

Columbia County

FY2011-2012

Proposed Budget

**Columbia County Budget Index of Documents
Fiscal Year 2011-2012**

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Budget Message
Model Motion
Summary Data
Line Item Detail

Columbia County Development

Budget Message
Model Motion
Summary Data
Line Item Detail

Columbia County FY2011-12 Budget Summary

The Columbia County budget seeks to effectively provide the core services of county government and ensure adequate reserves for future years. This year's budget development process is also shaped by the larger economic trends in our County and the irreconcilable trends of flat or declining public revenue available combined with the increased costs to provide the same service going forward.

Noteworthy features of the proposed FY2011-12 balanced budget are the following:

- Reduction in service levels relative the current year for all work funded by general fund dollars and those funds which have a shared general fund supported workforce including Surveyor, Transfer Station, Transit and Building Services
- Flat service levels for funds with independent revenue sources including Roads, Parks, Community Corrections and the Commission on Children and Families
- 10% furlough of elected, management and represented staff associated with most general fund departments
- The Sheriff's Office and Jail retain a 25 percent share of unrestricted general fund dollars and will not furlough staff due to 24/7 nature of operations;
- No furlough for the community-funded Economic Development Director
- Courthouse office closures to the public throughout FY12
- FY2011-12 will close with a fragile effective reserve for the future and vulnerable to negative cash flow for FY13 in the months prior to that November's property tax receipts

BUDGET COMMITTEE
FOR COLUMBIA COUNTY, OREGON

BUDGET MEETING AGENDA

Monday, May 2, 2011

10:00 a.m.

Room 308, County Courthouse

- 10:00 Meadowview Service, Lighting District Budget
Presentation of Budget Message
Public Comment
- 10:15 Columbia County Development Agency Budget
Presentation of Budget Message
Public Comment
- 10:30 Columbia County
Presentation of Budget Message
Public Comment
- 10:45 Glen Crinklaw, Parks (15 mins)
- 11:00 Dave Hill, Roads (15 mins)
- 11:15 Jan Kenna, Commission on Children and Families (20 mins)
- 11:35 Derek White, Emergency Management (15 mins)
- 11:50 Lunch
- 1:00 Steve Atchison, District Attorney (20 mins)
- 1:20 Ronda Courtney, Fair (20 mins)
- 1:40 Walt Pesterfield, Community Corrections (15 mins)
- 1:55 Todd Dugdale, LDS and Building Services (15 mins)
- 2:10 Jeff Dickerson, Sheriff (15 mins)

BUDGET COMMITTEE
FOR COLUMBIA COUNTY, OREGON

BUDGET MEETING AGENDA

Tuesday, May 24, 2010
10:00 am
Room 308, County Courthouse

- 10:00 Meadowview Service, Lighting District Budget
Budget Committee Discussion
Approve Budget and Tax Amount
- 10:15 Columbia County Development Agency Budget
Budget Committee Discussion
Approve Budget and Tax Amount
- 10:30 Columbia County Budget
Budget Committee Discussion
Any Proposed Budget Adjustments
Approve Budget, Tax Rate and Debt Service Levy Amount

Columbia County
FY2011-2012

Budget Message
and Process

TO: Columbia County Budget Committee
FROM: Jennifer Cuellar-Smith, Budget Officer
DATE: April 29, 2011
RE: Annual Budget Message

In accordance with Oregon Budget Law, I hereby submit this FY 2011-12 proposed budget for consideration by the Budget Committee.

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.

This year's budget development process also acknowledges that more uncertainty than typically exists is in play given the fiscal situation of the State and a handful of transitions happening at the county level itself. The decision was made to budget the most accurate data possible given the information at hand and to understand that supplemental budget processes¹ may be necessary as the fiscal year unfolds.

FY 2011-2012 PROPOSED BUDGET

The development of the FY 2011-2012 (FY12) proposed budget was particularly challenging. While most funds have requested budgets that can be covered by their expected revenue, the general fund requested budget was \$2.82 million in the red despite the fact that it represented a largely flat service level relative the current fiscal year. The general fund budget gap was driven by a total revenue decline of 6.4% coupled with a total cost increase of 7.1%.

Regarding revenues, we expect the beginning balance to be \$3.5 million (\$725,000 of which is restricted), \$935,000 less than the FY11 beginning balance. The County has done what it planned in last year's budget process; it reduced effective reserves to maintain flat service levels for the current year. While jail revenues have increased by over \$1 million restricted to the Sheriff's Office (CCSO), other funding streams remain flat or are declining, most notably Title I Secure Rural Schools (SRS) dollars which decreased over \$600,000 from FY11.

The most significant cost increase for the requested budget was in the payroll category, up by \$1.29 million over the FY11 budget with a net addition of only 2.2 full time equivalents (FTE). Across the County, the requested budget saw an average payroll increase of 9.9% per person, reflecting increased benefit costs as well as the roll up of cost of living (cola) and step increases.

¹ See Budget Process section regarding Supplemental Budget rules

In order to achieve a proposed budget which is balanced over all County funds, a significant budget rework focused on the general fund was required. The proposed budget includes the following changes to the general fund's initial requested budget:

- \$950,000 reduction in unrestricted general fund resources for the Sheriff's Office across all budget categories including layoffs
- \$775,000 reduction in personnel costs (outside of the CCSO) including a more favorable insurance rate increase, less reserve for unemployment, cola concession, vacant position hiring freeze and 26 furlough days
- \$450,000 reduction in general reserves for the future and targeted reserves for technology and building improvements
- \$300,000 increase in FY11 rollover due to a spending freeze and other measures
- \$235,000 reduction in capital expenses including eliminating the budget for re-roofing the courthouse and new accounting software
- \$110,000 reduction in materials and services budget (outside of the CCSO)

The noteworthy features of this balanced budget are the following:

- Reduction in service levels relative the current year for all work funded by general fund dollars and those funds which have a shared general fund supported workforce (Surveyor, Transfer Station, Transit, Building Services)
- The FY11 budget included 120 FTEs in the general fund and 61 in all other funds; this budget reduces full time equivalent staffing level to 110 and 58 respectively.
- 10% furlough of elected, management and represented staff associated with all general fund departments with the exception of the CCSO and the community-funded Economic Development Director
- No complete service suspension will be implemented for any current County function
- Courthouse office closures to the public throughout FY12
- An effective reserve for the future just shy of the two months recommended by the Government Finance Officer's Association and an expected ending cash balance that leaves the County in a fragile cash flow position for FY13 in the months prior to that November's property tax receipts
- The CCSO retains a 25% share of unrestricted general fund dollars
- Essentially flat service levels with no furloughs for independent funds including Roads, Parks, Community Corrections and the Commission on Children and Families.

It bears mentioning that some of the savings in the area of personnel dollars are contingent on decisions from two of the County's four collective bargaining units. Should any of the proposed measures not be approved, additional general fund budget cuts will be required.

The significant measures taken to balance the FY12 budget leaves the County in a weak position to respond to unforeseen events should they arise this year. Certainly the County's financial

status relative the immediate future is less favorable than it's been in several years, making it predictable that the County has more difficult decisions ahead for FY13 and beyond.

One key element that has yet to be defined for the future is if and at what level SRS funding will be renewed after its current sunset payment in FY12. While there are positive signs in Washington DC – it was included in both the President's and the House Budget Committee's budgets – we are all aware of the deep budget cuts being proposed at the federal level.

Despite the reduction in service levels and staffing hours available to put towards general fund work, "underfunded" mandates² and increased reporting and administrative requirements continue. Efforts are underway both locally and in collaboration with partner state agencies to reduce the administrative burden of carrying out our respective public service roles. While these efforts may yield some positive outcomes, every department funded by general fund dollars will be making difficult choices as to priorities, service delivery portfolios for the public and internal support services available for County departments generally.

BUDGET DOCUMENT

The format of the budget remains largely 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.

Modified accrual is the basis for the budget document; revenues earned or expenditures incurred during FY12 are included if there is a reasonable expectation that they will be transacted within two months of the close of the fiscal year.

Unrestricted revenues in the General Fund are detailed at the beginning of the fund, while revenues specific to its departments 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. The rest of the Funds list all their revenues in the first data block and expenses are shown by department (if applicable) and budget expense category.

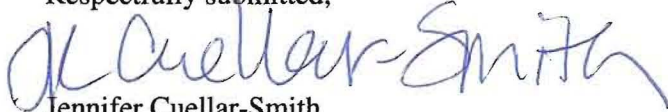
Pursuant to Oregon Budget Law, expenses are detailed by departments or funds within three major categories: "Personal Services," "Materials and Services," and "Capital Outlay." Within the General Fund, the expenditures are totaled and any excess of expenditures over department generated revenues are listed as the department "Totals" after the expenditures. A negative department total indicates that the department generates less revenue than it costs to operate.

² See Mandated Services document for details regarding County services required by Oregon Revised Statutes

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 "2012 Requested." My recommendations are listed under the column entitled "2012 Proposed." Your action will appear under the column entitled "2012 Approved," and the final appropriation will appear under the column entitled "2012 Adopted."

Respectfully submitted,


Jennifer Cuellar-Smith
Budget Officer

Columbia County FY2011-12 Budget Process

Columbia County's budget process is determined both by rules set out by Oregon Local Budget Law as well as our commitment to a budget development and management approach that prioritizes strong participation across all County Departments and Elected Offices in the creation of the budget.

The County budgets annually for the year July 1 to June 30. The State of Oregon uses a biennial budget. The FY2011-12 budget year is the first year of the next Oregon biennium budget.

Managers and Elected officials received the County Budget Calendar and Budget Principles (both attached) 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 Budget Officer. The Budget Officer works on reasonable estimates for payroll, administrative allocation levels and distribution, property tax estimates and other significant county-wide expenditures and unrestricted revenues.

For the first time, budget managers were 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 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, Budget Officer, Department Heads and other Elected Officials, and with union leaders. In the end, the proposed balanced budget presented on April 29, 2011, 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 May 2 and will include an opportunity for the public to comment on the proposed budget. The second is May 24 and it is expected that the FY12 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 (attached).

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 Clatskanie. The approved budget summary is published in community newspapers.

The FY2011-12 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.

Columbia County FY12 Budget Calendar

January	<i>Sun</i>	<i>Mon</i>	<i>Tue</i>	<i>Wed</i>	<i>Thu</i>	<i>Fri</i>	<i>Sat</i>
							1
	2	3	4	5	6	7	8
	9	10	11	12	13	14	15
	16	17	18	19	20	21	22
	23	24	25	26	27	28	29
	30	31					

February	<i>Sun</i>	<i>Mon</i>	<i>Tue</i>	<i>Wed</i>	<i>Thu</i>	<i>Fri</i>	<i>Sat</i>
			1	2	3	4	5
	6	7	8	9	10	11	12
	13	14	15	16	17	18	19
	20	21	22	23	24	25	26
	27	28					

RED is for Board (BoCC) or Budget Committee (BC) meetings and/or budget input

BLUE is for Finance (Fin) due dates

GREEN is for Elected Official & Department Head (EO & DH) due dates

Jan 4 – Fin present Proposed Budget Calendar and fund budget responsibility list to EO & DH at monthly meeting

Jan 12 – BoCC finalize FY12 Budget Calendar and budget principles, appoint Budget Officer, confirm Budget Committee members. Fin distributes final calendar and principles to EO & DH and Budget Committee members

Jan 27 – Fin provide EO & DH with (1) Jul to Dec 2010 actual to budget worksheets to project year end totals for current year FY11 revenue/expense, (2) admin allocation estimate and (3) narrative worksheets for FY11 challenges & accomplishments and FY12 goals

Jan 28 – Fin provide EO & DH with worksheets on staffing projections for FY12 based on current FTE and positions as basis for initial FY12 staffing budget proposal

Feb 8 – completed FY11 year ending status worksheets from EO & DH due to Fin

Feb 11 – completed FY12 staffing projection worksheets from EO & DH as well as narrative worksheets due to Fin

Feb 10 - Confirm Budget Committee participation

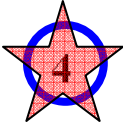





Feb 15 – Fin provide EO & DH FY12 budget projection worksheets with initial staffing costs, FY11 fund balance projections and admin alloc included

Week of **Feb 21 to 25** – department budget meetings based on EO & DH FY12 projection worksheet. EO & DH either send electronic version of their FY12 worksheet to Fin ahead of meeting or bring notes to the meeting to key in together.

Feb 28 – Fin project General Fund non-departmental revenue and expenses and first draft narrative

March

2011

Sun	Mon	Tue	Wed	Thu	Fri	Sat
		1	2	3	 4	5
6	 7	8	9	 10	11	12
13	 14	15	 16	17	 18	19
20	21	22	23	24	25	26
27	28	29	30	31		

Mar 4 – Fin integrates initial budget proposals, analyzes fund status and IDs FY12 balance gaps by fund to be addressed

Mar 7 –initial FY12 budget proposal and analysis to BoCC budget liaison

Mar 10 – Fin Dir and BoCC budget liaison to discuss budget adjustment options and/or proposals to make to EO & DHs

Mar 14 – Fin provide BoCC with FY12 initial budget summary and options for getting to balanced budget.

Mar 16 - BoCC meeting to discuss and solicit additional feedback and define process and timeline for achieving balanced budget proposal for BC.

Mar 18 – Fin distribute analysis, FY12 budget balancing scenarios/options and timeline for addressing budget gaps to EO & DHs

Period from **Mar 21** to **Apr 15** – actions **TBD** that result in balanced FY12 budget proposal

Likely to include

- EO & DH budget meeting
- meeting with Unions
- requests for additional cuts from some/all EO & DH
- lots of number crunching in Finance
- edits to narratives from EO & DH

So EO & DH should be ready to operate with short timelines during this four week period

Apr 1 – confirm meeting rooms and BoCC /BC availability for BC meetings

Apr 8 – 1st notice two BC meetings three entities; send meeting schedule to BC members

Apr 15 – 2nd notice two BC meetings three entities

Apr 18 – balanced budget (or options) to BoCC.

Apr 20 – BoCC meeting to discuss budget to present to Budget Committee.

April 22 – draft budget message to BoCC budget liaison










April 26 –feedback from BoCC liaison on budget message

April 28 – FY12 balanced budget finalized

April 29 – FY12 budget books collated and prepared

April

2011

Sun	Mon	Tue	Wed	Thu	Fri	Sat
					 1	2
3	4	5	6	7	 8	9
10	11	12	13	14	 15	16
17	 18	19	 20	21	 22	23
24	25	 26	27	 28	 29	30

May	<i>Sun</i>	<i>Mon</i>	<i>Tue</i>	<i>Wed</i>	<i>Thu</i>	<i>Fri</i>	<i>Sat</i>
	1	2	3	4	5	6	7
	8	9	10	11	12	13	14
	15	16	17	18	19	20	21
	22	23	24	25	26	27	28
	29	30	31				
2011							

May 2 – first BC meeting, public comment

May 9 to May 17 – make any recommended changes from BC and/or other sources for final balanced budget presentation to BC.

May 17 – FY12 budget proposal finalized
May 18 – FY12 budget book updates prepared

May 24 – second BC meeting, no public comment => FY12 budget approved
May 27 – all FY12 LB/UB docs prepared for three entities; sent to newspaper(s) for publishing and notice of two budget hearings for three entities

June	<i>Sun</i>	<i>Mon</i>	<i>Tue</i>	<i>Wed</i>	<i>Thu</i>	<i>Fri</i>	<i>Sat</i>
				1	2	3	4
	5	6	7	8	9	10	11
	12	13	14	15	16	17	18
	19	20	21	22	23	24	25
	26	27	28	29	30		
2011							

Jun 8 – 1st FY12 Budget Hearing – St Helens
Jun 9 – 2nd FY12 Budget Hearing – Clatskanie
Jun 10 – FY11 supplemental budget resolutions to BoCC

Jun 15 – adopt necessary FY11 supplemental budget resolutions at relevant Board meeting(s)
Jun 17 – FY12 budget resolutions three entities to BoCC
Jun 22 – Adopt FY12 budgets at County, CCDA and Meadowview Board meetings

Jun 24 – file FY12 LB/UBs with Assessor
Jun 29 – file FY12 budget docs with Clerk

Note: Budget process for County, Development Agency and Meadowview Lighting District follow same calendar

Four stars represent progression of budgets from initial, unbalanced (red) to balanced budget presented to Budget Committee to balanced budget approved by Budget Committee to balanced (gold star) budget adopted by Board

FY12 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:

Uncertainty:

Because of revenue side uncertainty (primary examples are secure rural schools funding and state budget crisis) 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 FY12 to make appropriate changes to Adopted FY12 County Budget based on late arrival of state budget information.

Staffing:

The County is not facing a flush economic time. 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 should form basis for prioritization of departmental staffing 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).

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.

FY11 year end fund balance:

For Fund managers, use worksheets to be provided to project likely FY11 ending balances (will take place Jan and Feb). This data will be included in the FY12 budget planning and will be monitored and updated by Finance throughout the budget process.

**Mandated County Services
QUICK REFERENCE GUIDE
2011**

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
- 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

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
- 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. 368
- 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 Public Health Authority – ORS 431.375 [automatic unless relinquished to State or contract with private entity]
- 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 (Director of Finance and Taxation)

- 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 294.391-.435

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
- Open 9am-4pm (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)

- A County Board of Commissioners must establish a regional commission on children and families – ORS 417.760
- A county may enter into an agreement with other contiguous counties to establish one of these commissions - ORS 417.760(1)
- This department, through the local commission, must create a local coordinated comprehensive plan to promote the wellness of children, submit the plan to the Board of Commissioners for approval, and then submit it to the State Commission on Children and Families which determines the amount of State funds to submit to the County. ORS 417.760(1)(c) and 417.787(1)

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*

- Prosecution of crimes/violations, general duties – ORS 8.610, 8.650-.670
- Grand jury – ORS 8.670
- Support enforcement – ORS 8.675
- Forfeitures/collection – ORS 8.680
- Assist juvenile court – ORS 8.685
- County must provide office space, facilities, supplies, & “stenographic assistance” necessary to efficiently perform duties – ORS 8.850
- Services for prosecution of involuntary commitment hearings including services of DA, costs of transport, costs of hearings, and fees charged by physicians and other qualified persons– ORS 426.100

*Note: Under many statutes, the DA [a state employee] is required to perform services, although the mandate is not applied to the County *per se*. As a practical matter, a local DA could not perform all of his/her mandated services without County staff & support; some of these services are provided under state & federal grants or IGAs that impose contractual obligations to provide the services. The list above generally only reflects clear county responsibility for specific duties and services.

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

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)

- 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 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

- 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
- Maintain complete cost accounting of County roadwork – ORS 368.051
- Regulate access onto public roads, gate permits – ORS 368.056
- Road legalizations – ORS 368.201-.221
- Abate road hazards – ORS 368.251-.281
- Process road vacations – ORS 368.326-.366
- May remove materials unlawfully posted within the rights of way. ORS 368.945
- Process road improvements/LIDs – ORS 371.605-.660
- Coordination with ODOT & County Planning on Transportation System Plan [TSP] OAR 660-012-0015

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 LEADS- ORS 24.190
- Comply with a court order in a writ of habeas 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, LEADS 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

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 2011-2012 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 May 2 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 24 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 ([May 2](#)). 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.

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. 			✓*
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))			
	✓		

Situation	Resolution Required	Supplemental Budget Required	No Official Action Required
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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)

Inter-Fund Loans

Inter-Fund Loans (294.460)

- 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)

- 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)

- Balance to General Fund unless otherwise provided when fund set up.

✓

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, 2011, and based upon the maximum for total expenditures for each fund as stated in the proposed budget

The general fund budget is \$19,762,336.

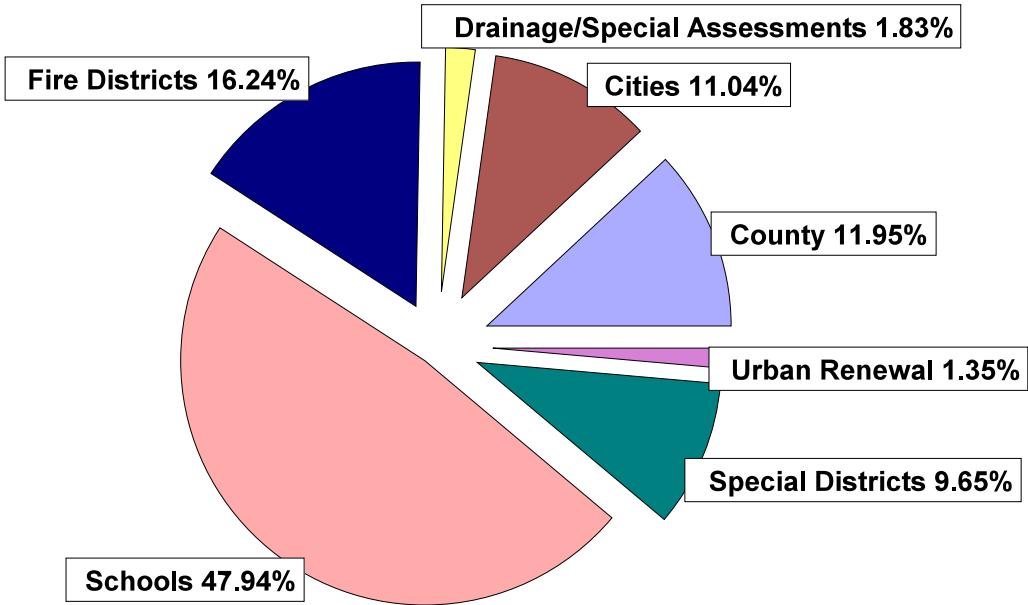
The levy for the debt service fund will be \$1,229,506.

Thus I move that we approve the budget for the Year 2011-2012.

Columbia County
FY2011-2012

Budget Background
and Analysis

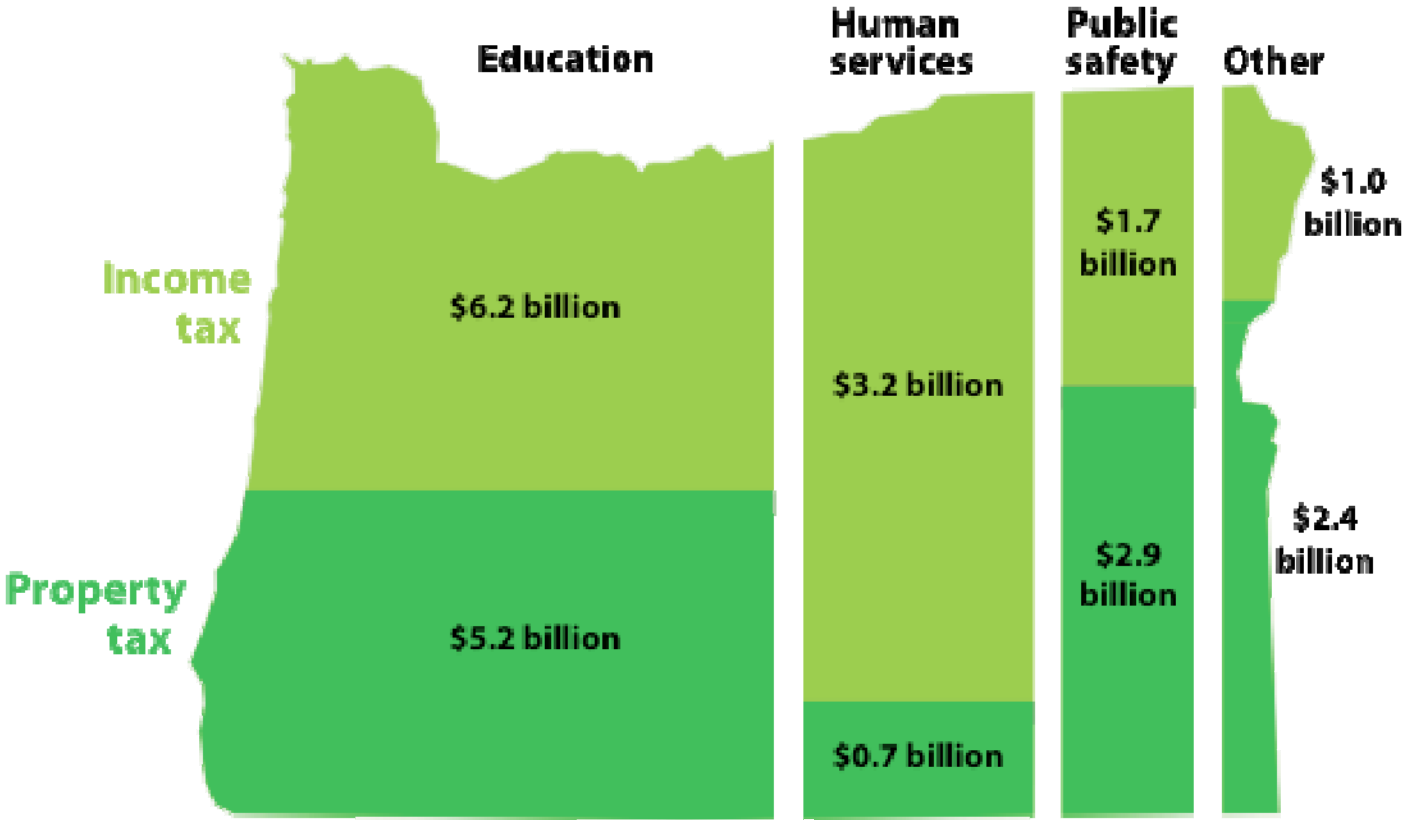
Where Your Property Tax Dollar Goes 2010-11 Fiscal Year



Cities	6,292,664.49
County	6,807,953.36
Drainage/SA	1,044,607.94
Fire Districts	9,255,530.16
Schools	27,323,691.56
Special Districts	5,500,799.41
Urban Renewal	767,472.64
TOTAL	56,992,719.56

Funding of Core Services

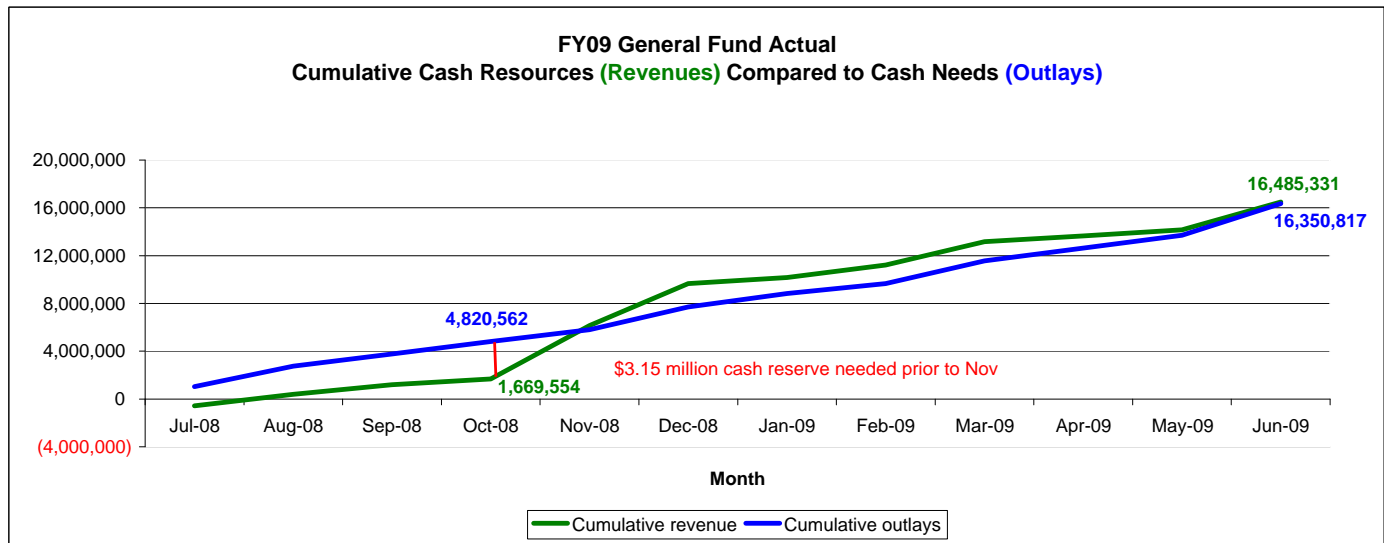
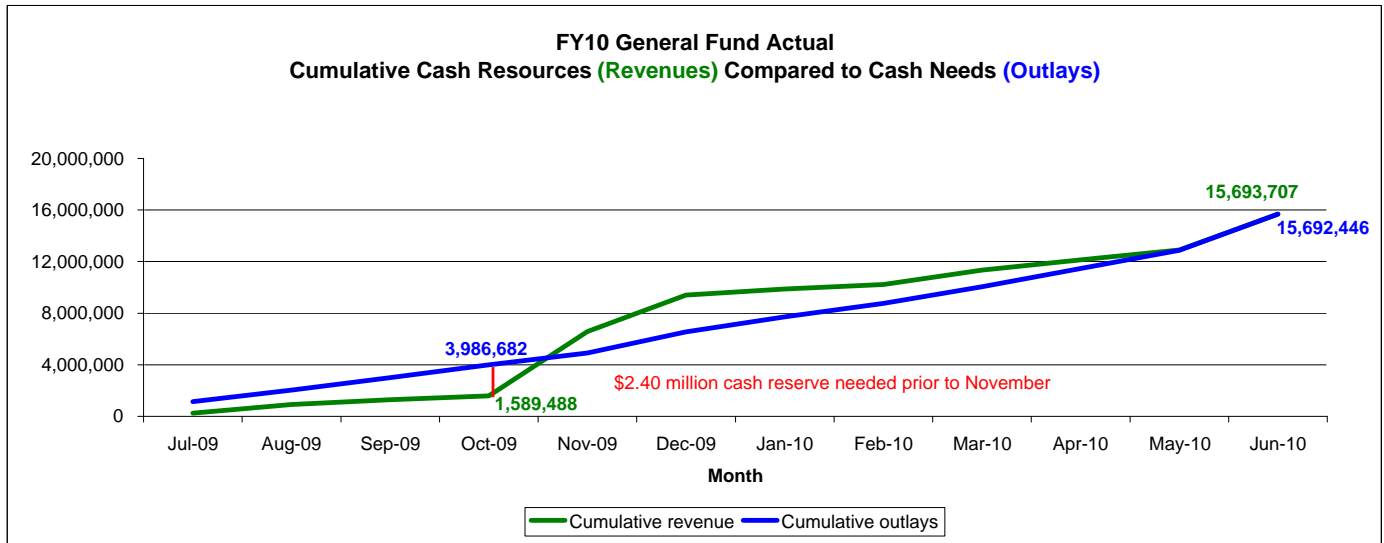
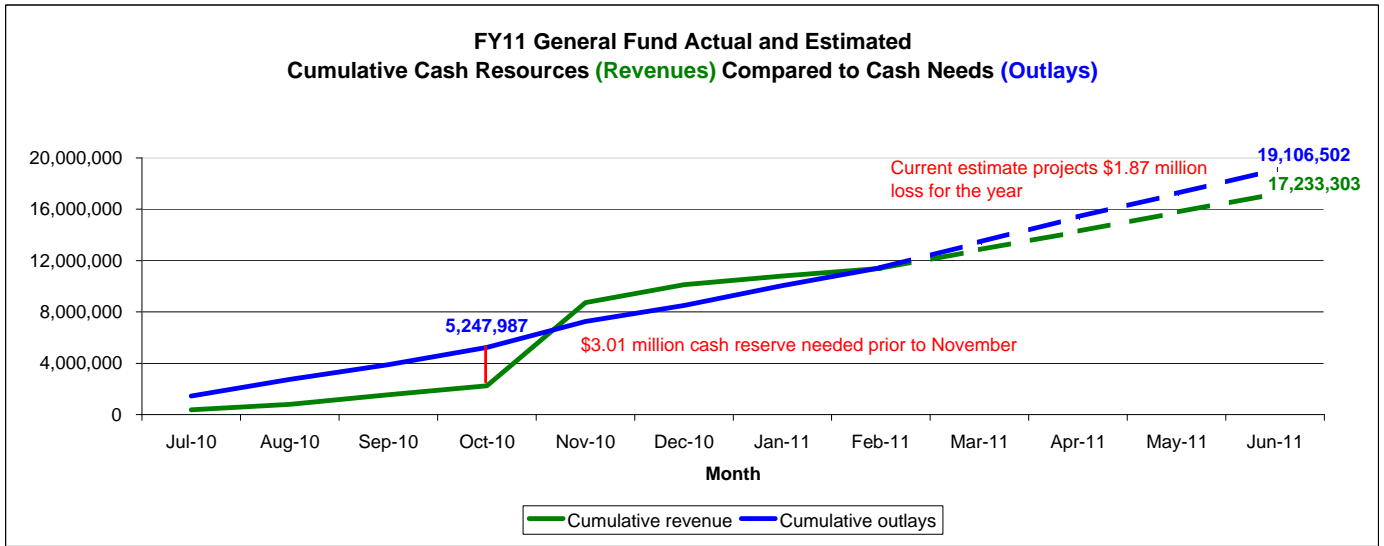
State and local levels



TOTAL FY11 Estimate \$23.3 B

Source: Department of Revenue

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



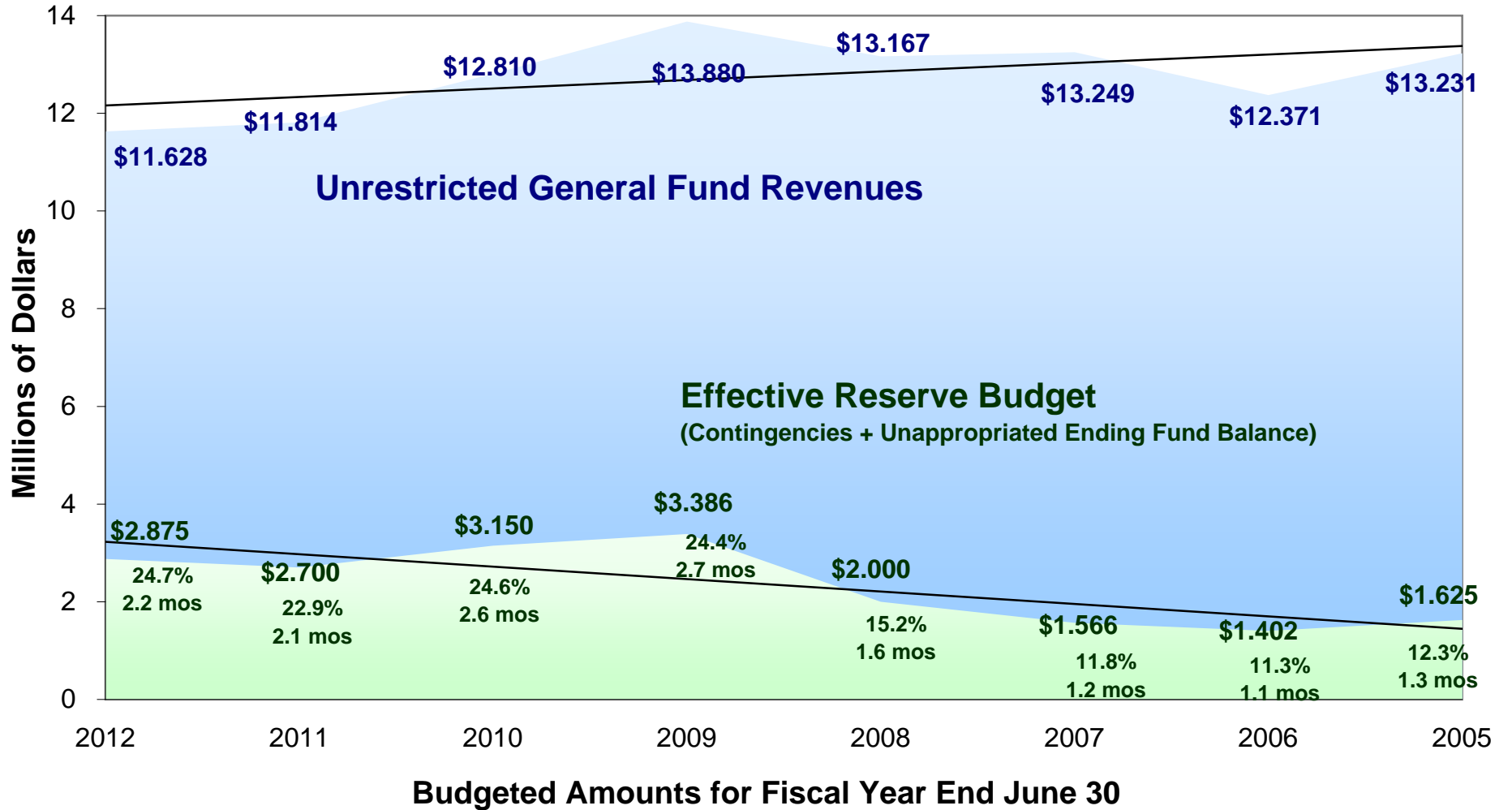
Updated April 26, 2011

Reserve and Funds Available Analysis - Columbia County General Fund

Budget Analysis	2012 Proposed	2011 Budget	2010 Budget	2009 Budget	2008 Budget	2007 Budget	2006 Budget	2005 Budget
Unrestricted General Fund Revenue	11,627,976	11,814,084	12,809,503	13,879,694	13,167,092	13,248,961	12,371,145	13,230,673
Regular expenses (staff & materials)	15,369,679	15,454,426	14,682,051	15,210,661	15,379,192	15,363,230	15,021,396	14,559,625
Monthly estimate	1,280,807	1,287,869	1,223,504	1,267,555	1,281,599	1,280,269	1,251,783	1,213,302
Effective County Reserves								
Contingency	1,075,000	1,300,000	1,650,000	1,785,683	1,000,000	821,764	402,105	624,850
Unappropriated Ending Cash	1,800,000	1,400,000	1,500,000	1,600,000	1,000,000	744,393	1,000,000	1,000,000
Total	2,875,000	2,700,000	3,150,000	3,385,683	2,000,000	1,566,157	1,402,105	1,624,850
Percentage Unrestricted GF Revenue	24.72%	22.85%	24.59%	24.39%	15.19%	11.82%	11.33%	12.28%
Number Months Effective Reserve	2.24	2.10	2.57	2.67	1.56	1.22	1.12	1.34

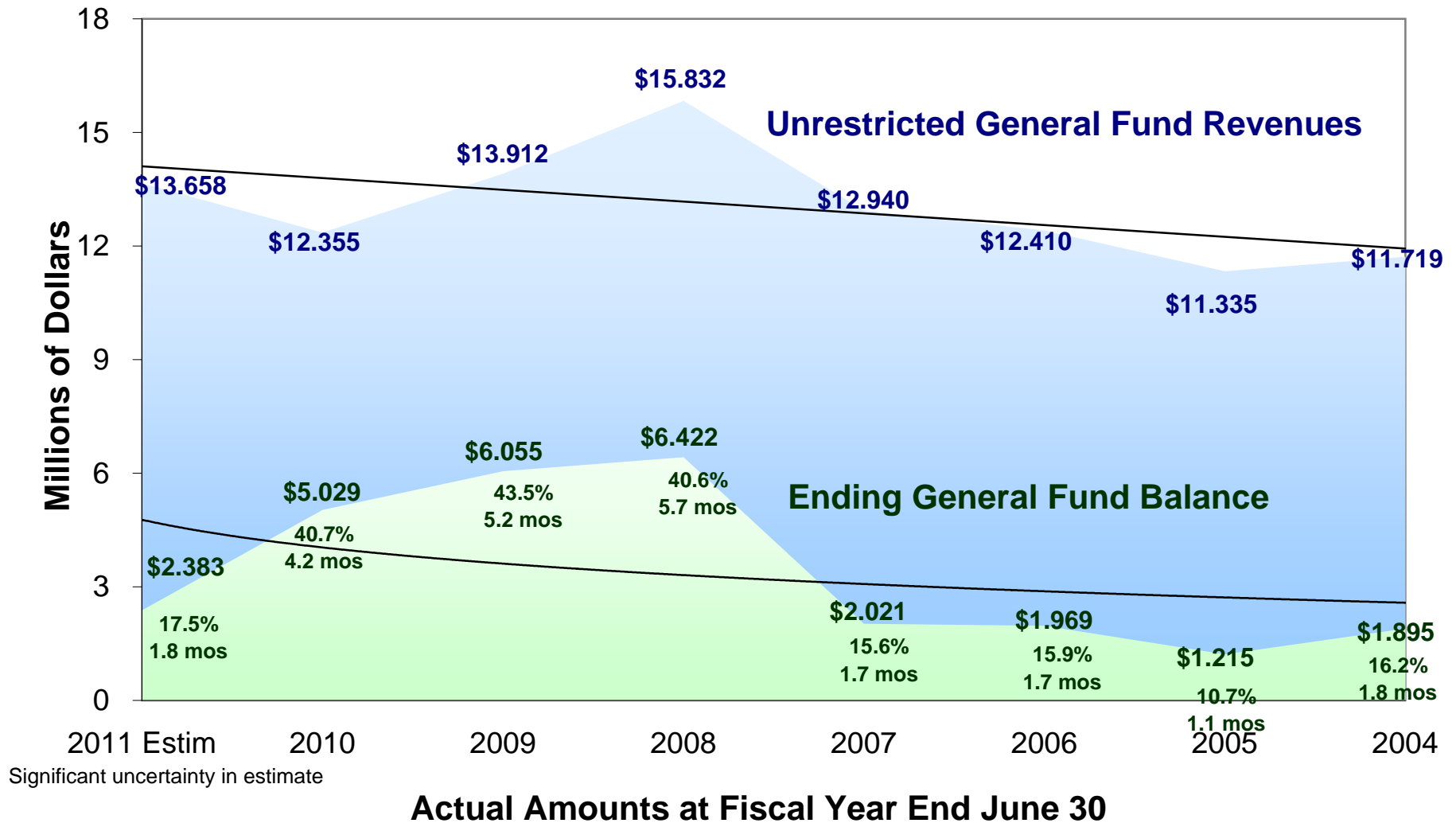
Actuals Analysis	2011 Est Actuals	2010 Actuals	2009 Actuals	2008 Actuals	2007 Actuals	2006 Actuals	2005 Actuals	2004 Actuals
Unrestricted General Fund Revenue	13,657,829	12,355,356	13,911,896	15,832,415	12,940,476	12,409,927	11,335,489	11,719,029
Regular expenses (staff & materials)	15,670,184	14,283,699	14,068,190	13,514,529	14,121,225	13,741,641	12,884,279	12,751,927
Monthly estimate	1,305,849	1,190,308	1,172,349	1,126,211	1,176,769	1,145,137	1,073,690	1,062,661
Ending Fund Balance								
Annual Net Revenue	(1,873,198)	(3,599)	1,003,983	3,815,053	66,122	667,930	(447,582)	182,015
Beginning Balance	4,256,288	5,032,250	5,051,183	2,606,842	1,955,293	1,300,998	1,662,251	1,713,329
Total	2,383,090	5,028,650	6,055,166	6,421,895	2,021,415	1,968,927	1,214,669	1,895,344
Percentage Unrestricted GF Revenue	17.45%	40.70%	43.53%	40.56%	15.62%	15.87%	10.72%	16.17%
Number Months Effective Reserve	1.82	4.22	5.16	5.70	1.72	1.72	1.13	1.78

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 unrestricted fund balance.

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

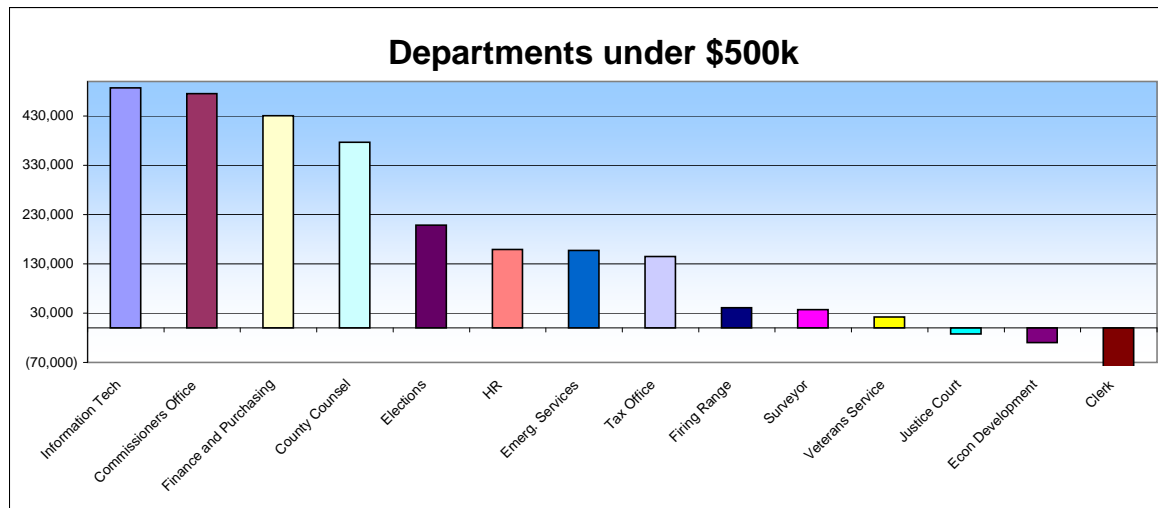
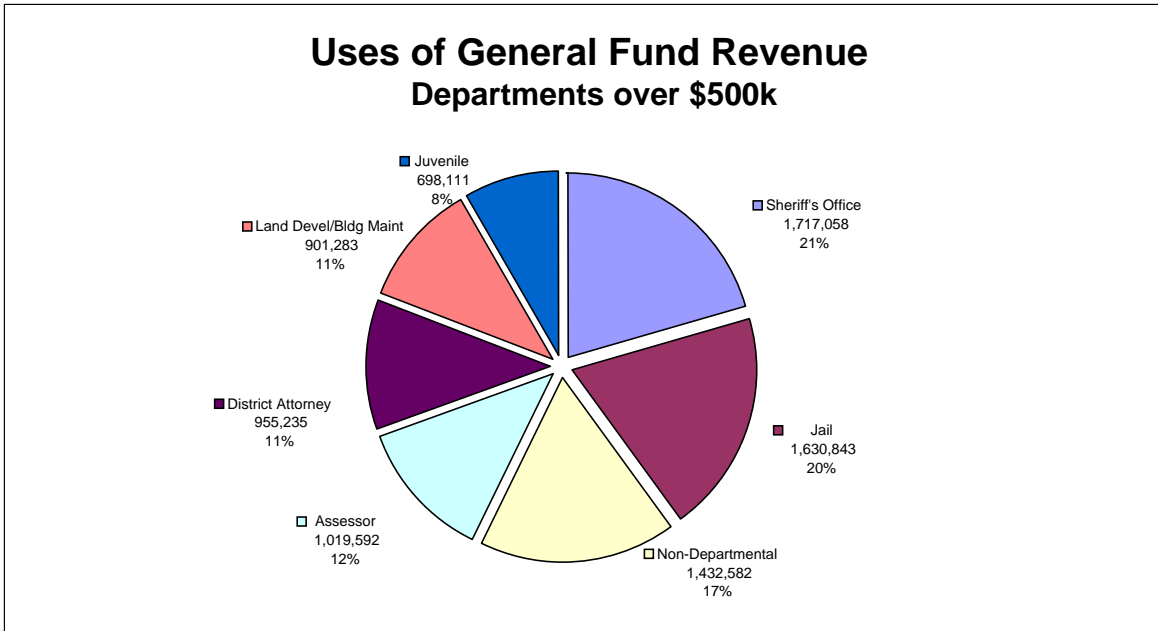


The Government Finance Officer Association (GFOA) recommends a minimum of two months worth of regular operating expenses be available in the unrestricted fund balance.

FY2011-12 General Fund Analysis

	Draw on Unrestricted General Fund Revenue	% total	% over 500k	8,354,704 Total Over 500K
Sheriff's Office	1,717,058	12.6%	20.6%	
Jail	1,630,843	12.0%	19.5%	
Non-Departmental	1,432,582	10.5%	17.1%	
Assessor	1,019,592	7.5%	12.2%	
District Attorney	955,235	7.0%	11.4%	
Land Devel/Bldg Maint	901,283	6.6%	10.8%	
Juvenile	698,111	5.1%	8.4%	
Information Tech	486,991	3.6%	100.0%	
Commissioners Office	475,521	3.5%		
Finance and Purchasing	430,453	3.2%		
County Council	376,803	2.8%		
Elections	208,740	1.5%		
HR	159,196	1.2%		
Emerg. Services	157,002	1.2%		
Tax Office	144,674	1.1%		
Firing Range	40,709	0.3%		
Surveyor	36,946	0.3%		
Veterans Service	22,307	0.2%		
Justice Court	(12,415)	-0.1%		
Econ Development	(29,808)	-0.2%		
Clerk	(79,851)	-0.6%		
Contingency & Ending Fund Balance	2,875,000	21.1%	21.1%	
Total Unrestricted General Fund	13,646,972	100%		

Total General Fund Revenue includes Department-specific revenue streams



FY12 General Fund Budget Background and Description

Staffing Costs:

1. The number of positions across the County has declined from 181 to 168 full time equivalents (FTE) due to a county-wide hiring freeze, a handful of layoffs in the Sheriff's office and a reduction in FTE in Emergency Management due to declining partner revenues.
2. A significant general fund budget shortfall spurred a furlough of 26 days in FY12 with only the Sheriff's office, jail and parole officers exempt from this measure.
3. Despite the furlough and loss of 10 FTE, the year over year payroll expenses for the county declined only 1% relative last FY's adopted budget.
4. Step increases and longevity pay are budgeted on anniversary dates
5. For staff who received the 1.5% reduction in pay for FY11 (elected officials and exempt employees), FY12 salary is based on the actual (ie unreduced) FY11 range/step level times the CoLA.
6. Health insurance budget is increased by 4.6% over last year based on our carrier's proposal for the new plan year.
7. Dental insurance is budgeted at a 5% increase due to CIS early indications.
8. New hires are budgeted at the highest insurance election cost.
9. PERS is budgeted using our FY2012-14 biennium rates plus FY12 PERS bond payment cost.

PERS Category	FY12 PERS rate	FY12 EmpEE Rate	FY12 Bond Rate*	FY12 Total Rate	FY11 Total Rate	In- crease	% in- crease
Tier 1/2 General Service	6.74%	6.00%	6.4%	19.14%	14.74%	4.40%	29.84%
Tier 1/2 Police & Fire	14.35%	6.00%	6.4%	26.75%	22.67%	4.08%	17.99%
OPSRP General Service	5.21%	6.00%	6.4%	17.61%	15.33%	2.28%	14.87%
OPSRP Police & Fire	7.92%	6.00%	6.4%	20.32%	18.04%	2.28%	12.63%

* Bond Rate is based on a fixed cost spread across total gross salary; when salary costs change, the rate required to pay for the fixed bond cost changes as well.

10. Life insurance and workers comp insurance is budgeted flat relative FY11.
11. We handle unemployment on "pay as we go" basis. This cost is budgeted differently this year because we will establish an internal unemployment pool and every department and fund with staffing will now have a 4106 unemployment line budgeted. As with PERS, the budgeted amount by department and fund will change as total gross wages change (or if a different total unemployment cost used). The FY12 budget estimates unemployment cost of \$155k (flat relative our likely FY11 cost) resulting in 1.95% rate for every salary dollar in the initial budget. Columbia County still comes out ahead as this internal rate beats the state minimum 2.2% unemployment tax rate and 3.3% new employer rate.
12. Veba cost is budgeted by department and fund in the 4104 Insurance line instead of budgeted centrally in 100-60 as done in past.

Administrative Allocation:

Administrative allocation is calculated to distribute the cost of centralized support services (Finance, Purchasing, Communications, Technology, HR, Counsel, Building

Maintenance and Utilities, ¼ of the Commissioners Office) across the organization. Department and Fund allocations are based the most recently closed year's costs and are distributed based on a combination of FTEs; number of workstations, landlines, square footage; and actual hours depending on the metric appropriate for the support service.

The calculation methodology has not changed relative to last year; the 7.25% increase over FY11 is driven primarily by increased FY10 payroll cost relative FY09 in the support units.

Beginning Cash Balance and GASB 54 Implementation:

1. GASB 54 requirements (implementation required for FY11 financial reporting) mean that only the 100 General Fund may classify any revenue as unrestricted. It also requires that ending fund balances be further classified as Assigned, Committed, Restricted, or Non-spendable. Therefore, in the FY12 budget we will use these new categories for any expected beginning cash balance rolling forward from FY11.
2. Unrestricted 3001 beginning cash balance will only be budgeted in 100 General Fund.
3. Assigned 3002 beginning cash balances are defined by person(s) delegated by Board. Examples are balances from estimated pools such as PERS or Unemployment.
4. Committed 3003 balances are for those items defined by Board such as reserves for facilities, technology, future payroll costs, etc.
5. Restricted 3004 balances represent balances expected to roll forward from the previous year on funds restricted by contract or law. Examples for the General Fund are Title III, mediation funds, and the cultural grant. In all other Funds, the beginning balance (except for those dollars categorized as assigned, committed or non-spendable) will now be restricted.
6. Non-spendable will be budgeted to 3005 using a rounded amount roughly equivalent to FY10's ending non-spendable amount. Examples are prepaid expenses and inventories.

Note: Above categories are based on Fund Balance Policy still in development which will be adopted by Board, therefore the above is subject to change.

100-00 Non-Departmental General Fund Revenue:

1. In the initial budget, the 3001 number is lower than previous years due in some measure to GASB 54 classification requirements designating resources to more specific categories but is primarily driven by expectations of carrying a smaller balance forward in the General Fund than has been true in the last several years.
2. Property tax is based on Assessor FY12 estimate times Columbia County's typical 93% collection percentage.
3. O&C receipts are budgeted based on best estimate of FFY2011 payment of just over \$900k and is divided into Title I unrestricted and Title III restricted dollars by formula.
4. Most state revenues are budgeted flat or trending slightly downward.

100-60 Non Departmental:

1. Material changes in this budget include less money for Title III projects; a large reduction in the transfer to Roads in recognition of the significant furlough happening

in the general fund which will not be done in Roads Fund; first payment of 10 year commercial loan to support the courthouse systems upgrades.

2. Effective reserves increase by \$225,000 representing 2.2 months of operating costs though just shy of the historic need to have \$3 million in cash to get through the early part of the next year.

Other General Fund items

This initial budget does not include any support of the 216 Transit Fund beyond the \$30k Community contribution and match salary costs in the Economic Development budget.

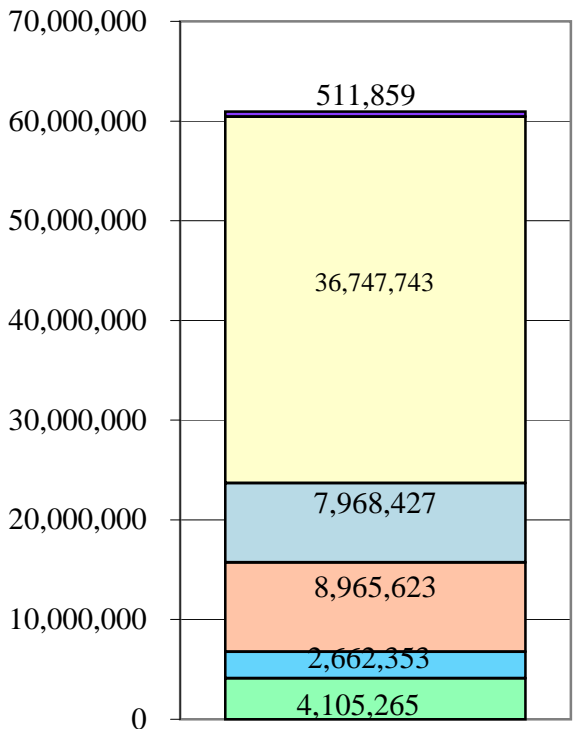
This budget also does not contemplate the financial impact of short term support to the 217 Building Fund should that become necessary (a short term loan has been pre-approved by the Board should it be required at the end of FY11).

County Wide Operations

Summary Data

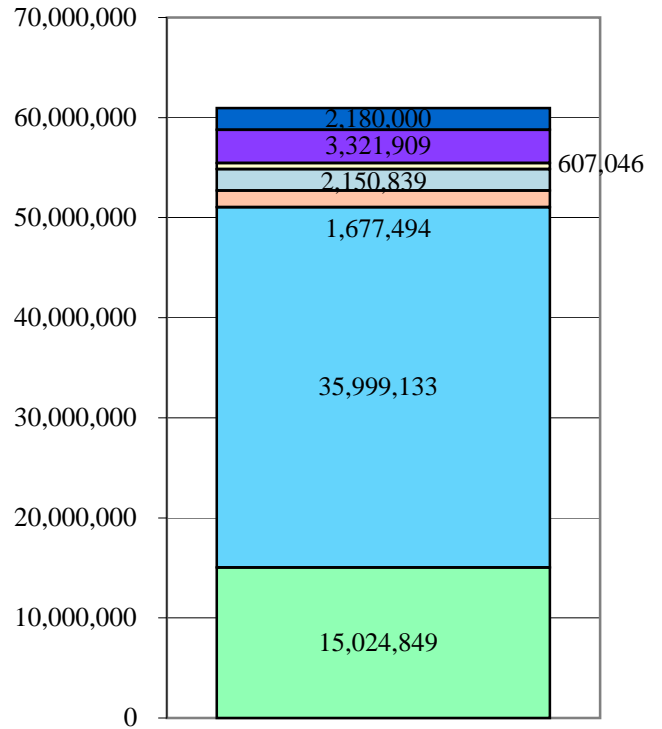
	FY12 Proposed Budget	FY11 Year End Projection	FY11 YTD Jan2011	FY11 Adopted Budget	Change FY11 to FY12 Budget	FY10 Actual	FY09 Actual
Revenue Summary:							
Beginning - Restricted	4,105,265	5,353,444	5,832,819	3,298,236	24.5%	3,710,936	3,928,075
Beginning - Unrestricted	2,662,353	4,256,288	4,256,288	4,451,100	0.0%	5,032,250	5,051,183
Unrestricted Revenue	8,965,623	9,401,541	7,588,206	9,478,950	0.0%	9,777,191	10,832,167
Fees/Earned Income	7,968,427	7,530,351	3,931,751	6,616,622	20.4%	5,894,692	6,382,344
Restricted Revenue	36,747,743	23,569,638	8,899,480	36,695,568	0.1%	17,816,242	19,682,517
Transfer	511,859	804,838	0	846,680	-39.5%	842,777	1,071,479
Total	60,961,270	50,916,100	30,508,545	61,387,156	-0.7%	43,074,088	46,947,765
Expenditure Summary:							
Personal Services	15,024,849	15,103,538	8,807,726	14,863,151	1.1%	13,416,337	13,857,067
Materials and Services	35,999,133	23,283,908	10,294,701	33,680,760	6.9%	16,634,856	17,756,261
Capital Outlay	1,677,494	2,605,457	817,727	4,999,842	-66.4%	1,256,074	3,399,424
Debt Service	2,150,839	2,128,166	755,136	2,016,886	6.6%	1,985,191	1,987,035
Transfers	607,046	965,442	120,564	987,284	-38.5%	914,777	615,235
Contingencies	3,321,909	400,000	143,260	3,220,853	3.1%	270	0
Ending Balance	2,180,000	30,000	0	1,618,380	34.7%	0	0
Total	60,961,270	44,516,511	20,939,115	61,387,156	-0.7%	34,207,505	37,615,023
FY Net Revenue	(6,794,147)	(3,210,143)	(519,678)	(7,749,336)	-12.3%	123,397	353,484
Cumulative Net Revenue	0	6,399,589	9,569,430	0	0.0%	8,866,583	9,332,742
Full Time Equivalents	167.34			181.44	-7.8%		

FY12 Revenues



- Beginning - Restricted
- Beginning - Unrestricted
- Unrestricted Revenue
- Fees/Earned Income
- Restricted Revenue
- Transfer

FY12 Expenditures



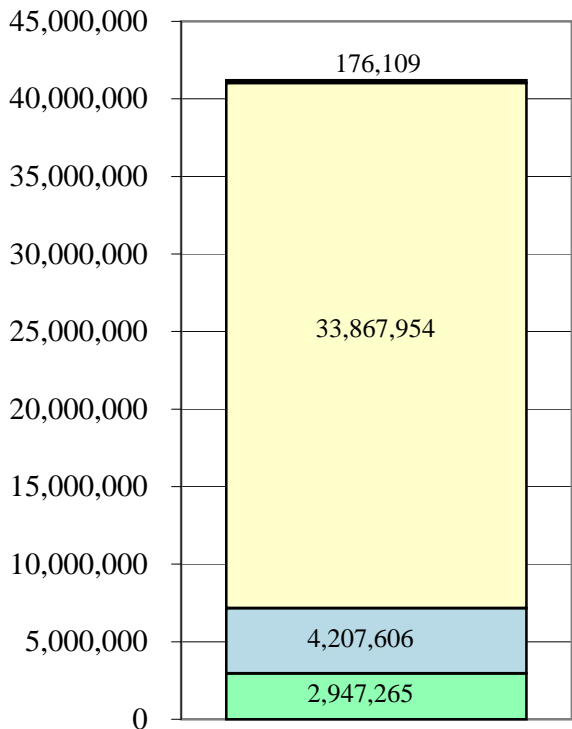
- Personal Services
- Materials and Services
- Capital Outlay
- Debt Service
- Transfers
- Contingencies
- Ending Balance

Independent Funds

Summary Data

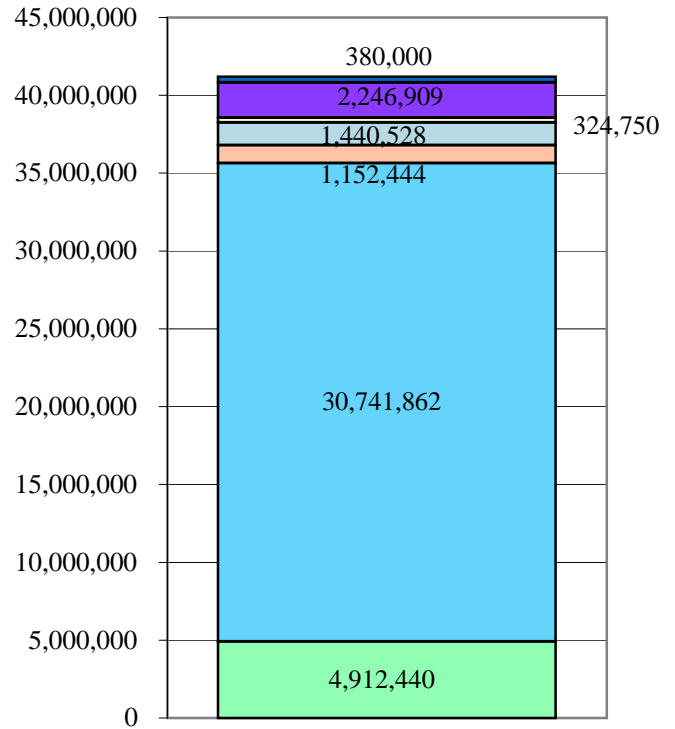
	FY12 Proposed Budget	FY11 Year End Projection	FY11 YTD Jan2011	FY11 Adopted Budget	Change FY11 to FY12 Budget	FY10 Actual	FY09 Actual
Revenue Summary:							
Beginning - Restricted	2,947,265	4,346,181	4,825,556	3,298,236	-10.6%	3,710,936	3,928,075
Beginning - Unrestricted	0	0	0	0	0.0%	0	0
Unrestricted Revenue	0	0	0	0	0.0%	0	0
Fees/Earned Income	4,207,606	4,092,219	2,232,462	4,281,488	-1.7%	3,316,526	3,544,641
Restricted Revenue	33,867,954	19,559,866	7,715,948	32,817,984	3.2%	14,840,749	17,179,782
Transfer	176,109	420,980	0	440,980	-60.1%	479,919	677,235
Total	41,198,934	28,419,245	14,773,966	40,838,688	0.9%	22,348,131	25,329,734
Expenditure Summary:							
Personal Services	4,912,440	4,650,692	2,719,026	4,719,369	4.1%	4,371,930	4,372,558
Materials and Services	30,741,862	18,066,571	7,596,308	28,370,116	8.4%	11,392,468	12,936,141
Capital Outlay	1,152,444	890,162	635,761	3,750,542	-69.3%	875,732	3,097,990
Debt Service	1,440,528	1,437,728	478,194	1,437,728	0.2%	1,434,941	1,428,451
Transfers	324,750	364,858	0	421,700	-23.0%	434,858	0
Contingencies	2,246,909	0	0	1,920,853	17.0%	270	0
Ending Balance	380,000	0	0	218,380	74.0%	0	0
Total	41,198,934	25,410,010	11,429,289	40,838,688	0.9%	18,510,198	21,835,140
FY Net Revenue	(2,973,794)	(1,336,945)	(1,480,879)	(3,298,236)	-9.8%	126,997	(433,482)
Cumulative Net Revenue	0	3,009,236	3,344,677	0	0.0%	3,837,933	3,494,594
Full Time Equivalents	57.68			61.31	-5.9%		

FY12 Revenues



- Beginning - Restricted
- Beginning - Unrestricted
- Unrestricted Revenue
- Fees/Earned Income
- Restricted Revenue
- Transfer

FY12 Expenditures



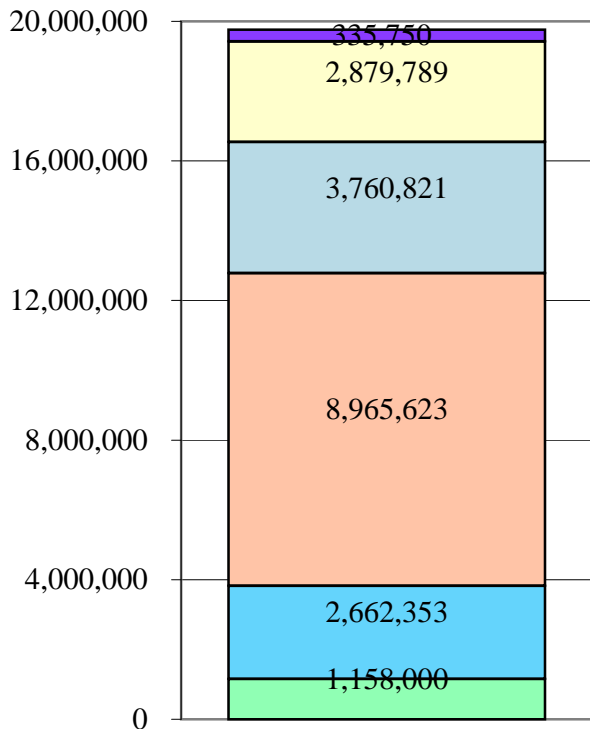
- Personal Services
- Materials and Services
- Capital Outlay
- Debt Service
- Transfers
- Contingencies
- Ending Balance

100 General Fund

Summary Data

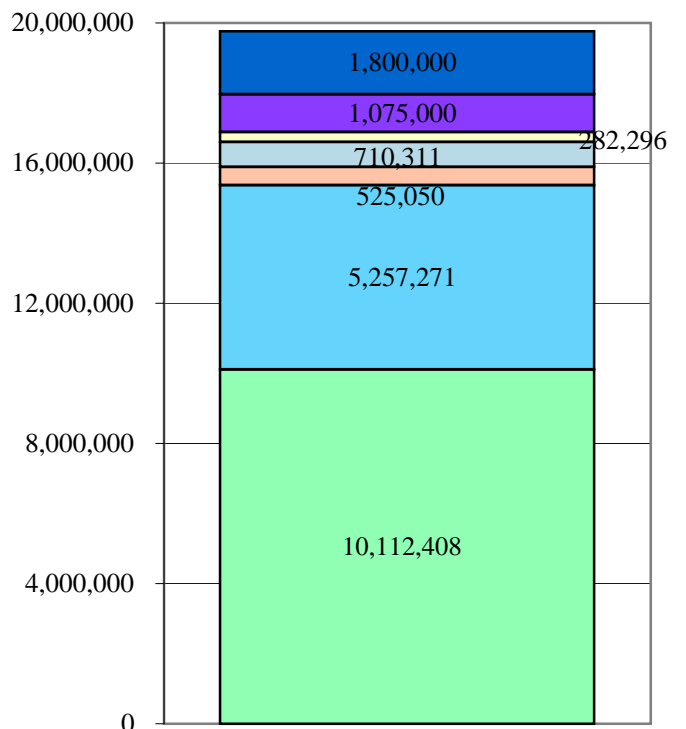
	FY12 Proposed Budget	FY11 Year End Projection	FY11 YTD Jan2011	FY11 Adopted Budget	Change FY11 to FY12 Budget	FY10 Actual	FY09 Actual
Revenue Summary:							
Beginning - Restricted	1,158,000	1,007,263	1,007,263	0	100.0%	0	0
Beginning - Unrestricted	2,662,353	4,256,288	4,256,288	4,451,100	-40.2%	5,032,250	5,051,183
Unrestricted Revenue	8,965,623	9,401,541	7,588,206	9,478,950	-5.4%	9,777,191	10,832,167
Fees/Earned Income	3,760,821	3,438,133	1,699,290	2,335,134	61.1%	2,578,166	2,837,703
Restricted Revenue	2,879,789	4,009,772	1,183,532	3,877,584	-25.7%	2,975,493	2,502,734
Transfer	335,750	383,858	0	405,700	-17.2%	362,858	394,244
Total	19,762,336	22,496,855	15,734,579	20,548,468	-3.8%	20,725,957	21,618,031
Expenditure Summary:							
Personal Services	10,112,408	10,452,847	6,088,700	10,143,782	-0.3%	9,044,408	9,484,509
Materials and Services	5,257,271	5,217,338	2,698,393	5,310,644	-1.0%	5,242,388	4,820,120
Capital Outlay	525,050	1,715,295	181,967	1,249,300	-58.0%	380,342	301,434
Debt Service	710,311	690,438	276,943	579,158	22.6%	550,250	558,585
Transfers	282,296	600,584	120,564	565,584	-50.1%	479,919	615,235
Contingencies	1,075,000	400,000	143,260	1,300,000	-17.3%	0	0
Ending Balance	1,800,000	30,000	0	1,400,000	28.6%	0	0
Total	19,762,336	19,106,502	9,509,826	20,548,468	-3.8%	15,697,306	15,779,883
FY Net Revenue	(3,820,353)	(1,873,198)	961,201	(4,451,100)	-14.2%	(3,599)	786,966
Cumulative Net Revenue	0	3,390,353	6,224,753	0	0.0%	5,028,650	5,838,148
Full Time Equivalents	109.66			120.13	-8.7%		

FY12 Revenues



- Beginning - Restricted
- Beginning - Unrestricted
- Unrestricted Revenue
- Fees/Earned Income
- Restricted Revenue
- Transfer

FY12 Expenditures



- Personal Services
- Materials and Services
- Capital Outlay
- Debt Service
- Transfers
- Contingencies
- Ending Balance

Columbia County
FY2011-2012

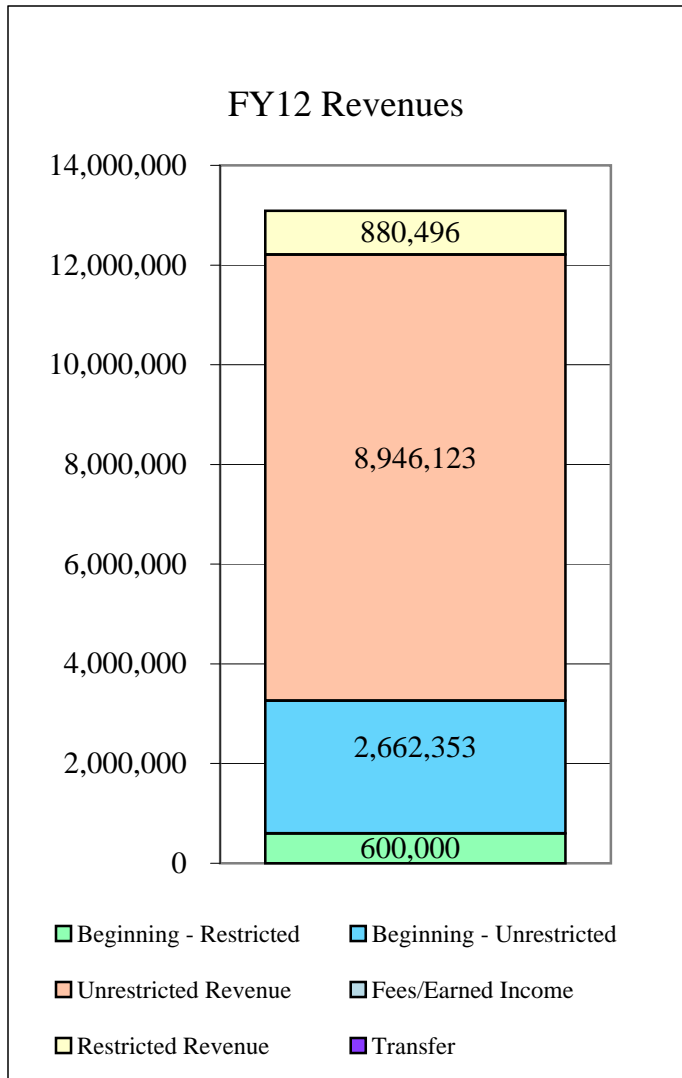
Budget Detail
General Fund

100 General Fund

Dept: 00 General Fund Revenue

	FY12 Proposed Budget	FY11 Year End Projection	FY11 YTD Jan2011	FY11 Adopted Budget	Change FY11 to FY12 Budget	FY10 Actual	FY09 Actual
Revenue Summary:							
Beginning - Restricted	600,000	877,492	877,492				
Beginning - Unrestricted	2,662,353	4,256,288	4,256,288	4,451,100	-40.2%	5,032,250	5,051,183
Unrestricted Revenue	8,946,123	9,380,314	7,577,979	9,444,450	-5.3%	9,520,051	10,536,598
Fees/Earned Income	0	0	(75)	1,770	-100.0%	2,093	1,826
Restricted Revenue	880,496	719,886	415,886	1,057,039	-16.7%	1,328,793	1,068,045
Transfer	0	0	0	0	0.0%	0	0
Total	13,088,972	15,233,980	13,127,570	14,954,359	-12.5%	15,883,186	16,657,652
Expenditure Summary:							
Personal Services	0	0	0	0	0.0%	0	0
Materials and Services	0	0	0	0	0.0%	0	0
Capital Outlay	0	0	0	0	0.0%	68,311	0
Debt Service	0	0	0	0	0.0%	0	0
Transfers	0	0	0	0	0.0%	0	0
Contingencies	0	0	0	0	0.0%	0	0
Ending Balance	0	0	0	0	0.0%	0	0
Total	0	0	0	0	0.0%	68,311	0
FY Net Revenue	9,826,618	10,100,200	7,993,790	10,503,259	-6.4%	10,782,626	11,606,470
Cumulative Net Revenue	13,088,972	15,233,980	13,127,570	14,954,359	-12.5%	15,814,875	16,657,652

Full Time Equivalents



FY12 Proposed Budget
Budget Analysis

Columbia County
230 Strand Street
St. Helens, OR 97051



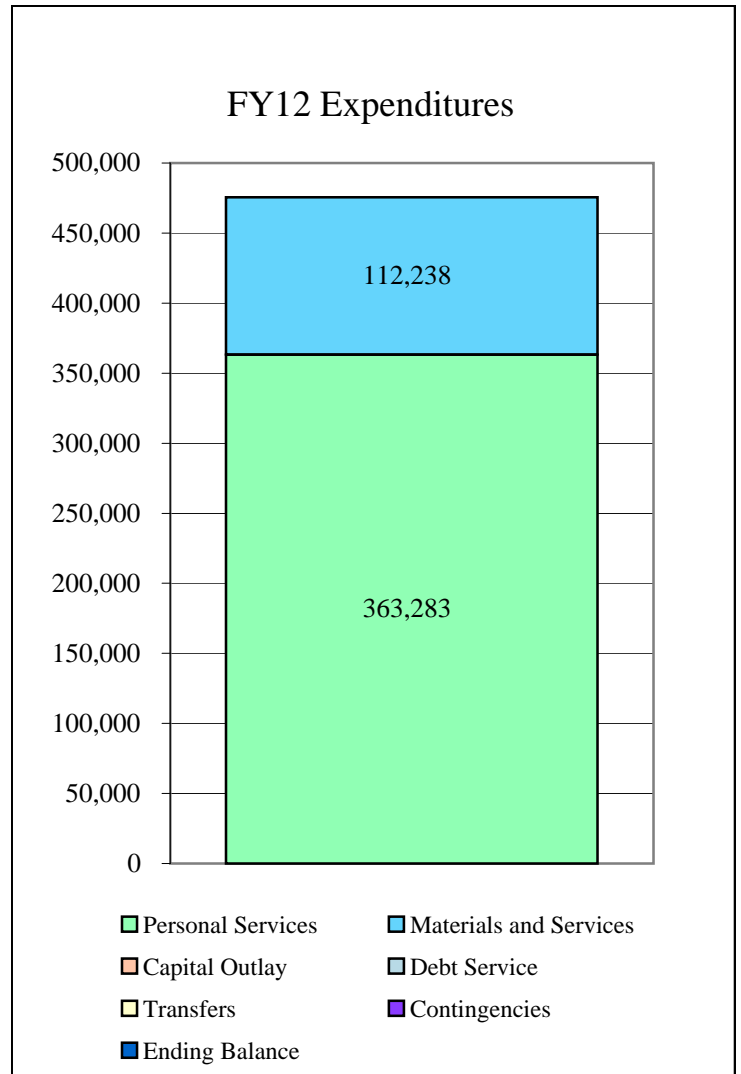
2009 Actual	2010 Actual	2011 Adopted	2011 YTD Apr 15	Account	Description	2012 FTE	2012 Requested	2012 Proposed	2012 Approved	2012 Adopted
				100	General Fund					
				R1	Unrestricted Revenue					
5,051,182.52	5,032,249.51	4,451,100.00	4,246,346.11	00-3001	Beginning Cash Balance		2,396,432.11	2,662,353.28	0.00	0.00
0.00	0.00	0.00	0.00	00-3002	Assigned Beginning Cash Bal		0.00	0.00	0.00	0.00
5,021,221.54	4,882,275.47	5,202,217.28	4,917,987.87	00-3010	Property Taxes - Current		5,285,736.75	5,314,308.26	0.00	0.00
206,499.56	236,369.79	150,000.00	230,987.68	00-3015	Property Taxes - Prior Years		215,000.00	230,000.00	0.00	0.00
168,109.00	26,280.00	0.00	0.00	00-3016	In-Lieu of Taxes		0.00	0.00	0.00	0.00
94,840.09	35,299.71	30,000.00	14,863.26	00-3020	Interest on Investments		25,000.00	25,000.00	0.00	0.00
3,602.77	1,417.03	3,000.00	614.42	00-3022	Interest on Unsegregated Taxes		1,000.00	1,000.00	0.00	0.00
82,645.54	115,614.98	50,000.00	0.00	00-3040	Mineral Royalties/Land Sales		96,250.00	96,250.00	0.00	0.00
1,845,168.78	1,646,553.40	1,481,898.60	1,483,930.84	00-3045	O&C Timber Receipts		805,062.00	805,062.00	0.00	0.00
4,919.93	3,274.46	4,000.00	0.00	00-3046	West OR Severance & Privil Tax		3,000.00	3,000.00	0.00	0.00
139,559.34	87,721.77	80,000.00	0.00	00-3050	State Forest Timber Revenue		80,000.00	80,000.00	0.00	0.00
24.01	0.00	0.00	1,822.78	00-3055	County Forest Revenue		0.00	0.00	0.00	0.00
100,308.80	111,122.87	130,000.00	95,467.52	00-3060	Electric Co-Op Earnings Tax		90,000.00	90,000.00	0.00	0.00
165,340.61	206,279.58	185,000.00	135,320.42	00-3061	State Liquor Tax Receipts		176,000.00	176,000.00	0.00	0.00
76,650.14	49,303.22	55,000.00	27,089.64	00-3062	State Cigarette Tax Receipts		45,000.00	45,000.00	0.00	0.00
11,773.70	11,984.25	3,000.00	995.98	00-3063	State Amusement Tax Receipts		3,000.00	3,000.00	0.00	0.00
0.00	0.00	25,000.00	0.00	00-3071	FEMA Administrative Funds		25,000.00	25,000.00	0.00	0.00
1,850,143.00	1,911,754.80	1,828,605.00	1,523,838.80	00-3075	Administrative Allocation Rev		1,955,772.80	1,955,772.80	0.00	0.00
468,366.19	0.00	100,000.00	0.00	00-3090	Reimbursement Project Costs		0.00	0.00	0.00	0.00
11,400.85	1,729.45	1,729.61	0.00	00-3091	Courthouse Riverfront Lease		1,729.61	1,729.61	0.00	0.00
252,983.81	146,551.67	100,000.00	950.12	00-3100	Refund of Expenses		80,000.00	80,000.00	0.00	0.00
18,521.92	31,166.37	0.00	0.00	00-3115	Worker's Comp Refunds		0.00	0.00	0.00	0.00
14,518.79	11,952.60	15,000.00	8,187.79	00-3120	Miscellaneous Revenue		15,000.00	15,000.00	0.00	0.00
0.00	3,400.00	0.00	0.00	00-3122	Sale of Surplus Assets		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
15,587,780.89	14,552,300.93	13,895,550.49	12,688,403.23		Unrestricted Revenue Totals:		11,298,983.27	11,608,475.95	0.00	0.00

2009 Actual	2010 Actual	2011 Adopted	2011 YTD Apr 15	Account	Description	2012 FTE	2012 Requested	2012 Proposed	2012 Approved	2012 Adopted
General Fund	Unrestricted Revenue			R2	Fees for Services					
770.00	770.00	770.00	770.00	00-3251	Social Gaming License Fees		0.00	0.00	0.00	0.00
1,055.78	1,322.50	1,000.00	-335.00	00-3255	Road Vacation Fees-Gen Fund		0.00	0.00	0.00	0.00
1,825.78	2,092.50	1,770.00	435.00		Fees for Services Totals:		0.00	0.00	0.00	0.00
				R3	Designated - Specific Purpose					
0.00	0.00	0.00	0.00	00-3003	Committed Cash Balance		0.00	0.00	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	0.00	0.00	375,317.68	00-3005	Non-spendable Beg'ng Cash Bal		350,000.00	350,000.00	0.00	0.00
6.58	1.00	0.00	0.00	00-3024	Interest on Investments-Museum		0.00	0.00	0.00	0.00
0.00	0.00	0.00	177,009.04	00-3067	911 Excise Tax		0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	00-3094	Unemployment Pool		200,000.00	155,000.00	0.00	0.00
347,064.41	391,937.05	345,000.00	0.00	00-3510	Assessment & Taxation Grant		0.00	0.00	0.00	0.00
518,500.64	543,196.45	550,000.00	276,231.53	00-3715	PERS Bond Savings		595,309.00	595,309.00	0.00	0.00
150,665.02	135,598.52	122,039.00	0.00	00-3720	O & C Title III Grant		0.00	0.00	0.00	0.00
51,808.74	38,693.31	40,000.00	0.00	00-3725	Court Mediation Revenue		0.00	0.00	0.00	0.00
0.00	0.00	0.00	274,352.14	02-3004	O&C Title III Grant Balance		0.00	0.00	0.00	0.00
0.00	0.00	0.00	76,767.04	05-3004	Mediation Beg Bal		70,000.00	70,000.00	0.00	0.00
0.00	0.00	0.00	122,206.07	02-3720	O&C Title III Grant		95,186.79	95,186.79	0.00	0.00
0.00	0.00	0.00	25,877.98	05-3532	Court Mediation		35,000.00	35,000.00	0.00	0.00
0.00	0.00	0.00	151,055.25	30-3003	Facilities Rserve Beg Bal		185,000.00	180,000.00	0.00	0.00
0.00	219,366.25	0.00	0.00	30-3541	Rsrv Assign Funds		0.00	0.00	0.00	0.00
1,068,045.39	1,328,792.58	1,057,039.00	1,478,816.73		Designated - Specific Purpose Totals:		1,530,495.79	1,480,495.79	0.00	0.00
16,657,652.06	15,883,186.01	14,954,359.49	14,167,654.96		Revenue Total:		12,829,479.06	13,088,971.74	0.00	0.00
				E3	Capital Outlay					
0.00	68,311.00	0.00	0.00	30-5010	Building Improvement		0.00	0.00	0.00	0.00
0.00	68,311.00	0.00	0.00		Capital Outlay Totals:		0.00	0.00	0.00	0.00
0.00	68,311.00	0.00	0.00		Expenditure Total:		0.00	0.00	0.00	0.00

100 General Fund

Dept: 01 Commissioners

	FY12 Proposed Budget	FY11 Year End Projection	FY11 YTD Jan2011	FY11 Adopted Budget	Change FY11 to FY12 Budget	FY10 Actual	FY09 Actual
Revenue Summary:							
Beginning - Restricted	0	0	0	0	0.0%	0	0
Beginning - Unrestricted	0	0	0	0	0.0%	0	0
Unrestricted Revenue	0	0	0	0	0.0%	0	0
Fees/Earned Income	0	0	0	0	0.0%	0	0
Restricted Revenue	0	0	0	0	0.0%	0	0
Transfer	0	0	0	0	0.0%	0	0
Total	0	0	0	0	0.0%	0	0
Expenditure Summary:							
Personal Services	363,283	376,798	218,973	365,757	0.7%	353,613	376,970
Materials and Services	112,238	106,689	55,181	109,071	2.9%	130,796	143,704
Capital Outlay	0	0	0	0	0.0%	0	0
Debt Service	0	0	0	0	0.0%	0	0
Transfers	0	0	0	0	0.0%	0	0
Contingencies	0	0	0	0	0.0%	0	0
Ending Balance	0	0	0	0	0.0%	0	0
Total	475,521	483,487	274,155	474,828	0.1%	484,410	520,674
FY Net Revenue	(475,521)	(483,487)	(274,155)	(474,828)	0.1%	(484,410)	(520,674)
Cumulative Net Revenue	(475,521)	(483,487)	(274,155)	(474,828)	0.1%	(484,410)	(520,674)
Full Time Equivalents	3.60			3.90			



2009 Actual	2010 Actual	2011 Adopted	2011 YTD Apr 15	Account	Description	2012 FTE	2012 Requested	2012 Proposed	2012 Approved	2012 Adopted
				01	Commissioners					
				E1	Personal Services					
257,614.73	257,401.71	262,571.03	200,476.17	00-4001	Personnel	2.70	230,968.80	206,445.35	0.00	0.00
0.00	0.00	0.00	0.00	00-4053	Board Secretary	0.90	39,290.41	39,290.41	0.00	0.00
44,053.29	27,770.72	28,114.51	20,412.71	00-4101	PERS		34,663.92	32,807.80	0.00	0.00
19,650.23	19,577.72	20,384.21	15,133.76	00-4102	FICA Tax		20,674.83	18,798.79	0.00	0.00
2,626.99	2,865.04	4,000.00	3,661.79	00-4103	Worker's Compensation Ins.		3,258.90	2,942.89	0.00	0.00
53,024.67	45,998.24	50,687.00	43,874.74	00-4104	Insurance Benefits		61,308.23	58,904.05	0.00	0.00
0.00	0.00	0.00	0.00	00-4106	Unemployment Insurance		5,270.73	4,094.14	0.00	0.00
376,969.91	353,613.43	365,756.75	283,559.17		Personal Services Totals:	3.60	395,435.82	363,283.43	0.00	0.00
				E2	Materials and Services					
2,641.07	1,964.05	2,000.00	1,252.54	00-4322	Copier Maintenance		2,426.00	2,426.00	0.00	0.00
125,710.00	103,152.00	89,870.86	74,892.40	00-4593	Administrative Allocation		95,311.52	95,311.52	0.00	0.00
5,024.95	3,319.76	3,000.00	3,533.15	00-4710	Mileage		3,000.00	2,000.00	0.00	0.00
1,781.61	5,615.27	4,000.00	266.95	00-4720	Conferences and Training		4,000.00	2,000.00	0.00	0.00
3,274.48	2,128.39	1,700.00	813.02	00-4722	Reimbursable NACO & AOC exp		2,500.00	2,000.00	0.00	0.00
0.00	942.00	1,000.00	0.00	00-4730	Membership Dues		1,000.00	1,000.00	0.00	0.00
0.00	3,000.00	0.00	0.00	00-4850	consultants and contractors		0.00	0.00	0.00	0.00
5,271.54	10,674.84	7,500.00	4,481.58	00-4901	Miscellaneous Expense		7,500.00	7,500.00	0.00	0.00
143,703.65	130,796.31	109,070.86	85,239.64		Materials and Services Totals:		115,737.52	112,237.52	0.00	0.00
520,673.56	484,409.74	474,827.61	368,798.81		Expenditure Total:		511,173.34	475,520.95	0.00	0.00
(520,673.56)	(484,409.74)	(474,827.61)	(368,798.81)		Commissioners Totals:	3.60	(511,173.34)	(475,520.95)	0.00	0.00

FY2011-2012 Administrative Allocation

General Fund

County Commissioners

Support Function/Item	No. of Units	Cost/unit/mo	Monthly Cost	"True up" factor*	Annual Cost	Notes
Telephone (landlines)	10.00 landlines	12.82	128.21	83.1%	1,279.19	FY2011 estimate of landline phone cost (purchasing costs now in Finance and Purchasing)
Info Tech	8.00 workstations	128.81	1,030.51	91.9%	11,364.66	FY2011 budget of IT staffing, materials and capital expenditures cost
Finance and Purchasing	4.00 FTE (including ongoing temps)	360.72	1,442.89	92.2%	15,658.70	FY2011 4.4 staff (minus staffing included in special assessment), audit, supplies, non-specific postage, various 100-45 costs. General Fund has higher unit cost to include liability insurance, unemployment & VEBA for this staffing group. It's "true up" is also mixed b/w two buckets.
Finance and Purchasing - Special Assessment				100.0%		Units which require finance support beyond normal payroll, payables and receivables processing, purchasing services, grant tracking, etc. have special assessment.
Human Resources	4.00 FTE (including ongoing te	70.63	282.54	90.7%	3,075.33	FY2011 budget of HR staffing and materials cost
Board of Commissioners	4.00 FTE (including ongoing temps)	53.43	213.71	97.2%	2,492.60	FY2011 budget - 25% of BoCC staffing and materials cost is allocated
Facilities and Maintenance	% building					Based on FY2011 budget. County Courthouse - 1 maint FTE + materials (including utilities) & capital expenses. 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.
Courthouse	1,768 Sq Ft 6.5%	41,494.20	2,692.37	81.1%	26,216.15	Other departments not in one of these facilities are allocated \$0 in facilities maintenance. Note - no office space cost or depreciation is included.
Justice	Sq Ft			89.8%		
County Counsel	29.0% actual % time SH			93.3%	39,503.35	Based on hours worked from Mar 1 2010 to Dec 31 2010 and FY2011 budgeted sal.
	4.0% actual % time RM				4,034.94	
	20.0% actual % time CZ				16,685.28	
	0.0% actual % time JK				0.00	
	Annual Materials Cost		7,260.03		6,771.82	
<p>Avr Monthly cost 10,590.17 Annual Cost 127,082.03</p>						Total allocated: 1,955,773
						% of Total 6.5%

* Allocations are based on budget or estimates. Actual costs vary from budget so we "true up" the allocation. The percentage is actuals to budget for the costs included in that particular allocated group in FY2010.

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 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.

FY2011-2012 Highlights and Significant Changes

Conversion to Recalculation Method of Appraisal

Appraisers will complete the reappraisal of residential properties in both the city and rural areas of Rainier (last physically reappraised in 1991) by the end of August 2011 for the 2011-12 assessment and tax roll. This will complete the change of this area 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 2011, a reappraisal of residential properties in Clatskanie (last physically reappraised in 1992) is scheduled to convert that area from manual calculation of appraisal to a computer calculated appraisal system for the 2012-13 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 residential properties in Saint Helens, Columbia City, City of Vernonia, Rural Vernonia, City of Rainier and Rural Rainier.

New Construction

Appraisers will value all new construction during December 2011 through March 2012 for the January 1, 2012 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. Review of properties that were damaged in the 2007 flood will continue to be conducted on all damaged properties that have not yet been repaired or destroyed.

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. In addition, Income Questionnaires for properties under Special Assessment as Farmland in a Non-Exclusive Farm Use Zone will be sent to properties that must show they 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, all 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 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 properties throughout the county, and residential properties in the Clatskanie area, Warren and rural Saint Helens are outside the standards. While it is not possible to re-appraise all these properties in a single year, the plan will address our current progress in converting each area to a recalculation program that will maintain compliance with the COD standards.

Maintain Current Property Ownership

Cartographer pulls deeds electronically from Clerk's Office daily and identifies map and tax lot from the legal description, determines 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 Deed Clerk processes the ownership change, determines if nontaxable and the assessment status.

Maintain Cadastral Maps for Tax and Assessment Purposes

With the inclusion of 18 new maps this year, there are a total of 1,094 tax lot maps to maintain. The cartography section has been working on converting the old MYLAR maps to a digital format that is much easier to maintain. Currently, there are 892 maps that have been completely converted to digital format and are being maintained as such. The remaining maps will be converted to the digital format as time and resources permit, and should be completed within the next two years.

GIS Development

GIS development requires working with various departments and other agencies in order to develop and support GIS applications that provide a very efficient method of obtaining a variety of data. New data layers that are planned to be added to our GIS application this year include Assessor's Soil Classes, consolidated City & County Zoning, Census Tracts & Block Groups in prep for redistricting, incorporation of HAZUS mapping application for Emergency Management. In addition, the web mapping application will be converted from EllaMaps to GeoMoose. If the GeoMoose application proves viable, then PcMaps will be replaced and the app loaded on Appraisal laptops as well. Our mainstay GIS mapping application, ESRI's ArcGIS, be migrated from version 9.3 to 10 and workstations replaced. We have secured grant funding to finance the County Surveyor's Office in collection of GPS coordinates on existing survey monuments for use as control in building tax lots maps mentioned just above and to provide reliable locations for other GIS data and shapes.

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.

Provide Public Assistance

Assessment Clerks will continue to answer a variety of assessment related questions both at the counter and on the telephone.

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 staff retirements and training new staff, only a few procedures were completed this year. We will continue to revise and update our procedures.

FY2010-2011 Accomplishments

Conversion of the Rural Vernonia Area to Recalculation

Appraisers completed a reappraisal of all rural Vernonia properties including Mist and Birkenfeld. This included a 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.

Conversion of Hand Drawn Diagrams to Electronic Diagram using RapidSketch

All appraisers have been trained to use the RapidSketch program, and can easily edit the diagram when necessary. They are also able to completely redraw a diagram using the program if several changes have been made. While only a small percentage of properties have been converted so far, there is already less appraisal time being spent re-drawing diagrams. An assessment clerk is responsible for using RapidSketch to draw all new homes using the building plans prior to the appraiser visiting the property during our new construction inspections.

Field Appraisal Using Laptops in Recalculated Areas

Laptops have been setup with a program to download accounts needed for field appraisal work. In areas that have been converted to recalculation, an appraiser can update the inventory and complete the entire appraisal while on-site. The updated appraisals are then uploaded from the laptop to the main program.

Office Procedures and Policies

There were 13 new or revised procedures completed in the past year. 5 were administrative policies, 2 were assessment records procedures, 1 was a cartography procedure, and 5 were appraisal procedures.

Providing More Efficient Public Assistance Using the Internet

With assessment and tax data now available on the internet, the support staff spends less time providing public assistance. In the last two years that we have had the data available online, the number of phone

calls has decreased by 40% and the number of counter assistance has decreased by 15%. This has enabled the support staff to spend more time working on non-appraisal related projects that the appraisers previously were responsible for such as processing special assessments and exemptions, and allows the appraisers to spend more time on property inspections and reappraisal.

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 2010, we added a total of \$34,496,110 of Assessed Value based on changes made to 1,629 accounts. In addition, another 548 accounts and \$5,788,620 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.

Digital Mapping

A total of 106 maps were converted this year from Mylar to digital format and 18 new ones created with the completion of Phases 6 & 7 of our tax lot map conversion project consisting of totaling 9 Phases.

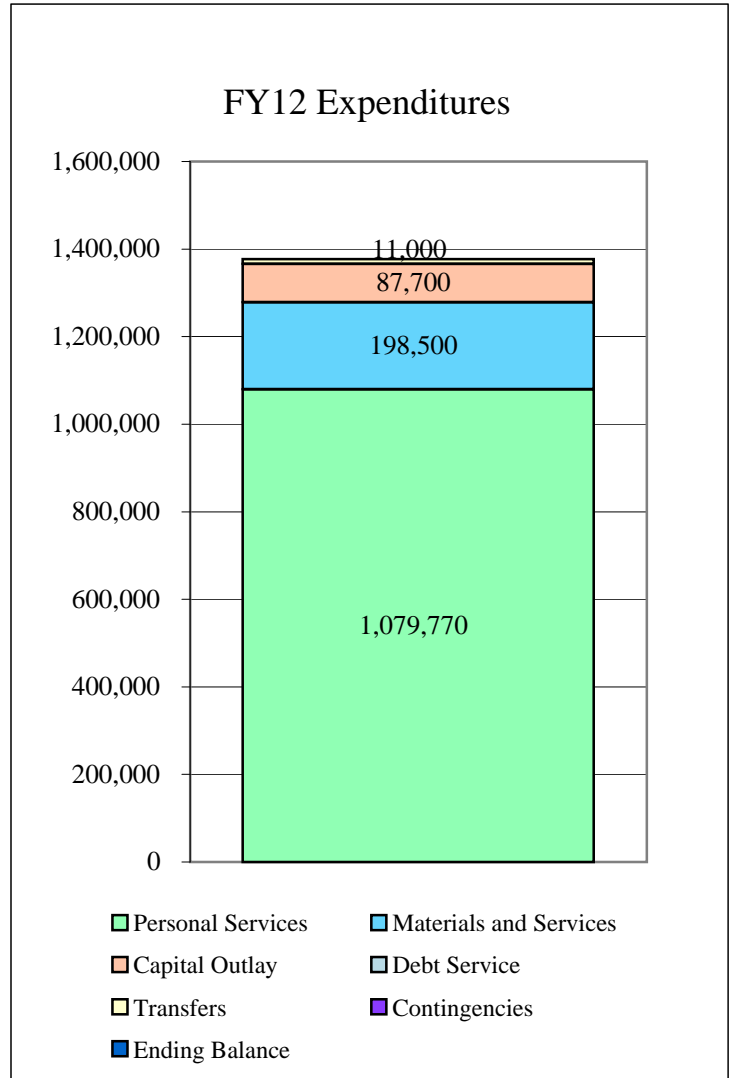
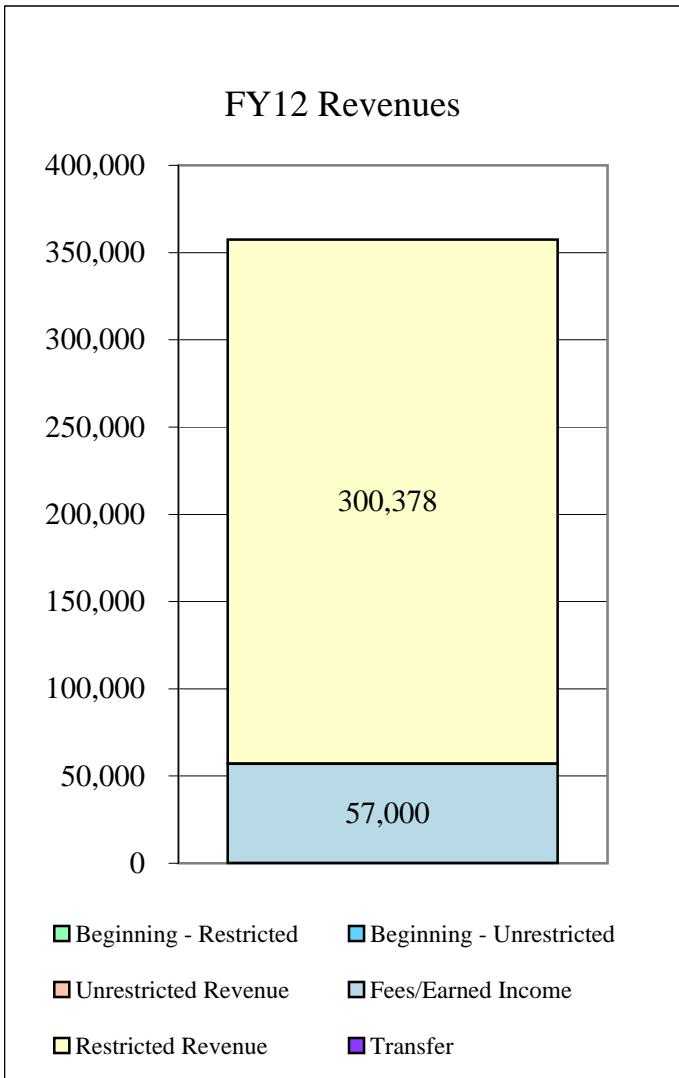
GIS Development

A number of layers have been integrated into our GIS system this year including County zoning; Landmarks database; Elections Precinct maps; Enterprises Zones including maintenance & map preparation. Provided assistance to Emergency Management, Economic Development, LDS, Elections and Transportation with specialty mapping. Provided training & support to Survey Department's GIS.

100 General Fund

Dept: 02 Assessor

	FY12 Initial Budget	FY11 Year End Projection	FY11 YTD Jan2011	FY11 Adopted Budget	Change FY11 to FY12 Budget	FY10 Actual	FY09 Actual
Revenue Summary:							
Beginning - Restricted	0	0	0	0	0.0%	0	0
Beginning - Unrestricted	0	0	0	0	0.0%	0	0
Unrestricted Revenue	0	0	0	0	0.0%	17,318	0
Fees/Earned Income	57,000	52,278	31,278	55,000	3.6%	58,357	40,680
Restricted Revenue	300,378	329,904	171,305	39,000	670.2%	19,928	5,409
Transfer	0	0	0	0	0.0%	0	0
Total	357,378	382,182	202,583	94,000	280.2%	95,604	46,089
Expense Summary:							
Personal Services	1,079,770	1,050,472	605,892	1,098,119	-1.7%	968,791	958,019
Materials and Services	198,500	200,760	99,085	221,980	-10.6%	187,299	169,828
Capital Outlay	87,700	72,200	38,495	82,200	6.7%	61,109	51,416
Debt Service	0	0	0	0	0.0%	0	0
Transfers	11,000	19,000	0	19,000	-42.1%	0	0
Contingencies	0	0	0	0	0.0%	0	0
Ending Balance	0	0	0	0	0.0%	0	0
Total	1,376,970	1,342,432	743,472	1,421,299	-3.1%	1,217,199	1,179,262
FY Net Revenue	(1,019,592)	(960,249)	(540,889)	(1,327,299)	-23.2%	(1,121,596)	(1,133,174)
Cumulative Net Revenue	(1,019,592)	(960,249)	(540,889)	(1,327,299)	-23.2%	(1,121,596)	(1,133,174)
Full Time Equivalents	12.60			14.00			



2009 Actual	2010 Actual	2011 Adopted	2011 YTD Apr 15	Account	Description	2012 FTE	2012 Requested	2012 Proposed	2012 Approved	2012 Adopted
				02	Assessor's Dept					
				R1	Unrestricted Revenue					
0.00	17,318.00	0.00	0.00	00-3100	Refund of Expenses		0.00	0.00	0.00	0.00
0.00	17,318.00	0.00	0.00		Unrestricted Revenue Totals:		0.00	0.00	0.00	0.00
				R2	Fees for Services					
17,320.14	15,128.19	15,000.00	7,653.65	00-3250	Assessor's Fees		12,000.00	12,000.00	0.00	0.00
23,359.50	43,229.00	40,000.00	33,385.50	00-3251	GIS Information Revenue		45,000.00	45,000.00	0.00	0.00
40,679.64	58,357.19	55,000.00	41,039.15		Fees for Services Totals:		57,000.00	57,000.00	0.00	0.00
				R3	Designated - Specific Purpose					
5,409.00	19,928.43	39,000.00	19,295.67	00-3510	GIS Grant		11,000.00	11,000.00	0.00	0.00
0.00	0.00	0.00	165,932.57	16-3619	A&T Grant		289,465.52	289,377.79	0.00	0.00
5,409.00	19,928.43	39,000.00	185,228.24		Designated - Specific Purpose Totals:		300,465.52	300,377.79	0.00	0.00
46,088.64	95,603.62	94,000.00	226,267.39		Revenue Total:		357,465.52	357,377.79	0.00	0.00
				E1	Personal Services					
191,380.00	200,857.98	197,523.22	178,367.27	00-4001	Assessor	0.90	74,749.68	66,813.02	0.00	0.00
248,987.62	269,490.50	305,680.74	177,460.57	00-4002	Personnel-Appraisal		0.00	0.00	0.00	0.00
184,026.55	198,097.85	202,639.32	159,979.63	00-4004	Personnel-Cartography		0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	00-4014	Chief Cartographer	0.90	71,972.19	64,365.86	0.00	0.00
0.00	0.00	0.00	0.00	00-4015	Office Manager II	0.90	63,365.54	56,653.18	0.00	0.00
0.00	0.00	0.00	0.00	00-4040	Sales Data Analyst	0.90	60,804.65	54,348.63	0.00	0.00
0.00	0.00	0.00	0.00	00-4041	GIS Programmer - Cartographer	0.90	52,404.99	46,898.71	0.00	0.00
0.00	0.00	0.00	0.00	00-4042	Cartographic Drafter	0.90	53,072.17	47,437.15	0.00	0.00
0.00	0.00	0.00	0.00	00-4043	Property Appraiser II	1.80	111,295.37	99,565.79 #	0.00	0.00
0.00	0.00	0.00	0.00	00-4044	Property Appraiser I	2.70	136,180.50	121,818.19	0.00	0.00
0.00	0.00	0.00	0.00	00-4056	Assessment Clerk II	1.80	76,382.93	68,311.36	0.00	0.00
0.00	0.00	0.00	0.00	00-4057	Assessment Clerk I	0.90	33,551.60	30,002.24	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
43.46	370.51	1,000.00	0.00	00-4090	Overtime		1,000.00	1,000.00	0.00	0.00
124,120.52	85,276.29	107,699.96	67,036.79	00-4101	PERS		131,555.74	121,570.73	0.00	0.00
47,547.62	49,766.08	54,966.78	38,168.77	00-4102	FICA Tax		56,210.64	50,276.88	0.00	0.00
1,393.57	1,766.41	2,400.00	2,414.89	00-4103	Worker's Compensation Ins.		1,973.04	1,846.22	0.00	0.00
160,519.81	160,721.14	226,209.00	169,844.23	00-4104	Insurance Benefits		247,590.38	237,912.02	0.00	0.00
0.00	2,444.00	0.00	243.00	00-4106	Unemployment Expense		14,330.04	10,949.69	0.00	0.00
958,019.15	968,790.76	1,098,119.02	793,515.15		Personal Services Totals:	12.60	1,186,439.40	1,079,769.67	0.00	0.00

2009 Actual	2010 Actual	2011 Adopted	2011 YTD Apr 15	Account	Description	2012 FTE	2012 Requested	2012 Proposed	2012 Approved	2012 Adopted
Assessor's Dept				E2	Materials and Services					
109.35	83.35	1,080.00	107.15	00-4311	Cellular Phones		0.00	0.00	0.00	0.00
7,138.21	5,545.78	5,100.00	4,238.55	00-4322	Copier Maintenance		7,301.00	7,301.00	0.00	0.00
890.54	743.66	1,000.00	1,321.98	00-4330	Drafting Supplies		1,000.00	1,000.00	0.00	0.00
1,148.36	1,142.20	2,000.00	1,364.27	00-4350	Appraisal Supplies		2,000.00	1,000.00	0.00	0.00
0.00	0.00	30,600.00	8,439.20	00-4531	Computer Equip & Supplies		10,000.00	2,000.00	0.00	0.00
133,804.00	152,520.96	155,000.02	129,166.70	00-4593	Administrative Allocation		156,749.18	156,749.18	0.00	0.00
1,636.74	1,880.19	500.00	573.86	00-4632	Appraisal Information		750.00	750.00	0.00	0.00
19,780.00	6,970.00	10,000.00	9,855.48	00-4633	GIS Mapping Services		10,000.00	10,000.00	0.00	0.00
750.00	11,503.00	10,000.00	-353.00	00-4634	GIS Equipment Maint Expense		10,000.00	10,000.00	0.00	0.00
699.10	1,296.40	1,500.00	527.82	00-4710	Mileage		1,500.00	1,500.00	0.00	0.00
2,081.51	3,317.18	2,500.00	3,957.50	00-4715	Auto Expense		5,000.00	5,000.00	0.00	0.00
1,589.72	2,096.72	2,500.00	2,198.39	00-4720	Conferences and Training		3,000.00	3,000.00	0.00	0.00
200.00	200.00	200.00	200.00	00-4730	Membership Dues		200.00	200.00	0.00	0.00
169,827.53	187,299.44	221,980.02	161,597.90		Materials and Services Totals:		207,500.18	198,500.18	0.00	0.00
				E3	Capital Outlay					
0.00	0.00	10,000.00	0.00	00-5070	Vehicle		0.00	0.00	0.00	0.00
38,298.00	60,733.00	65,200.00	45,715.62	00-5071	A&T Computer Software-Orcats		80,700.00	80,700.00	0.00	0.00
12,974.53	0.00	7,000.00	0.00	00-5072	Mapping Computer Programs		7,000.00	7,000.00	0.00	0.00
143.10	376.05	0.00	3,526.53	00-5075	Office Furniture-Workstations		0.00	0.00	0.00	0.00
51,415.63	61,109.05	82,200.00	49,242.15		Capital Outlay Totals:		87,700.00	87,700.00	0.00	0.00
				E5	Transfers					
0.00	0.00	19,000.00	0.00	00-5310	Transfer to Surveyor		11,000.00	11,000.00	0.00	0.00
0.00	0.00	19,000.00	0.00		Transfers Totals:		11,000.00	11,000.00	0.00	0.00
1,179,262.31	1,217,199.25	1,421,299.04	1,004,355.20		Expenditure Total:		1,492,639.58	1,376,969.85	0.00	0.00
(1,133,173.67)	(1,121,595.63)	(1,327,299.04)	(778,087.81)		Assessor's Dept Totals:	12.60	(1,135,174.06)	(1,019,592.06)	0.00	0.00

FY2011-2012 Administrative Allocation

General Fund

County Assessor

Support Function/Item	No. of Units	Cost/unit/mo	Monthly Cost	"True up" factor*	Annual Cost	Notes
Telephone (landlines)	17.00 landlines	12.82	217.95	83.1%	2,174.63	FY2011 estimate of landline phone cost (purchasing costs now in Finance and Purchasing)
Info Tech	23.00 workstations	128.81	2,962.72	91.9%	32,673.39	FY2011 budget of IT staffing, materials and capital expenditures cost
Finance and Purchasing	14.00 FTE (including ongoing temps)	360.72	5,050.13	92.2%	54,805.46	FY2010 4.4 staff (minus staffing included in special assessment), audit, supplies, non-specific postage, various 100-45 costs. General Fund has higher unit cost to include liability insurance, unemployment & VEBA for this staffing group.
Finance and Purchasing - Special Assessment				100.0%		Units which require finance support beyond normal payroll, payables and receivables processing, purchasing services, grant tracking, etc. have special assessment.
Human Resources	14.00 FTE (including ongoing te	70.63	988.89	90.7%	10,763.65	FY2011 budget of HR staffing and materials cost
Board of Commissioners	14.00 FTE (including ongoing temps)	53.43	748.00	97.2%	8,724.11	FY2011 budget - 25% of BoCC staffing and materials cost is allocated
Facilities and Maintenance	% building					Based on FY2010 budget. County Courthouse - 1 maint FTE + materials (including utilities) & capital expenses. 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.
Courthouse	3,000 Sq Ft 11.0%	41,494.20	4,568.50	81.1%	44,484.42	Other departments not in one of these facilities are allocated \$0 in facilities maintenance. Note - no office space cost or depreciation is included.
Justice	Sq Ft			89.8%		
County Counsel	2.0% actual % time SH			93.3%	2,724.37	Based on hours worked from Mar 1 2010 to Dec 31 2010 and FY2011 budgeted sal.
	0.0% actual % time RM				0.00	
	0.1% actual % time CZ				83.43	
	0.0% actual % time JK				0.00	
	Annual Materials Cost		338.48		315.72	
Avr Monthly cost 13,062.43 Annual Cost 156,749.18						Total allocated: 1,955,773
						% of Total 8.0%

* Allocations are based on budget or estimates. Actual costs vary from budget so we "true up" the allocation. The percentage is actuals to budget for the costs included in that particular allocated group in FY2010.

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 2011-2012 Highlights and Significant Changes

In the upcoming year, we are forced to reduce the budgetary commitment of staff time due to the 10% furlough. While we did experience improved operations that required fewer staff hours primarily during the heavy November and December tax season, we recognize that the staffing reduction will require us to reduce our hours available to the public.

Due to the combined Finance and Taxation unit now having two clerks available for support duties, the Tax Office is more efficient with the use of its more scarce human resource, our Tax Administrator, by allowing the clerks to provide full coverage for telephone and in person support of the public regarding tax collection. In spite of the 10% furlough affecting the Tax Office, our ability to stay on top of daily transactions and meet the needs of the public is actually strengthened with this shift toward increased clerk availability.

We have requested Helion to create monthly Turnover reports electronically rather than having to manually key reports into spreadsheets eliminating keying errors where payments were sent to the wrong district.

Next year we will begin sending out turnover information to districts via email wherever possible in order to speed communication and lower cost.

FY 2010-2011 Accomplishments

This year, the County reduced the budgetary commitment of staff time to this functional department, primarily due to labor-saving and outsourced processes with more automated check processing and data upload capabilities and the fact that the county website is in its second year of providing tax information available on line to the public.

This November was our first tax season with our new scanning technology which was a rousing success. The Tax Office processed 22,863 cash receipts electronically. We worked less temp help with only 137.5 hrs. Everyone else in the Finance Department continued with their normal work as opposed to spending hours at the counter taking tax payments or at desks keying mailed payments. In FY2010-11 we were current with our postings compared to maintaining a three to five day back log in past tax seasons despite having up to six people keying cash receipts.

Due to processes in the tax distribution routine that are not directly linked to either the tax or accounting software, a mistake in accurate tax distribution was made (total funds distributed was accurate but one taxing district received the levy portion of another taxing district's payment). While we continue to work with the taxing districts to finalize correction of this error, we have

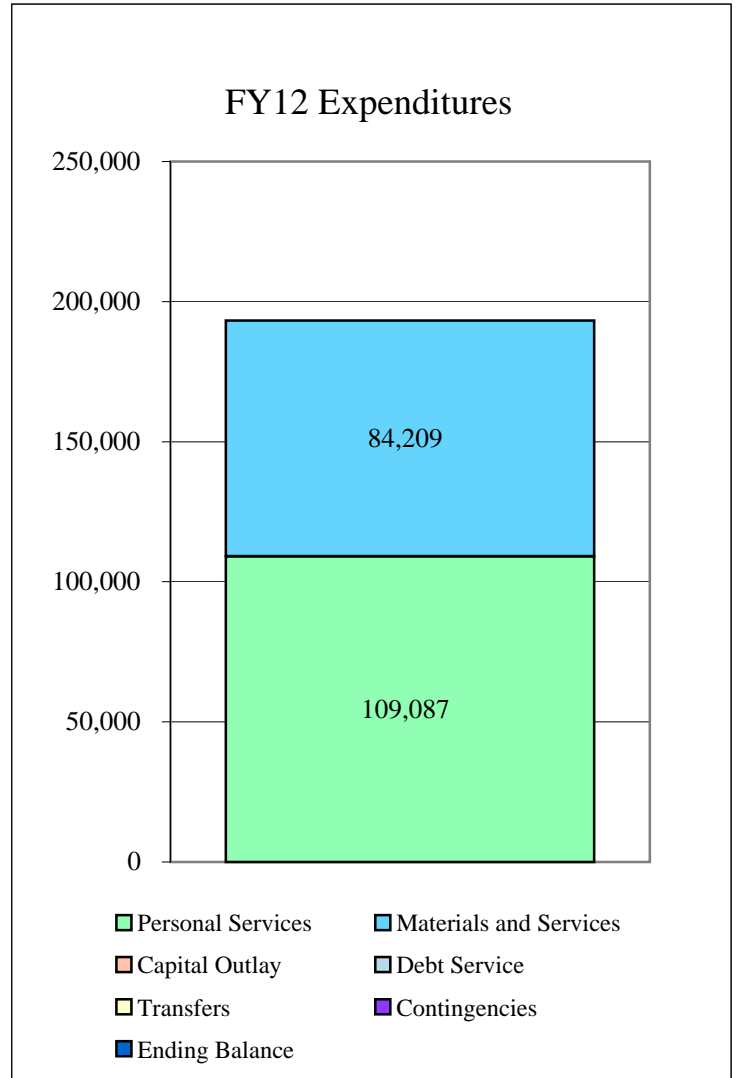
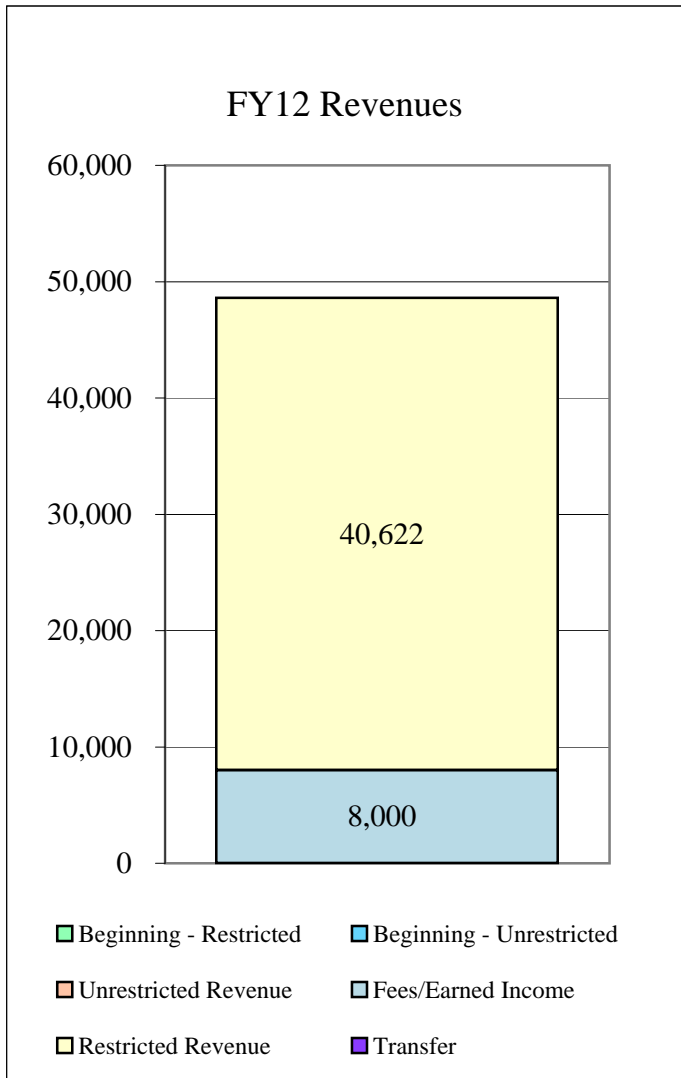
made improvements to our own internal controls process to reduce the likelihood of this happening in the future. In addition, we are requesting additional reporting enhancements with our tax software which will allow us to download distribution data, thus increasing accuracy and efficiency by eliminating a hand-made spreadsheet and reconciliation point.

From July through March we 32,567 tax receipt transactions; of these, 8,016 were processed electronically. During this tax year we processed 1,644 mailing address changes, identified 20 bankruptcies, sent 372 tax letters intent to warrant and processed 19 foreclosures.

100 General Fund

Dept: 03 Tax Collector

	FY12 Initial Budget	FY11 Year End Projection	FY11 YTD Jan2011	FY11 Adopted Budget	Change FY11 to FY12 Budget	FY10 Actual	FY09 Actual
Revenue Summary:							
Beginning - Restricted	0	0	0	0	0.0%	0	0
Beginning - Unrestricted	0	0	0	0	0.0%	0	0
Unrestricted Revenue	0	0	0	0	0.0%	0	0
Fees/Earned Income	8,000	9,952	7,952	10,000	-20.0%	14,920	16,607
Restricted Revenue	40,622	53,455	33,054	0	0.0%	0	0
Transfer	0	0	0	0	0.0%	0	0
Total	48,622	63,407	41,006	10,000	386.2%	14,920	16,607
Expense Summary:							
Personal Services	109,087	134,600	79,458	116,549	-6.4%	248,367	199,656
Materials and Services	84,209	74,803	44,413	91,242	-7.7%	79,863	53,860
Capital Outlay	0	19,586	19,586	0	0.0%	0	0
Debt Service	0	0	0	0	0.0%	0	0
Transfers	0	0	0	0	0.0%	0	0
Contingencies	0	0	0	0	0.0%	0	0
Ending Balance	0	0	0	0	0.0%	0	0
Total	193,296	228,990	143,458	207,791	-7.0%	328,229	253,516
FY Net Revenue	(144,674)	(165,582)	(102,451)	(197,791)	-26.9%	(313,310)	(236,908)
Cumulative Net Revenue	(144,674)	(165,582)	(102,451)	(197,791)	-26.9%	(313,310)	(236,908)
Full Time Equivalents	1.35			1.55			



2009 Actual	2010 Actual	2011 Adopted	2011 YTD Apr 15	Account	Description	2012 FTE	2012 Requested	2012 Proposed	2012 Approved	2012 Adopted
				03	Tax Office					
				R2	Fees for Services					
6,526.00	1,241.53	0.00	0.00	00-3250	Data Processing Fees		0.00	0.00	0.00	0.00
10,081.21	13,678.07	10,000.00	8,662.87	00-3255	Tax Collection Fees		8,000.00	8,000.00	0.00	0.00
16,607.21	14,919.60	10,000.00	8,662.87		Fees for Services Totals:		8,000.00	8,000.00	0.00	0.00
				R3	Designated - Specific Purpose					
0.00	0.00	0.00	35,427.07	16-3619	A&T Grant		40,534.48	40,622.21	0.00	0.00
0.00	0.00	0.00	35,427.07		Designated - Specific Purpose Totals:		40,534.48	40,622.21	0.00	0.00
16,607.21	14,919.60	10,000.00	44,089.94		Revenue Total:		48,534.48	48,622.21	0.00	0.00
				E1	Personal Services					
126,729.99	171,051.53	67,014.40	61,569.80	00-4002	Director, Finance and Taxation	0.18	18,647.24	16,681.09	0.00	0.00
0.00	0.00	0.00	0.00	00-4013	Administrator, Tax & Grants	0.45	26,314.70	23,540.10	0.00	0.00
0.00	0.00	0.00	0.00	00-4050	Accountant I	0.14	6,354.63	5,682.74	0.00	0.00
0.00	0.00	0.00	0.00	00-4057	Accounting Clerk I	0.59	18,608.78	16,653.52	0.00	0.00
1,707.00	3,357.00	3,000.00	1,947.00	00-4085	Extra Help		3,000.00	2,200.00	0.00	0.00
829.72	404.75	3,000.00	894.71	00-4090	Overtime		3,000.00	500.00	0.00	0.00
25,396.41	18,621.61	10,770.11	8,880.09	00-4101	PERS		12,856.77	11,471.54	0.00	0.00
9,821.80	13,329.63	5,680.41	4,860.23	00-4102	FICA Tax		5,808.29	4,992.20	0.00	0.00
314.19	302.22	175.00	199.55	00-4103	Worker's Compensation Ins.		208.59	191.14	0.00	0.00
34,856.81	41,299.85	26,909.10	22,593.08	00-4104	Insurance Benefits		27,178.59	26,087.14	0.00	0.00
0.00	0.00	0.00	0.00	00-4106	Unemployment Insurance		1,480.73	1,087.24	0.00	0.00
199,655.92	248,366.59	116,549.02	100,944.46		Personal Services Totals:	1.36	123,458.32	109,086.71	0.00	0.00

2009 Actual	2010 Actual	2011 Adopted	2011 YTD Apr 15	Account	Description	2012 FTE	2012 Requested	2012 Proposed	2012 Approved	2012 Adopted
Tax Office				E2	Materials and Services					
0.00	0.00	0.00	0.00	00-4320	Postage		1,000.00	1,000.00	0.00	0.00
0.00	0.00	512.50	370.76	00-4322	Copier Maintenance		737.00	737.00	0.00	0.00
0.00	0.00	1,210.00	1,210.00	00-4323	Machine Maint & Repair		1,200.00	1,200.00	0.00	0.00
11,175.75	0.00	0.00	0.00	00-4520	Accounting Software		6,000.00	6,000.00	0.00	0.00
439.45	1,441.43	1,000.00	1,092.61	00-4522	Small Equipment		1,000.00	1,000.00	0.00	0.00
0.00	0.00	200.00	0.00	00-4550	Reference Materials		200.00	200.00	0.00	0.00
2,000.00	3,000.00	4,750.00	3,600.00	00-4551	Foreclosure Lien Holder Search		5,000.00	5,000.00	0.00	0.00
787.60	854.90	1,000.00	889.98	00-4553	Microfiche Services		1,000.00	1,000.00	0.00	0.00
1,791.23	963.21	4,500.00	2,155.22	00-4554	Tax Statement Printing		4,000.00	4,000.00	0.00	0.00
2,201.79	12,013.98	13,290.00	11,222.97	00-4555	Tax Statment Mailing Service		13,000.00	13,000.00	0.00	0.00
200.00	220.00	200.00	0.00	00-4588	Fidelity Bond-Tax Collector		200.00	200.00	0.00	0.00
24,864.00	54,368.04	50,069.42	41,724.50	00-4593	Administrative Allocation		46,572.25	46,572.25	0.00	0.00
0.00	117.70	500.00	867.78	00-4701	Advertising		1,000.00	900.00	0.00	0.00
0.00	0.00	8,000.00	0.00	00-4705	Banking Services		0.00	0.00	0.00	0.00
467.01	548.45	1,000.00	349.91	00-4710	Mileage		1,000.00	750.00	0.00	0.00
1,465.45	1,468.84	1,500.00	1,052.00	00-4720	Conferences and Training		2,000.00	2,000.00	0.00	0.00
135.00	0.00	135.00	145.00	00-4730	Membership Dues		150.00	150.00	0.00	0.00
8,332.39	4,866.02	3,375.00	0.00	00-4841	Contract Temporary Services		1,500.00	500.00	0.00	0.00
53,859.67	79,862.57	91,241.92	64,680.73		Materials and Services Totals:		85,559.25	84,209.25	0.00	0.00
				E3	Capital Outlay					
0.00	0.00	0.00	18,376.39	00-5011	Tax Processing Equipment		0.00	0.00	0.00	0.00
0.00	0.00	0.00	18,376.39		Capital Outlay Totals:		0.00	0.00	0.00	0.00
253,515.59	328,229.16	207,790.94	184,001.58		Expenditure Total:		209,017.57	193,295.96	0.00	0.00
(236,908.38)	(313,309.56)	(197,790.94)	(139,911.64)		Tax Office Totals:	1.36	(160,483.09)	(144,673.75)	0.00	0.00

FY2011-2012 Administrative Allocation

General Fund **Tax Collector**

Support Function/Item	No. of Units	Cost/unit/mo	Monthly Cost	"True up" factor*	Annual Cost	Notes	
Telephone (landlines)	8.00 landlines	12.82	102.56	83.1%	1,023.35	FY2011 estimate of landline phone cost (purchasing costs now in Finance and Purchasing)	
Info Tech	7.00 workstations	128.81	901.70	91.9%	9,944.08	FY2011 budget of IT staffing, materials and capital expenditures cost	
Finance and Purchasing	2.50 FTE (including ongoing temps)	360.72	901.81	92.2%	9,786.69	FY2010 4.4 staff (minus staffing included in special assessment), audit, supplies, non-specific postage, various 100-45 costs. General Fund has higher unit cost to include liability insurance, unemployment & VEBA for this staffing group.	
Finance and Purchasing - Special Assessment				100.0%		Units which require finance support beyond normal payroll, payables and receivables processing, purchasing services, grant tracking, etc. have special assessment.	
Human Resources	2.50 FTE (including ongoing temps)	70.63	176.59	90.7%	1,922.08	FY2011 budget of HR staffing and materials cost	
Board of Commissioners	2.50 FTE (including ongoing temps)	53.43	133.57	97.2%	1,557.88	FY2011 budget - 25% of BoCC staffing and materials cost is allocated	
Facilities and Maintenance % building						Based on FY2010 budget. County Courthouse - 1 maint FTE + materials (including utilities) & capital expenses. 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	5.0%	41,494.20	2,055.83	81.1%		20,017.99
Justice	Sq Ft				89.8%		
County Counsel	0.0% actual % time SH			93.3%	0.00	Based on hours worked from Mar 1 2010 to Dec 31 2010 and FY2011 budgeted sal.	
	0.0% actual % time RM				0.00		
	2.5% actual % time CZ				2,085.66		
	0.0% actual % time JK				0.00		
	Annual Materials Cost				251.43		234.52
Avr Monthly cost		3,881.02	Annual Cost		46,572.25	Total allocated: 1,955,773	
						% of Total 2.4%	

* Allocations are based on budget or estimates. Actual costs vary from budget so we "true up" the allocation. The percentage is actuals to budget for the costs included in that particular allocated group in FY2010.

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 and contracts. In addition, the Office issues marriage certificates and processes passports, dog licenses, death certificates and board of property tax appeal services.

FY 2011-2012 Highlights and Significant Changes

In light of our small staff I am looking forward to adding the "Helion" auto indexing program to our current system. This program will be very beneficial to staff, title companies and the public. The ongoing project is to have our old deed, mortgage and index books re-covered to preserve them for the future as it is currently too expensive to digitize this information at this time.

Area is in need of faster computer response. This is under way with Helion on the recording section.

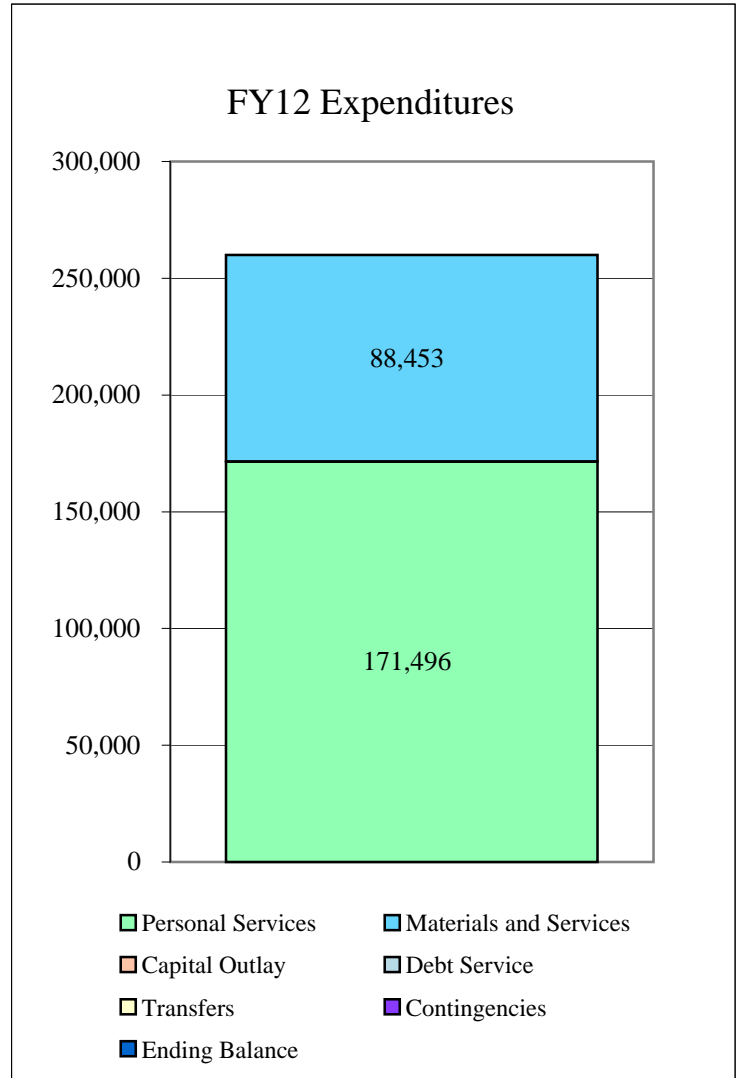
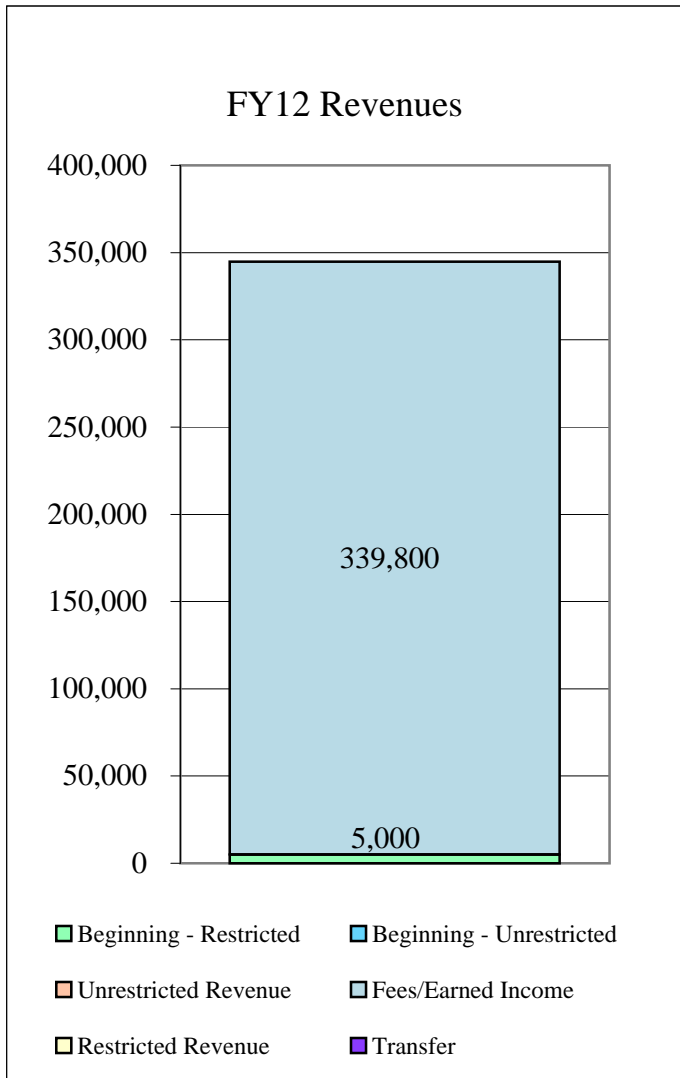
FY 2010-2011 Accomplishments

In addition to carrying out our mandated responsibilities, by the time FY2010-11 closes we will have a new indexing program installed for our computerized records which will make more self-service options available for the public as they search public records.

100 General Fund

Dept: 04 Clerk

	FY12 Initial Budget	FY11 Year End Projection	FY11 YTD Jan2011	FY11 Adopted Budget	Change FY11 to FY12 Budget	FY10 Actual	FY09 Actual
Revenue Summary:							
Beginning - Restricted	5,000	6,845	6,845	0	0.0%	0	0
Beginning - Unrestricted	0	0	0	0	0.0%	0	0
Unrestricted Revenue	0	0	0	0	0.0%	0	0
Fees/Earned Income	339,800	364,223	222,123	370,000	-8.2%	330,580	343,812
Restricted Revenue	0	20	20	0	0.0%	6,845	0
Transfer	0	0	0	0	0.0%	0	0
Total	344,800	371,087	228,987	370,000	-6.8%	337,425	343,812
Expense Summary:							
Personal Services	171,496	187,931	117,177	199,937	-14.2%	201,392	217,467
Materials and Services	88,453	81,448	43,841	88,119	0.4%	79,457	62,805
Capital Outlay	0	19,000	0	19,000	-100.0%	0	0
Debt Service	0	0	0	0	0.0%	0	0
Transfers	0	0	0	0	0.0%	0	0
Contingencies	0	0	0	0	0.0%	0	0
Ending Balance	0	0	0	0	0.0%	0	0
Total	259,949	288,378	161,018	307,056	-15.3%	280,849	280,272
FY Net Revenue	79,851	75,864	61,125	62,944	26.9%	56,576	63,540
Cumulative Net Revenue	84,851	82,709	67,969	62,944	34.8%	56,576	63,540
Full Time Equivalents	2.29			2.50			



2009 Actual	2010 Actual	2011 Adopted	2011 YTD Apr 15	Account	Description	2012 FTE	2012 Requested	2012 Proposed	2012 Approved	2012 Adopted
				04	Clerk's Office					
				R2	Fees for Services					
307,784.93	296,876.45	330,000.00	250,533.57	00-3250	Clerk's Fees		300,000.00	300,000.00	0.00	0.00
11,568.25	8,860.50	10,000.00	10,591.75	00-3251	Document Charges		10,000.00	10,000.00	0.00	0.00
4,741.50	5,728.00	5,000.00	3,681.00	00-3252	Clerk's 5% of Surveyor Fees		5,000.00	5,000.00	0.00	0.00
16,597.00	13,943.00	13,000.00	12,419.00	00-3253	Death Certificates		13,000.00	13,000.00	0.00	0.00
525.00	629.50	500.00	605.00	00-3255	Liquor Licenses		300.00	300.00	0.00	0.00
2,595.50	4,543.00	4,500.00	3,649.50	00-3256	GIS Handling Fee		4,500.00	4,500.00	0.00	0.00
343,812.18	330,580.45	363,000.00	281,479.82		Fees for Services Totals:		332,800.00	332,800.00	0.00	0.00
				R3	Designated - Specific Purpose					
0.00	0.00	0.00	6,844.66	01-3004	Clerk Recording Fund		5,000.00	5,000.00	0.00	0.00
0.00	0.00	0.00	22.73	01-3020	Records Interest		0.00	0.00	0.00	0.00
0.00	6,844.66	0.00	0.00	01-3254	A&T restricted		0.00	0.00	0.00	0.00
0.00	0.00	7,000.00	3,934.50	01-3257	A&T 5% Recording Fee		7,000.00	7,000.00	0.00	0.00
0.00	6,844.66	7,000.00	10,801.89		Designated - Specific Purpose Totals:		12,000.00	12,000.00	0.00	0.00
343,812.18	337,425.11	370,000.00	292,281.71		Revenue Total:		344,800.00	344,800.00	0.00	0.00

2009 Actual	2010 Actual	2011 Adopted	2011 YTD Apr 15	Account	Description	2012 FTE	2012 Requested	2012 Proposed	2012 Approved	2012 Adopted
Clerk's Office										
140,919.46	139,954.35	132,980.96	92,832.73	00-4001	County Clerk	0.90	72,570.96	64,865.63	0.00	0.00
0.00	0.00	0.00	0.00	00-4052	Administrative Assistant	0.90	37,080.58	33,159.99	0.00	0.00
0.00	0.00	0.00	0.00	00-4057	Clerk I	0.49	13,589.84	13,323.38	0.00	0.00
0.00	1,203.00	1,000.00	1,459.77	00-4085	Temp Help		1,000.00	1,000.00	0.00	0.00
0.00	0.00	0.00	9.56	00-4090	Overtime		0.00	0.00	0.00	0.00
28,024.19	19,993.22	20,167.33	13,321.61	00-4101	PERS		19,767.55	18,253.68	0.00	0.00
10,755.00	9,776.19	10,412.18	7,163.03	00-4102	FICA Tax		9,504.47	8,594.70	0.00	0.00
279.49	280.00	400.00	458.43	00-4103	Worker's Compensation Ins.		339.09	319.64	0.00	0.00
37,488.61	30,185.54	34,977.00	25,771.77	00-4104	Insurance Benefits		31,384.49	30,107.13	0.00	0.00
0.00	0.00	0.00	0.00	00-4106	Unemployment Insurance		2,423.02	1,871.82	0.00	0.00
217,466.75	201,392.30	199,937.47	141,016.90		Personal Services Totals:	2.29	187,660.00	171,495.97	0.00	0.00
E2 Materials and Services										
0.00	6.32	0.00	0.00	00-4320	Fedex Passport Expense		0.00	0.00	0.00	0.00
0.00	0.00	500.00	0.00	00-4321	Supplies		600.00	600.00	0.00	0.00
3,136.33	3,617.17	1,250.00	1,618.27	00-4322	Copier Maintenance		1,192.00	1,192.00	0.00	0.00
5,500.00	11,997.60	11,247.00	12,997.60	00-4520	Clerk's System Annual Maint		15,175.00	15,178.00	0.00	0.00
0.00	31.64	0.00	0.00	00-4522	Small Equipment		1,000.00	1,000.00	0.00	0.00
0.00	588.75	0.00	0.00	00-4525	Software		0.00	0.00	0.00	0.00
600.00	24.00	0.00	0.00	00-4530	Medical Invest. & Assistants		0.00	0.00	0.00	0.00
332.00	428.39	3,000.00	666.49	00-4531	Fees & Exp-Med Investigator		3,000.00	2,500.00	0.00	0.00
41,818.00	58,257.96	51,871.64	43,226.40	00-4593	Administrative Allocation		49,733.18	49,733.18	0.00	0.00
6,195.00	0.00	6,000.00	1,769.01	00-4634	Book Binding & Repair		6,000.00	4,000.00	0.00	0.00
0.00	0.00	0.00	212.24	01-4635	Equipment Repair		0.00	0.00	0.00	0.00
481.27	457.70	600.00	366.80	00-4710	Mileage		600.00	600.00	0.00	0.00
496.89	800.76	1,800.00	874.76	00-4720	Conferences and Training		1,800.00	1,800.00	0.00	0.00
250.00	325.00	350.00	250.00	00-4730	Membership Dues		350.00	350.00	0.00	0.00
3,995.91	2,921.53	4,500.00	238.59	00-4740	Film and Supplies		4,500.00	4,500.00	0.00	0.00
0.00	0.00	7,000.00	0.00	01-4870	Recording Fund Expenses		7,000.00	7,000.00	0.00	0.00
62,805.40	79,456.82	88,118.64	62,220.16		Materials and Services Totals:		90,950.18	88,453.18	0.00	0.00

2009 Actual	2010 Actual	2011 Adopted	2011 YTD Apr 15	Account	Description	2012 FTE	2012 Requested	2012 Proposed	2012 Approved	2012 Adopted
Clerk's Office				E3	Capital Outlay					
0.00	0.00	19,000.00	0.00	00-5001	Indexing System		0.00	0.00	0.00	0.00
0.00	0.00	19,000.00	0.00		Capital Outlay Totals:		0.00	0.00	0.00	0.00
280,272.15	280,849.12	307,056.11	203,237.06		Expenditure Total:		278,610.18	259,949.15	0.00	0.00
63,540.03	56,575.99	62,943.89	89,044.65		Clerk's Office Totals:	2.29	66,189.82	84,850.85	0.00	0.00

FY2011-2012 Administrative Allocation

General Fund **County Clerk**

Support Function/Item	No. of Units	Cost/unit/mo	Monthly Cost	"True up" factor*	Annual Cost	Notes
Telephone (landlines)	10.00 landlines	12.82	128.21	83.1%	1,279.19	FY2011 estimate of landline phone cost (purchasing costs now in Finance and Purchasing)
Info Tech	7.00 workstations	128.81	901.70	91.9%	9,944.08	FY2011 budget of IT staffing, materials and capital expenditures cost
Finance and Purchasing	2.50 FTE (including ongoing temps)	360.72	901.81	92.2%	9,786.69	FY2010 4.4 staff (minus staffing included in special assessment), audit, supplies, non-specific postage, various 100-45 costs. General Fund has higher unit cost to include liability insurance, unemployment & VEBA for this staffing group.
Finance and Purchasing - Special Assessment				100.0%		Units which require finance support beyond normal payroll, payables and receivables processing, purchasing services, grant tracking, etc. have special assessment.
Human Resources	2.50 FTE (including ongoing temps)	70.63	176.59	90.7%	1,922.08	FY2011 budget of HR staffing and materials cost
Board of Commissioners	2.50 FTE (including ongoing temps)	53.43	133.57	97.2%	1,557.88	FY2011 budget - 25% of BoCC staffing and materials cost is allocated
Facilities and Maintenance	% building					Based on FY2010 budget. County Courthouse - 1 maint FTE + materials (including utilities) & capital expenses. 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 5.5%	41,494.20	2,281.21	81.1%	22,212.55	
Justice	Sq Ft			89.8%		
County Counsel	2.0% actual % time SH			93.3%	2,724.37	Based on hours worked from Mar 1 2010 to Dec 31 2010 and FY2011 budgeted sal.
	0.0% actual % time RM				0.00	
	0.0% actual % time CZ				0.00	
	0.0% actual % time JK				0.00	
	Annual Materials Cost		328.43		306.34	
Avr Monthly cost 4,144.43 Annual Cost 49,733.18					Total allocated: 1,955,773	
					% of Total 2.5%	

* Allocations are based on budget or estimates. Actual costs vary from budget so we "true up" the allocation. The percentage is actuals to budget for the costs included in that particular allocated group in FY2010.

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 2011-2012 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.

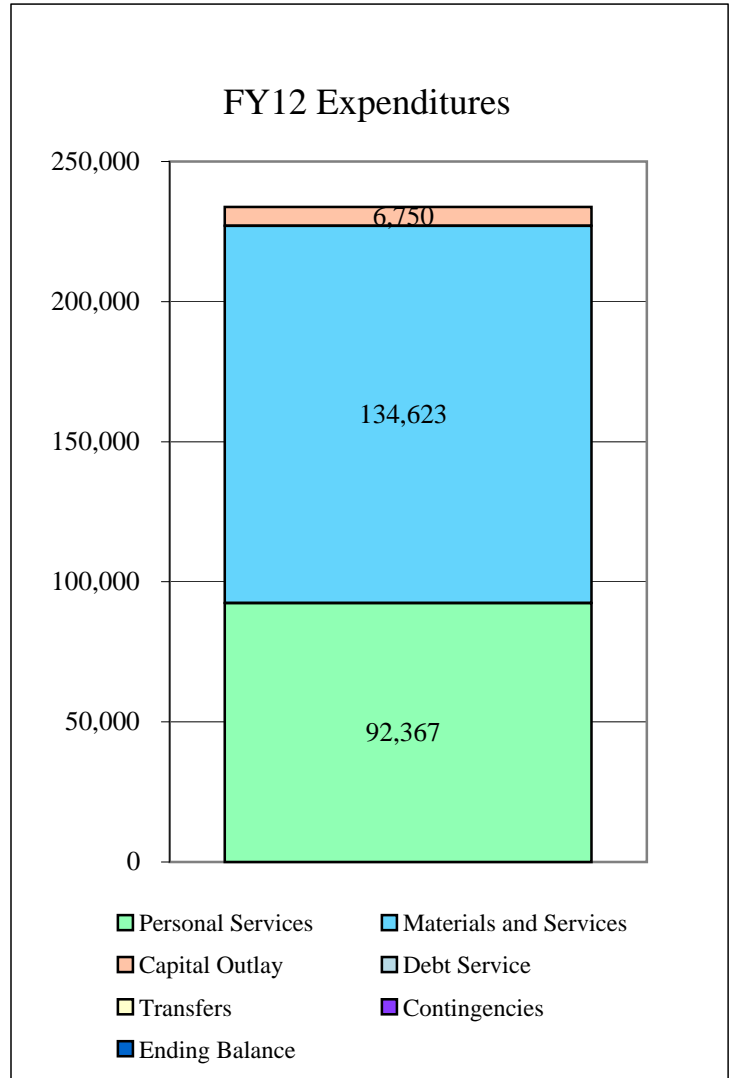
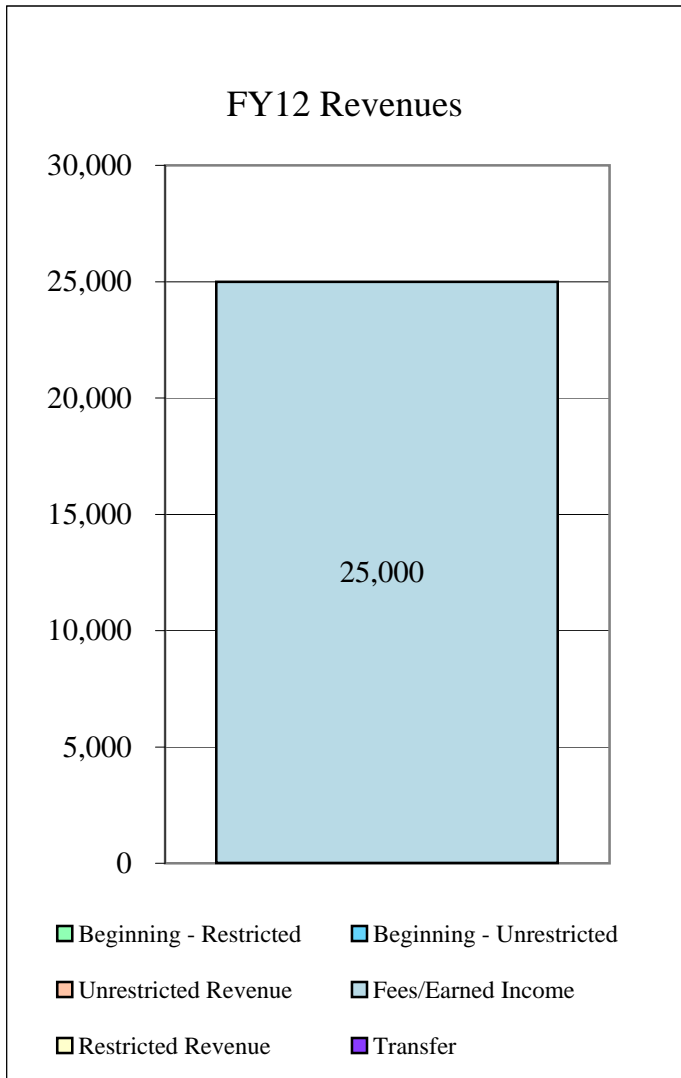
FY 2010-2011 Accomplishments

In addition to the elections carried out in November 2010 and (still to take place) May 2011, funds from the Help America Vote Act will be used to support upgrades to the Columbia County voting infrastructure including installation of a new set of Courthouse doors in order to make it easier for people with disabilities to access the polls.

100 General Fund

Dept: 05 Elections

	FY12 Initial Budget	FY11 Year End Projection	FY11 YTD Jan2011	FY11 Adopted Budget	Change FY11 to FY12 Budget	FY10 Actual	FY09 Actual
Revenue Summary:							
Beginning - Restricted	0	0	0	0	0.0%	0	0
Beginning - Unrestricted	0	0	0	0	0.0%	0	0
Unrestricted Revenue	0	380	380	0	0.0%	497	38,603
Fees/Earned Income	25,000	3,943	1,943	40,000	-37.5%	34,424	65,473
Restricted Revenue	0	166	166	0	0.0%	0	0
Transfer	0	0	0	0	0.0%	0	0
Total	25,000	4,489	2,489	40,000	-37.5%	34,921	104,077
Expense Summary:							
Personal Services	92,367	87,872	51,609	90,433	2.1%	82,041	92,616
Materials and Services	134,623	86,308	52,358	140,349	-4.1%	123,478	106,022
Capital Outlay	6,750	6,749	6,749	6,300	7.1%	6,749	25,527
Debt Service	0	0	0	0	0.0%	0	0
Transfers	0	0	0	0	0.0%	0	0
Contingencies	0	0	0	0	0.0%	0	0
Ending Balance	0	0	0	0	0.0%	0	0
Total	233,740	180,930	110,716	237,082	-1.4%	212,268	224,165
FY Net Revenue	(208,740)	(176,441)	(108,227)	(197,082)	5.9%	(177,347)	(120,088)
Cumulative Net Revenue	(208,740)	(176,441)	(108,227)	(197,082)	5.9%	(177,347)	(120,088)
Full Time Equivalents	1.40			1.40			



2009 Actual	2010 Actual	2011 Adopted	2011 YTD Apr 15	Account	Description	2012 FTE	2012 Requested	2012 Proposed	2012 Approved	2012 Adopted
				05	Elections					
				R1	Unrestricted Revenue					
38,603.18	496.50	0.00	450.80	00-3255	HAVA grant		0.00	0.00	0.00	0.00
38,603.18	496.50	0.00	450.80		Unrestricted Revenue Totals:		0.00	0.00	0.00	0.00
				R2	Fees for Services					
1,057.36	21,722.40	10,000.00	0.00	00-3250	Election Costs Reimb - State		10,000.00	10,000.00	0.00	0.00
64,416.13	12,701.62	30,000.00	1,829.39	00-3251	Election Costs Reimb - Local		15,000.00	15,000.00	0.00	0.00
65,473.49	34,424.02	40,000.00	1,829.39		Fees for Services Totals:		25,000.00	25,000.00	0.00	0.00
				R3	Designated - Specific Purpose					
0.00	0.00	0.00	166.00	00-3120	Miscellaneous Revenue		0.00	0.00	0.00	0.00
0.00	0.00	0.00	166.00		Designated - Specific Purpose Totals:		0.00	0.00	0.00	0.00
104,076.67	34,920.52	40,000.00	2,446.19		Revenue Total:		25,000.00	25,000.00	0.00	0.00
				E1	Personal Services					
49,596.00	49,536.20	51,938.22	39,562.28	00-4001	Elections Personnel		0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	00-4022	Elections Supervisor	0.90	54,920.03	49,101.06	0.00	0.00
11,726.35	7,038.01	10,200.00	4,762.02	00-4085	Part-Time Help	0.50	10,200.00	10,200.00	0.00	0.00
1,038.55	584.77	0.00	0.00	00-4090	Overtime		0.00	0.00	0.00	0.00
10,110.96	7,548.44	8,097.00	5,585.29	00-4101	PERS		10,184.92	9,397.41	0.00	0.00
3,966.35	3,634.83	4,812.00	2,732.43	00-4102	FICA Tax		4,981.68	4,536.53	0.00	0.00
122.77	145.18	200.00	151.84	00-4103	Worker's Compensation Ins.		155.61	146.10	0.00	0.00
16,054.59	13,553.80	15,186.00	13,481.98	00-4104	Insurance Benefits		16,913.12	17,998.32	0.00	0.00
0.00	0.00	0.00	0.00	00-4106	Unemployment Insurance		1,270.00	988.00	0.00	0.00
92,615.57	82,041.23	90,433.22	66,275.84		Personal Services Totals:	1.40	98,625.36	92,367.42	0.00	0.00

2009 Actual	2010 Actual	2011 Adopted	2011 YTD Apr 15	Account	Description	2012 FTE	2012 Requested	2012 Proposed	2012 Approved	2012 Adopted
Elections										
31,372.00	42,968.04	41,627.12	34,689.30	00-4593	Administrative Allocation		37,452.39	37,452.39	0.00	0.00
25.74	428.00	200.00	301.50	00-4710	Mileage		0.00	0.00	0.00	0.00
200.00	355.20	200.00	197.00	00-4720	Conferences and Training		400.00	300.00	0.00	0.00
6,749.00	6,566.48	7,072.00	7,079.81	00-4751	Service Agreement		5,870.55	5,870.55	0.00	0.00
1,055.75	2,266.10	1,250.00	212.00	00-4754	Misc election supplies		1,500.00	1,000.00	0.00	0.00
66,619.41	59,176.08	90,000.00	34,542.68	00-4761	Election Distri/County Portion		90,000.00	90,000.00	0.00	0.00
0.00	11,717.66	0.00	0.00	01-4761	State election reimbursable xp		0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	00-4763	Local District Elections		0.00	0.00	0.00	0.00
106,021.90	123,477.56	140,349.12	77,022.29		Materials and Services Totals:		135,222.94	134,622.94	0.00	0.00
E3 Capital Outlay										
19,273.46	0.00	0.00	0.00	00-5013	Annual Election Equip (5yr pmt		0.00	0.00	0.00	0.00
6,253.79	6,749.00	6,300.00	6,749.00	00-5015	OCVR		6,750.00	6,750.00	0.00	0.00
25,527.25	6,749.00	6,300.00	6,749.00		Capital Outlay Totals:		6,750.00	6,750.00	0.00	0.00
224,164.72	212,267.79	237,082.34	150,047.13		Expenditure Total:		240,598.30	233,740.36	0.00	0.00
(120,088.05)	(177,347.27)	(197,082.34)	(147,600.94)		Elections Totals:	1.40	(215,598.30)	(208,740.36)	0.00	0.00

FY2011-2012 Administrative Allocation

General Fund **Elections**

Support Function/Item	No. of Units	Cost/unit/mo	Monthly Cost	"True up" factor*	Annual Cost	Notes	
Telephone (landlines)	7.00 landlines	12.82	89.74	83.1%	895.44	FY2011 estimate of landline phone cost (purchasing costs now in Finance and Purchasing)	
Info Tech	3.00 workstations	128.81	386.44	91.9%	4,261.75	FY2011 budget of IT staffing, materials and capital expenditures cost	
Finance and Purchasing	1.90 FTE (including ongoing temps)	360.72	685.37	92.2%	7,437.88	FY2010 4.4 staff (minus staffing included in special assessment), audit, supplies, non-specific postage, various 100-45 costs. General Fund has higher unit cost to include liability insurance, unemployment & VEBA for this staffing group.	
Finance and Purchasing - Special Assessment				100.0%		Units which require finance support beyond normal payroll, payables and receivables processing, purchasing services, grant tracking, etc. have special assessment.	
Human Resources	1.90 FTE (including ongoing te	70.63	134.21	90.7%	1,460.78	FY2011 budget of HR staffing and materials cost	
Board of Commissioners	1.90 FTE (including ongoing temps)	53.43	101.51	97.2%	1,183.99	FY2011 budget - 25% of BoCC staffing and materials cost is allocated	
Facilities and Maintenance % building						Based on FY2010 budget. County Courthouse - 1 maint FTE + materials (including utilities) & capital expenses. 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 5.5%	41,494.20	2,281.21	81.1%	22,212.55		
Justice	Sq Ft			89.8%			
County Counsel	0.0% actual % time SH			93.3%	0.00	Based on hours worked from Mar 1 2010 to Dec 31 2010 and FY2011 budgeted sal.	
	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	0.00	
Avr Monthly cost			3,121.03	Annual Cost		37,452.39	Total allocated: 1,955,773
							% of Total 1.9%

* Allocations are based on budget or estimates. Actual costs vary from budget so we "true up" the allocation. The percentage is actuals to budget for the costs included in that particular allocated group in FY2010.

Columbia County Sheriff's Office – 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.

(2) Defend the county against those who, by riot or otherwise, endanger the public peace or safety.

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

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

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

(6) The sheriff of each county has the responsibility for search and rescue activities within the county.

FY 2011-2012 Highlights and Significant Changes

The Sheriff's Office's share of the County General Fund Budget Reduction is \$965,000, which represents a nearly 23-percent reduction in expenditures. The \$3.3 million dollars in general fund allocation is also 13 percent less than the 2010-11 budgeted allocation. Salary and Benefits costs, along with increases in supplies and services costs have forced position reductions and cost saving measures to be instituted in all mission areas of the office. Increases in forecasted revenues from the boarding of federal prisoners have offset much of the budget reduction for this year, but some cuts in services and expenses are still required. One patrol deputy position has been eliminated from the Enforcement Division. The range master at the firing range has also been laid off.

The narcotics detective position with the Columbia Enforcement Narcotics Team (CENT) continues under an agreement with the City of Saint Helens. The City Police Department is the sub-grantee for a federal grant, and is filling the position with our detective. Columbia County is reimbursed with the city's grant to pay the costs for this position.

The Contract with the Department of Fish and Wildlife will be extended for the coming year, providing a patrol presence on the Columbia County portion of Sauvie Island.

FY2010-2011 Accomplishments

The Sheriff's Office handled 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 six patrol deputies allotted to the Enforcement Division have performed admirably. In January 2011, Deputies put in long hours in the aftermath of the murder of Rainier Police Chief Ralph Painter. In addition to contributing to the multi-agency investigation of the murder, patrol deputies backfilled for the cities of Rainier and Clatskanie after those cities' police agencies were debilitated by the event for a period of weeks. Deputies

worked around the clock on overtime to fill holes in patrol schedules and provide backup and assistance in those cities, even after the initial crime scene investigation had concluded.

Civil Process Services have turned the corner and are now being performed on time and with far greater efficiency thanks to the addition of our civil deputy.

The new performance appraisal system for the Sheriff's Office is progressing in the Sheriff's Office as a whole. The new system is mission-oriented, and designed to empower employees to partner with the Sheriff for optimum performance

Our Search and Rescue team participated in the Search for a child missing from his school in June 2010. Search and Rescue volunteers participated in 18 missions during the year and over 2,000 documented volunteer hours, which included training.

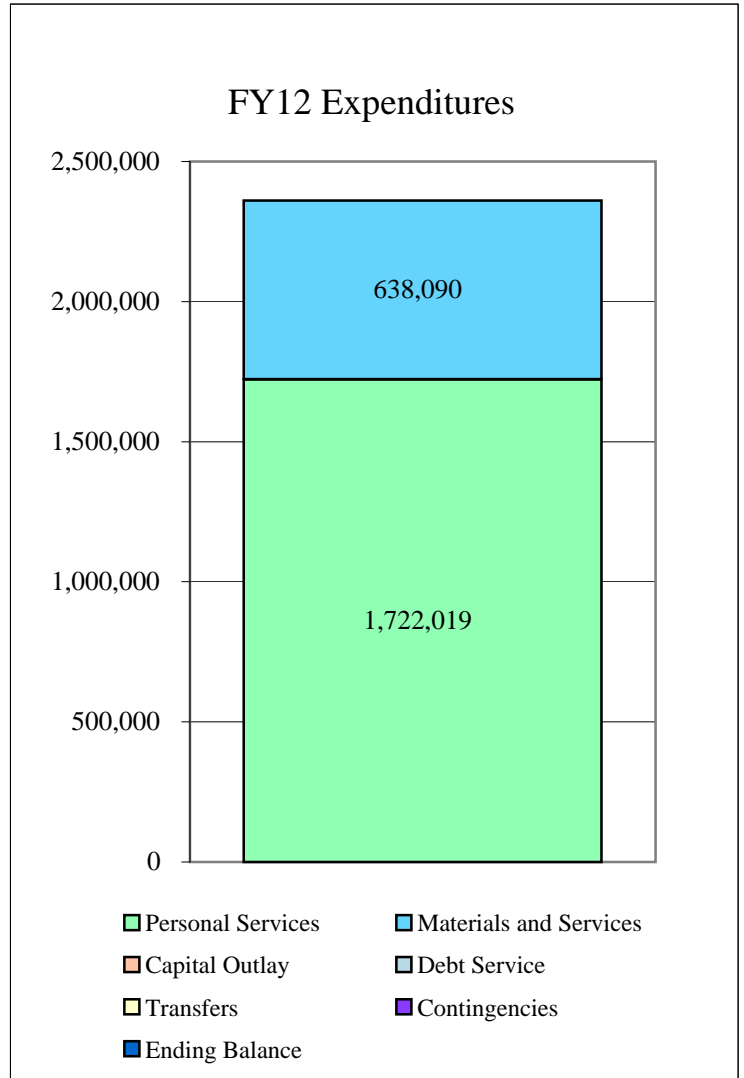
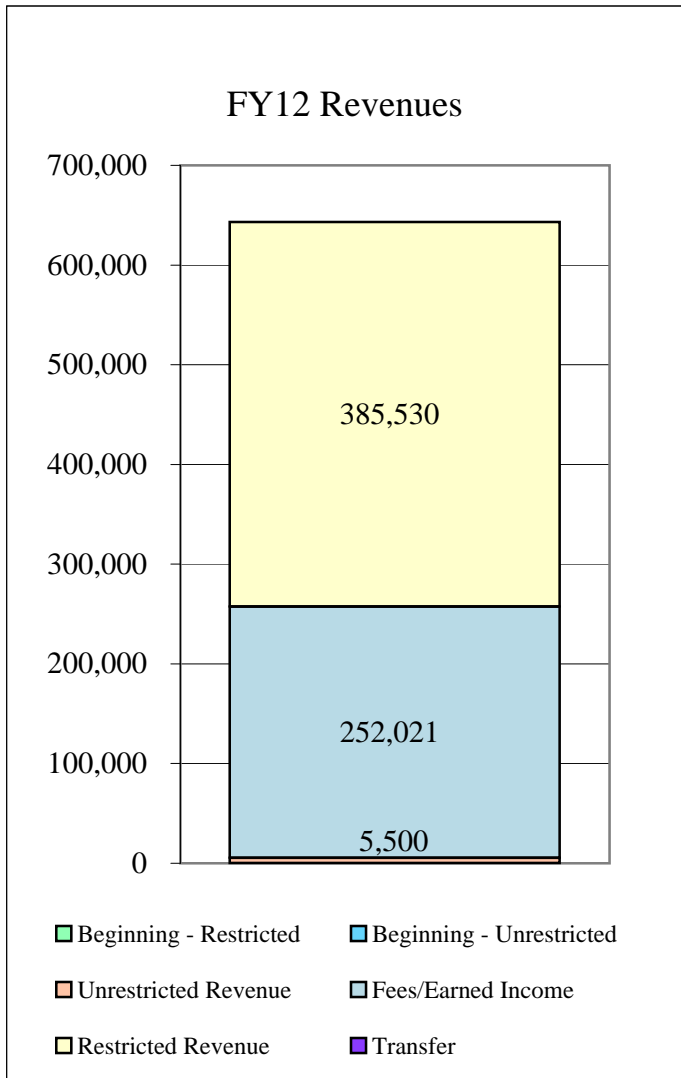
Significant partnerships continue with sheriffs of other counties for a sharing of resources and strengths. The sheriff's office also, for the first time, began entering information into the Portland Police Bureau's data system (PPDS) to join that regional crime intelligence network. This connects the county with criminal intelligence efforts in the Metro area and with the cities of Scappoose and Saint Helens in Columbia County.

The marine patrol investigated two major boating crashes during the year where passengers were seriously injured. Felony criminal charges were the result in these investigations..

100 General Fund

Dept: 06 Sheriff

	FY12 Initial Budget	FY11 Year End Projection	FY11 YTD Jan2011	FY11 Adopted Budget	Change FY11 to FY12 Budget	FY10 Actual	FY09 Actual
Revenue Summary:							
Beginning - Restricted	0	0	0	0	0.0%	0	0
Beginning - Unrestricted	0	0	0	0	0.0%	0	0
Unrestricted Revenue	5,500	9,696	9,696	5,500	0.0%	228,123	173,687
Fees/Earned Income	252,021	72,344	45,344	65,000	287.7%	137,048	93,382
Restricted Revenue	385,530	374,768	30,863	367,849	4.8%	172,466	291,603
Transfer	0	0	0	0	0.0%	0	0
Total	643,051	456,808	85,903	438,349	46.7%	537,636	558,672
Expense Summary:							
Personal Services	1,722,019	1,651,605	956,605	1,618,813	6.4%	1,463,269	1,814,908
Materials and Services	638,090	529,336	236,007	466,783	36.7%	673,543	512,542
Capital Outlay	0	79,535	0	25,000	-100.0%	110,488	126,549
Debt Service	0	0	0	0	0.0%	0	7,053
Transfers	0	0	0	0	0.0%	0	0
Contingencies	0	0	0	0	0.0%	0	0
Ending Balance	0	0	0	0	0.0%	0	0
Total	2,360,109	2,260,476	1,192,612	2,110,595	11.8%	2,247,301	2,461,051
FY Net Revenue	(1,717,058)	(1,803,668)	(1,106,709)	(1,672,246)	2.7%	(1,709,665)	(1,902,379)
Cumulative Net Revenue	(1,717,058)	(1,803,668)	(1,106,709)	(1,672,246)	2.7%	(1,709,665)	(1,902,379)
Full Time Equivalents	19.25			20.84			



2009 Actual	2010 Actual	2011 Adopted	2011 YTD Apr 15	Account	Description	2012 FTE	2012 Requested	2012 Proposed	2012 Approved	2012 Adopted
				06	Sheriff's Office					
				R1	Unrestricted Revenue					
0.00	7,630.34	500.00	3,757.12	00-3105	Reimb of Cost		2,500.00	2,500.00	0.00	0.00
2,347.43	1,337.47	0.00	925.90	01-3110	Insurance Reimbursements		0.00	0.00	0.00	0.00
0.00	0.00	2,000.00	0.00	00-3123	Sale Surplus Asset		0.00	0.00	0.00	0.00
0.00	13,281.71	3,000.00	5,012.54	01-3556	Event Permit Reimbursement		3,000.00	3,000.00	0.00	0.00
2,347.43	22,249.52	5,500.00	9,695.56		Unrestricted Revenue Totals:		5,500.00	5,500.00	0.00	0.00
				R2	Fees for Services					
93,381.71	74,412.29	65,000.00	67,938.56	00-3250	Sheriff's Fees		80,000.00	80,000.00	0.00	0.00
0.00	0.00	0.00	0.00	08-3250	ME Fees		0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	09-3130	Dog Donations		12,000.00	12,000.00	0.00	0.00
0.00	0.00	0.00	0.00	09-3250	Dog License Fees		120,521.00	120,521.00	0.00	0.00
0.00	0.00	0.00	0.00	09-3251	Dog Boarding Fees		8,000.00	8,000.00	0.00	0.00
0.00	0.00	0.00	0.00	09-3252	Dog Program Violation Fees		30,000.00	30,000.00	0.00	0.00
0.00	0.00	0.00	0.00	09-3253	Dog Adoption Fees		7,000.00	7,000.00	0.00	0.00
0.00	0.00	0.00	0.00	09-3254	Dog Restitution		2,000.00	2,000.00	0.00	0.00
0.00	0.00	0.00	0.00	09-3255	Chip Program		1,000.00	1,000.00	0.00	0.00
0.00	0.00	0.00	0.00	09-3256	Animal Control Services		2,500.00	2,500.00	0.00	0.00
0.00	0.00	0.00	0.00	09-3257	Call Out Fees		1,000.00	1,000.00	0.00	0.00
93,381.71	74,412.29	65,000.00	67,938.56		Fees for Services Totals:		264,021.00	264,021.00	0.00	0.00

2009 Actual	2010 Actual	2011 Adopted	2011 YTD Apr 15	Account	Description	2012 FTE	2012 Requested	2012 Proposed	2012 Approved	2012 Adopted
Sheriff's Office										
0.00	20,920.86	86,177.00	24,519.68	R3	Designated - Specific Purpose					
				00-3350	SHPD CENT		78,975.00	78,975.00	0.00	0.00
4,681.11	1,213.40	0.00	0.00	00-3541	Donations		0.00	0.00	0.00	0.00
1,530.00	1,852.92	0.00	0.00	00-3542	Reserve Deputy Donations		0.00	0.00	0.00	0.00
60,000.00	0.00	0.00	0.00	01-3551	Transfer from Comm. Corr. 1145		0.00	0.00	0.00	0.00
710.00	0.00	0.00	0.00	01-3552	Rural AED Grant		0.00	0.00	0.00	0.00
69,150.79	0.00	0.00	0.00	01-3553	Firing Range Grant/Donations		0.00	0.00	0.00	0.00
12,463.00	0.00	0.00	0.00	01-3555	LETPP Grant		0.00	0.00	0.00	0.00
10,267.40	15,678.14	10,000.00	3,123.60	01-3558	ODOT Overtime Grant		10,000.00	10,000.00	0.00	0.00
0.00	0.00	201,755.00	0.00	02-3540	State Marine Board Grant		201,755.00	201,755.00	0.00	0.00
63,210.00	73,151.00	69,917.00	0.00	03-3545	Dept of Fish/Wildlife Contract		70,000.00	76,800.00	0.00	0.00
42,000.00	42,000.00	0.00	0.00	04-3552	Transfer from Security Fund211		0.00	0.00	0.00	0.00
27,540.48	11,393.68	0.00	0.00	04-3557	Rainier School Match		0.00	0.00	0.00	0.00
0.00	13,055.58	0.00	0.00	07-3559	JAG Grant revenue		0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	09-3111	Reimb from Humane Society		6,000.00	6,000.00	0.00	0.00
291,552.78	179,265.58	367,849.00	27,643.28		Designated - Specific Purpose Totals:		366,730.00	373,530.00	0.00	0.00
R4 Trust Revenue										
50.00	(6,800.00)	0.00	14,885.00	00-3008	Sheriff Bail Account		0.00	0.00	0.00	0.00
50.00	(6,800.00)	0.00	14,885.00		Trust Revenue Totals:		0.00	0.00	0.00	0.00
387,331.92	269,127.39	438,349.00	120,162.40		Revenue Total:		636,251.00	643,051.00	0.00	0.00

2009 Actual	2010 Actual	2011 Adopted	2011 YTD Apr 15	Account	Description	2012 FTE	2012 Requested	2012 Proposed	2012 Approved	2012 Adopted
Sheriff's Office										
173,689.23	184,083.41	41,518.08	53,875.75	00-4001	E1 Personal Services Sheriff	0.50	42,344.28	42,053.68	0.00	0.00
0.00	0.00	49,119.00	38,359.58	00-4014	Civil Office Supervisor		0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	00-4015	Office Manager II	0.45	27,466.14	24,570.14	0.00	0.00
0.00	7,322.48	43,981.00	36,776.93	00-4016	Civil Process Clerk		0.00	0.00	0.00	0.00
0.00	0.00	15,036.00	13,578.76	00-4017	Gun Permit Clerk		0.00	0.00	0.00	0.00
0.00	0.00	61,671.00	6,668.76	00-4018	New 1/2 Clerical Position		0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	00-4076	Senior Civil Deputy	1.00	50,596.57	49,122.88	0.00	0.00
0.00	0.00	0.00	0.00	00-4077	Civil Deputy	1.00	32,191.12	31,253.51	0.00	0.00
0.00	0.00	0.00	0.00	00-4078	Evidence Tech	0.49	19,178.40	15,206.17	0.00	0.00
0.00	0.00	0.00	0.00	00-4079	Civil Clerk	0.90	46,046.41	40,234.73	0.00	0.00
0.00	0.00	0.00	0.00	00-4085	PT Office Assistant	0.90	15,013.73	36,099.33	0.00	0.00
2,428.36	1,491.06	1,000.00	1,416.82	00-4090	Overtime		2,000.00	1,000.00	0.00	0.00
35,091.36	33,176.19	36,712.93	21,169.15	00-4101	PERS		39,689.51	37,560.95	0.00	0.00
13,473.03	14,738.21	16,242.85	11,335.66	00-4102	FICA Tax		17,965.00	18,324.84	0.00	0.00
3,744.03	4,051.72	7,000.00	2,229.63	00-4103	Worker's Compensation Ins.		3,547.40	4,429.56	0.00	0.00
46,379.66	50,482.73	75,010.87	46,377.44	00-4104	Insurance Benefits		83,560.46	84,736.42	0.00	0.00
0.00	0.00	0.00	0.00	00-4106	Unemployment Insurance		4,579.90	3,990.93	0.00	0.00
427,487.83	248,793.93	345,933.02	254,375.13	01-4003	Undersheriff	0.44	37,683.65	32,746.91	0.00	0.00
30,437.72	64,808.28	35,393.00	26,367.00	01-4004	Undersheriff		0.00	0.00	0.00	0.00
101,649.25	17,861.00	43,997.00	34,254.27	01-4005	Personnel-Detectives		0.00	0.00	0.00	0.00
63,619.33	74,320.48	65,774.00	50,554.64	01-4006	Personnel-Sergeants		0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	01-4070	Sergeant	1.75	116,953.67	113,547.26	0.00	0.00
0.00	0.00	0.00	0.00	01-4072	Deputy Sheriff	7.00	366,940.07	356,252.49	0.00	0.00
0.00	0.00	0.00	0.00	01-4085	PT Help		1,000.00	1,000.00	0.00	0.00
172,129.50	98,552.56	100,000.00	97,739.75	01-4090	Overtime Pay		125,000.00	100,000.00	0.00	0.00
148,883.76	104,112.58	113,926.00	80,900.95	01-4101	PERS		151,025.22	143,334.08	0.00	0.00
59,048.73	38,581.69	45,219.00	34,959.65	01-4102	FICA Tax		49,539.67	46,171.32	0.00	0.00
25,126.95	25,714.70	33,000.00	24,583.01	01-4103	Worker's Compensation Ins.		26,506.56	24,737.29	0.00	0.00
145,248.17	132,184.16	186,730.00	134,560.49	01-4104	Insurance Benefits		187,288.05	174,542.42	0.00	0.00
0.00	2,082.00	20,000.00	6,940.00	01-4106	Unemployment Expense		12,629.38	10,055.55	0.00	0.00

2009 Actual	2010 Actual	2011 Adopted	2011 YTD Apr 15	Account	Description	2012 FTE	2012 Requested	2012 Proposed	2012 Approved	2012 Adopted
Sheriff's Office	0.00	135,856.00	63,696.94	02-4015	Marine Deputy		0.00	0.00	0.00	0.00
0.00	0.00	0.00	15,366.00	02-4034	Part-Time Marine Deputies		0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	02-4070	Marine Sergeant	0.25	16,950.93	16,457.22	0.00	0.00
0.00	0.00	0.00	0.00	02-4072	Marine Deputy Sheriff	2.00	96,951.43	94,127.60	0.00	0.00
0.00	0.00	0.00	0.00	02-4085	PT Help		1,000.00	1,000.00	0.00	0.00
0.00	0.00	4,000.00	13,579.43	02-4090	Overtime Pay		4,000.00	4,000.00	0.00	0.00
0.00	0.00	25,277.00	14,466.53	02-4101	PERS		24,603.39	24,597.78	0.00	0.00
0.00	0.00	10,699.00	6,135.56	02-4102	FICA Tax		9,096.03	8,842.24	0.00	0.00
0.00	0.00	5,333.00	10,815.79	02-4103	Worker's Compensation Ins.		4,899.02	4,765.99	0.00	0.00
0.00	0.00	30,659.00	10,880.54	02-4104	Insurance Benefits		41,887.68	39,920.97	0.00	0.00
0.00	0.00	0.00	1,479.00	02-4106	Unemployment Marine Shrf		2,318.89	1,925.73	0.00	0.00
84,535.38	44,881.38	56,967.00	30,898.32	03-4008	Deputy Sheriff		0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	03-4072	Deputy Sheriff		43,939.78	0.00	0.00	0.00
14,630.84	1,161.28	0.00	707.60	03-4090	Overtime Pay		0.00	0.00	0.00	0.00
16,787.23	0.00	0.00	0.00	03-4101	PERS		0.00	0.00	0.00	0.00
7,476.44	3,522.28	4,358.00	2,386.77	03-4102	FICA Tax		3,361.39	0.00	0.00	0.00
2,619.04	1,551.35	2,400.00	1,322.39	03-4103	Worker's Compensation Ins.		1,820.22	0.00	0.00	0.00
13,747.62	15,277.54	6,000.00	2,500.00	03-4104	Insurance Benefits		6,000.00	6,000.00	0.00	0.00
0.00	0.00	0.00	0.00	03-4106	Unempl Insur		856.94	0.00	0.00	0.00
43,437.90	45,851.86	0.00	57,349.65	04-4022	Personnel		0.00	0.00	0.00	0.00
197.37	0.00	0.00	77.88	04-4090	Overtime		0.00	0.00	0.00	0.00
5,082.86	4,247.54	0.00	5,369.31	04-4101	PERS		0.00	0.00	0.00	0.00
3,338.09	3,507.66	0.00	4,333.51	04-4102	FICA Tax		0.00	0.00	0.00	0.00
1,661.60	1,771.57	0.00	627.95	04-4103	Worker's Compensation Ins.		0.00	0.00	0.00	0.00
0.00	0.00	0.00	2,582.46	04-4104	Insurance Benefits		0.00	0.00	0.00	0.00
11.14	0.00	0.00	0.00	06-4103	Worker's Compensation Ins.		0.00	0.00	0.00	0.00

2009 Actual	2010 Actual	2011 Adopted	2011 YTD Apr 15	Account	Description	2012 FTE	2012 Requested	2012 Proposed	2012 Approved	2012 Adopted
0.00	0.00	0.00	0.00	09-4046	Animal Control Officer	0.90	45,785.35	41,217.71	0.00	0.00
0.00	0.00	0.00	0.00	09-4054	Animal Care Specialist	1.47	38,025.62	38,025.62	0.00	0.00
0.00	0.00	0.00	0.00	09-4065	Kennel Worker	0.20	3,610.81	3,610.81	0.00	0.00
0.00	0.00	0.00	0.00	09-4090	Overtime		3,000.00	3,000.00	0.00	0.00
0.00	0.00	0.00	0.00	09-4101	PERS		14,816.79	14,528.05	0.00	0.00
0.00	0.00	0.00	0.00	09-4102	FICA Tax		6,917.27	6,567.84	0.00	0.00
0.00	0.00	0.00	0.00	09-4103	Workers' Compensation Ins.		1,268.50	1,212.28	0.00	0.00
0.00	0.00	0.00	0.00	09-4104	Insurance Benefits		20,634.39	19,818.26	0.00	0.00
0.00	0.00	0.00	0.00	09-4106	Unemployment Insurance		1,763.45	1,430.40	0.00	0.00
1,641,962.42	1,224,129.64	1,618,812.75	1,221,599.00		Personal Services Totals:	19.25	1,852,253.07	1,722,018.96	0.00	0.00
Sheriff's Office				E2	Materials and Services					
3,370.85	5,496.45	6,500.00	7,059.93	00-4310	Telephone, specific lines		6,500.00	6,500.00	0.00	0.00
10,072.55	11,925.59	8,600.00	8,210.04	00-4311	Cellular Phones		8,600.00	8,600.00	0.00	0.00
14,954.52	18,411.82	10,000.00	9,835.02	00-4321	Office Supplies		10,000.00	10,000.00	0.00	0.00
3,060.19	2,983.15	3,100.00	2,729.68	00-4322	Copier Maintenance		4,713.00	4,713.00	0.00	0.00
156.00	1,338.31	500.00	337.70	00-4331	Deputies Supplies		1,000.00	1,000.00	0.00	0.00
915.68	2,541.05	0.00	4,418.20	00-4332	Sheriff's Fees		1,000.00	1,000.00	0.00	0.00
0.00	2,693.68	3,000.00	734.35	00-4343	Hiring Expense and Supplies		2,500.00	2,500.00	0.00	0.00
0.00	1,298.34	2,500.00	238.95	00-4345	Search & Rescue Radios & Suppl		0.00	0.00	0.00	0.00
2,876.95	0.00	0.00	950.10	00-4350	Uniform Allowance		0.00	0.00	0.00	0.00
0.00	0.00	4,400.00	0.00	00-4353	Bulletproof Vests		0.00	0.00	0.00	0.00
435.74	1,613.97	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	00-4544	Tech Asst Mo'ly Data System		8,000.00	0.00	0.00	0.00
213,772.00	208,515.00	207,442.54	172,868.80	00-4593	Administrative Allocation		224,243.83	224,243.83	0.00	0.00
5,363.37	52.65	5,000.00	843.45	00-4715	Auto Expense		5,000.00	5,000.00	0.00	0.00
5,587.39	20,695.47	10,000.00	6,592.30	00-4720	Conferences and Training		7,000.00	7,000.00	0.00	0.00
490.00	1,580.65	1,500.00	1,735.00	00-4730	Membership Dues		3,000.00	3,000.00	0.00	0.00
0.00	4,004.54	7,500.00	4,124.74	00-4771	Computer-Teletype		7,500.00	7,500.00	0.00	0.00
1,186.04	79,218.52	4,000.00	26,681.87	00-4775	Computer Maint. Expense		4,000.00	4,000.00	0.00	0.00
0.00	0.00	0.00	0.00	00-4810	Investigations		2,500.00	2,500.00	0.00	0.00
0.00	0.00	0.00	80.00	00-4845	Contract Legal Services		2,500.00	2,500.00	0.00	0.00

2009 Actual	2010 Actual	2011 Adopted	2011 YTD Apr 15	Account	Description	2012 FTE	2012 Requested	2012 Proposed	2012 Approved	2012 Adopted
0.00	(2,460.86)	0.00	0.00	01-3541	VIPS patrols		0.00	0.00	0.00	0.00
Sheriff's Office	0.00	2,000.00	0.00	01-4326	Prism Maintenance Fee		2,000.00	0.00	0.00	0.00
23,109.36	68,831.79	4,000.00	5,690.62	01-4331	Deputies Supplies		8,000.00	8,000.00	0.00	0.00
50.94	43.65	0.00	124.08	01-4333	Meals		250.00	250.00	0.00	0.00
0.00	0.00	2,500.00	0.00	01-4341	VIP Supplies		1,000.00	1,000.00	0.00	0.00
0.00	0.00	0.00	0.00	01-4343	Bulletproof Vests		0.00	15,000.00	0.00	0.00
12,522.20	20,567.57	2,500.00	5,624.95	01-4345	Radio & Rescue Supplies		50,000.00	10,000.00	0.00	0.00
23,344.38	8,695.51	5,000.00	10,934.09	01-4350	Uniform Allowance		3,000.00	3,000.00	0.00	0.00
0.00	0.00	0.00	0.00	01-4351	Dry Cleaning		4,500.00	4,500.00	0.00	0.00
0.00	0.00	0.00	0.00	01-4410	Auto lease		60,000.00	45,000.00	0.00	0.00
11,250.76	0.00	0.00	0.00	01-4555	LETPP Grant Expense		0.00	0.00	0.00	0.00
82,780.65	44,436.14	60,000.00	41,455.94	01-4715	Auto Expense		75,000.00	79,000.00	0.00	0.00
0.00	59,328.13	15,000.00	20,084.90	01-4716	Car Maintenance		18,000.00	18,000.00	0.00	0.00
9,592.70	5,408.97	5,000.00	9,360.88	01-4720	Expenses-Sheriff & Deputies		5,000.00	5,000.00	0.00	0.00
14,419.10	11,441.61	10,000.00	1,635.86	01-4772	Firing Range Training Supplies		10,000.00	10,000.00	0.00	0.00
0.00	0.00	2,590.00	1,242.72	02-4311	Cellular Telephones		2,590.00	2,590.00	0.00	0.00
0.00	0.00	1,000.00	0.00	02-4331	Deputies Supplies		1,000.00	1,000.00	0.00	0.00
0.00	0.00	25,000.00	4,807.94	02-4345	Radio & Rescue Supplies		10,000.00	0.00	0.00	0.00
0.00	0.00	3,000.00	101.80	02-4350	Uniform Allowance		500.00	500.00	0.00	0.00
0.00	0.00	0.00	0.00	02-4351	Dry Cleaning		1,000.00	1,000.00	0.00	0.00
0.00	0.00	1,200.00	0.00	02-4353	Bullet Proof Vests		0.00	0.00	0.00	0.00
2,362.94	0.00	0.00	0.00	02-4510	Gun Range Utilities		0.00	0.00	0.00	0.00
10,003.40	0.00	0.00	0.00	02-4516	Gun Range Maintenance		0.00	0.00	0.00	0.00
0.00	0.00	8,000.00	970.00	02-4544	Tech Asst Mo'ly Data System		0.00	0.00	0.00	0.00
0.00	0.00	5,580.00	5,196.00	02-4588	Liability Insurance		5,580.00	5,580.00	0.00	0.00
0.00	0.00	2,170.19	1,808.50	02-4593	Admin Alloc		9,029.79	9,029.79	0.00	0.00
0.00	0.00	7,000.00	7,889.12	02-4715	Auto Expense		7,000.00	7,000.00	0.00	0.00
0.00	0.00	6,200.00	244.95	02-4716	Auto Lease		6,200.00	6,200.00	0.00	0.00
0.00	0.00	2,000.00	4,736.44	02-4720	Expenses-Sheriff & Deputies		2,000.00	2,000.00	0.00	0.00
0.00	0.00	1,800.00	1,821.93	02-4740	Boat Expense		2,500.00	2,500.00	0.00	0.00
0.00	0.00	4,000.00	4,633.86	02-4741	Boat Fuel		6,000.00	7,000.00	0.00	0.00
0.00	0.00	200.00	0.00	02-4771	Computer LEDS		200.00	200.00	0.00	0.00
0.00	0.00	5,000.00	4,114.78	02-4780	Boathouse Repair & Maint.		5,000.00	3,000.00	0.00	0.00
0.00	0.00	0.00	0.00	02-4810	Investigations		0.00	0.00	0.00	0.00
0.00	0.00	12,000.00	4,200.00	02-4847	Contract Tech - PPDS		12,000.00	12,000.00	0.00	0.00

2009 Actual	2010 Actual	2011 Adopted	2011 YTD Apr 15	Account	Description	2012 FTE	2012 Requested	2012 Proposed	2012 Approved	2012 Adopted
7,582.80	10,529.93	0.00	2,985.06	03-4715	Auto Expense		8,000.00	8,000.00	0.00	0.00
0.00	6,888.30	0.00	0.00	07-4345	radio and rescue supplies		0.00	0.00	0.00	0.00
0.00	4,166.50	0.00	0.00	07-4772	range firing supplies		0.00	0.00	0.00	0.00
Sheriff's Office	0.00	0.00	0.00	09-4311	Cellular Phones		500.00	500.00	0.00	0.00
0.00	0.00	0.00	0.00	09-4320	Postage		3,500.00	3,500.00	0.00	0.00
0.00	0.00	0.00	0.00	09-4321	Supplies		7,500.00	7,500.00	0.00	0.00
0.00	0.00	0.00	0.00	09-4322	Donation Expenses		1,000.00	1,000.00	0.00	0.00
0.00	0.00	0.00	0.00	09-4350	Uniforms		600.00	600.00	0.00	0.00
0.00	0.00	0.00	0.00	09-4351	Dry Cleaning		100.00	100.00	0.00	0.00
0.00	0.00	0.00	0.00	09-4511	Electricity		3,700.00	3,700.00	0.00	0.00
0.00	0.00	0.00	0.00	09-4512	Natural Gas - Heat		4,700.00	4,700.00	0.00	0.00
0.00	0.00	0.00	0.00	09-4513	Water		5,000.00	5,000.00	0.00	0.00
0.00	0.00	0.00	0.00	09-4514	Garbage		100.00	100.00	0.00	0.00
0.00	0.00	0.00	0.00	09-4516	Building Repairs & Maintenance		1,000.00	1,000.00	0.00	0.00
0.00	0.00	0.00	0.00	09-4520	Software Maintenance		2,500.00	2,538.00	0.00	0.00
0.00	0.00	0.00	0.00	09-4531	computer supplies		500.00	500.00	0.00	0.00
0.00	0.00	0.00	0.00	09-4588	Insurance.		2,000.00	2,000.00	0.00	0.00
0.00	0.00	0.00	0.00	09-4593	Central Administrative Charges		37,844.96	37,844.96	0.00	0.00
0.00	0.00	0.00	0.00	09-4670	Animal Expenses-Chip Program		1,000.00	1,000.00	0.00	0.00
0.00	0.00	0.00	0.00	09-4675	Dog Disposal		1,000.00	1,000.00	0.00	0.00
0.00	0.00	0.00	0.00	09-4701	Advertising		500.00	500.00	0.00	0.00
0.00	0.00	0.00	0.00	09-4710	Mileage		100.00	100.00	0.00	0.00
0.00	0.00	0.00	0.00	09-4715	Auto Expense		7,300.00	7,300.00	0.00	0.00
0.00	0.00	0.00	0.00	09-4720	Conferences and Training		500.00	500.00	0.00	0.00
0.00	0.00	0.00	0.00	09-4730	Membership dues		200.00	200.00	0.00	0.00
0.00	0.00	0.00	0.00	09-4810	Investigations		500.00	500.00	0.00	0.00
459,260.51	600,246.43	466,782.73	387,104.55		Materials and Services Totals:		695,051.58	638,089.58	0.00	0.00

2009 Actual	2010 Actual	2011 Adopted	2011 YTD Apr 15	Account	Description	2012 FTE	2012 Requested	2012 Proposed	2012 Approved	2012 Adopted
Sheriff's Office				E3	Capital Outlay					
0.00	6,976.27	0.00	0.00	00-5005	CapEx Phone System		0.00	0.00	0.00	0.00
49,286.86	49,997.00	0.00	0.00	01-5003	Replacement Vehicles		0.00	0.00	0.00	0.00
69,150.79	0.00	0.00	0.00	01-5006	Firing Range		0.00	0.00	0.00	0.00
4,550.00	0.00	0.00	0.00	01-5023	Expansion Project Expense		0.00	0.00	0.00	0.00
11,979.06	3,096.75	0.00	0.00	01-5060	Bulletproof Vests		0.00	0.00	0.00	0.00
3,561.25	50,160.00	25,000.00	51,534.92	01-5070	Vehicle		0.00	0.00	0.00	0.00
0.00	3,354.80	0.00	0.00	07-4331	Deputies Supplies		0.00	0.00	0.00	0.00
138,527.96	113,584.82	25,000.00	51,534.92		Capital Outlay Totals:		0.00	0.00	0.00	0.00
				E4	Debt Service					
7,053.12	0.00	0.00	0.00	01-4780	County Firing RangeDebt Pmt		0.00	0.00	0.00	0.00
7,053.12	0.00	0.00	0.00		Debt Service Totals:		0.00	0.00	0.00	0.00
2,246,804.01	1,937,960.89	2,110,595.48	1,660,238.47		Expenditure Total:		2,547,304.65	2,360,108.54	0.00	0.00
(1,859,472.09)	(1,668,833.50)	(1,672,246.48)	(1,540,076.07)		Sheriff's Office Totals:	19.25	(1,911,053.65)	(1,717,057.54)	0.00	0.00

FY2011-2012 Administrative Allocation

General Fund **Sheriff's Office**

Support Function/Item	No. of Units	Cost/unit/mo	Monthly Cost	"True up" factor*	Annual Cost	Notes
Telephone (landlines)	44.00 landlines	12.82	564.10	83.1%	5,628.45	FY2011 estimate of landline phone cost (purchasing costs now in Finance and Purchasing)
Info Tech	59.00 workstations	128.81	7,600.03	91.9%	83,814.35	FY2011 budget of IT staffing, materials and capital expenditures cost
Finance and Purchasing	16.77 FTE (including ongoing temps)	360.72	6,049.33	92.2%	65,649.11	FY2010 4.4 staff (minus staffing included in special assessment), audit, supplies, non-specific postage, various 100-45 costs. General Fund has higher unit cost to include liability insurance, unemployment & VEBA for this staffing group.
Finance and Purchasing - Special Assessment				100.0%		Units which require finance support beyond normal payroll, payables and receivables processing, purchasing services, grant tracking, etc. have special assessment.
Human Resources	16.77 FTE (including ongoing temps)	70.63	1,184.55	90.7%	12,893.31	FY2011 budget of HR staffing and materials cost
Board of Commissioners	16.77 FTE (including ongoing temps)	53.43	895.99	97.2%	10,450.24	FY2011 budget - 25% of BoCC staffing and materials cost is allocated
Facilities and Maintenance % building						Based on FY2010 budget. County Courthouse - 1 maint FTE + materials (including utilities) & capital expenses.
Courthouse	Sq Ft		0.00		0.00	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.
Justice	9,358 Sq Ft 16.4%	22,504.72	3,681.03	89.8%	39,676.10	Other departments not in one of these facilities are allocated \$0 in facilities maintenance. Note - no office space cost or depreciation is included.
County Counsel	3.0% actual % time SH			93.3%	4,086.55	Based on hours worked from Mar 1 2010 to Dec 31 2010 and FY2011 budgeted sal.
	1.0% actual % time RM				1,008.74	
	0.5% actual % time CZ				417.13	
	0.0% actual % time JK				0.00	
	Annual Materials Cost		664.53		619.84	
Avr Monthly cost 18,686.99			Annual Cost 224,243.83			Total allocated: 1,955,773
						% of Total 11.5%

* Allocations are based on budget or estimates. Actual costs vary from budget so we "true up" the allocation. The percentage is actuals to budget for the costs included in that particular allocated group in FY2010.

FY2011-2012 Administrative Allocation

General Fund

Marine Sheriff

Support Function/Item	No. of Units	Cost/unit/mo	Monthly Cost	"True up" factor*	Annual Cost	Notes	
Telephone (landlines)	1.00 landlines	12.82	12.82	83.1%	127.92	FY2011 estimate of landline phone cost (purchasing costs now in Finance and Purchasing)	
Info Tech	1.00 workstations	128.81	128.81	91.9%	1,420.58	FY2011 budget of IT staffing, materials and capital expenditures cost	
Finance and Purchasing	1.25 FTE (including ongoing temps)	360.72	450.90	92.2%	4,893.34	FY2010 4.4 staff (minus staffing included in special assessment), audit, supplies, non-specific postage, various 100-45 costs. General Fund has higher unit cost to include liability insurance, unemployment & VEBA for this staffing group.	
Finance and Purchasing - Special Assessment				100.0%		Units which require finance support beyond normal payroll, payables and receivables processing, purchasing services, grant tracking, etc. have special assessment.	
Human Resources	1.25 FTE (including ongoing te	70.63	88.29	90.7%	961.04	FY2011 budget of HR staffing and materials cost	
Board of Commissioners	1.25 FTE (including ongoing temps)	53.43	66.79	97.2%	778.94	FY2011 budget - 25% of BoCC staffing and materials cost is allocated	
Facilities and Maintenance	% building					Based on FY2010 budget. County Courthouse - 1 maint FTE + materials (including utilities) & capital expenses. 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		0.00		0.00		
Justice	200 Sq Ft 0.3%	22,504.72	78.67	89.8%	847.96		
County Counsel	0.0% actual % time SH			93.3%	0.00	Based on hours worked from Mar 1 2010 to Dec 31 2010 and FY2011 budgeted sal.	
	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		0.00
Avr Monthly cost			752.48	Annual Cost		9,029.79	Total allocated: 1,955,773
							% of Total 0.5%

* Allocations are based on budget or estimates. Actual costs vary from budget so we "true up" the allocation. The percentage is actuals to budget for the costs included in that particular allocated group in FY2010.

FY2011-2012 Administrative Allocation

Fund Account

Animal Control

Now in 100-06-09

Support Function/Item	No. of Units	Cost/unit/mo	Monthly Cost	"True up" factor*	Annual Cost	Notes
Telephone (landlines)	3.00 landlines	12.82	38.46	83.1%	383.76	FY2011 estimate of landline phone cost (purchasing costs now in Finance and Purchasing)
Info Tech	3.00 workstations	128.81	386.44	91.9%	4,261.75	FY2011 budget of IT staffing, materials and capital expenditures cost
Finance and Purchasing	2.98 FTE (including ongoing temps)	234.65	699.25	87.4%	7,337.07	FY2010 4.4 staff (minus staffing included in special assessment), audit, supplies, non-specific postage, various 100-45 costs. General Fund has higher unit cost to include liability insurance, unemployment & VEBA for this staffing group.
Finance and Purchasing - Special Assessment				100.0%		Units which require finance support beyond normal payroll, payables and receivables processing, purchasing services, grant tracking, etc. have special assessment.
Human Resources	2.98 FTE (including ongoing te	70.63	210.49	90.7%	2,291.12	FY2011 budget of HR staffing and materials cost
Board of Commissioners	2.98 FTE (including ongoing temps)	53.43	159.22	97.2%	1,856.99	FY2011 budget - 25% of BoCC staffing and materials cost is allocated
Facilities and Maintenance % building						Based on FY2010 budget. County Courthouse - 1 maint FTE + materials (including utilities) & capital expenses. 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%	41,494.20	0.00	81.1%	0.00	
Justice	Sq Ft			89.8%		
County Counsel	1.0% actual % time SH			93.3%	1,362.18	Based on hours worked from Mar 1 2010 to Dec 31 2010 and FY2011 budgeted sal.
	18.0% actual % time RM				18,157.24	
	0.0% actual % time CZ				0.00	
	0.0% actual % time JK				0.00	
	Annual Materials Cost 2,353.09				2,194.86	
Avr Monthly cost 3,153.75			Annual Cost 37,844.96		Total allocated: 1,955,773	
						% of Total 1.9%

* Allocations are based on budget or estimates. Actual costs vary from budget so we "true up" the allocation. The percentage is actuals to budget for the costs included in that particular allocated group in FY2010.

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.

2010-11 Highlights and Significant Changes

Jail services are also being reduced as part of the overall makeup of general fund allocation reductions to the Sheriff's Office. Two Corrections Technician Positions have been eliminated from the Corrections Division. The Corrections Mental Health program funded by a federal grant will be eliminated when the grant runs out in September. Cost savings measures in food preparation and water use have been instituted to make up for double-digit percentage increases in our water and sewer costs. Plans to reduce jail beds have also been made to save on costs of housing, feeding and providing medical care to detainees. 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.

With the addition of Animal Control to the Sheriff's Office, Inmates allowed to go out on work release have reduced the dependence on part-time workers at the animal control facility, cutting costs and expanding work skills of inmates. Inmates have also been employed at the firing range to minimize upkeep costs at the range.

The addition of the administrative assistant/office manager position to the sheriff's office split half-time with the jail for the administrative functions has helped the sheriff identify cost savings and efficiencies in operations.

FY2010-2011 Accomplishments

The new performance appraisal system for the Sheriff's Office has taken firm hold in the jail. The new system is mission-oriented, and designed to empower employees to partner with the Sheriff for optimum performance. Deputies have been taken the place of laid off Corrections Technicians in the Jail Master Control Room.

Staff expended extra effort in the safety and security of the facility since the booking of the suspect in the murder of Rainier Police Chief Ralph Painter. Staff also worked to increase jail bed capacity to accommodate additional federal prisoners. A transportation system was also created to help retain federal prisoners assigned to our jail and keep revenue streams associated with these prisoners more constant. The Corrections Division is also responsible for

Improvements in the delivery of urgent medical care and medication for inmates have streamlined these processes to save time for our staff.

A security fence was added to help insure better security of our facility, particularly in the light of increased bed usage by federal prisoners. The cost of the fence was borne by increased federal bed use revenue.

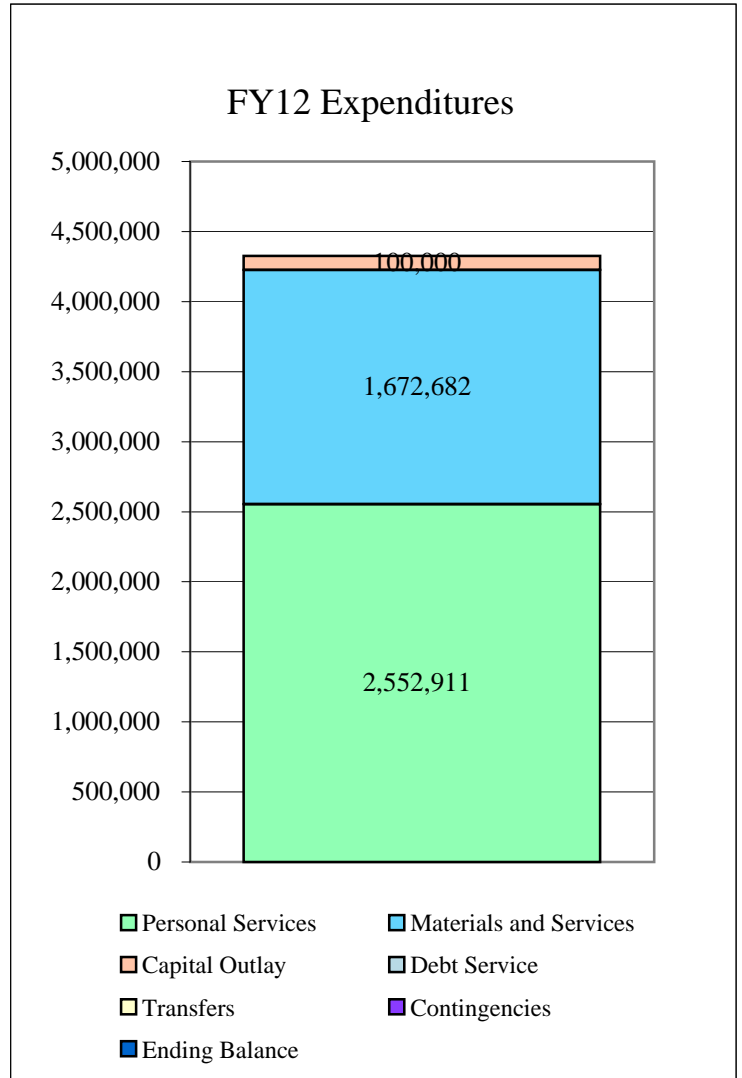
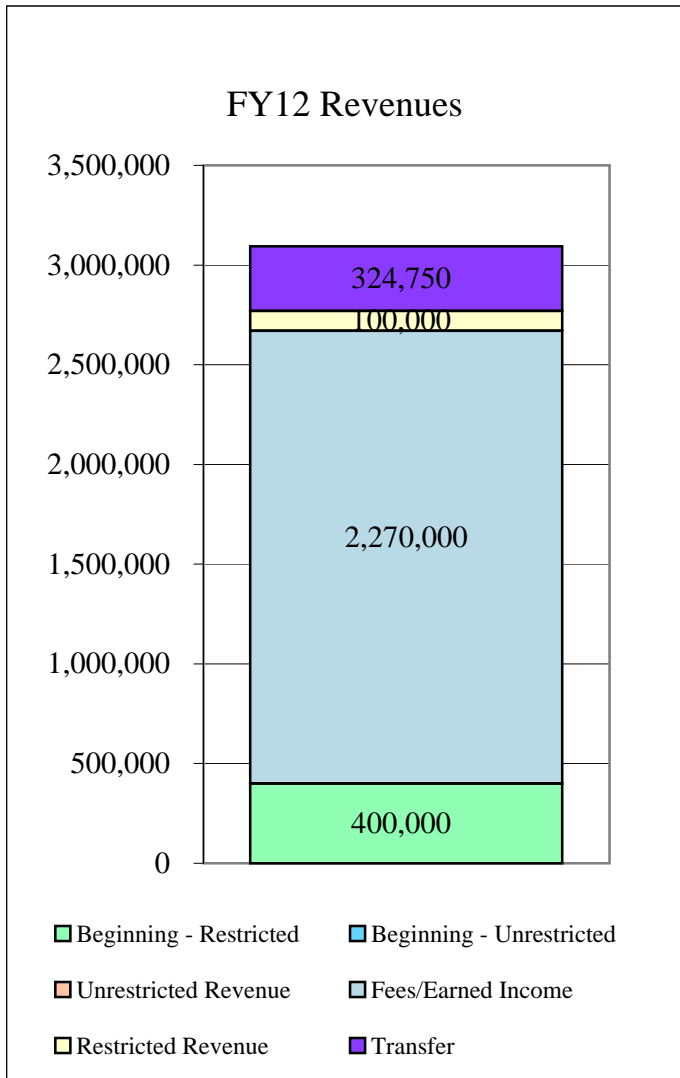
Communication between families of inmates and their family in jail has been improved through improvements in the phone system, and improvements in the kiosk system whereby families can purchase for their inmates. Profits from the system help fund inmate visitation program enhancements and inmate training programs.

The jail was inspected a total of four times during the fiscal year by various state and federal entities requiring facility inspections. The Oregon State Sheriff's Association annual inspection produced an outstanding compliance rate and received high marks from the inspection crew.

100 General Fund

Dept: 08 Jail

	FY12 Initial Budget	FY11 Year End Projection	FY11 YTD Jan2011	FY11 Adopted Budget	Change FY11 to FY12 Budget	FY10 Actual	FY09 Actual
Revenue Summary:							
Beginning - Restricted	400,000	0	0	0	0.0%	0	0
Beginning - Unrestricted	0	0	0	0	0.0%	0	0
Unrestricted Revenue	0	0	0	0	0.0%	0	0
Fees/Earned Income	2,270,000	2,268,123	991,623	1,044,500	117.3%	1,259,144	1,545,318
Restricted Revenue	100,000	261,635	79,885	357,634	-72.0%	122,074	48,438
Transfer	324,750	364,858	0	386,700	-16.0%	362,858	394,244
Total	3,094,750	2,894,616	1,071,508	1,788,834	73.0%	1,744,075	1,988,000
Expense Summary:							
Personal Services	2,552,911	2,744,783	1,647,783	2,571,746	-0.7%	2,208,637	2,287,435
Materials and Services	1,672,682	1,507,105	944,011	1,430,314	16.9%	1,469,690	1,449,541
Capital Outlay	100,000	176,825	83,956	0	0.0%	46,941	29,403
Debt Service	0	0	0	0	0.0%	0	0
Transfers	0	0	0	0	0.0%	0	0
Contingencies	0	400,000	100,000	0	0.0%	0	0
Ending Balance	0	0	0	0	0.0%	0	0
Total	4,325,593	4,828,713	2,775,750	4,002,060	8.1%	3,725,269	3,766,378
FY Net Revenue	(1,630,843)	(1,934,097)	(1,704,243)	(2,213,226)	-26.3%	(1,981,194)	(1,778,378)
Cumulative Net Revenue	(1,230,843)	(1,934,097)	(1,704,243)	(2,213,226)	-44.4%	(1,981,194)	(1,778,378)
Full Time Equivalents	26.20			26.98			



2009 Actual	2010 Actual	2011 Adopted	2011 YTD Apr 15	Account	Description	2012 FTE	2012 Requested	2012 Proposed	2012 Approved	2012 Adopted
				08	County Jail					
				R2	Fees for Services					
863.15	0.00	0.00	0.00	01-3251	Boarding of Other Prisoners		0.00	0.00	0.00	0.00
13,896.49	5,973.22	10,000.00	2,397.29	01-3253	Boarding Work Release Prisoner		10,000.00	10,000.00	0.00	0.00
1,336,755.74	1,170,468.00	974,500.00	1,489,216.00	01-3254	Boarding of Federal Prisoners		2,000,000.00	2,200,000.00	0.00	0.00
41,311.46	48,697.25	50,000.00	33,382.94	01-3255	Inmate Boarding Fees		50,000.00	50,000.00	0.00	0.00
119,961.42	462.60	0.00	32.30	01-3256	Inmate Fees		0.00	0.00	0.00	0.00
30,000.00	30,000.00	0.00	0.00	01-3257	Inmate Fund Payment		0.00	0.00	0.00	0.00
130.00	342.86	5,000.00	354.08	01-3258	Medical Fee Reimbursement Inc.		5,000.00	5,000.00	0.00	0.00
2,400.00	3,200.00	5,000.00	2,775.00	01-3552	SS housing receipts		5,000.00	5,000.00	0.00	0.00
1,545,318.26	1,259,143.93	1,044,500.00	1,528,157.61		Fees for Services Totals:		2,070,000.00	2,270,000.00	0.00	0.00
				R3	Designated - Specific Purpose					
0.00	4,626.18	5,000.00	4,356.00	00-3632	SCAAP - Fed. Grant		5,000.00	5,000.00	0.00	0.00
0.00	0.00	0.00	0.00	01-3003	Payroll & Cap Ex Begin Bal		400,000.00	400,000.00	0.00	0.00
354,244.00	322,858.00	344,700.00	0.00	01-3551	Transfer from Comm. Corr. 1145		282,750.00	282,750.00	0.00	0.00
48,437.78	54,070.24	50,000.00	37,735.57	01-3570	Jail Assessments		50,000.00	50,000.00	0.00	0.00
40,000.00	40,000.00	0.00	0.00	01-3580	Transfers from Inmate Fund		0.00	0.00	0.00	0.00
0.00	0.00	42,000.00	21,000.00	02-3552	Transfer from Security Fund		0.00	0.00	0.00	0.00
0.00	0.00	13,751.50	87,782.26	04-3702	Grant half temp		0.00	0.00	0.00	0.00
0.00	63,377.08	288,882.00	107,224.20	05-3702	ARRA MH Jail Grant		50,000.00	45,000.00	0.00	0.00
0.00	0.00	0.00	0.00	06-3552	Transfer from Security Fund		42,000.00	42,000.00	0.00	0.00
442,681.78	484,931.50	744,333.50	258,098.03		Designated - Specific Purpose Totals:		829,750.00	824,750.00	0.00	0.00
1,988,000.04	1,744,075.43	1,788,833.50	1,786,255.64		Revenue Total:		2,899,750.00	3,094,750.00	0.00	0.00

2009 Actual	2010 Actual	2011 Adopted	2011 YTD Apr 15	Account	Description	2012 FTE	2012 Requested	2012 Proposed	2012 Approved	2012 Adopted
County Jail										
17,273.89	86,255.59	197,377.80	133,304.00	00-4001	Personal Services Sheriff	0.50	42,344.28	42,053.68	0.00	0.00
0.00	0.00	0.00	0.00	00-4003	Undersheriff	0.50	37,683.65	37,425.04	0.00	0.00
0.00	0.00	0.00	0.00	00-4012	Jail Manager	1.00	79,366.35	79,017.27	0.00	0.00
0.00	0.00	0.00	0.00	00-4015	Office Manager II	0.45	27,466.14	24,570.14	0.00	0.00
0.00	0.00	0.00	0.00	00-4075	Corrections Clerk - 128	0.50	14,807.19	14,375.92	0.00	0.00
3,385.36	4,359.09	23,972.72	14,737.08	00-4101	PERS		28,124.12	49,253.91	0.00	0.00
1,321.46	6,496.01	15,099.40	9,995.44	00-4102	FICA Tax		15,427.57	15,104.32	0.00	0.00
9.69	30.82	5,000.00	6,106.80	00-4103	Worker's Compensation		6,635.54	6,594.08	0.00	0.00
2,311.00	6,455.50	40,202.00	26,027.68	00-4104	Insurance Benefits		45,826.77	54,394.72	0.00	0.00
0.00	0.00	0.00	0.00	00-4106	Unemployment Insurance		3,933.02	3,289.53	0.00	0.00
134,930.84	225,718.61	0.00	141,510.24	01-4006	Personnel-Corporals		0.00	0.00	0.00	0.00
50,965.38	65,448.23	257,758.00	57,616.17	01-4070	Corrections Sergeant	3.00	260,977.96	184,413.10	0.00	0.00
1,009,042.47	725,679.23	848,448.12	788,709.07	01-4072	Corrections Deputy	17.00	886,768.72	821,985.00	0.00	0.00
25,599.74	31,611.28	107,273.00	32,083.19	01-4074	Corrections Tech	1.00	114,891.48	40,203.09	0.00	0.00
198,079.10	242,896.70	210,000.00	187,007.18	01-4090	Overtime		225,000.00	225,000.00	0.00	0.00
265,838.53	261,045.71	286,781.09	215,944.37	01-4101	PERS		344,046.06	309,273.08	0.00	0.00
108,136.41	98,399.77	108,896.15	89,764.61	01-4102	FICA Tax		113,804.32	97,277.49	0.00	0.00
56,238.03	57,680.61	87,520.00	62,474.98	01-4103	Worker's Compensation		61,110.26	52,214.22	0.00	0.00
334,386.80	290,732.16	358,417.77	322,151.27	01-4104	Insurance Benefits		454,591.86	354,967.48	0.00	0.00
0.00	43,304.00	25,000.00	684.62	01-4106	Unemployment Ins Expense		29,012.66	21,185.84	0.00	0.00
42,935.06	38,638.37	0.00	0.00	02-4015	Maintenance		0.00	0.00	0.00	0.00
4,956.24	3,404.61	0.00	0.00	02-4090	Overtime		0.00	0.00	0.00	0.00
9,502.55	4,825.06	0.00	0.00	02-4101	PERS		0.00	0.00	0.00	0.00
3,973.41	3,242.99	0.00	0.00	02-4102	FICA Tax		0.00	0.00	0.00	0.00
2,442.32	1,266.90	0.00	42.95	02-4103	Worker's Compensation		0.00	0.00	0.00	0.00
16,106.26	11,146.04	0.00	0.00	02-4104	Insurance Benefits		0.00	0.00	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	0.00	0.00	06-4073	CH Security & Transport Deputy	2.25	108,890.74	97,732.12	0.00	0.00
0.00	0.00	0.00	0.00	06-4101	PERS		13,073.24	9,426.24	0.00	0.00
0.00	0.00	0.00	0.00	06-4102	FICA		8,330.14	7,476.51	0.00	0.00
0.00	0.00	0.00	0.00	06-4103	Worker's Compensation		4,497.56	4,050.10	0.00	0.00
0.00	0.00	0.00	0.00	06-4104	Insurance Benefits		34,435.55	0.00	0.00	0.00
0.00	0.00	0.00	0.00	06-4106	Unemployment Ins Expense		2,123.64	1,628.29	0.00	0.00
2,287,434.54	2,208,637.28	2,571,746.05	2,088,159.65		Personal Services Totals:	26.20	2,963,168.82	2,552,911.17	0.00	0.00

2009 Actual	2010 Actual	2011 Adopted	2011 YTD Apr 15	Account	Description	2012 FTE	2012 Requested	2012 Proposed	2012 Approved	2012 Adopted
County Jail				E2	Materials and Services					
0.00	0.00	0.00	958.32	00-4202	Consultants (SCAAP award)		1,000.00	1,000.00	0.00	0.00
208.98	538.66	4,200.00	208.12	00-4322	Copier Maintenance-Toshiba		0.00	0.00	0.00	0.00
0.00	0.00	4,500.00	567.85	00-4343	Hiring Supplies & Expense		500.00	500.00	0.00	0.00
182.80	553.90	1,500.00	1,048.00	00-4350	Uniforms		500.00	500.00	0.00	0.00
0.00	0.00	0.00	0.00	00-4351	Dry Cleaning		1,500.00	1,500.00	0.00	0.00
354,740.00	137,102.04	97,909.76	81,591.50	00-4593	Administrative Allocation		203,174.20	203,174.20	0.00	0.00
2,541.08	608.45	2,000.00	1,876.84	00-4701	Publishing & Advertising		2,000.00	2,000.00	0.00	0.00
83.37	0.00	0.00	44.00	00-4710	Mileage		0.00	0.00	0.00	0.00
144.72	1,886.99	1,500.00	2,909.24	00-4720	Training and Conferences		3,000.00	3,000.00	0.00	0.00
0.00	68.00	500.00	0.00	00-4730	Dues		500.00	500.00	0.00	0.00
0.00	0.00	0.00	0.00	00-4810	Investigations		2,500.00	2,000.00	0.00	0.00
0.00	0.00	0.00	0.00	00-4845	Contract Legal Services		3,500.00	3,500.00	0.00	0.00
3,388.25	13,185.97	10,800.00	8,627.02	01-4310	Telephone-Video Arraignment		12,000.00	12,000.00	0.00	0.00
174.47	252.73	12,000.00	2,715.15	01-4311	Cell Phones & Pagers		12,000.00	12,000.00	0.00	0.00
15,511.27	19,569.33	11,000.00	9,908.23	01-4321	Office Supplies		11,000.00	11,000.00	0.00	0.00
2,978.99	4,001.00	0.00	3,551.16	01-4322	Copier Maintenance-Booking		5,311.00	5,311.00	0.00	0.00
0.00	0.00	2,000.00	5,294.40	01-4330	Access Control Maint.		4,000.00	4,000.00	0.00	0.00
15,913.21	0.00	5,000.00	1,500.00	01-4334	Fingerprint Machine Maint.		5,000.00	5,000.00	0.00	0.00
0.00	0.00	7,000.00	4,224.69	01-4337	Cameras & Supplies		10,000.00	10,000.00	0.00	0.00
10,386.07	25,918.11	5,000.00	15,773.46	01-4350	Uniform All/Hiring Exp-Jailers		4,800.00	4,800.00	0.00	0.00
0.00	0.00	0.00	0.00	01-4351	Dry Cleaning		7,200.00	7,200.00	0.00	0.00
0.00	0.00	2,000.00	0.00	01-4353	Bulletproof vests		2,000.00	2,000.00	0.00	0.00
2,425.71	2,100.00	0.00	4,866.87	01-4355	Employee Physicals		1,000.00	1,000.00	0.00	0.00
92,957.12	81,759.22	65,000.00	62,619.92	01-4360	Supplies-Operating		65,000.00	65,000.00	0.00	0.00
443,302.85	417,195.12	345,000.00	339,187.57	01-4365	Food Supplies		428,000.00	416,167.00	0.00	0.00
18,285.00	1,720.46	9,000.00	0.00	01-4375	Supplies-Laundry		3,000.00	3,000.00	0.00	0.00
7,086.93	14,243.42	10,000.00	6,849.27	01-4376	Jail Clothes		12,000.00	12,000.00	0.00	0.00
(274.50)	2,450.00	3,500.00	5,169.31	01-4378	Bedding		8,000.00	8,000.00	0.00	0.00
76,313.67	67,546.86	80,000.00	55,457.01	01-4511	Electricity		90,000.00	90,000.00	0.00	0.00
45,241.76	35,227.59	45,000.00	26,599.86	01-4512	Natural Gas		48,500.00	48,500.00	0.00	0.00
54,712.66	55,440.45	50,000.00	62,082.29	01-4513	Water & Sewer		110,000.00	100,000.00	0.00	0.00
11,302.09	11,349.84	11,500.00	8,187.89	01-4514	Garbage		11,500.00	11,500.00	0.00	0.00
73,650.92	147,323.47	80,000.00	99,344.27	01-4516	Repairs and Maintenance		140,000.00	100,000.00	0.00	0.00
0.00	4,721.35	16,000.00	1,202.12	01-4522	Small Equip & Tools		16,000.00	16,000.00	0.00	0.00

2009 Actual	2010 Actual	2011 Adopted	2011 YTD Apr 15	Account	Description	2012 FTE	2012 Requested	2012 Proposed	2012 Approved	2012 Adopted
11,277.48	17,575.39	12,000.00	9,951.36	01-4715	Vehicle Expenses		12,000.00	12,000.00	0.00	0.00
(38.00)	3,523.05	0.00	573.68	01-4716	Transporting Prisoners		6,000.00	6,000.00	0.00	0.00
3,342.95	8,616.34	10,000.00	6,777.24	01-4720	Training and Conferences		10,000.00	10,000.00	0.00	0.00
1,373.00	257.37	0.00	512.50	01-4772	Range Firing Supplies		5,000.00	5,000.00	0.00	0.00
108,352.90	271,391.94	30,000.00	1,585.98	01-4780	Medical Care		30,000.00	30,000.00	0.00	0.00
0.00	0.00	2,500.00	197.16	01-4785	Bloodborne Pathogens OHSU		2,500.00	2,500.00	0.00	0.00
28,593.84	38,821.04	0.00	0.00	01-4786	Inmate Benefit Expenses		0.00	0.00	0.00	0.00
0.00	189.74	1,000.00	994.76	01-4787	ID Camera Maintenance		1,000.00	1,000.00	0.00	0.00
1,260.00	0.00	8,500.00	1,260.00	01-4789	LEDS Terminal Rent		8,500.00	8,500.00	0.00	0.00
4,995.00	6,255.00	5,000.00	4,995.00	01-4790	Jail Mgmt System License		5,000.00	5,000.00	0.00	0.00
0.00	0.00	0.00	80.00	01-4845	Legal Services		0.00	0.00	0.00	0.00
23,577.62	26,643.73	40,000.00	28,722.65	02-4781	Repairs & Maintenance		0.00	0.00	0.00	0.00
35,548.93	31,581.95	150,522.00	341,183.09	02-4788	Doctor/Personal Serv Contract		402,280.00	415,530.00	0.00	0.00
0.00	0.00	0.00	1,193.36	05-4720	ARRA MH grant Conf & Training		0.00	0.00	0.00	0.00
0.00	20,071.83	288,882.00	66,595.12	05-4788	ARRA MH Contract		20,000.00	15,000.00	0.00	0.00
1,449,541.14	1,469,690.34	1,430,313.76	1,276,986.26		Materials and Services Totals:		1,726,765.20	1,672,682.20	0.00	0.00
County Jail				E3	Capital Outlay					
0.00	0.00	0.00	25,460.00	01-5002	Capital Equipment		0.00	0.00	0.00	0.00
0.00	6,976.27	0.00	0.00	01-5005	CapEx Phone System		0.00	0.00	0.00	0.00
0.00	0.00	0.00	65,386.07	01-5010	Building Improvements		125,000.00	100,000.00	0.00	0.00
19,339.21	29,062.10	0.00	0.00	01-5016	Misc Tools & Equipment		0.00	0.00	0.00	0.00
5,079.00	9,487.64	0.00	1,215.00	01-5026	Monitors/Cameras		0.00	0.00	0.00	0.00
4,984.50	1,415.44	0.00	0.00	01-5060	Stab Resist/Bulletproof Vests		0.00	0.00	0.00	0.00
29,402.71	46,941.45	0.00	92,061.07		Capital Outlay Totals:		125,000.00	100,000.00	0.00	0.00
				E6	Contingencies					
0.00	0.00	0.00	80,000.00	01-5410	CCSO Payroll Reserve		50,000.00	0.00	0.00	0.00
0.00	0.00	0.00	20,000.00	01-5411	CCSO CapEx Reserve		25,000.00	0.00	0.00	0.00
0.00	0.00	0.00	100,000.00		Contingencies Totals:		75,000.00	0.00	0.00	0.00
3,766,378.39	3,725,269.07	4,002,059.81	3,557,206.98		Expenditure Total:		4,889,934.02	4,325,593.37	0.00	0.00
(1,778,378.35)	(1,981,193.64)	(2,213,226.31)	(1,770,951.34)		County Jail Totals:	26.20	(1,990,184.02)	(1,230,843.37)	0.00	0.00

FY2011-2012 Administrative Allocation

General Fund **Jail**

Support Function/Item	No. of Units	Cost/unit/mo	Monthly Cost	"True up" factor*	Annual Cost	Notes	
Telephone (landlines)	45.00 landlines	12.82	576.92	83.1%	5,756.37	FY2011 estimate of landline phone cost (purchasing costs now in Finance and Purchasing)	
Info Tech	19.00 workstations	128.81	2,447.47	91.9%	26,991.06	FY2011 budget of IT staffing, materials and capital expenditures cost	
Finance and Purchasing	29.00 FTE (including ongoing temps)	360.72	10,460.98	92.2%	113,525.60	FY2010 4.4 staff (minus staffing included in special assessment), audit, supplies, non-specific postage, various 100-45 costs. General Fund has higher unit cost to include liability insurance, unemployment & VEBA for this staffing group.	
Finance and Purchasing - Special Assessment				100.0%		Units which require finance support beyond normal payroll, payables and receivables processing, purchasing services, grant tracking, etc. have special assessment.	
Human Resources	29.00 FTE (including ongoing te	70.63	2,048.41	90.7%	22,296.12	FY2011 budget of HR staffing and materials cost	
Board of Commissioners	29.00 FTE (including ongoing temps)	53.43	1,549.42	97.2%	18,071.37	FY2011 budget - 25% of BoCC staffing and materials cost is allocated	
Facilities and Maintenance	% building					Based on FY2010 budget. County Courthouse - 1 maint FTE + materials (including utilities) & capital expenses. 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		0.00		0.00		
Justice	43,410 Sq Ft	75.9%	22,504.72	17,075.61	89.8%	16,533.67	
County Counsel	0.0% actual % time SH			93.3%	0.00	Based on hours worked from Mar 1 2010 to Dec 31 2010 and FY2011 budgeted sal.	
	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		0.00
Avr Monthly cost			16,931.18	Annual Cost		203,174.20	Total allocated: 1,955,773
						% of Total 10.4%	

* Allocations are based on budget or estimates. Actual costs vary from budget so we "true up" the allocation. The percentage is actuals to budget for the costs included in that particular allocated group in FY2010.

Economic Development - General Fund 100-09

The Economic Development department coordinates economic development efforts with private businesses, county departments, and state and federal agencies. This department works closely with the Board of Commissioners and county departments on special projects and tasks and county museums as well as responsibility for the public information function at the county. Among the activities included in this department are seeking grants to complete county projects, managing the county enterprise zone and working with other department and agencies to develop business opportunities for the county.

The County's Economic Development department provides economic development services to assist in both attracting new business and retaining and expanding existing business. The County further provides those services to units of local government on an "as possible" basis, depending on time and resources available in the County Office of Economic Development.

FY 2011-2012 Highlights and Significant Changes

An Economic Development Director was hired in June 2010 and in FY2010-11 successfully created a 501(c)6 non profit organization which will spearhead economic development activities across the county with the participation of other jurisdictions and members of the business community.

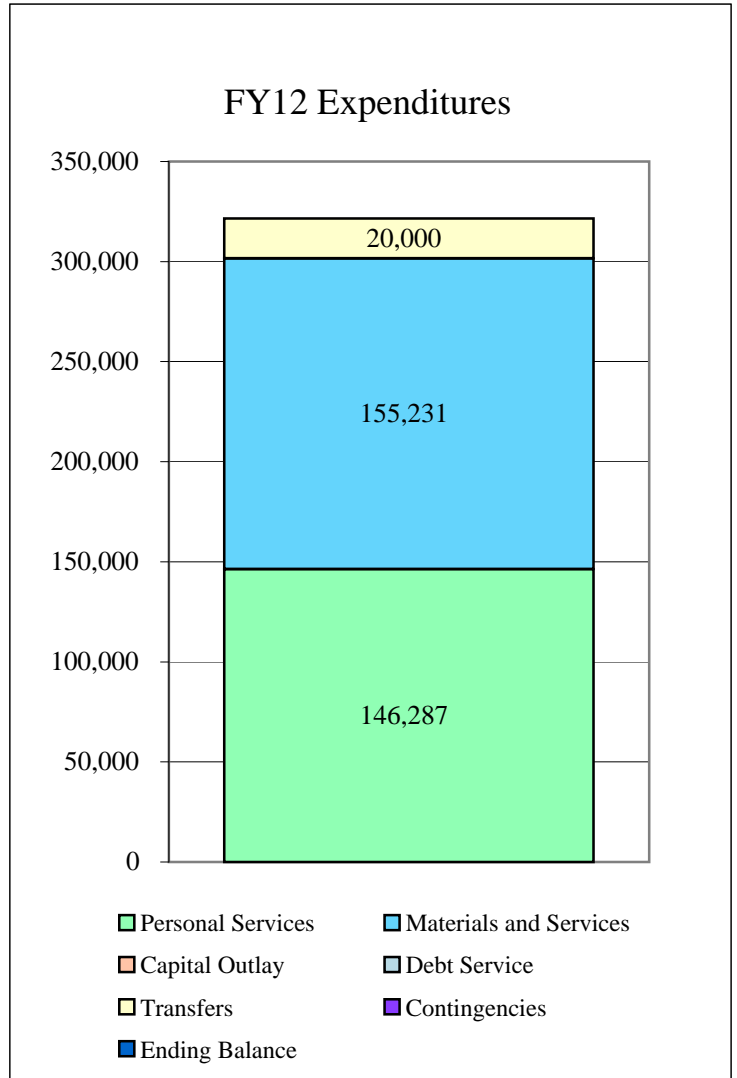
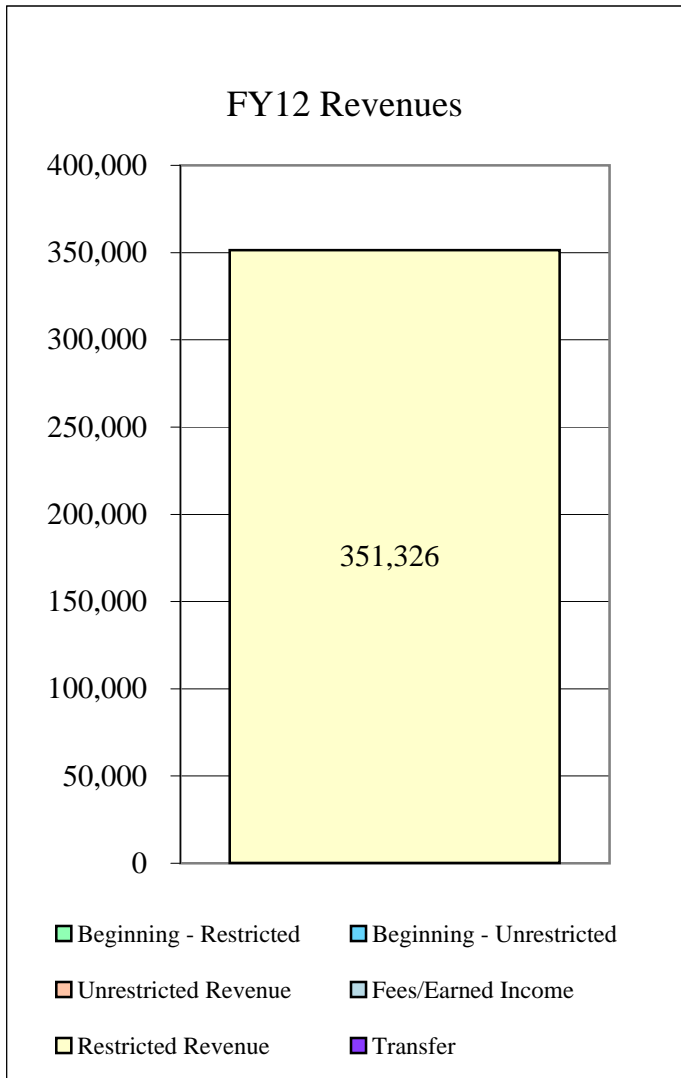
The Columbia County Economic Team (CCET) will have its first year of full operations in FY2011-12 with the mission to deliver business-driven economic development services to retain, grow, and create Columbia County businesses and employment.

Because of Columbia County's commitment to Economic Development and its conviction that only through economic growth will current and future county residents improve their own individual financial outlook, the Board of Commissioners have opted to exempt the Economic Development Director's position from the 10% furlough affecting most general fund departments.

100 General Fund

Dept: 09 Economic Development

	FY12 Initial Budget	FY11 Year End Projection	FY11 YTD Jan2011	FY11 Adopted Budget	Change FY11 to FY12 Budget	FY10 Actual	FY09 Actual
Revenue Summary:							
Beginning - Restricted	0	0	0	0	0.0%	0	0
Beginning - Unrestricted	0	0	0	0	0.0%	0	0
Unrestricted Revenue	0	0	0	0	0.0%	0	0
Fees/Earned Income	0	0	0	0	0.0%	17,234	0
Restricted Revenue	351,326	307,838	73,838	345,510	1.7%	335,377	443,787
Transfer	0	0	0	0	0.0%	0	0
Total	351,326	307,838	73,838	345,510	1.7%	352,611	443,787
Expense Summary:							
Personal Services	146,287	193,822	111,248	96,076	52.3%	110,596	94,316
Materials and Services	155,231	113,213	86,170	207,756	-25.3%	98,819	327,879
Capital Outlay	0	0	0	0	0.0%	0	0
Debt Service	0	0	0	0	0.0%	0	0
Transfers	20,000	45,000	0	45,000	-55.6%	41,450	0
Contingencies	0	0	0	0	0.0%	0	0
Ending Balance	0	0	0	0	0.0%	0	0
Total	321,518	352,034	197,418	348,833	-7.8%	250,865	422,195
FY Net Revenue	29,808	(44,196)	(123,580)	(3,323)	-997.1%	101,746	21,591
Cumulative Net Revenue	29,808	(44,196)	(123,580)	(3,323)	-997.1%	101,746	21,591
Full Time Equivalents	1.45			1.00			



2009 Actual	2010 Actual	2011 Adopted	2011 YTD Apr 15	Account	Description	2012 FTE	2012 Requested	2012 Proposed	2012 Approved	2012 Adopted
				09	Economic Development					
				R1	Unrestricted Revenue					
282.60	412.00	500.00	394.03	01-3515	Museum Donations & Proceeds		500.00	500.00	0.00	0.00
282.60	412.00	500.00	394.03		Unrestricted Revenue Totals:		500.00	500.00	0.00	0.00
				R2	Fees for Services					
0.00	17,234.35	0.00	13,235.00	00-3251	Payment for Services		0.00	0.00	0.00	0.00
0.00	0.00	0.00	33,603.98	03-3503	Community 501c6 contrib		91,883.04	90,826.16	0.00	0.00
0.00	17,234.35	0.00	46,838.98		Fees for Services Totals:		91,883.04	90,826.16	0.00	0.00
				R3	Designated - Specific Purpose					
0.00	0.00	0.00	9,942.00	01-3004	Cultural Grant Beginning Balan		0.00	0.00	0.00	0.00
22.25	8.76	10.00	0.00	01-3024	Interest on Investments-Museum		0.00	0.00	0.00	0.00
0.00	0.00	65,000.00	5,000.00	03-3350	Cmty Contrib Econ Dev		0.00	0.00	0.00	0.00
335,543.00	324,089.00	270,000.00	124,405.00	00-3590	Video Lottery - State Payments		250,000.00	250,000.00	0.00	0.00
20,000.00	0.00	0.00	0.00	00-3591	Grant-Museum Maintenance		0.00	0.00	0.00	0.00
15,000.00	0.00	0.00	0.00	00-3592	Grant-Courthouse Roof Repl		0.00	0.00	0.00	0.00
63,810.95	0.00	0.00	0.00	00-3593	Grant & Contrib,Rail Study		0.00	0.00	0.00	0.00
9,128.00	10,867.00	10,000.00	9,273.00	01-3665	Cultural Trust Grant		10,000.00	10,000.00	0.00	0.00
443,504.20	334,964.76	345,010.00	148,620.00		Designated - Specific Purpose Totals:		260,000.00	260,000.00	0.00	0.00
443,786.80	352,611.11	345,510.00	195,853.01		Revenue Total:		352,383.04	351,326.16	0.00	0.00

2009 Actual	2010 Actual	2011 Adopted	2011 YTD Apr 15	Account	Description	2012 FTE	2012 Requested	2012 Proposed	2012 Approved	2012 Adopted
Economic Development				E1	Personal Services					
68,100.00	85,472.44	71,329.39	58,226.00	00-4013	Transit Prog. Admin.	0.45	38,117.96	34,070.65	0.00	0.00
13,557.67	10,650.48	10,664.00	8,178.82	00-4101	PERS		7,068.98	6,520.75	0.00	0.00
5,209.68	6,538.64	5,535.00	4,711.45	00-4102	FICA Tax		2,916.02	2,606.41	0.00	0.00
829.37	853.81	865.00	317.83	00-4103	Worker's Compensation		520.31	468.15	0.00	0.00
6,619.17	6,830.92	7,683.00	7,944.26	00-4104	Insurance Benefits		4,223.27	4,050.65	0.00	0.00
0.00	0.00	0.00	0.00	00-4106	Unemployment Insurance		743.40	567.64	0.00	0.00
0.00	0.00	0.00	46,965.71	03-4002	Economic Development Dir	1.00	61,774.97	61,351.02	0.00	0.00
0.00	0.00	0.00	2,865.82	03-4101	PERS		10,511.02	10,803.24	0.00	0.00
0.00	0.00	0.00	2,982.81	03-4102	PERS		4,725.79	4,693.35	0.00	0.00
0.00	0.00	0.00	1,261.84	03-4103	Workers Comp		159.24	158.55	0.00	0.00
0.00	250.00	0.00	14,033.12	03-4104	Insurance		20,800.93	19,974.08	0.00	0.00
0.00	0.00	0.00	0.00	03-4106	Unemployment Insur		1,204.77	1,022.15	0.00	0.00
0.00	0.00	0.00	0.00	04-4001	Fair Transition	0.00	5,293.63	0.00	0.00	0.00
0.00	0.00	0.00	0.00	04-4101	PERS		900.71	0.00	0.00	0.00
0.00	0.00	0.00	0.00	04-4102	FICA		404.96	0.00	0.00	0.00
0.00	0.00	0.00	0.00	04-4103	Workers' Compensation Ins.		16.97	0.00	0.00	0.00
0.00	0.00	0.00	0.00	04-4104	Insurance		1,888.92	0.00	0.00	0.00
0.00	0.00	0.00	0.00	04-4106	Unemployment		103.24	0.00	0.00	0.00
94,315.89	110,596.29	96,076.39	147,487.66		Personal Services Totals:	1.45	161,375.09	146,286.64	0.00	0.00

2009 Actual	2010 Actual	2011 Adopted	2011 YTD Apr 15	Account	Description	2012 FTE	2012 Requested	2012 Proposed	2012 Approved	2012 Adopted
Economic Development										
				E2	Materials and Services					
428.93	94.98	350.00	0.00	00-4310	Telephone		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
108.77	84.56	150.00	61.28	00-4320	Postage		150.00	150.00	0.00	0.00
2,797.23	1,405.32	1,100.00	101.44	00-4321	Supplies		1,200.00	1,200.00	0.00	0.00
406.00	357.00	500.00	365.00	00-4327	Subscriptions		500.00	500.00	0.00	0.00
0.00	1,580.68	0.00	0.00	00-4521	Computers		0.00	0.00	0.00	0.00
0.00	2,780.00	0.00	0.00	00-4535	Industrial Project Consulting		0.00	0.00	0.00	0.00
84,100.00	23,152.05	30,000.00	48.50	00-4540	Industrial/Commercial Site Pro		0.00	0.00	0.00	0.00
55,168.78	0.00	0.00	0.00	00-4541	Rail Corridor Study		0.00	0.00	0.00	0.00
21,034.00	16,101.96	14,481.49	12,067.90	00-4593	Central Administrative Charges		20,004.15	20,004.15	0.00	0.00
35,020.55	0.00	0.00	0.00	00-4611	CCEDC Expenses/Strategic Plan		0.00	0.00	0.00	0.00
0.00	105.31	0.00	339.50	00-4612	Marketing Brochures & Material		1,000.00	1,000.00	0.00	0.00
50,000.00	0.00	0.00	0.00	00-4615	County Fair Contribution		0.00	0.00	0.00	0.00
325.00	325.00	0.00	325.00	00-4619	NW RC&D Dues		325.00	325.00	0.00	0.00
36.71	825.44	700.00	169.50	00-4701	Advertising		700.00	700.00	0.00	0.00
2,737.84	2,802.57	1,500.00	1,264.35	00-4710	Mileage		1,500.00	1,500.00	0.00	0.00
2,011.27	8,438.65	2,000.00	8,098.70	00-4720	Conferences and Training		10,000.00	10,000.00	0.00	0.00
25.00	0.00	17,725.00	3,367.00	00-4730	Membership Dues		20,000.00	20,000.00	0.00	0.00
17,740.21	13,712.22	0.00	0.00	00-4731	Assoc of Oregon Counties Dues		0.00	0.00	0.00	0.00
0.00	7,088.00	0.00	0.00	00-4732	O&C Land Grant Assoc Dues		0.00	0.00	0.00	0.00
2,500.00	2,500.00	0.00	0.00	00-4733	ColPac District Dues		0.00	0.00	0.00	0.00
867.00	0.00	0.00	0.00	00-4734	NACO Dues		0.00	0.00	0.00	0.00
5,189.44	1,191.68	25,000.00	6,377.66	00-4841	Contract Temporary Services		30,000.00	30,000.00	0.00	0.00
821.17	1,074.01	850.00	1,013.31	01-4310	Telephone		950.00	950.00	0.00	0.00
857.10	708.92	1,000.00	656.15	01-4511	Utilities		1,000.00	1,000.00	0.00	0.00
2,326.70	1,624.50	2,000.00	1,017.11	01-4512	Gas-Heat		200.00	200.00	0.00	0.00
872.27	751.65	900.00	524.32	01-4513	Water & Sewer		1,125.00	1,125.00	0.00	0.00
412.46	0.00	0.00	0.00	01-4514	Garbage Service		0.00	0.00	0.00	0.00
29,909.25	1,158.00	500.00	1,844.98	01-4516	Building Repairs		2,000.00	2,000.00	0.00	0.00
9,361.75	8,869.99	10,000.00	6,450.82	01-4531	Cultural Trust Expense		10,000.00	10,000.00	0.00	0.00
2,822.00	2,086.68	3,000.00	1,550.00	01-4910	Museum Storage		1,953.00	1,953.00	0.00	0.00

2009 Actual	2010 Actual	2011 Adopted	2011 YTD Apr 15	Account	Description	2012 FTE	2012 Requested	2012 Proposed	2012 Approved	2012 Adopted
0.00	0.00	1,200.00	880.23	03-4311	Cel phone		1,124.00	1,124.00	0.00	0.00
0.00	0.00	3,800.00	321.29	03-4321	Office Supplies & Expense		1,000.00	1,000.00	0.00	0.00
0.00	0.00	0.00	0.00	03-4600	Community 501c6 Contrib		50,000.00	50,000.00	0.00	0.00
0.00	0.00	1,000.00	1,226.98	03-4710	Mileage		500.00	500.00	0.00	0.00
0.00	0.00	90,000.00	55,000.00	03-4849	Contracted Services		0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	04-4310	Fair operating costs 6 mos		29,115.00	0.00	0.00	0.00
327,879.43	98,819.17	207,756.49	103,071.02		Materials and Services Totals:		184,346.15	155,231.15	0.00	0.00
Economic Development				E3	Capital Outlay					
0.00	0.00	0.00	0.00	00-5010	Bldg - Clock Face		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
				E5	Transfers					
0.00	41,450.00	45,000.00	22,500.00	00-5305	Transfer to Fair		0.00	20,000.00	0.00	0.00
0.00	41,450.00	45,000.00	22,500.00		Transfers Totals:		0.00	20,000.00	0.00	0.00
422,195.32	250,865.46	348,832.88	273,058.68		Expenditure Total:		345,721.24	321,517.79	0.00	0.00
21,591.48	101,745.65	(3,322.88)	(77,205.67)		Economic Development Totals:	1.45	6,661.80	29,808.37	0.00	0.00

FY2011-2012 Administrative Allocation

General Fund

Economic Development

Support Function/Item	No. of Units	Cost/unit/mo	Monthly Cost	"True up" factor*	Annual Cost	Notes
Telephone (landlines)	2.00 landlines	12.82	25.64	83.1%	255.84	FY2011 estimate of landline phone cost (purchasing costs now in Finance and Purchasing)
Info Tech	2.00 workstations	128.81	257.63	91.9%	2,841.16	FY2011 budget of IT staffing, materials and capital expenditures cost
Finance and Purchasing	2.00 FTE (including ongoing temps)	360.72	721.45	92.2%	7,829.35	FY2010 4.4 staff (minus staffing included in special assessment), audit, supplies, non-specific postage, various 100-45 costs. General Fund has higher unit cost to include liability insurance, unemployment & VEBA for this staffing group.
Finance and Purchasing - Special Assessment				100.0%		Units which require finance support beyond normal payroll, payables and receivables processing, purchasing services, grant tracking, etc. have special assessment.
Human Resources	1.00 FTE (including ongoing temps)	70.63	70.63	90.7%	768.83	FY2011 budget of HR staffing and materials cost
Board of Commissioners	1.00 FTE (including ongoing temps)	53.43	53.43	97.2%	623.15	FY2011 budget - 25% of BoCC staffing and materials cost is allocated
Facilities and Maintenance	% building					Based on FY2010 budget. County Courthouse - 1 maint FTE + materials (including utilities) & capital expenses. 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	232 Sq Ft 0.9%	41,494.20	353.30	81.1%	3,440.13	
Justice	Sq Ft			89.8%		
County Counsel	2.0% actual % time SH			93.3%	2,724.37	Based on hours worked from Mar 1 2010 to Dec 31 2010 and FY2011 budgeted sal.
	1.0% actual % time RM				1,008.74	
	0.1% actual % time CZ				83.43	
	0.0% actual % time JK				0.00	
	Annual Materials Cost		460.09		429.15	

Avr Monthly cost 1,667.01 Annual Cost 20,004.15

Total allocated:	1,955,773
% of Total	1.0%

* Allocations are based on budget or estimates. Actual costs vary from budget so we "true up" the allocation. The percentage is actuals to budget for the costs included in that particular allocated group in FY2010.

Surveyor - General Fund 100-11

The mandated services provided by the Survey department include reviewing, tracking, scanning, filing and indexing all submitted surveys into Public Record. Maintaining Public Records and providing research tools thereof; assisting public as required, reviewing and approving Subdivisions, Partitions and Condominium Plats and related documents for compliance. Establish or reestablish and maintain all Public Land Survey Corners (i.e., Section, Quarter and Donation Land Claim corners). Additional services include providing professional and accurate survey advice to the citizens of Columbia County and other county and government agencies within Columbia County.

FY2011-2012 Highlights and Significant Changes

Survey Department

As of January 1, 2011, the Surveyor's Office has become a Department. The County Surveyor position will now be appointed instead of elected.

Budget

As a result of current budget cuts, the Survey Department is going to request that the Board allow the Survey Department to close their doors to the Public every Friday, starting July 1, 2011.

GIS Survey Database

We are still inputting historic and current survey records into a GIS database. We are also linking the scanned images to said records, giving the ability to quickly view and print the record from the same program.

FY2011-2012 Accomplishments

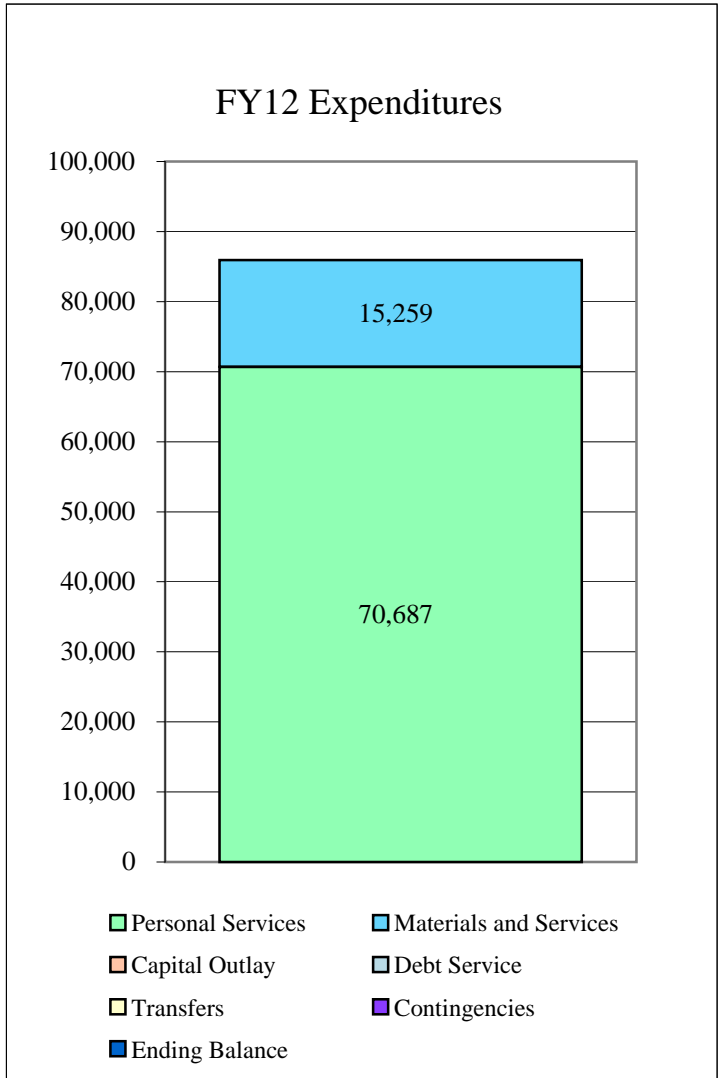
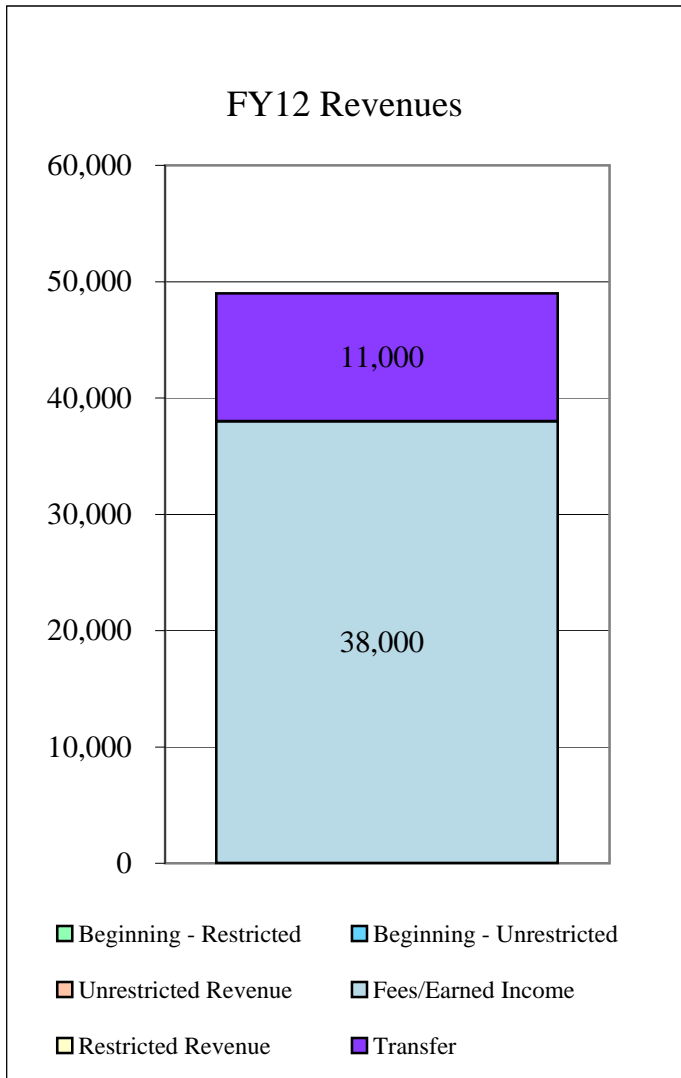
Working together

The Survey, GIS and Cartography departments have combined resources to assist each other in strengthening the County's GIS database.

100 General Fund

Dept: 11 Surveyor

	FY12 Initial Budget	FY11 Year End Projection	FY11 YTD Jan2011	FY11 Adopted Budget	Change FY11 to FY12 Budget	FY10 Actual	FY09 Actual
Revenue Summary:							
Beginning - Restricted	0	0	0	0	0.0%	0	0
Beginning - Unrestricted	0	0	0	0	0.0%	0	0
Unrestricted Revenue	0	0	0	0	0.0%	0	0
Fees/Earned Income	38,000	31,989	17,989	40,000	-5.0%	35,142	42,211
Restricted Revenue	0	0	0	0	0.0%	0	0
Transfer	11,000	19,000	0	19,000	-42.1%	0	0
Total	49,000	50,989	17,989	59,000	-16.9%	35,142	42,211
Expense Summary:							
Personal Services	70,687	80,061	46,992	78,698	-10.2%	45,354	112,183
Materials and Services	15,259	17,436	17,436	36,539	-58.2%	20,360	17,628
Capital Outlay	0	0	0	0	0.0%	0	0
Debt Service	0	0	0	0	0.0%	0	0
Transfers	0	0	0	0	0.0%	0	0
Contingencies	0	0	0	0	0.0%	0	0
Ending Balance	0	0	0	0	0.0%	0	0
Total	85,946	97,497	64,428	115,237	-25.4%	65,714	129,810
FY Net Revenue	(36,946)	(46,508)	(46,439)	(56,237)	-34.3%	(30,573)	(87,600)
Cumulative Net Revenue	(36,946)	(46,508)	(46,439)	(56,237)	-34.3%	(30,573)	(87,600)
Full Time Equivalents	0.90			1.08			



2009 Actual	2010 Actual	2011 Adopted	2011 YTD Apr 15	Account	Description	2012 FTE	2012 Requested	2012 Proposed	2012 Approved	2012 Adopted
				11	County Surveyor					
				R2	Fees for Services					
42,210.75	35,141.50	40,000.00	24,552.25	00-3250	Surveyor Fees		38,000.00	38,000.00	0.00	0.00
42,210.75	35,141.50	40,000.00	24,552.25		Fees for Services Totals:		38,000.00	38,000.00	0.00	0.00
				R3	Designated - Specific Purpose					
0.00	0.00	19,000.00	0.00	00-3550	Transfer in from Assessor		11,000.00	11,000.00	0.00	0.00
0.00	0.00	19,000.00	0.00		Designated - Specific Purpose Totals:		11,000.00	11,000.00	0.00	0.00
42,210.75	35,141.50	59,000.00	24,552.25		Revenue Total:		49,000.00	49,000.00	0.00	0.00
				E1	Personal Services					
77,567.20	31,703.44	53,087.95	40,413.99	00-4001	Surveyor's Office		0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	00-4009	County Surveyor	0.18	9,165.46	7,639.57	0.00	0.00
0.00	0.00	0.00	0.00	00-4010	Deputy Surveyor	0.45	20,790.54	21,322.55	0.00	0.00
0.00	0.00	0.00	0.00	00-4049	Survey Technician	0.27	23,669.12	18,583.03	0.00	0.00
13,275.91	4,946.16	10,242.65	6,074.20	00-4101	PERS		9,124.32	8,372.18	0.00	0.00
5,930.24	2,412.79	4,202.00	3,054.55	00-4102	FICA		4,102.32	3,637.20	0.00	0.00
1,488.36	386.29	667.00	2,087.38	00-4103	Worker's Compensation Insuranc		743.43	665.08	0.00	0.00
13,921.07	5,904.99	10,498.00	8,415.46	00-4104	Insurance Benefits		10,071.17	9,675.19	0.00	0.00
0.00	0.00	0.00	0.00	00-4106	Unemployment Expense		1,045.82	792.14	0.00	0.00
112,182.78	45,353.67	78,697.60	60,045.58		Personal Services Totals:	0.90	78,712.18	70,686.94	0.00	0.00
				E2	Materials and Services					
433.58	186.36	0.00	14.66	00-4321	Supplies		200.00	200.00	0.00	0.00
0.00	0.00	0.00	0.00	00-4343	Hiring Expense and Supplies		400.00	400.00	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
15,380.00	18,261.96	34,339.00	21,375.10	00-4593	Administrative Allocation		13,308.78	13,308.78	0.00	0.00
0.00	0.00	1,000.00	273.38	00-4715	Vehicle Expenses		500.00	500.00	0.00	0.00
1,342.03	1,480.09	1,200.00	126.00	00-4720	Conferences and Training		1,500.00	800.00	0.00	0.00
472.00	432.00	0.00	126.00	00-4730	Membership Dues		50.00	50.00	0.00	0.00
17,627.61	20,360.41	36,539.00	21,915.14		Materials and Services Totals:		15,958.78	15,258.78	0.00	0.00
129,810.39	65,714.08	115,236.60	81,960.72		Expenditure Total:		94,670.96	85,945.72	0.00	0.00
(87,599.64)	(30,572.58)	-56,236.60	-57,408.47		County Surveyor Totals:	0.90	-45,670.96	-36,945.72	0.00	0.00

FY2011-2012 Administrative Allocation

General Fund

County Surveyor

Note: updated to take only 40% split of Surveyor/Corner Restoration Admin Alloc

Support Function/Item	No. of Units	Cost/unit/mo	Monthly Cost	"True up" factor*	Annual Cost	Notes
Telephone (landlines)	2.00 landlines	12.82	25.64	83.1%	255.84	FY2011 estimate of landline phone cost (purchasing costs now in Finance and Purchasing)
Info Tech	4.00 workstations	128.81	515.26	91.9%	5,682.33	FY2011 budget of IT staffing, materials and capital expenditures cost
Finance and Purchasing	2.84 FTE (including ongoing temps)	360.72	1,024.45	92.2%	11,117.68	FY2010 4.4 staff (minus staffing included in special assessment), audit, supplies, non-specific postage, various 100-45 costs. General Fund has higher unit cost to include liability insurance, unemployment & VEBA for this staffing group.
Finance and Purchasing - Special Assessment				100.0%		Units which require finance support beyond normal payroll, payables and receivables processing, purchasing services, grant tracking, etc. have special assessment.
Human Resources	2.84 FTE (including ongoing temps)	70.63	200.60	90.7%	2,183.48	FY2011 budget of HR staffing and materials cost
Board of Commissioners	2.84 FTE (including ongoing temps)	53.43	151.74	97.2%	1,769.75	FY2011 budget - 25% of BoCC staffing and materials cost is allocated
Facilities and Maintenance	% building					Based on FY2010 budget. County Courthouse - 1 maint FTE + materials (including utilities) & capital expenses. 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	827 Sq Ft	3.0%	41,494.20	1,259.38	81.1%	12,262.87
Justice	Sq Ft				89.8%	
County Counsel	0.0% actual % time SH			93.3%	0.00	Based on hours worked from Mar 1 2010 to Dec 31 2010 and FY2011 budgeted sal.
	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	
Avr Monthly cost			2,772.66	Annual Cost		33,271.95
						Total allocated: 1,955,773
						% of Total 1.7%

* Allocations are based on budget or estimates. Actual costs vary from budget so we "true up" the allocation. The percentage is actuals to budget for the costs included in that particular allocated group in FY2010.

COLUMBIA COUNTY
BUDGET NARRATIVE 2011-2012

DEPARTMENT: **DISTRICT ATTORNEY**

The District Attorney's office is primarily responsible for the prosecution of criminal cases, ranging from minor traffic offenses and violations 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. Additional required functions include such things as ballot title review and ruling on public records requests.

While we showed a slight decrease in number of cases filed in 2010, those which are filed continue to be higher profile crimes requiring additional attorney time. Computer child pornography and child sexual abuse are on the rise. We are noticing an increase in serious, violent crime in recent years. Recently we have charged several attempted murder cases and just last month an aggravated murder. 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 recently passed for crime victims are impacting our workload. Juvenile court work has also increased, especially dependency cases which are extremely time consuming.

We have a .6 FTE attorney who devotes her time to juvenile dependency cases. We had hoped to eliminate these cases from our office, but at the request of Judge Grove, we continue to do them. Our intention was to have less staff involvement with dependency cases, and although this has worked to some degree with the legal secretary assigned to assist this attorney, the attorney herself spends most of her time working with DHS and the numerous private attorneys advising the parties as well as preparing for trial.

In recent years I have asked to hire an additional attorney. This is still a much needed request. Our attorneys are pushing the limits in terms of caseload at this time. 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 full-time FTE and one other .6 FTE (this position does the bulk of the misdemeanor caseload, which is continuing at a high rate). 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, 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. The legal assistants have taken responsibility for restitution, adding even more to their caseload. The Victim Assistance Coordinator continues to seek funding in the way of grants, donations and other sources of revenue. Other office expenses such as attending trainings, books, supplies, etc. will continue to be covered through non-county generated funding.

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. 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.

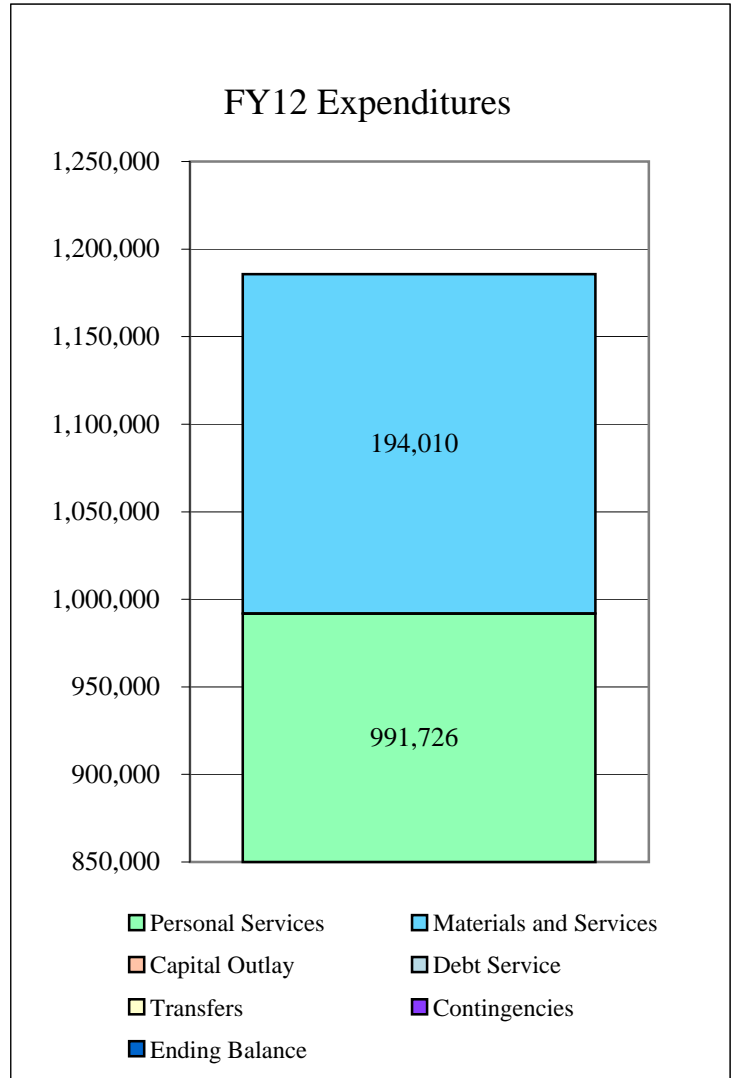
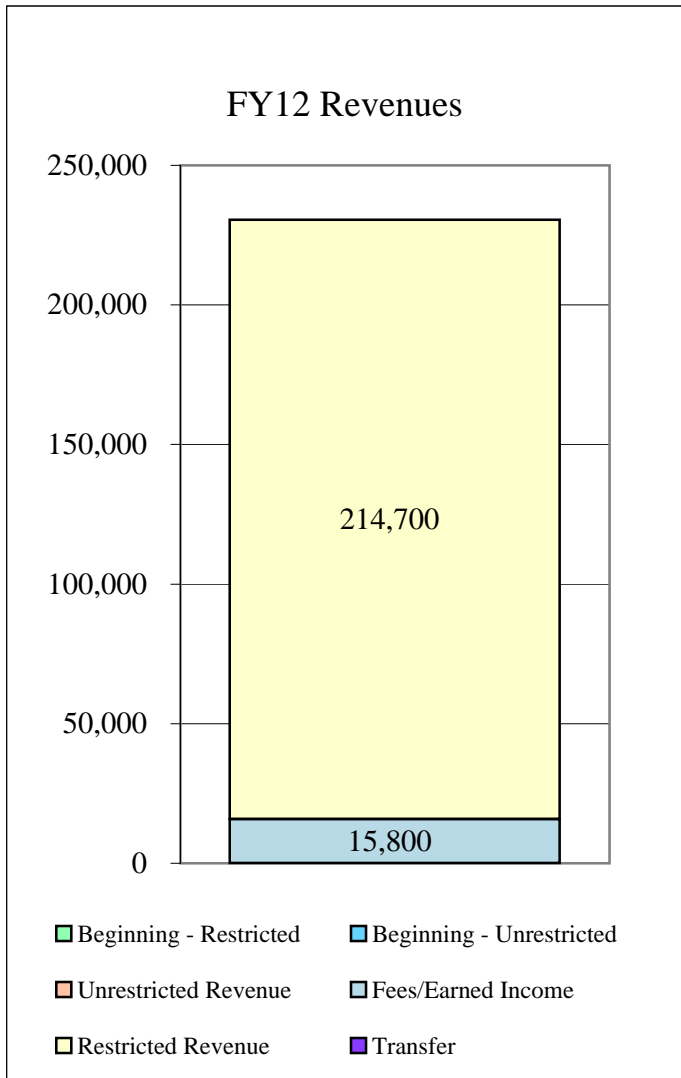


February 11, 2011
R. Stephen Atchison
District Attorney

100 General Fund

Dept: 12 DA

	FY12 Initial Budget	FY11 Year End Projection	FY11 YTD Jan2011	FY11 Adopted Budget	Change FY11 to FY12 Budget	FY10 Actual	FY09 Actual
Revenue Summary:							
Beginning - Restricted	0	0	0	0	0.0%	0	0
Beginning - Unrestricted	0	0	0	0	0.0%	0	0
Unrestricted Revenue	0	0	0	0	0.0%	0	0
Fees/Earned Income	15,800	14,205	7,805	15,800	0.0%	19,223	42,617
Restricted Revenue	214,700	200,785	125,785	198,874	8.0%	186,592	204,985
Transfer	0	0	0	0	0.0%	0	0
Total	230,500	214,990	133,590	214,674	7.4%	205,815	247,602
Expense Summary:							
Personal Services	991,726	990,073	582,323	987,302	0.4%	924,131	927,079
Materials and Services	194,010	198,236	104,186	204,635	-5.2%	208,094	172,510
Capital Outlay	0	0	0	0	0.0%	0	0
Debt Service	0	0	0	0	0.0%	0	0
Transfers	0	0	0	0	0.0%	0	0
Contingencies	0	0	0	0	0.0%	0	0
Ending Balance	0	0	0	0	0.0%	0	0
Total	1,185,735	1,188,309	686,509	1,191,937	-0.5%	1,132,224	1,099,589
FY Net Revenue	(955,235)	(973,319)	(552,919)	(977,263)	-2.3%	(926,409)	(851,987)
Cumulative Net Revenue	(955,235)	(973,319)	(552,919)	(977,263)	-2.3%	(926,409)	(851,987)
Full Time Equivalents	10.90			12.00			



2009 Actual	2010 Actual	2011 Adopted	2011 YTD Apr 15	Account	Description	2012 FTE	2012 Requested	2012 Proposed	2012 Approved	2012 Adopted
				12	District Attorney's Office					
				R2	Fees for Services					
42,617.16	(9,364.75)	15,000.00	11,642.75	01-3250	District Attorney - Discovery		15,000.00	15,000.00	0.00	0.00
0.00	28,588.00	800.00	450.50	02-3250	Fed \$25 Fee Child Support		800.00	800.00	0.00	0.00
42,617.16	19,223.25	15,800.00	12,093.25		Fees for Services Totals:		15,800.00	15,800.00	0.00	0.00
				R3	Designated - Specific Purpose					
0.00	0.00	15,000.00	12,447.00	02-3510	Oregon Incentives Child Sprt		15,000.00	15,000.00	0.00	0.00
4,173.42	161.13	5,000.00	2,839.15	01-3620	Liquor Enforce - State Courts		1,000.00	1,000.00	0.00	0.00
5,594.00	20.00	0.00	0.00	01-3621	Deputy DA - State Reimb.		0.00	0.00	0.00	0.00
121,931.42	121,454.01	120,000.00	111,074.48	02-3625	Child Support Enforcement		120,000.00	120,000.00	0.00	0.00
42,490.10	35,135.55	27,693.00	35,087.19	03-3631	VOCA General Advocate		49,000.00	49,000.00	0.00	0.00
1,615.22	78.34	0.00	900.00	03-3633	State Grant-Victims' Assistanc		0.00	0.00	0.00	0.00
0.00	562.00	2,000.00	0.00	03-3634	Diversion/Donations		700.00	700.00	0.00	0.00
29,180.88	29,180.91	29,181.00	22,285.89	03-3637	Unitary Assessments		29,000.00	29,000.00	0.00	0.00
204,985.04	186,591.94	198,874.00	184,633.71		Designated - Specific Purpose Totals:		214,700.00	214,700.00	0.00	0.00
247,602.20	205,815.19	214,674.00	196,726.96		Revenue Total:		230,500.00	230,500.00	0.00	0.00
				E1	Personal Services					
484,015.30	511,111.94	540,692.69	408,038.12	01-4001	Personnel-Legal	0.90	15,300.00	15,195.00	0.00	0.00
0.00	0.00	0.00	0.00	01-4004	Chief Deputy DA	1.00	106,160.86	95,019.04	0.00	0.00
0.00	0.00	0.00	0.00	01-4005	Deputy DA 2	1.44	147,577.49	131,907.95	0.00	0.00
0.00	0.00	0.00	0.00	01-4006	Deputy DA 1	1.53	127,138.49	107,951.90	0.00	0.00
0.00	0.00	0.00	0.00	01-4015	Office Manager	0.90	60,472.84	54,140.69	0.00	0.00
0.00	0.00	0.00	0.00	01-4048	Legal Secretary	2.43	119,374.83	106,841.64	0.00	0.00
0.00	0.00	0.00	0.00	01-4085	PT help		3,000.00	3,000.00	0.00	0.00
95,691.19	76,935.58	81,915.00	58,978.83	01-4101	PERS		103,732.67	95,133.25	0.00	0.00
36,221.88	38,354.05	42,166.00	30,494.61	01-4102	FICA Tax		44,295.37	39,325.30	0.00	0.00
901.57	916.84	1,333.00	1,202.34	01-4103	Worker's Compensation		1,408.95	1,296.90	0.00	0.00
108,607.42	101,012.75	111,331.00	93,131.79	01-4104	Insurance Benefits		141,221.17	133,267.37	0.00	0.00
0.00	0.00	0.00	0.00	01-4106	Unemployment Insurance Pool		11,292.43	8,564.57	0.00	0.00

2009 Actual	2010 Actual	2011 Adopted	2011 YTD Apr 15	Account	Description	2012 FTE	2012 Requested	2012 Proposed	2012 Approved	2012 Adopted
82,530.00	84,823.06	91,905.00	67,378.59	02-4006	Personnel-Child Support		0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	02-4021	Support Enforcement	0.90	53,003.43	47,226.57	0.00	0.00
0.00	0.00	0.00	0.00	02-4051	Child Support Enf Agnt	0.90	41,530.52	37,120.95	0.00	0.00
16,440.88	12,738.39	13,547.00	9,729.46	02-4101	PERS		17,531.33	16,143.19	0.00	0.00
6,313.62	6,488.94	7,031.00	5,154.45	02-4102	FICA Tax		7,231.85	6,452.59	0.00	0.00
168.49	178.17	267.00	206.36	02-4103	Worker's Compensation		263.76	247.11	0.00	0.00
22,756.06	23,531.14	26,402.00	21,838.60	02-4104	Insurance Benefits		29,080.93	27,919.57	0.00	0.00
0.00	0.00	0.00	0.00	02-4106	Unemployment Insurance Pool		1,843.65	1,405.29	0.00	0.00
51,912.00	50,304.00	51,912.00	39,148.91	03-4014	Personnel-VA		0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	03-4016	Victims Assist Coord	0.90	48,784.36	43,580.69	0.00	0.00
10,342.09	7,553.12	7,652.00	5,537.60	03-4101	PERS		9,047.06	8,340.87	0.00	0.00
3,941.17	3,818.14	3,971.00	2,911.13	03-4102	FICA Tax		3,732.00	3,333.92	0.00	0.00
108.30	116.61	167.00	131.34	03-4103	Worker's Compensation		134.36	125.85	0.00	0.00
7,129.36	6,248.11	7,010.00	5,781.70	03-4104	Insurance Benefits		7,761.70	7,459.43	0.00	0.00
0.00	0.00	0.00	0.00	03-4106	Unemployment Insurance Pool		951.42	726.09	0.00	0.00
927,079.33	924,130.84	987,301.69	749,663.83		Personal Services Totals:	10.90	1,101,871.47	991,725.73	0.00	0.00
District Attorney's Office				E2	Materials and Services					
3,470.88	2,961.71	2,900.00	1,806.25	01-4322	Copier Maintenance		2,446.00	2,446.00	0.00	0.00
1,037.40	2,303.19	2,500.00	469.46	01-4335	Books and Periodicals		2,500.00	2,000.00	0.00	0.00
99,278.00	136,704.96	132,159.43	110,132.90	01-4593	Admin Alloc-DA		125,085.64	125,085.64	0.00	0.00
4,758.55	3,609.40	4,000.00	1,921.38	01-4710	Mileage		4,000.00	3,000.00	0.00	0.00
4,799.67	5,857.50	5,000.00	6,268.00	01-4720	Conferences and Training		6,000.00	2,500.00	0.00	0.00
3,693.00	3,190.22	3,500.00	6,347.00	01-4730	Membership Dues		3,500.00	3,500.00	0.00	0.00
241.00	241.00	975.00	241.00	01-4789	Leds Computer Lease		975.00	975.00	0.00	0.00
1,583.06	1,598.57	5,000.00	2,906.55	01-4810	Investigation		5,000.00	2,000.00	0.00	0.00
547.50	1,800.00	4,000.00	0.00	01-4830	Expert Witnesses		4,000.00	4,000.00	0.00	0.00
87.50	566.00	500.00	2,026.75	01-4840	Transcripts and Brief Printing		500.00	500.00	0.00	0.00
0.00	0.00	1,000.00	0.00	01-4842	Liquor Enforcement		1,000.00	1,000.00	0.00	0.00

2009 Actual	2010 Actual	2011 Adopted	2011 YTD Apr 15	Account	Description	2012 FTE	2012 Requested	2012 Proposed	2012 Approved	2012 Adopted
6,091.60	8,423.82	1,000.00	6,333.04	02-4321	Enforcement Supplies		5,000.00	5,000.00	0.00	0.00
17,902.00	17,994.96	16,784.60	13,987.20	02-4593	Admin Alloc-Child Support Enf		17,266.15	17,266.15	0.00	0.00
1,784.40	1,487.00	2,800.00	522.48	02-4617	Teleprocessing-Child Support		2,800.00	2,800.00	0.00	0.00
314.93	386.93	500.00	30.00	02-4710	Mileage		500.00	500.00	0.00	0.00
35.00	446.50	400.00	0.00	02-4720	Conferences and Training		400.00	400.00	0.00	0.00
2,023.98	1,582.14	3,000.00	817.71	02-4810	Investigation		3,000.00	3,000.00	0.00	0.00
96.57	2,160.69	900.00	100.05	03-4320	Office Supplies		900.00	900.00	0.00	0.00
345.84	249.93	1,000.00	335.90	03-4321	Supplies - Vict. Assistance		1,000.00	1,000.00	0.00	0.00
9.00	67.50	200.00	192.85	03-4335	Books and Periodicals		200.00	200.00	0.00	0.00
20,986.00	13,319.04	12,266.25	10,221.90	03-4593	Admin Alloc-Victims'Assist.		12,386.90	12,386.90	0.00	0.00
247.16	721.07	0.00	87.50	03-4710	Mileage		0.00	0.00	0.00	0.00
605.92	963.80	1,400.00	633.00	03-4720	Conferences and Training		1,400.00	1,400.00	0.00	0.00
28.00	70.00	150.00	0.00	03-4730	Membership Dues		150.00	150.00	0.00	0.00
2,407.64	1,228.69	700.00	2,152.83	03-4740	Victim Services		1,500.00	1,500.00	0.00	0.00
135.30	159.00	2,000.00	0.00	03-4830	Witness Fees		500.00	500.00	0.00	0.00
172,509.90	208,093.62	204,635.28	167,533.75		Materials and Services Totals:		202,009.69	194,009.69	0.00	0.00
1,099,589.23	1,132,224.46	1,191,936.97	917,197.58		Expenditure Total:		1,303,881.16	1,185,735.42	0.00	0.00
(851,987.03)	(926,409.27)	(977,262.97)	(720,470.62)		District Attorney's Office Totals:	10.90	(1,073,381.16)	(955,235.42)	0.00	0.00

FY2011-2012 Administrative Allocation

General Fund **District Attorney**

Support Function/Item	No. of Units	Cost/unit/mo	Monthly Cost	"True up" factor*	Annual Cost	Notes
Telephone (landlines)	20.00 landlines	12.82	256.41	83.1%	2,558.39	FY2011 estimate of landline phone cost (purchasing costs now in Finance and Purchasing)
Info Tech	15.00 workstations	128.81	1,932.21	91.9%	21,308.73	FY2011 budget of IT staffing, materials and capital expenditures cost
Finance and Purchasing	8.90 FTE (including ongoing temps)	360.72	3,210.44	92.2%	34,840.61	FY2010 4.4 staff (minus staffing included in special assessment), audit, supplies, non-specific postage, various 100-45 costs. General Fund has higher unit cost to include liability insurance, unemployment & VEBA for this staffing group.
Finance and Purchasing - Special Assessment				100.0%		Units which require finance support beyond normal payroll, payables and receivables processing, purchasing services, grant tracking, etc. have special assessment.
Human Resources	8.90 FTE (including ongoing temps)	70.63	628.65	90.7%	6,842.60	FY2011 budget of HR staffing and materials cost
Board of Commissioners	8.90 FTE (including ongoing temps)	53.43	475.51	97.2%	5,546.04	FY2011 budget - 25% of BoCC staffing and materials cost is allocated
Facilities and Maintenance % building						Based on FY2010 budget. County Courthouse - 1 maint FTE + materials (including utilities) & capital expenses. 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 13.4%	41,494.20	5,544.64	81.1%	53,989.26	
Justice	Sq Ft			89.8%		
County Counsel	0.0% actual % time SH			93.3%	0.00	Based on hours worked from Mar 1 2010 to Dec 31 2010 and FY2011 budgeted sal.
	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	
Avr Monthly cost 10,423.80 Annual Cost 125,085.64						Total allocated: 1,955,773
						% of Total 6.4%

* Allocations are based on budget or estimates. Actual costs vary from budget so we "true up" the allocation. The percentage is actuals to budget for the costs included in that particular allocated group in FY2010.

FY2011-2012 Administrative Allocation

General Fund **District Attorney - Child Support**

Support Function/Item	No. of Units	Cost/unit/mo	Monthly Cost	"True up" factor*	Annual Cost	Notes	
Telephone (landlines)	2.00 landlines	12.82	25.64	83.1%	255.84	FY2011 estimate of landline phone cost (purchasing costs now in Finance and Purchasing)	
Info Tech	3.00 workstations	128.81	386.44	91.9%	4,261.75	FY2011 budget of IT staffing, materials and capital expenditures cost	
Finance and Purchasing	2.00 FTE (including ongoing temps)	360.72	721.45	92.2%	7,829.35	FY2010 4.4 staff (minus staffing included in special assessment), audit, supplies, non-specific postage, various 100-45 costs. General Fund has higher unit cost to include liability insurance, unemployment & VEBA for this staffing group.	
Finance and Purchasing - Special Assessment				100.0%		Units which require finance support beyond normal payroll, payables and receivables processing, purchasing services, grant tracking, etc. have special assessment.	
Human Resources	2.00 FTE (including ongoing te	70.63	141.27	90.7%	1,537.66	FY2011 budget of HR staffing and materials cost	
Board of Commissioners	2.00 FTE (including ongoing temps)	53.43	106.86	97.2%	1,246.30	FY2011 budget - 25% of BoCC staffing and materials cost is allocated	
Facilities and Maintenance % building						Based on FY2010 budget. County Courthouse - 1 maint FTE + materials (including utilities) & capital expenses. 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	0.5%	41,494.20	219.29	81.1%		2,135.25
Justice	Sq Ft				89.8%		
County Counsel	0.0% actual % time SH			93.3%	0.00	Based on hours worked from Mar 1 2010 to Dec 31 2010 and FY2011 budgeted sal.	
	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
Avr Monthly cost			1,438.85	Annual Cost		17,266.15	
						Total allocated: 1,955,773	
						% of Total 0.9%	

* Allocations are based on budget or estimates. Actual costs vary from budget so we "true up" the allocation. The percentage is actuals to budget for the costs included in that particular allocated group in FY2010.

FY2011-2012 Administrative Allocation

General Fund **District Attorney - Victims Assistance**

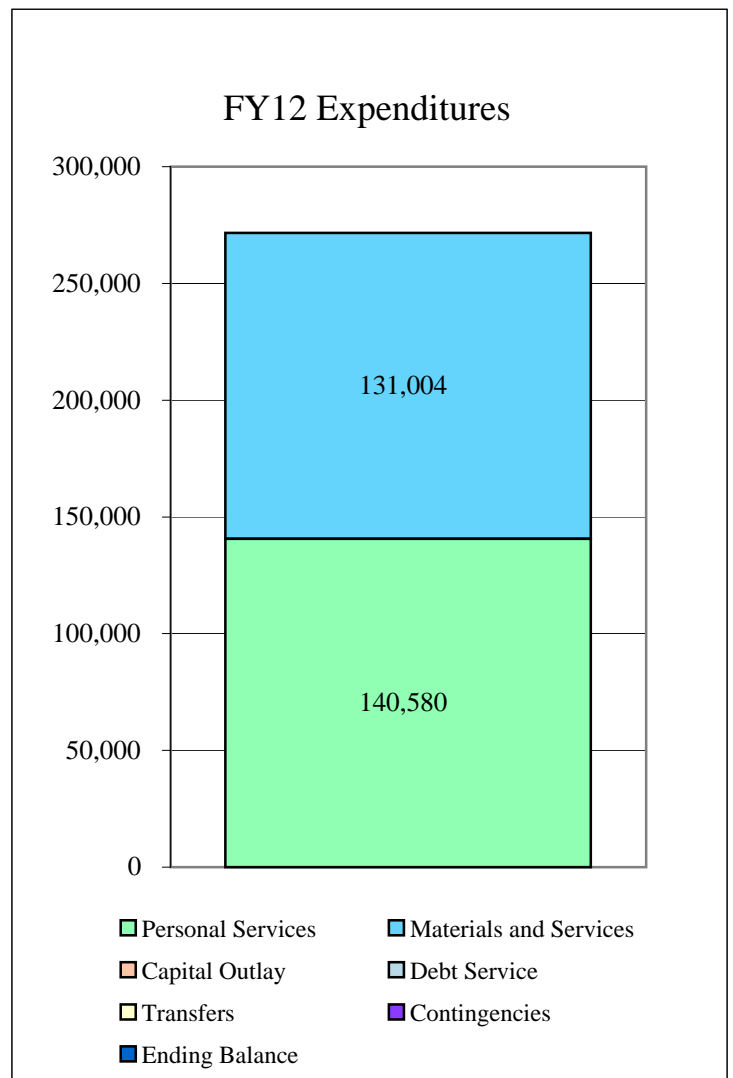
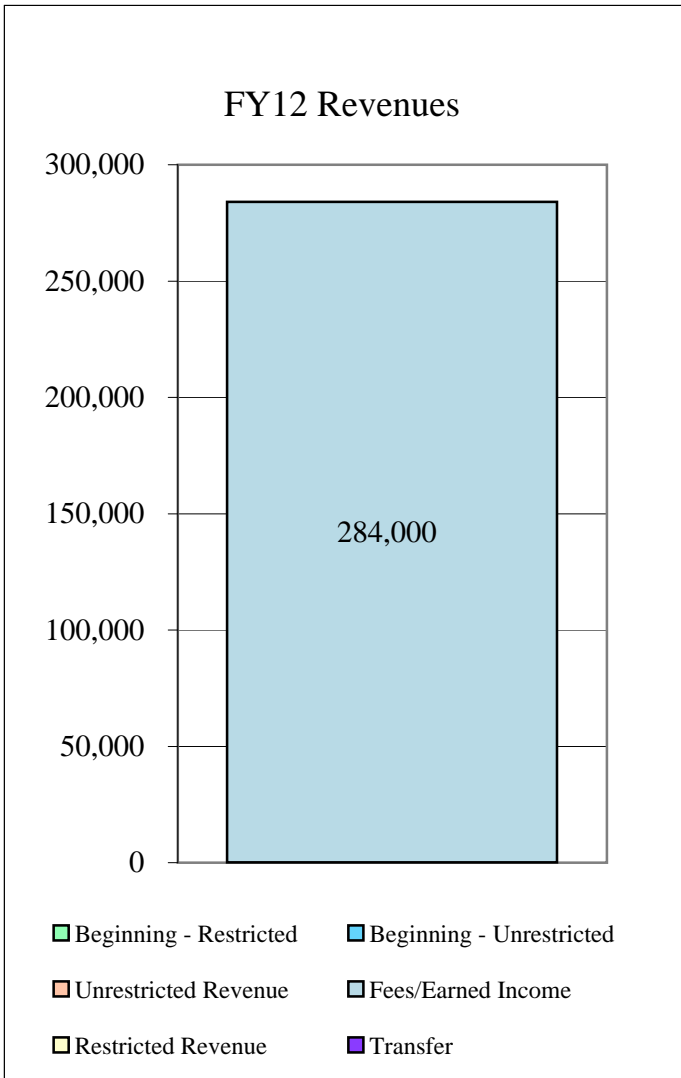
Support Function/Item	No. of Units	Cost/unit/mo	Monthly Cost	"True up" factor*	Annual Cost	Notes
Telephone (landlines)	3.00 landlines	12.82	38.46	83.1%	383.76	FY2011 estimate of landline phone cost (purchasing costs now in Finance and Purchasing)
Info Tech	2.00 workstations	128.81	257.63	91.9%	2,841.16	FY2011 budget of IT staffing, materials and capital expenditures cost
Finance and Purchasing	1.00 FTE (including ongoing temps)	360.72	360.72	92.2%	3,914.68	FY2010 4.4 staff (minus staffing included in special assessment), audit, supplies, non-specific postage, various 100-45 costs. General Fund has higher unit cost to include liability insurance, unemployment & VEBA for this staffing group.
Finance and Purchasing - Special Assessment				100.0%		Units which require finance support beyond normal payroll, payables and receivables processing, purchasing services, grant tracking, etc. have special assessment.
Human Resources	1.00 FTE (including ongoing te	70.63	70.63	90.7%	768.83	FY2011 budget of HR staffing and materials cost
Board of Commissioners	1.00 FTE (including ongoing temps)	53.43	53.43	97.2%	623.15	FY2011 budget - 25% of BoCC staffing and materials cost is allocated
Facilities and Maintenance % building						Based on FY2010 budget. County Courthouse - 1 maint FTE + materials (including utilities) & capital expenses. 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%	41,494.20	395.94	81.1%	3,855.32	
Justice	Sq Ft			89.8%		
County Counsel	0.0% actual % time SH			93.3%	0.00	Based on hours worked from Mar 1 2010 to Dec 31 2010 and FY2011 budgeted sal.
	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	
Avr Monthly cost 1,032.24 Annual Cost 12,386.90						Total allocated: 1,955,773
						% of Total 0.6%

* Allocations are based on budget or estimates. Actual costs vary from budget so we "true up" the allocation. The percentage is actuals to budget for the costs included in that particular allocated group in FY2010.

100 General Fund

Dept: 14 Justice Court

	FY12 Initial Budget	FY11 Year End Projection	FY11 YTD Jan2011	FY11 Adopted Budget	Change FY11 to FY12 Budget	FY10 Actual	FY09 Actual
Revenue Summary:							
Beginning - Restricted	0	0	0	0	0.0%	0	0
Beginning - Unrestricted	0	0	0	0	0.0%	0	0
Unrestricted Revenue	0	0	0	0	0.0%	0	0
Fees/Earned Income	284,000	239,364	140,296	239,364	18.6%	268,695	258,718
Restricted Revenue	0	0	0	0	0.0%	0	0
Transfer	0	0	0	0	0.0%	0	0
Total	284,000	239,364	140,296	239,364	18.6%	268,695	258,718
Expense Summary:							
Personal Services	140,580	148,033	86,353	139,137	1.0%	125,933	116,461
Materials and Services	131,004	91,243	35,065	100,227	30.7%	122,474	87,049
Capital Outlay	0	0	0	0	0.0%	0	0
Debt Service	0	0	0	0	0.0%	0	0
Transfers	0	0	0	0	0.0%	0	0
Contingencies	0	0	0	0	0.0%	0	0
Ending Balance	0	0	0	0	0.0%	0	0
Total	271,585	239,276	121,418	239,364	13.5%	248,406	203,509
FY Net Revenue	12,415	88	18,878	0	0.0%	20,289	55,208
Cumulative Net Revenue	12,415	88	18,878	0	0.0%	20,289	55,208
Full Time Equivalents	2.03			2.10			

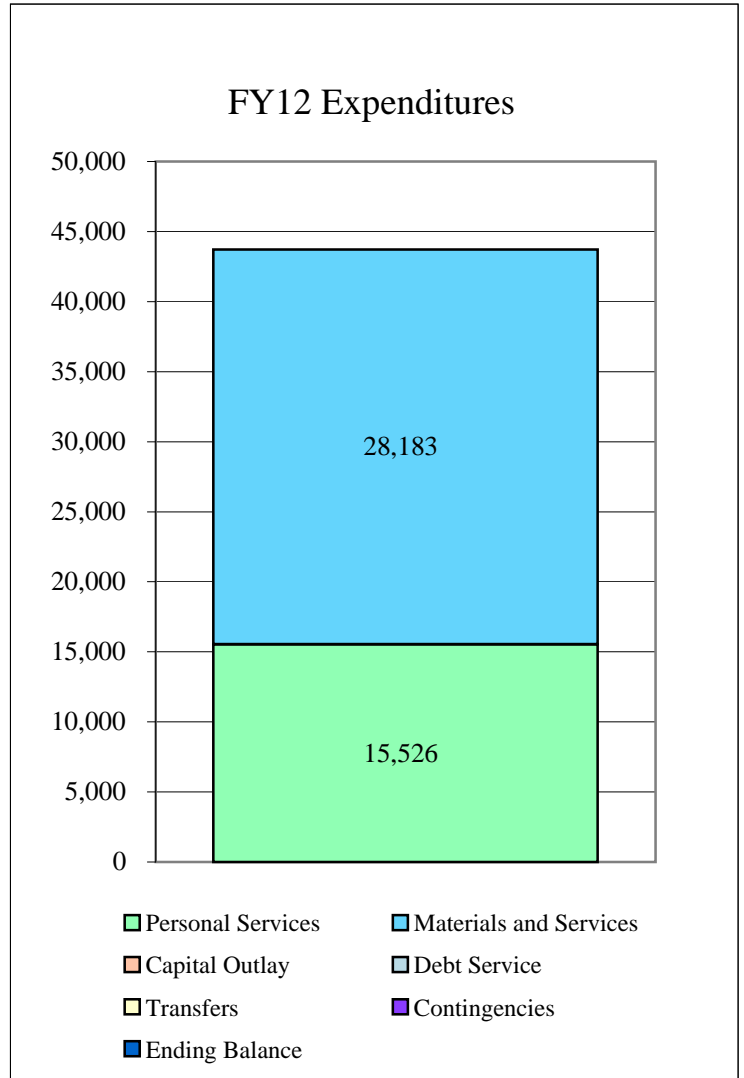
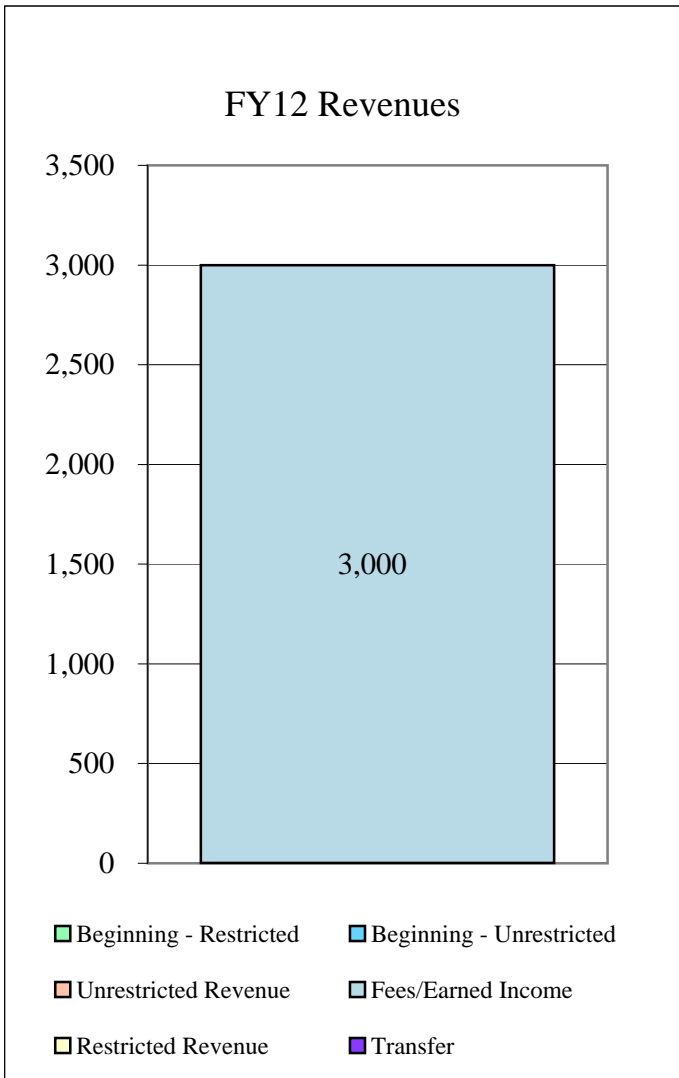


2009 Actual	2010 Actual	2011 Adopted	2011 YTD Apr 15	Account	Description	2012 FTE	2012 Requested	2012 Proposed	2012 Approved	2012 Adopted
				14 R2	Justice Court Fees for Services					
258,717.59	268,694.72	239,364.00	233,613.20	00-3252	Justice Court - Vernonia		284,000.00	284,000.00	0.00	0.00
258,717.59	268,694.72	239,364.00	233,613.20		Fees for Services Totals:		284,000.00	284,000.00	0.00	0.00
258,717.59	268,694.72	239,364.00	233,613.20		Revenue Total:		284,000.00	284,000.00	0.00	0.00
				E1	Personal Services					
0.00	0.00	0.00	0.00	00-4001	Justice of the Peace	0.68	48,035.08	43,262.95	0.00	0.00
79,971.76	89,376.00	97,850.00	79,270.02	00-4004	Personnel		0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	00-4055	Justice Court Clerk	0.90	42,938.80	38,672.96	0.00	0.00
0.00	0.00	0.00	0.00	00-4085	PT Justice Court Clerk	0.45	12,687.76	12,687.76	0.00	0.00
0.00	0.00	0.00	545.70	00-4090	Overtime		0.00	0.00	0.00	0.00
14,009.29	12,797.27	14,718.00	10,953.18	00-4101	PERS		17,948.29	16,884.60	0.00	0.00
6,117.87	6,837.37	7,487.00	6,036.04	00-4102	FICA Tax		7,930.12	7,238.71	0.00	0.00
171.57	185.88	250.00	237.47	00-4103	Worker's Compensation		297.61	282.84	0.00	0.00
16,190.38	16,736.10	18,832.00	15,593.46	00-4104	Insurance Benefits		20,800.93	19,974.08	0.00	0.00
0.00	0.00	0.00	0.00	00-4106	Unemployment Insurance Pool		2,021.66	1,576.50	0.00	0.00
116,460.87	125,932.62	139,137.00	112,635.87		Personal Services Totals:	2.03	152,660.25	140,580.40	0.00	0.00
				E2	Materials and Services					
5,030.88	4,675.16	5,500.00	3,470.36	00-4310	Telephone-Long Distance Only		5,500.00	5,500.00	0.00	0.00
5,302.80	7,267.72	4,000.00	4,592.46	00-4321	Office Supplies		5,000.00	5,000.00	0.00	0.00
539.32	119.00	900.00	355.15	00-4322	Copier Expense		424.00	424.00	0.00	0.00
58,980.29	88,701.05	60,000.00	40,417.11	00-4381	State DOR Payments		85,000.00	85,000.00	0.00	0.00
1,325.00	1,501.00	4,250.00	3,806.80	00-4390	Court Appointed Attorneys		5,000.00	5,000.00	0.00	0.00
0.00	200.00	500.00	120.00	00-4395	Jury Expense		500.00	500.00	0.00	0.00
5,550.00	4,800.00	5,200.00	3,050.00	00-4580	Office Rent		5,200.00	5,200.00	0.00	0.00
8,844.00	12,801.96	17,177.00	14,314.20	00-4593	Administrative Allocation		20,170.36	20,170.36	0.00	0.00
(0.12)	1,066.78	2,700.00	2,418.66	00-4710	Mileage		4,100.00	4,100.00	0.00	0.00
0.17	110.00	0.00	180.00	00-4730	Membership Dues		110.00	110.00	0.00	0.00
1,476.27	1,230.93	0.00	0.00	00-4841	Contract Temporary Help		0.00	0.00	0.00	0.00
87,048.61	122,473.60	100,227.00	72,724.74		Materials and Services Totals:		131,004.36	131,004.36	0.00	0.00
203,509.48	248,406.22	239,364.00	185,360.61		Expenditure Total:		283,664.61	271,584.76	0.00	0.00
55,208.11	20,288.50	0.00	48,252.59		Justice Court Totals:	2.03	335.39	12,415.24	0.00	0.00

100 General Fund

Dept: 15 Firing Range

	FY12 Initial Budget	FY11 Year End Projection	FY11 YTD Jan2011	FY11 Adopted Budget	Change FY11 to FY12 Budget	FY10 Actual	FY09 Actual
Revenue Summary:							
Beginning - Restricted	0	0	0	0	0.0%	0	0
Beginning - Unrestricted	0	0	0	0	0.0%	0	0
Unrestricted Revenue	0	0	0	0	0.0%	0	0
Fees/Earned Income	3,000	1,030	530	3,000	0.0%	1,580	0
Restricted Revenue	0	0	0	0	0.0%	0	0
Transfer	0	0	0	0	0.0%	0	0
Total	3,000	1,030	530	3,000	0.0%	1,580	0
Expense Summary:							
Personal Services	15,526	40,008	11,673	23,710	-34.5%	16,056	0
Materials and Services	28,183	20,541	13,296	36,511	-22.8%	19,736	0
Capital Outlay	0	0	0	0	0.0%	0	0
Debt Service	0	7,042	4,114	7,042	-100.0%	7,053	0
Transfers	0	0	0	0	0.0%	0	0
Contingencies	0	0	0	0	0.0%	0	0
Ending Balance	0	0	0	0	0.0%	0	0
Total	43,709	67,591	29,083	67,263	-35.0%	42,845	0
FY Net Revenue	(40,709)	(66,561)	(28,553)	(64,263)	-36.7%	(41,265)	0
Cumulative Net Revenue	(40,709)	(66,561)	(28,553)	(64,263)	-36.7%	(41,265)	0
Full Time Equivalents	0.16			0.49			



2009 Actual	2010 Actual	2011 Adopted	2011 YTD Apr 15	Account	Description	2012 FTE	2012 Requested	2012 Proposed	2012 Approved	2012 Adopted
				15 R2	Col County Firing Range Fees for Services					
0.00	1,580.00	3,000.00	740.00	00-3250	Firing Range Access Fees		3,000.00	3,000.00	0.00	0.00
0.00	1,580.00	3,000.00	740.00		Fees for Services Totals:		3,000.00	3,000.00	0.00	0.00
0.00	1,580.00	3,000.00	740.00		Revenue Total:		3,000.00	3,000.00	0.00	0.00
				E1	Personal Services					
0.00	14,890.00	20,943.88	15,590.00	00-4001	Rangemaster		0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	00-4003	Undersheriff	0.06	0.00	4,678.13	0.00	0.00
0.00	0.00	0.00	0.00	00-4079	Civil Clerk	0.10	0.00	4,470.53	0.00	0.00
0.00	0.00	0.00	0.00	00-4085	Rangemaster		20,383.61	0.00	0.00	0.00
0.00	15.00	0.00	0.00	00-4090	Overtime		0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	00-4101	PERS		5,331.33	2,106.96	0.00	0.00
0.00	1,140.24	1,621.00	1,192.64	00-4102	FICA Tax		1,559.35	699.87	0.00	0.00
0.00	10.42	1,145.00	212.67	00-4103	Worker's Compensation		845.92	204.37	0.00	0.00
0.00	0.00	0.00	0.00	00-4104	Insurance		0.00	3,213.35	0.00	0.00
0.00	0.00	0.00	0.00	00-4106	Unemployment Insurance		397.53	152.42	0.00	0.00
0.00	16,055.66	23,709.88	16,995.31		Personal Services Totals:	0.16	28,517.74	15,525.63	0.00	0.00
				E2	Materials and Services					
0.00	2,359.62	5,000.00	1,745.10	00-4510	Gun Range Utilities		3,000.00	3,000.00	0.00	0.00
0.00	0.00	0.00	152.00	00-4514	Garbage & Sanitation Expense		0.00	0.00	0.00	0.00
0.00	12,356.79	15,000.00	3,676.16	00-4516	Gun Range Maintenance		10,000.00	10,000.00	0.00	0.00
0.00	5,020.00	5,020.00	4,768.00	00-4588	Liability Insurance		5,006.40	5,006.40	0.00	0.00
0.00	0.00	11,490.66	9,575.60	00-4593	Admin Allocation		10,177.04	10,177.04	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	19,736.41	36,510.66	19,916.86		Materials and Services Totals:		28,183.44	28,183.44	0.00	0.00
0.00	7,053.12	7,042.00	5,877.60	00-4780	Gun Range Debt Service		7,042.00	0.00	0.00	0.00
0.00	7,053.12	7,042.00	5,877.60		Debt Service Totals:		7,042.00	0.00	0.00	0.00
0.00	42,845.19	67,262.54	42,789.77		Expenditure Total:		63,743.18	43,709.07	0.00	0.00
0.00	(41,265.19)	(64,262.54)	(42,049.77)		Col County Firing Range Totals:	0.16	(60,743.18)	(40,709.07)	0.00	0.00

Juvenile Department - General Fund 100-18

The Juvenile Department consists of 6 FTE professional staff and 2 FTE support staff. We are the key element of the County Juvenile Justice System. Our statutory responsibility is to “protect the public, reduce delinquency, and provide a fair and impartial procedure for the initiation, adjudication and disposition of delinquent conduct” involving anyone under the age of 18 years. We are funded heavily 85 % by County General Fund. Juvenile Departments are mandated under ORS 419.A.010. The levels of services are not specified by statute.

The Juvenile Department provides three basic services:

Intervention

Juvenile Department Probation Officers (JPO’s) conduct investigations in approx. 1000 cases per year. They initiate dispositions that create opportunities for youth to reform and become better citizens.

Probation

JPO’s are responsible for the supervision of approx. 400 youth per year assigned by the circuit Court. These cases and families are often extremely complex and involve youth who have potential for violence in the community. JPO’s become highly involved in the lives of these families and makes a variety of decisions that carry a high level of responsibility and liability.

Prevention

The Juvenile Department undertakes and participates in a variety of programs with the community to help prevent juvenile crime. Partners in this endeavor include schools, law enforcement, mental health, Commission on Children and Families and local business. We have a part time diversion coordinator who designs ways for youth to be held accountable and develop basic skills needed for their success. The Juvenile Department is also the default agency for any issue involving youth that the community cannot resolve. We receive approx. ten calls per day from youth, parents, schools and counseling agencies needing our input and expertise.

FY 2011-2012 Highlights and Significant Changes

The attached budget buys a minimum baseline of services needed to continue our work and includes:

- 8. FTE and the resources needed to support them
- .5 FTE support staff not included in budget
- 3.2 days of Detention Beds (juvenile jail) per day
- Replacement of current Director who is retiring
- Loss of 45% of State money available
- Replacement of 1 or 2 costly and aging vehicles
- Potential release of several high risk youth back to the community
- Potential loss of key prevention programs in the community

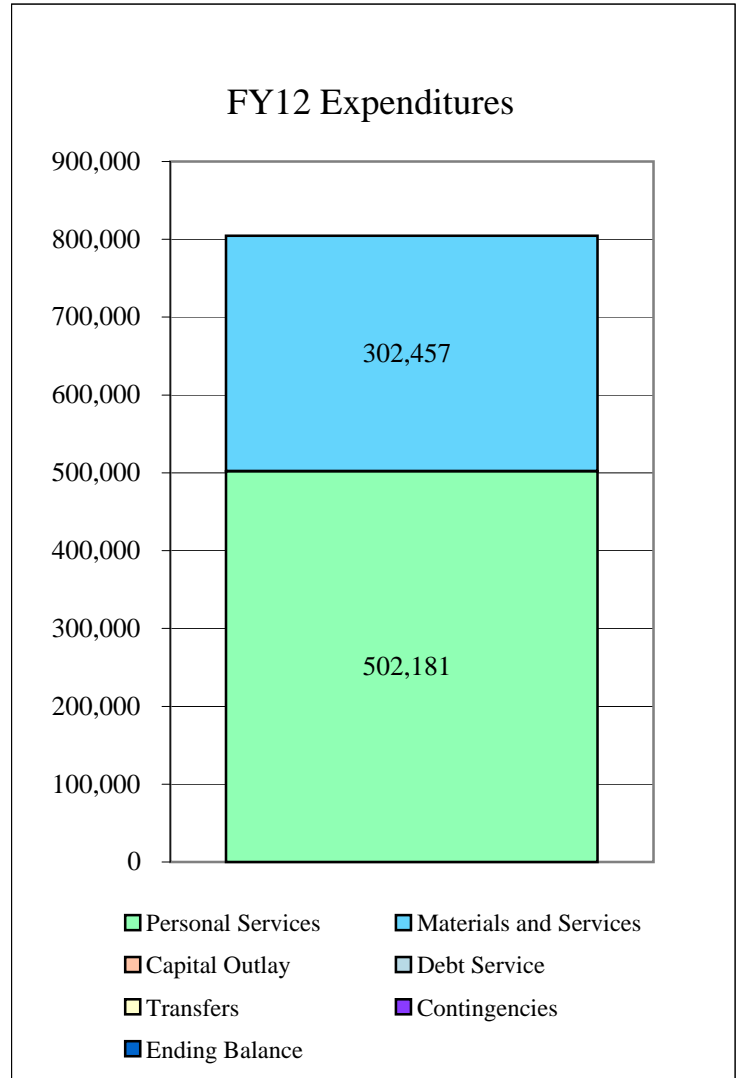
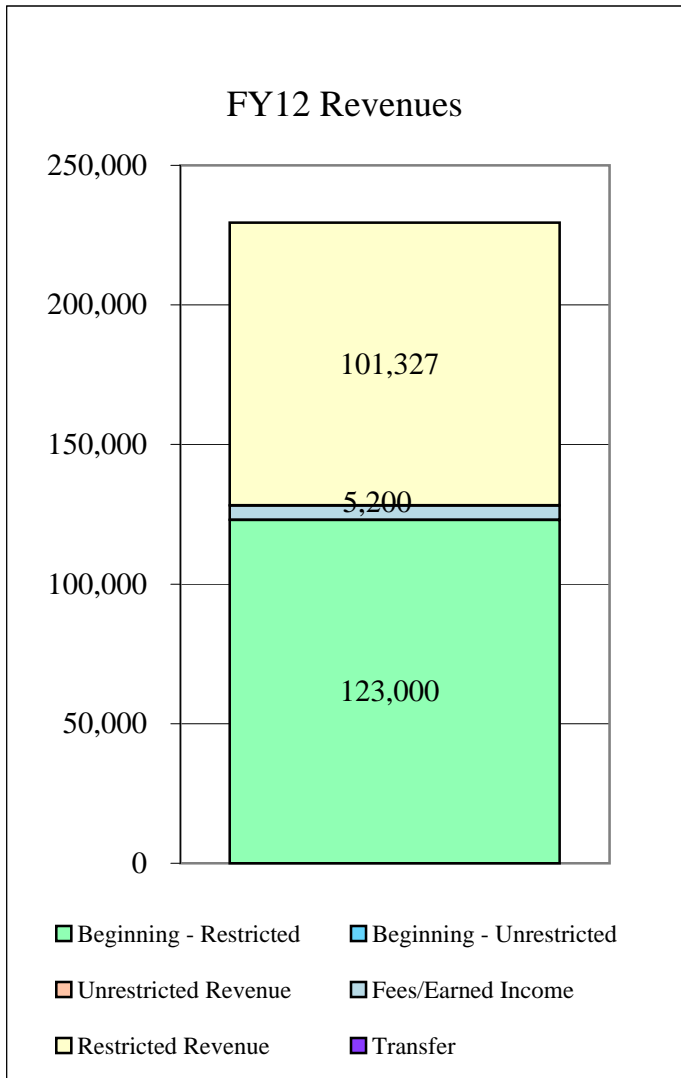
FY 2010-2011 Accomplishments

- The best measures of our success are recidivism rates. Our rate continues to improve and is well above the state average.
- We added more high risk youth to our intensive probation service and reduced service for some low risk youth. This is a best practice model that will serve the community well.
- We were able to find low cost training resources to keep our professional staff at the highest level of knowledge and practice.
- We added a new staff this year who has learned very quickly and performs at high level.
- We created a Lead PO position last year and this staff is currently competent in all aspects of running the Juvenile Department. This serves the county well in terms of continuity of service.
- We provided an integral piece of the success of the Juvenile Drug Court who provides direction for a variety of youth with Drug and Alcohol issues.
- Our Juvenile Department is competent, professional and well respected both locally and statewide.

100 General Fund

Dept: 18 Juvenile

	FY12 Initial Budget	FY11 Year End Projection	FY11 YTD Jan2011	FY11 Adopted Budget	Change FY11 to FY12 Budget	FY10 Actual	FY09 Actual
Revenue Summary:							
Beginning - Restricted	123,000	122,926	122,926	0	0.0%	0	0
Beginning - Unrestricted	0	0	0	0	0.0%	0	0
Unrestricted Revenue	0	0	0	0	0.0%	0	0
Fees/Earned Income	5,200	4,665	2,265	5,700	-8.8%	4,552	4,605
Restricted Revenue	101,327	112,221	28,429	127,178	-20.3%	120,242	137,665
Transfer	0	0	0	0	0.0%	0	0
Total	229,527	239,812	153,620	132,878	72.7%	124,794	142,270
Expense Summary:							
Personal Services	502,181	693,675	379,876	637,950	-21.3%	601,762	590,397
Materials and Services	302,457	440,304	141,339	308,964	-2.1%	283,926	272,610
Capital Outlay	0	0	0	0	0.0%	0	0
Debt Service	0	0	0	0	0.0%	0	0
Transfers	0	0	0	0	0.0%	0	0
Contingencies	0	0	0	0	0.0%	0	0
Ending Balance	0	0	0	0	0.0%	0	0
Total	804,638	1,133,979	521,215	946,915	-15.0%	885,688	863,007
FY Net Revenue	(698,111)	(1,017,093)	(490,521)	(814,037)	-14.2%	(760,894)	(720,737)
Cumulative Net Revenue	(575,111)	(894,167)	(367,595)	(814,037)	-29.4%	(760,894)	(720,737)
Full Time Equivalents	6.51			8.50			



2009 Actual	2010 Actual	2011 Adopted	2011 YTD Apr 15	Account	Description	2012 FTE	2012 Requested	2012 Proposed	2012 Approved	2012 Adopted
				18	Juvenile Department					
				R2	Fees for Services					
1,904.80	1,627.00	3,000.00	1,425.00	00-3250	Juv Supervision/Detention Fees		2,500.00	2,500.00	0.00	0.00
2,700.00	2,925.00	2,700.00	2,100.00	00-3251	Juvenile Rent		2,700.00	2,700.00	0.00	0.00
4,604.80	4,552.00	5,700.00	3,525.00		Fees for Services Totals:		5,200.00	5,200.00	0.00	0.00
				R3	Designated - Specific Purpose					
73,906.45	59,120.00	59,118.00	29,560.00	00-3640	Basic Services		59,118.00	15,433.00	0.00	0.00
0.00	0.00	200.00	0.00	00-3642	Comm Service Work Program		200.00	200.00	0.00	0.00
55,830.48	51,864.00	51,860.00	25,932.00	00-3643	Diversion Services		51,860.00	71,854.00	0.00	0.00
7,928.25	7,474.71	6,000.00	261.00	00-3644	OYA Flex		3,000.00	3,000.00	0.00	0.00
0.00	1,783.00	10,000.00	554.00	00-3645	In-Home Treatment Grant		10,000.00	10,000.00	0.00	0.00
0.00	0.00	0.00	122,926.49	01-3004	Harr Juv Fund Beg Bal		123,000.00	123,000.00	0.00	0.00
0.00	0.00	0.00	472.64	01-3020	Harr Interest		840.00	840.00	0.00	0.00
137,665.18	120,241.71	127,178.00	179,706.13		Designated - Specific Purpose Totals:		248,018.00	224,327.00	0.00	0.00
142,269.98	124,793.71	132,878.00	183,231.13		Revenue Total:		253,218.00	229,527.00	0.00	0.00
				E1	Personal Services					
393,542.68	409,511.80	457,424.93	323,815.05	00-4001	Personnel		0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	00-4002	Juvenile Director	0.17	83,836.86	15,868.57	0.00	0.00
0.00	0.00	0.00	0.00	00-4021	Diversion Coord.	0.20	6,912.54	6,912.54	0.00	0.00
0.00	0.00	0.00	0.00	00-4036	Lead Juvenile PO	0.90	68,929.43	66,036.36	0.00	0.00
0.00	0.00	0.00	0.00	00-4037	Juvenile Probation Officer III	0.90	57,716.60	51,859.63	0.00	0.00
0.00	0.00	0.00	0.00	00-4038	Juvenile Probation Officer II	2.70	149,369.40	134,304.69	0.00	0.00
0.00	0.00	0.00	0.00	00-4053	Secretary	0.90	45,683.58	40,833.06	0.00	0.00
0.00	0.00	0.00	0.00	00-4054	Office Specialist	0.49	14,951.79	14,849.18	0.00	0.00
0.00	0.00	0.00	0.00	00-4085	PT Help	0.25	6,527.63	6,527.63	0.00	0.00
1,847.76	1,748.39	0.00	0.00	00-4090	Overtime		0.00	0.00	0.00	0.00
75,838.88	64,581.09	51,805.32	48,296.31	00-4101	PERS		62,092.90	55,335.97	0.00	0.00
30,091.84	31,203.11	36,280.22	24,293.02	00-4102	FICA Tax		33,195.48	25,795.16	0.00	0.00
9,448.02	10,262.95	2,400.00	13,220.61	00-4103	Worker's Compensation		10,470.30	9,481.54	0.00	0.00
79,627.37	84,455.10	90,040.00	82,167.50	00-4104	Insurance Benefits		95,565.75	68,758.32	0.00	0.00
0.00	0.00	0.00	0.00	00-4106	Unemployment Insurance		8,462.68	5,617.87	0.00	0.00
590,396.55	601,762.44	637,950.47	491,792.49		Personal Services Totals:	6.51	643,714.94	502,180.52	0.00	0.00

2009 Actual	2010 Actual	2011 Adopted	2011 YTD Apr 15	Account	Description	2012 FTE	2012 Requested	2012 Proposed	2012 Approved	2012 Adopted
Juvenile Department				E2	Materials and Services					
2,427.58	1,342.60	1,700.00	1,085.49	00-4311	Cell Phone Expense		1,700.00	1,700.00	0.00	0.00
0.00	131.75	500.00	514.75	00-4321	Supplies		500.00	500.00	0.00	0.00
2,985.52	2,657.20	3,000.00	1,594.08	00-4322	Copier Maintenance		2,424.00	2,424.00	0.00	0.00
0.00	0.00	0.00	0.00	00-4343	Hiring Expense and Supplies		2,000.00	2,000.00	0.00	0.00
100,577.00	117,915.00	117,964.26	98,303.60	00-4593	Administrative Allocation		114,033.39	114,033.39	0.00	0.00
1,586.46	1,185.78	1,500.00	1,015.89	00-4710	Mileage		1,500.00	1,500.00	0.00	0.00
11,853.44	6,904.82	4,500.00	5,859.40	00-4715	Auto Expense		9,000.00	4,000.00	0.00	0.00
2,587.32	2,585.58	3,500.00	2,402.59	00-4720	Conferences and Training		3,500.00	3,500.00	0.00	0.00
1,273.00	1,297.00	1,500.00	10,763.00	00-4730	Membership Dues		1,300.00	1,300.00	0.00	0.00
117,557.25	107,727.00	117,000.00	66,840.00	00-4736	Detention Expense		120,000.00	120,000.00	0.00	0.00
25.80	67.70	300.00	243.00	00-4830	Witness Fees		300.00	300.00	0.00	0.00
24,438.63	39,514.70	41,000.00	27,870.57	00-4832	Juvenile Diversion Plan		40,000.00	38,000.00	0.00	0.00
1,579.88	209.62	500.00	411.58	00-4835	Comm Service Work Program		200.00	200.00	0.00	0.00
405.00	91.89	0.00	0.00	00-4836	Juvenile Crime Prevention		0.00	0.00	0.00	0.00
550.00	0.00	6,000.00	550.00	00-4837	OYA Flex Expense		3,000.00	3,000.00	0.00	0.00
4,763.42	2,295.00	10,000.00	705.00	00-4838	In-Home Treatment Exp		10,000.00	10,000.00	0.00	0.00
272,610.30	283,925.64	308,964.26	218,158.95		Materials and Services Totals:		309,457.39	302,457.39	0.00	0.00
863,006.85	885,688.08	946,914.73	709,951.44		Expenditure Total:		953,172.33	804,637.91	0.00	0.00
(720,736.87)	(760,894.37)	(814,036.73)	(526,720.31)		Juvenile Department Totals:	6.51	(699,954.33)	(575,110.91)	0.00	0.00

FY2011-2012 Administrative Allocation

General Fund **Juvenile**

Support Function/Item	No. of Units	Cost/unit/mo	Monthly Cost	"True up" factor*	Annual Cost	Notes	
Telephone (landlines)	16.00 landlines	12.82	205.13	83.1%	2,046.71	FY2011 estimate of landline phone cost (purchasing costs now in Finance and Purchasing)	
Info Tech	11.00 workstations	128.81	1,416.96	91.9%	15,626.40	FY2011 budget of IT staffing, materials and capital expenditures cost	
Finance and Purchasing	9.20 FTE (including ongoing temps)	360.72	3,318.66	92.2%	36,015.02	FY2010 4.4 staff (minus staffing included in special assessment), audit, supplies, non-specific postage, various 100-45 costs. General Fund has higher unit cost to include liability insurance, unemployment & VEBA for this staffing group.	
Finance and Purchasing - Special Assessment				100.0%		Units which require finance support beyond normal payroll, payables and receivables processing, purchasing services, grant tracking, etc. have special assessment.	
Human Resources	9.20 FTE (including ongoing temps)	70.63	649.84	90.7%	7,073.25	FY2011 budget of HR staffing and materials cost	
Board of Commissioners	9.20 FTE (including ongoing temps)	53.43	491.54	97.2%	5,732.99	FY2011 budget - 25% of BoCC staffing and materials cost is allocated	
Facilities and Maintenance % building						Based on FY2010 budget. County Courthouse - 1 maint FTE + materials (including utilities) & capital expenses. 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	11.8%	41,494.20	4,882.21	81.1%		47,539.02
Justice	Sq Ft				89.8%		
County Counsel	0.0% actual % time SH			93.3%	0.00	Based on hours worked from Mar 1 2010 to Dec 31 2010 and FY2011 budgeted sal.	
	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
Avr Monthly cost		9,502.78	Annual Cost		114,033.39	Total allocated: 1,955,773	
						% of Total 5.8%	

* Allocations are based on budget or estimates. Actual costs vary from budget so we "true up" the allocation. The percentage is actuals to budget for the costs included in that particular allocated group in FY2010.

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. The office has one part-time attorney (50 hours annually) to work on special projects.

FY 2011-2012 Highlights and Significant Changes

We are on course for another very busy year with no staffing changes or other significant changes. We expect to accomplish the following:

- **Firearms Range.** Close on purchase of property and related agreements with users to significantly open up use of the Firearms Range.
- **Columbia County Courthouse Facilities Upgrades.** Complete contracts and other legal support for Columbia County Courthouse Facilities Upgrades.
- **Land Sales:** Complete a land sales auction.
- **Flood Recovery:** Complete legal work to finish buyout and demolition for Vernonia School Project.
- **Purchasing Update:** Rewrite County's purchasing ordinance.
- **New County Emergency Operations Center.** Close on purchase of property and complete contracts and other legal support for construction of the Columbia County Emergency Operations Center.
- **Transit Upgrades.** Complete contract for multi-year Columbia County Rider Transportation Operations. Complete contracts and other legal support for bus shelters and upgrades to County Transit Facilities.
- **Animal Control:** Defend writ of review case related to denial of a kennel license at Oregon Court of Appeals.

FY 2010-2011 Accomplishments

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

- **Land Use:** Completed drafting and hearings process for comprehensive plan and zoning ordinance amendments related to Resource Zone and Kennels.
- **Transit Center:** Completed contracts and other legal support for construction of the

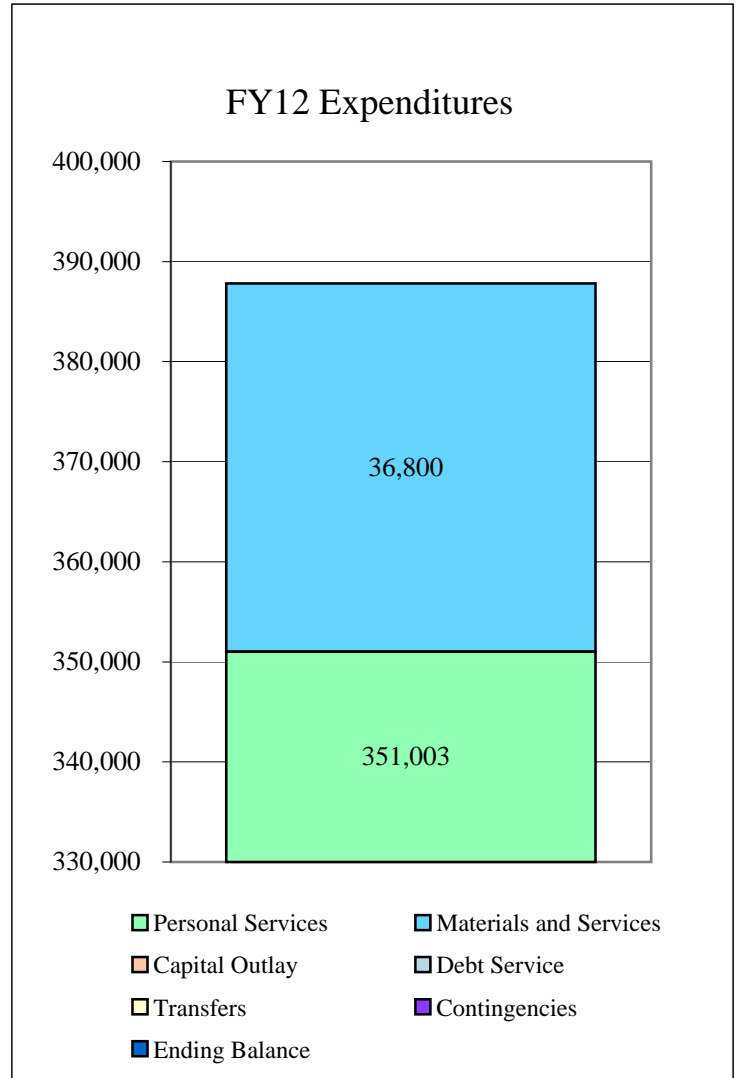
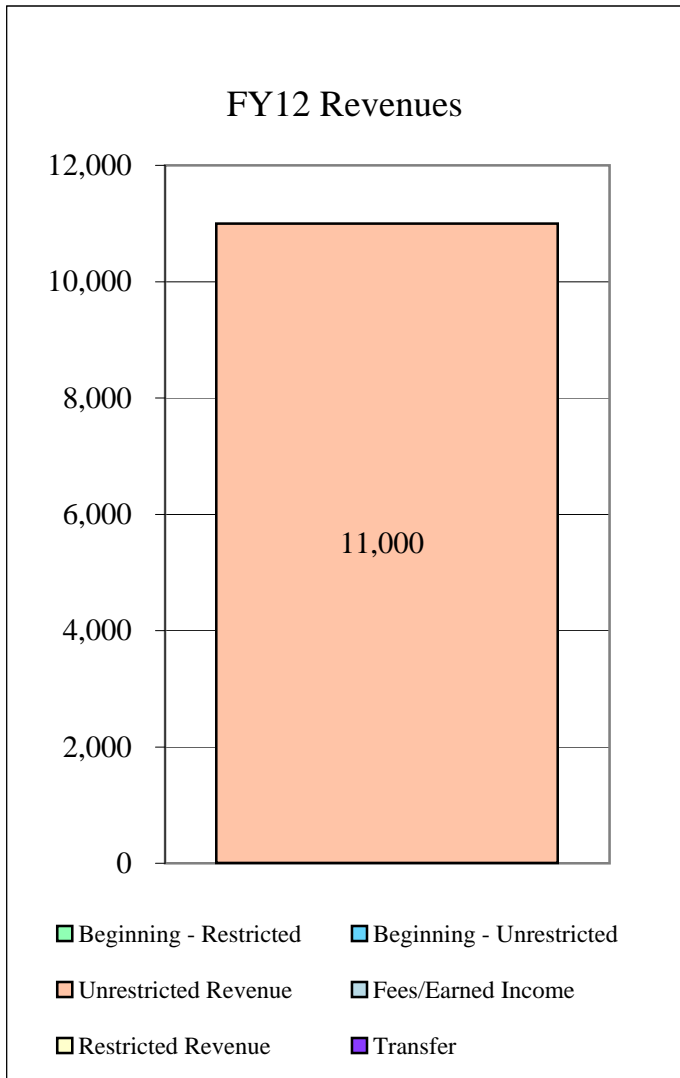
Columbia County Rider Transit Center.

- **Flood Recovery:** Completed legal work for buyout and rehabilitation projects for 2007 residential flood victims.
- **ARRA:** Completed contracts and other legal support for ARRA related projects around the County.
- **Firing Range Development:** Implemented processes and drafted multiple agreements for the lease/purchase and operation of the Columbia County Firearms Range Complex.
- **Kennel Lawsuit:** Successfully defended a lawsuit brought by the Kennel owners related to kennel land use requirements.

100 General Fund

Dept: 19 Counsel

	FY12 Initial Budget	FY11 Year End Projection	FY11 YTD Jan2011	FY11 Adopted Budget	Change FY11 to FY12 Budget	FY10 Actual	FY09 Actual
Revenue Summary:							
Beginning - Restricted	0	0	0	0	0.0%	0	0
Beginning - Unrestricted	0	0	0	0	0.0%	0	0
Unrestricted Revenue	11,000	11,000	0	11,000	0.0%	11,000	83,000
Fees/Earned Income	0	0	0	0	0.0%	0	0
Restricted Revenue	0	0	0	0	0.0%	0	0
Transfer	0	0	0	0	0.0%	0	0
Total	11,000	11,000	0	11,000	0.0%	11,000	83,000
Expense Summary:							
Personal Services	351,003	345,887	202,387	350,016	0.3%	329,428	314,620
Materials and Services	36,800	26,718	15,957	39,300	-6.4%	25,383	29,031
Capital Outlay	0	0	0	0	0.0%	0	0
Debt Service	0	0	0	0	0.0%	0	0
Transfers	0	0	0	0	0.0%	0	0
Contingencies	0	0	0	0	0.0%	0	0
Ending Balance	0	0	0	0	0.0%	0	0
Total	387,803	372,605	218,344	389,316	-0.4%	354,811	343,651
FY Net Revenue	(376,803)	(361,605)	(218,344)	(378,316)	-0.4%	(343,811)	(260,651)
Cumulative Net Revenue	(376,803)	(361,605)	(218,344)	(378,316)	-0.4%	(343,811)	(260,651)
Full Time Equivalents	2.75			3.10			



2009 Actual	2010 Actual	2011 Adopted	2011 YTD Apr 15	Account	Description	2012 FTE	2012 Requested	2012 Proposed	2012 Approved	2012 Adopted
83,000.00	11,000.00	11,000.00	0.00	19 R2	County Counsel Fees for Services					
				00-3250	Resource Impact Fees		11,000.00	11,000.00	0.00	0.00
83,000.00	11,000.00	11,000.00	0.00		Fees for Services Totals:		11,000.00	11,000.00	0.00	0.00
83,000.00	11,000.00	11,000.00	0.00		Revenue Total:		11,000.00	11,000.00	0.00	0.00
				E1	Personal Services					
214,469.30	236,715.53	245,181.17	180,804.00	00-4001	Personnel		0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	00-4007	County Counsel	0.90	109,258.12	97,711.25	0.00	0.00
0.00	0.00	0.00	0.00	00-4008	Assistant County Counsel	0.90	75,868.93	67,924.64	0.00	0.00
0.00	0.00	0.00	0.00	00-4013	Paralegal/N.R. Admin	0.90	69,301.79	61,943.44	0.00	0.00
0.00	0.00	0.00	0.00	00-4085	Extra Help	0.05	5,464.00	5,464.00	0.00	0.00
41,278.69	33,836.14	35,804.00	25,848.20	00-4101	PERS		47,183.85	43,556.19	0.00	0.00
15,955.62	17,634.98	19,041.00	13,333.83	00-4102	FICA Tax		19,881.80	17,827.82	0.00	0.00
387.63	422.10	600.00	534.08	00-4103	Worker's Compensation		602.19	558.29	0.00	0.00
42,529.07	40,819.37	49,390.00	41,014.11	00-4104	Insurance Benefits		54,344.12	52,134.64	0.00	0.00
0.00	0.00	0.00	0.00	00-4106	Unemployment Insurance		5,068.56	3,882.68	0.00	0.00
314,620.31	329,428.12	350,016.17	261,534.22		Personal Services Totals:	2.75	386,973.36	351,002.95	0.00	0.00
				E2	Materials and Services					
0.00	5.68	100.00	0.00	00-4321	Supplies		100.00	100.00	0.00	0.00
2,008.14	1,654.39	1,900.00	1,461.04	00-4322	Copier Maintenance		1,900.00	1,900.00	0.00	0.00
897.50	1,507.74	1,800.00	80.16	00-4335	Books-Library & Periodicals		1,800.00	1,800.00	0.00	0.00
868.52	673.24	1,300.00	537.50	00-4710	Mileage		1,300.00	1,300.00	0.00	0.00
1,724.50	1,477.52	2,000.00	1,231.99	00-4720	Conferences and Training		2,000.00	2,000.00	0.00	0.00
1,595.00	1,660.00	1,700.00	1,114.00	00-4730	Membership Dues		1,700.00	1,700.00	0.00	0.00
19,829.35	18,404.31	20,000.00	22,367.97	00-4750	Contract Services-Legal		20,000.00	20,000.00	0.00	0.00
1,312.50	0.00	10,000.00	0.00	00-4760	Contract Services-Mineral		10,000.00	7,500.00	0.00	0.00
795.55	0.00	500.00	252.20	00-4765	Mineral Related Expenses		500.00	500.00	0.00	0.00
29,031.06	25,382.88	39,300.00	27,044.86		Materials and Services Totals:		39,300.00	36,800.00	0.00	0.00
343,651.37	354,811.00	389,316.17	288,579.08		Expenditure Total:		426,273.36	387,802.95	0.00	0.00
(260,651.37)	(343,811.00)	(378,316.17)	(288,579.08)		County Counsel Totals:	2.75	(415,273.36)	(376,802.95)	0.00	0.00

FY2011-2012 Administrative Allocation

General Fund **County Counsel**

Support Function/Item	No. of Units	Cost/unit/mo	Monthly Cost	"True up" factor*	Annual Cost	Notes	
Telephone (landlines)	5.00 landlines	12.82	64.10	83.1%	639.60	FY2011 estimate of landline phone cost (purchasing costs now in Finance and Purchasing)	
Info Tech	4.00 workstations	128.81	515.26	91.9%	5,682.33	FY2011 budget of IT staffing, materials and capital expenditures cost	
Finance and Purchasing	3.00 FTE (including ongoing temps)	360.72	1,082.17	92.2%	11,744.03	FY2010 4.4 staff (minus staffing included in special assessment), audit, supplies, non-specific postage, various 100-45 costs. General Fund has higher unit cost to include liability insurance, unemployment & VEBA for this staffing group.	
Finance and Purchasing - Special Assessment				100.0%		Units which require finance support beyond normal payroll, payables and receivables processing, purchasing services, grant tracking, etc. have special assessment.	
Human Resources	3.00 FTE (including ongoing temps)	70.63	211.90	90.7%	2,306.50	FY2011 budget of HR staffing and materials cost	
Board of Commissioners	3.00 FTE (including ongoing temps)	53.43	160.28	97.2%	1,869.45	FY2011 budget - 25% of BoCC staffing and materials cost is allocated	
Facilities and Maintenance % building						Based on FY2010 budget. County Courthouse - 1 maint FTE + materials (including utilities) & capital expenses. 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	5.3%	41,494.20	2,202.02	81.1%		21,441.49
Justice	Sq Ft				89.8%		
County Counsel	0.0% actual % time SH				93.3%	0.00	Based on hours worked from Mar 1 2010 to Dec 31 2010 and FY2011 budgeted sal.
	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	

Avr Monthly cost 3,640.28 Annual Cost 43,683.39

Total allocated:	1,955,773
% of Total	2.2%

* Allocations are based on budget or estimates. Actual costs vary from budget so we "true up" the allocation. The percentage is actuals to budget for the costs included in that particular allocated group in FY2010.

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 2011-2012 Highlights and Significant Changes

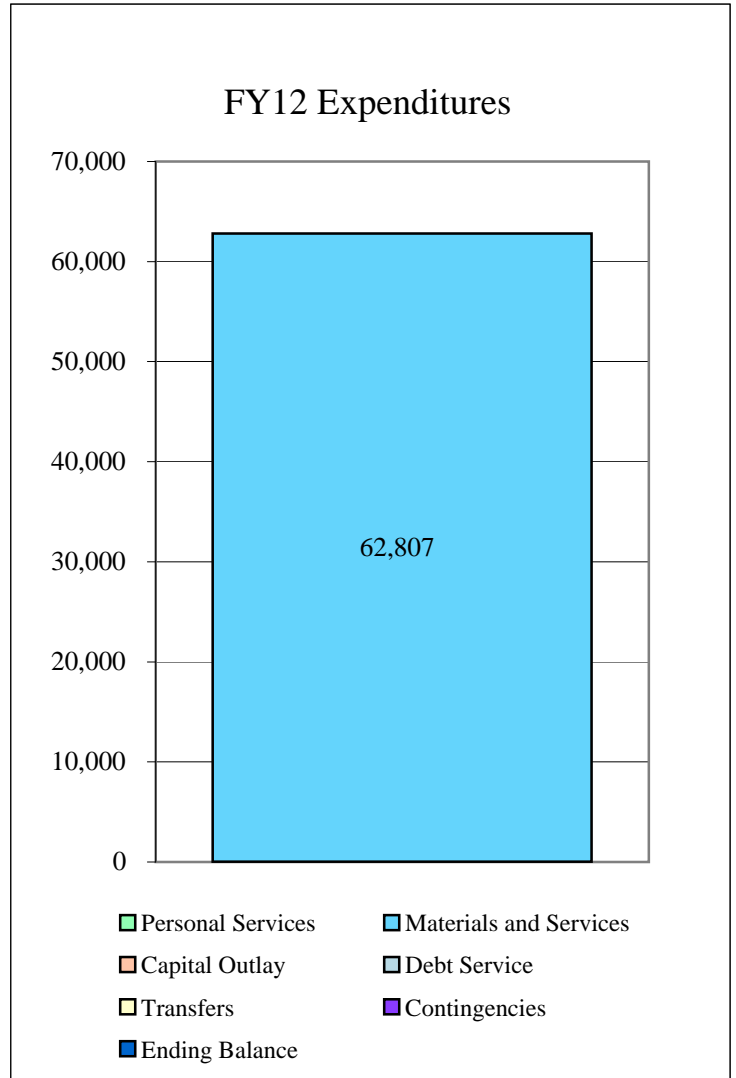
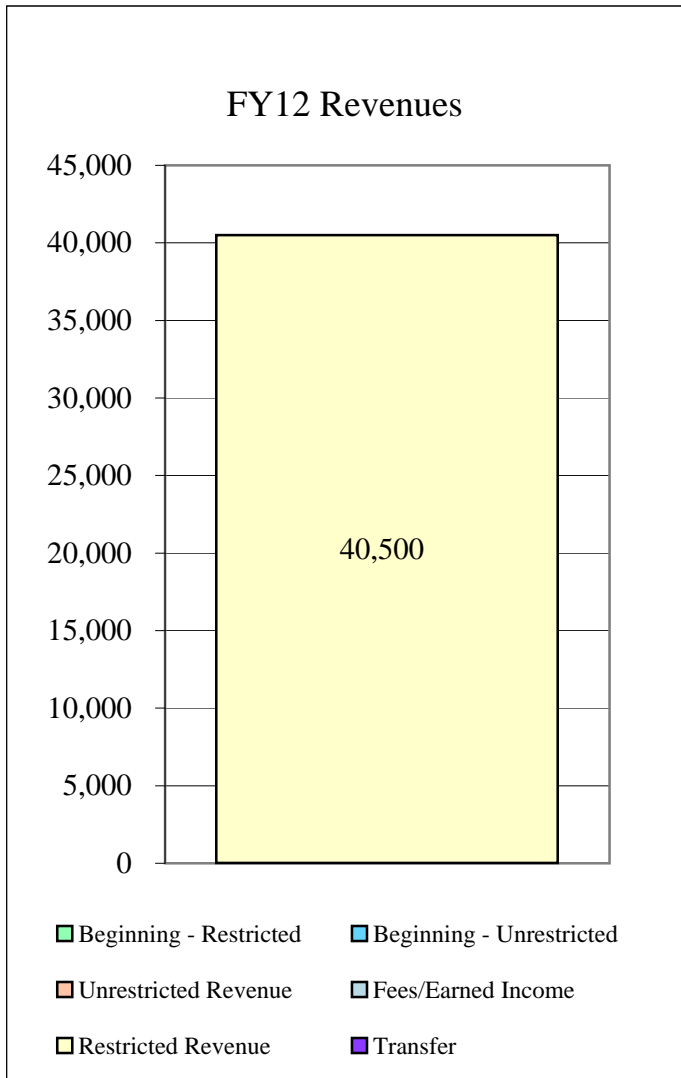
The Columbia County Veterans Services is the third busiest office in the State of Oregon and is dedicated to serving all veterans, raising awareness of the benefits they are entitled to due to their military service to their country. The Veterans Administration Coordinator acts as a strong advocate to 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.

100 General Fund

Dept: 35 Vets

	FY12 Initial Budget	FY11 Year End Projection	FY11 YTD Jan2011	FY11 Adopted Budget	Change FY11 to FY12 Budget	FY10 Actual	FY09 Actual
Revenue Summary:							
Beginning - Restricted	0	0	0	0	0.0%	0	0
Beginning - Unrestricted	0	0	0	0	0.0%	0	0
Unrestricted Revenue	0	0	0	0	0.0%	0	0
Fees/Earned Income	0	0	0	0	0.0%	0	0
Restricted Revenue	40,500	40,500	9,707	40,500	0.0%	41,261	39,179
Transfer	0	0	0	0	0.0%	0	0
Total	40,500	40,500	9,707	40,500	0.0%	41,261	39,179
Expense Summary:							
Personal Services	0	0	0	0	0.0%	0	0
Materials and Services	62,807	62,807	13,787	62,807	0.0%	65,365	66,119
Capital Outlay	0	0	0	0	0.0%	0	0
Debt Service	0	0	0	0	0.0%	0	0
Transfers	0	0	0	0	0.0%	0	0
Contingencies	0	0	0	0	0.0%	0	0
Ending Balance	0	0	0	0	0.0%	0	0
Total	62,807	62,807	13,787	62,807	0.0%	65,365	66,119
FY Net Revenue	(22,307)	(22,307)	(4,080)	(22,307)	0.0%	(24,104)	(26,940)
Cumulative Net Revenue	(22,307)	(22,307)	(4,080)	(22,307)	0.0%	(24,104)	(26,940)
Full Time Equivalents	0.00			0.00			



2009 Actual	2010 Actual	2011 Adopted	2011 YTD Apr 15	Account	Description	2012 FTE	2012 Requested	2012 Proposed	2012 Approved	2012 Adopted
				35 R3	Veterans' Service Office Designated - Specific Purpose					
39,178.94	41,261.00	40,500.00	9,707.26	00-3660	Veterans Service - State Reimb		40,500.00	40,500.00	0.00	0.00
39,178.94	41,261.00	40,500.00	9,707.26		Designated - Specific Purpose Totals:		40,500.00	40,500.00	0.00	0.00
39,178.94	41,261.00	40,500.00	9,707.26		Revenue Total:		40,500.00	40,500.00	0.00	0.00
				E2	Materials and Services					
3,312.00	2,558.04	0.00	0.00	00-4593	Administrative Allocation		0.00	0.00	0.00	0.00
62,807.00	62,807.00	62,807.00	31,403.50	00-4750	Contracted Services		62,807.00	62,807.00	0.00	0.00
66,119.00	65,365.04	62,807.00	31,403.50		Materials and Services Totals:		62,807.00	62,807.00	0.00	0.00
66,119.00	65,365.04	62,807.00	31,403.50		Expenditure Total:		62,807.00	62,807.00	0.00	0.00
(26,940.06)	(24,104.04)	(22,307.00)	(21,696.24)		Veterans' Service Office Totals:		(22,307.00)	(22,307.00)	0.00	0.00

FY2011-2012 Administrative Allocation

General Fund **Veterans**

Support Function/Item	No. of Units	Cost/unit/mo	Monthly Cost	"True up" factor*	Annual Cost	Notes
Telephone (landlines)	0.00 landlines	12.82	0.00	83.1%	0.00	FY2011 estimate of landline phone cost (purchasing costs now in Finance and Purchasing)
Info Tech	0.00 workstations	128.81	0.00	91.9%	0.00	FY2011 budget of IT staffing, materials and capital expenditures cost
Finance and Purchasing	0.00 FTE (including ongoing temps)	360.72	0.00	92.2%	0.00	FY2010 4.4 staff (minus staffing included in special assessment), audit, supplies, non-specific postage, various 100-45 costs. General Fund has higher unit cost to include liability insurance, unemployment & VEBA for this staffing group.
Finance and Purchasing - Special Assessment				100.0%		Units which require finance support beyond normal payroll, payables and receivables processing, purchasing services, grant tracking, etc. have special assessment.
Human Resources	0.00 FTE (including ongoing te	70.63	0.00	90.7%	0.00	FY2011 budget of HR staffing and materials cost
Board of Commissioners	0.00 FTE (including ongoing temps)	53.43	0.00	97.2%	0.00	FY2011 budget - 25% of BoCC staffing and materials cost is allocated
Facilities and Maintenance % building						Based on FY2010 budget. County Courthouse - 1 maint FTE + materials (including utilities) & capital expenses. 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%	41,494.20	0.00	81.1%	0.00	
Justice	Sq Ft			89.8%		
County Counsel	0.0% actual % time SH			93.3%	0.00	Based on hours worked from Mar 1 2010 to Dec 31 2010 and FY2011 budgeted sal.
	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	
Avr Monthly cost			0.00	Annual Cost		0.00
						Total allocated: 1,955,773
						% of Total 0.0%

* Allocations are based on budget or estimates. Actual costs vary from budget so we "true up" the allocation. The percentage is actuals to budget for the costs included in that particular allocated group in FY2010.

Emergency Management - General Fund 100-44

Columbia County Department of Emergency Management (herein known as "The Department") is the coordinating entity for countywide emergency preparedness, response and recovery. Program aspects include plan development, training of responders and citizens, exercise drills, grant acquisition and management, coordination of information and resources during major emergencies, and recovery program administration.

The Department has an oversight advisory board known as the Homeland Security and Emergency Management Commission (HSEMC), which makes plan and policy recommendations for the department to the Board of County Commissioners. There are three (3) full-time permanent staff positions: Director, HSEMC Coordinator (a position funded through a County partnership with various cities and districts around Columbia County), and a Portland Urban Area Security Initiative (UASI) Coordinator, who works on local implementation of regional UASI Homeland Security grant projects and has personnel costs reimbursed to the County by the City of Portland.

FY 2011-12 Highlights and Changes

The Department will enter FY2011-12 with some challenges. The HSEMC Coordinator position is being budgeted for part-time, as the number of funding parties around the county has dwindled. If the funding comes back during the year, permission to make this position full-time again or look at having two (2) part-time employees may be requested. It is the intention of The Department to retain this position as much and as long as possible.

The new Emergency Operations Center (EOC) project has been delayed a bit by state and federal agency requirements for paperwork. The operation will be largely funded by a federal grant and will be located near Columbia 9-1-1 Communications District on McNulty Way. It is not anticipated that the facility will be completed in FY 2011-12, but hopefully soon into the next fiscal year following. The Board of County Commissioners has authorized some funding for the project in order to cover the 25% grant cost-match requirement. This project will require time from The Department to carry out.

Some changes are reviewed below:

Revenues

- The estimate for HSEMC revenue, which comes from cities and districts around Columbia County to provide cost-share for the HSEMC Coordinator position, has been lowered from the previous year to reflect the trend that is causing this position to become part-time.
- Revenues for the Pre-Disaster Mitigation (PDM) have been removed as this grant has been closed.

- Revenues for the State Homeland Security Program (SHSP) Grant are placed in the budget in the event that awards are received. This is a competitive grant and there are no guarantees that we will get any money from it.
- Revenue for the EOC grant has been adjusted, with little being used in the current fiscal year because there is no grant contract for the money currently.

Expenditures

- The HSEMC Coordinator position has been changed to reflect a 18-hour/week part-time employee.
- A new line-item for vehicle maintenance has been added since a car was donated to The Department during the current fiscal year. Funding for the line-item was taken out of the Director's Mileage line-item.
- The UASI Coordinator position will see a scheduled step increase as well as a pay bump from being approved to move to a 40-hour work week (UASI pay is reimbursed by City of Portland).
- Training Exercise funds have been added to cover disaster drill costs.
- Costs for the Community Alert Network are expected to go up, so a 25% increase was budgeted. This system is operated by Columbia 9-1-1 Communications District and funds the reverse 9-1-1 phone notification system in Columbia County. The Department is an authorized user of the system and has used it in the past to notify citizens of major emergencies, such as weather and natural hazard events.

FY 2010-11 Accomplishments

The Department has made progress in various aspects of emergency preparedness over the past year. Part of that success is rooted in the HSEMC's growth and the Department's public outreach efforts. Here are some of the highlights:

- Held citizen preparedness talks in every town in the County (except Prescott) and reached out to businesses around the county with preparedness training and pre-incident planning information.
- Acquired approximately \$80,000 in Homeland Security funds for generators for local agencies and planning and training dollars for Citizen Corps disaster teams.
- Provided oversight and management of thousands of dollars of UASI funding through the Department's UASI Coordinator position.
- Assisted several agencies with emergency operations plans, from the City of Vernonia to

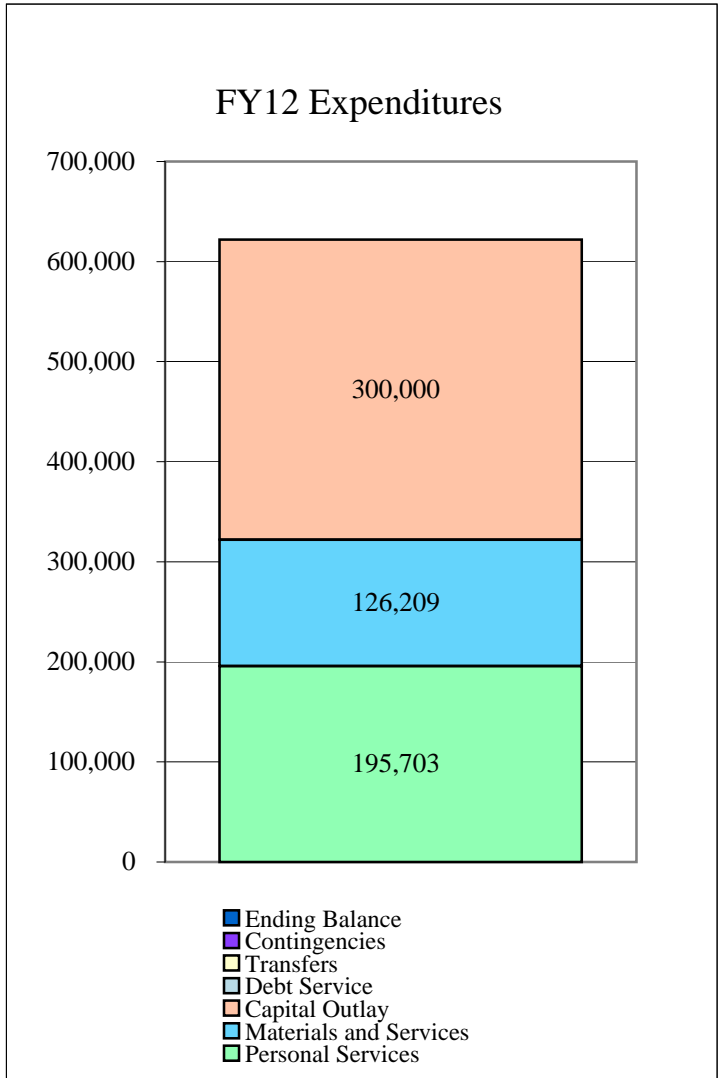
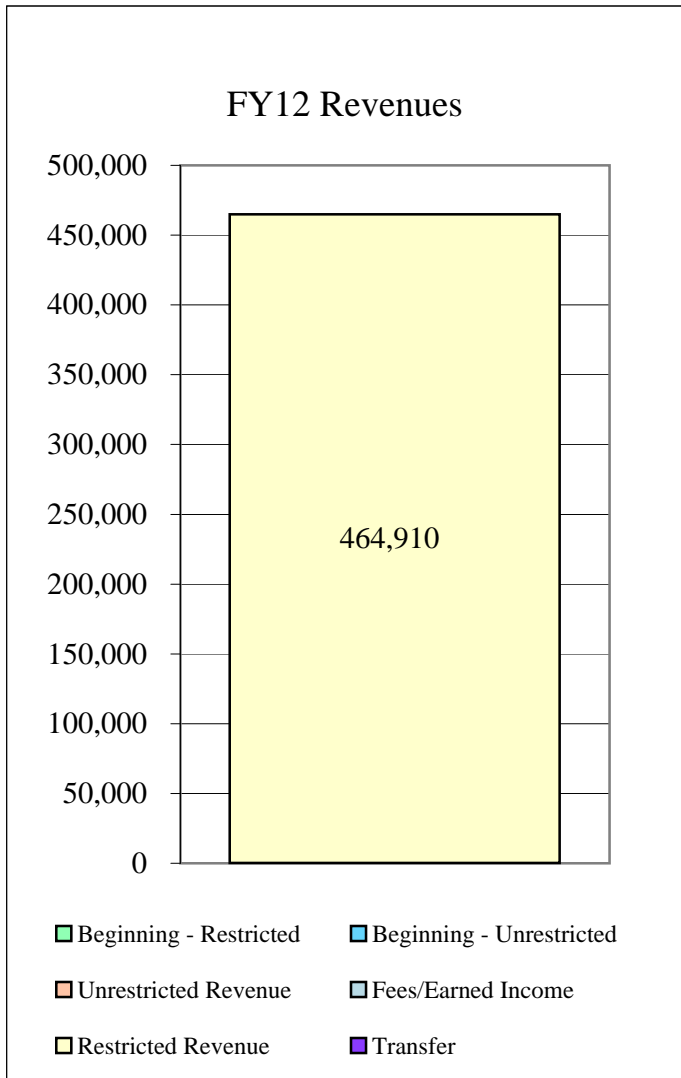
several of the school districts .

- Worked on various exercise drills around the County, including two with a major South County industrial facility (Dyno Nobel).
- Assisted agencies with a variety of public and private grant programs, such as a Department of Education School Emergency Management grant.
- Worked on the readiness of our alternate EOC locations at the Sheriff's Office and the County Roads Office.
- Arranged or provided training throughout Columbia County on topics such as incident command, shelter management, volunteer management, flood-fight planning, post-earthquake building evaluation, and more.
- Focused on hazardous materials planning by working with local businesses involved in manufacturing or using hazardous gases and chemicals.
- Worked with County departments on a number of internal emergency plans, from a new facility response plan to a continuity of an operations plan (which is now being rolled out to the cities).
- Assisted the Board of County Commissioners in the oversight of the Vernonia recovery process, which will continue into the next fiscal year.

100 General Fund

Dept: 44 Emergency Management

	FY12 Initial Budget	FY11 Year End Projection	FY11 YTD Jan2011	FY11 Adopted Budget	Change FY11 to FY12 Budget	FY10 Actual	FY09 Actual
Revenue Summary:							
Beginning - Restricted	0	0	0	0	0.0%	0	0
Beginning - Unrestricted	0	0	0	0	0.0%	0	0
Unrestricted Revenue	0	0	0	0	0.0%	0	0
Fees/Earned Income	0	0	0	0	0.0%	0	0
Restricted Revenue	464,910	308,353	214,353	886,000	-47.5%	641,917	262,210
Transfer	0	0	0	0	0.0%	0	0
Total	464,910	308,353	214,353	886,000	-47.5%	641,917	262,210
Expense Summary:							
Personal Services	195,703	229,807	134,054	247,380	-20.9%	189,427	216,223
Materials and Services	126,209	205,808	158,025	305,460	-58.7%	516,578	161,862
Capital Outlay	300,000	9,600	1,600	500,000	-40.0%	0	0
Debt Service	0	0	0	0	0.0%	0	0
Transfers	0	0	0	0	0.0%	0	0
Contingencies	0	0	0	0	0.0%	0	0
Ending Balance	0	0	0	0	0.0%	0	0
Total	621,912	445,215	293,679	1,052,840	-40.9%	706,005	378,084
FY Net Revenue	(157,002)	(136,862)	(79,327)	(166,840)	-5.9%	(64,088)	(115,875)
Cumulative Net Revenue	(157,002)	(136,862)	(79,327)	(166,840)	-5.9%	(64,088)	(115,875)
Full Time Equivalents	2.28			3.00			



2009 Actual	2010 Actual	2011 Adopted	2011 YTD Apr 15	Account	Description	2012 FTE	2012 Requested	2012 Proposed	2012 Approved	2012 Adopted
				44	Emergency Services					
				R3	Designated - Specific Purpose					
0.00	0.00	0.00	566.80	00-3100	Refund of Expenses		0.00	0.00	0.00	0.00
32,624.87	307,651.50	180,000.00	103,873.63	00-3561	PDM Grant		0.00	0.00	0.00	0.00
0.00	71,118.00	20,000.00	1,751.00	00-3562	SHSP Grant (State grant)		20,000.00	20,000.00	0.00	0.00
0.00	12,296.15	0.00	0.00	00-3670	Misc Revenue-Emerg Services		0.00	0.00	0.00	0.00
69,832.00	160,327.88	60,000.00	57,793.48	00-3675	EMPG-State Police		60,000.00	60,000.00	0.00	0.00
0.00	0.00	0.00	474.60	00-3677	EM-Other Grants		0.00	0.00	0.00	0.00
14,042.04	1,920.00	0.00	0.00	00-3690	UASI grants (federal)		0.00	0.00	0.00	0.00
0.00	0.00	500,000.00	0.00	00-3852	OEM FEMA - EOC		274,000.00	274,000.00	0.00	0.00
0.00	0.00	0.00	160.33	01-3100	Refund of Expenses		0.00	0.00	0.00	0.00
54,544.00	40,908.00	50,000.00	53,022.00	01-3250	HSEMC Revenue		30,000.00	30,000.00	0.00	0.00
91,166.59	47,695.08	76,000.00	41,948.24	02-3690	UASI Grants (federal)		88,005.48	80,910.18	0.00	0.00
262,209.50	641,916.61	886,000.00	259,590.08		Designated - Specific Purpose Totals:		472,005.48	464,910.18	0.00	0.00
262,209.50	641,916.61	886,000.00	259,590.08		Revenue Total:		472,005.48	464,910.18	0.00	0.00

				E1	Personal Services					
68,100.00	65,431.23	57,933.53	46,374.00	00-4001	Personnel		0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	00-4002	EM Director	0.90	64,423.57	57,662.17	0.00	0.00
0.00	0.00	0.00	148.88	00-4090	Overtime		0.00	0.00	0.00	0.00
13,557.67	9,837.82	8,927.00	6,724.26	00-4101	PERS		11,947.36	11,035.91	0.00	0.00
5,208.15	5,005.47	4,633.00	3,433.91	00-4102	FICA Tax		4,928.40	4,411.16	0.00	0.00
245.60	277.62	175.00	292.35	00-4103	Workers' Compensation Ins.		163.57	152.52	0.00	0.00
6,716.99	9,623.21	15,966.00	13,215.36	00-4104	Insurance Benefits		17,580.83	16,885.61	0.00	0.00
0.00	0.00	15,000.00	11,408.00	00-4106	Unemployment Expense		1,256.42	960.70	0.00	0.00
0.00	0.00	0.00	0.00	00-4110	Flood Overtime		0.00	0.00	0.00	0.00
42,500.17	21,930.51	43,991.00	33,777.32	01-4001	HSEM Coordinator		0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	01-4021	EM Coordinator	0.48	22,068.31	21,916.86	0.00	0.00
2,892.46	2,890.16	6,744.00	2,168.48	01-4101	PERS		3,754.92	3,859.32	0.00	0.00
3,251.28	1,677.68	3,365.00	2,460.83	01-4102	FICA Tax		1,688.23	1,676.64	0.00	0.00
26.49	11.03	133.00	34.11	01-4103	Workers' Compensation Ins		62.29	62.04	0.00	0.00
4,902.25	5,262.11	18,719.00	5,653.53	01-4104	Insurance Benefits		0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	01-4106	Unemployment Expense		430.39	365.15	0.00	0.00

2009 Actual	2010 Actual	2011 Adopted	2011 YTD Apr 15	Account	Description	2012 FTE	2012 Requested	2012 Proposed	2012 Approved	2012 Adopted
42,524.31	42,356.03	45,790.00	33,663.32	02-4001	UASI Coordinator		0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	02-4021	UASI Grant Coord.	0.90	51,162.75	46,079.89	0.00	0.00
0.00	0.00	0.00	0.00	02-4090	Overtime		0.00	0.00	0.00	0.00
8,245.51	6,608.09	7,020.00	5,606.87	02-4101	PERS		8,705.35	8,114.16	0.00	0.00
3,253.08	3,240.26	3,503.00	2,575.24	02-4102	FICA Tax		3,913.95	3,525.11	0.00	0.00
29.37	25.88	133.00	33.15	02-4103	Worker's Compensation Ins.		141.89	133.58	0.00	0.00
14,769.45	15,250.19	15,347.00	14,245.04	02-4104	Insurance Benefits		18,888.74	18,094.71	0.00	0.00
0.00	0.00	0.00	0.00	02-4106	Unemployment Insurance		997.80	767.73	0.00	0.00
216,222.78	189,427.29	247,379.53	181,814.65		Personal Services Totals:	2.28	212,114.77	195,703.26	0.00	0.00
Emergency Services				E2	Materials and Services					
1,391.39	707.65	700.00	536.26	00-4310	Telephone		700.00	700.00	0.00	0.00
64.20	0.00	0.00	0.00	00-4312	Paging Services		0.00	0.00	0.00	0.00
136.94	248.62	300.00	198.86	00-4320	Postage		400.00	400.00	0.00	0.00
1,030.85	1,211.10	1,500.00	519.53	00-4321	Office Supplies		1,500.00	1,000.00	0.00	0.00
521.08	1,663.95	1,900.00	1,172.66	00-4322	Copier Maintenance		1,207.00	1,207.00	0.00	0.00
1,094.86	1,418.67	1,000.00	49.23	00-4323	EOC Materials		1,000.00	500.00	0.00	0.00
0.00	0.00	0.00	0.00	00-4324	Radio Maintenance		0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	00-4325	Computer Maintenance		0.00	0.00	0.00	0.00
11,678.00	36,729.96	85,294.14	71,078.50	00-4593	Administrative Allocation		90,107.14	90,107.14	0.00	0.00
629.56	880.50	0.00	0.00	00-4701	Publishing & Advertising		600.00	0.00	0.00	0.00
5,150.94	2,603.78	3,000.00	1,708.30	00-4710	Mileage		1,000.00	1,000.00	0.00	0.00
0.00	0.00	0.00	0.00	00-4715	Auto Expense		2,500.00	1,500.00	0.00	0.00
379.46	623.06	2,500.00	1,437.06	00-4720	Conferences and Training		2,500.00	2,500.00	0.00	0.00
209.88	0.00	0.00	0.00	00-4726	Incident Supplies 2007-2726		0.00	0.00	0.00	0.00
200.00	200.00	450.00	470.00	00-4730	Membership Dues		400.00	400.00	0.00	0.00
80.00	389.04	0.00	14.57	00-4740	Training Exercise		1,000.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	00-4741	Training Exercise-TopOff		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
32,624.87	307,651.50	180,000.00	103,873.63	00-4760	PDM Grant		0.00	0.00	0.00	0.00
2,940.00	(276.00)	1,200.00	1,194.00	00-4761	Community Alert Network Suppor		1,500.00	1,100.00	0.00	0.00
0.00	73,037.82	20,000.00	1,751.17	00-4762	SHSP Grant Expense		20,000.00	20,000.00	0.00	0.00
0.00	0.00	0.00	0.00	00-4820	OEM FEMA		0.00	0.00	0.00	0.00
2,390.75	0.00	0.00	0.00	00-4841	Contract Temp Help		0.00	0.00	0.00	0.00

2009 Actual	2010 Actual	2011 Adopted	2011 YTD Apr 15	Account	Description	2012 FTE	2012 Requested	2012 Proposed	2012 Approved	2012 Adopted
53.45	241.80	0.00	0.00	01-4310	Telephone		0.00	0.00	0.00	0.00
908.46	54.99	500.00	235.00	01-4321	Office Supplies		500.00	500.00	0.00	0.00
224.92	0.00	500.00	382.76	01-4323	EOC Materials		0.00	0.00	0.00	0.00
7,786.00	36,729.96	0.00	0.00	01-4593	Admin Allocation		0.00	0.00	0.00	0.00
995.03	153.10	1,500.00	658.94	01-4710	Mileage		1,000.00	1,000.00	0.00	0.00
1,436.75	493.77	0.00	0.00	01-4720	Conferences & Training		0.00	0.00	0.00	0.00
0.00	100.00	100.00	100.00	01-4730	Membership Dues		100.00	100.00	0.00	0.00
108.85	48.85	1,000.00	40.10	01-4740	Training Exercise		0.00	0.00	0.00	0.00
0.00	7,364.82	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	02-4310	Telephone Expense		0.00	0.00	0.00	0.00
3,621.75	104.28	0.00	0.00	02-4321	Office Supplies		0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	02-4322	Copier Maintenance		595.00	595.00	0.00	0.00
400.00	0.00	0.00	0.00	02-4325	Computer Maintenance		0.00	0.00	0.00	0.00
11,678.00	36,729.96	0.00	0.00	02-4593	Administrative Allocation		0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	02-4701	Publishing and Advertising		0.00	0.00	0.00	0.00
3,581.45	1,589.62	3,500.00	-215.78	02-4710	Mileage		3,500.00	3,500.00	0.00	0.00
3,994.76	1,980.48	0.00	11.40	02-4720	Conferences and Training		0.00	0.00	0.00	0.00
0.00	100.00	0.00	0.00	02-4730	Membership Dues		100.00	100.00	0.00	0.00
31,045.93	0.00	0.00	199.00	02-4740	Training Exercise		0.00	0.00	0.00	0.00
35,503.38	3,796.45	516.00	3,197.62	02-4742	UASI Grant Expense		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
161,861.51	516,577.73	305,460.14	188,612.81		Materials and Services Totals:		130,209.14	126,209.14	0.00	0.00
				E3	Capital Outlay					
0.00	0.00	500,000.00	1,600.00	00-5020	Bldg Construction OEM/FEMA		300,000.00	300,000.00	0.00	0.00
0.00	0.00	500,000.00	1,600.00		Capital Outlay Totals:		300,000.00	300,000.00	0.00	0.00
378,084.29	706,005.02	1,052,839.67	372,027.46		Expenditure Total:		642,323.91	621,912.40	0.00	0.00
(115,874.79)	(64,088.41)	(166,839.67)	(112,437.38)		Emergency Services Totals:	2.28	(170,318.43)	(157,002.22)	0.00	0.00

FY2011-2012 Administrative Allocation

General Fund **Emergency Services**

Support Function/Item	No. of Units	Cost/unit/mo	Monthly Cost	"True up" factor*	Annual Cost	Notes	
Telephone (landlines)	13.00 landlines	12.82	166.67	83.1%	1,662.95	FY2011 estimate of landline phone cost (purchasing costs now in Finance and Purchasing)	
Info Tech	25.00 workstations	128.81	3,220.35	91.9%	35,514.56	FY2011 budget of IT staffing, materials and capital expenditures cost	
Finance and Purchasing	3.00 FTE (including ongoing temps)	360.72	1,082.17	92.2%	11,744.03	FY2010 4.4 staff (minus staffing included in special assessment), audit, supplies, non-specific postage, various 100-45 costs. General Fund has higher unit cost to include liability insurance, unemployment & VEBA for this staffing group.	
Finance and Purchasing - Special Assessment				100.0%		Units which require finance support beyond normal payroll, payables and receivables processing, purchasing services, grant tracking, etc. have special assessment.	
Human Resources	3.00 FTE (including ongoing temps)	70.63	211.90	90.7%	2,306.50	FY2011 budget of HR staffing and materials cost	
Board of Commissioners	3.00 FTE (including ongoing temps)	53.43	160.28	97.2%	1,869.45	FY2011 budget - 25% of BoCC staffing and materials cost is allocated	
Facilities and Maintenance % building						Based on FY2010 budget. County Courthouse - 1 maint FTE + materials (including utilities) & capital expenses. 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	8.4%	41,494.20	3,470.54	81.1%		33,793.33
Justice	Sq Ft				89.8%		
County Counsel	2.0% actual % time SH					2,724.37	Based on hours worked from Mar 1 2010 to Dec 31 2010 and FY2011 budgeted sal.
	0.0% actual % time RM					0.00	
	0.2% actual % time CZ					166.85	
	0.0% actual % time JK					0.00	
	Annual Materials Cost			348.54			
Avr Monthly cost			7,508.93	Annual Cost		90,107.14	Total allocated: 1,955,773
							% of Total 4.6%

* Allocations are based on budget or estimates. Actual costs vary from budget so we "true up" the allocation. The percentage is actuals to budget for the costs included in that particular allocated group in FY2010.

Finance, Payroll and Purchasing - General Fund 100-45

This department carries out functions mandated by Oregon law as well as federal tax and labor law. This group is also held to standards set out by the Government Accounting Standards Board (GASB) and fiscal contractual requirements resulting from over \$10 million in grants from multiple federal and state agencies as well as small private donors. 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 2011-2012 Highlights and Significant Changes

Our current staffing capacity goes from 5.5 to 4.05 full time equivalents in FY12 due to the retirement of the purchasing coordinator, the hiring freeze for open positions and the 10% furlough. The impact of losing over 25% of our staffing capacity in the context of a work environment that is already stretched too thin with regard to meeting all the needs and expectations of the department is difficult to contemplate or lay out in specifics at this stage.

In order to minimize the increased financial risk that the County is taking on by cutting back on its financial services capacity, the following measures are being taken to free up staff time for more technical aspects of fiscal services duties:

- Decentralize some tasks to departments, primarily in area of purchasing
- Let the accounting software do more of the heavy lifting by reducing the number of concurrent tracking methods and workaround utilized throughout County operations
- Increase ability for data entry into accounting system at the initial transaction point
- Implement wherever possible direct download/upload of financial data from computer systems across the County
- Create reports and other tools to facilitate more self service for managers to pull financial information
- Process retooling to clarify roles, reduce steps and otherwise improve efficiency in all areas of responsibility listed in opening paragraph
- Complete cash handling standards project
- Create conditions that allow for vendors and insurance brokers to interact more efficiently with the County
- Offer staff orientation and training to support these new "rules of the road"

These efforts are long term in nature; we expect some progress to be made in all of these areas in the upcoming year but by no means do we expect to complete all these systems changes in the next year. In order to give us the best possibility of making real progress during this transition to reduced capacity in our fiscal program, the County has applied for a RARE student intern to support in the above tasks. In addition, a small budget to pay for data bridge enhancements has made it into the proposed budget.

The most significant change in duties for next year is in the area of purchasing. While some of the duties of the purchasing coordinator will stay and be distributed to remaining department staff (mail; general liability insurance; blanket, department and contract purchase order processing; vendor, contract, vehicle registration and IGA file maintenance; fixed asset tracking; supply closet and select other centralized purchases), the majority of duties will be decentralized (utility, photocopier, fuel and phone billing coding; usage tracking for same; vehicle registration; courthouse janitorial services; state purchasing) and others will be eliminated (Request for Proposal support, troubleshooting ordering needs, state purchasing and procurement association membership).

Next year we expect to continue the process of working with Human Resources and the various collective bargaining units to institute more uniform payroll processing methodologies which will yield both much-needed efficiencies but also more accurate and transparent payroll data for employees and managers. A similar effort with County Counsel office to simplify to the extent possible procurement rules and implement a more decentralized purchasing authorization scheme will be pursued in order to improve internal controls, clarify processes for county wide staff and reduce need for centralized support of purchasing and procurement tasks for both Finance and Counsel.

We also continue to budget for training and conferences for staff because we will come to 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.

Finally, we expect to conclude the on-boarding of our newest Accounting Clerk early in FY12 which will mean that our strategic goal of providing stronger staff support for grants tracking and compliance will be moving in the right direction despite the overall contraction of staffing levels.

FY 2010-2011 Accomplishments

The Finance, Payroll and Purchasing staff handled several new projects, in addition to its workaday routines:

- Significant improvements to payroll software set up and employee set up changes have been implemented resulting in stronger data and more efficient processing
- Additional non-routine payroll items were managed including special pays and calculations required due to a new Collective Bargaining Agreement, wage freeze administration, furlough tracking and processing and deferred cola adjustments
- January 2011 saw an accounting software version upgrade
- Time and energy was put into the chart change project in the fall and winter but the software company was not been able to demonstrate a clean conversion so the project was put on hold
- Purchase Orders module of the accounting software was implemented
- In the spring of 2011, analysis of financing needs for the courthouse systems improvement project was undertaken and an RFQ process for a loan was undertaken and ultimately loan proceeds were received in April
- Closing loan documents for the Columbia County Development Agency projects

- Participation in and support of the Risk Management Committee's RFP and selection of general liability and health insurance brokers was carried out also in the spring of 2011
- A county-wide analysis of cash handling norms was undertaken at the end of the fiscal year as preparation for implementing more standardized cash handling norms that result in improved protection of both county employees but also county assets
- GASB 54 implementation tasks including establishing a policy, making required changes to fund balance account tracking and carrying out an analysis and documentation project on every revenue account existing on county books
- Transition plan and implementation plan due to purchasing coordinator retirement and position elimination
- Budget document expansion in order to be more consistent with Government Finance Officer Association guidance

The Finance, Payroll and Purchasing on-going work included:

- Federal and state grant work has been carried out with time dedicated to the portfolio of projects and grants associated with the Unmet Needs Committee and Vernonia's flood recovery efforts; the portfolio of grants associated with the Transit Program; various ARRA projects including Department of Energy and Department of Justice grants; support of Child Support, Veterans, Marine Patrol, Victims Assistance and other programs receiving state funding.
- FY10 Audit work was completed resulting in an unqualified opinion; a task which included unexpected complexities arising from a blended component unit which required additional time and work on the part of County staff
- FY12 Budgeting process was conducted; a task which has required particularly difficult decisions given the current financial realities of the County
- Processing an average of 500 checks per month
- Twelve end of month payrolls, twelve mid-month draws, twelve reconciliations of all benefit vendor bills and withholding accounts were processed
- The annual tasks of supporting the open enrollment process for former employees, assuring all open enrollment choices were accurately recorded, updating all system-wide colas, workers comp audit, renewal of veba contributions, PERS annual reconciliation were carried out in July and August
- Payroll updates to process step increases, employee elections, qualifying events, new hires and separations and quarterly tax and unemployment were filed
- Bank reconciliation and monthly financial report production processes were strengthened in the year

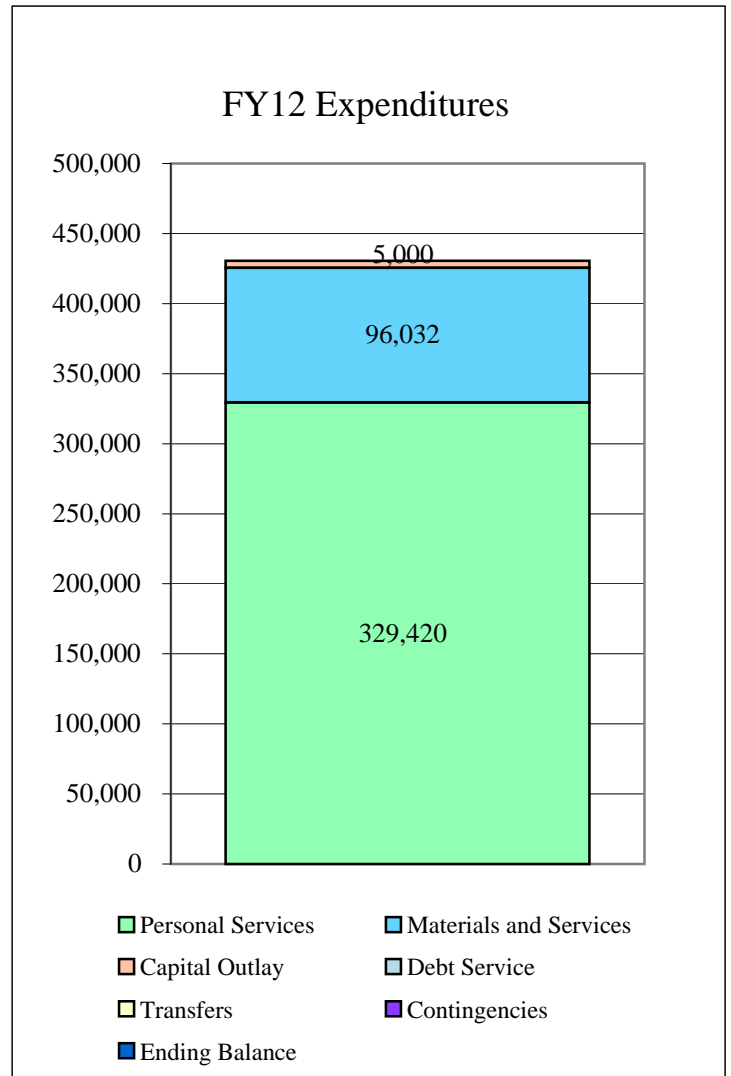
In the fiscal year that is closing, this Department has seen several significant staffing changes:

- In October of 2010, a new payroll and accounting administrator was hired and the tax and grant administrator position was established
- In February of 2011, a half time accounting clerk role was added to the team
- In order to bridge staffing hires and a maternity leave, the department relied on temporary help for many months during the fiscal year

100 General Fund

Dept: 45 Treasurer

	FY12 Initial Budget	FY11 Year End Projection	FY11 YTD Jan2011	FY11 Adopted Budget	Change FY11 to FY12 Budget	FY10 Actual	FY09 Actual
Revenue Summary:							
Beginning - Restricted	0	0	0	0	0.0%	0	0
Beginning - Unrestricted	0	0	0	0	0.0%	0	0
Unrestricted Revenue	0	0	0	0	0.0%	0	0
Fees/Earned Income	0	0	0	0	0.0%	0	0
Restricted Revenue	0	0	0	0	0.0%	0	0
Transfer	0	0	0	0	0.0%	0	0
Total	0	0	0	0	0.0%	0	0
Expense Summary:							
Personal Services	329,420	351,613	183,613	394,939	-16.6%	212,651	163,396
Materials and Services	96,032	104,019	71,507	82,005	17.1%	169,869	191,681
Capital Outlay	5,000	0	0	0	0.0%	18,824	8,103
Debt Service	0	0	0	0	0.0%	0	2,605
Transfers	0	0	0	0	0.0%	0	0
Contingencies	0	0	0	0	0.0%	0	0
Ending Balance	0	0	0	0	0.0%	0	0
Total	430,453	455,632	255,120	476,944	-9.7%	401,344	365,784
FY Net Revenue	(430,453)	(455,632)	(255,120)	(476,944)	-9.7%	(401,344)	(365,784)
Cumulative Net Revenue	(430,453)	(455,632)	(255,120)	(476,944)	-9.7%	(401,344)	(365,784)
Full Time Equivalent	4.05			4.95			



2009 Actual	2010 Actual	2011 Adopted	2011 YTD Apr 15	Account	Description	2012 FTE	2012 Requested	2012 Proposed	2012 Approved	2012 Adopted
				45	Finance/Purchasing/PR					
				E1	Personal Services					
103,327.23	139,554.78	248,204.18	166,178.29	00-4001	Personnel		0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	00-4002	Director, Finance and Taxation	0.72	74,588.96	66,724.37	0.00	0.00
0.00	0.00	0.00	0.00	00-4013	Finance Administrator	1.35	71,825.94	64,263.78	0.00	0.00
0.00	0.00	0.00	0.00	00-4021	Purchasing Coordinator	0.00	51,117.03	0.00	0.00	0.00
0.00	0.00	0.00	0.00	00-4050	Accountant I	0.77	36,009.55	32,202.20	0.00	0.00
0.00	0.00	0.00	0.00	00-4057	Accounting Clerk I	1.22	38,241.25	34,223.18	0.00	0.00
0.00	0.00	0.00	0.00	00-4085	PT Help		2,000.00	0.00	0.00	0.00
30.80	212.59	2,000.00	1,989.04	00-4090	Overtime		2,000.00	0.00	0.00	0.00
20,578.68	17,350.34	38,271.14	20,788.77	00-4101	PERS		47,799.46	35,122.52	0.00	0.00
7,802.93	10,656.48	19,461.88	12,581.58	00-4102	FICA Tax		21,097.38	15,102.14	0.00	0.00
149.87	182.40	525.00	677.53	00-4103	Worker's Compensation		759.57	576.84	0.00	0.00
31,506.31	44,694.31	86,476.68	61,355.27	00-4104	Insurance Benefits		98,787.01	77,916.30	0.00	0.00
0.00	0.00	0.00	0.00	00-4106	unemployment		5,378.45	3,289.06	0.00	0.00
163,395.82	212,650.90	394,938.88	263,570.48		Personal Services Totals:	4.06	449,604.60	329,420.39	0.00	0.00
				E2	Materials and Services					
0.00	2,744.97	512.50	558.52	00-4322	Copier Maintenance		800.00	800.00	0.00	0.00
5,482.22	2,287.12	12,793.00	7,700.92	00-4520	Accounting Software		9,000.00	10,000.00	0.00	0.00
527.99	585.98	3,000.00	1,554.66	00-4522	Small Equipment		3,000.00	3,000.00	0.00	0.00
781.77	462.40	1,200.00	479.39	00-4710	Mileage		1,500.00	1,500.00	0.00	0.00
1,684.45	1,404.20	3,496.00	1,148.50	00-4720	Conferences and Training		3,500.00	3,500.00	0.00	0.00
590.00	(498.12)	600.00	690.00	00-4730	Membership Dues		900.00	900.00	0.00	0.00
0.00	0.00	3,375.00	36,120.21	00-4841	Contract Temp Services		25,000.00	25,000.00	0.00	0.00
46,064.43	46,074.34	0.00	0.00	01-4511	Electricity		0.00	0.00	0.00	0.00
51,147.07	30,259.03	0.00	0.00	01-4512	Natural Gas		0.00	0.00	0.00	0.00
4,505.49	4,659.86	0.00	0.00	01-4513	Water		0.00	0.00	0.00	0.00
3,905.50	4,569.65	0.00	0.00	01-4514	Garbage Service		0.00	0.00	0.00	0.00
1,162.71	9,320.59	8,756.00	9,094.96	01-4705	Bank Charges/Analysis Srvc Chg		9,500.00	9,500.00	0.00	0.00

2009 Actual	2010 Actual	2011 Adopted	2011 YTD Apr 15	Account	Description	2012 FTE	2012 Requested	2012 Proposed	2012 Approved	2012 Adopted
43,182.65	33,429.13	0.00	0.00	02-4310	Telephone		0.00	0.00	0.00	0.00
23.53	0.00	0.00	0.00	02-4311	Cellular Phones		0.00	0.00	0.00	0.00
23,993.24	28,140.81	29,772.34	22,914.44	02-4321	Office Supplies		30,000.00	28,332.44	0.00	0.00
0.00	29.04	0.00	0.00	02-4322	Copy Mach Maint & Supplies		0.00	0.00	0.00	0.00
0.00	1,073.11	1,000.00	312.95	02-4323	Machine Repair and Maint		1,500.00	1,000.00	0.00	0.00
3,693.22	1,814.93	3,000.00	1,183.68	02-4325	Print Shop Supplies		5,000.00	3,500.00	0.00	0.00
2,488.94	1,577.51	2,500.00	963.94	02-4518	First Aid/ Safety		0.00	0.00	0.00	0.00
2,447.30	1,934.66	12,000.00	3,979.71	02-4522	Small Equipment		12,000.00	9,000.00	0.00	0.00
191,680.51	169,869.21	82,004.84	86,701.88		Materials and Services Totals:		101,700.00	96,032.44	0.00	0.00
				E3	Capital Outlay					
7,200.00	14,607.00	0.00	0.00	00-5011	Computer System-Accounting		80,000.00	0.00	0.00	0.00
903.36	4,217.19	0.00	0.00	02-5011	Office Equipment		5,000.00	5,000.00	0.00	0.00
8,103.36	18,824.19	0.00	0.00		Capital Outlay Totals:		85,000.00	5,000.00	0.00	0.00
				E4	Debt Service					
2,604.64	0.00	0.00	0.00	00-6010	Energy Loan - ODOE		0.00	0.00	0.00	0.00
2,604.64	0.00	0.00	0.00		Debt Service Totals:		0.00	0.00	0.00	0.00
365,784.33	401,344.30	476,943.72	350,272.36		Expenditure Total:		636,304.60	430,452.83	0.00	0.00
(365,784.33)	(401,344.30)	(476,943.72)	(350,272.36)		Finance/Purchasing/PR Totals:	4.06	(636,304.60)	(430,452.83)	0.00	0.00

FY2011-2012 Administrative Allocation

General Fund **Finance and Purchasing**

Support Function/Item	No. of Units	Cost/unit/mo	Monthly Cost	"True up" factor*	Annual Cost	Notes	
Telephone (landlines)	7.00 landlines	12.82	89.74	83.1%	895.44	FY2011 estimate of landline phone cost (purchasing costs now in Finance and Purchasing)	
Info Tech	5.00 workstations	128.81	644.07	91.9%	7,102.91	FY2011 budget of IT staffing, materials and capital expenditures cost	
Finance and Purchasing	5.00 FTE (including ongoing temps)	360.72	1,803.62	92.2%	19,573.38	FY2010 4.4 staff (minus staffing included in special assessment), audit, supplies, non-specific postage, various 100-45 costs. General Fund has higher unit cost to include liability insurance, unemployment & VEBA for this staffing group.	
Finance and Purchasing - Special Assessment				100.0%		Units which require finance support beyond normal payroll, payables and receivables processing, purchasing services, grant tracking, etc. have special assessment.	
Human Resources	5.00 FTE (including ongoing temps)	70.63	353.17	90.7%	3,844.16	FY2011 budget of HR staffing and materials cost	
Board of Commissioners	5.00 FTE (including ongoing temps)	53.43	267.14	97.2%	3,115.75	FY2011 budget - 25% of BoCC staffing and materials cost is allocated	
Facilities and Maintenance % building						Based on FY2010 budget. County Courthouse - 1 maint FTE + materials (including utilities) & capital expenses. 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	2.6%	41,494.20	1,076.64	81.1%		10,483.50
Justice	Sq Ft				89.8%		
County Counsel	1.0% actual % time SH			93.3%	1,362.18	Based on hours worked from Mar 1 2010 to Dec 31 2010 and FY2011 budgeted sal.	
	0.0% actual % time RM				0.00		
	1.0% actual % time CZ				834.26		
	0.0% actual % time JK				0.00		
Annual Materials Cost			264.78	246.98	2,443.43		
Avr Monthly cost			3,954.88	Annual Cost		47,458.56	
						Total allocated: 1,955,773	
						% of Total 2.4%	

* Allocations are based on budget or estimates. Actual costs vary from budget so we "true up" the allocation. The percentage is actuals to budget for the costs included in that particular allocated group in FY2010.

LAND DEVELOPMENT SERVICES DEPARTMENT

FY 2012 BUDGET NARRATIVE

The Land Development Services Department administers the Land Use Planning, Building Code, On-Site Wastewater, Facilities Maintenance, Solid Waste, Code Enforcement and Surface Mining Depletion Fee programs. Among these programs, the Land Use Planning and Solid Waste programs are mandated by the State of Oregon.

FY 2012 ORGANIZATIONAL CHART/STAFFING..... Page 2

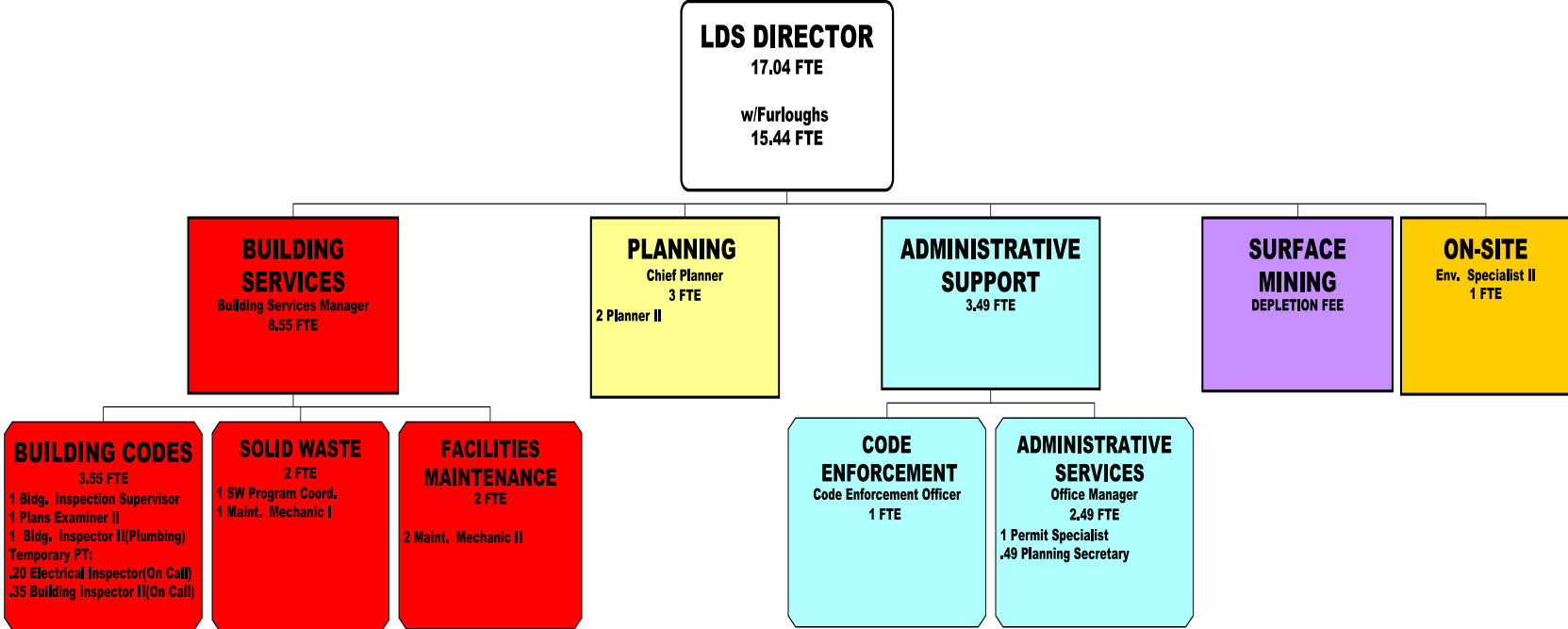
GENERAL FUND(100-49)..... Page 3

SOLID WASTE FUND(207)..... Page 5

BUILDING FUND(217)..... Page 6

LAND DEVELOPMENT SERVICES DEPARTMENT

FY 2012 PROPOSED BUDGET



RAL FUND-100-49 8.5 FTE

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

FY 2012 Highlights and Significant Changes

ADMINISTRATIVE SUPPORT 2.49 FTE

Basic Functions: The Administrative Support staff provides clerical, office support to all programs, divisions, advisory committees, Commissions, professional staff and 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 support to the General Fund programs. Office Manager, Permit Specialist and .49 FTE Plng.Secretary.
- 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 low levels of land use permit, building and on-site permit activity due to the economic recession.

PLANNING 3 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 2011 staff levels. Planning Manager and 2 Planner IIs.
- **Current Planning:**
 - Land Use Permit activity has shown a slight increase over FY 2011 levels but is still expected to lag behind typical levels experienced before the recession began in 2009.
 - Administrative support will be maintained with a .49 FTE Planning Secretary(See Admin Support).
 - Complete and Publish On-Line Zoning Map
 - Design/Implement Flood Plain Development Permit Procedure.
- **Comprehensive Plan and Related Zoning Amendments**
 - Transit/Rail Corridor Study Plan and Zoning Amendments
 - Scappoose UGB Amendments
 - Urban Service Agreement Between St. Helens/McNulty PUD.
- **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.

ON-SITE WASTEWATER 1 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 2011 staff levels
- **Annual On-Site Client Meeting:** Plan and hold at least one On-site Client meeting. Followup on feedback received to improve client communication and services.

FACILITIES MAINTENANCE 2 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.

- **Staff: 2 FTE** Maintain FY 2010 staff levels. Two Maintenance Mechanic II positions, one of which is the Jail Maintenance Worker based in the Jail.
- **Major Projects:**
 - Monitoring and fine tuning of HVAC system equipment upgraded in FY 2011.
 - Courthouse re-roofing.

FY 2011 Accomplishments

ADMINISTRATIVE SUPPORT

- **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 ie County Insurance Agent of Record.
- **Builders' Roundtable Meetings:** Planned and Carried Out Two Builder's Roundtable Work Shop Meetings to update the Development Community on Significant Issues, Codes and Processes and hear comments and suggestions for County land development services.
- **Business Development Guide:** Updated and expanded 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.

PLANNING

- **Current Planning:**
 - Expansion/Reorganization of Department Tax Parcel Filing System
- **Comprehensive Plan/Zoning Amendments**
 - **Completed:**
 - Comprehensive Resource Lands Plan and Zoning Amendments.
 - Kennel Land Use Amendments.
 - Flood Hazard Overlay District Amendments and Updated FIRMs
 - Columbia City UGB Amendment.
- **Special Projects**
 - **Completed:**
 - **Water Resources Plan:** Created Task Force, Secured Funding and Prepared Work Program, Facilitated Task Force Meetings, Completed Dutch Canyon Groundwater Study.
 - **FEMA Levee Certification Activities:** 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.

ON-SITE WASTEWATER

- **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 served 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:** Organized/held an installers meeting and training event to provide local Installers with program information and to maintain effective communication concerning Program procedures and requirements.

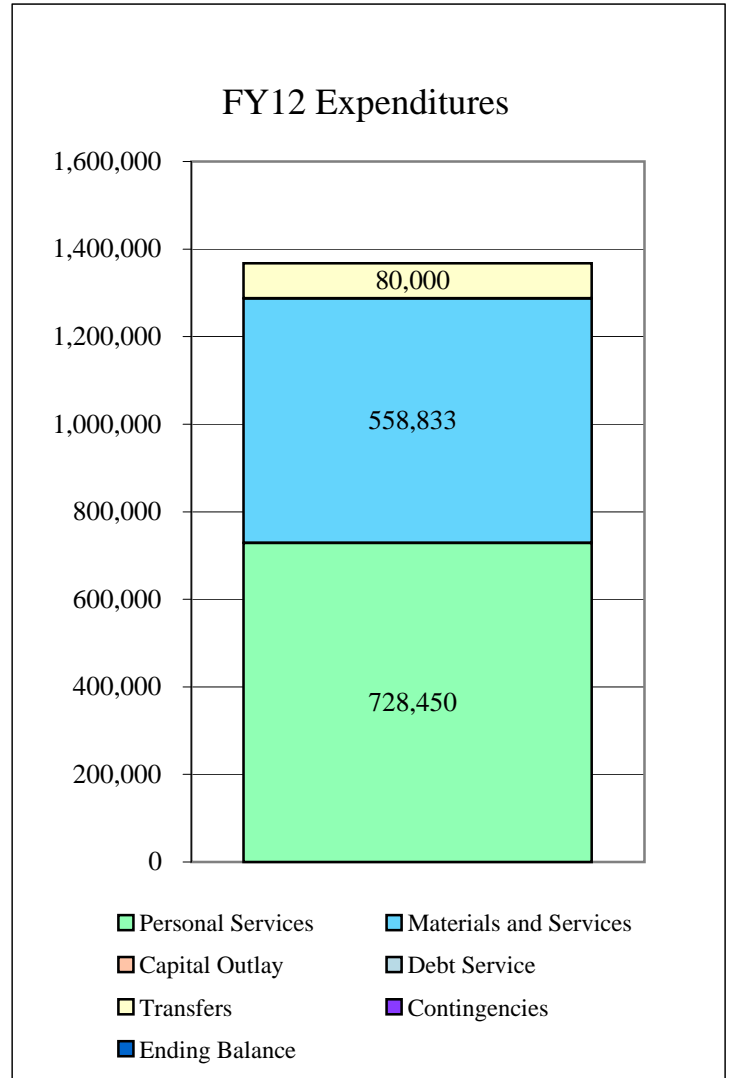
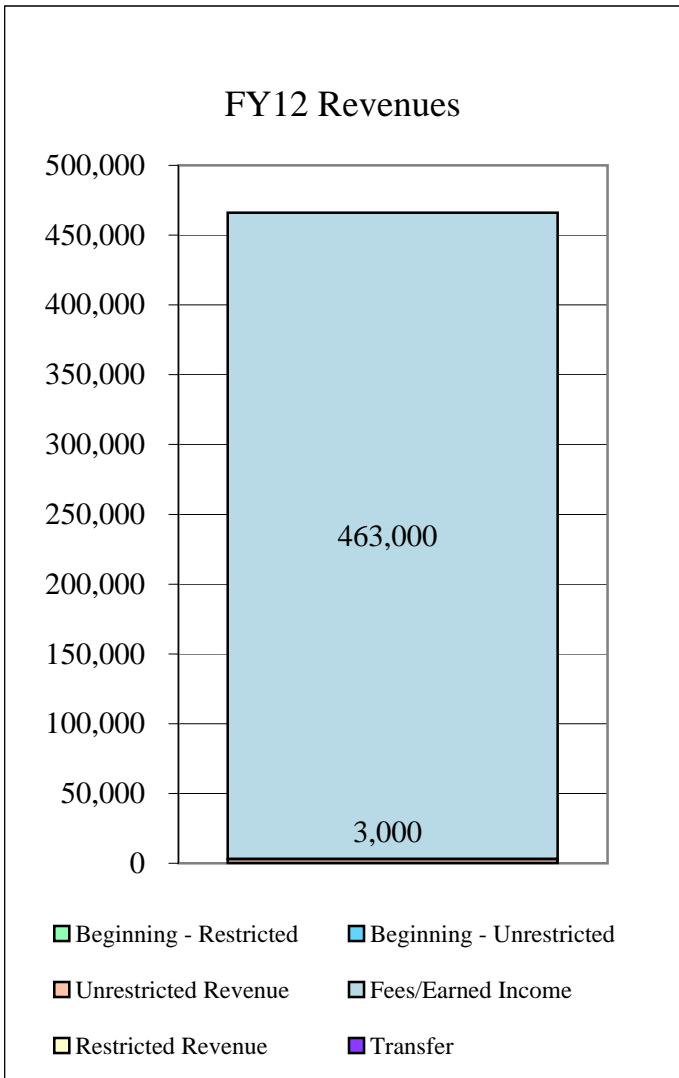
FACILITIES MAINTENANCE:

- **Major Projects Completed:**
 - Obtained grant funding and completed major renovations to the County Courthouse including installation of a sprinkler system and a new HVAC system.

100 General Fund

Dept: 49 LDS

	FY12 Initial Budget	FY11 Year End Projection	FY11 YTD Jan2011	FY11 Adopted Budget	Change FY11 to FY12 Budget	FY10 Actual	FY09 Actual
Revenue Summary:							
Beginning - Restricted	0	0	0	0	0.0%	0	0
Beginning - Unrestricted	0	0	0	0	0.0%	0	0
Unrestricted Revenue	3,000	152	152	18,000	-83.3%	202	278
Fees/Earned Income	463,000	376,017	230,217	445,000	4.0%	395,174	382,454
Restricted Revenue	0	1,300,241	241	458,000	-100.0%	0	1,414
Transfer	0	0	0	0	0.0%	0	0
Total	466,000	1,676,410	230,610	921,000	-49.4%	395,377	384,147
Expense Summary:							
Personal Services	728,450	689,683	408,534	686,380	6.1%	549,696	607,820
Materials and Services	558,833	461,939	257,641	656,028	-14.8%	398,784	424,756
Capital Outlay	0	1,300,000	22,454	585,000	-100.0%	31,103	858
Debt Service	0	0	0	0	0.0%	0	0
Transfers	80,000	70,000	0	35,000	128.6%	98,269	35,918
Contingencies	0	0	0	0	0.0%	0	0
Ending Balance	0	0	0	0	0.0%	0	0
Total	1,367,283	2,521,622	688,629	1,962,408	-30.3%	1,077,851	1,069,352
FY Net Revenue	(901,283)	(845,212)	(458,019)	(1,041,408)	-13.5%	(682,475)	(685,206)
Cumulative Net Revenue	(901,283)	(845,212)	(458,019)	(1,041,408)	-13.5%	(682,475)	(685,206)
Full Time Equivalents	7.85			8.25			



2009 Actual	2010 Actual	2011 Adopted	2011 YTD Apr 15	Account	Description	2012 FTE	2012 Requested	2012 Proposed	2012 Approved	2012 Adopted
				49	Land Development Services					
				R1	Unrestricted Revenue					
0.00	0.00	10,000.00	0.00	00-3123	Sale Surplus Equipment		1,000.00	1,000.00	0.00	0.00
278.09	202.45	8,000.00	195.51	02-3252	School SDC Admin Fee		2,000.00	2,000.00	0.00	0.00
278.09	202.45	18,000.00	195.51		Unrestricted Revenue Totals:		3,000.00	3,000.00	0.00	0.00
				R2	Fees for Services					
(182.88)	(267.45)	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	01-3252	City Building Permits		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
126,102.08	126,438.87	130,000.00	78,226.90	02-3250	Planning Fees		130,000.00	130,000.00	0.00	0.00
4,362.43	4,157.70	5,000.00	1,964.81	02-3251	SDC Admin Fees		4,000.00	4,000.00	0.00	0.00
(6,780.00)	(6,960.00)	0.00	0.00	03-3251	Subsurface Sewage-State Srchrg		0.00	0.00	0.00	0.00
88,523.82	69,106.07	80,000.00	53,192.00	03-3253	Sanitation Permits		80,000.00	80,000.00	0.00	0.00
6,840.00	7,341.37	0.00	120.00	03-3254	Subsurface Sewage-State Surcha		8,000.00	8,000.00	0.00	0.00
48,498.64	78,799.14	80,000.00	44,136.95	04-3260	Solid Waste Franchise Fees		90,000.00	90,000.00	0.00	0.00
8,101.92	1,109.67	0.00	1,136.26	05-3270	Surface Mining Permits		1,000.00	1,000.00	0.00	0.00
106,988.44	99,198.88	150,000.00	81,328.55	05-3271	Surface Mining Admin Fees		150,000.00	150,000.00	0.00	0.00
382,454.45	378,924.25	445,000.00	260,105.47		Fees for Services Totals:		463,000.00	463,000.00	0.00	0.00
				R3	Designated - Specific Purpose					
1,414.00	0.00	15,000.00	241.00	01-3255	Stormwater/Erosion Control Fee		0.00	0.00	0.00	0.00
0.00	16,250.00	0.00	0.00	02-3253	DLCD Technical Assist Grant		0.00	0.00	0.00	0.00
0.00	0.00	18,000.00	0.00	02-3505	Grant Revenue		0.00	0.00	0.00	0.00
0.00	0.00	425,000.00	0.00	07-3854	ARRA DoE Grant		0.00	0.00	0.00	0.00
0.00	0.00	0.00	16,327.46	11-3880	ODE - 10-1529		0.00	0.00	0.00	0.00
0.00	0.00	0.00	39,996.61	12-3880	ODE - 10-1527		0.00	0.00	0.00	0.00
0.00	0.00	0.00	20,229.66	13-3880	ODE - 10-1100		0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	14-3190	Loan Proceeds CH Systems		0.00	0.00	0.00	0.00
1,414.00	16,250.00	458,000.00	76,794.73		Designated - Specific Purpose Totals:		0.00	0.00	0.00	0.00
384,146.54	395,376.70	921,000.00	337,095.71		Revenue Total:		466,000.00	466,000.00	0.00	0.00

2009 Actual	2010 Actual	2011 Adopted	2011 YTD Apr 15	Account	Description	2012 FTE	2012 Requested	2012 Proposed	2012 Approved	2012 Adopted
Land Development Services				E1	Personal Services					
0.00	0.00	0.00	0.00	00-4002	LDS Director	0.45	46,117.96	41,221.23	0.00	0.00
112,991.92	95,716.65	110,503.50	86,452.33	00-4003	Personnel-Admin		0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	00-4047	Office Manager (CBA)	0.90	55,848.19	49,967.90	0.00	0.00
0.00	0.00	0.00	0.00	00-4053	LDS Secretary	0.24	18,666.19	8,898.28	0.00	0.00
0.00	0.00	0.00	0.00	00-4085	PT Help		1,000.00	1,000.00	0.00	0.00
73.99	1,074.90	150.00	0.00	00-4090	Overtime		150.00	150.00	0.00	0.00
23,682.39	14,569.15	17,386.00	11,813.93	00-4101	PERS		22,113.50	19,048.20	0.00	0.00
9,177.85	7,432.31	9,023.00	6,367.84	00-4102	FICA Tax		9,316.35	7,744.66	0.00	0.00
233.80	220.28	300.00	409.41	00-4103	Worker's Compensation		310.13	262.35	0.00	0.00
42,223.92	28,203.12	36,193.00	25,042.04	00-4104	Insurance Benefits		39,603.07	29,577.74	0.00	0.00
0.00	0.00	0.00	0.00	00-4106	Unemployment Insurance		2,375.06	1,686.69	0.00	0.00
0.00	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	01-4090	Overtime		0.00	0.00	0.00	0.00
0.00	(136.00)	0.00	0.00	01-4101	PERS		0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	01-4102	FICA Tax		0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	01-4103	Worker's Compensation Ins.		0.00	0.00	0.00	0.00
(221.77)	0.00	0.00	0.00	01-4104	Insurance Benefits		0.00	0.00	0.00	0.00
175,797.10	163,438.28	174,545.00	129,470.16	02-4004	Personnel-Planning		0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	02-4012	Planning Division Manager	0.90	76,235.92	68,141.31	0.00	0.00
0.00	0.00	0.00	0.00	02-4026	Code Enforcement Officer	0.45	0.00	24,703.96	0.00	0.00
0.00	0.00	0.00	0.00	02-4028	Planner I	1.80	105,871.97	94,713.17	0.00	0.00
0.00	0.00	0.00	0.00	02-4053	Planning Secretary		0.00	0.00	0.00	0.00
0.00	223.86	500.00	178.87	02-4090	Overtime		500.00	500.00	0.00	0.00
34,810.81	25,146.33	26,404.00	18,813.94	02-4101	PERS		32,244.80	34,543.21	0.00	0.00
13,152.02	12,517.41	13,391.00	9,736.34	02-4102	FICA Tax		13,969.50	14,386.47	0.00	0.00
340.42	300.84	333.00	438.92	02-4103	Worker's Compensation		466.00	502.21	0.00	0.00
45,121.05	37,706.04	42,343.00	34,740.49	02-4104	Insurance Benefits		45,767.57	52,343.07	0.00	0.00
0.00	2,566.45	1,000.00	0.00	02-4106	Unemployment Expense		3,561.31	3,133.20	0.00	0.00

2009 Actual	2010 Actual	2011 Adopted	2011 YTD Apr 15	Account	Description	2012 FTE	2012 Requested	2012 Proposed	2012 Approved	2012 Adopted
50,747.70	44,580.64	46,286.00	42,013.52	03-4001	Personnel-Sanitation		0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	03-4026	Code Enforcement Officer	0.09	0.00	4,940.79	0.00	0.00
0.00	0.00	0.00	0.00	03-4030	Environmental Services Special	0.90	58,376.12	52,632.65	0.00	0.00
0.00	0.00	500.00	0.00	03-4090	Overtime		500.00	500.00	0.00	0.00
9,450.17	6,948.84	7,172.00	6,065.62	03-4101	PERS		10,025.43	10,309.34	0.00	0.00
3,904.74	3,410.43	3,579.00	3,087.76	03-4102	FICA Tax		4,504.02	4,442.62	0.00	0.00
265.55	262.65	375.00	298.46	03-4103	Worker's Compensation		150.86	155.01	0.00	0.00
7,319.30	6,139.27	6,909.00	5,718.70	03-4104	Insurance Benefits		7,686.65	9,068.97	0.00	0.00
0.00	0.00	0.00	152.90	03-4106	Unemployment Expense		1,148.23	967.55	0.00	0.00
0.00	0.00	0.00	0.00	05-4026	Code Enforcement Officer	0.09	0.00	4,940.79	0.00	0.00
0.00	0.00	0.00	0.00	05-4101	PERS		0.00	945.61	0.00	0.00
0.00	0.00	0.00	0.00	05-4102	FICA		0.00	377.97	0.00	0.00
0.00	0.00	0.00	0.00	05-4103	Workers Comp		0.00	13.54	0.00	0.00
0.00	0.00	0.00	0.00	05-4104	Insurance		0.00	1,688.56	0.00	0.00
0.00	0.00	0.00	0.00	05-4106	Unemployment		0.00	82.32	0.00	0.00
48,028.50	64,880.95	116,296.00	87,032.49	06-4005	Personnel-Bldg Services		0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	06-4012	Building Services Manager	0.23	20,961.58	18,735.91	0.00	0.00
0.00	0.00	0.00	0.00	06-4031	Maintenance Mechanic II	1.35	100,078.96	67,207.19	0.00	0.00
0.00	0.00	0.00	0.00	06-4032	Maintenance Mechanic I	0.45	0.00	19,479.44	0.00	0.00
2,140.57	1,236.11	6,500.00	4,147.42	06-4090	Overtime-Bldg Services		6,500.00	6,500.00	0.00	0.00
9,948.83	9,926.38	18,417.00	10,035.26	06-4101	PERS		22,900.41	20,445.58	0.00	0.00
3,793.13	5,000.29	9,394.00	6,817.98	06-4102	FICA Tax		9,756.85	8,562.07	0.00	0.00
1,202.58	1,302.07	3,330.00	3,895.16	06-4103	Workers Compensation		3,159.29	2,756.43	0.00	0.00
13,635.67	17,028.27	35,550.00	29,127.53	06-4104	Insurance Benefits		40,685.26	39,309.31	0.00	0.00
0.00	0.00	0.00	0.00	06-4106	Unemployment Insurance		2,487.36	1,864.71	0.00	0.00
607,820.24	549,695.52	686,379.50	521,857.07		Personal Services Totals:	7.85	763,038.54	728,450.01	0.00	0.00
					Land Development Services					

2009 Actual	2010 Actual	2011 Adopted	2011 YTD Apr 15	Account	Description	2012 FTE	2012 Requested	2012 Proposed	2012 Approved	2012 Adopted
Land Development Services				E2	Materials and Services					
8.35	5.45	200.00	57.58	00-4311	Cellular Phones		200.00	200.00	0.00	0.00
2,927.32	1,586.56	500.00	418.40	00-4321	Office Supplies		500.00	500.00	0.00	0.00
2,494.76	2,030.62	2,394.00	1,230.71	00-4322	Copier Maintenance		2,362.00	2,362.00	0.00	0.00
0.00	0.00	0.00	0.00	00-4351	Computer Supplies		0.00	0.00	0.00	0.00
10,467.77	2,508.45	3,900.00	3,456.01	00-4360	Professsional Supplies		3,900.00	3,900.00	0.00	0.00
0.00	1,900.00	2,500.00	0.00	00-4520	Computer Software		2,500.00	2,500.00	0.00	0.00
0.00	0.00	2,000.00	145.50	00-4531	Computer Supplies		1,000.00	2,000.00	0.00	0.00
41,924.00	159,303.96	156,684.16	130,570.10	00-4593	Administrative Allocation		167,120.96	167,120.96	0.00	0.00
371.87	270.30	500.00	71.00	00-4701	Printing and Advertising		500.00	500.00	0.00	0.00
1,309.41	180.56	300.00	132.41	00-4705	Bank Charges		150.00	150.00	0.00	0.00
0.00	31.36	250.00	0.00	00-4710	Mileage		100.00	100.00	0.00	0.00
2,604.97	2,679.85	1,500.00	2,049.82	00-4715	Auto Expense		1,500.00	1,500.00	0.00	0.00
77.60	26.10	500.00	537.21	00-4720	Conferences and Training		1,500.00	1,500.00	0.00	0.00
100.00	150.00	500.00	225.00	00-4730	Membership Dues		500.00	500.00	0.00	0.00
0.00	0.00	0.00	190.05	01-4330	Building Code Books		0.00	0.00	0.00	0.00
0.00	0.00	0.00	65.00	01-4360	Professional Supplies		0.00	0.00	0.00	0.00
0.00	184.52	0.00	0.00	01-4516	Repairs & Maintenance		0.00	0.00	0.00	0.00
0.23	0.82	100.00	0.00	02-4311	Cellular Phones - Planning		100.00	100.00	0.00	0.00
47.85	82.76	500.00	74.56	02-4360	Professional Supplies		500.00	500.00	0.00	0.00
44,854.00	0.00	0.00	0.00	02-4593	Administrative Allocation		0.00	0.00	0.00	0.00
9,894.74	11,565.21	6,000.00	5,386.85	02-4701	Printing and Advertising		8,000.00	8,000.00	0.00	0.00
1,217.83	1,259.30	500.00	331.53	02-4710	Mileage		500.00	500.00	0.00	0.00
618.20	573.05	1,000.00	318.16	02-4715	Auto Expense		1,000.00	1,000.00	0.00	0.00
191.31	588.51	500.00	963.88	02-4720	Conferences and Training		600.00	600.00	0.00	0.00
10,965.50	0.00	18,000.00	0.00	02-4753	Consultant Services		0.00	0.00	0.00	0.00
0.00	0.00	0.00	84.60	02-4841	Contract Temp Services/GIS		1,500.00	1,500.00	0.00	0.00
65.00	45.00	300.00	1,025.48	02-4856	CPAC Appeal & Postage Reimb.		1,000.00	1,000.00	0.00	0.00
537.19	663.74	600.00	348.73	03-4311	Cellular Phones		600.00	600.00	0.00	0.00
151.16	1,625.86	1,000.00	793.97	03-4360	Professional Supplies		1,000.00	1,000.00	0.00	0.00
24,430.00	0.00	0.00	0.00	03-4593	Central Administrative Charges		0.00	0.00	0.00	0.00
304.95	0.00	200.00	0.00	03-4701	Printing and Advertising		200.00	200.00	0.00	0.00
0.00	34.03	500.00	0.00	03-4710	Mileage		100.00	100.00	0.00	0.00
3,465.93	1,720.34	2,000.00	850.21	03-4715	Auto Expense		1,500.00	1,500.00	0.00	0.00
1,756.11	935.68	1,000.00	367.17	03-4720	Conferences and Training		900.00	900.00	0.00	0.00
0.00	0.00	0.00	300.00	03-4730	Memberships - sanitation		300.00	300.00	0.00	0.00

2009 Actual	2010 Actual	2011 Adopted	2011 YTD Apr 15	Account	Description	2012 FTE	2012 Requested	2012 Proposed	2012 Approved	2012 Adopted
6,000.00	0.00	6,000.00	0.00	05-4362	Mapping - Mining Sites		6,000.00	6,000.00	0.00	0.00
24,430.00	0.00	0.00	0.00	05-4593	Central Administrative Charges		0.00	0.00	0.00	0.00
38,400.00	0.00	38,400.00	0.00	05-4852	Surface Mining Coord.Expenses		10,000.00	0.00	0.00	0.00
1,500.00	0.00	15,000.00	0.00	05-4858	Surface Mining Planning Exp.		3,000.00	3,000.00	0.00	0.00
487.49	636.22	700.00	543.36	06-4311	Cellular Phones		700.00	700.00	0.00	0.00
0.00	0.00	0.00	0.00	06-4333	Safety & First Aid Supplies		2,500.00	2,500.00	0.00	0.00
56,178.96	47,933.83	80,000.00	30,031.26	06-4510	Buildings & Grounds Supplies		80,000.00	80,000.00	0.00	0.00
0.00	0.00	50,000.00	36,523.65	06-4511	Electricity		25,000.00	30,000.00	0.00	0.00
0.00	0.00	40,000.00	27,538.73	06-4512	Natural Gas		20,000.00	23,000.00	0.00	0.00
0.00	0.00	4,000.00	3,694.54	06-4513	Water		5,000.00	5,000.00	0.00	0.00
0.00	0.00	4,500.00	2,774.65	06-4514	Garbage Service		4,500.00	4,500.00	0.00	0.00
68,931.96	59,493.30	80,000.00	41,875.12	06-4515	Contract Janitorial Services		85,000.00	80,000.00	0.00	0.00
67,098.25	56,862.32	90,000.00	35,409.97	06-4516	Repairs & Maintenance		90,000.00	80,000.00	0.00	0.00
625.00	43,589.86	40,000.00	28,713.30	06-4518	Major Projects Bldg Maint		40,000.00	40,000.00	0.00	0.00
(117.39)	4.00	500.00	100.95	06-4710	Mileage		500.00	500.00	0.00	0.00
245.87	77.67	2,000.00	6.52	06-4715	Vehicle Expenses		2,000.00	2,000.00	0.00	0.00
190.00	235.00	1,000.00	235.00	06-4720	Conferences & Education		1,000.00	1,000.00	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
424,756.19	398,784.23	656,028.16	357,440.98		Materials and Services Totals:		574,832.96	558,832.96	0.00	0.00
				E3	Capital Outlay					
858.00	1,102.54	0.00	0.00	00-5041	Computer Equipment		1,000.00	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	30,000.00	160,000.00	0.00	06-5010	Building Improvements		160,000.00	0.00	0.00	0.00
0.00	0.00	425,000.00	0.00	07-5010	ARRA DoE Bldg Improvements		0.00	0.00	0.00	0.00
0.00	0.00	0.00	14,869.51	11-5002	ARRA EECBG10-1529 Boiler		0.00	0.00	0.00	0.00
0.00	0.00	0.00	40,129.26	12-5002	ARRA EECBG10-1527 VAV		0.00	0.00	0.00	0.00
0.00	0.00	0.00	30,191.23	13-5002	ARRA SEP 10-1100 Controls		0.00	0.00	0.00	0.00
0.00	0.00	0.00	16,565.69	14-5002	Lighting Courthouse Improvemen		0.00	0.00	0.00	0.00
858.00	31,102.54	585,000.00	101,755.69		Capital Outlay Totals:		161,000.00	0.00	0.00	0.00
				E5	Transfers					
35,918.00	98,269.00	35,000.00	0.00	05-5304	Transfer to Road Dept		80,000.00	80,000.00	0.00	0.00
35,918.00	98,269.00	35,000.00	0.00		Transfers Totals:		80,000.00	80,000.00	0.00	0.00
1,069,352.43	1,077,851.29	1,962,407.66	981,053.74		Expenditure Total:		1,578,871.50	1,367,282.97	0.00	0.00
(685,205.89)	(682,474.59)	(1,041,407.66)	(643,958.03)		Land Development Services Totals:	7.85	(1,112,871.50)	(901,282.97)	0.00	0.00

FY2011-2012 Administrative Allocation

General Fund

Land Development Services

Support Function/Item	No. of Units	Cost/unit/mo	Monthly Cost	"True up" factor*	Annual Cost	Notes	
Telephone (landlines)	15.00 landlines	12.82	192.31	83.1%	1,918.79	FY2011 estimate of landline phone cost (purchasing costs now in Finance and Purchasing)	
Info Tech	15.00 workstations	128.81	1,932.21	91.9%	21,308.73	FY2011 budget of IT staffing, materials and capital expenditures cost	
Finance and Purchasing	7.50 FTE (including ongoing temps)	360.72	2,705.43	92.2%	29,360.07	FY2010 4.4 staff (minus staffing included in special assessment), audit, supplies, non-specific postage, various 100-45 costs. General Fund has higher unit cost to include liability insurance, unemployment & VEBA for this staffing group.	
Finance and Purchasing - Special Assessment				100.0%		Units which require finance support beyond normal payroll, payables and receivables processing, purchasing services, grant tracking, etc. have special assessment.	
Human Resources	7.50 FTE (including ongoing temps)	70.63	529.76	90.7%	5,766.24	FY2011 budget of HR staffing and materials cost	
Board of Commissioners	7.50 FTE (including ongoing temps)	53.43	400.71	97.2%	4,673.63	FY2011 budget - 25% of BoCC staffing and materials cost is allocated	
Facilities and Maintenance % building						Based on FY2010 budget. County Courthouse - 1 maint FTE + materials (including utilities) & capital expenses. 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	7.7%	41,494.20	3,194.91	81.1%		31,109.44
Justice	Sq Ft				89.8%		
County Counsel	2.0% actual % time SH			93.3%	2,724.37	Based on hours worked from Mar 1 2010 to Dec 31 2010 and FY2011 budgeted sal.	
	52.0% actual % time RM				52,454.25		
	12.5% actual % time CZ				10,428.30		
	0.0% actual % time JK				0.00		
	Annual Materials Cost				7,909.00		7,377.15
Avr Monthly cost			13,926.75	Annual Cost		167,120.96	
						Total allocated: 1,955,773	
						% of Total 8.5%	

* Allocations are based on budget or estimates. Actual costs vary from budget so we "true up" the allocation. The percentage is actuals to budget for the costs included in that particular allocated group in FY2010.

FY2011-2012 Administrative Allocation

General Fund **Land Development Services - Building Maintenance**

Support Function/Item	No. of Units	Cost/unit/mo	Monthly Cost	"True up" factor*	Annual Cost	Notes	
Telephone (landlines)	4.00 landlines	12.82	51.28	83.1%	511.68	FY2011 estimate of landline phone cost (purchasing costs now in Finance and Purchasing)	
Info Tech	2.00 workstations	128.81	257.63	91.9%	2,841.16	FY2011 budget of IT staffing, materials and capital expenditures cost	
Finance and Purchasing	1.00 FTE (including ongoing temps)	360.72	360.72	92.2%	3,914.68	FY2010 4.4 staff (minus staffing included in special assessment), audit, supplies, non-specific postage, various 100-45 costs. General Fund has higher unit cost to include liability insurance, unemployment & VEBA for this staffing group.	
Finance and Purchasing - Special Assessment				100.0%		Units which require finance support beyond normal payroll, payables and receivables processing, purchasing services, grant tracking, etc. have special assessment.	
Human Resources	1.00 FTE (including ongoing te	70.63	70.63	90.7%	768.83	FY2011 budget of HR staffing and materials cost	
Board of Commissioners	1.00 FTE (including ongoing temps)	53.43	53.43	97.2%	623.15	FY2011 budget - 25% of BoCC staffing and materials cost is allocated	
Facilities and Maintenance % building						Based on FY2010 budget. County Courthouse - 1 maint FTE + materials (including utilities) & capital expenses. 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	1.8%	41,494.20	761.42	81.1%		7,414.07
Justice	Sq Ft				89.8%		
County Counsel	3.0% actual % time SH			93.3%	4,086.55	Based on hours worked from Mar 1 2010 to Dec 31 2010 and FY2011 budgeted sal.	
	0.0% actual % time RM				0.00		
	0.0% actual % time CZ				0.00		
	0.0% actual % time JK				0.00		
	Annual Materials Cost				492.64		459.51
Avr Monthly cost			1,718.30	Annual Cost		20,619.64	
						Total allocated: 1,955,773	
						% of Total 1.1%	

* Allocations are based on budget or estimates. Actual costs vary from budget so we "true up" the allocation. The percentage is actuals to budget for the costs included in that particular allocated group in FY2010.

Information Technology – General Fund 100-50

This department is a discretionary, yet vitally important function of the County as it strives to meet its public service commitments in the most efficient and transparent manner possible within the fiscal capacity of the organization.

FY 2011-2012 Highlights and Significant Changes

Proposed IT funding for the 2011-12 fiscal year does not provide for any new projects unless the Reserve line item is re-funded. If this is re-funded, 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.

In addition, IT will be researching the potential in taking advantage of cloud computing opportunities to reduce costs and still offer a strong level of service.

If IT is able to continue with the part-time worker who was hired in September 2010, we will be able to continue to offer an adequate service response time. In addition, the request has been made to reclassify the Sr. Computer Technician to an IT Supervisor so that more appropriate day to day supervision of the staff can occur. With the HR Director located two floors above IT, daily supervision and guidance is difficult. That guidance is becoming more important as IT must focus strongly on priorities and assigned work.

Unfortunately, given that there, currently, is not capital funding/replacement plan, projects are not planned in advance. IT, other than our own internal prioritization of needs, finds itself responding to crises and situations that arise rather than following a defined strategy.

FY 2010-2011 Accomplishments

Even given the low level of IT investment, the IT Department is still able 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 FY 10-11 year through February 16, 2011 (7+ months), we have closed 1271 work orders. We close just under 200 work orders in most months.

IT has made three substantial changes this fiscal year to our operation structure.

- 1) We hired a part time (18 hours per week) worker who works two days per week on the more basic desktop support issues.
- 2) The above hire allowed IT to move the Sr. Computer Technician into out of classification work, focusing on planning and completing major server projects (see below).
- 3) We implemented a Help Desk feature wherein one Tech is assigned each day to answer the phone (with the assistance of a new mobile phone) and address all incoming emails. This allows the other two Techs to focus on their assigned work orders without the distraction of incoming requests. This has allowed us to not only be more focused but to also provide a faster response time to users' basic and lower level requests for assistance.

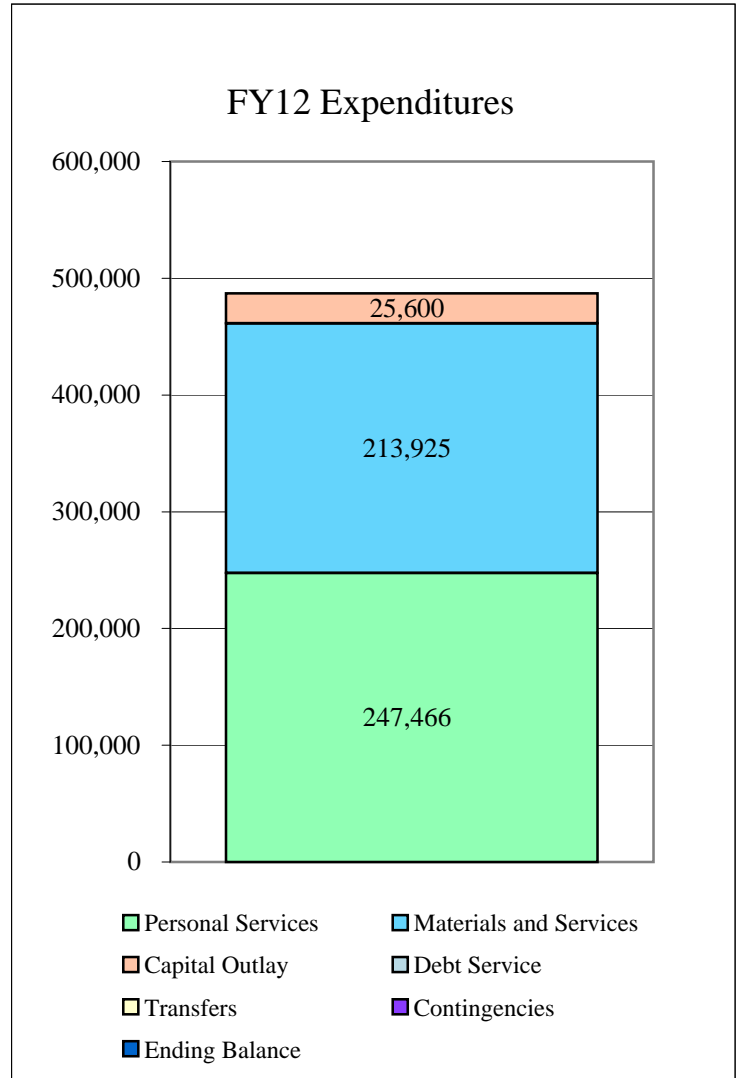
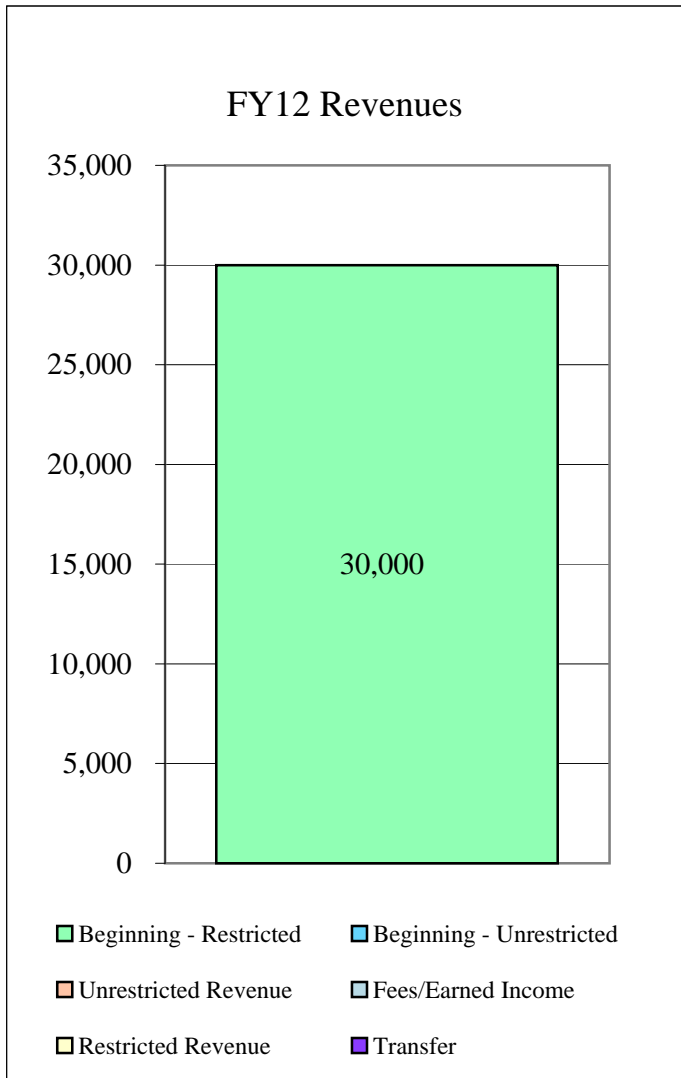
As part of this, we also created a new system whereby requests for assistance are emailed directly into our work order software and the user receives a confirmation email in reply of the work order placed.

Our largest project this fiscal year has been a substantial change in the structure of our network by moving our main servers to a virtualized environment. This allows more virtual servers to be run on fewer hardware servers. This saves money in terms of hardware support and also creates a redundant clusters that buildings more continuity into the system rather than allowing single points of failure. This has been very time consuming to implement and has also demand an investment of funds. Without the implementation of the Reserve line item for IT this fiscal year, this would not have been possible.

100 General Fund

Dept: 50 IT

	FY12 Initial Budget	FY11 Year End Projection	FY11 YTD Jan2011	FY11 Adopted Budget	Change FY11 to FY12 Budget	FY10 Actual	FY09 Actual
Revenue Summary:							
Beginning - Restricted	30,000	0	0	0	0.0%	0	0
Beginning - Unrestricted	0	0	0	0	0.0%	0	0
Unrestricted Revenue	0	0	0	0	0.0%	0	0
Fees/Earned Income	0	0	0	0	0.0%	0	0
Restricted Revenue	0	0	0	0	0.0%	0	0
Transfer	0	0	0	0	0.0%	0	0
Total	30,000	0	0	0	0.0%	0	0
Expense Summary:							
Personal Services	247,466	253,735	146,137	245,257	0.9%	229,253	218,508
Materials and Services	213,925	141,632	92,704	162,260	31.8%	69,443	80,794
Capital Outlay	25,600	31,800	9,125	31,800	-19.5%	36,817	59,578
Debt Service	0	0	0	0	0.0%	0	0
Transfers	0	0	0	0	0.0%	0	0
Contingencies	0	0	43,260	50,000	-100.0%	0	0
Ending Balance	0	30,000	0	0	0.0%	0	0
Total	486,991	457,167	291,227	489,317	-0.5%	335,512	358,879
FY Net Revenue	(486,991)	(457,167)	(291,227)	(489,317)	-0.5%	(335,512)	(358,879)
Cumulative Net Revenue	(456,991)	(457,167)	(291,227)	(489,317)	-6.6%	(335,512)	(358,879)
Full Time Equivalents	2.70			3.00			



2009 Actual	2010 Actual	2011 Adopted	2011 YTD Apr 15	Account	Description	2012 FTE	2012 Requested	2012 Proposed	2012 Approved	2012 Adopted
				50 R3	Info Tech Department Designated - Specific Purpose					
0.00	0.00	0.00	0.00	00-3003	Tech Reserve Beg Bal		30,000.00	30,000.00	0.00	0.00
0.00	0.00	0.00	0.00		Designated - Specific Purpose Totals:		30,000.00	30,000.00	0.00	0.00
0.00	0.00	0.00	0.00		Revenue Total:		30,000.00	30,000.00	0.00	0.00
				E1	Personal Services					
131,951.50	142,697.40	150,525.10	113,575.42	00-4001	Personnel		0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	00-4019	Supervisor, Technology		61,035.94	0.00	0.00	0.00
0.00	0.00	0.00	0.00	00-4033	Computer Tech Senior	0.90	0.00	52,327.58	0.00	0.00
0.00	0.00	0.00	0.00	00-4034	Computer Tech II	0.90	52,288.39	48,046.05	0.00	0.00
0.00	0.00	0.00	0.00	00-4035	Computer Tech I	0.90	47,322.98	42,319.45	0.00	0.00
0.00	0.00	0.00	0.00	00-4085	Temporary Help		15,810.25	1,000.00	0.00	0.00
5,495.22	7,435.33	8,000.00	8,946.06	00-4090	Overtime		8,000.00	8,000.00	0.00	0.00
27,324.24	22,852.32	24,022.00	17,718.72	00-4101	PERS		33,071.58	28,193.52	0.00	0.00
10,514.69	11,445.49	12,327.00	9,276.09	00-4102	FICA Tax		14,111.00	11,604.52	0.00	0.00
265.70	259.71	350.00	408.02	00-4103	Worker's Compensation Ins.		492.14	411.82	0.00	0.00
42,956.30	44,562.80	50,033.00	41,354.19	00-4104	Insurance Benefits		55,251.38	53,035.67	0.00	0.00
0.00	0.00	0.00	0.00	00-4106	Unemployment Insurance		3,597.38	2,527.32	0.00	0.00
218,507.65	229,253.05	245,257.10	191,278.50		Personal Services Totals:	2.70	290,981.04	247,465.93	0.00	0.00

2009 Actual	2010 Actual	2011 Adopted	2011 YTD Apr 15	Account	Description	2012 FTE	2012 Requested	2012 Proposed	2012 Approved	2012 Adopted
Info Tech Department										
0.00	0.00	48,000.00	16,771.06	E2	Materials and Services					
				00-4310	Telephone		48,000.00	48,000.00	0.00	0.00
57,234.12	40,090.04	54,135.00	58,869.98	00-4525	Computer Software Agreements		59,000.00	59,000.00	0.00	0.00
0.00	0.00	24,800.00	2,733.86	00-4530	Comp Workstation Maintenance		44,600.00	44,600.00	0.00	0.00
720.02	621.91	0.00	0.00	00-4531	Comp Workstation Supplies		0.00	0.00	0.00	0.00
1,377.25	1,177.43	0.00	0.00	00-4532	Comp Station Software		0.00	0.00	0.00	0.00
358.84	1,237.47	0.00	-68.69	00-4533	Comp Station Hardware		0.00	0.00	0.00	0.00
1,457.50	5,374.50	5,000.00	4,980.92	00-4540	Computer Network Maintenance		22,000.00	22,000.00	0.00	0.00
62.21	1,381.96	0.00	0.00	00-4541	Computer Network Supplies		0.00	0.00	0.00	0.00
586.10	27.00	0.00	0.00	00-4542	Computer Network Software		0.00	0.00	0.00	0.00
2,310.48	799.54	0.00	0.00	00-4543	Computer Network Hardware		0.00	0.00	0.00	0.00
5,509.30	7,016.00	20,000.00	6,077.80	00-4544	Technical Assistance		30,000.00	30,000.00	0.00	0.00
1,220.33	310.58	900.00	381.92	00-4710	Mileage		900.00	900.00	0.00	0.00
9,867.79	11,306.20	9,000.00	6,946.41	00-4720	Computer Training		9,000.00	9,000.00	0.00	0.00
89.95	100.00	425.00	124.95	00-4730	Membershi, Dues, Subscriptions		425.00	425.00	0.00	0.00
0.00	0.00	0.00	10,317.18	00-4841	Contract Temp Services		0.00	0.00	0.00	0.00
80,793.89	69,442.63	162,260.00	107,135.39		Materials and Services Totals:		213,925.00	213,925.00	0.00	0.00
				E3	Capital Outlay					
20,593.42	20,016.57	12,000.00	3,496.98	00-5013	Computer Network		40,000.00	25,600.00	0.00	0.00
38,984.25	16,800.16	19,800.00	5,795.65	00-5014	Personal Computer Equipment		0.00	0.00	0.00	0.00
59,577.67	36,816.73	31,800.00	9,292.63		Capital Outlay Totals:		40,000.00	25,600.00	0.00	0.00
				E6	Contingencies					
0.00	0.00	50,000.00	48,283.24	00-5403	Technology Reserve		50,000.00	0.00	0.00	0.00
0.00	0.00	50,000.00	48,283.24		Contingencies Totals:		50,000.00	0.00	0.00	0.00
358,879.21	335,512.41	489,317.10	355,989.76		Expenditure Total:		594,906.04	486,990.93	0.00	0.00
(358,879.21)	(335,512.41)	(489,317.10)	(355,989.76)		Info Tech Department Totals:	2.70	(564,906.04)	(456,990.93)	0.00	0.00

FY2011-2012 Administrative Allocation

General Fund IT

Support Function/Item	No. of Units	Cost/unit/mo	Monthly Cost	"True up" factor*	Annual Cost	Notes
Telephone (landlines)	4.00 landlines	12.82	51.28	83.1%	511.68	FY2011 estimate of landline phone cost (purchasing costs now in Finance and Purchasing)
Info Tech	6.00 workstations	128.81	772.88	91.9%	8,523.49	FY2011 budget of IT staffing, materials and capital expenditures cost
Finance and Purchasing	3.49 FTE (including ongoing temps)	360.72	1,258.92	92.2%	13,662.22	FY2010 4.4 staff (minus staffing included in special assessment), audit, supplies, non-specific postage, various 100-45 costs. General Fund has higher unit cost to include liability insurance, unemployment & VEBA for this staffing group.
Finance and Purchasing - Special Assessment				100.0%		Units which require finance support beyond normal payroll, payables and receivables processing, purchasing services, grant tracking, etc. have special assessment.
Human Resources	3.49 FTE (including ongoing temps)	70.63	246.52	90.7%	2,683.22	FY2011 budget of HR staffing and materials cost
Board of Commissioners	3.49 FTE (including ongoing temps)	53.43	186.46	97.2%	2,174.80	FY2011 budget - 25% of BoCC staffing and materials cost is allocated
Facilities and Maintenance	% building					Based on FY2010 budget. County Courthouse - 1 maint FTE + materials (including utilities) & capital expenses.
Courthouse	500 Sq Ft 1.8%	41,494.20	761.42	81.1%	7,414.07	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.
Justice	Sq Ft			89.8%		Other departments not in one of these facilities are allocated \$0 in facilities maintenance. Note - no office space cost or depreciation is included.
County Counsel	0.0% actual % time SH			93.3%	0.00	Based on hours worked from Mar 1 2010 to Dec 31 2010 and FY2011 budgeted sal.
	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	
Avr Monthly cost 2,914.12 Annual Cost 34,969.48						Total allocated: 1,955,773
						% of Total 1.8%

* Allocations are based on budget or estimates. Actual costs vary from budget so we "true up" the allocation. The percentage is actuals to budget for the costs included in that particular allocated group in FY2010.

Human Resources – General Fund 100-56

The Human Resources department carries out mandated duties such as compliance with federal hours and wage law and assuring that county civil service rules are adequately implemented. It is also responsible for managing the bargaining processes with the County's four collective bargaining units and leading the Employee Benefit Committee.

FY2011-2012 Highlights and Significant Changes

Funding for Human Resources continues to be static at a level that provides for little advancement in the HR program at the County. However, as most County departments do, HR will use the limited funding in a creative and frugal manner to do as much as possible regardless.

The current situation wherein the HR Director (HRD) oversees both HR and IT is substantially affecting the HR services that can be offered at the County. Since there are only 18 hours of part time clerical staff assistance in HR, all actual HR production comes from the HRD. The ability to offer programs and ensure County compliance with employment laws is reducing substantially.

However, HR continues to be available for assistance and advice, including attending several departmental staff meetings each month as requested. It is anticipated, with shrinking resources and related layoffs, that increasing union agitation and personnel issues driven by the confusion, concern and frustration caused by the County's funding situation, will increase the need for HR assistance to many departments throughout the year.

HR will also offer as much training in different areas as possible, using creativity to take advantage of many different avenues through which to educate. There are occasional opportunities to obtain training from State agencies, insurance carriers or vendors that can be very beneficial to the County.

In FY 2011-12, HR will take the lead in negotiating the Collective Bargaining Agreement for the Columbia County Deputy Sheriffs' Association. HR will also take the lead with the Health Benefits Committee as it undertakes the extremely difficult project of controlling the County's health insurance costs. The needed transition from high benefit plans with no premium payment by employees is going to be a difficult and time consuming task.

HR will continue to offer the monthly Employee Newsletter, Annual Service Recognition Program, Annual County Employee Picnic and Annual County Holiday Luncheon as staff funding is available to staff these programs.

FY 2010-2011 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 consume much of HR's time.

A few of the accomplishments in the FY 10-11 year, which can be mentioned, include:

- Recruitment process for 27 positions (processing approximately 856 applications through December 2010)
- Negotiate furloughs and COLA postponement due to budget shortfalls
- Bargained AFSCME Local 697 and FOPPO contracts
- Managed 15 workers compensation claims
- Participated as an active partner in the preparation and implementation of the Courthouse remodel projects including the asbestos abatement project, acting as the source of information and guidance to employees throughout the project.
- Participated in the creation and implement of the Risk Management Committee
- Initiated and implemented disaster recovery services through Agility, Inc.
- Participated in the creation and implementation of Courthouse Evacuation Drill (1st in 7 years)
- Participated in group to update County Emergency Plan
- Prepared major revision to County Personnel Rules
- Arranged for the transition of elected Surveyor to appointed
- Crisis response for employees due to Chief Painter's death
- Coordinated the Annual County Picnic
- Coordinated the Annual Holiday Luncheon
- Coordinated/implemented Annual Service Recognition Program
- Continued producing the monthly employee newsletter

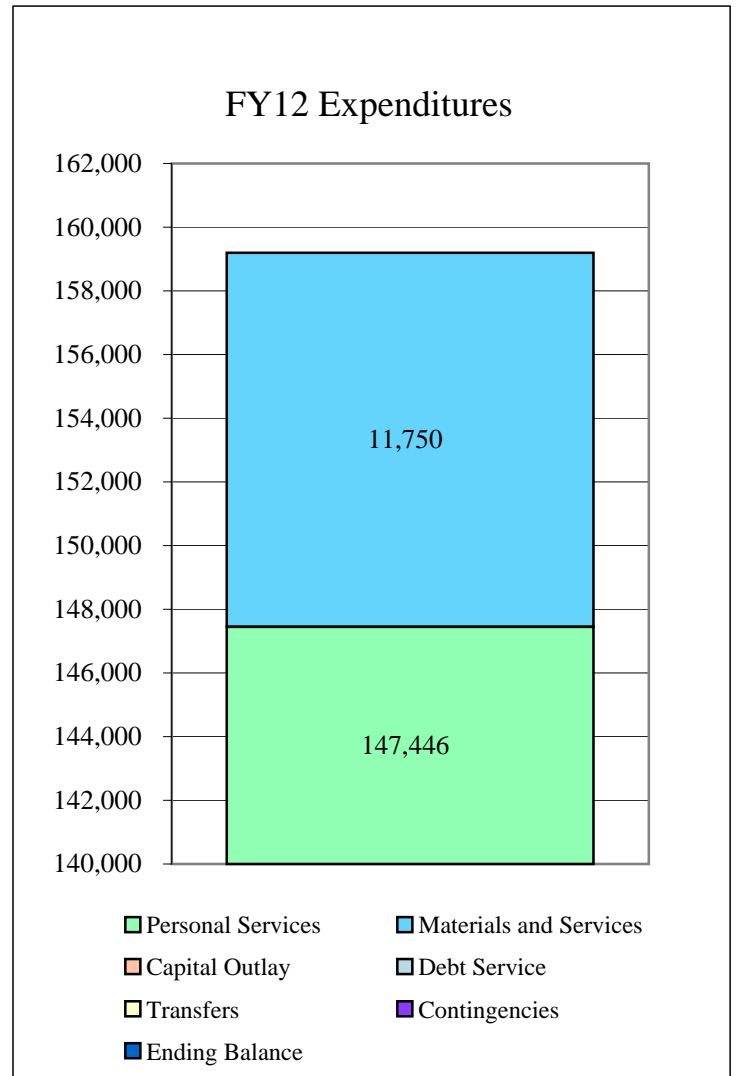
Training:

Update Training Resources Library with 6 new training programs (DVD)
Drug & Alcohol Training for Public Works and Transit
Workers Compensation Management - Sheriff's Office supervisors
FMLA/OFLA training
Domestic Violence Act training
Time Management training

100 General Fund

Dept: 56 HR

	FY12 Initial Budget	FY11 Year End Projection	FY11 YTD Jan2011	FY11 Adopted Budget	Change FY11 to FY12 Budget	FY10 Actual	FY09 Actual
Revenue Summary:							
Beginning - Restricted	0	0	0	0	0.0%	0	0
Beginning - Unrestricted	0	0	0	0	0.0%	0	0
Unrestricted Revenue	0	0	0	0	0.0%	0	0
Fees/Earned Income	0	0	0	0	0.0%	0	0
Restricted Revenue	0	0	0	0	0.0%	0	0
Transfer	0	0	0	0	0.0%	0	0
Total	0	0	0	0	0.0%	0	0
Expense Summary:							
Personal Services	147,446	152,640	93,140	144,786	1.8%	128,035	133,951
Materials and Services	11,750	7,410	4,322	12,150	-3.3%	12,421	16,447
Capital Outlay	0	0	0	0	0.0%	0	0
Debt Service	0	0	0	0	0.0%	0	0
Transfers	0	0	0	0	0.0%	0	0
Contingencies	0	0	0	0	0.0%	0	0
Ending Balance	0	0	0	0	0.0%	0	0
Total	159,196	160,050	97,463	156,936	1.4%	140,457	150,398
FY Net Revenue	(159,196)	(160,050)	(97,463)	(156,936)	1.4%	(140,457)	(150,398)
Cumulative Net Revenue	(159,196)	(160,050)	(97,463)	(156,936)	1.4%	(140,457)	(150,398)
Full Time Equivalent	1.39			1.49			



2009 Actual	2010 Actual	2011 Adopted	2011 YTD Apr 15	Account	Description	2012 FTE	2012 Requested	2012 Proposed	2012 Approved	2012 Adopted
				56	Human Resources					
				E1	Personal Services					
94,537.29	93,980.92	105,260.43	86,227.49	00-4001	Personnel		0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	00-4002	Director, HR & IT	0.90	96,509.88	86,380.95	0.00	0.00
0.00	0.00	0.00	0.00	00-4054	Office Specialist	0.49	15,493.69	15,493.69	0.00	0.00
18,818.17	13,083.85	15,742.00	12,439.01	00-4101	PERS		20,771.07	19,497.69	0.00	0.00
7,204.57	7,128.33	8,170.00	6,501.90	00-4102	FICA Tax		8,568.27	7,793.41	0.00	0.00
169.15	183.01	267.00	246.73	00-4103	Worker's Compensation		268.12	251.56	0.00	0.00
13,221.67	13,659.35	15,347.00	13,443.23	00-4104	Insurance Benefits		17,036.16	16,331.80	0.00	0.00
0.00	0.00	0.00	0.00	00-4106	Unemployment Insurance		2,184.35	1,697.31	0.00	0.00
133,950.85	128,035.46	144,786.43	118,858.36		Personal Services Totals:	1.39	160,831.54	147,446.41	0.00	0.00
				E2	Materials and Services					
100.00	533.90	1,800.00	100.00	00-4520	Software		1,800.00	1,800.00	0.00	0.00
2,796.00	747.00	1,800.00	1,709.05	00-4550	Reference Materials		1,800.00	1,800.00	0.00	0.00
3,349.52	1,787.81	2,000.00	0.00	00-4551	Training Supplies		2,000.00	2,000.00	0.00	0.00
310.82	1,194.80	800.00	0.00	00-4660	Supervision & Exam Fees		800.00	800.00	0.00	0.00
419.48	75.05	0.00	0.00	00-4701	Publishing and Advertising		0.00	0.00	0.00	0.00
668.74	231.31	700.00	484.96	00-4710	Mileage		700.00	700.00	0.00	0.00
2,905.48	2,165.27	2,500.00	2,397.87	00-4720	Conferences and Training		2,500.00	2,500.00	0.00	0.00
655.00	620.00	550.00	475.00	00-4730	Membership Dues		550.00	550.00	0.00	0.00
5,213.24	581.98	2,000.00	442.28	00-4839	Employee Recognition		2,000.00	1,600.00	0.00	0.00
28.55	4,484.13	0.00	0.00	00-4841	Contract Temporary Services		0.00	0.00	0.00	0.00
16,446.83	12,421.25	12,150.00	5,609.16		Materials and Services Totals:		12,150.00	11,750.00	0.00	0.00
150,397.68	140,456.71	156,936.43	124,467.52		Expenditure Total:		172,981.54	159,196.41	0.00	0.00
(150,397.68)	(140,456.71)	(156,936.43)	(124,467.52)		Human Resources Totals:	1.39	(172,981.54)	(159,196.41)	0.00	0.00

FY2011-2012 Administrative Allocation

General Fund **HR**

Support Function/Item	No. of Units	Cost/unit/mo	Monthly Cost	"True up" factor*	Annual Cost	Notes
Telephone (landlines)	5.00 landlines	12.82	64.10	83.1%	639.60	FY2011 estimate of landline phone cost (purchasing costs now in Finance and Purchasing)
Info Tech	3.00 workstations	128.81	386.44	91.9%	4,261.75	FY2011 budget of IT staffing, materials and capital expenditures cost
Finance and Purchasing	1.49 FTE (including ongoing temps)	360.72	537.48	92.2%	5,832.87	FY2010 4.4 staff (minus staffing included in special assessment), audit, supplies, non-specific postage, various 100-45 costs. General Fund has higher unit cost to include liability insurance, unemployment & VEBA for this staffing group.
Finance and Purchasing - Special Assessment				100.0%		Units which require finance support beyond normal payroll, payables and receivables processing, purchasing services, grant tracking, etc. have special assessment.
Human Resources	1.49 FTE (including ongoing te	70.63	105.25	90.7%	1,145.56	FY2011 budget of HR staffing and materials cost
Board of Commissioners	1.49 FTE (including ongoing temps)	53.43	79.61	97.2%	928.49	FY2011 budget - 25% of BoCC staffing and materials cost is allocated
Facilities and Maintenance	% building					Based on FY2010 budget. County Courthouse - 1 maint FTE + materials (including utilities) & capital expenses. 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	1.8%	41,494.20	761.42	81.1%	7,414.07
Justice	Sq Ft				89.8%	
County Counsel	2.0% actual % time SH			93.3%	2,724.37	Based on hours worked from Mar 1 2010 to Dec 31 2010 and FY2011 budgeted sal.
	0.0% actual % time RM				0.00	
	0.0% actual % time CZ				0.00	
	0.0% actual % time JK				0.00	
	Annual Materials Cost		328.43		306.34	

Avr Monthly cost 1,937.75 Annual Cost 23,253.04

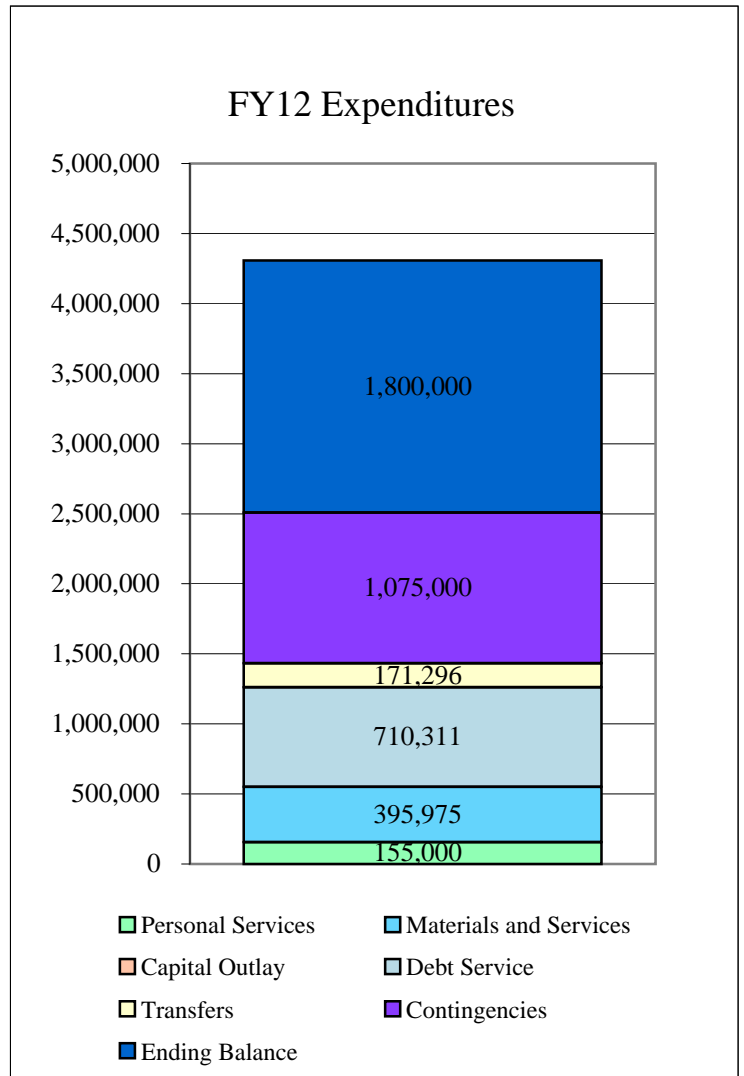
Total allocated:	1,955,773
% of Total	1.2%

* Allocations are based on budget or estimates. Actual costs vary from budget so we "true up" the allocation. The percentage is actuals to budget for the costs included in that particular allocated group in FY2010.

100 General Fund

Dept: 60 Non- Departmental

	FY12 Initial Budget	FY11 Year End Projection	FY11 YTD Jan2011	FY11 Adopted Budget	Change FY11 to FY12 Budget	FY10 Actual	FY09 Actual
Revenue Summary:							
Beginning - Restricted	0	0	0	0	0.0%	0	0
Beginning - Unrestricted	0	0	0	0	0.0%	0	0
Unrestricted Revenue	0	0	0	0	0.0%	0	0
Fees/Earned Income	0	0	0	0	0.0%	0	0
Restricted Revenue	0	0	0	0	0.0%	0	0
Transfer	0	0	0	0	0.0%	0	0
Total	0	0	0	0	0.0%	0	0
Expense Summary:							
Personal Services	155,000	49,750	24,875	50,797	205.1%	55,975	42,486
Materials and Services	395,975	739,583	212,059	548,145	-27.8%	487,010	473,454
Capital Outlay	0	0	0	0	0.0%	0	0
Debt Service	710,311	683,396	272,828	572,116	24.2%	543,196	548,927
Transfers	171,296	466,584	120,564	466,584	-63.3%	340,200	579,317
Contingencies	1,075,000	0	0	1,250,000	-14.0%	0	0
Ending Balance	1,800,000	0	0	1,400,000	28.6%	0	0
Total	4,307,582	1,939,313	630,326	4,287,641	0.5%	1,426,381	1,644,185
FY Net Revenue	(4,307,582)	(1,939,313)	(630,326)	(4,287,641)	0.5%	(1,426,381)	(1,644,185)
Cumulative Net Revenue	(4,307,582)	(1,939,313)	(630,326)	(4,287,641)	0.5%	(1,426,381)	(1,644,185)
Full Time Equivalent	0.00			0.00			



2009 Actual	2010 Actual	2011 Adopted	2011 YTD Apr 15	Account	Description	2012 FTE	2012 Requested	2012 Proposed	2012 Approved	2012 Adopted
				60	Non-Departmental					
				E1	Personal Services					
3.13	0.00	1,000.00	0.00	00-4103	Workers' Compensation Ins.		0.00	0.00	0.00	0.00
20,214.06	28,487.79	30,000.00	24,875.00	00-4104	Insurance Benefits-VEBA		0.00	0.00	0.00	0.00
25,380.48	27,488.08	19,796.69	0.00	00-4106	Unemployment Insurance Reserve		200,000.00	155,000.00	0.00	0.00
45,597.67	55,975.87	50,796.69	24,875.00		Personal Services Totals:		200,000.00	155,000.00	0.00	0.00
				E2	Materials and Services					
47,005.58	29,639.06	43,000.00	29,711.78	00-4320	Postage		33,000.00	30,000.00	0.00	0.00
250.10	235.00	500.00	346.99	00-4327	Newspaper Subscriptions		500.00	500.00	0.00	0.00
1,478.74	1,792.85	1,500.00	1,821.53	00-4532	Fire Patrol of Cty Owned Lands		2,000.00	1,900.00	0.00	0.00
51,878.55	56,530.00	45,000.00	350.00	00-4555	Annual Audit & Filing Fee		50,000.00	38,000.00	0.00	0.00
1,779.08	1,060.67	1,060.00	-682.77	00-4560	Courthouse Riverfront Lease		1,060.00	1,060.00	0.00	0.00
1,050.00	300.00	1,000.00	150.00	00-4561	Mentally Incompetent		500.00	500.00	0.00	0.00
136,467.73	145,167.49	139,044.50	138,778.08	00-4588	Insurance-County Prop. & Lib		135,000.00	137,000.00	0.00	0.00
0.00	0.00	0.00	177,009.04	00-4600	911 Excise Tax Pass Thru		0.00	0.00	0.00	0.00
0.00	0.00	0.00	12,102.74	00-4622	Engineering & Architecture Srv		0.00	0.00	0.00	0.00
3,281.16	6,440.75	9,000.00	2,095.00	00-4701	County Advertising		6,500.00	6,500.00	0.00	0.00
1,073.72	1,347.51	0.00	843.11	00-4731	O & C Administrative Exp		1,000.00	1,000.00	0.00	0.00
2,321.89	1,731.86	3,000.00	685.52	00-4754	Board of Property Tax Appeals		3,000.00	0.00	0.00	0.00
0.00	11,911.40	0.00	0.00	00-4820	O&C Grants		0.00	0.00	0.00	0.00
0.00	3,051.72	0.00	0.00	00-4839	Employee Recognition		2,500.00	2,500.00	0.00	0.00
0.00	0.00	0.00	0.00	00-4841	Contract Services		0.00	17,000.00	0.00	0.00
5,249.80	67,926.23	5,000.00	10,216.40	00-4901	Miscellaneous		15,000.00	10,000.00	0.00	0.00
2,700.00	0.00	0.00	8,700.00	00-4990	Trapper Program-Wildlife Serv		9,000.00	0.00	0.00	0.00
0.00	0.00	151,100.00	0.00	00-4999	Rstr/Rsrv funding expense		0.00	0.00	0.00	0.00
9,000.00	0.00	0.00	0.00	01-4620	Col.Soil & Water Conserv.Dist.		0.00	0.00	0.00	0.00
4,500.00	5,000.00	5,000.00	0.00	01-4973	AAA Seniors		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		100,000.00	100,000.00	0.00	0.00
1,400.00	1,000.00	1,000.00	0.00	01-4976	Columbia Pacific Food Bank		1,000.00	1,000.00	0.00	0.00
500.00	500.00	500.00	0.00	01-4989	RSVP		500.00	500.00	0.00	0.00

2009 Actual	2010 Actual	2011 Adopted	2011 YTD Apr 15	Account	Description	2012 FTE	2012 Requested	2012 Proposed	2012 Approved	2012 Adopted
0.00	0.00	0.00	207.70	02-4601	Title III O&C Grant Expense		250.00	250.00	0.00	0.00
0.00	0.00	0.00	0.00	04-4204	Bopta Contractor (appraisal)		1,500.00	1,000.00	0.00	0.00
0.00	0.00	0.00	0.00	04-4402	Bopta Meals Per Diem		750.00	750.00	0.00	0.00
0.00	0.00	1,040.00	0.00	04-4525	Software Bopta		1,100.00	1,015.00	0.00	0.00
0.00	0.00	0.00	0.00	04-4720	Bopta Training		1,000.00	500.00	0.00	0.00
73,518.00	53,375.04	41,400.00	31,707.22	05-4980	Court Mediation		55,000.00	40,000.00	0.00	0.00
443,454.35	487,009.58	548,144.50	464,042.34		Materials and Services Totals:		425,160.00	395,975.00	0.00	0.00
				E3	Capital Outlay					
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	0.00	0.00	0.00		Capital Outlay Totals:		0.00	0.00	0.00	0.00
				E4	Debt Service					
518,500.64	543,196.45	572,116.00	213,548.28	00-6010	PERS UAL Bond		595,309.10	595,309.10	0.00	0.00
30,426.53	0.00	0.00	59,280.01	00-6012	Port Westward loan 2002 & 2004		28,841.09	28,841.09	0.00	0.00
0.00	0.00	0.00	0.00	00-6016	USB loan CH Syst (2012-2022)		86,244.64	86,161.02	0.00	0.00
548,927.17	543,196.45	572,116.00	272,828.29		Debt Service Totals:		710,394.83	710,311.21	0.00	0.00
				E5	Transfers					
420,000.00	340,200.00	306,180.00	306,399.61	00-5304	Transfer to Road Fund		166,108.74	46,108.74	0.00	0.00
0.00	0.00	0.00	0.00	00-5305	Transfer to Fair Fund		0.00	0.00	0.00	0.00
0.00	0.00	30,000.00	0.00	01-5310	County Transportation		30,000.00	30,000.00	0.00	0.00
0.00	0.00	121,500.00	120,563.64	02-5310	O&C Grant (County Trnsfr)		95,186.79	95,186.79	0.00	0.00
18,000.00	0.00	8,904.00	0.00	00-5326	Trans.to Animal Control Fund		0.00	0.00	0.00	0.00
141,317.00	0.00	0.00	0.00	00-5340	Trans.to Road-West Rainr Rpmt		0.00	0.00	0.00	0.00
579,317.00	340,200.00	466,584.00	426,963.25		Transfers Totals:		291,295.53	171,295.53	0.00	0.00
				E6	Contingencies					
0.00	0.00	1,250,000.00	0.00	00-5401	Operating Contingencies		1,200,000.00	1,075,000.00	0.00	0.00
0.00	0.00	1,250,000.00	0.00		Contingencies Totals:		1,200,000.00	1,075,000.00	0.00	0.00
				E7	Ending Balances					
0.00	0.00	1,400,000.00	0.00	00-5501	Unappropriated Ending Cash		2,000,000.00	1,800,000.00	0.00	0.00
0.00	0.00	1,400,000.00	0.00		Ending Balances Totals:		2,000,000.00	1,800,000.00	0.00	0.00
1,617,296.19	1,426,381.90	4,287,641.19	1,188,708.88		Expenditure Total:		4,826,850.36	4,307,581.74	0.00	0.00
(1,617,296.19)	(1,426,381.90)	(4,287,641.19)	(1,188,708.88)		Non-Departmental Totals:		(4,826,850.36)	(4,307,581.74)	0.00	0.00
5,907,944.52	5,069,481.04	0.00	5,049,561.50		General Fund Totals:	109.68	-2,822,562.85	0.00	0.00	0.00

Columbia County
FY2011-2012

Budget Detail
Individual Funds

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 2011-2012 Highlights and Significant Changes

Fully Funded vs. Proposed Budget

This proposed budget shows what is necessary in order to operate “fully funded”. The attached **Exhibit 1** compares the fully funded budget to the proposed budget in graphical form. A fully funded budget would include:

- 10 additional road maintenance employees for improved maintenance operations on the County Roads. The additional employees would be primarily for a full-time ditch maintenance crew, and a full-time vegetation management crew for overhanging limbs, trees and roadside brush.
- \$400,000 for the purchase of additional asphalt to be placed by the crews
- \$3,000,000 additional for capital improvement projects to include pavement preservation overlays (\$2,000,000 per year), safety construction projects, modernization projects, and equipment replacement purchases.
- \$400,000 additional for contingency

The total annual deficit for the Road Department is **\$4,430,000**. Safe, secure and convenient roads should continue to be one of the highest priorities for the County.

Revenues:

Summary of Revenues (Exhibit 2). The attached Exhibit 2 summarizes revenues for the Road Department since 1997. Although there has generally been a slight increase in total revenues over the last 15 years (and a significant increase in the last 2 years), adjustment for inflation shows a general decrease in buying power.

State Motor Vehicle Apportionment. **FY11 (est.): \$2,947,000 FY12: \$3,670,000**

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. The gas tax portion of that increase took effect in January 2011.

System Development Charges.

The beginning cash balance (estimated at \$624,250) includes a balance of \$282,000 in System Development Charges which can only be used for expenses associated with “capacity” improvement projects.

Transportation Improvement Fee - Port Westward. **FY11: 0 FY12: 0**

Although nothing is budgeted for this transportation improvement fee, it is likely that negotiations with PGE will include over \$200,000 as a condition of construction of their “Unit 2” power generation facility at Port Westward.

O&C Title II Grant Funds. FY11: \$75,000 FY12: \$75,000

These funds will be used together with Federal Emergency Relief Funds and Federal Surface Transportation Program Funds for overlay and slide stabilization between MP 8 and MP 11 on Scappoose - Vernonia Road.

Expenses:

Rock and Gravel. FY11 (est.): \$250,000 FY12: \$200,000

Freeze - thaw conditions on gravel roads in FY11 required a very large expense for gravel purchase in FY11.

Asphalt and Oil. FY11 (est.): \$525,000 FY12: \$200,000

A significant amount of asphalt was placed by the crew in FY11. A fully funded budget requires \$2,000,000 per year to be spent on the purchase of asphalt. Without a significant contribution to the preservation of asphalt pavements, pavement conditions will continue to decline as shown by the graph on **Exhibit 3**. This graph clearly shows that the pavement conditions are progressing from good to poor, and it will be necessary to pulverize many pavements in the future if additional funds are not provided for pavement preservation.

Contract Road Repairs. FY11: \$150,000 FY12: \$247,000

FY12 Expense is the County match for grant projects to include the Canaan Road Guardrail Project, Scappoose - Vernonia Road Slide Repair and Overlay Project, and Nicolai Road Overlay Project.

Bridge Contracts: FY11 (est.): \$32,500 FY12: \$220,000

FY12 Expenses include 11% match for Fishhawk Bridge Construction, and JP West Design.

ODOT Fund Exchange: FY11: 0 FY12: \$366,000

Federal Surface Transportation Funds provide for Counties to "Fund Exchange" federal dollars for state dollars which eliminates the need for Counties to comply with federal requirements. This fund will provide for the overlay of three miles of Nicolai Road.

Gas, Oil, Diesel: FY11 (est.): \$168,000 FY12: \$180,000

Increase in fuel prices.

FY 2010-2011 Accomplishments

Pulverization of County Roads. The pavements on Hermo Road, Collins Road, Barker Road, and Elk Creek Road were all pulverized with an asphalt milling machine. All of these roads were getting to the condition of "unsafe" due to the large cracks or large boils of pavement failure. The intent is that all of these roads will receive a new oil matte surface at least by the end of summer 2012, and in the interim dust abatement will be applied in the vicinity of residents.

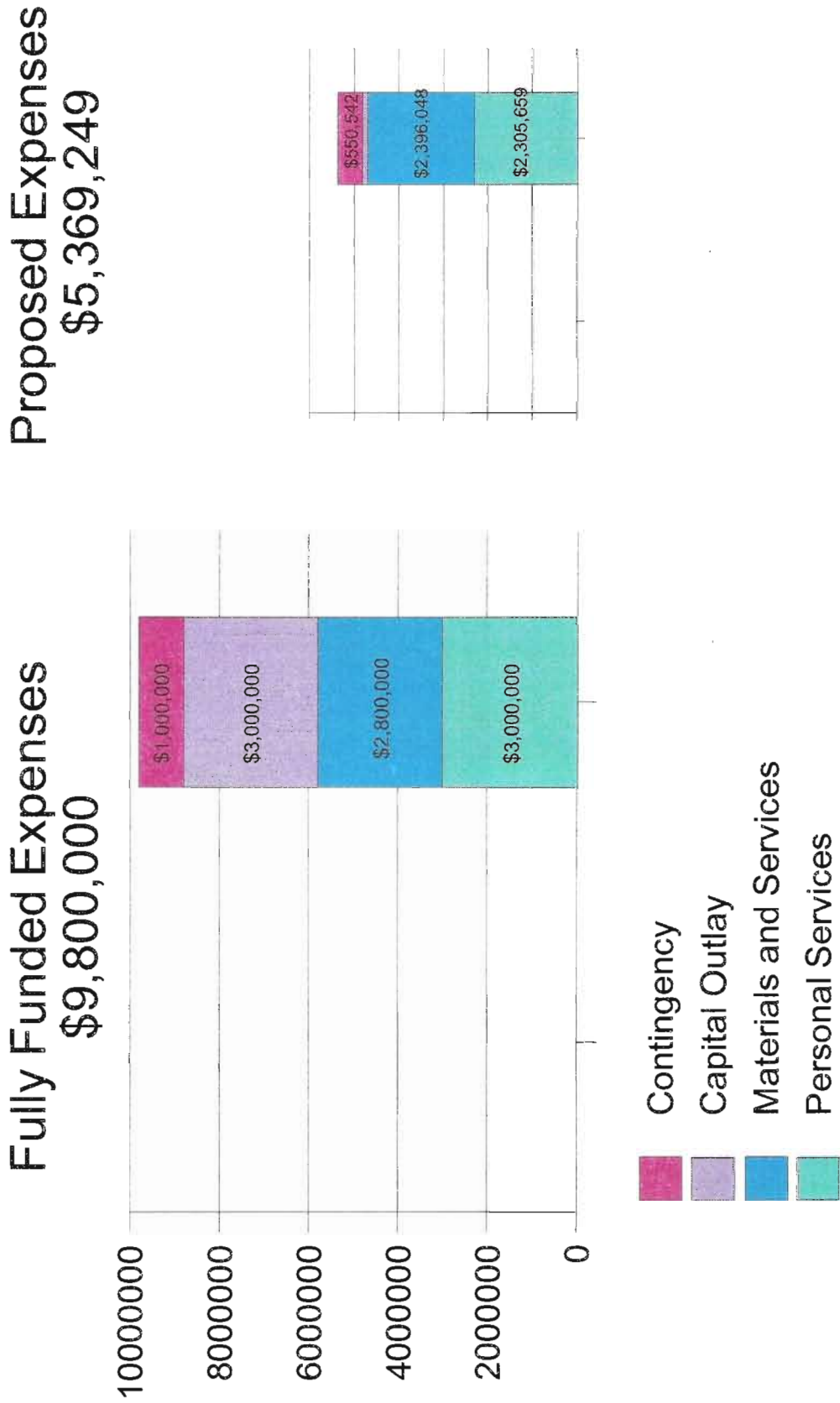
Fish Barrier Removal: Funding was secured by the Upper Nehalem Watershed Counsel for the replacement of the box culvert in Elk Creek on Scappoose - Vernonia Road., and the Scappoose Bay Watershed Counsel secured funding for the replacement of a culvert on Brinn Road.

Tide Creek Road Base Stabilization. Digout and removal, aggregate base replacement, and paving of poor sections of Tide Creek Road were performed by the road crews.

Bridge Repair. Significant bridge repairs were made by the crew to JP West Bridge and Pebble Creek Bridges.

2011 - 2012 Road Department Budget

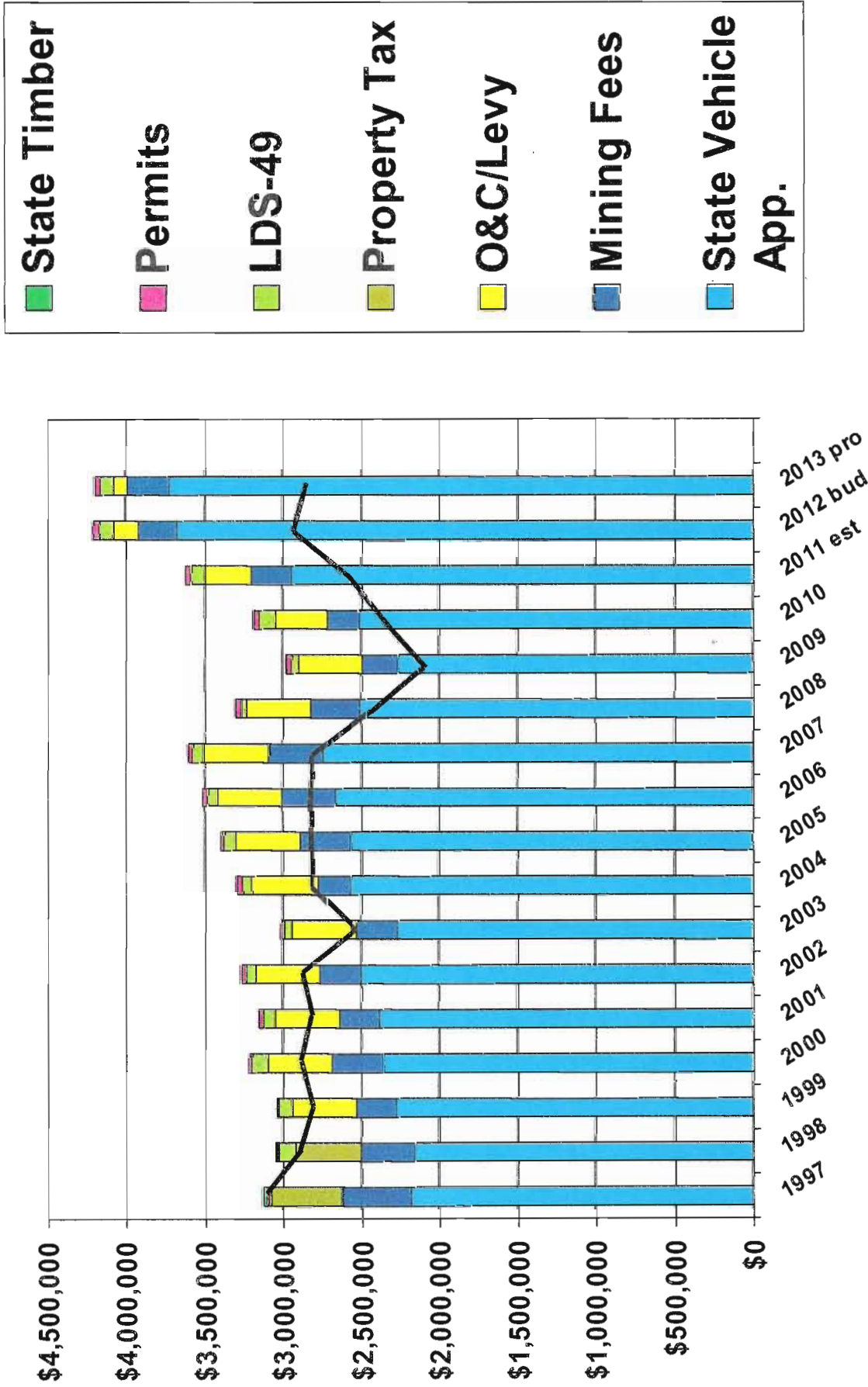
Fully Funded vs. Proposed Expenses



Annual Deficit: \$4,430,751

Exhibit 2

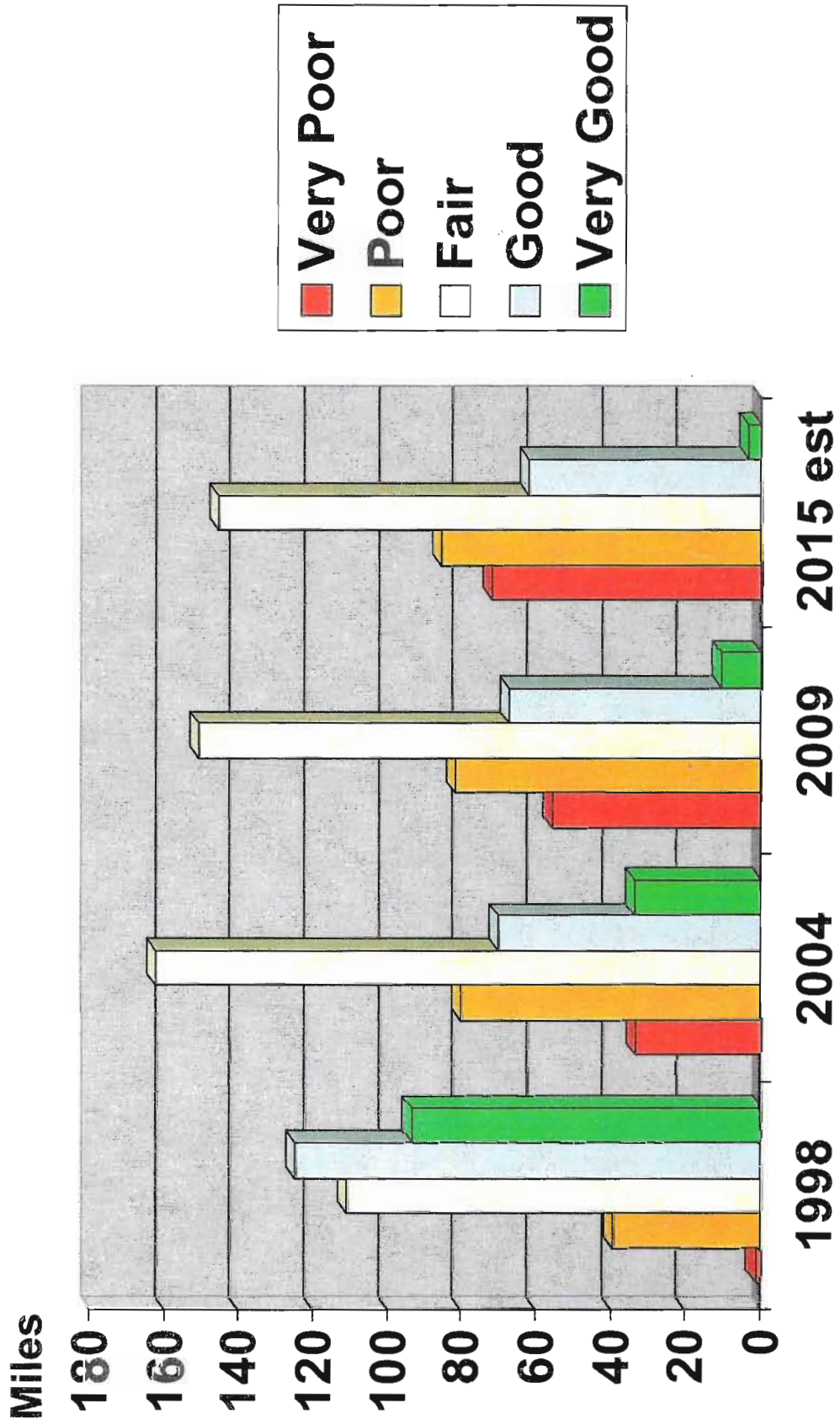
Road Department Revenues



Graph line shows adjustment for inflation

Columbia County Road Department Pavement Conditions March 7, 2011

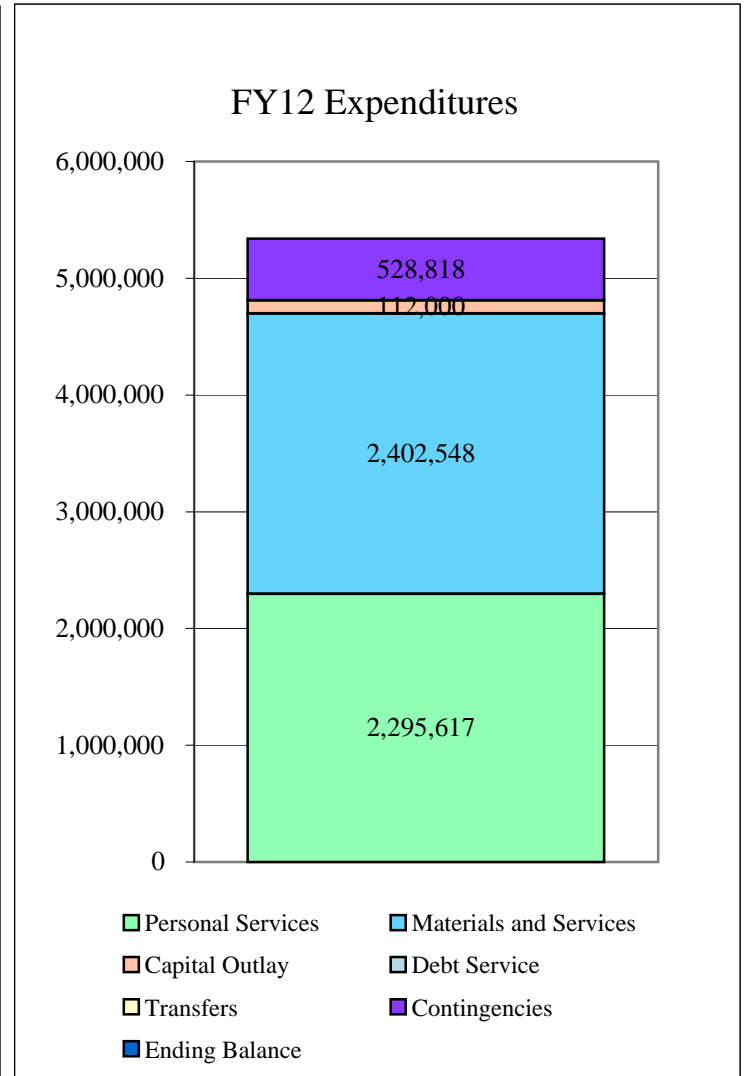
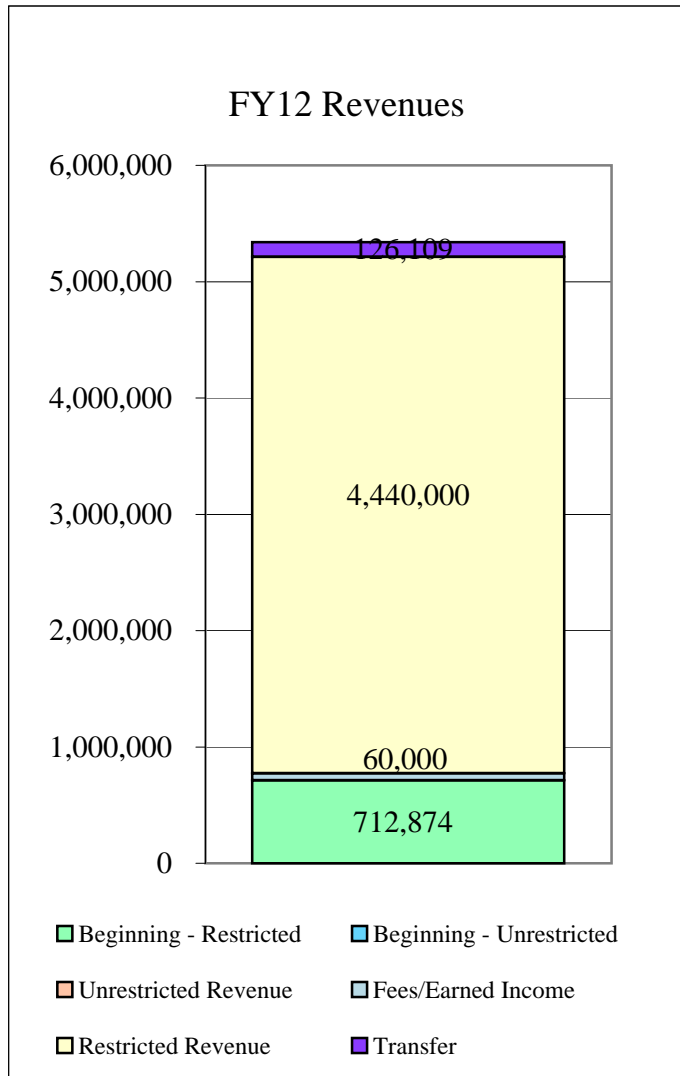
Exhibit 3



Bar graphs show trend of roads moving from very good to very poor.

201 Road Department

	FY12 Initial Budget	FY11 Year End Projection	FY11 YTD Jan2011	FY11 Adopted Budget	Change FY11 to FY12 Budget	FY10 Actual	FY09 Actual
Revenue Summary:							
Beginning - Restricted	712,874	1,207,876	1,207,876	1,084,000	-34.2%	784,535	394,055
Beginning - Unrestricted	0	0	0	0	0.0%	0	0
Unrestricted Revenue	0	0	0	0	0.0%	0	0
Fees/Earned Income	60,000	53,385	248,385	60,000	0.0%	72,972	68,034
Restricted Revenue	4,440,000	3,408,726	1,371,726	3,676,000	20.8%	4,678,717	7,762,634
Transfer	126,109	375,980	0	340,980	-63.0%	438,469	597,235
Total	5,338,983	5,045,967	2,827,987	5,160,980	3.4%	5,974,693	8,821,958
Expense Summary:							
Personal Services	2,295,617	2,240,202	1,311,002	2,120,676	8.2%	1,880,677	1,904,092
Materials and Services	2,402,548	1,875,666	1,316,131	2,039,897	17.8%	3,097,829	4,919,045
Capital Outlay	112,000	217,225	106,435	180,000	-37.8%	166,852	886,505
Debt Service	0	0	0	0	0.0%	0	0
Transfers	0	0	0	0	0.0%	0	0
Contingencies	528,818	0	0	820,407	-35.5%	0	0
Ending Balance	0	0	0	0	0.0%	0	0
Total	5,338,983	4,333,093	2,733,567	5,160,980	3.4%	5,145,358	7,709,642
FY Net Revenue	(712,874)	(495,002)	(1,113,456)	(1,084,000)	-34.2%	44,800	718,262
Cumulative Net Revenue	0	712,874	94,420	0		829,335	1,112,316
Full Time Equivalents	25.50			25.50			



2009 Actual	2010 Actual	2011 Adopted	2011 YTD Apr 15	Account	Description	2012 FTE	2012 Requested	2012 Proposed	2012 Approved	2012 Adopted
				201	Road Fund					
				R1	Unrestricted Revenue					
394,054.74	784,535.33	1,084,000.00	0.00	00-3001	Beginning Cash Balance		0.00	0.00	0.00	0.00
394,054.74	784,535.33	1,084,000.00	0.00		Unrestricted Revenue Totals:		0.00	0.00	0.00	0.00
				R2	Fees for Services					
40,171.44	38,303.75	40,000.00	22,749.64	00-3250	Permits		40,000.00	40,000.00	0.00	0.00
27,862.98	34,668.01	20,000.00	0.00	00-3252	Park Fund Service Fees		20,000.00	20,000.00	0.00	0.00
68,034.42	72,971.76	60,000.00	22,749.64		Fees for Services Totals:		60,000.00	60,000.00	0.00	0.00
				R3	Designated - Specific Purpose					
0.00	0.00	0.00	1,036,558.26	00-3004	Restricted Cash Bal		242,874.27	242,874.27	0.00	0.00
0.00	0.00	0.00	171,317.71	00-3005	Non-spendable Beg'ng Cash Bal		170,000.00	170,000.00	0.00	0.00
1,675.22	831.94	1,000.00	417.78	00-3020	Interest on Investments		1,000.00	1,000.00	0.00	0.00
0.00	(137.76)	2,000.00	0.00	00-3023	Interest on SDC Investments		0.00	0.00	0.00	0.00
69,961.00	0.00	3,000.00	0.00	00-3031	SDC-Scappoose UG Area		3,000.00	3,000.00	0.00	0.00
0.00	0.00	3,000.00	0.00	00-3032	St Helens UG Area		3,000.00	3,000.00	0.00	0.00
0.00	0.00	35,000.00	20,452.50	00-3033	SDC-District 1		35,000.00	35,000.00	0.00	0.00
0.00	0.00	6,000.00	6,817.50	00-3034	SDC-District 2		6,000.00	6,000.00	0.00	0.00
0.00	0.00	3,000.00	0.00	00-3035	SDC-District 3		3,000.00	3,000.00	0.00	0.00
0.00	0.00	6,000.00	2,272.50	00-3036	SDC-District 4		6,000.00	6,000.00	0.00	0.00
229,062.74	200,401.35	250,000.00	165,114.84	00-3060	Aggregate Mining Fees		250,000.00	250,000.00	0.00	0.00
2,260,613.78	2,510,874.85	3,247,000.00	1,858,328.67	00-3070	State Motor Vehicle Apportion		3,670,000.00	3,670,000.00	0.00	0.00
35,918.00	98,269.00	35,000.00	0.00	00-3080	Transfer from GF (LDS-49)		80,000.00	80,000.00	0.00	0.00
420,000.00	340,200.00	305,980.00	306,399.61	00-3081	Transf from GF-O&C/Levy		166,108.77	46,108.74	0.00	0.00
141,317.00	0.00	0.00	0.00	00-3082	Transf from General Fund		0.00	0.00	0.00	0.00
149,998.20	36,056.84	0.00	335.45	00-3100	Refund of Expenses		0.00	0.00	0.00	0.00
15,256.36	0.00	0.00	0.00	00-3110	Insurance Expense Reimburse		0.00	0.00	0.00	0.00
8,413.91	10,300.08	0.00	0.00	00-3115	Worker's Comp Refunds		0.00	0.00	0.00	0.00
55,341.98	32,333.11	45,000.00	8,553.72	00-3120	Miscellaneous Income		20,000.00	20,000.00	0.00	0.00
80.90	520.00	0.00	398.00	00-3121	Sale of Rock and Materials		0.00	0.00	0.00	0.00
5,835.00	1,592.80	0.00	19,457.86	00-3122	Sale of Materials		0.00	0.00	0.00	0.00
0.00	473,604.75	0.00	0.00	00-3124	Trans. Imp. Fee-Port West		0.00	0.00	0.00	0.00
617,646.50	310,085.00	0.00	0.00	00-3500	ODOT Fund Exchange		366,000.00	366,000.00	0.00	0.00
0.00	78,000.00	75,000.00	0.00	00-3530	O&C Title II Grant Funds		75,000.00	75,000.00	0.00	0.00
196,102.96	0.00	0.00	0.00	00-3565	FHA Flood Repair Reimb.		0.00	0.00	0.00	0.00

2009 Actual	2010 Actual	2011 Adopted	2011 YTD Apr 15	Account	Description	2012 FTE	2012 Requested	2012 Proposed	2012 Approved	2012 Adopted
500,000.00	0.00	0.00	0.00	00-3570	Immediate Opportunity Fund		0.00	0.00	0.00	0.00
1,707,068.33	778,703.47	0.00	2,286.37	00-3572	Spec Public Works F-PWW		0.00	0.00	0.00	0.00
400,000.00	0.00	0.00	0.00	00-3573	SB 994		0.00	0.00	0.00	0.00
281,506.00	0.00	0.00	0.00	00-3574	EDA-Fed		0.00	0.00	0.00	0.00
1,264,071.20	82,196.08	0.00	0.00	00-3577	West Lane Freight		0.00	0.00	0.00	0.00
0.00	163,354.56	0.00	0.00	00-3802	SPWF fed disaster 1733		0.00	0.00	0.00	0.00
0.00	0.00	0.00	85,437.61	00-3860	OEM Revenue		0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	01-3004	SDC Restricted Cash Bal		300,000.00	300,000.00	0.00	0.00
0.00	0.00	0.00	785.69	01-3020	SDC Roads Interest		2,000.00	2,000.00	0.00	0.00
8,359,869.08	5,117,186.07	4,016,980.00	3,684,934.07		Designated - Specific Purpose Totals:		5,398,983.04	5,278,983.01	0.00	0.00
8,821,958.24	5,974,693.16	5,160,980.00	3,707,683.71		Revenue Total:		5,458,983.04	5,338,983.01	0.00	0.00

Road Fund				01 E1	Road Administrative Personal Services					
289,235.48	294,054.00	314,941.00	251,100.83	00-4001	Personnel-Admin		0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	00-4002	Director, Public Works	1.00	105,374.49	104,651.33	0.00	0.00
0.00	0.00	0.00	0.00	00-4011	Assist Director, Public Works	0.50	33,014.30	32,787.73	0.00	0.00
0.00	0.00	0.00	0.00	00-4021	Engineering Coordinator	1.00	58,806.36	58,806.36	0.00	0.00
0.00	0.00	0.00	0.00	00-4047	Office Manager	1.00	53,454.58	53,454.58	0.00	0.00
0.00	0.00	0.00	0.00	00-4054	Office Specialist	1.00	33,427.55	33,427.55	0.00	0.00
0.00	0.00	0.00	0.00	00-4058	Transportation Planner	1.00	59,464.79	59,464.79	0.00	0.00
7,054.12	5,262.36	5,000.00	7,081.33	00-4090	Overtime Pay		5,000.00	5,000.00	0.00	0.00
0.00	0.00	0.00	0.00	00-4091	Overtime-Flood		0.00	0.00	0.00	0.00
53,965.42	44,595.85	47,639.00	36,717.40	00-4101	PERS		63,225.97	65,114.18	0.00	0.00
22,696.49	22,893.92	24,475.00	19,274.88	00-4102	FICA Tax		26,663.47	26,590.81	0.00	0.00
3,035.02	3,194.18	4,250.00	7,074.60	00-4103	Workers' Compensation Ins.		3,777.86	3,765.62	0.00	0.00
68,877.30	64,346.79	86,997.00	59,943.27	00-4104	Insurance Benefits		95,045.04	91,946.03	0.00	0.00
0.00	0.00	0.00	0.00	00-4106	Unemployment Insurance		6,797.44	5,791.15	0.00	0.00
444,863.83	434,347.10	483,302.00	381,192.31		Personal Services Totals:	5.50	544,051.85	540,800.13	0.00	0.00

2009 Actual	2010 Actual	2011 Adopted	2011 YTD Apr 15	Account	Description	2012 FTE	2012 Requested	2012 Proposed	2012 Approved	2012 Adopted
Road Fund										
				E2	Materials and Services					
3,043.10	4,541.22	4,000.00	3,474.14	00-4310	Telephone		4,000.00	4,000.00	0.00	0.00
1,953.20	1,757.18	2,000.00	930.28	00-4311	Cellular Phones		1,400.00	1,400.00	0.00	0.00
839.02	1,055.47	1,000.00	816.17	00-4320	Postage		1,000.00	1,000.00	0.00	0.00
2,887.39	2,610.04	3,000.00	3,727.99	00-4321	Office Supplies		3,000.00	3,000.00	0.00	0.00
1,811.52	1,858.90	2,200.00	853.49	00-4322	Off. Mach. Contract & Repairs		2,000.00	2,000.00	0.00	0.00
0.00	0.00	0.00	0.00	00-4330	Mobile Radio		2,000.00	2,000.00	0.00	0.00
0.00	0.00	0.00	0.00	00-4336	Furniture		5,000.00	5,000.00	0.00	0.00
0.00	0.00	0.00	0.00	00-4350	Office Equipment		1,000.00	1,000.00	0.00	0.00
17,624.46	11,532.72	18,000.00	10,512.29	00-4511	Electricity		18,000.00	18,000.00	0.00	0.00
12,815.41	8,914.06	10,000.00	9,006.15	00-4512	Natural Gas		10,000.00	10,000.00	0.00	0.00
5,816.28	5,322.44	6,000.00	3,561.83	00-4513	Water		7,500.00	7,500.00	0.00	0.00
5,059.71	4,737.11	5,000.00	3,203.42	00-4514	Garbage Service		4,000.00	4,000.00	0.00	0.00
3,607.50	3,052.37	3,500.00	2,135.00	00-4515	Janitorial Service		3,500.00	3,500.00	0.00	0.00
37,236.31	27,520.36	15,000.00	1,182.57	00-4516	Building Repairs		15,000.00	15,000.00	0.00	0.00
1,544.08	3,653.57	1,500.00	2,286.19	00-4521	Computer Supplies		1,500.00	1,500.00	0.00	0.00
0.00	0.00	0.00	0.00	00-4522	Small Equipment		1,500.00	1,500.00	0.00	0.00
0.00	0.00	0.00	0.00	00-4531	Computers		2,000.00	2,000.00	0.00	0.00
67,240.30	66,283.00	69,072.00	64,810.00	00-4588	Property/Liability Ins.Road		66,000.00	66,000.00	0.00	0.00
134,320.00	167,726.04	127,924.55	106,603.80	00-4593	Admin Allocation (Gen Fund)		151,948.23	151,948.23	0.00	0.00
1,607.73	2,000.00	4,000.00	1,000.00	00-4594	Work Crew Expense Reimb.		4,000.00	4,000.00	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
742.50	750.00	0.00	0.00	00-4687	Physical Exams		0.00	0.00	0.00	0.00
228.37	391.30	3,000.00	168.85	00-4701	Advertising		1,000.00	1,000.00	0.00	0.00
0.00	89.00	0.00	0.00	00-4705	Bank Charges		0.00	0.00	0.00	0.00
518.57	378.80	500.00	465.00	00-4710	Mileage		500.00	500.00	0.00	0.00
6,820.31	4,521.14	7,000.00	3,876.49	00-4720	Conferences and Training		7,000.00	7,000.00	0.00	0.00
1,890.00	2,070.00	2,000.00	890.00	00-4730	Membership Dues		2,000.00	2,000.00	0.00	0.00
307,605.76	320,764.72	284,696.55	219,503.66		Materials and Services Totals:		314,848.23	314,848.23	0.00	0.00

2009 Actual	2010 Actual	2011 Adopted	2011 YTD Apr 15	Account	Description	2012 FTE	2012 Requested	2012 Proposed	2012 Approved	2012 Adopted
Road Fund				E3	Capital Outlay					
745,056.07	0.00	0.00	0.00	00-4843	OTIA III Bridges		0.00	0.00	0.00	0.00
1,578.79	4,244.90	5,000.00	464.52	00-5011	Office Equipment/Furniture		0.00	0.00	0.00	0.00
0.00	0.00	30,000.00	0.00	00-5013	Storage Buildings		30,000.00	30,000.00	0.00	0.00
0.00	57,993.53	0.00	3,574.25	00-5014	Office Remodel		0.00	0.00	0.00	0.00
11,177.41	8,026.62	2,000.00	1,116.77	00-5017	Mobile Radio		0.00	0.00	0.00	0.00
3,447.00	0.00	2,000.00	0.00	00-5025	Computers		0.00	0.00	0.00	0.00
1,034.77	126.67	1,000.00	631.48	00-5030	Misc. Office Equipment		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
762,294.04	70,391.72	40,000.00	5,787.02		Capital Outlay Totals:		30,000.00	30,000.00	0.00	0.00
				E6	Contingencies					
0.00	0.00	498,407.45	0.00	00-5401	Operating Contingencies		274,233.60	172,817.61	0.00	0.00
0.00	0.00	322,000.00	0.00	00-5402	Reserves-SDC Funds		356,000.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	01-5402	SDC Reserves		0.00	356,000.00	0.00	0.00
0.00	0.00	0.00	0.00	00-5403	Reserves-Next Fiscal Year		0.00	0.00	0.00	0.00
0.00	0.00	820,407.45	0.00		Contingencies Totals:		630,233.60	528,817.61	0.00	0.00
1,514,763.63	825,503.54	1,628,406.00	606,482.99		Expenditure Total:		1,519,133.68	1,414,465.97	0.00	0.00

2009 Actual	2010 Actual	2011 Adopted	2011 YTD Apr 15	Account	Description	2012 FTE	2012 Requested	2012 Proposed	2012 Approved	2012 Adopted
Road Fund				02 E1	Road Maintenance Personal Services					
677,704.90	687,855.86	767,197.00	597,649.72	00-4003	Personnel-Road		0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	00-4019	District Supervisor	3.00	204,196.12	202,794.77	0.00	0.00
0.00	0.00	0.00	0.00	00-4059	Crew Leadworker	1.00	50,690.90	50,690.90	0.00	0.00
0.00	0.00	0.00	0.00	00-4061	Sign Maintenance Worker	1.00	47,630.48	47,630.48	0.00	0.00
0.00	0.00	0.00	0.00	00-4062	Road Maintenance Worker II	4.00	184,625.83	184,625.83	0.00	0.00
0.00	0.00	0.00	0.00	00-4063	Road Maintenance Worker I	8.00	304,478.98	304,478.98	0.00	0.00
58,776.42	70,719.15	65,000.00	86,065.25	00-4090	Overtime		85,000.00	85,000.00	0.00	0.00
0.00	0.00	0.00	0.00	00-4091	Overtime-Flood		0.00	0.00	0.00	0.00
139,919.32	114,195.98	124,452.00	86,578.65	00-4101	PERS		148,042.07	162,758.10	0.00	0.00
56,453.07	57,885.90	63,663.00	50,997.92	00-4102	FICA Tax		63,250.10	66,954.40	0.00	0.00
50,080.56	51,424.77	77,140.00	79,031.05	00-4103	Workers' Compensation Ins.		65,695.82	69,409.24	0.00	0.00
238,011.96	253,523.72	307,231.00	251,352.42	00-4104	Insurance Benefits		359,574.27	325,218.56	0.00	0.00
12,116.00	5,592.00	500.00	12,221.00	00-4106	Unemployment Insurance		16,124.64	14,581.85	0.00	0.00
1,233,062.23	1,241,197.38	1,405,183.00	1,163,896.01		Personal Services Totals:	17.00	1,529,309.21	1,514,143.11	0.00	0.00
				E2	Materials and Services					
0.00	4,774.05	0.00	564.73	00-4511	Electricity		0.00	0.00	0.00	0.00
0.00	1,725.00	0.00	0.00	00-4522	Small Equipment		0.00	0.00	0.00	0.00
294,022.17	220,827.83	150,000.00	261,898.35	00-4601	Rock and Gravel		150,000.00	150,000.00	0.00	0.00
330,689.85	337,739.49	400,000.00	515,996.98	00-4602	Asphalt and Oil		200,000.00	200,000.00	0.00	0.00
85,957.61	57,264.95	30,000.00	12,230.16	00-4603	Culvert		30,000.00	30,000.00	0.00	0.00
35,451.07	33,937.49	35,000.00	18,561.79	00-4604	Road Supplies		35,000.00	35,000.00	0.00	0.00
24,984.99	17,560.31	30,000.00	20,975.75	00-4605	Spray Supplies and Contracts		30,000.00	30,000.00	0.00	0.00
172,142.13	96,515.16	130,000.00	96,897.06	00-4607	Road Striping		130,000.00	130,000.00	0.00	0.00
27,751.62	13,302.33	15,000.00	4,198.22	00-4609	Equipment Rental		15,000.00	15,000.00	0.00	0.00
49,227.13	1,145,377.84	150,000.00	105,646.37	00-4619	Contract Road Repairs		247,000.00	247,000.00	0.00	0.00
30.50	22,307.50	30,000.00	17,733.30	00-4620	Bridge Supplies		10,000.00	10,000.00	0.00	0.00
0.00	105,350.86	160,000.00	56,555.90	00-4621	Bridge Contracts		218,000.00	218,000.00	0.00	0.00
223.69	60,829.35	25,000.00	32,566.76	00-4622	Engineering & Prof. Services		12,000.00	12,000.00	0.00	0.00
29,921.91	32,694.61	30,000.00	11,926.73	00-4627	Sign Supplies		30,000.00	30,000.00	0.00	0.00
1,610.02	(104.18)	0.00	0.00	00-4634	Equipment Repair		0.00	0.00	0.00	0.00

2009 Actual	2010 Actual	2011 Adopted	2011 YTD Apr 15	Account	Description	2012 FTE	2012 Requested	2012 Proposed	2012 Approved	2012 Adopted
988,908.79	60,656.04	0.00	788.00	00-4650	Port Westward Access		0.00	0.00	0.00	0.00
748,046.65	0.00	0.00	0.00	00-4653	ODOT Fund Exchange Program		366,000.00	366,000.00	0.00	0.00
3,668.50	4,279.25	3,700.00	2,566.25	00-4687	Physical Exams		3,700.00	3,700.00	0.00	0.00
6,000.00	0.00	0.00	0.00	00-4691	Government Trapper		6,000.00	6,000.00	0.00	0.00
1,187,827.23	7,350.54	0.00	0.00	00-4840	West Lane Freight Expenses		0.00	0.00	0.00	0.00
82,372.27	125,707.42	65,000.00	66,419.40	00-4841	Contract Temporary Services		95,000.00	95,000.00	0.00	0.00
0.00	0.00	75,000.00	0.00	00-4842	Title II Project		75,000.00	75,000.00	0.00	0.00
4,068,836.13	2,348,095.84	1,328,700.00	1,225,525.75		Materials and Services Totals:		1,652,700.00	1,652,700.00	0.00	0.00
Road Fund				E3	Capital Outlay					
0.00	30,675.00	0.00	128.64	00-5020	Roller		0.00	0.00	0.00	0.00
0.00	6,000.00	0.00	53,000.99	00-5031	Pickup Truck		0.00	0.00	0.00	0.00
0.00	38,140.00	50,000.00	0.00	00-5032	Tractor/Trailer		50,000.00	50,000.00	0.00	0.00
118,795.50	15,000.00	0.00	0.00	00-5033	Excavator		32,000.00	32,000.00	0.00	0.00
0.00	19,043.86	0.00	0.00	00-5040	Anti-Ice Unit		0.00	0.00	0.00	0.00
9,516.46	507.38	1,500.00	0.00	00-5085	Three-Chain Saws		0.00	0.00	0.00	0.00
22,653.33	0.00	100,000.00	71,072.00	00-5086	Patch Truck(s)		0.00	0.00	0.00	0.00
150,965.29	109,366.24	151,500.00	124,201.63		Capital Outlay Totals:		82,000.00	82,000.00	0.00	0.00
5,452,863.65	3,698,659.46	2,885,383.00	2,513,623.39		Expenditure Total:		3,264,009.21	3,248,843.11	0.00	0.00

2009 Actual	2010 Actual	2011 Adopted	2011 YTD Apr 15	Account	Description	2012 FTE	2012 Requested	2012 Proposed	2012 Approved	2012 Adopted
				03	Road Shop					
				E1	Personal Services					
0.00	0.00	0.00	0.00	00-4019	Supervisor, Mechanic	1.00	49,259.92	48,921.86	0.00	0.00
0.00	0.00	0.00	0.00	00-4060	Mechanic	1.00	48,064.17	48,064.17	0.00	0.00
0.00	0.00	0.00	0.00	00-4064	Lube Service Worker	1.00	35,176.36	35,176.36	0.00	0.00
137,721.82	129,504.04	133,340.00	81,442.91	00-4077	Personnel-Shop		0.00	0.00	0.00	0.00
1,492.73	6,033.32	2,500.00	6,001.55	00-4090	Overtime		6,000.00	6,000.00	0.00	0.00
27,752.96	16,003.63	20,246.00	11,035.36	00-4101	PERS		34,924.72	25,904.57	0.00	0.00
10,634.64	9,832.83	10,392.00	6,613.04	00-4102	FICA Tax		14,406.79	10,569.42	0.00	0.00
3,856.40	3,735.50	5,055.00	4,724.82	00-4103	Workers' Compensation Ins.		9,787.55	5,954.99	0.00	0.00
44,707.01	40,023.04	60,658.00	34,431.97	00-4104	Insurance Benefits		39,547.85	57,780.67	0.00	0.00
0.00	0.00	0.00	0.00	00-4106	Unemployment Insurance		3,672.79	2,301.89	0.00	0.00
226,165.56	205,132.36	232,191.00	144,249.65		Personal Services Totals:	3.00	240,840.15	240,673.93	0.00	0.00
				E2	Materials and Services					
22,530.67	14,586.80	15,000.00	7,970.17	00-4350	Clothing and Cleaning		15,000.00	15,000.00	0.00	0.00
93,097.08	54,840.62	80,000.00	35,462.21	00-4629	Shop Supplies and Tools		80,000.00	80,000.00	0.00	0.00
209,269.06	172,742.11	140,000.00	73,904.76	00-4634	Equip Repairs & Maintenance		130,000.00	130,000.00	0.00	0.00
41,410.02	35,014.46	30,000.00	21,853.95	00-4635	Tires and Repairs		30,000.00	30,000.00	0.00	0.00
149,542.24	138,878.53	150,000.00	142,641.33	00-4636	Gas, Oil, and Diesel		180,000.00	180,000.00	0.00	0.00
515,849.07	416,062.52	415,000.00	281,832.42		Materials and Services Totals:		435,000.00	435,000.00	0.00	0.00
742,014.63	621,194.88	647,191.00	426,082.07		Expenditure Total:		675,840.15	675,673.93	0.00	0.00
1,112,316.33	829,335.28	0.00	161,495.26		Road Fund Totals:	25.50	0.00	0.00	0.00	0.00

FY2011-2012 Administrative Allocation

Fund Account Roads

Support Function/Item	No. of Units	Cost/unit/mo	Monthly Cost	"True up" factor*	Annual Cost	Notes	
Telephone (landlines)	23.00 landlines	12.82	294.87	83.1%	2,942.14	FY2011 estimate of landline phone cost (purchasing costs now in Finance and Purchasing)	
Info Tech	18.00 workstations	128.81	2,318.65	91.9%	25,570.48	FY2011 budget of IT staffing, materials and capital expenditures cost	
Finance and Purchasing	28.00 FTE (including ongoing temps)	234.65	6,570.10	87.4%	68,938.89	FY2010 4.4 staff (minus staffing included in special assessment), audit, supplies, non-specific postage, various 100-45 costs. General Fund has higher unit cost to include liability insurance, unemployment & VEBA for this staffing group.	
Finance and Purchasing - Special Assessment				100.0%		Units which require finance support beyond normal payroll, payables and receivables processing, purchasing services, grant tracking, etc. have special assessment.	
Human Resources	28.00 FTE (including ongoing te	70.63	1,977.77	90.7%	21,527.29	FY2011 budget of HR staffing and materials cost	
Board of Commissioners	28.00 FTE (including ongoing temps)	53.43	1,495.99	97.2%	17,448.22	FY2011 budget - 25% of BoCC staffing and materials cost is allocated	
Facilities and Maintenance	% building					Based on FY2010 budget. County Courthouse - 1 maint FTE + materials (including utilities) & capital expenses. 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%	41,494.20	0.00	81.1%		0.00
Justice	Sq Ft				89.8%		
County Counsel	1.0% actual % time SH			93.3%	1,362.18	Based on hours worked from Mar 1 2010 to Dec 31 2010 and FY2011 budgeted sal.	
	10.0% actual % time RM				10,087.36		
	3.0% actual % time CZ				2,502.79		
	0.0% actual % time JK				0.00		
	Annual Materials Cost				1,681.97		1,568.87
Avr Monthly cost			12,662.35	Annual Cost		151,948.23	Total allocated: 1,955,773
							% of Total 7.8%

* Allocations are based on budget or estimates. Actual costs vary from budget so we "true up" the allocation. The percentage is actuals to budget for the costs included in that particular allocated group in FY2010.

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. Predicting the revenue side of the fund is less than certain given the variability of the overall economy and the somewhat arbitrariness of the granting process.

Our primary objective is marketing our current park sites and increasing the usage by both overnight campers and those out for a day of recreation. The budget for FY 11/12 represents our continued focus on improving our product through incremental improvements with park administration and park amenities.

FY 2011-2012 Highlights and Significant Changes

Park Property Management

Columbia County's park system is currently managed with 4.05 FTE. The staffing level includes a combination of permanent personnel and seasonal temporary positions. Administrative tasks are managed with 1.4 FTE permanent staff and one part-time seasonal position. Park sites have been managed with 1.0 FTE permanent staff and supplemented with three seasonal positions. The seasonal maintenance crew is being reduced by one position for this fiscal year. Five park sites have resident park hosts that provide guest services on a part-time employment basis. 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. Reservation processing improvements will continue as staff fully implements "Campground Master" reservation management software.

Timber Property Management

Columbia County Forest, Park & Recreation oversee management of timber resources at three Park properties; Carcus Creek (292ac), Camp Wilkerson (280ac), and Apple Valley (67ac). The fund has historically seen timber harvest receipts on a five year harvest cycle and the recent timber market downturn led to the decision in FY 10/11 to defer a scheduled harvest for an additional year. A harvest will be conducted on 54 acres at the Carcus Creek property during Spring-Summer 2011. Expected valuation of the timber to be harvested is \$700,000 to \$750,000.

Capital Projects

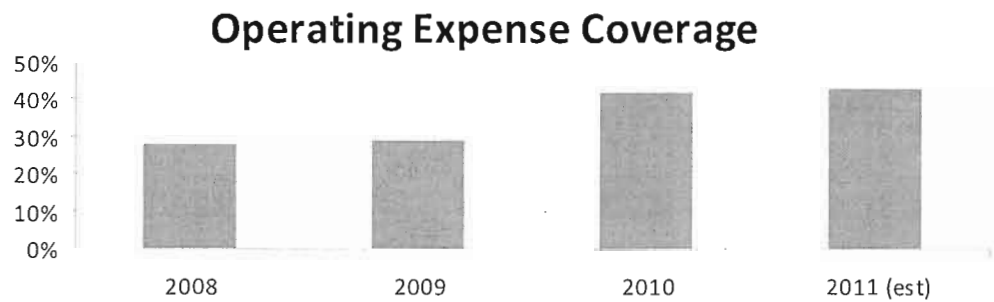
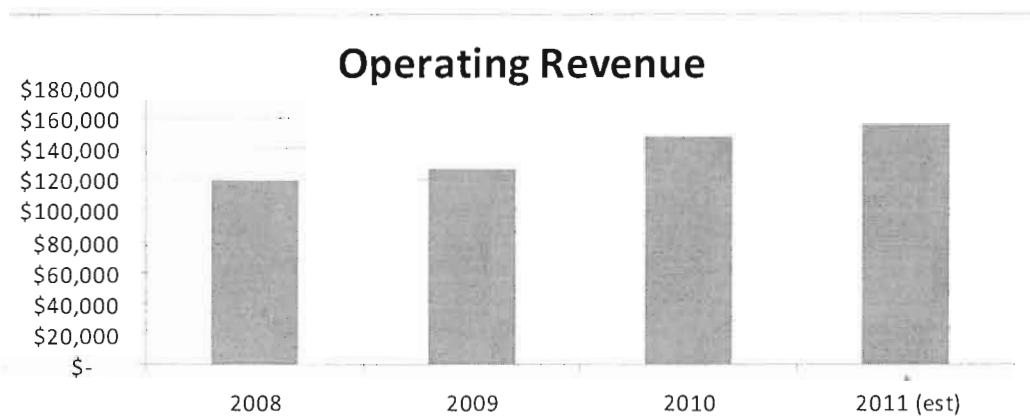
Improvements to current park properties will continue as the fund receives grant awards or other outside sources of funds for major projects. The park improvement projects planned for the fiscal year include:

- \$ Increasing restroom capacity at Camp Wilkerson with the construction of an additional restroom building in close proximity to the horse camp.

- \$ Continue developing phase one section of CZ Trail to include, Alder Creek crossing, trail use and directional signage, and bollard placement.
- \$ Initiate development work at the recently acquired property on the Nehalem River near Mist.

FY 2010-2011 Accomplishments

The most basic measurements of performance for parks is based on the number of people visiting our parks and how efficiently the financial resources are being managed. The following graphs present the trend of revenue generated by park use fees and the associated operating expense coverage.

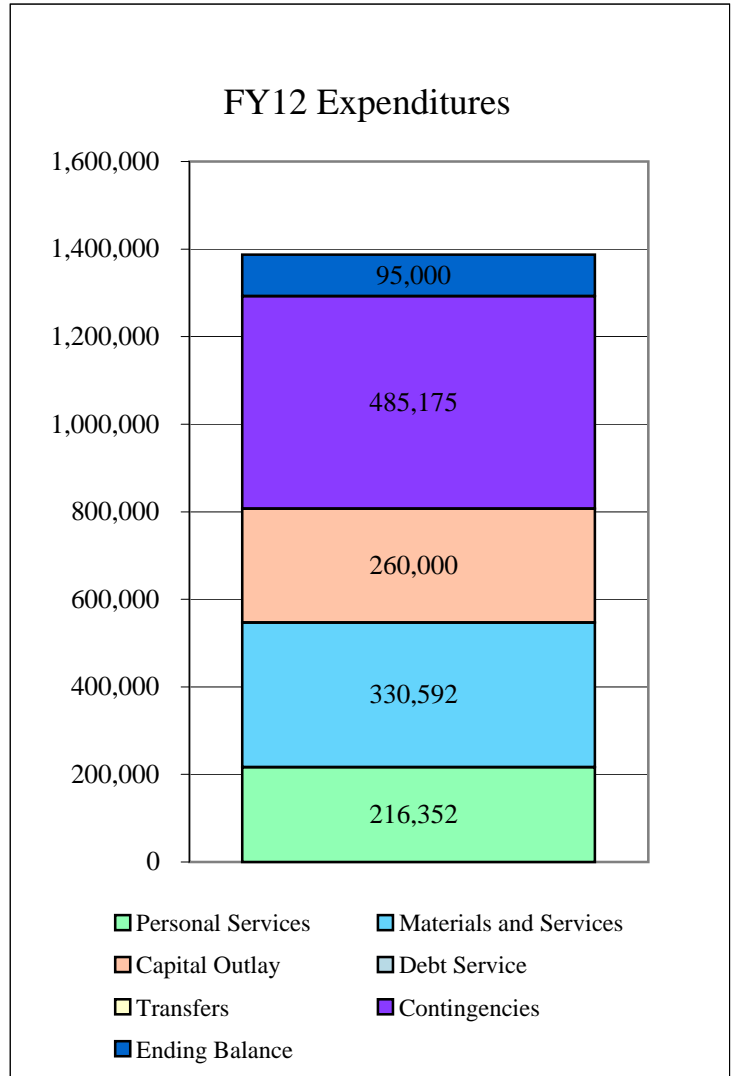
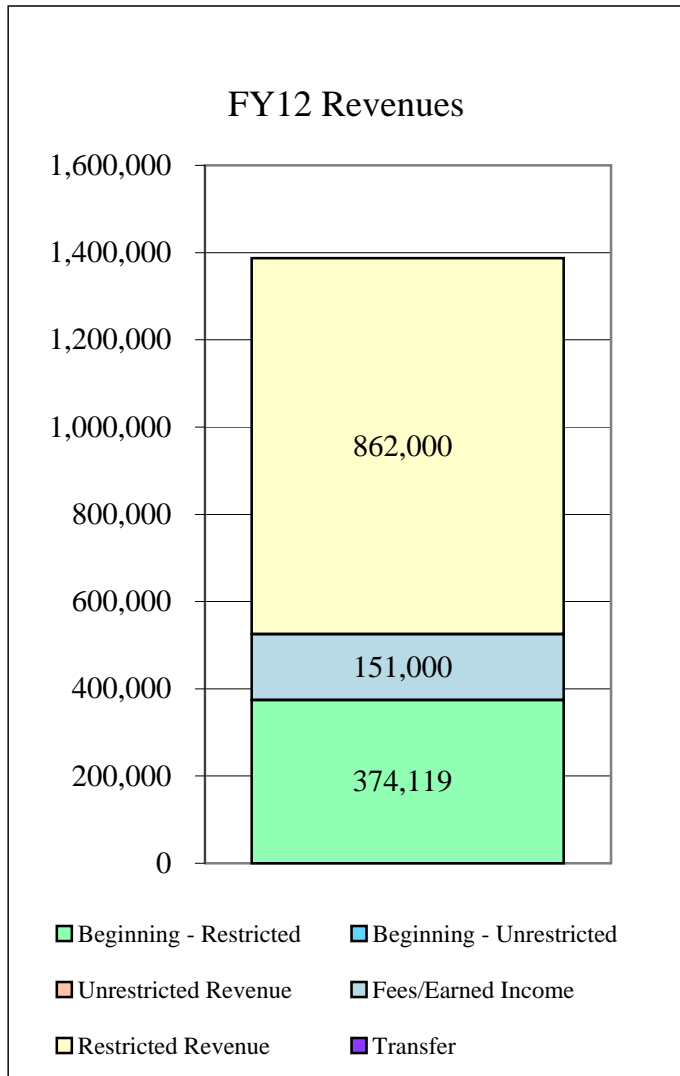


Capital Project Status

Several capital projects were either started or completed during the 2010-2011 fiscal year. Completed projects included the installation of a debris deflection boom at JJ Collins East marine park with grant funding from the Oregon State Marine Board. Also, significant progress was made with development of the CZ Trail, i.e. adjacent property mitigation work completed and stream crossings at Mollenhour Creek and Elk Creek constructed.

202 Parks

	FY12 Initial Budget	FY11 Year End Projection	FY11 YTD Jan2011	FY11 Adopted Budget	Change FY11 to FY12 Budget	FY10 Actual	FY09 Actual
Revenue Summary:							
Beginning - Restricted	374,119	480,210	959,585	390,000	-4.1%	741,013	1,115,689
Beginning - Unrestricted	0	0	0	0	0.0%	0	0
Unrestricted Revenue	0	0	0	0	0.0%	0	0
Fees/Earned Income	151,000	123,859	66,959	146,000	3.4%	113,906	140,471
Restricted Revenue	862,000	662,393	356,693	704,000	22.4%	277,051	351,555
Transfer	0	0	0	25,000	-100.0%	0	0
Total	1,387,119	1,266,462	1,383,237	1,265,000	9.7%	1,131,970	1,607,715
Expense Summary:							
Personal Services	216,352	202,271	117,991	207,792	4.1%	204,869	183,755
Materials and Services	330,592	280,073	149,849	305,073	8.4%	293,628	305,891
Capital Outlay	260,000	410,000	334,105	543,000	-52.1%	211,693	377,056
Debt Service	0	0	0	0	0.0%	0	0
Transfers	0	0	0	0	0.0%	0	0
Contingencies	485,175	0	0	90,755	434.6%	0	0
Ending Balance	95,000	0	0	118,380	-19.7%	0	0
Total	1,387,119	892,344	601,946	1,265,000	9.7%	710,191	866,702
FY Net Revenue	(374,119)	(106,091)	(178,293)	(390,000)	-4.1%	(319,233)	(374,676)
Cumulative Net Revenue	0	374,119	781,292	0		421,779	741,013
Full Time Equivalents	4.30			4.45			



2009 Actual	2010 Actual	2011 Adopted	2011 YTD Apr 15	Account	Description	2012 FTE	2012 Requested	2012 Proposed	2012 Approved	2012 Adopted
				202	Forest, Park & Recreation Fund					
				R1	Unrestricted Revenue					
1,115,688.55	741,012.67	390,000.00	0.00	00-3001	Beginning Cash Balance		0.00	0.00	0.00	0.00
1,115,688.55	741,012.67	390,000.00	0.00		Unrestricted Revenue Totals:		0.00	0.00	0.00	0.00
				R2	Fees for Services					
58,005.92	29,996.99	65,000.00	24,274.06	00-3250	Fees and Contributions		60,000.00	60,000.00	0.00	0.00
68,452.88	79,539.37	65,000.00	59,206.35	00-3251	Camping Fees		75,000.00	75,000.00	0.00	0.00
126,458.80	109,536.36	130,000.00	83,480.41		Fees for Services Totals:		135,000.00	135,000.00	0.00	0.00
				R3	Designated - Specific Purpose					
0.00	0.00	0.00	479,375.20	00-3004	Restricted Cash Bal		301,088.50	301,088.50	0.00	0.00
0.00	0.00	0.00	834.54	00-3005	Non-spendable Beg'ng Cash Bal		1,000.00	1,000.00	0.00	0.00
18,399.29	3,397.07	2,500.00	887.57	00-3020	Interest on Investments		0.00	0.00	0.00	0.00
0.00	0.00	0.00	188.72	00-3023	Interest on SDC Investments		0.00	0.00	0.00	0.00
14,251.00	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	00-3032	SDC-St Helens UG Area		0.00	0.00	0.00	0.00
0.00	0.00	13,500.00	9,750.00	00-3033	SDC-Rural Area		13,500.00	13,500.00	0.00	0.00
3,202.95	720.00	2,500.00	0.00	00-3060	Sale of Forest Products		500,000.00	500,000.00	0.00	0.00
96,580.00	97,943.00	90,000.00	53,626.00	00-3070	State RV License Apportion		95,000.00	95,000.00	0.00	0.00
4,973.98	12.95	0.00	0.00	00-3100	Refund of Misc. Expenses		0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	00-3102	Utility/Phone Reimb.		0.00	0.00	0.00	0.00
14,012.50	4,370.00	16,000.00	13,628.63	00-3120	Rent Revenue		16,000.00	16,000.00	0.00	0.00
16,700.00	16,700.00	16,700.00	16,700.00	00-3502	Boat Dock Facilities - St Reim		16,700.00	16,700.00	0.00	0.00
170,000.00	104,601.56	0.00	0.00	00-3503	Beaver Boat Ramp Marine Grant		0.00	0.00	0.00	0.00
0.00	0.00	283,000.00	132,822.60	00-3518	J.J.Collins-East Trans.Tie-Up		0.00	0.00	0.00	0.00
0.00	4,911.40	225,000.00	120,563.64	00-3568	O & C Title III Grant		125,000.00	125,000.00	0.00	0.00
0.00	0.00	100.00	0.00	00-3571	Donation Acct - Asburry Acres		100.00	100.00	0.00	0.00
16.10	0.00	100.00	0.00	00-3572	Donation Acct-Scappoose RV		100.00	100.00	0.00	0.00

2009 Actual	2010 Actual	2011 Adopted	2011 YTD Apr 15	Account	Description	2012 FTE	2012 Requested	2012 Proposed	2012 Approved	2012 Adopted
0.00	0.00	100.00	0.00	00-3573	Seaponia Park Donation Acct		100.00	100.00	0.00	0.00
8.63	0.00	100.00	0.00	00-3574	Big Eddy Donation Acct		100.00	100.00	0.00	0.00
0.00	0.00	100.00	0.00	00-3575	Camp Wilkerson Donation Acct		100.00	100.00	0.00	0.00
519.32	0.00	100.00	0.00	00-3576	Hudson-Parcher Donation Acct		100.00	100.00	0.00	0.00
39.55	220.00	100.00	0.00	00-3577	Prescott Park Donation Acct		100.00	100.00	0.00	0.00
0.00	0.00	100.00	0.00	00-3578	Marine Facilities Donation Acc		100.00	100.00	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
509.40	977.65	50,000.00	16,083.00	00-3700	Grants, Donations for CZ Trail		75,000.00	75,000.00	0.00	0.00
0.00	14,177.44	0.00	0.00	00-3802	SPWF fed disaster 1733		0.00	0.00	0.00	0.00
0.00	0.00	25,000.00	0.00	00-3900	Transfer, Trail Fund for CZ		0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	01-3004	SDC Begin Bal		72,030.00	72,030.00	0.00	0.00
339,212.72	248,031.07	725,000.00	844,459.90		Designated - Specific Purpose Totals:		1,216,118.50	1,216,118.50	0.00	0.00
1,581,360.07	1,098,580.10	1,245,000.00	927,940.31		Revenue Total:		1,351,118.50	1,351,118.50	0.00	0.00

Forest, Park & Recreation Fund

				01 E1	Parks Administrative Personal Services					
54,136.75	58,132.59	59,772.00	47,513.29	00-4008	Personnel		0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	00-4011	Assist Director, Public Works	0.50	33,014.30	32,787.73	0.00	0.00
0.00	0.00	0.00	0.00	00-4053	Department Secretary	1.00	36,679.35	36,679.35	0.00	0.00
606.78	673.36	500.00	834.77	00-4090	Overtime		500.00	500.00	0.00	0.00
10,882.73	8,990.09	9,054.00	6,905.31	00-4101	PERS		12,456.22	12,829.74	0.00	0.00
4,158.81	4,468.13	4,611.00	3,559.63	00-4102	FICA Tax		5,369.81	5,352.48	0.00	0.00
70.12	264.60	133.00	721.83	00-4103	Workers' Compensation Ins.		573.57	570.65	0.00	0.00
9,010.50	9,796.34	10,551.00	8,610.57	00-4104	Insurance Benefits		11,784.69	11,387.67	0.00	0.00
0.00	0.00	0.00	0.00	00-4106	Unemployment		1,368.95	1,165.70	0.00	0.00
78,865.69	82,325.11	84,621.00	68,145.40		Personal Services Totals:	1.50	101,746.89	101,273.32	0.00	0.00

2009 Actual	2010 Actual	2011 Adopted	2011 YTD Apr 15	Account	Description	2012 FTE	2012 Requested	2012 Proposed	2012 Approved	2012 Adopted
				E2	Materials and Services					
612.51	1,125.62	800.00	1,028.86	00-4310	Telephone		800.00	800.00	0.00	0.00
1,134.02	1,021.56	600.00	343.19	00-4311	Cellular Phone service		500.00	500.00	0.00	0.00
412.91	440.01	300.00	192.27	00-4320	Postage		400.00	400.00	0.00	0.00
1,150.29	2,074.57	1,000.00	1,133.07	00-4321	Office Supplies		1,000.00	1,000.00	0.00	0.00
351.38	270.27	500.00	0.00	00-4360	Materials and Supplies		500.00	500.00	0.00	0.00
916.20	2,823.36	1,700.00	1,420.07	00-4511	Electricity		1,700.00	1,700.00	0.00	0.00
1,383.00	851.15	800.00	565.35	00-4512	Gas - Heat		800.00	800.00	0.00	0.00
231.30	151.18	200.00	195.55	00-4513	Water & Sewer		240.00	240.00	0.00	0.00
1,842.50	2,632.24	2,000.00	1,860.00	00-4515	Contract Janitorial Service		2,500.00	2,500.00	0.00	0.00
82.23	36.98	500.00	0.00	00-4516	Building Repairs		0.00	0.00	0.00	0.00
35,631.05	35,806.98	35,000.00	35,548.13	00-4588	Property /Liab. Insurance Pymt		36,000.00	36,000.00	0.00	0.00
23,760.00	40,080.00	37,473.00	31,227.50	00-4593	Admin Allocation-General Fund		45,451.81	45,451.81	0.00	0.00
8,000.00	8,375.00	5,000.00	7,250.00	00-4594	Work Crew Fee Reimb.		8,000.00	8,000.00	0.00	0.00
15,314.96	0.00	15,000.00	0.00	00-4595	Road Dept Crew Reimb.		25,000.00	25,000.00	0.00	0.00
741.64	1,886.49	1,500.00	941.11	00-4609	Equipment Rental		1,000.00	1,000.00	0.00	0.00
2,740.08	2,810.80	4,000.00	1,449.07	00-4701	Advertising/Marketing		3,000.00	3,000.00	0.00	0.00
380.09	0.00	1,000.00	0.00	00-4705	Bank Charges		0.00	0.00	0.00	0.00
21.50	105.60	100.00	0.00	00-4710	Mileage		0.00	0.00	0.00	0.00
1,703.86	66.69	300.00	13.98	00-4715	Automobile Expense & Gas/Oil		2,000.00	2,000.00	0.00	0.00
1,655.00	20.01	1,000.00	0.00	00-4720	Conferences and Training		0.00	0.00	0.00	0.00
200.00	0.00	0.00	500.00	00-4730	Membership Dues		0.00	0.00	0.00	0.00
1,325.94	1,493.19	1,000.00	693.59	00-4901	Miscellaneous Expense		1,500.00	1,500.00	0.00	0.00
99,590.46	102,071.70	109,773.00	84,361.74		Materials and Services Totals:		130,391.81	130,391.81	0.00	0.00
				E6	Contingencies					
0.00	0.00	90,755.00	0.00	00-5401	Operating Contingencies		399,119.56	399,644.91	0.00	0.00
0.00	0.00	0.00	0.00	01-5401	SDC operating contingency		85,530.00	85,530.00	0.00	0.00
0.00	0.00	90,755.00	0.00		Contingencies Totals:		484,649.56	485,174.91	0.00	0.00
				E7	Ending Balances					
0.00	0.00	118,380.00	0.00	00-5501	Unappropriated Ending Cash		95,000.00	95,000.00	0.00	0.00
0.00	0.00	118,380.00	0.00		Ending Balances Totals:		95,000.00	95,000.00	0.00	0.00
178,456.15	184,396.81	403,529.00	152,507.14		Expenditure Total:		811,788.26	811,840.04	0.00	0.00

2009 Actual	2010 Actual	2011 Adopted	2011 YTD Apr 15	Account	Description	2012 FTE	2012 Requested	2012 Proposed	2012 Approved	2012 Adopted
Forest, Park & Recreation Fund				02 E1	Parks Operation Personal Services					
27,854.97	44,825.96	34,200.00	21,581.66	00-4003	Park Hosts		0.00	0.00	0.00	0.00
35,508.77	37,963.37	43,964.00	32,875.97	00-4004	Part Time Personnel		0.00	0.00	0.00	0.00
2,909.58	3,246.44	2,000.00	0.00	00-4020	P/t Help-Marine Board Facility		0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	00-4062	Parks Maintenance Worker II	1.00	44,088.96	44,088.97	0.00	0.00
0.00	0.00	0.00	0.00	00-4085	Park Host	1.40	27,663.47	27,663.47	0.00	0.00
1,923.92	1,794.23	2,500.00	583.59	00-4090	Overtime		2,500.00	2,500.00	0.00	0.00
14,820.52	9,994.76	11,362.00	6,914.91	00-4101	PERS		12,672.31	13,408.19	0.00	0.00
5,217.07	5,692.77	6,324.00	4,178.49	00-4102	FICA Tax		5,680.31	5,755.89	0.00	0.00
2,719.74	3,499.28	4,000.00	4,627.86	00-4103	Workers' Compensation Ins.		2,952.11	2,993.69	0.00	0.00
5,795.26	6,246.46	6,808.00	5,189.31	00-4104	Insurance Benefits		7,663.93	7,357.69	0.00	0.00
0.00	0.00	2,400.00	0.00	00-4106	Unemployment		1,448.11	1,253.56	0.00	0.00
0.00	0.00	0.00	0.00	00-4110	Flood Overtime		0.00	0.00	0.00	0.00
96,749.83	113,263.27	113,558.00	75,951.79		Personal Services Totals:	2.40	104,669.20	105,021.46	0.00	0.00

2009 Actual	2010 Actual	2011 Adopted	2011 YTD Apr 15	Account	Description	2012 FTE	2012 Requested	2012 Proposed	2012 Approved	2012 Adopted
Forest, Park & Recreation Fund										
				E2	Materials and Services					
2,604.75	2,756.09	3,700.00	1,747.95	00-4310	Telephone		3,000.00	3,000.00	0.00	0.00
17,865.27	18,219.04	20,000.00	7,121.77	00-4360	Materials and Supplies		20,000.00	20,000.00	0.00	0.00
0.00	0.00	0.00	0.00	00-4403	OYCC		4,000.00	4,000.00	0.00	0.00
11,307.29	16,689.96	12,000.00	9,886.29	00-4511	Electricity		12,000.00	12,000.00	0.00	0.00
2,391.70	807.69	1,500.00	541.55	00-4513	Water & Sewer		2,500.00	2,500.00	0.00	0.00
9,020.66	9,027.19	10,000.00	5,935.48	00-4514	Garbage Service		9,000.00	9,000.00	0.00	0.00
19,742.98	18,871.18	20,000.00	3,323.24	00-4516	Building/Infrastructure Repair		20,000.00	20,000.00	0.00	0.00
2,822.56	2,547.26	3,500.00	2,946.02	00-4518	Fuel - Propane		3,000.00	3,000.00	0.00	0.00
4,123.85	2,880.77	7,000.00	3,494.40	00-4609	Equipment Rental		3,000.00	3,000.00	0.00	0.00
5,234.74	7,447.49	0.00	2,013.91	00-4634	Equipment Repairs		6,000.00	6,000.00	0.00	0.00
121.10	314.91	0.00	0.00	00-4710	Mileage		0.00	0.00	0.00	0.00
6,163.81	25,655.45	12,000.00	5,650.35	00-4715	Automobile Expense & Gas/Oil		10,000.00	10,000.00	0.00	0.00
102.26	1,285.00	300.00	0.00	00-4720	Conferences and Training		0.00	0.00	0.00	0.00
6,758.32	247.77	2,000.00	349.25	00-4786	Hudson Park Expenses		2,000.00	2,000.00	0.00	0.00
964.00	2,148.65	2,000.00	207.24	00-4790	CZ Trail Grant Expense		1,000.00	1,000.00	0.00	0.00
1,074.10	453.14	2,000.00	251.07	00-4795	Scappoose R.V. Park Expenses		2,000.00	2,000.00	0.00	0.00
2,285.18	429.37	2,000.00	871.98	00-4796	Big Eddy Park Expenses		2,000.00	2,000.00	0.00	0.00
187.43	943.98	2,000.00	235.63	00-4797	Prescott Beach Expenses		1,000.00	1,000.00	0.00	0.00
0.00	0.00	2,000.00	330.36	00-4798	Asburry Acres Expenses		1,000.00	1,000.00	0.00	0.00
33,812.04	33,152.08	35,000.00	29,635.08	00-4841	Contract Temp. Services		35,000.00	35,000.00	0.00	0.00
17,477.81	0.00	0.00	0.00	00-4842	RARE Student Exp		0.00	0.00	0.00	0.00
1,997.54	3,760.49	2,500.00	1,632.08	00-4901	Miscellaneous Expense		2,000.00	2,000.00	0.00	0.00
20,780.52	13,272.31	24,000.00	7,855.55	00-4992	Boat Dock Facilities		20,000.00	20,000.00	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
166,837.91	160,909.82	163,500.00	84,029.20		Materials and Services Totals:		158,500.00	158,500.00	0.00	0.00
				E3	Capital Outlay					
0.00	3,600.00	0.00	-677.63	00-5001	Trucks		30,000.00	30,000.00	0.00	0.00
29,695.12	0.00	0.00	0.00	00-5002	Tractor		10,000.00	10,000.00	0.00	0.00
0.00	0.00	0.00	0.00	00-5026	Wedding Tent		0.00	0.00	0.00	0.00
29,695.12	3,600.00	0.00	-677.63		Capital Outlay Totals:		40,000.00	40,000.00	0.00	0.00
293,282.86	277,773.09	277,058.00	159,303.36		Expenditure Total:		303,169.20	303,521.46	0.00	0.00

2009 Actual	2010 Actual	2011 Adopted	2011 YTD Apr 15	Account	Description	2012 FTE	2012 Requested	2012 Proposed	2012 Approved	2012 Adopted
Forest, Park & Recreation Fund				03 E3	Capital Projects Capital Outlay					
0.00	48.50	298,000.00	167,073.73	00-5021	J.J.Collins-East Trans.Tie-Up		0.00	0.00	0.00	0.00
5,508.22	55,281.35	225,000.00	213,961.03	00-5031	C-Z Trail Improvements		125,000.00	125,000.00	0.00	0.00
409.18	4,119.79	15,000.00	150.00	00-5041	Asbury Acres		0.00	0.00	0.00	0.00
0.00	0.00	0.00	18,391.93	00-5051	Bridges (Beaver Creek)		0.00	0.00	0.00	0.00
0.00	0.00	5,000.00	0.00	00-5094	Camp Wilkerson Improvements		5,000.00	5,000.00	0.00	0.00
242,806.23	111,428.14	0.00	250.00	00-5095	Beaver Boat Ramp Mar. Grant		0.00	0.00	0.00	0.00
5,245.77	31,954.86	0.00	0.00	00-5096	Big Eddy Utilities		0.00	0.00	0.00	0.00
90,796.11	5,071.45	0.00	0.00	00-5097	Big Eddy Mobile Home		0.00	0.00	0.00	0.00
344,765.51	207,904.09	543,000.00	399,826.69		Capital Outlay Totals:		130,000.00	130,000.00	0.00	0.00
344,765.51	207,904.09	543,000.00	399,826.69		Expenditure Total:		130,000.00	130,000.00	0.00	0.00

2009 Actual	2010 Actual	2011 Adopted	2011 YTD Apr 15	Account	Description	2012 FTE	2012 Requested	2012 Proposed	2012 Approved	2012 Adopted
Forest, Park & Recreation Fund				05 R3	Camp Wilkerson Designated - Specific Purpose					
119.00	0.00	0.00	0.00	00-3060	Sale of Forest Products		0.00	0.00	0.00	0.00
3,414.00	6,139.76	4,000.00	3,987.86	00-3250	Camping Fees		6,000.00	6,000.00	0.00	0.00
22,821.65	27,250.10	16,000.00	23,605.50	00-3251	Camping & Day Use Fees, Wilkers		30,000.00	30,000.00	0.00	0.00
0.00	0.00	0.00	25.00	00-3271	Chuck Ashcroft Memorial Fund		0.00	0.00	0.00	0.00
26,354.65	33,389.86	20,000.00	27,618.36		Designated - Specific Purpose Totals:		36,000.00	36,000.00	0.00	0.00
26,354.65	33,389.86	20,000.00	27,618.36		Revenue Total:		36,000.00	36,000.00	0.00	0.00
				E1	Personal Services					
6,681.02	8,024.80	7,600.00	6,113.28	00-4003	Park Host	0.40	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	00-4085	Park Host-Big Eddy		7,903.85	7,903.85	0.00	0.00
716.62	487.08	1,165.00	0.00	00-4101	PERS		1,465.77	1,217.81	0.00	0.00
511.09	473.94	581.00	467.67	00-4102	FICA Tax		604.64	529.06	0.00	0.00
230.76	294.96	267.00	386.47	00-4103	Workers' Compensation Ins.		332.64	291.06	0.00	0.00
0.00	0.00	0.00	0.00	00-4106	Unemployment		154.14	115.22	0.00	0.00
8,139.49	9,280.78	9,613.00	6,967.42		Personal Services Totals:	0.40	10,461.04	10,057.00	0.00	0.00
				E2	Materials and Services					
379.14	495.98	600.00	314.40	00-4310	Telephone		500.00	500.00	0.00	0.00
7,016.20	1,417.44	10,000.00	539.83	00-4360	Materials and Supplies		10,000.00	10,000.00	0.00	0.00
3,482.65	5,320.07	4,000.00	4,142.80	00-4511	Electricity		4,000.00	4,000.00	0.00	0.00
0.00	70.30	0.00	0.00	00-4512	Gas - Heat		0.00	0.00	0.00	0.00
2,590.80	2,569.86	3,000.00	3,097.46	00-4514	Garbage Service		3,000.00	3,000.00	0.00	0.00
14,500.98	10,797.29	6,000.00	1,541.89	00-4516	Building Repairs		10,000.00	10,000.00	0.00	0.00
2,443.33	3,026.54	2,700.00	1,286.63	00-4518	Fuel Propane		2,700.00	2,700.00	0.00	0.00
2,606.98	1,943.09	2,000.00	1,578.71	00-4609	Equipment Rental		2,000.00	2,000.00	0.00	0.00
8.53	119.71	500.00	48.89	00-4634	Equipment Repairs		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
575.23	676.82	1,000.00	738.14	00-4715	Auto Expense		1,000.00	1,000.00	0.00	0.00
5,859.20	4,052.65	2,000.00	2,591.25	00-4901	Miscellaneous Expense		3,000.00	3,000.00	0.00	0.00
39,463.04	30,489.75	31,800.00	15,880.00		Materials and Services Totals:		36,700.00	36,700.00	0.00	0.00

2009 Actual	2010 Actual	2011 Adopted	2011 YTD Apr 15	Account	Description	2012 FTE	2012 Requested	2012 Proposed	2012 Approved	2012 Adopted
Forest, Park & Recreation Fund				E3	Capital Outlay					
2,595.00	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	00-5002	Vaulted Toilets (6)		0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	00-5005	Playground Equipment		15,000.00	15,000.00	0.00	0.00
0.00	189.00	0.00	0.00	00-5006	Shower Extension		75,000.00	75,000.00	0.00	0.00
2,595.00	189.00	0.00	0.00		Capital Outlay Totals:		90,000.00	90,000.00	0.00	0.00
50,197.53	39,959.53	41,413.00	22,847.42		Expenditure Total:		137,161.04	136,757.00	0.00	0.00
				06						
				E2	Materials and Services					
0.00	157.00	0.00	0.00	00-4865	Park Expenses - Goat Ranch		5,000.00	5,000.00	0.00	0.00
0.00	157.00	0.00	0.00		Materials and Services Totals:		5,000.00	5,000.00	0.00	0.00
0.00	157.00	0.00	0.00		Expenditure Total:		5,000.00	5,000.00	0.00	0.00
741,012.67	421,779.44	0.00	221,074.06		Forest, Park & Recreation Fund Totals:	4.30	0.00	0.00	0.00	0.00

FY2011-2012 Administrative Allocation

Fund Account **Parks**

Support Function/Item	No. of Units	Cost/unit/mo	Monthly Cost	"True up" factor*	Annual Cost	Notes
Telephone (landlines)	6.00 landlines	12.82	76.92	83.1%	767.52	FY2011 estimate of landline phone cost (purchasing costs now in Finance and Purchasing)
Info Tech	5.00 workstations	128.81	644.07	91.9%	7,102.91	FY2011 budget of IT staffing, materials and capital expenditures cost
Finance and Purchasing	4.80 FTE (including ongoing temps)	234.65	1,126.30	87.4%	11,818.10	FY2010 4.4 staff (minus staffing included in special assessment), audit, supplies, non-specific postage, various 100-45 costs. General Fund has higher unit cost to include liability insurance, unemployment & VEBA for this staffing group.
Finance and Purchasing - Special Assessment				100.0%		Units which require finance support beyond normal payroll, payables and receivables processing, purchasing services, grant tracking, etc. have special assessment.
Human Resources	4.80 FTE (including ongoing temps)	70.63	339.05	90.7%	3,690.39	FY2011 budget of HR staffing and materials cost
Board of Commissioners	4.80 FTE (including ongoing temps)	53.43	256.46	97.2%	2,991.12	FY2011 budget - 25% of BoCC staffing and materials cost is allocated
Facilities and Maintenance	% building					Based on FY2010 budget. County Courthouse - 1 maint FTE + materials (including utilities) & capital expenses. 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%	41,494.20	0.00	81.1%	0.00	
Justice	Sq Ft			89.8%		
County Counsel	1.0% actual % time SH			93.3%	1,362.18	Based on hours worked from Mar 1 2010 to Dec 31 2010 and FY2011 budgeted sal.
	14.0% actual % time RM				14,122.30	
	2.0% actual % time CZ				1,668.53	
	0.0% actual % time JK				0.00	
	Annual Materials Cost		2,067.82		1,928.76	
Avr Monthly cost			3,787.65	Annual Cost		45,451.81
						Total allocated: 1,955,773
						% of Total 2.3%

* Allocations are based on budget or estimates. Actual costs vary from budget so we "true up" the allocation. The percentage is actuals to budget for the costs included in that particular allocated group in FY2010.

Columbia County Community Corrections- Dept. of Corrections-Grant-in-Aid 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 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, 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 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.

At this time we are not sure we will be receiving our "Measure 57" funding of \$68,315.00 this year. At present this funding is figured in our budget.

FY 2011-2012 Highlights and Significant Changes

In the upcoming year, we are not filling a total of three f/t positions that were either vacated by retirement, or vacated due to downsizing for budgetary needs. Our department continues to look for opportunities to generate revenues through added contracts with our Work Crew Program and fee collections (we have contracts seven 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.

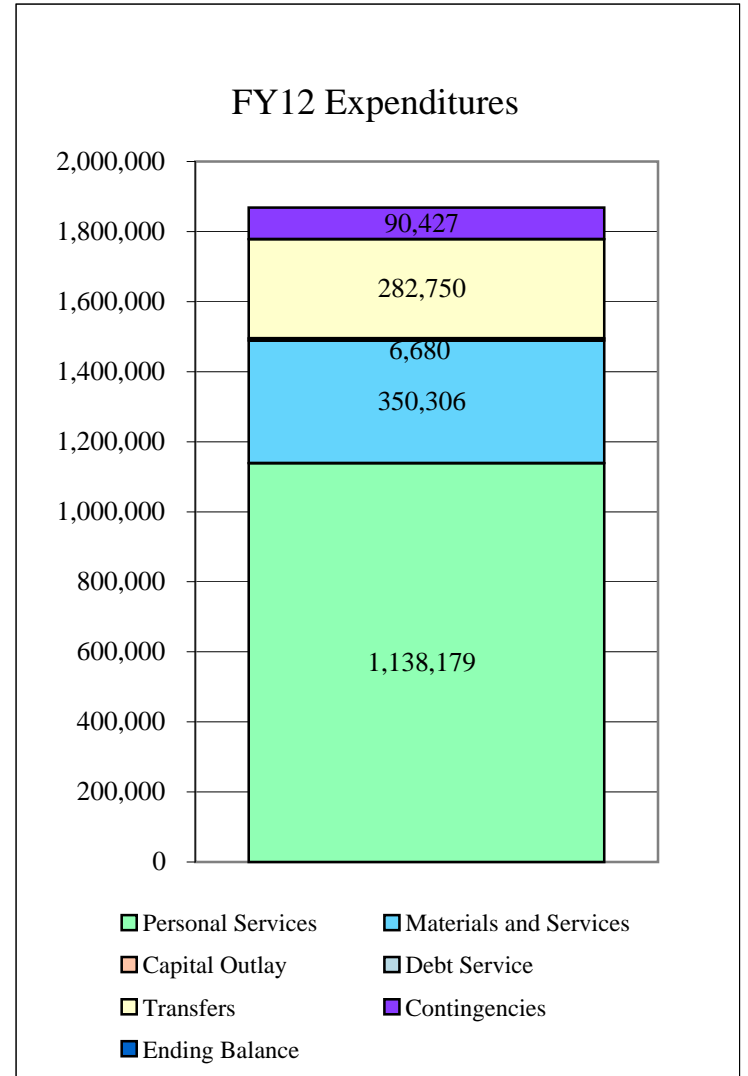
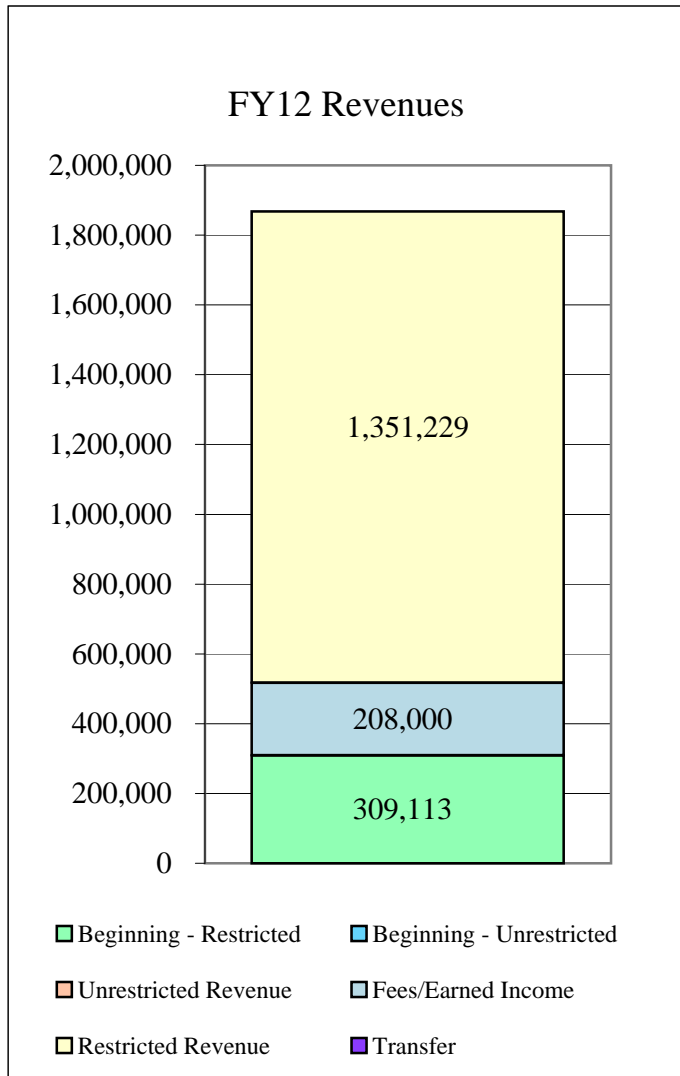
FY 2010-2011 Accomplishments

In the fiscal year that is closing, the Community Corrections Department was responsible for supervising over 500 men and women under the jurisdiction of Circuit Court, Local Control Offenders and Post-Prison Board of Parole cases. Of note are the following accomplishments:

- We are in the top 10 percent of lowest recidivism counties in the State of Oregon.
- Our department has the highest collection rate of supervision fees in the State of Oregon.
- Our Work Crew is fully funded by contract fees with the Oregon Department of Transportation, City of St. Helens Parks Department and Columbia County Road/Parks Department contracts. This is also a great benefit for the citizens of Columbia County as roadways and our parks are beautified and maintained at a high level.
- Over the last 5 years we have decreased our local jail bed usage by over 300%, thus reducing cost to the Jail and making available more bed rental opportunities for the Sheriff's Department.

203 Community Corrections

	FY12 Initial Budget	FY11 Year End Projection	FY11 YTD Jan2011	FY11 Adopted Budget	Change FY11 to FY12 Budget	FY10 Actual	FY09 Actual
Revenue Summary:							
Beginning - Restricted	309,113	433,217	433,217	300,000	3.0%	323,918	348,146
Beginning - Unrestricted	0	0	0	0	0.0%	0	0
Unrestricted Revenue	0	0	0	0	0.0%	0	0
Fees/Earned Income	208,000	199,500	93,126	220,000	-5.5%	206,660	236,129
Restricted Revenue	1,351,229	1,427,999	1,155,557	1,502,935	-10.1%	1,510,567	1,379,721
Transfer	0	0	0	0	0.0%	0	0
Total	1,868,342	2,060,717	1,681,901	2,022,935	-7.6%	2,041,145	1,963,996
Expense Summary:							
Personal Services	1,138,179	1,024,250	613,975	1,109,301	2.6%	1,006,569	975,303
Materials and Services	350,306	397,815	120,452	424,015	-17.4%	266,024	656,039
Capital Outlay	0	0	0	0	0.0%	5,797	2,056
Debt Service	6,680	6,680	3,340	6,680	0.0%	6,680	6,680
Transfers	282,750	322,858	0	344,700	-18.0%	322,858	0
Contingencies	90,427	0	0	138,239	-34.6%	0	0
Ending Balance	0	0	0	0	0.0%	0	0
Total	1,868,342	1,751,603	737,767	2,022,935	-7.6%	1,607,928	1,640,077
FY Net Revenue	(309,113)	(124,104)	510,916	(300,000)	3.0%	109,299	(24,227)
Cumulative Net Revenue	0	309,113	944,134	0		433,217	323,918
Full Time Equivalents	13.78			14.57			



2009 Actual	2010 Actual	2011 Adopted	2011 YTD Apr 15	Account	Description	2012 FTE	2012 Requested	2012 Proposed	2012 Approved	2012 Adopted
				203	Community Corrections Fund					
				R1	Unrestricted Revenue					
348,145.56	323,918.46	300,000.00	0.00	00-3001	Beginning Cash Balance		0.00	0.00	0.00	0.00
348,145.56	323,918.46	300,000.00	0.00		Unrestricted Revenue Totals:		0.00	0.00	0.00	0.00
				R2	Fees for Services					
118,569.01	106,670.05	100,000.00	85,224.71	00-3250	Supervision Fees		100,000.00	100,000.00	0.00	0.00
11,497.25	6,780.00	10,000.00	7,173.62	00-3260	MIS Client Fees		10,000.00	10,000.00	0.00	0.00
7,870.00	1,960.00	5,000.00	576.00	00-3270	Program Client Fees		2,000.00	2,000.00	0.00	0.00
17,977.00	17,158.24	25,000.00	12,317.25	00-3280	DUII Fees		20,000.00	20,000.00	0.00	0.00
12,940.50	14,241.50	10,000.00	6,556.64	00-3290	Transition House Rental Fees		6,000.00	6,000.00	0.00	0.00
67,275.00	59,850.00	70,000.00	38,480.00	00-3295	Work Crew Revenue		70,000.00	70,000.00	0.00	0.00
236,128.76	206,659.79	220,000.00	150,328.22		Fees for Services Totals:		208,000.00	208,000.00	0.00	0.00
				R3	Designated - Specific Purpose					
0.00	0.00	0.00	418,690.61	00-3004	Restricted Cash Bal		294,113.30	294,113.30	0.00	0.00
0.00	0.00	0.00	14,526.83	00-3005	Non-spendable Beg'ng Cash Bal		15,000.00	15,000.00	0.00	0.00
11,430.32	6,819.88	3,000.00	2,224.12	00-3020	Interest on Investments		3,000.00	3,000.00	0.00	0.00
1,359,882.14	1,498,639.02	1,436,452.00	1,420,235.10	00-3060	Grant-In-Aid		1,285,229.00	1,285,229.00	0.00	0.00
8,399.00	5,108.00	63,483.00	6,075.88	00-3066	Subsidy		63,000.00	63,000.00	0.00	0.00
10.00	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	00-3580	Victim Advocate Grant		0.00	0.00	0.00	0.00
1,379,721.46	1,510,566.90	1,502,935.00	1,861,752.54		Designated - Specific Purpose Totals:		1,660,342.30	1,660,342.30	0.00	0.00
1,963,995.78	2,041,145.15	2,022,935.00	2,012,080.76		Revenue Total:		1,868,342.30	1,868,342.30	0.00	0.00

2009 Actual	2010 Actual	2011 Adopted	2011 YTD Apr 15	Account	Description	2012 FTE	2012 Requested	2012 Proposed	2012 Approved	2012 Adopted
Community Corrections Fund					01 E1	Administrative Personal Services				
73,352.00	76,375.74	82,897.00	60,930.00	00-4001	Director	1.00	87,086.35	86,488.70	0.00	0.00
35,999.94	41,588.31	47,157.00	34,042.38	00-4002	Probation Officer I	1.00	52,738.73	52,738.73	0.00	0.00
25,554.26	41,067.94	46,007.00	33,711.57	00-4003	Probation Officer I	1.00	52,738.73	52,738.73	0.00	0.00
13,368.63	12,536.40	18,027.00	9,755.25	00-4004	A & D Eval. Spec	0.49	17,336.26	17,336.26	0.00	0.00
39,041.82	32,891.40	40,803.00	30,580.20	00-4005	Probation Officer II	1.00	44,811.71	44,811.71	0.00	0.00
57,385.00	59,607.00	64,468.00	47,467.00	00-4006	Office Manager	1.00	67,805.17	67,339.84	0.00	0.00
24,775.79	39,350.47	42,451.00	31,298.80	00-4007	Probation Officer 1	1.00	46,447.14	46,447.14	0.00	0.00
38,994.41	41,544.47	47,999.00	36,419.84	00-4008	Probation Officer I	1.00	52,247.59	52,247.59	0.00	0.00
10,986.00	0.00	0.00	0.00	00-4009	Class Facilitator		0.00	0.00	0.00	0.00
34,546.20	39,486.30	42,591.00	33,505.17	00-4010	Probation Officer I	1.00	46,574.69	46,574.69	0.00	0.00
39,234.00	16,362.30	22,510.00	9,207.54	00-4011	Clerical Specialist	0.33	14,795.65	14,795.65	0.00	0.00
3,000.24	326.25	0.00	0.00	00-4012	Work Crew Supervisor		0.00	0.00	0.00	0.00
34,616.00	35,567.44	37,026.00	28,329.80	00-4013	Office Specialist		0.00	0.00	0.00	0.00
37,923.00	44,931.33	44,492.00	33,210.74	00-4014	Lead Work Crew Supervisor	1.00	47,232.68	46,908.53	0.00	0.00
58,794.00	61,063.22	65,733.00	48,625.52	00-4015	Lead Probation Officer	1.00	68,160.77	67,705.41	0.00	0.00
5,910.56	20,130.94	22,044.00	19,082.72	00-4016	Work Crew Supervisor	0.49	18,345.25	18,345.25	0.00	0.00
0.00	0.00	0.00	0.00	00-4022	Work Crew Supervisor	0.49	18,345.25	18,345.25	0.00	0.00
0.00	0.00	0.00	0.00	00-4054	Office Specialist	1.00	37,762.50	37,762.50	0.00	0.00
56,943.96	48,374.04	58,928.00	10,712.20	00-4077	Probation Officer II		0.00	0.00	0.00	0.00
13,339.57	12,759.90	13,048.00	9,756.00	00-4084	Office Assistant	0.49	12,230.16	12,230.16	0.00	0.00
11,773.76	0.00	12,717.00	0.00	00-4085	Temp Help	0.49	12,230.16	12,230.16	0.00	0.00
20,253.38	11,486.00	0.00	7,971.50	00-4088	Temp PO		0.00	0.00	0.00	0.00
11,381.72	11,712.65	15,000.00	7,277.45	00-4090	Overtime		15,000.00	15,000.00	0.00	0.00
107,526.13	101,869.17	105,637.00	82,101.27	00-4101	PERS		140,110.80	143,857.67	0.00	0.00
49,302.78	49,260.05	55,378.00	37,153.84	00-4102	FICA Tax		54,459.49	54,318.54	0.00	0.00
22,137.97	27,903.05	32,000.00	25,417.09	00-4103	Workers' Compensation Ins.		23,789.78	23,733.80	0.00	0.00
148,133.33	180,603.76	188,388.00	144,890.23	00-4104	Insurance Benefits		202,067.39	194,392.92	0.00	0.00
1,028.60	(228.87)	4,000.00	-171.20	00-4106	Unemployment Insurance		13,883.61	11,829.91	0.00	0.00
975,303.05	1,006,569.26	1,109,301.00	781,274.91		Personal Services Totals:	13.78	1,146,199.86	1,138,179.14	0.00	0.00

2009 Actual	2010 Actual	2011 Adopted	2011 YTD Apr 15	Account	Description	2012 FTE	2012 Requested	2012 Proposed	2012 Approved	2012 Adopted
Community Corrections Fund						E2	Materials and Services			
2,407.09	3,757.96	6,000.00	3,332.82	00-4310	Telephone		0.00	0.00	0.00	0.00
5,733.88	5,853.85	7,000.00	4,064.18	00-4311	Cellular Phones		7,000.00	7,000.00	0.00	0.00
2,116.02	1,869.05	2,500.00	1,282.96	00-4320	Postage		1,500.00	1,500.00	0.00	0.00
4,417.82	5,084.34	9,500.00	3,999.65	00-4321	Office Supplies		9,000.00	9,000.00	0.00	0.00
2,323.33	3,564.32	3,500.00	1,221.36	00-4521	Data Processing Supplies		0.00	0.00	0.00	0.00
0.00	0.00	3,500.00	156.04	00-4522	Small Equipment		3,500.00	3,500.00	0.00	0.00
0.00	0.00	4,000.00	1,547.09	00-4531	Computer Supplies		6,500.00	6,500.00	0.00	0.00
6,698.00	6,765.00	7,103.00	6,613.00	00-4588	Property/Liability Insurance		0.00	0.00	0.00	0.00
110,000.00	118,995.00	97,912.00	81,593.30	00-4593	Central Adminstrative Charges		100,305.77	100,305.75	0.00	0.00
673.11	365.61	1,000.00	0.00	00-4701	Advertising and Publishing		500.00	500.00	0.00	0.00
809.95	881.58	500.00	41.51	00-4710	Mileage		500.00	500.00	0.00	0.00
22,283.44	24,862.03	35,000.00	18,150.30	00-4715	Auto Expenses		30,000.00	30,000.00	0.00	0.00
8,068.88	11,777.28	15,000.00	5,008.84	00-4720	Conferences and Training		12,000.00	12,000.00	0.00	0.00
642.50	870.00	1,000.00	920.00	00-4730	Membership Dues		1,000.00	1,000.00	0.00	0.00
2,492.70	0.00	25,000.00	2,493.50	00-4750	Contract Legal Services		5,000.00	5,000.00	0.00	0.00
6,045.00	3,050.00	10,000.00	3,080.00	00-4801	Mental Health-Eval.-Poly&Sex T		15,000.00	15,000.00	0.00	0.00
687.50	220.00	15,000.00	340.00	00-4803	Domestic Viol./Batterer Trmt		10,000.00	10,000.00	0.00	0.00
4,655.38	10,894.72	70,000.00	10,032.00	00-4805	A & D Trmt		50,000.00	50,000.00	0.00	0.00
14,934.67	16,618.95	25,000.00	12,982.67	00-4806	Urinalysis		25,000.00	25,000.00	0.00	0.00
3,106.49	3,576.72	5,000.00	2,062.35	00-4807	Machine Maint./Rprs/Supplies		5,000.00	5,000.00	0.00	0.00
4,972.94	4,937.10	18,000.00	3,421.98	00-4808	Indigent Assistant Funds		15,000.00	15,000.00	0.00	0.00
18,484.82	22,405.92	30,000.00	12,627.59	00-4809	Day Reporting Center		25,000.00	25,000.00	0.00	0.00
3,472.54	759.45	3,000.00	495.31	00-4810	Electronic Monitoring		3,000.00	3,000.00	0.00	0.00
2,864.38	5,876.67	8,000.00	2,230.61	00-4812	Uniforms/Safety Equipment		5,000.00	5,000.00	0.00	0.00
3,846.30	1,136.12	1,500.00	0.00	00-4813	Psych.Eval./Hep.Shots		500.00	500.00	0.00	0.00
10,057.92	11,902.22	20,000.00	7,956.18	00-4815	Transition House Operating Exp		20,000.00	20,000.00	0.00	0.00
414,244.00	0.00	0.00	0.00	00-4900	Transfer to General fund		0.00	0.00	0.00	0.00
656,038.66	266,023.89	424,015.00	185,653.24		Materials and Services Totals:		350,305.77	350,305.75	0.00	0.00

2009 Actual	2010 Actual	2011 Adopted	2011 YTD Apr 15	Account	Description	2012 FTE	2012 Requested	2012 Proposed	2012 Approved	2012 Adopted
Community Corrections Fund				E3	Capital Outlay					
0.00	3,488.12	0.00	0.00	00-5005	Phone System		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
249.98	812.99	0.00	0.00	00-5011	Office Furniture		0.00	0.00	0.00	0.00
1,805.63	1,495.45	0.00	0.00	00-5089	Computer/Printer		0.00	0.00	0.00	0.00
2,055.61	5,796.56	0.00	0.00		Capital Outlay Totals:		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		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:		6,680.00	6,680.00	0.00	0.00
				E5	Transfers					
0.00	322,858.00	344,700.00	0.00	00-5331	Transfer to Jail		282,750.00	282,750.00	0.00	0.00
0.00	322,858.00	344,700.00	0.00		Transfers Totals:		282,750.00	282,750.00	0.00	0.00
				E6	Contingencies					
0.00	0.00	138,239.00	0.00	00-5401	Operating Contingencies		82,406.67	90,427.41	0.00	0.00
0.00	0.00	138,239.00	0.00		Contingencies Totals:		82,406.67	90,427.41	0.00	0.00
1,640,077.32	1,607,927.71	2,022,935.00	970,268.15		Expenditure Total:		1,868,342.30	1,868,342.30	0.00	0.00
323,918.46	433,217.44	0.00	1,041,812.61		Community Corrections Fund Totals:	13.78	0.00	0.00	0.00	0.00

FY2011-2012 Administrative Allocation

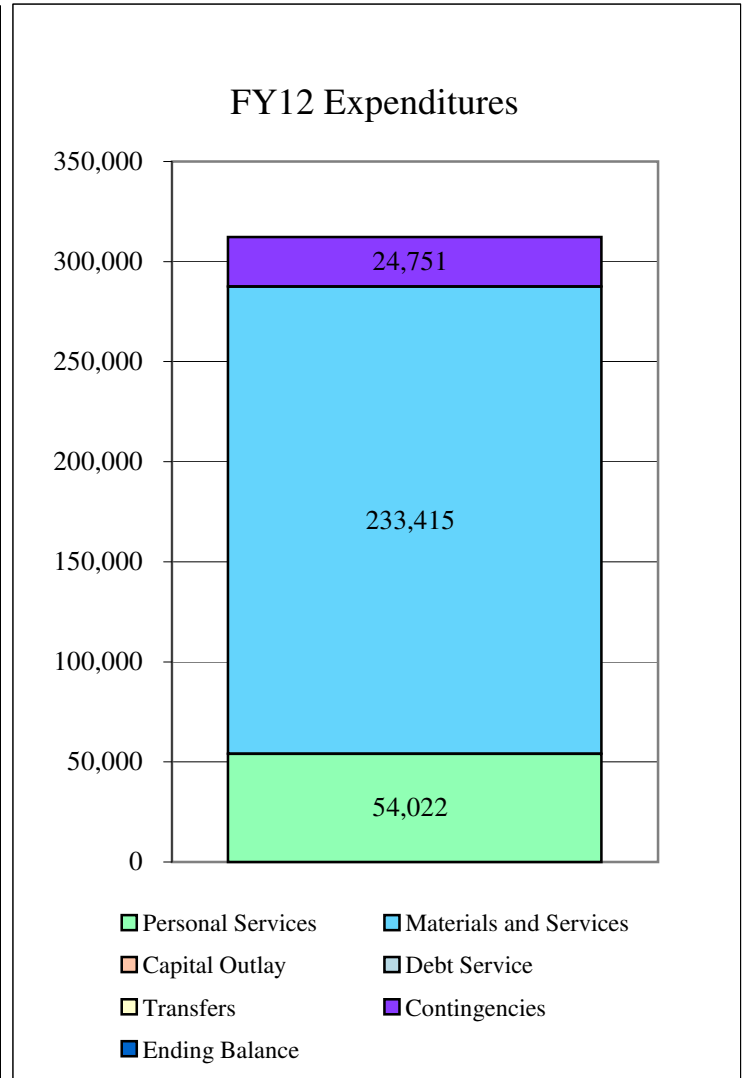
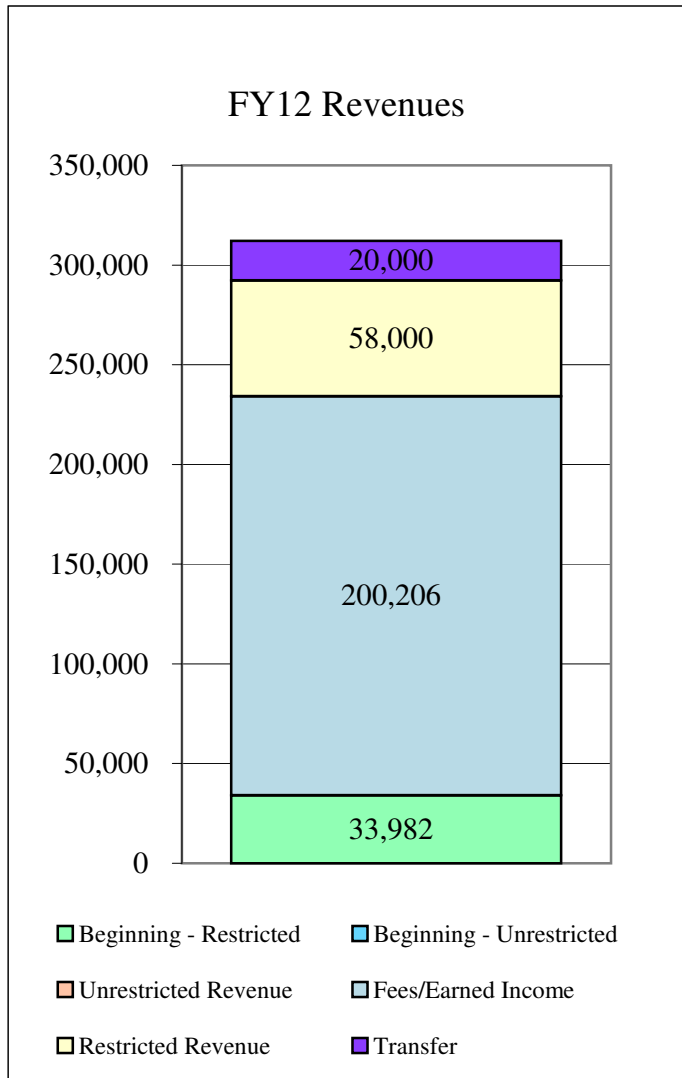
Fund Account **Community Corrections**

Support Function/Item	No. of Units	Cost/unit/mo	Monthly Cost	"True up" factor*	Annual Cost	Notes
Telephone (landlines)	25.00 landlines	12.82	320.51	83.1%	3,197.98	FY2011 estimate of landline phone cost (purchasing costs now in Finance and Purchasing)
Info Tech	19.00 workstations	128.81	2,447.47	91.9%	26,991.06	FY2011 budget of IT staffing, materials and capital expenditures cost
Finance and Purchasing	13.50 FTE (including ongoing temps)	234.65	3,167.72	87.4%	33,238.40	FY2010 4.4 staff (minus staffing included in special assessment), audit, supplies, non-specific postage, various 100-45 costs. General Fund has higher unit cost to include liability insurance, unemployment & VEBA for this staffing group.
Finance and Purchasing - Special Assessment				100.0%		Units which require finance support beyond normal payroll, payables and receivables processing, purchasing services, grant tracking, etc. have special assessment.
Human Resources	13.50 FTE (including ongoing temps)	70.63	953.57	90.7%	10,379.23	FY2011 budget of HR staffing and materials cost
Board of Commissioners	13.50 FTE (including ongoing temps)	53.43	721.28	97.2%	8,412.54	FY2011 budget - 25% of BoCC staffing and materials cost is allocated
Facilities and Maintenance	% building					Based on FY2010 budget. County Courthouse - 1 maint FTE + materials (including utilities) & capital expenses. 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		0.00	81.1%	0.00	
Justice	4,244 Sq Ft 7.4%	22,504.72	1,669.41	89.8%	17,993.73	
County Counsel	0.0% actual % time SH			93.3%	0.00	Based on hours worked from Mar 1 2010 to Dec 31 2010 and FY2011 budgeted sal.
	0.0% actual % time RM				0.00	
	0.1% actual % time CZ				83.43	
	0.0% actual % time JK				0.00	
	Annual Materials Cost		10.06		9.38	
Avr Monthly cost 8,358.81			Annual Cost 100,305.75		Total allocated: 1,955,773	
						% of Total 5.1%

* Allocations are based on budget or estimates. Actual costs vary from budget so we "true up" the allocation. The percentage is actuals to budget for the costs included in that particular allocated group in FY2010.

204 Fair

	FY12 Initial Budget	FY11 Year End Projection	FY11 YTD Jan2011	FY11 Adopted Budget	Change FY11 to FY12 Budget	FY10 Actual	FY09 Actual
Revenue Summary:							
Beginning - Restricted	33,982	7,870	7,870	0	0.0%	44,852	13,032
Beginning - Unrestricted	0	0	0	0	0.0%	0	0
Unrestricted Revenue	0	0	0	0	0.0%	0	0
Fees/Earned Income	200,206	289,028	222,228	314,500	-36.3%	261,211	303,634
Restricted Revenue	58,000	170,447	72,267	173,548	-66.6%	93,774	90,946
Transfer	20,000	45,000	0	45,000	-55.6%	41,450	50,000
Total	312,188	512,344	302,364	533,048	-41.4%	441,288	457,612
Expense Summary:							
Personal Services	54,022	95,164	56,185	95,355	-43.3%	89,657	85,970
Materials and Services	233,415	340,018	274,187	337,693	-30.9%	343,761	291,411
Capital Outlay	0	43,180	0	100,000	-100.0%	0	35,379
Debt Service	0	0	0	0	0.0%	0	0
Transfers	0	0	0	0	0.0%	0	0
Contingencies	24,751	0	0	0	0.0%	0	0
Ending Balance	0	0	0	0	0.0%	0	0
Total	312,188	478,362	330,372	533,048	-41.4%	433,418	412,760
FY Net Revenue	(33,982)	26,112	(35,877)	0		(36,982)	31,820
Cumulative Net Revenue	0	33,982	(28,008)	0		7,870	44,852
Full Time Equivalents	0.53			1.00			



2009 Actual	2010 Actual	2011 Adopted	2011 YTD Apr 15	Account	Description	2012 FTE	2012 Requested	2012 Proposed	2012 Approved	2012 Adopted
				204	Fairboard Fund					
				R1	Unrestricted Revenue					
13,032.31	44,851.91	0.00	0.00	00-3001	Beginning Cash Balance		0.00	0.00	0.00	0.00
13,032.31	44,851.91	0.00	0.00		Unrestricted Revenue Totals:		0.00	0.00	0.00	0.00
				R2	Fees for Services					
0.00	19,625.00	0.00	10,200.00	00-3253	Sponsorships		0.00	0.00	0.00	0.00
3,759.67	8,010.60	10,000.00	5,308.79	00-3271	Track Lease		0.00	0.00	0.00	0.00
3,759.67	27,635.60	10,000.00	15,508.79		Fees for Services Totals:		0.00	0.00	0.00	0.00
				R3	Designated - Specific Purpose					
0.00	0.00	0.00	5,856.37	00-3004	Restricted Cash Bal		35,311.89	30,311.89	0.00	0.00
0.00	0.00	0.00	2,013.31	00-3005	Non-spendable Beg'ng Cash Bal		2,000.00	2,000.00	0.00	0.00
1,203.48	466.26	0.00	-35.95	00-3020	Interest on Investments		0.00	0.00	0.00	0.00
50,000.00	41,450.00	45,000.00	22,500.00	00-3080	Transfer from General Fund		0.00	20,000.00	0.00	0.00
49,404.72	41,962.56	36,048.00	36,030.73	00-3095	Lottery Funds - Ag Dept.		36,000.00	36,000.00	0.00	0.00
0.00	0.00	2,000.00	25.00	00-3130	Fair Donations		0.00	0.00	0.00	0.00
9,225.00	0.00	100,000.00	0.00	00-3259	Grants		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	0.00	0.00	0.00	02-3880	Fair ODoE grant		0.00	0.00	0.00	0.00
109,833.20	83,878.82	183,048.00	66,389.46		Designated - Specific Purpose Totals:		73,311.89	88,311.89	0.00	0.00
126,625.18	156,366.33	193,048.00	81,898.25		Revenue Total:		73,311.89	88,311.89	0.00	0.00
				E3	Capital Outlay					
0.00	0.00	0.00	0.00	02-5023	Fair ODoE capital improvement		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	0.00	0.00	0.00		Expenditure Total:		0.00	0.00	0.00	0.00

2009 Actual	2010 Actual	2011 Adopted	2011 YTD Apr 15	Account	Description	2012 FTE	2012 Requested	2012 Proposed	2012 Approved	2012 Adopted
Fairboard Fund				01	Fair Administrative Dept					
				R2	Fees for Services					
200.00	795.00	0.00	0.00	00-3096	Special Awards		0.00	0.00	0.00	0.00
37,415.00	0.00	12,000.00	0.00	00-3254	Concert Revenue		0.00	0.00	0.00	0.00
3,746.23	3,614.68	4,000.00	3,383.58	00-3260	Storage Rentals		0.00	0.00	0.00	0.00
31,037.50	33,715.00	40,000.00	30,880.00	00-3261	Rentals		0.00	0.00	0.00	0.00
5,221.17	0.00	0.00	768.70	00-3271	Track Lease		0.00	0.00	0.00	0.00
14,958.67	31,420.64	6,500.00	26,684.10	00-3272	Fundraisers		0.00	0.00	0.00	0.00
23,271.00	36,490.00	30,000.00	38,875.00	00-3280	Deposits on Rentals		0.00	0.00	0.00	0.00
115,849.57	106,035.32	92,500.00	100,591.38		Fees for Services Totals:		0.00	0.00	0.00	0.00
				R3	Designated - Specific Purpose					
0.00	300.00	1,000.00	0.00	01-3096	Special Award		0.00	0.00	0.00	0.00
0.00	300.00	1,000.00	0.00		Designated - Specific Purpose Totals:		0.00	0.00	0.00	0.00
115,849.57	106,335.32	93,500.00	100,591.38		Revenue Total:		0.00	0.00	0.00	0.00
				E1	Personal Services					
54,368.00	56,506.15	60,462.00	45,438.99	00-4001	Personnel		0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	00-4013	Fair Administrator	0.53	31,761.78	32,485.36	0.00	0.00
10,806.10	8,717.55	9,269.00	6,679.18	00-4101	PERS		5,404.27	5,720.31	0.00	0.00
4,159.16	4,322.72	4,625.00	3,399.63	00-4102	FICA Tax		2,429.78	2,485.13	0.00	0.00
462.43	390.85	667.00	249.30	00-4103	Workers' Compensation Ins.		101.85	111.35	0.00	0.00
16,174.64	19,719.56	20,332.00	17,526.66	00-4104	Insurance Benefits		11,333.52	12,678.70	0.00	0.00
0.00	0.00	0.00	0.00	00-4106	Unemployment Insurance		619.44	541.23	0.00	0.00
85,970.33	89,656.83	95,355.00	73,293.76		Personal Services Totals:	0.53	51,650.64	54,022.08	0.00	0.00

2009 Actual	2010 Actual	2011 Adopted	2011 YTD Apr 15	Account	Description	2012 FTE	2012 Requested	2012 Proposed	2012 Approved	2012 Adopted
Fairboard Fund				E2	Materials and Services					
3,238.11	4,644.61	5,000.00	3,621.03	00-4310	Telephone		0.00	960.00	0.00	0.00
6,802.70	8,559.45	6,000.00	7,370.15	00-4321	Office Supplies & Expense		0.00	0.00	0.00	0.00
2,239.61	2,172.99	2,300.00	1,341.08	00-4322	Copy Mach Maint & Supplies		0.00	1,234.00	0.00	0.00
8,680.46	4,740.15	6,000.00	8,491.24	00-4360	Supplies		0.00	0.00	0.00	0.00
10,798.72	9,733.44	10,000.00	7,742.88	00-4511	Electricity		0.00	1,200.00	0.00	0.00
7,465.70	6,076.09	8,000.00	4,085.73	00-4512	Fuel - Utilities		0.00	2,400.00	0.00	0.00
2,836.88	5,475.04	4,500.00	1,031.85	00-4513	Water		0.00	2,400.00	0.00	0.00
3,915.21	4,242.55	3,200.00	2,854.66	00-4514	Garbage Service		0.00	1,200.00	0.00	0.00
22,423.69	29,106.11	20,000.00	26,127.76	00-4516	Repairs and Maintenance		0.00	8,000.00	0.00	0.00
18,555.00	18,963.00	19,721.00	18,826.20	00-4588	Insurance and Fidelity Bonds		0.00	9,721.00	0.00	0.00
16,000.00	13,938.00	18,209.00	15,174.20	00-4593	Central Administrative Charges		0.00	0.00	0.00	0.00
3,437.73	3,217.36	1,500.00	1,282.06	00-4701	Advertising and Publicity		0.00	0.00	0.00	0.00
558.58	426.45	500.00	0.00	00-4710	Mileage		0.00	0.00	0.00	0.00
72.02	71.49	500.00	0.00	00-4715	Vehicle Expense		0.00	0.00	0.00	0.00
4,365.73	3,623.00	1,500.00	1,167.51	00-4720	Conferences and Training		0.00	0.00	0.00	0.00
10,780.00	24,680.40	24,000.00	36,980.00	00-4722	Refunds		0.00	0.00	0.00	0.00
410.00	1,065.00	1,100.00	965.00	00-4730	Membership Dues		0.00	0.00	0.00	0.00
36,919.77	30,875.93	43,000.00	20,610.94	00-4841	Contract Labor		0.00	0.00	0.00	0.00
136.75	164.86	0.00	96.50	00-4901	Other Expense		0.00	0.00	0.00	0.00
0.00	0.00	0.00	1,095.00	01-4600	Special Award Expense		0.00	0.00	0.00	0.00
0.00	0.00	1,000.00	0.00	01-5023	Award Expense		0.00	0.00	0.00	0.00

2009 Actual	2010 Actual	2011 Adopted	2011 YTD Apr 15	Account	Description	2012 FTE	2012 Requested	2012 Proposed	2012 Approved	2012 Adopted
0.00	0.00	0.00	0.00	11-4310	Telephone		420.00	420.00	0.00	0.00
0.00	0.00	0.00	0.00	11-4321	Office Supplies & Expense		1,000.00	1,000.00	0.00	0.00
0.00	0.00	0.00	0.00	11-4322	Copy Mach Maint & Supplies		334.00	334.00	0.00	0.00
0.00	0.00	0.00	0.00	11-4360	Supplies		2,000.00	2,000.00	0.00	0.00
0.00	0.00	0.00	0.00	11-4511	Electricity		1,032.99	1,032.99	0.00	0.00
0.00	0.00	0.00	0.00	11-4512	Fuel - Utilities		91.00	91.00	0.00	0.00
0.00	0.00	0.00	0.00	11-4513	Water		2,299.20	2,299.20	0.00	0.00
0.00	0.00	0.00	0.00	11-4516	Repairs and Maintenance		6,000.00	6,000.00	0.00	0.00
0.00	0.00	0.00	0.00	11-4588	Insurance and Fidelity Bonds		5,000.00	5,000.00	0.00	0.00
0.00	0.00	0.00	0.00	11-4593	Central Administrative Charges		2,775.29	2,775.29	0.00	0.00
0.00	0.00	0.00	0.00	11-4720	Conferences and Training		750.00	750.00	0.00	0.00
0.00	0.00	0.00	0.00	11-4730	Membership Dues		550.00	550.00	0.00	0.00
0.00	0.00	0.00	0.00	11-4841	Contract Labor		3,600.00	3,600.00	0.00	0.00
0.00	0.00	0.00	0.00	12-4310	Telephone		2,080.00	2,080.00	0.00	0.00
0.00	0.00	0.00	0.00	12-4321	Office Supplies & Expense		2,000.00	2,000.00	0.00	0.00
0.00	0.00	0.00	0.00	12-4322	Copy Mach Maint & Supplies		900.00	900.00	0.00	0.00
0.00	0.00	0.00	0.00	12-4360	Supplies		1,000.00	1,000.00	0.00	0.00
0.00	0.00	0.00	0.00	12-4511	Electricity		2,033.33	2,033.33	0.00	0.00
0.00	0.00	0.00	0.00	12-4512	Fuel - Utilities		92.00	92.00	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	0.00	0.00	12-4514	Garbage Service		266.67	266.67	0.00	0.00
0.00	0.00	0.00	0.00	12-4516	Repairs and Maintenance		4,000.00	4,000.00	0.00	0.00
0.00	0.00	0.00	0.00	12-4588	Insurance and Fidelity Bonds		5,000.00	5,000.00	0.00	0.00
0.00	0.00	0.00	0.00	12-4593	Central Administrative Charges		2,775.29	2,775.29	0.00	0.00
0.00	0.00	0.00	0.00	12-4720	Conferences and Training		750.00	750.00	0.00	0.00
0.00	0.00	0.00	0.00	12-4730	Membership Dues		550.00	550.00	0.00	0.00
0.00	0.00	0.00	0.00	12-4841	Contract Labor		12,000.00	12,000.00	0.00	0.00
159,636.66	171,775.92	176,030.00	158,863.79		Materials and Services Totals:		59,299.77	86,414.77	0.00	0.00
Fairboard Fund				E3	Capital Outlay					
9,225.00	0.00	100,000.00	0.00	00-5023	Grant Expense		0.00	0.00	0.00	0.00
9,225.00	0.00	100,000.00	0.00		Capital Outlay Totals:		0.00	0.00	0.00	0.00
				E6	Contingencies					
0.00	0.00	0.00	0.00	00-5401	Operating Contingencies		39,237.48	24,751.04	0.00	0.00
0.00	0.00	0.00	0.00		Contingencies Totals:		39,237.48	24,751.04	0.00	0.00
254,831.99	261,432.75	371,385.00	232,157.55		Expenditure Total:		150,187.89	165,187.89	0.00	0.00

2009 Actual	2010 Actual	2011 Adopted	2011 YTD Apr 15	Account	Description	2012 FTE	2012 Requested	2012 Proposed	2012 Approved	2012 Adopted
Fairboard Fund				02 R2	Fair Operations Fees for Services					
105,837.92	96,010.94	110,000.00	99,324.23	00-3250	Fair Admissions		0.00	0.00	0.00	0.00
51,833.96	61,419.98	62,000.00	58,348.70	00-3251	Concessions		0.00	0.00	0.00	0.00
5,206.50	3,976.00	5,000.00	2,986.00	00-3252	Entry Fees		0.00	0.00	0.00	0.00
31,100.00	10,850.00	35,000.00	900.00	00-3253	Sponsorships		0.00	0.00	0.00	0.00
5,005.00	6,329.10	6,500.00	4,143.00	00-3262	Camping		0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	11-3250	Fair Admissions		100,000.00	100,000.00	0.00	0.00
0.00	0.00	0.00	0.00	11-3251	Concessions		53,999.70	53,999.70	0.00	0.00
0.00	0.00	0.00	0.00	11-3252	Entry Fees		3,200.00	3,200.00	0.00	0.00
0.00	0.00	0.00	0.00	11-3253	Sponsorships		10,000.00	10,000.00	0.00	0.00
0.00	0.00	0.00	0.00	11-3262	Camping		2,000.00	2,000.00	0.00	0.00
0.00	0.00	0.00	0.00	12-3250	Fair Admissions		0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	12-3251	Concessions		8,006.30	8,006.30	0.00	0.00
0.00	0.00	0.00	0.00	12-3253	Sponsorships		20,000.00	20,000.00	0.00	0.00
0.00	0.00	0.00	0.00	12-3262	Camping		3,000.00	3,000.00	0.00	0.00
198,983.38	178,586.02	218,500.00	165,701.93		Fees for Services Totals:		200,206.00	200,206.00	0.00	0.00
				R3	Designated - Specific Purpose					
0.00	0.00	28,000.00	874.91	00-3272	Fundraiser		0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	11-3272	Fundraiser		1,000.00	1,000.00	0.00	0.00
0.00	0.00	0.00	0.00	12-3272	Fundraiser		21,000.00	21,000.00	0.00	0.00
0.00	0.00	28,000.00	874.91		Designated - Specific Purpose Totals:		22,000.00	22,000.00	0.00	0.00
198,983.38	178,586.02	246,500.00	166,576.84		Revenue Total:		222,206.00	222,206.00	0.00	0.00

2009 Actual	2010 Actual	2011 Adopted	2011 YTD Apr 15	Account	Description	2012 FTE	2012 Requested	2012 Proposed	2012 Approved	2012 Adopted
Fairboard Fund				E2	Materials and Services					
16,899.24	13,837.99	13,000.00	10,786.54	00-4401	Tickets and Office Contract		0.00	0.00	0.00	0.00
19,536.42	36,061.35	35,000.00	31,643.60	00-4402	Labor Contracts		0.00	0.00	0.00	0.00
26,260.00	30,919.74	30,000.00	32,111.46	00-4405	Rodeo Contract		0.00	0.00	0.00	0.00
1,855.00	1,710.00	2,500.00	1,934.25	00-4411	Premium Awards (Open)		0.00	0.00	0.00	0.00
2,405.04	4,960.58	2,500.00	0.00	00-4412	Ribbons and Trophies		0.00	0.00	0.00	0.00
579.41	1,337.25	1,500.00	1,416.95	00-4413	Judges Meals and Travel		0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	00-4414	Rabinsky Logging Award		0.00	0.00	0.00	0.00
8,109.00	5,595.00	9,000.00	5,295.00	00-4441	Professional Services		0.00	0.00	0.00	0.00
18,544.27	29,534.01	21,763.00	18,226.98	00-4444	Printing and Advertising		0.00	0.00	0.00	0.00
7,717.00	6,642.00	9,000.00	8,207.00	00-4451	Security		0.00	0.00	0.00	0.00
2,900.00	2,975.00	3,100.00	3,200.00	00-4454	Superintendent Services		0.00	0.00	0.00	0.00
1,095.00	1,439.58	1,500.00	1,055.00	00-4455	Judges Services		0.00	0.00	0.00	0.00
8,369.50	9,961.65	9,500.00	12,906.30	00-4456	Rental Expense		0.00	0.00	0.00	0.00
8,357.36	11,397.36	12,000.00	7,125.00	00-4503	Entertainment & Other Shows		0.00	0.00	0.00	0.00
2,440.08	2,565.99	2,500.00	2,313.71	00-4514	Garbage Service		0.00	0.00	0.00	0.00
5,682.00	6,271.00	6,300.00	6,313.00	00-4515	Restroom Services		0.00	0.00	0.00	0.00
1,025.00	6,776.74	2,500.00	6,714.80	00-4901	Miscellaneous Expense		0.00	0.00	0.00	0.00

2009 Actual	2010 Actual	2011 Adopted	2011 YTD Apr 15	Account	Description	2012 FTE	2012 Requested	2012 Proposed	2012 Approved	2012 Adopted
Fairboard Fund	0.00	0.00	0.00	11-4401	Tickets and Office Contract		10,700.00	10,700.00	0.00	0.00
0.00	0.00	0.00	0.00	11-4402	Labor Contracts		15,000.00	15,000.00	0.00	0.00
0.00	0.00	0.00	0.00	11-4405	Rodeo Contract		30,400.00	30,400.00	0.00	0.00
0.00	0.00	0.00	0.00	11-4411	Premium Awards (Open)		2,000.00	2,000.00	0.00	0.00
0.00	0.00	0.00	0.00	11-4412	Ribbons and Trophies		2,500.00	2,500.00	0.00	0.00
0.00	0.00	0.00	0.00	11-4413	Judges Meals and Travel		1,500.00	1,500.00	0.00	0.00
0.00	0.00	0.00	0.00	11-4441	Professional Services		8,000.00	8,000.00	0.00	0.00
0.00	0.00	0.00	0.00	11-4444	Printing and Advertising		13,500.00	13,500.00	0.00	0.00
0.00	0.00	0.00	0.00	11-4451	Security		9,000.00	9,000.00	0.00	0.00
0.00	0.00	0.00	0.00	11-4454	Superintendent Services		3,300.00	3,300.00	0.00	0.00
0.00	0.00	0.00	0.00	11-4455	Judges Services		1,500.00	1,500.00	0.00	0.00
0.00	0.00	0.00	0.00	11-4456	Rental Expense		10,500.00	10,500.00	0.00	0.00
0.00	0.00	0.00	0.00	11-4503	Entertainment & Other Shows		7,000.00	7,000.00	0.00	0.00
0.00	0.00	0.00	0.00	11-4514	Garbage Service		2,500.00	2,500.00	0.00	0.00
0.00	0.00	0.00	0.00	11-4515	Restroom Services		6,700.00	6,700.00	0.00	0.00
0.00	0.00	0.00	0.00	11-4901	Miscellaneous Expense		1,000.00	1,000.00	0.00	0.00
0.00	0.00	0.00	0.00	12-4401	Tickets and Office Contract		2,300.00	2,300.00	0.00	0.00
0.00	0.00	0.00	0.00	12-4402	Labor Contracts		12,000.00	12,000.00	0.00	0.00
0.00	0.00	0.00	0.00	12-4405	Rodeo Contract		100.00	100.00	0.00	0.00
0.00	0.00	0.00	0.00	12-4444	Printing and Advertising		4,500.00	4,500.00	0.00	0.00
0.00	0.00	0.00	0.00	12-4503	Entertainment & Other Shows		2,000.00	2,000.00	0.00	0.00
0.00	0.00	0.00	0.00	12-4901	Miscellaneous Expense		1,000.00	1,000.00	0.00	0.00
131,774.32	171,985.24	161,663.00	149,249.59		Materials and Services Totals:		147,000.00	147,000.00	0.00	0.00
131,774.32	171,985.24	161,663.00	149,249.59		Expenditure Total:		147,000.00	147,000.00	0.00	0.00

2009 Actual	2010 Actual	2011 Adopted	2011 YTD Apr 15	Account	Description	2012 FTE	2012 Requested	2012 Proposed	2012 Approved	2012 Adopted
				03						
				R3	Designated - Specific Purpose					
Fairboard Fund										
0.00	0.00	0.00	0.00	00-3020	Interest on Reserve Funds		0.00	0.00	0.00	0.00
16,154.00	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	00-3260	Facilities Reserve Fund		0.00	0.00	0.00	0.00
16,154.00	0.00	0.00	0.00		Designated - Specific Purpose Totals:		0.00	0.00	0.00	0.00
16,154.00	0.00	0.00	0.00		Revenue Total:		0.00	0.00	0.00	0.00
				E3	Capital Outlay					
26,153.91	0.00	0.00	0.00	00-5010	Equipment Res Expense		0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	00-5020	Facilities Improvement		0.00	0.00	0.00	0.00
26,153.91	0.00	0.00	0.00		Capital Outlay Totals:		0.00	0.00	0.00	0.00
26,153.91	0.00	0.00	0.00		Expenditure Total:		0.00	0.00	0.00	0.00
				08	Rabinsky					
				R3	Designated - Specific Purpose					
0.00	0.00	0.00	0.00	00-3004	Restricted Cash Bal Rabinsky		1,670.00	1,670.00	0.00	0.00
0.00	0.00	0.00	5.12	00-3020	Rabinsky Interest		0.00	0.00	0.00	0.00
0.00	0.00	0.00	5.12		Designated - Specific Purpose Totals:		1,670.00	1,670.00	0.00	0.00
0.00	0.00	0.00	5.12		Revenue Total:		1,670.00	1,670.00	0.00	0.00
44,851.91	7,869.68	0.00	(32,335.55)		Fairboard Fund Totals:	0.53	0.00	0.00	0.00	0.00

FY2011-2012 Administrative Allocation

Fund Account **Fair**

Support Function/Item	No. of Units	Cost/unit/mo	Monthly Cost	"True up" factor*	Annual Cost	Notes	
Telephone (landlines)	0.00 landlines	12.82	0.00	83.1%	0.00	FY2011 estimate of landline phone cost (purchasing costs now in Finance and Purchasing)	
Info Tech	2.00 workstations	128.81	257.63	91.9%	2,841.16	FY2011 budget of IT staffing, materials and capital expenditures cost	
Finance and Purchasing	1.75 FTE (including ongoing temps)	234.65	410.63	87.4%	4,308.68	FY2010 4.4 staff (minus staffing included in special assessment), audit, supplies, non-specific postage, various 100-45 costs. General Fund has higher unit cost to include liability insurance, unemployment & VEBA for this staffing group.	
Finance and Purchasing - Special Assessment				100.0%		Units which require finance support beyond normal payroll, payables and receivables processing, purchasing services, grant tracking, etc. have special assessment.	
Human Resources	1.75 FTE (including ongoing temps)	70.63	123.61	90.7%	1,345.46	FY2011 budget of HR staffing and materials cost	
Board of Commissioners	1.75 FTE (including ongoing temps)	53.43	93.50	97.2%	1,090.51	FY2011 budget - 25% of BoCC staffing and materials cost is allocated	
Facilities and Maintenance % building						Based on FY2010 budget. County Courthouse - 1 maint FTE + materials (including utilities) & capital expenses. 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%	41,494.20	0.00	81.1%		0.00
Justice	Sq Ft				89.8%		
County Counsel	1.0% actual % time SH			93.3%	1,362.18	Based on hours worked from Mar 1 2010 to Dec 31 2010 and FY2011 budgeted sal.	
	0.0% actual % time RM				0.00		
	0.0% actual % time CZ				0.00		
	0.0% actual % time JK				0.00		
	Annual Materials Cost				164.21		153.17

Avr Monthly cost 925.10 Annual Cost 11,101.17

Total allocated:	1,955,773
% of Total	0.6%

* Allocations are based on budget or estimates. Actual costs vary from budget so we "true up" the allocation. The percentage is actuals to budget for the costs included in that particular allocated group in FY2010.

2011 COMMISSION ON CHILDREN AND FAMILIES BUDGET NARRATIVE- FUND 205

History

Local Commissions were created by statute in 1979 and were given increased responsibility through subsequent mandates. Mandates have been added over time which include the following: Each county shall have a Local Commission (LC) which creates and monitors locally determined services and supports for all children and families and is managed by 2 FTE (Director and Assistant) dedicated to Commission activities. The Commission Director shall report directly to the Board of County Commissioners (BOCC). Except in special circumstances, LC's are not allowed to provide direct services.

Columbia County is currently under a waiver which allows the provision of direct services. We are also operating under a waiver which allows fewer than 2FTE.

Commission Members

The 20 members are appointed by and advisory to the BOCC. It is required the majority of members be lay citizens as defined by statute. Membership summary: 19 filled positions; 11 lay members; 4 members active since 1979; and 8 organizations continuously represented since 1979.

Source and Use of Funds

Funds awarded to Columbia County for the Commission on Children and Families (CCCCF) are a combination of State General and Federal funds. They are awarded biennially to each Oregon county by the Oregon Legislature in what are called funding streams. They are not competitive grants. In addition to these funds, CCCCf manages funds from private funders and from the Oregon Youth Authority for the Juvenile Department. We receive 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. Any funds can be used for activities which promote community involvement.

The ability to manage Special Projects is one of the primary benefits of the CCCCf. For instance, we manage funds for the Columbia County Safe Kids Chapter. This group manages car seat clinics throughout Columbia County. Without the CCCCf stepping in and up to the opportunity to do this work, car seats would not be available to low income families with the expertise of certified car seat technicians.

Accountability

Through outcome based budgeting the CCCCf is required to demonstrate and report that funds received are meeting or exceeding outcomes determined by best practices. To date all programs, for the majority of the biennium have met or exceeded contracted outcomes. Court Appointed Special Advocates is not due to significant changes in structure. See attached County Snapshot.

Proposals for 2011-2013: Change is Afoot!

Current Legislative bills, Legislative Counsel Drafts and the Governor's budget propose significantly changing the structure and processes of Local Commissions (LC). These documents are not consistent nor aligned with one another at this time.

Some bills propose eliminating the state office and changing the structure of the state advisory body. Another bill proposes moving some programs from the current state office to other entities.

The Governor's budget is a reflection of the Early Childhood Transition Team report. The report proposes shifting most of the funds currently received by the LC's to an Early Learning Council housed in the Governor's office. The transition would begin in July, 2011, and possibly continue for more than a year. The new program would be managed regionally.

The budget and report remove the ability of LC's to fund services and projects for children of all ages by targeting funds to children ages 0 to 5 years for specific services. It is unclear how counties will be able to continue to provide services for at risk youth ages 5 through 18 years. Nor is it clear how the proposed budget will be managed in a way which meets local needs and holds the manager of the funds accountable for data driven results.

What is clear, is the consistent focus of the members of the Columbia County Commission on Children and Families. We along with 26 other LC's agreed the state office should be reduced by at least 75% of current staff and funds shifted to LC's. The members of the Columbia County Commission on Children and Families also continue to strongly voice their support for local control, local flexibility and accountability.

Results and Accomplishments

- Columbia County has about 12,000 children ages birth to 18 years.
 - From April through June, 2010, Commission funded programs served 619 of these children. Of this amount, about 300 were participants in the St. Helens Middle Community School program. This program was closed due to a reduction in state general funds.
 - From October through December, 2010, Local Commissions experienced a 5% overall reduction in funds in July and September, 2010. During this time period, Commission funded programs served about 163 of our children. Changes in funding included:
 - ▶ Elimination of the above mentioned Community School funding stream.
 - ▶ The loss of 25% of the funds for the Vernonia After School program. They are only able to provide one of the four components previously in place.
 - ▶ A \$3,000 loss for Court Appointed Special Advocates.

- ▶ A loss of about \$24,000 for Healthy Start.
 - ▶ A loss of almost \$7,000 for our premier Juvenile Crime Prevention program (Teen and Family Transition).
- In spite of the funding reductions, All of our programs and activities exceed outcomes which means lives are changing in a positive way. A copy of our County Snapshot is included for reference.
- Leverage statistics for July 1, 2009-June 31, 2011*, show:
- ✓ \$76,104.00 donations and cash.
 - ✓ 23,361 volunteer hours.
 - ✓ \$473,060.25 is the cash value of the volunteer hours using the United Way conversion of \$20.25 per hour.
 - ✓ \$182,690 in kind.
- * Quarters 7 and 8 are estimated.
- Empty Bowls earned over \$1,000.00 more in 2010 than in previous years. Columbia Pacific Food Bank reports this is their most important fund raiser. The next event is scheduled for March 11, 2011. This project is managed through our Special Projects fund. A copy of the flyer for the event is attached.
- Our local Healthy Start program, which expanded to Clatsop County in, 2010, continues to be accredited by Healthy Families America. Programs in both counties are fully cased. We resumed full fiscal management of the Medicaid match process for Healthy Start.
- The Teen and Family Transition program, serving at risk youth and their families for about 15 years, diverts about 86% of the 100 youth served annually, from the Juvenile Department. This program was created and sustained because of a locally identified need and locally created solution based on best practices.
- In, 2010, we were asked by the School Based Health Center Network (SBHCN) to take the lead in coordinating outreach for the Healthy Kids Plan for Columbia County. After overcoming obstacles to hiring, local staff were located to whom I will be providing consultation and support in coordination with SBHCN. This is the type of project Local Commissions were designed to implement.
- This year we were asked to work with local providers to find a new home for the Foster Grandparent program. Communication and encouragement with a local partner resulted in the program continuing to be funded in Columbia County.

- In 2009 we were asked by the Oregon Health Division (OHD) to be the fiscal agent for a somewhat controversial school based program OHD hoped to implement in each local School District. OHD was unable at the time to contract directly with school districts due to funding restrictions. After exploration with local School Districts and OHD, we were able to move the project forward without our fiscal involvement. This is an example of how Local Commissions work within community to find the most cost effective and reasonable method of implementing services for our children and families.

Challenges

This past year staff has struggled meeting the requests of the community to continue the work the department has done for many years. For instance, the Board of County Commissioner (BOCC) was notified, the department was no longer able to staff the Mental Health Advisory Committee nor the Local Alcohol and Drug Planning Committee. I was able to transition members of these groups to another local group. However, as of this writing they have not met formally and no longer meet state requirements.

Informing and educating people living and working in Columbia County remains a challenge. I maintain an email list of about 150 individuals to whom I send information about 3 times a week, related to the work of the Commission. The use of social media in combination with email would be more effective and would vastly improve our ability to meet this core task. County policies and procedures integrating this efficient communication strategy would be most helpful.

The most significant, current challenge, of course, is informing Legislators about how local people identify and solve local problems and that they have been and want to continue to be accountable for funds received in doing so. The Governor's budget does not appear to support this concept. It also hosts the possibility of mandated and artificially imposed regionalization. And finally, and most troubling, it shifts funds from the continuum of age and risk needs to one specific age group with a time limited outcome. Neither implementation of this vast change nor accountability are included. This time of each biennium is a difficult and critical time, especially for staff.

What works!

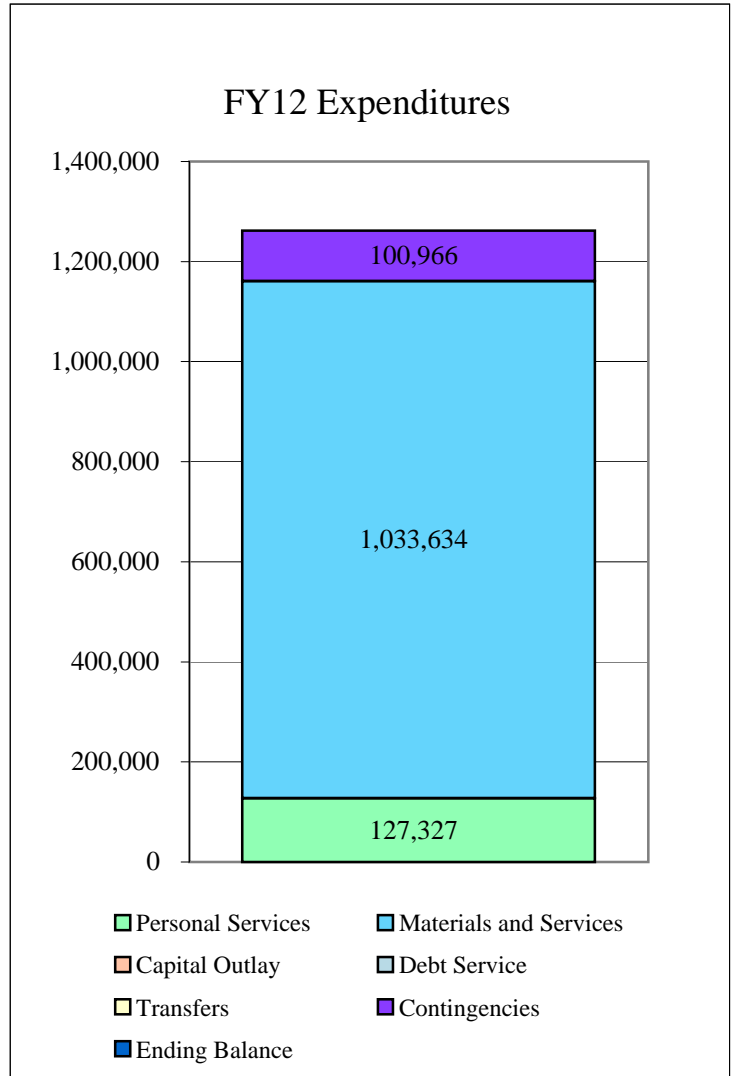
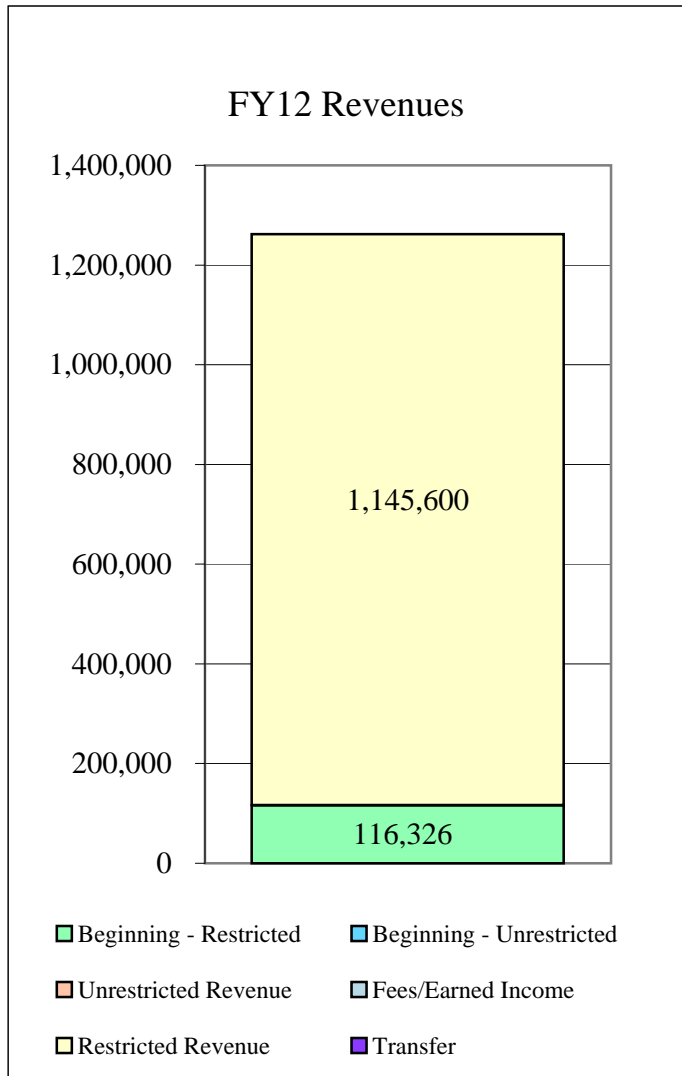
In conclusion, I was recently asked by an elected official, about the ability of such a large group of people in making effective decisions. I can assure you, Columbia County's Commission members are well organized, knowledgeable decision makers and doers. They are able to sustain and constantly improve their work through changes in membership, funding and policies. In order to be this effective and hold control, flexibility and accountability at the local level, where it belongs, the membership will tell you the same organized, knowledgeable staff is required and in place.

Thank you.

Jan Spika Kenna, MSW, Director
Columbia County Commission on Children and Families

205 CCCCCF

	FY12 Initial Budget	FY11 Year End Projection	FY11 YTD Jan2011	FY11 Adopted Budget	Change FY11 to FY12 Budget	FY10 Actual	FY09 Actual
Revenue Summary:							
Beginning - Restricted	116,326	118,857	118,857	70,000	66.2%	71,778	36,831
Beginning - Unrestricted	0	0	0	0	0.0%	0	0
Unrestricted Revenue	0	0	0	0	0.0%	0	0
Fees/Earned Income	0	0	0	0	0.0%	0	0
Restricted Revenue	1,145,600	1,245,500	244,178	1,245,500	-8.0%	636,537	747,738
Transfer	0	0	0	0	0.0%	0	0
Total	1,261,926	1,364,357	363,034	1,315,500	-4.1%	708,314	784,569
Expense Summary:							
Personal Services	127,327	117,484	68,679	110,680	15.0%	106,243	132,695
Materials and Services	1,033,634	1,130,546	170,152	1,130,546	-8.6%	483,215	580,096
Capital Outlay	0	0	0	0	0.0%	0	0
Debt Service	0	0	0	0	0.0%	0	0
Transfers	0	0	0	0	0.0%	0	0
Contingencies	100,966	0	0	74,274	35.9%	0	0
Ending Balance	0	0	0	0	0.0%	0	0
Total	1,261,926	1,248,030	238,831	1,315,500	-4.1%	589,458	712,791
FY Net Revenue	(116,326)	(2,530)	5,347	(70,000)	66.2%	47,079	34,947
Cumulative Net Revenue	0	116,326	124,204	0		118,857	71,778
Full Time Equivalents	1.54			1.37			



2009 Actual	2010 Actual	2011 Adopted	2011 YTD Apr 15	Account	Description	2012 FTE	2012 Requested	2012 Proposed	2012 Approved	2012 Adopted
				205	Comm on Children and Families					
				R1	Unrestricted Revenue					
36,830.97	71,777.54	70,000.00	0.00	00-3001	Beginning Cash Balance		0.00	0.00	0.00	0.00
36,830.97	71,777.54	70,000.00	0.00		Unrestricted Revenue Totals:		0.00	0.00	0.00	0.00
				R3	Designated - Specific Purpose					
0.00	0.00	0.00	111,776.00	00-3004	Restricted Cash Bal		115,726.18	115,726.18	0.00	0.00
0.00	0.00	0.00	523.09	00-3005	Non-spendable Beg'ng Cash Bal		600.00	600.00	0.00	0.00
6,116.09	902.31	500.00	581.78	00-3020	Interest on Investments		600.00	600.00	0.00	0.00
489,181.00	415,280.83	500,000.00	314,611.00	00-3060	State Commiss Children & Fam		500,000.00	500,000.00	0.00	0.00
47,154.00	36,312.00	50,000.00	29,522.00	00-3063	Juvenile Crime Prevention		50,000.00	50,000.00	0.00	0.00
0.00	0.00	300,000.00	0.00	00-3065	Federal Grants		300,000.00	300,000.00	0.00	0.00
4,185.50	15,147.94	60,000.00	5,080.75	00-3066	Special Project Revenue		60,000.00	60,000.00	0.00	0.00
152,277.97	112,984.00	135,000.00	79,510.00	00-3067	JCP Basic & Diversion Grant		135,000.00	135,000.00	0.00	0.00
49,180.00	48,727.00	100,000.00	47,338.00	00-3068	Medicaid Earnings		100,000.00	100,000.00	0.00	0.00
(357.00)	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	6,557.44	03-3004	CASA Beginning Balance		0.00	0.00	0.00	0.00
0.00	7,182.44	100,000.00	10,570.00	03-3505	CASA restricted donations		0.00	0.00	0.00	0.00
747,737.56	636,536.52	1,245,500.00	606,070.06		Designated - Specific Purpose Totals:		1,261,926.18	1,261,926.18	0.00	0.00
784,568.53	708,314.06	1,315,500.00	606,070.06		Revenue Total:		1,261,926.18	1,261,926.18	0.00	0.00
				E2	Materials and Services					
0.00	625.00	100,000.00	17,127.44	03-4820	CASA Program		0.00	0.00	0.00	0.00
0.00	625.00	100,000.00	17,127.44		Materials and Services Totals:		0.00	0.00	0.00	0.00
0.00	625.00	100,000.00	17,127.44		Expenditure Total:		0.00	0.00	0.00	0.00

2009 Actual	2010 Actual	2011 Adopted	2011 YTD Apr 15	Account	Description	2012 FTE	2012 Requested	2012 Proposed	2012 Approved	2012 Adopted
Comm on Children and Families				01	Admin Dept					
				E1	Personal Services					
92,479.46	81,556.23	85,890.00	65,805.91	00-4001	Personnel		0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	00-4002	CCCCF Director	1.00	76,235.92	75,712.74	0.00	0.00
0.00	0.00	0.00	0.00	00-4052	Fiscal Assistant	0.37	13,541.18	13,541.18	0.00	0.00
17,828.30	11,345.42	11,016.00	9,562.48	00-4101	PERS		16,649.17	17,082.22	0.00	0.00
7,074.62	6,239.06	6,571.00	5,034.11	00-4102	FICA Tax		6,867.95	6,827.92	0.00	0.00
499.15	160.69	193.00	215.58	00-4103	Workers' Compensation Ins.		225.23	224.37	0.00	0.00
6,763.28	5,891.13	7,010.00	5,781.70	00-4104	Insurance Benefits		7,761.70	7,459.43	0.00	0.00
8,050.00	1,050.00	0.00	627.62	00-4106	Unemployment Insurance		1,750.88	1,487.04	0.00	0.00
0.00	0.00	0.00	0.00	01-4016	Program Coordinator	0.17	3,841.96	3,841.96	0.00	0.00
0.00	0.00	0.00	2,720.00	01-4085	Safe Kids State Farm Temp Empl		0.00	0.00	0.00	0.00
0.00	0.00	0.00	378.96	01-4101	Safe Kids State Farm PERS		712.49	735.31	0.00	0.00
0.00	0.00	0.00	200.80	01-4102	Safe Kids State Farm FICA tax		293.91	293.91	0.00	0.00
0.00	0.00	0.00	15.71	01-4103	Safe Kids State Frm Wrkrs Comp		56.67	56.67	0.00	0.00
0.00	0.00	0.00	0.00	01-4106	Unempl Insur		74.93	64.01	0.00	0.00
132,694.81	106,242.53	110,680.00	90,342.87		Personal Services Totals:	1.54	128,011.99	127,326.76	0.00	0.00
				E2	Materials and Services					
48,398.00	48,727.00	100,000.00	72,253.00	00-4324	Medicaid Expenses		100,000.00	100,000.00	0.00	0.00
1,891.74	1,098.60	3,000.00	1,353.47	00-4329	Commission Supplies & Expenses		4,000.00	4,000.00	0.00	0.00
379,219.59	295,922.80	715,000.00	119,991.27	00-4330	Grants Program		715,000.00	715,000.00	0.00	0.00
7,175.56	7,721.40	60,000.00	4,899.20	00-4331	Special Projects Funding		60,000.00	60,000.00	0.00	0.00
125,447.93	110,984.00	135,000.00	55,492.00	00-4332	JCP Basic & Diversion Expense		135,000.00	135,000.00	0.00	0.00
955.00	965.00	1,013.00	943.00	00-4588	Property Liability Ins.		950.00	950.00	0.00	0.00
11,000.00	16,437.00	14,533.00	12,110.80	00-4593	Central Administrative Charges		16,683.63	16,683.63	0.00	0.00
1,194.11	734.20	2,000.00	757.47	00-4710	Mileage		2,000.00	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
4,814.25	0.00	0.00	0.00	00-4841	Contract Temporary Help		0.00	0.00	0.00	0.00
580,096.18	482,590.00	1,030,546.00	267,800.21		Materials and Services Totals:		1,033,633.63	1,033,633.63	0.00	0.00
				E6	Contingencies					
0.00	0.00	74,274.00	0.00	00-5401	Operating Contingencies		100,280.56	100,965.79	0.00	0.00
0.00	0.00	74,274.00	0.00		Contingencies Totals:		100,280.56	100,965.79	0.00	0.00
712,790.99	588,832.53	1,215,500.00	358,143.08		Expenditure Total:		1,261,926.18	1,261,926.18	0.00	0.00
71,777.54	118,856.53	0.00	230,799.54		Comm on Children and Families Totals:	1.54	0.00	0.00	0.00	0.00

FY2011-2012 Administrative Allocation

Fund Account **CCCCF**

Support Function/Item	No. of Units	Cost/unit/mo	Monthly Cost	"True up" factor*	Annual Cost	Notes
Telephone (landlines)	2.00 landlines	12.82	25.64	83.1%	255.84	FY2011 estimate of landline phone cost (purchasing costs now in Finance and Purchasing)
Info Tech	2.00 workstations	128.81	257.63	91.9%	2,841.16	FY2011 budget of IT staffing, materials and capital expenditures cost
Finance and Purchasing	1.33 FTE (including ongoing temps)	234.65	312.08	87.4%	3,274.60	FY2010 4.4 staff (minus staffing included in special assessment), audit, supplies, non-specific postage, various 100-45 costs. General Fund has higher unit cost to include liability insurance, unemployment & VEBA for this staffing group.
Finance and Purchasing - Special Assessment				100.0%		Units which require finance support beyond normal payroll, payables and receivables processing, purchasing services, grant tracking, etc. have special assessment.
Human Resources	1.33 FTE (including ongoing te	70.63	93.94	90.7%	1,022.55	FY2011 budget of HR staffing and materials cost
Board of Commissioners	1.33 FTE (including ongoing temps)	53.43	71.06	97.2%	828.79	FY2011 budget - 25% of BoCC staffing and materials cost is allocated
Facilities and Maintenance	% building					Based on FY2010 budget. County Courthouse - 1 maint FTE + materials (including utilities) & capital expenses. 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%	41,494.20	402.03	81.1%	3,914.63	
Justice	Sq Ft			89.8%		
County Counsel	3.0% actual % time SH			93.3%	4,086.55	Based on hours worked from Mar 1 2010 to Dec 31 2010 and FY2011 budgeted sal.
	0.0% actual % time RM				0.00	
	0.0% actual % time CZ				0.00	
	0.0% actual % time JK				0.00	
	Annual Materials Cost	492.64			459.51	
Avr Monthly cost 1,390.30			Annual Cost 16,683.63			Total allocated: 1,955,773
						% of Total 0.9%

* Allocations are based on budget or estimates. Actual costs vary from budget so we "true up" the allocation. The percentage is actuals to budget for the costs included in that particular allocated group in FY2010.

Animal Control - Fund 206

The Animal Control Program administers and enforces rules and ordinances regarding minimum standards for kennels and animal disease control, issues dog licenses, operates the county Animal Shelter and related programs.

FY 2011-2012 Highlights and Significant Changes

The Animal Control function will continue in the new fiscal year but it will no longer be budgeted in a discrete fund. It is budgeted within the Sheriff's office's general fund budget in 100-06-09 account code group.

Although the Sheriff's office and the jail are not furloughing its association staff or the command structure due to the 24/7 nature of its operations, the Animal Control facility staff will be subject to furlough. Public operating hours may change given the budgetary constraints for the new year.

FY 2010-2011 Accomplishments

The Animal Control Fund came under the direction of the Sheriff for FY2010-11. The vision for the transition is to continue the Fund's work towards fiscal health as well as make the key public safety connection of addressing crimes involving animals more directly with the Sheriff's law enforcement and investigation staff.

- **Staff: 2.96 FTE:** Reduces the FY 2010 Staff level by approximately half an FTE.
- **Animal Control Revenue:** Efforts will be continued to get a higher percentage of the County dog population licenced, secure donations and grants and otherwise provide funding adequate to cover Program expenses without General Fund subsidy.
- **Cooperation with Humane Society:** Joint enforcement and public education programs will be carried out in FY2011.
- **Organizational transition with Sheriff's Office:** Efforts to coordinate and provide mutual support to the enforcement of dog/animal laws will be greatly enhanced. Definition of program responsibilities and management will be undertaken with the Sheriff's Office.

2009 Actual	2010 Actual	2011 Adopted	2011 YTD Apr 15	Account	Description	2012 FTE	2012 Requested	2012 Proposed	2012 Approved	2012 Adopted
				206	Animal Control Fund					
				R1	Unrestricted Revenue					
					Moving to Sheriff's office as of FY2012					
34,457.13	30,800.62	25,500.00	0.00	00-3001	Beginning Cash Balance		0.00	0.00	0.00	0.00
423.65	259.73	200.00	-85.15	00-3020	Interest on Investments		0.00	0.00	0.00	0.00
18,000.00	0.00	8,904.00	0.00	00-3080	Transfer from General Fund		0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	00-3100	Expense Refund		0.00	0.00	0.00	0.00
6,728.51	6,560.08	6,000.00	5,130.13	00-3111	Reimb from Humane Society		0.00	0.00	0.00	0.00
12,216.43	13,766.61	0.00	425.45	00-3130	Donations		0.00	0.00	0.00	0.00
71,825.72	51,387.04	40,604.00	5,470.43		Unrestricted Revenue Totals:		0.00	0.00	0.00	0.00
				R2	Fees for Services					
106,950.00	104,963.50	120,521.00	89,116.00	00-3250	Dog License Fees		0.00	0.00	0.00	0.00
10,088.00	10,556.00	12,000.00	5,802.50	00-3251	Dog Boarding Fees		0.00	0.00	0.00	0.00
27,894.05	24,529.50	19,000.00	21,858.50	00-3252	Dog Program Violation Fees		0.00	0.00	0.00	0.00
8,829.00	8,517.36	7,000.00	5,707.00	00-3253	Dog Adoption Fees		0.00	0.00	0.00	0.00
2,002.15	1,863.82	2,000.00	1,300.00	00-3254	Dog Restitution		0.00	0.00	0.00	0.00
1,448.25	1,430.00	1,000.00	1,520.00	00-3255	Chip Program		0.00	0.00	0.00	0.00
3,978.00	4,039.50	3,500.00	1,525.00	00-3256	Animal Control Services		0.00	0.00	0.00	0.00
1,655.00	1,175.00	1,200.00	75.00	00-3257	Call Out Fees		0.00	0.00	0.00	0.00
162,844.45	157,074.68	166,221.00	126,904.00		Fees for Services Totals:		0.00	0.00	0.00	0.00
				R3	Designated - Specific Purpose					
0.00	0.00	12,000.00	6,822.06	01-3130	Donations		0.00	0.00	0.00	0.00
0.00	0.00	12,000.00	6,822.06		Designated - Specific Purpose Totals:		0.00	0.00	0.00	0.00
234,670.17	208,461.72	218,825.00	139,196.49		Revenue Total:		0.00	0.00	0.00	0.00
				01	Administrative Dept					
				E1	Personal Services					
82,864.15	82,211.16	89,619.00	68,431.28	00-4001	Personnel		0.00	0.00	0.00	0.00
5,723.55	9,698.85	0.00	2,992.50	00-4085	Extra Help		0.00	0.00	0.00	0.00
3,809.72	3,394.49	1,180.00	855.85	00-4090	Overtime		0.00	0.00	0.00	0.00
14,531.11	11,955.35	13,062.00	8,388.22	00-4101	PERS		0.00	0.00	0.00	0.00
6,691.14	6,608.07	7,085.00	5,284.99	00-4102	FICA Tax		0.00	0.00	0.00	0.00
2,305.43	1,259.50	1,862.00	1,698.06	00-4103	Workers' Compensation Ins.		0.00	0.00	0.00	0.00

2009 Actual	2010 Actual	2011 Adopted	2011 YTD Apr 15	Account	Description	2012 FTE	2012 Requested	2012 Proposed	2012 Approved	2012 Adopted
16,386.89	16,950.22	18,719.00	15,471.26	00-4104	Insurance Benefits		0.00	0.00	0.00	0.00
275.10	1,600.78	500.00	825.58	00-4106	Unemployment Insurance		0.00	0.00	0.00	0.00
132,587.09	133,678.42	132,027.00	103,947.74		Personal Services Totals:		0.00	0.00	0.00	0.00
Animal Control Fund				E2	Materials and Services					
378.45	13.41	100.00	332.65	00-4311	Cellular Phones		0.00	0.00	0.00	0.00
2,215.76	3,955.86	2,750.00	3,837.10	00-4320	Postage		0.00	0.00	0.00	0.00
8,492.92	6,212.68	6,500.00	6,777.96	00-4321	Supplies		0.00	0.00	0.00	0.00
7,992.52	10,385.22	0.00	2,491.38	00-4322	Donation Expenses		0.00	0.00	0.00	0.00
874.84	120.00	600.00	1,177.52	00-4350	Uniforms		0.00	0.00	0.00	0.00
3,598.90	3,489.98	3,000.00	2,422.74	00-4511	Electricity		0.00	0.00	0.00	0.00
4,594.17	4,063.68	3,000.00	3,553.96	00-4512	Natural Gas - Heat		0.00	0.00	0.00	0.00
2,626.72	3,694.06	2,500.00	3,334.07	00-4513	Water		0.00	0.00	0.00	0.00
0.00	0.00	0.00	101.00	00-4514	Garbage		0.00	0.00	0.00	0.00
5,536.86	2,046.93	3,000.00	431.64	00-4516	Building Repairs & Maintenance		0.00	0.00	0.00	0.00
2,655.32	2,500.00	2,500.00	2,500.00	00-4520	Software Maintenance		0.00	0.00	0.00	0.00
0.00	0.00	2,500.00	0.00	00-4531	computer supplies		0.00	0.00	0.00	0.00
1,894.00	1,913.00	2,009.00	1,870.00	00-4588	Insurance		0.00	0.00	0.00	0.00
19,884.00	21,687.96	46,439.00	38,699.20	00-4593	Central Administrative Charges		0.00	0.00	0.00	0.00
512.50	0.00	1,000.00	526.11	00-4670	Animal Expenses-Chip Program		0.00	0.00	0.00	0.00
744.96	970.14	600.00	608.20	00-4675	Dog Disposal		0.00	0.00	0.00	0.00
679.90	682.45	500.00	0.00	00-4701	Advertising		0.00	0.00	0.00	0.00
0.00	99.00	100.00	0.00	00-4710	Mileage		0.00	0.00	0.00	0.00
7,544.23	7,674.50	5,000.00	5,466.37	00-4715	Auto Expense		0.00	0.00	0.00	0.00
315.40	531.00	500.00	267.69	00-4720	Conferences and Training		0.00	0.00	0.00	0.00
95.00	60.00	200.00	90.00	00-4730	Membership Dues		0.00	0.00	0.00	0.00
646.01	305.00	1,000.00	0.00	00-4750	Animal Restitution Fund		0.00	0.00	0.00	0.00
0.00	0.00	3,000.00	4,583.93	01-4322	Donation Expenses		0.00	0.00	0.00	0.00
71,282.46	70,404.87	86,798.00	79,071.52		Materials and Services Totals:		0.00	0.00	0.00	0.00
				E3	Capital Outlay					
0.00	0.00	0.00	0.00	00-5002	Computers and Software		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
203,869.55	204,083.29	218,825.00	183,019.26		Expenditure Total:		0.00	0.00	0.00	0.00
30,800.62	4,378.43	0.00	(43,822.77)		Animal Control Fund Totals:		0.00	0.00	0.00	0.00

SOLID WASTE FUND-207 3 FTE

The Solid Waste, Code Enforcement and Dumpstopper Programs are supported by the Solid Waste Fund.

FY 2012 Highlights and Significant Changes

SOLID WASTE PROGRAM 2 FTE

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 County and administer solid waste collection franchises within the unincorporated area of the county. The Program operates of the Columbia County Transfer Station, manages County recycling waste reduction, reuse programs, the household hazardous Waste 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:** Solid Waste Coordinator, Maintenance Mechanic II
- **Maintain Current, Staffing, Services and Programs:** As a result of the FY2010 rate increase which was implemented during FY 2011, all programs will be able to be maintained at current levels despite fluctuations in tipping fee revenue including conduct of monthly HHW drop off and two remote HHW collection events..
- **Expanded Recycling Education/Promotion:** The Solid Waste Coordinator will be expanding education and promotional programs in cooperation with Solid Waste Collection Franchisees and partner Cities to meet or exceed the County's recycling target. A commercial recycling program is to be added for the cities of Scappoose and St. Helens.
- **Transfer Station Improvements:** Recycling area cover is planned.

CODE ENFORCEMENT 1 FTE

Basic Function: The Code Enforcement Program responds to and processes complaints involving alleged code violations.

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 conducts field inspections, investigations, case management, citation writing/service and provides court testimony.

- **Staff:** Maintain FY 2011 staff levels. Code Enforcement Officer
- **Surface Mining Depletion Fee Audits:** Audits are planned to be conducted for those mines who fail to file timely reports or otherwise violate the Depletion Fee Ordinance requirements.
- **Focused Code Enforcement:** Enforcement focus will be given to non-complying mobile home parks and kennel ordinance violations.

FY 2011 Accomplishments

SOLID WASTE PROGRAM

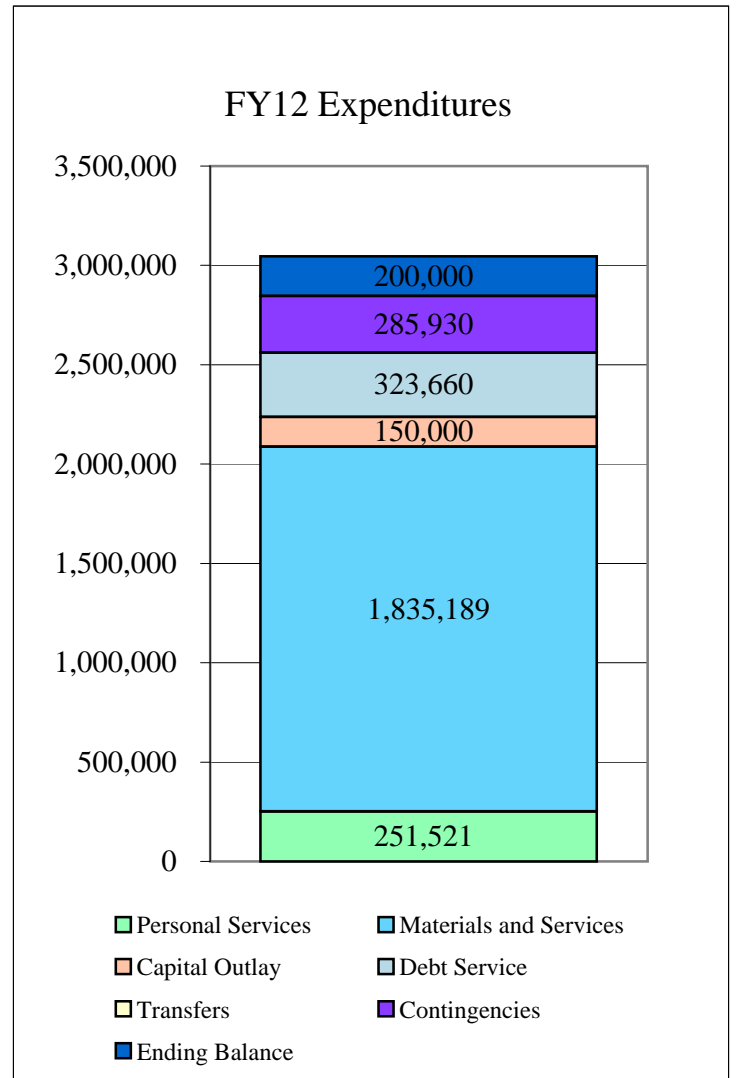
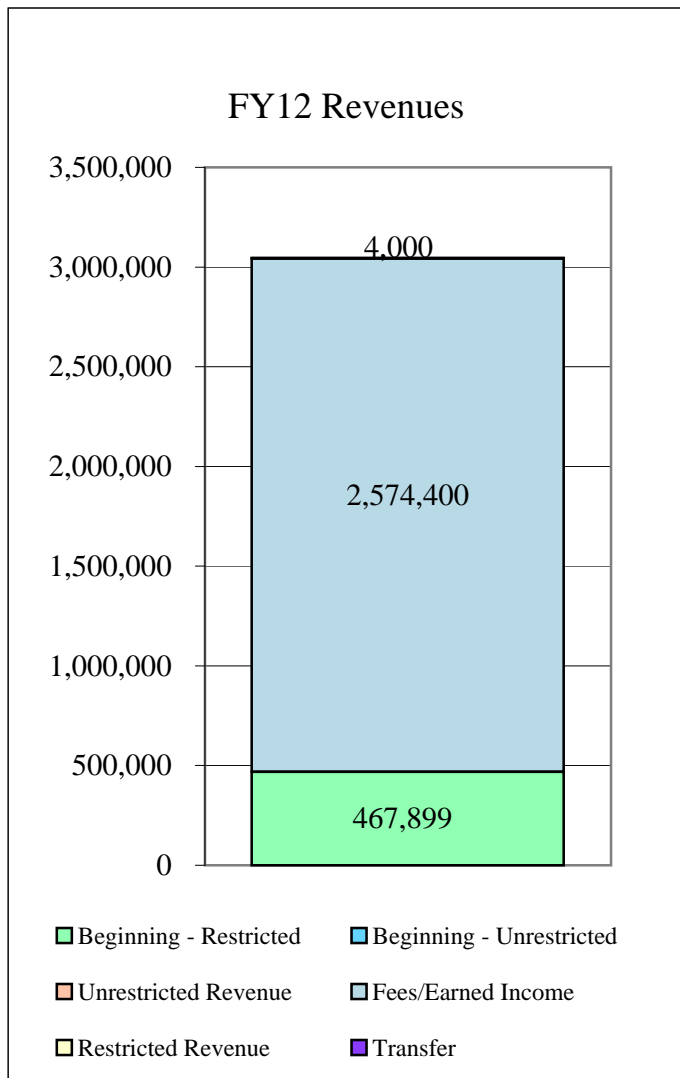
- **Transfer Station Rate Review:** A comprehensive rate review study was completed. Staff assisted the Solid Waste Advisory Committee in developing a recommendation to the Board of Commissioner for rate and service adjustments. The Board of Commissioners approved a tipping fee rate increase to provide adequate funding for Solid Waste programs.
- **HHW Program:** Monthly HHW collection events held at the Transfer Station and a remote event was held in Clatskanie.
- **E-Cycling:** Continued implementation of recyclable e-waste program in FY2011.
- **Recycling, Reduction, Reuse:** The Solid Waste Program Coordinator strengthened support and assistance to partner Cities and expanded education and promotion of recycling, reduction and reuse programs Countywide consistent with DEQ program guidelines and program element requirements.
- **County/City IGA:** Updates to the Solid Waste Management Intergovernmental Agreement between the County and its Cities were made and approved by partner Cities. It is expected that the updated agreement will be approved by the Board of Commissioners in FY 2011.
- **Paint Recycling:** Implemented new paint recycling program reducing disposal costs and increasing recycling rate.

CODE ENFORCEMENT PROGRAM

- **Busy Complaint Year:** The Code Enforcement Officer is expected to have responded to about 218 new complaints in FY2011 and has worked on an approximately 170 active cases.
- **Dump Stopper Program:** Responded to illegal dumping complaints and cleaned up over 35 illegal dump sites.

207 Transfer Station

	FY12 Initial Budget	FY11 Year End Projection	FY11 YTD Jan2011	FY11 Adopted Budget	Change FY11 to FY12 Budget	FY10 Actual	FY09 Actual
Revenue Summary:							
Beginning - Restricted	467,899	247,538	247,538	245,098	90.9%	467,464	728,784
Beginning - Unrestricted	0	0	0	0	0.0%	0	0
Unrestricted Revenue	0	0	0	0	0.0%	0	0
Fees/Earned Income	2,574,400	2,660,888	1,262,265	2,660,888	-3.3%	2,025,441	2,027,735
Restricted Revenue	4,000	3,774	3,774	1,500	166.7%	6,590	16,568
Transfer	0	0	0	0	0.0%	0	0
Total	3,046,299	2,912,200	1,513,577	2,907,486	4.8%	2,499,495	2,773,087
Expense Summary:							
Personal Services	251,521	299,085	173,585	301,542	-16.6%	283,513	214,992
Materials and Services	1,835,189	1,820,762	772,420	1,858,779	-1.3%	1,636,026	1,750,419
Capital Outlay	150,000	794	794	301,500	-50.2%	12,397	19,780
Debt Service	323,660	323,660	323,660	323,660	0.0%	319,874	320,433
Transfers	0	0	0	0	0.0%	0	0
Contingencies	285,930	0	0	122,005	134.4%	270	0
Ending Balance	200,000	0	0	0	0.0%	0	0
Total	3,046,299	2,444,301	1,270,459	2,907,486	4.8%	2,252,079	2,305,624
FY Net Revenue	(467,899)	220,361	(4,420)	(245,098)	90.9%	(220,048)	(261,321)
Cumulative Net Revenue	0	467,899	243,119	0		247,416	467,464
Full Time Equivalents	2.95			3.70			



2009 Actual	2010 Actual	2011 Adopted	2011 YTD Apr 15	Account	Description	2012 FTE	2012 Requested	2012 Proposed	2012 Approved	2012 Adopted
				207	Solid Waste Fund Transfer Sta.					
				R1	Unrestricted Revenue					
728,784.42	467,463.67	245,098.00	0.00	00-3001	Beginning Cash Balance		0.00	0.00	0.00	0.00
728,784.42	467,463.67	245,098.00	0.00		Unrestricted Revenue Totals:		0.00	0.00	0.00	0.00
				R2	Fees for Services					
1,138,782.00	793,818.59	1,165,820.00	425,403.34	00-3061	Transfer Station Daily Receipt		700,000.00	700,000.00	0.00	0.00
100,021.92	152,529.47	142,100.00	189,233.15	00-3062	Credit Card Receipts		260,000.00	260,000.00	0.00	0.00
780,530.77	1,058,176.35	1,338,568.00	1,190,877.47	00-3063	A/R Receipts		1,600,000.00	1,600,000.00	0.00	0.00
2,019,334.69	2,004,524.41	2,646,488.00	1,805,513.96		Fees for Services Totals:		2,560,000.00	2,560,000.00	0.00	0.00
				R3	Designated - Specific Purpose					
0.00	0.00	0.00	243,673.58	00-3004	Restricted Cash Bal		188,899.33	188,899.33	0.00	0.00
0.00	0.00	0.00	3,864.77	00-3005	Non-spendable Beg'ng Cash Bal		4,000.00	4,000.00	0.00	0.00
16,338.46	3,077.99	500.00	959.67	00-3020	Interest on Investments		1,000.00	1,000.00	0.00	0.00
8,400.00	20,400.00	14,400.00	10,800.00	00-3100	Lease of Premises		14,400.00	14,400.00	0.00	0.00
229.69	3,512.17	1,000.00	2,890.90	00-3120	Miscellaneous Revenue		3,000.00	3,000.00	0.00	0.00
24,968.15	26,990.16	15,900.00	262,188.92		Designated - Specific Purpose Totals:		211,299.33	211,299.33	0.00	0.00
2,773,087.26	2,498,978.24	2,907,486.00	2,067,702.88		Revenue Total:		2,771,299.33	2,771,299.33	0.00	0.00
				01	ADMINISTRATION					
				R3	Designated - Specific Purpose					
0.00	0.00	0.00	0.00	00-3004	Restricted Cash Bal Equip Reserve		275,000.00	275,000.00	0.00	0.00
0.00	0.00	0.00	0.00		Designated - Specific Purpose Totals:		275,000.00	275,000.00	0.00	0.00
0.00	0.00	0.00	0.00		Revenue Total:		275,000.00	275,000.00	0.00	0.00

2009 Actual	2010 Actual	2011 Adopted	2011 YTD Apr 15	Account	Description	2012 FTE	2012 Requested	2012 Proposed	2012 Approved	2012 Adopted
Solid Waste Fund Transfer Sta.				E1	Personal Services					
131,458.31	181,552.57	199,831.00	133,595.21	00-4001	Personnel		0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	00-4002	LDS Director	0.18	18,447.19	16,488.49	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	00-4004	Code Enforcement Officer		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	0.00	0.00	00-4012	Building Services Manager	0.45	41,923.15	37,471.82	0.00	0.00
0.00	0.00	0.00	0.00	00-4020	Solid Waste Program Administra	0.90	46,704.97	41,777.10	0.00	0.00
0.00	0.00	0.00	0.00	00-4026	Code Enforcement Officer	0.27	55,277.04	14,822.38	0.00	0.00
0.00	0.00	0.00	0.00	00-4031	Maintenance Mechanic II	0.45	0.00	22,950.43	0.00	0.00
0.00	0.00	0.00	0.00	00-4032	Maintenance Mechanic I	0.45	43,226.69	19,479.44	0.00	0.00
0.00	0.00	0.00	0.00	00-4053	LDS Secretary	0.25	9,333.09	9,269.04	0.00	0.00
693.58	450.60	500.00	0.00	00-4090	Overtime		500.00	500.00	0.00	0.00
25,881.53	27,796.31	30,039.00	19,441.59	00-4101	PERS		38,429.45	30,071.19	0.00	0.00
10,032.05	13,868.35	15,325.00	9,990.08	00-4102	FICA Tax		16,479.03	12,451.04	0.00	0.00
1,112.66	1,280.17	1,333.00	2,523.95	00-4103	Workers' Compensation Ins.		2,317.44	2,115.24	0.00	0.00
40,807.37	46,915.54	54,514.00	35,923.65	00-4104	Insurance Benefits		60,160.82	41,413.07	0.00	0.00
0.00	0.00	0.00	0.00	00-4106	Unemployment Insurance		4,201.08	2,711.68	0.00	0.00
209,985.50	271,863.54	301,542.00	201,474.48		Personal Services Totals:	2.95	336,999.95	251,520.92	0.00	0.00

2009 Actual	2010 Actual	2011 Adopted	2011 YTD Apr 15	Account	Description	2012 FTE	2012 Requested	2012 Proposed	2012 Approved	2012 Adopted
Solid Waste Fund Transfer Sta.				E2	Materials and Services					
0.00	0.00	0.00	0.00	00-4226	DEQ Licences and Permits		2,000.00	2,000.00	0.00	0.00
518.43	1,926.94	2,000.00	1,276.25	00-4321	Office Supplies and Expenses		2,000.00	2,000.00	0.00	0.00
203.04	186.47	1,000.00	89.46	00-4360	Professional Supplies		500.00	500.00	0.00	0.00
4,636.81	5,627.18	15,000.00	2,657.00	00-4516	Facility Maintenance		15,000.00	15,000.00	0.00	0.00
0.00	0.00	0.00	0.00	00-4522	Small Equipment		5,000.00	5,000.00	0.00	0.00
0.00	0.00	0.00	0.00	00-4525	Software		1,500.00	1,500.00	0.00	0.00
3,284.00	3,317.00	3,482.00	3,259.00	00-4588	Property and Liability Insur.		3,482.00	3,482.00	0.00	0.00
40,000.00	26,753.04	36,554.00	30,461.70	00-4593	Central Administrative Charges		37,563.58	37,563.58	0.00	0.00
0.00	374.40	500.00	0.00	00-4701	Advertising		500.00	500.00	0.00	0.00
1,076.78	10,924.73	2,000.00	12,717.00	00-4705	Bank Charges		12,000.00	12,000.00	0.00	0.00
90.71	125.37	500.00	10.00	00-4710	Mileage		300.00	300.00	0.00	0.00
1,790.33	3,390.99	3,000.00	1,359.05	00-4715	Fuel		4,000.00	4,000.00	0.00	0.00
0.00	721.08	1,000.00	242.70	00-4720	Conferences and Training		500.00	500.00	0.00	0.00
0.00	190.00	2,000.00	371.00	00-4730	Membership Dues		500.00	500.00	0.00	0.00
7,669.61	3,971.73	5,000.00	178.42	00-4830	Solid Waste Abatement		5,000.00	5,000.00	0.00	0.00
2,757.11	4,604.16	5,000.00	3,982.22	00-4835	Public Prop Clean Up Exp		5,000.00	5,000.00	0.00	0.00
24,579.97	12,132.50	25,000.00	0.00	00-4840	Solid Waste Consultant		10,000.00	10,000.00	0.00	0.00
1,443.51	1,110.00	1,500.00	0.00	00-4841	IT support		1,500.00	1,500.00	0.00	0.00
1,200.46	5,794.95	6,000.00	2,112.30	00-4850	Wetlands Management		1,500.00	1,500.00	0.00	0.00
110.50	519.40	12,000.00	0.00	00-4851	Recycling/Solid Waste Program		5,000.00	5,000.00	0.00	0.00
1,589,056.33	1,481,795.78	1,627,743.00	1,167,102.91	00-4852	Contract Operator-Transfer Sta		1,640,743.00	1,640,743.00	0.00	0.00
1,678,417.59	1,563,465.72	1,749,279.00	1,225,819.01		Materials and Services Totals:		1,753,588.58	1,753,588.58	0.00	0.00
				E3	Capital Outlay					
0.00	914.10	1,500.00	794.10	00-5001	Scales Software System-Trashfl		0.00	0.00	0.00	0.00
15,600.15	0.00	5,000.00	919.24	00-5002	Equipment (over \$500)		0.00	0.00	0.00	0.00
4,179.48	9,961.00	20,000.00	0.00	00-5003	Transfer Station Construction		20,000.00	20,000.00	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	275,000.00	0.00	00-5090	Equipment Replacement Reserve		130,000.00	130,000.00	0.00	0.00
19,779.63	10,875.10	301,500.00	1,713.34		Capital Outlay Totals:		150,000.00	150,000.00	0.00	0.00
				E4	Debt Service					
320,433.00	319,873.94	323,660.00	323,660.00	00-6010	SPWF-Loan Repayment		323,660.00	323,660.00	0.00	0.00
320,433.00	319,873.94	323,660.00	323,660.00		Debt Service Totals:		323,660.00	323,660.00	0.00	0.00

2009 Actual	2010 Actual	2011 Adopted	2011 YTD Apr 15	Account	Description	2012 FTE	2012 Requested	2012 Proposed	2012 Approved	2012 Adopted
Solid Waste Fund Transfer Sta.				E6	Contingencies					
0.00	269.64	122,005.00	0.00	00-5401	Operating Contingencies		200,450.80	285,929.83	0.00	0.00
0.00	269.64	122,005.00	0.00		Contingencies Totals:		200,450.80	285,929.83	0.00	0.00
				E7	Ending Balances					
0.00	0.00	0.00	0.00	00-5501	Unappropriated Ending Cash		200,000.00	200,000.00	0.00	0.00
0.00	0.00	0.00	0.00		Ending Balances Totals:		200,000.00	200,000.00	0.00	0.00
2,228,615.72	2,166,347.94	2,797,986.00	1,752,666.83		Expenditure Total:		2,964,699.33	2,964,699.33	0.00	0.00
				02	Household Hazardous Waste					
				E1	Personal Services					
3,844.71	7,963.41	0.00	15,945.00	00-4001	Personnel		0.00	0.00	0.00	0.00
647.27	1,194.86	0.00	2,248.35	00-4101	PERS		0.00	0.00	0.00	0.00
291.24	602.33	0.00	1,177.45	00-4102	FICA Tax		0.00	0.00	0.00	0.00
1.38	2.73	0.00	12.87	00-4103	Workers' Compensation Ins.		0.00	0.00	0.00	0.00
221.78	1,886.10	0.00	3,119.37	00-4104	Insurance Benefits		0.00	0.00	0.00	0.00
5,006.38	11,649.43	0.00	22,503.04		Personal Services Totals:		0.00	0.00	0.00	0.00
				E2	Materials and Services					
1,644.72	1,581.08	800.00	1,313.22	00-4310	Telephone		0.00	0.00	0.00	0.00
0.00	2,146.19	1,200.00	219.44	00-4321	Office Supplies and Expenses		600.00	600.00	0.00	0.00
0.00	0.00	0.00	0.00	00-4350	Equipment		3,000.00	3,000.00	0.00	0.00
5,601.10	1,502.08	500.00	99.98	00-4360	Professional Supplies		500.00	500.00	0.00	0.00
0.00	0.00	5,000.00	148.22	00-4516	facility maintenance		2,000.00	2,000.00	0.00	0.00
3,646.25	7,488.70	5,000.00	3,352.20	00-4701	Printing and Advertising		5,000.00	5,000.00	0.00	0.00
1,555.22	1,075.00	1,000.00	50.00	00-4720	Conferences and Training		500.00	500.00	0.00	0.00
0.00	0.00	5,000.00	0.00	00-4840	Miscellaneous		0.00	0.00	0.00	0.00
59,220.99	58,766.78	85,000.00	40,724.20	00-4852	Contract Operator-HHW		70,000.00	70,000.00	0.00	0.00
71,668.28	72,559.83	103,500.00	45,907.26		Materials and Services Totals:		81,600.00	81,600.00	0.00	0.00
				E3	Capital Outlay					
333.21	0.00	6,000.00	0.00	00-5002	Equipment		0.00	0.00	0.00	0.00
0.00	1,230.71	0.00	0.00	00-5003	Household Hazardous Waste Cons		0.00	0.00	0.00	0.00
333.21	1,230.71	6,000.00	0.00		Capital Outlay Totals:		0.00	0.00	0.00	0.00
77,007.87	85,439.97	109,500.00	68,410.30		Expenditure Total:		81,600.00	81,600.00	0.00	0.00

2009 Actual	2010 Actual	2011 Adopted	2011 YTD Apr 15	Account	Description	2012 FTE	2012 Requested	2012 Proposed	2012 Approved	2012 Adopted
Solid Waste Fund Transfer Sta.				03	Capital Projects					
				R3	Designated - Specific Purpose					
0.00	516.48	0.00	0.00	00-3263	Recycling Revenue		0.00	0.00	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	516.48	0.00	0.00		Designated - Specific Purpose Totals:		0.00	0.00	0.00	0.00
0.00	516.48	0.00	0.00		Revenue Total:		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	00-5002	Equipment (over \$500)		0.00	0.00	0.00	0.00
0.00	290.96	0.00	0.00	00-5003	Computer Equipment		0.00	0.00	0.00	0.00
0.00	290.96	0.00	0.00		Capital Outlay Totals:		0.00	0.00	0.00	0.00
0.00	290.96	0.00	0.00		Expenditure Total:		0.00	0.00	0.00	0.00
467,463.67	247,415.85	0.00	246,625.75		Solid Waste Fund Transfer Sta. Totals:	2.95	0.00	0.00	0.00	0.00

FY2011-2012 Administrative Allocation

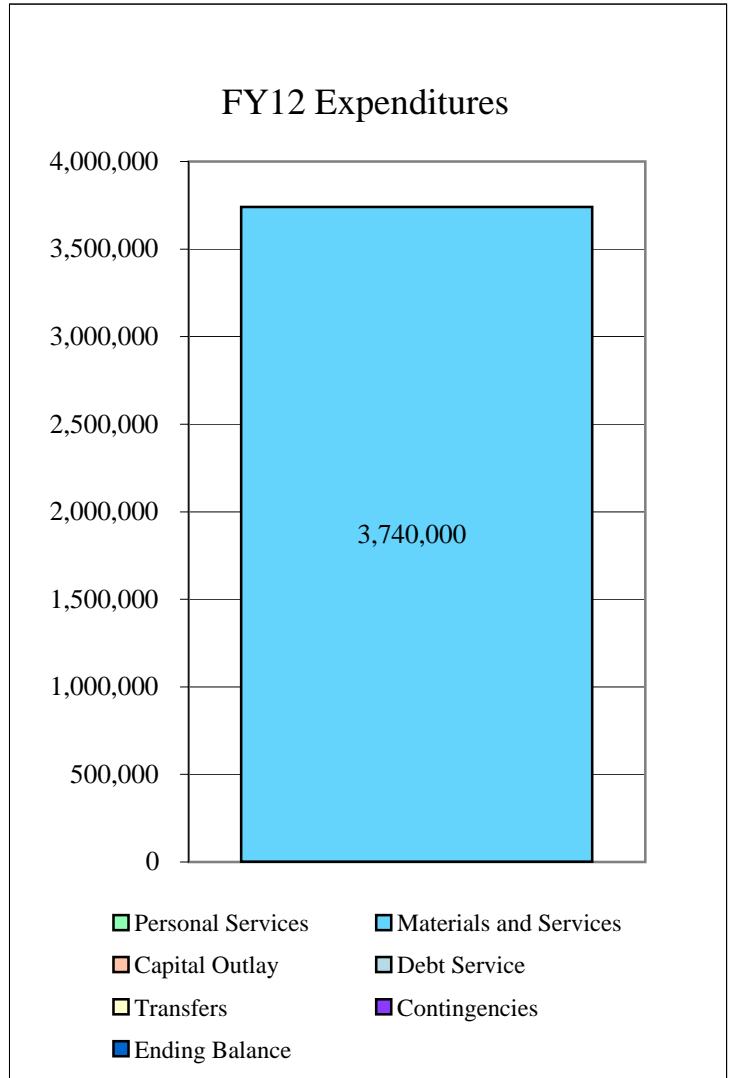
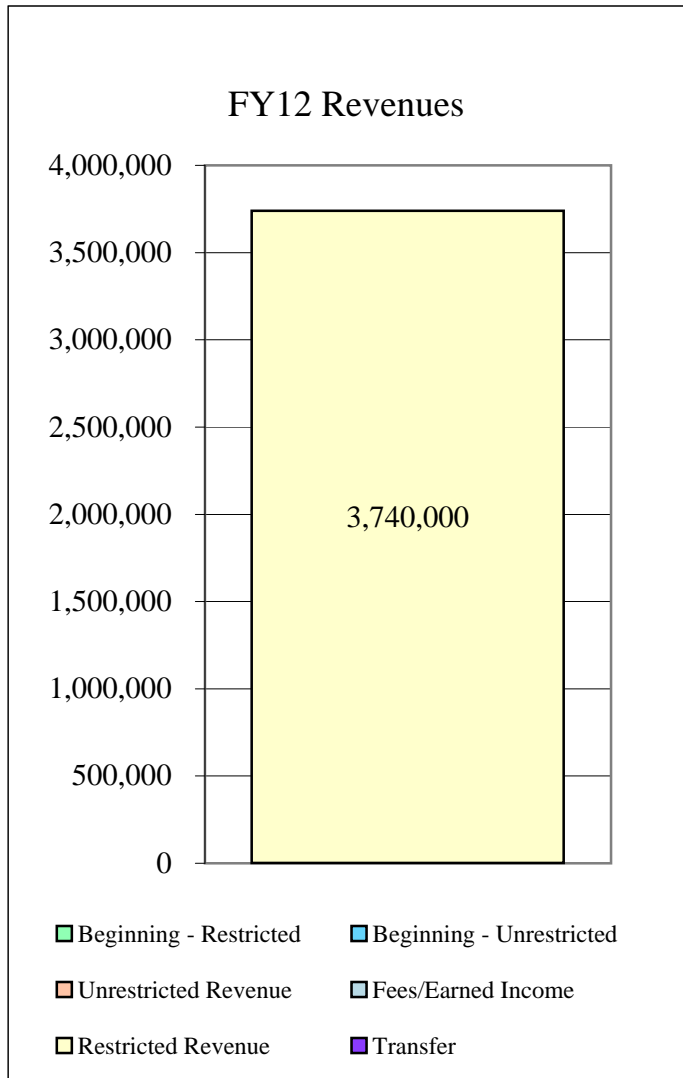
Fund Account **Transfer Station**

Support Function/Item	No. of Units	Cost/unit/mo	Monthly Cost	"True up" factor*	Annual Cost	Notes
Telephone (landlines)	2.00 landlines	12.82	25.64	83.1%	255.84	FY2011 estimate of landline phone cost (purchasing costs now in Finance and Purchasing)
Info Tech	3.00 workstations	128.81	386.44	91.9%	4,261.75	FY2011 budget of IT staffing, materials and capital expenditures cost
Finance and Purchasing	2.00 FTE (including ongoing temps)	234.65	469.29	87.4%	4,924.21	FY2010 4.4 staff (minus staffing included in special assessment), audit, supplies, non-specific postage, various 100-45 costs. General Fund has higher unit cost to include liability insurance, unemployment & VEBA for this staffing group.
Finance and Purchasing - Special Assessment				100.0%	16,408.40	Units which require finance support beyond normal payroll, payables and receivables processing, purchasing services, grant tracking, etc. have special assessment.
Human Resources	2.00 FTE (including ongoing te	70.63	141.27	90.7%	1,537.66	FY2011 budget of HR staffing and materials cost
Board of Commissioners	2.00 FTE (including ongoing temps)	53.43	106.86	97.2%	1,246.30	FY2011 budget - 25% of BoCC staffing and materials cost is allocated
Facilities and Maintenance % building						Based on FY2011 budget. 2.25 maint FTE + materials (including utilities) & capital expenses. Justice Facility - 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. Change this year is maint staff for Justice Facility now paid for in 100-49, not 100-08. 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	1.8%	41,494.20	761.42	81.1%	7,414.07
Justice	Sq Ft				89.8%	
County Counsel	1.0% actual % time SH			93.3%	1,362.18	Based on hours worked from Mar 1 2010 to Dec 31 2010 and FY2011 budgeted sal.
	0.0% actual % time RM				0.00	
	0.0% actual % time CZ				0.00	
	0.0% actual % time JK				0.00	
	Annual Materials Cost				164.21	
Avr Monthly cost		3,130.30	Annual Cost		37,563.58	Total allocated: 1,955,773
						% of Total 1.9%

* Allocations are based on budget or estimates. Actual costs vary from budget so we "true up" the allocation. The percentage is actuals to budget for the costs included in that particular allocated group in FY2010.

208 Pass Thru

	FY12 Initial Budget	FY11 Year End Projection	FY11 YTD Jan2011	FY11 Adopted Budget	Change FY11 to FY12 Budget	FY10 Actual	FY09 Actual
Revenue Summary:							
Beginning - Restricted	0	4,112	4,112	0	0.0%	0	0
Beginning - Unrestricted	0	0	0	0	0.0%	0	0
Unrestricted Revenue	0	0	0	0	0.0%	0	0
Fees/Earned Income	0	0	0	0	0.0%	0	0
Restricted Revenue	3,740,000	3,012,041	1,452,041	4,000,000	-6.5%	3,220,644	2,912,048
Transfer	0	0	0	0	0.0%	0	0
Total	3,740,000	3,016,154	1,456,154	4,000,000	-6.5%	3,220,644	2,912,048
Expense Summary:							
Personal Services	0	0	0	0	0.0%	0	0
Materials and Services	3,740,000	3,016,154	1,702,301	4,000,000	-6.5%	3,216,532	2,912,048
Capital Outlay	0	0	0	0	0.0%	0	0
Debt Service	0	0	0	0	0.0%	0	0
Transfers	0	0	0	0	0.0%	0	0
Contingencies	0	0	0	0	0.0%	0	0
Ending Balance	0	0	0	0	0.0%	0	0
Total	3,740,000	3,016,154	1,702,301	4,000,000	-6.5%	3,216,532	2,912,048
FY Net Revenue	0	(4,112)	(250,260)	0	0.0%	4,112	0
Cumulative Net Revenue	0	0	(246,147)	0		4,112	0
Full Time Equivalents	0.00			0.00			



2009 Actual	2010 Actual	2011 Adopted	2011 YTD Apr 15	Account	Description	2012 FTE	2012 Requested	2012 Proposed	2012 Approved	2012 Adopted
				208	Direct-Pass Through Grant 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	0.00	0.00	0.00		Unrestricted Revenue Totals:		0.00	0.00	0.00	0.00
				R3	Designated - Specific Purpose					
0.00	0.00	0.00	4,112.29	00-3004	Restricted Cash Bal		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	0.00	0.00	4,112.29		Designated - Specific Purpose Totals:		0.00	0.00	0.00	0.00
0.00	0.00	0.00	4,112.29		Revenue Total:		0.00	0.00	0.00	0.00
				02	Mental Health					
				R3	Designated - Specific Purpose					
0.00	0.00	0.00	0.00	00-3065	Mental Health Tax Receipts		35,000.00	35,000.00	0.00	0.00
2,790,971.29	3,220,644.42	4,000,000.00	2,171,288.49	00-3600	State Mental Health Funds		3,465,000.00	3,465,000.00	0.00	0.00
2,790,971.29	3,220,644.42	4,000,000.00	2,171,288.49		Designated - Specific Purpose Totals:		3,500,000.00	3,500,000.00	0.00	0.00
2,790,971.29	3,220,644.42	4,000,000.00	2,171,288.49		Revenue Total:		3,500,000.00	3,500,000.00	0.00	0.00
				E2	Materials and Services					
2,744,190.50	3,180,944.48	3,970,000.00	1,982,836.72	00-4920	Col Co Mental Health Contract		3,465,000.00	3,465,000.00	0.00	0.00
46,780.79	35,587.65	30,000.00	30,519.43	00-4921	Mental Health Tax		35,000.00	35,000.00	0.00	0.00
2,790,971.29	3,216,532.13	4,000,000.00	2,013,356.15		Materials and Services Totals:		3,500,000.00	3,500,000.00	0.00	0.00
2,790,971.29	3,216,532.13	4,000,000.00	2,013,356.15		Expenditure Total:		3,500,000.00	3,500,000.00	0.00	0.00

2009 Actual	2010 Actual	2011 Adopted	2011 YTD Apr 15	Account	Description	2012 FTE	2012 Requested	2012 Proposed	2012 Approved	2012 Adopted
Direct-Pass Through Grant Fund				04 R3	Comm Dev Block Grants Designated - Specific Purpose					
60,280.73	0.00	0.00	0.00	00-3800	OEDD-Comm Dev Block Grant		0.00	0.00	0.00	0.00
60,795.86	0.00	0.00	0.00	00-3801	Economic Dislocation Grant EDA		0.00	0.00	0.00	0.00
121,076.59	0.00	0.00	0.00		Designated - Specific Purpose Totals:		0.00	0.00	0.00	0.00
121,076.59	0.00	0.00	0.00		Revenue Total:		0.00	0.00	0.00	0.00
				E2	Materials and Services					
121,076.59	0.00	0.00	0.00	00-4940	OEDD-Comm Dev Block Grant		0.00	0.00	0.00	0.00
121,076.59	0.00	0.00	0.00		Materials and Services Totals:		0.00	0.00	0.00	0.00
121,076.59	0.00	0.00	0.00		Expenditure Total:		0.00	0.00	0.00	0.00
				05 R3	Designated - Specific Purpose					
0.00	0.00	0.00	0.00	00-3067	911 Excise Tax		240,000.00	240,000.00	0.00	0.00
0.00	0.00	0.00	0.00		Designated - Specific Purpose Totals:		240,000.00	240,000.00	0.00	0.00
0.00	0.00	0.00	0.00		Revenue Total:		240,000.00	240,000.00	0.00	0.00
				E2	Materials and Services					
0.00	0.00	0.00	0.00	00-4600	911 Excise Tax		240,000.00	240,000.00	0.00	0.00
0.00	0.00	0.00	0.00		Materials and Services Totals:		240,000.00	240,000.00	0.00	0.00
0.00	0.00	0.00	0.00		Expenditure Total:		240,000.00	240,000.00	0.00	0.00
0.00	4,112.29	0.00	162,044.63		Direct-Pass Through Grant Fund Totals:		0.00	0.00	0.00	0.00

Corner Restoration Fund - Fund 209

This fund shares the expense of restoration with vicinity land owners to make accurate and thorough decisions on public land corners. Thus, eliminating ambiguities for the public and private land surveyors and secure public confidence by eliminating unsettled boundary locations.

FY2011-2012 Highlights and Significant Changes

Budget

As a result of current budget cuts, the Survey Department is going to request that the Board allow the Survey Department to close their doors to the Public every Friday, starting July 1, 2011.

Corner Restoration Project

The Surveyor's Office is successfully putting together the GPS control collected during the "Clatskanie" project and intends to complete the project by July 1, 2011.

Jerry has been aggressively working on clarifying prior Corner Restoration documents.

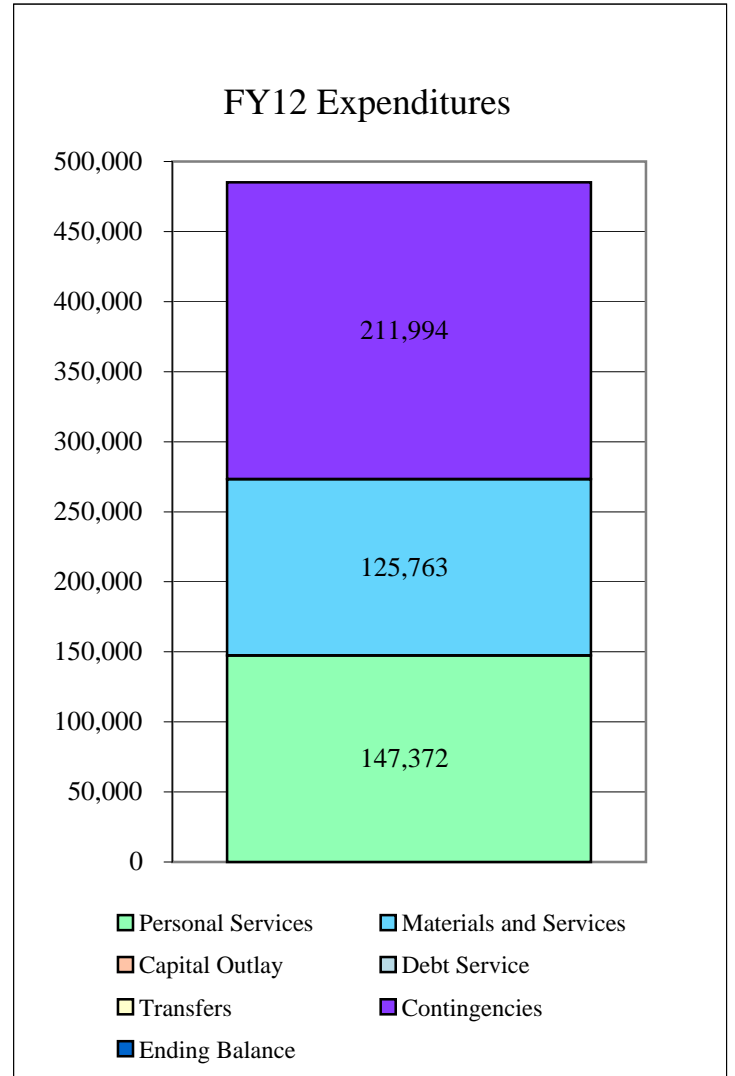
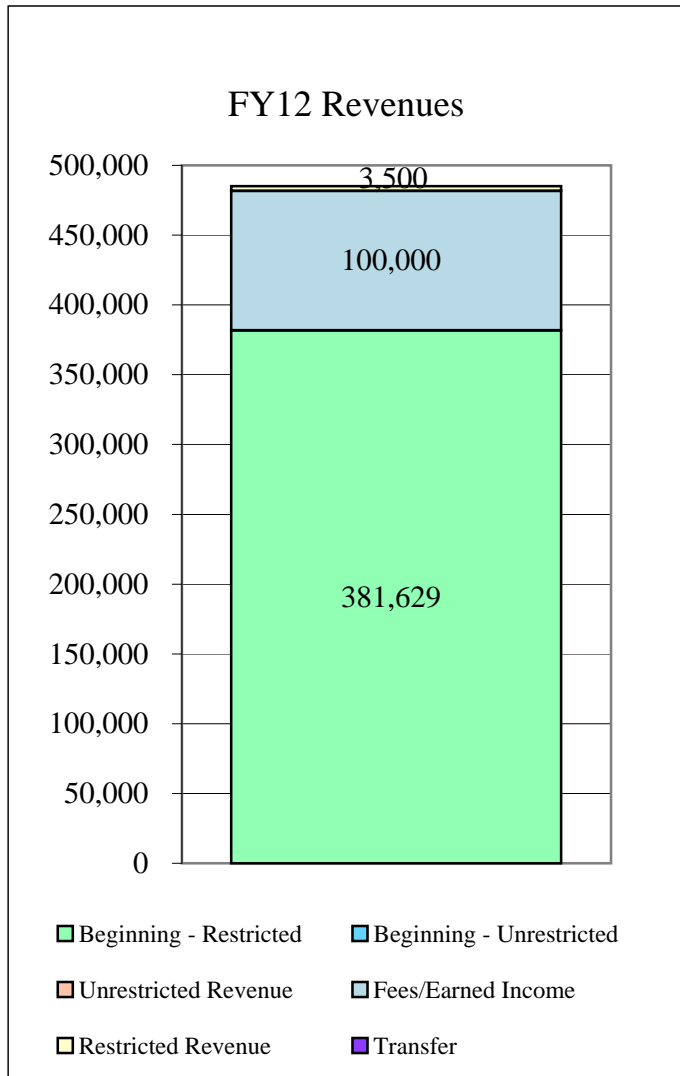
FY2011-2012 Accomplishments

Corner Restoration

The Surveyor's Office has been actively restoring corners throughout the county, not only updating the monuments, but establishing State Plane Coordinates on each corner restored. The purpose is to perpetuate the corner position for eternity, while simultaneously increasing the GIS database control layer.

209 Corner Restoration

	FY12 Initial Budget	FY11 Year End Projection	FY11 YTD Jan2011	FY11 Adopted Budget	Change FY11 to FY12 Budget	FY10 Actual	FY09 Actual
Revenue Summary:							
Beginning - Restricted	381,629	456,043	456,043	470,000	-18.8%	534,954	572,823
Beginning - Unrestricted	0	0	0	0	0.0%	0	0
Unrestricted Revenue	0	0	0	0	0.0%	0	0
Fees/Earned Income	100,000	93,661	54,636	96,000	4.2%	86,232	90,439
Restricted Revenue	3,500	2,018	1,218	12,000	-70.8%	3,168	11,123
Transfer	0	0	0	0	0.0%	0	0
Total	485,129	551,722	511,896	578,000	-16.1%	624,354	674,385
Expense Summary:							
Personal Services	147,372	133,755	78,024	130,652	12.8%	149,890	85,964
Materials and Services	125,763	36,338	5,734	287,880	-56.3%	18,421	53,466
Capital Outlay	0	0	0	0	0.0%	0	0
Debt Service	0	0	0	0	0.0%	0	0
Transfers	0	0	0	0	0.0%	0	0
Contingencies	211,994	0	0	159,468	32.9%	0	0
Ending Balance	0	0	0	0	0.0%	0	0
Total	485,129	170,093	83,758	578,000	-16.1%	168,311	139,430
FY Net Revenue	(381,629)	(74,414)	(27,905)	(470,000)	-18.8%	(78,911)	(37,869)
Cumulative Net Revenue	0	381,629	428,138	0		456,043	534,954
Full Time Equivalents	1.48			1.92			



2009 Actual	2010 Actual	2011 Adopted	2011 YTD Apr 15	Account	Description	2012 FTE	2012 Requested	2012 Proposed	2012 Approved	2012 Adopted
				209	Corner Preservation Fund					
				R1	Unrestricted Revenue					
572,823.11	534,954.45	470,000.00	0.00	00-3001	Beginning Cash Balance		0.00	0.00	0.00	0.00
572,823.11	534,954.45	470,000.00	0.00		Unrestricted Revenue Totals:		0.00	0.00	0.00	0.00
				R2	Fees for Services					
90,438.50	86,232.00	96,000.00	70,462.50	00-3060	Public Land Preservation Fees		100,000.00	100,000.00	0.00	0.00
90,438.50	86,232.00	96,000.00	70,462.50		Fees for Services Totals:		100,000.00	100,000.00	0.00	0.00
				R3	Designated - Specific Purpose					
0.00	0.00	0.00	454,558.08	00-3004	Restricted Cash Bal		380,128.98	380,128.98	0.00	0.00
0.00	0.00	0.00	1,484.92	00-3005	Non-spendable Beg'ng Cash Bal		1,500.00	1,500.00	0.00	0.00
11,123.00	3,167.68	12,000.00	1,395.41	00-3020	Interest on Investments		3,500.00	3,500.00	0.00	0.00
11,123.00	3,167.68	12,000.00	457,438.41		Designated - Specific Purpose Totals:		385,128.98	385,128.98	0.00	0.00
674,384.61	624,354.13	578,000.00	527,900.91		Revenue Total:		485,128.98	485,128.98	0.00	0.00

2009 Actual	2010 Actual	2011 Adopted	2011 YTD Apr 15	Account	Description	2012 FTE	2012 Requested	2012 Proposed	2012 Approved	2012 Adopted
Corner Preservation Fund										
				01						
				E1	Personal Services					
61,317.77	106,413.83	92,382.00	69,872.11	00-4001	Personnel		0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	00-4009	County Surveyor	0.40	36,661.84	36,458.00	0.00	0.00
0.00	0.00	0.00	0.00	00-4010	Deputy Surveyor	0.63	48,511.25	43,360.41	0.00	0.00
0.00	0.00	0.00	0.00	00-4049	Survey Technician	0.45	23,669.12	21,322.55	0.00	0.00
11,462.85	16,602.18	14,612.00	10,501.84	00-4101	PERS		18,519.51	17,809.81	0.00	0.00
4,690.69	8,090.11	7,067.00	5,284.74	00-4102	FICA/Medicare		8,326.43	7,737.28	0.00	0.00
35.46	1,357.05	1,600.00	1,293.34	00-4103	Worker's Compensation		1,495.72	1,396.48	0.00	0.00
8,457.13	17,426.74	14,991.00	12,839.40	00-4104	Insurance		18,324.92	17,602.50	0.00	0.00
0.00	0.00	0.00	0.00	00-4106	Unemployment Insurance Pool		2,122.70	1,685.09	0.00	0.00
85,963.90	149,889.91	130,652.00	99,791.43		Personal Services Totals:	1.48	157,631.49	147,372.12	0.00	0.00
				E2	Materials and Services					
0.00	0.00	0.00	0.00	00-4343	Hiring Expense		1,600.00	1,600.00	0.00	0.00
53,414.23	9,531.73	2,000.00	1,093.97	00-4360	Supplies		2,000.00	2,000.00	0.00	0.00
0.00	0.00	0.00	7,240.70	00-4593	Central Administrative Charges		19,963.17	19,963.17	0.00	0.00
52.03	836.49	2,000.00	463.92	00-4715	Vehicle Maintenance		2,000.00	2,000.00	0.00	0.00
0.00	0.00	0.00	0.00	00-4730	Membership dues		200.00	200.00	0.00	0.00
0.00	8,053.00	283,880.00	3,707.99	00-4784	Public Land Corner Preserv.		100,000.00	100,000.00	0.00	0.00
53,466.26	18,421.22	287,880.00	12,506.58		Materials and Services Totals:		125,763.17	125,763.17	0.00	0.00
				E6	Contingencies					
0.00	0.00	159,468.00	0.00	00-5401	Operating Contingencies		201,734.32	211,993.69	0.00	0.00
0.00	0.00	159,468.00	0.00		Contingencies Totals:		201,734.32	211,993.69	0.00	0.00
139,430.16	168,311.13	578,000.00	112,298.01		Expenditure Total:		376,286.77	383,988.02	0.00	0.00
534,954.45	456,043.00	0.00	415,602.90		Corner Preservation Fund Totals:	1.48	0.00	0.00	0.00	0.00

FY2011-2012 Administrative Allocation

Note: updated to take 60% split of Surveyor Admin Alloc

Fund Account **Corner Restoration**

Support Function/Item	No. of Units	Cost/unit/mo	Monthly Cost	"True up" factor*	Annual Cost	Notes
Telephone (landlines)	0.00 landlines	12.82	0.00	83.1%	0.00	FY2011 estimate of landline phone cost (purchasing costs now in Finance and Purchasing)
Info Tech	0.00 workstations	128.81	0.00	91.9%	0.00	FY2011 budget of IT staffing, materials and capital expenditures cost
Finance and Purchasing	0.00 FTE (including ongoing temps)	234.65	0.00	87.4%	0.00	FY2010 4.4 staff (minus staffing included in special assessment), audit, supplies, non-specific postage, various 100-45 costs. General Fund has higher unit cost to include liability insurance, unemployment & VEBA for this staffing group.
Finance and Purchasing - Special Assessment				100.0%		Units which require finance support beyond normal payroll, payables and receivables processing, purchasing services, grant tracking, etc. have special assessment.
Human Resources	0.00 FTE (including ongoing temps)	70.63	0.00	90.7%	0.00	FY2011 budget of HR staffing and materials cost
Board of Commissioners	0.00 FTE (including ongoing temps)	53.43	0.00	97.2%	0.00	FY2011 budget - 25% of BoCC staffing and materials cost is allocated
Facilities and Maintenance	% building					Based on FY2010 budget. County Courthouse - 1 maint FTE + materials (including utilities) & capital expenses. 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%	41,494.20	0.00	81.1%	0.00
Justice	Sq Ft				89.8%	
County Counsel	0.0% actual % time SH			93.3%		0.00
	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

Avr Monthly cost	0.00	Annual Cost	0.00	Total allocated:
				1,955,773
				% of Total
				0.0%

* Allocations are based on budget or estimates. Actual costs vary from budget so we "true up" the allocation. The percentage is actuals to budget for the costs included in that particular allocated group in FY2010.

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.

FY 2011-2012 Highlights and Significant Changes

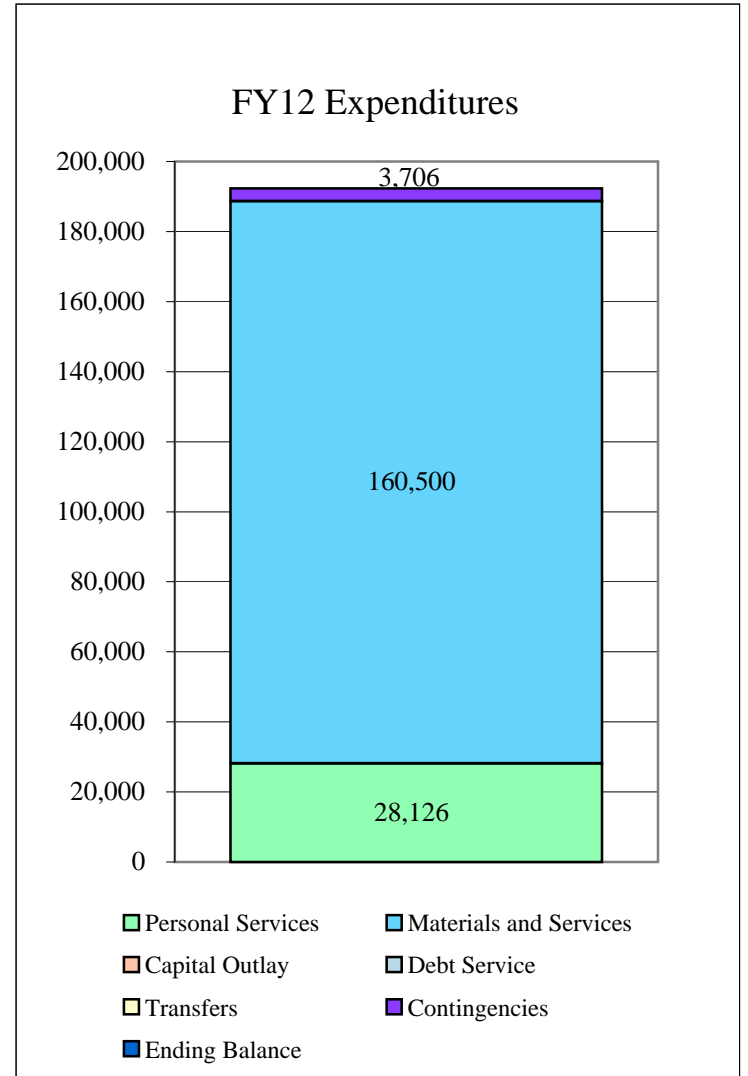
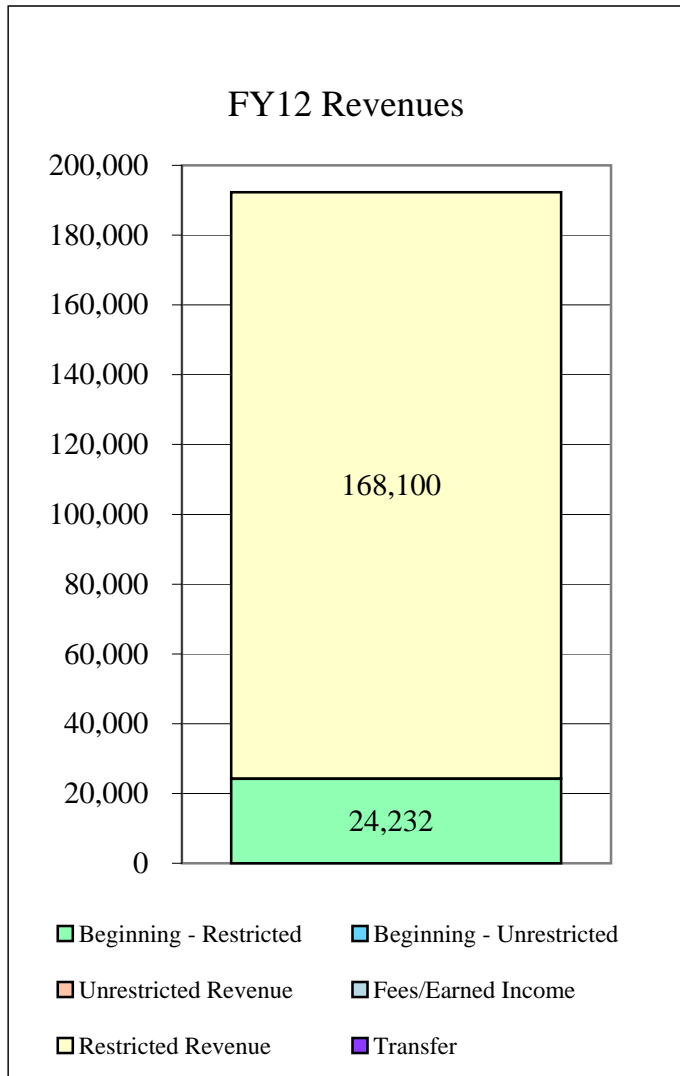
In FY 2010-11, a half-time staffer was added to provide coordinated programming for the inmates in custody at the Columbia County Justice Facility. This activity will not be directly affected by furlough of county staff except insofar as the Inmate benefit fund relies on central support services.

In addition, in order to improve internal controls and transparency regarding the use of these funds, expenses will be directly charged to the account; transfers to the Jail Department of the General Fund are no longer be required.

These changes will continue in effect for the upcoming FY2011-12 year.

210 Inmate Benefit

	FY12 Initial Budget	FY11 Year End Projection	FY11 YTD Jan2011	FY11 Adopted Budget	Change FY11 to FY12 Budget	FY10 Actual	FY09 Actual
Revenue Summary:							
Beginning - Restricted	24,232	37,504	37,504	20,000	21.2%	36,518	32,355
Beginning - Unrestricted	0	0	0	0	0.0%	0	0
Unrestricted Revenue	0	0	0	0	0.0%	0	0
Fees/Earned Income	0	0	0	0	0.0%	0	0
Restricted Revenue	168,100	180,000	108,116	180,000	-6.6%	161,296	198,043
Transfer	0	0	0	0	0.0%	0	0
Total	192,332	217,504	145,620	200,000	-3.8%	197,814	230,398
Expense Summary:							
Personal Services	28,126	27,672	0	27,672	1.6%	0	0
Materials and Services	160,500	165,600	71,455	165,600	-3.1%	90,310	193,880
Capital Outlay	0	0	0	0	0.0%	0	0
Debt Service	0	0	0	0	0.0%	0	0
Transfers	0	0	0	0	0.0%	70,000	0
Contingencies	3,706	0	0	6,728	-44.9%	0	0
Ending Balance	0	0	0	0	0.0%	0	0
Total	192,332	193,272	71,455	200,000	-3.8%	160,310	193,880
FY Net Revenue	(24,232)	(13,272)	36,661	(20,000)	21.2%	986	4,163
Cumulative Net Revenue	0	24,232	74,165	0		37,504	36,518
Full Time Equivalents	0.50			0.50			

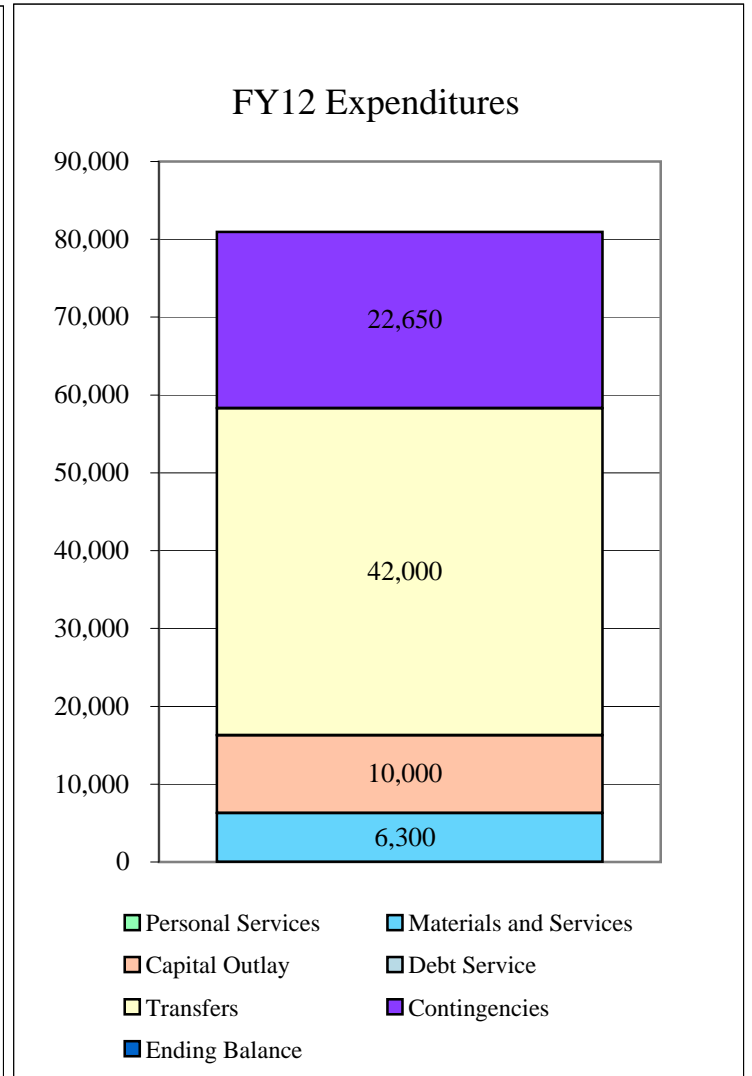
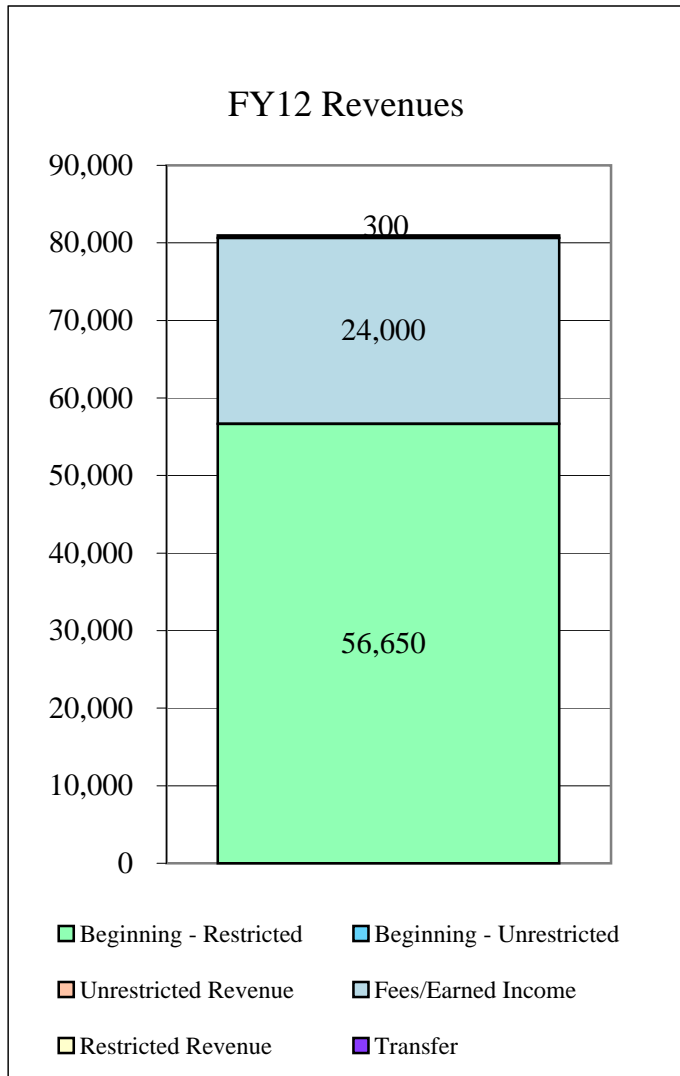


2009 Actual	2010 Actual	2011 Adopted	2011 YTD Apr 15	Account	Description	2012 FTE	2012 Requested	2012 Proposed	2012 Approved	2012 Adopted
				210	Inmate Benefit Expense Fund					
				R1	Unrestricted Revenue					
32,354.99	36,517.72	20,000.00	0.00	00-3001	Beginning Cash Balance		0.00	0.00	0.00	0.00
32,354.99	36,517.72	20,000.00	0.00		Unrestricted Revenue Totals:		0.00	0.00	0.00	0.00
				R3	Designated - Specific Purpose					
0.00	0.00	0.00	37,504.07	00-3004	Restricted Cash Bal		24,232.07	24,232.07	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
1,134.45	357.10	2,000.00	188.04	00-3020	Interest on Investments		100.00	100.00	0.00	0.00
8,119.51	4,575.70	8,000.00	1,339.16	00-3061	Commissary Profits Rev		3,000.00	3,000.00	0.00	0.00
38,585.95	31,703.88	50,000.00	22,430.54	00-3062	Telephone Commission		30,000.00	30,000.00	0.00	0.00
150,202.95	124,659.35	120,000.00	135,264.19	00-3063	Commissary PassThru Rev. (Aram		135,000.00	135,000.00	0.00	0.00
198,042.86	161,296.03	180,000.00	196,726.00		Designated - Specific Purpose Totals:		192,332.07	192,332.07	0.00	0.00
230,397.85	197,813.75	200,000.00	196,726.00		Revenue Total:		192,332.07	192,332.07	0.00	0.00

2009 Actual	2010 Actual	2011 Adopted	2011 YTD Apr 15	Account	Description	2012 FTE	2012 Requested	2012 Proposed	2012 Approved	2012 Adopted
Inmate Benefit Expense Fund				01						
				E1	Personal Services					
0.00	0.00	18,497.00	0.00	00-4001	Salary		0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	00-4075	Corrections Clerk - 128	0.50	14,807.19	14,375.93	0.00	0.00
0.00	0.00	0.00	0.00	00-4090	OT		0.00	0.00	0.00	0.00
0.00	0.00	1,668.00	0.00	00-4101	PERS		2,519.44	2,531.44	0.00	0.00
0.00	0.00	1,415.00	0.00	00-4102	FICA		1,132.75	1,099.76	0.00	0.00
0.00	0.00	100.00	0.00	00-4103	Workers comp		53.33	52.62	0.00	0.00
0.00	0.00	5,992.00	0.00	00-4104	Insurance Benefit		10,309.46	9,826.56	0.00	0.00
0.00	0.00	0.00	0.00	00-4106	Unemployment Insurance		288.78	239.51	0.00	0.00
0.00	0.00	27,672.00	0.00		Personal Services Totals:	0.50	29,110.95	28,125.82	0.00	0.00
				E2	Materials and Services					
40,000.00	0.00	0.00	0.00	00-4359	Transfer-Medical Costs		0.00	0.00	0.00	0.00
18,720.00	5,057.24	20,000.00	3,783.51	00-4360	Supplies		5,000.00	5,000.00	0.00	0.00
103,840.24	84,152.57	84,000.00	95,462.75	00-4363	Aramark Commissary Expense		95,000.00	95,000.00	0.00	0.00
1,319.89	1,099.87	1,600.00	114.07	00-4370	Law Library System		500.00	500.00	0.00	0.00
30,000.00	0.00	0.00	0.00	00-4371	Programs, Transfer to GF		0.00	0.00	0.00	0.00
0.00	0.00	60,000.00	31,877.62	00-4379	Inmate Benefit Expense		60,000.00	60,000.00	0.00	0.00
193,880.13	90,309.68	165,600.00	131,237.95		Materials and Services Totals:		160,500.00	160,500.00	0.00	0.00
				E5	Transfers					
0.00	40,000.00	0.00	0.00	00-5330	Transfer to Jail - Medical		0.00	0.00	0.00	0.00
0.00	30,000.00	0.00	0.00	00-5331	Transfer to Jail - Program		0.00	0.00	0.00	0.00
0.00	70,000.00	0.00	0.00		Transfers Totals:		0.00	0.00	0.00	0.00
				E6	Contingencies					
0.00	0.00	6,728.00	0.00	00-5401	Operating Contingencies		2,721.12	3,706.25	0.00	0.00
0.00	0.00	6,728.00	0.00		Contingencies Totals:		2,721.12	3,706.25	0.00	0.00
193,880.13	160,309.68	200,000.00	131,237.95		Expenditure Total:		177,524.88	177,956.14	0.00	0.00
36,517.72	37,504.07	0.00	65,488.05		Inmate Benefit Expense Fund Totals:	0.50	0.00	0.00	0.00	0.00

211 Court Security

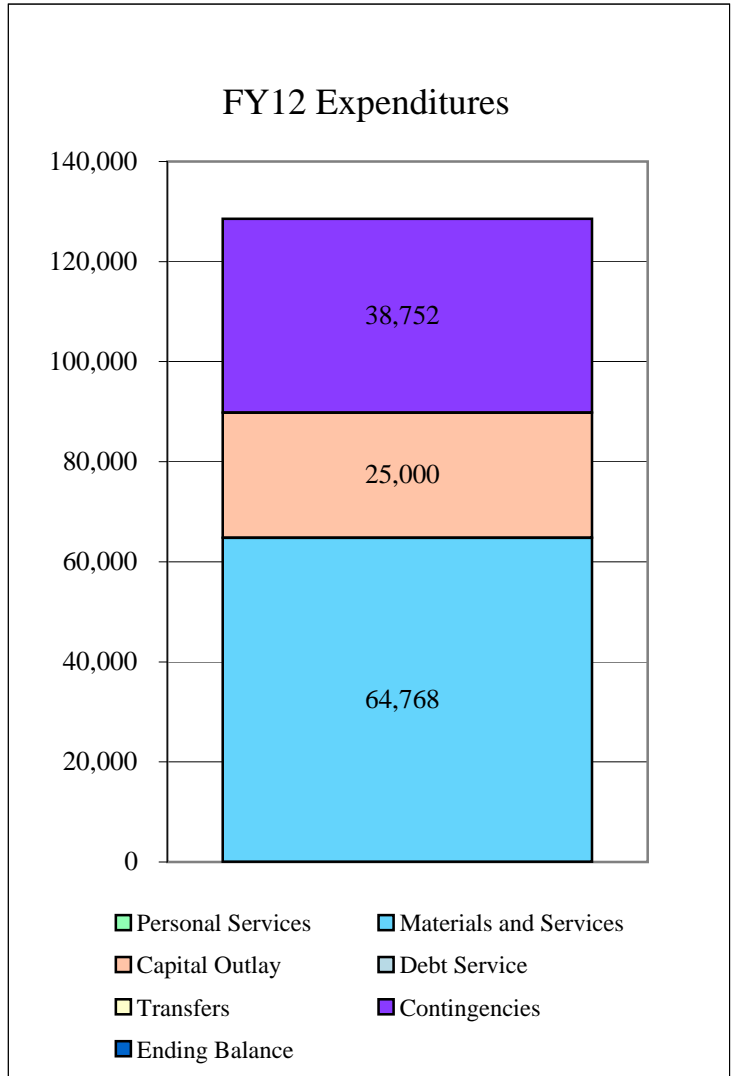
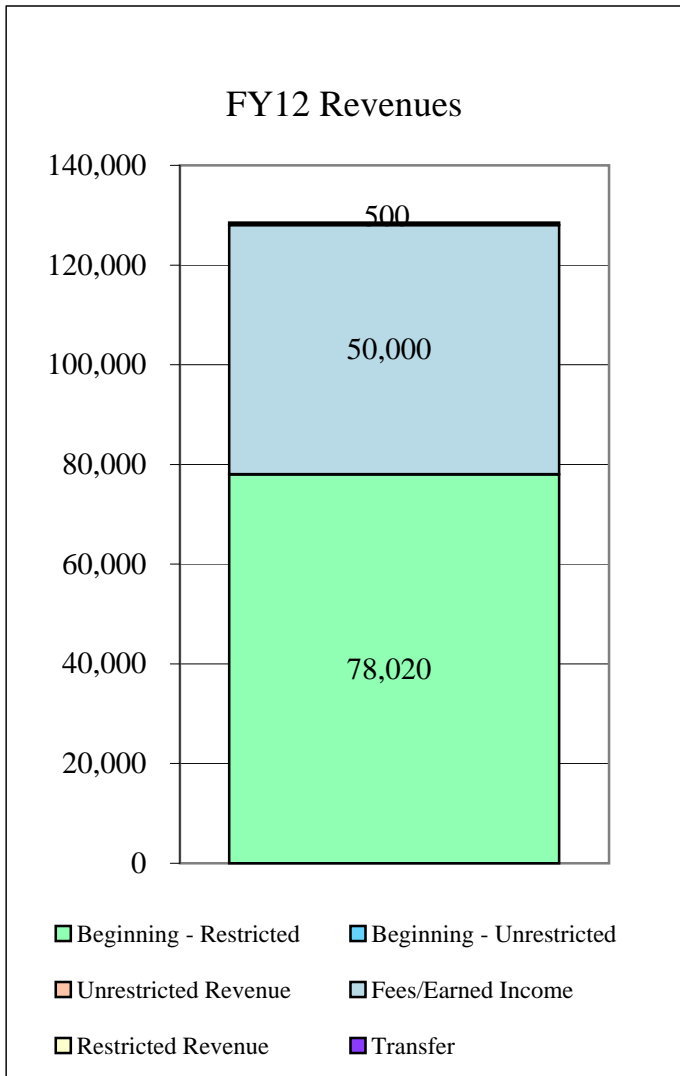
	FY12 Initial Budget	FY11 Year End Projection	FY11 YTD Jan2011	FY11 Adopted Budget	Change FY11 to FY12 Budget	FY10 Actual	FY09 Actual
Revenue Summary:							
Beginning - Restricted	56,650	82,532	82,532	78,500	-27.8%	101,938	109,706
Beginning - Unrestricted	0	0	0	0	0.0%	0	0
Unrestricted Revenue	0		0	0	0.0%	0	0
Fees/Earned Income	24,000	21,898	12,774	33,600	-28.6%	36,456	32,095
Restricted Revenue	300	415	242	500	-40.0%	678	2,420
Transfer	0	0	0	0	0.0%	0	0
Total	80,950	104,845	95,548	112,600	-28.1%	139,072	144,221
Expense Summary:							
Personal Services	0	0	0	0	0.0%	0	0
Materials and Services	6,300	6,195	191	5,100	23.5%	7,213	42,284
Capital Outlay	10,000	0	0	25,000	-60.0%	7,326	0
Debt Service	0	0	0	0	0.0%	0	0
Transfers	42,000	42,000	0	42,000	0.0%	42,000	0
Contingencies	22,650	0	0	40,500	-44.1%	0	0
Ending Balance	0	0	0	0	0.0%	0	0
Total	80,950	48,195	191	112,600	-28.1%	56,539	42,284
FY Net Revenue	(56,650)	(25,882)	12,825	(78,500)	-27.8%	(19,405)	(7,768)
Cumulative Net Revenue	0	56,650	95,357	0		82,532	101,938
Full Time Equivalents	0.00			0.00			



2009 Actual	2010 Actual	2011 Adopted	2011 YTD Apr 15	Account	Description	2012 FTE	2012 Requested	2012 Proposed	2012 Approved	2012 Adopted
				211	Courthouse Security Expense					
				R1	Unrestricted Revenue					
109,705.97	101,937.68	78,500.00	0.00	00-3001	Beginning Cash Balance		0.00	0.00	0.00	0.00
109,705.97	101,937.68	78,500.00	0.00		Unrestricted Revenue Totals:		0.00	0.00	0.00	0.00
				R2	Fees for Services					
32,095.46	36,455.60	33,600.00	21,662.28	00-3090	Payments from Court Fines		24,000.00	24,000.00	0.00	0.00
32,095.46	36,455.60	33,600.00	21,662.28		Fees for Services Totals:		24,000.00	24,000.00	0.00	0.00
				R3	Designated - Specific Purpose					
0.00	0.00	0.00	82,532.43	00-3004	Restricted Cash Bal		56,650.40	56,650.40	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
2,419.75	678.25	500.00	281.26	00-3020	Interest on Investments		300.00	300.00	0.00	0.00
2,419.75	678.25	500.00	82,813.69		Designated - Specific Purpose Totals:		56,950.40	56,950.40	0.00	0.00
144,221.18	139,071.53	112,600.00	104,475.97		Revenue Total:		80,950.40	80,950.40	0.00	0.00
				E2	Materials and Services					
0.00	1,822.78	0.00	191.00	00-4910	Administrative Fee 5%		1,200.00	1,200.00	0.00	0.00
0.00	1,822.78	0.00	191.00		Materials and Services Totals:		1,200.00	1,200.00	0.00	0.00
0.00	1,822.78	0.00	191.00		Expenditure Total:		1,200.00	1,200.00	0.00	0.00
				01	Materials and Services					
				E2	Supplies/Security Off.Support					
42,283.50	0.00	1,000.00	0.00	00-4360	Supplies/Security Off.Support		1,000.00	1,000.00	0.00	0.00
0.00	5,390.32	4,100.00	0.00	00-4525	Software Licen. & Mainteance		4,100.00	4,100.00	0.00	0.00
42,283.50	5,390.32	5,100.00	0.00		Materials and Services Totals:		5,100.00	5,100.00	0.00	0.00
				E3	Capital Outlay					
0.00	7,326.00	25,000.00	0.00	00-5001	Capital Purchases		10,000.00	10,000.00	0.00	0.00
0.00	7,326.00	25,000.00	0.00		Capital Outlay Totals:		10,000.00	10,000.00	0.00	0.00
				E5	Transfers					
0.00	42,000.00	42,000.00	21,000.00	00-5331	Transfer to Jail		42,000.00	42,000.00	0.00	0.00
0.00	42,000.00	42,000.00	21,000.00		Transfers Totals:		42,000.00	42,000.00	0.00	0.00
				E6	Contingencies					
0.00	0.00	40,500.00	0.00	00-5401	Operating Contingencies		22,650.40	22,650.40	0.00	0.00
0.00	0.00	40,500.00	0.00		Contingencies Totals:		22,650.40	22,650.40	0.00	0.00
42,283.50	54,716.32	112,600.00	21,000.00		Expenditure Total:		79,750.40	79,750.40	0.00	0.00
101,937.68	82,532.43	0.00	83,284.97		Courthouse Security Expense Totals:		0.00	0.00	0.00	0.00

213 Law Library

	FY12 Initial Budget	FY11 Year End Projection	FY11 YTD Jan2011	FY11 Adopted Budget	Change FY11 to FY12 Budget	FY10 Actual	FY09 Actual
Revenue Summary:							
Beginning - Restricted	78,020	117,288	117,288	60,000	30.0%	87,783	54,256
Beginning - Unrestricted	0	0	0	0	0.0%	0	0
Unrestricted Revenue	0	0	0	0	0.0%	0	0
Fees/Earned Income	50,000	50,000	30,905	50,000	0.0%	59,106	45,523
Restricted Revenue	500	500	338	500	0.0%	629	1,400
Transfer	0	0	0	0	0.0%	0	0
Total	128,520	167,788	148,532	110,500	16.3%	147,518	101,179
Expense Summary:							
Personal Services	0	0	0	0	0.0%	0	0
Materials and Services	64,768	64,768	8,416	64,768	0.0%	27,482	13,396
Capital Outlay	25,000	25,000	464	25,000	0.0%	2,748	0
Debt Service	0	0	0	0	0.0%	0	0
Transfers	0	0	0	0	0.0%	0	0
Contingencies	38,752	0	0	20,732	86.9%	0	0
Ending Balance	0	0	0	0	0.0%	0	0
Total	128,520	89,768	8,880	110,500	16.3%	30,229	13,396
FY Net Revenue	(78,020)	(39,268)	22,364	(60,000)	30.0%	29,505	33,527
Cumulative Net Revenue	0	78,020	139,652	0		117,288	87,783
Full Time Equivalents	0.00			0.00			



2009 Actual	2010 Actual	2011 Adopted	2011 YTD Apr 15	Account	Description	2012 FTE	2012 Requested	2012 Proposed	2012 Approved	2012 Adopted
				213	Law Library Fund					
				R1	Unrestricted Revenue					
54,255.70	87,783.10	60,000.00	0.00	00-3001	Beginning Cash Balance		0.00	0.00	0.00	0.00
54,255.70	87,783.10	60,000.00	0.00		Unrestricted Revenue Totals:		0.00	0.00	0.00	0.00
				R2	Fees for Services					
45,522.96	59,105.55	50,000.00	43,526.45	00-3250	Filing Fees		50,000.00	50,000.00	0.00	0.00
45,522.96	59,105.55	50,000.00	43,526.45		Fees for Services Totals:		50,000.00	50,000.00	0.00	0.00
				R3	Designated - Specific Purpose					
0.00	0.00	0.00	116,963.33	00-3004	Restricted Cash Bal		77,670.33	77,670.33	0.00	0.00
0.00	0.00	0.00	325.00	00-3005	Non-spendable Beg'ng Cash Bal		350.00	350.00	0.00	0.00
1,400.30	629.02	500.00	395.28	00-3020	Interest on Investments		500.00	500.00	0.00	0.00
1,400.30	629.02	500.00	117,683.61		Designated - Specific Purpose Totals:		78,520.33	78,520.33	0.00	0.00
101,178.96	147,517.67	110,500.00	161,210.06		Revenue Total:		128,520.33	128,520.33	0.00	0.00

2009 Actual	2010 Actual	2011 Adopted	2011 YTD Apr 15	Account	Description	2012 FTE	2012 Requested	2012 Proposed	2012 Approved	2012 Adopted
Law Library Fund				01						
				E2	Materials and Services					
0.00	0.00	3,000.00	0.00	00-4310	Telephone/Misc Supplies		3,000.00	3,000.00	0.00	0.00
0.00	0.00	1,700.00	0.00	00-4531	Computer Supplies		1,700.00	1,700.00	0.00	0.00
10,359.93	24,750.47	22,800.00	19,252.50	00-4580	Rent		22,800.00	22,800.00	0.00	0.00
724.00	731.00	768.00	715.00	00-4588	Property Liability Ins.		768.00	768.00	0.00	0.00
2,000.00	2,000.04	0.00	0.00	00-4593	Central Administrative Charges		0.00	0.00	0.00	0.00
0.00	0.00	6,000.00	0.00	00-4753	Contract Services		6,000.00	6,000.00	0.00	0.00
311.93	0.00	30,500.00	0.00	00-4974	Law Publications		30,500.00	30,500.00	0.00	0.00
13,395.86	27,481.51	64,768.00	19,967.50		Materials and Services Totals:		64,768.00	64,768.00	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	2,747.83	25,000.00	463.97	00-5028	Books		25,000.00	25,000.00	0.00	0.00
0.00	2,747.83	25,000.00	463.97		Capital Outlay Totals:		25,000.00	25,000.00	0.00	0.00
				E6	Contingencies					
0.00	0.00	20,732.00	0.00	00-5401	Operating Contingencies		38,752.33	38,752.33	0.00	0.00
0.00	0.00	20,732.00	0.00		Contingencies Totals:		38,752.33	38,752.33	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		Ending Balances Totals:		0.00	0.00	0.00	0.00
13,395.86	30,229.34	110,500.00	20,431.47		Expenditure Total:		128,520.33	128,520.33	0.00	0.00
87,783.10	117,288.33	0.00	140,778.59		Law Library Fund Totals:		0.00	0.00	0.00	0.00

2009 Actual	2010 Actual	2011 Adopted	2011 YTD Apr 15	Account Description	2012 FTE	2012 Requested	2012 Proposed	2012 Approved	2012 Adopted
				214 County Clerk Records Fund					
				R1 Unrestricted Revenue					
92.12	172.66	0.00	0.00	00-3001 Beginning Cash Balance		0.00	0.00	0.00	0.00
92.12	172.66	0.00	0.00	Unrestricted Revenue Totals:		0.00	0.00	0.00	0.00
92.12	172.66	0.00	0.00	Revenue Total:		0.00	0.00	0.00	0.00
				E2 Materials and Services					
5,315.00	0.00	0.00	0.00	00-4784 Record Expenses		0.00	0.00	0.00	0.00
5,315.00	0.00	0.00	0.00	Materials and Services Totals:		0.00	0.00	0.00	0.00
				E5 Transfers					
0.00	6,844.66	0.00	0.00	00-5310 Transfer to Gen Fund		0.00	0.00	0.00	0.00
0.00	6,844.66	0.00	0.00	Transfers Totals:		0.00	0.00	0.00	0.00
				E6 Contingencies					
0.00	0.00	0.00	0.00	00-5401 Contingencies		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
5,315.00	6,844.66	0.00	0.00	Expenditure Total:		0.00	0.00	0.00	0.00
(5,222.88)	(6,672.00)	0.00	0.00	County Clerk Records Fund Totals:		0.00	0.00	0.00	0.00

FY2011-2012 Administrative Allocation

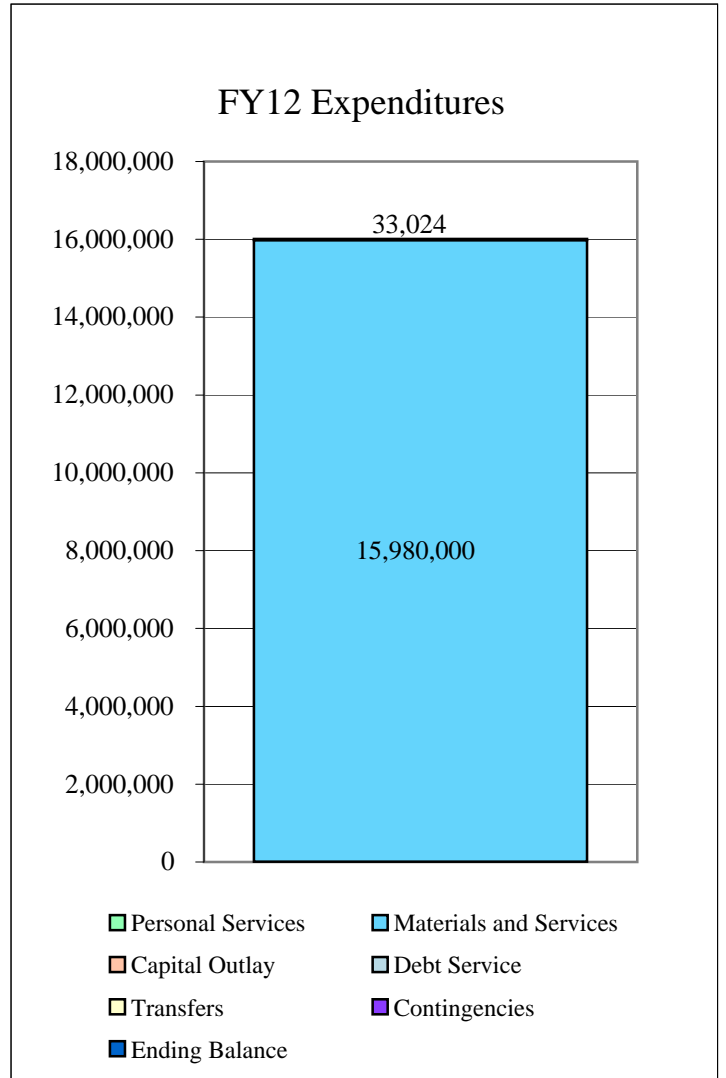
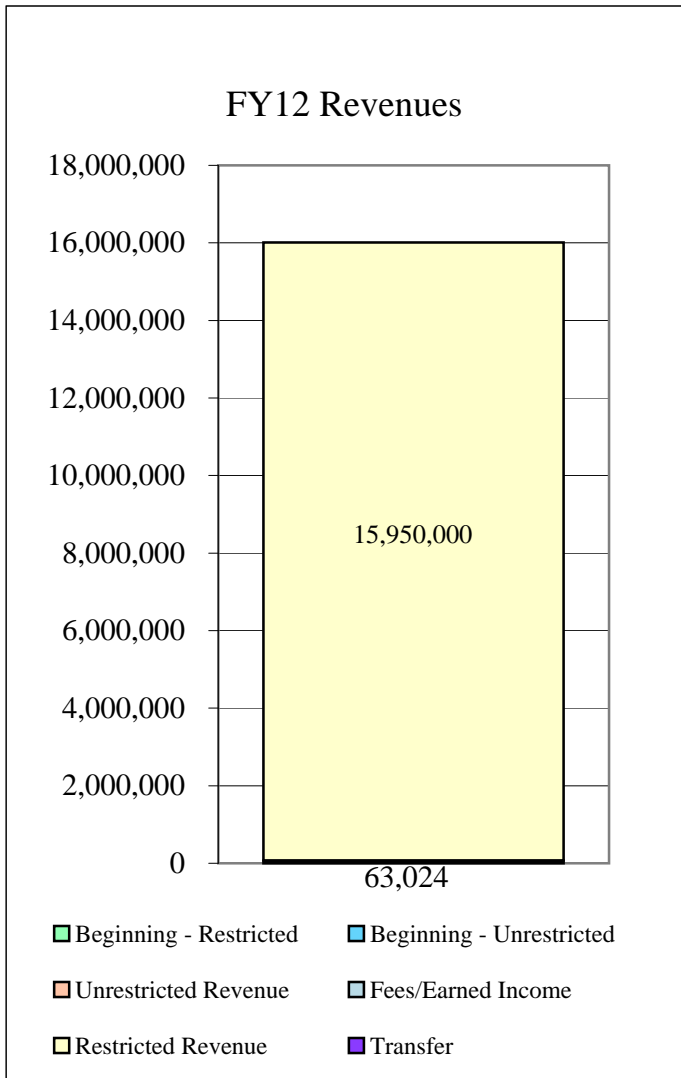
Fund Account **Law Library**

Support Function/Item	No. of Units	Cost/unit/mo	Monthly Cost	"True up" factor*	Annual Cost	Notes		
Telephone (landlines)	0.00 landlines	12.82	0.00	83.1%	0.00	FY2011 estimate of landline phone cost (purchasing costs now in Finance and Purchasing)		
Info Tech	0.00 workstations	128.81	0.00	91.9%	0.00	FY2011 budget of IT staffing, materials and capital expenditures cost		
Finance and Purchasing	0.00 FTE (including ongoing temps)	234.65	0.00	87.4%	0.00	FY2010 4.4 staff (minus staffing included in special assessment), audit, supplies, non-specific postage, various 100-45 costs. General Fund has higher unit cost to include liability insurance, unemployment & VEBA for this staffing group.		
Finance and Purchasing - Special Assessment				100.0%		Units which require finance support beyond normal payroll, payables and receivables processing, purchasing services, grant tracking, etc. have special assessment.		
Human Resources	0.00 FTE (including ongoing te	70.63	0.00	90.7%	0.00	FY2011 budget of HR staffing and materials cost		
Board of Commissioners	0.00 FTE (including ongoing temps)	53.43	0.00	97.2%	0.00	FY2011 budget - 25% of BoCC staffing and materials cost is allocated		
Facilities and Maintenance	% building					Based on FY2010 budget. County Courthouse - 1 maint FTE + materials (including utilities) & capital expenses.		
Courthouse	0 Sq Ft 0.0%	41,494.20	0.00	81.1%	0.00	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.		
Justice	Sq Ft			89.8%		Other departments not in one of these facilities are allocated \$0 in facilities maintenance. Note - no office space cost or depreciation is included.		
County Counsel	0.0% actual % time SH			93.3%	0.00	Based on hours worked from Mar 1 2010 to Dec 31 2010 and FY2011 budgeted sal.		
	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					
Avr Monthly cost					0.00	Annual Cost	0.00	Total allocated: 1,955,773
							% of Total 0.0%	

* Allocations are based on budget or estimates. Actual costs vary from budget so we "true up" the allocation. The percentage is actuals to budget for the costs included in that particular allocated group in FY2010.

215 Unmet Needs

	FY12 Initial Budget	FY11 Year End Projection	FY11 YTD Jan2011	FY11 Adopted Budget	Change FY11 to FY12 Budget	FY10 Actual	FY09 Actual
Revenue Summary:							
Beginning - Restricted	63,024	865,837	865,837	100,000	-37.0%	134,527	224,567
Beginning - Unrestricted	0	0	0	0	0.0%	0	0
Unrestricted Revenue	0	0	0	0	0.0%	0	0
Fees/Earned Income	0	0	0	500	-100.0%	0	61,678
Restricted Revenue	15,950,000	7,546,555	2,046,555	16,530,050	-3.5%	1,479,423	563
Transfer	0	0	0	0	0.0%	0	0
Total	16,013,024	8,412,392	2,912,392	16,630,550	-3.7%	1,613,950	286,808
Expense Summary:							
Personal Services	0	0	0	0	0.0%	0	0
Materials and Services	15,980,000	8,349,368	2,469,368	16,553,250	-3.5%	819,267	152,281
Capital Outlay	0	0	0	0	0.0%	0	0
Debt Service	0	0	0	0	0.0%	0	0
Transfers	0	0	0	0	0.0%	0	0
Contingencies	33,024	0	0	77,300	-57.3%	0	0
Ending Balance	0	0	0	0	0.0%	0	0
Total	16,013,024	8,349,368	2,469,368	16,630,550	-3.7%	819,267	152,281
FY Net Revenue	(63,024)	(802,813)	(422,813)	(100,000)	-37.0%	660,156	(90,040)
Cumulative Net Revenue	0	63,024	443,024	0		794,683	134,527
Full Time Equivalents	0.00			0.00			



2009 Actual	2010 Actual	2011 Adopted	2011 YTD Apr 15	Account	Description	2012 FTE	2012 Requested	2012 Proposed	2012 Approved	2012 Adopted
				215	Unmet Needs Fund Vernonia Fld					
				R1	Unrestricted Revenue					
224,567.37	134,527.08	100,000.00	0.00	00-3001	Beginning Cash Balance		0.00	0.00	0.00	0.00
224,567.37	134,527.08	100,000.00	0.00		Unrestricted Revenue Totals:		0.00	0.00	0.00	0.00
				R3	Designated - Specific Purpose					
0.00	0.00	0.00	1,127.67	00-3004	Restricted Cash Bal		46,656.78	46,656.78	0.00	0.00
0.00	0.00	0.00	35,367.53	00-3005	Non-spendable Beg'ng Cash Bal		0.00	0.00	0.00	0.00
562.73	110.99	50.00	318.14	00-3020	Interest on Investments		0.00	0.00	0.00	0.00
0.00	1,125.76	0.00	4,440.00	00-3100	Reimbursement of Expenses		0.00	0.00	0.00	0.00
61,677.68	0.00	500.00	0.00	00-3250	Donations		0.00	0.00	0.00	0.00
0.00	0.00	0.00	30,000.00	00-3508	Pass Through Revenue		0.00	0.00	0.00	0.00
0.00	0.00	0.00	16,367.46	01-3004	MTI Beginning Bal		16,367.46	16,367.46	0.00	0.00
0.00	0.00	0.00	0.00	01-3520	CBDG Vernonia Flood Recovery		0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	01-3541	Restricted Fund Bal		0.00	0.00	0.00	0.00
0.00	0.00	0.00	812,974.60	02-3005	FEMA Escrow Beg Bal		0.00	0.00	0.00	0.00
0.00	22,499.99	0.00	66,337.74	02-3852	FEMA FMA 1		0.00	0.00	0.00	0.00
0.00	1,221,772.76	3,000,000.00	1,971,868.22	03-3852	FEMA HMGP		3,000,000.00	3,000,000.00	0.00	0.00
0.00	191,115.72	250,000.00	43,059.00	04-3800	OBDD CDBG Elevation&Repair		200,000.00	200,000.00	0.00	0.00
0.00	35,000.00	230,000.00	215,232.00	05-3800	OBDD Buy Outs 8029		250,000.00	250,000.00	0.00	0.00
0.00	1,346.25	450,000.00	202,815.75	06-3852	OEM/FEMA FMA 2		0.00	0.00	0.00	0.00
0.00	6,451.28	100,000.00	300.00	07-3852	OEM/FEMA FMA 3		0.00	0.00	0.00	0.00
0.00	0.00	12,500,000.00	0.00	08-3852	OEM/FEMA FMA 4		12,500,000.00	12,500,000.00	0.00	0.00
62,240.41	1,479,422.75	16,530,550.00	3,400,208.11		Designated - Specific Purpose Totals:		16,013,024.24	16,013,024.24	0.00	0.00
286,807.78	1,613,949.83	16,630,550.00	3,400,208.11		Revenue Total:		16,013,024.24	16,013,024.24	0.00	0.00

2009 Actual	2010 Actual	2011 Adopted	2011 YTD Apr 15	Account	Description	2012 FTE	2012 Requested	2012 Proposed	2012 Approved	2012 Adopted
Unmet Needs Fund Vernonia Fld										
				E2	Materials and Services					
0.00	36,000.00	0.00	0.00	00-4850	Contracted Services		0.00	0.00	0.00	0.00
0.00	0.00	0.00	30,000.00	00-4994	Pass Through Expense		0.00	0.00	0.00	0.00
0.00	31,101.70	0.00	18,836.47	02-4973	FEMA FMA 1 xps		0.00	0.00	0.00	0.00
0.00	408,798.16	3,000,000.00	2,448,945.35	03-4973	FEMA HMGP xps		3,000,000.00	3,000,000.00	0.00	0.00
0.00	155,748.19	250,000.00	75,377.39	04-4973	CDBG Rehab xps		200,000.00	200,000.00	0.00	0.00
0.00	35,000.00	230,000.00	215,232.51	05-4973	Haz Mit OBDD Buy Out 8029		250,000.00	250,000.00	0.00	0.00
0.00	0.00	450,000.00	236,700.44	06-4973	Haz Mit FMA 2		0.00	0.00	0.00	0.00
0.00	0.00	100,000.00	0.00	07-4973	Haz Mit FMA 3		0.00	0.00	0.00	0.00
0.00	0.00	12,500,000.00	0.00	08-4973	Haz Mit FMA 4		12,500,000.00	12,500,000.00	0.00	0.00
0.00	666,648.05	16,530,000.00	3,025,092.16		Materials and Services Totals:		15,950,000.00	15,950,000.00	0.00	0.00
0.00	666,648.05	16,530,000.00	3,025,092.16		Expenditure Total:		15,950,000.00	15,950,000.00	0.00	0.00
				01						
				E2	Materials and Services					
11,590.28	0.00	0.00	0.00	00-4310	Telephone/Misc Supplies		0.00	0.00	0.00	0.00
229.16	0.00	0.00	0.00	00-4320	Postage		0.00	0.00	0.00	0.00
16,282.01	(769.41)	50.00	7.00	00-4321	Supplies		0.00	0.00	0.00	0.00
1,906.20	331.40	2,000.00	20.38	00-4322	Copier Expenses		0.00	0.00	0.00	0.00
4,730.04	0.00	0.00	0.00	00-4511	Utilities		0.00	0.00	0.00	0.00
5,938.01	1,007.93	0.00	0.00	00-4516	Construction Supplies		0.00	0.00	0.00	0.00
17,600.00	1,200.00	1,200.00	1,000.00	00-4580	Rent		0.00	0.00	0.00	0.00
5,059.79	0.00	0.00	0.00	00-4710	Mileage Expense		0.00	0.00	0.00	0.00
18,446.40	46,281.12	0.00	0.00	00-4740	Grants to Citizens -Bldg Repai		0.00	0.00	0.00	0.00
18,315.13	0.00	0.00	0.00	00-4741	Woodson Project Expenses		0.00	0.00	0.00	0.00
19,965.68	0.00	0.00	0.00	00-4742	850 Maple Construction Office		0.00	0.00	0.00	0.00
2,300.00	73,710.05	0.00	0.00	00-4973	Flood Mitigation Assistance		0.00	0.00	0.00	0.00
8,560.00	8,253.53	10,000.00	1,796.16	00-4974	Hazard Mitigation Expense		20,000.00	20,000.00	0.00	0.00
21,358.00	19,458.50	5,000.00	0.00	00-4975	Haz Mit Exp-Client Exp		0.00	0.00	0.00	0.00
0.00	3,146.00	5,000.00	0.00	01-4516	MTI grant		10,000.00	10,000.00	0.00	0.00
152,280.70	152,619.12	23,250.00	2,823.54		Materials and Services Totals:		30,000.00	30,000.00	0.00	0.00
				E6	Contingencies					
0.00	0.00	77,300.00	0.00	00-5401	Operating Contingencies		33,024.24	33,024.24	0.00	0.00
0.00	0.00	77,300.00	0.00		Contingencies Totals:		33,024.24	33,024.24	0.00	0.00
152,280.70	152,619.12	100,550.00	2,823.54		Expenditure Total:		63,024.24	63,024.24	0.00	0.00
134,527.08	794,682.66	0.00	372,292.41		Unmet Needs Fund Vernonia Fld Totals:		0.00	0.00	0.00	0.00

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.

FY 2011-2012 Highlights and Significant Changes

Implementation of the five-county livability project administered by Columbia County will get going in a significant way in this fiscal year. It is a three-year, \$3+ million project funded by Department of Energy stimulus dollars which will create public transit links among Columbia, Clatsop, Tillamook, Lincoln and Benton counties. One additional full time staff person is budgeted to be hired in order to play a program and grant coordination role.

Columbia County Rider continues to work with regional and state agencies to encourage the development of additional commuter services and for future commuter rail service in the US 30 corridor.

The move of all county transit operations into the new St Helens transit center will happen early in the fiscal year.

FY 2010-2011 Accomplishments

Work on the St Helens transit center is expected to be completed by the end of the fiscal year. It has been funded by a combination of Federal Transportation Agency and federal Department of Energy dollars.

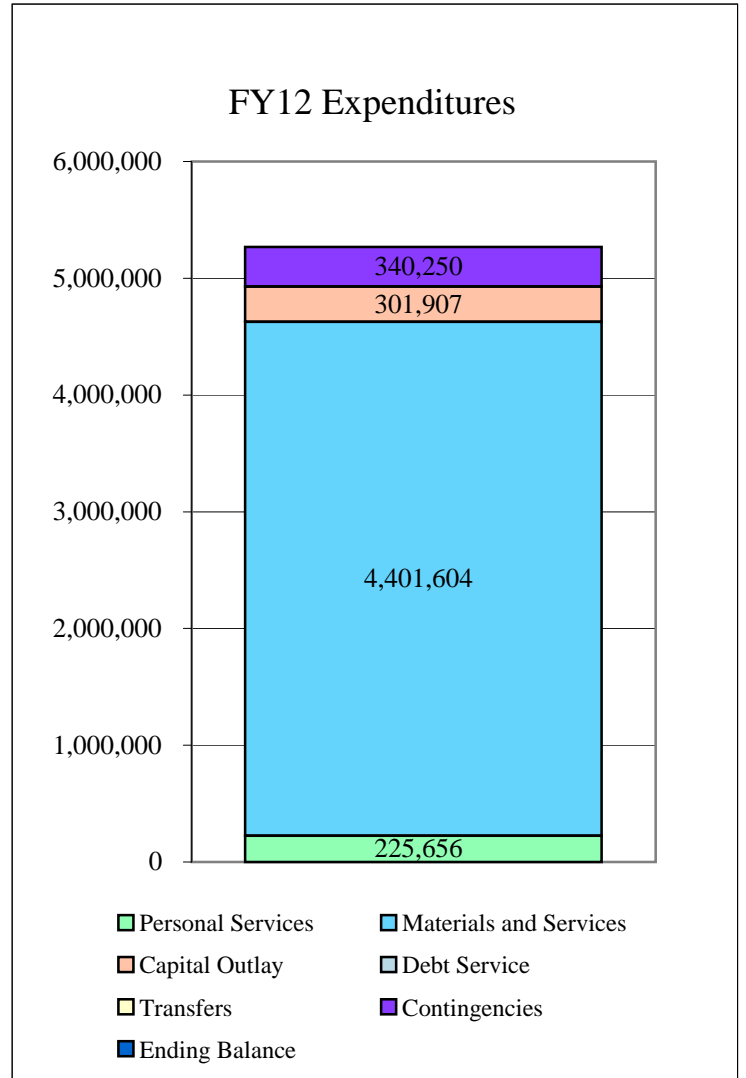
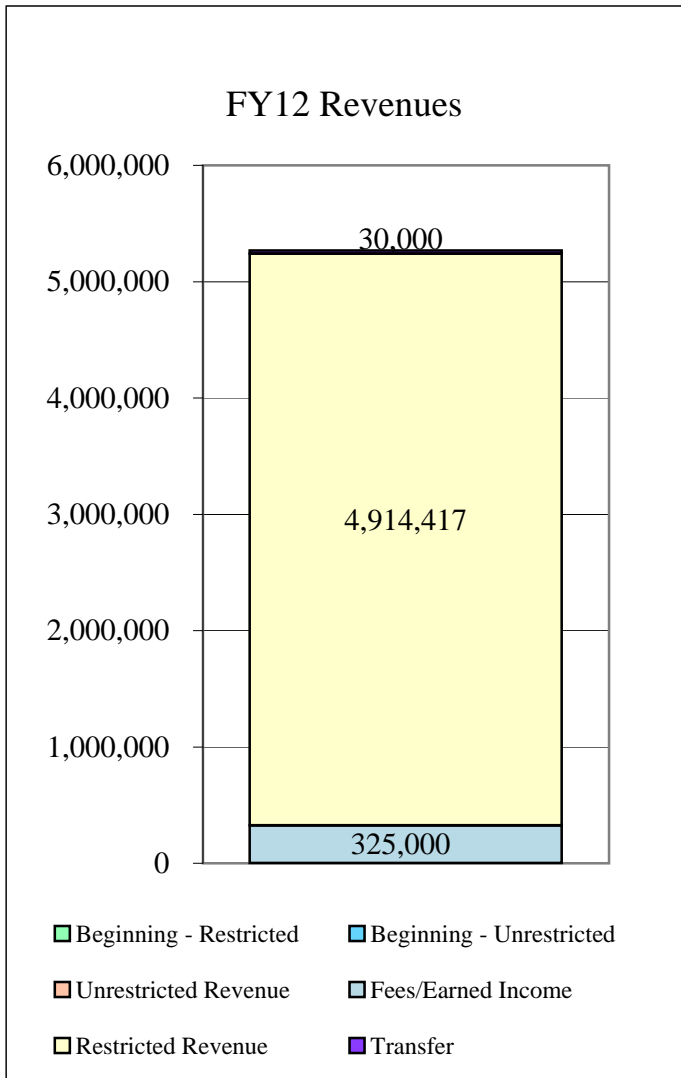
About half of Columbia County's workers work outside the county. Columbia County Rider serves the transportation needs of Columbia County residents and employers by providing:

- Connections within and between Columbia County communities;
- Access to jobs, educational opportunities, and services in the surrounding region;
- Links to intercity transportation providers (e.g., Greyhound, Amtrak, CUBS);
- Dial-a-ride service to those unable to use the fixed- and flex-route systems;
- Support for carpool and vanpool formation; and
- Services in times of emergency without regard to borders.

A request for proposal for Rider outsourced transit services was conducted and a contract was awarded this year. The contract went to the company which previously provided the services, Metrowest; the contract renewal is expected to be finalized by the end of the year.

216 Transit

	FY12 Initial Budget	FY11 Year End Projection	FY11 YTD Jan2011	FY11 Adopted Budget	Change FY11 to FY12 Budget	FY10 Actual	FY09 Actual
Revenue Summary:							
Beginning - Restricted	0	56,937	56,937	2,000	-100.0%	(107,310)	15,339
Beginning - Unrestricted	0	0	0	0	0.0%	0	0
Unrestricted Revenue	0	0	0	0	0.0%	0	0
Fees/Earned Income	325,000	0	0	0	100.0%	0	0
Restricted Revenue	4,914,417	749,684	(119,734)	3,637,063	44.1%	1,709,928	2,589,935
Transfer	30,000	0	0	30,000	0.0%	0	30,000
Total	5,269,417	806,621	(62,797)	3,669,063	43.6%	1,602,618	2,635,274
Expense Summary:							
Personal Services	225,656	80,140	48,363	89,930	150.9%	85,130	79,966
Materials and Services	4,401,604	497,077	497,077	1,094,115	302.3%	993,601	929,222
Capital Outlay	301,907	193,963	193,963	2,337,042	-87.1%	466,950	1,733,397
Debt Service	0	0	0	0	0.0%	0	0
Transfers	0	0	0	0	0.0%	0	0
Contingencies	340,250	0	0	147,976	129.9%	0	0
Ending Balance	0	0	0	0	0.0%	0	0
Total	5,269,417	771,179	739,402	3,669,063	43.6%	1,545,681	2,742,584
FY Net Revenue	0	(21,495)	(859,136)	(2,000)	-100.0%	164,247	(122,649)
Cumulative Net Revenue	0	35,442	(802,198)	0		56,937	(107,310)
Full Time Equivalents	2.45			1.00			



2009 Actual	2010 Actual	2011 Adopted	2011 YTD Apr 15	Account	Description	2012 FTE	2012 Requested	2012 Proposed	2012 Approved	2012 Adopted
				216	Col County Rider Transportatio					
				R1	Unrestricted Revenue					
15,339.23	(107,309.74)	2,000.00	0.00	00-3001	Beginning Cash Balance		0.00	0.00	0.00	0.00
15,339.23	(107,309.74)	2,000.00	0.00		Unrestricted Revenue Totals:		0.00	0.00	0.00	0.00
				R2	Fees for Services					
301,909.23	270,517.20	300,000.00	246,208.89	00-3250	Fare Revenue		325,000.00	325,000.00	0.00	0.00
301,909.23	270,517.20	300,000.00	246,208.89		Fees for Services Totals:		325,000.00	325,000.00	0.00	0.00
				R3	Designated - Specific Purpose					
0.00	0.00	0.00	55,538.86	00-3004	Restricted Cash Bal		0.00	0.00	0.00	0.00
0.00	0.00	0.00	1,398.41	00-3005	Non-spendable Beg'ng Cash Bal		0.00	0.00	0.00	0.00
0.00	114.19	0.00	-794.82	00-3020	Interest on Investments		0.00	0.00	0.00	0.00
30,000.00	0.00	30,000.00	0.00	00-3080	Transfer from General Fund		30,000.00	30,000.00	0.00	0.00
0.00	0.00	49,050.00	0.00	00-3081	County Contribution (in kind)		0.00	0.00	0.00	0.00
70,163.25	96,956.85	65,000.00	73,973.00	00-3085	Community Transp Contributions		91,900.00	91,900.00	0.00	0.00
0.00	32,137.17	66,000.00	13,792.95	00-3090	NW Ride Center-Medic. Revenue		70,000.00	70,000.00	0.00	0.00
25,393.00	139,275.00	80,000.00	0.00	00-3240	BETC Credit		158,170.86	158,170.86	0.00	0.00
80,893.00	142,932.00	103,127.00	58,380.00	00-3700	STF State Transportation Fund		77,133.00	77,133.00	0.00	0.00
97,316.00	96,558.00	73,900.00	45,548.00	00-3701	24311Mobility Grant (Staff)		0.00	0.00	0.00	0.00
0.00	1,500.00	3,000.00	0.00	00-3740	Sale of Assets		1,500.00	1,500.00	0.00	0.00
0.00	0.00	101,750.00	4,076.58	01-3854	DoE HVAC		0.00	0.00	0.00	0.00
0.00	0.00	800,000.00	0.00	02-3850	Federal Earmark		0.00	0.00	0.00	0.00
0.00	0.00	240,722.00	0.00	03-3851	JTA equip & ops		240,722.00	240,722.00	0.00	0.00
0.00	42,827.00	60,429.00	28,242.00	04-3851	STO - ODOT		0.00	0.00	0.00	0.00
0.00	0.00	0.00	7,758.05	05-3850	OR Coast Transit		300,000.00	3,433,809.00	0.00	0.00
303,765.25	552,300.21	1,672,978.00	287,913.03		Designated - Specific Purpose Totals:		969,425.86	4,103,234.86	0.00	0.00
621,013.71	715,507.67	1,974,978.00	534,121.92		Revenue Total:		1,294,425.86	4,428,234.86	0.00	0.00

2009 Actual	2010 Actual	2011 Adopted	2011 YTD Apr 15	Account	Description	2012 FTE	2012 Requested	2012 Proposed	2012 Approved	2012 Adopted
Col County Rider Transportatio										
49,475.12	54,993.00	57,417.00	36,580.30	00-4001	E1 Personal Services Transportation Personnel		0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	00-4016	Transit Program Coor	1.00	55,068.60	54,690.67	0.00	0.00
9,837.55	8,361.82	8,802.00	4,014.52	00-4101	PERS		7,808.27	8,025.36	0.00	0.00
3,653.55	4,195.09	4,392.00	3,272.40	00-4102	FICA Tax		4,212.75	4,183.84	0.00	0.00
612.39	629.59	600.00	981.51	00-4103	Workers' Compensation Ins		767.85	762.98	0.00	0.00
16,387.27	16,950.22	18,719.00	11,377.75	00-4104	Insurance		22,972.51	22,040.39	0.00	0.00
0.00	0.00	0.00	0.00	00-4106	Unemployment Insurance		1,073.98	911.19	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	0.00	0.00	05-4013	Transit Prog Administrator	0.45	38,117.96	34,070.65	0.00	0.00
0.00	0.00	0.00	0.00	05-4016	Transit Consortium Coor	1.00	54,523.36	54,149.18	0.00	0.00
0.00	0.00	0.00	0.00	05-4101	PERS		11,707.55	11,288.29	0.00	0.00
0.00	0.00	0.00	0.00	05-4102	FICA		7,087.06	6,748.82	0.00	0.00
0.00	0.00	0.00	0.00	05-4103	Workers' Compensation Ins		1,281.13	1,224.16	0.00	0.00
0.00	0.00	0.00	0.00	05-4104	Insurance		27,195.78	26,091.04	0.00	0.00
0.00	0.00	0.00	0.00	05-4106	Unemployment Insurance		1,806.74	1,469.81	0.00	0.00
79,965.88	85,129.72	89,930.00	56,226.48		Personal Services Totals:	2.45	233,623.54	225,656.38	0.00	0.00
E2 Materials and Services										
863.56	462.34	2,500.00	815.23	00-4310	Computers and Telephones		1,200.00	1,200.00	0.00	0.00
19,870.56	1,849.86	5,000.00	1,519.37	00-4321	Office Supplies & Expense		3,000.00	3,000.00	0.00	0.00
1,492.16	1,446.27	1,975.00	1,737.71	00-4322	Copy Mach Maint & Supplies		1,500.00	1,500.00	0.00	0.00
0.00	66,630.00	102,193.00	85,160.80	00-4593	Admin Allocation		89,539.91	89,539.91	0.00	0.00
0.00	855.00	0.00	0.00	00-4612	Marketing & Planning Grant Exp		0.00	0.00	0.00	0.00
4,926.08	175.00	2,290.00	286.25	00-4701	Advertising & Publicity		1,000.00	1,000.00	0.00	0.00
160.14	190.50	1,000.00	1,420.84	00-4710	Mileage Expense		1,000.00	1,000.00	0.00	0.00
(336.69)	(110.21)	4,000.00	580.68	00-4720	Conference & Training		1,000.00	1,000.00	0.00	0.00
300.00	300.00	300.00	0.00	00-4730	Membership Dues		350.00	350.00	0.00	0.00
3,314.92	18.10	1,000.00	130.00	00-4901	Other Admin & Insurance Expens		500.00	500.00	0.00	0.00
0.00	0.00	58,815.00	0.00	03-4820	JTA ODOT xps		58,815.00	58,815.00	0.00	0.00
0.00	0.00	60,429.00	0.00	04-4820	STO ODOT xps		0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	05-4203	Partner Operator		0.00	1,898,870.13	0.00	0.00
0.00	0.00	0.00	11,178.56	05-4820	OR Coast Transit xps		158,280.41	1,399,896.92	0.00	0.00
30,590.73	71,816.86	239,502.00	102,829.44		Materials and Services Totals:		316,185.32	3,456,671.96	0.00	0.00

2009 Actual	2010 Actual	2011 Adopted	2011 YTD Apr 15	Account	Description	2012 FTE	2012 Requested	2012 Proposed	2012 Approved	2012 Adopted
Col County Rider Transportatio				E3	Capital Outlay					
0.00	0.00	101,750.00	0.00	01-5001	DoE HVAC CapX		0.00	0.00	0.00	0.00
0.00	0.00	800,000.00	0.00	02-5001	Fed Earmark CapX		0.00	0.00	0.00	0.00
0.00	0.00	181,907.00	0.00	03-5001	JTA ODOT capX		181,907.00	181,907.00	0.00	0.00
0.00	0.00	1,083,657.00	0.00		Capital Outlay Totals:		181,907.00	181,907.00	0.00	0.00
110,556.61	156,946.58	1,413,089.00	159,055.92		Expenditure Total:		731,715.86	3,864,235.34	0.00	0.00
				01 R3	Operations Designated - Specific Purpose					
1,139,474.90	47,955.20	688,000.00	140,317.30	00-3705	24936 - Connect II Grant		0.00	0.00	0.00	0.00
197,753.00	275,045.00	302,334.00	144,225.00	00-3710	23972-5311 ODOT Ops Grant		308,829.00	308,829.00	0.00	0.00
7,896.00	0.00	0.00	0.00	00-3715	24276 Vehicle Rehab		0.00	0.00	0.00	0.00
3,589.00	4,568.50	3,750.00	0.00	00-3720	24310 Voucher Program		20,000.00	20,000.00	0.00	0.00
163,324.00	0.00	0.00	0.00	00-3721	24312Transit Fac Planning Gran		120,000.00	120,000.00	0.00	0.00
0.00	33,540.00	15,416.00	0.00	00-3722	24276A Capital-Preventive Mai		175,000.00	120,000.00	0.00	0.00
169,701.00	0.00	27,700.00	0.00	00-3723	St. Helens - Rainier Grant		27,700.00	74,954.00	0.00	0.00
0.00	30,570.00	23,400.00	0.00	00-3724	Westport-Longview Grant		39,000.00	39,000.00	0.00	0.00
44,545.70	2,058.80	15,600.00	8,139.80	00-3725	Westport-Longview Expanded Gra		0.00	0.00	0.00	0.00
66,310.00	0.00	0.00	0.00	00-3726	24308Purchased Services Grant		158,399.00	158,399.00	0.00	0.00
0.00	0.00	0.00	0.00	00-3727	24399 Planning5311,Sunset Empi		0.00	0.00	0.00	0.00
19,445.00	0.00	0.00	18,363.00	00-3728	24309Purch Serv-Intercity, Cla		0.00	0.00	0.00	0.00
139,204.00	0.00	0.00	0.00	00-3729	24313 Capital Purchases		0.00	0.00	0.00	0.00
63,018.00	52,177.00	52,961.00	0.00	00-3740	FTA Vehicle Grant		0.00	0.00	0.00	0.00
0.00	20,167.00	0.00	0.00	01-3240	Miscellaneous		0.00	0.00	0.00	0.00
2,014,260.60	466,081.50	1,129,161.00	311,045.10		Designated - Specific Purpose Totals:		848,928.00	841,182.00	0.00	0.00
2,014,260.60	466,081.50	1,129,161.00	311,045.10		Revenue Total:		848,928.00	841,182.00	0.00	0.00

2009 Actual	2010 Actual	2011 Adopted	2011 YTD Apr 15	Account	Description	2012 FTE	2012 Requested	2012 Proposed	2012 Approved	2012 Adopted
Col County Rider Transportatio				E2	Materials and Services					
11,055.70	10,050.29	8,000.00	3,821.57	00-4310	5311 Telephone Expense		8,000.00	8,000.00	0.00	0.00
0.00	0.00	0.00	0.00	00-4322	Copy Machine & Supplies		2,000.00	2,000.00	0.00	0.00
15,475.21	3,150.40	6,000.00	827.11	00-4360	5311 Materials and Supplies		4,000.00	4,000.00	0.00	0.00
0.00	0.00	0.00	0.00	00-4511	Electricity		2,000.00	2,000.00	0.00	0.00
0.00	0.00	0.00	0.00	00-4512	Natural gas		1,500.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	00-4513	Water		1,500.00	1,500.00	0.00	0.00
0.00	0.00	0.00	0.00	00-4514	Garbage service		1,000.00	1,000.00	0.00	0.00
0.00	0.00	0.00	0.00	00-4515	Janitorial service		900.00	0.00	0.00	0.00
28,203.92	27,224.74	24,000.00	18,821.80	00-4560	5311 Transit Off, rent, util,		12,000.00	7,500.00	0.00	0.00
4,002.02	2,051.00	4,500.00	2,453.00	00-4588	5311 Insurance		2,750.00	2,750.00	0.00	0.00
1,960.00	3,913.14	0.00	1,280.46	00-4701	5311 Advertising and Marketing		0.00	0.00	0.00	0.00
0.00	3,030.10	0.00	0.00	00-4841	Contract Temporary Services		0.00	0.00	0.00	0.00
0.00	22,053.00	27,700.00	42,829.51	00-4923	St.Helens-Rainier Grant Expens		27,700.00	74,954.00	0.00	0.00
0.00	14,179.00	23,400.00	35,928.81	00-4924	Westport-Longview Expense		39,000.00	39,000.00	0.00	0.00
0.00	22,361.00	15,600.00	22,273.08	00-4925	Westport-Longv.Expanded Exp		0.00	0.00	0.00	0.00
535,994.03	647,361.47	551,247.00	336,492.86	00-4930	5311 Operations		612,035.80	308,829.00	0.00	0.00
51,527.33	0.00	0.00	30,428.30	00-4931	24308 Purchase Service ED		158,399.00	158,399.00	0.00	0.00
1,481.55	6,016.30	3,750.00	0.00	00-4932	24310 Voucher Program Exp		20,000.00	20,000.00	0.00	0.00
41,864.20	0.00	0.00	8,456.62	00-4933	24309 Intercity Service & Vouc		0.00	0.00	0.00	0.00
80,385.41	0.00	15,416.00	0.00	00-4934	24276 Preventive Maintenance		175,000.00	120,000.00	0.00	0.00
119,422.13	155,312.33	175,000.00	128,755.98	00-4935	5311 Fuel & Gas Expense		185,000.00	195,000.00	0.00	0.00
7,259.38	96.50	0.00	0.00	00-4936	5311 Repair and Maintenance		0.00	0.00	0.00	0.00
0.00	4,985.36	0.00	0.00	01-4936	Repair and Maintenance		0.00	0.00	0.00	0.00
898,630.88	921,784.63	854,613.00	632,369.10		Materials and Services Totals:		1,252,784.80	944,932.00	0.00	0.00

2009 Actual	2010 Actual	2011 Adopted	2011 YTD Apr 15	Account	Description	2012 FTE	2012 Requested	2012 Proposed	2012 Approved	2012 Adopted
Col County Rider Transportatio				E3	Capital Outlay					
112,048.00	7,126.00	0.00	17,562.57	00-5005	Transit Planning Grant		120,000.00	120,000.00	0.00	0.00
183,044.00	0.00	0.00	0.00	00-5010	24263 Vehicles Capital Grant		0.00	0.00	0.00	0.00
235,893.00	0.00	0.00	0.00	00-5011	24213 Vehicle Grant		0.00	0.00	0.00	0.00
62,411.66	0.00	52,961.00	0.00	00-5012	FTA Vehicle Grant		0.00	0.00	0.00	0.00
1,139,999.90	49,196.61	688,000.00	148,915.16	00-5015	24636 - Connect II grant expen		0.00	0.00	0.00	0.00
1,733,396.56	56,322.61	740,961.00	166,477.73		Capital Outlay Totals:		120,000.00	120,000.00	0.00	0.00
				E6	Contingencies					
0.00	0.00	95,476.00	0.00	00-5401	Operating Contingencies		38,853.20	340,249.52	0.00	0.00
0.00	0.00	95,476.00	0.00		Contingencies Totals:		38,853.20	340,249.52	0.00	0.00
2,632,027.44	978,107.24	1,691,050.00	798,846.83		Expenditure Total:		1,411,638.00	1,405,181.52	0.00	0.00
				02 R3	Bldg-Expansion ARRA Designated - Specific Purpose					
0.00	0.00	343,824.00	22,510.00	00-3070	Transit Facility/Remod Interci		0.00	0.00	0.00	0.00
0.00	91,962.00	186,100.00	37,149.00	00-3100	ARRA Revenue (Am Recov & Reinv		0.00	0.00	0.00	0.00
0.00	320,063.18	0.00	0.00	00-3112	Tigger Vehicle Grant		0.00	0.00	0.00	0.00
0.00	3,956.00	30,000.00	22,500.00	00-3120	25710 Bus Shelters & RouteSign		0.00	0.00	0.00	0.00
0.00	5,048.00	5,000.00	0.00	00-3126	25706 Estby Fac Project Rev		0.00	0.00	0.00	0.00
0.00	421,029.18	564,924.00	82,159.00		Designated - Specific Purpose Totals:		0.00	0.00	0.00	0.00
0.00	421,029.18	564,924.00	82,159.00		Revenue Total:		0.00	0.00	0.00	0.00
				E3	Capital Outlay					
0.00	7,344.63	166,324.00	41,916.93	00-5001	Transit Facility		0.00	0.00	0.00	0.00
0.00	220.00	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	00-5020	Intercity-Rainier Station Remo		0.00	0.00	0.00	0.00
0.00	2,115.82	30,000.00	22,678.25	00-5022	Bus Shelters (3)		0.00	0.00	0.00	0.00
0.00	101,863.13	100,000.00	56,534.75	00-5023	Prev Maint/MPO Rainier Station		0.00	0.00	0.00	0.00
0.00	10,195.69	50,700.00	286.00	00-5024	Bike Racks & Fare Boxes		0.00	0.00	0.00	0.00
0.00	273,913.00	35,400.00	0.00	00-5025	25620 Vehicle Grant		0.00	0.00	0.00	0.00
0.00	5,047.50	5,000.00	11,777.50	00-5026	5340 Estby Sta Remodel		0.00	0.00	0.00	0.00
0.00	9,927.49	125,000.00	0.00	00-5070	25720 Transit Fac Remodel		0.00	0.00	0.00	0.00
0.00	410,627.26	512,424.00	133,193.43		Capital Outlay Totals:		0.00	0.00	0.00	0.00

2009 Actual	2010 Actual	2011 Adopted	2011 YTD Apr 15	Account	Description	2012 FTE	2012 Requested	2012 Proposed	2012 Approved	2012 Adopted
Col County Rider Transportatio										
				E6	Contingencies					
0.00	0.00	52,500.00	0.00	00-5401	25720 Contingencies		0.00	0.00	0.00	0.00
0.00	0.00	52,500.00	0.00		Contingencies Totals:		0.00	0.00	0.00	0.00
0.00	410,627.26	564,924.00	133,193.43		Expenditure Total:		0.00	0.00	0.00	0.00
(107,309.74)	56,937.27	0.00	(163,770.16)		Col County Rider Transportatio Totals:	2.45	0.00	0.00	0.00	0.00

FY2011-2012 Administrative Allocation

Fund Account **Transit**

Support Function/Item	No. of Units	Cost/unit/mo	Monthly Cost	"True up" factor*	Annual Cost	Notes
Telephone (landlines)	1.00 landlines	12.82	12.82	83.1%	127.92	FY2011 estimate of landline phone cost (purchasing costs now in Finance and Purchasing)
Info Tech	2.50 workstations	128.81	322.04	91.9%	3,551.46	FY2011 budget of IT staffing, materials and capital expenditures cost
Finance and Purchasing	1.00 FTE (including ongoing temps)	234.65	234.65	87.4%	2,462.10	FY2010 4.4 staff (minus staffing included in special assessment), audit, supplies, non-specific postage, various 100-45 costs. General Fund has higher unit cost to include liability insurance, unemployment & VEBA for this staffing group.
Finance and Purchasing - Special Assessment		2,266.52	2,266.52	100.0%	27,198.25	Units which require finance support beyond normal payroll, payables and receivables processing, purchasing services, grant tracking, etc. have special assessment. Transit includes 50% JW sal also.
Human Resources	2.00 FTE (including ongoing temps)	70.63	141.27	90.7%	1,537.66	FY2011 budget of HR staffing and materials cost
Board of Commissioners	2.00 FTE (including ongoing temps)	53.43	106.86	97.2%	1,246.30	FY2011 budget - 25% of BoCC staffing and materials cost is allocated
Facilities and Maintenance	% building					Based on FY2010 budget. County Courthouse - 1 maint FTE + materials (including utilities) & capital expenses. 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%	41,494.20	0.00	81.1%	0.00
Justice	Sq Ft				89.8%	
County Counsel	23.0% actual % time SH			93.3%	31,330.24	Based on hours worked from Mar 1 2010 to Dec 31 2010 and FY2011 budgeted sal.
	0.0% actual % time RM				0.00	
	13.5% actual % time CZ				11,262.56	
	91.0% actual % time JK				5,424.15	
	Annual Materials Cost		5,788.51		5,399.25	
Avr Monthly cost		7,461.66	Annual Cost		89,539.91	Total allocated: 1,955,773
						% of Total 4.6%

* Allocations are based on budget or estimates. Actual costs vary from budget so we "true up" the allocation. The percentage is actuals to budget for the costs included in that particular allocated group in FY2010.

BUILDING FUND-217 3.55 FTE

This fund supports County building codes administration.

FY 2011-2012 Highlights and Significant Changes

Basic Function: The Building Codes Program provides construction plan review, field inspection, codes consultation and public information services. It provides permitting services and provides information to the building design and construction industry and general public concerning code and permit processing requirements.

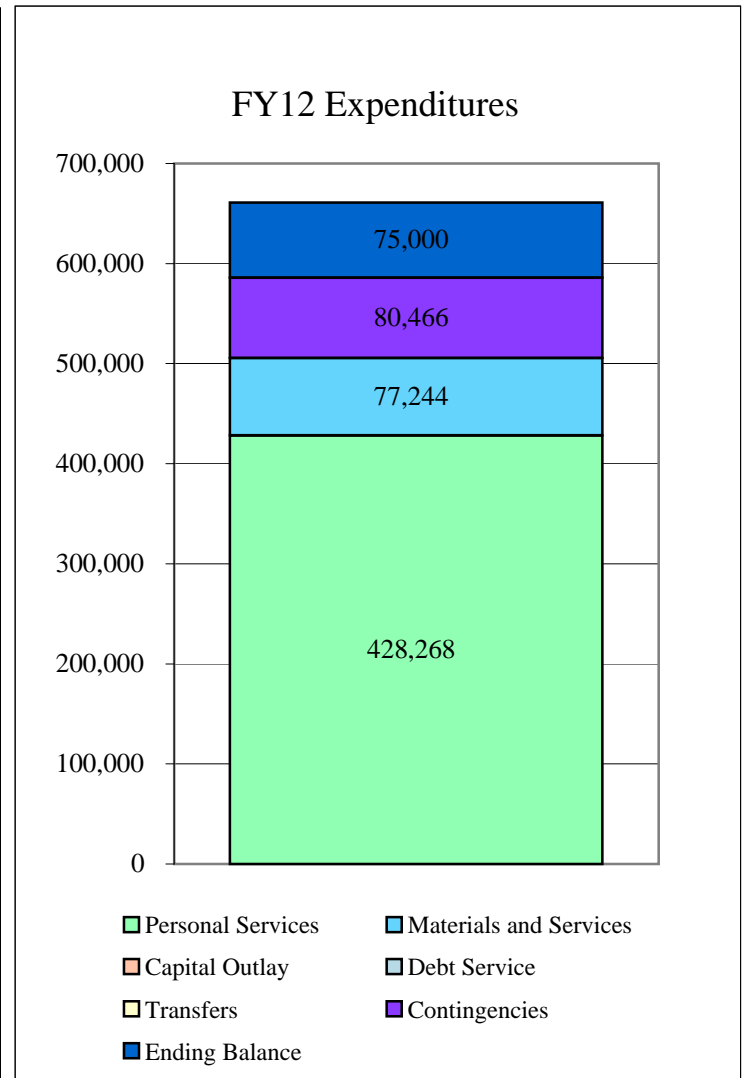
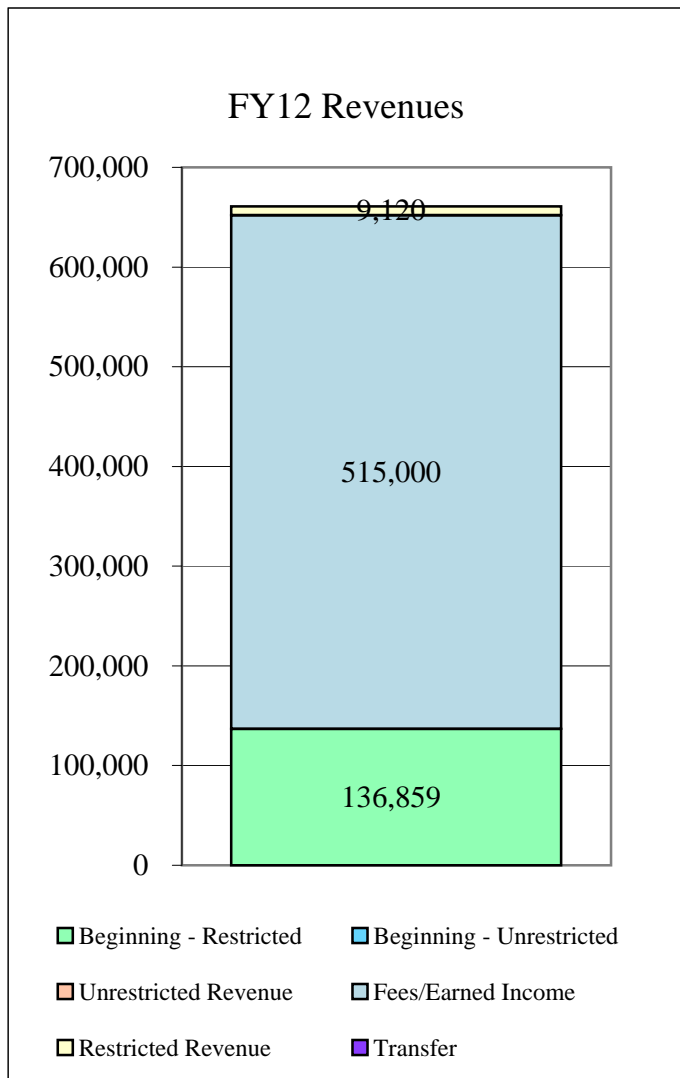
- **Staffing: 3.55 FTE.** Increase part-time Plumbing Inspector to full time. Propose increasing the PT Plumbing Inspector to full time in the budget and increasing building revenues to cover the additional cost on a contingency basis. The position would be filled only if activity and related building revenues came in so as to cover the costs of the position. The primary emphasis in the Building Codes Program in FY 2012 will be to maintain core staffing levels with properly certified staff to provide timely response to reduced levels of building permitting due to the economic recession. This will include the need to maintain the capability to “bounce back” with appropriate staffing levels to service increases in development activity should that occur next year. This will be achieved with properly trained and certified part-time staff and/or the filling of the previously laid off building inspector position should activity and revenues so justify. building services consultants who can be available should the need arise.
- **Large Projects:** It is anticipated that the Program may be servicing several large projects during FY2012 including the ORPET Plastics Recycling Plant and the PGE Power Generating Plant-Unit 2. Resources have been planned to efficiently and effectively serve these project despite reduced staff resources.

FY 2010-2011 Accomplishments

- **Challenges:** Building activity in FY 2011 only reached levels experienced in FY 2010. 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 two full time staff and is using temporary part-time staff as needed to respond to permit activity while minimizing program costs. It is hoped that with some economic recovery and the initiation of several larger projects in planning stage, we can bring back some of the laid off staff members to pre-recession levels.
- **On-Line Permitting:** Updated and expanded the E-Permits Program allowing Mechanical, Electrical, and Plumbing Permits to be obtained on-Line.
- **Website Improvements:** Expanded and updated on-line building forms and guides on the Building Program website easy access and assistance by the public.
- **Builder’s Roundtable:** Planned and carried out a Builder’s Roundtable meeting to provide updated code information and to hear program client feedback. Feedback from these meetings last year resulted in the addition of Road Department permits to the “one stop” permitting function in LDS and improved website resources including ‘Tips for a Faster and Easier Permit Process’.

217 Building

	FY12 Initial Budget	FY11 Year End Projection	FY11 YTD Jan2011	FY11 Adopted Budget	Change FY11 to FY12 Budget	FY10 Actual	FY09 Actual
Revenue Summary:							
Beginning - Restricted	136,859	50,618	50,618	248,638	-45.0%	256,738	0
Beginning - Unrestricted	0	0	0	0	0.0%	0	0
Unrestricted Revenue	0	0	0	0	0.0%	0	0
Fees/Earned Income	515,000	600,000	241,184	700,000	-26.4%	454,543	538,903
Restricted Revenue	9,120	3,100	1,994	4,000	128.0%	3,848	11,089
Transfer	0	0	0	0	0.0%	0	0
Total	660,979	653,718	293,796	952,638	-30.6%	715,129	549,992
Expense Summary:							
Personal Services	428,268	430,668	251,223	525,769	-18.5%	565,382	709,822
Materials and Services	77,244	86,191	38,576	103,400	-25.3%	97,159	134,663
Capital Outlay	0	0	0	1,000	-100.0%	1,969	19,703
Debt Service	0	0	0	0	0.0%	0	0
Transfers	0	0	0	0	0.0%	0	0
Contingencies	80,466	0	0	222,469	-63.8%	0	0
Ending Balance	75,000	0	0	100,000	-25.0%	0	0
Total	660,979	516,860	289,799	952,638	-30.6%	664,511	864,188
FY Net Revenue	(136,859)	86,240	(46,622)	(248,638)	-45.0%	(206,120)	(314,196)
Cumulative Net Revenue	0	136,859	3,997	0		50,618	(314,196)
Full Time Equivalents	4.65			7.30			



2009 Actual	2010 Actual	2011 Adopted	2011 YTD Apr 15	Account	Description	2012 FTE	2012 Requested	2012 Proposed	2012 Approved	2012 Adopted
				217	Building Services Fund					
				R1	Unrestricted Revenue					
0.00	256,737.88	248,638.00	0.00	00-3001	Beginning Cash Balance		0.00	0.00	0.00	0.00
0.00	256,737.88	248,638.00	0.00		Unrestricted Revenue Totals:		0.00	0.00	0.00	0.00
				R2	Fees for Services					
321,225.92	284,561.15	500,000.00	198,087.15	00-3251	Plumbing/Building Fees		315,000.00	315,000.00	0.00	0.00
103,404.15	54,453.68	50,000.00	32,979.05	00-3252	City Building Permits		50,000.00	50,000.00	0.00	0.00
424,630.07	339,014.83	550,000.00	231,066.20		Fees for Services Totals:		365,000.00	365,000.00	0.00	0.00
				R3	Designated - Specific Purpose					
0.00	0.00	0.00	45,121.10	00-3004	Restricted Cash Bal		131,358.66	131,358.66	0.00	0.00
0.00	0.00	0.00	5,497.09	00-3005	Non-spendable Beg'ng Cash Bal		5,500.00	5,500.00	0.00	0.00
7,865.75	1,256.67	2,000.00	69.59	00-3020	Interest on Investments		120.00	120.00	0.00	0.00
3,223.00	2,591.00	2,000.00	2,013.00	00-3255	Stormwater/Erosion Control Fee		4,000.00	4,000.00	0.00	0.00
0.00	0.00	0.00	0.00	00-3259	Fines		5,000.00	5,000.00	0.00	0.00
11,088.75	3,847.67	4,000.00	52,700.78		Designated - Specific Purpose Totals:		145,978.66	145,978.66	0.00	0.00
435,718.82	599,600.38	802,638.00	283,766.98		Revenue Total:		510,978.66	510,978.66	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
366,774.25	315,687.51	301,988.00	154,832.18	00-4002	LDS Director	0.18	18,447.19	16,488.49	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	00-4004	Bldg Inspector 2		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	0.00	0.00	15,945.00	00-4009	Building Official		0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	00-4012	Building Services Manager	0.23	20,961.58	18,735.91	0.00	0.00
0.00	0.00	0.00	0.00	00-4022	Bldg Inspection Supervisor	0.63	46,607.99	41,690.35	0.00	0.00
0.00	0.00	0.00	0.00	00-4024	Inspector II	0.90	55,505.75	49,612.35	0.00	0.00
0.00	0.00	0.00	0.00	00-4027	Plans Examiner III	0.90	59,070.42	52,850.86	0.00	0.00
0.00	0.00	0.00	0.00	00-4054	Permit Specialist	0.68	31,469.78	28,156.30	0.00	0.00
544.61	1,143.20	1,500.00	764.86	00-4090	Overtime		1,500.00	1,500.00	0.00	0.00
71,260.45	46,947.12	44,734.00	24,314.61	00-4101	PERS		43,314.22	40,006.87	0.00	0.00
27,987.84	24,146.46	23,217.00	13,017.84	00-4102	FICA Tax		17,867.55	15,991.12	0.00	0.00
1,163.82	602.68	800.00	1,060.09	00-4103	Worker's Compensation Ins.		596.45	556.35	0.00	0.00
86,601.10	67,835.98	74,167.00	36,680.94	00-4104	Insurance Benefits		65,389.30	62,727.80	0.00	0.00
2,410.00	12,038.00	2,000.00	16,018.00	00-4106	Unemployment Expense		4,555.06	3,482.67	0.00	0.00
556,742.07	468,400.95	448,406.00	262,633.52		Personal Services Totals:	3.52	365,285.29	331,799.07	0.00	0.00

2009 Actual	2010 Actual	2011 Adopted	2011 YTD Apr 15	Account	Description	2012 FTE	2012 Requested	2012 Proposed	2012 Approved	2012 Adopted
Building Services Fund				E2	Materials and Services					
2,551.40	2,967.42	2,400.00	1,752.39	00-4311	Cellular Phones		2,400.00	2,400.00	0.00	0.00
3,094.45	548.57	1,000.00	878.82	00-4321	Office Supplies		1,000.00	1,000.00	0.00	0.00
1,913.58	2,030.58	2,394.00	1,230.80	00-4322	Copier Maintenance		2,000.00	2,000.00	0.00	0.00
679.70	1,343.39	2,000.00	89.88	00-4330	Building Code Books		2,000.00	2,000.00	0.00	0.00
1,710.95	943.76	2,000.00	873.58	00-4360	Professional Supplies		2,000.00	2,000.00	0.00	0.00
417.60	12,136.06	7,200.00	0.00	00-4520	Computer Software		7,200.00	7,200.00	0.00	0.00
0.00	0.00	2,000.00	0.00	00-4531	Computer Equipment		2,000.00	2,000.00	0.00	0.00
73,281.00	37,806.00	52,016.00	43,346.70	00-4593	Administrative Allocation		38,994.35	38,994.35	0.00	0.00
4.66	0.00	500.00	0.00	00-4701	Printing and Advertising		500.00	500.00	0.00	0.00
234.59	203.77	600.00	0.00	00-4710	Mileage		600.00	600.00	0.00	0.00
10,357.26	6,366.45	10,000.00	3,389.79	00-4715	Auto Expense		6,000.00	6,000.00	0.00	0.00
4,073.20	2,934.90	4,800.00	2,619.70	00-4720	Conferences and Training		4,000.00	4,000.00	0.00	0.00
202.00	585.00	640.00	1,200.00	00-4730	Membership Dues/Certifications		900.00	900.00	0.00	0.00
60.00	0.00	5,000.00	0.00	00-4751	Contract Plan Rev/Inspections		0.00	0.00	0.00	0.00
2,856.50	99.75	0.00	0.00	00-4752	Contract Storm/Erosion Review		0.00	0.00	0.00	0.00
101,436.89	67,965.65	92,550.00	55,381.66		Materials and Services Totals:		69,594.35	69,594.35	0.00	0.00
				E3	Capital Outlay					
173.00	1,969.04	0.00	0.00	00-5041	Computer Equipment		0.00	0.00	0.00	0.00
17,855.98	0.00	0.00	0.00	00-5088	Automobiles		0.00	0.00	0.00	0.00
18,028.98	1,969.04	0.00	0.00		Capital Outlay Totals:		0.00	0.00	0.00	0.00
				E6	Contingencies					
0.00	0.00	222,469.00	0.00	00-5401	Operating Contingencies		41,235.39	80,465.97	0.00	0.00
0.00	0.00	222,469.00	0.00		Contingencies Totals:		41,235.39	80,465.97	0.00	0.00
				E7	Ending Balances					
0.00	0.00	100,000.00	0.00	00-5501	Unappropriated Ending Cash Bal		75,000.00	75,000.00	0.00	0.00
0.00	0.00	100,000.00	0.00		Ending Balances Totals:		75,000.00	75,000.00	0.00	0.00
676,207.94	538,335.64	863,425.00	318,015.18		Expenditure Total:		551,115.03	556,859.39	0.00	0.00

2009 Actual	2010 Actual	2011 Adopted	2011 YTD Apr 15	Account	Description	2012 FTE	2012 Requested	2012 Proposed	2012 Approved	2012 Adopted
Building Services Fund				01	Electrical Division					
				R2	Fees for Services					
114,273.30	115,528.33	150,000.00	79,964.40	00-3254	Electrical Permits		150,000.00	150,000.00	0.00	0.00
114,273.30	115,528.33	150,000.00	79,964.40		Fees for Services Totals:		150,000.00	150,000.00	0.00	0.00
114,273.30	115,528.33	150,000.00	79,964.40		Revenue Total:		150,000.00	150,000.00	0.00	0.00
				E1	Personal Services					
0.00	0.00	0.00	0.00	00-4002	LDS Director	0.09	9,223.59	8,244.25	0.00	0.00
99,011.64	58,819.48	54,741.00	38,684.82	00-4003	Personnel-Electrical		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	00-4007	Bldg Inspector Supervisor		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	0.00	0.00	00-4022	Bldg Inspection Supervisor	0.27	19,974.85	17,867.29	0.00	0.00
0.00	0.00	0.00	0.00	00-4023	Electrical Inspector	0.20	13,650.00	13,650.00	0.00	0.00
0.00	0.00	0.00	0.00	00-4024	Inspector II	0.25	17,062.50	17,062.50	0.00	0.00
0.00	0.00	0.00	0.00	00-4025	Inspector I	0.10	5,850.00	5,850.00	0.00	0.00
0.00	0.00	0.00	0.00	00-4054	Permit Specialist	0.23	10,489.93	9,385.43	0.00	0.00
718.16	384.96	1,300.00	327.81	00-4090	Overtime		1,300.00	1,300.00	0.00	0.00
18,156.07	8,934.87	5,743.00	5,629.44	00-4101	PERS		7,601.30	7,042.54	0.00	0.00
7,649.01	4,534.24	4,287.00	2,958.82	00-4102	FICA Tax		5,932.64	5,612.00	0.00	0.00
814.45	457.28	500.00	820.55	00-4103	Worker's Compensation		192.68	185.83	0.00	0.00
23,838.54	11,390.52	8,792.00	7,289.00	00-4104	Insurance Benefits		9,423.70	9,047.21	0.00	0.00
2,892.00	12,460.00	2,000.00	16,148.00	00-4106	Unemployment Expense		1,512.44	1,222.22	0.00	0.00
153,079.87	96,981.35	77,363.00	71,858.44		Personal Services Totals:	1.14	102,213.63	96,469.27	0.00	0.00

2009 Actual	2010 Actual	2011 Adopted	2011 YTD Apr 15	Account	Description	2012 FTE	2012 Requested	2012 Proposed	2012 Approved	2012 Adopted
Building Services Fund				E2	Materials and Services					
861.79	190.03	600.00	232.88	00-4311	Cellular Phones		500.00	500.00	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	0.00	400.00	116.00	00-4330	Building Code Books		400.00	400.00	0.00	0.00
600.27	437.16	1,000.00	354.19	00-4360	Professsional Supplies		800.00	800.00	0.00	0.00
0.00	3,400.00	1,700.00	0.00	00-4520	Computer Software		1,700.00	1,700.00	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
24,427.00	18,903.00	0.00	0.00	00-4593	Administrative Allocation		0.00	0.00	0.00	0.00
637.64	0.00	500.00	0.00	00-4701	Printing and Advertising		500.00	500.00	0.00	0.00
0.00	469.34	300.00	0.00	00-4710	Mileage		0.00	0.00	0.00	0.00
6,524.73	5,749.00	3,000.00	2,532.45	00-4715	Auto Expense		3,000.00	3,000.00	0.00	0.00
175.00	45.00	1,200.00	220.00	00-4720	Conferences and Training		600.00	600.00	0.00	0.00
0.00	0.00	150.00	125.00	00-4730	Membership Dues		150.00	150.00	0.00	0.00
0.00	0.00	2,000.00	0.00	00-4751	Contract Plan Rev/Inspections		0.00	0.00	0.00	0.00
33,226.43	29,193.53	10,850.00	3,580.52		Materials and Services Totals:		7,650.00	7,650.00	0.00	0.00
				E3	Capital Outlay					
1,674.00	0.00	1,000.00	0.00	00-5041	Computer Equipment		0.00	0.00	0.00	0.00
1,674.00	0.00	1,000.00	0.00		Capital Outlay Totals:		0.00	0.00	0.00	0.00
187,980.30	126,174.88	89,213.00	75,438.96		Expenditure Total:		109,863.63	104,119.27	0.00	0.00
(314,196.12)	50,618.19	0.00	(29,722.76)		Building Services Fund Totals:	4.66	0.00	0.00	0.00	0.00

FY2011-2012 Administrative Allocation

Fund Account **Building Services**

Support Function/Item	No. of Units	Cost/unit/mo	Monthly Cost	"True up" factor*	Annual Cost	Notes
Telephone (landlines)	10.00 landlines	12.82	128.21	83.1%	1,279.19	FY2011 estimate of landline phone cost (purchasing costs now in Finance and Purchasing)
Info Tech	5.00 workstations	128.81	644.07	91.9%	7,102.91	FY2011 budget of IT staffing, materials and capital expenditures cost
Finance and Purchasing	3.98 FTE (including ongoing temps)	234.65	933.89	87.4%	9,799.17	FY2010 4.4 staff (minus staffing included in special assessment), audit, supplies, non-specific postage, various 100-45 costs. General Fund has higher unit cost to include liability insurance, unemployment & VEBA for this staffing group.
Finance and Purchasing - Special Assessment				100.0%		Units which require finance support beyond normal payroll, payables and receivables processing, purchasing services, grant tracking, etc. have special assessment.
Human Resources	3.98 FTE (including ongoing temps)	70.63	281.13	90.7%	3,059.95	FY2011 budget of HR staffing and materials cost
Board of Commissioners	3.98 FTE (including ongoing temps)	53.43	212.64	97.2%	2,480.14	FY2011 budget - 25% of BoCC staffing and materials cost is allocated
Facilities and Maintenance % building						Based on FY2010 budget. County Courthouse - 1 maint FTE + materials (including utilities) & capital expenses.
Courthouse	1,030 Sq Ft 3.8%	41,494.20	1,568.52	81.1%	15,272.98	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.
Justice	Sq Ft			89.8%		Other departments not in one of these facilities are allocated \$0 in facilities maintenance. Note - no office space cost or depreciation is included.
County Counsel	0.0% actual % time SH			93.3%	0.00	Based on hours worked from Mar 1 2010 to Dec 31 2010 and FY2011 budgeted sal.
	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	
Avr Monthly cost		3,249.53	Annual Cost		38,994.35	Total allocated: 1,955,773
						% of Total 2.0%

* Allocations are based on budget or estimates. Actual costs vary from budget so we "true up" the allocation. The percentage is actuals to budget for the costs included in that particular allocated group in FY2010.

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 primarily of one percent of the County's share of the state gasoline tax.

FY 2011-2012 Highlights and Significant Changes

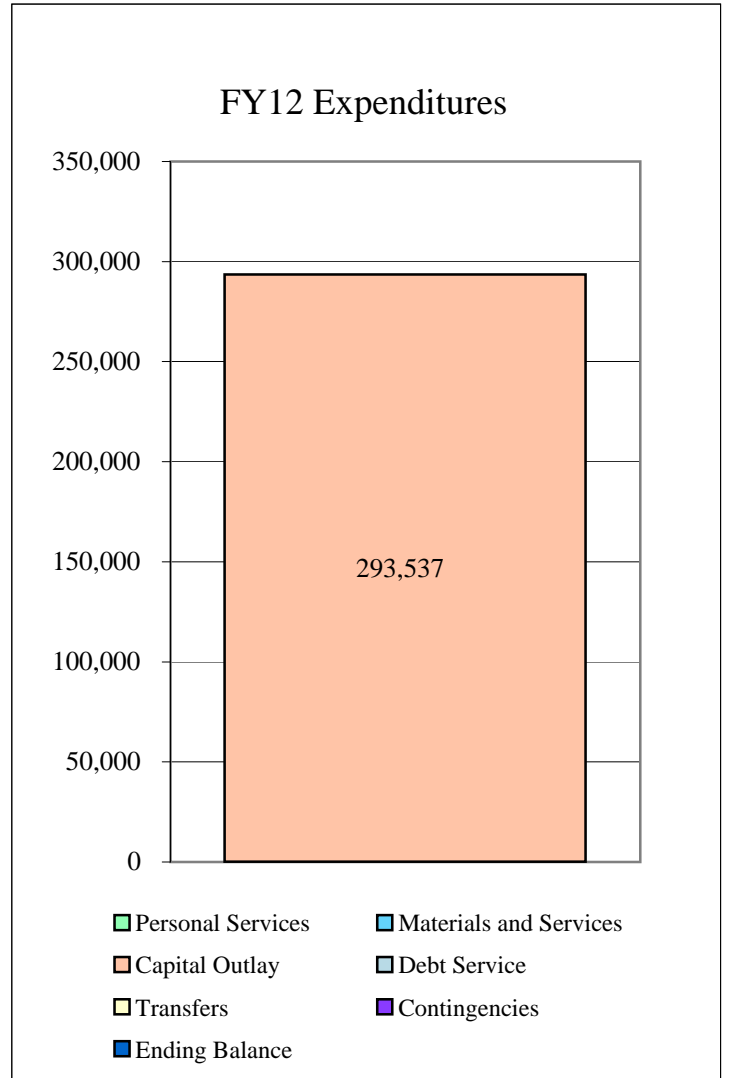
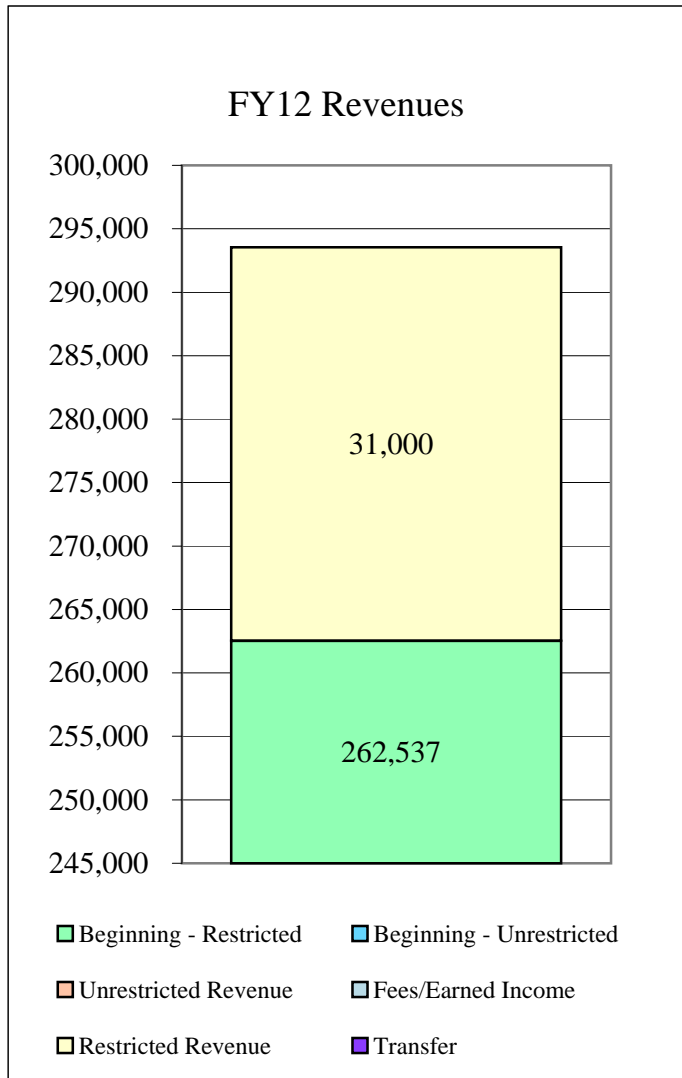
No significant changes. Future uses of the fund may include match funds for improvements to the CZ Trail, match for the Gable Road Improvement Project in front of the St Helens High School to install bicycle paths in this section, or bicycle crossing improvements and signing on Scappoose - Vernonia Road or other County Roads. This fund has historically been used as a source of match funds for other grants that are received, and has not been used to fund 100% of a project.

FY 2010-2009 Accomplishments

No significant highlights.

301 Footpath

	FY12 Initial Budget	FY11 Year End Projection	FY11 YTD Jan2011	FY11 Adopted Budget	Change FY11 to FY12 Budget	FY10 Actual	FY09 Actual
Revenue Summary:							
Beginning - Restricted	262,537	233,212	233,212	230,000	14.1%	208,484	202,489
Beginning - Unrestricted	0	0	0	0	0.0%	0	0
Unrestricted Revenue	0	0	0	0	0.0%	0	0
Fees/Earned Income	0	0	0	0	0.0%	0	0
Restricted Revenue	31,000	29,325	14,725	33,000	-6.1%	26,728	32,110
Transfer	0	0	0	0	0.0%	0	0
Total	293,537	262,537	247,937	263,000	11.6%	235,212	234,600
Expense Summary:							
Personal Services	0	0	0	0	0.0%	0	0
Materials and Services	0	0	0	0	0.0%	2,000	2,000
Capital Outlay	293,537	0	0	238,000	23.3%	0	24,116
Debt Service	0	0	0	0	0.0%	0	0
Transfers	0	0	0	25,000	-100.0%	0	0
Contingencies	0	0	0	0	0.0%	0	0
Ending Balance	0	0	0	0	0.0%	0	0
Total	293,537	0	0	263,000	11.6%	2,000	26,116
FY Net Revenue	(262,537)	29,325	14,725	(230,000)	14.1%	24,728	5,994
Cumulative Net Revenue	0	262,537	247,937	0		233,212	208,484
Full Time Equivalents	0.00			0.00			



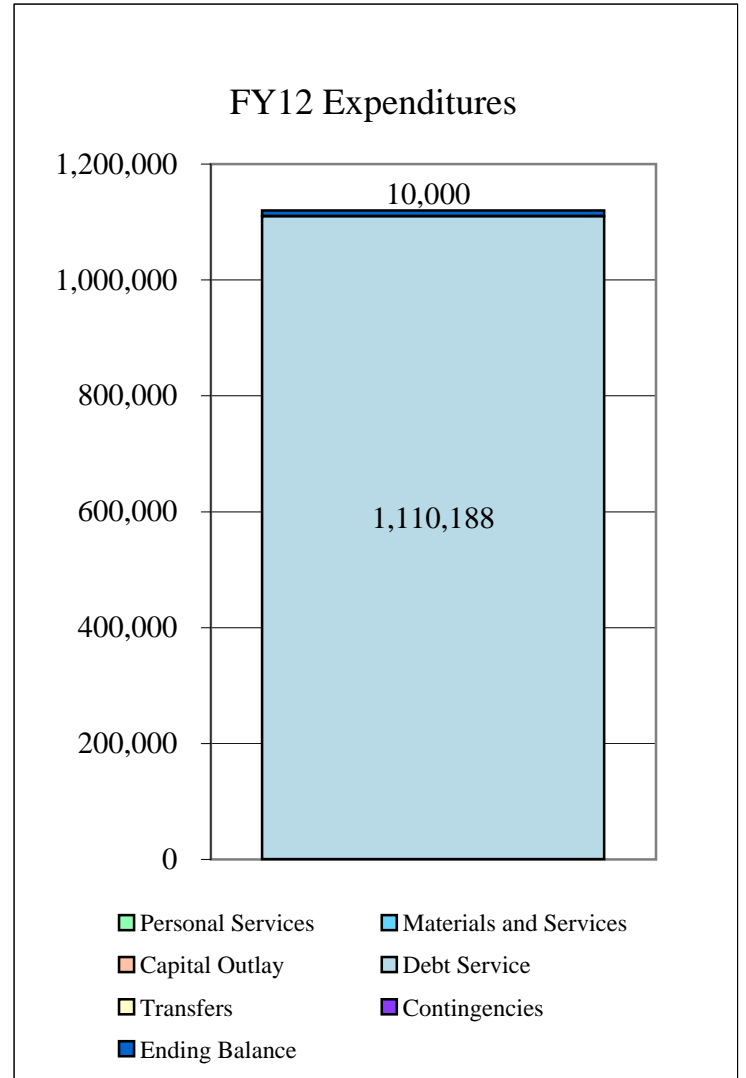
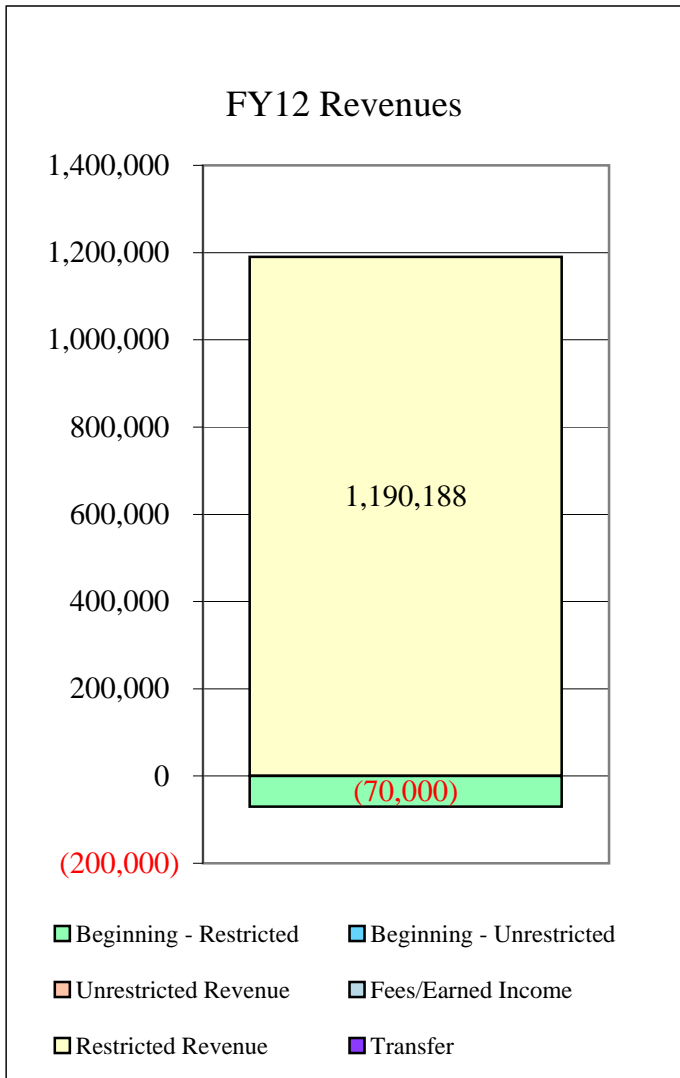
2009 Actual	2010 Actual	2011 Adopted	2011 YTD Apr 15	Account	Description	2012 FTE	2012 Requested	2012 Proposed	2012 Approved	2012 Adopted
				301	Footpath Bicycle Trail Fund					
				R1	Unrestricted Revenue					
202,489.36	208,483.57	230,000.00	0.00	00-3001	Beginning Cash Balance		0.00	0.00	0.00	0.00
202,489.36	208,483.57	230,000.00	0.00		Unrestricted Revenue Totals:		0.00	0.00	0.00	0.00
				R3	Designated - Specific Purpose					
0.00	0.00	0.00	233,211.99	00-3004	Restricted Cash Bal		262,537.15	262,537.15	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
1,974.77	1,233.54	0.00	756.71	00-3020	Interest on Investments		1,000.00	1,000.00	0.00	0.00
7,060.96	0.00	0.00	0.00	00-3060	C-Z Trail Revenue		0.00	0.00	0.00	0.00
23,074.48	25,494.92	33,000.00	16,763.18	00-3070	State Motor Vehicle Apportion		30,000.00	30,000.00	0.00	0.00
32,110.21	26,728.46	33,000.00	250,731.88		Designated - Specific Purpose Totals:		293,537.15	293,537.15	0.00	0.00
234,599.57	235,212.03	263,000.00	250,731.88		Revenue Total:		293,537.15	293,537.15	0.00	0.00
				01						
				E2	Materials and Services					
2,000.00	2,000.04	0.00	0.00	00-4593	Central Administrative Charges		0.00	0.00	0.00	0.00
2,000.00	2,000.04	0.00	0.00		Materials and Services Totals:		0.00	0.00	0.00	0.00
				E3	Capital Outlay					
24,116.00	0.00	238,000.00	0.00	00-5001	Dev. of Footpath & Trail		293,537.15	293,537.15	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
24,116.00	0.00	238,000.00	0.00		Capital Outlay Totals:		293,537.15	293,537.15	0.00	0.00
				E5	Transfers					
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	25,000.00	0.00	00-5310	Transfer to County Fund		0.00	0.00	0.00	0.00
0.00	0.00	25,000.00	0.00		Transfers Totals:		0.00	0.00	0.00	0.00
26,116.00	2,000.04	263,000.00	0.00		Expenditure Total:		293,537.15	293,537.15	0.00	0.00
208,483.57	233,211.99	0.00	250,731.88		Footpath Bicycle Trail Fund Totals:		0.00	0.00	0.00	0.00

Columbia County
FY2011-2012

County Debt

402 Jail Bond

	FY12 Initial Budget	FY11 Year End Projection	FY11 YTD Jan2011	FY11 Adopted Budget	Change FY11 to FY12 Budget	FY10 Actual	FY09 Actual
Revenue Summary:							
Beginning - Restricted	(70,000)	(53,472)	(53,472)	0	0.0%	23,745	80,003
Beginning - Unrestricted	0	0	0	0	0.0%	0	0
Unrestricted Revenue	0	0	0	0	0.0%	0	0
Fees/Earned Income	0	0	0	0	0.0%	0	0
Restricted Revenue	1,190,188	1,117,388	1,006,257	1,117,388	4.1%	1,031,171	1,071,890
Transfer	0	0	0	0	0.0%	0	0
Total	1,120,188	1,063,916	952,786	1,117,388	0.3%	1,054,916	1,151,893
Expense Summary:							
Personal Services	0	0	0	0	0.0%	0	0
Materials and Services	0	0	0	0	0.0%	0	0
Capital Outlay	0	0	0	0	0.0%	0	0
Debt Service	1,110,188	1,107,388	151,194	1,107,388	0.3%	1,108,388	1,101,338
Transfers	0	0	0	10,000	-100.0%	0	0
Contingencies	0	0	0	0	0.0%	0	0
Ending Balance	10,000	0	0	0	0.0%	0	0
Total	1,120,188	1,107,388	151,194	1,117,388	0.3%	1,108,388	1,101,338
FY Net Revenue	43,472	10,000	855,063	0		(77,217)	(29,448)
Cumulative Net Revenue	0	(43,472)	801,592	0		(53,472)	50,555
Full Time Equivalents	0.00			0.00			



2009 Actual	2010 Actual	2011 Adopted	2011 YTD Apr 15	Account	Description	2012 FTE	2012 Requested	2012 Proposed	2012 Approved	2012 Adopted
				402	Jail Bond Debt Service Fund					
				R1	Unrestricted Revenue					
80,003.10	23,744.88	0.00	0.00	00-3001	Beginning Cash Balance		0.00	0.00	0.00	0.00
80,003.10	23,744.88	0.00	0.00		Unrestricted Revenue Totals:		0.00	0.00	0.00	0.00
				R3	Designated - Specific Purpose					
0.00	0.00	0.00	-53,471.65	00-3004	Restricted Cash Bal		-43,471.65	-70,000.00	0.00	0.00
1,015,682.08	977,037.60	1,075,388.00	999,719.01	00-3010	Property Taxes - Current		1,123,059.65	1,149,588.00	0.00	0.00
48,068.15	51,583.19	40,000.00	47,625.31	00-3015	Property Taxes - Prior Years		40,000.00	40,000.00	0.00	0.00
8,139.59	2,550.18	2,000.00	742.76	00-3020	Interest on Investments		600.00	600.00	0.00	0.00
1,071,889.82	1,031,170.97	1,117,388.00	994,615.43		Designated - Specific Purpose Totals:		1,120,188.00	1,120,188.00	0.00	0.00
1,151,892.92	1,054,915.85	1,117,388.00	994,615.43		Revenue Total:		1,120,188.00	1,120,188.00	0.00	0.00
				E4	Debt Service					
735,000.00	775,000.00	805,000.00	0.00	00-4550	Bond Principal		840,000.00	840,000.00	0.00	0.00
366,337.50	333,387.50	302,388.00	151,193.75	00-4551	Bond Interest		270,188.00	270,188.00	0.00	0.00
1,101,337.50	1,108,387.50	1,107,388.00	151,193.75		Debt Service Totals:		1,110,188.00	1,110,188.00	0.00	0.00
				E5	Transfers					
0.00	0.00	10,000.00	0.00	00-5350	Interfund Loan Repayment		0.00	0.00	0.00	0.00
0.00	0.00	10,000.00	0.00		Transfers Totals:		0.00	0.00	0.00	0.00
				E7	Ending Balances					
0.00	0.00	0.00	0.00	00-5501	Ending Cash Balance		10,000.00	10,000.00	0.00	0.00
0.00	0.00	0.00	0.00		Ending Balances Totals:		10,000.00	10,000.00	0.00	0.00
1,101,337.50	1,108,387.50	1,117,388.00	151,193.75		Expenditure Total:		1,120,188.00	1,120,188.00	0.00	0.00
50,555.42	(53,471.65)	0.00	843,421.68		Jail Bond Debt Service Fund Totals:		0.00	0.00	0.00	0.00
9,428,116.00	8,905,120.27	0.00	9,015,362.59		Government Wide County Totals:	167.37	(2,822,562.85)	0.00	0.00	0.00

Columbia County FY2011-12 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 \$6,693,897,931.
3. One percent of borrowings has a value of \$66,938,979.30.
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, 2011, is \$6,725,000. 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. \$10,858,682 in aggregate principal amount of borrowings is outstanding as of June 30, 2011. 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 \$7,869,091 in aggregate principal amount outstanding as of June 30, 2011. 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.

Because the interest rate on the Knife River property is well above market, the County is seeking to pay off this loan in full. It is not clear whether this will happen within the fiscal year that is closing or the upcoming FY2011-12 period.

Columbia County Long Term Debt

Lender	Interest Rate	Total Loan	Total Principal Remaining as of June 30, 2011	Total Interest Remaining as of June 30, 2011	Total Payments Due as of June 30, 2011
Loans					
City of St Helens	3.00%	100,000	82,403	21,272	103,675
Knife River (license agreement)	12.00%	53,199	50,682	66,862	117,544
OEDD SPWF - West Rainier Road	5.23%	410,000	294,887	137,713	432,600
OEDD SPWF - Port Westward Road	4.99%	5,894,818	5,796,093	3,026,733.00	8,822,826
OEDD - Transfer Station (garbage)	4.97%	4,435,000	3,921,617	2,229,182	6,150,799
US Bank - Courthouse Systems Improvements	3.75%	713,000	713,000		713,000
Total subject to 1% RMV limit		11,606,017	10,858,682	5,481,763	16,340,444
Percent RMV		0.173%	0.162%	In compliance	
Pension Bonds					
Pers A & B	2-7.41%	4,394,484	4,089,091	4,354,324	8,443,415
Pers addl	4-5%	3,860,000	3,780,000	2,145,664	5,925,664
Total not subject to any limit		8,254,484	7,869,091	6,499,988	14,369,079
General Obligation Bond					
Jail Refinancing	4-4.25%	8,365,000	6,725,000	1,129,725	7,854,725
Total subject to 2% RMV limit		8,365,000	6,725,000	1,129,725	7,854,725
Percent RMV		0.125%	0.100%	In compliance	
Total Long Term Debt		28,225,501	25,452,773	13,111,476	38,564,248
Real Market Value FY11					
6,693,897,931					

Columbia County
FY2011-2012

Reference
Documents

Columbia County Assessor

230 Strand St, Saint Helens, OR 97051 ■ Phone: (503) 397-2240 ■ Fax: (503) 397-5153 ■ Website: www.co.columbia.or.us

February 22, 2011

TO: Columbia County Taxing Districts

FROM: Sue Martin, County Assessor

RE: Assessed Values / Revenue Spreadsheet Revision

The spreadsheet titled Columbia County Taxing District's 2010-11 Actual Value/Tax versus 2011-12 Estimated Value/Tax that you received last week has been revised. The 2010-11 actual value and tax columns were displaying 2009-10 values and tax rather than the 2010-11. No changes have been made to the 2011-12 Estimated Value/Tax.

An updated spreadsheet with the correct values is enclosed.

**COLUMBIA COUNTY TAXING DISTRICT'S 2010-11 ACTUAL VALUE* / TAX*
VERSUS 2011-12 ESTIMATED VALUE/TAX**

District	2010_11 Actual Value	2011_12 Est. Value	Value %Diff 2010 Act vs 2011 Est	2010_11 Actual Tax	2011_12 Est. Tax	Tax % Diff 2010 Act vs 2011 Est
Columbia County	4,085,273,311	4,168,654,975	102.04%	5,600,955	5,714,310	102.02%
911 Comm.	4,085,273,311	4,168,654,975	102.04%	1,025,310	1,045,739	101.99%
4H & Extension	4,085,273,311	4,168,654,975	102.04%	229,350	233,796	101.94%
Port of St. Helens	3,481,166,694	3,545,837,420	101.86%	302,313	307,594	101.75%
Columbia Vector	3,481,166,694	3,545,837,420	101.86%	436,355	444,032	101.76%
City of Scappoose	475,755,903	489,841,233	102.96%	1,535,169	1,580,620	102.96%
City of St. Helens	792,394,812	811,716,693	102.44%	1,511,730	1,548,592	102.44%
City of Columbia City	155,944,837	160,159,625	102.70%	176,935	181,717	102.70%
City of Rainier	211,994,108	192,103,642	90.62%	981,790	875,898	89.21%
City of Clatskanie	106,061,355	109,109,421	102.87%	648,158	667,083	102.92%
City of Vernonia	109,148,622	112,919,210	103.45%	634,841	656,772	103.45%
City of Prescott	4,792,287	5,205,903	108.63%	1,479	1,607	108.66%
Clatskanie RFPD	549,906,205	563,148,792	102.41%	863,638	883,974	102.35%
Vernonia RFPD	204,708,269	213,935,900	104.51%	195,189	203,988	104.51%
Columbia River Fire	2,017,385,655	2,045,218,553	101.38%	5,925,154	6,006,435	101.37%
Mist-Birkenfeld RFPD	167,412,595	169,951,399	101.52%	349,474	354,774	101.52%
Scappoose RFPD	919,547,429	945,253,078	102.80%	1,024,835	1,053,484	102.80%
Sauvie Island RFPD	7,595,938	7,898,561	103.98%	5,996	6,235	103.98%
Clatskanie Schools (6Jt)	463,575,806	474,791,084	102.42%	1,922,402	1,967,629	102.35%
Rainier Schools (13)	614,504,794	605,747,493	98.57%	3,196,313	3,146,042	98.43%
St. Helens Schools (502)	1,461,393,896	1,497,449,224	102.47%	7,247,645	7,428,991	102.50%
Scappoose Schools	1,090,870,275	1,122,152,814	102.87%	5,384,145	5,539,697	102.89%
Vernonia Schools (47Jt)	454,928,540	468,514,376	102.99%	2,204,446	2,272,540	103.09%
PCC	3,006,648,559	3,087,534,059	102.69%	837,946	860,821	102.73%
Northwest Regional ESD	4,085,273,311	4,168,654,975	102.04%	610,685	623,044	102.02%
Scappoose Library	929,967,093	955,797,110	102.78%	235,840	242,390	102.78%
St. Helens Park & Rec	1,460,358,336	1,496,394,496	102.47%	342,746	351,204	102.47%
Clatskanie Park & Rec	572,297,155	586,197,481	102.43%	182,715	187,051	102.37%
Clatskanie Library	572,297,155	586,197,481	102.43%	150,474	154,024	102.36%
Rainier Cemetery	844,217,612	839,698,004	99.46%	54,964	54,421	99.01%
Columbia Health (2)	2,619,776,882	2,689,242,187	102.65%	995,515	1,021,911	102.65%
West Multnomah SWCD	7,595,938	7,898,561	103.98%	356	309	86.74%
Columbia SWCD	4,077,677,373	4,160,756,413	102.04%	400,682	408,661	101.99%

Note:

Tax Does Not Include Bonded Debt, Local Option Levies or Additional Taxes.


Values Include Urban Renewal Excess Value.

Tax Revenue Does Not Include Urban Renewal Excess Value.

Columbia County Assessor

230 Strand St, Saint Helens, OR 97051 ■ Phone: (503) 397-2240 ■ Fax: (503) 397-5153 ■ Website: www.co.columbia.or.us

February 14, 2011

TO: Columbia County Taxing Districts
FROM: Sue Martin, County Assessor 
RE: Estimated 2011-12 Assessed Values / Revenue

Enclosed is a document titled Columbia County Taxing District Assessed Value / Revenue Estimate for your district for the 2011-12 tax year. Also enclosed is a spreadsheet titled Columbia County Taxing District's 2010-11 Actual Value/Tax versus 2011-12 Estimated Value/Tax.

Based on conservative estimates of value growth, these worksheets estimate how much revenue your district can expect to receive in property taxes for the next fiscal year. This year, the net revenue amount includes a reduction for M5 compression. The amount used is the actual amount of compression for your district in 2010 as shown on SAL table 4a.

With the current economic conditions, any value reductions in large industrial and utility properties will very likely result in additional revenue loss for any taxing district in whose boundaries the property is located within. This is due to the fact that most industrial and utility properties have taxes assessed against their real market value, since it is much lower than their maximum assessed values. This year, the estimated assessed value for industrial property includes an overall three percent reduction from 2010 before adjusting for exemptions, new value or other reasons for value changes.

The estimated assessed value for residential properties was increased by 2.5 percent rather than 3 percent from 2010 before adjusting for exemptions and new value, since real market values are still declining and there will likely be an increase in the number of residential properties where the real market value is falling below the maximum assessed value.

If you have any questions regarding your districts value and revenue estimate, please do not hesitate to contact me.

**COLUMBIA COUNTY TAXING DISTRICT'S 2010-11 ACTUAL VALUE* / TAX*
VERSUS 2011-12 ESTIMATED VALUE/TAX**

District	2010_11 Actual Value	2011_12 Est. Value	Value %Diff 2010 Act vs 2011 Est	2010_11 Actual Tax	2011_12 Est. Tax	Tax % Diff 2010 Act vs 2011 Est
Columbia County	3,993,491,030	4,168,654,975	104.39%	5,531,785	5,714,310	103.30%
911 Comm.	3,993,491,030	4,168,654,975	104.39%	1,012,501	1,045,739	103.28%
4H & Extension	3,993,491,030	4,168,654,975	104.39%	226,545	233,796	103.20%
Port of St. Helens	3,385,426,028	3,545,837,420	104.74%	297,309	307,594	103.46%
Columbia Vector	3,385,426,028	3,545,837,420	104.74%	429,347	444,032	103.42%
City of Scappoose	460,514,203	489,841,233	106.37%	1,485,987	1,580,620	106.37%
City of St. Helens	789,318,774	811,716,693	102.84%	1,505,861	1,548,592	102.84%
City of Columbia City	152,046,110	160,159,625	105.34%	172,512	181,717	105.34%
City of Rainier	222,625,868	192,103,642	86.29%	1,034,957	875,898	84.63%
City of Clatskanie	102,333,933	109,109,421	106.62%	629,408	667,083	105.99%
City of Vernonia	105,784,095	112,919,210	106.74%	615,269	656,772	106.75%
City of Prescott	4,434,842	5,205,903	117.39%	1,369	1,607	117.42%
Clatskanie RFPD	493,279,584	563,148,792	114.16%	839,894	883,974	105.25%
Vernonia RFPD	196,956,281	213,935,900	108.62%	187,797	203,988	108.62%
Columbia River Fire	1,995,140,174	2,045,218,553	102.51%	5,857,220	6,006,435	102.55%
Mist-Birkenfeld RFPD	183,891,253	169,951,399	92.42%	383,872	354,774	92.42%
Scappoose RFPD	895,491,382	945,253,078	105.56%	998,025	1,053,484	105.56%
Sauvie Island RFPD	7,265,264	7,898,561	108.72%	5,735	6,235	108.71%
Clatskanie Schools (6Jt)	410,992,811	474,791,084	115.52%	1,874,867	1,967,629	104.95%
Rainier Schools (13)	613,340,811	605,747,493	98.76%	3,188,946	3,146,042	98.65%
St. Helens Schools (502)	1,440,669,965	1,497,449,224	103.94%	7,151,470	7,428,991	103.88%
Scappoose Schools	1,062,028,631	1,122,152,814	105.66%	5,245,825	5,539,697	105.60%
Vernonia Schools (47Jt)	466,458,812	468,514,376	100.44%	2,260,895	2,272,540	100.52%
PCC	2,968,655,109	3,087,534,059	104.00%	827,872	860,821	103.98%
Northwest Regional ESD	3,993,491,030	4,168,654,975	104.39%	603,355	623,044	103.26%
Scappoose Library	906,188,054	955,797,110	105.47%	229,810	242,390	105.47%
St. Helens Park & Rec	1,439,605,695	1,496,394,496	103.94%	337,875	351,204	103.94%
Clatskanie Park & Rec	517,677,675	586,197,481	113.24%	178,628	187,051	104.72%
Clatskanie Library	517,677,675	586,197,481	113.24%	147,109	154,024	104.70%
Rainier Cemetery	799,114,562	839,698,004	105.08%	54,661	54,421	99.56%
Columbia Health (2)	2,568,455,719	2,689,242,187	104.70%	976,013	1,021,911	104.70%
West Multnomah SWCD	7,286,503	7,898,561	108.40%	285	309	108.46%
Columbia SWCD	3,985,065,659	4,160,756,413	104.41%	395,919	408,661	103.22%

Note:

Tax Does Not Include Bonded Debt, Local Option Levies or Additional Taxes.

Values Include Urban Renewal Excess Value.

Tax Revenue Does Not Include Urban Renewal Excess Value.

Columbia County Taxing District Assessed Value/Revenue Estimate

For Tax Year Beginning July 1, 2011 and Ending June 30, 2012

TAXING DISTRICT: COLUMBIA COUNTY

Assessed Values By Property Type

Property Type	Assessed Value	Exemptions	New value	Other Adjustments
City Residential	1,361,983,120	5,495,846	9,041,900	0
Commercial	214,784,138	17,388	2,127,850	0
Industrial	359,290,295	4,923,506	5,576,440	-25,000,000
Multi-Family	27,540,273			0
Odd Lot	444,430		6,410	0
Pers Business	72,747,750			0
Personal MS	31,255,130	1,114,221		0
Recreational	2,050,760		820	0
Rural Residential	1,572,319,330	7,474,773	20,064,740	0
Specially Assessed	129,854,273			0
Utility	629,367,050			-225,774,000

Description of Other Adjustments

Industrial Appeal Settlement
 Utility Enterprise Zone Exemption

Tax Revenue Estimate

Total Assessed Value:	4,401,636,549
Total Value of Exemptions:	19,025,734
Total New Value:	36,818,160
Total Other Adjustments:	-250,774,000
Less Urban Renewal Excess Value:	64,361,520
Net Assessed Value for Tax Revenue:	4,104,293,455
District Permanent Operating Rate:	1.3956
Measure 5 Compression:	13,642
Total Tax Revenue Estimate:	5,714,310

Friday, February 11, 2011

2010 TOP 20 ALL ROLL TYPE TAXPAYERS FOR COLUMBIA COUNTY

OWNER NAME	TAX AMOUNT	ASSESSED VALUE	REAL MARKET VALUE
NORTHWEST NATURAL GAS CO	2,033,791.23	174,497,023	174,497,666
UNITED STATES GYPSUM	1,493,297.50	88,145,080	88,145,080
PORTLAND GENERAL ELECTRIC	1,133,751.30	331,078,410	331,091,067
CASCADE KELLY HOLDINGS LLC	518,455.29	49,226,380	49,226,380
LONGVIEW TIMBERLANDS LLC	482,716.02	40,773,642	63,797,711
COLUMBIA RIVER PUD	408,162.21	31,774,300	31,774,300
ARMSTRONG WORLD INDUSTRIES INC	368,161.41	24,987,370	24,987,370
CLATSKANIE PUD	324,063.83	27,581,400	27,581,400
BOISE WHITE PAPER LLC	311,437.99	21,092,025	24,911,222
DYNO NOBEL INC	265,552.02	20,773,800	21,240,810
CASCADE TISSUE GROUP OF OREGON	192,516.50	13,066,230	13,066,230
FRED MEYER STORES INC	188,470.13	11,579,920	17,183,480
COMCAST CORPORATION	165,312.33	11,171,600	11,171,600
WEYERHAEUSER COMPANY	144,096.58	11,902,916	18,791,755
MORSE BROS INC	141,007.10	10,852,320	12,118,716
ENERFIN RESOURCES NORTHWEST LP	130,775.01	12,000,000	12,000,000
QWEST CORPORATION	122,338.80	8,399,000	8,399,000
WAL-MART REAL ESTATE BUSINESS TRU	111,628.88	7,344,730	12,488,580
BASCOM PACIFIC LLC	101,754.65	9,020,474	14,097,931
CLARUTH INC WILLNA INC FRANBEA INC	94,839.08	9,120,863	14,323,713

Columbia County Capital Outlays

Capital expenditures in FY2011-2012 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.

FY12 Capital Outlay Budget Schedule

	On Going	One-Time	
General Fund			
Assessor	87,700		Software Enhancements
Elections	6,750		OCVR Elections Software
Jail	100,000		Jail Building Improvements
Emergency Management		300,000	Emergency Operations Building
Finance		5,000	Postage Machine
			Computer Network
IT	25,600		Enhancements
General Fund Total	220,050	305,000	
Other Funds			
Roads		30,000	Storage Building
Roads	50,000		Tractor/Trailer
Roads	32,000		Excavator
Parks	30,000		Trucks
Parks	10,000		Tractor
Parks		125,000	C-Z Trail Improvements
Parks	5,000		Camp Wilkerson Improvements
Parks	15,000		Playground Equipment
Parks		75,000	Shower Extension
Transfer Station		20,000	Transfer Station Construction
Transfer Station	130,000		Equipment Replacement
Court Security	10,000		Equipment Replacement
Law Library	25,000		Library Collections
Transit	181,907		ODOT Capital Equipment
Transit		120,000	Transit Planning
Footpath		293,537	Trail and Path Development
Other Funds Total	488,907	663,537	
County-wide Totals	708,957	968,537	

Capital Expenditures Note:

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 \$15 million in its budget 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 deeded 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.

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 & AUDITING

PURPOSE STATEMENT:

Statements of internal accounting policy inform budget managers and the public of the standards on which the County operates.

The County will establish and maintain high standards of accounting practices. The accounting policies of Columbia County will conform to Generally Accepted Accounting Principles (GAAP) as applicable to governments. Interim reports and records will be prepared and maintained on the budgetary basis prescribed by state law and will be adjusted to GAAP for financial reporting purposes.

The County will comply with Generally Accepted Accounting Principles and state laws in the development and use of cost accounting systems for operations and capital improvements cost reporting.

An independent public accounting firm will conduct an annual financial audit and will publicly issue its opinion. This firm shall be selected every five years on the basis of a competitive RFP process.

The County will maintain an accounting system which will record and report an inventory of all County owned fixed assets.

A fixed asset is defined as an item of tangible property of a more or less permanent nature. Only fixed assets of more than \$5,000 of value will be specifically tracked and reported for purposes of the annual audit. For property control purposes, County departments are encouraged to track property of lessor value in their departments.

Property acquired through tax foreclosure shall maintain its identity as such until its disposition by the County.

The County will maintain accounting records for all County service districts. All costs associated with maintaining such accounting records shall be charged to the districts.

BUDGET FORMATION & 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
- Capital Improvement and Replacement Reserve Fund - Dir. 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 & 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.

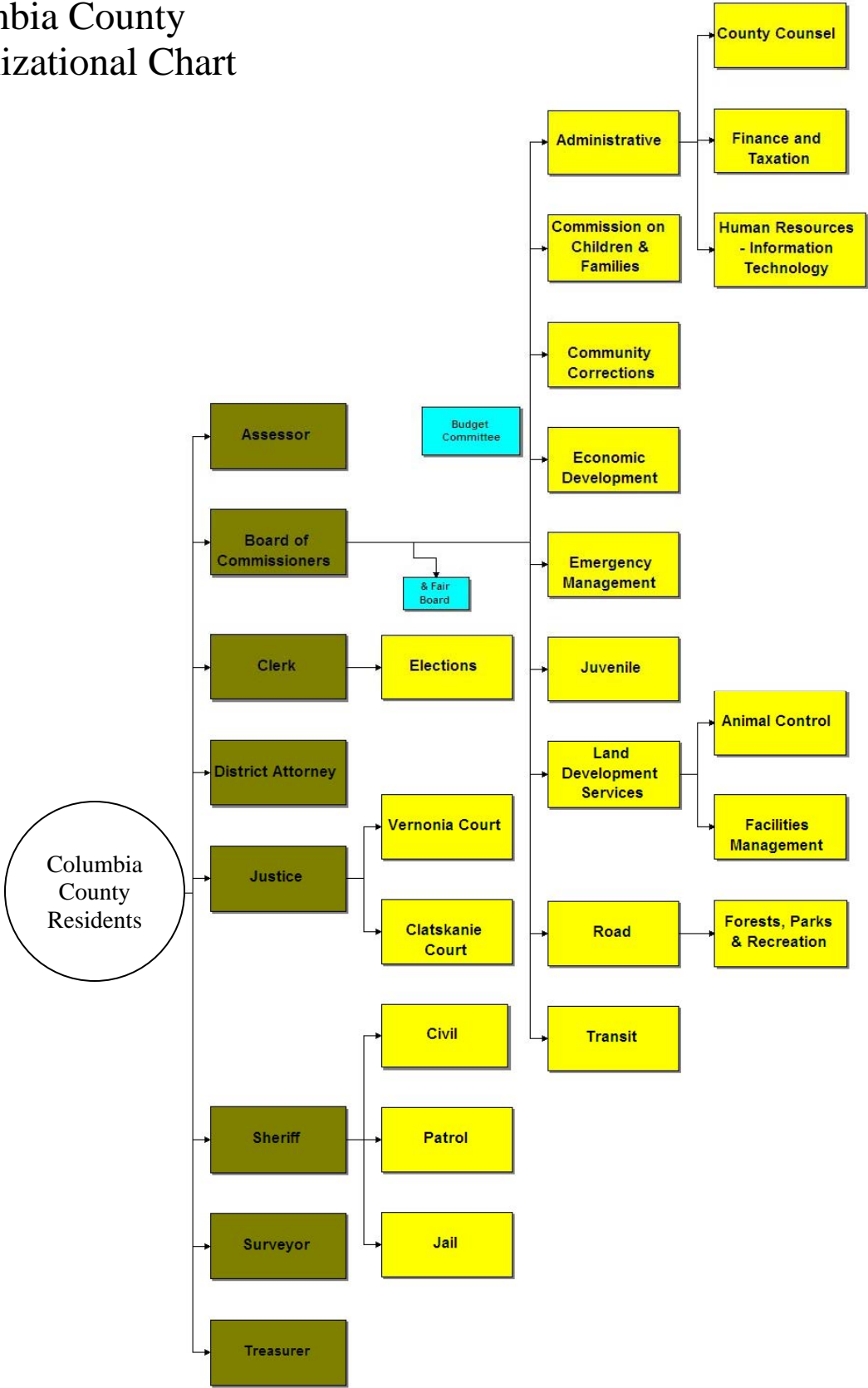
To secure necessary banking services the County should seek competitive quotations approximately every four years for all normal services (checking accounts, transfers and collections) except investments.

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.

Columbia County
FY2011-2012

Workforce

Columbia County Organizational Chart



Memo

To: Jennifer Cuellar, Budget Officer
From: Jean Ripa, Human Resources Director
Date: April 19, 2011
Subject: Compensation Committee Recommendation 2011

At their meeting today, the Elected Officials Compensation Committee (Von Smith and Tom Linhares with Val Koss not in attendance) unanimously voted to make the following recommendation regarding elected officials' salaries, with an effective date of July 1, 2011:

All elected officials (Board of Commissioners, County Assessor, County Clerk, County Sheriff, County Treasurer, District Attorney, Justice of the Peace) be subject to a salary reduction equal to the same number of furlough days to which members of AFSCME Local 1442 are subject to and, if there are no furlough days but layoffs are implemented, then all elected officials will take a 10% cut in pay for fiscal year 2011-12.

Please let me know if you have any questions.

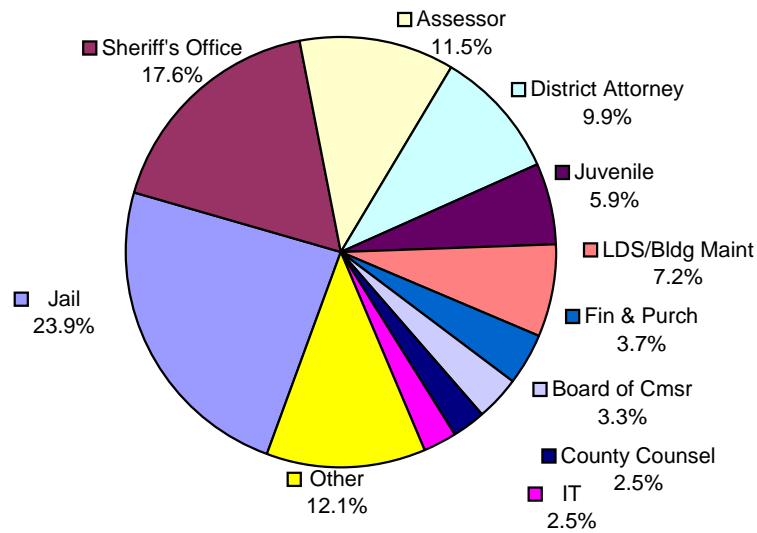
cc: Earl Fisher, County Commissioner
Henry Heimuller, County Commissioner
Tony Hyde, County Commissioner
Sue Martin, County Assessor
Betty Huser, County Clerk
Jeff Dickerson, County Sheriff
Steve Atchison, District Attorney
Ruth Baker, County Treasurer
Wally Thompson, Justice of the Peace
Compensation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

General Fund Staffing Analysis

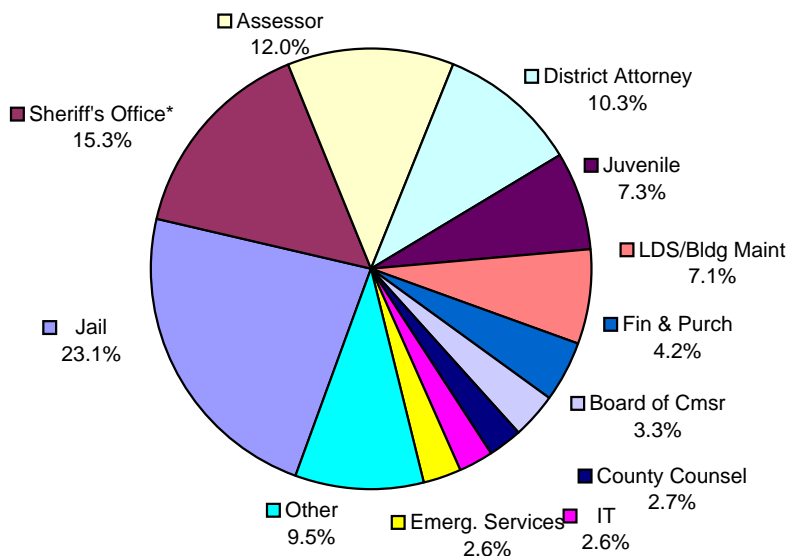
No. of FTE	%		
26.2	24%	Jail	
19.25	18%	Sheriff's Office	
12.6	11%	Assessor	
10.9	10%	District Attorney	
6.51	6%	Juvenile	
7.85	7%	LDS/Bldg Maint	
4.05	4%	Fin & Purch	
3.6	3%	Board of Cmsr	
2.75	3%	County Counsel	
2.7	2%	IT	
13.25	12%	Other	
109.66	100%		

Other	
2.29	2% Clerk
2.28	2% Emerg. Services
2.03	2% Justice Court
1.35	1% Tax Office
1.39	1% HR
1.4	1% Elections
0.9	1% Surveyor
1.45	1% Econ Development
0.16	0% Firing Range
13.25	12%

General Fund Staffing FTE 2011-12



General Fund Staffing FTE 2010-11



FY12 Personnel Cost Proposed Budget

		standard hrs per month	Account Code	FTE	26 furloughs	Annual Sal	PERS			Med Insur	Dental Insur	VEBA	Life Insur	WBF - FY12	WC cost	Unemp Alloc	FICA 7.65%	Benefits Total	Total Personnel cost
PERS FY11	FY12 Est %						PERS FY12 Est \$												
CALDWELL	TROY	173.33	100-06-01-4072	100%	0	55,647	22.67%	26.75%	14,885	17,408	1,901	250	87.00	58.24	2,231	927	4,257	42,005	97,652
FULLER	DAVID	173.33	100-06-01-4072	100%	0	59,622	22.67%	26.75%	15,948	17,408	1,901	250	94.08	58.24	2,391	993	4,561	43,605	103,227
PEABODY	DAVID	173.33	100-06-01-4072	100%	0	54,322	22.67%	26.75%	14,531	17,408	1,901	250	94.08	58.24	2,178	905	4,156	41,481	95,803
DEWS	RYAN	173.33	100-06-01-4072	100%	0	41,905	18.04%	20.32%	8,515	17,408	1,901	250	94.08	58.24	1,680	698	3,206	33,810	75,715
Haas	William	173.33	100-06-01-4072	100%	0	39,278	18.04%	20.32%	7,981	17,408	1,901	100	94.08	58.24	1,575	654	3,005	32,776	72,054
OLSEN	LENARD	173.33	100-06-01-4072	100%	0	47,181	0.00%	0.00%	0	17,408	1,901	250	94.08	58.24	1,892	786	3,609	25,999	73,180
Part time, Temporary Help				0%	0	1,000			0						40	17	77	133	1,133
Over time				0%	0	100,000	22.67%	26.75%	26,749						4,010	1,666	7,650	40,075	140,075
GEORGE	RUSSELL	173.33	100-06-02-4070	25%	0	16,457	22.67%	26.75%	4,402	3,707	274	50	23.52	14.56	660	274	1,259	10,665	27,122
King	Dustin	173.33	100-06-02-4072	100%	0	46,938	18.04%	20.32%	9,537	14,829	1,096	200	87.00	58.24	1,882	782	3,591	32,063	79,001
Pixley	Brian	173.33	100-06-02-4072	100%	0	47,190	18.04%	20.32%	9,589	17,408	1,901	250	94.08	58.24	1,892	786	3,610	35,588	82,778
Part time, Temporary Help				0%	0	1,000			0						40	17	77	133	1,133
Over time				0%	0	4,000	22.67%	26.75%	1,070						160	67	306	1,603	5,603
WEAVER	LARRY	173.33	100-06-03-4072	0%	0	0	0.00%	0.00%	0	6,000	0	0	0.00	0.00	0	0	0	6,000	6,000
DICKERSON	JEFFREY	173.33	100-08-00-4001	50%	0	42,054	22.67%	26.75%	11,249	8,704	1,025	125	59.40	29.12	1,686	701	3,217	26,796	68,850
MOYER	ANDREW	173.33	100-08-00-4003	50%	0	37,425	22.67%	26.75%	10,011	8,704	1,103	125	59.40	29.12	1,501	624	2,863	25,019	62,444
CARPENTER	JIM	173.33	100-08-00-4012	0%	0	0	0.00%	0.00%	0	0	0	0	0.00	0.00	0	0	0	0	0
CUTRIGHT	BRYAN	173.33	100-08-00-4012	100%	0	79,017	22.67%	26.75%	21,136	14,829	1,096	200	94.08	58.24	3,169	1,316	6,045	47,944	126,962
WAGNER	MILLIE	173.33	100-08-00-4015	45%	(2,708)	24,570	15.33%	17.61%	4,327	7,415	873	100	54.78	29.12	40	409	1,880	15,128	39,698
Simson	Jaime	173.33	100-08-00-4075	50%	0	14,376	18.04%	17.61%	2,531	8,704	950	125	47.04	29.12	24	240	1,100	13,750	28,126
CARVER	RACHEL	173.33	100-08-00-4085	0%	0	0	18.04%	20.32%	0	0	0	0	0.00	0.00	0	0	0	0	0
MILLER	RAQUEL	173.33	100-08-01-4070	100%	0	56,770	22.67%	26.75%	15,185	17,408	1,901	250	94.08	58.24	2,276	946	4,343	42,462	99,232
CUTRIGHT	BRYAN	173.33	100-08-01-4070	0%	0	0	22.67%	26.75%	0	0	0	0	0.00	0.00	0	0	0	0	0
WESTFALL	SHERYL	173.33	100-08-01-4070	100%	0	65,515	22.67%	26.75%	17,525	17,408	1,901	250	94.08	58.24	2,627	1,092	5,012	45,967	111,482
MCMILLER, JR	JOHN	173.33	100-08-01-4070	100%	0	62,128	22.67%	26.75%	16,618	14,829	1,096	75	94.08	58.24	2,491	1,035	4,753	41,051	103,178
Replace Grayson				0%	0	0	0.00%	20.32%	0	0	0	0	0.00	0.00	0	0	0	0	0
LEACH	MICHELLE	173.33	100-08-01-4072	100%	0	54,322	22.67%	26.75%	14,531	17,408	1,901	250	109.56	58.24	2,178	905	4,156	41,496	95,819
MCDOWALL	BROOKE	173.33	100-08-01-4072	100%	0	54,322	22.67%	26.75%	14,531	17,408	1,901	250	94.08	58.24	2,178	905	4,156	41,481	95,803
RIGDON	RALPH	173.33	100-08-01-4072	100%	0	58,297	22.67%	26.75%	15,594	14,829	1,096	200	94.08	58.24	2,338	971	4,460	39,641	97,938
RUSH	MARCIA	173.33	100-08-01-4072	100%	0	54,322	22.67%	26.75%	14,531	6,448	633	150	87.00	58.24	2,178	905	4,156	29,145	83,468
SCHOLL	RYAN	173.33	100-08-01-4072	100%	0	55,647	22.67%	26.75%	14,885	17,408	1,901	250	94.08	58.24	2,231	927	4,257	42,012	97,659
WATKINS	MITCHELL	173.33	100-08-01-4072	100%	0	55,647	22.67%	26.75%	14,885	17,408	1,901	250	94.08	58.24	2,231	927	4,257	42,012	97,659
FEAKIN	MICHAEL	173.33	100-08-01-4072	100%	0	48,452	18.04%	20.32%	9,845	17,408	1,901	250	94.08	58.24	1,943	807	3,707	36,013	84,466
FRAZIER	SOPHIE	173.33	100-08-01-4072	100%	0	47,443	18.04%	20.32%	9,640	17,408	1,901	250	94.08	58.24	1,902	790	3,629	35,673	83,116
LAUTT	ARNOLD	173.33	100-08-01-4072	100%	0	47,190	18.04%	20.32%	9,589	14,829	1,096	200	94.08	58.24	1,892	786	3,610	32,155	79,345
KERNUTT	JONATHAN	173.33	100-08-01-4072	100%	0	44,935	18.04%	20.32%	9,130	14,829	1,096	200	87.00	58.24	1,802	749	3,437	31,389	76,324
WEAVER JR	TONY	173.33	100-08-01-4072	100%	0	44,935	18.04%	20.32%	9,130	6,448	633	150	87.00	58.24	1,802	749	3,437	22,494	67,429
TOWNSEND	CAROLYN	173.33	100-08-01-4072	100%	0	39,439	18.04%	20.32%	8,014	6,448	633	150	87.00	58.24	1,582	657	3,017	20,645	60,084
HIBBS	DEREK	173.33	100-08-01-4072	100%	0	41,905	18.04%	20.32%	8,515	17,408	1,901	250	94.08	58.24	1,680	698	3,206	33,810	75,715
JOHNSON	IVAN	173.33	100-08-01-4072	100%	0	39,439	18.04%	20.32%	8,014	17,408	1,901	250	87.00	58.24	1,582	657	3,017	32,974	72,413
Moore	Sean	173.33	100-08-01-4072	100%	0	39,278	18.04%	20.32%	7,981	17,408	1,901	250	94.08	58.24	1,575	654	3,005	32,926	72,204
YON	BRANDON	173.33	100-08-01-4072	100%	0	39,439	18.04%	20.32%	8,014	17,408	1,901	250	84.84	58.24	1,582	657	3,017	32,971	72,411
KYLES	MARTI	173.33	100-08-01-4072	100%	0	56,972	22.67%	26.75%	15,239	14,829	1,096	200	94.08	58.24	2,285	949	4,358	39,110	96,082
KYLES	JAMES	173.33	100-08-01-4074	100%	0	40,203	14.74%	19.14%	7,694	14,829	1,096	200	84.84	58.24	1,612	670	3,076	29,321	69,524
STEBBINS	JERALDINE	173.33	100-08-01-4074	0%	0	0	15.33%	17.61%	0	0	0	0	0.00	0.00	0	0	0	0	0
DEMING	CAROLYN	173.33	100-08-01-4074	0%	0	0	15.33%	17.61%	0	0	0	0	0.00	0.00	0	0	0	0	0
Part time, Temporary Help				0%	0	0			0						0	0	0	0	0
Over time				0%	0	225,000	22.67%	26.75%	60,185						9,023	3,749	17,213	90,169	315,169
MAGNUSON	RICHARD	173.33	100-08-06-4073	75%	0	35,240	18.04%	26.75%	9,426	0	0	0	0.00	43.68	1,413	587	2,696	14,166	49,406

FY12 Personnel Cost Proposed Budget

		standard hrs per month	PERS														Total Personnel		
		Account Code	FTE	26 furloughs	Annual Sal	PERS FY11	FY12 Est %	PERS FY12 Est \$	Med Insur	Dental Insur	VEBA	Life Insur	WBF - FY12	WC cost	Unemp Alloc	FICA 7.65%	Benefits Total	Personnel cost	
New Hire		173.33	100-08-06-4073	50%	0	19,500	18.04%	0.00%	0	0	0	0	0.00	29.12	782	325	1,492	2,628	22,127
New Hire		173.33	100-08-06-4073	50%	0	19,500	18.04%	0.00%	0	0	0	0	0.00	29.12	782	325	1,492	2,628	22,127
Cade	Rick	173.33	100-08-06-4073	50%	0	23,493	0.00%	0.00%	0	0	0	0	0.00	29.12	942	391	1,797	3,160	26,653
WRIGHT	JANET	173.33	100-09-00-4013	45%	(3,786)	34,071	14.74%	19.14%	6,521	3,634	340	25	51.24	29.12	439	568	2,606	14,214	48,284
Stocker	David	173.33	100-09-03-4002	100%	0	61,351	15.33%	17.61%	10,803	17,408	2,206	250	109.56	58.24	100	1,022	4,693	36,651	98,002
KEENON	LESLIE	86.67	100-11-00-4009	18%	(1,475)	7,640	15.33%	17.61%	1,345	0	0	0	0.00	5.82	98	127	584	2,161	9,801
HARMON	ROY	173.33	100-11-00-4010	45%	(2,184)	21,323	15.33%	17.61%	3,755	3,224	380	75	51.24	29.12	275	355	1,631	9,775	31,097
WOODWARD	NATHAN	173.33	100-11-00-4049	27%	(2,065)	18,583	15.33%	17.61%	3,272	5,223	615	75	32.87	17.47	239	310	1,422	11,206	29,789
ATCHISON	ROY	1.00	100-12-01-4001	90%		15,195	14.74%	19.14%	2,908	0	0	0	0.00	0.34	25	253	1,162	4,349	19,544
WAITE	NICOLE	162.50	100-12-01-	0%	0	0	14.74%	19.14%	0	0	0	0	0.00	0.00	0	0	0	0	0
HALEY	VALERIE	162.50	100-12-01-	0%	0	0	15.33%	17.61%	0	0	0	0	0.00	0.00	0	0	0	0	0
ANDERSON	DALE	173.33	100-12-01-4004	90%	(10,413)	95,019	14.74%	19.14%	18,186	16,717	1,193	75	109.56	58.24	155	1,583	7,269	45,346	140,365
BERG	JOHN	173.33	100-12-01-4005	90%	(9,160)	82,442	14.74%	19.14%	15,779	7,268	633	50	102.48	58.24	135	1,374	6,307	31,706	114,148
JORDAN	JENNIFER	173.33	100-12-01-4005	54%	(5,496)	49,465	14.74%	19.14%	9,467	11,775	1,324	60	65.74	34.94	81	824	3,784	27,415	76,881
SILVERMAN	KIMBERLYN	173.33	100-12-01-4006	90%	(7,571)	68,141	15.33%	17.61%	11,999	16,717	1,193	75	109.56	58.24	111	1,135	5,213	36,611	104,753
KEPPINGER	DENISE	173.33	100-12-01-4006	63%	(4,423)	39,811	15.33%	17.61%	7,010	13,737	1,330	70	0.00	40.77	65	663	3,046	25,963	65,773
HUNT	DAWN	173.33	100-12-01-4015	90%	(5,917)	54,141	14.74%	19.14%	10,362	19,625	2,206	100	109.56	58.24	89	902	4,142	37,593	91,734
CROSBY	CARLEEN	162.50	100-12-01-4048	90%	(4,368)	39,904	15.33%	17.61%	7,027	17,408	2,206	250	109.56	54.60	65	665	3,053	30,838	70,742
LUCAS	SUSAN	162.50	100-12-01-4048	90%	(4,368)	39,806	14.74%	19.14%	7,618	16,717	1,193	75	109.56	54.60	65	663	3,045	29,541	69,347
CHRISTIANSEN	MONIQUE	162.50	100-12-01-4048	63%	(2,977)	27,132	15.33%	17.61%	4,778	0	476	0	76.69	38.22	44	452	2,076	7,941	35,072
Part time, Temporary Help			100-12-01-4085	0%	0	3,000			0						5	50	230	284	3,284
BEARDSLEY	ROGER	162.50	100-12-02-4021	90%	(5,413)	47,227	14.74%	19.14%	9,039	7,268	680	50	102.48	54.60	77	787	3,613	21,671	68,898
DAVIS	KARIN	162.50	100-12-02-4051	90%	(4,125)	37,121	14.74%	19.14%	7,105	17,408	2,050	250	109.56	54.60	61	618	2,840	30,496	67,617
FALTERSACK	JANICE	162.50	100-12-03-4016	90%	(5,204)	43,581	14.74%	19.14%	8,341	6,448	759	150	102.48	54.60	71	726	3,334	19,986	63,567
THOMPSON	WALLACE	173.33	100-14-00-4001	68%	(4,445)	43,263	14.74%	19.14%	8,280	0	0	0	0.00	43.68	71	721	3,310	12,425	55,688
GRAF	LINDA	173.33	100-14-00-4055	90%	(3,971)	38,673	15.33%	17.61%	6,810	17,408	2,206	250	109.56	58.24	63	644	2,958	30,508	69,181
WATTS	D'LISA	173.33	100-14-00-4085	35%	0	10,192	15.33%	17.61%	1,795	0	0	0	0.00	20.38	17	170	780	2,781	12,973
METZ	JULIE	173.33	100-14-00-4085	10%	0	2,496	15.33%	17.61%	0	0	0	0	0.00	5.82	4	42	191	242	2,738
GUY	LINDA	173.33	100-14-00-4085	0%	0	0	15.33%	17.61%	0	0	0	0	0.00	0.00	0	0	0	0	0
MOYER	ANDREW	173.33	100-15-00-4003	6%	0	4,678	22.67%	26.75%	1,251	1,088	138	16	7.43	3.64	188	78	358	3,127	7,805
HALD	TIMMI	173.33	100-15-00-4079	10%	0	4,471	14.74%	19.14%	856	1,741	190	25	8.48	5.82	7	74	342	3,250	7,720
FRAZIER	RICHARD	173.33	100-15-00-4085	0%	0	0	22.67%	26.75%	0	0	0	0	0.00	0.00	0	0	0	0	0
MENDENHALL	STAN	173.33	100-18-00-4002	17%	0	15,869	14.74%	19.14%	0	0	0	0	0.00	10.22	26	264	1,214	1,514	17,383
new hire Director		173.33	100-18-00-4002	0%	0	0	14.74%	17.61%	0	0	0	0	0.00	0.00	0	0	0	0	0
HOUGH	MARY	162.50	100-18-00-4021	20%	0	6,913	15.33%	17.61%	0	0	0	0	0.00	10.92	277	115	529	932	7,845
TYACKE	STACIA	173.33	100-18-00-4036	90%	(6,757)	66,036	14.74%	19.14%	12,639	7,268	680	50	102.48	58.24	2,648	1,100	5,052	29,598	95,635
LUTTRELL	JOSHUA	162.50	100-18-00-4037	90%	(5,461)	51,860	14.74%	19.14%	9,925	17,408	2,206	250	109.56	54.60	2,080	864	3,967	36,865	88,725
ZIMMERMAN	ELIZABETH	162.50	100-18-00-4038	90%	(4,805)	45,646	15.33%	17.61%	8,038	14,829	1,096	200	109.56	54.60	1,830	760	3,492	30,410	76,056
CHANDLER	CHRIS	162.50	100-18-00-4038	90%	(4,679)	44,972	15.33%	17.61%	7,919	6,448	759	150	102.48	54.60	1,803	749	3,440	21,426	66,398
Markovich	Anna	162.50	100-18-00-4038	90%	(4,556)	43,687	15.33%	17.61%	7,693	0	0	0	102.48	54.60	71	728	3,342	11,991	55,678
DUFFY	LINDA	162.50	100-18-00-4053	90%	(4,537)	40,833	14.74%	19.14%	7,815	14,829	1,747	200	109.56	54.60	67	680	3,124	28,626	69,459
replacement		162.50	100-18-00-4054	49%		14,849	14.74%	17.61%	1,307	0	0	0	0.00	26.75	24	247	1,136	2,742	17,591
PARKER	GAIL	162.50	100-18-00-4085	0%	0	0	14.74%	19.14%	0	0	0	0	0.00	0.00	0	0	0	0	0
BOOTH	MICHAEL	162.50	100-18-00-4085	25%	0	6,528	14.74%	19.14%	0	0	0	0	0.00	13.65	262	109	499	884	7,411
WILLIAMS-MENDE	CONNIE	162.50	100-18-00-4085	0%	0	0	15.33%	17.61%	0	0	0	0	0.00	0.00	0	0	0	0	0
ZIMMERMAN	JACOB	162.50	100-18-00-4085	0%	0	0	15.33%	17.61%	0	0	0	0	0.00	0.00	0	0	0	0	0
Over time			100-18-00-4090	0%	0	0	22.67%	26.75%	0						0	0	0	0	0
HANSON	SARAH	173.33	100-19-00-4007	90%	(10,797)	97,711	14.74%	19.14%	18,701	19,625	2,206	100	109.56	58.24	160	1,628	7,475	50,062	147,773
MCINTYRE	ROBIN	173.33	100-19-00-4008	90%	(7,424)	67,925	14.74%	19.14%	13,000	19,625	2,206	100	109.56	58.24	111	1,132	5,196	41,538	109,462

FY12 Personnel Cost Proposed Budget

		standard hrs per month	Account Code	FTE	26 furloughs	Annual Sal	PERS					Med Insur	Dental Insur	VEBA	Life Insur	WBF - FY12	WC cost	Unemp Alloc	FICA 7.65%	Benefits Total	Total Personnel cost
PERS FY11	FY12 Est %						PERS FY12 Est \$														
ZEMAITIS	CYNTHIA	173.33	100-19-00-4013	90%	(6,883)	61,943	14.74%	19.14%	11,855	7,268	633	50	102.48	58.24	101	1,032	4,739	25,839	87,783		
KNIGHT	JOHN	173.33	100-19-00-4085	0%	0	5,464	0.00%	0.00%	0	0	0	0	0.00	2.55	9	91	418	521	5,985		
WHITE	DEREK	173.33	100-44-00-4002	90%	(6,319)	57,662	14.74%	19.14%	11,036	14,829	1,747	200	109.56	58.24	94	961	4,411	33,446	91,108		
Rudolph	Renate	162.50	100-44-01-4021	48%		21,917	15.33%	17.61%	3,859	0	0	0	0.00	26.21	36	365	1,677	5,963	27,880		
CHURCHILL	LISA	173.33	100-44-02-4021	90%	(4,732)	46,080	15.33%	17.61%	8,114	16,717	1,193	75	109.56	58.24	75	768	3,525	30,635	76,715		
CUELLAR-SMITH	JENNIFER	173.33	100-45-00-4002	72%	(7,353)	66,724	15.33%	17.61%	11,749	13,927	1,765	200	87.65	46.59	109	1,112	5,104	34,100	100,825		
GUESS	MARY ANN	173.33	100-45-00-4013	45%	(2,594)	23,540	14.74%	19.14%	4,505	7,415	873	100	54.78	29.12	38	392	1,801	15,209	38,749		
Geile	Erin	173.33	100-45-00-4013	90%	(4,475)	40,724	15.33%	17.61%	7,171	19,625	2,206	100	109.56	58.24	67	678	3,115	33,130	73,854		
ROLF-TOOLEY	SUSAN	162.50	100-45-00-4021	0%	0	0	14.74%	19.14%	0	0	0	0	0.00	0.00	0	0	0	0	0		
BLICKENSTAFF	SHELLEY	162.50	100-45-00-4050	77%	(3,560)	32,202	15.33%	17.61%	5,670	14,210	1,014	64	93.13	46.41	53	537	2,463	24,150	56,352		
DAVIS	ALISHA	162.50	100-45-00-4057	45%	(1,414)	12,889	15.33%	17.61%	2,270	8,704	950	125	54.78	27.30	21	215	986	13,353	26,242		
Fouts-Davison	Nita	162.50	100-45-00-4057	77%	(2,341)	21,335	15.33%	17.61%	3,757	5,480	538	128	93.13	46.41	35	355	1,632	12,065	33,399		
Part time, Temporary Help			100-45-00-4085	0%	0	0			0						0	0	0	0	0		
Over time			100-45-00-4090	0%	0	0	14.74%	19.14%	0						0	0	0	0	0		
DUGDALE	TODD	173.33	100-49-00-4002	45%	(4,580)	41,221	14.74%	19.14%	7,889	8,704	1,025	125	54.78	29.12	67	687	3,153	21,735	62,956		
WELTER	JACKIE	162.50	100-49-00-4047	90%	(5,497)	49,968	14.74%	19.14%	9,563	17,408	1,901	250	109.56	54.60	82	833	3,823	34,023	83,991		
clay	kay	162.50	100-49-00-4053	24%		8,898	15.33%	17.61%	1,567	0	0	0	0.00	13.10	15	148	681	2,424	11,322		
Part time, Temporary Help			100-49-00-4085	0%	0	1,000			0						2	17	77	95	1,095		
Over time			100-49-00-4090	0%	0	150	14.74%	19.14%	29						0	2	11	43	193		
Kultala	Emily	162.50	100-49-02-4001	0%	0	0	15.33%	17.61%	0	0	0	0	0.00	0.00	0	0	0	0	0		
HIGGINS	GLEN	173.33	100-49-02-4012	90%	(7,571)	68,141	14.74%	19.14%	13,041	14,829	1,747	200	109.56	58.24	111	1,135	5,213	36,445	104,586		
CRAIN	ROBERT	162.50	100-49-02-4026	45%	(2,745)	24,704	14.74%	19.14%	4,728	7,415	873	100	54.78	27.30	40	412	1,890	15,540	40,244		
JACOB	DEBORAH	162.50	100-49-02-4028	90%	(5,286)	48,046	15.33%	17.61%	8,460	17,408	1,193	250	109.56	54.60	79	800	3,676	32,030	80,076		
OWEN	ERIKA	162.50	100-49-02-4028	90%	(5,147)	46,667	15.33%	17.61%	8,218	7,268	633	50	102.48	54.60	76	778	3,570	20,750	67,417		
FAIR	SHANNON	162.50	100-49-02-4085	0%	0	0	14.74%	19.14%	0	0	0	0	0.00	0.00	0	0	0	0	0		
			100-49-02-4090	0%	0	500	14.74%	19.14%	96						1	8	38	143	643		
O'CONNELL	ERIN	162.50	100-49-03-4030	90%	(5,368)	52,633	15.33%	17.61%	9,268	6,448	680	150	102.48	54.60	86	877	4,026	21,692	74,325		
CRAIN	ROBERT	162.50	100-49-03-4026	9%	(549)	4,941	14.74%	19.14%	946	1,483	175	20	10.96	5.46	8	82	378	3,108	8,049		
Over time			100-49-03-4090	0%	0	500	14.74%	19.14%	96						1	8	38	143	643		
CRAIN	ROBERT	162.50	100-49-05-4026	9%	(549)	4,941	14.74%	19.14%	946	1,483	175	20	10.96	5.46	8	82	378	3,108	8,049		
POTTER	WILLIAM	173.33	100-49-06-4012	23%	(2,082)	18,736	14.74%	19.14%	3,586	3,707	437	50	27.39	14.56	31	312	1,433	9,598	28,334		
KATTERMAN	RICHARD	173.33	100-49-06-4031	45%	(2,339)	22,950	14.74%	19.14%	4,392	7,415	548	100	54.78	29.12	684	382	1,756	15,362	38,312		
RAY	JOHNATHON	173.33	100-49-06-4031	90%	(4,556)	44,257	15.33%	17.61%	7,793	17,408	759	250	109.56	58.24	1,319	737	3,386	31,821	76,078		
SMITH	JEFFREY	173.33	100-49-06-4032	45%	(1,986)	19,479	15.33%	17.61%	3,430	7,415	873	100	54.78	29.12	581	325	1,490	14,297	33,777		
Over time			100-49-06-4090	0%	0	6,500	14.74%	19.14%	1,244						11	108	497	1,860	8,360		
RICE	GLORIA	162.50	100-50-00-4033	90%	(5,814)	52,328	14.74%	19.14%	10,015	14,829	1,193	200	109.56	54.60	86	872	4,003	31,362	83,689		
SYCHOWSKI	JAMES	162.50	100-50-00-4034	90%	(5,286)	48,046	14.74%	19.14%	9,195	17,408	2,050	250	109.56	54.60	79	800	3,676	33,623	81,669		
BARTON	PHILIP	162.50	100-50-00-4035	90%	(4,679)	42,319	15.33%	17.61%	7,452	14,829	1,747	200	109.56	54.60	69	705	3,237	28,404	70,723		
Funk	Matt	162.50	100-50-00-4085	0%	0	0	15.33%	17.61%	0	0	0	0	0.00	0.00	0	0	0	0	0		
Part time, Temporary Help			100-50-00-4085	0%	0	1,000			0						2	17	77	95	1,095		
Over time			100-50-00-4090	0%	0	8,000	14.74%	19.14%	1,531						13	133	612	2,289	10,289		
RIPA	JEAN	173.33	100-56-00-4002	90%	(9,467)	86,381	14.74%	19.14%	16,532	14,829	1,193	200	109.56	58.24	141	1,439	6,608	41,111	127,492		
SCHROEDER	TYRA	162.50	100-56-00-4054	49%	0	15,494	14.74%	19.14%	2,965	0	0	0	0.00	26.75	25	258	1,185	4,461	19,955		
HILL	DAVID	173.33	201-01-00-4002	100%	0	104,651	14.74%	19.14%	20,029	17,408	2,050	250	109.56	58.24	1,349	1,744	8,006	51,004	155,655		
CRINKLAW	GLEN	173.33	201-01-00-4011	50%	0	32,788	14.74%	19.14%	6,275	8,359	596	38	54.78	29.12	423	546	2,508	18,829	51,616		
WOOD	TRISTAN	173.33	201-01-00-4021	100%	0	58,806	15.33%	17.61%	10,355	6,448	759	150	127.20	58.24	758	980	4,499	24,134	82,940		
MOYLAN	CHERIE	173.33	201-01-00-4047	100%	0	53,455	14.74%	19.14%	10,231	6,448	680	150	127.20	58.24	87	891	4,089	22,761	76,216		
JAPS	JULIE	173.33	201-01-00-4054	100%	0	33,428	15.33%	17.61%	5,886	7,268	680	50	127.20	58.24	55	557	2,557	17,239	50,667		
WELTER	LONNY	173.33	201-01-00-4058	100%	0	59,465	14.74%	19.14%	11,381	19,625	2,206	100	134.28	58.24	766	991	4,549	39,810	99,275		

FY12 Personnel Cost Proposed Budget

standard
hrs per
month

PERS

Total

		Account Code	FTE	26 furloughs	Annual Sal	PERS FY11	FY12 Est %	PERS FY12 Est \$	Med Insur	Dental Insur	VEBA	Life Insur	WBF - FY12	WC cost	Unemp Alloc	FICA 7.65%	Benefits Total	Personnel cost
Over time & retiree health insurance		201-01-00-4090	0%	0	5,000	14.74%	19.14%	957	18,000					8	83	383	19,431	24,431
LUNGBERG	KELLEY	173.33 201-02-00-4019	100%	0	69,146	14.74%	19.14%	13,234	19,625	2,206	100	109.56	58.24	5,386	1,152	5,290	47,160	116,306
MILLER	TERRY	173.33 201-02-00-4019	100%	0	69,301	14.74%	19.14%	13,263	17,408	1,901	250	109.56	58.24	5,398	1,155	5,302	44,844	114,146
TITUS	DONNIE	173.33 201-02-00-4019	100%	0	64,348	14.74%	19.14%	12,315	16,717	1,193	75	109.56	58.24	5,012	1,072	4,923	41,475	105,823
ALLEN	RYAN	173.33 201-02-00-4059	100%	0	50,691	14.74%	19.14%	9,702	19,625	2,206	100	134.28	58.24	3,948	845	3,878	40,496	91,187
PETERSON	JEFFREY	173.33 201-02-00-4061	100%	0	47,630	14.74%	19.14%	9,116	17,408	2,050	250	134.28	58.24	3,957	794	3,644	37,412	85,042
DUNNING	MICHAEL	173.33 201-02-00-4062	100%	0	48,356	14.74%	19.14%	9,255	17,408	2,050	250	134.28	58.24	3,766	806	3,699	37,427	85,783
HEALY	TED	173.33 201-02-00-4062	100%	0	48,356	14.74%	19.14%	9,255	14,829	1,747	200	134.28	58.24	3,766	806	3,699	34,495	82,850
GOODMAN	JEFFREY	173.33 201-02-00-4062	100%	0	45,178	15.33%	17.61%	7,955	19,625	2,206	100	134.28	58.24	3,519	753	3,456	37,806	82,984
GRAU	MARK	173.33 201-02-00-4062	100%	0	42,737	15.33%	17.61%	7,526	19,625	2,206	100	134.28	58.24	3,329	712	3,269	36,959	79,696
PHILLIPS	TOM	173.33 201-02-00-4063	100%	0	43,952	14.74%	19.14%	8,412	17,408	2,050	250	134.28	58.24	3,423	732	3,362	35,831	79,783
GILLIAM	JAY	173.33 201-02-00-4063	100%	0	38,774	15.33%	17.61%	6,828	7,268	680	50	127.20	58.24	3,020	646	2,966	21,644	60,418
GRAU	ERIC	173.33 201-02-00-4063	100%	0	38,774	15.33%	17.61%	6,828	14,829	1,747	200	134.28	58.24	3,020	646	2,966	30,429	69,203
BROWNLOW	CHARLES	173.33 201-02-00-4063	100%	0	38,010	15.33%	17.61%	6,693	16,717	1,193	75	134.28	58.24	2,961	633	2,908	31,373	69,383
SANDSTROM	LARS	173.33 201-02-00-4063	100%	0	38,010	14.74%	19.14%	7,275	17,408	1,901	250	134.28	58.24	2,961	633	2,908	33,528	71,538
Culbertson	Max	173.33 201-02-00-4063	100%	0	35,626	15.33%	17.61%	6,273	17,408	2,050	250	134.28	58.24	2,775	594	2,725	32,268	67,894
Frelich	Kyle	173.33 201-02-00-4063	100%	0	35,707	15.33%	17.61%	6,288	19,625	2,206	100	134.28	58.24	2,781	595	2,732	34,519	70,225
Tull	Jeremy	173.33 201-02-00-4063	100%	0	35,626	15.33%	17.61%	6,273	16,717	1,096	75	134.28	58.24	2,775	594	2,725	30,448	66,074
Over time		201-02-00-4090	0%	0	85,000	14.74%	19.14%	16,268						6,621	1,416	6,503	30,807	115,807
HILL	JEFFERY	173.33 201-03-00-4019	100%	0	48,922	14.74%	19.14%	9,363	16,717	1,193	75	109.56	58.24	1,444	815	3,743	33,518	82,440
MCMANN	RAYMOND	173.33 201-03-00-4060	100%	0	48,064	14.74%	19.14%	9,199	17,408	2,050	250	134.28	58.24	1,419	801	3,677	34,997	83,061
ROSS	TYLER	173.33 201-03-00-4064	100%	0	35,176	15.33%	17.61%	6,194	17,408	2,050	250	134.28	58.24	2,740	586	2,691	32,112	67,289
Over time		201-03-00-4090	0%	0	6,000	14.74%	19.14%	1,148						177	100	459	1,884	7,884
CRINKLAW	GLEN	173.33 202-01-00-4011	50%	0	32,788	14.74%	19.14%	6,275	8,359	596	38	54.78	29.12	423	546	2,508	18,829	51,616
GOLSON	TERESA	173.33 202-01-00-4053	100%	0	36,679	15.33%	17.61%	6,459	0	2,206	0	134.28	58.24	60	611	2,806	12,334	49,014
Over time		202-01-00-4090	0%	0	500	14.74%	19.14%	96						1	8	38	143	643
BAKER	LORI	173.33 202-02-00-4062	100%	0	44,089	15.33%	17.61%	7,764	6,448	633	150	127.20	58.24	1,726	735	3,373	21,012	65,101
Smiley	Russell	173.33 202-02-00-4085	35%	0	6,916	15.33%	17.61%	1,218	0	0	0	0.00	20.38	271	115	529	2,153	9,069
WALKER	DONNA	173.33 202-02-00-4085	35%	0	6,916	15.33%	17.61%	1,218	0	0	0	0.00	20.38	271	115	529	2,153	9,069
CROCKER	PAMELA	173.33 202-02-00-4085	35%	0	6,916	15.33%	17.61%	1,218	0	0	0	0.00	20.38	271	115	529	2,153	9,069
Gates	Edward	173.33 202-02-00-4085	35%	0	6,916	15.33%	17.61%	1,218	0	0	0	0.00	20.38	271	115	529	2,153	9,069
Over time		202-02-00-4090	0%	0	2,500	14.74%	19.14%	478						4	42	191	715	3,215
MEISNER, JR	ROBERT	173.33 202-05-00-4085	40%	0	7,904	14.74%	19.14%	1,513	0	0	0	0.00	23.30	309	132	605	2,582	10,486
GRAVLEY	JIM	0.00 203-01-00-0	0%	0	0	15.33%	17.61%	0	0	0	0	0.00	0.00	0	0	0	0	0
PESTERFIELD	WALT	173.33 203-01-00-4001	100%	0	86,489	22.67%	26.75%	23,135	19,625	2,206	100	109.56	58.24	3,468	1,441	6,616	56,759	143,248
MONAHAN	TRINITY	173.33 203-01-00-4002	100%	0	52,739	18.04%	20.32%	10,716	17,408	2,050	250	109.56	58.24	2,115	879	4,035	37,620	90,359
WATERS	JENNIFER	173.33 203-01-00-4003	100%	0	52,739	18.04%	20.32%	10,716	16,717	1,747	75	109.56	58.24	2,115	879	4,035	36,451	89,189
RAMSDELL	JOAN	173.33 203-01-00-4004	49%	0	17,336	14.74%	19.14%	3,318	0	0	0	0.00	28.54	695	289	1,326	5,657	22,993
YEE	KENNETH	173.33 203-01-00-4005	100%	0	44,812	18.04%	20.32%	9,105	7,268	680	50	102.48	58.24	1,797	747	3,428	23,236	68,048
HALD	LINDA	173.33 203-01-00-4006	100%	0	67,340	14.74%	19.14%	12,888	14,829	1,747	200	109.56	58.24	110	1,122	5,151	36,215	103,555
FREEMAN PRUEN	JESSICA	173.33 203-01-00-4007	100%	0	46,447	18.04%	20.32%	9,438	14,829	1,096	200	109.56	58.24	1,863	774	3,553	31,921	78,368
SADLER	PATSEY	173.33 203-01-00-4008	100%	0	52,248	14.74%	19.14%	10,000	16,717	1,193	75	109.56	58.24	2,095	870	3,997	35,115	87,363
SNYDER	JOSHUA	173.33 203-01-00-4010	100%	0	46,575	22.67%	26.75%	12,458	6,448	633	150	102.48	58.24	1,868	776	3,563	26,056	72,631
JOHNSON	SHARON	173.33 203-01-00-4011	33%	0	14,796	14.74%	19.14%	0	6,000	0	0	0.00	19.45	24	247	1,132	7,422	22,218
SPIELER	KAREN	162.50 203-01-00-4013	100%	0	37,763	14.74%	19.14%	7,227	14,829	1,747	200	0.00	54.60	62	629	2,889	27,638	65,400
BLUM	THOMAS	173.33 203-01-00-4014	100%	0	46,909	15.33%	17.61%	8,260	17,408	2,050	250	109.56	58.24	1,881	782	3,589	34,388	81,296
CARNEY	BRENDA	173.33 203-01-00-4015	100%	0	67,705	14.74%	19.14%	12,958	16,717	1,747	75	102.48	58.24	2,715	1,128	5,179	40,680	108,386
CARNAHAN	SHAWN	173.33 203-01-00-4016	49%	0	18,345	15.33%	17.61%	3,230	0	0	0	0.00	28.54	736	306	1,403	5,704	24,049
Houk	Christopher	173.33 203-01-00-4022	49%	0	18,345	15.33%	17.61%	3,230	0	0	0	0.00	28.54	736	306	1,403	5,704	24,049

FY12 Personnel Cost Proposed Budget

		standard hrs per month	Account Code	FTE	26 furloughs	Annual Sal	PERS						WC cost	Unemp Alloc	FICA 7.65%	Benefits Total	Total Personnel cost		
PERS FY11	FY12 Est %						PERS FY12 Est \$	Med Insur	Dental Insur	VEBA	Life Insur	WBF - FY12							
HARBISON	GAYLE	173.33	203-01-00-4084	49%	0	12,230	15.33%	17.61%	2,154	0	0	0.00	28.54	20	204	936	3,342	15,572	
FARRAR	BEVERLY	173.33	203-01-00-4084	0%	0	0	14.74%	19.14%	0	0	0	0.00	14.56	0	0	0	15	15	
KUEHL	GARY	173.33	203-01-00-4085	0%	0	0	14.74%	19.14%	0	0	0	0.00	0.00	0	0	0	0	0	
GAGNIER	VALERIE	173.33	203-01-00-4085	49%	0	12,230	15.33%	17.61%	2,154	0	0	0.00	28.54	20	204	936	3,342	15,572	
Over time & retiree health insurance			203-01-00-4090	0%	0	15,000	14.74%	19.14%	2,871	6,000				602	250	1,148	10,870	25,870	
COURTNEY	RONDA	173.33	204-01-00-4013	90%	(3,662)	32,485	15.33%	17.61%	5,720	11,448	1,109	58	63.91	58.24	53	541	2,485	21,537	54,022
KENNA	JANET	173.33	205-01-00-4002	100%	0	75,713	14.74%	19.14%	14,491	6,448	759	150	102.48	58.24	124	1,261	5,792	29,186	104,898
DOSTERT	KATHERYN	162.50	205-01-00-4052	37%	0	13,541	14.74%	19.14%	2,592	0	0	0.00	20.20	22	226	1,036	3,895	17,437	
Otero	Natalie	21.33	205-01-01-4016	13%	0	3,842	14.74%	19.14%	735	0	0	0.00	7.17	50	64	294	1,150	4,992	
KADELL	ROGER	173.33	100-06-09-4046	90%	(4,253)	41,218	15.33%	17.61%	7,258	17,408	2,050	250	109.56	58.24	507	687	3,153	31,482	72,699
BEGGIO	LISA	173.33	100-06-09-4054	49%	0	13,667	15.33%	17.61%	2,407	0	0	0.00	28.54	168	228	1,046	3,877	17,544	
BROADBENT	KENDRA	173.33	100-06-09-4054	49%	0	13,657	15.33%	17.61%	2,405	0	0	0.00	28.54	168	228	1,045	3,874	17,531	
Cole	Diane	173.33	100-06-09-4054	49%	0	10,701	15.33%	17.61%	1,884	0	0	0.00	28.54	132	178	819	3,042	13,743	
BROADBENT	KEVIN	173.33	100-06-09-4065	0%	0	0	15.33%	17.61%	0	0	0	0.00	0.00	0	0	0	0	0	
WATKINS	KEN	173.33	100-06-09-4065	20%	0	3,611	15.33%	17.61%	0	0	0	0.00	11.65	44	60	276	392	4,003	
PHONGPHUDTA	SOMYOT	173.33	100-06-09-4065	0%	0	0	15.33%	17.61%	0	0	0	0.00	0.00	0	0	0	0	0	
Over time			100-06-09-4090	0%	0	3,000	14.74%	19.14%	574					37	50	230	891	3,891	
DUGDALE	TODD	173.33	207-01-00-4002	18%	(1,832)	16,488	14.74%	19.14%	3,156	3,482	410	50	21.91	11.65	27	275	1,261	8,694	25,183
POTTER	WILLIAM	173.33	207-01-00-4012	45%	(4,164)	37,472	14.74%	19.14%	7,172	7,415	873	100	54.78	29.12	61	624	2,867	19,196	56,668
WEEDMAN	ROY	162.50	207-01-00-4020	90%	(4,607)	41,777	15.33%	17.61%	7,356	6,448	680	150	102.48	54.60	538	696	3,196	19,222	60,999
CRAIN	ROBERT	162.50	207-01-00-4026	27%	(1,647)	14,822	14.74%	19.14%	2,837	4,449	524	60	32.87	16.38	24	247	1,134	9,324	24,146
KATTERMAN	RICHARD	173.33	207-01-00-4031	45%	(2,339)	22,950	14.74%	19.14%	4,392	7,415	548	100	54.78	29.12	684	382	1,756	15,362	38,312
SMITH	JEFFREY	173.33	207-01-00-4032	45%	(1,986)	19,479	15.33%	17.61%	3,430	7,415	873	100	54.78	29.12	581	325	1,490	14,297	33,777
clay	kay	162.50	207-01-00-4053	25%	0	9,269	15.33%	17.61%	1,632	0	0	0.00	13.65	15	154	709	2,524	11,794	
Over time			207-01-00-4090	0%	0	500	14.74%	19.14%	96					1	8	38	143	643	
KEENON	LESLIE	86.67	209-00-00-4009	80%	0	36,458	15.33%	17.61%	6,420	0	0	0.00	23.30	470	607	2,789	10,309	46,767	
WOODWARD	NATHAN	173.33	209-00-00-4010	63%	(4,818)	43,360	15.33%	17.61%	7,635	12,186	1,435	175	76.69	40.77	559	722	3,317	26,147	69,507
HARMON	ROY	173.33	209-00-00-4049	45%	(2,184)	21,323	15.33%	17.61%	3,755	3,224	380	75	51.24	29.12	275	355	1,631	9,775	31,097
Simson	Jaime	173.33	210-00-00-4075	50%	0	14,376	18.04%	17.61%	2,531	8,704	950	125	47.04	29.12	24	240	1,100	13,750	28,126
kristi		173.33	216-00-00-4016	100%	0	54,691	15.33%	17.61%	8,025	19,625	2,206	100	109.56	58.24	705	911	4,184	35,924	90,614
WRIGHT	JANET	173.33	216-00-05-4013	45%	(3,786)	34,071	14.74%	19.14%	6,521	3,634	340	25	51.24	29.12	439	568	2,606	14,214	48,284
TBH grant coord		173.33	216-00-05-4016	100%	0	54,149	15.33%	17.61%	4,768	19,625	2,206	100	109.56	58.24	698	902	4,142	32,609	86,758
DUGDALE	TODD	173.33	217-00-00-4002	18%	(1,832)	16,488	14.74%	19.14%	3,156	3,482	410	50	21.91	11.65	27	275	1,261	8,694	25,183
POTTER	WILLIAM	173.33	217-00-00-4012	23%	(2,082)	18,736	14.74%	19.14%	3,586	3,707	437	50	27.39	14.56	31	312	1,433	9,598	28,334
HANSEN	RODNEY	162.50	217-00-00-4022	63%	(4,598)	41,690	14.74%	19.14%	7,979	10,381	1,223	140	76.69	38.22	68	695	3,189	23,789	65,480
CLARKE	THOMAS	162.50	217-00-00-4024	90%	(5,512)	49,612	14.74%	19.14%	9,495	16,717	1,096	75	109.56	54.60	81	827	3,795	32,251	81,864
WOOLF	JAMES	162.50	217-00-00-4027	90%	(5,814)	52,851	14.74%	19.14%	10,115	16,717	1,747	75	109.56	54.60	86	881	4,043	33,828	86,679
WHEELER	LINDA	162.50	217-00-00-4054	68%	(3,098)	28,156	14.74%	19.14%	5,389	5,451	510	38	76.86	40.95	46	469	2,154	14,175	42,331
Over time			217-00-00-4090	0%	0	1,500	14.74%	19.14%	287					2	25	115	429	1,929	
DUGDALE	TODD	173.33	217-01-00-4002	9%	(916)	8,244	14.74%	19.14%	1,578	1,741	205	25	10.96	5.82	13	137	631	4,347	12,591
HANSEN	RODNEY	162.50	217-01-00-4022	27%	(1,970)	17,867	14.74%	19.14%	3,420	4,449	524	60	32.87	16.38	29	298	1,367	10,195	28,063
KULTALA	HOWARD	162.50	217-01-00-4023	20%	0	13,650	14.74%	19.14%	0	0	0	0.00	10.92	22	227	1,044	1,305	14,955	
Scheer	Frank	162.50	217-01-00-4024	25%	0	17,063	14.74%	19.14%	0	0	0	0.00	13.65	28	284	1,305	1,631	18,694	
HILL	PAULA	162.50	217-01-00-4025	10%	0	5,850	14.74%	19.14%	0	0	0	0.00	5.46	10	97	448	560	6,410	
WHEELER	LINDA	162.50	217-01-00-4054	23%	(1,033)	9,385	14.74%	19.14%	1,796	1,817	170	13	0.00	13.65	15	156	718	4,699	14,085
Over time			217-01-00-4090	0%	0	1,300	14.74%	19.14%	249					2	22	99	372	1,672	

Collective Bargaining Agreements Description and Expiration Dates

As of 4/26/11

AFSCME Local 1442

Courthouse unit - all represented employees in County Courthouse and other departments not part of below

Current CBA: January 1, 2009 - June 30, 2013

Members: 49

AFSCME Local 697

All represented employees in the Road and Parks Departments

Current CBA: July 1, 2010 - June 30, 2015

Members: 22

Columbia County Deputy Sheriffs' Association (CCDSA)

All represented employees in the Sheriff's Office

Current CBA: July 1, 2008 - June 30, 2012

Members: 40

Federation of Parole/Probation Officers (FOPPO)

All represented Adult Parole & Probation Officers

Current CBA: July 1, 2006 - June 30, 2011

Members: 5

Health Insurance LOA

July 1, 2008 - June 30, 2012

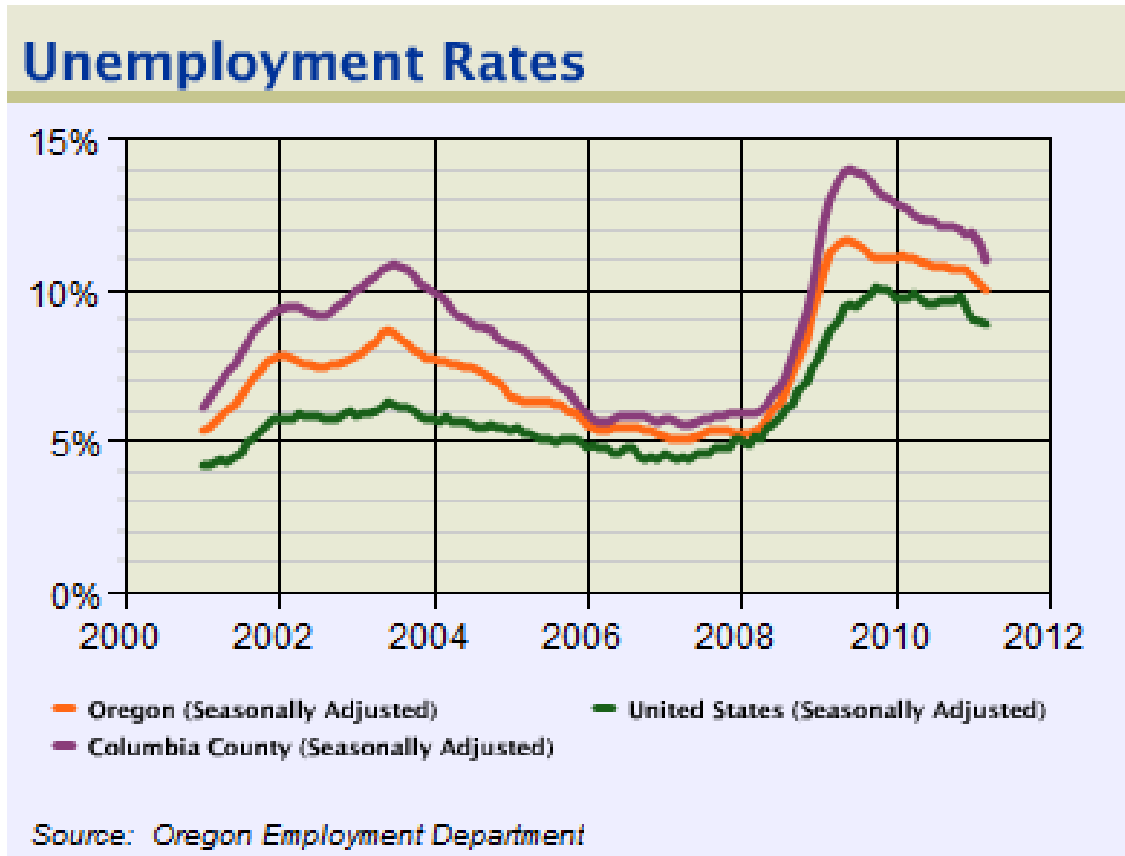
Table 16A. Consumer Price Index for All Urban Consumers (CPI-U): Selected areas, by expenditure category and commodity and service group-Continued

(1982-84=100, unless otherwise noted)

Item and Group	Portland-Salem, OR-WA		St. Louis, MO-IL		San Diego, CA		San Francisco- Oakland-San Jose, CA	
	Annual average 2010	Percent change from 2009 to 2010	Annual average 2010	Percent change from 2009 to 2010	Annual average 2010	Percent change from 2009 to 2010	Annual average 2010	Percent change from 2009 to 2010
Expenditure category								
All items ³	218.344	1.3	203.187	2.4	245.464	1.3	227.469	1.4
All items (1967=100) ⁴	639.219	-	603.499	-	829.989	-	699.302	-
Food and beverages ³	203.824	.3	214.032	1.8	224.230	.1	227.531	-.2
Food ³	205.124	.5	212.125	1.5	221.047	.0	227.018	-.2
Food at home	193.628	-1.3	200.577	.0	208.573	1.1	222.528	-.9
Food away from home ⁵	222.379	2.3	231.122	3.2	235.266	-1.5	232.422	1.0
Alcoholic beverages ⁵	191.864	-1.4	217.396	3.5	250.967	.4	238.346	-.1
Housing ³	211.659	-.4	191.114	.6	273.489	-.8	245.183	-.4
Shelter	241.978	-.3	216.557	1.3	306.798	-.7	274.787	-.7
Rent of primary residence ^{3 6}	233.369	.1	196.186	1.5	298.462	.0	297.814	-.1
Owners' equivalent rent of residences ^{6 7}	251.913	-.3	225.921	1.4	327.816	-.3	299.576	-.2
Owners' equivalent rent of primary residence ^{6 7}	251.913	-.3	225.921	1.4	327.816	-.3	299.576	-.2
Fuels and utilities	227.468	-.2	186.259	.8	233.042	.3	276.792	6.1
Household energy	191.648	-2.7	169.316	-.4	192.897	-4.1	289.541	5.5
Energy services ⁶	236.639	-3.6	173.393	-.5	189.852	-4.4	289.081	5.3
Electricity ⁶	261.519	1.2	160.289	8.2	175.558	-5.7	310.243	4.4
Utility (piped) gas service ⁶	183.500	-14.9	169.235	-12.9	172.983	6.1	224.526	6.5
Household furnishings and operations	112.086	-1.1	132.135	-3.5	178.875	-2.5	129.045	-2.6
Apparel ³	112.774	1.8	139.722	6.1	125.371	-.3	109.216	.1
Transportation ³	218.946	7.9	183.465	7.0	200.398	8.5	178.080	6.9
Private transportation	219.083	8.3	184.637	7.1	192.985	7.8	168.155	6.5
Motor fuel	252.171	17.9	254.157	20.1	245.095	16.1	235.540	16.0
Gasoline (all types)	254.638	17.8	250.726	19.9	245.946	15.9	235.206	15.8
Gasoline, unleaded regular ⁸	252.304	18.0	243.403	20.4	255.531	16.2	235.746	15.9
Gasoline, unleaded midgrade ^{8 9}	217.071	17.4	288.552	18.9	211.405	15.4	218.402	15.3
Gasoline, unleaded premium ⁸	237.756	16.7	246.120	18.0	249.947	15.0	221.010	15.2
Medical care ³	443.574	3.4	366.796	1.6	384.149	1.9	390.407	2.5
Recreation ¹⁰	102.971	-4.8	115.293	.0	138.870	-1.0	109.809	2.9
Education and communication ¹⁰	109.278	-1.5	136.402	1.8	136.030	8.2	142.350	2.7
Other goods and services ³	437.721	4.2	296.090	2.2	359.823	-.9	390.000	1.0
Commodity and service group								
All items ³	218.344	1.3	203.187	2.4	245.464	1.3	227.469	1.4
Commodities	168.853	2.3	175.765	3.4	186.150	2.3	169.704	1.7
Commodities less food and beverages	151.355	3.6	154.992	4.4	165.640	3.5	136.316	2.9
Nondurables less food and beverages	181.884	6.3	204.020	8.2	180.554	4.6	170.083	5.2
Durables	116.042	.5	109.797	-1.4	152.888	2.0	103.783	-.2
Services	268.316	.5	232.293	1.6	297.932	.8	275.823	1.2
Special aggregate indexes								
All items less medical care ³	208.180	1.1	195.068	2.4	238.809	1.3	220.769	1.3
All items less shelter	210.421	2.0	200.449	2.9	221.675	2.7	209.778	2.7
Commodities less food	152.695	3.3	158.006	4.4	169.423	3.4	140.937	2.8
Nondurables	192.042	3.1	209.557	5.0	203.389	2.2	200.240	2.2
Nondurables less food	181.690	5.6	206.145	8.0	186.739	4.2	175.378	4.7
Services less rent of shelter ⁷	308.881	1.6	254.995	2.1	302.085	3.2	292.389	3.8
Services less medical care services	255.878	.3	220.099	1.7	289.230	.7	268.160	1.1
Energy ³	219.728	8.7	205.976	9.8	221.632	8.2	256.534	11.8
All items less energy	220.976	.7	205.716	1.7	249.308	.8	228.745	.8
All items less food and energy ³	225.609	.7	204.919	1.8	255.592	.9	229.689	.9

See footnotes at end of table.

Columbia County Unemployment



Columbia County consistently has a higher average unemployment rate than the rest of the state and the country as a whole. It has been declining steadily from its high in late 2009.