Mileage	0.00	0.00	0.00	0.00	0.00
11.40	0.00	0.00	0.00	02-4720	Conferences and Training	0.00	500.00	500.00	0.00	0.00
0.00	0.00	0.00	0.00	02-4730	Membership Dues	0.00	100.00	100.00	0.00	0.00
199.00	46.43	0.00	0.00	02-4740	Training Exercise	0.00	500.00	500.00	0.00	0.00

FY11 Actual	FY12 Actual	FY13 Adopted	FY13 YTD 4.19.13	Account	Description	FTE	FY14 Requested	FY14 Proposed	FY14 Approved	FY14 Adopted
16,068.55	39,138.56	0.00	9,460.30	02-4742	UASI Grant Expense	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	02-4841	Contract Temp Help	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	315.00	04-4720	Conf & Training Fed/State Reim	0.00	94.00	94.00	0.00	0.00
133,280.82	56,600.09	14,727.41	20,809.15		Materials and Services Totals:	0.00	17,459.84	27,459.84	0.00	0.00
				E3	Capital Outlay					
1,673.96	0.00	0.00	0.00	00-5020	Bldg Construction	0.00	0.00	20,000.00	0.00	0.00
0.00	0.00	0.00	10,170.90	03-5020	EOC Capital Construction	0.00	0.00	211,900.00	0.00	0.00
1,673.96	0.00	0.00	10,170.90		Capital Outlay Totals:	0.00	0.00	231,900.00	0.00	0.00
				E5	Transfers					
85,294.20	87,972.36	85,560.50	71,300.40	00-4593	Administrative Allocation	0.00	83,264.31	83,264.31	0.00	0.00
0.00	0.00	0.00	0.00	01-4593	Admin Allocation	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	02-4593	Administrative Allocation	0.00	0.00	0.00	0.00	0.00
85,294.20	87,972.36	85,560.50	71,300.40		Transfers Totals:	0.00	83,264.31	83,264.31	0.00	0.00
454,741.76	373,081.78	264,080.84	225,448.69		EXPENDITURES TOTALS:	2.70	408,718.65	627,347.68	0.00	0.00
398,426.55	307,048.73	154,540.42	154,609.12		DEPT REVENUES	0.00	316,306.07	490,056.98	0.00	0.00
454,741.76	373,081.78	264,080.84	225,448.69		DEPT EXPENSES	2.70	408,718.65	627,347.68	0.00	0.00
(56,315.21)	(66,033.05)	(109,540.42)	(70,839.57)		Emergency Services Totals:	(2.70)	(92,412.58)	(137,290.70)	0.00	0.00

FY2013-2014 Administrative Allocation

Proposed Budget

General Fund

Emergency Services

Support Function/Item	No. of Units	"True up" factor*	Cost/unit/mo	Monthly Cost	Annual Cost	Allocations based on:		
Telephone (landlines)	11.00 landlines	44.9%	3.68	40.50	485.98	FY2013 budget of landline phone cost for no. of land lines times true up factor from FY12 actuals to budget.		
Info Tech	19.00 workstations	92.1%	141.48	2,688.05	32,256.61	FY2013 budget of IT staffing, materials and capital expenditures cost for no. of workstations times true up factor. Non-primary laptops are valued at .5 each.		
Finance and General Liability Insurance	3.00 FTE (including ongoing temps)	98.0%	328.78	986.35	11,836.18	FY2013 4.2 staff (staffing for special assessment and reimbursable activities is excluded), audit, PR processing, liability insurance, finance materials and services. General Fund has slightly higher unit cost to include supply closet & newspaper subscriptions in the courthouse. The "true up" varies if in general fund or not.		
Finance - Special Assessment		100.0%				Units which require finance support beyond normal payroll, AP and AR processing, have special assessment as do those with no staff but that do receive financial services.		
Human Resources	3.00 FTE (including ongoing temps)	92.2%	75.49	226.48	2,717.82	FY2013 budget of HR staffing and materials cost per FTE times true up factor.		
Board of Commissioners	3.00 FTE (including ongoing temps)	100.0%	63.81	191.42	2,297.00	FY2013 budget - 25% of BoCC staffing and materials cost is allocated		
Facilities and Maintenance	% building		Bldg cost per month			Based on FY2013 budget. County Courthouse - 2 maint srvc FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - 1 main FTE + utilities divided among Jail, Sheriff, Marine Sheriff and Corrections; b/c Jail pays for all these costs, it receives a credit from the other three units. Other departments not in one of these facilities are allocated \$0 in facilities maintenance. Note - no office space cost or depreciation is included.		
Courthouse	2,279 Sq Ft 2.2%	85.7%	37,610.67	842.34	10,108.05			
Justice	Sq Ft	100.0%						
County Counsel	11.0% actual % time SH	100.0%			17,224.27	Based on hours worked from Jan 1 2012 to Dec 31 2012 and FY2013 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable and Vernonia activities.		
	0.0% actual % time RM				0.00			
	5.0% actual % time CZ				4,582.22			
	0.0% actual % time JK				0.00			
	Annual Materials Cost			1,756.20	1,756.20			
Support Department Adjustment						Support Services do not pay allocation; county does not assign this balance out to program funds to cover in addition to program share of services		
				Avr Monthly Cost	6,938.69	Annual Cost	83,264.31	Total allocated:
				Increase/(Decrease) %	-2.7%	FY12 Total	85,560.50	2,014,214
							% of Total	4.1%

* Allocations are based on budget or estimates. When actual costs are less than budget we "true up" the allocation. The percentage is actuals to budget for the costs included in that particular allocated group in FY2012. However, when actuals exceed budget, the true up for the next year is 100%.

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

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

FY 2013-2014 Highlights and Significant Changes

The staffing strength of the Finance side of the shared Finance and Taxation department (F&T) has increased by .6 FTE. The primary increase is due to adding a half time position to manage the fiscal and compliance work required by the CCDA. The position costs will be completely covered through reimbursement from the CCDA and is a net zero impact on the department's draw on unrestricted resources. The additional increase is due to a re-balancing of existing staffing resources slightly more towards the finance function over the tax function.

Furlough staffing levels – budgeted at 10% for the third year in a row - and training up new hires has meant that the focus of F&T has been, and will continue to be, maintaining transactional services and responding to emergencies and unexpected needs from around the county. Nevertheless, F&T carries forward a list of process improvements designed to achieve more efficient operations, greater transparency and better information for county staff and community partners for the last several years. Should circumstances allow, FY14 projects include the following:

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

The Materials and Services budget is slightly less than last year's budget and we continue to budget for training and conferences for staff because we rely on these venues as the source of information on emerging issues and new requirements at the federal and state level as well as with regard to GASB requirements.

FY 2012-2013 Accomplishments

The most significant change last fiscal year was completing the implementation of the outsourced payroll services model.

In addition, the staffing transition in the role of Accounting and Payroll Administrator was accomplished.

FY14 Proposed Budget

**Treasurer & General Fund 100
Finance**

Dept: 45

Summary	FY14 Proposed Budget	FY13 Estimated Actuals	FY13 Budget	Change FY13 to FY14 Budget	FY12 Actuals	FY11 Actuals
Unrestricted Beginning Balance	0	0	0		0	0
Restricted Beginning Balance	0	0	0		0	0
Total Beginning Balance	0	0	0		0	0
Property Tax	0	0	0		0	0
State & Fed Government	0	0	0		0	0
Other Resources	0	0	0		0	0
FY Unrestricted Resources Total	0	0	0		0	0
Property Tax	0	0	0		0	0
State & Fed Government	0	0	0		0	0
Fees, Permits, Fines, Service Charges	500	500	0		0	0
Bond or Debt Proceeds	0	0	0		0	0
Transfers/Reimb from County Funds	444,014	394,937	394,937	12.43%	443,765	0
Other Resources	0	1,500	0		0	0
FY Restricted Resources Total	444,514	396,937	394,937	12.55%	443,765	0
Total Resources	444,514	396,937	394,937	12.55%	443,765	0
Personal Services	419,728	354,956	340,966	23.10%	324,714	386,102
Materials and Services	108,200	87,402	108,450	-0.23%	47,698	103,635
Capital Outlay	0	0	0		8,032	0
Debt Service	0	0	0		0	0
Transfers to County Funds	0	0	0		0	0
Contingencies	0	0	0		0	0
Ending Fund Balance	0	0	0		0	0
Total Expenditure	527,928	442,358	449,416	17.47%	380,443	489,736
FY Net Revenue	(83,414)	(45,421)	(54,479)	53.11%	63,321	(489,736)
Net Revenue incl Begin Bals	(83,414)	(45,421)	(54,479)	53.11%	63,321	(489,736)
Full time Equivalents (FTEs)	4.41		3.84		4.05	4.95

FY11 Actual	FY12 Actual	FY13 Adopted	FY13 YTD 4.19.13	Account	Description	FTE	FY14 Requested	FY14 Proposed	FY14 Approved	FY14 Adopted
0.00	0.00	0.00	322.91	45 R25 00-3100	Finance/Purchasing/PR Rest Fees, Lic, Perm, Fines, Reimb of Expense	0.00	0.00	500.00	0.00	0.00
0.00	0.00	0.00	322.91		Rest Fees, Lic, Perm, Fines, Totals:	0.00	0.00	500.00	0.00	0.00
0.00	0.00	0.00	1,142.07	R27 00-3104	Rest Fee,Srvce Chrg (Stat/Loc) Reimb from State/Local Govt	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	1,142.07		Rest Fee,Srvce Chrg (Stat/Loc) Totals:	0.00	0.00	0.00	0.00	0.00
0.00	443,764.80	394,937.22	329,114.40	R55 00-3075	Rest Interfund Transf/Intrnl S Admin Alloc	0.00	399,858.62	402,533.77	0.00	0.00
0.00	0.00	0.00	0.00	00-3090	Reimb Proj Xps Fund Transfer	0.00	43,002.18	41,480.16	0.00	0.00
0.00	443,764.80	394,937.22	329,114.40		Rest Interfund Transf/Intrnl S Total	0.00	442,860.80	444,013.93	0.00	0.00
0.00	443,764.80	394,937.22	330,579.38		REVENUES TOTALS:	0.00	442,860.80	444,513.93	0.00	0.00
236,981.14	0.00	0.00	0.00	E1 00-4001	Personal Services Personnel	0.00	0.00	0.00	0.00	0.00
0.00	68,136.75	71,207.84	54,994.50	00-4002	Director, Finance and Taxation	0.81	95,166.67	85,650.00	0.00	0.00
0.00	59,529.83	64,803.90	50,318.86	00-4013	Finance Administrator	1.62	91,672.55	82,505.30	0.00	0.00
0.00	0.00	0.00	0.00	00-4021	Purchasing Coordinator	0.00	0.00	0.00	0.00	0.00
0.00	31,111.36	38,297.18	29,397.88	00-4050	Accountant I	0.86	50,073.67	42,249.66	0.00	0.00
0.00	32,188.41	27,288.49	22,647.79	00-4057	Accounting Clerk I	1.08	41,588.39	35,090.20	0.00	0.00
0.00	0.00	0.00	1,239.84	00-4085	PT Help	0.00	0.00	0.00	0.00	0.00
2,008.24	0.00	0.00	7.87	00-4090	Overtime	0.00	1,000.00	1,000.00	0.00	0.00
33,957.37	33,605.43	37,369.64	25,962.28	00-4101	PERS	0.00	67,384.04	60,463.72	0.00	0.00
19,164.17	14,395.01	15,422.20	12,053.62	00-4102	FICA Tax	0.00	21,381.85	18,856.88	0.00	0.00
447.22	304.62	354.01	284.21	00-4103	Worker's Compensation	0.00	528.11	443.69	0.00	0.00
81,379.49	81,995.00	79,781.60	55,646.22	00-4104	Insurance Benefits	0.00	95,397.78	91,076.46	0.00	0.00
12,164.16	113.55	120.12	93.15	00-4105	WBF	0.00	203.84	198.38	0.00	0.00
0.00	3,333.99	6,320.96	3,766.39	00-4106	unemployment	0.00	2,345.35	2,193.66	0.00	0.00
386,101.79	324,713.95	340,965.94	256,412.61		Personal Services Totals:	4.37	466,742.25	419,727.95	0.00	0.00
109.90	2,174.69	1,200.00	791.52	E2 00-4321	Materials and Services Office Supplies and Expenses	0.00	1,200.00	1,200.00	0.00	0.00
709.19	0.00	800.00	318.04	00-4322	Copier Mainteance	0.00	600.00	600.00	0.00	0.00

FY11	FY12	FY13	FY13				FY14	FY14	FY14	FY14
Actual	Actual	Adopted	YTD 4.19.13	Account	Description	FTE	Requested	Proposed	Approved	Adopted
7,700.92	6,725.44	21,800.00	6,916.93	00-4520	Accounting Software	0.00	10,000.00	10,500.00	0.00	0.00
3,200.25	0.00	0.00	0.00	00-4522	Small Equipment	0.00	0.00	0.00	0.00	0.00
615.33	751.71	1,500.00	38.39	00-4710	Mileage	0.00	1,500.00	1,500.00	0.00	0.00
2,032.94	2,886.66	4,000.00	720.01	00-4720	Conferences and Training	0.00	4,000.00	4,000.00	0.00	0.00
860.00	505.00	900.00	380.00	00-4730	Membership Dues	0.00	900.00	900.00	0.00	0.00
0.00	0.00	0.00	1,633.33	00-4839	Employee Recognition	0.00	1,500.00	1,500.00	0.00	0.00
39,591.62	7,259.94	45,000.00	15,031.14	00-4841	Contract Temp Services	0.00	49,500.00	49,500.00	0.00	0.00
0.00	0.00	0.00	0.00	01-4511	Electricity	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	01-4512	Natural Gas	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	01-4513	Water	0.00	0.00	0.00	0.00	0.00
599.49	0.00	0.00	0.00	01-4514	Garbage Service	0.00	0.00	0.00	0.00	0.00
9,094.96	10,526.91	11,000.00	12,561.76	01-4705	Bank Charges/Analysis Srvc Chg	0.00	15,000.00	15,000.00	0.00	0.00
0.00	0.00	0.00	0.00	02-4310	Telephone	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	02-4311	Cellular Phones	0.00	0.00	0.00	0.00	0.00
31,018.15	15,743.30	15,000.00	12,249.78	02-4321	Office Supplies	0.00	20,000.00	15,000.00	0.00	0.00
0.00	600.75	500.00	717.31	02-4322	Copy Mach Maint & Supplies	0.00	1,000.00	1,000.00	0.00	0.00
312.95	0.00	500.00	0.00	02-4323	Machine Repair and Maint	0.00	500.00	500.00	0.00	0.00
1,338.37	523.11	1,750.00	0.00	02-4325	Print Shop Supplies	0.00	2,000.00	2,000.00	0.00	0.00
963.94	0.00	0.00	0.00	02-4518	First Aid/ Safety	0.00	0.00	0.00	0.00	0.00
5,486.66	0.00	4,500.00	983.11	02-4522	Small Equipment	0.00	5,000.00	5,000.00	0.00	0.00
0.00	0.00	0.00	0.00	02-4910	Storage Space Rent	0.00	0.00	0.00	0.00	0.00
103,634.67	47,697.51	108,450.00	52,341.32		Materials and Services Totals:	0.00	112,700.00	108,200.00	0.00	0.00
0.00	0.00	0.00	0.00	E3	Capital Outlay					
0.00	8,032.00	0.00	0.00	00-5011	Computer System-Accounting	0.00	0.00	0.00	0.00	0.00
				02-5011	Office Equipment	0.00	0.00	0.00	0.00	0.00
0.00	8,032.00	0.00	0.00		Capital Outlay Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	E4	Debt Service					
				00-6010	Energy Loan - ODOE	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Debt Service Totals:	0.00	0.00	0.00	0.00	0.00
489,736.46	380,443.46	449,415.94	308,753.93		EXPENDITURES TOTALS:	4.37	579,442.25	527,927.95	0.00	0.00

FY11 Actual	FY12 Actual	FY13 Adopted	FY13 YTD 4.19.13	Account	Description	FTE	FY14 Requested	FY14 Proposed	FY14 Approved	FY14 Adopted
0.00	443,764.80	394,937.22	330,579.38		DEPT REVENUES	0.00	442,860.80	444,513.93	0.00	0.00
489,736.46	380,443.46	449,415.94	308,753.93		DEPT EXPENSES	4.37	579,442.25	527,927.95	0.00	0.00
(489,736.46)	63,321.34	(54,478.72)	21,825.45		Finance/Purchasing/PR Totals:	(4.37)	(136,581.45)	(83,414.02)	0.00	0.00

FY2013-2014 Administrative Allocation

Proposed Budget

General Fund

Finance and Purchasing

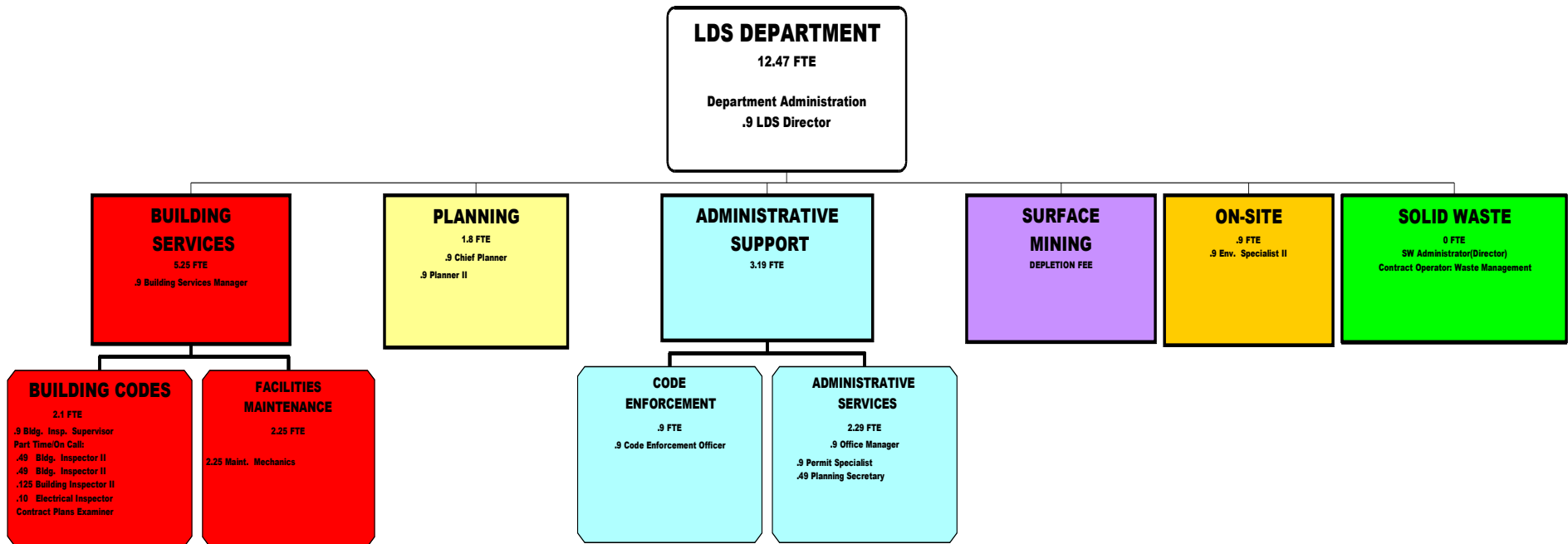
Support Function/Item	No. of Units	"True up" factor*	Cost/unit/mo	Monthly Cost	Annual Cost	Allocations based on:		
Telephone (landlines)	9.00 landlines	44.9%	3.68	33.13	397.62	FY2013 budget of landline phone cost for no. of land lines times true up factor from FY12 actuals to budget.		
Info Tech	5.00 workstations	92.1%	141.48	707.38	8,488.58	FY2013 budget of IT staffing, materials and capital expenditures cost for no. of workstations times true up factor. Non-primary laptops are valued at .5 each.		
Finance and General Liability Insurance	4.00 FTE (including ongoing temps)	98.0%	328.78	1,315.13	15,781.57	FY2013 4.2 staff (staffing for special assessment and reimbursable activities is excluded), audit, PR processing, liability insurance, finance materials and services. General Fund has slightly higher unit cost to include supply closet & newspaper subscriptions in the courthouse. The "true up" varies if in general fund or not.		
Finance - Special Assessment		100.0%				Units which require finance support beyond normal payroll, AP and AR processing, have special assessment as do those with no staff but that do receive financial services.		
Human Resources	4.00 FTE (including ongoing temps)	92.2%	75.49	301.98	3,623.75	FY2013 budget of HR staffing and materials cost per FTE times true up factor.		
Board of Commissioners	4.00 FTE (including ongoing temps)	100.0%	63.81	255.22	3,062.67	FY2013 budget - 25% of BoCC staffing and materials cost is allocated		
Facilities and Maintenance	% building		Bldg cost per month			Based on FY2013 budget. County Courthouse - 2 maint srvc FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - 1 main FTE + utilities divided among Jail, Sheriff, Marine Sheriff and Corrections; b/c Jail pays for all these costs, it receives a credit from the other three units. Other departments not in one of these facilities are allocated \$0 in facilities maintenance. Note - no office space cost or depreciation is included.		
Courthouse	707 Sq Ft	2.8%	85.7%	37,610.67	1,045.25		12,543.02	
Justice	Sq Ft		100.0%					
County Counsel	1.0% actual % time SH	100.0%			1,565.84	Based on hours worked from Jan 1 2012 to Dec 31 2012 and FY2013 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable and Vernonia activities.		
	1.0% actual % time RM				1,157.54			
	6.0% actual % time CZ				5,498.66			
	0.0% actual % time JK				0.00			
	Annual Materials Cost			662.17	662.17			
Support Department Adjustment					(52,781.43)	Support Services do not pay allocation; county does not assign this balance out to program funds to cover in addition to program share of services		
				Avr Monthly Cost	0.00	Annual Cost	0.00	Total allocated:
				Increase/(Decrease) %	0.0%	FY12 Total	0.00	2,014,214
								% of Total
								0.0%

* Allocations are based on budget or estimates. When actual costs are less than budget we "true up" the allocation. The percentage is actuals to budget for the costs included in that particular allocated group in FY2012. However, when actuals exceed budget, the true up for the next year is 100%.

LAND DEVELOPMENT SERVICES DEPARTMENT

FY 2014 PROGRAM STAFFING

Based on 26 Furlough Days



Land Development Services Department - General Fund 100-49

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

FY 2013-2014 Highlights and Significant Changes

00 Administrative Support 2.29 FTE Basic Functions: The Administrative Support staff provides clerical and front office counter support to General fund programs, divisions, advisory committees, Commissions, professional staff and the Director. It operates the front counter and provides walk-in and phone reception, program information and assistance. It provides meeting agenda and minute support to the Planning Commission and advisory and staff committees. It processes land use applications and permits, manages fee revenue, provides general public information, prepares statistical reports and manages all filing and computer records.

Staff: Maintain FY 2013 staff levels. Administrative support to the Planning, Building, On-Site Sewage and Facilities Maintenance programs will remain at last years levels consistent with the expectation of continued relatively low levels of land use permit, building and on-site permit activity due to the economic recession.

Accomplishments:

- **Risk Management Committee:** Director chaired County-Wide Risk Management Committee which formulated recommendations to the Board of Commissioners concerning activities necessary to manage and avoid risks.
- **Columbia County Levee Certification:** Director continued to provide support to the Beaver Certification Task Force and the Scappoose Drainage District in their ongoing efforts to certify their levee systems to avoid remapping within the Flood Hazard Zone. With the City of Rainier, helped organize a certification Task Force for Rainier Drainage District.
- **Business Development Guide:** Updated the comprehensive Business Development Guide for use on the LDS website to assist businesses with the development process.
- **LDS Website:** Updated and expanded the LDS website to provide greatly expanded functionality including new downloadable forms and guides for all LDS programs.

02 Planning 1.8 FTE

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

Staff: Maintain FY 2013 staff levels. Administrative support will be maintained with a .49 FTE Planning Secretary (See Admin Support).

Planning Activity:

Land Use Permit activity and related revenues have shown a moderate increase over FY 2012 levels but are still expected to lag behind typical levels experienced before the recession began in 2009.

Comprehensive Plan and Related Zoning Amendments

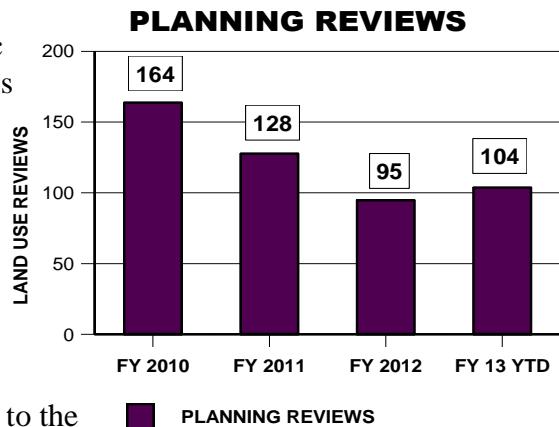
- Port Westward Industrial Plan Amendment.
- Tidecreek Surface Mining Plan Amendment
- Scappoose UGB Amendments

Special Projects

- Cooperative Dutch Canyon Groundwater Study with PSU, NRCS and SCS..
- FEMA Levee Certification: Completion/Submission of Levee Certification Documentation for Eligible Levee Districts.
- Urban Service Agreement Between St. Helens/McNulty PUD.

Accomplishments with Current Planning:

- Implemented Columbia County Web Maps Providing GIS Information to the General Public on the Land Development Services Website. This has substantially cut down on walk in customers seeking this information.
- Assisted Levee Districts by Securing Matching Federal Funding for Certification Work, Organized Coordination Meetings with FEMA and the Corps of Engineers and Provided Support to Levee District Boards Related to Levee Certification Activities and Requirements. Helped form and provide support to the Beaver and Rainier Levee Certification Task Forces.



03 On Site Wastewater .9 FTE

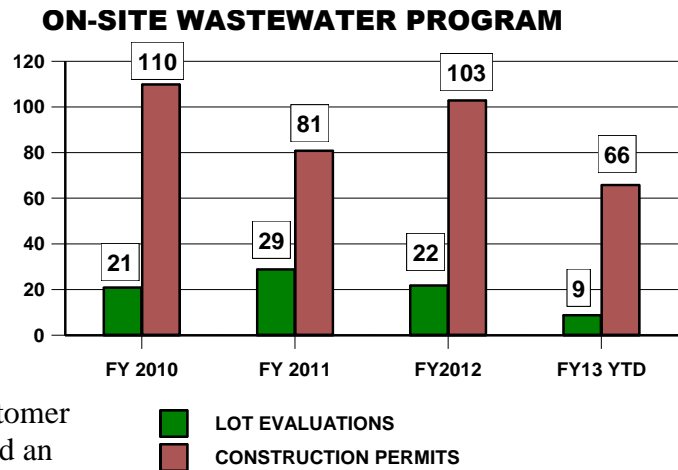
Basic Function: The On-Site Sewage Program conducts site evaluations and permitting for on-site sewage systems serving development within those areas of the County without urban sewer service and Administers the Oregon State Sub-Surface Disposal Laws issued by the State Department of Environmental Quality.

Staff: Maintain FY 2013 staff levels, the minimum necessary to maintain a local program.

On-Site Activity: On site activity (lot evaluations and system construction permits) are expected to be consistent with the relatively low levels of FY 12. During FY 13 enforcement issues related to old Mobile Home Parks in the County required large amount of technical staff time.

Accomplishments:

- Maintenance of Local Program: Despite record low levels of on-site wastewater permit activity, the County has maintained this program at the local level with County program staff. Our one Sanitarian obtained full certification this year to further assure that we can maintain the program locally.
- Water Resources Plan: Sanitarian continues to serve on a multi-agency study committee and provided staff support for the planning and development of a County Water Resources.
- State Technical Review Committee: Served on DEQ Technical Review Committee under the State Program Director.
- On-Site Contractor Training and Customer Feedback Meeting: Planned/scheduled an installers meeting and training event to provide local Installers with program information and to maintain effective communication concerning Program procedures and requirements.
- Provided technical assistance, DEQ coordination and direction to local efforts to address local on-site system failures in two local Mobile Home Parks.



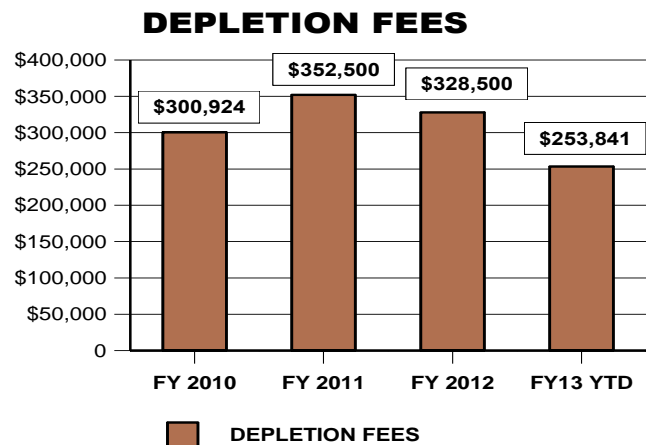
05 Surface Mining Depletion Fee Program

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

Staff: The basic activities necessary to operate this program will continue to be performed using allocated hours from the Administrative Support section (the Permit Specialist and Code Enforcement Officer).

Depletion Fee Activity:

- Levels of mining activity and related depletion and transportation fees collected are expected to exceed those of FY 12.



- Large projects in neighboring Washington County (Intel etc) will mean proportionately larger depletion fee payment in the fourth quarter of FY 13.
- Surface Mining Depletion Fee Audits: Audits may be conducted for those mines who fail to file timely reports or otherwise violate the Depletion Fee Ordinance requirements. The program has monitored reporting by surface mining operators and reports have been timely this year.

Accomplishments:

- Coordinated the annual review of Columbia County's 24 aggregate mining sites with DOGAMI and resolved related land use issues.
- Monitored depletion fee reporting to insure reporting deadlines were met.

05 Code Enforcement: .9 FTE Code Enforcement is an administrative support function which is partially funded from both the General Fund and Solid Waste Fund(207).

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

Staff: Maintain FY 2013 staff levels at .9 Code Enforcement Officer.

Code Enforcement Activity:

- Surface Mining Depletion Fee Audits: Audits may be conducted for those mines who fail to file timely reports or otherwise violate the Depletion Fee Ordinance requirements. The program has monitored reporting by surface mining operators and reports have been timely this year.
- Focus for Code Enforcement: Enforcement will continue to work the considerable backlog of complaint cases from FY 12 and FY 13, non-complying mobile home parks and cases involving building without proper permits.

Accomplishments:

- The Code Enforcement Officer has been successful in resolving many of the significant backlog or cases involving building without permits in coordination with the Assessor's Office.
- Dump Stopper Program: Responded to illegal dumping complaints and coordinated the clean up of over 20 illegal dump sites with the Facilities Maintenance Division.

06 Facilities Maintenance 2.25 FTE

Basic Function: The Building Maintenance Section performs most maintenance functions for County buildings. Work orders are received and maintenance work dispatched to repair and maintain the Courthouse, Transfer Station, Animal Shelter, Justice Facility, Firing Range and others as need arises. The Program also provides project management for County capital projects.

Staff: Maintain FY 2013 staff levels. One of three Maintenance Mechanics assigned to Sheriff's Office/Jail.

Major Projects:

- Project management to complete the Transit Center Project, County Courthouse access system upgrades and the Courthouse Clock Tower rehabilitation.
- Facilities staff will continue to provide technical and project construction management assistance for the Emergency Operation Center (EOC) project.
- No significant new capital projects are planned for FY 14.

Accomplishments:

Major Projects

- Planned and managed tasks necessary to complete the final phase of the Transit Center project. The project is scheduled for completion in September 2013.
- Provided technical assistance for project design and construction contract procurement for the EOC project.
- Partially completed the restoration the Old Courthouse Clock by replacement of clock faces and repair of mechanical works.

FY14 Proposed Budget Land Devel.Services General Fund 100

Dept: 49

Summary	FY14 Proposed Budget	FY13 Estimated Actuals	FY13 Budget	Change FY13 to FY14 Budget	FY12 Actuals	FY11 Actuals
Unrestricted Beginning Balance	0	0	0		0	0
Restricted Beginning Balance	494,101	491,699	432,145	14.34%	706,181	0
Total Beginning Balance	494,101	491,699	432,145	14.34%	706,181	0
Property Tax	0	0	0		0	0
State & Fed Government	0	0	0		0	0
Other Resources	0	0	0		0	0
FY Unrestricted Resources Total	0	0	0		0	0
Property Tax	0	0	0		0	0
State & Fed Government	11,700	11,700	0		790,702	120,332
Fees, Permits, Fines, Service Charges	273,500	281,485	230,650	18.58%	239,220	241,802
Bond or Debt Proceeds	0	0	0		0	711,500
Transfers/Reimb from County Funds	410,697	476,230	476,230	-13.76%	458,469	20,000
Other Resources	138,000	140,601	130,000	6.15%	393,537	117,459
FY Restricted Resources Total	833,897	910,015	836,880	-0.36%	1,881,928	1,211,093
Total Resources	1,327,997	1,401,714	1,269,025	4.65%	2,588,109	1,211,093
Personal Services	870,275	811,322	779,115	11.70%	824,561	694,041
Materials and Services	264,310	267,792	244,732	8.00%	255,886	316,648
Capital Outlay	434,701	0	412,145	5.47%	1,215,929	139,087
Debt Service	0	0	0		0	0
Transfers to County Funds	268,507	274,289	273,826	-1.94%	256,269	288,528
Contingencies	20,000	0	20,000	0.00%	0	0
Ending Fund Balance	0	0	0		0	0
Total Expenditure	1,857,793	1,353,404	1,729,818	7.40%	2,552,645	1,438,304
FY Net Revenue	(1,023,896)	(443,389)	(892,939)	14.67%	(670,717)	(227,211)
Net Revenue incl Begin Bals	(529,795)	48,310	(460,794)	14.97%	35,464	(227,211)
Full time Equivalents (FTEs)	7.81		7.88		7.85	8.25

FY11 Actual	FY12 Actual	FY13 Adopted	FY13 YTD 4.19.13	Account	Description	FTE	FY14 Requested	FY14 Proposed	FY14 Approved	FY14 Adopted
				49	Land Development Services					
				R15	Restricted Fund Balance					
0.00	686,180.55	412,145.02	432,299.22	14-3004	Beg. Bal. CH Fac loan proceeds	0.00	433,700.61	434,700.61	0.00	0.00
0.00	20,000.00	20,000.00	59,400.00	20-3003	Roof & CH Facil Beg Bal	0.00	59,400.00	59,400.00	0.00	0.00
0.00	706,180.55	432,145.02	491,699.22		Restricted Fund Balance Totals:	0.00	493,100.61	494,100.61	0.00	0.00
				R25	Rest Fees, Lic, Perm, Fines,					
0.00	0.00	0.00	0.00	01-3251	Plumbing/Building Fees	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	01-3252	City Building Permits	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	01-3254	Electrical Permits	0.00	0.00	0.00	0.00	0.00
241.00	0.00	0.00	0.00	01-3255	Stormwater/Erosion Control Fee	0.00	0.00	0.00	0.00	0.00
97,548.55	73,520.04	81,260.00	77,215.60	02-3250	Planning Fees	0.00	120,000.00	120,000.00	0.00	0.00
2,328.44	3,291.55	2,000.00	1,573.49	02-3251	SDC Admin Fees	0.00	3,000.00	3,000.00	0.00	0.00
225.47	602.74	500.00	185.29	02-3252	School SDC Admin Fee	0.00	500.00	500.00	0.00	0.00
66,292.50	69,803.75	71,890.00	53,274.47	03-3253	Sanitation Permits	0.00	75,000.00	75,000.00	0.00	0.00
(60.00)	45.00	0.00	1,292.97	03-3254	Subsurface Sewage-State Surcha	0.00	0.00	0.00	0.00	0.00
74,089.63	88,502.52	75,000.00	44,559.34	04-3260	Solid Waste Franchise Fees	0.00	0.00	75,000.00	0.00	0.00
1,136.26	1,000.00	0.00	3,285.01	05-3270	Surface Mining Permits	0.00	0.00	0.00	0.00	0.00
116,869.83	108,306.88	130,000.00	93,095.08	05-3271	Surface Mining Admin Fees	0.00	138,000.00	138,000.00	0.00	0.00
0.00	7,600.00	0.00	8,775.00	06-3304	Courthouse rent/util revenue	0.00	11,700.00	11,700.00	0.00	0.00
358,671.68	352,672.48	360,650.00	283,256.25		Rest Fees, Lic, Perm, Fines, Totals:	0.00	348,200.00	423,200.00	0.00	0.00
				R27	Rest Fee,Srvce Chrg (Stat/Loc)					
0.00	0.00	0.00	0.00	03-3251	Subsurface Sewage-State Srchg	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Rest Fee,Srvce Chrg (Stat/Loc) Totals:	0.00	0.00	0.00	0.00	0.00
				R35	Restr Fed Grant/Donation					
0.00	0.00	0.00	0.00	07-3854	ARRA DoE Grant	0.00	0.00	0.00	0.00	0.00
16,327.46	0.00	0.00	0.00	11-3880	ODE - 10-1529	0.00	0.00	0.00	0.00	0.00
39,996.61	0.00	0.00	0.00	12-3880	ODE - 10-1527	0.00	0.00	0.00	0.00	0.00
64,008.01	724,321.13	0.00	0.00	13-3880	ODE - 10-1100	0.00	0.00	0.00	0.00	0.00
0.00	282,505.42	0.00	0.00	15-3880	ARRA SEP 10-1100 Amend 2	0.00	0.00	0.00	0.00	0.00
120,332.08	1,006,826.55	0.00	0.00		Restr Fed Grant/Donation Totals:	0.00	0.00	0.00	0.00	0.00
				R36	Restr State/ Local Govt Grant/					
0.00	0.00	0.00	0.00	02-3253	DLCD Technical Assist Grant	0.00	0.00	0.00	0.00	0.00

FY11 Actual	FY12 Actual	FY13 Adopted	FY13 YTD 4.19.13	Account	Description	FTE	FY14 Requested	FY14 Proposed	FY14 Approved	FY14 Adopted
0.00	0.00	0.00	0.00	02-3505	Grant Revenue	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	R45	Restr State/ Local Govt Grant/ Totals:	0.00	0.00	0.00	0.00	0.00
711,500.00	0.00	0.00	0.00	14-3190	Bond/Other Debt Proceeds (Rest Loan Proceeds CH Systems	0.00	0.00	0.00	0.00	0.00
711,500.00	0.00	0.00	0.00	R55	Bond/Other Debt Proceeds (Rest To Rest Interfund Transf/Intrnl S	0.00	0.00	0.00	0.00	0.00
0.00	56.00	0.00	171.00	03-3085	Septic pymt from fund	0.00	0.00	0.00	0.00	0.00
0.00	458,469.00	476,229.56	396,858.00	06-3075	Admin Alloc	0.00	407,758.87	410,696.75	0.00	0.00
20,000.00	0.00	0.00	0.00	20-3086	Roof Reserve Transfer Revenue	0.00	0.00	0.00	0.00	0.00
20,000.00	458,525.00	476,229.56	397,029.00	R65	Rest Interfund Transf/Intrnl S Totals:	0.00	407,758.87	410,696.75	0.00	0.00
0.00	0.00	0.00	0.00	00-3123	Other Resources (Restr) Sale Surplus Equipment	0.00	0.00	0.00	0.00	0.00
0.00	19,380.71	0.00	0.00	06-3100	Reimbursement of Expense	0.00	0.00	0.00	0.00	0.00
0.00	39,400.00	0.00	1,402.43	06-3120	Misc Revenue	0.00	0.00	0.00	0.00	0.00
589.24	2,725.00	0.00	1,810.02	14-3020	Interest - facility loan balan	0.00	0.00	0.00	0.00	0.00
0.00	2,398.26	0.00	0.00	14-3122	Sale Surplus Assets	0.00	0.00	0.00	0.00	0.00
589.24	63,903.97	0.00	3,212.45		Other Resources (Restr) Totals:	0.00	0.00	0.00	0.00	0.00
1,211,093.00	2,588,108.55	1,269,024.58	1,175,196.92	E1	REVENUES TOTALS:	0.00	1,249,059.48	1,327,997.36	0.00	0.00
0.00	42,306.20	42,709.76	37,048.81	00-4002	Personal Services LDS Director	0.45	48,452.88	43,607.59	0.00	0.00
113,007.94	0.00	0.00	0.00	00-4003	Personnel-Admin	0.00	0.00	0.00	0.00	0.00
0.00	50,022.75	53,170.12	41,755.72	00-4047	Office Manager (CBA)	0.90	62,437.81	56,434.18	0.00	0.00
0.00	8,847.52	9,468.53	6,654.11	00-4053	LDS Secretary	0.24	8,734.70	8,734.70	0.00	0.00
0.00	0.00	1,000.00	0.00	00-4085	PT Help	0.00	0.00	0.00	0.00	0.00
0.00	0.00	150.00	0.00	00-4090	Overtime	0.00	0.00	0.00	0.00	0.00
16,263.66	20,233.07	20,844.29	14,632.71	00-4101	PERS	0.00	30,376.23	28,060.46	0.00	0.00
8,471.93	7,753.93	8,147.13	6,474.01	00-4102	FICA Tax	0.00	9,151.34	8,321.40	0.00	0.00
286.47	157.31	187.01	149.60	00-4103	Worker's Compensation	0.00	242.45	195.80	0.00	0.00
34,950.20	31,413.91	28,298.18	21,184.99	00-4104	Insurance Benefits	0.00	30,913.23	29,541.20	0.00	0.00
21.88	46.42	48.41	32.89	00-4105	WBF	0.00	83.72	83.72	0.00	0.00
11,300.00	1,421.44	3,339.19	1,346.80	00-4106	Unemployment Insurance	0.00	1,003.80	968.05	0.00	0.00

FY11	FY12	FY13	FY13				FY14	FY14	FY14	FY14
Actual	Actual	Adopted	YTD 4.19.13	Account	Description	FTE	Requested	Proposed	Approved	Adopted
1,190.00	0.00	0.00	0.00	01-4002	Personnel-Inspectors	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	01-4090	Overtime	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	01-4101	PERS	0.00	0.00	0.00	0.00	0.00
91.04	0.00	0.00	0.00	01-4102	FICA Tax	0.00	0.00	0.00	0.00	0.00
(28.84)	0.00	0.00	0.00	01-4103	Worker's Compensation Ins.	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	01-4104	Insurance Benefits	0.00	0.00	0.00	0.00	0.00
0.48	0.00	0.00	0.00	01-4105	WBF	0.00	0.00	0.00	0.00	0.00
171,024.99	0.00	0.00	0.00	02-4004	Personnel-Planning	0.00	0.00	0.00	0.00	0.00
0.00	68,616.00	70,601.93	53,899.68	02-4012	Planning Division Manager	0.90	80,095.68	72,086.11	0.00	0.00
0.00	24,978.20	25,596.04	24,118.59	02-4026	Code Enforcement Officer	0.45	29,037.28	26,133.55	0.00	0.00
0.00	100,353.71	51,125.11	39,968.10	02-4028	Planner I	0.90	82,905.59	53,555.03	0.00	0.00
0.00	8,847.52	9,863.05	6,653.73	02-4053	Planning Secretary	0.25	9,098.64	9,098.64	0.00	0.00
178.87	0.00	500.00	64.90	02-4090	Overtime	0.00	0.00	0.00	0.00	0.00
25,905.98	38,168.88	30,438.81	23,642.01	02-4101	PERS	0.00	50,184.70	40,678.96	0.00	0.00
13,097.05	15,513.67	12,062.99	9,572.90	02-4102	FICA Tax	0.00	15,386.99	12,306.81	0.00	0.00
316.52	308.77	276.90	349.95	02-4103	Worker's Compensation	0.00	391.49	289.57	0.00	0.00
41,792.71	43,621.58	30,761.85	28,471.56	02-4104	Insurance Benefits	0.00	38,651.48	36,929.22	0.00	0.00
35.43	100.46	76.89	57.56	02-4105	WBF	0.00	138.32	111.02	0.00	0.00
0.00	3,138.84	4,944.15	3,087.17	02-4106	Unemployment Expense	0.00	1,687.78	1,431.68	0.00	0.00
54,694.52	0.00	0.00	0.00	03-4001	Personnel-Sanitation	0.00	0.00	0.00	0.00	0.00
0.00	4,995.58	5,119.21	3,959.69	03-4026	Code Enforcement Officer	0.09	5,807.46	5,226.71	0.00	0.00
0.00	53,191.73	55,774.93	43,507.77	03-4030	Environmental Services Special	0.90	61,799.58	55,979.62	0.00	0.00
0.00	0.00	500.00	0.00	03-4090	Overtime	0.00	0.00	0.00	0.00	0.00
8,380.69	10,888.62	11,361.11	8,868.16	03-4101	PERS	0.00	16,229.07	14,946.49	0.00	0.00
4,170.07	4,451.45	4,696.65	3,638.56	03-4102	FICA Tax	0.00	5,171.94	4,682.28	0.00	0.00
190.23	226.86	107.81	204.28	03-4103	Worker's Compensation	0.00	128.06	110.17	0.00	0.00
6,875.32	16,133.06	22,512.66	17,129.14	03-4104	Insurance Benefits	0.00	24,477.36	23,366.77	0.00	0.00
11.56	27.53	30.03	22.60	03-4105	WBF	0.00	54.60	54.60	0.00	0.00
152.90	890.25	1,924.97	947.99	03-4106	Unemployment Expense	0.00	567.30	544.70	0.00	0.00
0.00	4,995.58	5,119.21	3,959.69	05-4026	Code Enforcement Officer	0.09	5,807.46	5,226.71	0.00	0.00
0.00	1,008.81	1,018.47	865.01	05-4101	PERS	0.00	1,481.67	1,355.23	0.00	0.00
0.00	382.05	391.62	306.68	05-4102	FICA	0.00	444.27	399.84	0.00	0.00
0.00	8.43	8.99	7.33	05-4103	Workers Comp	0.00	10.77	9.41	0.00	0.00

FY11	FY12	FY13	FY13				FY14	FY14	FY14	FY14
Actual	Actual	Adopted	YTD 4.19.13	Account	Description	FTE	Requested	Proposed	Approved	Adopted
0.00	1,555.24	1,620.57	1,409.78	05-4104	Insurance	0.00	2,061.07	1,966.51	0.00	0.00
0.00	2.38	2.73	2.09	05-4105	WBF	0.00	27.30	27.30	0.00	0.00
0.00	90.99	160.51	97.37	05-4106	Unemployment	0.00	48.73	46.51	0.00	0.00
114,879.74	0.00	0.00	0.00	06-4005	Personnel-Bldg Services	0.00	0.00	0.00	0.00	0.00
0.00	49,568.91	38,824.95	32,505.83	06-4012	Building Services Manager	0.40	75,745.26	69,670.74	0.00	0.00
0.00	75,388.57	83,724.81	66,965.63	06-4031	Maintenance Mechanic II	1.58	96,791.40	87,112.26	0.00	0.00
0.00	26,147.44	31,091.69	24,435.29	06-4032	Maintenance Mechanic I	0.68	35,925.57	32,333.01	0.00	0.00
4,690.69	6,965.01	6,500.00	3,176.01	06-4090	Overtime-Bldg Services	0.00	5,000.00	5,000.00	0.00	0.00
14,813.77	30,679.44	30,664.19	23,492.55	06-4101	PERS	0.00	52,330.84	48,414.90	0.00	0.00
9,083.71	12,024.08	12,250.82	9,499.93	06-4102	FICA Tax	0.00	16,329.86	14,849.87	0.00	0.00
2,677.05	3,577.31	3,970.72	3,324.06	06-4103	Workers Compensation	0.00	5,642.36	4,891.66	0.00	0.00
35,486.11	52,743.31	53,019.20	35,712.69	06-4104	Insurance Benefits	0.00	66,638.36	63,619.03	0.00	0.00
27.99	83.45	87.36	64.57	06-4105	WBF	0.00	145.60	145.60	0.00	0.00
0.00	2,684.77	5,021.13	2,763.17	06-4106	Unemployment Insurance	0.00	1,791.20	1,727.52	0.00	0.00
694,040.66	824,561.03	779,114.68	606,031.66		Personal Services Totals:	7.83	979,431.20	870,275.13	0.00	0.00
				E2	Materials and Services					
161.81	495.49	379.65	291.06	00-4311	Cellular Phones	0.00	380.00	380.00	0.00	0.00
418.40	3,685.02	2,049.63	1,517.96	00-4321	Office Supplies	0.00	2,100.00	2,100.00	0.00	0.00
1,788.12	2,598.03	2,371.99	1,452.46	00-4322	Copier Maintenance	0.00	2,040.00	2,040.00	0.00	0.00
0.00	0.00	0.00	0.00	00-4351	Computer Supplies	0.00	0.00	0.00	0.00	0.00
3,978.70	0.00	500.00	282.29	00-4360	Professional Supplies	0.00	500.00	500.00	0.00	0.00
0.00	190.49	190.49	0.00	00-4520	Computer Software	0.00	250.00	250.00	0.00	0.00
145.50	0.00	700.00	389.46	00-4531	Computer Supplies	0.00	500.00	500.00	0.00	0.00
0.00	2,498.18	2,623.09	2,293.53	00-4588	GL and Property Insurance	0.00	2,300.00	2,300.00	0.00	0.00
71.00	286.55	600.00	25.00	00-4701	Printing and Advertising	0.00	600.00	600.00	0.00	0.00
162.13	338.40	269.78	509.89	00-4705	Bank Charges	0.00	360.00	360.00	0.00	0.00
0.00	0.00	0.00	114.94	00-4710	Mileage	0.00	200.00	200.00	0.00	0.00
0.00	798.01	1,000.00	1,391.42	00-4711	Vehicle Fuel	0.00	1,250.00	1,250.00	0.00	0.00
0.00	42.28	1,000.00	721.92	00-4714	Vehicle Maintenance	0.00	1,000.00	1,000.00	0.00	0.00
2,872.96	862.46	0.00	0.00	00-4715	Auto Expense	0.00	0.00	0.00	0.00	0.00
757.21	235.00	215.00	0.00	00-4720	Conferences and Training	0.00	200.00	200.00	0.00	0.00
505.00	225.00	150.00	100.00	00-4730	Membership Dues	0.00	150.00	150.00	0.00	0.00

FY11	FY12	FY13	FY13				FY14	FY14	FY14	FY14
Actual	Actual	Adopted	YTD 4.19.13	Account	Description	FTE	Requested	Proposed	Approved	Adopted
0.00	0.00	0.00	0.00	01-4311	Cellular Phones	0.00	0.00	0.00	0.00	0.00
190.05	0.00	0.00	0.00	01-4330	Building Code Books	0.00	0.00	0.00	0.00	0.00
65.00	0.00	0.00	0.00	01-4360	Professional Supplies	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	01-4516	Repairs & Maintenance	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	01-4701	Printing and Advertising	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	01-4710	Mileage	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	01-4715	Auto Expense	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	01-4720	Conferences and Training	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	01-4730	Membership Dues/Certifications	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	01-4751	Contract Plan Rev/Inspections	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	01-4752	Contract Storm/Erosion Review	0.00	0.00	0.00	0.00	0.00
34.68	200.86	176.68	291.06	02-4311	Cellular Phones - Planning	0.00	200.00	200.00	0.00	0.00
74.56	98.56	198.56	55.00	02-4360	Professional Supplies	0.00	200.00	200.00	0.00	0.00
0.00	0.00	0.00	296.00	02-4594	Refund	0.00	1,000.00	1,000.00	0.00	0.00
6,090.41	2,227.27	3,540.35	4,119.63	02-4701	Printing and Advertising	0.00	3,700.00	3,700.00	0.00	0.00
1,099.42	3.95	100.00	13.32	02-4710	Mileage	0.00	100.00	100.00	0.00	0.00
0.00	255.44	500.00	294.10	02-4711	Vehicle Fuel	0.00	500.00	500.00	0.00	0.00
0.00	109.95	600.00	0.00	02-4714	Vehicle Maint	0.00	600.00	600.00	0.00	0.00
507.35	626.81	0.00	0.00	02-4715	Auto Expense	0.00	0.00	0.00	0.00	0.00
963.88	142.68	600.00	65.42	02-4720	Conferences and Training	0.00	600.00	600.00	0.00	0.00
77.55	231.15	0.00	0.00	02-4753	Consultant Services	0.00	0.00	0.00	0.00	0.00
84.60	0.00	0.00	0.00	02-4841	Contract Temp Services/GIS	0.00	0.00	0.00	0.00	0.00
1,025.48	60.00	230.00	45.00	02-4856	CPAC Appeal & Postage Reimb.	0.00	150.00	150.00	0.00	0.00
544.37	457.36	379.70	291.29	03-4311	Cellular Phones	0.00	380.00	380.00	0.00	0.00
793.97	49.74	215.72	150.00	03-4360	Professional Supplies	0.00	250.00	250.00	0.00	0.00
0.00	551.00	0.00	1,051.00	03-4594	Refund	0.00	2,000.00	2,000.00	0.00	0.00
0.00	0.00	200.00	0.00	03-4701	Printing and Advertising	0.00	100.00	100.00	0.00	0.00
0.00	0.00	0.00	0.00	03-4710	Mileage	0.00	0.00	0.00	0.00	0.00
0.00	578.51	700.00	846.75	03-4711	Vehicle Fuel	0.00	1,000.00	1,000.00	0.00	0.00
0.00	215.33	800.00	400.58	03-4714	Vehicle Maint	0.00	800.00	800.00	0.00	0.00
1,401.76	1,128.67	0.00	0.00	03-4715	Auto Expense	0.00	0.00	0.00	0.00	0.00
479.86	378.30	400.00	-12.70	03-4720	Conferences and Training	0.00	300.00	300.00	0.00	0.00
300.00	0.00	150.00	0.00	03-4730	Memberships - sanitation	0.00	150.00	150.00	0.00	0.00

FY11	FY12	FY13	FY13				FY14	FY14	FY14	FY14
Actual	Actual	Adopted	YTD 4.19.13	Account	Description	FTE	Requested	Proposed	Approved	Adopted
0.00	0.00	1,000.00	0.00	05-4362	Mapping - Mining Sites	0.00	1,000.00	1,000.00	0.00	0.00
0.00	0.00	0.00	0.00	05-4852	Surface Mining Coord.Expenses	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	05-4858	Surface Mining Planning Exp.	0.00	0.00	0.00	0.00	0.00
0.00	410.00	0.00	0.00	06-4291	Contract Legal Services	0.00	0.00	0.00	0.00	0.00
940.67	613.97	552.88	437.82	06-4311	Cellular Phones	0.00	500.00	500.00	0.00	0.00
0.00	0.00	1,500.00	0.00	06-4333	Safety & First Aid Supplies	0.00	0.00	0.00	0.00	0.00
44,798.48	49,155.38	38,500.00	41,920.93	06-4510	Buildings & Grounds Supplies	0.00	40,000.00	40,000.00	0.00	0.00
48,711.12	42,406.80	28,300.00	26,469.68	06-4511	Electricity	0.00	37,000.00	37,000.00	0.00	0.00
37,012.82	19,752.36	24,000.00	13,693.49	06-4512	Natural Gas	0.00	20,000.00	20,000.00	0.00	0.00
5,359.52	5,872.44	6,000.00	4,233.83	06-4513	Water	0.00	6,800.00	6,800.00	0.00	0.00
3,325.63	3,382.16	2,305.60	3,215.18	06-4514	Garbage Service	0.00	3,000.00	3,000.00	0.00	0.00
65,396.80	71,000.04	71,583.35	41,416.69	06-4515	Contract Janitorial Services	0.00	71,000.00	71,000.00	0.00	0.00
48,621.20	37,614.78	29,000.00	31,976.76	06-4516	Repairs & Maintenance	0.00	40,000.00	40,000.00	0.00	0.00
29,136.30	5,539.97	20,000.00	0.00	06-4518	Major Projects Bldg Maint	0.00	20,000.00	20,000.00	0.00	0.00
149.65	34.20	200.00	0.00	06-4710	Mileage	0.00	200.00	200.00	0.00	0.00
0.00	245.32	200.00	130.36	06-4711	Vehicle Fuel	0.00	200.00	200.00	0.00	0.00
0.00	0.00	500.00	83.58	06-4714	Vehicle Maint	0.00	500.00	500.00	0.00	0.00
124.85	287.85	0.00	13.98	06-4715	Vehicle Expenses	0.00	0.00	0.00	0.00	0.00
235.00	0.00	250.00	0.00	06-4720	Conferences & Education	0.00	250.00	250.00	0.00	0.00
0.00	0.00	0.00	0.00	07-4518	ARRA DoE Bldg Maint	0.00	0.00	0.00	0.00	0.00
8,241.97	0.00	0.00	0.00	14-4291	Contract Legal Services	0.00	0.00	0.00	0.00	0.00
316,647.78	255,885.76	244,732.47	180,588.68		Materials and Services Totals:	0.00	264,310.00	264,310.00	0.00	0.00
				E3	Capital Outlay					
0.00	0.00	0.00	0.00	00-5041	Computer Equipment	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	00-5070	Vehicle	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	06-5010	Building Improvements	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	07-5010	ARRA DoE Bldg Improvements	0.00	0.00	0.00	0.00	0.00
16,327.46	0.00	0.00	0.00	11-5002	ARRA EECBG10-1529 Boiler	0.00	0.00	0.00	0.00	0.00
39,996.61	0.00	0.00	0.00	12-5002	ARRA EECBG10-1527 VAV	0.00	0.00	0.00	0.00	0.00
65,096.66	716,312.43	0.00	0.00	13-5002	ARRA SEP 10-1100 Controls	0.00	0.00	0.00	0.00	0.00
0.00	0.00	412,145.02	0.00	14-5001	Loan Cap Ex	0.00	433,700.61	434,700.61	0.00	0.00
17,666.72	256,606.33	0.00	0.00	14-5002	Lighting Courthouse Improvemen	0.00	0.00	0.00	0.00	0.00

FY11 Actual	FY12 Actual	FY13 Adopted	FY13 YTD 4.19.13	Account	Description	FTE	FY14 Requested	FY14 Proposed	FY14 Approved	FY14 Adopted
0.00	243,010.45	0.00	0.00	15-5002	ARRA SEP 10-1100 Amend 2	0.00	0.00	0.00	0.00	0.00
139,087.45	1,215,929.21	412,145.02	0.00		Capital Outlay Totals:	0.00	433,700.61	434,700.61	0.00	0.00
156,684.12	161,784.00	163,576.02	136,313.40	E5 00-4593	Transfers Administrative Allocation	0.00	158,206.78	158,206.78	0.00	0.00
0.00	0.00	0.00	0.00	01-4593	Administrative Allocation	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	02-4593	Administrative Allocation	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	03-4593	Central Administrative Charges	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	05-4593	Central Administrative Charges	0.00	0.00	0.00	0.00	0.00
111,843.55	94,485.00	110,000.00	0.00	05-5304	Transfer to Road Dept	0.00	110,000.00	110,000.00	0.00	0.00
0.00	0.00	150.00	433.44	06-5311	Tipping fees	0.00	200.00	200.00	0.00	0.00
0.00	0.00	100.00	0.00	06-5312	Work Crew Fees	0.00	100.00	100.00	0.00	0.00
0.00	0.00	20,000.00	0.00	06-5403	Courthouse Building Reserve	0.00	20,000.00	20,000.00	0.00	0.00
268,527.67	256,269.00	293,826.02	136,746.84		Transfers Totals:	0.00	288,506.78	288,506.78	0.00	0.00
0.00	0.00	0.00	0.00	E6 00-4503	Contingencies Building Reserve	0.00	0.00	0.00	0.00	0.00
20,000.00	0.00	0.00	0.00	00-5403	Building Reserve	0.00	0.00	0.00	0.00	0.00
20,000.00	0.00	0.00	0.00		Contingencies Totals:	0.00	0.00	0.00	0.00	0.00
1,438,303.56	2,552,645.00	1,729,818.19	923,367.18		EXPENDITURES TOTALS:	7.83	1,965,948.59	1,857,792.52	0.00	0.00
1,211,093.00	2,588,108.55	1,269,024.58	1,175,196.92		DEPT REVENUES	0.00	1,249,059.48	1,327,997.36	0.00	0.00
1,438,303.56	2,552,645.00	1,729,818.19	923,367.18		DEPT EXPENSES	7.83	1,965,948.59	1,857,792.52	0.00	0.00
(227,210.56)	35,463.55	(460,793.61)	251,829.74		Land Development Services Totals:	(7.83)	(716,889.11)	(529,795.16)	0.00	0.00

FY2013-2014 Administrative Allocation

Proposed Budget

General Fund

Land Development Services

Support Function/Item	No. of Units	"True up" factor*	Cost/unit/mo	Monthly Cost	Annual Cost	Allocations based on:		
Telephone (landlines)	27.00 landlines	44.9%	3.68	99.40	1,192.86	FY2013 budget of landline phone cost for no. of land lines times true up factor from FY12 actuals to budget.		
Info Tech	15.00 workstations	92.1%	141.48	2,122.15	25,465.74	FY2013 budget of IT staffing, materials and capital expenditures cost for no. of workstations times true up factor. Non-primary laptops are valued at .5 each.		
Finance and General Liability Insurance	6.49 FTE (including ongoing temps)	98.0%	328.78	2,133.80	25,605.60	FY2013 4.2 staff (staffing for special assessment and reimbursable activities is excluded), audit, PR processing, liability insurance, finance materials and services. General Fund has slightly higher unit cost to include supply closet & newspaper subscriptions in the courthouse. The "true up" varies if in general fund or not.		
Finance - Special Assessment		100.0%				Units which require finance support beyond normal payroll, AP and AR processing, have special assessment as do those with no staff but that do receive financial services.		
Human Resources	6.49 FTE (including ongoing temps)	92.2%	75.49	489.96	5,879.54	FY2013 budget of HR staffing and materials cost per FTE times true up factor.		
Board of Commissioners	6.49 FTE (including ongoing temps)	100.0%	63.81	414.10	4,969.19	FY2013 budget - 25% of BoCC staffing and materials cost is allocated		
Facilities and Maintenance	% building		Bldg cost per month			Based on FY2013 budget. County Courthouse - 2 maint srvc FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - 1 main FTE + utilities divided among Jail, Sheriff, Marine Sheriff and Corrections; b/c Jail pays for all these costs, it receives a credit from the other three units. Other departments not in one of these facilities are allocated \$0 in facilities maintenance. Note - no office space cost or depreciation is included.		
Courthouse	2,098 Sq Ft 8.2%	85.7%	37,610.67	3,101.75	37,221.02			
Justice	Sq Ft	100.0%						
County Counsel	1.0% actual % time SH	100.0%			1,565.84	Based on hours worked from Jan 1 2012 to Dec 31 2012 and FY2013 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable and Vernonia activities.		
	37.0% actual % time RM				42,829.13			
	10.0% actual % time CZ				9,164.43			
	0.0% actual % time JK				0.00			
	Annual Materials Cost			4,313.43	4,313.43			
Support Department Adjustment						Support Services do not pay allocation; county does not assign this balance out to program funds to cover in addition to program share of services		
				Avr Monthly Cost	13,183.90	Annual Cost	158,206.78	Total allocated:
				Increase/(Decrease) %	-3.3%	FY12 Total	163,576.02	2,014,214
							% of Total	7.9%

* Allocations are based on budget or estimates. When actual costs are less than budget we "true up" the allocation. The percentage is actuals to budget for the costs included in that particular allocated group in FY2012. However, when actuals exceed budget, the true up for the next year is 100%.

FY2013-2014 Administrative Allocation

Proposed Budget

General Fund

Land Development Services - Building Maintenance

Support Function/Item	No. of Units	"True up" factor*	Cost/unit/mo	Monthly Cost	Annual Cost	Allocations based on:		
Telephone (landlines)	6.00 landlines	44.9%	3.68	22.09	265.08	FY2013 budget of landline phone cost for no. of land lines times true up factor from FY12 actuals to budget.		
Info Tech	2.00 workstations	92.1%	141.48	282.95	3,395.43	FY2013 budget of IT staffing, materials and capital expenditures cost for no. of workstations times true up factor. Non-primary laptops are valued at .5 each.		
Finance and General Liability Insurance	3.00 FTE (including ongoing temps)	98.0%	328.78	986.35	11,836.18	FY2013 4.2 staff (staffing for special assessment and reimbursable activities is excluded), audit, PR processing, liability insurance, finance materials and services. General Fund has slightly higher unit cost to include supply closet & newspaper subscriptions in the courthouse. The "true up" varies if in general fund or not.		
Finance - Special Assessment		100.0%				Units which require finance support beyond normal payroll, AP and AR processing, have special assessment as do those with no staff but that do receive financial services.		
Human Resources	3.00 FTE (including ongoing temps)	92.2%	75.49	226.48	2,717.82	FY2013 budget of HR staffing and materials cost per FTE times true up factor.		
Board of Commissioners	3.00 FTE (including ongoing temps)	100.0%	63.81	191.42	2,297.00	FY2013 budget - 25% of BoCC staffing and materials cost is allocated		
Facilities and Maintenance	% building		Bldg cost per month			Based on FY2013 budget. County Courthouse - 2 maint srvc FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - 1 main FTE + utilities divided among Jail, Sheriff, Marine Sheriff and Corrections; b/c Jail pays for all these costs, it receives a credit from the other three units. Other departments not in one of these facilities are allocated \$0 in facilities maintenance. Note - no office space cost or depreciation is included.		
Courthouse	500 Sq Ft 2.0%	85.7%	37,610.67	739.22	8,870.60			
Justice	Sq Ft	100.0%						
County Counsel	5.0% actual % time SH	100.0%			7,829.22	Based on hours worked from Jan 1 2012 to Dec 31 2012 and FY2013 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable and Vernonia activities.		
	0.0% actual % time RM				0.00			
	0.0% actual % time CZ				0.00			
	0.0% actual % time JK				0.00			
	Annual Materials Cost			630.53	630.53			
Support Department Adjustment					(37,841.85)	Support Services do not pay allocation; county does not assign this balance out to program funds to cover in addition to program share of services		
				Avr Monthly Cost	0.00	Annual Cost	0.00	Total allocated:
				Increase/(Decrease) %	0.0%	FY12 Total	0.00	2,014,214
								% of Total
								0.0%

* Allocations are based on budget or estimates. When actual costs are less than budget we "true up" the allocation. The percentage is actuals to budget for the costs included in that particular allocated group in FY2012. However, when actuals exceed budget, the true up for the next year is 100%.

Information Technology - General Fund 100-50

FY 2013-2014 Highlights and Significant Changes

Without established goals for the County and its various departments, it is difficult for administrative departments, such as IT, to focus our efforts to the best use of our limited funding. With no overall guidance, we plan on projects that we can accomplish with the funding available that we feel will keep the County with the best technological tools that we afford to purchase, install and support.

This problem with the ability to focus attention to defined goals is exacerbated by the lack of long term budget planning and capital replacement planning. Further, as there is no defined method by which departments conduct appropriate business analysis, then propose and receive approval for projects of any type, IT and other administrative departments are unable to engage in much internal planning because our work can be re-focused for us without notice or analysis of priorities.

IT will continue our current effort at moving toward a virtualized server environment which can help reduce support needs, increase stability of the system, and create redundancy in case of failure. IT will also continue to replace workstations, servers and printers as feasible. IT must, necessarily, put a moratorium on the addition of any new systems at the County as the ability to provide an adequate level of support is already overtaxed for the systems currently in existence. We also intend to continue to pursue the implementation of cloud based technology as much as we can.

In addition, if funding is not cut and the proposal is approved, IT intends to implement cloud based email. This will take a great deal of staff investment initially but, in the long run, should help IT addressing increasing support needs in other areas by reducing support needs for email. We had hoped to do this in the FY13 fiscal year, but were taken off this path by projects that were developed elsewhere.

Given the above, IT, other than our own internal prioritization of needs, finds itself responding to crises and situations that arise rather than following a defined strategy.

However, IT will be working on its own strategic plan. The IT Needs Assessment which was conducted at some cost last year has not been funded nor has its results been made an actual plan of work for IT.

Our internal strategic plan (created each year following a goal setting session) to continue to improvement our internet redundancy, implement full installation of a new system when the new EOC comes online, move to a cloud based email system and, hopefully, assist possibly two other departments to move their application software from a client-server module to a cloud based module. Both of these potential projects will be quite time consuming. We also do not have an idea of the type of support that will be required from adding a new facility to maintain (the new EOC) without the addition of any new staff.

IT will be particular challenged by the retirement of its Sr. Computer Tech. The loss of that knowledge and ability will affect us for a one to two year time frame and staff is redeployed and re-developed.

FY 2012-2013 Accomplishments

Even given the low level of IT investment, the IT Department continues to provide a stable and secure functioning network. We provide support to five different physical campuses: Courthouses (Old and Annex); Justice Facility, Public Works (Road/Parks, Mechanics Shop, Animal Control), Fairgrounds and Transfer Facility. We support over 200 workstations, 16 servers, two phone switches, printers/peripherals, web site, Internet access, etc. Some of the work IT does cannot be discussed publicly as it involves the basic security of our technology network.

In the calendar year of 2011, we closed 1907 work orders. Some work orders are completed in 15 minutes, some take weeks to complete.

In the FY 2012-13 year, IT's major project list includes:

- Moved our web site to a new host
- Installed Internet access at the Public Works campus
- Set up a third leg of Internet redundancy
- Developing plan for technology system at new EOC
- Upgraded voice mail system
- New Password Management software implemented (increasing security)
- New call accounting system implemented
- Intranet enhanced and improved
- Replaced and installed upgrade firewalls to increase security and flexibility
- Replaced Zenworks (system management software)

FY14 Proposed Budget

**Info Tech
Department
General Fund 100**

Dept: 50

Summary	FY14 Proposed Budget	FY13 Estimated Actuals	FY13 Budget	Change FY13 to FY14 Budget	FY12 Actuals	FY11 Actuals
Unrestricted Beginning Balance	0	0	0		0	0
Restricted Beginning Balance	<u>30,000</u>	<u>30,000</u>	<u>30,000</u>	0.00%	<u>30,000</u>	<u>0</u>
Total Beginning Balance	30,000	30,000	30,000	0.00%	30,000	0
Property Tax	0	0	0		0	0
State & Fed Government	0	0	0		0	0
Other Resources	<u>0</u>	<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>
FY Unrestricted Resources Total	0	0	0		0	0
Property Tax	0	0	0		0	0
State & Fed Government	0	0	0		0	0
Fees, Permits, Fines, Service Charges	0	0	0		0	0
Bond or Debt Proceeds	0	0	0		0	0
Transfers/Reimb from County Funds	430,816	407,756	407,756	5.66%	410,518	30,000
Other Resources	<u>0</u>	<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>
FY Restricted Resources Total	430,816	407,756	407,756	5.66%	410,518	30,000
Total Resources	460,816	437,756	437,756	5.27%	440,518	30,000
Personal Services	325,107	274,732	262,084	24.05%	252,282	248,123
Materials and Services	166,425	113,191	204,425	-18.59%	124,493	146,473
Capital Outlay	50,600	30,000	50,600	0.00%	28,626	27,949
Debt Service	0	0	0		0	0
Transfers to County Funds	0	0	0		0	0
Contingencies	0	0	15,000	-100.00%	0	25,493
Ending Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>
Total Expenditure	542,132	417,923	532,109	1.88%	405,401	448,038
FY Net Revenue	(111,316)	(10,168)	(124,353)	-10.48%	5,117	(418,038)
Net Revenue incl Begin Bals	(81,316)	19,832	(94,353)	-13.82%	35,117	(418,038)
Full time Equivalents (FTEs)	2.85		2.70		2.70	3.00

FY11 Actual	FY12 Actual	FY13 Adopted	FY13 YTD 4.19.13	Account	Description	FTE	FY14 Requested	FY14 Proposed	FY14 Approved	FY14 Adopted
0.00	30,000.00	30,000.00	30,000.00	50 R15 00-3003	Info Tech Department Restricted Fund Balance Tech Reserve Beg Bal	0.00	45,000.00	30,000.00	0.00	0.00
0.00	30,000.00	30,000.00	30,000.00		Restricted Fund Balance Totals:	0.00	45,000.00	30,000.00	0.00	0.00
0.00	410,517.60	407,755.60	339,796.30	R55 00-3075	Rest Interfund Transf/Intrnl S Admin Alloc	0.00	428,269.80	430,816.38	0.00	0.00
30,000.00	0.00	0.00	0.00	00-3086	IT Reserve Transfer Revenue	0.00	45,000.00	0.00	0.00	0.00
30,000.00	410,517.60	407,755.60	339,796.30		Rest Interfund Transf/Intrnl S Totals:	0.00	473,269.80	430,816.38	0.00	0.00
30,000.00	440,517.60	437,755.60	369,796.30		REVENUES TOTALS:	0.00	518,269.80	460,816.38	0.00	0.00
150,915.42	0.00	0.00	0.00	E1 00-4001	Personal Services Personnel	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	00-4019	Supervisor, Technology	0.90	66,623.70	56,213.75	0.00	0.00
0.00	52,919.24	55,681.02	42,717.53	00-4033	Computer Tech Senior	0.00	26,688.59	24,862.25	0.00	0.00
0.00	48,103.10	51,125.11	39,632.63	00-4034	Computer Tech II	0.90	63,472.62	53,555.03	0.00	0.00
0.00	43,534.73	45,031.51	35,436.43	00-4035	Computer Tech I	0.90	56,937.21	48,040.77	0.00	0.00
0.00	0.00	0.00	942.50	00-4085	Temporary Help	0.00	5,000.00	5,000.00	0.00	0.00
10,608.40	9,641.47	10,000.00	4,739.63	00-4090	Overtime	0.00	10,000.00	10,000.00	0.00	0.00
24,193.64	30,401.24	31,508.89	24,477.68	00-4101	PERS	0.00	56,068.24	49,286.50	0.00	0.00
12,382.18	11,796.16	12,380.58	9,445.38	00-4102	FICA Tax	0.00	17,497.24	15,121.89	0.00	0.00
259.96	264.17	284.19	220.66	00-4103	Worker's Compensation Ins.	0.00	383.12	355.81	0.00	0.00
49,728.13	52,814.87	50,916.55	38,377.24	00-4104	Insurance Benefits	0.00	63,658.98	60,803.11	0.00	0.00
35.64	77.14	81.90	63.70	00-4105	WBF	0.00	116.48	109.20	0.00	0.00
0.00	2,729.93	5,074.32	2,968.93	00-4106	Unemployment Insurance	0.00	1,919.25	1,759.16	0.00	0.00
248,123.37	252,282.05	262,084.07	199,022.31		Personal Services Totals:	2.70	368,365.43	325,107.47	0.00	0.00
24,954.41	21,559.78	48,000.00	17,338.45	E2 00-4310	Materials and Services Telephone	0.00	40,000.00	40,000.00	0.00	0.00
0.00	752.66	500.00	33.85	00-4321	Office Supplies and Expenses	0.00	500.00	500.00	0.00	0.00
62,028.27	50,741.75	59,000.00	29,401.68	00-4525	Computer Software Agreements	0.00	59,000.00	59,000.00	0.00	0.00
5,079.72	6,035.11	34,600.00	4,667.09	00-4530	Comp Workstation Maintenance	0.00	34,600.00	34,600.00	0.00	0.00
0.00	0.00	0.00	0.00	00-4531	Comp Workstation Supplies	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	00-4532	Comp Station Software	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	00-4533	Comp Station Hardware	0.00	0.00	0.00	0.00	0.00

FY11	FY12	FY13	FY13				FY14	FY14	FY14	FY14
Actual	Actual	Adopted	YTD 4.19.13	Account	Description	FTE	Requested	Proposed	Approved	Adopted
16,541.52	18,468.07	22,000.00	6,569.48	00-4540	Computer Network Maintenance	0.00	22,000.00	22,000.00	0.00	0.00
0.00	0.00	0.00	0.00	00-4541	Computer Network Supplies	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	00-4542	Computer Network Software	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	00-4543	Computer Network Hardware	0.00	0.00	0.00	0.00	0.00
13,604.02	19,400.00	30,000.00	0.00	00-4544	Technical Assistance	0.00	0.00	0.00	0.00	0.00
585.30	728.20	900.00	674.31	00-4710	Mileage	0.00	900.00	900.00	0.00	0.00
7,242.81	5,741.03	9,000.00	2,485.45	00-4720	Computer Training	0.00	9,000.00	9,000.00	0.00	0.00
224.95	374.95	425.00	24.95	00-4730	Membershi, Dues, Subscriptions	0.00	425.00	425.00	0.00	0.00
16,211.55	691.20	0.00	0.00	00-4841	Contract Temp Services	0.00	0.00	0.00	0.00	0.00
146,472.55	124,492.75	204,425.00	61,195.26		Materials and Services Totals:	0.00	166,425.00	166,425.00	0.00	0.00
				E3	Capital Outlay					
21,277.17	28,625.71	50,600.00	5,157.23	00-5013	Computer Network	0.00	50,600.00	50,600.00	0.00	0.00
6,671.80	0.00	0.00	0.00	00-5014	Personal Computer Equipment	0.00	0.00	0.00	0.00	0.00
27,948.97	28,625.71	50,600.00	5,157.23		Capital Outlay Totals:	0.00	50,600.00	50,600.00	0.00	0.00
				E6	Contingencies					
25,493.00	0.00	15,000.00	0.00	00-5403	Technology Reserve	0.00	15,000.00	0.00	0.00	0.00
25,493.00	0.00	15,000.00	0.00		Contingencies Totals:	0.00	15,000.00	0.00	0.00	0.00
448,037.89	405,400.51	532,109.07	265,374.80		EXPENDITURES TOTALS:	2.70	600,390.43	542,132.47	0.00	0.00
30,000.00	440,517.60	437,755.60	369,796.30		DEPT REVENUES	0.00	518,269.80	460,816.38	0.00	0.00
448,037.89	405,400.51	532,109.07	265,374.80		DEPT EXPENSES	2.70	600,390.43	542,132.47	0.00	0.00
(418,037.89)	35,117.09	(94,353.47)	104,421.50		Info Tech Department Totals:	(2.70)	(82,120.63)	(81,316.09)	0.00	0.00

FY2013-2014 Administrative Allocation

Proposed Budget

General Fund

IT

Support Function/Item	No. of Units	"True up" factor*	Cost/unit/mo	Monthly Cost	Annual Cost	Allocations based on:		
Telephone (landlines)	11.00 landlines	44.9%	3.68	40.50	485.98	FY2013 budget of landline phone cost for no. of land lines times true up factor from FY12 actuals to budget.		
Info Tech	6.00 workstations	92.1%	141.48	848.86	10,186.30	FY2013 budget of IT staffing, materials and capital expenditures cost for no. of workstations times true up factor. Non-primary laptops are valued at .5 each.		
Finance and General Liability Insurance	3.00 FTE (including ongoing temps)	98.0%	328.78	986.35	11,836.18	FY2013 4.2 staff (staffing for special assessment and reimbursable activities is excluded), audit, PR processing, liability insurance, finance materials and services. General Fund has slightly higher unit cost to include supply closet & newspaper subscriptions in the courthouse. The "true up" varies if in general fund or not.		
Finance - Special Assessment		100.0%				Units which require finance support beyond normal payroll, AP and AR processing, have special assessment as do those with no staff but that do receive financial services.		
Human Resources	3.00 FTE (including ongoing temps)	92.2%	75.49	226.48	2,717.82	FY2013 budget of HR staffing and materials cost per FTE times true up factor.		
Board of Commissioners	3.00 FTE (including ongoing temps)	100.0%	63.81	191.42	2,297.00	FY2013 budget - 25% of BoCC staffing and materials cost is allocated		
Facilities and Maintenance	% building		Bldg cost per month			Based on FY2013 budget. County Courthouse - 2 maint srvc FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - 1 main FTE + utilities divided among Jail, Sheriff, Marine Sheriff and Corrections; b/c Jail pays for all these costs, it receives a credit from the other three units. Other departments not in one of these facilities are allocated \$0 in facilities maintenance. Note - no office space cost or depreciation is included.		
Courthouse	500 Sq Ft 2.0%	85.7%	37,610.67	739.22	8,870.60			
Justice	Sq Ft	100.0%						
County Counsel	0.0% actual % time SH	100.0%			0.00	Based on hours worked from Jan 1 2012 to Dec 31 2012 and FY2013 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable and Vernonia activities.		
	0.0% actual % time RM				0.00			
	0.0% actual % time CZ				0.00			
	0.0% actual % time JK				0.00			
	Annual Materials Cost			0.00	0.00			
Support Department Adjustment					(36,393.87)	Support Services do not pay allocation; county does not assign this balance out to program funds to cover in addition to program share of services		
				Avr Monthly Cost	0.00	Annual Cost	0.00	Total allocated:
				Increase/(Decrease) %		FY12 Total	0.00	2,014,214
								% of Total
								0.0%

* Allocations are based on budget or estimates. When actual costs are less than budget we "true up" the allocation. The percentage is actuals to budget for the costs included in that particular allocated group in FY2012. However, when actuals exceed budget, the true up for the next year is 100%.

Human Resources - General Fund 100-56

FY 2013-2014 Highlights and Significant Changes

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

Since there currently is only 14 hours of part time clerical staff assistance in HR each week, all actual HR production comes from the HRD. The ability to offer programs and ensure County compliance with employment laws is reducing substantially. With the HRD also overseeing IT, that reduces the amount of time that can be devoted solely to HR.

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

In the coming year, labor issues will consume a large portion of HR's resources. We also continue to be consumed by the conversion of our HRIS to ADP. While we hope this conversion results in long term efficiencies, the conversion process itself is very time consuming.

HR's time continues to be highly consumed with managing our health insurance options which is becoming an annual event of some note.

HR will continue to offer the popular employee events which we coordinate: the Annual Service Recognition Program, Annual County Employee Picnic and Annual County Holiday Luncheon.

We will also continue to offer training as we can and to manage the day to day demands of a busy HR office.

FY 2012-2013 Accomplishments

The Human Resources budget does not provide funding for actual programs. Almost all of the funding in the budget is for personnel (Director and .49 Office Specialist). The materials and services fund support costs (conferences, reference materials) and also provide a small level of funding for "employee recognition". This line item funds the annual Service Award Ceremony and provides a small portion which goes towards the annual County Employee Picnic.

Thus, accomplishments in the HR budget are measured by the individual goals of the HR Director. Much of what is accomplished in HR cannot be expressed in this document. Sensitive

and/or confidential personnel related activity, including investigations, ADA compliance, FMLA coordination and employee mediations, consume much of HR's time.

A few of the accomplishments in the FY 12-13 year, which can be mentioned, include:

- Significant work in converting the County employee database to ADP
- 4 Recruitment process for positions
- Bargained FOPPO, CCDSA and Local 1442 contract
- Managed 14 workers compensation claims
- Working with Health Insurance Agent, obtain, analyze and, ultimately, implement health insurance options for the County with the goal of reducing costs
- Update and improvement availability of online access to employee forms and benefits
- Developed and implemented annual Open Enrollment process
- Participated actively on the Risk Management Committee
- Staff and coordinate Elected Officials Compensation Committee
- Coordinated and guided the Employee Events Committee and Health Benefits Committee
- Coordinated the Annual County Picnic
- Coordinated the Annual Holiday Luncheon developed as a catered event for the first time
- Coordinated/implemented Annual Service Recognition Program

Training:

- Was unable to update Training Resources Library with any new training programs due to funding
- Developed and implement 4 hour mandatory training for all law enforcement employees (Sheriff's Office and Community Justice Department)
- Serve on CIS Risk Management Panel during annual Conference
- Bomb Threat Training for all employees
- Response to Mass Shootings training for all employees

FY14 Proposed Budget

Human Resources

General Fund 100

Dept: 56

	FY14 Proposed Budget	FY13 Estimated Actuals	FY13 Budget	Change FY13 to FY14 Budget	FY12 Actuals	FY11 Actuals
Summary						
Unrestricted Beginning Balance	0	0	0		0	0
Restricted Beginning Balance	0	0	0		0	0
Total Beginning Balance	0	0	0		0	0
Property Tax	0	0	0		0	0
State & Fed Government	0	0	0		0	0
Other Resources	0	0	0		0	0
FY Unrestricted Resources Total	0	0	0		0	0
Property Tax	0	0	0		0	0
State & Fed Government	0	0	0		0	0
Fees, Permits, Fines, Service Charges	0	0	0		0	0
Bond or Debt Proceeds	0	0	0		0	0
Transfers/Reimb from County Funds	119,663	129,057	129,057	-7.28%	119,096	0
Other Resources	0	0	0		249	0
FY Restricted Resources Total	119,663	129,057	129,057	-7.28%	119,345	0
Total Resources	119,663	129,057	129,057	-7.28%	119,345	0
Personal Services	167,861	154,290	152,759	9.89%	139,849	143,068
Materials and Services	9,050	3,820	3,550	154.93%	9,103	6,135
Capital Outlay	0	0	0		0	0
Debt Service	0	0	0		0	0
Transfers to County Funds	0	0	0		0	0
Contingencies	0	0	0		0	0
Ending Fund Balance	0	0	0		0	0
Total Expenditure	176,911	158,110	156,309	13.18%	148,952	149,203
FY Net Revenue	(57,248)	(29,053)	(27,252)	110.07%	(29,607)	(149,203)
Net Revenue incl Begin Bals	(57,248)	(29,053)	(27,252)	110.07%	(29,607)	(149,203)
Full time Equivalents (FTEs)	1.39		1.28		1.39	1.49

FY11 Actual	FY12 Actual	FY13 Adopted	FY13 YTD 4.19.13	Account	Description	FTE	FY14 Requested	FY14 Proposed	FY14 Approved	FY14 Adopted
0.00	119,096.16	129,057.12	107,547.60	56 R55 00-3075	Human Resources Rest Interfund Transf/Intrnl S Admin Alloc	0.00	118,758.89	119,662.56	0.00	0.00
0.00	119,096.16	129,057.12	107,547.60		Rest Interfund Transf/Intrnl S Totals:	0.00	118,758.89	119,662.56	0.00	0.00
0.00	249.00	0.00	0.00	R65 00-3100	Other Resources (Restr) Refund of Expenses	0.00	0.00	0.00	0.00	0.00
0.00	249.00	0.00	0.00		Other Resources (Restr) Totals:	0.00	0.00	0.00	0.00	0.00
0.00	119,345.16	129,057.12	107,547.60		REVENUES TOTALS:	0.00	118,758.89	119,662.56	0.00	0.00
104,745.33	0.00	0.00	0.00	E1 00-4001	Personal Services Personnel	0.00	0.00	0.00	0.00	0.00
0.00	86,858.00	92,332.83	71,938.94	00-4002	Director, HR & IT	0.90	106,604.78	95,944.30	0.00	0.00
0.00	8,659.25	12,530.72	6,292.01	00-4054	Office Specialist	0.49	18,096.58	16,965.54	0.00	0.00
15,497.33	19,151.93	20,671.06	16,073.84	00-4101	PERS	0.00	31,516.80	28,996.39	0.00	0.00
7,916.51	7,233.64	8,022.06	5,941.82	00-4102	FICA Tax	0.00	9,539.65	8,637.60	0.00	0.00
158.62	143.79	184.14	114.46	00-4103	Worker's Compensation	0.00	231.10	203.24	0.00	0.00
14,733.19	16,330.17	15,690.76	11,825.55	00-4104	Insurance Benefits	0.00	16,794.23	16,052.63	0.00	0.00
17.06	36.59	39.36	26.82	00-4105	WBF	0.00	58.24	56.42	0.00	0.00
0.00	1,435.77	3,287.93	1,781.90	00-4106	Unemployment Insurance	0.00	1,046.39	1,004.83	0.00	0.00
143,068.04	139,849.14	152,758.86	113,995.34		Personal Services Totals:	1.39	183,887.77	167,860.95	0.00	0.00
0.00	861.64	1,200.00	334.14	E2 00-4321	Materials and Services Office Supplies and Expenses	0.00	1,200.00	1,200.00	0.00	0.00
360.00	200.00	100.00	100.00	00-4520	Software	0.00	100.00	100.00	0.00	0.00
1,709.05	1,774.00	1,000.00	165.15	00-4550	Reference Materials	0.00	1,000.00	1,000.00	0.00	0.00
0.00	2,241.14	0.00	441.00	00-4551	Training Supplies	0.00	1,000.00	1,000.00	0.00	0.00
0.00	388.24	0.00	0.00	00-4660	Supervision & Exam Fees	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	00-4701	Publishing and Advertising	0.00	0.00	0.00	0.00	0.00
579.05	294.09	200.00	7.00	00-4710	Mileage	0.00	300.00	300.00	0.00	0.00
2,424.87	1,586.20	500.00	377.20	00-4720	Conferences and Training	0.00	900.00	900.00	0.00	0.00
620.00	644.00	550.00	470.00	00-4730	Membership Dues	0.00	550.00	550.00	0.00	0.00
442.28	1,113.70	0.00	0.00	00-4839	Employee Recognition	0.00	4,000.00	4,000.00	0.00	0.00
0.00	0.00	0.00	0.00	00-4841	Contract Temporary Services	0.00	0.00	0.00	0.00	0.00

FY11 Actual	FY12 Actual	FY13 Adopted	FY13 YTD 4.19.13	Account	Description	FTE	FY14 Requested	FY14 Proposed	FY14 Approved	FY14 Adopted
6,135.25	9,103.01	3,550.00	1,894.49		Materials and Services Totals:	0.00	9,050.00	9,050.00	0.00	0.00
149,203.29	148,952.15	156,308.86	115,889.83		EXPENDITURES TOTALS:	1.39	192,937.77	176,910.95	0.00	0.00
0.00	119,345.16	129,057.12	107,547.60		DEPT REVENUES	0.00	118,758.89	119,662.56	0.00	0.00
149,203.29	148,952.15	156,308.86	115,889.83		DEPT EXPENSES	1.39	192,937.77	176,910.95	0.00	0.00
(149,203.29)	(29,606.99)	(27,251.74)	(8,342.23)		Human Resources Totals:	(1.39)	(74,178.88)	(57,248.39)	0.00	0.00

FY2013-2014 Administrative Allocation

Proposed Budget

General Fund

HR

Support Function/Item	No. of Units	"True up" factor*	Cost/unit/mo	Monthly Cost	Annual Cost	Allocations based on:		
Telephone (landlines)	4.00 landlines	44.9%	3.68	14.73	176.72	FY2013 budget of landline phone cost for no. of land lines times true up factor from FY12 actuals to budget.		
Info Tech	2.50 workstations	92.1%	141.48	353.69	4,244.29	FY2013 budget of IT staffing, materials and capital expenditures cost for no. of workstations times true up factor. Non-primary laptops are valued at .5 each.		
Finance and General Liability Insurance	1.38 FTE (including ongoing temps)	98.0%	328.78	453.72	5,444.64	FY2013 4.2 staff (staffing for special assessment and reimbursable activities is excluded), audit, PR processing, liability insurance, finance materials and services. General Fund has slightly higher unit cost to include supply closet & newspaper subscriptions in the courthouse. The "true up" varies if in general fund or not.		
Finance - Special Assessment		100.0%				Units which require finance support beyond normal payroll, AP and AR processing, have special assessment as do those with no staff but that do receive financial services.		
Human Resources	1.38 FTE (including ongoing temps)	92.2%	75.49	104.18	1,250.20	FY2013 budget of HR staffing and materials cost per FTE times true up factor.		
Board of Commissioners	1.38 FTE (including ongoing temps)	100.0%	63.81	88.05	1,056.62	FY2013 budget - 25% of BoCC staffing and materials cost is allocated		
Facilities and Maintenance	% building		Bldg cost per month			Based on FY2013 budget. County Courthouse - 2 maint srvc FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - 1 main FTE + utilities divided among Jail, Sheriff, Marine Sheriff and Corrections; b/c Jail pays for all these costs, it receives a credit from the other three units. Other departments not in one of these facilities are allocated \$0 in facilities maintenance. Note - no office space cost or depreciation is included.		
Courthouse	500 Sq Ft 2.0%	85.7%	37,610.67	739.22	8,870.60			
Justice	Sq Ft	100.0%						
County Counsel	2.0% actual % time SH	100.0%			3,131.69	Based on hours worked from Jan 1 2012 to Dec 31 2012 and FY2013 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable and Vernonia activities.		
	0.0% actual % time RM				0.00			
	0.0% actual % time CZ				0.00			
	0.0% actual % time JK				0.00			
	Annual Materials Cost			252.21	252.21			
Support Department Adjustment					(24,426.96)	Support Services do not pay allocation; county does not assign this balance out to program funds to cover in addition to program share of services		
				Avr Monthly Cost	0.00	Annual Cost	0.00	Total allocated:
				Increase/(Decrease) %	0.0%	FY12 Total	0.00	2,014,214
								% of Total
								0.0%

* Allocations are based on budget or estimates. When actual costs are less than budget we "true up" the allocation. The percentage is actuals to budget for the costs included in that particular allocated group in FY2012. However, when actuals exceed budget, the true up for the next year is 100%.

Non-Departmental Outlays - General Fund 100-60

General Fund outlays which are not specifically associated with a General Fund Department are tracked in this section of the chart of accounts. These 100-60 outlays include the following:

1. County-wide postage, insurance, and audit filing*
2. Fire patrol and Courthouse Riverfront Lease
3. Contract services for insurance brokers, miscellaneous and county advertising*
4. Donations to AAA Seniors, Columbia Pacific Foodbank and RSVP
5. Support of Public Health services in Columbia County
6. Restricted Court Mediation costs and Title III grant expenses
7. Board of Tax Appeals
8. County contribution to Transit Fund
9. Various debt service payments
10. General fund contingencies and unappropriated ending fund balance

*costs are allocated out to General Fund and/or County wide funds as part of administrative allocation.

FY 2013-2014 Highlights and Significant Changes

Because all of these items are required for the functioning of the county little change relative to FY13 budget levels will be seen.

The largest budgetary change is the decline in contingency funds due primarily to reduced operating costs, thus lowering the reserve threshold needed to comply with county fund balance policy of holding two months operating cost in reserve.

The most significant increase is in the area of general liability insurance. Rates generally are increasing 10% this fiscal year; our rates are increasing even more substantially due to a reappraisal of the replacement cost of all county buildings which was completed recently. The study found that our values were approximately 25% too low which will mean an additional expected increase of \$25,000 next year.

In addition, the debt service payment for the CCDA loan is included this year after a two year deferral. This cost will be fully reimbursed by the CCDA (the revenue flows to the 100-00 account).

FY14 Proposed Budget

**Non-Dept
Outlays**

General Fund 100

Dept: 60

	FY14 Proposed Budget	FY13 Estimated Actuals	FY13 Budget	Change FY13 to FY14 Budget	FY12 Actuals	FY11 Actuals
Summary						
Unrestricted Beginning Balance	0	0	0		0	0
Restricted Beginning Balance	0	0	0		0	0
Total Beginning Balance	0	0	0		0	0
Property Tax	0	0	0		0	0
State & Fed Government	0	0	0		0	0
Other Resources	0	0	0		0	0
FY Unrestricted Resources Total	0	0	0		0	0
Property Tax	0	0	0		0	0
State & Fed Government	0	0	0		0	0
Fees, Permits, Fines, Service Charges	0	0	0		0	0
Bond or Debt Proceeds	0	0	0		0	0
Transfers/Reimb from County Funds	0	0	0		0	0
Other Resources	0	0	0		0	0
FY Restricted Resources Total	0	0	0		0	0
Total Resources	0	0	0		0	0
Personal Services	22,900	44,364	20,000	14.50%	38,972	49,317
Materials and Services	405,192	412,805	364,966	11.02%	320,575	421,853
Capital Outlay	162,740	0	0		(889)	22,813
Debt Service	1,248,094	747,010	742,561	68.08%	710,299	631,377
Transfers to County Funds	0	124,951	206,319	-100.00%	580,519	820,128
Contingencies	474,107	0	684,000	-30.69%	0	0
Ending Fund Balance	2,000,000	0	1,800,000	11.11%	0	0
Total Expenditure	4,313,033	1,329,130	3,817,846	12.97%	1,649,476	1,945,488
FY Net Revenue	(4,313,033)	(1,329,130)	(3,817,846)	12.97%	(1,649,476)	(1,945,488)
Net Revenue incl Begin Bals	(4,313,033)	(1,329,130)	(3,817,846)	12.97%	(1,649,476)	(1,945,488)
Full time Equivalents (FTEs)	0.00		0.00		0.00	0.00

FY11 Actual	FY12 Actual	FY13 Adopted	FY13 YTD 4.19.13	Account	Description	FTE	FY14 Requested	FY14 Proposed	FY14 Approved	FY14 Adopted
				60	Non-Departmental					
				E1	Personal Services					
0.00	(277.27)	20,000.00	19,937.43	00-4101	PERS	0.00	20,000.00	20,000.00	0.00	0.00
0.00	0.00	0.00	204.86	00-4102	FICA Tax	0.00	0.00	0.00	0.00	0.00
23.54	7,233.60	0.00	1,088.04	00-4103	Workers' Compensation Ins.	0.00	2,000.00	500.00	0.00	0.00
48,765.31	32,015.55	0.00	1,441.07	00-4104	Insurance Benefits	0.00	2,400.00	2,400.00	0.00	0.00
527.84	0.00	0.00	0.00	00-4105	WBF	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	00-4106	Unemployment Insurance Reserve	0.00	0.00	0.00	0.00	0.00
49,316.69	38,971.88	20,000.00	22,671.40		Personal Services Totals:	0.00	24,400.00	22,900.00	0.00	0.00
				E2	Materials and Services					
39,864.12	25,721.61	30,000.00	6,205.02	00-4320	Postage	0.00	30,000.00	25,000.00	0.00	0.00
372.99	298.58	150.00	257.00	00-4327	Newspaper Subscriptions	0.00	300.00	300.00	0.00	0.00
1,821.53	2,111.63	2,346.00	2,167.35	00-4532	Fire Patrol of Cty Owned Lands	0.00	2,400.00	2,400.00	0.00	0.00
35,950.00	40,674.00	46,000.00	855.27	00-4555	Annual Audit & Filing Fee	0.00	48,000.00	48,000.00	0.00	0.00
0.00	0.00	1,200.00	-684.80	00-4560	Courthouse Riverfront Lease	0.00	0.00	0.00	0.00	0.00
750.00	300.00	500.00	600.00	00-4561	Mentally Incompetent	0.00	0.00	0.00	0.00	0.00
150,778.08	53,322.67	74,000.00	70,795.03	00-4588	Insurance-County Prop. & Lib	0.00	81,400.00	106,400.00	0.00	0.00
0.00	0.00	0.00	0.00	00-4600	911 Excise Tax Pass Thru	0.00	0.00	0.00	0.00	0.00
12,102.74	0.00	0.00	0.00	00-4622	Engineering & Architecture Srv	0.00	0.00	0.00	0.00	0.00
5,613.21	3,546.42	7,000.00	2,178.66	00-4701	County Advertising	0.00	5,000.00	5,000.00	0.00	0.00
77.00	0.00	0.00	0.00	00-4715	Vehicle Expense	0.00	0.00	0.00	0.00	0.00
956.16	1,652.38	1,000.00	2,452.72	00-4731	O & C Administrative Exp	0.00	3,000.00	3,000.00	0.00	0.00
685.52	0.00	0.00	0.00	00-4754	Board of Property Tax Appeals	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	23,143.66	00-4810	Invstgatn & Care - Cattle	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	00-4820	O&C Grants	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	73.54	00-4839	Employee Recognition	0.00	0.00	0.00	0.00	0.00
0.00	21,375.00	19,080.00	14,250.00	00-4841	Contract Services	0.00	20,900.00	24,000.00	0.00	0.00
5,513.43	3,853.19	10,000.00	915.60	00-4901	Miscellaneous	0.00	10,000.00	7,500.00	0.00	0.00
0.00	0.00	0.00	0.00	00-4980	Court Mediation Services	0.00	0.00	0.00	0.00	0.00
8,700.00	0.00	0.00	0.00	00-4990	Trapper Program-Wildlife Serv	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	3,985.39	00-4996	Penalties and Fines	0.00	2,000.00	2,000.00	0.00	0.00
0.00	0.00	0.00	0.00	00-4999	Rstr/Rsrv funding expense	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	01-4620	Col.Soil & Water Conserv.Dist.	0.00	0.00	0.00	0.00	0.00

FY11 Actual	FY12 Actual	FY13 Adopted	FY13 YTD 4.19.13	Account	Description	FTE	FY14 Requested	FY14 Proposed	FY14 Approved	FY14 Adopted
5,000.00	5,000.00	5,000.00	5,000.00	01-4973	AAA Seniors	0.00	5,000.00	5,000.00	0.00	0.00
100,000.00	100,000.00	100,000.00	50,000.00	01-4975	Columbia County Public Health	0.00	100,000.00	100,000.00	0.00	0.00
1,000.00	1,000.00	1,000.00	1,000.00	01-4976	Columbia Pacific Food Bank	0.00	1,000.00	1,000.00	0.00	0.00
500.00	553.00	500.00	500.00	01-4989	RSVP	0.00	500.00	500.00	0.00	0.00
207.70	8,169.96	15,000.00	30,101.38	02-4601	Title III O&C Grant Expense	0.00	27,902.00	27,902.00	0.00	0.00
0.00	0.00	500.00	0.00	04-4204	Bopta Contractor (appraisal)	0.00	500.00	500.00	0.00	0.00
0.00	500.00	1,000.00	450.00	04-4402	Bopta Meals Per Diem	0.00	1,000.00	1,000.00	0.00	0.00
0.00	0.00	500.00	0.00	04-4525	Software Bopta	0.00	500.00	500.00	0.00	0.00
0.00	0.00	190.00	0.00	04-4720	Bopta Training	0.00	190.00	190.00	0.00	0.00
51,960.23	52,496.23	50,000.00	44,947.47	05-4980	Court Mediation	0.00	45,000.00	45,000.00	0.00	0.00
421,852.71	320,574.67	364,966.00	259,193.29		Materials and Services Totals:	0.00	384,592.00	405,192.00	0.00	0.00
0.00	0.00	120,000.00	0.00	E3 00-5002	Capital Outlay Property Improvements	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	03-4920	Family Res Ctr,Constr Exp	0.00	0.00	0.00	0.00	0.00
22,813.01	(889.00)	0.00	0.00	30-5031	Facility Maint Rsrve Mower	0.00	162,739.77	162,739.77	0.00	0.00
22,813.01	(889.00)	120,000.00	0.00		Capital Outlay Totals:	0.00	162,739.77	162,739.77	0.00	0.00
572,097.08	595,296.97	627,559.00	211,277.77	E4 00-6010	Debt Service PERS UAL Bond	0.00	654,330.00	654,330.00	0.00	0.00
59,280.01	28,841.09	28,841.00	33,289.96	00-6012	W. Rainier Road Debt Service	0.00	32,464.00	32,464.00	0.00	0.00
0.00	0.00	0.00	0.00	00-6013	Port Westward Road L02002	0.00	475,139.20	475,139.20	0.00	0.00
0.00	86,161.02	86,161.00	86,161.02	00-6016	USB loan CH Syst (FY12-2022)	0.00	86,161.02	86,161.02	0.00	0.00
631,377.09	710,299.08	742,561.00	330,728.75		Debt Service Totals:	0.00	1,248,094.22	1,248,094.22	0.00	0.00
306,399.61	37,352.37	0.00	0.00	E5 00-5304	Transfers Transfer to Road Fund	0.00	0.00	0.00	0.00	0.00
74,613.47	0.00	0.00	0.00	00-5305	Transfer to Fair Fund	0.00	0.00	0.00	0.00	0.00
53,273.46	353,482.02	0.00	0.00	00-5310	Transfer Out	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	00-5326	Trans.to Animal Control Fund	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	00-5340	Trans.to Road-West Rainr Rpmt	0.00	0.00	0.00	0.00	0.00
265,278.30	0.00	30,000.00	0.00	01-5310	County Transportation	0.00	0.00	0.00	0.00	0.00
120,563.64	189,685.00	56,318.96	-49.50	02-5310	O&C Grant (County Trnsfr)	0.00	0.00	0.00	0.00	0.00
820,128.48	580,519.39	86,318.96	(49.50)		Transfers Totals:	0.00	0.00	0.00	0.00	0.00

FY11	FY12	FY13	FY13				FY14	FY14	FY14	FY14
Actual	Actual	Adopted	YTD 4.19.13	Account	Description	FTE	Requested	Proposed	Approved	Adopted
0.00	0.00	684,000.00	0.00	E6 00-5401	Contingencies Operating Contingencies	0.00	656,060.36	474,107.31	0.00	0.00
0.00	0.00	684,000.00	0.00		Contingencies Totals:	0.00	656,060.36	474,107.31	0.00	0.00
0.00	0.00	1,800,000.00	0.00	E7 00-5501	Ending Balances Unappropriated Ending Cash	0.00	2,000,000.00	2,000,000.00	0.00	0.00
0.00	0.00	1,800,000.00	0.00		Ending Balances Totals:	0.00	2,000,000.00	2,000,000.00	0.00	0.00
1,945,487.98	1,649,476.02	3,817,845.96	612,543.94		EXPENDITURES TOTALS:	0.00	4,475,886.35	4,313,033.30	0.00	0.00
0.00	0.00	0.00	0.00		DEPT REVENUES	0.00	0.00	0.00	0.00	0.00
1,945,487.98	1,649,476.02	3,817,845.96	612,543.94		DEPT EXPENSES	0.00	4,475,886.35	4,313,033.30	0.00	0.00
(1,945,487.98)	(1,649,476.02)	(3,817,845.96)	(612,543.94)		Non-Departmental Totals:	0.00	(4,475,886.35)	(4,313,033.30)	0.00	0.00

FY11	FY12	FY13	FY13				FY14	FY14	FY14	FY14
Actual	Actual	Adopted	YTD 4.19.13	Account	Description	FTE	Requested	Proposed	Approved	Adopted
22,759,195.24	22,066,282.20	18,287,005.63	16,725,938.93		FUND REVENUES	0.00	19,047,276.32	19,781,043.55	0.00	0.00
17,774,121.51	17,909,499.94	18,287,005.63	11,267,257.60		FUND EXPENSES	94.67	20,741,232.16	19,781,043.55	0.00	0.00
4,985,073.73	4,156,782.26	0.00	5,458,681.33		General Fund Totals:	(94.67)	(1,693,955.84)	0.00	0.00	0.00

Columbia County

FY14 Proposed Budget

III. Funds: Fund Information, Budget Detail and Administrative Allocation

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206 Animal Control (ended)	p. 261
207 Solid Waste Transfer Station	p. 266
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209 Corner Restoration	p. 287
210 Inmate Benefit Fund	p. 294
211 Courthouse Security	p. 301
213 Law Library Fund	p. 306
215 Unmet Needs (Flood Recovery)	p. 312
216 Transit Fund	p. 319
217 Building Fund	p. 331
301 Footpath and Bicycle Fund	p. 341
402 Jail Bond Fund	p. 347

Road Department - Fund 201

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

FY 2013-2014 Highlights and Significant Changes

Anticipated Work:

Fishhawk Road bridge replacement

Nick Thomas Road slide stabilization

McDermott Road base reconstruction

Holbrook Road washout repair

Midland Road surfacing (Placement of recycled asphalt grindings combined with a rejuvenating product.)

Eddings Road culvert replacement. December 2007 landslide east of Clatskanie buried the existing culvert. Columbia County tried to acquire adjacent properties to re-route the road to eliminate the crossing but we were unsuccessful.

Chapman Road washout repair

Atkins Road base reconstruction

Scappoose - Vernonia Road at Bonnie Falls bump removal

Revenues:

Restricted Cash Balance. FY14: \$761,444 FY13: \$76,746

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

State Motor Vehicle Apportionment. FY14: \$3,500,000 FY13: \$3,425,000

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

Transfer from GF-O&C / Levy. FY 14: 0 FY13: \$0

Actual revenues in previous years: FY12: \$37,352 FY11: \$305,980 FY10: \$340,200

Transportation Improvement Fee - Port Westward. FY14: \$0 FY13: \$141,610

PGE has begun construction of their "Unit 2" power generation facility at Port Westward and by agreement they will pay the County an additional \$141,610 for associated impacts to the County

Road system. There is a current proposal to expand the industrial area at Port Westward, and future developments would be required to pay a Transportation Impact Fee.

ODOT Fund Exchange. FY14: \$0 FY13: \$725,000

The current allocation of federal STP Funds, \$382,580 (94% of \$407,000) is being dedicated to the construction of the JP West Bridge, and for the Pebble Creek Bridge on Pebble Creek Road whereby the County's match for the projects is about 11%. The financing will be handled directly through ODOT and not through the County's budget. We have also been approved for funding for the Coon Creek Bridge on Pebble Creek Road. JP West Bridge should be constructed in summer of 2014 and Pebble Creek Bridge in summer of 2015.

SDC Restricted Cash Balance. FY14: \$375,725 FY13: \$335,198

System Development Charges are restricted for use only on capital improvement projects that increase the capacity of a roadway. The Road Department will be looking into the possibility of a capacity improvement project on Ross Road, which is in the Transportation System Plan as a westside arterial.

Expenses:

PERS (3 line items). FY14: \$310,951 FY13: \$251,263

Road Maintenance Worker I FY14: \$259,591 FY13: \$294,152

One Road Maintenance Worker positions has been eliminated from the previous year.

Supervisor, Mechanic. FY14: \$0 FY13: \$36,875

The St Helens Road Maintenance Supervisor will be filling the role of Shop Mechanic.

Asphalt and Oil. FY14: \$300,000 FY13: \$101,841

Asphalt purchase for maintenance of County Roads. Prior establishment of the reserve balance will allow for a more typical expense for the purchase of asphalt.

Bridge Contracts: FY14: 0 FY13: \$120,670

FY13 Expenses include 11% match for Fishhawk Bridge Construction, with construction to begin in June 2013. FY14 match for bridges will be through the ODOT fund exchange program.

ODOT Fund Exchange: FY14: \$0 FY13: \$759,357

Even though the Road Department is participating in the fund exchange program this current year, the financing is provided directly through ODOT and will not be processed through the County's budget.

Government Trapper. FY14: \$6,000 FY13: \$0

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

Gas, Oil, Diesel: FY14: \$220,000 FY13: \$212,000

FY 2012-2013 Accomplishments

Summer 2012 Chip Seal. 39 miles of County Roads were chip sealed: Barker, Apiary, Elk Creek, Kammeyer, Johnson Landing, Smith, Pisgah Home, Sierks, Armstrong, Tarbell, Slaven, Hazen, Berg, Bennett, Bachelor Flat, Saulser, East Kappler, Robinette, Novella, Millard, Merrill Creek, Hall, and Collins Roads.

FY14 Proposed Budget

Roads

Fund 201

	FY14 Proposed Budget	FY13 Estimated Actuals	FY13 Budget	Change FY13 to FY14 Budget	FY12 Actuals	FY11 Actuals
Summary						
Unrestricted Beginning Balance	0	0	0		0	0
Restricted Beginning Balance	1,287,168	564,320	497,665	158.64%	492,403	1,207,876
Total Beginning Balance	1,287,168	564,320	497,665	158.64%	492,403	1,207,876
Property Tax	0	0	0		0	0
State & Fed Government	0	0	0		0	0
Other Resources	0	0	0		0	0
FY Unrestricted Resources Total	0	0	0		0	0
Property Tax	0	0	0		0	0
State & Fed Government	3,500,000	4,178,788	4,222,700	-17.11%	3,724,181	3,034,458
Fees, Permits, Fines, Service Charges	310,000	498,369	507,510	-38.92%	302,919	300,111
Bond or Debt Proceeds	0	0	0		0	0
Transfers/Reimb from County Funds	130,000	130,000	130,000	0.00%	359,518	449,760
Other Resources	21,000	66,982	21,200	-0.94%	118,204	40,766
FY Restricted Resources Total	3,961,000	4,874,139	4,881,410	-18.86%	4,504,821	3,825,095
Total Resources	5,248,168	5,438,459	5,379,075	-2.43%	4,997,224	5,032,971
Personal Services	2,097,390	2,146,980	2,182,987	-3.92%	2,370,249	2,121,098
Materials and Services	1,306,300	1,803,246	2,027,300	-35.56%	1,898,461	2,142,820
Capital Outlay	30,000	11,180	10,000	200.00%	11,996	148,725
Debt Service	0	0	0		0	0
Transfers to County Funds	179,233	189,885	192,869	-7.07%	152,198	127,925
Contingencies	1,435,245	0	765,920	87.39%	0	0
Ending Fund Balance	200,000	0	200,000	0.00%	0	0
Total Expenditure	5,248,168	4,151,290	5,379,075	-2.43%	4,432,904	4,540,568
FY Net Revenue	(1,287,168)	722,849	(497,665)	158.64%	71,917	(715,473)
Net Revenue incl Begin Bals	0	1,287,169	0		564,320	492,403
Full time Equivalents (FTEs)	21.00		23.00		25.50	25.50

FY11 Actual	FY12 Actual	FY13 Adopted	FY13 YTD 4.19.13	Account	Description	FTE	FY14 Requested	FY14 Proposed	FY14 Approved	FY14 Adopted
				201	Road Fund					
				R15	Restricted Fund Balance					
0.00	0.00	0.00	0.00	00-3001	Beginning Cash Balance	0.00	0.00	0.00	0.00	0.00
1,036,558.26	75,957.57	42,206.14	76,745.75	00-3004	Restricted Cash Bal	0.00	762,344.35	761,443.86	0.00	0.00
171,317.71	138,000.48	130,000.00	152,376.51	00-3005	Non-spendable Beg'ng Cash Bal	0.00	150,000.00	150,000.00	0.00	0.00
0.00	278,444.72	325,459.34	335,197.93	01-3004	SDC Restricted Cash Bal	0.00	375,724.61	375,724.61	0.00	0.00
1,207,875.97	492,402.77	497,665.48	564,320.19		Restricted Fund Balance Totals:	0.00	1,288,068.96	1,287,168.47	0.00	0.00
				R25	Rest Fees, Lic, Perm, Fines,					
0.00	0.00	0.00	0.00	00-3031	SDC-Scappoose UG Area	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	6,163.08	00-3032	St Helens UG Area	0.00	6,000.00	6,000.00	0.00	0.00
20,452.50	22,066.54	20,000.00	11,362.50	00-3033	SDC-District 1	0.00	20,000.00	20,000.00	0.00	0.00
6,817.50	10,732.50	6,000.00	0.00	00-3034	SDC-District 2	0.00	6,000.00	6,000.00	0.00	0.00
2,272.50	2,272.50	3,000.00	0.00	00-3035	SDC-District 3	0.00	0.00	0.00	0.00	0.00
2,272.50	20,108.70	6,000.00	8,565.75	00-3036	SDC-District 4	0.00	0.00	0.00	0.00	0.00
235,797.26	219,895.84	300,000.00	189,159.70	00-3060	Aggregate Mining Fees	0.00	250,000.00	250,000.00	0.00	0.00
0.00	0.00	142,510.00	0.00	00-3124	Trans. Imp. Fee-Port West	0.00	0.00	0.00	0.00	0.00
32,498.87	27,843.01	30,000.00	25,466.20	00-3250	Permits	0.00	28,000.00	28,000.00	0.00	0.00
300,111.13	302,919.09	507,510.00	240,717.23		Rest Fees, Lic, Perm, Fines, Totals:	0.00	310,000.00	310,000.00	0.00	0.00
				R32	Unrest State/Local Govt Grant/					
0.00	0.00	0.00	0.00	00-3613	State Grant - IFA	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Unrest State/Local Govt Grant/ Totals:	0.00	0.00	0.00	0.00	0.00
				R35	Restr Fed Grant/Donation					
0.00	0.00	0.00	0.00	00-3565	FHA Flood Repair Reimb.	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	00-3574	EDA-Fed	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	4,409.00	00-3802	SPWF fed disaster 1733	0.00	0.00	0.00	0.00	0.00
85,437.61	0.00	37,700.00	0.00	00-3860	OEM Revenue	0.00	0.00	0.00	0.00	0.00
85,437.61	0.00	37,700.00	4,409.00		Restr Fed Grant/Donation Totals:	0.00	0.00	0.00	0.00	0.00
				R36	Restr State/ Local Govt Grant/					
2,946,733.81	3,278,527.50	3,460,000.00	2,257,510.71	00-3070	State Motor Vehicle Apportion	0.00	3,500,000.00	3,500,000.00	0.00	0.00
0.00	373,371.10	725,000.00	725,075.03	00-3500	ODOT Fund Exchange	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	00-3570	Immediate Opportunity Fund	0.00	0.00	0.00	0.00	0.00
2,286.37	0.00	0.00	0.00	00-3572	Spec Public Works F-PWW	0.00	0.00	0.00	0.00	0.00

FY11 Actual	FY12 Actual	FY13 Adopted	FY13 YTD 4.19.13	Account	Description	FTE	FY14 Requested	FY14 Proposed	FY14 Approved	FY14 Adopted
0.00	0.00	0.00	0.00	00-3573	SB 994	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	00-3577	West Lane Freight	0.00	0.00	0.00	0.00	0.00
2,949,020.18	3,651,898.60	4,185,000.00	2,982,585.74		Restr State/ Local Govt Grant/ Totals:	0.00	3,500,000.00	3,500,000.00	0.00	0.00
				R55	Rest Interfund Transf/Intrnl S					
100,896.59	94,485.00	110,000.00	0.00	00-3080	Transfer from GF (LDS-49)	0.00	110,000.00	110,000.00	0.00	0.00
306,399.61	37,352.37	0.00	0.00	00-3081	Transf from GF-O&C/Levy	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	00-3082	Transf from General Fund	0.00	0.00	0.00	0.00	0.00
15,728.72	61,293.31	20,000.00	44,936.65	00-3120	Miscellaneous Income	0.00	20,000.00	20,000.00	0.00	0.00
42,464.02	227,680.45	20,000.00	0.00	00-3252	Park Fund Service Fees	0.00	20,000.00	20,000.00	0.00	0.00
0.00	72,282.00	0.00	0.00	00-3530	O&C Title II Grant Funds	0.00	0.00	0.00	0.00	0.00
465,488.94	493,093.13	150,000.00	44,936.65		Rest Interfund Transf/Intrnl S Total	0.00	150,000.00	150,000.00	0.00	0.00
				R65	Other Resources (Restr)					
46.96	(2,406.08)	0.00	-590.94	00-3020	Interest on Investments	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	00-3023	Interest on SDC Investments	0.00	0.00	0.00	0.00	0.00
335.45	44,694.08	0.00	16,108.02	00-3100	Refund of Expenses	0.00	0.00	0.00	0.00	0.00
3,078.49	11,403.45	0.00	0.00	00-3110	Insurance Expense Reimburse	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	00-3115	Worker's Comp Refunds	0.00	0.00	0.00	0.00	0.00
398.00	240.00	0.00	0.00	00-3121	Sale of Rock and Materials	0.00	0.00	0.00	0.00	0.00
19,847.86	1,405.80	0.00	1,083.70	00-3122	Sale of Materials	0.00	0.00	0.00	0.00	0.00
1,330.03	1,572.97	1,200.00	1,476.94	01-3020	SDC Roads Interest	0.00	1,000.00	1,000.00	0.00	0.00
25,036.79	56,910.22	1,200.00	18,077.72		Other Resources (Restr) Totals:	0.00	1,000.00	1,000.00	0.00	0.00
5,032,970.62	4,997,223.81	5,379,075.48	3,855,046.53		REVENUES TOTALS:	0.00	5,249,068.96	5,248,168.47	0.00	0.00

FY11 Actual	FY12 Actual	FY13 Adopted	FY13 YTD 4.19.13	Account	Description	FTE	FY14 Requested	FY14 Proposed	FY14 Approved	FY14 Adopted
				01	Road Administrative					
				E1	Personal Services					
328,346.13	0.00	0.00	0.00	00-4001	Personnel-Admin	0.00	0.00	0.00	0.00	0.00
0.00	105,620.00	111,748.57	84,829.00	00-4002	Director, Public Works	1.00	117,507.53	117,507.53	0.00	0.00
0.00	33,016.50	0.00	750.00	00-4011	Assist Director, Public Works	0.00	0.00	0.00	0.00	0.00
0.00	58,807.50	62,137.82	48,502.00	00-4021	Engineering Coordinator	1.00	65,148.46	65,148.46	0.00	0.00
0.00	53,697.50	56,479.07	43,645.75	00-4047	Office Manager	1.00	59,237.95	59,503.59	0.00	0.00
0.00	33,862.95	35,318.39	27,507.00	00-4054	Office Specialist	1.00	37,040.32	37,040.32	0.00	0.00
0.00	59,739.00	62,833.42	47,177.00	00-4058	Transportation Planner	1.00	66,181.51	66,181.51	0.00	0.00
0.00	0.00	0.00	0.00	00-4079	Civil Clerk	0.00	0.00	0.00	0.00	0.00
8,517.55	6,601.45	2,000.00	4,881.76	00-4090	Overtime Pay	0.00	0.00	3,000.00	0.00	0.00
0.00	0.00	0.00	0.00	00-4091	Overtime-Flood	0.00	0.00	0.00	0.00	0.00
50,113.60	69,946.15	64,265.89	50,964.86	00-4101	PERS	0.00	86,975.37	89,256.66	0.00	0.00
25,718.31	26,757.54	25,284.57	19,695.24	00-4102	FICA Tax	0.00	26,401.36	26,651.18	0.00	0.00
4,691.93	5,340.54	4,200.31	3,335.83	00-4103	Workers' Compensation Ins.	0.00	4,420.61	4,235.23	0.00	0.00
77,649.35	87,285.12	85,616.78	59,277.10	00-4104	Insurance Benefits	0.00	78,490.93	74,925.84	0.00	0.00
70.13	163.53	145.60	111.50	00-4105	WBF	0.00	145.60	145.60	0.00	0.00
0.00	5,422.41	10,363.16	5,764.58	00-4106	Unemployment Insurance	0.00	2,895.94	3,100.39	0.00	0.00
495,107.00	546,260.19	520,393.58	396,441.62		Personal Services Totals:	5.00	544,445.58	546,696.31	0.00	0.00
				E2	Materials and Services					
5,228.40	5,154.66	5,500.00	3,712.10	00-4310	Telephone	0.00	5,300.00	5,300.00	0.00	0.00
1,005.88	758.73	0.00	961.57	00-4311	Cellular Phones	0.00	1,000.00	1,000.00	0.00	0.00
979.02	226.78	1,000.00	175.29	00-4320	Postage	0.00	500.00	500.00	0.00	0.00
8,915.00	4,397.02	3,000.00	3,117.84	00-4321	Office Supplies	0.00	3,000.00	3,000.00	0.00	0.00
1,177.83	1,490.93	2,000.00	424.67	00-4322	Off. Mach. Contract & Repairs	0.00	1,500.00	1,500.00	0.00	0.00
0.00	0.00	0.00	724.49	00-4330	Mobile Radio	0.00	1,000.00	1,000.00	0.00	0.00
0.00	0.00	1,000.00	0.00	00-4336	Furniture	0.00	0.00	0.00	0.00	0.00
0.00	0.00	1,000.00	437.77	00-4350	Office Equipment	0.00	2,000.00	2,000.00	0.00	0.00
15,024.09	16,175.78	17,000.00	10,237.99	00-4511	Electricity	0.00	16,000.00	16,000.00	0.00	0.00
11,533.52	10,567.96	10,000.00	5,848.21	00-4512	Natural Gas	0.00	10,000.00	10,000.00	0.00	0.00
5,394.55	5,848.99	5,500.00	4,530.31	00-4513	Water	0.00	5,500.00	5,500.00	0.00	0.00
3,893.46	5,083.27	4,900.00	2,529.25	00-4514	Garbage Service	0.00	4,000.00	4,000.00	0.00	0.00
3,065.00	2,790.00	3,200.00	2,160.00	00-4515	Janitorial Service	0.00	3,000.00	3,000.00	0.00	0.00

FY11 Actual	FY12 Actual	FY13 Adopted	FY13 YTD 4.19.13	Account	Description	FTE	FY14 Requested	FY14 Proposed	FY14 Approved	FY14 Adopted
3,037.97	25,894.12	5,000.00	4,459.28	00-4516	Building Repairs	0.00	5,000.00	5,000.00	0.00	0.00
2,465.09	20.00	1,000.00	73.06	00-4521	Computer Supplies	0.00	500.00	500.00	0.00	0.00
2,161.37	0.00	0.00	0.00	00-4522	Small Equipment	0.00	0.00	0.00	0.00	0.00
0.00	280.74	0.00	0.00	00-4531	Computers	0.00	2,000.00	2,000.00	0.00	0.00
64,810.00	47,112.41	50,000.00	41,394.88	00-4588	Property/Liability Ins.Road	0.00	50,000.00	50,000.00	0.00	0.00
1,000.00	1,250.00	0.00	100.00	00-4594	Refund	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	00-4595	Waste Oil Tank Removal	0.00	0.00	0.00	0.00	0.00
615.00	0.00	0.00	508.25	00-4687	Physical Exams	0.00	0.00	0.00	0.00	0.00
168.85	206.21	1,000.00	0.00	00-4701	Advertising	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	00-4705	Bank Charges	0.00	0.00	0.00	0.00	0.00
465.00	0.00	500.00	694.90	00-4710	Mileage	0.00	500.00	500.00	0.00	0.00
6,749.48	7,325.49	5,000.00	4,269.13	00-4720	Conferences and Training	0.00	6,000.00	6,000.00	0.00	0.00
890.00	868.20	2,000.00	880.00	00-4730	Membership Dues	0.00	1,000.00	1,000.00	0.00	0.00
138,579.51	135,451.29	118,600.00	87,238.99		Materials and Services Totals:	0.00	117,800.00	117,800.00	0.00	0.00
				E3	Capital Outlay					
0.00	0.00	0.00	0.00	00-4843	OTIA III Bridges	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	00-5011	Office Equipment/Furniture	0.00	0.00	0.00	0.00	0.00
(3,574.25)	0.00	0.00	0.00	00-5013	Storage Buildings	0.00	0.00	0.00	0.00	0.00
3,574.25	0.00	0.00	0.00	00-5014	Office Remodel	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	130.92	00-5017	Mobile Radio	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	4,887.47	00-5025	Computers	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	00-5030	Misc. Office Equipment	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	00-5038	Pressure Washer	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	5,018.39		Capital Outlay Totals:	0.00	0.00	0.00	0.00	0.00
				E5	Transfers					
127,924.56	151,948.20	189,769.28	158,141.10	00-4593	Admin Allocation (Gen Fund)	0.00	176,233.38	176,233.38	0.00	0.00
0.00	0.00	100.00	0.00	00-5311	Tipping fees	0.00	0.00	0.00	0.00	0.00
0.00	250.00	3,000.00	0.00	00-5312	Work Crew Fees	0.00	3,000.00	3,000.00	0.00	0.00
0.00	0.00	0.00	171.00	00-5314	Septic pymt to LDS	0.00	0.00	0.00	0.00	0.00
127,924.56	152,198.20	192,869.28	158,312.10		Transfers Totals:	0.00	179,233.38	179,233.38	0.00	0.00
				E6	Contingencies					
0.00	0.00	404,260.21	0.00	00-5401	Operating Contingencies	0.00	1,055,884.21	1,059,520.14	0.00	0.00

FY11	FY12	FY13	FY13				FY14	FY14	FY14	FY14
Actual	Actual	Adopted	YTD 4.19.13	Account	Description	FTE	Requested	Proposed	Approved	Adopted
0.00	0.00	0.00	0.00	00-5402	Reserves-SDC Funds	0.00	0.00	0.00	0.00	0.00
0.00	0.00	200,000.00	0.00	00-5403	Reserves-Next Fiscal Year	0.00	200,000.00	200,000.00	0.00	0.00
0.00	0.00	361,659.34	0.00	01-5402	SDC Reserves	0.00	375,724.61	375,724.61	0.00	0.00
0.00	0.00	965,919.55	0.00		Contingencies Totals:	0.00	1,631,608.82	1,635,244.75	0.00	0.00
761,611.07	833,909.68	1,797,782.41	647,011.10		EXPENDITURES TOTALS:	5.00	2,473,087.78	2,478,974.44	0.00	0.00
0.00	0.00	0.00	0.00		DEPT REVENUES	0.00	0.00	0.00	0.00	0.00
761,611.07	833,909.68	1,797,782.41	647,011.10		DEPT EXPENSES	5.00	2,473,087.78	2,478,974.44	0.00	0.00
(761,611.07)	(833,909.68)	(1,797,782.41)	(647,011.10)		Road Administrative Totals:	(5.00)	(2,473,087.78)	(2,478,974.44)	0.00	0.00

FY11 Actual	FY12 Actual	FY13 Adopted	FY13 YTD 4.19.13	Account	Description	FTE	FY14 Requested	FY14 Proposed	FY14 Approved	FY14 Adopted
				02	Road Maintenance					
				E1	Personal Services					
780,371.25	0.00	0.00	0.00	00-4003	Personnel-Road	0.00	0.00	0.00	0.00	0.00
0.00	206,485.50	213,037.78	163,257.00	00-4019	District Supervisor	3.00	217,515.75	217,515.75	0.00	0.00
0.00	51,873.00	53,566.58	41,986.26	00-4059	Crew Leadworker	1.00	55,873.16	55,873.16	0.00	0.00
0.00	49,536.38	49,757.95	40,141.50	00-4061	Sign Maintenance Worker	1.00	50,803.85	52,073.94	0.00	0.00
0.00	195,663.56	164,671.80	109,064.57	00-4062	Road Maintenance Worker II	3.00	148,742.37	152,423.16	0.00	0.00
0.00	317,576.21	290,970.80	233,752.74	00-4063	Road Maintenance Worker I	6.00	253,377.26	259,591.05	0.00	0.00
88,005.34	86,591.85	50,000.00	48,865.43	00-4090	Overtime	0.00	50,000.00	50,000.00	0.00	0.00
0.00	0.00	0.00	0.00	00-4091	Overtime-Flood	0.00	0.00	0.00	0.00	0.00
118,384.90	174,253.05	154,659.81	122,644.62	00-4101	PERS	0.00	196,919.29	198,143.52	0.00	0.00
66,172.70	68,949.17	62,883.38	48,780.00	00-4102	FICA Tax	0.00	60,917.90	60,242.00	0.00	0.00
49,815.00	63,972.10	68,445.27	49,667.19	00-4103	Workers' Compensation Ins.	0.00	60,639.04	53,010.20	0.00	0.00
309,515.64	333,889.62	276,898.09	210,700.12	00-4104	Insurance Benefits	0.00	284,486.63	271,650.17	0.00	0.00
214.76	540.38	436.79	372.35	00-4105	WBF	0.00	407.68	407.68	0.00	0.00
14,289.75	16,385.34	25,773.45	15,750.52	00-4106	Unemployment Insurance	0.00	6,682.02	7,008.08	0.00	0.00
1,426,769.34	1,565,716.16	1,411,101.70	1,084,982.30		Personal Services Totals:	14.00	1,386,364.95	1,377,938.71	0.00	0.00
				E2	Materials and Services					
2,018.15	52.09	0.00	0.00	00-4511	Electricity	0.00	0.00	0.00	0.00	0.00
128.64	0.00	0.00	0.00	00-4522	Small Equipment	0.00	2,000.00	2,000.00	0.00	0.00
323,459.25	116,224.28	125,000.00	165,174.33	00-4601	Rock and Gravel	0.00	150,000.00	150,000.00	0.00	0.00
545,097.41	178,917.61	200,000.00	68,020.38	00-4602	Asphalt and Oil	0.00	300,000.00	300,000.00	0.00	0.00
23,903.23	5,921.97	20,000.00	2,125.42	00-4603	Culvert	0.00	30,000.00	30,000.00	0.00	0.00
18,669.20	30,136.37	35,000.00	6,535.79	00-4604	Road Supplies	0.00	35,000.00	35,000.00	0.00	0.00
30,529.19	6,681.84	5,000.00	4,811.63	00-4605	Spray Supplies and Contracts	0.00	10,000.00	10,000.00	0.00	0.00
227,425.13	51,317.56	130,000.00	72,048.72	00-4607	Road Striping	0.00	130,000.00	130,000.00	0.00	0.00
4,209.22	(1,411.92)	5,000.00	760.25	00-4609	Equipment Rental	0.00	4,000.00	4,000.00	0.00	0.00
215,097.01	337,634.36	0.00	3,980.00	00-4619	Contract Road Repairs	0.00	0.00	0.00	0.00	0.00
17,843.29	0.00	10,000.00	0.00	00-4620	Bridge Supplies	0.00	0.00	0.00	0.00	0.00
63,755.90	111,719.45	140,000.00	120,224.00	00-4621	Bridge Contracts	0.00	0.00	0.00	0.00	0.00
6,056.41	22,744.58	0.00	28,906.12	00-4622	Engineering & Prof. Services	0.00	10,000.00	10,000.00	0.00	0.00
33,635.39	22,126.39	30,000.00	16,504.54	00-4627	Sign Supplies	0.00	30,000.00	30,000.00	0.00	0.00
991.43	0.00	0.00	0.00	00-4634	Equipment Repair	0.00	0.00	0.00	0.00	0.00

FY11	FY12	FY13	FY13				FY14	FY14	FY14	FY14
Actual	Actual	Adopted	YTD 4.19.13	Account	Description	FTE	Requested	Proposed	Approved	Adopted
788.00	804.00	0.00	826.00	00-4650	Port Westward Access	0.00	0.00	0.00	0.00	0.00
0.00	394,837.50	740,000.00	759,356.81	00-4653	ODOT Fund Exchange Program	0.00	0.00	0.00	0.00	0.00
3,660.00	4,570.50	3,700.00	1,581.50	00-4687	Physical Exams	0.00	3,500.00	3,500.00	0.00	0.00
0.00	0.00	6,000.00	0.00	00-4691	Government Trapper	0.00	6,000.00	6,000.00	0.00	0.00
0.00	0.00	0.00	0.00	00-4840	West Lane Freight Expenses	0.00	0.00	0.00	0.00	0.00
66,419.40	61,413.91	20,000.00	806.40	00-4841	Contract Temporary Services	0.00	20,000.00	20,000.00	0.00	0.00
0.00	0.00	0.00	0.00	00-4842	Title II Project	0.00	0.00	0.00	0.00	0.00
1,583,686.25	1,343,690.49	1,469,700.00	1,251,661.89		Materials and Services Totals:	0.00	730,500.00	730,500.00	0.00	0.00
				E3	Capital Outlay					
0.00	0.00	0.00	0.00	00-5020	Roller	0.00	0.00	0.00	0.00	0.00
53,220.99	0.00	0.00	5,000.00	00-5031	Pickup Truck	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	00-5032	Tractor/Trailer	0.00	30,000.00	30,000.00	0.00	0.00
7,500.00	0.00	0.00	0.00	00-5033	Excavator	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	00-5040	Anti-Ice Unit	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	00-5085	Three-Chain Saws	0.00	0.00	0.00	0.00	0.00
71,072.00	11,996.00	10,000.00	0.00	00-5086	Patch Truck(s)	0.00	0.00	0.00	0.00	0.00
131,792.99	11,996.00	10,000.00	5,000.00		Capital Outlay Totals:	0.00	30,000.00	30,000.00	0.00	0.00
3,142,248.58	2,921,402.65	2,890,801.70	2,341,644.19		EXPENDITURES TOTALS:	14.00	2,146,864.95	2,138,438.71	0.00	0.00
0.00	0.00	0.00	0.00		DEPT REVENUES	0.00	0.00	0.00	0.00	0.00
3,142,248.58	2,921,402.65	2,890,801.70	2,341,644.19		DEPT EXPENSES	14.00	2,146,864.95	2,138,438.71	0.00	0.00
(3,142,248.58)	(2,921,402.65)	(2,890,801.70)	(2,341,644.19)		Road Maintenance Totals:	(14.00)	(2,146,864.95)	(2,138,438.71)	0.00	0.00

FY11 Actual	FY12 Actual	FY13 Adopted	FY13 YTD 4.19.13	Account	Description	FTE	FY14 Requested	FY14 Proposed	FY14 Approved	FY14 Adopted
				03	Road Shop Personal					
				E1	Services Supervisor,					
0.00	49,706.00	52,057.05	36,875.34	00-4019	Mechanic	0.00	0.00	0.00	0.00	0.00
0.00	49,325.42	50,787.80	40,222.95	00-4060	Mechanic	1.00	53,017.52	54,342.96	0.00	0.00
0.00	45,015.19	40,893.30	33,564.52	00-4064	Lube Service Worker	1.00	39,672.75	40,642.89	0.00	0.00
114,453.30	0.00	0.00	0.00	00-4077	Personnel-Shop	0.00	0.00	0.00	0.00	0.00
6,055.89	2,379.99	3,000.00	3,249.23	00-4090	Overtime	0.00	3,000.00	3,000.00	0.00	0.00
16,469.14	28,719.89	28,568.14	22,298.60	00-4101	PERS	0.00	23,759.12	24,736.08	0.00	0.00
9,218.99	11,172.06	11,225.47	8,466.05	00-4102	FICA Tax	0.00	7,320.31	7,495.92	0.00	0.00
2,620.82	5,318.23	4,897.09	5,227.11	00-4103	Workers' Compensation Ins.	0.00	3,493.82	3,321.72	0.00	0.00
49,576.65	63,780.30	55,374.28	42,143.17	00-4104	Insurance Benefits	0.00	39,991.51	38,285.49	0.00	0.00
37.14	93.01	87.36	75.75	00-4105	WBF	0.00	58.24	58.24	0.00	0.00
789.82	2,762.40	4,600.88	2,867.94	00-4106	Unemployment Insurance	0.00	802.96	872.02	0.00	0.00
199,221.75	258,272.49	251,491.37	194,990.66		Personal Services Totals:	2.00	171,116.23	172,755.32	0.00	0.00
				E2	Materials and Services					
13,426.89	13,909.04	13,000.00	6,971.56	00-4350	Clothing and Cleaning	0.00	13,000.00	13,000.00	0.00	0.00
50,335.86	53,717.46	50,000.00	33,853.05	00-4629	Shop Supplies and Tools	0.00	75,000.00	75,000.00	0.00	0.00
128,837.24	64,606.31	130,000.00	109.95	00-4634	Equip Repairs & Maintenance	0.00	0.00	0.00	0.00	0.00
26,744.62	21,475.72	26,000.00	27,579.43	00-4635	Tires and Repairs	0.00	0.00	0.00	0.00	0.00
201,209.90	33,057.28	0.00	5,382.36	00-4636	Gas, Oil, and Diesel	0.00	0.00	0.00	0.00	0.00
0.00	174,761.54	220,000.00	145,808.52	00-4711	Vehicle Fuel	0.00	220,000.00	220,000.00	0.00	0.00
0.00	0.00	0.00	0.00	00-4713	Vehicle Leases	0.00	0.00	0.00	0.00	0.00
0.00	57,416.45	0.00	77,506.58	00-4714	Vehicle Maintenance	0.00	150,000.00	150,000.00	0.00	0.00
0.00	375.00	0.00	188.50	00-4715	Vehicle Expense	0.00	0.00	0.00	0.00	0.00
420,554.51	419,318.80	439,000.00	297,399.95		Materials and Services Totals:	0.00	458,000.00	458,000.00	0.00	0.00
				E3	Capital Outlay					
16,931.94	0.00	0.00	6,049.00	00-5070	Vehicle	0.00	0.00	0.00	0.00	0.00
16,931.94	0.00	0.00	6,049.00		Capital Outlay Totals:	0.00	0.00	0.00	0.00	0.00
636,708.20	677,591.29	690,491.37	498,439.61		EXPENDITURES TOTALS:	2.00	629,116.23	630,755.32	0.00	0.00

FY11 Actual	FY12 Actual	FY13 Adopted	FY13 YTD 4.19.13	Account	Description	FTE	FY14 Requested	FY14 Proposed	FY14 Approved	FY14 Adopted
0.00	0.00	0.00	0.00		DEPT REVENUES	0.00	0.00	0.00	0.00	0.00
636,708.20	677,591.29	690,491.37	498,439.61		DEPT EXPENSES	2.00	629,116.23	630,755.32	0.00	0.00
(636,708.20)	(677,591.29)	(690,491.37)	(498,439.61)		Road Shop Totals:	(2.00)	(629,116.23)	(630,755.32)	0.00	0.00

FY11 Actual	FY12 Actual	FY13 Adopted	FY13 YTD 4.19.13	Account	Description	FTE	FY14 Requested	FY14 Proposed	FY14 Approved	FY14 Adopted
5,032,970.62	4,997,223.81	5,379,075.48	3,855,046.53		FUND REVENUES	0.00	5,249,068.96	5,248,168.47	0.00	0.00
4,540,567.85	4,432,903.62	5,379,075.48	3,487,094.90		FUND EXPENSES	21.00	5,249,068.96	5,248,168.47	0.00	0.00
492,402.77	564,320.19	0.00	367,951.63		Road Fund Totals:	(21.00)	0.00	0.00	0.00	0.00

FY2013-2014 Administrative Allocation

Proposed Budget

Fund Account Roads

Support Function/Item	No. of Units	"True up" factor*	Cost/unit/mo	Monthly Cost	Annual Cost	Allocations based on:		
Telephone (landlines)	60.00 landlines	44.9%	3.68	220.90	2,650.79	FY2013 budget of landline phone cost for no. of land lines times true up factor from FY12 actuals to budget.		
Info Tech	16.50 workstations	92.1%	141.48	2,334.36	28,012.32	FY2013 budget of IT staffing, materials and capital expenditures cost for no. of workstations times true up factor. Non-primary laptops are valued at .5 each.		
Finance and General Liability Insurance	23.00 FTE (including ongoing temps)	90.0%	318.09	7,315.98	87,791.79	FY2013 4.2 staff (staffing for special assessment and reimbursable activities is excluded), audit, PR processing, liability insurance, finance materials and services. General Fund has slightly higher unit cost to include supply closet & newspaper subscriptions in the courthouse. The "true up" varies if in general fund or not.		
Finance - Special Assessment		100.0%				Units which require finance support beyond normal payroll, AP and AR processing, have special assessment as do those with no staff but that do receive financial services.		
Human Resources	23.00 FTE (including ongoing temps)	92.2%	75.49	1,736.38	20,836.59	FY2013 budget of HR staffing and materials cost per FTE times true up factor.		
Board of Commissioners	23.00 FTE (including ongoing temps)	100.0%	63.81	1,467.53	17,610.36	FY2013 budget - 25% of BoCC staffing and materials cost is allocated		
Facilities and Maintenance	% building	Bldg cost per month				Based on FY2013 budget. County Courthouse - 2 maint srvc FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - 1 main FTE + utilities divided among Jail, Sheriff, Marine Sheriff and Corrections; b/c Jail pays for all these costs, it receives a credit from the other three units. Other departments not in one of these facilities are allocated \$0 in facilities maintenance. Note - no office space cost or depreciation is included.		
Courthouse	0 Sq Ft	0.0%	85.7%	37,610.67	0.00	0.00		
Justice	Sq Ft	100.0%						
County Counsel	2.0% actual % time SH	100.0%			3,131.69	Based on hours worked from Jan 1 2012 to Dec 31 2012 and FY2013 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable and Vernonia activities.		
	8.0% actual % time RM				9,260.35			
	6.0% actual % time CZ				5,498.66			
	0.0% actual % time JK				0.00			
	Annual Materials Cost			1,440.84	1,440.84			
Support Department Adjustment						Support Services do not pay allocation; county does not assign this balance out to program funds to cover in addition to program share of services		
				Avr Monthly Cost	14,686.11	Annual Cost	176,233.38	Total allocated:
				Increase/(Decrease) %	-7.1%	FY12 Total	189,769.28	2,014,214
								% of Total
								8.7%

* Allocations are based on budget or estimates. When actual costs are less than budget we "true up" the allocation. The percentage is actuals to budget for the costs included in that particular allocated group in FY2012. However, when actuals exceed budget, the true up for the next year is 100%.

Forest, Park & Recreation - Fund 202

Description

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

The activities supported by this fund are non-mandated and rely on revenues from park use fees, grant awards from outside agencies, system development charges, and periodic timber sale receipts. The revenue side of the fund has shown instability in recent years due to the variability of the overall economy, the somewhat arbitrariness of the granting process, plus the re-direction of park users fees to the County General Fund.

Our primary objective is moving towards sustainability by aggressively managing both the expenditure side and revenue sides of the Park Fund. Our focus has been and will continue to be on strategic allocation of park resources to reach our goal of sustainability.

FY 2013-2014 Highlights and Significant Changes

Park Property Management.

Twelve County park properties will continue to be actively managed. Seven of the park sites generate revenue through day-use fees, overnight camping fees, or special event rental fees.

Columbia County's park system is currently managed with 2.75 FTE. The staffing level includes a combination of permanent personnel and seasonal temporary positions. Administrative tasks are managed with 1.75 FTE permanent staff. Park sites have been managed with 1.0 FTE permanent staff and supplemented with two seasonal positions. For comparison purposes, Washington County has a parks staff of six full-time positions and six seasonal positions for management of three park sites and Oregon Parks and Recreation Department's Stub Stewart State Park has a staff of four FTE plus four seasonal positions to manage the park plus the Banks-Vernonia Linear Trail.

A major change in park site management is the transition from year-round resident park hosts to seasonal park host. Three of the five parks with park hosting will be served by seasonal park hosts beginning in 2013.

Timber Property Management

Columbia County Forest, Park & Recreation oversee management of timber resources at three Park properties; Carcus Creek (240ac), Camp Wilkerson (280ac), and Apple Valley (67ac). The fund has historically seen timber harvest receipts on a five year harvest cycle. Based on the five year cycle, another harvest could be planned for the Carcus Creek property during FY 14\15. A selective timber harvest is proposed for FY 13\14 in Camp Wilkerson for the purpose of generating revenue to finance a restroom capacity expansion project.

Capital Projects

As mentioned above the restroom capacity expansion project is proposed for Camp Wilkerson during FY 13\14. Large group camp-outs have routinely stretched the capacity of the current restrooms thus pushing the County into non-compliance with State Health and Human Services rules for group camping facilities.

Development work will continue on the Crown Zellerbach Trail with the focus on connection to the Banks-Vernonia Linear Trail in Vernonia..

FY 2012-2013 Accomplishments

Completion of two CZ Trail creek crossings (bridges) brings the County closer to officially opening 20+ miles of trail for recreational use.

Renovation of facilities at Camp Wilkerson and Hudson-Parcher Park.

FY14 Proposed Budget

Parks

Fund 202

	FY14 Proposed Budget	FY13 Estimated Actuals	FY13 Budget	Change FY13 to FY14 Budget	FY12 Actuals	FY11 Actuals
Summary						
Unrestricted Beginning Balance	0	0	0		0	0
Restricted Beginning Balance	<u>540,696</u>	<u>988,375</u>	<u>871,873</u>	-37.98%	<u>213,844</u>	<u>480,210</u>
Total Beginning Balance	540,696	988,375	871,873	-37.98%	213,844	480,210
Property Tax	0	0	0		0	0
State & Fed Government	0	0	0		0	0
Other Resources	<u>0</u>	<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>
FY Unrestricted Resources Total	0	0	0		0	0
Property Tax	0	0	0		0	0
State & Fed Government	196,700	114,146	111,700	76.10%	111,923	372,450
Fees, Permits, Fines, Service Charges	171,000	208,397	185,956	-8.04%	180,302	156,826
Bond or Debt Proceeds	0	0	0		0	0
Transfers/Reimb from County Funds	0	72,000	60,000	-100.00%	189,685	120,564
Other Resources	<u>117,150</u>	<u>17,672</u>	<u>44,750</u>	161.79%	<u>1,079,075</u>	<u>53,893</u>
FY Restricted Resources Total	484,850	412,215	402,406	20.49%	1,560,985	703,732
Total Resources	1,025,546	1,400,590	1,274,279	-19.52%	1,774,828	1,183,942
Personal Services	309,595	285,321	281,496	9.98%	240,293	193,959
Materials and Services	211,850	198,142	317,635	-33.30%	443,286	243,446
Capital Outlay	155,000	130,051	180,100	-13.94%	46,045	485,726
Debt Service	0	0	0		0	0
Transfers to County Funds	62,419	246,381	247,961	-74.83%	56,064	46,973
Contingencies	286,681	0	147,099	94.89%	0	0
Ending Fund Balance	<u>0</u>	<u>0</u>	<u>100,000</u>	-100.00%	<u>0</u>	<u>0</u>
Total Expenditure	1,025,546	859,895	1,274,291	-19.52%	785,687	970,104
FY Net Revenue	(540,696)	(447,680)	(871,885)	-37.99%	775,297	(266,371)
Net Revenue incl Begin Bals	0	540,696	(12)	-100.00%	989,141	213,838
Full time Equivalents (FTEs)	4.28		4.65		4.30	4.45

FY11 Actual	FY12 Actual	FY13 Adopted	FY13 YTD 4.19.13	Account	Description	FTE	FY14 Requested	FY14 Proposed	FY14 Approved	FY14 Adopted
				202	Forest, Park & Recreation Fund					
				R15	Restricted Fund Balance					
0.00	0.00	0.00	0.00	00-3001	Beginning Cash Balance	0.00	0.00	0.00	0.00	0.00
479,375.20	142,825.35	788,794.51	906,480.21	00-3004	Restricted Cash Bal	0.00	448,132.82	448,132.82	0.00	0.00
834.54	1,766.63	3,000.00	3,255.52	00-3005	Non-spendable Beg'ng Cash Bal	0.00	3,000.00	3,000.00	0.00	0.00
0.00	69,251.93	80,078.65	78,639.46	01-3004	SDC Begin Bal	0.00	89,563.20	89,563.20	0.00	0.00
480,209.74	213,843.91	871,873.16	988,375.19		Restricted Fund Balance Totals:	0.00	540,696.02	540,696.02	0.00	0.00
				R25	Rest Fees, Lic, Perm, Fines,					
0.00	750.00	0.00	0.00	00-3031	SDC-Scappoose UG Area	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	1,628.00	00-3032	SDC-St Helens UG Area	0.00	1,500.00	1,500.00	0.00	0.00
10,500.00	8,250.00	10,500.00	3,750.00	00-3033	SDC-Rural Area	0.00	10,500.00	10,500.00	0.00	0.00
31,710.81	31,633.27	59,456.00	19,778.47	00-3250	Fees and Contributions	0.00	60,000.00	60,000.00	0.00	0.00
74,506.02	93,977.51	75,000.00	70,101.63	00-3251	Camping Fees	0.00	75,000.00	75,000.00	0.00	0.00
116,716.83	134,610.78	144,956.00	95,258.10		Rest Fees, Lic, Perm, Fines, Totals:	0.00	147,000.00	147,000.00	0.00	0.00
				R35	Restr Fed Grant/Donation					
0.00	0.00	0.00	0.00	00-3802	SPWF fed disaster 1733	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Restr Fed Grant/Donation Totals:	0.00	0.00	0.00	0.00	0.00
				R36	Restr State/ Local Govt Grant/					
95,129.00	95,223.00	95,000.00	53,210.00	00-3070	State RV License Apportion	0.00	140,000.00	140,000.00	0.00	0.00
16,700.00	16,700.00	16,700.00	16,025.00	00-3502	Boat Dock Facilities - St Reim	0.00	16,700.00	16,700.00	0.00	0.00
0.00	0.00	0.00	0.00	00-3503	Beaver Boat Ramp Marine Grant	0.00	0.00	0.00	0.00	0.00
132,822.60	0.00	0.00	0.00	00-3518	J.J.Collins-East Trans.Tie-Up	0.00	0.00	0.00	0.00	0.00
244,651.60	111,923.00	111,700.00	69,235.00		Restr State/ Local Govt Grant/ Totals:	0.00	156,700.00	156,700.00	0.00	0.00
				R37	Restr Private Grant/Donation					
0.00	0.00	0.00	0.00	00-3571	Donation Acct - Asburry Acres	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	00-3572	Donation Acct-Scappoose RV	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	00-3573	Scaponia Park Donation Acct	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	00-3574	Big Eddy Donation Acct	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	1,000.00	00-3575	Camp Wilkerson Donation Acct	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	964.89	00-3576	Hudson-Parcher Donation Acct	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	00-3577	Prescott Park Donation Acct	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	00-3578	Marine Facilities Donation Acc	0.00	0.00	0.00	0.00	0.00

FY11	FY12	FY13	FY13				FY14	FY14	FY14	FY14
Actual	Actual	Adopted	YTD 4.19.13	Account	Description	FTE	Requested	Proposed	Approved	Adopted
127,798.00	0.00	0.00	0.00	00-3700	Grants, Donations for CZ Trail	0.00	40,000.00	40,000.00	0.00	0.00
127,798.00	0.00	0.00	1,964.89		Restr Private Grant/Donation Totals:	0.00	40,000.00	40,000.00	0.00	0.00
120,563.64	189,685.00	60,000.00	0.00	R55 00-3568	Rest Interfund Transf/Intrnl S O & C Title III Grant	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	00-3900	Transfer, Trail Fund for CZ	0.00	0.00	0.00	0.00	0.00
120,563.64	189,685.00	60,000.00	0.00		Rest Interfund Transf/Intrnl S Total	0.00	0.00	0.00	0.00	0.00
1,248.61	4,957.53	3,500.00	3,191.96	R65 00-3020	Other Resources (Restr) Interest on Investments	0.00	2,000.00	2,000.00	0.00	0.00
321.63	387.53	250.00	343.37	00-3023	Interest on SDC Investments	0.00	150.00	150.00	0.00	0.00
31,891.69	1,049,370.77	0.00	0.00	00-3060	Sale of Forest Products	0.00	0.00	0.00	0.00	0.00
627.01	4,261.83	0.00	689.04	00-3100	Refund of Misc. Expenses	0.00	0.00	0.00	0.00	0.00
(600.00)	0.00	0.00	0.00	00-3102	Utility/Phone Reimb.	0.00	0.00	0.00	0.00	0.00
20,379.41	20,097.06	16,000.00	10,011.46	00-3120	Rent Revenue	0.00	15,000.00	15,000.00	0.00	0.00
0.00	0.00	0.00	0.00	00-3640	Big Eddy Utilities	0.00	0.00	0.00	0.00	0.00
53,868.35	1,079,074.72	19,750.00	14,235.83		Other Resources (Restr) Totals:	0.00	17,150.00	17,150.00	0.00	0.00
1,143,808.16	1,729,137.41	1,208,279.16	1,169,069.01		REVENUES TOTALS:	0.00	901,546.02	901,546.02	0.00	0.00
0.00	1,202.00	0.00	1,965.80	E2 00-4594	Materials and Services Refunds	0.00	3,000.00	3,000.00	0.00	0.00
0.00	1,202.00	0.00	1,965.80		Materials and Services Totals:	0.00	3,000.00	3,000.00	0.00	0.00
0.00	1,202.00	0.00	1,965.80		EXPENDITURES TOTALS:	0.00	3,000.00	3,000.00	0.00	0.00

FY11	FY12	FY13	FY13				FY14	FY14	FY14	FY14
Actual	Actual	Adopted	YTD 4.19.13	Account	Description	FTE	Requested	Proposed	Approved	Adopted
				01	Parks Administrative					
				E1	Personal Services					
61,380.12	0.00	0.00	0.00	00-4008	Personnel	0.00	0.00	0.00	0.00	0.00
0.00	33,016.50	52,486.29	44,169.00	00-4011	Assist Director, Public Works	1.00	55,197.22	73,596.30	0.00	0.00
0.00	37,334.00	38,765.67	30,294.00	00-4053	Department Secretary	1.00	41,369.90	41,369.90	0.00	0.00
1,090.35	1,776.00	500.00	958.03	00-4090	Overtime	0.00	3,000.00	3,000.00	0.00	0.00
9,411.01	14,012.44	17,661.08	14,786.84	00-4101	PERS	0.00	24,670.73	29,855.28	0.00	0.00
4,746.65	5,503.39	7,019.03	5,576.75	00-4102	FICA Tax	0.00	7,616.88	9,024.41	0.00	0.00
455.74	566.83	963.74	658.59	00-4103	Workers' Compensation Ins.	0.00	1,038.69	1,279.49	0.00	0.00
10,350.65	29,499.93	33,887.39	25,667.08	00-4104	Insurance Benefits	0.00	36,331.23	39,133.85	0.00	0.00
16.49	44.83	50.96	40.54	00-4105	WBF	0.00	58.24	58.24	0.00	0.00
0.00	1,299.90	2,876.83	1,629.94	00-4106	Unemployment	0.00	835.49	1,049.83	0.00	0.00
87,451.01	123,053.82	154,210.99	123,780.77		Personal Services Totals:	2.00	170,118.38	198,367.30	0.00	0.00
				E2	Materials and Services					
1,253.62	2,060.30	1,500.00	1,054.63	00-4310	Telephone	0.00	700.00	700.00	0.00	0.00
343.19	490.30	0.00	299.93	00-4311	Cellular Phone service	0.00	350.00	350.00	0.00	0.00
302.23	222.69	400.00	93.42	00-4320	Postage	0.00	100.00	100.00	0.00	0.00
1,295.67	911.72	1,000.00	940.95	00-4321	Office Supplies	0.00	1,000.00	1,000.00	0.00	0.00
0.00	806.90	500.00	-5.30	00-4360	Materials and Supplies	0.00	500.00	500.00	0.00	0.00
1,629.34	1,151.72	1,700.00	832.28	00-4511	Electricity	0.00	1,000.00	1,000.00	0.00	0.00
646.43	789.75	800.00	450.33	00-4512	Gas - Heat	0.00	250.00	250.00	0.00	0.00
315.62	491.81	500.00	295.20	00-4513	Water & Sewer	0.00	500.00	500.00	0.00	0.00
2,790.00	2,790.00	2,500.00	2,160.00	00-4515	Contract Janitorial Service	0.00	3,000.00	3,000.00	0.00	0.00
(65.41)	123.51	100.00	9.87	00-4516	Building Repairs	0.00	100.00	100.00	0.00	0.00
35,548.13	19,175.88	20,134.67	10,007.58	00-4588	Property /Liab. Insurance Pymt	0.00	20,000.00	20,000.00	0.00	0.00
9,500.00	6,750.00	0.00	0.00	00-4594	Work Crew Fee Reimb.	0.00	0.00	0.00	0.00	0.00
42,464.02	227,680.45	100,000.00	0.00	00-4595	Road Dept Crew Reimb.	0.00	20,000.00	20,000.00	0.00	0.00
1,265.40	898.32	1,500.00	422.46	00-4609	Equipment Rental	0.00	1,000.00	1,000.00	0.00	0.00
1,849.07	3,357.00	3,000.00	2,971.50	00-4701	Advertising/Marketing	0.00	3,000.00	3,000.00	0.00	0.00
0.00	100.00	100.00	0.00	00-4705	Bank Charges	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	00-4710	Mileage	0.00	0.00	0.00	0.00	0.00
13.98	5.00	0.00	0.00	00-4715	Automobile Expense & Gas/Oil	0.00	0.00	0.00	0.00	0.00
547.25	2,240.28	1,500.00	104.00	00-4720	Conferences and Training	0.00	0.00	0.00	0.00	0.00

FY11	FY12	FY13	FY13				FY14	FY14	FY14	FY14
Actual	Actual	Adopted	YTD 4.19.13	Account	Description	FTE	Requested	Proposed	Approved	Adopted
500.00	0.00	500.00	200.00	00-4730	Membership Dues	0.00	100.00	100.00	0.00	0.00
693.59	924.00	1,000.00	551.81	00-4901	Miscellaneous Expense	0.00	1,000.00	1,000.00	0.00	0.00
100,892.13	270,969.63	136,734.67	20,388.66		Materials and Services Totals:	0.00	52,600.00	52,600.00	0.00	0.00
				E5	Transfers					
37,473.00	45,451.80	38,260.83	31,884.00	00-4593	Admin Allocation-General Fund	0.00	43,418.80	43,418.80	0.00	0.00
0.00	0.00	200,000.00	92,326.95	00-5310	Transfer to General Fund	0.00	0.00	0.00	0.00	0.00
0.00	0.00	9,500.00	0.00	00-5312	Work Crew Fees	0.00	9,500.00	9,500.00	0.00	0.00
37,473.00	45,451.80	247,760.83	124,210.95		Transfers Totals:	0.00	52,918.80	52,918.80	0.00	0.00
				E6	Contingencies					
0.00	0.00	56,520.80	0.00	00-5401	Operating Contingencies	0.00	314,723.76	197,118.78	0.00	0.00
0.00	0.00	90,578.65	0.00	01-5401	SDC operating contingency	0.00	0.00	89,563.20	0.00	0.00
0.00	0.00	147,099.45	0.00		Contingencies Totals:	0.00	314,723.76	286,681.98	0.00	0.00
				E7	Ending Balances					
0.00	0.00	100,000.00	0.00	00-5501	Unappropriated Ending Cash	0.00	0.00	0.00	0.00	0.00
0.00	0.00	100,000.00	0.00		Ending Balances Totals:	0.00	0.00	0.00	0.00	0.00
225,816.14	439,475.25	785,805.94	268,380.38		EXPENDITURES TOTALS:	2.00	590,360.94	590,568.08	0.00	0.00
0.00	0.00	0.00	0.00		DEPT REVENUES	0.00	0.00	0.00	0.00	0.00
225,816.14	439,475.25	785,805.94	268,380.38		DEPT EXPENSES	2.00	590,360.94	590,568.08	0.00	0.00
(225,816.14)	(439,475.25)	(785,805.94)	(268,380.38)		Parks Administrative Totals:	(2.00)	(590,360.94)	(590,568.08)	0.00	0.00

FY11	FY12	FY13	FY13				FY14	FY14	FY14	FY14
Actual	Actual	Adopted	YTD 4.19.13	Account	Description	FTE	Requested	Proposed	Approved	Adopted
				02	Parks Operation					
				E1	Personal Services					
28,680.55	0.00	0.00	0.00	00-4003	Park Hosts	0.00	0.00	0.00	0.00	0.00
43,480.97	0.00	0.00	0.00	00-4004	Part Time Personnel	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	00-4020	P/t Help-Marine Board Facility	0.00	0.00	0.00	0.00	0.00
0.00	45,181.00	46,592.52	36,045.00	00-4062	Parks Maintenance Worker II	1.00	48,748.82	48,748.82	0.00	0.00
0.00	35,190.48	34,579.34	22,073.34	00-4085	Park Host	0.96	18,969.79	18,969.80	0.00	0.00
615.39	2,018.95	2,500.00	920.27	00-4090	Overtime	0.00	0.00	0.00	0.00	0.00
9,185.53	14,114.13	15,404.73	10,578.43	00-4101	PERS	0.00	16,938.12	17,081.20	0.00	0.00
5,567.41	6,022.40	6,400.90	4,490.95	00-4102	FICA Tax	0.00	5,180.18	5,180.18	0.00	0.00
3,024.55	3,075.32	4,693.12	2,730.43	00-4103	Workers' Compensation Ins.	0.00	4,496.03	4,496.03	0.00	0.00
6,342.49	7,347.13	3,741.75	5,419.22	00-4104	Insurance Benefits	0.00	7,738.24	7,388.01	0.00	0.00
28.26	81.87	80.08	54.75	00-4105	WBF	0.00	116.60	116.60	0.00	0.00
0.00	1,048.43	2,623.48	1,326.42	00-4106	Unemployment	0.00	565.30	565.30	0.00	0.00
0.00	0.00	0.00	0.00	00-4110	Flood Overtime	0.00	0.00	0.00	0.00	0.00
96,925.15	114,079.71	116,615.92	83,638.81		Personal Services Totals:	1.96	102,753.08	102,545.94	0.00	0.00
				E2	Materials and Services					
2,715.14	2,600.10	3,000.00	1,995.05	00-4310	Telephone	0.00	3,000.00	3,000.00	0.00	0.00
12,228.84	11,827.75	15,000.00	12,397.34	00-4360	Materials and Supplies	0.00	15,000.00	15,000.00	0.00	0.00
0.00	2,000.00	2,000.00	0.00	00-4403	OYCC	0.00	2,000.00	2,000.00	0.00	0.00
14,798.74	16,250.39	15,000.00	11,694.50	00-4511	Electricity	0.00	15,000.00	15,000.00	0.00	0.00
779.79	783.52	1,000.00	489.38	00-4513	Water & Sewer	0.00	1,000.00	1,000.00	0.00	0.00
8,479.16	13,670.45	9,800.00	8,364.24	00-4514	Garbage Service	0.00	10,000.00	10,000.00	0.00	0.00
5,389.07	8,824.95	10,000.00	1,527.59	00-4516	Building/Infrastructure Repair	0.00	5,000.00	5,000.00	0.00	0.00
3,674.03	3,277.24	3,000.00	873.97	00-4518	Fuel - Propane	0.00	1,500.00	1,500.00	0.00	0.00
5,109.87	3,993.36	3,000.00	3,617.95	00-4609	Equipment Rental	0.00	3,000.00	3,000.00	0.00	0.00
4,113.69	1,402.64	6,000.00	683.67	00-4634	Equipment Repairs	0.00	5,000.00	5,000.00	0.00	0.00
0.00	0.00	0.00	0.00	00-4710	Mileage	0.00	0.00	0.00	0.00	0.00
0.00	10,140.23	8,000.00	6,325.26	00-4711	Vehicle Fuel	0.00	8,000.00	8,000.00	0.00	0.00
0.00	137.08	1,500.00	724.84	00-4714	Vehicle Maintenance	0.00	1,500.00	1,500.00	0.00	0.00
10,046.78	421.42	500.00	83.00	00-4715	Automobile Expense & Gas/Oil	0.00	0.00	0.00	0.00	0.00
0.00	85.90	1,500.00	3.20	00-4720	Conferences and Training	0.00	1,500.00	1,500.00	0.00	0.00
388.60	8,699.73	1,000.00	7,595.49	00-4786	Hudson Park Expenses	0.00	2,000.00	2,000.00	0.00	0.00

FY11	FY12	FY13	FY13				FY14	FY14	FY14	FY14
Actual	Actual	Adopted	YTD 4.19.13	Account	Description	FTE	Requested	Proposed	Approved	Adopted
207.24	896.89	0.00	0.00	00-4790	CZ Trail Grant Expense	0.00	0.00	0.00	0.00	0.00
1,331.49	3,234.64	2,000.00	2,809.23	00-4795	Scappoose R. V. Park Expenses	0.00	2,000.00	2,000.00	0.00	0.00
2,516.95	2,767.93	2,000.00	6,904.12	00-4796	Big Eddy Park Expenses	0.00	2,000.00	2,000.00	0.00	0.00
1,250.63	234.90	1,000.00	750.17	00-4797	Prescott Beach Expenses	0.00	1,000.00	1,000.00	0.00	0.00
489.65	245.03	500.00	231.13	00-4798	Asburry Acres Expenses	0.00	500.00	500.00	0.00	0.00
42,912.41	40,161.24	35,000.00	21,777.49	00-4841	Contract Temp. Services	0.00	30,000.00	30,000.00	0.00	0.00
0.00	0.00	0.00	0.00	00-4842	RARE Student Exp	0.00	0.00	0.00	0.00	0.00
1,975.99	1,400.01	2,000.00	1,693.22	00-4901	Miscellaneous Expense	0.00	2,000.00	2,000.00	0.00	0.00
10,232.63	9,803.30	20,000.00	5,311.01	00-4992	Boat Dock Facilities	0.00	10,000.00	10,000.00	0.00	0.00
0.00	0.00	0.00	0.00	00-4993	SOLV Project Expenses	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	12-4457	Open Horse Show Xps	0.00	0.00	0.00	0.00	0.00
128,640.70	142,858.70	142,800.00	95,851.85		Materials and Services Totals:	0.00	121,000.00	121,000.00	0.00	0.00
				E3	Capital Outlay					
(677.63)	0.00	30,000.00	29,215.36	00-5001	Trucks	0.00	0.00	0.00	0.00	0.00
0.00	9,231.99	0.00	0.00	00-5002	Tractor	0.00	5,000.00	5,000.00	0.00	0.00
0.00	0.00	0.00	0.00	00-5026	Wedding Tent	0.00	0.00	0.00	0.00	0.00
(677.63)	9,231.99	30,000.00	29,215.36		Capital Outlay Totals:	0.00	5,000.00	5,000.00	0.00	0.00
				E5	Transfers					
0.00	306.05	200.00	865.40	00-5311	Tipping fees	0.00	1,500.00	1,500.00	0.00	0.00
0.00	3,500.00	0.00	5,625.00	00-5312	Work Crew Fees	0.00	8,000.00	8,000.00	0.00	0.00
0.00	56.00	0.00	0.00	00-5314	Septic pymt to LDS	0.00	0.00	0.00	0.00	0.00
0.00	3,862.05	200.00	6,490.40		Transfers Totals:	0.00	9,500.00	9,500.00	0.00	0.00
224,888.22	270,032.45	289,615.92	215,196.42		EXPENDITURES TOTALS:	1.96	238,253.08	238,045.94	0.00	0.00
0.00	0.00	0.00	0.00		DEPT REVENUES	0.00	0.00	0.00	0.00	0.00
224,888.22	270,032.45	289,615.92	215,196.42		DEPT EXPENSES	1.96	238,253.08	238,045.94	0.00	0.00
(224,888.22)	(270,032.45)	(289,615.92)	(215,196.42)		Parks Operation Totals:	(1.96)	(238,253.08)	(238,045.94)	0.00	0.00

FY11	FY12	FY13	FY13				FY14	FY14	FY14	FY14
Actual	Actual	Adopted	YTD 4.19.13	Account	Description	FTE	Requested	Proposed	Approved	Adopted
				03	Capital Projects					
				E3	Capital Outlay					
167,073.73	0.00	0.00	0.00	00-5021	J.J.Collins-East Trans.Tie-Up	0.00	0.00	0.00	0.00	0.00
267,328.76	68,373.69	60,000.00	6,212.05	00-5031	C-Z Trail Improvements	0.00	50,000.00	50,000.00	0.00	0.00
150.00	75.00	0.00	0.00	00-5041	Asbury Acres	0.00	0.00	0.00	0.00	0.00
51,600.83	(31,885.90)	0.00	56,258.00	00-5051	Bridges (Beaver Creek)	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	00-5094	Camp Wilkerson Improvements	0.00	0.00	0.00	0.00	0.00
250.00	0.00	0.00	0.00	00-5095	Beaver Boat Ramp Mar. Grant	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	00-5096	Big Eddy Utilities	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	00-5097	Big Eddy Mobile Home	0.00	0.00	0.00	0.00	0.00
486,403.32	36,562.79	60,000.00	62,470.05		Capital Outlay Totals:	0.00	50,000.00	50,000.00	0.00	0.00
486,403.32	36,562.79	60,000.00	62,470.05		EXPENDITURES TOTALS:	0.00	50,000.00	50,000.00	0.00	0.00
0.00	0.00	0.00	0.00		DEPT REVENUES	0.00	0.00	0.00	0.00	0.00
486,403.32	36,562.79	60,000.00	62,470.05		DEPT EXPENSES	0.00	50,000.00	50,000.00	0.00	0.00
(486,403.32)	(36,562.79)	(60,000.00)	(62,470.05)		Capital Projects Totals:	0.00	(50,000.00)	(50,000.00)	0.00	0.00

FY11 Actual	FY12 Actual	FY13 Adopted	FY13 YTD 4.19.13	Account	Description	FTE	FY14 Requested	FY14 Proposed	FY14 Approved	FY14 Adopted
				05	Camp Wilkerson					
				R25	Rest Fees, Lic, Perm, Fines,					
7,485.81	15,321.88	8,000.00	14,057.04	00-3250	Camping Fees	0.00	12,000.00	12,000.00	0.00	0.00
32,623.00	30,369.20	33,000.00	27,253.00	00-3251	Camping & Day Use Fees,Wilkers	0.00	12,000.00	12,000.00	0.00	0.00
40,108.81	45,691.08	41,000.00	41,310.04		Rest Fees, Lic, Perm, Fines, Totals:	0.00	24,000.00	24,000.00	0.00	0.00
				R37	Restr Private Grant/Donation					
25.00	0.00	0.00	0.00	00-3271	Chuck Ashcroft Memorial Fund	0.00	0.00	0.00	0.00	0.00
25.00	0.00	0.00	0.00		Restr Private Grant/Donation Totals:	0.00	0.00	0.00	0.00	0.00
				R65	Other Resources (Restr)					
0.00	0.00	25,000.00	0.00	00-3060	Sale of Forest Products	0.00	100,000.00	100,000.00	0.00	0.00
0.00	0.00	25,000.00	0.00		Other Resources (Restr) Totals:	0.00	100,000.00	100,000.00	0.00	0.00
40,133.81	45,691.08	66,000.00	41,310.04		REVENUES TOTALS:	0.00	124,000.00	124,000.00	0.00	0.00
				E1	Personal Services					
8,671.16	0.00	0.00	0.00	00-4003	Park Host	0.00	0.00	0.00	0.00	0.00
0.00	2,788.25	7,903.85	0.00	00-4085	Park Host-Big Eddy	0.32	6,323.00	6,323.00	0.00	0.00
0.00	0.00	1,572.48	0.00	00-4101	PERS	0.00	1,535.00	1,535.00	0.00	0.00
663.33	213.30	604.64	0.00	00-4102	FICA Tax	0.00	484.00	484.00	0.00	0.00
236.74	115.27	316.86	0.00	00-4103	Workers' Compensation Ins.	0.00	255.00	255.00	0.00	0.00
5.57	4.12	11.65	0.00	00-4105	WBF	0.00	29.00	29.00	0.00	0.00
0.00	34.17	247.82	0.00	00-4106	Unemployment	0.00	56.00	56.00	0.00	0.00
9,576.80	3,155.11	10,657.30	0.00		Personal Services Totals:	0.32	8,682.00	8,682.00	0.00	0.00
				E2	Materials and Services					
466.52	484.56	500.00	504.27	00-4310	Telephone	0.00	500.00	500.00	0.00	0.00
718.43	7,333.30	10,000.00	951.98	00-4360	Materials and Supplies	0.00	5,000.00	5,000.00	0.00	0.00
6,517.45	4,290.79	7,000.00	2,371.66	00-4511	Electricity	0.00	5,000.00	5,000.00	0.00	0.00
294.80	55.00	500.00	0.00	00-4512	Gas - Heat	0.00	0.00	0.00	0.00	0.00
3,914.21	4,313.99	2,900.00	3,286.37	00-4514	Garbage Service	0.00	3,500.00	3,500.00	0.00	0.00
2,156.12	4,785.85	5,000.00	1,515.71	00-4516	Building Repairs	0.00	2,500.00	2,500.00	0.00	0.00
2,075.65	4,007.34	2,700.00	1,968.96	00-4518	Fuel Propane	0.00	2,000.00	2,000.00	0.00	0.00
0.00	1,890.00	0.00	10,209.20	00-4594	Refunds	0.00	7,500.00	7,500.00	0.00	0.00
2,383.39	4,122.77	2,000.00	3,075.60	00-4609	Equipment Rental	0.00	2,000.00	2,000.00	0.00	0.00

FY11	FY12	FY13	FY13				FY14	FY14	FY14	FY14
Actual	Actual	Adopted	YTD 4.19.13	Account	Description	FTE	Requested	Proposed	Approved	Adopted
48.89	0.00	500.00	353.11	00-4634	Equipment Repairs	0.00	500.00	500.00	0.00	0.00
0.00	0.00	0.00	0.00	00-4710	Mileage	0.00	0.00	0.00	0.00	0.00
0.00	592.56	0.00	665.19	00-4711	Vehicle Fuel	0.00	750.00	750.00	0.00	0.00
1,044.45	169.62	1,000.00	0.00	00-4715	Auto Expense	0.00	0.00	0.00	0.00	0.00
3,793.67	1,199.01	1,000.00	730.19	00-4901	Miscellaneous Expense	0.00	1,000.00	1,000.00	0.00	0.00
23,413.58	33,244.79	33,100.00	25,632.24		Materials and Services Totals:	0.00	30,250.00	30,250.00	0.00	0.00
				E3	Capital Outlay					
0.00	0.00	0.00	0.00	00-5001	Computer/Workstation	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	00-5002	Vaulted Toilets (6)	0.00	0.00	0.00	0.00	0.00
0.00	0.00	15,000.00	0.00	00-5005	Playground Equipment	0.00	0.00	0.00	0.00	0.00
0.00	0.00	75,000.00	0.00	00-5006	Shower Extension	0.00	100,000.00	100,000.00	0.00	0.00
0.00	0.00	90,000.00	0.00		Capital Outlay Totals:	0.00	100,000.00	100,000.00	0.00	0.00
				E5	Transfers					
0.00	0.00	100.00	0.00	00-5311	Tipping fees	0.00	0.00	0.00	0.00	0.00
0.00	250.00	0.00	1,875.00	00-5312	Work Crew Fees	0.00	0.00	0.00	0.00	0.00
0.00	250.00	100.00	1,875.00		Transfers Totals:	0.00	0.00	0.00	0.00	0.00
32,990.38	36,649.90	133,857.30	27,507.24		EXPENDITURES TOTALS:	0.32	138,932.00	138,932.00	0.00	0.00
40,133.81	45,691.08	66,000.00	41,310.04		DEPT REVENUES	0.00	124,000.00	124,000.00	0.00	0.00
32,990.38	36,649.90	133,857.30	27,507.24		DEPT EXPENSES	0.32	138,932.00	138,932.00	0.00	0.00
7,143.43	9,041.18	(67,857.30)	13,802.80		Camp Wilkerson Totals:	(0.32)	(14,932.00)	(14,932.00)	0.00	0.00

FY11 Actual	FY12 Actual	FY13 Adopted	FY13 YTD 4.19.13	Account	Description	FTE	FY14 Requested	FY14 Proposed	FY14 Approved	FY14 Adopted
0.00	1,760.91	5,000.00	0.00	06 E2 00-4865	Goat Ranch Materials and Services Park Expenses - Goat Ranch	0.00	5,000.00	5,000.00	0.00	0.00
0.00	1,760.91	5,000.00	0.00		Materials and Services Totals:	0.00	5,000.00	5,000.00	0.00	0.00
0.00	1,760.91	5,000.00	0.00		EXPENDITURES TOTALS:	0.00	5,000.00	5,000.00	0.00	0.00
0.00	0.00	0.00	0.00		DEPT REVENUES	0.00	0.00	0.00	0.00	0.00
0.00	1,760.91	5,000.00	0.00		DEPT EXPENSES	0.00	5,000.00	5,000.00	0.00	0.00
0.00	(1,760.91)	(5,000.00)	0.00		Goat Ranch Totals:	0.00	(5,000.00)	(5,000.00)	0.00	0.00

FY11	FY12	FY13	FY13				FY14	FY14	FY14	FY14
Actual	Actual	Adopted	YTD 4.19.13	Account	Description	FTE	Requested	Proposed	Approved	Adopted
1,183,941.97	1,774,828.49	1,274,279.16	1,210,379.05		FUND REVENUES	0.00	1,025,546.02	1,025,546.02	0.00	0.00
970,098.06	785,683.30	1,274,279.16	575,519.89		FUND EXPENSES	4.28	1,025,546.02	1,025,546.02	0.00	0.00
213,843.91	989,145.19	0.00	634,859.16		Forest, Park & Recreation Fund Totals:	(4.28)	0.00	0.00	0.00	0.00

FY2013-2014 Administrative Allocation

Proposed Budget

Fund Account Parks

Support Function/Item	No. of Units	"True up" factor*	Cost/unit/mo	Monthly Cost	Annual Cost	Allocations based on:		
Telephone (landlines)	11.00 landlines	44.9%	3.68	40.50	485.98	FY2013 budget of landline phone cost for no. of land lines times true up factor from FY12 actuals to budget.		
Info Tech	4.00 workstations	92.1%	141.48	565.91	6,790.86	FY2013 budget of IT staffing, materials and capital expenditures cost for no. of workstations times true up factor. Non-primary laptops are valued at .5 each.		
Finance and General Liability Insurance	5.46 FTE (including ongoing temps)	90.0%	318.09	1,736.75	20,841.01	FY2013 4.2 staff (staffing for special assessment and reimbursable activities is excluded), audit, PR processing, liability insurance, finance materials and services. General Fund has slightly higher unit cost to include supply closet & newspaper subscriptions in the courthouse. The "true up" varies if in general fund or not.		
Finance - Special Assessment		100.0%				Units which require finance support beyond normal payroll, AP and AR processing, have special assessment as do those with no staff but that do receive financial services.		
Human Resources	5.46 FTE (including ongoing temps)	92.2%	75.49	412.20	4,946.42	FY2013 budget of HR staffing and materials cost per FTE times true up factor.		
Board of Commissioners	5.46 FTE (including ongoing temps)	100.0%	63.81	348.38	4,180.55	FY2013 budget - 25% of BoCC staffing and materials cost is allocated		
Facilities and Maintenance	% building		Bldg cost per month			Based on FY2013 budget. County Courthouse - 2 maint srvc FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - 1 main FTE + utilities divided among Jail, Sheriff, Marine Sheriff and Corrections; b/c Jail pays for all these costs, it receives a credit from the other three units. Other departments not in one of these facilities are allocated \$0 in facilities maintenance. Note - no office space cost or depreciation is included.		
Courthouse	0 Sq Ft 0.0%	85.7%	37,610.67	0.00	0.00			
Justice	Sq Ft	100.0%						
County Counsel	1.0% actual % time SH	100.0%			1,565.84	Based on hours worked from Jan 1 2012 to Dec 31 2012 and FY2013 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable and Vernonia activities.		
	2.0% actual % time RM				2,315.09			
	2.0% actual % time CZ				1,832.89			
	0.0% actual % time JK				0.00			
	Annual Materials Cost			460.17	460.17			
Support Department Adjustment						Support Services do not pay allocation; county does not assign this balance out to program funds to cover in addition to program share of services		
				Avr Monthly Cost	3,618.23	Annual Cost	43,418.80	Total allocated:
				Increase/(Decrease) %	13.5%	FY12 Total	38,260.83	2,014,214
								% of Total
								2.2%

* Allocations are based on budget or estimates. When actual costs are less than budget we "true up" the allocation. The percentage is actuals to budget for the costs included in that particular allocated group in FY2012. However, when actuals exceed budget, the true up for the next year is 100%.

Department of Community Justice-Adult Division - Fund 203

Our departments funding consist of Grant-in-Aid that is allocated by the Oregon State Department of Corrections. Counties enter into a binding contract with the State of Oregon for funding that has specific mandated requirements agreed upon by counties. Columbia County like many other small counties receives all their funding from the State to provide supervision to offenders and funding for 1145 offenders lodged in the Columbia County Jail. Funding received from the state is not adequate to provide all supervision and service needs (there has been a significant decrease in funding from the last biennium), and Community Corrections does not receive funding through the County general fund. Therefore, revenue generated locally through fees collected from the offender enhances the programs. The revenue sources are: supervision fees, electronic monitoring fees, DNA collection fees, evaluation fees, cognitive education class fees, urinalysis fees, treatment cost reimbursement, interstate compact application fees, community service/work crew administrative fees, Transitional housing fees, and work crew contract fees. The department also received funds from the Oregon Department of Revenue for accounts submitted to them for collection.

We have been advised by the Department of Corrections that we will not be receiving “Measure 57” funding during this biennium which will result in the loss of \$63,315.00 per year.

FY 2013-2014 Highlights and Significant Changes

In the upcoming year, we requesting that we hold at our current staffing numbers of a Director, 1 Lead Probation Officer, 6 Probation Officers, 1 f/t Lead Work Crew Supervisor (1 p/t temp. as needed Work Crew Supervisors), 1 Office Manager, 1 Office Specialist (2 p/t temp. Office Support Staff) and 1 Alcohol Evaluator. Our department continues to look for opportunities to generate revenues through added contracts with our Work Crew Program and fee collections (we have contracts 5-7 days per week). We will continue to be fiscally conservative and invest in our employees training and professional growth as they are the most important component of our business.

Due to our National, State and Counties depressed economy over the past four plus years, our contingencies funds have been drastically depleted. At this time, our estimated contingency fund for FY 13-14 is \$37,270. At this time in the legislative process, we do not have hard numbers to most accurately estimate our funding. There are several legislative Bills that may have a positive effect on our biennial funding. We will not know the bottom line for several more weeks or months.

Our plan of action to address this shortfall on contingencies carryover is to utilize the funding figures we currently have, and as our true funding is established by the legislature; we expect our overall funding to increase. The increase in funding will bolster our contingencies line item with the goal of reaching the two month operating contingency requirement of \$200,000 within the first ten months of FY 13-14. In the event we are not able to reach the required contingency mark of \$200,000, we will need to reduce our personnel cost and layoffs will ensue.

FY 2012-2013 Accomplishments

In the fiscal year that is closing, the Department of Community Justice-Adult Division was responsible for supervising over 460 men and women (on a daily basis) under the jurisdiction of the Circuit Court, Local Control Offenders, and Post-Prison Board of Parole cases. Of special note are the following accomplishments produced by our staff:

- Our department continues to be in the top 10 lowest recidivism counties in the State of Oregon.
- Our department has the **highest** collection rate of supervision fees by any County in the State of Oregon.
- Our Work Crew is fully funded by contract fees with several government agencies including: Oregon Department of Transportation, City of St. Helens, Columbia City, City of Rainier, and the Columbia County Parks & Road Department. This is also a great benefit to the citizens of Columbia County as our roadways and parks are beautified and maintained at a high level.

Thank you,

Walt Pesterfield

Director, Department of Community Justice-Adult Division

FY14 Proposed Budget

**Community Fund 203
Corrections**

	FY14 Proposed Budget	FY13 Estimated Actuals	FY13 Budget	Change FY13 to FY14 Budget	FY12 Actuals	FY11 Actuals
Summary						
Unrestricted Beginning Balance	0	0	0		0	0
Restricted Beginning Balance	<u>191,005</u>	<u>394,203</u>	<u>360,330</u>	-46.99%	<u>473,453</u>	<u>433,217</u>
Total Beginning Balance	191,005	394,203	360,330	-46.99%	473,453	433,217
Property Tax	0	0	0		0	0
State & Fed Government	0	0	0		0	0
Other Resources	<u>0</u>	<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>
FY Unrestricted Resources Total	0	0	0		0	0
Property Tax	0	0	0		0	0
State & Fed Government	1,386,000	1,235,249	1,348,229	2.80%	1,231,602	1,426,311
Fees, Permits, Fines, Service Charges	113,500	172,675	196,000	-42.09%	175,331	183,645
Bond or Debt Proceeds	0	0	0		0	0
Transfers/Reimb from County Funds	15,500	10,750	12,000	29.17%	13,500	0
Other Resources	<u>102,500</u>	<u>9,431</u>	<u>3,000</u>	3316.67%	<u>11,212</u>	<u>3,949</u>
FY Restricted Resources Total	1,617,500	1,428,104	1,559,229	3.74%	1,431,645	1,613,905
Total Resources	1,808,505	1,822,307	1,919,559	-5.79%	1,905,098	2,047,123
Personal Services	1,218,488	1,127,870	1,156,765	5.34%	1,011,520	995,241
Materials and Services	169,900	140,294	207,966	-18.30%	135,884	150,129
Capital Outlay	0	0	0		0	0
Debt Service	6,680	6,680	6,680	0.00%	6,680	6,680
Transfers to County Funds	377,544	356,458	352,408	7.13%	356,811	421,619
Contingencies	35,892	0	195,740	-81.66%	0	0
Ending Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>
Total Expenditure	1,808,505	1,631,302	1,919,559	-5.79%	1,510,895	1,573,670
FY Net Revenue	(191,005)	(203,198)	(360,330)	-46.99%	(79,250)	40,236
Net Revenue incl Begin Bals	0	191,005	0		394,203	473,453
Full time Equivalents (FTEs)	13.30		13.58		13.78	14.57

FY11 Actual	FY12 Actual	FY13 Adopted	FY13 YTD 4.19.13	Account	Description	FTE	FY14 Requested	FY14 Proposed	FY14 Approved	FY14 Adopted
				203	Community Corrections Fund					
				R15	Restricted Fund Balance					
0.00	0.00	0.00	0.00	00-3001	Beginning Cash Balance	0.00	0.00	0.00	0.00	0.00
418,690.61	459,998.57	345,329.98	379,676.08	00-3004	Restricted Cash Bal	0.00	165,021.79	176,004.59	0.00	0.00
14,526.83	13,454.44	15,000.00	14,526.94	00-3005	Non-spendable Beg'ng Cash Bal	0.00	15,000.00	15,000.00	0.00	0.00
433,217.44	473,453.01	360,329.98	394,203.02		Restricted Fund Balance Totals:	0.00	180,021.79	191,004.59	0.00	0.00
				R25	Rest Fees, Lic, Perm, Fines,					
97,831.09	94,857.63	100,000.00	63,114.92	00-3250	Supervision Fees	0.00	10,000.00	10,000.00	0.00	0.00
8,365.62	7,857.17	10,000.00	6,638.89	00-3260	MIS Client Fees	0.00	0.00	0.00	0.00	0.00
576.00	720.00	2,000.00	0.00	00-3270	Program Client Fees	0.00	500.00	10,500.00	0.00	0.00
16,604.00	28,165.91	20,000.00	14,548.00	00-3280	DUII Fees	0.00	20,000.00	20,000.00	0.00	0.00
8,748.64	5,748.48	6,000.00	4,278.00	00-3290	Transition House Rental Fees	0.00	5,000.00	8,000.00	0.00	0.00
132,125.35	137,349.19	138,000.00	88,579.81		Rest Fees, Lic, Perm, Fines, Totals:	0.00	35,500.00	48,500.00	0.00	0.00
				R36	Restr State/ Local Govt Grant/					
1,420,235.10	1,164,479.00	1,285,229.00	873,360.00	00-3060	Grant-In-Aid	0.00	1,285,229.00	1,292,800.00	0.00	0.00
6,075.88	67,123.00	63,000.00	69,720.25	00-3066	Subsidy	0.00	10,000.00	93,200.00	0.00	0.00
0.00	0.00	0.00	0.00	00-3580	Victim Advocate Grant	0.00	0.00	0.00	0.00	0.00
1,426,310.98	1,231,602.00	1,348,229.00	943,080.25		Restr State/ Local Govt Grant/ Totals:	0.00	1,295,229.00	1,386,000.00	0.00	0.00
				R55	Rest Interfund Transf/Intrnl S					
0.00	4,000.00	12,000.00	7,500.00	00-3085	Work Crew from County Depts	0.00	12,000.00	15,500.00	0.00	0.00
0.00	9,500.00	0.00	0.00	00-3292	Work Fees Inter fund	0.00	0.00	0.00	0.00	0.00
0.00	13,500.00	12,000.00	7,500.00		Rest Interfund Transf/Intrnl S Total	0.00	12,000.00	15,500.00	0.00	0.00
				R65	Other Resources (Restr)					
3,948.81	2,848.29	3,000.00	1,998.14	00-3020	Interest on Investments	0.00	2,500.00	2,500.00	0.00	0.00
0.00	44.00	0.00	0.00	00-3100	Refund of Expenses	0.00	0.00	0.00	0.00	0.00
0.00	8,319.62	0.00	6,930.80	00-3120	Misc Revenue	0.00	100,000.00	100,000.00	0.00	0.00
51,520.00	37,982.00	58,000.00	33,825.00	00-3295	Work Crew Revenue	0.00	50,000.00	65,000.00	0.00	0.00
55,468.81	49,193.91	61,000.00	42,753.94		Other Resources (Restr) Totals:	0.00	152,500.00	167,500.00	0.00	0.00
2,047,122.58	1,905,098.11	1,919,558.98	1,476,117.02		REVENUES TOTALS:	0.00	1,675,250.79	1,808,504.59	0.00	0.00

FY11	FY12	FY13	FY13				FY14	FY14	FY14	FY14
Actual	Actual	Adopted	YTD 4.19.13	Account	Description	FTE	Requested	Proposed	Approved	Adopted
				01	Administrative					
				E1	Personal Services					
83,257.60	88,585.40	67,674.89	0.00	00-4001	Director	0.00	0.00	0.00	0.00	0.00
46,599.73	52,635.20	55,022.04	50,767.58	00-4002	Probation Officer I	0.75	72,679.32	72,679.32	0.00	0.00
46,046.39	53,080.20	55,022.04	40,890.21	00-4003	Probation Officer I	1.00	57,770.55	57,770.55	0.00	0.00
13,599.52	11,371.22	17,336.26	9,613.02	00-4004	A & D Eval. Spec	0.45	16,389.36	16,389.36	0.00	0.00
41,932.70	48,445.00	50,044.87	37,786.92	00-4005	Probation Officer II	1.00	53,804.36	53,804.36	0.00	0.00
63,658.00	68,171.00	69,665.86	52,525.32	00-4006	Office Manager	1.00	73,170.49	73,170.49	0.00	0.00
31,298.80	42,660.76	47,682.12	39,654.92	00-4007	Probation Officer I	1.00	56,885.69	56,885.69	0.00	0.00
48,769.84	54,170.00	55,835.54	42,690.80	00-4008	Probation Officer I	1.00	59,456.24	59,456.24	0.00	0.00
0.00	0.00	0.00	41,621.41	00-4009	Probation Officer II	1.00	57,410.55	57,410.55	0.00	0.00
39,825.78	11,212.00	20,497.82	0.00	00-4010	Probation Officer I	0.00	0.00	0.00	0.00	0.00
13,370.58	12,875.18	11,810.01	10,500.00	00-4011	Clerical Specialist	0.33	15,042.69	15,042.69	0.00	0.00
0.00	0.00	0.00	0.00	00-4012	Work Crew Supervisor	0.00	0.00	0.00	0.00	0.00
37,005.80	23,085.00	0.00	0.00	00-4013	Office Specialist	0.00	0.00	0.00	0.00	0.00
44,709.74	47,078.63	48,770.51	35,917.50	00-4014	Lead Work Crew Supervisor	1.00	51,647.28	51,647.28	0.00	0.00
64,731.52	68,852.00	71,726.00	53,257.78	00-4015	Lead Probation Officer	1.00	74,292.03	74,292.03	0.00	0.00
24,168.44	6,745.50	18,345.25	3,248.80	00-4016	Work Crew Supervisor	0.49	18,885.78	18,885.78	0.00	0.00
0.00	0.00	0.00	4,923.32	00-4017	WorkCrew Supervisor	0.20	7,496.32	7,496.32	0.00	0.00
0.00	0.00	0.00	2,502.00	00-4018	Work Crew Supervisor	0.00	7,488.00	0.00	0.00	0.00
0.00	6,385.50	18,345.25	7,398.00	00-4022	Work Crew Supervisor	0.00	0.00	0.00	0.00	0.00
0.00	0.00	11,947.92	3,482.70	00-4036	Office Assistant	0.49	12,587.12	12,587.12	0.00	0.00
0.00	0.00	29,209.54	25,253.33	00-4037	Probation Officer II	1.00	54,747.44	54,747.44	0.00	0.00
0.00	0.00	0.00	4,976.29	00-4038	PO (shared with Juv)	0.00	0.00	0.00	0.00	0.00
0.00	15,255.00	38,836.15	30,069.05	00-4054	Office Specialist	1.00	45,019.73	42,206.00	0.00	0.00
10,712.20	0.00	0.00	0.00	00-4077	Probation Officer II	0.00	0.00	0.00	0.00	0.00
12,828.00	11,463.00	19,521.73	8,817.98	00-4084	Office Assistant	0.49	18,345.60	18,345.60	0.00	0.00
0.00	2,625.72	4,939.91	694.98	00-4085	Temp Help	0.10	5,200.00	5,200.00	0.00	0.00
11,625.50	0.00	0.00	300.00	00-4088	Temp PO	0.00	0.00	0.00	0.00	0.00
8,916.11	7,182.13	15,000.00	6,960.87	00-4090	Overtime	0.00	12,000.00	12,000.00	0.00	0.00
110,064.15	129,128.66	137,237.56	106,137.75	00-4101	PERS	0.00	187,043.53	189,270.68	0.00	0.00
48,798.07	48,066.32	55,633.38	39,045.23	00-4102	FICA Tax	0.00	58,929.37	58,141.29	0.00	0.00
16,994.40	14,709.60	18,817.38	14,297.84	00-4103	Workers' Compensation Ins.	0.00	22,622.61	21,112.37	0.00	0.00

FY11	FY12	FY13	FY13				FY14	FY14	FY14	FY14
Actual	Actual	Adopted	YTD 4.19.13	Account	Description	FTE	Requested	Proposed	Approved	Adopted
175,898.15	175,547.95	194,646.63	135,324.19	00-4104	Insurance Benefits	0.00	191,365.39	182,660.95	0.00	0.00
150.96	349.38	394.14	272.54	00-4105	WBF	0.00	553.28	522.34	0.00	0.00
279.47	11,839.56	22,801.96	13,444.91	00-4106	Unemployment Insurance	0.00	6,463.90	6,763.70	0.00	0.00
995,241.45	1,011,519.91	1,156,764.76	822,375.24		Personal Services Totals:	13.30	1,237,296.63	1,218,488.15	0.00	0.00
				E2	Materials and Services					
4,396.17	4,105.77	6,000.00	3,263.37	00-4310	Telephone	0.00	6,000.00	5,000.00	0.00	0.00
5,296.82	4,736.85	6,000.00	2,213.92	00-4311	Cellular Phones	0.00	4,000.00	3,000.00	0.00	0.00
1,638.03	1,399.13	1,500.00	926.31	00-4320	Postage	0.00	1,500.00	1,500.00	0.00	0.00
4,971.96	4,543.89	6,900.00	3,281.00	00-4321	Office Supplies	0.00	7,000.00	5,000.00	0.00	0.00
1,723.88	0.00	0.00	0.00	00-4521	Data Processing Supplies	0.00	0.00	0.00	0.00	0.00
156.04	1,031.47	2,000.00	1,855.96	00-4522	Small Equipment	0.00	2,000.00	1,500.00	0.00	0.00
1,547.09	1,563.69	5,000.00	518.25	00-4531	Computer Supplies	0.00	5,000.00	2,000.00	0.00	0.00
6,613.00	5,586.94	5,866.35	5,713.85	00-4588	Property/Liability Insurance	0.00	5,900.00	5,900.00	0.00	0.00
244.40	0.00	500.00	0.00	00-4701	Advertising and Publishing	0.00	0.00	0.00	0.00	0.00
494.39	1,975.61	2,500.00	758.76	00-4710	Mileage	0.00	2,500.00	2,000.00	0.00	0.00
0.00	12,551.10	12,000.00	9,336.51	00-4711	Vehicle Fuel	0.00	12,000.00	12,000.00	0.00	0.00
0.00	10,960.00	12,000.00	8,140.43	00-4713	Vehicle Lease	0.00	12,000.00	12,000.00	0.00	0.00
0.00	4,312.01	5,000.00	5,006.84	00-4714	Vehicle Maintenance	0.00	5,000.00	5,000.00	0.00	0.00
27,987.24	129.66	0.00	0.00	00-4715	Auto Expenses	0.00	0.00	0.00	0.00	0.00
10,741.84	12,981.41	12,000.00	8,932.14	00-4720	Conferences and Training	0.00	12,000.00	12,000.00	0.00	0.00
920.00	1,006.15	1,200.00	890.00	00-4730	Membership Dues	0.00	1,200.00	1,000.00	0.00	0.00
6,810.26	10,450.64	5,000.00	4,313.00	00-4750	Contract Legal Services	0.00	5,000.00	5,000.00	0.00	0.00
4,738.50	2,150.00	10,000.00	1,142.50	00-4801	Mental Health-Eval.-Poly&Sex T	0.00	10,000.00	5,000.00	0.00	0.00
340.00	250.00	5,000.00	775.00	00-4803	Domestic Viol./Batterer Trmt	0.00	5,000.00	5,000.00	0.00	0.00
13,111.00	11,137.75	35,000.00	9,000.00	00-4805	A & D Trmt	0.00	35,000.00	25,000.00	0.00	0.00
16,103.64	12,940.19	15,000.00	11,823.50	00-4806	Urinalysis	0.00	15,000.00	20,000.00	0.00	0.00
3,034.46	3,054.75	5,000.00	2,322.22	00-4807	Machine Maint./Rprs/Supplies	0.00	5,000.00	4,000.00	0.00	0.00
6,041.65	2,293.02	10,000.00	2,084.86	00-4808	Indigent Assistant Funds	0.00	10,000.00	5,000.00	0.00	0.00
18,418.22	11,640.90	20,000.00	10,242.42	00-4809	Day Reporting Center	0.00	20,000.00	15,000.00	0.00	0.00
495.31	109.56	1,000.00	65.76	00-4810	Electronic Monitoring	0.00	500.00	500.00	0.00	0.00
2,230.61	1,537.15	3,000.00	3,478.10	00-4812	Uniforms/Safety Equipment	0.00	3,000.00	2,000.00	0.00	0.00
135.21	959.75	500.00	430.00	00-4813	Psych.Eval./Hep.Shots	0.00	500.00	500.00	0.00	0.00

FY11	FY12	FY13	FY13				FY14	FY14	FY14	FY14
Actual	Actual	Adopted	YTD 4.19.13	Account	Description	FTE	Requested	Proposed	Approved	Adopted
11,939.44	12,477.07	20,000.00	13,533.57	00-4815	Transition House Operating Exp	0.00	20,000.00	15,000.00	0.00	0.00
0.00	0.00	0.00	0.00	00-4900	Transfer to General fund	0.00	0.00	0.00	0.00	0.00
150,129.16	135,884.46	207,966.35	110,048.27		Materials and Services Totals:	0.00	205,100.00	169,900.00	0.00	0.00
				E3	Capital Outlay					
0.00	0.00	0.00	0.00	00-5005	Phone System	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	00-5008	Electronic Monitoring Equip.	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	00-5011	Office Furniture	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	00-5089	Computer/Printer	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Capital Outlay Totals:	0.00	0.00	0.00	0.00	0.00
				E4	Debt Service					
6,680.00	6,680.00	6,680.00	3,340.00	00-6010	Trans Housing Note-St.Helens	0.00	6,680.00	6,680.00	0.00	0.00
6,680.00	6,680.00	6,680.00	3,340.00		Debt Service Totals:	0.00	6,680.00	6,680.00	0.00	0.00
				E5	Transfers					
97,911.96	100,305.72	96,123.16	80,102.60	00-4593	Central Administrative Charges	0.00	120,159.37	120,159.37	0.00	0.00
0.00	0.00	0.00	3,053.26	00-5312	Reimb Work other Fund	0.00	1,000.00	1,000.00	0.00	0.00
0.00	320.00	100.00	792.00	00-5314	Firing Range Use Fee	0.00	200.00	200.00	0.00	0.00
323,707.00	256,185.00	256,185.00	128,092.50	00-5331	Transfer to Jail	0.00	256,185.00	256,185.00	0.00	0.00
421,618.96	356,810.72	352,408.16	212,040.36		Transfers Totals:	0.00	377,544.37	377,544.37	0.00	0.00
				E6	Contingencies					
0.00	0.00	195,739.71	0.00	00-5401	Operating Contingencies	0.00	0.00	35,892.07	0.00	0.00
0.00	0.00	195,739.71	0.00		Contingencies Totals:	0.00	0.00	35,892.07	0.00	0.00
1,573,669.57	1,510,895.09	1,919,558.98	1,147,803.87		EXPENDITURES TOTALS:	13.30	1,826,621.00	1,808,504.59	0.00	0.00
0.00	0.00	0.00	0.00		DEPT REVENUES	0.00	0.00	0.00	0.00	0.00
1,573,669.57	1,510,895.09	1,919,558.98	1,147,803.87		DEPT EXPENSES	13.30	1,826,621.00	1,808,504.59	0.00	0.00
(1,573,669.57)	(1,510,895.09)	(1,919,558.98)	(1,147,803.87)		Administrative Totals:	(13.30)	(1,826,621.00)	(1,808,504.59)	0.00	0.00

FY11 Actual	FY12 Actual	FY13 Adopted	FY13 YTD 4.19.13	Account	Description	FTE	FY14 Requested	FY14 Proposed	FY14 Approved	FY14 Adopted
2,047,122.58	1,905,098.11	1,919,558.98	1,476,117.02		FUND REVENUES	0.00	1,675,250.79	1,808,504.59	0.00	0.00
1,573,669.57	1,510,895.09	1,919,558.98	1,147,803.87		FUND EXPENSES	13.30	1,826,621.00	1,808,504.59	0.00	0.00
473,453.01	394,203.02	0.00	328,313.15		Community Corrections Fund Totals:	(13.30)	(151,370.21)	0.00	0.00	0.00

FY2013-2014 Administrative Allocation

Proposed Budget

Fund Account Community Corrections

Support Function/Item	No. of Units	"True up" factor*	Cost/unit/mo	Monthly Cost	Annual Cost	Allocations based on:		
Telephone (landlines)	41.00 landlines	44.9%	3.68	150.95	1,811.37	FY2013 budget of landline phone cost for no. of land lines times true up factor from FY12 actuals to budget.		
Info Tech	15.50 workstations	92.1%	141.48	2,192.88	26,314.60	FY2013 budget of IT staffing, materials and capital expenditures cost for no. of workstations times true up factor. Non-primary laptops are valued at .5 each.		
Finance and General Liability Insurance	12.98 FTE (including ongoing temps)	90.0%	318.09	4,128.76	49,545.10	FY2013 4.2 staff (staffing for special assessment and reimbursable activities is excluded), audit, PR processing, liability insurance, finance materials and services. General Fund has slightly higher unit cost to include supply closet & newspaper subscriptions in the courthouse. The "true up" varies if in general fund or not.		
Finance - Special Assessment		100.0%				Units which require finance support beyond normal payroll, AP and AR processing, have special assessment as do those with no staff but that do receive financial services.		
Human Resources	12.98 FTE (including ongoing temps)	92.2%	75.49	979.92	11,759.08	FY2013 budget of HR staffing and materials cost per FTE times true up factor.		
Board of Commissioners	12.98 FTE (including ongoing temps)	100.0%	63.81	828.20	9,938.37	FY2013 budget - 25% of BoCC staffing and materials cost is allocated		
Facilities and Maintenance	% building	Bldg cost per month				Based on FY2013 budget. County Courthouse - 2 maint srvc FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - 1 main FTE + utilities divided among Jail, Sheriff, Marine Sheriff and Corrections; b/c Jail pays for all these costs, it receives a credit from the other three units. Other departments not in one of these facilities are allocated \$0 in facilities maintenance. Note - no office space cost or depreciation is included.		
Courthouse	Sq Ft	85.7%	37,610.67	0.00	0.00			
Justice	4,244 Sq Ft 7.4%	100.0%	21,455.50	1,591.57	19,098.89			
County Counsel	1.0% actual % time SH 0.0% actual % time RM 0.0% actual % time CZ 0.0% actual % time JK Annual Materials Cost	100.0%			1,565.84 0.00 0.00 0.00 126.11			
Support Department Adjustment						Support Services do not pay allocation; county does not assign this balance out to program funds to cover in addition to program share of services		
				Avr Monthly Cost	10,013.28	Annual Cost	120,159.37	Total allocated:
				Increase/(Decrease) %	25.0%	FY12 Total	96,123.16	2,014,214
							% of Total	
							6.0%	

* Allocations are based on budget or estimates. When actual costs are less than budget we "true up" the allocation. The percentage is actuals to budget for the costs included in that particular allocated group in FY2012. However, when actuals exceed budget, the true up for the next year is 100%.

Fair Board – Fund 204

The Fair Board manages the Columbia County Fairgrounds including leasing property to other associations and vendors and produces the annual Columbia county Fair & Rodeo.

FY 2013-2014 Highlights and Significant Changes

The fair will have its third year as being volunteer-only.

The Fair Board is committed to creating a community resource – the grounds and the annual county fair event itself – that is truly self-supporting going forward.

FY14 Proposed Budget

Fair Board

Fund 204

Summary	FY14 Proposed Budget	FY13 Estimated Actuals	FY13 Budget	Change FY13 to FY14 Budget	FY12 Actuals	FY11 Actuals
Unrestricted Beginning Balance	0	0	0		0	0
Restricted Beginning Balance	116,904	123,358	100,353	16.49%	665	6,254
Total Beginning Balance	116,904	123,358	100,353	16.49%	665	6,254
Property Tax	0	0	0		0	0
State & Fed Government	0	0	0		0	0
Other Resources	0	0	0		0	0
FY Unrestricted Resources Total	0	0	0		0	0
Property Tax	0	0	0		0	0
State & Fed Government	0	0	0		100	19,650
Fees, Permits, Fines, Service Charges	254,200	210,151	195,500	30.03%	273,917	208,753
Bond or Debt Proceeds	0	0	0		0	0
Transfers/Reimb from County Funds	0	0	0		20,000	119,613
Other Resources	85,505	75,935	70,150	21.89%	108,570	154,772
FY Restricted Resources Total	339,705	286,087	265,650	27.88%	402,587	502,788
Total Resources	456,609	409,445	366,003	24.76%	403,252	509,043
Personal Services	0	0	0		45,114	94,446
Materials and Services	247,300	284,062	314,225	-21.30%	234,897	376,349
Capital Outlay	47,000	0	0		(4,035)	39,145
Debt Service	0	0	0		0	0
Transfers to County Funds	21,303	10,116	10,216	108.52%	5,551	18,209
Contingencies	141,007	0	43,202	226.39%	0	0
Ending Fund Balance	0	0	0		0	0
Total Expenditure	456,609	294,178	367,643	24.20%	281,526	528,149
FY Net Revenue	(116,904)	(8,092)	(101,993)	14.62%	121,061	(25,361)
Net Revenue incl Begin Bals	0	115,267	(1,640)	-100.00%	121,726	(19,107)
Full time Equivalents (FTEs)	0.00		0.00		0.53	1.00

FY11 Actual	FY12 Actual	FY13 Adopted	FY13 YTD 4.19.13	Account	Description	FTE	FY14 Requested	FY14 Proposed	FY14 Approved	FY14 Adopted
				204	Fairboard Fund					
				R15	Restricted Fund Balance					
0.00	0.00	0.00	0.00	00-3001	Beginning Cash Balance	0.00	0.00	0.00	0.00	0.00
4,240.92	(1,561.06)	100,353.13	121,726.00	00-3004	Restricted Cash Bal	0.00	115,266.62	115,266.62	0.00	0.00
2,013.31	2,225.80	0.00	0.00	00-3005	Non-spendable Beg'ng Cash Bal	0.00	0.00	0.00	0.00	0.00
6,254.23	664.74	100,353.13	121,726.00		Restricted Fund Balance Totals:	0.00	115,266.62	115,266.62	0.00	0.00
19,650.00	0.00	0.00	0.00	R25 00-3253	Rest Fees, Lic, Perm, Fines, Sponsorships	0.00	0.00	0.00	0.00	0.00
19,650.00	0.00	0.00	0.00		Rest Fees, Lic, Perm, Fines, Totals:	0.00	0.00	0.00	0.00	0.00
32,385.00	10,795.00	0.00	0.00	R35 02-3880	Restr Fed Grant/Donation Fair ODoE grant	0.00	0.00	0.00	0.00	0.00
32,385.00	10,795.00	0.00	0.00		Restr Fed Grant/Donation Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	R36 00-3259	Restr State/ Local Govt Grant/ Grants	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Restr State/ Local Govt Grant/ Totals:	0.00	0.00	0.00	0.00	0.00
25.00	40.00	0.00	0.00	R37 00-3130	Restr Private Grant/Donation Fair Donations	0.00	0.00	0.00	0.00	0.00
25.00	40.00	0.00	0.00		Restr Private Grant/Donation Total	0.00	0.00	0.00	0.00	0.00
119,613.47	20,000.00	0.00	0.00	R55 00-3080	Rest Interfund Transf/Intrnl S Transfer from General Fund	0.00	0.00	0.00	0.00	0.00
0.00	100.00	0.00	0.00	00-3085	Fee from County Depts	0.00	0.00	0.00	0.00	0.00
36,030.73	50,001.88	40,000.00	48,110.29	00-3095	Lottery Funds - Ag Dept.	0.00	40,000.00	40,000.00	0.00	0.00
155,644.20	70,101.88	40,000.00	48,110.29		Rest Interfund Transf/Intrnl S Totals:	0.00	40,000.00	40,000.00	0.00	0.00
(123.99)	371.81	150.00	710.56	R65 00-3020	Other Resources (Restr) Interest on Investments	0.00	1,000.00	1,000.00	0.00	0.00
0.00	616.61	0.00	16.29	00-3120	Miscellaneous Income	0.00	0.00	0.00	0.00	0.00
6,383.42	0.00	0.00	0.00	00-3271	Track Lease	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	00-3341	Stumpage PGE	0.00	0.00	0.00	0.00	0.00
6,259.43	988.42	150.00	726.85		Other Resources (Restr) Totals:	0.00	1,000.00	1,000.00	0.00	0.00
220,217.86	82,590.04	140,503.13	170,563.14		REVENUES TOTALS:	0.00	156,266.62	156,266.62	0.00	0.00
				E3	Capital Outlay					

FY11 Actual	FY12 Actual	FY13 Adopted	FY13 YTD 4.19.13	Account	Description	FTE	FY14 Requested	FY14 Proposed	FY14 Approved	FY14 Adopted
39,144.99	(4,035.01)	0.00	0.00	02-5023	Fair ODoE capital improvement	0.00	0.00	0.00	0.00	0.00
39,144.99	(4,035.01)	0.00	0.00		Capital Outlay Totals:	0.00	0.00	0.00	0.00	0.00
39,144.99	(4,035.01)	0.00	0.00		EXPENDITURES TOTALS:	0.00	0.00	0.00	0.00	0.00

FY11 Actual	FY12 Actual	FY13 Adopted	FY13 YTD 4.19.13	Account	Description	FTE	FY14 Requested	FY14 Proposed	FY14 Approved	FY14 Adopted
				01	Fair Administrative Dept					
				R25	Rest Fees, Lic, Perm, Fines,					
3,956.41	3,230.43	2,000.00	2,043.65	00-3260	Storage Rentals	0.00	2,500.00	2,500.00	0.00	0.00
34,595.00	48,777.00	30,000.00	37,596.00	00-3261	Rentals	0.00	35,000.00	35,000.00	0.00	0.00
0.00	885.00	0.00	0.00	00-3262	Camping	0.00	0.00	0.00	0.00	0.00
47,100.00	43,505.00	30,000.00	32,050.00	00-3280	Deposits on Rentals	0.00	40,000.00	40,000.00	0.00	0.00
85,651.41	96,397.43	62,000.00	71,689.65		Rest Fees, Lic, Perm, Fines, Totals:	0.00	77,500.00	77,500.00	0.00	0.00
				R37	Restr Private Grant/Donation					
0.00	0.00	0.00	0.00	00-3096	Special Awards	0.00	0.00	0.00	0.00	0.00
26,684.10	0.00	0.00	0.00	00-3272	Fundraisers	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	01-3096	Special Award	0.00	0.00	0.00	0.00	0.00
26,684.10	0.00	0.00	0.00		Restr Private Grant/Donation Totals:	0.00	0.00	0.00	0.00	0.00
				R65	Other Resources (Restr)					
0.00	0.00	0.00	0.00	00-3254	Concert Revenue	0.00	0.00	0.00	0.00	0.00
768.70	12,536.06	9,000.00	8,210.00	00-3271	Track Lease	0.00	16,000.00	16,000.00	0.00	0.00
768.70	12,536.06	9,000.00	8,210.00		Other Resources (Restr) Totals:	0.00	16,000.00	16,000.00	0.00	0.00
113,104.21	108,933.49	71,000.00	79,899.65		REVENUES TOTALS:	0.00	93,500.00	93,500.00	0.00	0.00
				E1	Personal Services					
59,551.16	0.00	0.00	0.00	00-4001	Personnel	0.00	0.00	0.00	0.00	0.00
0.00	34,278.12	0.00	0.00	00-4013	Fair Administrator	0.00	0.00	0.00	0.00	0.00
9,154.01	1,989.16	0.00	0.00	00-4101	PERS	0.00	0.00	0.00	0.00	0.00
4,555.70	2,622.27	0.00	0.00	00-4102	FICA Tax	0.00	0.00	0.00	0.00	0.00
186.88	34.57	0.00	0.00	00-4103	Workers' Compensation Ins.	0.00	0.00	0.00	0.00	0.00
20,986.26	5,608.48	0.00	0.00	00-4104	Insurance Benefits	0.00	0.00	0.00	0.00	0.00
12.15	15.80	0.00	0.00	00-4105	WBF	0.00	0.00	0.00	0.00	0.00
0.00	565.59	0.00	0.00	00-4106	Unemployment Insurance	0.00	0.00	0.00	0.00	0.00
94,446.16	45,113.99	0.00	0.00		Personal Services Totals:	0.00	0.00	0.00	0.00	0.00
				E2	Materials and Services					
4,841.83	3,594.79	1,754.00	1,681.05	00-4310	Telephone	0.00	2,500.00	2,500.00	0.00	0.00
10,004.82	2,702.59	8,500.00	6,196.07	00-4321	Office Supplies & Expense	0.00	7,500.00	7,500.00	0.00	0.00
1,927.03	416.15	2,015.00	241.67	00-4322	Copy Mach Maint & Supplies	0.00	2,000.00	2,000.00	0.00	0.00

FY11	FY12	FY13	FY13				FY14	FY14	FY14	FY14
Actual	Actual	Adopted	YTD 4.19.13	Account	Description	FTE	Requested	Proposed	Approved	Adopted
12,969.19	5,287.05	12,000.00	2,316.53	00-4360	Supplies	0.00	5,000.00	5,000.00	0.00	0.00
11,036.49	7,645.61	10,000.00	7,509.38	00-4511	Electricity	0.00	12,000.00	12,000.00	0.00	0.00
4,658.25	3,875.87	4,000.00	3,564.63	00-4512	Fuel - Utilities	0.00	5,000.00	5,000.00	0.00	0.00
1,181.85	2,739.19	2,500.00	4,166.82	00-4513	Water	0.00	3,500.00	3,500.00	0.00	0.00
4,464.56	1,168.56	3,900.00	2,185.77	00-4514	Garbage Service	0.00	4,200.00	4,200.00	0.00	0.00
35,426.71	13,047.81	30,000.00	26,830.02	00-4516	Repairs and Maintenance	0.00	20,000.00	20,000.00	0.00	0.00
19,051.20	12,763.90	20,956.32	11,995.90	00-4588	Insurance and Fidelity Bonds	0.00	14,000.00	14,000.00	0.00	0.00
1,502.76	117.18	1,500.00	2,760.83	00-4701	Advertising and Publicity	0.00	5,000.00	5,000.00	0.00	0.00
44.46	0.00	1,000.00	0.00	00-4710	Mileage	0.00	1,000.00	1,000.00	0.00	0.00
0.00	1,199.30	250.00	2,517.65	00-4715	Vehicle Expense	0.00	2,000.00	2,000.00	0.00	0.00
1,349.51	923.60	4,000.00	2,704.44	00-4720	Conferences and Training	0.00	5,000.00	5,000.00	0.00	0.00
45,740.00	31,115.00	27,000.00	24,024.00	00-4722	Refunds	0.00	0.00	0.00	0.00	0.00
965.00	1,240.00	1,500.00	910.00	00-4730	Membership Dues	0.00	2,000.00	2,000.00	0.00	0.00
22,968.30	23,623.64	30,000.00	16,555.95	00-4841	Contract Labor	0.00	30,000.00	30,000.00	0.00	0.00
504.67	24.00	500.00	0.00	00-4901	Other Expense	0.00	1,000.00	1,000.00	0.00	0.00
1,095.00	0.00	0.00	0.00	01-4600	Special Award Expense	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	01-5023	Award Expense	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	11-4310	Telephone	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	11-4321	Office Supplies & Expense	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	11-4322	Copy Mach Maint & Supplies	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	11-4360	Supplies	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	11-4511	Electricity	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	11-4512	Fuel - Utilities	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	11-4513	Water	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	11-4516	Repairs and Maintenance	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	11-4588	Insurance and Fidelity Bonds	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	11-4720	Conferences and Training	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	11-4730	Membership Dues	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	11-4841	Contract Labor	0.00	0.00	0.00	0.00	0.00
0.00	184.27	0.00	0.00	12-4310	Telephone	0.00	0.00	0.00	0.00	0.00
0.00	804.48	0.00	0.00	12-4321	Office Supplies & Expense	0.00	0.00	0.00	0.00	0.00
0.00	1,401.57	0.00	0.00	12-4322	Copy Mach Maint & Supplies	0.00	0.00	0.00	0.00	0.00
0.00	453.10	0.00	0.00	12-4360	Supplies	0.00	0.00	0.00	0.00	0.00

FY11 Actual	FY12 Actual	FY13 Adopted	FY13 YTD 4.19.13	Account	Description	FTE	FY14 Requested	FY14 Proposed	FY14 Approved	FY14 Adopted
0.00	937.05	0.00	0.00	12-4511	Electricity	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	12-4512	Fuel - Utilities	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	12-4513	Water	0.00	0.00	0.00	0.00	0.00
0.00	991.61	0.00	0.00	12-4514	Garbage Service	0.00	0.00	0.00	0.00	0.00
0.00	5,635.93	0.00	0.00	12-4516	Repairs and Maintenance	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	12-4588	Insurance and Fidelity Bonds	0.00	0.00	0.00	0.00	0.00
0.00	330.92	0.00	0.00	12-4720	Conferences and Training	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	12-4730	Membership Dues	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	12-4841	Contract Labor	0.00	0.00	0.00	0.00	0.00
179,731.63	122,223.17	161,375.32	116,160.71		Materials and Services Totals:	0.00	121,700.00	121,700.00	0.00	0.00
0.00	0.00	0.00	0.00	E3 00-5023	Capital Outlay Grant Expense	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Capital Outlay Totals:	0.00	0.00	0.00	0.00	0.00
18,209.04	5,550.60	10,116.02	8,920.00	E5 00-4593	Transfers Central Administrative Charges	0.00	21,302.55	21,302.55	0.00	0.00
0.00	0.00	100.00	0.00	00-5311	Tipping fees	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	11-4593	Central Administrative Charges	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	12-4593	Central Administrative Charges	0.00	0.00	0.00	0.00	0.00
18,209.04	5,550.60	10,216.02	8,920.00		Transfers Totals:	0.00	21,302.55	21,302.55	0.00	0.00
0.00	0.00	43,201.67	0.00	E6 00-5401	Contingencies Operating Contingencies	0.00	188,006.55	141,006.55	0.00	0.00
0.00	0.00	43,201.67	0.00		Contingencies Totals:	0.00	188,006.55	141,006.55	0.00	0.00
292,386.83	172,887.76	214,793.01	125,080.71		EXPENDITURES TOTALS:	0.00	331,009.10	284,009.10	0.00	0.00
113,104.21	108,933.49	71,000.00	79,899.65		DEPT REVENUES	0.00	93,500.00	93,500.00	0.00	0.00
292,386.83	172,887.76	214,793.01	125,080.71		DEPT EXPENSES	0.00	331,009.10	284,009.10	0.00	0.00
(179,282.62)	(63,954.27)	(143,793.01)	(45,181.06)		Fair Administrative Dept Totals:	0.00	(237,509.10)	(190,509.10)	0.00	0.00

FY11 Actual	FY12 Actual	FY13 Adopted	FY13 YTD 4.19.13	Account	Description	FTE	FY14 Requested	FY14 Proposed	FY14 Approved	FY14 Adopted
				02	Fair Operations					
				R25	Rest Fees, Lic, Perm, Fines,					
101,612.90	0.00	0.00	138,607.25	00-3250	Fair Admissions	0.00	75,000.00	75,000.00	0.00	0.00
62,533.70	0.00	0.00	25,944.45	00-3251	Concessions	0.00	40,000.00	40,000.00	0.00	0.00
3,486.00	0.00	0.00	6,690.00	00-3252	Entry Fees	0.00	1,500.00	1,500.00	0.00	0.00
900.00	0.00	0.00	11,000.00	00-3253	Sponsorships	0.00	30,000.00	30,000.00	0.00	0.00
0.00	0.00	0.00	0.00	00-3257	Open Horse Show Rev	0.00	3,000.00	3,000.00	0.00	0.00
0.00	0.00	0.00	0.00	00-3258	Jr. Rodeo Rev	0.00	1,200.00	1,200.00	0.00	0.00
6,313.00	0.00	0.00	990.00	00-3262	Camping	0.00	4,500.00	4,500.00	0.00	0.00
0.00	95,071.50	0.00	0.00	11-3250	Fair Admissions	0.00	0.00	0.00	0.00	0.00
0.00	45,831.65	0.00	0.00	11-3251	Concessions	0.00	0.00	0.00	0.00	0.00
0.00	3,609.67	0.00	0.00	11-3252	Entry Fees	0.00	0.00	0.00	0.00	0.00
0.00	14,041.00	0.00	0.00	11-3253	Sponsorships	0.00	0.00	0.00	0.00	0.00
0.00	2,395.00	0.00	0.00	11-3262	Camping	0.00	0.00	0.00	0.00	0.00
0.00	1,568.00	95,000.00	-15,000.00	12-3250	Fair Admissions	0.00	0.00	0.00	0.00	0.00
0.00	10,240.00	40,000.00	0.00	12-3251	Concessions	0.00	0.00	0.00	0.00	0.00
0.00	1,274.00	3,500.00	0.00	12-3252	Entry Fees	0.00	0.00	0.00	0.00	0.00
0.00	13,825.00	14,000.00	0.00	12-3253	Sponsorships	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	12-3254	Parking Revenue	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	12-3257	Open Horse Show Rev	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	12-3258	Jr. Rodeo Rev	0.00	0.00	0.00	0.00	0.00
0.00	3,320.00	2,000.00	0.00	12-3262	Camping	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	13-3253	Sponsorships	0.00	0.00	0.00	0.00	0.00
174,845.60	191,175.82	154,500.00	168,231.70		Rest Fees, Lic, Perm, Fines, Totals:	0.00	155,200.00	155,200.00	0.00	0.00
				R27	Rest Fee,Srvce Chrg (Stat/Loc)					
0.00	0.00	0.00	0.00	00-3254	Parking Revenue	0.00	20,000.00	20,000.00	0.00	0.00
0.00	0.00	0.00	12,670.04	00-3255	Carnival Fees	0.00	30,000.00	30,000.00	0.00	0.00
0.00	0.00	0.00	0.00	12-3255	Carnival Fees	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	12,670.04		Rest Fee,Srvce Chrg (Stat/Loc) Totals:	0.00	50,000.00	50,000.00	0.00	0.00
				R37	Restr Private Grant/Donation					
874.91	0.00	0.00	4,501.25	00-3272	Fundraiser	0.00	0.00	0.00	0.00	0.00
0.00	20,552.75	0.00	0.00	11-3272	Fundraiser	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	12-3272	Fundraiser	0.00	0.00	0.00	0.00	0.00

FY11 Actual	FY12 Actual	FY13 Adopted	FY13 YTD 4.19.13	Account	Description	FTE	FY14 Requested	FY14 Proposed	FY14 Approved	FY14 Adopted
874.91	20,552.75	0.00	4,501.25		Restr Private Grant/Donation Totals:	0.00	0.00	0.00	0.00	0.00
175,720.51	211,728.57	154,500.00	185,402.99		REVENUES TOTALS:	0.00	205,200.00	205,200.00	0.00	0.00
				E2	Materials and Services					
12,376.54	0.00	0.00	7,029.04	00-4401	Tickets and Office Contract	0.00	7,500.00	7,500.00	0.00	0.00
44,918.43	0.00	0.00	14,905.34	00-4402	Labor Contracts	0.00	5,000.00	5,000.00	0.00	0.00
32,111.46	0.00	0.00	25,750.00	00-4405	Rodeo Contract	0.00	27,000.00	27,000.00	0.00	0.00
1,934.25	0.00	0.00	0.00	00-4411	Premium Awards (Open)	0.00	3,000.00	3,000.00	0.00	0.00
1,003.53	0.00	0.00	3,560.50	00-4412	Ribbons and Trophies	0.00	3,500.00	3,500.00	0.00	0.00
1,416.95	0.00	0.00	1,017.50	00-4413	Judges Meals and Travel	0.00	1,500.00	1,500.00	0.00	0.00
0.00	0.00	0.00	0.00	00-4414	Rabinsky Logging Award	0.00	3,000.00	3,000.00	0.00	0.00
5,295.00	0.00	0.00	6,449.50	00-4441	Professional Services	0.00	5,000.00	5,000.00	0.00	0.00
26,337.23	29.99	0.00	8,188.68	00-4444	Printing and Advertising	0.00	10,000.00	10,000.00	0.00	0.00
8,207.00	0.00	0.00	8,252.00	00-4451	Security	0.00	9,000.00	9,000.00	0.00	0.00
3,200.00	0.00	0.00	2,700.00	00-4454	Superintendent Services	0.00	3,000.00	3,000.00	0.00	0.00
1,055.00	0.00	0.00	750.00	00-4455	Judges Services	0.00	1,000.00	1,000.00	0.00	0.00
12,906.30	0.00	0.00	9,836.69	00-4456	Rental Expense	0.00	12,000.00	12,000.00	0.00	0.00
0.00	0.00	0.00	0.00	00-4457	Open Horse Show Xps	0.00	1,000.00	1,000.00	0.00	0.00
0.00	0.00	0.00	0.00	00-4458	Jr. Rodeo Xps	0.00	4,500.00	4,500.00	0.00	0.00
10,500.00	0.00	0.00	10,900.00	00-4503	Entertainment & Other Shows	0.00	15,000.00	15,000.00	0.00	0.00
2,313.71	0.00	0.00	4,964.45	00-4514	Garbage Service	0.00	100.00	100.00	0.00	0.00
6,313.00	0.00	0.00	1,950.00	00-4515	Restroom Services	0.00	7,000.00	7,000.00	0.00	0.00
0.00	0.00	0.00	6,558.00	00-4572	Parking	0.00	6,500.00	6,500.00	0.00	0.00
6,957.61	0.00	0.00	1,156.90	00-4901	Miscellaneous Expense	0.00	1,000.00	1,000.00	0.00	0.00
0.00	9,477.67	0.00	0.00	11-4401	Tickets and Office Contract	0.00	0.00	0.00	0.00	0.00
0.00	14,600.81	0.00	0.00	11-4402	Labor Contracts	0.00	0.00	0.00	0.00	0.00
0.00	30,350.00	0.00	0.00	11-4405	Rodeo Contract	0.00	0.00	0.00	0.00	0.00
0.00	1,646.25	0.00	0.00	11-4411	Premium Awards (Open)	0.00	0.00	0.00	0.00	0.00
0.00	990.72	0.00	0.00	11-4412	Ribbons and Trophies	0.00	0.00	0.00	0.00	0.00
0.00	206.04	0.00	0.00	11-4413	Judges Meals and Travel	0.00	0.00	0.00	0.00	0.00
0.00	245.00	0.00	0.00	11-4441	Professional Services	0.00	0.00	0.00	0.00	0.00
0.00	2,319.12	0.00	0.00	11-4444	Printing and Advertising	0.00	0.00	0.00	0.00	0.00
0.00	9,810.00	0.00	0.00	11-4451	Security	0.00	0.00	0.00	0.00	0.00

FY11	FY12	FY13	FY13				FY14	FY14	FY14	FY14
Actual	Actual	Adopted	YTD 4.19.13	Account	Description	FTE	Requested	Proposed	Approved	Adopted
0.00	2,900.00	0.00	0.00	11-4454	Superintendent Services	0.00	0.00	0.00	0.00	0.00
0.00	2,146.95	0.00	0.00	11-4455	Judges Services	0.00	0.00	0.00	0.00	0.00
0.00	13,507.30	0.00	0.00	11-4456	Rental Expense	0.00	0.00	0.00	0.00	0.00
0.00	6,400.00	0.00	0.00	11-4503	Entertainment & Other Shows	0.00	0.00	0.00	0.00	0.00
0.00	3,818.29	0.00	0.00	11-4514	Garbage Service	0.00	0.00	0.00	0.00	0.00
0.00	6,349.50	0.00	0.00	11-4515	Restroom Services	0.00	0.00	0.00	0.00	0.00
0.00	3,788.81	0.00	0.00	11-4901	Miscellaneous Expense	0.00	0.00	0.00	0.00	0.00
0.00	0.00	9,500.00	0.00	12-4401	Tickets and Office Contract	0.00	0.00	0.00	0.00	0.00
0.00	96.56	15,000.00	0.00	12-4402	Labor Contracts	0.00	0.00	0.00	0.00	0.00
0.00	80.00	30,350.00	0.00	12-4405	Rodeo Contract	0.00	0.00	0.00	0.00	0.00
0.00	0.00	1,700.00	0.00	12-4411	Premium Awards	0.00	0.00	0.00	0.00	0.00
0.00	0.00	1,000.00	0.00	12-4412	Ribbons and Trophies	0.00	0.00	0.00	0.00	0.00
0.00	0.00	1,000.00	0.00	12-4413	Judges Meals & Travel	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	12-4414	Open Class Payout	0.00	0.00	0.00	0.00	0.00
0.00	0.00	8,000.00	0.00	12-4441	Professional Services	0.00	0.00	0.00	0.00	0.00
0.00	3,559.09	28,000.00	0.00	12-4444	Printing and Advertising	0.00	0.00	0.00	0.00	0.00
0.00	0.00	10,000.00	0.00	12-4451	Security	0.00	0.00	0.00	0.00	0.00
0.00	0.00	3,000.00	0.00	12-4454	Superintendent Services	0.00	0.00	0.00	0.00	0.00
0.00	0.00	1,500.00	0.00	12-4455	Judges Services	0.00	0.00	0.00	0.00	0.00
0.00	0.00	15,000.00	0.00	12-4456	Rental Expense	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	12-4457	Open Horse Show Xps	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	12-4458	Jr. Rodeo Xps	0.00	0.00	0.00	0.00	0.00
0.00	0.00	15,000.00	0.00	12-4503	Entertainment & Other Shows	0.00	0.00	0.00	0.00	0.00
0.00	0.00	300.00	0.00	12-4514	Garbage Service	0.00	0.00	0.00	0.00	0.00
0.00	0.00	6,500.00	0.00	12-4515	Restroom Services	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	12-4572	Parking	0.00	0.00	0.00	0.00	0.00
0.00	351.25	7,000.00	11.60	12-4901	Miscellaneous Expense	0.00	0.00	0.00	0.00	0.00
176,846.01	112,673.35	152,850.00	113,980.20		Materials and Services Totals:	0.00	125,600.00	125,600.00	0.00	0.00
176,846.01	112,673.35	152,850.00	113,980.20		EXPENDITURES TOTALS:	0.00	125,600.00	125,600.00	0.00	0.00

FY11 Actual	FY12 Actual	FY13 Adopted	FY13 YTD 4.19.13	Account	Description	FTE	FY14 Requested	FY14 Proposed	FY14 Approved	FY14 Adopted
175,720.51	211,728.57	154,500.00	185,402.99		DEPT REVENUES	0.00	205,200.00	205,200.00	0.00	0.00
176,846.01	112,673.35	152,850.00	113,980.20		DEPT EXPENSES	0.00	125,600.00	125,600.00	0.00	0.00
(1,125.50)	99,055.22	1,650.00	71,422.79		Fair Operations Totals:	0.00	79,600.00	79,600.00	0.00	0.00

FY11 Actual	FY12 Actual	FY13 Adopted	FY13 YTD 4.19.13	Account	Description	FTE	FY14 Requested	FY14 Proposed	FY14 Approved	FY14 Adopted
				03 R55	Rest Interfund Transf/Intrnl S					
0.00	0.00	0.00	0.00	00-3250	Equipment Reserve	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	00-3260	Facilities Reserve Fund	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Rest Interfund Transf/Intrnl S Totals:	0.00	0.00	0.00	0.00	0.00
				R65	Other Resources (Restr)					
0.00	0.00	0.00	0.00	00-3020	Interest on Reserve Funds	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Other Resources (Restr) Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		REVENUES TOTALS:	0.00	0.00	0.00	0.00	0.00
				E3	Capital Outlay					
0.00	0.00	0.00	0.00	00-5010	Equipment Res Expense	0.00	0.00	7,000.00	0.00	0.00
0.00	0.00	0.00	19,484.34	00-5020	Facilities Improvement	0.00	0.00	40,000.00	0.00	0.00
0.00	0.00	0.00	19,484.34		Capital Outlay Totals:	0.00	0.00	47,000.00	0.00	0.00
				E6	Contingencies					
0.00	0.00	0.00	0.00	00-5401	Reserve Contingencies	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Contingencies Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	19,484.34		EXPENDITURES TOTALS:	0.00	0.00	47,000.00	0.00	0.00
0.00	0.00	0.00	0.00		DEPT REVENUES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	19,484.34		DEPT EXPENSES	0.00	0.00	47,000.00	0.00	0.00
0.00	0.00	0.00	(19,484.34)		Totals:	0.00	0.00	(47,000.00)	0.00	0.00

FY11	FY12	FY13	FY13				FY14	FY14	FY14	FY14
Actual	Actual	Adopted	YTD 4.19.13	Account	Description	FTE	Requested	Proposed	Approved	Adopted
1,615.45	1,623.93	1,631.88	1,632.45	08 R15 00-3004	Rabinsky Restricted Fund Balance Restricted Cash Bal Rabinsky	0.00	1,637.48	1,637.48	0.00	0.00
1,615.45	1,623.93	1,631.88	1,632.45		Restricted Fund Balance Totals:	0.00	1,637.48	1,637.48	0.00	0.00
8.47	8.52	8.00	6.84	R65 00-3020	Other Resources (Restr) Rabinsky Interest	0.00	5.00	5.00	0.00	0.00
8.47	8.52	8.00	6.84		Other Resources (Restr) Totals:	0.00	5.00	5.00	0.00	0.00
1,623.92	1,632.45	1,639.88	1,639.29		REVENUES TOTALS:	0.00	1,642.48	1,642.48	0.00	0.00
1,623.92	1,632.45	1,639.88	1,639.29		DEPT REVENUES	0.00	1,642.48	1,642.48	0.00	0.00
0.00	0.00	0.00	0.00		DEPT EXPENSES	0.00	0.00	0.00	0.00	0.00
1,623.92	1,632.45	1,639.88	1,639.29		Rabinsky Totals:	0.00	1,642.48	1,642.48	0.00	0.00

FY11 Actual	FY12 Actual	FY13 Adopted	FY13 YTD 4.19.13	Account	Description	FTE	FY14 Requested	FY14 Proposed	FY14 Approved	FY14 Adopted
510,666.50	404,884.55	367,643.01	437,505.07		FUND REVENUES	0.00	456,609.10	456,609.10	0.00	0.00
508,377.83	281,526.10	367,643.01	258,545.25		FUND EXPENSES	0.00	456,609.10	456,609.10	0.00	0.00
2,288.67	123,358.45	0.00	178,959.82		Fairboard Fund Totals:	0.00	0.00	0.00	0.00	0.00

FY2013-2014 Administrative Allocation

Proposed Budget

Fund Account **Fair**

Support Function/Item	No. of Units	"True up" factor*	Cost/unit/mo	Monthly Cost	Annual Cost	Allocations based on:	
Telephone (landlines)	0.00 landlines	44.9%	3.68	0.00	0.00	FY2013 budget of landline phone cost for no. of land lines times true up factor from FY12 actuals to budget.	
Info Tech	2.50 workstations	92.1%	141.48	353.69	4,244.29	FY2013 budget of IT staffing, materials and capital expenditures cost for no. of workstations times true up factor. Non-primary laptops are valued at .5 each.	
Finance and General Liability Insurance	0.75 FTE (including ongoing temps)	90.0%	318.09	238.56	2,862.78	FY2013 4.2 staff (staffing for special assessment and reimbursable activities is excluded), audit, PR processing, liability insurance, finance materials and services. General Fund has slightly higher unit cost to include supply closet & newspaper subscriptions in the courthouse. The "true up" varies if in general fund or not.	
Finance - Special Assessment		100.0%				Units which require finance support beyond normal payroll, AP and AR processing, have special assessment as do those with no staff but that do receive financial services.	
Human Resources	0.75 FTE (including ongoing temps)	92.2%	75.49	56.62	679.45	FY2013 budget of HR staffing and materials cost per FTE times true up factor.	
Board of Commissioners	0.75 FTE (including ongoing temps)	100.0%	63.81	47.85	574.25	FY2013 budget - 25% of BoCC staffing and materials cost is allocated	
Facilities and Maintenance	% building	Bldg cost per month				Based on FY2013 budget. County Courthouse - 2 maint srvc FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - 1 main FTE + utilities divided among Jail, Sheriff, Marine Sheriff and Corrections; b/c Jail pays for all these costs, it receives a credit from the other three units. Other departments not in one of these facilities are allocated \$0 in facilities maintenance. Note - no office space cost or depreciation is included.	
Courthouse	0 Sq Ft	0.0%	85.7%	37,610.67	0.00	0.00	
Justice	Sq Ft	100.0%					
County Counsel	5.0% actual % time SH	100.0%			7,829.22	Based on hours worked from Jan 1 2012 to Dec 31 2012 and FY2013 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable and Vernonia activities.	
	2.0% actual % time RM				2,315.09		
	2.0% actual % time CZ				1,832.89		
	0.0% actual % time JK				0.00		
	Annual Materials Cost			964.59	964.59		
Support Department Adjustment						Support Services do not pay allocation; county does not assign this balance out to program funds to cover in addition to program share of services	
				Avr Monthly Cost	1,775.21	Annual Cost	21,302.55
				Increase/(Decrease) %	110.6%	FY12 Total	10,116.02
						Total allocated:	2,014,214
						% of Total	1.1%

* Allocations are based on budget or estimates. When actual costs are less than budget we "true up" the allocation. The percentage is actuals to budget for the costs included in that particular allocated group in FY2012. However, when actuals exceed budget, the true up for the next year is 100%.

Commission on Children and Families Department - Fund 205

Brief Description

Local Commissions (Commissions) were formalized in 2004. They have been in place since 1979. The Columbia County Commission on Children and Families (CCCCF) provides a neutral place for community members and professionals to create and monitor locally determined services and supports for all children and their families. CCCCCF is managed by a Director and Assistant, the Director reporting directly to the Board of County Commissioners (BOCC).

“Families” in Columbia County is defined broadly, including all those who describe themselves as “family”. While funding is used as required for children 0 to 18 years, the work of the CCCCCF is to coordinate all services and supports for families regardless of age.

Commission Members are appointed by and advisory to the BOCC. It is required the majority of members be lay citizens as defined by statute. Columbia County currently has 19 Members who meet this criteria.

Funds are awarded to Columbia County for the Columbia County Commission on Children and Families and are a combination of State General and Federal funds. They are awarded biennially to each Oregon County. In addition to these funds, CCCCCF manages funds from private funders and from the Oregon Youth Authority, for the county’s public safety department, and local funds for Special Projects. CCCCCF receives no County General funds.

Funds are allocated for local services through a competitive or collaborative process. There is specific funding for administration. Administrative funds can be used for programs. Program funds cannot be used for administration unless administrative duties are being met.

FY 2013-2014 Highlights and Significant Changes

As of April 3, 2013, funding for all Local Commissions will end June 30, 2013. Statutes regarding Local Commissions are to be repealed effective January 1, 2014. All state management and funds have been transferred to the Early Learning Council (ELC) or the Youth Development Council (YDC).

The ELC is attempting to establish the new early learning system for children 0 through 6 years. Funding currently awarded to the CCCCCF for children 0 to 8 years and for children 0 to 18 years, will be re-focused to children 0 to 6 years. House Bill 2013 is guiding the ELC process.

The YDC is developing a plan to release funds to counties for older youth which offers no assurances that the Columbia County Juvenile Crime Prevention program can be continued. (See below, FY 2012-2013 Accomplishments, Teen and Family Transition program.) Neither has YDC released information about the ultimate destiny of current Community Schools funds which are allocated to the St. Helens Middle School. House Bill 2392 is guiding the YDC process.

At this time, there is no discernible agreement regarding how, or if, ELC and YDC funds will be available for Columbia County children after June 30, 2013. There is a commitment to Counties that services for children will not be interrupted during the transitions. In support of that idea, there was a proposal for the possibility of transition funding linked to the ELC. This proposal is dependent, of course, on Legislation. The original proposal included an unspecified period of time between June 30, 2013, and January 1, 2014, or until the ELC transition is complete.

The probability of dollars for adequate administration during this transition is under severe scrutiny. If the state releases service dollars without accompanying administrative dollars, the capacity of the County or any entity to release funds to qualified services, and to be accountable for outcomes of those services, will be limited. This could create a negative impact on the ability to receive future funding. There is a clear message the Commissions on Children and Families will not be funded.

2011-2013 Legislatively Approved Funding							
Great Start	Children Youth & Families	Family Preservation & Support	Healthy Start	Community Schools	Juvenile Crime Prevention	Youth Investment	Basic Capacity
0 to 8	0 to 18	Family	Dedicated	Dedicated	Diversion	Middle/High	Admin.
22,175	22,175	24,556	244,321	17,563	56,759	77,673	239,438
Early Learning Council (ELC)			ELC	Youth Development Council (YDC)			Unknown

The CCCC budget was created using 2012-2013 accounts and budget in the event there is an opportunity for Columbia County to receive transition funds. Regardless of Legislative action, I am committed to continuing our financial independence throughout this process and assisting as appropriate.

CCCCF has been the lead in working to make the ELC and YDC transitions as seamless as possible. Members and staff are actively engaged in designing an infrastructure which could be adopted for the proposed ELC administration and service delivery. We have all offered our skills and expertise to whatever comes next so that it can be successfully implemented for our children.

Under this leadership, with community partners, Columbia County has created an engaged ELCYDC Planning Team, aggregated data pertinent for the application for the ELC administrator, has created a recommended governance structure, has strategies listed for successful ELC implementation, is creating a message for Kindergarten Readiness, and has the commitment of two qualified entities interested in applying to be the ELC administrator. There is an agreement between them to pursue a joint application. Local conflict has been addressed as it occurs, with the focus, always, on what can be successfully implemented and sustained for our children.

Staff time was re-organized to meet the demands of the impending transitions. The Fiscal Assistant was reduced to 10 hours per week and work schedule changed to meet both the needs of the Department and the Assistant. Deadlines continue to be met as a result of skilled, dedicated staff. The Director's time was prioritized so that the ELC and YDC transition will

cause the least harm to our children. CCCCCF staff has plans in place to move management of projects such as Safe Kids Columbia County or to shut down services which cannot be adopted by other entities. Commission members, the core of the work since 1979, are keenly aware they will no longer have a function.

FY 2012-2013 Accomplishments

Funding for Healthy Start, Community School, Skills Trainer, Teen and Family Transition and targeted projects continued for the second year of the biennium using contracted outcomes and quarterly reporting. Each continues to meet or exceed contracted outcomes.

Working to align Columbia County with the ELC intent, an increased number of smaller projects or programs were funded which targeted more children 0 to 8 years. Small project or program funding includes bullying and violence prevention, physical activity and nutrition education, babysitting classes and CPR, targeted academic support, early and family literacy, child injury prevention, mentoring, training for child care providers regarding early literacy, and parent education for children 0 to 3 years.

Funding, now housed in the YDC, continued for the Teen and Family Transition program for 2012-2013. The Teen and Family Transition program, serving at risk youth and their families since 1996, now diverts about 85% of the 100 youth served annually, from the Juvenile Department. This results in cost savings to the County General Fund. As stated above, there is no assurance Columbia County will be able to continue funding this program. (Prior to reduced funding, the program served about 200 youth each year.)

Healthy Start continues as a regional program with Clatsop County and is meeting the majority of their outcomes. The outcomes are mandated by the nationally acclaimed Healthy Families America which credentials all Oregon Healthy Start programs. The Columbia portion of the regional program serves up to 24 Columbia County children and their families at any given time. Funding for this program is slated to continue in 2013-2015 with a cost of living increase.

The Skills Trainer program was initiated by CCCCCF and has consistently exceeded the outcome of youth reaching their treatment plan goal at Columbia Community Mental Health (CCMH). The program currently serves children 0 to 18 years. The value of the program has been recognized by CCMH which has provided additional resources to offset decreased CCCCCF funding. Children in this program are also often eligible for other types of funding. Current funding for this program is now included in the ELC budget and will be redirected to children 0 to 6 years in 2013-2015.

The Literacy initiative receives 1000 books annually, donated by organizations and individuals. They are distributed to health clinics, Free Meal sites, and the Department of Human Services. They are given to children and families as a part of family literacy education. This initiative will not continue after June 30, 2013.

Empty Bowls was transferred to the Columbia Pacific Food Bank (CPFEB). CPFEB reports the 2013 event was successful.

Safe Kids Columbia County is meeting goals to educate families about child injury prevention. This nationally recognized Coalition continues priorities of water, fire and burn, motor vehicle occupant, safe sleep, and firearm safety. Safe Kids Columbia County exists under the strong leadership of the CCCCCF because we have the ability to use administrative dollars for carefully chosen initiatives. Staff has created plans to transition this program although there is limited ability by other entities to manage the program. The partnership with the Transit Department, Community Action Team, the Department of Human Services, Emmert Motors, ODOT, Safe Kids Oregon and Worldwide, Columbia Fire and Rescue and Cowlitz County Fire District is essential. ACTS Oregon increased their involvement in 2013. The major component of the program is providing car seats at low or no cost to low income families. The program hosts car seat clinics at least 10 times each year, serving an average of 100 children annually. Partnerships with St. Helens and Day Breaker Kiwanis Clubs was strengthened in 2013. These clubs provided food and support for the March, 2013, car seat technician training. We now have 5 new locally based technicians.

The Healthy Kids Outreach worker has created a strong operational base. The service is currently under contract between Columbia County and the Oregon School Based Network. The worker was housed in the CCCCCF office and supervised by the Director. This neutral setting gave Columbia County the ability to implement effective and efficient services. 2013-2015 funding is being released through a competitive process and is being coordinated with Cover Oregon.

Accessible community education is crucial for our residents and people who access services in Columbia County. Email notification of education, events and other information is sent to over 150 organizations and people weekly. Our webpage is updated monthly. This continues to be the most effective human service notification system in Columbia County.

Leverage continues at about \$.97 for each dollar CCCCCF receives.

Program and Project Numbers Served: Total children estimated to be served, ages 0 to 18 years, as of June 30, 2013: 2,438. Total estimated to be served, ages 0 to 8 years, as of June 30, 2013: 1,304. Total estimated to be served, ages 9 to 18 years, as of June 30, 2013: 1,134.

FY14 Proposed Budget

CCCCF

Fund 205

	FY14 Proposed Budget	FY13 Estimated Actuals	FY13 Budget	Change FY13 to FY14 Budget	FY12 Actuals	FY11 Actuals
Summary						
Unrestricted Beginning Balance	0	0	0		0	0
Restricted Beginning Balance	66,377	86,379	105,632	-37.16%	79,341	118,857
Total Beginning Balance	66,377	86,379	105,632	-37.16%	79,341	118,857
Property Tax	0	0	0		0	0
State & Fed Government	0	0	0		0	0
Other Resources	0	0	0		0	0
FY Unrestricted Resources Total	0	0	0		0	0
Property Tax	0	0	0		0	0
State & Fed Government	970,000	459,588	1,240,000	-21.77%	557,809	515,004
Fees, Permits, Fines, Service Charges	0	0	0		0	0
Bond or Debt Proceeds	0	0	0		0	0
Transfers/Reimb from County Funds	0	0	0		0	0
Other Resources	300	546	1,600	-81.25%	843	11,456
FY Restricted Resources Total	970,300	460,134	1,241,600	-21.85%	558,652	526,459
Total Resources	1,036,677	546,514	1,347,232	-23.05%	637,993	645,316
Personal Services	168,698	122,205	136,230	23.83%	131,811	120,958
Materials and Services	705,830	231,075	806,000	-12.43%	294,641	430,484
Capital Outlay	0	0	0		0	0
Debt Service	0	0	0		0	0
Transfers to County Funds	157,159	126,857	156,880	0.18%	125,163	14,533
Contingencies	4,989	0	248,121	-97.99%	0	0
Ending Fund Balance	0	0	0		0	0
Total Expenditure	1,036,677	480,137	1,347,232	-23.05%	551,614	565,975
FY Net Revenue	(66,377)	(20,003)	(105,632)	-37.16%	7,038	(39,515)
Net Revenue incl Begin Bals	0	66,377	0		86,379	79,341
Full time Equivalents (FTEs)	1.28		1.62		1.50	1.37

FY11 Actual	FY12 Actual	FY13 Adopted	FY13 YTD 4.19.13	Account	Description	FTE	FY14 Requested	FY14 Proposed	FY14 Approved	FY14 Adopted
				205	Comm on Children and Families					
				R15	Restricted Fund Balance					
0.00	0.00	0.00	0.00	00-3001	Beginning Cash Balance	0.00	0.00	0.00	0.00	0.00
111,776.00	78,756.86	105,031.50	85,776.96	00-3004	Restricted Cash Bal	0.00	74,806.93	65,776.93	0.00	0.00
523.09	584.29	600.00	602.48	00-3005	Non-spendable Beg'ng Cash Bal	0.00	600.00	600.00	0.00	0.00
6,557.44	0.00	0.00	0.00	03-3004	CASA Beginning Balance	0.00	0.00	0.00	0.00	0.00
118,856.53	79,341.15	105,631.50	86,379.44		Restricted Fund Balance Totals:	0.00	75,406.93	66,376.93	0.00	0.00
				R35	Restr Fed Grant/Donation					
0.00	0.00	300,000.00	0.00	00-3065	Federal Grants	0.00	0.00	30,000.00	0.00	0.00
58,327.00	27,923.00	150,000.00	7,968.00	00-3068	Medicaid Earnings	0.00	18,750.00	150,000.00	0.00	0.00
58,327.00	27,923.00	450,000.00	7,968.00		Restr Fed Grant/Donation Totals:	0.00	18,750.00	180,000.00	0.00	0.00
				R36	Restr State/ Local Govt Grant/					
319,530.00	379,063.96	500,000.00	234,414.30	00-3060	State Commiss Children & Fam	0.00	94,536.00	500,000.00	0.00	0.00
29,522.00	30,650.00	50,000.00	19,581.00	00-3063	Juvenile Crime Prevention	0.00	0.00	50,000.00	0.00	0.00
5,100.75	9,693.00	100,000.00	3,525.94	00-3066	Special Project Revenue	0.00	0.00	100,000.00	0.00	0.00
102,524.00	110,479.00	140,000.00	55,239.53	00-3067	JCP Basic & Diversion Grant	0.00	0.00	140,000.00	0.00	0.00
456,676.75	529,885.96	790,000.00	312,760.77		Restr State/ Local Govt Grant/ Totals:	0.00	94,536.00	790,000.00	0.00	0.00
				R37	Restr Private Grant/Donation					
10,570.00	0.00	0.00	0.00	03-3505	CASA restricted donations	0.00	0.00	0.00	0.00	0.00
10,570.00	0.00	0.00	0.00		Restr Private Grant/Donation Total	0.00	0.00	0.00	0.00	0.00
				R65	Other Resources (Restr)					
885.63	772.20	1,500.00	584.42	00-3020	Interest on Investments	0.00	200.00	200.00	0.00	0.00
0.00	0.00	0.00	0.00	00-3100	Refund of Expenses	0.00	0.00	0.00	0.00	0.00
0.00	71.14	100.00	93.52	00-3120	Misc Revenue	0.00	0.00	100.00	0.00	0.00
885.63	843.34	1,600.00	677.94		Other Resources (Restr) Totals:	0.00	200.00	300.00	0.00	0.00
645,315.91	637,993.45	1,347,231.50	407,786.15		REVENUES TOTALS:	0.00	188,892.93	1,036,676.93	0.00	0.00
				E2	Materials and Services					
17,127.44	0.00	0.00	0.00	03-4820	CASA Program	0.00	0.00	0.00	0.00	0.00
17,127.44	0.00	0.00	0.00		Materials and Services Totals:	0.00	0.00	0.00	0.00	0.00
17,127.44	0.00	0.00	0.00		EXPENDITURES TOTALS:	0.00	0.00	0.00	0.00	0.00

FY11 Actual	FY12 Actual	FY13 Adopted	FY13 YTD 4.19.13	Account	Description	FTE	FY14 Requested	FY14 Proposed	FY14 Approved	FY14 Adopted
88,468.79	0.00	0.00	0.00	01 E1 00-4001	Admin Dept Personal Services Personnel	0.00	0.00	0.00	0.00	0.00
0.00	76,236.00	78,446.76	58,833.00	00-4002	CCCCF Director	1.00	56,698.56	110,095.68	0.00	0.00
0.00	17,253.18	18,785.45	7,777.30	00-4052	Fiscal Assistant	0.28	3,988.58	11,965.74	0.00	0.00
13,153.79	18,401.13	19,344.52	12,310.20	00-4101	PERS	0.00	14,465.40	28,546.65	0.00	0.00
6,767.81	7,151.98	7,438.26	5,095.67	00-4102	FICA Tax	0.00	4,642.57	9,337.70	0.00	0.00
137.33	148.28	170.74	118.30	00-4103	Workers' Compensation Ins.	0.00	0.00	219.71	0.00	0.00
6,950.28	7,471.13	3,863.79	5,414.72	00-4104	Insurance Benefits	0.00	2,597.43	7,388.01	0.00	0.00
17.86	41.60	42.50	27.32	00-4105	WBF	0.00	58.24	58.24	0.00	0.00
948.05	1,343.76	3,048.65	1,561.63	00-4106	Unemployment Insurance	0.00	509.24	1,086.27	0.00	0.00
0.00	2,824.90	3,841.96	0.00	01-4016	Program Coordinator	0.00	0.00	0.00	0.00	0.00
3,704.00	0.00	0.00	0.00	01-4085	Safe Kids State Farm Temp Empl	0.00	0.00	0.00	0.00	0.00
534.19	604.32	764.36	0.00	01-4101	Safe Kids State Farm PERS	0.00	0.00	0.00	0.00	0.00
276.10	229.24	293.91	0.00	01-4102	Safe Kids State Farm FICA tax	0.00	0.00	0.00	0.00	0.00
0.05	50.20	65.50	0.00	01-4103	Safe Kids State Frm Wrkrs Comp	0.00	0.00	0.00	0.00	0.00
0.00	0.01	3.58	0.00	01-4105	WBF	0.00	0.00	0.00	0.00	0.00
0.00	55.18	120.46	0.00	01-4106	Unempl Insur	0.00	0.00	0.00	0.00	0.00
120,958.25	131,810.91	136,230.44	91,138.14		Personal Services Totals:	1.28	82,960.02	168,698.00	0.00	0.00
99,702.00	42,515.00	150,000.00	12,641.00	E2 00-4324	Materials and Services Medicaid Expenses	0.00	18,750.00	150,000.00	0.00	0.00
2,891.25	2,214.20	3,000.00	175.82	00-4329	Commission Supplies & Expenses	0.00	500.00	3,000.00	0.00	0.00
201,599.69	242,255.52	550,000.00	117,773.74	00-4330	Grants Program	0.00	82,205.00	450,000.00	0.00	0.00
4,899.20	6,012.00	100,000.00	1,523.42	00-4331	Special Projects Funding	0.00	0.00	100,000.00	0.00	0.00
101,967.16	0.00	0.00	0.00	00-4332	JCP Basic & Diversion Expense	0.00	0.00	0.00	0.00	0.00
943.00	606.34	1,000.00	754.70	00-4588	Property Liability Ins.	0.00	500.00	830.17	0.00	0.00
1,353.81	1,037.44	2,000.00	940.03	00-4710	Mileage	0.00	500.00	2,000.00	0.00	0.00
0.00	0.00	0.00	0.00	00-4720	Conferences and Training	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	00-4841	Contract Temporary Help	0.00	0.00	0.00	0.00	0.00
413,356.11	294,640.50	806,000.00	133,808.71		Materials and Services Totals:	0.00	102,455.00	705,830.17	0.00	0.00
14,532.96	16,683.60	16,879.63	14,066.40	E5 00-4593	Transfers Central Administrative Charges	0.00	3,477.91	17,159.31	0.00	0.00
0.00	108,479.00	140,000.00	54,239.50	00-5313	Juv Basic & Diversion transfer	0.00	0.00	140,000.00	0.00	0.00

FY11	FY12	FY13	FY13				FY14	FY14	FY14	FY14
Actual	Actual	Adopted	YTD 4.19.13	Account	Description	FTE	Requested	Proposed	Approved	Adopted
14,532.96	125,162.60	156,879.63	68,305.90		Transfers Totals:	0.00	3,477.91	157,159.31	0.00	0.00
0.00	0.00	248,121.43	0.00	E6 00-5401	Contingencies	0.00	0.00	4,989.45	0.00	0.00
					Operating Contingencies					
0.00	0.00	248,121.43	0.00		Contingencies Totals:	0.00	0.00	4,989.45	0.00	0.00
548,847.32	551,614.01	1,347,231.50	293,252.75		EXPENDITURES TOTALS:	1.28	188,892.93	1,036,676.93	0.00	0.00
0.00	0.00	0.00	0.00		DEPT REVENUES	0.00	0.00	0.00	0.00	0.00
548,847.32	551,614.01	1,347,231.50	293,252.75		DEPT EXPENSES	1.28	188,892.93	1,036,676.93	0.00	0.00
(548,847.32)	(551,614.01)	(1,347,231.50)	(293,252.75)		Admin Dept Totals:	(1.28)	(188,892.93)	(1,036,676.93)	0.00	0.00

FY11	FY12	FY13	FY13				FY14	FY14	FY14	FY14
Actual	Actual	Adopted	YTD 4.19.13	Account	Description	FTE	Requested	Proposed	Approved	Adopted
645,315.91	637,993.45	1,347,231.50	407,786.15		FUND REVENUES	0.00	188,892.93	1,036,676.93	0.00	0.00
565,974.76	551,614.01	1,347,231.50	293,252.75		FUND EXPENSES	1.28	188,892.93	1,036,676.93	0.00	0.00
79,341.15	86,379.44	0.00	114,533.40		Comm on Children and Families Totals:	(1.28)	0.00	0.00	0.00	0.00

FY2013-2014 Administrative Allocation

Proposed Budget

Fund Account **CCCCF**

Support Function/Item	No. of Units	"True up" factor*	Cost/unit/mo	Monthly Cost	Annual Cost	Allocations based on:	
Telephone (landlines)	2.00 landlines	44.9%	3.68	7.36	88.36	FY2013 budget of landline phone cost for no. of land lines times true up factor from FY12 actuals to budget.	
Info Tech	2.00 workstations	92.1%	141.48	282.95	3,395.43	FY2013 budget of IT staffing, materials and capital expenditures cost for no. of workstations times true up factor. Non-primary laptops are valued at .5 each.	
Finance and General Liability Insurance	1.33 FTE (including ongoing temps)	90.0%	318.09	423.05	5,076.66	FY2013 4.2 staff (staffing for special assessment and reimbursable activities is excluded), audit, PR processing, liability insurance, finance materials and services. General Fund has slightly higher unit cost to include supply closet & newspaper subscriptions in the courthouse. The "true up" varies if in general fund or not.	
Finance - Special Assessment		100.0%				Units which require finance support beyond normal payroll, AP and AR processing, have special assessment as do those with no staff but that do receive financial services.	
Human Resources	1.33 FTE (including ongoing temps)	92.2%	75.49	100.41	1,204.90	FY2013 budget of HR staffing and materials cost per FTE times true up factor.	
Board of Commissioners	1.33 FTE (including ongoing temps)	100.0%	63.81	84.86	1,018.34	FY2013 budget - 25% of BoCC staffing and materials cost is allocated	
Facilities and Maintenance	% building	Bldg cost per month				Based on FY2013 budget. County Courthouse - 2 maint srvc FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - 1 main FTE + utilities divided among Jail, Sheriff, Marine Sheriff and Corrections; b/c Jail pays for all these costs, it receives a credit from the other three units. Other departments not in one of these facilities are allocated \$0 in facilities maintenance. Note - no office space cost or depreciation is included.	
Courthouse	264 Sq Ft	1.0%	85.7%	37,610.67	390.31	4,683.68	
Justice	Sq Ft	100.0%					
County Counsel	1.0% actual % time SH	100.0%			1,565.84	Based on hours worked from Jan 1 2012 to Dec 31 2012 and FY2013 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable and Vernonia activities.	
	0.0% actual % time RM				0.00		
	0.0% actual % time CZ				0.00		
	0.0% actual % time JK				0.00		
	Annual Materials Cost			126.11	126.11		
Support Department Adjustment						Support Services do not pay allocation; county does not assign this balance out to program funds to cover in addition to program share of services	
				Avr Monthly Cost	1,429.94	Annual Cost	17,159.31
				Increase/(Decrease) %	1.7%	FY12 Total	16,879.63
						Total allocated:	2,014,214
						% of Total	0.9%

* Allocations are based on budget or estimates. When actual costs are less than budget we "true up" the allocation. The percentage is actuals to budget for the costs included in that particular allocated group in FY2012. However, when actuals exceed budget, the true up for the next year is 100%.

Animal Control - Fund 206

This fund was integrated into the operations of the Sheriff's office in FY12 and is tracked in the 100-06-09 accounting segment.

This data is still included in the FY14 proposed budget due to the statutory requirement to show the prior two years of actual data, when the fund did still exist.

FY11 Actual	FY12 Actual	FY13 Adopted	FY13 YTD 4.19.13	Account	Description	FTE	FY14 Requested	FY14 Proposed	FY14 Approved	FY14 Adopted
				206	Animal Control Fund					
				R1	Unrestricted Revenue					
0.00	0.00	0.00	0.00	00-3001	Beginning Cash Balance	0.00	0.00	0.00	0.00	0.00
(169.32)	0.00	0.00	0.00	00-3020	Interest on Investments	0.00	0.00	0.00	0.00	0.00
51,636.33	0.00	0.00	0.00	00-3080	Transfer from General Fund	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	00-3100	Expense Refund	0.00	0.00	0.00	0.00	0.00
7,093.09	0.00	0.00	0.00	00-3111	Reimb from Humane Society	0.00	0.00	0.00	0.00	0.00
545.45	0.00	0.00	0.00	00-3130	Donations	0.00	0.00	0.00	0.00	0.00
59,105.55	0.00	0.00	0.00		Unrestricted Revenue Totals:	0.00	0.00	0.00	0.00	0.00
				R2	Fees for Services					
102,819.00	0.00	0.00	12.00	00-3250	Dog License Fees	0.00	0.00	0.00	0.00	0.00
7,417.50	0.00	0.00	0.00	00-3251	Dog Boarding Fees	0.00	0.00	0.00	0.00	0.00
29,283.50	0.00	0.00	0.00	00-3252	Dog Program Violation Fees	0.00	0.00	0.00	0.00	0.00
6,392.00	0.00	0.00	30.00	00-3253	Dog Adoption Fees	0.00	0.00	0.00	0.00	0.00
1,655.00	0.00	0.00	0.00	00-3254	Dog Restitution	0.00	0.00	0.00	0.00	0.00
2,010.00	0.00	0.00	0.00	00-3255	Chip Program	0.00	0.00	0.00	0.00	0.00
2,337.00	0.00	0.00	0.00	00-3256	Animal Control Services	0.00	0.00	0.00	0.00	0.00
225.00	0.00	0.00	0.00	00-3257	Call Out Fees	0.00	0.00	0.00	0.00	0.00
152,139.00	0.00	0.00	42.00		Fees for Services Totals:	0.00	0.00	0.00	0.00	0.00
				R3	Designated - Specific Purpose					
10,335.78	0.00	0.00	0.00	01-3130	Donations	0.00	0.00	0.00	0.00	0.00
10,335.78	0.00	0.00	0.00		Designated - Specific Purpose Totals:	0.00	0.00	0.00	0.00	0.00
221,580.33	0.00	0.00	42.00		REVENUES TOTALS:	0.00	0.00	0.00	0.00	0.00

FY11 Actual	FY12 Actual	FY13 Adopted	FY13 YTD 4.19.13	Account	Description	FTE	FY14 Requested	FY14 Proposed	FY14 Approved	FY14 Adopted
				01	Administrative Dept					
				E1	Personal Services					
89,015.26	0.00	0.00	0.00	00-4001	Personnel	0.00	0.00	0.00	0.00	0.00
2,992.50	0.00	0.00	0.00	00-4085	Extra Help	0.00	0.00	0.00	0.00	0.00
1,049.65	0.00	0.00	0.00	00-4090	Overtime	0.00	0.00	0.00	0.00	0.00
11,395.66	0.00	0.00	0.00	00-4101	PERS	0.00	0.00	0.00	0.00	0.00
7,157.91	0.00	0.00	0.00	00-4102	FICA Tax	0.00	0.00	0.00	0.00	0.00
1,075.88	0.00	0.00	0.00	00-4103	Workers' Compensation Ins.	0.00	0.00	0.00	0.00	0.00
18,598.56	0.00	0.00	0.00	00-4104	Insurance Benefits	0.00	0.00	0.00	0.00	0.00
33.27	0.00	0.00	0.00	00-4105	WBF	0.00	0.00	0.00	0.00	0.00
825.58	0.00	0.00	0.00	00-4106	Unemployment Insurance	0.00	0.00	0.00	0.00	0.00
132,144.27	0.00	0.00	0.00		Personal Services Totals:	0.00	0.00	0.00	0.00	0.00
				E2	Materials and Services					
425.38	0.00	0.00	0.00	00-4311	Cellular Phones	0.00	0.00	0.00	0.00	0.00
4,072.37	0.00	0.00	0.00	00-4320	Postage	0.00	0.00	0.00	0.00	0.00
8,201.52	0.00	0.00	0.00	00-4321	Supplies	0.00	0.00	0.00	0.00	0.00
5,647.71	0.00	0.00	-27.00	00-4322	Donation Expenses	0.00	0.00	0.00	0.00	0.00
1,177.52	0.00	0.00	0.00	00-4350	Uniforms	0.00	0.00	0.00	0.00	0.00
3,476.82	0.00	0.00	0.00	00-4511	Electricity	0.00	0.00	0.00	0.00	0.00
4,483.37	0.00	0.00	0.00	00-4512	Natural Gas - Heat	0.00	0.00	0.00	0.00	0.00
5,123.91	0.00	0.00	0.00	00-4513	Water	0.00	0.00	0.00	0.00	0.00
138.50	0.00	0.00	0.00	00-4514	Garbage	0.00	0.00	0.00	0.00	0.00
431.64	0.00	0.00	0.00	00-4516	Building Repairs & Maintenance	0.00	0.00	0.00	0.00	0.00
2,500.00	0.00	0.00	0.00	00-4520	Software Maintenance	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	00-4531	computer supplies	0.00	0.00	0.00	0.00	0.00
1,870.00	0.00	0.00	0.00	00-4588	Insurance	0.00	0.00	0.00	0.00	0.00
795.39	0.00	0.00	0.00	00-4670	Animal Expenses-Chip Program	0.00	0.00	0.00	0.00	0.00
821.80	0.00	0.00	0.00	00-4675	Dog Disposal	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	00-4701	Advertising	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	00-4710	Mileage	0.00	0.00	0.00	0.00	0.00
6,636.00	0.00	0.00	-154.80	00-4715	Auto Expense	0.00	0.00	0.00	0.00	0.00
267.69	0.00	0.00	0.00	00-4720	Conferences and Training	0.00	0.00	0.00	0.00	0.00
90.00	0.00	0.00	0.00	00-4730	Membership Dues	0.00	0.00	0.00	0.00	0.00

FY11	FY12	FY13	FY13				FY14	FY14	FY14	FY14
Actual	Actual	Adopted	YTD 4.19.13	Account	Description	FTE	Requested	Proposed	Approved	Adopted
0.00	0.00	0.00	0.00	00-4750	Animal Restitution Fund	0.00	0.00	0.00	0.00	0.00
4,583.93	0.00	0.00	0.00	01-4322	Donation Expenses	0.00	0.00	0.00	0.00	0.00
50,743.55	0.00	0.00	(181.80)		Materials and Services Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	E3 00-5002	Capital Outlay Computers and Software	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Capital Outlay Totals:	0.00	0.00	0.00	0.00	0.00
46,439.04	0.00	0.00	0.00	E5 00-4593	Transfers Central Administrative Charges	0.00	0.00	0.00	0.00	0.00
46,439.04	0.00	0.00	0.00		Transfers Totals:	0.00	0.00	0.00	0.00	0.00
229,326.86	0.00	0.00	(181.80)		EXPENDITURES TOTALS:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		DEPT REVENUES	0.00	0.00	0.00	0.00	0.00
229,326.86	0.00	0.00	(181.80)		DEPT EXPENSES	0.00	0.00	0.00	0.00	0.00
(229,326.86)	0.00	0.00	181.80		Administrative Dept Totals:	0.00	0.00	0.00	0.00	0.00

FY11 Actual	FY12 Actual	FY13 Adopted	FY13 YTD 4.19.13	Account	Description	FTE	FY14 Requested	FY14 Proposed	FY14 Approved	FY14 Adopted
221,580.33	0.00	0.00	42.00		FUND REVENUES	0.00	0.00	0.00	0.00	0.00
229,326.86	0.00	0.00	(181.80)		FUND EXPENSES	0.00	0.00	0.00	0.00	0.00
(7,746.53)	0.00	0.00	223.80		Animal Control Fund Totals:	0.00	0.00	0.00	0.00	0.00

Land Development Services Department - Solid Waste Fund 207

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

FY 2013-2014 Highlights and Significant Changes

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

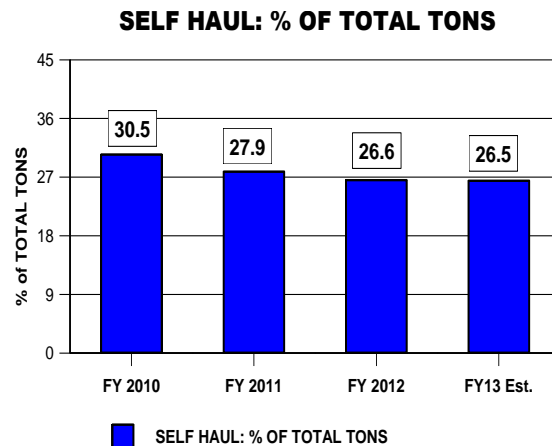
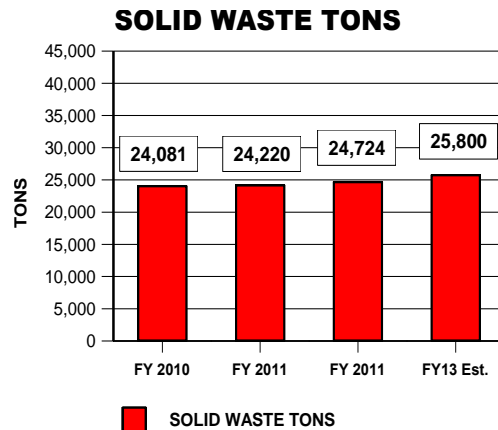
Staff: The SW Program Coordinator position was cut in FY 13 and some of these duties were assumed by the LDS Director. Hours for processing of Transfer Station and Franchisee accounts have been allocated from Administrative Support staff(Permit Technician). Hours for Dumpstopper activities and staffing of the HHW events have been allocated from the Facilities Maintenance staff.

Solid Waste Program Activity:

Solid waste tonnage processed through the Transfer Station in FY 13 is expected to increase by about 4% over that processed in FY 12. With the significant cuts in program expenditures(layoff of SW Coordinator and reduction of HHW events from 14 to 4), we expect that the SW Fund will end FY 13 with net revenue necessary to fund an equipment reserve and desired two month operating expenses.

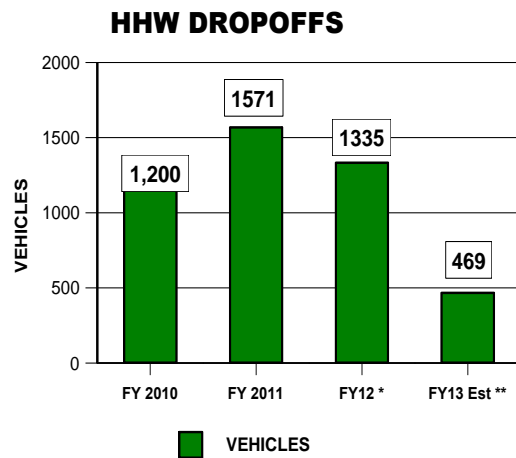
Recycling Education/Promotion: With the loss of the Solid Waste Coordinator, the County was not able to conduct recycling, reuse and reduction education activities beyond the minimum required by DEQ.

Transfer Station Management Options: The Transfer Station operations contract with Waste Management expired in March 2013 and was extended to March 2014 to allow time to evaluate future options for the management of the facility. The County may rebid operations or decide to sell or lease the facility and franchise transfer and



disposal. The latter option is probably not feasible based on a recent appraisal of the facility that came in less than the outstanding loan balance on the facility. A decision will be made by June 2013

Household Hazardous Waste Program: Budget cuts required FY 13 resulting a reduction in HHW events from 14 to 4 will continue into FY 14. In an effort to reduce unnecessary drop-off at these events and provide more convenient service to HHW customers, Staff have been working with the Transfer Station operator, Waste Management, to take the drop off of certain materials during regular facility hours, Monday through Saturday. These materials include medical sharps, bulk oils and latex/acrylic paints which make up a sizable portion of current HHW event drop offs.



Accomplishments:

- **Transfer Station Management Options Review:** A Staff Transfer Station Management Options Group was formed to gather information and evaluate possible options for the future management of the transfer and disposal functions in the Solid Waste Program. A presentation of options is being prepared for the Board of Commissioners as a basis for a decision regarding a preferred option by June 2013.
- **HHW Program:** The program has been able to provide both local and remote events in FY 13 by implementing efficiencies in material processing even though significant budget cuts had to be made in the program.
- **E-Cycling:** The County continued to offer free recycling of electronics in FY 13.
- **Recycling, Reduction, Reuse:** With the elimination of the SW Coordinator Position due to necessary budget cuts, the County could not continue certain recycling, reduction and reuse promotional activities, but through the LDS Director was able to respond to mandatory program element requirements by State DEQ and coordinate reporting with cities required to report (St Helens and Scappoose)
- **Paint Recycling:** The County’s free paint drop off program funded in part paint producers under the State’s “Paint Care” program was fully implemented and promoted. The program has resulted in reduced cost to the HHW program as non-hazardous paint is diverted from HHW events. .
- **Solid Waste Ordinance Amendments Addressing Self Haul:** Staff and the Solid Waste Advisory Committee researched and developed amendments to the SW Ordinance more comprehensively addressing who is exempted from the requirement to use a franchised hauler to haul solid waste, that is who may self haul. Adoption of the amendments is expected by May 2013.

FY14 Proposed Budget

Transfer Station Fund 207

	FY14 Proposed Budget	FY13 Estimated Actuals	FY13 Budget	Change FY13 to FY14 Budget	FY12 Actuals	FY11 Actuals
Summary						
Unrestricted Beginning Balance	0	0	0		0	0
Restricted Beginning Balance	288,397	201,130	200,000	44.20%	51,393	247,538
Total Beginning Balance	288,397	201,130	200,000	44.20%	51,393	247,538
Property Tax	0	0	0		0	0
State & Fed Government	0	0	0		0	0
Other Resources	0	0	0		0	0
FY Unrestricted Resources Total	0	0	0		0	0
Property Tax	0	0	0		0	0
State & Fed Government	0	0	0		0	0
Fees, Permits, Fines, Service Charges	2,578,110	2,484,375	2,401,400	7.36%	2,419,359	2,318,120
Bond or Debt Proceeds	0	0	0		0	0
Transfers/Reimb from County Funds	3,000	3,172	500	500.00%	59,912	9,414
Other Resources	700	684	6,000	-88.33%	5,953	7,099
FY Restricted Resources Total	2,581,810	2,488,230	2,407,900	7.22%	2,485,224	2,334,633
Total Resources	2,870,207	2,689,360	2,607,900	10.06%	2,536,617	2,582,171
Personal Services	95,782	97,202	86,207	11.11%	189,815	291,591
Materials and Services	1,775,600	1,793,205	1,791,855	-0.91%	1,781,262	1,877,506
Capital Outlay	0	0	2,000	-100.00%	0	4,624
Debt Service	323,660	323,660	323,660	0.00%	319,927	320,502
Transfers to County Funds	30,552	186,897	246,518	-87.61%	42,210	36,554
Contingencies	644,612	0	157,660	308.86%	0	0
Ending Fund Balance	0	0	0		0	0
Total Expenditure	2,870,207	2,400,964	2,607,900	10.06%	2,333,214	2,530,778
FY Net Revenue	(288,397)	87,266	(200,000)	44.20%	152,010	(196,145)
Net Revenue incl Begin Bals	0	288,397	0		203,403	51,393
Full time Equivalents (FTEs)	0.90		0.91		2.95	3.70

FY11 Actual	FY12 Actual	FY13 Adopted	FY13 YTD 4.19.13	Account	Description	FTE	FY14 Requested	FY14 Proposed	FY14 Approved	FY14 Adopted
				207	Solid Waste Fund Transfer Sta.					
				R15	Restricted Fund Balance					
0.00	0.00	0.00	0.00	00-3001	Beginning Cash Balance	0.00	0.00	0.00	0.00	0.00
243,673.58	47,170.60	195,500.00	198,704.00	00-3004	Restricted Cash Bal	0.00	385,396.52	285,396.52	0.00	0.00
3,864.77	4,222.73	4,500.00	2,426.07	00-3005	Non-spendable Beg'ng Cash Bal	0.00	3,000.00	3,000.00	0.00	0.00
247,538.35	51,393.33	200,000.00	201,130.07		Restricted Fund Balance Totals:	0.00	388,396.52	288,396.52	0.00	0.00
				R25	Rest Fees, Lic, Perm, Fines,					
539,037.61	510,227.31	607,000.00	370,643.90	00-3061	Transfer Station Daily Receipt	0.00	600,000.00	612,600.00	0.00	0.00
247,572.65	247,236.53	250,000.00	221,369.51	00-3062	Credit Card Receipts	0.00	310,000.00	316,510.00	0.00	0.00
1,517,109.91	1,646,295.54	1,530,000.00	1,244,670.13	00-3063	A/R Receipts	0.00	1,600,000.00	1,633,600.00	0.00	0.00
2,303,720.17	2,403,759.38	2,387,000.00	1,836,683.54		Rest Fees, Lic, Perm, Fines, Totals:	0.00	2,510,000.00	2,562,710.00	0.00	0.00
				R55	Rest Interfund Transf/Intrnl S					
9,414.00	54,632.49	0.00	0.00	00-3080	Transfer from General Fund	0.00	0.00	0.00	0.00	0.00
0.00	5,279.36	500.00	1,984.51	00-3085	Fees county departments	0.00	3,000.00	3,000.00	0.00	0.00
0.00	0.00	0.00	0.00	00-3292	Transfer Sta Inter Fund	0.00	0.00	0.00	0.00	0.00
9,414.00	59,911.85	500.00	1,984.51		Rest Interfund Transf/Intrnl S Totals:	0.00	3,000.00	3,000.00	0.00	0.00
				R65	Other Resources (Restr)					
1,292.91	68.92	0.00	870.85	00-3020	Interest on Investments	0.00	700.00	700.00	0.00	0.00
14,400.00	15,600.00	14,400.00	10,800.00	00-3100	Lease of Premises	0.00	14,400.00	14,400.00	0.00	0.00
5,805.90	5,883.97	6,000.00	0.00	00-3120	Miscellaneous Revenue	0.00	0.00	0.00	0.00	0.00
21,498.81	21,552.89	20,400.00	11,670.85		Other Resources (Restr) Totals:	0.00	15,100.00	15,100.00	0.00	0.00
2,582,171.33	2,536,617.45	2,607,900.00	2,051,468.97		REVENUES TOTALS:	0.00	2,916,496.52	2,869,206.52	0.00	0.00

FY11 Actual	FY12 Actual	FY13 Adopted	FY13 YTD 4.19.13	Account	Description	FTE	FY14 Requested	FY14 Proposed	FY14 Approved	FY14 Adopted
0.00	0.00	0.00	0.00	01 R15 00-3004	ADMINISTRATION Restricted Fund Balance Restricted Cash Bal	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Restricted Fund Balance Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		REVENUES TOTALS:	0.00	0.00	0.00	0.00	0.00
176,937.66	0.00	0.00	0.00	E1 00-4001	Personal Services Personnel	0.00	0.00	0.00	0.00	0.00
0.00	16,922.39	17,083.90	13,383.11	00-4002	LDS Director	0.18	19,381.15	17,443.04	0.00	0.00
0.00	0.00	0.00	0.00	00-4003	Maintenance	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	00-4004	Code Enforcement Officer	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	00-4005	SW Program Coord	0.00	0.00	0.00	0.00	0.00
0.00	11,470.20	0.00	225.00	00-4012	Building Services Manager	0.00	0.00	0.00	0.00	0.00
0.00	46,480.71	0.00	0.00	00-4020	Solid Waste Program Administra	0.00	0.00	0.00	0.00	0.00
0.00	14,986.99	15,357.62	11,879.21	00-4026	Code Enforcement Officer	0.27	17,422.37	15,680.13	0.00	0.00
0.00	15,458.36	12,210.61	10,304.54	00-4031	Maintenance Mechanic II	0.23	14,109.01	12,698.11	0.00	0.00
0.00	13,077.04	10,363.90	7,918.43	00-4032	Maintenance Mechanic I	0.23	11,975.19	10,777.67	0.00	0.00
0.00	0.00	0.00	0.00	00-4053	LDS Secretary	0.00	0.00	0.00	0.00	0.00
166.76	3,094.00	500.00	310.52	00-4090	Overtime	0.00	500.00	500.00	0.00	0.00
26,674.64	22,874.33	6,553.76	10,106.81	00-4101	PERS	0.00	15,974.70	14,627.33	0.00	0.00
13,398.45	9,100.76	4,246.98	3,395.84	00-4102	FICA Tax	0.00	4,849.16	4,368.07	0.00	0.00
1,636.86	1,712.92	822.90	629.75	00-4103	Workers' Compensation Ins.	0.00	1,144.16	977.89	0.00	0.00
43,705.84	32,245.32	17,297.82	14,057.95	00-4104	Insurance Benefits	0.00	18,943.72	18,086.82	0.00	0.00
41.70	63.94	28.57	23.91	00-4105	WBF	0.00	114.66	114.66	0.00	0.00
0.00	1,790.28	1,740.67	1,038.08	00-4106	Unemployment Insurance	0.00	531.90	508.15	0.00	0.00
262,561.91	189,277.24	86,206.73	73,273.15		Personal Services Totals:	0.91	104,946.02	95,781.87	0.00	0.00
0.00	0.00	0.00	0.00	E2 00-4226	Materials and Services DEQ Licences and Permits	0.00	0.00	0.00	0.00	0.00
1,276.25	629.27	600.00	326.08	00-4321	Office Supplies and Expenses	0.00	600.00	600.00	0.00	0.00
198.31	2,317.13	2,000.00	0.00	00-4360	Professional Supplies	0.00	2,000.00	2,000.00	0.00	0.00
3,445.00	2,822.91	4,000.00	370.00	00-4516	Facility Maintenance	0.00	2,000.00	2,000.00	0.00	0.00
0.00	475.76	1,000.00	0.00	00-4522	Small Equipment	0.00	500.00	500.00	0.00	0.00
0.00	794.10	1,200.00	794.10	00-4525	Software	0.00	1,200.00	1,200.00	0.00	0.00

FY11 Actual	FY12 Actual	FY13 Adopted	FY13 YTD 4.19.13	Account	Description	FTE	FY14 Requested	FY14 Proposed	FY14 Approved	FY14 Adopted
3,259.00	2,627.37	3,000.00	2,261.74	00-4588	Property and Liability Insur.	0.00	2,300.00	2,300.00	0.00	0.00
6,000.00	257.88	500.00	0.00	00-4701	Advertising	0.00	1,000.00	1,000.00	0.00	0.00
16,648.40	17,595.96	16,668.40	14,306.81	00-4705	Bank Charges	0.00	20,000.00	20,000.00	0.00	0.00
10.00	81.03	150.00	0.00	00-4710	Mileage	0.00	0.00	0.00	0.00	0.00
0.00	268.79	0.00	269.97	00-4711	Vehicle Fuel	0.00	300.00	300.00	0.00	0.00
0.00	149.80	736.42	257.33	00-4714	Vehicle Maint	0.00	0.00	0.00	0.00	0.00
2,275.42	557.13	0.00	24.75	00-4715	Fuel	0.00	0.00	0.00	0.00	0.00
1,402.70	15.00	500.00	0.00	00-4720	Conferences and Training	0.00	500.00	500.00	0.00	0.00
371.00	183.00	300.00	0.00	00-4730	Membership Dues	0.00	0.00	0.00	0.00	0.00
335.40	98.00	1,900.00	59.30	00-4830	Solid Waste Abatement	0.00	0.00	0.00	0.00	0.00
7,497.27	1,256.70	1,200.00	481.35	00-4835	Public Prop Clean Up Exp	0.00	1,200.00	1,200.00	0.00	0.00
1,099.75	6,843.75	5,000.00	8,963.94	00-4840	Solid Waste Consultant	0.00	5,000.00	5,000.00	0.00	0.00
0.00	0.00	1,000.00	0.00	00-4841	IT support	0.00	500.00	500.00	0.00	0.00
4,514.14	6,533.98	1,000.00	0.00	00-4850	Wetlands Management	0.00	500.00	500.00	0.00	0.00
0.00	500.00	1,000.00	0.00	00-4851	Recycling/Solid Waste Program	0.00	1,000.00	1,000.00	0.00	0.00
1,750,761.52	1,660,281.47	1,700,000.00	1,025,778.31	00-4852	Contract Operator-Transfer Sta	0.00	1,700,000.00	1,700,000.00	0.00	0.00
1,799,094.16	1,704,289.03	1,741,754.82	1,053,893.68		Materials and Services Totals:	0.00	1,738,600.00	1,738,600.00	0.00	0.00
				E3	Capital Outlay					
794.10	0.00	1,000.00	0.00	00-5001	Scales Software System-Trashfl	0.00	500.00	500.00	0.00	0.00
3,830.24	0.00	1,000.00	0.00	00-5002	Equipment (over \$500)	0.00	1,000.00	1,000.00	0.00	0.00
0.00	0.00	0.00	0.00	00-5003	Transfer Station Construction	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	00-5070	Vehicle	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	00-5090	Equipment Replacement Reserve	0.00	0.00	0.00	0.00	0.00
4,624.34	0.00	2,000.00	0.00		Capital Outlay Totals:	0.00	1,500.00	1,500.00	0.00	0.00
				E4	Debt Service					
320,502.26	319,927.16	323,660.00	323,660.00	00-6010	SPWF-Loan Repayment	0.00	323,660.00	323,660.00	0.00	0.00
320,502.26	319,927.16	323,660.00	323,660.00		Debt Service Totals:	0.00	323,660.00	323,660.00	0.00	0.00
				E5	Transfers					
36,554.04	37,563.60	31,418.27	26,181.90	00-4593	Central Administrative Charges	0.00	29,752.29	29,752.29	0.00	0.00
0.00	0.00	215,000.00	54,632.49	00-5301	Transfer to General Fund	0.00	0.00	0.00	0.00	0.00
0.00	4,646.61	100.00	619.07	00-5311	Tipping Fee	0.00	800.00	800.00	0.00	0.00

FY11	FY12	FY13	FY13				FY14	FY14	FY14	FY14
Actual	Actual	Adopted	YTD 4.19.13	Account	Description	FTE	Requested	Proposed	Approved	Adopted
36,554.04	42,210.21	246,518.27	81,433.46		Transfers Totals:	0.00	30,552.29	30,552.29	0.00	0.00
0.00	0.00	157,660.18	0.00	E6 00-5401	Contingencies Operating Contingencies	0.00	682,738.21	644,612.36	0.00	0.00
0.00	0.00	157,660.18	0.00		Contingencies Totals:	0.00	682,738.21	644,612.36	0.00	0.00
0.00	0.00	0.00	0.00	E7 00-5501	Ending Balances Unappropriated Ending Cash	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Ending Balances Totals:	0.00	0.00	0.00	0.00	0.00
2,423,336.71	2,255,703.64	2,557,800.00	1,532,260.29		EXPENDITURES TOTALS:	0.91	2,881,996.52	2,834,706.52	0.00	0.00
0.00	0.00	0.00	0.00		DEPT REVENUES	0.00	0.00	0.00	0.00	0.00
2,423,336.71	2,255,703.64	2,557,800.00	1,532,260.29		DEPT EXPENSES	0.91	2,881,996.52	2,834,706.52	0.00	0.00
(2,423,336.71)	(2,255,703.64)	(2,557,800.00)	(1,532,260.29)		ADMINISTRATION Totals:	(0.91)	(2,881,996.52)	(2,834,706.52)	0.00	0.00

FY11 Actual	FY12 Actual	FY13 Adopted	FY13 YTD 4.19.13	Account	Description	FTE	FY14 Requested	FY14 Proposed	FY14 Approved	FY14 Adopted
				02	Household Hazardous Waste					
				E1	Personal Services					
20,630.25	0.00	0.00	0.00	00-4001	Personnel	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	00-4090	overtime	0.00	0.00	0.00	0.00	0.00
3,046.57	0.00	0.00	0.00	00-4101	PERS	0.00	0.00	0.00	0.00	0.00
1,559.97	0.00	0.00	0.00	00-4102	FICA Tax	0.00	0.00	0.00	0.00	0.00
3.53	0.00	0.00	0.00	00-4103	Workers' Compensation Ins.	0.00	0.00	0.00	0.00	0.00
3,786.05	0.00	0.00	0.00	00-4104	Insurance Benefits	0.00	0.00	0.00	0.00	0.00
3.20	0.00	0.00	0.00	00-4105	WBF	0.00	0.00	0.00	0.00	0.00
29,029.57	0.00	0.00	0.00		Personal Services Totals:	0.00	0.00	0.00	0.00	0.00
				E2	Materials and Services					
1,811.13	1,523.27	1,500.00	1,155.99	00-4310	Telephone	0.00	1,500.00	1,500.00	0.00	0.00
319.15	295.40	600.00	0.00	00-4321	Office Supplies and Expenses	0.00	500.00	500.00	0.00	0.00
0.00	0.00	0.00	0.00	00-4350	Equipment	0.00	0.00	0.00	0.00	0.00
416.01	461.48	500.00	0.00	00-4360	Professional Supplies	0.00	500.00	500.00	0.00	0.00
226.19	192.48	500.00	0.00	00-4516	facility maintenance	0.00	500.00	500.00	0.00	0.00
3,991.31	5,395.10	1,500.00	4,008.62	00-4701	Printing and Advertising	0.00	2,000.00	2,000.00	0.00	0.00
0.00	0.00	0.00	0.00	00-4711	Vehicle Fuel	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	00-4714	Vehicle Maint	0.00	0.00	0.00	0.00	0.00
50.00	400.00	500.00	0.00	00-4720	Conferences and Training	0.00	500.00	500.00	0.00	0.00
0.00	0.00	0.00	0.00	00-4840		0.00	0.00	0.00	0.00	0.00
71,597.93	68,704.96	45,000.00	34,001.57	00-4852	Contract Operator-HHW	0.00	30,000.00	30,000.00	0.00	0.00
78,411.72	76,972.69	50,100.00	39,166.18		Materials and Services Totals:	0.00	35,500.00	35,500.00	0.00	0.00
				E3	Capital Outlay					
0.00	0.00	0.00	0.00	00-5002	Equipment	0.00	0.00	0.00	0.00	0.00
0.00	538.05	0.00	0.00	00-5003	Household Hazardous Waste Cons	0.00	0.00	0.00	0.00	0.00
0.00	538.05	0.00	0.00		Capital Outlay Totals:	0.00	0.00	0.00	0.00	0.00
107,441.29	77,510.74	50,100.00	39,166.18		EXPENDITURES TOTALS:	0.00	35,500.00	35,500.00	0.00	0.00

FY11 Actual	FY12 Actual	FY13 Adopted	FY13 YTD 4.19.13	Account	Description	FTE	FY14 Requested	FY14 Proposed	FY14 Approved	FY14 Adopted
0.00	0.00	0.00	0.00		DEPT REVENUES	0.00	0.00	0.00	0.00	0.00
107,441.29	77,510.74	50,100.00	39,166.18		DEPT EXPENSES	0.00	35,500.00	35,500.00	0.00	0.00
(107,441.29)	(77,510.74)	(50,100.00)	(39,166.18)		Household Hazardous Waste Totals:	0.00	(35,500.00)	(35,500.00)	0.00	0.00

FY11 Actual	FY12 Actual	FY13 Adopted	FY13 YTD 4.19.13	Account	Description	FTE	FY14 Requested	FY14 Proposed	FY14 Approved	FY14 Adopted
				03	Capital Projects					
				R25	Rest Fees, Lic, Perm, Fines,					
0.00	0.00	0.00	971.69	00-3263	Recycling Revenue	0.00	1,000.00	1,000.00	0.00	0.00
0.00	0.00	0.00	0.00	00-3693	Loan-Recycling Center	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	971.69		Rest Fees, Lic, Perm, Fines, Totals:	0.00	1,000.00	1,000.00	0.00	0.00
0.00	0.00	0.00	971.69		REVENUES TOTALS:	0.00	1,000.00	1,000.00	0.00	0.00
				E1	Personal Services					
0.00	0.00	0.00	0.00	00-4001	Personnel	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	00-4101	PERS	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	00-4102	FICA Tax	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	00-4103	Workers' Compensation Ins.	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	00-4104	Insurance Benefits	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Personal Services Totals:	0.00	0.00	0.00	0.00	0.00
				E2	Materials and Services					
0.00	0.00	0.00	0.00	00-4310	Telephone	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	00-4321	Office Supplies and Expenses	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	00-4360	Professional Supplies	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	00-4511	Utilities	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	00-4701	Printing and Advertising	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	00-4720	Conferences and Training	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	00-4852	CCMH Voc. Rehab Program	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Materials and Services Totals:	0.00	0.00	0.00	0.00	0.00
				E3	Capital Outlay					
0.00	0.00	0.00	0.00	00-5001	Recycling Center Construction	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	00-5002	Equipment (over \$500)	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	00-5003	Computer Equipment	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Capital Outlay Totals:	0.00	0.00	0.00	0.00	0.00
				E6	Contingencies					
0.00	0.00	0.00	0.00	00-5401	Operating Contingencies	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Contingencies Totals:	0.00	0.00	0.00	0.00	0.00

FY11 Actual	FY12 Actual	FY13 Adopted	FY13 YTD 4.19.13	Account	Description	FTE	FY14 Requested	FY14 Proposed	FY14 Approved	FY14 Adopted
0.00	0.00	0.00	0.00		EXPENDITURES TOTALS:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	971.69		DEPT REVENUES	0.00	1,000.00	1,000.00	0.00	0.00
0.00	0.00	0.00	0.00		DEPT EXPENSES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	971.69		Capital Projects Totals:	0.00	1,000.00	1,000.00	0.00	0.00

FY11 Actual	FY12 Actual	FY13 Adopted	FY13 YTD 4.19.13	Account	Description	FTE	FY14 Requested	FY14 Proposed	FY14 Approved	FY14 Adopted
2,582,171.33	2,536,617.45	2,607,900.00	2,052,440.66		FUND REVENUES	0.00	2,917,496.52	2,870,206.52	0.00	0.00
2,530,778.00	2,333,214.38	2,607,900.00	1,571,426.47		FUND EXPENSES	0.91	2,917,496.52	2,870,206.52	0.00	0.00
51,393.33	203,403.07	0.00	481,014.19		Solid Waste Fund Transfer Sta. Totals:	(0.91)	0.00	0.00	0.00	0.00

FY2013-2014 Administrative Allocation

Proposed Budget

Fund Account **Transfer Station**

Support Function/Item	No. of Units	"True up" factor*	Cost/unit/mo	Monthly Cost	Annual Cost	Allocations based on:		
Telephone (landlines)	3.00 landlines	44.9%	3.68	11.04	132.54	FY2013 budget of landline phone cost for no. of land lines times true up factor from FY12 actuals to budget.		
Info Tech	3.00 workstations	92.1%	141.48	424.43	5,093.15	FY2013 budget of IT staffing, materials and capital expenditures cost for no. of workstations times true up factor. Non-primary laptops are valued at .5 each.		
Finance and General Liability Insurance	1.00 FTE (including ongoing temps)	90.0%	318.09	318.09	3,817.03	FY2013 4.2 staff (staffing for special assessment and reimbursable activities is excluded), audit, PR processing, liability insurance, finance materials and services. General Fund has slightly higher unit cost to include supply closet & newspaper subscriptions in the courthouse. The "true up" varies if in general fund or not.		
Finance - Special Assessment		100.0%			3,472.35	Units which require finance support beyond normal payroll, AP and AR processing, have special assessment as do those with no staff but that do receive financial services.		
Human Resources	1.00 FTE (including ongoing temps)	92.2%	75.49	75.49	905.94	FY2013 budget of HR staffing and materials cost per FTE times true up factor.		
Board of Commissioners	1.00 FTE (including ongoing temps)	100.0%	63.81	63.81	765.67	FY2013 budget - 25% of BoCC staffing and materials cost is allocated		
Facilities and Maintenance	% building		Bldg cost per month			Based on FY2013 budget. County Courthouse - 2 maint srvc FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - 1 main FTE + utilities divided among Jail, Sheriff, Marine Sheriff and Corrections; b/c Jail pays for all these costs, it receives a credit from the other three units. Other departments not in one of these facilities are allocated \$0 in facilities maintenance. Note - no office space cost or depreciation is included.		
Courthouse	500 Sq Ft 2.0%	85.7%	37,610.67	739.22	8,870.60			
Justice	Sq Ft	100.0%						
County Counsel	1.0% actual % time SH	100.0%			1,565.84	Based on hours worked from Jan 1 2012 to Dec 31 2012 and FY2013 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable and Vernonia activities.		
	4.0% actual % time RM				4,630.18			
	0.0% actual % time CZ				0.00			
	0.0% actual % time JK				0.00			
	Annual Materials Cost			499.00	499.00			
Support Department Adjustment						Support Services do not pay allocation; county does not assign this balance out to program funds to cover in addition to program share of services		
				Avr Monthly Cost	2,479.36	Annual Cost	29,752.29	Total allocated:
				Increase/(Decrease) %	-5.3%	FY12 Total	31,418.27	2,014,214
								% of Total
								1.5%

* Allocations are based on budget or estimates. When actual costs are less than budget we "true up" the allocation. The percentage is actuals to budget for the costs included in that particular allocated group in FY2012. However, when actuals exceed budget, the true up for the next year is 100%.

Pass Through Grants - Fund 208

This fund was set up to receive, control and disburse funds that are received for other entities under contract with the State of Oregon. The County has an oversight and fiduciary responsibility to the State.

FY 2013-2014 Highlights and Significant Changes

The current budget includes mental health service delivery provided in the County through its contract with Columbia Community Mental Health, a local non-profit organization. Budgeted levels for these services remains flat relative last fiscal year.

Starting in FY14, the county is no longer required to budget for funds received directly by the 911 Taxing District and utilized by same to carry out its first responder and other vital services.

This account has also been used in the recent past to track all funds that have been received or paid out by the County on behalf of the now dissolved Columbia Health District, a Columbia County taxing district.

FY14 Proposed Budget

Pass Thru

Fund 208

	FY14 Proposed Budget	FY13 Estimated Actuals	FY13 Budget	Change FY13 to FY14 Budget	FY12 Actuals	FY11 Actuals
Summary						
Unrestricted Beginning Balance	0	0	0		0	0
Restricted Beginning Balance	0	0	0		220,295	4,112
Total Beginning Balance	0	0	0		220,295	4,112
Property Tax	0	0	0		0	0
State & Fed Government	0	0	0		0	0
Other Resources	0	0	0		0	0
FY Unrestricted Resources Total	0	0	0		0	0
Property Tax	0	0	0		0	0
State & Fed Government	4,050,000	3,629,179	4,300,000	-5.81%	3,045,794	3,135,214
Fees, Permits, Fines, Service Charges	0	0	0		0	0
Bond or Debt Proceeds	0	0	0		0	0
Transfers/Reimb from County Funds	0	0	0		0	0
Other Resources	0	0	0		0	0
FY Restricted Resources Total	4,050,000	3,629,179	4,300,000	-5.81%	3,045,794	3,135,214
Total Resources	4,050,000	3,629,179	4,300,000	-5.81%	3,266,089	3,139,326
Personal Services	0	0	0		0	0
Materials and Services	4,050,000	3,629,178	4,300,000	-5.81%	3,266,089	2,919,031
Capital Outlay	0	0	0		0	0
Debt Service	0	0	0		0	0
Transfers to County Funds	0	0	0		0	0
Contingencies	0	0	0		0	0
Ending Fund Balance	0	0	0		0	0
Total Expenditure	4,050,000	3,629,178	4,300,000	-5.81%	3,266,089	2,919,031
FY Net Revenue	0	0	0		(220,295)	216,183
Net Revenue incl Begin Bals	0	0	0		0	220,295
Full time Equivalent (FTEs)	0.00		0.00		0.00	0.00

FY11	FY12	FY13	FY13				FY14	FY14	FY14	FY14
Actual	Actual	Adopted	YTD 4.19.13	Account	Description	FTE	Requested	Proposed	Approved	Adopted
				208	Direct-Pass Through Grant Fund					
				R15	Restricted Fund Balance					
0.00	0.00	0.00	0.00	00-3001	Beginning Cash Balance	0.00	0.00	0.00	0.00	0.00
4,112.29	220,295.10	0.00	0.00	00-3004	Restricted Cash Bal	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	00-3005	Non-spendable Beg'ng Cash Bal	0.00	0.00	0.00	0.00	0.00
<u>4,112.29</u>	<u>220,295.10</u>	<u>0.00</u>	<u>0.00</u>		Restricted Fund Balance Totals:	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<u>4,112.29</u>	<u>220,295.10</u>	<u>0.00</u>	<u>0.00</u>		REVENUES TOTALS:	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

FY11	FY12	FY13	FY13				FY14	FY14	FY14	FY14
Actual	Actual	Adopted	YTD 4.19.13	Account	Description	FTE	Requested	Proposed	Approved	Adopted
				02	Mental Health					
				R36	Restr State/ Local Govt Grant/					
51,152.47	42,740.32	50,000.00	21,110.05	00-3065	Mental Health Tax Receipts	0.00	50,000.00	50,000.00	0.00	0.00
2,682,922.32	2,767,630.00	4,000,000.00	2,236,319.60	00-3600	State Mental Health Funds	0.00	4,000,000.00	4,000,000.00	0.00	0.00
<hr/>	<hr/>	<hr/>	<hr/>							
2,734,074.79	2,810,370.32	4,050,000.00	2,257,429.65		Restr State/ Local Govt Grant/ Totals:	0.00	4,050,000.00	4,050,000.00	0.00	0.00
<hr/>	<hr/>	<hr/>	<hr/>							
2,734,074.79	2,810,370.32	4,050,000.00	2,257,429.65		REVENUES TOTALS:	0.00	4,050,000.00	4,050,000.00	0.00	0.00
				E2	Materials and Services					
2,691,739.24	2,767,629.99	4,000,000.00	2,379,297.70	00-4920	Col Co Mental Health Contract	0.00	4,000,000.00	4,000,000.00	0.00	0.00
46,447.85	42,740.32	50,000.00	21,110.05	00-4921	Mental Health Tax	0.00	50,000.00	50,000.00	0.00	0.00
<hr/>	<hr/>	<hr/>	<hr/>							
2,738,187.09	2,810,370.31	4,050,000.00	2,400,407.75		Materials and Services Totals:	0.00	4,050,000.00	4,050,000.00	0.00	0.00
<hr/>	<hr/>	<hr/>	<hr/>							
2,738,187.09	2,810,370.31	4,050,000.00	2,400,407.75		EXPENDITURES TOTALS:	0.00	4,050,000.00	4,050,000.00	0.00	0.00
<hr/>	<hr/>	<hr/>	<hr/>							
2,734,074.79	2,810,370.32	4,050,000.00	2,257,429.65		DEPT REVENUES	0.00	4,050,000.00	4,050,000.00	0.00	0.00
<hr/>	<hr/>	<hr/>	<hr/>							
2,738,187.09	2,810,370.31	4,050,000.00	2,400,407.75		DEPT EXPENSES	0.00	4,050,000.00	4,050,000.00	0.00	0.00
<hr/>	<hr/>	<hr/>	<hr/>							
(4,112.30)	0.01	0.00	(142,978.10)		Mental Health Totals:	0.00	0.00	0.00	0.00	0.00

FY11	FY12	FY13	FY13				FY14	FY14	FY14	FY14
Actual	Actual	Adopted	YTD 4.19.13	Account	Description	FTE	Requested	Proposed	Approved	Adopted
				04	Comm Dev Block Grants					
				R35	Restr Fed Grant/Donation					
0.00	0.00	0.00	0.00	00-3800	OEDD-Comm Dev Block Grant	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	00-3801	Economic Dislocation Grant EDA	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Restr Fed Grant/Donation Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		REVENUES TOTALS:	0.00	0.00	0.00	0.00	0.00
				E2	Materials and Services					
0.00	0.00	0.00	0.00	00-4940	OEDD-Comm Dev Block Grant	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Materials and Services Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		EXPENDITURES TOTALS:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		DEPT REVENUES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		DEPT EXPENSES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Comm Dev Block Grants Totals:	0.00	0.00	0.00	0.00	0.00

FY11	FY12	FY13	FY13				FY14	FY14	FY14	FY14
Actual	Actual	Adopted	YTD 4.19.13	Account	Description	FTE	Requested	Proposed	Approved	Adopted
180,844.07	235,423.88	250,000.00	0.00	05 R36 00-3067	911 Pass Through Restr State/ Local Govt Grant/ 911 Excise Tax	0.00	0.00	0.00	0.00	0.00
180,844.07	235,423.88	250,000.00	0.00		Restr State/ Local Govt Grant/ Totals:	0.00	0.00	0.00	0.00	0.00
180,844.07	235,423.88	250,000.00	0.00		REVENUES TOTALS:	0.00	0.00	0.00	0.00	0.00
180,844.07	235,423.88	250,000.00	0.00	E2 00-4600	Materials and Services 911 Excise Tax	0.00	0.00	0.00	0.00	0.00
180,844.07	235,423.88	250,000.00	0.00		Materials and Services Totals:	0.00	0.00	0.00	0.00	0.00
180,844.07	235,423.88	250,000.00	0.00		EXPENDITURES TOTALS:	0.00	0.00	0.00	0.00	0.00
180,844.07	235,423.88	250,000.00	0.00		DEPT REVENUES	0.00	0.00	0.00	0.00	0.00
180,844.07	235,423.88	250,000.00	0.00		DEPT EXPENSES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		911 Pass Through Totals:	0.00	0.00	0.00	0.00	0.00

FY11 Actual	FY12 Actual	FY13 Adopted	FY13 YTD 4.19.13	Account	Description	FTE	FY14 Requested	FY14 Proposed	FY14 Approved	FY14 Adopted
				06 R36	Public Health Pass Through Restr State/ Local Govt Grant/					
199,277.47	0.00	0.00	0.00	00-3500	Public health pass through	0.00	0.00	0.00	0.00	0.00
21,017.64	0.00	0.00	0.00	01-3500	Public health dissolution	0.00	0.00	0.00	0.00	0.00
220,295.11	0.00	0.00	0.00		Restr State/ Local Govt Grant/ Totals:	0.00	0.00	0.00	0.00	0.00
220,295.11	0.00	0.00	0.00		REVENUES TOTALS:	0.00	0.00	0.00	0.00	0.00
				E2	Materials and Services					
0.00	160,000.00	0.00	0.00	00-4202	Contracted Services	0.00	0.00	0.00	0.00	0.00
0.00	39,277.47	0.00	0.00	00-4594	Health Dist Refund	0.00	0.00	0.00	0.00	0.00
0.00	21,017.64	0.00	0.00	01-4594	Health Dist Refund	0.00	0.00	0.00	0.00	0.00
0.00	220,295.11	0.00	0.00		Materials and Services Totals:	0.00	0.00	0.00	0.00	0.00
0.00	220,295.11	0.00	0.00		EXPENDITURES TOTALS:	0.00	0.00	0.00	0.00	0.00
220,295.11	0.00	0.00	0.00		DEPT REVENUES	0.00	0.00	0.00	0.00	0.00
0.00	220,295.11	0.00	0.00		DEPT EXPENSES	0.00	0.00	0.00	0.00	0.00
220,295.11	(220,295.11)	0.00	0.00		Public Health Pass Through Totals:	0.00	0.00	0.00	0.00	0.00

FY11	FY12	FY13	FY13				FY14	FY14	FY14	FY14
Actual	Actual	Adopted	YTD 4.19.13	Account	Description	FTE	Requested	Proposed	Approved	Adopted
3,139,326.26	3,266,089.30	4,300,000.00	2,257,429.65		FUND REVENUES	0.00	4,050,000.00	4,050,000.00	0.00	0.00
2,919,031.16	3,266,089.30	4,300,000.00	2,400,407.75		FUND EXPENSES	0.00	4,050,000.00	4,050,000.00	0.00	0.00
220,295.10	0.00	0.00	(142,978.10)		Direct-Pass Through Grant Fund Totals:	0.00	0.00	0.00	0.00	0.00

Corner Restoration Fund - Fund 209

This fund was established by Oregon Legislature in 1985 to give counties a secure financial resource to reestablish and maintain Public Land Survey Corners. This fund allows the County to make accurate and thorough decisions on public land corners, eliminating ambiguities for public and private land surveyors. Thus, securing public confidence by eliminating unsettled boundary locations.

FY2013-2014 Highlights and Significant Changes

As a result of budget shortfalls, the Survey Department has reduced its staff to 1.5 FTE and will be closed to the public Monday, Wednesday and Friday. This will allot the necessary time needed to complete corner restoration work without interruption.

FY2012-2013 Accomplishments

Over the last year the Survey Department has restored a few key Public Land Survey Corners. One being the Southwest Corner of the Lucretia Barr Donation Land Claim. Originally marked with a wood post in 1859, and later a stone in 1897, the corner was in need of restoration. Unfortunately the corner had been obliterated, but with the cooperation of surrounding land owners, extensive research and field work, we were able to remonument the corner in its original position. This was a great opportunity for our department, not only to communicate with, but educate the surrounding land owners on what the Restoration Fund does.

FY14 Proposed Budget

**Corner
Restoration**

Fund 209

	FY14 Proposed Budget	FY13 Estimated Actuals	FY13 Budget	Change FY13 to FY14 Budget	FY12 Actuals	FY11 Actuals
Summary						
Unrestricted Beginning Balance	0	0	0		0	0
Restricted Beginning Balance	<u>258,745</u>	<u>325,941</u>	<u>326,153</u>	-20.67%	<u>397,673</u>	<u>456,043</u>
Total Beginning Balance	258,745	325,941	326,153	-20.67%	397,673	456,043
Property Tax	0	0	0		0	0
State & Fed Government	0	0	0		0	0
Other Resources	<u>0</u>	<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>
FY Unrestricted Resources Total	0	0	0		0	0
Property Tax	0	0	0		0	0
State & Fed Government	85,000	90,154	80,000	6.25%	79,084	84,447
Fees, Permits, Fines, Service Charges	0	0	0		0	0
Bond or Debt Proceeds	0	0	0		0	0
Transfers/Reimb from County Funds	0	0	0		0	0
Other Resources	<u>475</u>	<u>1,656</u>	<u>0</u>		<u>1,893</u>	<u>2,240</u>
FY Restricted Resources Total	85,475	91,810	80,000	6.84%	80,977	86,687
Total Resources	344,220	417,750	406,153	-15.25%	478,651	542,730
Personal Services	117,995	140,898	126,717	-6.88%	128,204	130,987
Materials and Services	4,150	4,159	7,010	-40.80%	4,543	5,380
Capital Outlay	10,500	0	10,400	0.96%	0	0
Debt Service	0	0	0		0	0
Transfers to County Funds	20,486	13,948	13,895	47.43%	19,963	8,689
Contingencies	191,090	0	248,131	-22.99%	0	0
Ending Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>
Total Expenditure	344,220	159,005	406,153	-15.25%	152,710	145,056
FY Net Revenue	(258,745)	(67,195)	(326,153)	-20.67%	(71,733)	(58,370)
Net Revenue incl Begin Bals	0	258,745	0		325,941	397,673
Full time Equivalent (FTEs)	0.97		1.35		1.88	1.92

FY11 Actual	FY12 Actual	FY13 Adopted	FY13 YTD 4.19.13	Account	Description	FTE	FY14 Requested	FY14 Proposed	FY14 Approved	FY14 Adopted
				209	Corner Preservation Fund					
				R15	Restricted Fund Balance					
0.00	0.00	0.00	0.00	00-3001	Beginning Cash Balance	0.00	0.00	0.00	0.00	0.00
454,558.08	396,411.88	324,653.48	324,298.81	00-3004	Restricted Cash Bal	0.00	257,245.47	257,245.47	0.00	0.00
1,484.92	1,261.61	1,500.00	1,641.79	00-3005	Non-spendable Beg'ng Cash Bal	0.00	1,500.00	1,500.00	0.00	0.00
456,043.00	397,673.49	326,153.48	325,940.60		Restricted Fund Balance Totals:	0.00	258,745.47	258,745.47	0.00	0.00
84,446.50	79,084.00	80,000.00	67,963.00	R25 00-3060	Rest Fees, Lic, Perm, Fines, Public Land Preservation Fees	0.00	85,000.00	85,000.00	0.00	0.00
84,446.50	79,084.00	80,000.00	67,963.00		Rest Fees, Lic, Perm, Fines, Totals:	0.00	85,000.00	85,000.00	0.00	0.00
2,240.26	1,893.22	0.00	1,263.51	R65 00-3020	Other Resources (Restr) Interest on Investments	0.00	475.00	475.00	0.00	0.00
0.00	0.00	0.00	574.28	00-3120	Misc Revenue	0.00	0.00	0.00	0.00	0.00
2,240.26	1,893.22	0.00	1,837.79		Other Resources (Restr) Totals:	0.00	475.00	475.00	0.00	0.00
542,729.76	478,650.71	406,153.48	395,741.39		REVENUES TOTALS:	0.00	344,220.47	344,220.47	0.00	0.00
0.00	0.00	0.00	0.00	E1 00-4002	Personal Services Deputy Surveyor	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	00-4003	Survey Technician	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	00-4009	County Surveyor	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	00-4010	Deputy Surveyor	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	00-4049	Survey Technician	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	00-4105	WBF	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Personal Services Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		EXPENDITURES TOTALS:	0.00	0.00	0.00	0.00	0.00

FY11 Actual	FY12 Actual	FY13 Adopted	FY13 YTD 4.19.13	Account	Description	FTE	FY14 Requested	FY14 Proposed	FY14 Approved	FY14 Adopted
				01						
				E1	Personal Services					
93,400.59	0.00	0.00	0.00	00-4001	Personnel	0.00	0.00	0.00	0.00	0.00
0.00	7,396.00	51,344.20	40,575.13	00-4009	County Surveyor	0.72	53,314.93	56,553.65	0.00	0.00
0.00	48,551.83	0.00	0.00	00-4010	Deputy Surveyor	0.00	0.00	0.00	0.00	0.00
0.00	27,403.50	31,764.62	23,598.13	00-4049	Survey Technician	0.25	12,844.49	18,978.66	0.00	0.00
14,353.91	15,433.89	15,263.07	12,216.41	00-4101	PERS	0.00	15,787.78	18,338.45	0.00	0.00
7,063.32	6,263.98	6,357.82	4,812.91	00-4102	FICA/Medicare	0.00	5,061.20	5,778.22	0.00	0.00
789.02	1,218.82	1,416.84	1,119.20	00-4103	Worker's Compensation	0.00	1,137.53	1,231.18	0.00	0.00
15,362.63	20,374.38	17,920.73	15,180.23	00-4104	Insurance	0.00	14,427.52	16,384.01	0.00	0.00
17.67	38.64	43.68	31.83	00-4105	WBF	0.00	58.24	58.24	0.00	0.00
0.00	1,523.34	2,605.83	1,678.63	00-4106	Unemployment Insurance Pool	0.00	555.16	672.19	0.00	0.00
130,987.14	128,204.38	126,716.79	99,212.47		Personal Services Totals:	0.97	103,186.85	117,994.60	0.00	0.00
				E2	Materials and Services					
0.00	64.84	100.00	3.64	00-4321	Office Supplies	0.00	100.00	100.00	0.00	0.00
0.00	0.00	0.00	0.00	00-4343	Hiring Expense	0.00	0.00	0.00	0.00	0.00
0.00	2,584.38	1,500.00	0.00	00-4350	Small Equip Computers	0.00	0.00	0.00	0.00	0.00
1,136.67	865.29	1,200.00	416.15	00-4360	Supplies	0.00	1,000.00	1,000.00	0.00	0.00
0.00	0.00	1,900.00	1,300.00	00-4525	Software	0.00	1,200.00	1,200.00	0.00	0.00
0.00	0.00	0.00	0.00	00-4531	Computer Equipment	0.00	0.00	0.00	0.00	0.00
0.00	705.21	740.47	670.89	00-4588	GL and Property Insurance	0.00	800.00	800.00	0.00	0.00
0.00	0.00	1,000.00	0.00	00-4711	Vehicle Fuel	0.00	600.00	600.00	0.00	0.00
0.00	0.00	250.00	30.95	00-4714	Vehicle Maintenance	0.00	100.00	100.00	0.00	0.00
535.63	174.81	0.00	341.71	00-4715	Vehicle Maintenance	0.00	0.00	0.00	0.00	0.00
0.00	148.00	320.00	237.00	00-4730	Membership dues	0.00	350.00	350.00	0.00	0.00
3,707.99	0.00	0.00	0.00	00-4784	Public Land Corner Preserv.	0.00	0.00	0.00	0.00	0.00
5,380.29	4,542.53	7,010.47	3,000.34		Materials and Services Totals:	0.00	4,150.00	4,150.00	0.00	0.00
				E3	Capital Outlay					
0.00	0.00	10,400.00	0.00	00-5002	Equipment	0.00	10,500.00	10,500.00	0.00	0.00
0.00	0.00	10,400.00	0.00		Capital Outlay Totals:	0.00	10,500.00	10,500.00	0.00	0.00
				E5	Transfers					
8,688.84	19,963.20	13,895.48	11,579.60	00-4593	Central Administrative Charges	0.00	20,485.91	20,485.91	0.00	0.00

FY11	FY12	FY13	FY13				FY14	FY14	FY14	FY14
Actual	Actual	Adopted	YTD 4.19.13	Account	Description	FTE	Requested	Proposed	Approved	Adopted
8,688.84	19,963.20	13,895.48	11,579.60		Transfers Totals:	0.00	20,485.91	20,485.91	0.00	0.00
0.00	0.00	248,130.74	0.00	E6 00-5401	Contingencies	0.00	205,897.71	191,089.96	0.00	0.00
					Operating Contingencies					
0.00	0.00	248,130.74	0.00		Contingencies Totals:	0.00	205,897.71	191,089.96	0.00	0.00
145,056.27	152,710.11	406,153.48	113,792.41		EXPENDITURES TOTALS:	0.97	344,220.47	344,220.47	0.00	0.00
0.00	0.00	0.00	0.00		DEPT REVENUES	0.00	0.00	0.00	0.00	0.00
145,056.27	152,710.11	406,153.48	113,792.41		DEPT EXPENSES	0.97	344,220.47	344,220.47	0.00	0.00
(145,056.27)	(152,710.11)	(406,153.48)	(113,792.41)		Totals:	(0.97)	(344,220.47)	(344,220.47)	0.00	0.00

FY11 Actual	FY12 Actual	FY13 Adopted	FY13 YTD 4.19.13	Account	Description	FTE	FY14 Requested	FY14 Proposed	FY14 Approved	FY14 Adopted
542,729.76	478,650.71	406,153.48	395,741.39		FUND REVENUES	0.00	344,220.47	344,220.47	0.00	0.00
145,056.27	152,710.11	406,153.48	113,792.41		FUND EXPENSES	0.97	344,220.47	344,220.47	0.00	0.00
397,673.49	325,940.60	0.00	281,948.98		Corner Preservation Fund Totals:	(0.97)	0.00	0.00	0.00	0.00

FY2013-2014 Administrative Allocation

Proposed Budget

Fund Account Corner Restoration

Support Function/Item	No. of Units	"True up" factor*	Cost/unit/mo	Monthly Cost	Annual Cost	Allocations based on:		
Telephone (landlines)	3.50 landlines	44.9%	3.68	12.89	154.63	FY2013 budget of landline phone cost for no. of land lines times true up factor from FY12 actuals to budget.		
Info Tech	1.40 workstations	92.1%	141.48	198.07	2,376.80	FY2013 budget of IT staffing, materials and capital expenditures cost for no. of workstations times true up factor. Non-primary laptops are valued at .5 each.		
Finance and General Liability Insurance	1.40 FTE (including ongoing temps)	90.0%	318.09	445.32	5,343.85	FY2013 4.2 staff (staffing for special assessment and reimbursable activities is excluded), audit, PR processing, liability insurance, finance materials and services. General Fund has slightly higher unit cost to include supply closet & newspaper subscriptions in the courthouse. The "true up" varies if in general fund or not.		
Finance - Special Assessment		100.0%				Units which require finance support beyond normal payroll, AP and AR processing, have special assessment as do those with no staff but that do receive financial services.		
Human Resources	1.40 FTE (including ongoing temps)	92.2%	75.49	105.69	1,268.31	FY2013 budget of HR staffing and materials cost per FTE times true up factor.		
Board of Commissioners	1.40 FTE (including ongoing temps)	100.0%	63.81	89.33	1,071.94	FY2013 budget - 25% of BoCC staffing and materials cost is allocated		
Facilities and Maintenance	% building	Bldg cost per month				Based on FY2013 budget. County Courthouse - 2 maint srvc FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - 1 main FTE + utilities divided among Jail, Sheriff, Marine Sheriff and Corrections; b/c Jail pays for all these costs, it receives a credit from the other three units. Other departments not in one of these facilities are allocated \$0 in facilities maintenance. Note - no office space cost or depreciation is included.		
Courthouse	248 Sq Ft	2.3%	85.7%	37,610.67	855.86	10,270.38		
Justice	Sq Ft	100.0%						
County Counsel	0.0% actual % time SH	100.0%			0.00	Based on hours worked from Jan 1 2012 to Dec 31 2012 and FY2013 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable and Vernonia activities.		
	0.0% actual % time RM				0.00			
	0.0% actual % time CZ				0.00			
	0.0% actual % time JK				0.00			
	Annual Materials Cost			0.00	0.00			
Support Department Adjustment						Support Services do not pay allocation; county does not assign this balance out to program funds to cover in addition to program share of services		
				Avr Monthly Cost	1,707.16	Annual Cost	20,485.91	Total allocated:
				Increase/(Decrease) %	47.4%	FY12 Total	13,895.48	2,014,214
								% of Total
								1.0%

* Allocations are based on budget or estimates. When actual costs are less than budget we "true up" the allocation. The percentage is actuals to budget for the costs included in that particular allocated group in FY2012. However, when actuals exceed budget, the true up for the next year is 100%.

Inmate Benefit Fund - Fund 210

This fund is a fiduciary fund of the County and exists to account for assets administered by the County on behalf of and for the benefit of inmates.

Beginning three years ago in FY11, a half-time staffer was added to provide coordinated programming for the inmates in custody at the Columbia County Justice Facility. This activity will not be directly affected by furlough of county staff except insofar as the Inmate benefit fund relies on central support services.

FY14 Proposed Budget

**Inmate
Benefit**

Fund 210

	FY14 Proposed Budget	FY13 Estimated Actuals	FY13 Budget	Change FY13 to FY14 Budget	FY12 Actuals	FY11 Actuals
Summary						
Unrestricted Beginning Balance	0	0	0		0	0
Restricted Beginning Balance	<u>39,590</u>	<u>67,899</u>	<u>54,190</u>	-26.94%	<u>57,627</u>	<u>37,504</u>
Total Beginning Balance	39,590	67,899	54,190	-26.94%	57,627	37,504
Property Tax	0	0	0		0	0
State & Fed Government	0	0	0		0	0
Other Resources	<u>0</u>	<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>
FY Unrestricted Resources Total	0	0	0		0	0
Property Tax	0	0	0		0	0
State & Fed Government	0	0	0		0	0
Fees, Permits, Fines, Service Charges	218,000	218,276	235,000	-7.23%	203,476	208,802
Bond or Debt Proceeds	0	0	0		0	0
Transfers/Reimb from County Funds	0	0	0		0	0
Other Resources	<u>170</u>	<u>257</u>	<u>300</u>	-43.33%	<u>416</u>	<u>332</u>
FY Restricted Resources Total	218,170	218,533	235,300	-7.28%	203,892	209,134
Total Resources	257,760	286,433	289,490	-10.96%	261,519	246,638
Personal Services	40,376	40,626	39,640	1.86%	23,983	10,421
Materials and Services	154,500	156,217	133,000	16.17%	157,984	178,591
Capital Outlay	0	45,000	0		0	0
Debt Service	0	0	0		0	0
Transfers to County Funds	19,043	5,000	10,000	90.43%	11,653	0
Contingencies	43,841	0	106,850	-58.97%	0	0
Ending Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>
Total Expenditure	257,760	246,843	289,490	-10.96%	193,620	189,011
FY Net Revenue	(39,590)	(28,309)	(54,190)	-26.94%	10,272	20,123
Net Revenue incl Begin Bals	0	39,590	0		67,899	57,627
Full time Equivalents (FTEs)	0.50		0.50		0.50	0.50

FY11 Actual	FY12 Actual	FY13 Adopted	FY13 YTD 4.19.13	Account	Description	FTE	FY14 Requested	FY14 Proposed	FY14 Approved	FY14 Adopted
				210	Inmate Benefit Expense Fund					
				R15	Restricted Fund Balance					
0.00	0.00	0.00	0.00	00-3001	Beginning Cash Balance	0.00	0.00	0.00	0.00	0.00
37,504.07	56,983.06	53,539.84	67,085.80	00-3004	Restricted Cash Bal	0.00	38,589.86	38,589.86	0.00	0.00
0.00	643.63	650.00	813.33	00-3005	Non-spendable Beg'ng Cash Bal	0.00	1,000.00	1,000.00	0.00	0.00
37,504.07	57,626.69	54,189.84	67,899.13		Restricted Fund Balance Totals:	0.00	39,589.86	39,589.86	0.00	0.00
				R65	Other Resources (Restr)					
331.65	416.26	300.00	260.19	00-3020	Interest on Investments	0.00	150.00	150.00	0.00	0.00
1,569.16	9,048.63	0.00	11,060.84	00-3061	Commissary Profits Rev	0.00	12,000.00	12,000.00	0.00	0.00
35,315.73	42,659.29	35,000.00	42,817.11	00-3062	Telephone Commission	0.00	56,000.00	56,000.00	0.00	0.00
171,917.41	151,768.19	200,000.00	33,032.06	00-3063	Commissary PassThru Rev. (Aram	0.00	150,000.00	150,000.00	0.00	0.00
0.00	0.00	0.00	10.39	00-3120	Misc Revenue	0.00	20.00	20.00	0.00	0.00
209,133.95	203,892.37	235,300.00	87,180.59		Other Resources (Restr) Totals:	0.00	218,170.00	218,170.00	0.00	0.00
246,638.02	261,519.06	289,489.84	155,079.72		REVENUES TOTALS:	0.00	257,759.86	257,759.86	0.00	0.00
				E1	Personal Services					
0.00	0.00	0.00	0.00	00-4001	Civil Clerk	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	00-4075	Corrections Clerk - 128	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	00-4105	WBF	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Personal Services Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		EXPENDITURES TOTALS:	0.00	0.00	0.00	0.00	0.00

FY11 Actual	FY12 Actual	FY13 Adopted	FY13 YTD 4.19.13	Account	Description	FTE	FY14 Requested	FY14 Proposed	FY14 Approved	FY14 Adopted
				01						
				E1	Personal Services					
6,965.57	0.00	0.00	0.00	00-4001	Salary	0.00	0.00	0.00	0.00	0.00
0.00	3,571.75	0.00	0.00	00-4075	Corrections Clerk - 128	0.00	0.00	0.00	0.00	0.00
0.00	11,027.70	23,023.21	17,108.16	00-4079	Civil Clerk	0.50	22,462.10	22,462.10	0.00	0.00
5.05	12.45	0.00	340.38	00-4090	OT	0.00	200.00	200.00	0.00	0.00
0.00	2,605.24	4,580.49	4,281.83	00-4101	PERS	0.00	5,781.85	5,876.05	0.00	0.00
533.25	1,155.98	1,761.28	1,379.70	00-4102	FICA	0.00	1,733.65	1,733.65	0.00	0.00
15.54	22.05	40.43	28.66	00-4103	Workers comp	0.00	42.00	40.79	0.00	0.00
2,898.91	5,286.78	9,497.69	7,160.85	00-4104	Insurance Benefit	0.00	10,305.37	9,832.56	0.00	0.00
2.37	10.99	14.56	13.06	00-4105	WBF	0.00	29.12	29.12	0.00	0.00
0.00	290.55	721.88	438.03	00-4106	Unemployment Insurance	0.00	190.16	201.68	0.00	0.00
10,420.69	23,983.49	39,639.54	30,750.67		Personal Services Totals:	0.50	40,744.25	40,375.95	0.00	0.00
				E2	Materials and Services					
0.00	0.00	0.00	0.00	00-4359	Transfer-Medical Costs	0.00	0.00	0.00	0.00	0.00
5,193.89	5,244.17	5,200.00	1,504.27	00-4360	Supplies	0.00	0.00	0.00	0.00	0.00
128,717.50	119,430.14	125,000.00	32,877.95	00-4363	Aramark Commissary Expense	0.00	112,500.00	112,500.00	0.00	0.00
114.07	0.00	0.00	0.00	00-4370	Law Library System	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	00-4371	Programs, Transfer to GF	0.00	0.00	0.00	0.00	0.00
44,565.18	33,309.56	2,800.00	40,625.73	00-4379	Inmate Benefit Expense	0.00	42,000.00	42,000.00	0.00	0.00
178,590.64	157,983.87	133,000.00	75,007.95		Materials and Services Totals:	0.00	154,500.00	154,500.00	0.00	0.00
				E5	Transfers					
0.00	0.00	0.00	0.00	00-4593	Admin Alloc	0.00	4,043.20	4,043.20	0.00	0.00
0.00	0.00	0.00	0.00	00-5330	Transfer to Jail - Medical	0.00	0.00	0.00	0.00	0.00
0.00	11,652.57	10,000.00	0.00	00-5331	Transfer to Jail - Program	0.00	15,000.00	15,000.00	0.00	0.00
0.00	11,652.57	10,000.00	0.00		Transfers Totals:	0.00	19,043.20	19,043.20	0.00	0.00
				E6	Contingencies					
0.00	0.00	106,850.30	0.00	00-5401	Operating Contingencies	0.00	43,472.41	43,840.71	0.00	0.00
0.00	0.00	106,850.30	0.00		Contingencies Totals:	0.00	43,472.41	43,840.71	0.00	0.00
189,011.33	193,619.93	289,489.84	105,758.62		EXPENDITURES TOTALS:	0.50	257,759.86	257,759.86	0.00	0.00

FY11 Actual	FY12 Actual	FY13 Adopted	FY13 YTD 4.19.13	Account	Description	FTE	FY14 Requested	FY14 Proposed	FY14 Approved	FY14 Adopted
0.00	0.00	0.00	0.00		DEPT REVENUES	0.00	0.00	0.00	0.00	0.00
189,011.33	193,619.93	289,489.84	105,758.62		DEPT EXPENSES	0.50	257,759.86	257,759.86	0.00	0.00
(189,011.33)	(193,619.93)	(289,489.84)	(105,758.62)		Totals:	(0.50)	(257,759.86)	(257,759.86)	0.00	0.00

FY11	FY12	FY13	FY13				FY14	FY14	FY14	FY14
Actual	Actual	Adopted	YTD 4.19.13	Account	Description	FTE	Requested	Proposed	Approved	Adopted
246,638.02	261,519.06	289,489.84	155,079.72		FUND REVENUES	0.00	257,759.86	257,759.86	0.00	0.00
189,011.33	193,619.93	289,489.84	105,758.62		FUND EXPENSES	0.50	257,759.86	257,759.86	0.00	0.00
57,626.69	67,899.13	0.00	49,321.10		Inmate Benefit Expense Fund Totals:	(0.50)	0.00	0.00	0.00	0.00

FY2013-2014 Administrative Allocation

Proposed Budget

Inmate Benefit

Support Function/Item	No. of Units	"True up" factor*	Cost/unit/mo	Monthly Cost	Annual Cost	Allocations based on:		
Telephone (landlines)	0.00 landlines	44.9%	3.68	0.00	0.00	FY2013 budget of landline phone cost for no. of land lines times true up factor from FY12 actuals to budget.		
Info Tech	0.50 workstations	92.1%	141.48	70.74	848.86	FY2013 budget of IT staffing, materials and capital expenditures cost for no. of workstations times true up factor. Non-primary laptops are valued at .5 each.		
Finance and General Liability Insurance	0.50 FTE (including ongoing temps)	98.0%	318.09	159.04	1,908.52	FY2013 4.2 staff (staffing for special assessment and reimbursable activities is excluded), audit, PR processing, liability insurance, finance materials and services. General Fund has slightly higher unit cost to include supply closet & newspaper subscriptions in the courthouse. The "true up" varies if in general fund or not.		
Finance - Special Assessment		100.0%				Units which require finance support beyond normal payroll, AP and AR processing, have special assessment as do those with no staff but that do receive financial services.		
Human Resources	0.50 FTE (including ongoing temps)	92.2%	75.49	37.75	452.97	FY2013 budget of HR staffing and materials cost per FTE times true up factor.		
Board of Commissioners	0.50 FTE (including ongoing temps)	100.0%	63.81	31.90	382.83	FY2013 budget - 25% of BoCC staffing and materials cost is allocated		
Facilities and Maintenance	% building		Bldg cost per month					
Courthouse	Sq Ft 0.0%	85.7%	37,610.67	0.00	0.00	Based on FY2013 budget. County Courthouse - 2 maint srvc FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - 1 main FTE + utilities divided among Jail, Sheriff, Marine Sheriff and Corrections; b/c Jail pays for all these costs, it receives a credit from the other three units. Other departments not in one of these facilities are allocated \$0 in facilities maintenance. Note - no office space cost or depreciation is included.		
Justice	100 Sq Ft 0.2%	100.0%	21,455.50	37.50	450.02			
County Counsel	0.0% actual % time SH	100.0%			0.00	Based on hours worked from Jan 1 2012 to Dec 31 2012 and FY2013 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable and Vernonia activities.		
	0.0% actual % time RM				0.00			
	0.0% actual % time CZ				0.00			
	0.0% actual % time JK				0.00			
	Annual Materials Cost			0.00	0.00			
Support Department Adjustment						Support Services do not pay allocation; county does not assign this balance out to program funds to cover in addition to program share of services		
				Avr Monthly Cost	336.93	Annual Cost	4,043.20	Total allocated:
				Increase/(Decrease) %		FY12 Total	0.00	2,014,214
								% of Total
								0.2%

* Allocations are based on budget or estimates. When actual costs are less than budget we "true up" the allocation. The percentage is actuals to budget for the costs included in that particular allocated group in FY2012. However, when actuals exceed budget, the true up for the next year is 100%.

Courthouse Security Fund - Fund 211

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

The purpose of the fund is to provide security for the Court operations including the transport of prisoners.

FY 2012-2013 Highlights and Significant Changes

Because of the diminishing fund balance level of this fund, in FY14 the transfer to the jail to cover the cost of deputies at the Courthouse and to transport prisoners will stay at its lower level of \$32,000.

FY14 Proposed Budget

**Courthouse Fund 211
Security**

	FY14 Proposed Budget	FY13 Estimated Actuals	FY13 Budget	Change FY13 to FY14 Budget	FY12 Actuals	FY11 Actuals
Summary						
Unrestricted Beginning Balance	0	0	0		0	0
Restricted Beginning Balance	84,358	68,883	68,834	22.55%	68,363	82,532
Total Beginning Balance	84,358	68,883	68,834	22.55%	68,363	82,532
Property Tax	0	0	0		0	0
State & Fed Government	0	0	0		0	0
Other Resources	0	0	0		0	0
FY Unrestricted Resources Total	0	0	0		0	0
Property Tax	0	0	0		0	0
State & Fed Government	65,000	66,088	20,000	225.00%	46,517	32,900
Fees, Permits, Fines, Service Charges	0	0	0		0	0
Bond or Debt Proceeds	0	0	0		0	0
Transfers/Reimb from County Funds	0	0	0		0	0
Other Resources	250	292	200	25.00%	393	451
FY Restricted Resources Total	65,250	66,380	20,200	223.02%	46,910	33,351
Total Resources	149,608	135,263	89,034	68.04%	115,273	115,884
Personal Services	0	0	0		0	0
Materials and Services	4,350	8,904	6,600	-34.09%	4,391	5,521
Capital Outlay	10,000	10,000	10,000	0.00%	0	0
Debt Service	0	0	0		0	0
Transfers to County Funds	32,000	32,000	32,000	0.00%	42,000	42,000
Contingencies	103,258	0	40,434	155.38%	0	0
Ending Fund Balance	0	0	0		0	0
Total Expenditure	149,608	50,904	89,034	68.04%	46,391	47,521
FY Net Revenue	(84,358)	15,476	(68,834)	22.55%	520	(14,169)
Net Revenue incl Begin Bals	0	84,358	0		68,883	68,363
Full time Equivalents (FTEs)	0.00		0.00		0.00	0.00

FY11	FY12	FY13	FY13				FY14	FY14	FY14	FY14
Actual	Actual	Adopted	YTD 4.19.13	Account	Description	FTE	Requested	Proposed	Approved	Adopted
				211	Courthouse Security Expense					
				R15	Restricted Fund Balance					
0.00	0.00	0.00	0.00	00-3001	Beginning Cash Balance	0.00	0.00	0.00	0.00	0.00
82,532.43	68,363.07	68,833.67	68,882.58	00-3004	Restricted Cash Bal	0.00	84,358.32	84,357.82	0.00	0.00
0.00	0.00	0.00	0.00	00-3005	Non-spendable Beg'ng Cash Bal	0.00	0.00	0.00	0.00	0.00
82,532.43	68,363.07	68,833.67	68,882.58		Restricted Fund Balance Totals:	0.00	84,358.32	84,357.82	0.00	0.00
32,899.96	46,517.49	20,000.00	48,053.88	R25 00-3090	Rest Fees, Lic, Perm, Fines, Payments from Court Fines	0.00	65,000.00	65,000.00	0.00	0.00
32,899.96	46,517.49	20,000.00	48,053.88		Rest Fees, Lic, Perm, Fines, Totals:	0.00	65,000.00	65,000.00	0.00	0.00
451.46	392.90	200.00	346.25	R65 00-3020	Other Resources (Restr) Interest on Investments	0.00	250.00	250.00	0.00	0.00
451.46	392.90	200.00	346.25		Other Resources (Restr) Totals:	0.00	250.00	250.00	0.00	0.00
115,883.85	115,273.46	89,033.67	117,282.71		REVENUES TOTALS:	0.00	149,608.32	149,607.82	0.00	0.00
1,645.00	2,325.88	1,000.00	0.00	E2 00-4910	Materials and Services Administrative Fee 5%	0.00	3,250.00	3,250.00	0.00	0.00
1,645.00	2,325.88	1,000.00	0.00		Materials and Services Totals:	0.00	3,250.00	3,250.00	0.00	0.00
1,645.00	2,325.88	1,000.00	0.00		EXPENDITURES TOTALS:	0.00	3,250.00	3,250.00	0.00	0.00

FY11	FY12	FY13	FY13				FY14	FY14	FY14	FY14
Actual	Actual	Adopted	YTD 4.19.13	Account	Description	FTE	Requested	Proposed	Approved	Adopted
				01						
				E2	Materials and Services					
380.98	0.00	600.00	0.00	00-4360	Supplies/Security Off.Support	0.00	600.00	600.00	0.00	0.00
3,494.80	2,065.00	5,000.00	0.00	00-4525	Software Licen. & Mainteance	0.00	500.00	500.00	0.00	0.00
<hr/>	<hr/>	<hr/>	<hr/>							
3,875.78	2,065.00	5,600.00	0.00		Materials and Services Totals:	0.00	1,100.00	1,100.00	0.00	0.00
				E3	Capital Outlay					
0.00	0.00	10,000.00	0.00	00-5001	Capital Purchases	0.00	10,000.00	10,000.00	0.00	0.00
<hr/>	<hr/>	<hr/>	<hr/>							
0.00	0.00	10,000.00	0.00		Capital Outlay Totals:	0.00	10,000.00	10,000.00	0.00	0.00
				E5	Transfers					
42,000.00	42,000.00	32,000.00	16,000.00	00-5331	Transfer to Jail	0.00	32,000.00	32,000.00	0.00	0.00
<hr/>	<hr/>	<hr/>	<hr/>							
42,000.00	42,000.00	32,000.00	16,000.00		Transfers Totals:	0.00	32,000.00	32,000.00	0.00	0.00
				E6	Contingencies					
0.00	0.00	40,433.67	0.00	00-5401	Operating Contingencies	0.00	103,258.32	103,257.82	0.00	0.00
<hr/>	<hr/>	<hr/>	<hr/>							
0.00	0.00	40,433.67	0.00		Contingencies Totals:	0.00	103,258.32	103,257.82	0.00	0.00
<hr/>	<hr/>	<hr/>	<hr/>							
45,875.78	44,065.00	88,033.67	16,000.00		EXPENDITURES TOTALS:	0.00	146,358.32	146,357.82	0.00	0.00
<hr/>	<hr/>	<hr/>	<hr/>							
0.00	0.00	0.00	0.00		DEPT REVENUES	0.00	0.00	0.00	0.00	0.00
<hr/>	<hr/>	<hr/>	<hr/>							
45,875.78	44,065.00	88,033.67	16,000.00		DEPT EXPENSES	0.00	146,358.32	146,357.82	0.00	0.00
<hr/>	<hr/>	<hr/>	<hr/>							
(45,875.78)	(44,065.00)	(88,033.67)	(16,000.00)		Totals:	0.00	(146,358.32)	(146,357.82)	0.00	0.00

FY11 Actual	FY12 Actual	FY13 Adopted	FY13 YTD 4.19.13	Account	Description	FTE	FY14 Requested	FY14 Proposed	FY14 Approved	FY14 Adopted
115,883.85	115,273.46	89,033.67	117,282.71		FUND REVENUES	0.00	149,608.32	149,607.82	0.00	0.00
47,520.78	46,390.88	89,033.67	16,000.00		FUND EXPENSES	0.00	149,608.32	149,607.82	0.00	0.00
68,363.07	68,882.58	0.00	101,282.71		Courthouse Security Expense Totals:	0.00	0.00	0.00	0.00	0.00

Law Library - Fund 213

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

The District Attorney's office manages these funds and the law library facility itself.

FY 2013-2014 Highlights and Significant Changes

The Law Library proposed budget does not anticipate any significant changes in cost or revenue relative prior years.

FY14 Proposed Budget

Law Library Fund 213

	FY14 Proposed Budget	FY13 Estimated Actuals	FY13 Budget	Change FY13 to FY14 Budget	FY12 Actuals	FY11 Actuals
Summary						
Unrestricted Beginning Balance	0	0	0		0	0
Restricted Beginning Balance	<u>166,853</u>	<u>147,585</u>	<u>105,798</u>	57.71%	<u>145,248</u>	<u>117,288</u>
Total Beginning Balance	166,853	147,585	105,798	57.71%	145,248	117,288
Property Tax	0	0	0		0	0
State & Fed Government	0	0	0		0	0
Other Resources	<u>0</u>	<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>
FY Unrestricted Resources Total	0	0	0		0	0
Property Tax	0	0	0		0	0
State & Fed Government	0	50	0		0	0
Fees, Permits, Fines, Service Charges	50,000	50,000	50,000	0.00%	45,847	53,533
Bond or Debt Proceeds	0	0	0		0	0
Transfers/Reimb from County Funds	0	0	0		0	0
Other Resources	<u>700</u>	<u>574</u>	<u>750</u>	-6.67%	<u>797</u>	<u>686</u>
FY Restricted Resources Total	50,700	50,623	50,750	-0.10%	46,645	54,219
Total Resources	217,553	198,209	156,548	38.97%	191,893	171,507
Personal Services	0	0	0		0	0
Materials and Services	49,750	23,850	49,750	0.00%	29,767	23,818
Capital Outlay	55,000	7,492	55,000	0.00%	6,490	2,441
Debt Service	0	0	0		0	0
Transfers to County Funds	1,692	15	0		0	0
Contingencies	111,111	0	51,798	114.51%	8,050	0
Ending Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>
Total Expenditure	217,553	31,356	156,548	38.97%	44,307	26,259
FY Net Revenue	(166,853)	19,267	(105,798)	57.71%	2,337	27,960
Net Revenue incl Begin Bals	0	166,853	0		147,585	145,248
Full time Equivalents (FTEs)	0.00		0.00		0.00	0.00

FY11 Actual	FY12 Actual	FY13 Adopted	FY13 YTD 4.19.13	Account	Description	FTE	FY14 Requested	FY14 Proposed	FY14 Approved	FY14 Adopted
				213	Law Library Fund					
				R15	Restricted Fund Balance					
0.00	0.00	0.00	0.00	00-3001	Beginning Cash Balance	0.00	0.00	0.00	0.00	0.00
116,963.33	143,160.21	103,697.50	147,585.33	00-3004	Restricted Cash Bal	0.00	166,852.59	166,852.59	0.00	0.00
325.00	2,087.75	2,100.00	0.00	00-3005	Non-spendable Beg'ng Cash Bal	0.00	0.00	0.00	0.00	0.00
117,288.33	145,247.96	105,797.50	147,585.33		Restricted Fund Balance Totals:	0.00	166,852.59	166,852.59	0.00	0.00
53,533.45	45,847.26	50,000.00	32,344.11	R36 00-3250	Restr State/ Local Govt Grant/ Filing Fees	0.00	50,000.00	50,000.00	0.00	0.00
53,533.45	45,847.26	50,000.00	32,344.11		Restr State/ Local Govt Grant/ Totals:	0.00	50,000.00	50,000.00	0.00	0.00
0.00	0.00	0.00	50.00	R37 00-3130	Restr Private Grant/Donation Donation	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	50.00		Restr Private Grant/Donation Total	0.00	0.00	0.00	0.00	0.00
685.52	797.48	750.00	623.57	R65 00-3020	Other Resources (Restr) Interest on Investments	0.00	700.00	700.00	0.00	0.00
685.52	797.48	750.00	623.57		Other Resources (Restr) Totals:	0.00	700.00	700.00	0.00	0.00
171,507.30	191,892.70	156,547.50	180,603.01		REVENUES TOTALS:	0.00	217,552.59	217,552.59	0.00	0.00

FY11 Actual	FY12 Actual	FY13 Adopted	FY13 YTD 4.19.13	Account	Description	FTE	FY14 Requested	FY14 Proposed	FY14 Approved	FY14 Adopted
				01 E1	Personal Services					
0.00	0.00	0.00	0.00	00-4103	Worker's Compensation Ins.	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Personal Services Totals:	0.00	0.00	0.00	0.00	0.00
				E2	Materials and Services					
0.00	999.78	1,000.00	99.46	00-4310	Telephone/Misc Supplies	0.00	1,000.00	1,000.00	0.00	0.00
0.00	0.00	0.00	0.00	00-4531	Computer Supplies	0.00	0.00	0.00	0.00	0.00
23,103.00	23,103.00	23,000.00	19,311.19	00-4580	Rent	0.00	23,000.00	23,000.00	0.00	0.00
715.00	0.00	750.00	419.84	00-4588	Property Liability Ins.	0.00	750.00	750.00	0.00	0.00
0.00	5,664.00	25,000.00	0.00	00-4753	Contract Services	0.00	25,000.00	25,000.00	0.00	0.00
1,977.37	6,490.27	30,000.00	5,881.89	00-4974	Law Publications	0.00	30,000.00	30,000.00	0.00	0.00
25,795.37	36,257.05	79,750.00	25,712.38		Materials and Services Totals:	0.00	79,750.00	79,750.00	0.00	0.00
				E3	Capital Outlay					
0.00	0.00	0.00	0.00	00-5001	Computer & Furnishings	0.00	0.00	0.00	0.00	0.00
463.97	0.00	25,000.00	2,113.32	00-5028	Books	0.00	25,000.00	25,000.00	0.00	0.00
463.97	0.00	25,000.00	2,113.32		Capital Outlay Totals:	0.00	25,000.00	25,000.00	0.00	0.00
				E5	Transfers					
0.00	0.00	0.00	14.50	00-4593	Central Administrative Charges	0.00	1,691.95	1,691.95	0.00	0.00
0.00	0.00	0.00	14.50		Transfers Totals:	0.00	1,691.95	1,691.95	0.00	0.00
				E6	Contingencies					
0.00	8,050.32	51,797.50	0.00	00-5401	Operating Contingencies	0.00	111,110.64	111,110.64	0.00	0.00
0.00	8,050.32	51,797.50	0.00		Contingencies Totals:	0.00	111,110.64	111,110.64	0.00	0.00
				E7	Ending Balances					
0.00	0.00	0.00	0.00	00-5501	Unappropriated Ending Balance	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Ending Balances Totals:	0.00	0.00	0.00	0.00	0.00
26,259.34	44,307.37	156,547.50	27,840.20		EXPENDITURES TOTALS:	0.00	217,552.59	217,552.59	0.00	0.00

FY11 Actual	FY12 Actual	FY13 Adopted	FY13 YTD 4.19.13	Account	Description	FTE	FY14 Requested	FY14 Proposed	FY14 Approved	FY14 Adopted
0.00	0.00	0.00	0.00		DEPT REVENUES	0.00	0.00	0.00	0.00	0.00
26,259.34	44,307.37	156,547.50	27,840.20		DEPT EXPENSES	0.00	217,552.59	217,552.59	0.00	0.00
(26,259.34)	(44,307.37)	(156,547.50)	(27,840.20)		Totals:	0.00	(217,552.59)	(217,552.59)	0.00	0.00

FY11	FY12	FY13	FY13				FY14	FY14	FY14	FY14
Actual	Actual	Adopted	YTD 4.19.13	Account	Description	FTE	Requested	Proposed	Approved	Adopted
171,507.30	191,892.70	156,547.50	180,603.01		FUND REVENUES	0.00	217,552.59	217,552.59	0.00	0.00
26,259.34	44,307.37	156,547.50	27,840.20		FUND EXPENSES	0.00	217,552.59	217,552.59	0.00	0.00
145,247.96	147,585.33	0.00	152,762.81		Law Library Fund Totals:	0.00	0.00	0.00	0.00	0.00

Unmet Needs Committee (Vernonia Flood Recovery) - Fund 215

The Unmet Needs Committee is a joint committee of local public officials and community leaders that advises the Board of County Commissioners regarding the recovery work taking place in Vernonia after the presidentially declared disaster of the winter of 2007.

Federal Emergency Management Agency (FEMA) dollars by rule must be routed through state and county government.

FY 2013-2014 Highlights and Significant Changes

This fiscal year will likely be the final year required to manage the flood recovery work that has been taking place in the community for the past five years.

All projects funded by FEMA are slated to be complete. Projects funded through Community Development Block Grants (CDBG) were wrapped up in FY13.

Accordingly, the budget will decrease from \$3.6 million in FY13 to \$2.2 million in FY14.

FY 2012-2013 Accomplishments

As noted above, CDBG projects were completed this year. The largest remaining project of the recovery, the purchase and demo of the Vernonia School, a project totaling over \$14 million, was completed. The site will be converted into a non-developed public space in perpetuity.

While the number of individual projects to purchase and demo private homes and businesses or elevate and renovate others declined in FY13 relative to the pace of activity in FY12, the complexity of these projects remained significant. Each project is different, funded by a combination of FEMA, CDBG, insurance and private dollars.

FY14 Proposed Budget

Unmet Needs Fund 215

	FY14 Proposed Budget	FY13 Estimated Actuals	FY13 Budget	Change FY13 to FY14 Budget	FY12 Actuals	FY11 Actuals
Summary						
Unrestricted Beginning Balance	0	0	0		0	0
Restricted Beginning Balance	690,337	668,810	1,075,909	-35.84%	610,701	865,837
Total Beginning Balance	690,337	668,810	1,075,909	-35.84%	610,701	865,837
Property Tax	0	0	0		0	0
State & Fed Government	0	0	0		0	0
Other Resources	0	0	0		0	0
FY Unrestricted Resources Total	0	0	0		0	0
Property Tax	0	0	0		0	0
State & Fed Government	1,500,000	2,414,733	2,532,000	-40.76%	17,918,282	3,674,048
Fees, Permits, Fines, Service Charges	0	0	0		0	0
Bond or Debt Proceeds	0	0	0		0	0
Transfers/Reimb from County Funds	0	0	0		0	0
Other Resources	0	10,420	5,700	-100.00%	1,810	5,201
FY Restricted Resources Total	1,500,000	2,425,153	2,537,700	-40.89%	17,920,092	3,679,249
Total Resources	2,190,337	3,093,963	3,613,609	-39.39%	18,530,792	4,545,086
Personal Services	0	0	0		0	0
Materials and Services	2,190,337	2,403,625	3,613,609	-39.39%	17,861,982	3,934,386
Capital Outlay	0	0	0		0	0
Debt Service	0	0	0		0	0
Transfers to County Funds	0	0	0		0	0
Contingencies	0	0	0		0	0
Ending Fund Balance	0	0	0		0	0
Total Expenditure	2,190,337	2,403,625	3,613,609	-39.39%	17,861,982	3,934,386
FY Net Revenue	(690,337)	21,528	(1,075,909)	-35.84%	58,109	(255,137)
Net Revenue incl Begin Bals	0	690,338	0		668,810	610,701
Full time Equivalent (FTEs)	0.00		0.00		0.00	0.00

FY11 Actual	FY12 Actual	FY13 Adopted	FY13 YTD 4.19.13	Account	Description	FTE	FY14 Requested	FY14 Proposed	FY14 Approved	FY14 Adopted
				215	Unmet Needs Fund Vernonia Fld					
				R15	Restricted Fund Balance					
0.00	0.00	0.00	0.00	00-3001	Beginning Cash Balance	0.00	0.00	0.00	0.00	0.00
1,127.67	(10,091.56)	0.00	-35,400.68	00-3004	Restricted Cash Bal	0.00	190,337.75	190,337.26	0.00	0.00
35,367.53	606,643.53	1,067,022.00	690,323.44	00-3005	Non-spendable Beg'ng Cash Bal	0.00	500,000.00	500,000.00	0.00	0.00
16,367.46	14,148.57	8,887.19	13,887.19	01-3004	MTI Beginning Bal	0.00	0.00	0.00	0.00	0.00
812,974.60	0.00	0.00	0.00	02-3005	FEMA Escrow Beg Bal	0.00	0.00	0.00	0.00	0.00
865,837.26	610,700.54	1,075,909.19	668,809.95		Restricted Fund Balance Totals:	0.00	690,337.75	690,337.26	0.00	0.00
				R35	Restr Fed Grant/Donation					
30,000.00	0.00	0.00	0.00	00-3508	Pass Through Revenue	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	01-3520	MTI Vernonia Flood Recovery	0.00	0.00	0.00	0.00	0.00
79,440.72	72,761.49	0.00	0.00	02-3852	FEMA FMA 1	0.00	0.00	0.00	0.00	0.00
3,072,440.77	2,363,178.20	2,000,000.00	1,927,386.41	03-3852	FEMA HMGP	0.00	1,000,000.00	1,000,000.00	0.00	0.00
64,453.00	72,664.00	120,000.00	143,690.00	04-3800	OBDD CDBG Elevation&Repair	0.00	0.00	0.00	0.00	0.00
215,232.00	229,475.25	27,000.00	20,160.75	05-3800	OBDD Buy Outs 8029	0.00	0.00	0.00	0.00	0.00
206,028.75	0.00	285,000.00	0.00	06-3852	OEM/FEMA FMA 2	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	20,848.87	07-3852	OEM/FEMA FMA 3	0.00	0.00	0.00	0.00	0.00
6,452.38	11,180,202.75	100,000.00	31,219.55	08-3852	School OEM/FEMA FMA 4	0.00	500,000.00	500,000.00	0.00	0.00
3,674,047.62	13,918,281.69	2,532,000.00	2,143,305.58		Restr Fed Grant/Donation Totals:	0.00	1,500,000.00	1,500,000.00	0.00	0.00
				R36	Restr State/ Local Govt Grant/					
0.00	4,000,000.00	0.00	0.00	09-3610	Vernonia Schools Oregon	0.00	0.00	0.00	0.00	0.00
0.00	4,000,000.00	0.00	0.00		Restr State/ Local Govt Grant/ Totals:	0.00	0.00	0.00	0.00	0.00
				R37	Restr Private Grant/Donation					
0.00	0.00	0.00	0.00	00-3250	Donations	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	01-3541	MTI donations	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Restr Private Grant/Donation Total	0.00	0.00	0.00	0.00	0.00
				R65	Other Resources (Restr)					
611.37	60.21	0.00	-676.38	00-3020	Interest on Investments	0.00	-500.00	-500.00	0.00	0.00
4,590.00	1,750.00	5,700.00	38,140.55	00-3100	Reimbursement of Expenses	0.00	500.00	500.00	0.00	0.00
5,201.37	1,810.21	5,700.00	37,464.17		Other Resources (Restr) Totals:	0.00	0.00	0.00	0.00	0.00
4,545,086.25	18,530,792.44	3,613,609.19	2,849,579.70		REVENUES TOTALS:	0.00	2,190,337.75	2,190,337.26	0.00	0.00

FY11 Actual	FY12 Actual	FY13 Adopted	FY13 YTD 4.19.13	Account	Description	FTE	FY14 Requested	FY14 Proposed	FY14 Approved	FY14 Adopted
				E2	Materials and Services					
0.00	0.00	0.00	0.00	00-4850	Contracted Services	0.00	0.00	0.00	0.00	0.00
30,000.00	0.00	0.00	26,679.55	00-4994	Pass Through Expense	0.00	0.00	0.00	0.00	0.00
53,089.27	74,225.49	0.00	0.00	02-4973	FEMA FMA 1 xps	0.00	0.00	0.00	0.00	0.00
3,278,007.52	2,978,336.38	2,179,110.00	1,992,951.19	03-4973	FEMA HMGP xps	0.00	1,000,000.00	1,000,000.00	0.00	0.00
98,894.39	72,664.25	120,000.00	144,743.90	04-4973	CDBG Rehab xps	0.00	0.00	0.00	0.00	0.00
215,232.51	229,475.46	27,000.00	20,160.79	05-4973	Haz Mit OBDD Buy Out 8029	0.00	0.00	0.00	0.00	0.00
221,213.44	600.00	285,000.00	0.00	06-4973	Haz Mit FMA 2	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	20,981.05	07-4973	Haz Mit FMA 3	0.00	0.00	0.00	0.00	0.00
25,809.51	10,500,190.63	987,663.00	37,671.93	08-4973	School FMA 4	0.00	1,000,000.00	1,000,000.00	0.00	0.00
0.00	4,000,000.00	0.00	0.00	09-4601	Vernonia Schools Oregon	0.00	0.00	0.00	0.00	0.00
3,922,246.64	17,855,492.21	3,598,773.00	2,243,188.41		Materials and Services Totals:	0.00	2,000,000.00	2,000,000.00	0.00	0.00
3,922,246.64	17,855,492.21	3,598,773.00	2,243,188.41		EXPENDITURES TOTALS:	0.00	2,000,000.00	2,000,000.00	0.00	0.00

FY11 Actual	FY12 Actual	FY13 Adopted	FY13 YTD 4.19.13	Account	Description	FTE	FY14 Requested	FY14 Proposed	FY14 Approved	FY14 Adopted
				01						
				E2	Materials and Services					
0.00	0.00	0.00	0.00	00-4310	Telephone/Misc Supplies	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	00-4320	Postage	0.00	0.00	0.00	0.00	0.00
7.00	36.00	0.00	-12.50	00-4321	Supplies	0.00	0.00	0.00	0.00	0.00
32.64	(257.10)	1,500.00	1,029.35	00-4322	Copier Expenses	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	00-4511	Utilities	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	00-4516	Construction Supplies	0.00	0.00	0.00	0.00	0.00
1,787.76	1,200.00	1,200.00	400.00	00-4580	Rent	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	00-4588	Property Liability Ins.	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	00-4634	Equipment Repair	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	00-4705	Bank Charges	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	00-4710	Mileage Expense	0.00	0.00	0.00	0.00	0.00
0.00	0.00	249.00	0.00	00-4740	Grants to Citizens -Bldg Repai	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	00-4741	Woodson Project Expenses	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	00-4742	850 Maple Construction Office	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	00-4973	Flood Mitigation Assistance	0.00	0.00	0.00	0.00	0.00
8,092.78	3,250.00	3,000.00	0.00	00-4974	Hazard Mitigation Expense	0.00	0.00	0.00	0.00	0.00
0.00	2,000.00	0.00	6,893.58	00-4975	Haz Mit Exp-Client Exp	0.00	190,337.75	190,337.26	0.00	0.00
2,218.89	261.38	8,887.19	2,000.00	01-4516	MTI grant	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	01-4973	CBDG Haz Mitg Exps	0.00	0.00	0.00	0.00	0.00
12,139.07	6,490.28	14,836.19	10,310.43		Materials and Services Totals:	0.00	190,337.75	190,337.26	0.00	0.00
0.00	0.00	0.00	0.00	E5	Transfers					
				00-5331	transfer restricted fund bal	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Transfers Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	E6	Contingencies					
				00-5401	Operating Contingencies	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Contingencies Totals:	0.00	0.00	0.00	0.00	0.00
12,139.07	6,490.28	14,836.19	10,310.43		EXPENDITURES TOTALS:	0.00	190,337.75	190,337.26	0.00	0.00

FY11 Actual	FY12 Actual	FY13 Adopted	FY13 YTD 4.19.13	Account	Description	FTE	FY14 Requested	FY14 Proposed	FY14 Approved	FY14 Adopted
0.00	0.00	0.00	0.00		DEPT REVENUES	0.00	0.00	0.00	0.00	0.00
12,139.07	6,490.28	14,836.19	10,310.43		DEPT EXPENSES	0.00	190,337.75	190,337.26	0.00	0.00
(12,139.07)	(6,490.28)	(14,836.19)	(10,310.43)		Totals:	0.00	(190,337.75)	(190,337.26)	0.00	0.00

FY11 Actual	FY12 Actual	FY13 Adopted	FY13 YTD 4.19.13	Account	Description	FTE	FY14 Requested	FY14 Proposed	FY14 Approved	FY14 Adopted
4,545,086.25	18,530,792.44	3,613,609.19	2,849,579.70		FUND REVENUES	0.00	2,190,337.75	2,190,337.26	0.00	0.00
3,934,385.71	17,861,982.49	3,613,609.19	2,253,498.84		FUND EXPENSES	0.00	2,190,337.75	2,190,337.26	0.00	0.00
610,700.54	668,809.95	0.00	596,080.86		Unmet Needs Fund Vernonia Fld Totals:	0.00	0.00	0.00	0.00	0.00

Columbia County Rider Transit - Fund 216

Columbia County Rider is a service of the Columbia County Transit Division. We provide general public transportation within Columbia County, with services to surrounding counties which support our quality of life by providing mobility options for County residents, employees, employers, and visitors.

FY14 Proposed Budget

Transit

Fund 216

Summary	FY14 Proposed Budget	FY13 Estimated Actuals	FY13 Budget	Change FY13 to FY14 Budget	FY12 Actuals	FY11 Actuals
Unrestricted Beginning Balance	0	0	0		0	0
Restricted Beginning Balance	<u>27,251</u>	<u>373</u>	<u>236,355</u>	-88.47%	<u>0</u>	<u>56,937</u>
Total Beginning Balance	27,251	373	236,355	-88.47%	0	56,937
Property Tax	0	0	0		0	0
State & Fed Government	0	0	0		0	0
Other Resources	<u>0</u>	<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>
FY Unrestricted Resources Total	0	0	0		0	0
Property Tax	0	0	0		0	0
State & Fed Government	1,982,689	4,254,050	5,656,043	-64.95%	3,957,224	1,355,126
Fees, Permits, Fines, Service Charges	294,000	327,184	360,000	-18.33%	344,164	292,283
Bond or Debt Proceeds	0	0	0		0	0
Transfers/Reimb from County Funds	30,700	31,372	30,100	1.99%	224,868	349,001
Other Resources	<u>(500)</u>	<u>1,244</u>	<u>1,500</u>	-133.33%	<u>(1,391)</u>	<u>69,427</u>
FY Restricted Resources Total	2,306,889	4,613,850	6,047,643	-61.85%	4,524,865	2,065,838
Total Resources	2,334,140	4,614,223	6,283,998	-62.86%	4,524,865	2,122,775
Personal Services	87,718	115,909	203,734	-56.94%	52,729	69,038
Materials and Services	944,010	3,662,124	3,932,670	-76.00%	2,444,505	1,154,932
Capital Outlay	1,033,339	623,593	1,714,799	-39.74%	1,702,340	796,612
Debt Service	0	0	0		0	0
Transfers to County Funds	128,978	185,345	71,716	79.85%	324,918	102,193
Contingencies	140,095	0	361,080	-61.20%	0	0
Ending Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>
Total Expenditure	2,334,140	4,586,972	6,283,998	-62.86%	4,524,492	2,122,775
FY Net Revenue	(27,251)	26,878	(236,355)	-88.47%	373	(56,937)
Net Revenue incl Begin Bals	0	27,251	0		373	0
Full time Equivalents (FTEs)	0.75		2.68		2.45	1.00

FY11 Actual	FY12 Actual	FY13 Adopted	FY13 YTD 4.19.13	Account	Description	FTE	FY14 Requested	FY14 Proposed	FY14 Approved	FY14 Adopted
				216	Col County Rider Transportatio					
				R15	Restricted Fund Balance					
0.00	0.00	0.00	0.00	00-3001	Beginning Cash Balance	0.00	0.00	0.00	0.00	0.00
55,538.86	0.00	234,855.47	0.00	00-3004	Restricted Cash Bal	0.00	26,901.07	26,901.07	0.00	0.00
1,398.41	0.00	1,500.00	373.00	00-3005	Non-spendable Beg'ng Cash Bal	0.00	350.00	350.00	0.00	0.00
56,937.27	0.00	236,355.47	373.00		Restricted Fund Balance Totals:	0.00	27,251.07	27,251.07	0.00	0.00
292,283.30	344,163.98	360,000.00	249,211.85	R25	Rest Fees, Lic, Perm, Fines,	0.00	294,000.00	294,000.00	0.00	0.00
0.00	240.00	0.00	40.00	00-3250	Fare Revenue	0.00	500.00	500.00	0.00	0.00
292,283.30	344,403.98	360,000.00	249,251.85		Advertising Revenue	0.00	294,500.00	294,500.00	0.00	0.00
40,344.70	46,870.96	70,000.00	53,895.90	R35	Rest Fees, Lic, Perm, Fines, Totals:	0.00	60,000.00	60,000.00	0.00	0.00
36,002.58	65,747.42	0.00	0.00	00-3090	Restr Fed Grant/Donation	0.00	0.00	0.00	0.00	0.00
0.00	800,000.00	0.00	0.00	01-3854	NW Ride Center-Medic. Revenue	0.00	0.00	0.00	0.00	0.00
0.00	161,073.15	0.00	0.00	02-3850	DoE HVAC	0.00	0.00	0.00	0.00	0.00
88,758.70	675,662.41	1,002,099.00	373,796.28	03-3851	Federal Earmark	0.00	0.00	0.00	0.00	0.00
14,546.96	269,464.14	1,707,937.00	503,113.12	05-3851	JTA equip & ops	0.00	0.00	0.00	0.00	0.00
				05-3850	OR Coast Transit	0.00	0.00	0.00	0.00	0.00
				06-3850	DoE Consortium Partners Rev	0.00	0.00	0.00	0.00	0.00
179,652.94	2,018,818.08	2,780,036.00	930,805.30		Restr Fed Grant/Donation Totals:	0.00	60,000.00	60,000.00	0.00	0.00
83,723.00	0.00	100.00	932.00	R36	Restr State/ Local Govt Grant/	0.00	700.00	700.00	0.00	0.00
0.00	389,261.00	14,000.00	0.00	00-3085	Community Transp Contributions	0.00	0.00	0.00	0.00	0.00
0.00	85,750.00	89,000.00	75,335.83	00-3240	BETC Credit	0.00	40,000.00	40,000.00	0.00	0.00
0.00	0.00	0.00	30,000.00	00-3265	Community Contributions	0.00	0.00	0.00	0.00	0.00
58,380.00	77,132.00	77,133.00	77,134.00	00-3611	STFD Funds	0.00	80,000.00	80,000.00	0.00	0.00
66,328.00	0.00	46,000.00	6,566.00	00-3700	STF State Transportation Fund	0.00	0.00	0.00	0.00	0.00
0.00	473.00	0.00	1,345.00	00-3701	24311Mobility Grant (Staff)	0.00	1,350.00	1,350.00	0.00	0.00
14,643.00	15,000.00	15,000.00	15,000.00	00-3851	ODOT Federal Misc Revenue	0.00	0.00	0.00	0.00	0.00
				04-3851	STO - ODOT	0.00				
223,074.00	567,616.00	241,233.00	206,312.83		Restr State/ Local Govt Grant/ Totals:	0.00	122,050.00	122,050.00	0.00	0.00
0.00	0.00	2,000.00	25.00	R37	Restr Private Grant/Donation	0.00	1,000.00	1,000.00	0.00	0.00
				00-3500	Donations	0.00	1,000.00	1,000.00	0.00	0.00
0.00	0.00	2,000.00	25.00		Restr Private Grant/Donation Total	0.00	1,000.00	1,000.00	0.00	0.00
				R55	Rest Interfund Transf/Intrnl S					

FY11 Actual	FY12 Actual	FY13 Adopted	FY13 YTD 4.19.13	Account	Description	FTE	FY14 Requested	FY14 Proposed	FY14 Approved	FY14 Adopted
265,278.30	224,868.43	30,000.00	15,000.00	00-3080	Transfer from General Fund	0.00	30,000.00	30,000.00	0.00	0.00
265,278.30	224,868.43	30,000.00	15,000.00		Rest Interfund Transf/Intrnl S Totals:	0.00	30,000.00	30,000.00	0.00	0.00
(1,467.96)	(2,570.83)	-2,500.00	-607.69	R65 00-3020	Other Resources (Restr) Interest on Investments	0.00	-2,500.00	-2,500.00	0.00	0.00
70,895.08	0.00	0.00	0.00	00-3081	County Contribution (in kind)	0.00	0.00	0.00	0.00	0.00
0.00	1,179.76	2,000.00	133.75	00-3120	Misc Revenue	0.00	1,000.00	1,000.00	0.00	0.00
17,500.00	1,900.00	1,000.00	0.00	00-3740	Sale of Assets	0.00	2,500.00	2,500.00	0.00	0.00
86,927.12	508.93	500.00	(473.94)		Other Resources (Restr) Totals:	0.00	1,000.00	1,000.00	0.00	0.00
1,104,152.93	3,156,215.42	3,650,124.47	1,401,294.04		REVENUES TOTALS:	0.00	535,801.07	535,801.07	0.00	0.00
47,546.30	0.00	0.00	0.00	E1 00-4001	Personal Services Transportation Personnel	0.00	0.00	0.00	0.00	0.00
0.00	0.00	52,951.45	25,362.33	00-4013	Transit Administrator	0.75	60,071.76	60,071.76	0.00	0.00
0.00	0.00	28,599.12	17,589.95	00-4016	Transit Program Coor	0.00	24,671.29	0.00	0.00	0.00
4,014.52	0.00	14,911.67	5,159.64	00-4101	PERS	0.00	21,213.65	15,575.98	0.00	0.00
4,111.30	0.00	6,238.62	3,089.80	00-4102	FICA Tax	0.00	6,482.84	4,595.49	0.00	0.00
745.09	0.00	1,390.27	467.60	00-4103	Workers' Compensation Ins	0.00	1,421.54	979.17	0.00	0.00
12,611.14	0.00	5,809.15	2,034.26	00-4104	Insurance	0.00	6,209.42	5,931.85	0.00	0.00
9.64	0.00	36.11	15.18	00-4105	WBF	0.00	58.24	29.12	0.00	0.00
0.00	0.00	2,556.97	747.87	00-4106	Unemployment Insurance	0.00	711.10	534.60	0.00	0.00
0.00	0.00	0.00	0.00	05-4001	Consortium Personnel	0.00	0.00	0.00	0.00	0.00
0.00	37,361.50	0.00	22,193.14	05-4013	Transit Prog Administrator	0.00	0.00	0.00	0.00	0.00
0.00	0.00	57,787.68	0.00	05-4016	Transit Consortium Coor	0.00	0.00	0.00	0.00	0.00
0.00	7,568.30	5,306.40	5,604.17	05-4101	PERS	0.00	0.00	0.00	0.00	0.00
0.00	2,858.27	4,420.76	1,760.44	05-4102	FICA	0.00	0.00	0.00	0.00	0.00
0.00	559.77	985.16	413.15	05-4103	Workers' Compensation Ins	0.00	0.00	0.00	0.00	0.00
0.00	3,899.75	20,899.17	2,289.64	05-4104	Insurance	0.00	0.00	0.00	0.00	0.00
0.00	15.34	29.12	10.07	05-4105	WBF	0.00	0.00	0.00	0.00	0.00
0.00	466.33	1,811.90	556.45	05-4106	Unemployment Insurance	0.00	0.00	0.00	0.00	0.00
69,037.99	52,729.26	203,733.55	87,293.69		Personal Services Totals:	0.75	120,839.84	87,717.97	0.00	0.00
2,240.48	281.30	500.00	989.97	E2 00-4310	Materials and Services Computers and Telephones	0.00	1,000.00	1,000.00	0.00	0.00

FY11	FY12	FY13	FY13				FY14	FY14	FY14	FY14
Actual	Actual	Adopted	YTD 4.19.13	Account	Description	FTE	Requested	Proposed	Approved	Adopted
1,930.08	2,174.76	2,500.00	1,294.91	00-4321	Office Supplies & Expense	0.00	2,500.00	2,500.00	0.00	0.00
2,444.40	1,154.32	1,500.00	1,209.62	00-4322	Copy Mach Maint & Supplies	0.00	1,200.00	1,200.00	0.00	0.00
0.00	68.40	0.00	180.00	00-4594	Refund	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	00-4612	Marketing & Planning Grant Exp	0.00	0.00	0.00	0.00	0.00
2,775.41	1,291.62	1,000.00	1,897.94	00-4701	Advertising & Publicity	0.00	1,000.00	1,000.00	0.00	0.00
1,940.43	2,973.84	3,000.00	1,950.65	00-4710	Mileage Expense	0.00	3,000.00	3,000.00	0.00	0.00
418.08	296.59	500.00	1,422.53	00-4720	Conference & Training	0.00	500.00	500.00	0.00	0.00
0.00	0.00	350.00	382.50	00-4730	Membership Dues	0.00	350.00	350.00	0.00	0.00
130.00	9,823.00	0.00	0.00	00-4901	Other Admin & Insurance Expens	0.00	9,900.00	9,900.00	0.00	0.00
838.93	53,021.43	0.00	0.00	03-4820	JTA ODOT xps	0.00	0.00	0.00	0.00	0.00
0.00	0.00	15,000.00	0.00	04-4820	STO ODOT xps	0.00	0.00	0.00	0.00	0.00
0.00	19,028.99	0.00	18,692.10	05-4201	Livability contract temp srvc	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	05-4203	Partner Operator	0.00	0.00	0.00	0.00	0.00
26,251.28	646,729.00	937,334.54	360,943.46	05-4820	OR Coast Transit xps	0.00	0.00	0.00	0.00	0.00
14,546.96	272,460.73	1,707,937.00	519,201.60	06-4820	DoE Consortium Partners Xps	0.00	0.00	0.00	0.00	0.00
53,516.05	1,009,303.98	2,669,621.54	908,165.28		Materials and Services Totals:	0.00	19,450.00	19,450.00	0.00	0.00
				E3	Capital Outlay					
36,002.58	65,747.42	0.00	0.00	01-5001	DoE HVAC CapX	0.00	0.00	0.00	0.00	0.00
0.00	800,000.00	0.00	0.00	02-5001	Fed Earmark CapX	0.00	0.00	0.00	0.00	0.00
0.00	137,497.00	0.00	0.00	03-5001	JTA ODOT capX	0.00	0.00	0.00	0.00	0.00
36,002.58	1,003,244.42	0.00	0.00		Capital Outlay Totals:	0.00	0.00	0.00	0.00	0.00
				E5	Transfers					
102,192.96	89,539.92	71,715.91	59,763.30	00-4593	Admin Allocation	0.00	45,326.17	45,326.17	0.00	0.00
0.00	235,278.30	0.00	99,537.94	00-5301	Transfer to Gen Fund (debt)	0.00	83,552.00	83,552.00	0.00	0.00
102,192.96	324,818.22	71,715.91	159,301.24		Transfers Totals:	0.00	128,878.17	128,878.17	0.00	0.00
260,749.58	2,390,095.88	2,945,071.00	1,154,760.21		EXPENDITURES TOTALS:	0.75	269,168.01	236,046.14	0.00	0.00

FY11 Actual	FY12 Actual	FY13 Adopted	FY13 YTD 4.19.13	Account	Description	FTE	FY14 Requested	FY14 Proposed	FY14 Approved	FY14 Adopted
0.00	0.00	0.00	28,518.80	00-3313	01 R25 Operations Rest Fees, Lic, Perm, Fines, Contracted Rev Other	0.00	75,000.00	75,000.00	0.00	0.00
0.00	0.00	0.00	28,518.80		Rest Fees, Lic, Perm, Fines, Totals:	0.00	75,000.00	75,000.00	0.00	0.00
0.00	0.00	0.00	42,150.00	00-3310	R27 Rest Fee,Srvce Chrg (Stat/Loc) Contracted Service Fee Govt	0.00	72,000.00	72,000.00	0.00	0.00
0.00	0.00	0.00	42,150.00		Rest Fee,Srvce Chrg (Stat/Loc) Totals:	0.00	72,000.00	72,000.00	0.00	0.00
574,175.58	126,890.05	0.00	0.00	00-3705	R35 Restr Fed Grant/Donation Connect II Grant	0.00	0.00	0.00	0.00	0.00
12,434.80	0.00	0.00	0.00	00-3725	Westport-Longview Expanded Gra	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	00-3740	FTA Vehicle Grant	0.00	0.00	0.00	0.00	0.00
0.00	0.00	36,000.00	0.00	09-3851	Planning- Scap Park N Ride	0.00	0.00	0.00	0.00	0.00
586,610.38	126,890.05	36,000.00	0.00		Restr Fed Grant/Donation Totals:	0.00	0.00	0.00	0.00	0.00
144,225.00	416,880.00	308,829.00	59,311.00	00-3710	R36 Restr State/ Local Govt Grant/ ODOT Ops Grant	0.00	375,000.00	375,000.00	0.00	0.00
0.00	0.00	0.00	0.00	00-3715	Vehicle Rehab	0.00	0.00	0.00	0.00	0.00
0.00	1,741.50	5,000.00	1,126.00	00-3720	Voucher Program	0.00	0.00	0.00	0.00	0.00
0.00	0.00	60,000.00	0.00	00-3721	Transit Fac Planning Gran	0.00	0.00	0.00	0.00	0.00
0.00	65,934.42	35,892.00	17,257.00	00-3722	Capital-Preventive Mai	0.00	20,000.00	20,000.00	0.00	0.00
27,700.00	0.00	0.00	0.00	00-3723	St. Helens - Rainier Grant	0.00	0.00	0.00	0.00	0.00
23,400.00	0.00	0.00	0.00	00-3724	Westport-Longview Grant	0.00	0.00	0.00	0.00	0.00
56,085.00	174,851.14	165,267.00	90,981.00	00-3726	Purchased Services Grant	0.00	148,000.00	148,000.00	0.00	0.00
0.00	0.00	0.00	0.00	00-3727	Planning5311,Sunset Empi	0.00	0.00	0.00	0.00	0.00
38,101.00	11,241.20	374,764.00	0.00	00-3728	Purch Serv-Intercity, Cla	0.00	75,000.00	75,000.00	0.00	0.00
0.00	0.00	579,663.00	210,482.00	00-3729	Capital Purchases	0.00	275,000.00	275,000.00	0.00	0.00
0.00	0.00	0.00	0.00	01-3240		0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	01-3500	Rainier MPO 5311 Grant	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	01-3710	27671 ODOT Hwy 30	0.00	0.00	0.00	0.00	0.00
0.00	233,548.37	0.00	78,349.00	02-3710	27671 ODOT Hwy 30	0.00	0.00	0.00	0.00	0.00
289,511.00	904,196.63	1,529,415.00	457,506.00		Restr State/ Local Govt Grant/ Tota	0.00	893,000.00	893,000.00	0.00	0.00
876,121.38	1,031,086.68	1,565,415.00	528,174.80		REVENUES TOTALS:	0.00	1,040,000.00	1,040,000.00	0.00	0.00

FY11	FY12	FY13	FY13				FY14	FY14	FY14	FY14
Actual	Actual	Adopted	YTD 4.19.13	Account	Description	FTE	Requested	Proposed	Approved	Adopted
				E2	Materials and Services					
19,346.96	15,355.18	14,000.00	11,039.82	00-4310	5311 Telephone Expense	0.00	15,000.00	15,000.00	0.00	0.00
0.00	311.15	2,000.00	0.72	00-4322	Copy Machine & Supplies	0.00	300.00	300.00	0.00	0.00
915.51	14,813.81	4,000.00	4,746.48	00-4360	5311 Materials and Supplies	0.00	14,000.00	14,000.00	0.00	0.00
0.00	6,168.40	5,500.00	4,842.27	00-4511	Electricity	0.00	5,600.00	5,600.00	0.00	0.00
0.00	968.83	4,560.00	0.00	00-4512	Natural gas	0.00	4,560.00	4,560.00	0.00	0.00
0.00	5,061.71	2,000.00	5,337.54	00-4513	Water	0.00	5,500.00	5,500.00	0.00	0.00
0.00	584.44	750.00	664.56	00-4514	Garbage service	0.00	800.00	800.00	0.00	0.00
0.00	0.00	3,420.00	0.00	00-4515	Janitorial service	0.00	3,300.00	3,300.00	0.00	0.00
28,272.51	13,429.29	0.00	0.00	00-4560	5311 Transit Off, rent, util,	0.00	0.00	0.00	0.00	0.00
2,453.00	2,826.60	5,000.00	4,603.68	00-4588	5311 Insurance	0.00	5,000.00	5,000.00	0.00	0.00
0.00	0.00	0.00	0.00	00-4600	Grant Expense	0.00	0.00	0.00	0.00	0.00
1,384.90	4,861.26	100.00	1,927.00	00-4701	5311 Advertising and Marketing	0.00	2,500.00	2,500.00	0.00	0.00
0.00	246,935.76	266,375.00	192,244.21	00-4711	Vehicle Fuel	0.00	200,000.00	200,000.00	0.00	0.00
121.60	22,775.54	0.00	18,692.10	00-4841	Contract Temporary Services	0.00	50,000.00	50,000.00	0.00	0.00
68,295.51	0.00	0.00	0.00	00-4923	St.Helens-Rainier Grant Expens	0.00	0.00	0.00	0.00	0.00
54,778.41	0.00	0.00	0.00	00-4924	Westport-Longview Expense	0.00	0.00	0.00	0.00	0.00
34,839.48	0.00	0.00	0.00	00-4925	Westport-Longv.Expanded Exp	0.00	0.00	0.00	0.00	0.00
623,129.26	517,191.69	308,829.00	290,008.21	00-4930	5311 Operations	0.00	375,000.00	375,000.00	0.00	0.00
68,627.30	165,681.25	165,267.00	61,750.00	00-4931	Purchase Service ED	0.00	148,000.00	148,000.00	0.00	0.00
0.00	4,043.75	5,000.00	2,048.65	00-4932	Voucher Program Exp	0.00	0.00	0.00	0.00	0.00
8,456.62	0.00	374,764.00	0.00	00-4933	intercity Service & Vouc	0.00	75,000.00	75,000.00	0.00	0.00
0.00	76,369.58	65,483.00	47,966.27	00-4934	Preventive Maintenance	0.00	20,000.00	20,000.00	0.00	0.00
190,794.90	0.00	0.00	0.00	00-4935	5311 Fuel & Gas Expense	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	647.00	00-4936	5311 Repair and Maintenance	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	01-4930	Rainier MPO 5311 Operations	0.00	0.00	0.00	0.00	0.00
0.00	408.45	0.00	0.00	01-4936	repair and maintenance	0.00	0.00	0.00	0.00	0.00
0.00	194,268.14	0.00	177,421.44	02-4600	27671 ODOT Hwy 30	0.00	0.00	0.00	0.00	0.00
0.00	0.00	36,000.00	7,689.34	09-4226	Planning- Scap Park N Ride	0.00	0.00	0.00	0.00	0.00
1,101,415.96	1,292,054.83	1,263,048.00	831,629.29		Materials and Services Totals:	0.00	924,560.00	924,560.00	0.00	0.00
				E3	Capital Outlay					
17,562.57	0.00	60,000.00	71.48	00-5005	Transit Planning Grant	0.00	0.00	0.00	0.00	0.00
0.00	0.00	579,663.00	253,593.00	00-5010	Vehicles Capital Grant	0.00	275,000.00	275,000.00	0.00	0.00

FY11	FY12	FY13	FY13				FY14	FY14	FY14	FY14
Actual	Actual	Adopted	YTD 4.19.13	Account	Description	FTE	Requested	Proposed	Approved	Adopted
0.00	0.00	0.00	0.00	00-5011	Vehicle Grant	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	00-5012	FTA Vehicle Grant	0.00	0.00	0.00	0.00	0.00
472,901.77	175,028.32	0.00	0.00	00-5015	Connect II grant expen	0.00	0.00	0.00	0.00	0.00
490,464.34	175,028.32	639,663.00	253,664.48		Capital Outlay Totals:	0.00	275,000.00	275,000.00	0.00	0.00
				E5	Transfers					
0.00	100.00	0.00	0.00	00-5314	County interdept fee	0.00	100.00	100.00	0.00	0.00
0.00	100.00	0.00	0.00		Transfers Totals:	0.00	100.00	100.00	0.00	0.00
				E6	Contingencies					
0.00	0.00	361,080.47	0.00	00-5401	Operating Contingencies	0.00	106,973.06	140,094.93	0.00	0.00
0.00	0.00	361,080.47	0.00		Contingencies Totals:	0.00	106,973.06	140,094.93	0.00	0.00
1,591,880.30	1,467,183.15	2,263,791.47	1,085,293.77		EXPENDITURES TOTALS:	0.00	1,306,633.06	1,339,754.93	0.00	0.00
876,121.38	1,031,086.68	1,565,415.00	528,174.80		DEPT REVENUES	0.00	1,040,000.00	1,040,000.00	0.00	0.00
1,591,880.30	1,467,183.15	2,263,791.47	1,085,293.77		DEPT EXPENSES	0.00	1,306,633.06	1,339,754.93	0.00	0.00
(715,758.92)	(436,096.47)	(698,376.47)	(557,118.97)		Operations Totals:	0.00	(266,633.06)	(299,754.93)	0.00	0.00

FY11 Actual	FY12 Actual	FY13 Adopted	FY13 YTD 4.19.13	Account	Description	FTE	FY14 Requested	FY14 Proposed	FY14 Approved	FY14 Adopted
				02	Bldg-Expansion ARRA Restr					
				R35	Fed Grant/Donation Transit					
40,529.00	285,650.00	0.00	0.00	00-3070	Facility/Remod Interci	0.00	0.00	0.00	0.00	0.00
60,612.00	51,913.22	0.00	0.00	00-3100	ARRA Revenue (Am Recov & Reinv	0.00	0.00	0.00	0.00	0.00
7,082.00	0.00	0.00	0.00	00-3112	Tigger Vehicle Grant	0.00	0.00	0.00	0.00	0.00
22,500.00	0.00	0.00	0.00	00-3120	25710 Bus Shelters & RouteSign	0.00	0.00	0.00	0.00	0.00
11,778.00	0.00	0.00	0.00	00-3126	25706 Estby Fac Project Rev	0.00	0.00	0.00	0.00	0.00
0.00	0.00	1,010,120.00	11,520.00	08-3851	Flex Fund Transit Center	0.00	700,000.00	700,000.00	0.00	0.00
0.00	0.00	58,339.00	0.00	09-3851	Facility Security Equip	0.00	58,339.00	58,339.00	0.00	0.00
142,501.00	337,563.22	1,068,459.00	11,520.00		Restr Fed Grant/Donation Totals:	0.00	758,339.00	758,339.00	0.00	0.00
142,501.00	337,563.22	1,068,459.00	11,520.00		REVENUES TOTALS:	0.00	758,339.00	758,339.00	0.00	0.00
				E2	Materials and Services					
0.00	5,648.97	0.00	0.00	01-4219	Transit Envir Legal Services	0.00	0.00	0.00	0.00	0.00
0.00	5,648.97	0.00	0.00		Materials and Services Totals:	0.00	0.00	0.00	0.00	0.00
				E3	Capital Outlay					
112,687.89	446,840.03	0.00	0.00	00-5001	Transit Facility	0.00	0.00	0.00	0.00	0.00
17,246.13	0.00	0.00	0.00	00-5002	Transit Facility - Envir	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	00-5012	FTA/Tigger Vehicle Grant	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	00-5020	Intercity-Rainier Station Remo	0.00	0.00	0.00	0.00	0.00
22,678.25	0.00	0.00	0.00	00-5022	Bus Shelters (3)	0.00	0.00	0.00	0.00	0.00
95,773.18	0.00	0.00	0.00	00-5023	Prev Maint/MPO Rainier Station	0.00	0.00	0.00	0.00	0.00
8,440.35	51,913.22	0.00	0.00	00-5024	Bike Racks & Fare Boxes	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	00-5025	25620 Vehicle Grant	0.00	0.00	0.00	0.00	0.00
13,319.63	0.00	0.00	0.00	00-5026	5340 Estby Sta Remodel	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	00-5070	25720 Transit Fac Remodel	0.00	0.00	0.00	0.00	0.00
0.00	162,811.07	0.00	0.00	01-5002	Transit Facility - Envir	0.00	0.00	0.00	0.00	0.00
0.00	0.00	1,010,120.00	28,836.00	08-5001	Flex Fund Transit Center	0.00	700,000.00	700,000.00	0.00	0.00
0.00	0.00	65,016.00	0.00	09-5006	Facility Security Equip	0.00	58,339.00	58,339.00	0.00	0.00
270,145.43	661,564.32	1,075,136.00	28,836.00		Capital Outlay Totals:	0.00	758,339.00	758,339.00	0.00	0.00
				E6	Contingencies					
0.00	0.00	0.00	0.00	00-5401	25720 Contingencies	0.00	0.00	0.00	0.00	0.00

FY11 Actual	FY12 Actual	FY13 Adopted	FY13 YTD 4.19.13	Account	Description	FTE	FY14 Requested	FY14 Proposed	FY14 Approved	FY14 Adopted
0.00	0.00	0.00	0.00		Contingencies Totals:	0.00	0.00	0.00	0.00	0.00
270,145.43	667,213.29	1,075,136.00	28,836.00		EXPENDITURES TOTALS:	0.00	758,339.00	758,339.00	0.00	0.00
142,501.00	337,563.22	1,068,459.00	11,520.00		DEPT REVENUES	0.00	758,339.00	758,339.00	0.00	0.00
270,145.43	667,213.29	1,075,136.00	28,836.00		DEPT EXPENSES	0.00	758,339.00	758,339.00	0.00	0.00
(127,644.43)	(329,650.07)	(6,677.00)	(17,316.00)		Bldg-Expansion ARRA Totals:	0.00	0.00	0.00	0.00	0.00

FY11 Actual	FY12 Actual	FY13 Adopted	FY13 YTD 4.19.13	Account	Description	FTE	FY14 Requested	FY14 Proposed	FY14 Approved	FY14 Adopted
2,122,775.31	4,524,865.32	6,283,998.47	1,940,988.84		FUND REVENUES	0.00	2,334,140.07	2,334,140.07	0.00	0.00
2,122,775.31	4,524,492.32	6,283,998.47	2,268,889.98		FUND EXPENSES	0.75	2,334,140.07	2,334,140.07	0.00	0.00
0.00	373.00	0.00	(327,901.14)		Col County Rider Transportatio Totals:	(0.75)	0.00	0.00	0.00	0.00

FY2013-2014 Administrative Allocation

Proposed Budget

Fund Account Transit

Support Function/Item	No. of Units	"True up" factor*	Cost/unit/mo	Monthly Cost	Annual Cost	Allocations based on:		
Telephone (landlines)	1.00 landlines	44.9%	3.68	3.68	44.18	FY2013 budget of landline phone cost for no. of land lines times true up factor from FY12 actuals to budget.		
Info Tech	3.50 workstations	92.1%	141.48	495.17	5,942.01	FY2013 budget of IT staffing, materials and capital expenditures cost for no. of workstations times true up factor. Non-primary laptops are valued at .5 each.		
Finance and General Liability Insurance	1.49 FTE (including ongoing temps)	90.0%	318.09	473.95	5,687.38	FY2013 4.2 staff (staffing for special assessment and reimbursable activities is excluded), audit, PR processing, liability insurance, finance materials and services. General Fund has slightly higher unit cost to include supply closet & newspaper subscriptions in the courthouse. The "true up" varies if in general fund or not.		
Finance - Special Assessment					0.00	Units which require finance support beyond normal payroll, AP and AR processing, have special assessment as do those with no staff but that do receive financial services.		
Human Resources	2.49 FTE (including ongoing temps)	92.2%	75.49	187.98	2,255.79	FY2013 budget of HR staffing and materials cost per FTE times true up factor.		
Board of Commissioners	2.49 FTE (including ongoing temps)	100.0%	63.81	158.88	1,906.51	FY2013 budget - 25% of BoCC staffing and materials cost is allocated		
Facilities and Maintenance	% building		Bldg cost per month			Based on FY2013 budget. County Courthouse - 2 maint srvc FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - 1 main FTE + utilities divided among Jail, Sheriff, Marine Sheriff and Corrections; b/c Jail pays for all these costs, it receives a credit from the other three units. Other departments not in one of these facilities are allocated \$0 in facilities maintenance. Note - no office space cost or depreciation is included.		
Courthouse	0 Sq Ft	0.0%	85.7%	37,610.67	0.00			
Justice	Sq Ft	100.0%						
County Counsel	4.0% actual % time SH	100.0%			6,263.37	Based on hours worked from Jan 1 2012 to Dec 31 2012 and FY2013 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable and Vernonia activities.		
	15.0% actual % time RM				17,363.16			
	4.0% actual % time CZ				3,665.77			
	0.0% actual % time JK				0.00			
	Annual Materials Cost			2,198.00	2,198.00			
Support Department Adjustment						Support Services do not pay allocation; county does not assign this balance out to program funds to cover in addition to program share of services		
				Avr Monthly Cost	3,777.18	Annual Cost	45,326.17	Total allocated:
				Increase/(Decrease) %	-36.8%	FY12 Total	71,715.91	2,014,214
								% of Total
								2.3%

* Allocations are based on budget or estimates. When actual costs are less than budget we "true up" the allocation. The percentage is actuals to budget for the costs included in that particular allocated group in FY2012. However, when actuals exceed budget, the true up for the next year is 100%.

Land Development Services Department - Building Fund 217

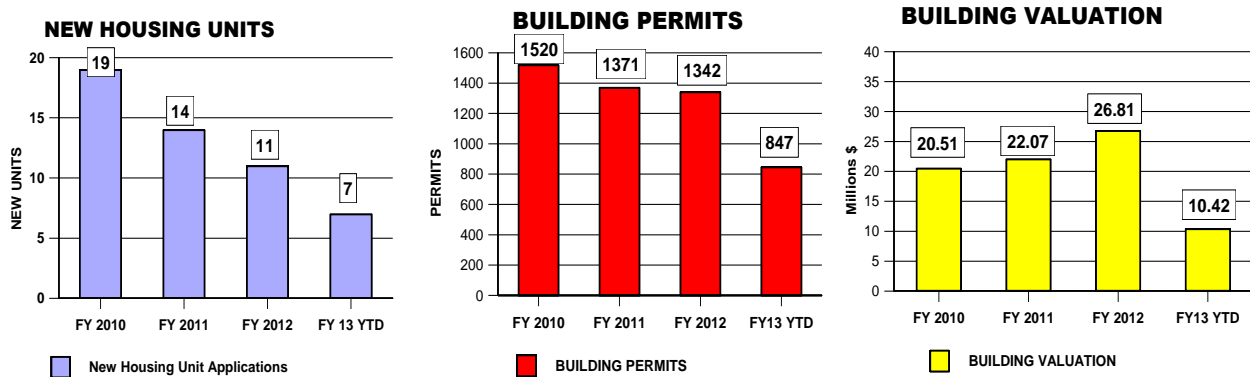
The Building Fund support County Building Code administration and provides code administration services to contract Cities including St Helens, Scappoose, Rainier, Columbia City and Prescott.

FY 2013-2014 Highlights and Significant Changes

Basic Function: The Building Codes Program provides building construction plan review, field inspection, codes consultation and public information services for unincorporated Columbia County and the Cities of Columbia City and Rainier. The program provides electrical permitting and inspections for the unincorporated County and all Cities except Vernonia and Clatskanie. The program provides supplemental contract building inspection services for the Cities of Scappoose and St. Helens.

Staff: The proposed budget includes increasing part time on call building inspection and plans examination staff hours in anticipation of the need to service several large projects next year including PGE Generating Plant Unit 2 and Global Oil(Formerly Cascade Grain). Part time hours will only be necessary if activity and related revenue warrant. Revenue has been budgeted to cover the anticipated new large project activity.

Building Activity: With expenditure cuts and a slight increase in permit activity and related revenue in FY 13, the Building Fund is expected to achieve balance for the first time in three years. With the exception of a couple large projects, general building activity is expected to



remain low as compared with pre-recession years before FY2009. New housing construction remains at very low levels as does building valuation as illustrated by the charts. Combined building permits issued including all specialties are expected to reach FY 12 levels by the end of FY 13.

Accomplishments

- Challenges:** Building activity in FY 2013 generally only reached levels experienced in FY 2012. These levels represented less than half of the same activity in the years prior to the recent recession. The Building Program is operating with only one full time building

inspector augmented by part-time on call inspectors. We have been able to maintain the program for the County and service our contract cities with a minimum of program staffing and expenses.

- **On-Line Permitting:** The County continues to offer its customers on line permitting for Mechanical, Electrical, and Plumbing Permits through the State E-Permits Program. This has provided customer convenience and has reduced walk in traffic at the Department counter.
- **Website Improvements:** Expanded and updated on-line building forms and guides on the Building Program website easy access and assistance by the public. GIS Web Maps have been added to the website providing a wide variety of detailed geographic information to the public on the LDS website. The information includes several map layers including zoning, assessor information, natural resources, flood plains and much more. The expanded web site has also reduced customer walk in traffic and improved office efficiency.
- **Builder's Roundtable:** A Builder's Roundtable meeting is being planned this year to provide updated code information and to hear program client feedback. Feedback from these meetings is used to improve services.

FY14 Proposed Budget

Building Fund Fund 217

	FY14 Proposed Budget	FY13 Estimated Actuals	FY13 Budget	Change FY13 to FY14 Budget	FY12 Actuals	FY11 Actuals
Summary						
Unrestricted Beginning Balance	0	0	0		0	0
Restricted Beginning Balance	74,956	77,801	75,446	-0.65%	0	50,618
Total Beginning Balance	74,956	77,801	75,446	-0.65%	0	50,618
Property Tax	0	0	0		0	0
State & Fed Government	0	0	0		0	0
Other Resources	0	0	0		0	0
FY Unrestricted Resources Total	0	0	0		0	0
Property Tax	0	0	0		0	0
State & Fed Government	0	0	0		0	0
Fees, Permits, Fines, Service Charges	576,000	483,256	428,000	34.58%	419,856	436,786
Bond or Debt Proceeds	0	0	0		0	0
Transfers/Reimb from County Funds	0	0	0		104,196	19,420
Other Resources	(100)	255	0		123	7
FY Restricted Resources Total	575,900	483,511	428,000	34.56%	524,174	456,213
Total Resources	650,856	561,312	503,446	29.28%	524,174	506,831
Personal Services	454,678	311,468	304,179	49.48%	371,204	433,022
Materials and Services	34,550	30,493	34,027	1.54%	16,754	21,793
Capital Outlay	0	0	0		0	0
Debt Service	0	0	0		0	0
Transfers to County Funds	44,811	144,395	165,199	-72.87%	58,414	52,016
Contingencies	116,818	0	41	283851.15%	0	0
Ending Fund Balance	0	0	0		0	0
Total Expenditure	650,856	486,356	503,446	29.28%	446,373	506,831
FY Net Revenue	(74,956)	(2,845)	(75,446)	-0.65%	77,801	(50,618)
Net Revenue incl Begin Bals	0	74,956	0		77,801	0
Full time Equivalent (FTEs)	3.71		3.12		4.65	7.30

FY11 Actual	FY12 Actual	FY13 Adopted	FY13 YTD 4.19.13	Account	Description	FTE	FY14 Requested	FY14 Proposed	FY14 Approved	FY14 Adopted
				217	Building Services Fund					
				R15	Restricted Fund Balance					
0.00	0.00	0.00	0.00	00-3001	Beginning Cash Balance	0.00	0.00	0.00	0.00	0.00
45,121.10	(4,557.93)	71,446.21	75,000.00	00-3004	Restricted Cash Bal	0.00	71,955.91	71,955.91	0.00	0.00
5,497.09	4,557.93	4,000.00	2,801.29	00-3005	Non-spendable Beg'ng Cash Bal	0.00	3,000.00	3,000.00	0.00	0.00
50,618.19	0.00	75,446.21	77,801.29		Restricted Fund Balance Totals:	0.00	74,955.91	74,955.91	0.00	0.00
264,664.13	278,544.44	275,000.00	194,233.33	R25	Rest Fees, Lic, Perm, Fines, Plumbing/Building Fees	0.00	390,000.00	390,000.00	0.00	0.00
74,703.60	41,456.56	45,000.00	50,024.85	00-3251	City Building Permits	0.00	80,000.00	80,000.00	0.00	0.00
2,189.00	179.00	1,000.00	649.00	00-3252	Stormwater/Erosion Control Fee	0.00	1,000.00	1,000.00	0.00	0.00
0.00	0.00	2,000.00	0.00	00-3255	Fines	0.00	5,000.00	5,000.00	0.00	0.00
341,556.73	320,180.00	323,000.00	244,907.18		Rest Fees, Lic, Perm, Fines, Totals:	0.00	476,000.00	476,000.00	0.00	0.00
19,419.89	104,195.60	0.00	0.00	R55	Rest Interfund Transf/Intrnl S Transfer from General Fund	0.00	0.00	0.00	0.00	0.00
19,419.89	104,195.60	0.00	0.00		Rest Interfund Transf/Intrnl S Totals:	0.00	0.00	0.00	0.00	0.00
6.97	(45.06)	0.00	-25.16	R65	Other Resources (Restr)	0.00	-100.00	-100.00	0.00	0.00
0.00	168.31	0.00	163.63	00-3020	Interest on Investments	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	00-3120	Misc Revenue	0.00	0.00	0.00	0.00	0.00
6.97	123.25	0.00	138.47		Other Resources (Restr) Totals:	0.00	(100.00)	(100.00)	0.00	0.00
411,601.78	424,498.85	398,446.21	322,846.94		REVENUES TOTALS:	0.00	550,855.91	550,855.91	0.00	0.00
				E1	Personal Services					
0.00	0.00	0.00	0.00	00-4001	Permit Clerks	0.00	0.00	0.00	0.00	0.00
200,096.90	16,922.49	17,083.90	13,383.06	00-4002	LDS Director	0.18	19,381.15	17,443.04	0.00	0.00
0.00	0.00	0.00	0.00	00-4003	Bldg Inspector Supervisor	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	00-4004	Bldg Inspector 2	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	00-4005	Bldg Inspector 1	0.00	0.00	0.00	0.00	0.00
20,630.25	0.00	0.00	0.00	00-4009	Building Official	0.00	0.00	0.00	0.00	0.00
0.00	14,428.89	38,824.95	30,300.83	00-4012	Building Services Manager	0.41	75,745.26	69,670.74	0.00	0.00
0.00	42,119.83	44,362.10	33,530.02	00-4022	Bldg Inspection Supervisor	0.63	51,646.67	46,482.01	0.00	0.00
0.00	38,771.25	30,610.32	10,370.00	00-4024	Inspector II	0.49	43,842.50	43,842.50	0.00	0.00
0.00	0.00	0.00	0.00	00-4025	Building Inspector I	0.00	0.00	0.00	0.00	0.00

FY11 Actual	FY12 Actual	FY13 Adopted	FY13 YTD 4.19.13	Account	Description	FTE	FY14 Requested	FY14 Proposed	FY14 Approved	FY14 Adopted
0.00	53,603.79	0.00	0.00	00-4027	Plans Examiner III	0.00	0.00	0.00	0.00	0.00
0.00	29,278.31	29,960.72	24,477.10	00-4054	Permit Specialist	0.68	35,182.95	31,799.98	0.00	0.00
0.00	0.00	0.00	300.00	00-4085	Part Time Inspector	0.00	0.00	0.00	0.00	0.00
764.86	4,441.53	1,500.00	3,330.44	00-4090	Overtime	0.00	2,500.00	2,500.00	0.00	0.00
32,364.75	36,743.10	31,619.28	24,178.92	00-4101	PERS	0.00	56,884.10	53,603.03	0.00	0.00
16,955.59	15,269.98	12,419.16	8,950.97	00-4102	FICA Tax	0.00	17,464.85	16,197.98	0.00	0.00
601.78	1,137.47	285.07	636.51	00-4103	Worker's Compensation Ins.	0.00	377.34	381.13	0.00	0.00
45,380.49	40,675.11	29,060.01	28,165.83	00-4104	Insurance Benefits	0.00	51,068.15	48,726.13	0.00	0.00
40.17	88.90	74.71	51.49	00-4105	WBF	0.00	198.38	198.38	0.00	0.00
23,297.00	3,018.98	5,090.13	2,704.42	00-4106	Unemployment Expense	0.00	1,915.70	1,884.35	0.00	0.00
340,131.79	296,499.63	240,890.35	180,379.59		Personal Services Totals:	2.39	356,207.05	332,729.27	0.00	0.00
				E2	Materials and Services					
2,466.98	1,377.51	1,500.00	303.41	00-4311	Cellular Phones	0.00	500.00	500.00	0.00	0.00
1,020.68	228.14	1,000.00	750.47	00-4321	Office Supplies	0.00	1,400.00	1,400.00	0.00	0.00
1,780.47	2,115.58	2,000.00	1,391.86	00-4322	Copier Maintenance	0.00	2,000.00	2,000.00	0.00	0.00
422.72	381.00	1,500.00	113.50	00-4330	Building Code Books	0.00	400.00	400.00	0.00	0.00
923.78	55.00	500.00	726.30	00-4360	Professional Supplies	0.00	500.00	500.00	0.00	0.00
0.00	0.00	0.00	0.00	00-4520	Computer Software	0.00	0.00	0.00	0.00	0.00
0.00	0.00	2,000.00	0.00	00-4531	Computer Equipment	0.00	1,000.00	1,000.00	0.00	0.00
0.00	1,049.18	1,100.00	619.15	00-4588	GL and Property Insurance	0.00	700.00	700.00	0.00	0.00
0.00	0.00	0.00	489.90	00-4594	Refund	0.00	2,000.00	2,000.00	0.00	0.00
0.00	0.00	200.00	55.00	00-4701	Printing and Advertising	0.00	500.00	500.00	0.00	0.00
76.50	22.20	500.00	177.60	00-4710	Mileage	0.00	400.00	400.00	0.00	0.00
0.00	1,932.45	2,000.00	2,993.51	00-4711	Vehicle Fuel	0.00	3,600.00	3,600.00	0.00	0.00
0.00	213.50	500.00	1,790.09	00-4714	Vehicle Maintenance	0.00	1,500.00	1,500.00	0.00	0.00
5,687.09	3,254.71	0.00	-44.27	00-4715	Auto Expense	0.00	0.00	0.00	0.00	0.00
2,619.70	1,296.50	2,500.00	876.71	00-4720	Conferences and Training	0.00	2,000.00	2,000.00	0.00	0.00
1,270.00	405.00	400.00	255.00	00-4730	Membership Dues/Certifications	0.00	400.00	400.00	0.00	0.00
0.00	0.00	10,916.00	4,873.50	00-4751	Contract Plan Rev/Inspections	0.00	13,000.00	13,000.00	0.00	0.00
0.00	0.00	0.00	0.00	00-4752	Contract Storm/Erosion Review	0.00	0.00	0.00	0.00	0.00
16,267.92	12,330.77	26,616.00	15,371.73		Materials and Services Totals:	0.00	29,900.00	29,900.00	0.00	0.00
				E3	Capital Outlay					

FY11	FY12	FY13	FY13				FY14	FY14	FY14	FY14
Actual	Actual	Adopted	YTD 4.19.13	Account	Description	FTE	Requested	Proposed	Approved	Adopted
0.00	0.00	0.00	0.00	00-5041	Computer Equipment	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	00-5088	Automobiles	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Capital Outlay Totals:	0.00	0.00	0.00	0.00	0.00
				E5	Transfers					
52,016.04	38,994.36	40,199.20	33,499.30	00-4593	Administrative Allocation	0.00	44,810.73	44,810.73	0.00	0.00
0.00	0.00	0.00	0.00	00-5301	Transfer to Gen Fund (debt)	0.00	0.00	0.00	0.00	0.00
52,016.04	38,994.36	40,199.20	33,499.30		Transfers Totals:	0.00	44,810.73	44,810.73	0.00	0.00
				E6	Contingencies					
0.00	0.00	41.14	0.00	00-5401	Operating Contingencies	0.00	91,094.75	116,817.50	0.00	0.00
0.00	0.00	41.14	0.00		Contingencies Totals:	0.00	91,094.75	116,817.50	0.00	0.00
				E7	Ending Balances					
0.00	0.00	0.00	0.00	00-5501	Unappropriated Ending Cash Bal	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Ending Balances Totals:	0.00	0.00	0.00	0.00	0.00
408,415.75	347,824.76	307,746.69	229,250.62		EXPENDITURES TOTALS:	2.39	522,012.53	524,257.50	0.00	0.00

FY11 Actual	FY12 Actual	FY13 Adopted	FY13 YTD 4.19.13	Account	Description	FTE	FY14 Requested	FY14 Proposed	FY14 Approved	FY14 Adopted
95,229.42	99,675.53	105,000.00	66,908.62	01 R25 00-3254	Electrical Division Rest Fees, Lic, Perm, Fines, Electrical Permits	0.00	100,000.00	100,000.00	0.00	0.00
95,229.42	99,675.53	105,000.00	66,908.62		Rest Fees, Lic, Perm, Fines, Totals:	0.00	100,000.00	100,000.00	0.00	0.00
95,229.42	99,675.53	105,000.00	66,908.62		REVENUES TOTALS:	0.00	100,000.00	100,000.00	0.00	0.00
0.00	8,461.32	8,541.95	6,691.55	E1 00-4002	Personal Services LDS Director	0.09	9,690.58	8,721.52	0.00	0.00
50,717.65	0.00	0.00	0.00	00-4003	Personnel-Electrical	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	00-4006	Permit Clerks	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	00-4007	Bldg Inspector Supervisor	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	00-4008	Electrical Inspector	0.00	0.00	0.00	0.00	0.00
0.00	18,051.39	19,012.33	14,323.95	00-4022	Bldg Inspection Supervisor	0.27	22,134.29	22,134.29	0.00	0.00
0.00	4,270.00	3,412.50	3,885.00	00-4023	Electrical Inspector	0.10	6,825.00	6,825.00	0.00	0.00
0.00	2,327.50	0.00	2,100.00	00-4024	Inspector II	0.72	33,442.50	33,442.50	0.00	0.00
0.00	7,485.00	0.00	1,282.50	00-4025	Inspector I	0.00	0.00	0.00	0.00	0.00
0.00	9,759.44	9,986.91	7,763.38	00-4054	Permit Specialist	0.23	11,727.65	10,599.99	0.00	0.00
327.81	1,903.51	1,300.00	1,427.32	00-4090	Overtime	0.00	1,300.00	1,300.00	0.00	0.00
7,553.19	8,235.46	7,727.52	7,109.58	00-4101	PERS	0.00	19,423.82	19,205.61	0.00	0.00
3,916.95	4,006.06	3,232.41	2,901.81	00-4102	FICA Tax	0.00	6,511.68	6,351.28	0.00	0.00
580.85	347.28	74.20	347.97	00-4103	Worker's Compensation	0.00	109.35	149.44	0.00	0.00
10,744.62	9,060.72	8,656.59	8,788.54	00-4104	Insurance Benefits	0.00	12,175.93	12,341.60	0.00	0.00
9.15	23.45	19.29	17.68	00-4105	WBF	0.00	138.32	138.32	0.00	0.00
19,040.00	773.60	1,324.84	940.82	00-4106	Unemployment Expense	0.00	714.26	738.86	0.00	0.00
92,890.22	74,704.73	63,288.54	57,580.10		Personal Services Totals:	1.41	124,193.38	121,948.41	0.00	0.00
319.90	549.39	500.00	121.16	E2 00-4311	Materials and Services Cellular Phones	0.00	200.00	200.00	0.00	0.00
0.00	0.00	0.00	0.00	00-4322	Copier Maintenance	0.00	0.00	0.00	0.00	0.00
116.00	0.00	400.00	0.00	00-4330	Building Code Books	0.00	200.00	200.00	0.00	0.00
404.39	0.00	0.00	149.16	00-4360	Professional Supplies	0.00	200.00	200.00	0.00	0.00
0.00	0.00	0.00	0.00	00-4520	Computer Software	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	00-4531	Computer Equip & Supplies	0.00	0.00	0.00	0.00	0.00
0.00	300.00	0.00	117.00	00-4594	Refund	0.00	500.00	500.00	0.00	0.00

FY11	FY12	FY13	FY13				FY14	FY14	FY14	FY14
Actual	Actual	Adopted	YTD 4.19.13	Account	Description	FTE	Requested	Proposed	Approved	Adopted
0.00	358.00	500.00	0.00	00-4701	Printing and Advertising	0.00	400.00	400.00	0.00	0.00
0.00	0.00	0.00	0.00	00-4710	Mileage	0.00	0.00	0.00	0.00	0.00
0.00	674.50	3,000.00	1,484.46	00-4711	Vehicle Fuel	0.00	2,000.00	2,000.00	0.00	0.00
0.00	53.51	400.00	0.00	00-4714	Vehicle Maintenance	0.00	600.00	600.00	0.00	0.00
4,164.94	1,113.31	1,110.98	0.00	00-4715	Auto Expense	0.00	0.00	0.00	0.00	0.00
395.00	1,375.00	1,500.00	155.00	00-4720	Conferences and Training	0.00	400.00	400.00	0.00	0.00
125.00	0.00	0.00	0.00	00-4730	Membership Dues	0.00	150.00	150.00	0.00	0.00
0.00	0.00	0.00	0.00	00-4751	Contract Plan Rev/Inspections	0.00	0.00	0.00	0.00	0.00
5,525.23	4,423.71	7,410.98	2,026.78		Materials and Services Totals:	0.00	4,650.00	4,650.00	0.00	0.00
				E3	Capital Outlay					
0.00	0.00	0.00	0.00	00-5041	Computer Equipment	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Capital Outlay Totals:	0.00	0.00	0.00	0.00	0.00
				E5	Transfers					
0.00	0.00	0.00	0.00	00-4593	Administrative Allocation	0.00	0.00	0.00	0.00	0.00
0.00	19,419.89	125,000.00	104,195.60	00-5301	Transfer to Gen Fund (debt)	0.00	0.00	0.00	0.00	0.00
0.00	19,419.89	125,000.00	104,195.60		Transfers Totals:	0.00	0.00	0.00	0.00	0.00
98,415.45	98,548.33	195,699.52	163,802.48		EXPENDITURES TOTALS:	1.41	128,843.38	126,598.41	0.00	0.00
95,229.42	99,675.53	105,000.00	66,908.62		DEPT REVENUES	0.00	100,000.00	100,000.00	0.00	0.00
98,415.45	98,548.33	195,699.52	163,802.48		DEPT EXPENSES	1.41	128,843.38	126,598.41	0.00	0.00
(3,186.03)	1,127.20	(90,699.52)	(96,893.86)		Electrical Division Totals:	(1.41)	(28,843.38)	(26,598.41)	0.00	0.00

FY11 Actual	FY12 Actual	FY13 Adopted	FY13 YTD 4.19.13	Account	Description	FTE	FY14 Requested	FY14 Proposed	FY14 Approved	FY14 Adopted
506,831.20	524,174.38	503,446.21	389,755.56		FUND REVENUES	0.00	650,855.91	650,855.91	0.00	0.00
506,831.20	446,373.09	503,446.21	393,053.10		FUND EXPENSES	3.80	650,855.91	650,855.91	0.00	0.00
0.00	77,801.29	0.00	(3,297.54)		Building Services Fund Totals:	(3.80)	0.00	0.00	0.00	0.00

FY2013-2014 Administrative Allocation

Proposed Budget

Fund Account Building Services

Support Function/Item	No. of Units	"True up" factor*	Cost/unit/mo	Monthly Cost	Annual Cost	Allocations based on:		
Telephone (landlines)	10.00 landlines	44.9%	3.68	36.82	441.80	FY2013 budget of landline phone cost for no. of land lines times true up factor from FY12 actuals to budget.		
Info Tech	5.00 workstations	92.1%	141.48	707.38	8,488.58	FY2013 budget of IT staffing, materials and capital expenditures cost for no. of workstations times true up factor. Non-primary laptops are valued at .5 each.		
Finance and General Liability Insurance	2.98 FTE (including ongoing temps)	90.0%	318.09	947.90	11,374.76	FY2013 4.2 staff (staffing for special assessment and reimbursable activities is excluded), audit, PR processing, liability insurance, finance materials and services. General Fund has slightly higher unit cost to include supply closet & newspaper subscriptions in the courthouse. The "true up" varies if in general fund or not.		
Finance - Special Assessment		100.0%				Units which require finance support beyond normal payroll, AP and AR processing, have special assessment as do those with no staff but that do receive financial services.		
Human Resources	2.98 FTE (including ongoing temps)	92.2%	75.49	224.97	2,699.70	FY2013 budget of HR staffing and materials cost per FTE times true up factor.		
Board of Commissioners	2.98 FTE (including ongoing temps)	100.0%	63.81	190.14	2,281.69	FY2013 budget - 25% of BoCC staffing and materials cost is allocated		
Facilities and Maintenance	% building	Bldg cost per month				Based on FY2013 budget. County Courthouse - 2 maint srvc FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - 1 main FTE + utilities divided among Jail, Sheriff, Marine Sheriff and Corrections; b/c Jail pays for all these costs, it receives a credit from the other three units. Other departments not in one of these facilities are allocated \$0 in facilities maintenance. Note - no office space cost or depreciation is included.		
Courthouse	1,030 Sq Ft 4.0%	85.7%	37,610.67	1,522.79	18,273.43			
Justice	Sq Ft	100.0%						
County Counsel	0.0% actual % time SH	100.0%			0.00	Based on hours worked from Jan 1 2012 to Dec 31 2012 and FY2013 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable and Vernonia activities.		
	1.0% actual % time RM				1,157.54			
	0.0% actual % time CZ				0.00			
	0.0% actual % time JK				0.00			
	Annual Materials Cost			93.22	93.22			
Support Department Adjustment						Support Services do not pay allocation; county does not assign this balance out to program funds to cover in addition to program share of services		
				Avr Monthly Cost	3,734.23	Annual Cost	44,810.73	Total allocated:
				Increase/(Decrease) %	11.5%	FY12 Total	40,199.20	2,014,214
								% of Total
								2.2%

* Allocations are based on budget or estimates. When actual costs are less than budget we "true up" the allocation. The percentage is actuals to budget for the costs included in that particular allocated group in FY2012. However, when actuals exceed budget, the true up for the next year is 100%.

Footpath, Bicycle, and Trail Fund -Fund 301

This fund was established to provide for the operations and capital improvement needs of the County's bike paths. Revenue consists of one percent of the County's share of the state gasoline tax.

FY 2013-2014 Highlights and Significant Changes

No significant changes. Future uses of the fund may include match funds for improvements to the CZ Trail, match for the Gable Road Improvement Project in front of the St Helens High School to install bicycle paths in this section, or bicycle crossing improvements and signing on Scappoose - Vernonia Road.

FY 2012-2013 Accomplishments

No projects completed.

FY14 Proposed Budget

Footpath

Fund 301

	FY14 Proposed Budget	FY13 Estimated Actuals	FY13 Budget	Change FY13 to FY14 Budget	FY12 Actuals	FY11 Actuals
Summary						
Unrestricted Beginning Balance	0	0	0		0	0
Restricted Beginning Balance	<u>333,017</u>	<u>298,841</u>	<u>299,636</u>	11.14%	<u>264,259</u>	<u>233,212</u>
Total Beginning Balance	333,017	298,841	299,636	11.14%	264,259	233,212
Property Tax	0	0	0		0	0
State & Fed Government	0	0	0		0	0
Other Resources	<u>0</u>	<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>
FY Unrestricted Resources Total	0	0	0		0	0
Property Tax	0	0	0		0	0
State & Fed Government	35,000	34,200	34,000	2.94%	33,116	29,765
Fees, Permits, Fines, Service Charges	0	0	0		0	0
Bond or Debt Proceeds	0	0	0		0	0
Transfers/Reimb from County Funds	0	0	0		0	0
Other Resources	<u>1,800</u>	<u>1,158</u>	<u>1,000</u>	80.00%	<u>1,466</u>	<u>1,282</u>
FY Restricted Resources Total	36,800	35,358	35,000	5.14%	34,582	31,047
Total Resources	369,817	334,199	334,636	10.51%	298,841	264,259
Personal Services	0	0	0		0	0
Materials and Services	0	0	0		0	0
Capital Outlay	365,335	0	333,454	9.56%	0	0
Debt Service	0	0	0		0	0
Transfers to County Funds	4,482	1,182	1,182	279.05%	0	0
Contingencies	0	0	0		0	0
Ending Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>
Total Expenditure	369,817	1,182	334,636	10.51%	0	0
FY Net Revenue	(333,017)	34,176	(299,636)	11.14%	34,582	31,047
Net Revenue incl Begin Bals	0	333,017	0		298,841	264,259
Full time Equivalent (FTEs)	0.00		0.00			

FY11	FY12	FY13	FY13				FY14	FY14	FY14	FY14
Actual	Actual	Adopted	YTD 4.19.13	Account	Description	FTE	Requested	Proposed	Approved	Adopted
				301	Footpath Bicycle Trail Fund					
				R15	Restricted Fund Balance					
0.00	0.00	0.00	0.00	00-3001	Beginning Cash Balance	0.00	0.00	0.00	0.00	0.00
233,211.99	264,258.58	299,636.41	298,840.98	00-3004	Restricted Cash Bal	0.00	333,016.94	333,016.94	0.00	0.00
0.00	0.00	0.00	0.00	00-3005	Non-spendable Beg'ng Cash Bal	0.00	0.00	0.00	0.00	0.00
233,211.99	264,258.58	299,636.41	298,840.98		Restricted Fund Balance Totals:	0.00	333,016.94	333,016.94	0.00	0.00
				R36	Restr State/ Local Govt Grant/					
0.00	0.00	0.00	0.00	00-3060	C-Z Trail Revenue	0.00	0.00	0.00	0.00	0.00
29,764.99	33,116.44	34,000.00	25,612.90	00-3070	State Motor Vehicle Apportion	0.00	35,000.00	35,000.00	0.00	0.00
29,764.99	33,116.44	34,000.00	25,612.90		Restr State/ Local Govt Grant/ Totals:	0.00	35,000.00	35,000.00	0.00	0.00
				R65	Other Resources (Restr)					
1,281.60	1,465.96	1,000.00	1,290.59	00-3020	Interest on Investments	0.00	1,800.00	1,800.00	0.00	0.00
1,281.60	1,465.96	1,000.00	1,290.59		Other Resources (Restr) Totals:	0.00	1,800.00	1,800.00	0.00	0.00
264,258.58	298,840.98	334,636.41	325,744.47		REVENUES TOTALS:	0.00	369,816.94	369,816.94	0.00	0.00

FY11 Actual	FY12 Actual	FY13 Adopted	FY13 YTD 4.19.13	Account	Description	FTE	FY14 Requested	FY14 Proposed	FY14 Approved	FY14 Adopted
				01 E3	Capital Outlay					
0.00	0.00	333,453.96	0.00	00-5001	Dev. of Footpath & Trail	0.00	365,334.91	365,334.91	0.00	0.00
0.00	0.00	0.00	0.00	00-5002	Bike Path-Old Portl Rd-Scapp	0.00	0.00	0.00	0.00	0.00
0.00	0.00	333,453.96	0.00		Capital Outlay Totals:	0.00	365,334.91	365,334.91	0.00	0.00
				E5	Transfers					
0.00	0.00	1,182.45	985.40	00-4593	Central Administrative Charges	0.00	4,482.03	4,482.03	0.00	0.00
0.00	0.00	0.00	0.00	00-4900	Transfer to Parks for CZ trail	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	00-5310	Transfer to County Fund	0.00	0.00	0.00	0.00	0.00
0.00	0.00	1,182.45	985.40		Transfers Totals:	0.00	4,482.03	4,482.03	0.00	0.00
0.00	0.00	334,636.41	985.40		EXPENDITURES TOTALS:	0.00	369,816.94	369,816.94	0.00	0.00
0.00	0.00	0.00	0.00		DEPT REVENUES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	334,636.41	985.40		DEPT EXPENSES	0.00	369,816.94	369,816.94	0.00	0.00
0.00	0.00	(334,636.41)	(985.40)		Totals:	0.00	(369,816.94)	(369,816.94)	0.00	0.00

FY11	FY12	FY13	FY13				FY14	FY14	FY14	FY14
Actual	Actual	Adopted	YTD 4.19.13	Account	Description	FTE	Requested	Proposed	Approved	Adopted
264,258.58	298,840.98	334,636.41	325,744.47		FUND REVENUES	0.00	369,816.94	369,816.94	0.00	0.00
0.00	0.00	334,636.41	985.40		FUND EXPENSES	0.00	369,816.94	369,816.94	0.00	0.00
264,258.58	298,840.98	0.00	324,759.07		Footpath Bicycle Trail Fund Totals:	0.00	0.00	0.00	0.00	0.00

FY2013-2014 Administrative Allocation

Proposed Budget

Fund Account Footpath Bicycle

Support Function/Item	No. of Units	"True up" factor*	Cost/unit/mo	Monthly Cost	Annual Cost	Allocations based on:		
Telephone (landlines)	0.00 landlines	44.9%	3.68	0.00	0.00	FY2013 budget of landline phone cost for no. of land lines times true up factor from FY12 actuals to budget.		
Info Tech	0.00 workstations	92.1%	141.48	0.00	0.00	FY2013 budget of IT staffing, materials and capital expenditures cost for no. of workstations times true up factor. Non-primary laptops are valued at .5 each.		
Finance and General Liability Insurance	0.00 FTE (including ongoing temps)	90.0%	318.09	0.00	0.00	FY2013 4.2 staff (staffing for special assessment and reimbursable activities is excluded), audit, PR processing, liability insurance, finance materials and services. General Fund has slightly higher unit cost to include supply closet & newspaper subscriptions in the courthouse. The "true up" varies if in general fund or not.		
Finance - Special Assessment		100.0%				Units which require finance support beyond normal payroll, AP and AR processing, have special assessment as do those with no staff but that do receive financial services.		
Human Resources	0.00 FTE (including ongoing temps)	92.2%	75.49	0.00	0.00	FY2013 budget of HR staffing and materials cost per FTE times true up factor.		
Board of Commissioners	0.00 FTE (including ongoing temps)	100.0%	63.81	0.00	0.00	FY2013 budget - 25% of BoCC staffing and materials cost is allocated		
Facilities and Maintenance	% building	Bldg cost per month				Based on FY2013 budget. County Courthouse - 2 maint srvc FTE + materials (including utilities), capital expenses and debt service on CH loan. Justice Facility - 1 main FTE + utilities divided among Jail, Sheriff, Marine Sheriff and Corrections; b/c Jail pays for all these costs, it receives a credit from the other three units. Other departments not in one of these facilities are allocated \$0 in facilities maintenance. Note - no office space cost or depreciation is included.		
Courthouse	0 Sq Ft 0.0%	85.7%	37,610.67	0.00	0.00			
Justice	Sq Ft	100.0%						
County Counsel	0.0% actual % time SH	100.0%			0.00	Based on hours worked from Jan 1 2012 to Dec 31 2012 and FY2013 budgeted sal. Materials cost in Counsel office is last item noted. Excludes staff costs for reimbursable and Vernonia activities.		
	2.0% actual % time RM				2,315.09			
	2.0% actual % time CZ				1,832.89			
	0.0% actual % time JK				0.00			
	Annual Materials Cost			334.06	334.06			
Support Department Adjustment						Support Services do not pay allocation; county does not assign this balance out to program funds to cover in addition to program share of services		
				Avr Monthly Cost	373.50	Annual Cost	4,482.03	Total allocated:
				Increase/(Decrease) %	279.0%	FY12 Total	1,182.45	2,014,214
								% of Total
								0.2%

* Allocations are based on budget or estimates. When actual costs are less than budget we "true up" the allocation. The percentage is actuals to budget for the costs included in that particular allocated group in FY2012. However, when actuals exceed budget, the true up for the next year is 100%.

Jail Bond Debt Service Fund - Fund 402

Columbia County has a single Debt Service Fund accounts for revenues and expenditures related to the servicing of general long-term debt. This debt is funded by tax revenue received from a special tax levy, approved by Columbia County's voters as ballot measure 5-49 on November 3, 1998. This bond levy is assessed to all County property owners. Monies received from this bond levy are used for the retirement of principal and interest on the Jail General Obligation Fund.

FY 2013-2014 Highlights and Significant Changes

This fiscal year it is anticipated that this fund will have an ending fund balance of just under \$45,000. After factoring in the known debt service payments for the year, the property tax level required is approximately 4.5% less than FY13, which will mean a lower tax levy for the jail bond in FY14 relative FY13.

FY14 Proposed Budget

Jail Bond

Fund 402

Summary	FY14 Proposed Budget	FY13 Estimated Actuals	FY13 Budget	Change FY13 to FY14 Budget	FY12 Actuals	FY11 Actuals
Unrestricted Beginning Balance	0	0	0		0	0
Restricted Beginning Balance	44,386	31,007	(15,705)	382.63%	(49,816)	(53,472)
Total Beginning Balance	44,386	31,007	(15,705)	-382.63%	(49,816)	(53,472)
Property Tax	0	0	0		0	0
State & Fed Government	0	0	0		0	0
Other Resources	0	0	0		0	0
FY Unrestricted Resources Total	0	0	0		0	0
Property Tax	1,092,002	1,129,869	1,151,693	-5.18%	1,188,634	1,109,176
State & Fed Government	0	0	0		0	0
Fees, Permits, Fines, Service Charges	0	0	0		0	0
Bond or Debt Proceeds	0	0	0		0	0
Transfers/Reimb from County Funds	0	0	0		0	0
Other Resources	0	98	600	-100.00%	2,375	1,868
FY Restricted Resources Total	1,092,002	1,129,968	1,152,293	-5.23%	1,191,010	1,111,043
Total Resources	1,136,388	1,160,974	1,136,588	-0.02%	1,141,194	1,057,572
Personal Services	0	0	0		0	0
Materials and Services	0	0	0		0	0
Capital Outlay	0	0	0		0	0
Debt Service	1,116,388	1,116,588	1,116,588	-0.02%	1,110,188	1,107,388
Transfers to County Funds	0	0	0		0	0
Contingencies	0	0	0		0	0
Ending Fund Balance	20,000	0	20,000	0.00%	0	0
Total Expenditure	1,136,388	1,116,588	1,136,588	-0.02%	1,110,188	1,107,388
FY Net Revenue	(44,386)	13,380	15,705	-382.63%	80,822	3,656
Net Revenue incl Begin Bals	0	44,386	0		31,007	(49,816)
Full time Equivalent (FTEs)	0.00		0.00			

FY11 Actual	FY12 Actual	FY13 Adopted	FY13 YTD 4.19.13	Account	Description	FTE	FY14 Requested	FY14 Proposed	FY14 Approved	FY14 Adopted
				402	Jail Bond Debt Service Fund					
				R15	Restricted Fund Balance					
0.00	0.00	0.00	0.00	00-3001	Beginning Cash Balance	0.00	0.00	0.00	0.00	0.00
(53,471.65)	(49,815.80)	-15,704.88	31,006.59	00-3004	Restricted Cash Bal	0.00	34,386.00	44,386.00	0.00	0.00
(53,471.65)	(49,815.80)	(15,704.88)	31,006.59		Restricted Fund Balance Totals:	0.00	34,386.00	44,386.00	0.00	0.00
				R65	Other Resources (Restr)					
1,867.63	2,375.48	600.00	2,085.50	00-3020	Interest on Investments	0.00	0.00	0.00	0.00	0.00
1,867.63	2,375.48	600.00	2,085.50		Other Resources (Restr) Totals:	0.00	0.00	0.00	0.00	0.00
				R75	Property Tax (Restr)					
1,055,290.45	1,125,970.71	1,101,692.88	1,044,875.01	00-3010	Property Taxes - Current	0.00	1,033,702.00	1,052,002.00	0.00	0.00
53,885.27	62,663.70	50,000.00	79,742.05	00-3015	Property Taxes - Prior Years	0.00	50,000.00	40,000.00	0.00	0.00
1,109,175.72	1,188,634.41	1,151,692.88	1,124,617.06		Property Tax (Restr) Totals:	0.00	1,083,702.00	1,092,002.00	0.00	0.00
1,057,571.70	1,141,194.09	1,136,588.00	1,157,709.15		REVENUES TOTALS:	0.00	1,118,088.00	1,136,388.00	0.00	0.00
				E4	Debt Service					
805,000.00	840,000.00	880,000.00	0.00	00-4550	Bond Principal	0.00	915,000.00	915,000.00	0.00	0.00
302,387.50	270,187.50	236,588.00	118,293.75	00-4551	Bond Interest	0.00	183,088.00	201,388.00	0.00	0.00
1,107,387.50	1,110,187.50	1,116,588.00	118,293.75		Debt Service Totals:	0.00	1,098,088.00	1,116,388.00	0.00	0.00
				E5	Transfers					
0.00	0.00	0.00	0.00	00-5350	Interfund Loan Repayment	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Transfers Totals:	0.00	0.00	0.00	0.00	0.00
				E7	Ending Balances					
0.00	0.00	20,000.00	0.00	00-5501	Ending Cash Balance	0.00	20,000.00	20,000.00	0.00	0.00
0.00	0.00	20,000.00	0.00		Ending Balances Totals:	0.00	20,000.00	20,000.00	0.00	0.00
1,107,387.50	1,110,187.50	1,136,588.00	118,293.75		EXPENDITURES TOTALS:	0.00	1,118,088.00	1,136,388.00	0.00	0.00

FY11 Actual	FY12 Actual	FY13 Adopted	FY13 YTD 4.19.13	Account	Description	FTE	FY14 Requested	FY14 Proposed	FY14 Approved	FY14 Adopted
1,057,571.70	1,141,194.09	1,136,588.00	1,157,709.15		FUND REVENUES	0.00	1,118,088.00	1,136,388.00	0.00	0.00
1,107,387.50	1,110,187.50	1,136,588.00	118,293.75		FUND EXPENSES	0.00	1,118,088.00	1,136,388.00	0.00	0.00
(49,815.80)	31,006.59	0.00	1,039,415.40		Jail Bond Debt Service Fund Totals:	0.00	0.00	0.00	0.00	0.00

INFORMATION FOR ASSESSOR

Jail Bond Debt Service Fund

FISCAL YEAR 2013-14

	Principal	Interest	Total Due
Due 12/1/2013	0	100,694	100,694
Due 6/1/2014	915,000	100,694	1,015,694
Total Due	<u>915,000</u>	<u>201,388</u>	<u>1,116,388</u>
Total Payment Due			<u>1,116,388</u>
Beginning Cash Estimate			-44,386
Ending balance			20,000
Prior Year Taxes			-40,000
Less Investment Interest			<u>0</u>
Taxes necessary to balance			<u>1,052,002</u>
Taxes not expected to be collected		6.5%	73,134
Total Tax Assessment for 2013-2014			<u><u>1,125,135</u></u>

Columbia County FY14 Proposed Budget

IV. Capital and Debt

Columbia County Capital Outlays	p. 352
Columbia County Debt Information	p. 355
Columbia County Long Term Debt Analysis	p. 356

Columbia County Capital Outlays

Capital expenditures in FY2013-2014 are budgeted in the same way that they are reported in our financial statements: as assets with an initial, individual cost of \$5,000 or more, and having useful lives extending beyond a single reporting period. Additions or improvements and other capital outlays that significantly extend the useful life of an asset, or that significantly increase the capacity of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. In prior years, each department or fund determined its own criteria for capital expenditures.

FY14 Capital Outlays Schedule - General Fund

	On Going	One- Time	Purpose	Revenue Source	Operating Fund's Budget Impact
Assessor	80,000		Assessment & Taxation Software Enhancements	General Fund	Essential for service delivery mandate; has positive impact on productivity
Elections	6,800		OCVR Elections Software	General Fund	Essential for service delivery mandate
Jail		5,000	Jail Equipment	General Fund	Budget does not permit investments this year; may mean increase in maintenance costs
Surveyor		2,500	20% Survey Instrument	General Fund	Replace current Instrument purchased in 1991; technology advancement means saving time and maintenance cost
Emergency Operations Center Building		231,900		FEMA and General Fund	Half the anticipated cost of constructing a free standing EOC (the first half should be spent in FY13) with a 75/25 match grant
General County Infrastructure		434,701	Capital Systems Improvements	Loan	Remainder of excess Capital Improvements loan which will be spent on needed capital projects
IT	50,600		Computer Network Enhancements	General Fund	Essential to service delivery; Productivity improvements due to technological jumps made in the intervening period
Fair		162,740	Various Capital Improvement projects	Restricted Funds for Fair Cap Ex	Essential to service delivery at the Fair Grounds; funds restricted for this purpose from proceeds of sale of fairgrounds property
General Fund Total	137,400	836,841			

FY14 Capital Outlays Schedule - County Funds

	On Going	One- Time	Purpose	Revenue Source	Operating Fund's Budget Impact
Roads		30,000	Tractor Trailer	Road Fund	Needed equipment for Road Dept fleet
Parks		5,000	Tractor	Park Fund	Needed equipment for Park Dept fleet
Parks		50,000	Park and Trail Improvements	Grant	Primarily supported by grant funds
Parks		100,000	Camp Wilkerson bathroom/shower	Park Fund	Bring campground up to Oregon health standards
Fair		7,000	Equipment Replacement	Fair Fund	Needed equipment for Fair operations
Fair		40,000	Safety upgrades	Fair Fund	Needed upgrades to physical infrastructure to make facility safer (sidewalks) and improve useability
Corner Restor.		10,500	80% Survey Instrument	Corner Funds	Replacement 1991 purchase; tech advancement means saving time and maint cost
Court Security	10,000		Equipment Replacement	Security Fund	Essential for mandated security mission at Courthouse
Law Library	55,000		Library Collections	Library Fund	Essential for mandated legal resources mission in the County
Transit	275,000		Vehicle Replacement	ODOT Grants, match from community contrib, STF, BETC etc.	
Transit		58,339	Survelience System		Essential for the delivery of transit services to county residents.
Transit		700,000	Transit Center Phase III	Flexible Fund Grant	Completion of the Transit Center in St Helens
Footpath		365,335	Trail and Path Development	Trail Fund	Fund is in its entirety for capital investments in footpath and bicycle trail development
Other Funds Total	340,000	1,366,174			
County-wide Totals	477,400	2,203,015			

Capital Expenditures Notes:

The **215 Unmet Needs Fund**, created to assist in the response to and recovery from the federally declared flood disaster of December 2007 in Vernonia, includes over \$20 million over the course of four budget years for the purchase and demolition of buildings (homes and schools) within the flood plain and elevation and repair of structures in that community considered safe for continued residential or commercial use according to federal standards. The County will take title of land (the majority of which will be deeded over to the City of Vernonia) in the purchase

and demolition portion of the work. These properties will be deed restricted for open space use in perpetuity; as such, the property ultimately has little financial value and, therefore, these outlays are not considered capital expenditures.

Columbia County FY2013-14 Debt Information

Section 10, Article XI of the Oregon Constitution prohibits counties from creating any debt or liabilities which shall singly or in the aggregate, with previous debts or liabilities, exceed the sum of \$5,000, unless those debts or liabilities are incurred to carry out purposes authorized by statute, and do not exceed limits fixed by statute.

ORS 287A.100 authorizes counties to issue general obligation bonds to finance capital construction or improvements upon approval of electors if the if the debts or liabilities do not exceed two percent of the real market value of all taxable property in the county, or any lesser limit on bonded indebtedness in a county charter. 287A.140 authorizes public bodies to issue annual tax levies to pay for the principal and interest of outstanding general obligation bonds.

ORS 287A.105 authorizes counties to incur debts or liabilities under ORS 271.390 and similar statutes if the debts or liabilities do not exceed one percent of the real market value of all taxable property in the county, or any lesser limit on bonded indebtedness in a county charter.

ORS287A.360 authorizes public entities to issue refunding bonds for outstanding debt without the authorization of the electors.

ORS 238.694 authorizes public entities to issue bonds to fund pension liabilities if that issuance may reduce the cost of public pensions to taxpayers. These bonds are outside of indebted limits noted in ORS chapter 287A.

1. Columbia County does not have a charter.
2. The latest real market value of the County is \$5,492,574,239.
3. One percent of borrowings has a value of \$54,925,742
4. The County electorate approved a ballot measure for jail construction and a general obligation bond was issued to fund that construction in 1999. The aggregate principal amount of borrowings subject to the two percent limit outstanding as of June 30, 2013, is \$5,005,000. This balance is within statutory limit. This bond is also a refunded bond.
5. The County has issued bonded indebtedness that is subject to the limit of 287A.105. \$10,334,040 in aggregate principal amount of borrowings is outstanding as of June 30, 2013. This balance is within the statutory limit.
6. The County has issued bonded indebtedness that is subject to ORS 238.694 in the amount of \$7,625,883 in aggregate principal amount outstanding as of June 30, 2013. This balance is not subject to statutory limits as it is expected to save taxpayers money on the cost of public pensions.

The long term debt schedule for Columbia County follows.

Columbia County Long Term Debt

Lender	Interest Rate	Total Loan	Total Principal Remaining as of June 30, 2013	Total Interest Remaining as of June 30, 2013	Total Payments Due as of June 30, 2013
Pension Bonds					
Pers A & B	2-7.41%	4,394,484	3,965,883	3,746,877	7,712,760
Pers addl	4-5%	3,860,000	3,660,000	1,773,451	5,433,451
Total not subject to any limit		8,254,484	7,625,883	5,520,328	13,146,211
Loans					
City of St Helens	3.00%	100,000	73,796	16,519	90,315
OEDD SPWF - West Rainier Road	5.23%	410,000	264,839	105,630	370,469
OEDD SPWF - Port Westward Road	4.99%	5,746,893	5,746,893	3,159,017	8,905,910
OEDD - Solid Waste Transfer Station	4.97%	4,435,000	3,657,706	1,845,773	5,503,479
Courthouse Capital Improvements	3.75%	713,000	590,805	98,082	688,887
Total subject to 1% RMV limit		11,404,893	10,334,040	5,225,020	15,559,060
Percent RMV		0.208%	0.188% In compliance		
44,591,703 Amount debt capacity remaining (1% RMV minus remaining principal due)					
General Obligation Bond					
Jail Refinancing	4-4.25%	8,365,000	5,005,000	622,950	5,627,950
Total subject to 2% RMV limit		8,365,000	5,005,000	622,950	5,627,950
Percent RMV		0.152%	0.091% In compliance		
104,846,485 Amount debt capacity remaining (2% RMV minus remaining principal due)					
Total Long Term Debt		28,024,377	22,964,923	11,368,298	34,333,221
Real Market Value FY13					
5,492,574,239					

Columbia County

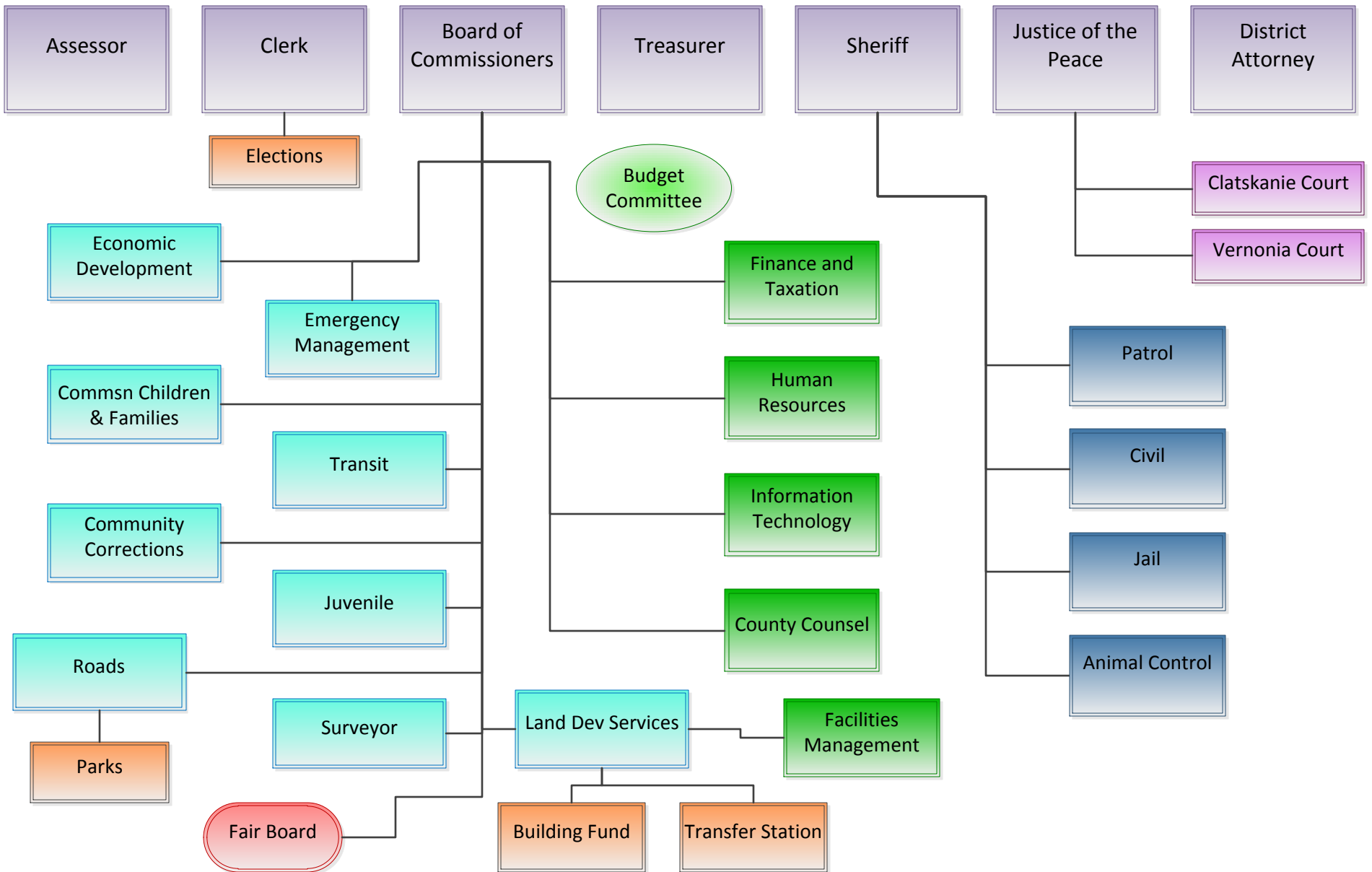
FY14 Proposed Budget

V. County Structure and Workforce

Columbia County Organizational Chart	p. 357
Recommendation Compensation Committee	p. 358
General Fund Staffing Analysis	p. 359
Columbia County Budgeted Position History	p. 360
Portland Consumer Price Index	p. 367



Columbia County Residents Elect the Following County Officials:



Memo

To: Jennifer Cuellar, Budget Officer
From: Jean Ripa, Human Resources Director
Date: April 11, 2013
Subject: Compensation Committee Recommendation 2013

At their meeting today, the Elected Officials Compensation Committee (Randy Larson and Paul Pulliam in attendance) made the following recommendations regarding elected officials' salaries, with an effective date from July 1, 2013 to June 30, 2014:

All elected officials' salaries, except the Justice of the Peace, stay the same as current, with no cost of living adjustment and furloughs continued or not as is the present pattern.

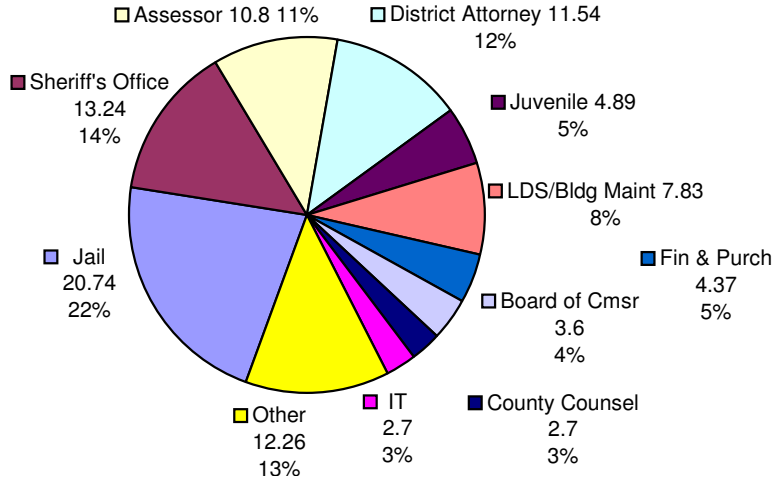
Justice of the Peace: Increase hourly rate to \$35 per hour with a maximum of \$5,000 per month.

Please let me know if you have any questions.

cc: Earl Fisher, County Commissioner
Henry Heimuller, County Commissioner
Tony Hyde, County Commissioner
Sue Martin, County Assessor
Betty Huser, County Clerk
Jeff Dickerson, County Sheriff
Steve Atchison, District Attorney
Jennifer Cuellar, County Treasurer
Wally Thompson, Justice of the Peace
Compensation Committee

General Fund Proposed Budget Staffing Analysis

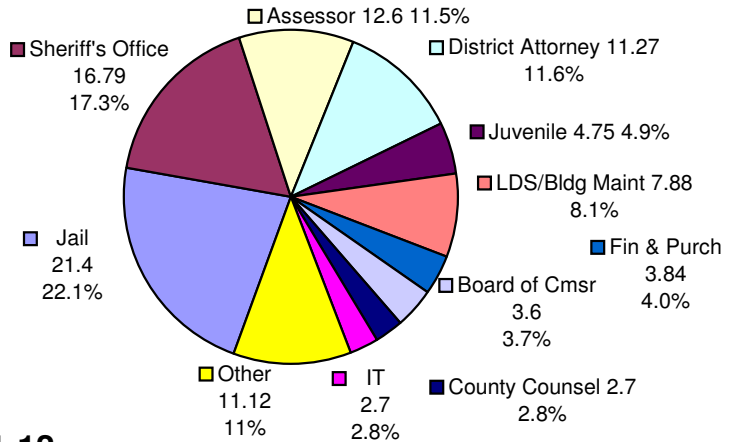
FTE by Department FY2013-14



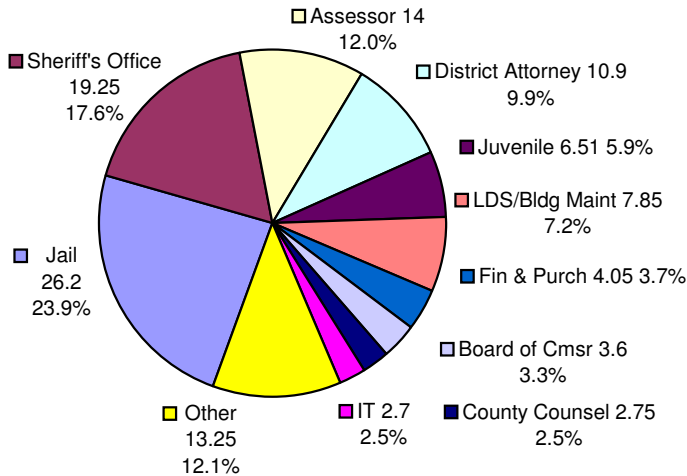
FTE = Full Time Equivalent
 Many positions are less than full time and 10% furloughed positions are .9 FTE

FY14 is the third year in a row for budgeted 10% furloughs in the General Fund except for Economic Development and Sheriff's operations

FTE by Department FY2012-13



FTE by Department FY2011-12



Columbia County Budgeted Position History

	Range	Adopted 2008-09	Adopted 2009-10	Adopted 2010-11	Adopted 2011-12	Adopted 2012-2013	Proposed 2013-2014
GENERAL GOVERNMENT							
<u>Board of Commissioners 100-01</u>							
Commissioners	EL	3.00	3.00	3.00	2.70	2.70	2.70
Board Secretary	22	<u>1.00</u>	<u>1.00</u>	<u>0.90</u>	<u>0.90</u>	<u>0.90</u>	<u>0.90</u>
Total Department		4.00	4.00	3.90	3.60	3.60	3.60
<u>Assessor 100-02</u>							
Assessor	EL	1.00	1.00	1.00	0.90	0.90	0.90
Chief Cartographer	E05	1.00	1.00	1.00	0.90	0.90	0.90
Office Manager II	E04	1.00	1.00	1.00	0.90	0.90	0.90
Sales Data Analyst	26	1.00	1.00	1.00	0.90	0.90	0.90
GIS Programmer-Cartographer	26	1.00	1.00	1.00	0.90	0.90	0.90
Cartographer Drafter	25	1.00	1.00	1.00	0.90	0.00	0.00
Property Appraiser II	26	3.00	3.00	3.00	1.80	2.70	4.50
Property Appraiser I	25	1.50	1.49	2.00	2.70	1.80	0.00
Assessment Clerk II	23		0.00	0.00	0.00	0.00	0.90
Assessment Clerk II	22	2.00	3.00	2.00	1.80	1.80	0.90
Assessment Clerk I	21	<u>2.00</u>	<u>0.00</u>	<u>1.00</u>	<u>0.90</u>	<u>0.00</u>	<u>0.00</u>
Total Department		14.50	13.49	14.00	12.60	10.80	10.80
<u>Tax Office 100-03</u>							
Director, Finance & Taxation	E08	0.80	0.80	0.20	0.18	0.18	0.09
Administrator, Tax & Grants	E02	1.00	1.00	0.50	0.45	0.50	0.63
Accountant I	23	0.60	0.60	0.35	0.14	0.05	0.05
Accounting Clerk I	20	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>	<u>0.59</u>	<u>0.86</u>	<u>0.72</u>
Total Department		2.90	2.90	1.55	1.36	1.59	1.49
<u>County Clerk 100-04</u>							
Personnel-County Clerk	EL	1.00	1.00	1.00	0.90	0.90	0.90
Admin. Asst.	23	1.00	1.00	1.00	0.90	0.90	0.90
Clerk I	20	<u>1.00</u>	<u>0.50</u>	<u>0.50</u>	<u>0.49</u>	<u>0.10</u>	<u>0.49</u>
Total Department		3.00	2.50	2.50	2.29	1.90	2.29
<u>Elections 100-05</u>							
Elections Supervisor	27	1.00	0.90	0.90	0.90	0.68	0.68
Part Time Help	NA	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>
Total Department		1.50	1.40	1.40	1.40	1.18	1.18

	Range	Adopted 2008-09	Adopted 2009-10	Adopted 2010-11	Adopted 2011-12	Adopted 2012-2013	Proposed 2013-2014
<u>Sheriff (Includes Animal Services) 100-06</u>							
Sheriff	EL	1.00	1.00	0.50	0.50	0.50	0.50
Office Manager II	23	0.00	0.00	0.50	0.45	0.50	0.50
Senior Civil Deputy	S125	1.00	1.00	1.00	1.00	1.00	1.00
Civil Deputy	S123	0.00	0.00	1.00	1.00	1.00	1.00
Evidence Tech	NA	0.99	0.49	0.49	0.49	0.60	0.49
Civil Clerk	S122	1.00	1.00	1.00	0.90	0.50	0.50
PT Office Assistant	NA	0.00	0.00	0.00	0.90	0.98	0.00
Undersheriff	E06	2.00	1.00	0.50	0.44	0.25	0.25
Lieutenant	E05		0.00	0.00	0.00	0.00	0.75
Sergeant	S107	2.00	2.00	1.00	1.75	1.50	0.00
Deputy Sheriff	S103	9.00	5.98	9.00	7.00	7.00	5.00
Marine Lieutenant	E05		0.00	0.00	0.00	0.00	0.25
Marine Sergeant	S107	1.00	1.00	1.00	0.25	0.50	0.00
Marine Deputy Sheriff	S103	2.00	1.40	1.40	2.00	2.00	2.00
Animal Control Officer	24	1.00	1.00	1.00	0.90	1.00	1.00
Animal Care Specialist	NA	0.98	1.47	1.47	1.47	0.49	0.00
Kennel Worker	NA	1.48	1.48	0.49	0.20	0.49	0.00
Reductions to be determined		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>(1.47)</u>	<u>0.00</u>
Total Department		23.45	18.82	20.35	19.25	16.84	13.24
<u>Jail 100-08</u>							
Sheriff	EL	0.00	0.00	0.50	0.50	0.50	0.50
Undersheriff	E06	0.00	0.00	0.50	0.50	0.75	0.75
Jail Manager	E06	1.00	1.00	1.00	1.00	1.00	0.00
Office Manager II	23	0.00	0.00	0.50	0.45	0.50	0.50
Corrections Clerk - 128	S128	0.00	0.00	0.50	0.50	0.00	0.00
Corrections Lieutenant	E05		0.00	0.00	0.00	0.00	2.00
Corrections Sargeant	S137	4.00	4.00	4.00	3.00	5.00	0.00
Corrections Nurse	S145	1.49	1.00	0.00	0.00	0.00	0.00
Maintenance Mechanic II	25	1.00	1.00	0.00	0.00	0.00	0.00
Corrections Deputy	S133	18.00	17.00	16.00	17.00	16.00	14.00
Corrections Tech	S131	4.00	0.42	3.00	1.00	0.98	2.49
CH Security & Transport Deputy	NA	1.98	0.00	0.98	2.25	1.70	0.50
Reductions to be determined		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>(4.98)</u>	<u>0.00</u>
Total Department		31.47	24.42	26.98	26.20	21.45	20.74
<u>Economic Development 100-09</u>							
Transit Program Admin	E05	0.00	1.00	1.00	0.45	0.23	0.25
Economic Development Director	E05	<u>1.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1.00</u>	<u>1.00</u>	<u>0.00</u>
Total Department		1.00	1.00	1.00	1.45	1.23	0.25

	Range	Adopted 2008-09	Adopted 2009-10	Adopted 2010-11	Adopted 2011-12	Adopted 2012-2013	Proposed 2013-2014
<u>Surveyor 100-11</u>							
County Surveyor	E04	0.50	0.20	0.38	0.18	0.18	0.18
Deputy Surveyor	E04	0.75	0.20	0.20	0.27	0.00	0.00
Survey Technician	24	<u>0.95</u>	<u>0.30</u>	<u>0.50</u>	<u>0.45</u>	<u>0.27</u>	<u>0.24</u>
Total Department		2.20	0.70	1.08	0.90	0.45	0.42
<u>District Attorney 100-12</u>							
District Attorney	EL	1.00	1.00	1.00	1.00	1.00	1.00
Chief Deputy DA	E09	0.00	0.00	0.00	0.90	0.90	0.90
Deputy DA 2	E07	2.00	2.00	2.00	1.44	1.44	2.36
Deputy DA 1	EO5	2.60	2.20	2.30	1.53	1.80	0.90
Office Manager	E04	1.00	1.00	1.00	0.90	0.90	0.90
Legal Secretary	24	4.70	3.00	2.70	2.43	2.43	2.78
Support Enforcement	25	1.00	1.00	1.00	0.90	0.90	0.90
Child Support Enf Agent	22	1.00	1.00	1.00	0.90	0.90	0.90
Victims Assist Coord	E01	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>0.90</u>	<u>0.90</u>	<u>0.90</u>
Total Department		14.30	12.20	12.00	10.90	11.17	11.54
<u>Justice Court 100-14</u>							
Justice of the Peace	NA	1.00	0.80	0.75	0.68	0.68	0.70
Justice Court Clerk	23	1.00	1.00	1.00	0.90	0.90	0.90
PT Justice Court Clerk	NA	<u>0.25</u>	<u>0.25</u>	<u>0.35</u>	<u>0.45</u>	<u>0.45</u>	<u>0.93</u>
Total Department		2.25	2.05	2.10	2.03	2.03	2.53
<u>Firing Range 100-15</u>							
Undersheriff	E06	0.00	0.00	0.00	0.06	0.00	0.00
Civil Clerk	S122	0.00	0.00	0.00	0.10	0.00	0.00
Rangemaster	NA	<u>0.00</u>	<u>0.00</u>	<u>0.49</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Department		0.00	0.00	0.49	0.16	0.00	0.00
<u>Juvenile Department 100-18</u>							
Juvenile Director	E07	1.00	1.00	1.00	0.17	0.23	0.23
Juvenile Supervisor	EO5	0.00	0.00	0.00	0.00	0.90	0.90
Diversion Coordinator	21	0.00	0.25	0.25	0.20	0.20	0.25
Lead Juvenile PO	27	1.00	1.00	1.00	0.90	0.00	0.00
Juvenile Probation Officer III	25/26	1.00	1.00	1.00	0.90	0.45	0.90
Juvenile Probation Officer II	25	2.00	2.00	2.00	2.70	1.80	1.46
Secretary	23/24	1.00	1.00	1.00	0.90	0.90	0.90
Office Specialist	21	1.00	0.70	1.00	0.49	0.00	0.00
Juvenile Counselor	25	1.00	1.00	1.00	0.00	0.00	0.00
PT Help	NA	<u>0.98</u>	<u>0.25</u>	<u>0.25</u>	<u>0.25</u>	<u>0.25</u>	<u>0.25</u>
Total Department		8.98	8.20	8.50	6.51	4.73	4.89

	Range	Adopted 2008-09	Adopted 2009-10	Adopted 2010-11	Adopted 2011-12	Adopted 2012-2013	Proposed 2013-2014
County Counsel 100-19							
County Counsel	E10	0.90	1.00	1.00	0.90	0.90	0.90
Of Counsel	NA	0.20	0.20	0.10	0.00	0.00	0.00
Assistant County Counsel	E07	0.90	1.00	1.00	0.90	0.90	0.90
Paralegal/NatRes Admin	E04	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>0.90</u>	<u>0.90</u>	<u>0.90</u>
Total Department		3.00	3.20	3.10	2.70	2.70	2.70
Veteran's Service 100-35 (outsourced CAT)							
Total Department	NA	0.00	0.00	0.00	0.00	0.00	0.00
Emergency Services 100-44							
EM Director	E05	1.00	1.00	1.00	0.90	0.90	0.90
HSEM Coordinator	24	1.00	1.00	1.00	0.48	0.90	0.90
UASI Grant Coordinator	24	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>0.90</u>	<u>0.00</u>	<u>0.90</u>
Total Department		3.00	3.00	3.00	2.28	1.80	2.70
Finance/Purchasing/PR 100-45							
Director, Finance and Taxation	E08	0.20	0.20	0.80	0.72	0.72	0.81
Finance Administrator	E02	0.00	0.00	0.50	1.35	1.76	1.12
Finance Administrator CCDA	E02	0.00	0.00	0.00	0.00	0.00	0.50
Accountant I	23	0.50	0.50	1.15	0.77	0.86	0.86
Purchasing Coordinator	24	1.00	1.00	1.00	0.00	0.00	0.00
Senior Accountant	25	0.65	0.65	1.00	0.00	0.00	0.00
Accounting Clerk II	21		0.00	0.00	0.00	0.00	1.08
Accounting Clerk I	20	<u>1.00</u>	<u>0.49</u>	<u>0.50</u>	<u>1.22</u>	<u>0.95</u>	<u>0.00</u>
Total Department		3.35	2.84	4.95	4.06	4.29	4.37
Land Development Services 100-49							
LDS Director	E07	0.50	0.50	0.50	0.45	0.45	0.45
Office Manager (CBA)	26	1.00	1.00	1.00	0.90	0.90	0.90
LDS Secretary	22	1.00	0.00	0.00	0.24	0.49	0.49
Planning Division Manager	E05	1.00	1.00	1.00	0.90	0.90	0.90
Planner I	25	1.00	1.00	0.00	0.00	0.00	0.90
Planner II	26	2.00	1.49	2.00	1.80	0.90	0.00
Environmental Services Specialist	27	2.00	1.20	1.00	0.90	0.90	0.90
Code Enforcement Officer	25	0.00	0.00	0.00	0.63	0.63	0.63
Building Services Manager	E06	0.00	0.25	0.25	0.23	0.45	0.40
Permit Specialist	23	0.00	0.00	0.50	0.00	0.00	0.00
Maintenance Mechanic I	23	0.00	0.00	1.00	0.45	0.68	0.68
Maintenance Mechanic II	25	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.35</u>	<u>1.58</u>	<u>1.58</u>
Total Department		9.50	7.44	8.25	7.85	7.88	7.83

	Range	Adopted 2008-09	Adopted 2009-10	Adopted 2010-11	Adopted 2011-12	Adopted 2012-2013	Proposed 2013-2014
<u>Information Technology 100-50</u>							
IT Supervisor	28		0.00	0.00	0.00	0.00	0.90
Computer Tech Senior	27	1.00	1.00	1.00	0.90	0.90	0.00
Computer Tech II	26	1.00	1.00	1.00	0.90	0.90	0.90
Computer Tech I	25	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>0.90</u>	<u>0.90</u>	<u>0.90</u>
Total Department		3.00	3.00	3.00	2.70	2.70	2.70
<u>Human Resources 100-60</u>							
Director, HR & IT	E08	1.00	1.00	1.00	0.90	0.90	0.90
Office Specialist	21	<u>0.49</u>	<u>0.49</u>	<u>0.49</u>	<u>0.49</u>	<u>0.38</u>	<u>0.49</u>
Total Department		1.49	1.49	1.49	1.39	1.28	1.39
TOTAL GENERAL FUND		132.89	112.65	119.64	109.63	97.62	94.66
<u>Road Department 201</u>							
Director, Public Works	E09	1.00	1.00	1.00	1.00	1.00	1.00
Assistant Director, Public Works	E05	0.50	0.50	0.50	0.50	0.00	0.00
Engineering Coordinator	27	0.00	0.00	0.00	1.00	1.00	1.00
Engineering Intern	26	1.00	1.00	1.00	0.00	0.00	0.00
Office Manager	26	1.00	1.00	1.00	1.00	1.00	1.00
Office Specialist	21	1.00	1.00	1.00	1.00	1.00	1.00
Transportation Planner	27	1.00	1.00	1.00	1.00	1.00	1.00
District Supervisor	27	3.00	3.00	3.00	3.00	3.00	3.00
Crew Leadworker	24	1.00	1.00	1.00	1.00	1.00	1.00
Sign Maintenance Worker	23	1.00	1.00	1.00	1.00	1.00	1.00
Road Maintenance Worker II	23	6.00	4.00	4.00	4.00	3.00	3.00
Road Maintenance Worker I	22	7.00	8.00	8.00	8.00	7.00	6.00
Supervisor, Mechanic	25	1.00	1.00	1.00	1.00	1.00	0.00
Mechanic	24	1.00	1.00	1.00	1.00	1.00	1.00
Lube Service Worker	21	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
Total Department		26.50	25.50	25.50	25.50	23.00	21.00
<u>Parks 202</u>							
Assistant Director, Public Works	E05	0.50	0.50	0.50	0.50	0.75	1.00
Department Secretary	23	0.80	0.80	0.80	1.00	1.00	1.00
Parks Maintenance Worker II	22	1.00	1.00	1.00	1.00	1.00	1.00
Park Host	NA	2.00	1.75	1.75	1.40	1.75	0.96
Park Host-Big Eddy	NA	<u>0.40</u>	<u>0.40</u>	<u>0.40</u>	<u>0.40</u>	<u>0.40</u>	<u>0.32</u>
Total Department		4.70	4.45	4.45	4.30	4.90	4.28

	Range	Adopted 2008-09	Adopted 2009-10	Adopted 2010-11	Adopted 2011-12	Adopted 2012-2013	Proposed 2013-2014
<u>Community Corrections 203</u>							
Director	E07	1.00	1.00	1.00	1.00	0.75	0.75
Probation Officer I	P1	4.60	6.00	3.00	5.00	0.99	0.00
A & D Eval. Spec	NA	0.49	0.49	0.49	0.49	0.49	0.45
Probation Officer II	P2	3.00	1.00	4.00	1.00	5.00	6.00
Split Juv/Cmty Crctns PO	27	0.00	0.00	0.00	0.00	0.45	0.00
Office Manager	E04	1.00	1.00	1.00	1.00	1.00	1.00
Clerical Specialist	22	1.00	1.00	0.49	0.33	0.33	0.33
Case Aid	20	1.00	0.00	0.00	0.00	0.00	0.00
Lead Probation Officer	27	1.00	1.00	1.00	1.00	1.00	1.00
EM PreTrial	28	1.00	0.00	0.00	0.00	0.00	0.00
Work Crew Supervisor	24	3.00	1.30	1.60	1.98	1.98	1.69
Dept. Secretary	22	0.00	0.00	0.00	0.00	1.00	1.00
Office Specialist	21	1.00	1.00	1.00	1.00	0.00	0.00
Office Assistant	NA	1.00	0.49	0.50	0.49	0.49	0.49
Temp Help	NA	<u>0.00</u>	<u>0.49</u>	<u>0.49</u>	<u>0.49</u>	<u>0.59</u>	<u>0.59</u>
Total Department		19.09	14.77	14.57	13.78	14.07	13.30
<u>Fairboard Fund 204</u>							
Fair Administrator	E04	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>0.53</u>	<u>0.00</u>	<u>0.00</u>
Total Department		1.00	1.00	1.00	0.53	0.00	0.00
<u>Commission on Children & Family 205</u>							
CCCCF Director	E05	1.00	1.00	1.00	1.00	1.00	1.00
Fiscal Assistant	23	0.33	0.25	0.37	0.37	0.49	0.28
Program Coordinator	NA	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.17</u>	<u>0.13</u>	<u>0.00</u>
Total Department		1.33	1.25	1.37	1.54	1.62	1.28
<u>Solid Waste Transfer Station 207</u>							
LDS Director	E07	0.00	0.20	0.20	0.18	0.18	0.18
Building Services Manager	E06	0.50	0.50	0.50	0.45	0.00	0.00
Solid Waste Program AdminIstrat	24	1.00	1.00	1.00	0.90	0.00	0.00
Recycle Center Supervisor	23	0.00	1.00	0.00	0.00	0.00	0.00
Code Enforcement Officer	25	1.00	1.00	1.00	0.27	0.27	0.27
Maintenance Mechanic II	25	0.00	0.00	0.00	0.45	0.23	0.23
Maintenance Mechanic I	23	1.00	1.00	1.00	0.45	0.23	0.23
LDS Secretary	22	<u>0.30</u>	<u>0.25</u>	<u>0.00</u>	<u>0.25</u>	<u>0.00</u>	<u>0.00</u>
Total Department		3.80	4.95	3.70	2.95	0.91	0.91

	Range	Adopted 2008-09	Adopted 2009-10	Adopted 2010-11	Adopted 2011-12	Adopted 2012-2013	Proposed 2013-2014
Corner Preservation Fund 209							
County Surveyor	E04	0.50	0.80	0.80	0.36	0.72	0.72
Deputy Surveyor	E04	0.25	0.80	0.62	0.63	0.00	0.00
Survey Technician	24	<u>1.05</u>	<u>0.70</u>	<u>0.50</u>	<u>0.45</u>	<u>0.63</u>	<u>0.25</u>
Total Department		1.80	2.30	1.92	1.44	1.35	0.97
Inmate Benefit Expense Fund 210							
Corrections Clerk -128	S122	<u>0.00</u>	<u>0.00</u>	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>
Total Department		0.00	0.00	0.50	0.50	0.50	0.50
Columbia County Rider 216							
Transit Program Coordinator	E04	1.00	1.00	1.00	1.00	0.49	0.00
Transit Program Administrator	E05	0.00	0.00	0.00	0.45	0.68	0.75
Transit Coordinator	E04	<u>0.00</u>	<u>0.49</u>	<u>0.00</u>	<u>1.00</u>	<u>1.00</u>	<u>0.00</u>
Total Department		1.00	1.49	1.00	2.45	2.17	0.75
Building Services Fund 217							
LDS Director	E07	0.40	0.20	0.20	0.18	0.18	0.18
Building Services Manager	E10	0.50	0.25	0.25	0.23	0.45	0.41
Bldg Inspection Supervisor	28	0.70	0.70	0.70	0.63	0.63	0.63
Inspector I	27	1.49	0.00	0.00	0.00	0.49	0.49
Inspector I	27	2.49	2.98	3.00	0.90	0.05	0.00
Plans Examiner III	27	1.00	0.00	1.00	0.90	0.00	0.00
Permit Specialist	23	1.50	1.50	1.25	0.68	0.68	0.68
LDS Director (electrical)	E07	0.10	0.10	0.10	0.09	0.09	0.09
Bldg Inspection Supervisor	28	0.30	0.30	0.30	0.27	0.27	0.27
Electrical Inspector	27	1.00	0.00	0.25	0.20	0.05	0.10
Inspector II	27	0.00	0.00	0.00	0.25	0.00	0.72
Inspector I	27	0.00	0.00	0.00	0.10	0.00	0.00
Permit Specialist	23	<u>0.50</u>	<u>0.50</u>	<u>0.25</u>	<u>0.23</u>	<u>0.23</u>	<u>0.23</u>
Total Department		9.98	6.53	7.30	4.66	3.12	3.80
TOTAL OTHER FUNDS		69.20	62.24	61.31	57.65	51.64	46.79
GRAND TOTAL		202.09	174.89	180.95	167.28	149.26	141.45
Change from Prior Year			-13.5%	3.5%	-7.6%	-10.8%	-5.2%

WEST INFORMATION OFFICE
San Francisco, Calif.

For release 10:00 a.m. (PDT) Thursday, February 21st, 2013

13-324-SAN

Technical information: (415) 625-2283
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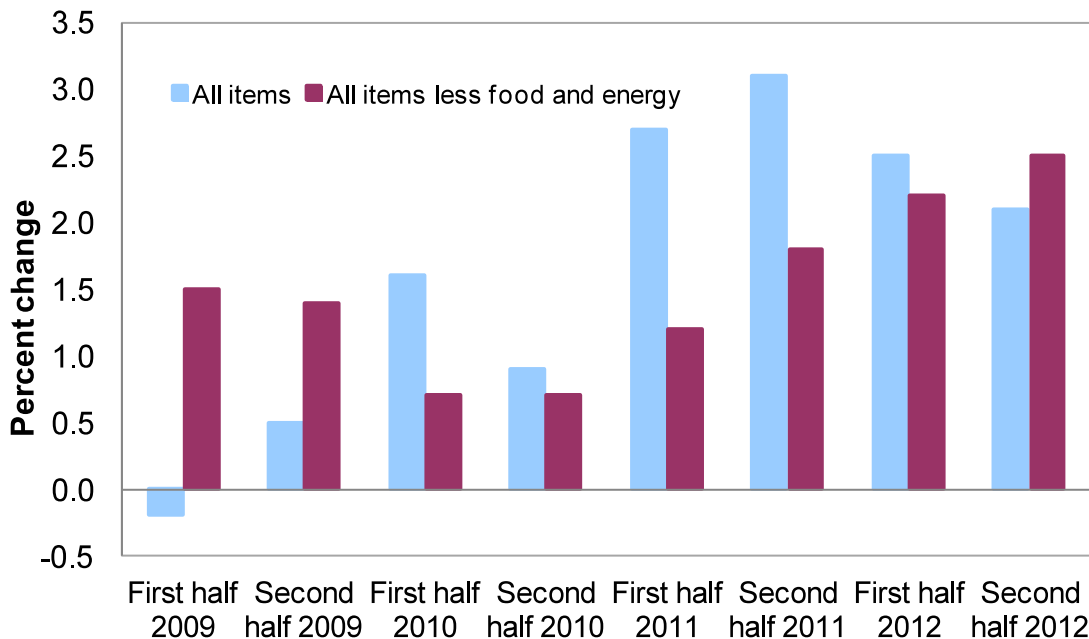
CONSUMER PRICE INDEX, PORTLAND – SECOND HALF 2012

Area prices up 0.9 percent over the past six months, up 2.1 percent from a year ago

Prices in the greater Portland area, as measured by the Consumer Price Index for All Urban Consumers (CPI-U), advanced 0.9 percent in the second half of 2012, the U.S. Bureau of Labor Statistics reported today. (See table A.) Regional Commissioner Richard J. Holden noted the latest six-month increase was influenced by higher prices for shelter and medical care. (Data in this report are not seasonally adjusted. Accordingly, six-month-to-six-month changes may reflect seasonal influences.)

Over the past 12 months, the CPI-U rose 2.1 percent. (See chart 1.) Energy prices declined 0.3 percent, mainly due to a decrease in the price of natural gas service. The index for all items less food and energy increased 2.5 percent over the year.

Chart 1. Over-the-year percent change in CPI-U, Portland, First half of 2009 - First half of 2012



Source: U.S. Bureau of Labor Statistics

Columbia County

FY14 Proposed Budget

VI. Reference

Columbia County Budget Process and Basis of Budgeting	p. 368
Role of Budget Committee	p. 370
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Columbia County Budget Committee Meeting Affidavit Publication	p. 377
Where Your Property Tax Dollar Goes FY2012-13	p. 378
FY2012-13 Top Tax Payers Columbia County	p. 379
Financial Policies	p. 380
Glossary of Terms	p. 401

Columbia County FY2013-14 Budget Process and Basis of Budgeting

Columbia County's **budget process** is determined both by rules set out by Oregon Local Budget Law as well as our commitment to a budget development and management approach that prioritizes strong participation across all County Departments and Elected Offices in the creation of the budget.

The County budgets annually for the year July 1 to June 30. The State of Oregon uses a biennial budget. The FY2013-14 budget year is the first year of the next Oregon biennium budget.

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

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

In January all Department Heads and Elected Officials review their current budget year actual to budget numbers and make an initial prediction as to how they believe their pieces of the county-wide budget will finish out at year's end.

In February individual budget components are developed and submitted to the Finance Director. The Finance Director works on reasonable estimates for payroll, administrative allocation levels and distribution, property tax estimates and other county-wide expenditures and unrestricted revenues.

Budget managers are also requested to project a "fully funded" scenario, an estimate of what department managers believe it would take to fully meet mandated service requirements and be an organization "firing on all cylinders." While not all managers produced these numbers, the exercise gave most good food for thought and helped in the prioritization of services process when we had to make cuts to the requested budget. IN addition, for the first time each manager projected out FY14-15 revenues and expenditures as a reference for decision making for the upcoming year.

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

This year, the budget gap was significant and required an iterative process of meetings and proposals involving the Board of Commissioners, Finance Director, Department Heads and other

Elected Officials. In the end, the proposed balanced budget presented on April 30, 2013, is one that means reduced service levels for the community and which will require sacrifice on the part of the majority of County employees.

Two Budget Committee meetings are scheduled. The first is April 30 and will include an opportunity for the public to comment on the proposed budget. The second in May 21 and it is expected that the FY14 County Budget will be approved at that meeting.

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

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

The FY2013-14 budget must be appropriated by the Board of Commissioners before the current fiscal year ends on June 30.

If it is needed, supplemental budgets may be done during the course of the fiscal year. The criteria for which supplemental budget process should be pursued vary by amount and situation. A summary of these situations and appropriate actions produced by the Oregon Department of Revenue is attached (in Section VI).

Basis of Budgeting

Modified accrual is the basis for the budget document; revenues earned or expenditures incurred during FY14 are included if there is a reasonable expectation that they will be transacted within two months of the close of the fiscal year.

Role of the Budget Committee

The following items are excerpts from the Local Budgeting Manual published by Oregon's Department of Revenue. The intent is to become clear about the Budget Committee's role and duties regarding the eventual adoption of the County's budget for FY 2013-2014 as well as the two organizations Meadowview Service District and the Columbia County Development Agency. Clarifying comments from the Budget Officer appear in **blue type**.

The purpose of the April 30 meeting is for the Budget Officer to submit the proposed budget and the budget message formally to the Budget Committee. The Committee will also receive public comment and hear from key members of County staff to discuss their segments of the budget.

At the May 21 meeting, the Budget Committee will review any adjustments to the proposed budget and will make a decision to approve the budget or take further action in order to approve the budget at a later time.

At the two public hearings in June, the Budget Committee will be available to hear from the public and discuss their views on the approved budget.

Local Budgeting Manual excerpts:

Citizen involvement (pg 5 and 6)

To give the public ample opportunity to participate in the budgeting process, Local Budget Law requires that a budget officer be appointed and that a budget committee be formed that includes voters from the district.

The budget officer draws together necessary information and prepares the proposed budget. The budget committee reviews and may revise the proposed budget before it is formally approved. After the budget committee approves the budget, the governing body publishes a summary of the budget and holds a public hearing, at which any person may appear for or against any item in the budget. These requirements encourage public participation in budget making. They also give public exposure to budgeted programs and fiscal policies before the governing body adopts the budget.

Chapter 8—The Budget Committee and Approving the Budget (pg 44 to 46)

Budget committee members

The budget committee is a local government's fiscal planning advisory committee. The governing body of each local government must establish a budget committee (ORS 294.336). The budget committee is composed of the governing body and an equal number of electors appointed by the governing body.

If, after a good faith attempt, the governing body cannot find a sufficient number of registered voters who are willing to serve, those who are willing and the governing body become the budget committee. If no willing electors can be found, the governing body is the budget

committee [ORS 294.336(2)]. [This is the status of the Meadowview Service District – the governing body is the budget committee.](#)

All members of the budget committee have equal authority. Each member's vote counts the same. Any member can be elected by the committee as its chair.

No member of the budget committee (including governing body members) may receive any compensation for their services as a member of the budget committee [ORS 294.336(3)].

Duties of the budget committee

The budget committee meets publicly to review the budget document as proposed by the budget officer. The committee receives the proposed budget and the budget message and holds at least one meeting in which the public may ask questions about and comment on the budget ([April 30](#)). The committee must eventually approve the budget and, if ad valorem property taxes are required, approve the amount of tax or the rate per \$1,000 of assessed value for each levy that will be certified to the assessor.

Budget committee meetings

The budget committee must have a quorum present to hold a meeting [OAR 150-294.336-(B)]. A quorum is a majority of the total membership of the committee.

The budget committee elects a presiding officer from among the members at the first meeting [ORS 294.336(9)]. The budget committee also hears the budget message at its first meeting.

The budget committee reviews and, if a majority of the committee feels it is necessary, revises the proposed budget submitted by the budget officer.

The committee must ultimately balance each fund and approve the budget. Committee members may not discuss or deliberate on the budget outside of a public meeting.

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

Any budget committee action requires the affirmative vote of a majority of the total budget committee membership [OAR 150-294.336-(B)]. For example, if only six members of a 10-member committee are present, they have the quorum necessary to meet, but they all must vote in favor of any proposed action to achieve the required majority ([for Columbia County, each action requires four votes](#)).

Approving the taxes

The budget committee sets and approves the amount or rate of property taxes to be imposed. This is a very important responsibility of the budget committee. Less than the full amount of the available tax revenue may be needed to balance the budget. (It's hard to imagine a scenario where this could be true for Columbia County!) In that event, the budget committee may choose to impose less tax than the local government's full taxing authority.

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

Once the budget committee has approved the budget, it has completed all of the duties required of it by Local Budget Law.

After the budget committee approves the budget, it is turned over to the governing body and the process enters into the adoption stage. The governing body has the final responsibility for allocating the resources of the budget to the programs and departments of the local government. [ORS 294.435(1)]

If any changes are necessary after the budget committee approves the budget, the governing body may make the revisions after the budget hearing and before adopting the budget. The governing body's authority to change the approved budget is limited. It cannot increase expenditures in a fund by more than \$5,000 or 10 percent, whichever is greater, unless it publishes a revised financial summary and hearing notice, and holds another budget hearing. (We expect to have some changes within this limit so the Adopted column of the budget will be slightly different from the Budget Committee's Approved column)

Budget Changes After Adoption

ORS 294.326: It is unlawful to expend money unless authorized by Local Budget Law.

ORS 294.100: It is unlawful to expend any money in excess or for any other purpose than provided by law.

Supplemental Budgets (294.480)

Supplemental budget to increase appropriation amounts allowed, if:

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

Supplemental budget must:

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

Process if supplemental budget changes any fund expenditures by **less than 10%**:

- Notice required not less than 5 days prior to regular meeting.
- Notice published by newspaper, mail or hand delivery.
- Notice includes “sufficient detail” on resources and expenditures.
- Governing body makes appropriations at their regular meeting.

Process if supplemental budget changes any fund expenditures by **10% or more**:

- Notice required 5 to 30 days prior to hearing.
- Notice published by newspaper, mail or hand delivery.
- Notice includes supplemental budget or summary of it.
- Governing body holds public hearing before making appropriations.

<http://www.oregon.gov/DOR/PTD/LocalB.shtml>

Exceptions to Local Budget Process

* Board Resolution Strongly Recommend

Situation	Resolution Required	Supplemental Budget Required	No Official Action Required
Unforeseen Grant (294.326(3))			
<ul style="list-style-type: none"> • Unknown at time of regular budget: <ul style="list-style-type: none"> ➢ Specific purpose. ➢ General purpose. 	✓	✓	
Funded Unforeseen Occurrence (294.326(4))			
<ul style="list-style-type: none"> • Unforeseen condition/pressing necessity; and • Cost paid with non-tax money, or • Cost paid by outside source requesting service. 	✓		
Bond Proceeds or Debt Service (294.326(5))			
<ul style="list-style-type: none"> • If 60-day period in ORS 287A.150 expired after budget adopted, or • If bonds approved by voters during current year, or • If the bonds are to refund previous bonds. 			✓*
Expenditure of Bond Proceeds (294.326(6)):			
<ul style="list-style-type: none"> • From conduit revenue bonds or their debt service, or • Money escrowed for defeasing bonds, or • From prepayments of bond redemption assessments. 			✓*
Local Improvement Assessments (294.326(7))			
			✓*
Deferred Employee Compensation (294.326(8))			
			✓
Purchase Refund (294.326(10))			
<ul style="list-style-type: none"> • Public hearing required. 	✓		
New District (294.326(11))			
<ul style="list-style-type: none"> • No budget required in year formed • If formed between March 1 and June 30th, no budget required the following year either. 			✓*

<http://www.oregon.gov/DOR/PTD/LocalB.shtml>

Situation	Resolution Required	Supplemental Budget Required	No Official Action Required
Reducing Appropriations (294.435(6))	✓		
<ul style="list-style-type: none"> • Optional if available resources decrease. • Public hearing required if budget changed. 			
School/Community College Emergency (294.440)	✓		
<ul style="list-style-type: none"> • To spend additional money from Federal Government or ESD under ORS 334.370. • Must declare emergency. 			
Pass-through Adjustment (294.450(5))	✓		

Resolution Transfers

Intra-Fund Transfers (294.450(1))

- From one existing appropriation category to another. ✓

Contingencies (294.450(2))

- Up to 15% of fund total appropriations ✓
- Over 15% of fund total appropriations ✓

*** Transfer of Appropriation Between Funds (294.450(3))**

✓

*** Transfer of Resources Between Funds (294.450(3))**

✓

* SB 916 – 2009 Legislative Session

Effective Jan 1, 2010 – ORS 294.450(3) appropriations and resources can be transferred between any two funds by resolution or ordinance. Prior limitations on “specific purpose” fund still apply (i.e. GO debt service, special purpose grants, reserves, Gas Tax revenues, etc)

<http://www.oregon.gov/DOR/PTD/LocalB.shtml>

Situation	Resolution Required	Supplemental Budget Required	No Official Action Required
Inter-Fund Loans			
Inter-Fund Loans (294.460)	✓		
<ul style="list-style-type: none"> • May not be from debt service or debt service reserve. • May not be constitutionally dedicated money. • Operating loan limited to current year and next year. • Capital loan limited to 10 years. • Capital loan must specify interest rate. 			
Other Exceptions			
Involuntary Conversion/Natural Disaster (294.455)	✓		
<ul style="list-style-type: none"> • Any available funds may be spent, including unappropriated ending fund balance. • If public health/safety requires prompt action, executive officer may authorize expenditure by written order. 			
Unnecessary Fund Elimination (294.475)	✓		
<ul style="list-style-type: none"> • Balance to General Fund unless otherwise provided when fund set up. 			

<http://www.oregon.gov/DOR/PTD/LocalB.shtml>

**AFFIDAVIT
OF
PUBLICATION**

COUNTY OF COLUMBIA
STATE OF OREGON SS.

I, Shari Phiel, being first duly sworn, depose and say that I am The Editor of The Chronicle, a newspaper of general circulation, as defined by sections ORS 193.010 and 193.020, printed and published at St. Helens, in the aforesaid county and state; that the

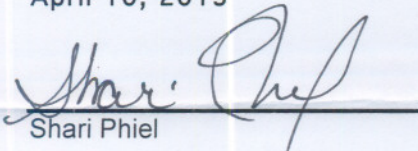
Notice of Budget Committee Meeting Columbia County, State of Oregon

April 30, 2013

A printed copy of which is hereby annexed, was published in the entire issue of said newspaper for

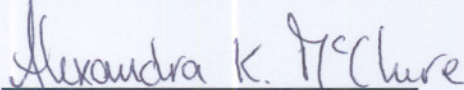
1 (one) successive and consecutive weeks in the following issues:

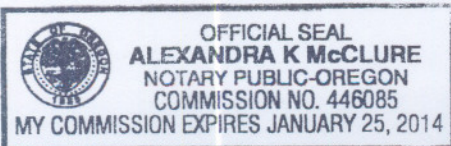
April 10, 2013


Shari Phiel

Subscribed and sworn before me this

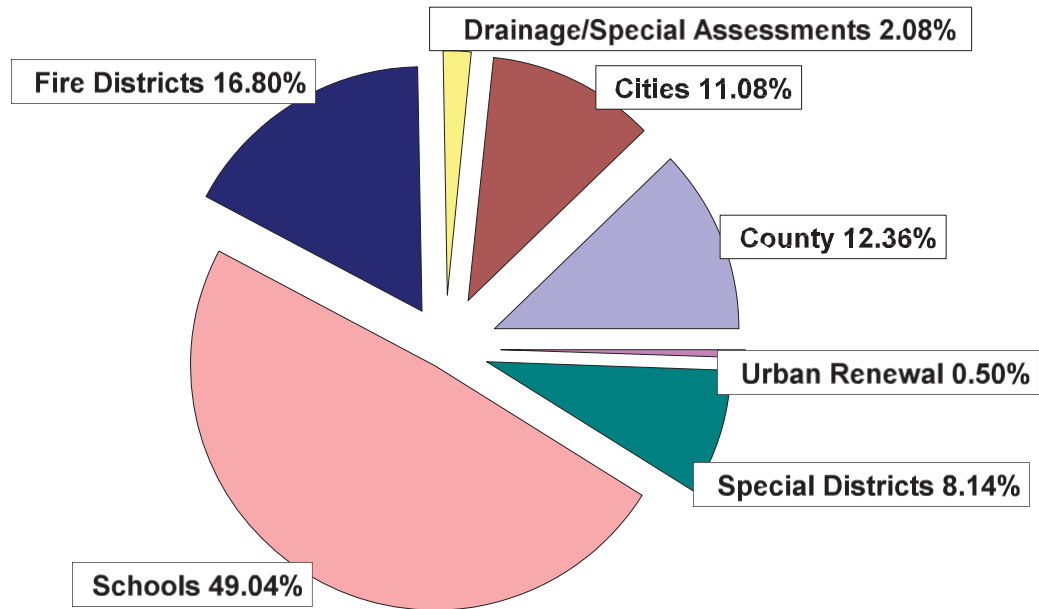
10th day of April, 2013


Alexandra K. McClure



CH13-982
**NOTICE OF
BUDGET
COMMITTEE MEETING**
A public meeting of the Budget Committee of Columbia County, Columbia County, State of Oregon, to discuss the budget for the fiscal year July 1, 2013 to June 30, 2014 will be held at 230 Strand Street, Room 308, St. Helens, OR 97051. The meeting will take place on the 30th day of April, 2013 at 10:20 AM. The purpose of the meeting is to receive the budget message and budget document as well as public comment on the budget. A copy of the budget document may be inspected or obtained on or after April 29, 2013, at the finance office at 230 Strand Street, St. Helens, OR between the hours of 8:30 A.M. and 5:00 P.M.
This is a public meeting where deliberation of the Budget Committee will take place. Any person may appear and discuss the proposed programs with the Budget Committee.
Additional notice of this meeting is found on our website: www.co.columbia.or.us

Where Your Property Tax Dollar Goes 2012-13 Fiscal Year



Cities	6,205,232
County	6,920,409
Drainage/SA	1,165,118
Fire Districts	9,406,196
Schools	27,451,447
Special Districts	4,556,953
Urban Renewal	279,553
TOTAL	55,984,908

FY13 Top 20 Columbia County Tax Payers

Owner Name	Tax Amount	Assessed Value	Real Market Value
NORTHWEST NATURAL GAS CO	1,937,845.32	165,811,492	165,812,217
UNITED STATES GYPSUM	1,258,720.32	73,911,660	73,911,660
PORTLAND GENERAL ELECTRIC	1,075,228.77	302,756,689	302,779,914
ARMSTRONG WORLD INDUSTRIES INC	521,751.91	36,011,450	36,011,450
LONGVIEW TIMBERLANDS LLC	503,376.45	42,321,713	67,952,128
CLATSKANIE PUD	488,800.56	39,852,000	39,852,000
COLUMBIA RIVER PUD	420,846.19	33,294,600	33,294,600
DYNO NOBEL INC	310,905.91	24,782,960	25,190,530
BOISE WHITE PAPER LLC	302,025.09	20,795,884	24,367,337
CENTURYLINK	214,736.52	14,922,900	14,922,900
FRED MEYER STORES INC	195,137.71	12,399,380	17,529,910
CASCADES TISSUE GROUP OREGON	193,237.63	13,337,310	13,337,310
COMCAST CORPORATION	186,965.25	12,548,900	18,620,642
PORT OF ST HELENS	156,393.69	11,766,970	17,301,380
NORTHWEST AGGREGATES INC	154,059.23	12,784,680	12,784,680
WEYERHAEUSER COMPANY	153,826.04	12,615,405	20,272,281
WAL-MART REAL ESTATE BUSINESS TRU	116,528.08	7,792,020	12,488,580
TEEVIN INVESTMENT CO INC	109,677.04	5,906,639	7,057,871
BASCOM PACIFIC LLC	108,576.59	9,539,183	15,160,841
KNIFE RIVER CORPORATION - NORTHWE	102,338.77	7,956,852	9,102,207

General Statement on Financial Management

Columbia County will conduct its financial affairs according to Generally Accepted Accounting Practices (GAAP) as defined by the national Governmental Accounting Standards Board (GASB), except where those standards conflict with the Laws or Constitution of the State of Oregon.

These standards apply to all funds, trusts or special districts for which the County has fiduciary or operational responsibilities.

Columbia County and its employees will conduct the County's financial affairs with professionalism and candor befitting responsible democratic government. Employees are to remember that they are using public funds when conducting County business. Employees should receive no personal gain other than Board approved compensation and reimbursement for approved expenditures.

§ To encourage public participation and understanding a reasonable number of proposed and approved budget documents will be available for public review at no cost.

§ Proposed budget documents will be made available by the Department of Finance and Taxation.

§ Adopted budget documents will be made available for reference through the public libraries located in the county, and for loan on a short-term basis from the Department of Finance and Taxation as outlined in the County's fee schedule.

§ Adopted budget documents will be provided to the public by the Department of Finance and Taxation for the fee established by the Board of County Commissioners.

Within 30 days of the end of each fiscal quarter, the staff of the Department of Finance and Taxation will prepare a report to the Board of County Commissioners, to inform the Board on the state of the budget and the general financial condition of the County and the special districts for which it is responsible. These quarterly reports will include the information required by ORS 294.085 in July and January.

Financial Organization

Purpose Statement:

These policies are the County's guide to its financial and budgetary structure, its philosophy and its presentation to the public, Budget Committee and the Board of County Commissioners.

The County will establish new funds only by resolution of the Board of County Commissioners. Each resolution shall state the purpose of the fund, its basis of accounting, and the disposition of assets upon dissolution of the fund. Unless required by law or enabling resolution, all assets of dissolved funds shall be transferred to the General Fund. Elimination of funds shall be by order as required in ORS 294.475.

In accordance with GAAP, the County will minimize the number of active funds as feasible. Services will be classified within the appropriate department in the General Fund unless otherwise required by law or agreement.

The appropriation resolution shall adopt the annual budget in lump sum by fund by department.

The budget and finance structure shall provide for adequate segregation of programs or services financed in whole or part by dedicated revenues.

The County budget shall use the summary categories of General Revenue, Fees for Services and Designated for Specific Purpose for revenues; Personal Services, Materials & Services, Capital Outlay, Debt Service, Contingencies, and Other for expenditures. All accounts shall be assigned to the appropriate summary category through the chart of accounts.

The Department of Finance and Taxation shall establish and maintain a Chart of Accounts listing funds, departments, categories, and object codes. Specific account numbers shall be assigned only by Director of Finance and Taxation or designee in order to maintain consistency in the chart of accounts.

Accounting and Auditing

Purpose Statement:

Statements of internal accounting policy inform budget managers and the public of the standards on which the County operates.

The County will establish and maintain high standards of accounting practices. The accounting policies of Columbia County will conform to Generally Accepted Accounting Principles (GAAP) as applicable to governments. Interim reports and records will be prepared and maintained on the budgetary basis prescribed by state law and will be adjusted to GAAP for financial reporting purposes.

The County will comply with Generally Accepted Accounting Principles and state laws in the development and use of cost accounting systems for operations and capital improvements cost reporting.

An independent public accounting firm will conduct an annual financial audit and will publicly issue its opinion. This firm shall be selected every five years on the basis of a competitive RFP process.

The County will maintain an accounting system which will record and report an inventory of all County owned fixed assets.

A fixed asset is defined as an item of tangible property of a more or less permanent nature. Only fixed assets of more than \$5,000 of value will be specifically tracked and reported for purposes of the annual audit. For property control purposes, County departments are encouraged to track property of lesser value in their departments.

Property acquired through tax foreclosure shall maintain its identity as such until its disposition by the County.

The County will maintain accounting records for all County service districts. All costs associated with maintaining such accounting records shall be charged to the districts.

Budget Formation and Management

Purpose Statement:

These policies guide the development and execution of the annual budget and establish the framework for budget planning, presentation and financial reporting.

The County will annually adopt a balanced budget as required by state law. The budget will balance current operating expenditures with current operating revenues for all operating funds.

The Budget Officer shall prepare and maintain a three-year projected budget. This budget will be updated three times during the year; 1) at creation of a new fiscal year budget file by the Department of Finance and Taxation; 2) during the submission of requested budgets by departments; and 3) after adoption of the next fiscal year's budget.

The unrestricted portion of the General Fund beginning fund balance will be reserved or applied in the following order:

- 1) the amount determined necessary for unappropriated fund balance, (goal is four months of projected personnel expense)
- 2) the amount determined necessary for fund contingency (goal is five percent of general fund budget)
- 3) reserves to be held for a future year's expense (the goal to be determined by Board of County Commissioners),
- 4) capital outlays for real or personal property, or one time costs or projects.
- 5) to maintain current services if the next fiscal year's budget projection shows a short-term revenue reduction.

The beginning fund balance of any operating fund (other than the General Fund and the Forest, Parks and Recreation Fund) will be used to fund unappropriated fund balance, and contingency accounts. A beginning balance in excess of that necessary to cover unappropriated fund balance and contingency may be allocated to capital improvements, or one time capital or maintenance expenses not likely to recur in the subsequent fiscal year, or other expenditure deemed appropriate by the Board of County Commissioners.

The beginning fund balance of the Forest, Parks, and Recreation Fund may be used to fund current operating expenditures due to the cyclical nature of this fund's revenue generation (periodic cutting of managed timber lands).

The County General Fund receives revenues from the sale of timber on state lands. Annual

receipts are subject to fluctuation due to economic, legal and environmental forces outside of the County's control. When there is reason to believe that reductions in anticipated revenues will be temporary, lasting no more than one fiscal year, the County may use the excess beginning balance, or reduce allocation to unappropriated fund balance to maintain existing services or programs through one fiscal year.

When the General Fund receives or is anticipated to receive in the coming fiscal year unrestricted revenues totaling \$50,000 or more, and this is a one time occurrence and highly unlikely to recur in the following fiscal year, the revenues will be allocated to the budget under the same policies as unrestricted beginning fund balance.

To meet the need for working capital from July 1 to approximately October 1 of each fiscal year the County will budget an unappropriated ending fund balance in the General Fund. The amount established annually will not be less than the difference between the expected expenditures to be paid and the anticipated revenues to be received during that time period. If the ending fund balance in any operating fund is reduced below that required amount, the Board of County Commissioners will adopt a plan to restore fund balance in the subsequent fiscal year.

A contingency account will be established in the General Fund; Road Fund; Forest, Parks, and Recreation Fund; and Fair Fund. A minimum of 1.5% of estimated operating revenues of each fund will be budgeted in these accounts each year. A contingency account shall be used only for expenditures which cannot be foreseen and planned in the budget because of the occurrence of some unusual or extraordinary event. [See OAR 150-294.352(8)]. Transfers from the contingency account must be authorized by resolution of the Board of County Commissioners. Contingency accounts may be established in other funds as necessary. The need for these accounts will be determined annually as a part of the budget process.

Each department head is responsible for the budget management of the funds and/or departments for which he/she has administrative responsibility. For some funds and/or departments without designated department heads, it may not be evident who has administrative responsibility. For those departments and/or funds, the following department heads have responsibility for budget management and expenditure approval:

- Veterans' Service Office - Board of County Commissioners
- County Dues - Board of County Commissioners
- Non-Departmental Payments - Director of Finance and Taxation
- Footpath Bicycle Trail Fund - Board of County Commissioners
- Direct Pass-Through Grant Fund - Director of Finance and Taxation
- Corrections Facility Construction Fund - Director of Finance and Taxation
- Courthouse Security Fund - Director of Finance and Taxation, Court Administrator
- Information Technology - Director of Human Resources

Budget Amendments

Purpose Statement:

These policies govern circumstances which require alteration of the budget during the fiscal year.

The Budget Officer shall be responsible for coordination, review, and execution of requests to amend the budget. Amendments to the budget will strictly comply with Oregon Local Budget Law. The Budget Officer shall be responsible for ensuring compliance, determining the appropriate procedure to be applied, and maintaining all necessary legal records and documents.

The appropriate department head is responsible for initiating corrective budget action through submission of a request for appropriation transfer or supplemental appropriation to the Budget Officer.

An appropriation transfer requires approval by the Board of County Commissioners at a regular public meeting only under the circumstances listed below. All other transfer requests will be processed after receipt and review by the Budget Officer. The Budget Officer will provide the Board of County Commissioners with a listing of all transfer actions.

- § Transfer of appropriation from one appropriated department to another within the same fund.
- § Transfer of appropriation from the General Fund to any other fund.
- § Transfer of appropriation from a contingency account in any fund.
- § Transfer of appropriation that will result in creation of a new function or service.
- § Transfer of appropriation that will create new regular position(s) or increase FTE.

The Board of County Commissioners and/or the Budget Committee shall evaluate all budget requests based on the ability of the activities financed by these requests to further the stated goals of the County as outlined in the County's goals statement.

Revenue

Purpose Statement:

These policies provide guidance in the classification of revenues. They guide the pricing philosophy for County services.

The County will estimate revenues using objective, analytical methods, based on the best information available at the time of estimation.

A three year projection of all revenues will be maintained. This database will be updated three times during the year; 1) at creation of a new fiscal year budget file by the Department of Finance and Taxation ; 2) during the submission of requested budgets by departments; and 3) after the adoption of the next fiscal year's budget by the Board of County Commissioners.

All adjustments to fee schedules shall be adopted by the Board of County Commissioners with an order prepared by the requesting department. The order shall be reviewed and approved by County Counsel and the Director of Finance and Taxation for compliance with state laws and County ordinances and policies prior to presentation to the Board of County Commissioners.

Except for fees regulated by state law or rule, the County will set all fees at a rate calculated to achieve full below cost recovery of direct, indirect cost, and when appropriate, capital depreciation, except as provided below.

Departments will review fee schedules annually. Each department will report annually its findings and recommendations to the Board of County Commissioners as to the adequacy of the fees being charged. A fee may not be adjusted more than once in any 12 month period (ORS 203.115).

The Board of County Commissioners may establish fees at less than full cost recovery. The department shall determine the full cost of service. An order of the Board shall set the actual charge at a percentage of full cost. The order shall state the reason for the exception and the public purpose it serves.

When a fee is charged to the public for use or rental of County facilities an amount for capital depreciation will be included. The portion of the fee designated for capital replacement will be deposited in accounts separate from the operating budget and will be expended only for items contained in an approved capital improvement plan, equipment replacement schedule, or maintenance management program.

Capital Outlay & Capital Improvements

Purpose Statement:

These policies will assist the County in the classification of capital outlays, accounting for fixed assets, and provide the basis for development of an annual Capital Improvement Plan.

The budget category of Capital Outlay shall be used to budget for purchases of equipment or improvements to real or personal property having a cost greater than \$5,000 and a useful life of more than two years, excluding normal maintenance parts purchased for existing equipment or property.

A capital improvement is defined as an improvement to real property which maintains or enhances the value of the asset.

The County will maintain its assets at a level adequate to protect capital investment and to minimize future maintenance or replacement costs.

The County will make all capital improvements in accordance with an adopted five (5) year plan for capital improvements and update it annually. The plan shall list in detail a three year funding plan which will be fully incorporated into County budget projections. The County will adopt an annual capital budget based on the multi-year Capital Improvement Plan.

The Board of County Commissioners will appoint a Capital Improvements Committee to develop the Capital Improvement Plan, and recommend changes to the Board as a part of the annual budget process. The Committee will include the Director of Finance and Taxation, Director of General Services, Director of Public Works, and others as deemed appropriate by the Board. The Committee will be responsible for developing process and procedures for project approval and management. The Committee will work with department heads who will be affected by the proposed project.

The Capital Improvement plan will include the following:

- a. The Capital Improvement Plan will detail by project all improvements to real property costing over \$5,000 during the period of the plan. Projects of a lesser dollar amount may be included in the plan at the discretion of the Board upon recommendation of the Capital Improvements Committee.
- b. Equipment with a single item or project value exceeding \$5,000 (\$50,000 for road and bridge projects) will be included in the Capital Improvement Plan. Examples of equipment to be included are vehicles, road machinery equipment, computer systems, office furnishings and equipment.
- c. The estimated cost and potential funding sources for each capital project will be

in the Capital Improvement Plan.

- d. The County will integrate the Capital Improvement Plan with development of the operating budget. Future operating costs associated with capital improvements will be estimated and incorporated into operating budget forecasts.
- e. General Fund support of the Capital Improvement Plan will be determined annually during the budget process. Allocations will be consistent with policies on the use of fund balance, current revenues, and spending priorities as established by the Board of County Commissioners.
- f. It is the intent of the County that the full cost of a project, including direct and indirect costs, will be reported in the Capital Improvement Plan, and recorded in the County's accounting records.

The General Services Director will be responsible for managing all construction projects involving County facilities with the exception of road construction projects and park facility construction projects which will be the responsibility of the respective department head.

Departments will estimate annual cost for equipment replacement not included in the Capital Improvement Plan during the budget process and will estimate a level of future years equipment expenses in the projected budget years.

The Department of Finance and Taxation will recommend to the Board of County Commissioners the most efficient financing method(s) for all projects.

Construction of, or acquisition of capital improvement projects funded by inter-governmental or private foundation grants will not commence until formal written commitment of the grant funds is received by the County.

If a capital improvement project will be funded by donations or other fund-raising, 100% of the funds must be received before the construction commences or the capital asset is acquired. The Board may authorize the project to proceed when less than 100% of the funds have been received. Authorization will be in the form of an inter-fund loan (see Inter-fund loan policies). Terms of the loan will include the statement "the repayment of this loan is contingent upon the successful raising of private donations. There is a strong possibility that this loan will not be repaid in full."

Debt

Purpose Statement:

The County may use various forms of debt for working capital, or for financing equipment or capital improvements. These policies establish the basis on which the issuance of debt will be evaluated by the governing body and the public.

A policy of full and complete disclosure will be strictly maintained in all communications and interactions with financial institutions, and debt rating agencies.

The County will use long term debt to finance those desirable capital improvements which can not be financed from current operating revenues.

Debt scheduled to be retired with current operating revenues will be incurred only after including debt service payments and operating cost of improvements into budget projections. When borrowing working capital for operating funds, the County will repay all principal and interest within the fiscal year in which the obligation is incurred.

When leasing agreements are considered, the full principal and interest cost through maturity will be disclosed and included in projections of future fiscal capacity. A proposal to lease equipment will include a lease versus buy or lease versus lease/purchase analysis. A decision to lease will include these elements of analysis:

- § The County is not likely to use the item after the lease period, or beyond the duration of a specific project.
- § Acquisition through purchase could preclude the possibility of taking immediate advantage of near term technological progress.
- § Acquisition is justified by a pressing necessity but there are not sufficient dollars available for outright purchase.
- § Lease or lease/purchase is the least cost option based on life cycle costing principles, and costs of alternative financing methods.

The County will not schedule debt payments for a period longer than the expected useful life of the equipment or improvement to be purchased.

The County will keep the maturity of general obligation and revenue bond issues to 20 years or less.

For long term debt required to be reported in a debt service fund, in addition to the annual amount required for the payment of current principal and interest due, the County may maintain a reserve or unappropriated fund balance account in an amount equal to at least one and not more than two years worth of principal and interest payment. In the case of a new issue, this amount may be established over a period not to exceed 3 years.

Total outstanding debt of all kinds will not exceed 2% of the total County assessed value.

Inter-Fund Transfers & Loans

Purpose Statement:

The management of inter-fund transactions influences the fiscal positions of the funds involved. These policies inform department heads and staff on what basis they can expect to receive resources from other funds. This will result in improved financial and project coordination and planning.

Budgeted resource transfers from the General Fund to operating funds will be disbursed on the basis of one-twelfth of the budgeted amount monthly, except where: 1) fiscal needs of the receiving fund require an accelerated schedule to meet cash needs or project schedules, or 2) the revenue is received by the General Fund in the form of a lump-sum distribution from an outside source (i.e. State Timber Revenue). Accelerated payments require the approval of the Director of Finance and Taxation who will consider the cash flow requirements of both funds before approving the accelerated payments.

Budgeted resource transfers to non-operating funds will be executed based on the needs of the receiving fund as required by projects to be funded. In general, transfers will occur as late as possible in the fiscal year.

In general and in order to manage General Fund cash flow, transfers from the General Fund will not be executed in the first three months of each fiscal year. Disbursements from a receiving fund and transfers into that fund will be coordinated to avoid fund deficits.

When a surplus remains after completion of a project in a capital improvement fund, the surplus will become part of fund balance. Unattached fund balance is available for allocation to another project in the same or following year. If the fund balance is not otherwise dedicated it is available for any purpose, including transfer to the General Fund or other fund as determined by the Board of County Commissioners and as allowed by Oregon Local Budget Law.

Inter-fund loans may be made, in accordance with state law, to address short term cash deficiencies or the purchase of goods. Inter-fund loans shall be repaid in full no later than the end of the fiscal year following the one in which the loan was authorized and executed. (See ORS 294.460).

A County fund which has interest credited to it shall pay interest on inter-fund loans at a rate reflecting current market rates for invested public funds, as determined by the Treasurer at the time of approval. Simple interest will be computed from the day of transfer to day of return.

When allowed by law, the County may loan funds to special districts and other qualified organizations. Interest shall be charged on the loan at a rate reflecting current market rates for invested public funds, as determined by the Treasurer at the time of approval, plus 2% for administration.

The County will exercise its prerogative to be a prudent investor. It will examine the financial

capacity of organizations to repay a loan, secure collateral when appropriate, and carefully consider the public policy impact of any loan.

It is not the purpose of the County to compete with private institutions to loan money for public purposes. The County will only consider such loans when no other financial options are feasible, and the County has the financial capacity to provide funds without jeopardizing current or future service delivery.

Any loan agreement or resolution shall be approved at a regular public meeting of the Board of County Commissioners.

Inter-Departmental Charges For Service

Purpose Statement:

These policies clarify the financial relationship between departments when a service is performed by one for another. The policies also clarify the nature and extent of inter-fund charges for service.

It is the policy of the County to discourage billing for services between County organizational units. However cost allocation for indirect costs will be developed and included in the budget process based on prior year history and an allocation matrix. These indirect costs will be identified and charged to the organizational units so that full costs of maintaining the unit can be calculated. The allocation formula is to be applied across the board and no department will be excluded from the process. Exceptions to this policy are:

- a) Charges to the County Surveyor are governed by the agreement between the County and the Surveyor.
- b) Any other instance in which, by state law or county ordinance, the County is prohibited from allocating these charges.

When allowed, intra-organizational billing shall be itemized and submitted for payment in a timely manner within the fiscal year or within 30 days of the close of the fiscal year.

Contracting For Services

Purpose Statement:

These policies guide decisions to contract for delivery of services. These standards will apply to all service delivery agreements whether with private vendors, the state, other local governments, private non-profits, or agencies established by inter-governmental agreement. The analysis required will apply when the County is grantor or recipient of a service contract.

The County will consider contracting for delivery of services, when it is cost effective and legally permissible to do so, based on an objective, thorough evaluation of all costs based on defined service standards. In evaluating the decision to contract for delivery of a service the County will:

1. Thoroughly evaluate all County service costs based on a 3 to 5 year cost projection.
2. Determine the cost and time required for contract administration and evaluation.
3. Consider non-monetary issues such as the nature of the service, and relationships with other public and private entities.
4. Define what capital or maintenance costs are avoided, and what the likely costs would be if the County had to resume providing the service.
5. Determine if contracting for service delivery conforms with strategic goals, reduces duplication, or improves public access.
6. Use contracting of services when required by state policy or law.

When the County is considering accepting new service responsibilities as a contractor it will:

1. Define what capital or start up costs are necessary and whether the funding source will fund or allow these costs to be amortized.
2. Determine all costs, direct and indirect, of providing the service and determine whether the funding source will fully support these costs.
3. Determine in the current mix of services whether the new service compliments or enhances the County's mission and programs.
4. Evaluate additional liabilities that will be assumed including personnel transfers, and what liabilities the County will incur should it cancel the contract, or the funding source is discontinued.

Community and Outside Agency Funding

Purpose Statement:

These policies form the basis for budgetary decision making and allocation of funds to organizations not a part of county government.

The County will consider contributing to organizations outside of County government which further the well being of communities and individuals through social, economic, educational and cultural programs and are in concert with the County strategic goals.

The County requires organizations to make funding requests during the normal county budget development process and will generally delay consideration of any request until that time.

The County will require disclosure of financial information about the sponsor organization, details and accomplishments about its programs and services, and the reasons for requesting County funding.

The County will require a written agreement with each organization receiving County funds. The agreement will define how County funds will be spent, reporting requirements, and adequately insure the County against liabilities. The County will reserve the right to decide what will be the appropriate form for an agreement. Consideration will include the amount of funds involved, the potential liability to the County, and nature of the organization receiving funds. At a minimum, an agreement shall refer to the intended use of the funds as expressed by the organization in the original request for funding.

The budget appropriations for the funds covered in this policy section shall be contained in the non-departmental budget.

Criteria to be used in the evaluation of funding requests include:

1. Whether the funding leads to the goals established in the County's stated goals.
2. Whether internal departments have received sufficient funding levels to further the goals of the County based on the County's stated goals.
3. Whether the program or service duplicates or complements existing efforts either in the community, the County or other governmental unit.
4. Whether the activity addresses a priority of the Board of County Commissioners.
5. Whether the request addresses a newly identified community issue not currently addressed in the County stated goals.
6. Will the County support leverage of other funds? Are other sources of support committed?

7. Whether the request requires funding outside of the normal budget process and the reasons.
8. Whether it is a one time request and the source for continuing funding.
9. Whether resources within the County budget are already being applied toward this purpose. If not, how will this request affect the ability to fund County operations.
10. Whether the funding provides a resource which will be available to County programs.
11. What type of performance measures should be applied to judge the effectiveness of the program if funded, and to judge the merit of future funding requests.

Service Districts

Purpose Statement:

The County has operational and fiduciary responsibility for certain service districts. These districts are separate municipal corporations which by law require the Board of County Commissioners to serve as the Governing Body. These policies govern the districts relationship with the County on financial and administrative matters.

The cost of operations of service districts shall be fully borne by the revenues of the district including compensation to the County for all administrative and indirect costs.

Unless otherwise determined by decision of the governing body all financial, supervisory and administrative functions will be provided through the County.

Service district budgets will be organized, prepared and amended under the same procedures applicable to the County budget and consistent with Oregon Local Budget Law.

Service district budgets will be appropriated by fund by category.

Grant Administration

Purpose Statement:

The County receives funds from a variety of public and private sources for specific purposes. These funds may be categorized as grants because they usually require plans and an application process preliminary to the award of funds, as well as periodic reporting of financial and program progress. These policies outline the responsibilities of County departments for grant application, management and reporting processes.

Each department shall notify the Board of County Commissioners and the Finance Director when it is applying for a new grant or renewal of a grant. Approval must be obtained from the Board of County Commissioners prior to submission of an application unless all of the following applicable conditions are met:

- The grant is for capital funds and the project is listed in the current adopted Capital Improvement Plan.
- There is no requirement or expectation of future County financial support.
- The revenues and expenditures for the activity the grant will fund is explicitly approved during the budget process.
- No personnel costs are involved.

Each department will determine if the grant it is seeking allows indirect costs, and if allowed, shall include the cost as a part of the grant application program budget. Departments shall provide the Department of Finance and Taxation with a copy of grant restrictions, if any, on indirect costs otherwise the departments will have to cover the indirect costs.

The recipient department is responsible for all aspects of grant administration, including reporting, file maintenance, and record keeping.

All financial reporting, requests for reimbursement and grantor audits shall be coordinated with the Department of Finance and Taxation. No financial reporting or requests for reimbursement or advance shall be sent to a grantor without prior review by the Department of Finance and Taxation. Departments will prepare requests for reimbursement or advances in sufficient time to avoid operating deficits in grant funded programs. Grants involving personnel shall utilize the Personnel Cost Form to ensure all applicable costs are included.

The Department of Finance and Taxation will expedite review of requests for advances or reimbursement in order to maximize income and reduce subsidizing grant funded services.

The County will prepare a cost allocation (indirect cost) plan every two years. Indirect costs identified will be allocated annually during the budget process.

Investments

Purpose Statement:

These policies outline the methodology for distributing income earned through investments, and general policies on investing public funds.

The County Treasurer is the designated custodial officer for funds for Columbia County as defined in ORS 294.004. Investment Policies shall incorporate the prudent investor rule, which states investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived.

The County may commingle fund cash balances for investment purposes.

Interest earnings shall generally follow the funds which created the earnings unless doing so conflicts with state law, grant funding guidelines, or Generally Accepted Accounting Practices. Earnings from investments shall be credited to the interest earnings account in designated funds based on the periodic cash balance at the time earnings are available for distribution. The following exceptions and conditions will apply:

Generally, interest earnings will not be allocated by department or division within a single fund. Exceptions may be made when required by a dedicated funding source when balances on which the share of earnings are to be calculated can be clearly identified, and balances exist longer than 30 days.

Whenever a Fund or any other interest earning account grouping records a cash or budget deficit at the end of a reporting period, and the deficit resulted from operating practices fully under the control of the department or division, an operating interest expense shall be computed and charged by the Treasurer's Office.

Banking Services

Purpose Statement:

Provide policy guidelines for County use and acquisition of banking services.

The County will attempt to maintain harmonious banking relationships with all commercial banks authorized to provide services to municipal corporations in accordance with ORS 295.155.

To secure necessary banking services the County should seek competitive quotations approximately every four years for all normal services (checking accounts, transfers and collections) except investments.

Investments should be open to general competition from all banks and financial institutions authorized to conduct business with the County by state law and the County's Investment Policy.

Glossary of Terms

Accrual basis of accounting – Method of accounting recognizing revenues when earned and expenses when incurred without regard to cash flow timing. [ORS 294.311(1)].

Administrative allocation – The methodology with which county departments and funds pay for their share of support services including legal, human resources, risk management, financial services, payroll, building maintenance and repairs, technology services and investments. One quarter of the cost of the Board of Commissioner’s department is included in the administrative allocation.

Adopted budget – Financial plan itemizing all resources and the use thereof adopted by the governing body. (ORS 294.435).

Ad valorem tax – Tax based on the assessed valuation of property. Property taxes are an ad valorem tax.

Appropriation – Authorization to spend a specific amount of money for a specific purpose during a budget period. It is based on the adopted budget, including supplemental budgets, if any. It is presented in a resolution or ordinance adopted by the governing body. [ORS 294.311(3)].

Approved budget – The budget approved by the budget committee. The data from the approved budget is published in the Financial Summary before the budget hearing. (ORS 294.406).

Assessed valuation – A valuation upon real estate or other property by the county assessor or the state as a basis for levying taxes. This amount is multiplied by the tax rate to determine the total amount of property taxes to be imposed. It is the lesser of the property’s maximum assessed value or real market value.

Assessment date – The date the real market value of property is set – January 1.

Asset – A probable future economic benefit obtained or controlled by a particular entity as a result of past transactions or events.

Assigned Beginning Balance – the category established by GASB 54 to mean funds which are assigned for specific use by the governing body of the organization.

Audit – The annual review and appraisal of an entity’s accounts and fiscal affairs conducted by an accountant under contract, or the Secretary of State, in accordance with Oregon budget law. (ORS 297.425).

Audit report – A report in a form prescribed by the Secretary of State made by an auditor expressing an opinion about the propriety of a local government’s financial statements, and compliance with requirements, orders, and regulations.

Basis of accounting – A term used to refer to when revenues, expenditures, expenses, and transfers – and the related assets and liabilities – are recognized in the accounts and reported in the financial statements.

Beginning net working capital – Net resources less expenditures carried over to the following fiscal year and available for appropriation.

Glossary of Terms

Bond – A written promise to pay a specified sum of money (face value or principal amount) at a specified date or dates in the future [maturity date(s)], together with periodic interest at a specified rate.

Budget – A written report showing the local government’s comprehensive financial plan. It must include a balanced statement of actual resource and expenditures during each of the last two years, or budget period, and estimated revenues and expenditures for the current and upcoming year or budget period. [ORS 294.311(4)].

Budget committee – Fiscal advisory board of a local government, consisting of the governing body plus an equal number of registered voters appointed from within the boundaries of the local government. (ORS 294.336).

Budget message – A written explanation of the budget and the local government’s financial priorities. It is prepared and presented by the budget officer. (ORS 294.391).

Budget officer – Person appointed by the governing body to assemble budget material and information and to prepare or supervise the preparation of the proposed budget. (ORS 294.331).

Budget transfers – Resources moved from one fund to finance activities in another fund. They are shown as “transfers out” in the originating fund and “transfers in”, in the receiving fund.

Capital budget – A plan of proposed capital outlays and the means of financing them.

Capital outlay – An expenditure category encompassing all material and property expenditures of \$5,000 or greater, with an expected useful life exceeding one year. This includes, but is not limited to, expenses incurred in the purchase of land; the purchase, improvement, or repair of county facilities; or the acquisition or replacement of county equipment.

Capital improvement plan – An annual, updated plan of capital expenditures covering one or more budget periods for public facilities and infrastructure (buildings, streets, etc.) with estimated costs, sources of funding and timing of work.

Capital project – Those activities resulting in the acquisition or improvement of major capital items such as land, buildings, and county facilities.

Capital reserve fund – A fund established to account for dedicated funds for a specific future capital expenditure.

Cash basis – System of accounting under which revenues are accounted for when received in cash and expenses are accounted for when paid. [ORS 294.311(7)].

Contingency – An expenditure classification for those resources reserved to fulfill unforeseen demands and expenditures.

Contractual services – A formal agreement or contract entered into with another party for services. Services obtained in this category usually include repairs, professional fees or services.

Glossary of Terms

Committed Beginning Balance – the category established by GASB 54 to mean funds which are committed for specific use by the governing body of the organization.

Debt – An obligation resulting from the borrowing of money or from the purchase of goods and services. Debts of governments include bonds, time warrants and notes.

Debt service – Payment of interest and principal on an obligation resulting from the issuance of debt.

Debt service fund – A fund established to account for the accumulation of resources for, and the payment of, long-term debt principal and interest.

Depreciation – The allocation of the cost of a capital asset over the estimated service life of the asset.

Effective Reserve – Columbia County calculates its reserve as the sum of contingencies and unappropriated ending fund balance. Endinf Fund Balance policy states that all funds (with a few specified exceptions) must budget to achieve an ending fund balance of two months worth of operating expenses (Personnel Services and Materials and Services).

Employee benefits – Social security; medicare; PERS retirement; group health, dental and life insurance; workers' compensation; section 125 plans; unemployment; and health savings plan.

Enterprise funds – Funds established to account for activities financed and operated in a manner similar to private business enterprises, where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis are financed or recovered primarily through user charges.

Expenditure – A liability incurred for personnel, materials & services, debt service, capital outlay, or other requirements during a budgetary period.

Expense – Outflow or other use of assets or incurrence of liabilities (or combination of both) from delivering or producing goods, rendering services or carrying out other activities that constitute the entity's ongoing, major or central operations.

Fiscal year – A 12-month period to which the annual operating budget applies at the end of which a government determines its financial position and the results of its operation. The Columbia County fiscal year is July 1st through June 30th.

Full time equivalent (FTE) – One FTE is the equivalent of one employee who works 40 hours per week on average. A .50 FTE equals one employee who averages 20 hours per week of work. Two people working 20 hours per week equal one FTE.

Fund – A fund is a fiscal and accounting entity with a self-balancing set of accounts, recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Glossary of Terms

Fund balance – The balance remaining in a fund after expenditures have been subtracted from resources.

Fund type – One of eleven fund types in general categories including general fund, special revenue, debt service, capital projects, permanent funds, enterprise, internal service, pension trust, investment trust, private purpose trust, and agency funds. [GAAFR 26/27].

General fund – A fund established for the purpose of accounting for all financial resources and liabilities of the governmental entity except those required to be accounted for in other funds by special regulation, restrictions, or limitations.

General obligation bonds – A bond backed by the full faith, credit, and taxing power of the government.

Generally accepted accounting principles (GAAP) – Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statements of an entity. GAAP encompass the conventions, rules, and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines or general application, but also detailed practices and procedures.

Governmental accounting – The composite activity of analyzing, recording, summarizing, reporting and interpreting the financial transactions of governments.

Governing body – County court, board of commissioners, city council, school board, board of trustees, board of directors, or other managing board of a local government unit.

Grants – Contributions or gifts of cash or other assets.

Indirect service – Allocated costs of general administrative departments that are required to manage the county and provide support to all funds.

Infrastructure – Facilities on which the continuance and growth of a community depend, such as roads, bridges, and drainage system.

Levy – The amount of ad valorem tax certified by a local government for the support of governmental activities.

Liabilities – Probable future sacrifices of economic benefits, arising from present obligations of a particular entity to transfer assets or provide services to other entities in the future.

Local improvement district (LID) – An entity formed by a group of property owners to construct public improvements to benefit their properties. Typical improvements include streets, sewers, storm drains, streetlights, etc., where costs of such improvements are assessed among the benefiting properties.

Glossary of Terms

Local option tax – Taxing authority (voter-approved by a double majority, except in even numbered years) that is in addition to taxes generated by the permanent tax rate. Local option taxes can be for general operations, a specific purpose or capital projects. They are limited to five years unless designated for a capital project, in which case they are limited to the useful life of the project or 10 years, whichever is less.

Materials and services – An expenditure category encompassing non-capital, non-personnel expenditures. These include expenses for travel and training, operations, data processing, property, equipment, and contracted services.

Maximum assessed value (MAV) – The maximum taxable value limitation placed on real or personal property by the constitution. It can increase a maximum of three percent per year on existing property. The three percent limit may be exceeded if there are qualifying improvements made to the property, such as a major addition or new construction.

Modified accrual basis of accounting – A basis of accounting where revenues are recognized when they are both measurable and available and expenditures are recognized at a time when liability is incurred pursuant to appropriation authority.

Non-spendable Beginning Balance – the category established by GASB 54 to mean funds which are unable to be spent in the fiscal year; in Columbia County non-spendable items are pre-paid expenses or inventories.

Operating budget – That portion of an annual budget that applies to non-capital projects, non-capital outlays, transfers, contingency and unappropriated ending fund balance. The combined categories of personnel services and materials and services can be combined to provide the operating budget.

Ordinance – A formal legislative enactment by the governing body. If it is not in conflict with any higher form of law, such as a state statute or constitutional provision, it has the full force and effect of law within the boundaries of the jurisdiction.

Oregon revised statutes (ORS) – The set of laws established by a vote of the people or the Oregon State legislature.

Outcome – A result; the mathematical expression of the effect on customers, clients, the environment, or infrastructure that reflect the purpose of a program.

Personnel services – An expenditure classification encompassing all expenditures relating to employees. This includes union and non-union labor costs, employee benefits, and payroll tax expenses.

Permanent rate limit – The maximum rate of ad valorem property taxes that a local government can impose exclusive of other voter approved levies. Taxes generated from the permanent rate limit can be used for any purpose. No action of the local government or its voters can increase or decrease a permanent rate limit.

Program – A group of related activities performed by one or more organized units for the purpose of accomplishing a function for which the governmental entity is responsible (sub-unit or categories or functional areas).

Glossary of Terms

Program budget – A method of budgeting whereby resources are allocated to the functions or activities rather than to specific items of cost. Services are broken down into identifiable service programs or performance units. A unit can be a department, a division, or a workgroup. Each program has an identifiable service or output and objectives.

Publication – Public notice given by publication in a newspaper of general circulation within the boundaries of the local government.

Real market value (RMV) – The amount in cash which could reasonably be expected by an informed seller from an informed buyer in an arm's-length transaction as of the assessment date. In most cases, the value used to test the constitutional limits.

Reserve – A portion of a fund balance which has been legally segregated for a specific use. Columbia County does not use reserve funds but specifies specific account code segments which track funding of, use of and ending balances of assigned reserves.

Resolution – A formal order of a governing body; of lower legal status than an ordinance.

Resources – Total amounts available for appropriation including estimated revenues, transfers in and beginning net working capital.

Restricted Beginning Balance – the category established by GASB 54 to mean funds which are committed for specific use by contract, law or grant agreement.

Revenue – Receipts for the fiscal year including transfers and excluding beginning net working capital. The major categories of revenue include taxes, intergovernmental revenues, grants, charges for services, interest and rents, fines and forfeitures, other revenues and transfers in.

Revised budget – A budget which includes all changes made to the original adopted budget as a result of budget adjustments and the supplemental budget process.

Secure Rural Schools – A federal program in existence for more than a decade to support rural counties with unrestricted funding streams throughout the united states, in particular in Oregon. Also known as "O&C" funds. Origin is in the historic federal timber sharing revenues made available to counties which now, due largely to environmental regulation and other factors which have reduced timber harvests, is no longer a significant source of revenues.

Special revenue funds – Funds used to account for receipts from revenue sources that are legally restricted or otherwise designated for special projects.

Supplemental budget – A financial plan prepared to meet unexpected needs or to spend resources not anticipated when the original budget was adopted. It cannot be used to authorize a tax.

System development charge – A fee paid at the time a permit is issued which is restricted to projects which will mitigate the impact on a specific service.

Tax levy – The total amount eligible to be raised by general property taxes.

Glossary of Terms

Tax rate – The amount of tax levied for each \$1,000 of assessed valuation. The tax rate is multiplied by the assessed valuation to determine the tax imposed.

Transfers – Legally authorized interfund transfers of resources from one county fund to another county fund.

Unappropriated ending fund balance – A classification for those resource amounts not appropriated for any purpose and reserved for ensuing fiscal years. This may include specific reserves for buildings or equipment or may be generally reserved funds for no specific purpose.

Urban Renewal District – a district is activated when the city or county governing body declares by ordinance that a blighted area exists in the city or county and there is a need for an urban renewal agency to function in the area. Columbia County Development Agency is a URA.

User fees – The payment of a fee for direct receipt of a public service by the party benefiting from the service.