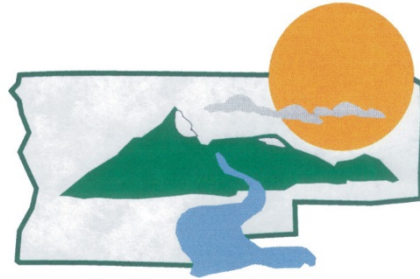


Jefferson County



Proposed Budget

Fiscal Year
2017-2018

**Budget Officer: Mae Huston
Jefferson County
66 S.E "D" Street, Ste E
Madras, OR 97741
541-325-5014**

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**BUDGET COMMITTEE MEMBERS
FISCAL YEAR 2017-18**

Note: There has to be an equal number of committee members as elected Board of County Commissioners.

Committee Members	Elected Board Members
Clint Jacks 176 SE Hillcrest Madras, OR 97741 Phone 541-475-6616 jacksc@oind.orst.edu TERM: 2017 – 12/31/2019	Mae Huston (Budget Chair) Mae.huston@co.jefferson.or.us Phone: 503-319-6304
Terry Macy 5287 Macy Lane Culver, OR 97734 Phone: 541-350-9261 rhtlmacy@gmail.com TERM: 2016 - 12/31/2018	Mike Ahern Mike.ahern@co.jefferson.or.us Phone: 541-420-9000
Daniel Tomlinson 8652 SW Crater Loop Rd Terrebonne, OR 97760 Phone: 593-781-0200 tomlinson97760@gmail.com TERM: 2015 – 12/31/2017 <i>(Finishing Term for Paul Nemitz)</i>	Wayne Fording Wayne.fording@co.jefferson.or.us Phone: 541-350-3734

COMPENSATION BOARD MEMBERS:

Mike Weber	541-475-7231 Cell 541-325-1344 mikew@madras.net
Roy Hyder	541-546-3097 Cell 541-815-3660 hyderrh@bendbroadband.com
Tena Jackson	541-475-6015 Work 541.475.7221 tjackson@columbiabank.com
Clint Jacks	
Paul Nemitz	

NOTICE OF BUDGET COMMITTEE MEETING

A public meeting of the Budget Committee of the County of Jefferson, State of Oregon, to discuss the budget for the fiscal year July 1, 2017 to June 30, 2018 will be held at the Jefferson County Commission Meeting Room at 66 SE 'D' Street, Madras, Oregon. The meeting will take place on the 14th & 17th of April 2017 at 8:15 a.m. The purpose of the meeting is to receive comment from the public on the budget. A copy of the budget document may be inspected or obtained on or after April 3, 2017 at the County Finance Office, 66 SE 'D' Street, Ste 'E', Madras, Oregon, between the hours of 8:00 a.m. and 5:00 p.m. This is a public meeting where deliberation of the Budget Committee will take place. Any person may appear at the meeting and discuss the proposed programs with the Budget Committee. Public comment will be taken at 8:15 a.m. Notice of Budget Committee Meeting also posted on County Webpage: <http://www.co.jefferson.or.us>

Publish: March 29 and April 5, 2017

April 14, 2017						
FRIDAY						
Commission Meeting Room * 66 SE 'D' Street, Madras						
BUDGET COMMITTEE AGENDA						
<i>All times are approximations</i>						
						Fund #
8:15 a.m.		Budget Message			Mae Huston	
			Appoint Budget Meeting CHAIR			
8:30 a.m.		Revenue Projections - Property Taxes			Jean McCloskey	101-100
8:45 a.m.		Outside Organizations	And Other County Funds...			
			Metolius Rec Assn (Camp Sherman)			222
			Watermaster			101-199
			Wildlife Services			101-199
			CRR HOA			222
			Madras/Jeff Co. Chamber			222
			Kids Club			101-199
						& 249
			Historical Society			
			Smoke Mgmt		Mike Weber	236
9:15 a.m.		Treasurer/Finance/Tax/HR			Brandie McNamee	132 & 133
9:30 a.m.		County Clerk			Kathy Marston	101-109
			Bopta			101-108
			NT Fund			221
			Clerks Fund			241
			STF Fund			223
9:45 a.m.		County Assessor			Jean McCloskey	101-107
10:00 a.m.		GIS			Mike Mamic	256
10:15 a.m.		Break				
10:30 a.m.		Veterans Service			Tom Weiss	243
11:30 a.m.		Surveyor			Gary DeJarnatt	101-131
						226
11:45 p.m.		Public Works			Mike McHaney	
			Road Fund			202
			Fed, State Co Road Const			203
			Road Eq Purchase Fund			204
			Footpaths & Bike Trail			212
			Landfill Closure Fund			325
			Transfer Station			509
12:15-1:15 p.m. Lunch						
1:15 p.m.		Extension			Carol Tollefson	101-142
1:45 p.m.		Fairgrounds			Brian Crow	218, 224
2:00 p.m.		Buildings & Grounds			Dana Lundy	101-134
			Sr Center - Gen Fund			101-146
			Mt Jefferson Memorial Park			215
			Mt Jefferson Park - PC			216
			Parks Fund			249
			RV Park			508
2:30 p.m.		Break				
2:45 p.m.		Community Justice			Kurt Symons	
			Adult Community Justice			254
			Juvenile Dept-Gen Fund			101-102
			Juvenile Special Project Grant			248
BY MOTION-SET DATE, TIME AND LOCATION OF THE NEXT MEETING						

April 17, 2017							
MONDAY							
Commission Meeting Room * 66 SE 'D' Street, Madras							
BUDGET COMMITTEE AGENDA							
<i>All times are approximations</i>							
							Fund #
8:15 a.m.	Community Development				Chet Singleton		506 267
9:00 a.m.	Other County Departments and Programs						
		General Admin					
9:45 a.m.	Community Health				Michael Baker		
		Gen Fund					101-113
		Mental Health					225
		Alcohol & Drug					244
		Developmental Disabilities					246
		PH-Grant Funds					239
		Early Learning Initiative					247
10:45 a.m.	Sheriff:	Patrol & Marine (General Fund)			Jim Adkins		101-125
		E911 (Dispatch)					210
		Animal Control					209
		Jail Operations					265
		Emergency Management (Sheriff Grant Funds)					266
		Correctional Facility Construction Fund					308
11:45 a.m.	Lunch and other county funds						
1:00 p.m.	District Attorney				Steve LeRiche		101-110
		Law Library					213
		Juv Dependency					214
		Victims Grant					219
		Rural Grant (federal)					230
	Final budget deliberations....						
Motion to approve the budget as presented...							

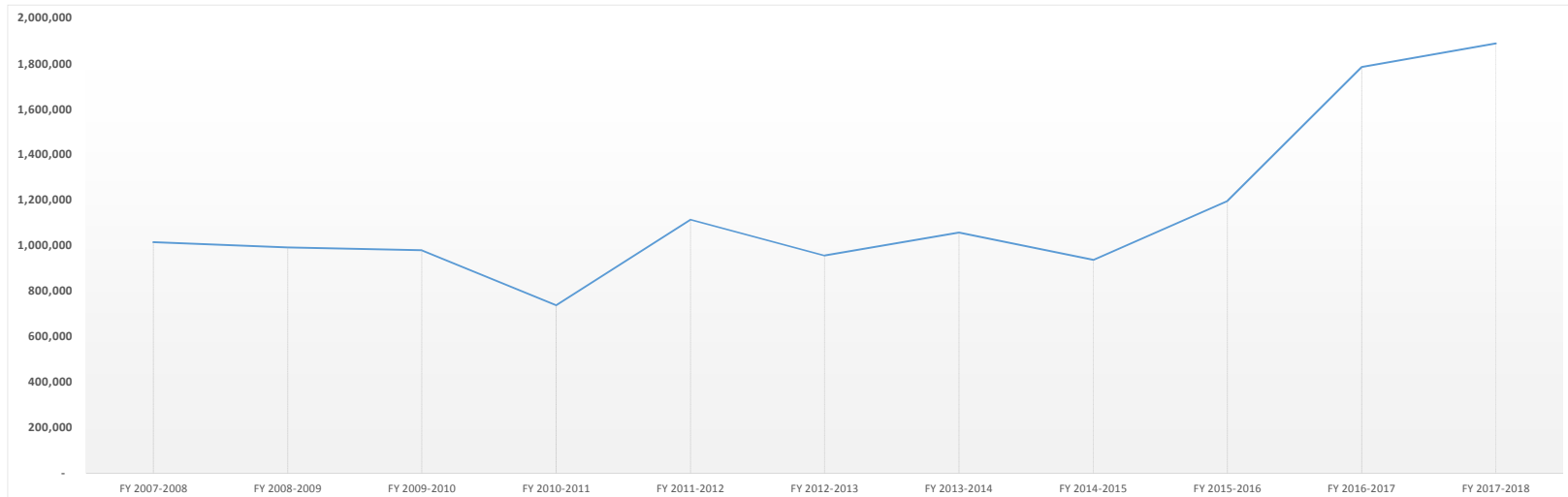
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writing)

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Jefferson County
PERS Detail

			FY 2007-2008	FY 2008-2009	FY 2009-2010	FY 2010-2011	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2014-2015	FY 2015-2016	FY 2016-2017	FY 2017-2018
Fund	GL Account #	Account Title	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ADOPTED BUDGET	Proposed
General Service	101-101-510-1303	PERS	53,330	51,640	53,696	38,840	59,415	48,601	56,193	49,796	60,883	97,217	94,547
Juvenile	101-102-510-1303	PERS	46,310	47,599	43,928	35,028	55,810	43,979	50,078	39,710	34,938	61,985	54,626
Assessor	101-107-510-1303	PERS	46,531	54,289	47,732	33,361	42,827	38,023	45,404	35,464	42,256	72,793	80,636
Clerk	101-109-510-1303	PERS	27,184	26,210	24,765	20,371	31,852	26,184	28,019	26,273	32,738	35,912	39,055
District Attorney	101-110-510-1303	PERS	51,435	46,000	50,101	43,316	66,542	52,843	55,022	53,324	60,890	93,418	103,403
Public Health	101-113-510-1303	PERS	41,775	26,618	31,621	27,520	45,613	30,146	34,174	32,170	30,745	64,909	57,713
Patrol	101-125-510-1303	PERS	134,424	133,593	124,686	106,156	166,004	148,336	167,337	149,982	202,339	268,744	297,921
Treasurer	101-132-510-1303	PERS	7,152	7,512	7,818	6,410	9,722	7,739	8,067	-	-	1,872	1,988
Finance/HR/Tax	101-133-510-1303	PERS	27,220	29,308	27,431	22,787	33,983	27,286	32,700	30,270	44,903	52,322	70,212
County Building	101-134-510-1303	PERS	40,188	37,678	34,256	23,076	39,740	25,655	31,839	26,646	38,432	50,850	55,504
Veterans	101-139-510-1303	PERS	-	-	-	1,008	1,558	433	-	-	-	-	-
OSU Extension	101-142-510-1303	PERS	9,229	9,328	9,459	6,415	9,904	4,537	5,209	4,892	5,034	-	-
Roads	202-101-510-1303	PERS	98,268	107,150	111,854	87,555	137,257	109,668	101,073	85,528	110,833	147,789	165,019
Roads	202-105-510-1303	PERS	7,245	7,987	8,499	6,585	10,239	8,387	9,085	6,738	7,155	10,807	11,761
Animal Control	209-101-510-1303	PERS	8,339	10,437	8,990	5,749	9,251	7,975	6,080	3,004	4,259	4,734	5,195
Juvenile Dependency	214-101-510-1303	PERS	-	922	698	482	530	453	1,277	1,779	3,080	-	-
Mt. Jefferson Park	215-101-510-1303	PERS	6,521	1,148	3,921	2,208	3,881	788	3,257	3,273	4,186	6,281	6,767
Fair	218-101-510-1303	PERS	17,814	13,669	12,912	11,600	16,233	8,271	12,173	11,702	9,374	21,565	22,272
Victims	219-101-510-1303	PERS	7,569	6,205	8,787	9,002	11,748	6,766	9,907	8,871	12,870	35,771	23,041
NT	221-101-510-1303	PERS	3,506	5,909	8,067	6,837	10,759	8,742	10,291	5,672	11,378	19,995	19,214
Mental Health	225-101-510-1303	PERS	-	-	-	-	-	2,868	6,799	6,981	8,975	6,157	-
DA Grant Fund	230-101-510-1303	PERS	10,514	10,322	3,247	-	8,388	20,501	20,967	15,661	23,804	38,042	24,610
Health Dept. Grant	239-101-510-1303	PERS	-	-	-	-	-	63,921	82,219	77,652	87,822	103,359	138,755
Veterans	243-101-510-1303	PERS	-	-	-	644	1,861	469	-	-	-	-	12,975
Parks	249-101-510-1303	PERS	2,071	5,848	7,092	5,112	8,596	5,639	7,342	6,801	9,976	12,955	11,811
Adult CJ	254-101-510-1303	PERS	60,914	63,209	65,577	42,860	67,602	54,415	59,889	55,279	81,393	100,608	107,652
Juvenile Crime Grant	255-101-510-1303	PERS	9,274	6,922	4,127	4,506	7,125	5,619	6,547	5,995	-	-	-
GIS	256-101-510-1303	PERS	10,939	5,608	13,493	8,201	10,752	7,707	8,963	8,159	10,183	15,546	17,084
Jail	265-101-510-1303	PERS	160,980	188,390	195,909	138,197	184,096	144,548	144,959	136,910	191,920	348,678	322,891
Sheriff Grant	266-102-510-1303	PERS	3,213	626	-	-	1,159	-	-	-	-	11,504	12,643
Code Enforcement	267-101-510-1303	PERS	-	-	2,510	2,704	4,381	3,738	4,290	4,074	5,605	6,012	7,035
Landfill	325-101-510-1303	PERS	-	4,391	4,512	-	-	-	-	-	-	-	-
Planning	503-101-510-1303	PERS	-	-	-	-	-	-	-	-	-	-	25,545
Septic	504-101-510-1303	PERS	-	-	-	-	-	-	-	-	-	-	25,072
Building	505-101-510-1303	PERS	-	-	-	-	-	-	-	-	-	-	72,782
CDD	506-109-510-1303	PERS	95,471	68,350	53,011	40,573	56,983	40,899	46,708	43,834	59,553	93,918	-
Transfer St	509-101-510-1303	PERS	27,300	13,597	10,639	-	-	-	-	-	-	-	-
Total			1,014,714	990,465	979,340	737,101	1,113,812	955,136	1,055,869	936,441	1,195,526	1,783,743	1,887,729

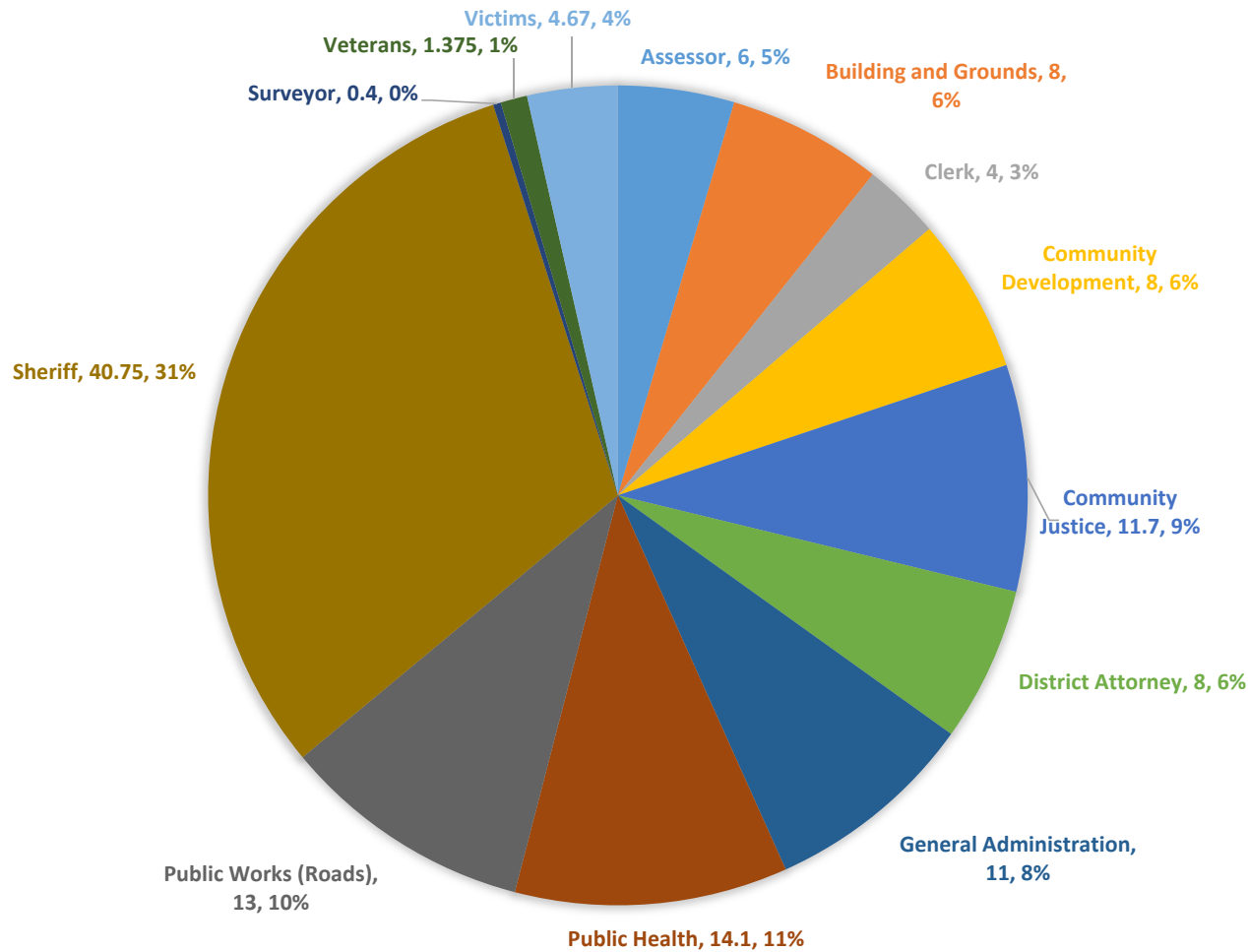


Attachment "B"

Department	Fund	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	Diff (+/-)	Notes
TOTAL (all Depts.)		163.96	146.11	142.77	151.66	136.31	135.60	135.84	135.39	130.995	(4.40)	Primary reduction is HR consolidated to Finance, combined Juvenile Director with Adult Director position, Jail Nurse absorbed to contract services, Jail Cook and Jail Captain were reorganized with Undersheriff and Field Officer. All other changes were related to grant funded FTEs.
General Fund		General Fund										
General Services	101	6.40	6.60	6.60	6.60	6.60	6.60	6.70	6.70	5.60	(1.10)	Transferred HR position to Finance/Tax Division
Juvenile	102	5.90	5.60	5.70	5.70	5.70	5.40	5.90	4.90	4.25	(0.65)	Reduced Director position and combined with Adult CJ
Assessor	107	8.00	6.00	6.00	6.00	6.00	7.00	6.00	6.00	6.00	0.00	
Bd of Equalization	108										0.00	
County Clerk	109	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	0.00	
District Attorney	110	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	0.00	
Health & Human Services	113	5.50	5.50	4.05	3.85	3.15	3.15	3.15	3.50	3.10	(0.40)	Reallocation of grant funded positions
Law Enforcement	125	14.76	12.00	12.91	20.16	20.30	20.30	20.30	20.30	16.60	(3.70)	Actual FTE is based on budgeted FTE positions, does not include Marines or Temps
Marine Bd Div	127	2.50	2.50	1.75							0.00	
Surveyor	131	0.30	0.30	0.30	0.30	0.30	0.15	0.20	0.20	0.20	0.00	
Treasurer	132	1.00	1.00	1.00	1.00	1.00	1.00	0.10	0.10	0.10	0.00	
Finance & Tax & HR	133	3.30	3.10	3.10	3.10	3.05	3.05	3.05	3.05	4.00	0.95	Reallocated positions and absorbed HR position into Finance/Tax from General Admin
Building & Grounds	134	6.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	0.00	
Circuit Court	137										0.00	
Veterans Affairs	139	0.30	0.30	0.30	0.29	0.29	0.30	0.30	0.30	0.00	(0.30)	Transferred position to Fund 243
Extension	142	1.60	1.60	1.80	0.80	0.80	0.80	0.80	0.00	0.00	0.00	
Senior Center	146	0.50									0.00	
Non-Departmental	199										0.00	
General Fund SUB-Total		67.06	59.50	58.51	62.80	62.19	62.75	61.50	60.05	54.85	(5.20)	Primary reduction is attributed to budgeting based on actual FTE allocations
Other Funds		Other Funds										
Rd Dpt Gen Revenue	202-100										0.00	
Road Adm Gen Exp	202-101	14.13	14.20	14.63	13.95	12.95	13.00	12.00	12.00	12.30	0.30	0.3 FTE is time for Admin Assistant
Bridge and Culverts	202--102										0.00	
Road O & M	202-103										0.00	
Weed Control	202-105	1.05	1.05	1.05	1.05	1.05	1.00	1.00	1.00	1.00	0.00	
Rd, Non-divisional	202-199										0.00	
Fed, St, CO, Cons	203										0.00	
Road Equipment	204										0.00	
Animal Control	209	2.25	1.85	2.12	2.00	2.00	0.50	0.50	0.50	0.50	0.00	
E-911	210	8.50	7.50	7.50	6.50						0.00	
Law Library	213										0.00	
Mt Jeff Park	215	1.00	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.00	
Mt Jeff Park, P.C.	216										0.00	
Self Insurance Revenue	217-100										0.00	
Fair	218	2.50	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	0.00	
Victims Assistance	219	1.00	2.00	1.50	4.10	1.50	1.50	2.00	2.50	2.60	0.10	Change in grant funding
County School	220										0.00	
NT & Phone Services	221	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	
Transient Occupancy Tax	222										0.00	
Special Transportation F	223										0.00	
Fair Building	224										0.00	
CO Health Board	225					1.05	1.05	1.05	1.45		(1.45)	Reallocated positions to Fund 239
P.L. Corners-Surveyor	226	0.29	0.29	0.29	0.29	0.29	0.09	0.09	0.09	0.20	0.11	Adjusted FTE based on actual budget

		2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	Diff (+/-)
Department	Fund	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE	
County Projects	229										0.00
Rural Domestic Violence	230	2.00	0.00	0.00	4.00	3.00	2.47	3.70	3.70	2.07	(1.63) <i>Change in grant funding</i>
County Loan Fund	231										0.00
Family Planning Grant	232	1.03	1.03	2.35	2.46						0.00
Maternal Child Health	233	1.51	1.51	4.40	4.75						0.00
Communicable Disease	234	2.30	2.30	2.35	2.35						0.00
Woman, Infant, Children	235	1.89	1.89	2.35	2.00						0.00
Smoke Management	236	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.00
Prevention	237	1.05	1.05	1.50	2.07						0.00
Corrections & Drugs Prg	238										0.00
Public Health Grants	239					10.88	10.95	10.00	9.10	10.70	1.60 <i>Change in grant funding</i>
CCF State Grant	240	1.88	2.00	2.00	2.00	0.35					0.00
County Clerk Records	241										0.00
VSO Expansion Prog	243	0.69	0.19	0.19	0.31	0.31	0.31	0.30	0.30	1.375	1.075 <i>Added .75 FTE to existing .625 FTE</i>
Mental Health D&D	246	2.50	2.80								0.00
Federal Childcare Grant	247										0.00
Park Development	249	1.00	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	0.00
Economic Development	250										0.00
OHP Mental Health	253	0.70	0.90	0.90	0.90						0.00
Comm. Justice Adult	254	7.10	7.40	6.40	6.30	6.30	6.13	7.40	7.40	7.45	0.05 <i>Minor reorganizing with clerical Juvenile Staff</i>
Juvenile Crime Plan	255	1.00	1.00	0.90	1.00	1.00	1.00				0.00
GIS Fund	256	2.00	2.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Conciliation - Mediation	257										0.00
Litigation fund	259										0.00
Jail Operations	265	27.25	23.24	20.34	20.34	20.70	22.00	23.00	23.00	22.65	(0.35) <i>Actual FTE is based on budgeted FTE positions, does not include Temps</i>
LLEBG	266	0.50	0.50	0.58	0.69	0.69	0.80	1.00	1.00	1.00	0.00
Code Enforcement	267	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.00
Correction Construction	308										0.00
Cherry Lane	310-103										0.00
Capital Improvements	311										0.00
SDC County Roads	313										0.00
SDC CRR Roads	314										0.00
SDC County Park	315										0.00
SDC CRR Park	316										0.00
J Street Construction	321										0.00
Landfill Closure fund	325	0.38									0.00
Jail Bond Payment	401										0.00
Courthouse Bond Payment	404										0.00
CDD-Revenue	506										0.00
CDD-Bldg	506-101									4.65	4.65
CDD-Planning	506-102									1.50	1.50 <i>Added planning position of 1 FTE</i>
CDD-Septic	506-103									1.35	1.35
CDD-Administration	506-109	7.32	6.11	6.11	5.00	5.25	5.25	5.50	6.50		(6.50) <i>Reallocated positions to new CDD funds</i>
CDD-Electrical	506-110										0.00
Carpool	507										0.00
RV Park	508										0.00
Landfill/Trans Sta	509	2.29									0.00
Other Funds SUB-Total		96.90	86.61	84.26	88.86	74.12	72.85	74.34	75.34	76.15	0.81

FTE BY SERVICE AREA



Total Payroll	\$ 11,809,613
Total FTE	130.995
Average Costs per Employee	\$ 90,153



Jefferson County
FY 2017-2018 Budget Overview
Proposed Budget Summary

Description	Total FTEs	FY 2014-2015	FY 2015-2016	FY 2016-2017	FY 2016-2017	FY 2017-2018	FY 2017-2018	FY 2017-2018
		ACTUALS	ACTUALS	ADOPTED BUDGET	6 month ACTUALS	Proposed	Approved	ADOPTED
Assessor	6	\$ 466,134	\$ 472,861	\$ 549,678	\$ 259,559	\$ 574,796		
Assessment (107)	6	\$ 466,134	\$ 472,861	\$ 549,678	\$ 259,559	\$ 574,796		
Building and Grounds	8	\$ 1,282,678	\$ 1,099,894	\$ 1,771,779	\$ 652,660	\$ 1,898,130		
County Building Maintenance (134)	4	\$ 485,756	\$ 514,044	\$ 603,235	\$ 290,587	\$ 639,252		
JC Senior Center (146)		\$ 29,322	\$ 35,408	\$ 41,413	\$ 15,369	\$ 41,413		
Mt. Jefferson Memorial Park (215)	0.75	\$ 57,575	\$ 59,316	\$ 145,725	\$ 38,040	\$ 126,678		
Mt. Jefferson Memorial Park Perpetual Care (216)		\$ -	\$ -	\$ 123,353	\$ -	\$ 124,184		
County Fair (218)	2	\$ 301,130	\$ 296,231	\$ 451,950	\$ 194,883	\$ 484,381		
County Fair Capital Project Fund (224)		\$ 251,209	\$ 24,369	\$ 34,920	\$ 23,714	\$ 49,279		
Parks Development Fund (249)	1.25	\$ 128,039	\$ 134,188	\$ 170,650	\$ 61,712	\$ 188,968		
SDC County Parks (315)		\$ -	\$ -	\$ 125,750	\$ -	\$ 135,054		
SDC CRR Parks (316)		\$ 2,800	\$ 3,207	\$ 9,020	\$ 8,250	\$ 9,000		
RV Park (508)		\$ 26,847	\$ 33,131	\$ 65,763	\$ 20,106	\$ 99,921		
Clerk	4	\$ 509,430	\$ 648,714	\$ 645,675	\$ 262,900	\$ 770,806		
Board of Equalization (108)		\$ 598	\$ 166	\$ 595	\$ 57	\$ 528		
Clerk (109)	3	\$ 264,131	\$ 264,278	\$ 284,475	\$ 137,100	\$ 340,027		
County NT and Phone Services (221)	1	\$ 145,586	\$ 302,887	\$ 218,135	\$ 86,307	\$ 292,564		
Special Transportation Fund (223)		\$ 92,667	\$ 79,991	\$ 81,750	\$ 39,046	\$ 67,040		
County Clerk Records (241)		\$ 6,448	\$ 1,393	\$ 60,720	\$ 390	\$ 70,647		
Community Development	8	\$ 700,754	\$ 747,509	\$ 1,154,855	\$ 462,609	\$ 1,481,549		
CDD- Planning (503)	1.5	\$ -	\$ -	\$ -	\$ -	\$ 182,916		
CDD- Onsite and Engineering (504)	1.35	\$ -	\$ -	\$ -	\$ -	\$ 218,200		
CDD- Building (505)	4.65	\$ -	\$ -	\$ -	\$ -	\$ 943,300		
CDD- General Admin (506)		\$ 650,156	\$ 704,394	\$ 1,030,755	\$ 440,665	\$ -		
Code Enforcement (267)	0.5	\$ 50,599	\$ 43,115	\$ 124,100	\$ 21,943	\$ 137,133		
Community Justice	11.7	\$ 1,347,818	\$ 1,738,631	\$ 2,499,237	\$ 925,316	\$ 2,594,135		
Adult Community Corrections (254)	7.45	\$ 786,265	\$ 1,242,233	\$ 1,899,055	\$ 624,237	\$ 2,094,812		
Juvenile Community Justice (102)	4.25	\$ 469,171	\$ 423,843	\$ 473,032	\$ 291,079	\$ 392,815		
Corrections and Drug Program (238)		\$ 10,000	\$ 20,000	\$ 31,150	\$ 10,000	\$ 21,000		
Juv Special Project Fund (248)		\$ 52	\$ 17,109	\$ 96,000	\$ -	\$ 85,508		
Dept. of Com Just- Juvenile Crime Plan Grant (255)		\$ 82,331	\$ 35,446	\$ -	\$ -	\$ -		
District Attorney	8	\$ 633,129	\$ 623,405	\$ 860,666	\$ 340,224	\$ 876,072		
District Attorney (110)	8	\$ 603,284	\$ 579,593	\$ 651,330	\$ 321,156	\$ 694,961		
Law Library (213)		\$ 13,394	\$ 16,343	\$ 68,036	\$ 5,332	\$ 74,311		
Juvenile Dependency DA (214)		\$ 15,326	\$ 24,349	\$ 27,500	\$ 9,906	\$ -		
County Special Litigation Fund (259)		\$ 1,125	\$ 3,120	\$ 113,800	\$ 3,830	\$ 106,800		
General Administration	10.7	\$ 7,857,046	\$ 15,935,306	\$ 19,269,705	\$ 3,912,710	\$ 18,072,126		
General Services (101)	5.6	\$ 547,145	\$ 596,433	\$ 641,081	\$ 329,396	\$ 600,314		
Treasurer (132)	0.10	\$ 1,727	\$ 2,978	\$ 5,619	\$ 2,863	\$ 13,143		
Finance and Tax Collection (133)	4	\$ 291,022	\$ 341,667	\$ 342,956	\$ 166,249	\$ 437,550		
Non-Departmental (199)		\$ 1,754,541	\$ 1,928,360	\$ 4,665,594	\$ 1,085,907	\$ 5,051,944		
Self Insurance (217)		\$ 174,300	\$ 202,292	\$ 1,738,898	\$ 136,346	\$ 2,470,118		
County School (220)		\$ 182,342	\$ 175,043	\$ 260,120	\$ -	\$ 173,938		
Transient Occupancy Tax Fund (222)		\$ 191,098	\$ 299,923	\$ 466,200	\$ 137,936	\$ 521,200		

Description	Total FTEs	FY 2014-2015	FY 2015-2016	FY 2016-2017	FY 2016-2017	FY 2017-2018	FY 2017-2018	FY 2017-2018
		ACTUALS	ACTUALS	ADOPTED BUDGET	6 month ACTUALS	Proposed	Approved	ADOPTED
County Projects Fund (229)		\$ 17,012	\$ 33,080	\$ 166,000	\$ 25,088	\$ 143,920		
Jefferson County Business Loan Fund (231)		\$ 8,674	\$ 8,380	\$ 550,095	\$ 115,395	\$ 578,051		
Economic Development (250)		\$ 182,786	\$ 89,610	\$ 214,600	\$ 43,414	\$ 298,000		
GIS (256)	1	\$ 100,149	\$ 87,423	\$ 137,889	\$ 48,591	\$ 149,699		
Conciliation-Mediation Fund (257)		\$ 11,000	\$ 13,500	\$ 97,500	\$ 4,750	\$ 92,500		
Capital Improvement Fund (311)		\$ 2,031,358	\$ 1,193,164	\$ 2,771,798	\$ 1,331,747	\$ 2,490,199		
Courthouse Bond/Construction (320)		\$ 1,649,827	\$ 10,002,000	\$ 5,670,000	\$ 237	\$ 3,112,000		
Courthouse Debt Reserve Fund(403)		\$ -	\$ -	\$ -	\$ -	\$ 500,000		
Courthouse FFCO Bond (404)		\$ 115,716	\$ 495,949	\$ 492,750	\$ 166,370	\$ 494,550		
Carpool (507)		\$ 598,348	\$ 465,503	\$ 1,048,605	\$ 318,421	\$ 945,000		
Public Health	14.1	\$ 4,830,114	\$ 4,790,043	\$ 6,166,154	\$ 2,129,009	\$ 6,073,104		
Public Health (113)	3.1	\$ 331,739	\$ 424,279	\$ 483,257	\$ 214,950	\$ 439,524		
Central Oregon Health Board (225) - Mental Health		\$ 2,324,510	\$ 2,294,735	\$ 2,970,797	\$ 967,531	\$ 2,433,000		
Smoke Management (236)	0.3	\$ 92,971	\$ 78,641	\$ 80,300	\$ 23,492	\$ 80,300		
Health Dept- Grant Fund (239)	10.7	\$ 1,071,293	\$ 909,688	\$ 1,079,293	\$ 457,166	\$ 1,102,805		
MH Alcohol & Drug Program (244)		\$ 556,248	\$ 640,355	\$ 688,517	\$ 347,363	\$ 1,018,500		
Developmental Disability (246)		\$ 385,079	\$ 405,616	\$ 393,349	\$ 115,251	\$ 398,350		
Early Learning Initiative (247)		\$ 68,273	\$ 36,729	\$ 68,972	\$ 3,255	\$ 38,204		
Community Health Reserve Fund (253)		\$ -	\$ -	\$ 401,669	\$ -	\$ 562,422		
Public Works (Roads)	13.3	\$ 2,581,436	\$ 2,639,403	\$ 5,103,578	\$ 1,586,943	\$ 5,581,503		
Roads (202)	13.3	\$ 1,955,199	\$ 2,452,580	\$ 3,228,500	\$ 1,336,060	\$ 3,139,208		
Federal, State and County Road Construction Fund (203)		\$ 155,552	\$ 29,840	\$ 385,220	\$ 205,998	\$ 545,387		
Road Equipment (204)		\$ 47,058	\$ 62,500	\$ 481,871	\$ 4,300	\$ 576,457		
Footpaths and Bicycle Trail Fund (212)		\$ 88,000	\$ -	\$ 50,122	\$ -	\$ 64,976		
SDC Road (313)		\$ 97,536	\$ -	\$ 48,150	\$ -	\$ 120,400		
SDC CRR Roads (314)		\$ -	\$ -	\$ 160,800	\$ -	\$ 240,909		
Landfill Closure (325)		\$ 41,842	\$ 40,211	\$ 327,260	\$ 21,135	\$ 417,075		
Transfer Station (509)		\$ 196,248	\$ 54,273	\$ 421,655	\$ 19,450	\$ 477,091		
Sheriff	40.75	\$ 5,522,026	\$ 5,409,094	\$ 8,641,532	\$ 2,921,677	\$ 9,331,158		
Sheriff Department (125)	16.6	\$ 1,899,172	\$ 2,101,613	\$ 2,308,486	\$ 1,105,384	\$ 2,375,577		
Animal Control (209)	0.5	\$ 77,642	\$ 77,488	\$ 76,651	\$ 41,728	\$ 83,473		
Emergency Communication 911 (210)		\$ 355,907	\$ 318,145	\$ 466,388	\$ 137,390	\$ 561,781		
Jail Operations (265)	22.65	\$ 3,002,101	\$ 2,790,609	\$ 5,019,921	\$ 1,601,300	\$ 5,386,475		
Sheriff Grant Funds (266)	1	\$ 66,053	\$ 82,442	\$ 111,860	\$ 35,876	\$ 276,784		
Correctional Facility Construction Fund (308)		\$ -	\$ 16,882	\$ 615,706	\$ -	\$ 632,068		
Jail Bond Revenue (401)		\$ 121,151	\$ 21,916	\$ 42,520	\$ -	\$ 15,000		
Surveyor	0.4	\$ 60,959	\$ 70,560	\$ 77,789	\$ 31,173	\$ 77,222		
Surveyor (131)	0.2	\$ 31,851	\$ 37,866	\$ 37,932	\$ 18,485	\$ 38,683		
Public Land Corner Preservation Fund (226)	0.2	\$ 29,109	\$ 32,694	\$ 39,857	\$ 12,688	\$ 38,539		
Veterans	1.375	\$ 41,084	\$ 53,912	\$ 67,038	\$ 31,583	\$ 98,100		
Veterans Department (139)		\$ 17,340	\$ 21,997	\$ 34,538	\$ 7,892	\$ -		
Veterans Service Expansion Prg (243)	1.375	\$ 23,743	\$ 31,915	\$ 32,500	\$ 23,691	\$ 98,100		
Victims	4.67	\$ 629,223	\$ 657,181	\$ 702,937	\$ 352,006	\$ 516,018		
Victims Assistance (219)	2.6	\$ 189,335	\$ 227,824	\$ 351,778	\$ 132,645	\$ 273,359		
District Attorney Grant Fund (230)	2.07	\$ 439,888	\$ 429,357	\$ 351,159	\$ 219,361	\$ 242,659		
SUBTOTALS	130.995	\$ 26,461,831	\$ 34,886,513	\$ 47,510,623	\$ 13,868,369	\$ 47,944,719		

Description	Total FTEs	FY 2014-2015	FY 2015-2016	FY 2016-2017	FY 2016-2017	FY 2017-2018	FY 2017-2018	FY 2017-2018
		ACTUALS	ACTUALS	ADOPTED BUDGET	6 month ACTUALS	Proposed	Approved	ADOPTED
TOTAL GENERAL FUND ANALYSIS								
General Fund (101)								
General Services (101)		\$ 547,145	\$ 596,433	\$ 641,081	\$ 329,396	\$ 600,314		
Juvenile Community Justice (102)		\$ 469,171	\$ 423,843	\$ 473,032	\$ 291,079	\$ 392,815		
Assessment (107)		\$ 466,134	\$ 472,861	\$ 549,678	\$ 259,559	\$ 574,796		
Board of Equalization (108)		\$ 598	\$ 166	\$ 595	\$ 57	\$ 528		
Clerk (109)		\$ 264,131	\$ 264,278	\$ 284,475	\$ 137,100	\$ 340,027		
District Attorney (110)		\$ 603,284	\$ 579,593	\$ 651,330	\$ 321,156	\$ 694,961		
Public Health (113)		\$ 331,739	\$ 424,279	\$ 483,257	\$ 214,950	\$ 439,524		
Sheriff Department (125)		\$ 1,899,172	\$ 2,101,613	\$ 2,308,486	\$ 1,105,384	\$ 2,375,577		
Surveyor (131)		\$ 31,851	\$ 37,866	\$ 37,932	\$ 18,485	\$ 38,683		
Treasurer (132)		\$ 1,727	\$ 2,978	\$ 5,619	\$ 2,863	\$ 13,143		
Finance and Tax Collection (133)		\$ 291,022	\$ 341,667	\$ 342,956	\$ 166,249	\$ 437,550		
County Building Maintenance (134)		\$ 485,756	\$ 514,044	\$ 603,235	\$ 290,587	\$ 639,252		
Veterans Department (139)		\$ 17,340	\$ 21,997	\$ 34,538	\$ 7,892	\$ -		
JC Senior Center (146)		\$ 29,322	\$ 35,408	\$ 41,413	\$ 15,369	\$ 41,413		
Non-Departmental (199)		\$ 1,754,541	\$ 1,928,360	\$ 4,665,594	\$ 1,085,907	\$ 5,051,944		
Total General Fund Expenses		\$ 7,192,933	\$ 7,745,386	\$ 11,123,221	\$ 4,246,031	\$ 11,640,525		

Department/Office	FTE	Personnel	Material and Services	Capital	All Other	Department Total	Department Revenue	Requested General Fund Support
General Fund (101)								
General Services (10)	5.6	559,996	32,036		8,282	600,314	(15,661)	584,653
Juvenile Community Assessment (107)	4.25	339,474	48,500		4,841	392,815	(39,760)	353,055
Board of Equalization (108)	6	493,070	28,858		52,868	574,796	(13,450)	561,346
Clerk (109)		378	150			528	-	528
District Attorney (111)	3	242,616	42,690	50,000	4,721	340,027	(147,950)	192,077
Public Health (113)	8	617,042	67,287		10,632	694,961	(35,175)	659,786
Sheriff Department (131)	3.1	339,302	95,676		4,546	439,524	(92,844)	346,680
Surveyor (132)	16.6	1,876,470	442,314	-	56,793	2,375,577	(623,844)	1,751,733
Treasurer (132)	0.2	19,772	17,290		1,621	38,683	(12,600)	26,083
Finance/HR/Tax Collector (132)	0.10	10,098	2,500		545	13,143	-	13,143
County Building Maintenance (132)	4	410,129	21,440		5,981	437,550	(23,600)	413,950
Veterans Department (139)	4	339,871	280,420	10,720	8,241	639,252	(72,458)	566,793
JC Senior Center (146)		-	-	-	-	-	-	-
Non-Departmental (199)		-	41,413			41,413	-	41,413
Roads (202)			758,760		4,293,183	5,051,944	-	5,051,944
Federal, State and County Road Construction Fund (203)	13.3	1,124,024	1,699,736	-	315,448	3,139,208	(3,139,208)	-
Road Equipment (204)			545,387			545,387	(545,387)	-
Animal Control (209)			576,457			576,457	(576,457)	-
Emergency Communication 911 (210)	0.5	37,923	45,550		-	83,473	(83,473)	55,000
Footpaths and Bicycle Trail Fund (212)			311,610	24,698	225,473	561,781	(561,781)	155,617
Law Library (213)			64,976			64,976	(64,976)	-
Mt. Jefferson Memorial Park (216)			9,500		64,811	74,311	(74,311)	-
Mt. Jefferson Memorial Park Perpetual Care (216)	0.75	45,026	81,652			126,678	(126,678)	7,500
Self Insurance (217)					124,184	124,184	(124,184)	-
County Fair (218)			2,470,118			2,470,118	(2,470,118)	60,000
Victims Assistance (219)	2	141,259	293,922		49,201	484,381	(484,381)	-
County School (220)	2.6	143,179	81,541		48,639	273,359	(273,359)	-
County NT and Phone Services (220)					173,938	173,938	(173,938)	-
Transient Occupancy Tax Fund (222)	1	110,481	60,890	15,000	106,193	292,564	(292,564)	40,000
Special Transportation Fund (223)			310,700		210,500	521,200	(521,200)	-
County Fair Capital Project Fund (224)			67,000		40	67,040	(67,040)	-
Central Oregon Health Board (225) - Mental Health			-	48,714	565	49,279	(49,279)	-
Public Land Corner Preservation (225)			1,998,180		434,820	2,433,000	(2,433,000)	-
County Projects Fund (229)	0.2	12,078	23,940		2,521	38,539	(38,539)	-
District Attorney Grant Fund (229)			137,920		6,000	143,920	(143,920)	-
Jefferson County Business Loan Fund (231)	2.07	155,616	65,107		21,936	242,659	(242,659)	-
Smoke Management (236)					578,051	578,051	(578,051)	-
Corrections and Drug Program (238)	0.3	14,250	53,585		12,465	80,300	(80,300)	-
Health Dept- Grant Fund (238)					21,000	21,000	(21,000)	-
County Clerk Records (241)	10.7	841,717	222,428		38,660	1,102,805	(1,102,805)	9,500
Veterans Service Expansion (241)			54,427	14,500	1,720	70,647	(70,647)	-
MH Alcohol & Drug Program (244)	1.375	77,096	20,500		504	98,100	(98,100)	68,100
Developmental Disability (246)			966,070		52,430	1,018,500	(1,018,500)	-
			373,259		25,092	398,350	(398,350)	-

Early Learning Initiative (247)			38,204			38,204	(38,204)	-
Juv Special Project Fund (248)			50,000		35,508	85,508	(85,508)	-
Parks Development Fund	1.25	77,908	111,060			188,968	(188,968)	-
Economic Development (250)			278,000		20,000	298,000	(298,000)	-
Community Health Reserve Fund (253)			562,422			562,422	(562,422)	-
Adult Community Correct	7.45	663,753	887,473	5,000	538,586	2,094,812	(2,094,812)	-
Dept. of Com Just- Juvenile Crime Plan Grant (255)						-		-
GIS (256)	1	101,895	10,240	5,000	32,564	149,699	(149,699)	-
Conciliation-Mediation Fund (257)			92,500			92,500	(92,500)	-
County Special Litigation Fund (259)			106,800			106,800	(106,800)	-
Jail Operations (265)	22.65	2,167,456	725,760		2,493,259	5,386,475	(5,386,475)	400,000
Sheriff Grant Funds (266)	1	77,259	164,999		34,526	276,784	(276,784)	40,000
Code Enforcement (267)	0.5	42,276	46,900		47,957	137,133	(137,133)	-
Correctional Facility Construction Fund (308)			250,000	382,068		632,068	(632,068)	-
Capital Improvement Fund (311)			87,500	1,150,000	1,252,699	2,490,199	(2,490,199)	150,000
SDC Road (313)			120,400			120,400	(120,400)	-
SDC CRR Roads (314)			240,909			240,909	(240,909)	-
SDC County Parks (315)			135,054			135,054	(135,054)	-
SDC CRR Parks (316)					9,000	9,000	(9,000)	-
Courthouse Bond/Construction (320)				200,000	2,912,000	3,112,000	(3,112,000)	-
Landfill Closure (325)			417,075			417,075	(417,075)	-
Jail Bond Revenue (401)					15,000	15,000	(15,000)	-
Courthouse Debt Reserve Fund(403)					500,000	500,000	(500,000)	-
Courthouse FFCO Bond (404)					494,550	494,550	(494,550)	494,550
CDD- Planning (503)	1.5	149,710	30,200		3,006	182,916	(182,916)	112,916
CDD- Onsite and Engineer	1.35	146,258	34,109		37,833	218,200	(218,200)	-
CDD- Building (505)	4.65	432,231	117,606		393,463	943,300	(943,300)	-
CDD- General Admin (506)						-		-
Carpool (507)			671,105	200,000	73,895	945,000	(945,000)	-
RV Park (508)			99,921			99,921	(99,921)	-
Transfer Station (509)			77,950		399,141	477,091	(477,091)	-
TOTALS	130.995	11,809,613	17,769,975	2,105,700	16,259,431	47,944,719	(37,381,536)	12,156,366

Jefferson County
MASTER BUDGET FOR FY 2017-2018

Fund	GL Account #	Account Title	FY 2014-2015	FY 2015-2016	FY 2016-2017	FY 2016-2017	FY 2017-2018	FY 2017-2018	FY 2017-2018
			ACTUALS	ACTUALS	ADOPTED BUDGET	6 month ACTUALS	Proposed	Approved	ADOPTED
General Fund Revenue									
101	101-100-301-0101	BEGINNING FUND BALANCE	(3,801,267)	(3,905,847)	(3,257,540)	(3,950,144)	(3,188,951)		
101	101-100-302-0205	INTEREST EARNED	(28,382)	(30,361)	(25,000)	(13,824)	(25,750)		
101	101-100-302-0208	INTEREST UTA	(425)	(541)	(400)	(212)	(412)		
101	101-100-310-1001	EASTERN OR STF SEVERANCE TAX	(21)	(76)	(75)	(91)	(77)		
101	101-100-311-1104	PRIOR YEARS TAXES	(201,691)	(253,155)	(220,000)	(131,358)	(226,600)		
101	101-100-314-1412	IN LIEU OF TAXES-ELECTRIC	(115,450)	(115,929)	(115,000)	(121,218)	(118,450)		
101	101-100-314-1413	IN LIEU OF TAXES-RR CO	(3,722)	(3,843)	(3,700)	(3,834)	(3,811)		
101	101-100-314-1434	PILT PYMT-LIEU OF TAXES	(10,494)	(57,894)	(20,000)	(1,606)	(20,000)		
101	101-100-315-1503	TAXES COLLECTED IN YR LEVIED	(4,975,163)	(5,291,800)	-	(5,150,223)	-		
101	101-100-333-3331	TAYLOR GRAZING	(570)	(684)	(800)	-	(800)		
101	101-100-334-3401	A&T GRANT	(175,993)	(168,314)	(160,000)	(52,557)	(154,180)		
101	101-100-334-3491	LIQUOR REVENUE APPORTIONMENT	(110,557)	(111,177)	(100,000)	(46,192)	(98,584)		
101	101-100-334-3495	CIGARETTE TAX	(20,463)	(20,392)	(20,000)	(8,729)	(18,416)		
101	101-100-339-3901	INDIRECT ADM. CHARGES	(556,587)	(491,698)	(573,943)	(384,701)	(585,422)		
101	101-100-339-3902	INDIRECT - Public Health	(556,587)	-	(113,800)	-	(428,638)		
101	101-100-341-4116	TAX WARRANT/RECORDING/NSF FEE	(6,418)	(5,033)	(2,500)	(1,712)	(2,500)		
101	101-100-369-6913	TAX FORECLOSURE PROCEEDS	(8,565)	(10,541)	(1,000)	-	(1,000)		
101	101-100-369-6914	TAX FORECLOSURE 5% PENALTY	(1,212)	(10,854)	(1,500)	(2,690)	(1,500)		
101	101-100-369-6917	TAX FORECLOSURE FEE	(720)	-	(500)	(798)	(500)		
101	101-100-370-7075	REIMBURSED ITEMS	(13,537)	(58,884)	(10,000)	(30,461)	(10,300)		
101	101-100-390-9002	TAXES NECESSARY TO BALANCE	-	-	(5,388,639)	-	(5,677,292)		
		Total General Fund Revenue	<u>(10,587,824)</u>	<u>(10,537,022)</u>	<u>(10,014,397)</u>	<u>(9,900,349)</u>	<u>(10,563,183)</u>		

County Assessor's Projection to Actual Collections History

GENERAL FUND	less 7%	less 7%	less 6%	less 6%	less 7%	less 6%	less 6%	less 6%	less 6%
	FY 2009-10	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18
Assessors Projection	\$ 5,031,700	\$ 4,980,000	\$ 4,762,700	\$ 4,980,000	\$ 4,999,274	\$ 5,161,502	\$ 5,414,310	\$ 5,732,595	\$ 5,933,289
Less 6% or 7% (see above)	\$ 4,679,481	\$ 4,631,400	\$ 4,476,938	\$ 4,681,200	\$ 4,649,325	\$ 4,851,812	\$ 5,089,451	\$ 5,388,639	\$ 5,577,292
Balance to be Received*					\$ 5,061,786	\$ 5,285,436	\$ 5,589,055	\$ 5,755,251	
Actual (Current Yr Taxes)	\$ 4,548,360	\$ 4,643,630	\$ 4,628,077	\$ 4,639,990	\$ 4,763,083	\$ 4,975,163	\$ 5,291,800		
Difference between Assessed and Collected	\$ (4,548,360)	\$ (4,643,630)	\$ (4,628,077)	\$ (4,639,990)	\$ 298,703	\$ 310,273	\$ 297,255		
					6.27%	6.24%	5.62%		
Percent of Assessor Projection to Actual Collections (Current Yr Taxes)	-9.6%	-6.8%	-2.8%	-6.8%	-4.7%	-3.6%	-2.3%		

* This amount includes uncollectibles

Small District Buyout Revenue Anticipated \$ 100,000
 Total to Budget for General Fund Tax Revenue \$ 5,677,292

JAIL LEVY	less 7%	less 7%	less 6%	less 6%	less 7%	less 6%	less 6%	less 6%	less 6%
	FY 2009-10	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18
Assessors Projection	1,268,877	1,166,500	\$ 980,700	\$ 1,166,500	\$ 1,200,448	\$ 1,600,935	\$ 1,626,895	\$ 1,758,448	\$ 1,888,847
Less 6% or 7% (see above)	1,180,056	1,084,845	\$ 921,858	\$ 1,096,510	\$ 1,116,417	\$ 1,504,879	\$ 1,529,281	\$ 1,652,941	\$ 1,775,516
Actual (Current Yr Taxes)	1,210,938	1,133,836	\$ 1,116,099	\$ 1,111,243	\$ 1,129,826	\$ 1,466,244	\$ 1,596,100		
Percent of Assessor Projection to Actual Collections (Current Yr Taxes)	-4.6%	-2.8%	13.8%	-4.7%	-5.9%	-8.4%	-1.9%		

3/21/2017



JEFFERSON COUNTY

Assessor's Office

Jean McCloskey, Assessor

66 S.E. "D" St. Suite D

Madras, Oregon 97741

(541) 475-2443

FAX: (541) 325-5504

www.co.jefferson.or.us

December 15, 2016

Jefferson County
Attn: Brandie McNamee
66 SE "D" St. Suite E
Madras, OR 97741

Re: 2017-18 Property Tax Revenue Projection

Taxable values in most areas of Jefferson County have increased and stabilized due to the continual strengthening of the Real Estate Market.

The utility roll value is provided to the counties by the Department of Revenue in July of each year. This past year there was a slight increase in some code areas from the previous year. I am projecting with this estimate that the utility roll will come in close to the same total as 2016, but it is obviously anybody's guess and does play havoc with our projections.

My "best guess" for your 2017-18 District revenue is **\$5,933,289** for the permanent rate levy and **\$1,888,847** for the Sheriff's local option levy.

Sincerely,

A handwritten signature in blue ink, appearing to read "Jean", is positioned above the typed name of the assessor.

Jean McCloskey
Assessor



Jefferson County
FY 2017-2018 Budget Overview

Key Budget Highlights

1. Property Tax reform, no major changes foreseen this year in the legislative session. How would one budget for that?, Major Property Tax Reform!
2. Staffing levels adequate at this time. (Using part time help during staff extended illness)
3. Minor budget \$ changes, NT fund shuffle.
4. Transfer to GIS, may look to funding from other department users in the future.

Description	Total FTEs	FY 2014-2015	FY 2015-2016	FY 2016-2017	FY 2016-2017	FY 2017-2018	FY 2017-2018	FY 2017-2018
		ACTUALS	ACTUALS	ADOPTED BUDGET	6 month ACTUALS	Proposed	Approved	ADOPTED
Assessor	6	\$ 466,134	\$ 472,861	\$ 549,678	\$ 259,559	\$ 574,796	-	\$ -

Fund	GL Account #	Account Title	FY 2014-2015	FY 2015-2016	FY 2016-2017	FY 2016-2017	FY 2017-2018	FY 2017-2018	FY 2017-2018
			ACTUALS	ACTUALS	ADOPTED BUDGET	6 month ACTUALS	Proposed	Approved	ADOPTED
Assessment (107)									
101	101-107-341-4183	TRIP PERMIT	(50)	(75)	(100)	(50)	(100)		
101	101-107-341-4184	SALE OF MAPS	(387)	(92)	(100)	(20)	(100)		
101	101-107-341-4185	DCBS-MH FEES	(7,260)	(6,986)	(6,500)	(4,100)	(7,000)		
101	101-107-341-4186	PHOTO COPY FEES	(277)	(409)	(250)	(150)	(250)		
101	101-107-341-4187	MISC REVENUE	(6,550)	(6,539)	(7,000)	(2,398)	(6,000)		
Total A & T Revenue			(14,524)	(14,101)	(13,950)	(6,719)	(13,450)		
101	101-107-510-1001	COUNTY ASSESSOR- McCLOSKEY	63,644	64,599	65,406	32,703	67,042		
101	101-107-510-1002	CHIEF APPRAISER- DART	52,332	54,454	56,508	28,257	58,870		
101	101-107-510-1003	APPRAISER II- SOLIZ	44,489	46,024	47,600	23,831	52,108		
101	101-107-510-1005	APPRAISER II- FLANDE	40,280	42,432	44,440	21,996	46,298		
101	101-107-510-1008	A & T CLERK- MABEN	29,221	38,085	39,340	19,666	39,985		
101	101-107-510-1009	A & T CLERK- VACANT	26,151	-	-	-	-		
101	101-107-510-1013	A & T CLERK- LEAF	32,091	35,901	37,071	18,533	39,985		
101	101-107-510-1301	FICA	21,074	20,905	22,274	10,867	23,278		
101	101-107-510-1302	SAIF	2,478	2,484	4,524	1,211	4,726		
101	101-107-510-1303	PERS, PERS PICK UP	35,464	42,256	72,793	36,854	80,636		
101	101-107-510-1305	MEDICAL	42,541	41,394	71,280	23,760	73,362		
101	101-107-510-1306	AOC - DENTAL	1,054	437	1,200	-	-		
101	101-107-510-1307	LIFE INSURANCE	202	209	216	106	241		
101	101-107-510-1315	Fringe Benefits	-	198	300	-	-		
101	101-107-510-1400	VEBA BENEFIT	5,072	7,054	4,920	3,588	3,840		
101	101-107-510-1410	HSA BENEFIT	690	1,500	1,500	-	1,500		
101	101-107-510-1510	DEF COMP in lieu of insurance	2,400	1,700	1,200	600	1,200		
Personnel			399,183	399,631	470,572	221,973	493,070		
101	101-107-520-2101	OFFICE MATERIALS,SUPPLIES	5,053	4,549	5,000	1,872	5,000		
101	101-107-520-2105	TELEPHONE	1,561	1,773	1,200	1,180	2,400		
101	101-107-520-2115	MINOR EQUIPMENT	574	1,716	3,500	1,671	3,800		
101	101-107-520-2210	BOOKS,PERIODICALS,PUBLICA	1,336	110	500	67	500		
101	101-107-520-3002	DCBS-MH FEES	2,950	2,675	2,600	1,550	3,000		
101	101-107-520-3110	ATTORNEY/PROF SERVICES	413	539	558	558	558		
101	101-107-520-3127	CONTRACTUAL SERVICES	-	-	-	-	-		
101	101-107-520-3301	ED CONF, DUES, CONV, SCHOOLS	3,400	6,378	7,308	2,550	7,000		
101	101-107-520-3323	MILEAGE - OTHER THAN CAR POOL	-	-	500	-	500		
101	101-107-520-3330	CAR POOL CHARGES	7,374	4,938	6,000	2,218	6,000		
101	101-107-520-7075	REIMBURSED	-	32	100	-	100		
Materials and Services			22,661	22,711	27,266	11,666	28,858		
101	101-107-550-5125	NT EXPENSE	4,290	5,520	6,840	3,420	7,868		
101	101-107-550-5256	TRANSFER TO GIS	40,000	45,000	45,000	22,500	45,000		
Governmental Services			44,290	50,520	51,840	25,920	52,868		
Total A & T Expenses			466,134	472,861	549,678	259,559	574,796		
Total Required from General Fund			451,610	458,760	535,728	252,841	561,346		



Jefferson County
FY 2017-2018 Budget Overview

Key Budget Highlights

- 1. Added \$17,460.00 to 101-134-510-3414 to cover elevator service contract at the Courthouse.
- FAIR: X148 - Reduced expected income from State
- FAIR: X157 - 16,000 Expected income from concert
- FAIR: W197 - Includes \$4,400 for computer and software, Wifi for main grounds, and new chairs. New chairs were purchased with donation from Farm Fair
- FAIR: X209 - Anticipating concert for 2017-2018 Season
- FAIR: X218 - Increased budget for conferences and continuing education
- FAIR: W246 - Paving project added to 2017 expenditures

Description	Total FTEs	FY 2014-2015	FY 2015-2016	FY 2016-2017	FY 2016-2017	FY 2017-2018	FY 2017-2018	FY 2017-2018
		ACTUALS	ACTUALS	ADOPTED BUDGET	6 month ACTUALS	Proposed	Approved	ADOPTED
Building and Grounds								
County Building Maintenance (134)	4	\$ 485,756	\$ 514,044	\$ 603,235	\$ 290,587	\$ 639,252	\$ -	\$ -
JC Senior Center (146)		\$ 29,322	\$ 35,408	\$ 41,413	\$ 15,369	\$ 41,413	\$ -	\$ -
Mt. Jefferson Memorial Park (215)	0.75	\$ 57,575	\$ 59,316	\$ 145,725	\$ 38,040	\$ 126,678	\$ -	\$ -
Mt. Jefferson Memorial Park Perpetual Care (216)		\$ -	\$ -	\$ 123,353	\$ -	\$ 124,184	\$ -	\$ -
County Fair (218)	2	\$ 301,130	\$ 296,231	\$ 451,950	\$ 194,883	\$ 921	\$ -	\$ -
County Fair Capital Project Fund (224)		\$ 251,209	\$ 24,369	\$ 34,920	\$ 23,714	\$ -	\$ -	\$ -
Parks Development Fund (249)	1.25	\$ 128,039	\$ 134,188	\$ 170,650	\$ 61,712	\$ 188,968	\$ -	\$ -
SDC County Parks (315)		\$ -	\$ -	\$ 125,750	\$ -	\$ 135,054	\$ -	\$ -
SDC CRR Parks (316)		\$ 2,800	\$ 3,207	\$ 9,020	\$ 8,250	\$ 9,000	\$ -	\$ -
RV Park (508)		\$ 26,847	\$ 33,131	\$ 65,763	\$ 20,106	\$ 125,021	\$ -	\$ -

Fund	GL Account #	Account Title	FY 2014-2015	FY 2015-2016	FY 2016-2017	FY 2016-2017	FY 2017-2018	FY 2017-2018	FY 2017-2018
			ACTUALS	ACTUALS	ADOPTED BUDGET	6 month ACTUALS	Proposed	Approved	ADOPTED
County Building Maintenance (134)									
101	101-134-339-3911	PR TRANS FR 265	(61,676)	(64,711)	(70,500)	(35,113)	(72,458)		
101	101-134-370-7075	REIMBURSED ITEMS	(15,499)	(5,855)	-	(86)	-		
Total County Building Maintenance Revenue			(77,175)	(70,566)	(70,500)	(35,199)	(72,458)		
101	101-134-510-1001	DIRECTOR - LUNDY	75,939	81,267	87,742	43,937	90,964		
101	101-134-510-1005	MAINT TECH III- R. JONES	33,487	35,610	36,363	18,500	36,959		
101	101-134-510-1006	SA III- MOBLEY	30,763	33,795	36,699	18,346	38,234		
101	101-134-510-1007	LEAD MAINT TECH- DAHLKE	39,561	41,377	42,595	22,692	43,293		
101	101-134-510-1301	FICA	12,849	13,702	15,560	7,482	16,023		
101	101-134-510-1302	SAIF	5,533	5,759	5,444	2,715	5,594		
101	101-134-510-1303	PERS, PERS PICK UP	26,646	38,432	50,850	25,063	55,504		
101	101-134-510-1305	MEDICAL	44,588	46,164	47,520	23,760	48,908		
101	101-134-510-1307	LIFE INSURANCE	78	104	108	53	120		
101	101-134-510-1315	FRINGE BENEFITS	1,064	1,084	1,180	460	1,200		
101	101-134-510-1400	VEBA BENEFIT	2,070	2,146	2,232	1,116	2,304		
101	101-134-510-1410	HSA BENEFIT	690	715	744	-	768		
Personnel			273,269	300,156	327,037	164,123	339,871		
101	101-134-520-2011	MATERIALS AND SUPPLIES	11,981	9,451	18,800	10,335	18,800		
101	101-134-520-2105	PHONE EXPENSE	3,246	2,529	4,000	732	3,000		
101	101-134-520-2115	MINOR EQUIPMENT	-	2,580	4,500	320	4,500		
101	101-134-520-2301	MAINTENANCE AND REPAIR	35,568	31,962	30,179	15,254	30,180		
101	101-134-520-3110	ATTORNEY/PROF SERVICES	276	270	279	279	480		
101	101-134-520-3301	EDUCATION CONFERENCE	1,214	1,286	2,000	2,440	2,500		
101	101-134-520-3330	CAR POOL CHARGES	6,507	7,795	8,000	3,122	8,000		
101	101-134-520-3414	CONTRACTUAL SERVICES	58,195	55,110	75,500	47,065	92,960		
101	101-134-520-3601	UTILITIES	93,401	92,736	120,000	45,807	120,000		
Materials and Services			210,387	203,718	263,258	125,354	280,420		
101	101-134-540-4401	CAPITAL OUTLAY	-	8,250	10,720	-	10,720		
Capital Outlay			-	8,250	10,720	-	10,720		
101	101-134-550-5125	NT EXPENSE	2,100	1,920	2,220	1,110	8,241		
Government Services			2,100	1,920	2,220	1,110	8,241		
Total County and Building Maintenance Expenses			485,756	514,044	603,235	290,587	639,252		
Total Required from General Fund			408,581	443,478	532,735	255,388	566,793		

Fund	GL Account #	Account Title	FY 2014-2015	FY 2015-2016	FY 2016-2017	FY 2016-2017	FY 2017-2018	FY 2017-2018	FY 2017-2018
			ACTUALS	ACTUALS	ADOPTED BUDGET	6 month ACTUALS	Proposed	Approved	ADOPTED
JC Senior Center (146)									
101	101-146-520-2011	MATERIAL AND SERVICES	-	-	2,250	-	2,250		
101	101-146-520-2301	MAINTENANCE AND REPAIR	1,601	4,550	7,063	4,703	7,063		
101	101-146-520-3414	CONTRACTUAL SERVICES	14,667	17,600	15,100	6,158	15,100		
101	101-146-520-3501	INSURANCE	-	1,000	2,000	2,000	2,000		
101	101-146-520-3601	UTILITIES	13,055	12,258	15,000	2,508	15,000		
Total JC Senior Center Expenses			29,322	35,408	41,413	15,369	41,413		

Fund	GL Account #	Account Title	FY 2014-2015	FY 2015-2016	FY 2016-2017	FY 2016-2017	FY 2017-2018	FY 2017-2018	FY 2017-2018
			ACTUALS	ACTUALS	ADOPTED BUDGET	6 month ACTUALS	Proposed	Approved	ADOPTED
Mt. Jefferson Memorial Park (215)									
215	215-100-301-0101	BEGINNING FUND BALANCE	(73,571)	(86,422)	(85,125)	(83,527)	(66,228)		
215	215-100-302-0205	INTEREST EARNED	(549)	(635)	(550)	(343)	(500)		
215	215-100-302-0206	INTEREST EARNED (FUND 216)	(791)	(876)	(750)	(488)	(650)		
215	215-100-339-3931	INTERFUND TR FR GEN FUND101199	(9,000)	(7,500)	(7,500)	(3,750)	(7,500)		
215	215-100-341-4187	MISC REVENUE	(50,722)	(39,874)	(50,000)	(22,547)	(50,000)		
215	215-100-341-4190	GREY BUTTE CEMETERY SALES	(9,365)	(7,535)	(1,800)	(5,568)	(1,800)		
		Total Mt. Jefferson Memorial Park Revenue	(143,997)	(142,843)	(145,725)	(116,222)	(126,678)		
215	215-101-510-1001	MAINT TECH	23,327	24,831	25,126	12,807	25,537		
215	215-101-510-1301	FICA	1,641	1,756	1,922	939	1,954		
215	215-101-510-1302	SAIF	943	1,001	1,005	483	1,022		
215	215-101-510-1303	PERS, PERS PICK UP	3,273	4,186	6,281	3,530	6,767		
215	215-101-510-1305	MEDICAL	8,460	8,685	8,910	4,455	9,170		
215	215-101-510-1315	FRINGE BENEFITS	-	-	380	-	-		
215	215-101-510-1400	VEBA BENEFIT	518	536	558	279	576		
		Personnel	38,161	40,996	44,182	22,493	45,026		
215	215-101-520-2011	MATERIALS AND SUPPLIES	2,212	1,466	30,000	1,645	30,000		
215	215-101-520-2101	OFFICE SUPPLIES,MAT,PHONE	304	857	500	777	600		
215	215-101-520-2301	MAINTENANCE AND REPAIR	3,743	3,183	34,860	2,207	20,000		
215	215-101-520-2391	GRAVELINERS	6,600	7,620	25,000	7,040	20,000		
215	215-101-520-3105	ACCOUNTING & AUDITING	37	44	55	36	55		
215	215-101-520-3110	ATTORNEY/PROF SERVICES	138	135	140	140	140		
215	215-101-520-3127	CONTRACTUAL SERVICES	-	-	2,648	-	-		
215	215-101-520-3330	CAR POOL CHARGES	1,522	1,491	1,800	1,202	2,200		
215	215-101-520-3501	INSURANCE & BONDS	1,300	1,400	1,540	1,400	1,512		
215	215-101-520-3601	UTILITIES	3,097	1,853	4,000	1,101	6,145		
215	215-101-520-5077	REFUND OR BUY BACKS	460	270	1,000	-	1,000		
		Materials and Supplies	19,413	18,320	101,543	15,547	81,652		
215	215-101-540-4401	CAPITAL OUTLAY	-	-	-	-	-		
		Capital Outlay	-	-	-	-	-		
215	215-101-590-9002	ENDING FUND BALANCE	-	-	-	-	-		
		Government Services	-	-	-	-	-		
		Total Mt. Jefferson Memorial Park Expenses	57,575	59,316	145,725	38,040	126,678		
		Net Revenue over Expenditures	86,422	83,527	-	78,183	-		

Fund	GL Account #	Account Title	FY 2014-2015	FY 2015-2016	FY 2016-2017	FY 2016-2017	FY 2017-2018	FY 2017-2018	FY 2017-2018
			ACTUALS	ACTUALS	ADOPTED BUDGET	6 month ACTUALS	Proposed	Approved	ADOPTED
Mt. Jefferson Memorial Park Perpetual Care (216)									
216	216-100-301-0101	BEGINNING FUND BALANCE	(115,688)	(119,678)	(120,953)	(121,883)	(122,384)		
216	216-100-341-4142	MJMP PERPETUAL CARE PERCE	(2,925)	(1,645)	(2,000)	(666)	(1,400)		
216	216-100-341-4143	GBC PERPETUAL CARE	(1,065)	(560)	(400)	(400)	(400)		
Total Mt. Jefferson Memorial Park PC Revenue			(119,678)	(121,883)	(123,353)	(122,949)	(124,184)		
216	216-101-590-9002	ENDING FUND BALANCE	-	-	123,353	-	124,184		
Total Mt. Jefferson Memorial Park PC Expenses			-	-	123,353	-	124,184		
Net Revenue over Expenditures			119,678	121,883	-	122,949	-		

Fund	GL Account #	Account Title	FY 2014-2015	FY 2015-2016	FY 2016-2017	FY 2016-2017	FY 2017-2018	FY 2017-2018	FY 2017-2018
			ACTUALS	ACTUALS	ADOPTED BUDGET	6 month ACTUALS	Proposed	Approved	ADOPTED
County Fair (218)									
218	218-100-301-0101	BEGINNING FUND BALANCE	(111,785)	(120,495)	(75,000)	(142,390)	(93,931)		
218	218-100-302-0205	INTEREST EARNED	(713)	(713)	-	(494)	-		
218	218-100-334-3497	LOTTERY-VIDEO POKER	(50,964)	(53,667)	(50,000)	-	(47,500)		
218	218-100-339-3959	INTERFUND FR TOT	(90,000)	(133,000)	(142,500)	(71,250)	(142,500)		
218	218-100-339-3976	INTERFUND FR EC DEV	(43,000)	-	-	-	-		
218	218-100-347-4743	ALCOHOL FEE	(8,232)	(6,415)	(8,000)	(7,902)	(8,500)		
218	218-100-347-4744	Large Events	-	-	(94,000)	-	(100,000)		
218	218-100-347-4745	RODEO - GATE	(11,957)	(8,707)	(9,000)	(7,765)	(9,000)		
218	218-100-347-4747	COWDEO	(5,759)	(8,075)	(6,500)	(5,677)	(6,500)		
218	218-100-347-4748	CARNIVAL	(24,679)	(24,074)	(21,500)	(25,608)	(26,000)		
218	218-100-347-4751	RENT OF SNACK BAR-ARENA	(5,766)	(7,001)	(2,700)	(1,802)	(2,700)		
218	218-100-347-4752	RENT OF BLDGS/GROUNDS	(18,550)	(24,542)	(16,000)	(14,229)	(16,000)		
218	218-100-347-4766	ENTRY FEES FAIR	(15,530)	(18,610)	(14,000)	(12,724)	(14,000)		
218	218-100-367-6710	DONATIONS	(30,671)	(28,284)	(10,000)	(13,440)	(15,000)		
218	218-100-370-7074	Fair Handling Fee	(548)	-	(750)	-	(750)		
218	218-100-370-7075	REIMBURSED ITEMS	(3,472)	(5,039)	(2,000)	(3,724)	(2,000)		
		Total Fair Revenue	(421,624)	(438,621)	(451,950)	(307,006)	(484,381)		
218	218-101-510-1003	MAINT TECH I	28,828	32,297	31,760	16,161	33,086		
218	218-101-510-1004	FAIR COORDINATOR	53,820	41,618	44,000	27,009	50,959		
218	218-101-510-1029	P/T HELP	-	518	5,000	-	-		
218	218-101-510-1301	FICA	6,114	5,617	6,600	3,243	6,429		
218	218-101-510-1302	SAIF	2,492	2,318	2,250	1,320	2,521		
218	218-101-510-1303	PERS, PERS PICK UP	11,702	9,374	21,565	13,716	22,272		
218	218-101-510-1305	MEDICAL	11,280	2,988	23,760	5,940	24,454		
218	218-101-510-1306	AOC - DENTAL	527	306	-	-	-		
218	218-101-510-1307	LIFE INSURANCE	78	60	-	-	-		
218	218-101-510-1315	Fringe Benefits	757	310	500	-	-		
218	218-101-510-1400	VEBA BENEFIT	690	3,861	1,500	2,844	1,536		
218	218-101-510-1510	DEF COMP in lieu of ins	1,200	800	-	-	-		
		Personnel	117,488	100,066	136,935	70,233	141,259		

Fund	GL Account #	Account Title	FY 2014-2015	FY 2015-2016	FY 2016-2017	FY 2016-2017	FY 2017-2018	FY 2017-2018	FY 2017-2018
			ACTUALS	ACTUALS	ADOPTED BUDGET	6 month ACTUALS	Proposed	Approved	ADOPTED
218	218-101-520-2101	OFFICE MATERIALS,SUPPLIES	7,138	11,833	7,320	4,751	7,500		
218	218-101-520-2105	TELEPHONE	3,802	3,052	3,000	595	3,000		
218	218-101-520-2115	MINOR EQUIPMENT	1,968	5,073	2,000	-	4,000		
218	218-101-520-2301	MAINTENANCE AND REPAIR	25,848	37,728	30,000	9,981	30,000		
218	218-101-520-2474	PRINTING	90	-	-	-	-		
218	218-101-520-2476	OTHER EXPENSE-BOARD MEMBE	500	34	-	-	-		
218	218-101-520-2480	FAIR EXPENSE	4,555	3,722	7,000	75	7,000		
218	218-101-520-2603	FFA	950	950	950	950	950		
218	218-101-520-2606	4-H	3,050	3,050	3,050	3,700	3,700		
218	218-101-520-2610	OPEN CLASS	2,069	2,463	2,600	2,919	3,000		
218	218-101-520-2611	FAIR ENTERTAINMENT & DANC	15,050	22,125	24,000	17,950	24,000		
218	218-101-520-2612	JUDGING	5,500	6,633	5,500	3,478	5,500		
218	218-101-520-2614	PREMIUMS RIBBONS AWARDS T	1,377	810	1,500	635	1,500		
218	218-101-520-2615	MADRAS EN VIVO	-	-	94,000	-	94,000		
218	218-101-520-2616	COWDEO EXP	5,010	7,464	5,000	2,681	5,000		
218	218-101-520-2620	RODEO	19,800	19,580	20,000	21,150	23,000		
218	218-101-520-3105	ACCOUNTING & AUDITING	99	115	145	94	145		
218	218-101-520-3110	ATTORNEY/PROF SERVICES	138	135	280	140	280		
218	218-101-520-3127	CONTRACTUAL SERVICES	35,669	16,292	25,000	12,833	25,000		
218	218-101-520-3210	ADVERTISING	870	2,538	4,000	3,306	4,500		
218	218-101-520-3301	ED CONF, DUES, CONV, SCHOOLS	3,550	3,849	1,400	3,292	4,500		
218	218-101-520-3323	MILEAGE-OTHER THAN CAR POOL	-	-	600	-	-		
218	218-101-520-3501	INSURANCE & BONDS	11,635	12,935	14,080	12,800	15,347		
218	218-101-520-3601	UTILITIES	27,651	26,596	32,000	16,980	32,000		
218	218-101-520-7075	Reimbursed	573	1,188	-	-	-		
		Materials and Services	176,892	188,165	283,425	118,309	293,922		
218	218-101-540-4402	Capital Purchase	-	-	-	-	-		
		Capital Outlay	-	-	-	-	-		
218	218-101-550-5125	NT EXPENSE	-	-	-	-	921		
218	218-101-550-5391	INTERFUND TRANSFER TO UNEMP IN	-	-	4,680	2,340	4,680		
218	218-101-550-5392	INTERFUND TO BLDG FUND	6,750	8,000	8,000	4,000	8,000		
218	218-101-550-5999	OPERATING CONTINGENCIES	-	-	18,910	-	35,599		
218	218-101-590-9002	ENDING FUND BALANCE	-	-	-	-	-		
		Transfers	6,750	8,000	31,590	6,340	49,201		
		Total Fair Expenses	301,130	296,231	451,950	194,883	484,381		
		Net Revenue over Expenditures	120,495	142,390	-	112,123	-		

Fund	GL Account #	Account Title	FY 2014-2015	FY 2015-2016	FY 2016-2017	FY 2016-2017	FY 2017-2018	FY 2017-2018	FY 2017-2018
			ACTUALS	ACTUALS	ADOPTED BUDGET	6 month ACTUALS	Proposed	Approved	ADOPTED
County Fair Capital Project Fund (224)									
224	224-100-301-0101	BEGINNING FUND BALANCE	(83,613)	(4,109)	(7,500)	(7,873)	(21,819)		
224	224-100-302-0205	INTEREST EARNED	(531)	43	-	(40)	(40)		
224	224-100-339-3967	INTERFUND FR T.O.T.	(6,750)	(8,000)	(8,000)	(4,000)	(8,000)		
224	224-100-339-3968	I/F FROM FUND 218 FAIR	(6,750)	(8,000)	(8,000)	(4,000)	(8,000)		
224	224-100-339-3969	I/F LOAN FROM FUND 509	(145,000)	-	-	-	-		
224	224-100-367-6710	DONATIONS	(6,500)	(5,400)	(5,000)	(15,200)	(5,000)		
224	224-100-370-7075	REIMBURSED ITEMS	(6,175)	(6,776)	(6,420)	-	(6,420)		
Total County Fair Capital Revenue			(255,319)	(32,242)	(34,920)	(31,113)	(49,279)		
224	224-101-520-2115	MINOR EQUIPMENT	1,595	-	-	-	-		
224	224-101-520-2301	Maintenance & Repairs	-	655	11,206	-	-		
Materials and Services			1,595	655	11,206	-	-		
224	224-101-540-4104	CAPITAL IMPROVEMENT	249,614	-	-	-	25,000		
Capital Outlay			249,614	-	-	-	25,000		
224	224-101-540-4401	LOAN REPAYMENT	-	23,714	23,714	23,714	23,714		
Debt			-	23,714	23,714	23,714	23,714		
224	224-101-550-5999	OPERATING CONTINGENCY	-	-	-	-	565		
224	224-101-590-9002	ENDING FUND BALANCE	-	-	-	-	-		
Government Services			-	-	-	-	565		
Total County Fair Capital Expenses			251,209	24,369	34,920	23,714	49,279		
Net Revenue over Expenditures			4,109	7,873	-	7,399	-		

Fund	GL Account #	Account Title	FY 2014-2015	FY 2015-2016	FY 2016-2017	FY 2016-2017	FY 2017-2018	FY 2017-2018	FY 2017-2018
			ACTUALS	ACTUALS	ADOPTED BUDGET	6 month ACTUALS	Proposed	Approved	ADOPTED
Parks Development Fund (249)									
249	249-100-301-0101	BEGINNING FUND BALANCE	(84,849)	(79,508)	(60,000)	(77,712)	(78,468)		
249	249-100-302-0205	INTEREST EARNED	(503)	(510)	(500)	(302)	(500)		
249	249-100-339-3977	INTRFND FROM ECONOMIC DEVELOPM	(55,000)	-	-	-	-		
249	249-100-339-3978	Inter fund from 311	-	-	-	-	-		
249	249-100-339-3979	INTER FUND FROM TOT FUND 222	(5,000)	(60,000)	(60,000)	(30,000)	(60,000)		
249	249-100-367-6712	SOFTBALL FIELD Deposit	(500)	-	-	-	-		
249	249-100-367-6713	CONCESSION FEE	(200)	(50)	(50)	-	-		
249	249-100-369-6920	RV FEES PARKS & REC DIV	(61,454)	(71,832)	(50,000)	(27,312)	(50,000)		
249	249-100-370-7075	REIMBURSED ITEMS	(42)	-	(100)	-	-		
		Total Park Development Revenue	(207,548)	(211,900)	(170,650)	(135,327)	(188,968)		
249	249-101-510-1001	MAINT TECH III- WEATHERMAN	40,702	43,754	43,447	12,547	36,058		
249	249-101-510-1002	MAINT TECH .25 FTE	7,776	8,277	8,375	4,269	8,512		
249	249-101-510-1301	FICA	3,470	3,742	3,965	1,234	3,410		
249	249-101-510-1302	SAIF	1,945	2,034	1,725	551	1,494		
249	249-101-510-1303	PERS, PERS PICK UP	6,801	9,976	12,955	6,065	11,811		
249	249-101-510-1305	MEDICAL	14,100	14,475	14,850	4,455	15,283		
249	249-101-510-1315	FRINGE BENEFITS	-	-	380	-	380		
249	249-101-510-1400	VEBA BENEFIT	862	894	930	341	960		
		Personnel	75,656	83,151	86,627	29,461	77,908		
249	249-101-520-2011	MATERIAL AND SERVICES	4,831	899	18,537	432	28,870		
249	249-101-520-2015	CRR PARK COSTS	6,586	7,688	4,500	2,766	4,500		
249	249-101-520-2301	MAINTENANCE AND REPAIR	9,173	8,835	17,731	12,107	30,000		
249	249-101-520-3105	ACCOUNTING & AUDITING	68	79	100	65	150		
249	249-101-520-3110	ATTORNEY/PROF SERVICES	138	135	140	140	140		
249	249-101-520-3301	ED CONF, DUES, CONV, SCHOOLS	489	321	1,000	-	2,000		
249	249-101-520-3330	CAR POOL CHARGES	1,574	1,955	2,000	1,201	2,400		
249	249-101-520-3414	CONTRACTUAL SERVICES	-	-	3,000	-	3,000		
249	249-101-520-3601	UTILITIES	18,793	19,893	32,015	10,540	35,000		
249	249-101-520-3605	SUMMER REC PROGRAM	5,000	5,000	5,000	5,000	5,000		
249	249-101-520-7075	REFUNDS	-	500	-	-	-		
		Materials and Services	46,652	45,306	84,023	32,251	111,060		
249	249-101-540-4401	LOAN REPAY TO 311	5,731	5,731	-	-	-		
		Capital Outlay	5,731	5,731	-	-	-		
249	249-101-590-9002	ENDING FUND BALANCE	-	-	-	-	-		
		Government Services	-	-	-	-	-		
		Total Park Development Expenses	128,039	134,188	170,650	61,712	188,968		
		Net Revenue over Expenditures	79,508	77,712	-	73,614	-		

Fund	GL Account #	Account Title	FY 2014-2015	FY 2015-2016	FY 2016-2017	FY 2016-2017	FY 2017-2018	FY 2017-2018	FY 2017-2018
			ACTUALS	ACTUALS	ADOPTED BUDGET	6 month ACTUALS	Proposed	Approved	ADOPTED
SDC County Parks (315)									
315	315-100-301-0101	BEGINNING FUND BALANCE	(109,404)	(114,917)	(120,000)	(121,796)	(128,804)		
315	315-100-302-0205	INTEREST EARNED	(753)	(854)	(750)	(491)	(750)		
315	315-100-368-6820	SDC COUNTY PARKS	(4,759)	(6,025)	(5,000)	(3,317)	(5,500)		
		Total SDC County Park Revenue	(114,917)	(121,796)	(125,750)	(125,604)	(135,054)		
315	315-101-520-3414	CONTRACTUAL SERVICES	-	-	125,750	-	135,054		
315	315-101-590-9002	ENDING FUND BALANCE	-	-	-	-	-		
		Total SDC County Park Expenses	-	-	125,750	-	135,054		
		Net Revenue over Expenditures	114,917	121,796	-	125,604	-		

Fund	GL Account #	Account Title	FY 2014-2015	FY 2015-2016	FY 2016-2017	FY 2016-2017	FY 2017-2018	FY 2017-2018	FY 2017-2018
			ACTUALS	ACTUALS	ADOPTED BUDGET	6 month ACTUALS	Proposed	Approved	ADOPTED
SDC CRR Parks (316)									
316	316-100-301-0101	BEGINNING FUND BALANCE	(2,803)	(4,196)	(5,000)	(9,161)	(5,000)		
316	316-100-302-0205	INTEREST EARNED	(16)	(30)	(20)	(32)	-		
316	316-100-368-6820	SDC CRR PARKS	(4,177)	(8,142)	(4,000)	(4,222)	(4,000)		
		Total SDC CRR Park Revenue	(6,996)	(12,368)	(9,020)	(13,415)	(9,000)		
316	316-101-540-4402	LOAN REPAYMENT	2,800	3,207	9,020	8,250	9,000		
316	316-101-590-9002	ENDING FUND BALANCE	-	-	-	-	-		
		Total SDC CRR Park Expenses	2,800	3,207	9,020	8,250	9,000		
		Net Revenue over Expenditures	4,196	9,161	-	5,165	-		

Fund	GL Account #	Account Title	FY 2014-2015	FY 2015-2016	FY 2016-2017	FY 2016-2017	FY 2017-2018	FY 2017-2018	FY 2017-2018
			ACTUALS	ACTUALS	ADOPTED BUDGET	6 month ACTUALS	Proposed	Approved	ADOPTED
RV Park (508)									
508	508-100-301-0101	BEGINNING FUND BALANCE	(35,562)	(43,269)	(41,218)	(63,191)	(58,896)		
508	508-100-302-0205	INTEREST EARNED	(255)	(357)	(275)	(303)	(400)		
508	508-100-333-3301	FEDERAL GRANTS	-	-	-	-	-		
508	508-100-334-3426	COIC GRANT	-	-	-	-	-		
508	508-100-341-4151	RV RENTAL FEES	(33,706)	(51,883)	(24,000)	(54,829)	(40,000)		
508	508-100-341-4152	State Lodging tax	(342)	(516)	(250)	(738)	(500)		
508	508-100-367-6710	DONATIONS	(97)	(65)	(20)	(207)	(125)		
508	508-100-370-7074	RV Park Handling fee	(154)	(232)	-	(184)	-		
508	508-100-370-7075	REIMBURSED ITEMS	-	-	-	-	-		
508	508-101-370-7075	REIMBURSED ITEMS	-	-	-	-	-		
Total RV Park Revenue			(70,116)	(96,322)	(65,763)	(119,451)	(99,921)		
508	508-101-520-2011	MATERIALS AND SUPPLIES	939	1,164	16,708	769	30,000		
508	508-101-520-2115	MINOR EQUIPMENT	-	-	-	-	-		
508	508-101-520-2301	MAINTENANCE AND REPAIR	674	2,275	20,000	3,043	38,000		
508	508-101-520-3105	AUDIT	37	44	55	36	55		
508	508-101-520-3127	CONTRACTUAL SERVICES	-	-	-	-	-		
508	508-101-520-3314	DUES & REGISTRATION	224	224	250	224	250		
508	508-101-520-3330	CAR POOL CHARGES	-	-	-	-	-		
508	508-101-520-3415	STATE LODGING TAX	378	495	150	527	400		
508	508-101-520-3501	INSURANCE & BONDS	850	1,000	1,100	1,000	1,080		
508	508-101-520-3601	UTILITIES	21,245	25,429	25,000	12,007	30,136		
508	508-101-520-7075	REIMBURSED ITEMS	-	-	-	-	-		
Materials and Services			24,347	30,631	63,263	17,606	99,921		
508	508-101-540-4102	BUILDING CONSTRUCTION	-	-	-	-	-		
508	508-101-540-4401	LOAN REPAYMENT	2,500	2,500	2,500	2,500	-		
Capital Outlay			2,500	2,500	2,500	2,500	-		
508	508-101-590-9002	ENDING FUND BALANCE	-	-	-	-	-		
Government Services			-	-	-	-	-		
Total RV Park Expenses			26,847	33,131	65,763	20,106	99,921		
Net Revenue over Expenditures			43,269	63,191	-	99,346	-		



Jefferson County
FY 2017-2018 Budget Overview

Key Budget Highlights

1. Board of Property Tax Appeals Budget (108) - Nothing significant to report
2. Clerk's Budget (109) -Numbers are pretty static. A very small increase in recording fees is anticipated due to continued uptick in real estate activity. I anticipate 2 elections in 2017-2018 - November, 2017 Countwide Election and May, 2018 - Primary Election. I have budgeted for a new Ballot Counting Machine. My current machine was purchased in 2007 and is showing signs of wear and tear.
3. County NT & Phone Services Budget (221) - Numbers are pretty static. I don't anticipate any major expenditures in the upcoming budget year fingers crossed! Adam, the Systems Administrator, is continuing his pursuit of the CNA certification and will attend one major class to help him attain that goal.
4. Special Transportation Fund Budget (223) - No major changes here. The state has decreased the Special Transportation Fund and Special Transportation Operating Funds to \$67,000 -- down from \$80,000. As in the past years, COIC will receive those funds.
5. County Clerk Records Fund Budget (241) - No major changes. I anticipate purchasing a new microfilm reader in the upcoming budget year. Our current microfilm reader/printer was purchased 20+ years ago.

Description	Total FTEs	FY 2014-2015	FY 2015-2016	FY 2016-2017	FY 2016-2017	FY 2017-2018	FY 2017-2018	FY 2017-2018
		ACTUALS	ACTUALS	ADOPTED BUDGET	6 month ACTUALS	Proposed	Approved	ADOPTED
Clerk								
Board of Equalization (108)		\$ 598	\$ 166	\$ 595	\$ 57	\$ 528	\$ -	\$ -
Clerk (109)	3	\$ 264,131	\$ 264,278	\$ 284,475	\$ 137,100	\$ 340,027	\$ -	\$ -
County NT and Phone Services (221)	1	\$ 145,586	\$ 302,887	\$ 218,135	\$ 86,307	\$ 292,564	\$ -	\$ -
Special Transportation Fund (223)		\$ 92,667	\$ 79,991	\$ 81,750	\$ 39,046	\$ 67,040	\$ -	\$ -
County Clerk Records (241)		\$ 6,448	\$ 1,393	\$ 60,720	\$ 390	\$ 70,647	\$ -	\$ -
Total FTE	4	\$ 509,430	\$ 648,714	\$ 645,675	\$ 262,900	\$ 770,806	\$ -	\$ -

Fund	GL Account #	Account Title	FY 2014-2015 ACTUALS	FY 2015-2016 ACTUALS	FY 2016-2017 ADOPTED BUDGET	FY 2016-2017 6 month ACTUALS	FY 2017-2018 Proposed	FY 2017-2018 Approved	FY 2017-2018 ADOPTED
Board of Equalization (108)									
101	101-108-510-1001	MEMBERS	320	120	320	-	350		
101	101-108-510-1301	FICA	24	9	24	-	27		
101	101-108-510-1302	SAIF	1	0	1	-	1		
		Personnel	345	130	345	-	378		
101	101-108-520-3301	ED CONF, DUES, CONV, SCHOOLS	253	36	250	57	150		
		Materials and Services	253	36	250	57	150		
		Total Board of Equalization Expenses	598	166	595	57	528		
		Total Required from General Fund	598	166	595	57	528		

Fund	GL Account #	Account Title	FY 2014-2015	FY 2015-2016	FY 2016-2017	FY 2016-2017	FY 2017-2018	FY 2017-2018	FY 2017-2018
			ACTUALS	ACTUALS	ADOPTED BUDGET	6 month ACTUALS	Proposed	Approved	ADOPTED
Clerk (109)									
101	101-109-338-3811	ELECTION COSTS REIMBURSED	(15,469)	(814)	(15,000)	(289)	(2,000)		
101	101-109-338-3815	ELECTION FILING FEES	(400)	(350)	(400)	-	(200)		
101	101-109-340-4010	BEVERAGE LICENSE LOCAL	(405)	(465)	(400)	(420)	(450)		
101	101-109-340-4021	MARRIAGE LICENSE	(3,755)	(3,385)	(3,500)	(2,070)	(4,000)		
101	101-109-341-4138	PASSPORT EXECUTION	(6,875)	(8,525)	(7,000)	(3,350)	(7,000)		
101	101-109-341-4181	RECORDING FEES	(96,738)	(114,721)	(115,000)	(60,187)	(120,000)		
101	101-109-341-4182	ADMIN COSTS-PUB LAND CP	(3,530)	(3,851)	(4,000)	(1,889)	(4,000)		
101	101-109-341-4186	PHOTO COPY FEES	(3,126)	(3,310)	(3,000)	(1,675)	(3,500)		
101	101-109-341-4187	MISCELLANEOUS FEES	(2,606)	(3,185)	(2,500)	(1,829)	(3,600)		
101	101-109-341-4195	ASSESS & TAX ADN COSTS	(2,079)	(2,214)	(2,200)	(1,070)	(2,200)		
101	101-109-341-4199	MICROFILM COPIES	(640)	(861)	(750)	(290)	(500)		
101	101-109-370-7075	REIMBURSED ITEMS	(106)	(1,661)	(1,500)	-	(500)		
Total Clerk's Revenue			(135,728)	(143,340)	(155,250)	(73,068)	(147,950)		
101	101-109-510-1001	COUNTY CLERK	75,644	69,599	65,406	32,793	67,042		
101	101-109-510-1003	RECORDS ASST.	32,932	34,057	42,091	17,524	36,698		
101	101-109-510-1005	DEPUTY CLERK	39,466	40,747	35,342	21,050	43,637		
101	101-109-510-1007	ELECTION BOARD PERSONNEL	2,812	2,421	3,500	1,965	3,500		
101	101-109-510-1301	FICA	11,084	10,650	12,108	5,307	11,542		
101	101-109-510-1302	SAIF	464	451	435	238	453		
101	101-109-510-1303	PERS, PERS PICK UP	26,273	32,738	35,912	17,503	39,055		
101	101-109-510-1305	MEDICAL	32,181	33,967	35,640	17,294	36,681		
101	101-109-510-1307	LIFE INSURANCE	152	202	216	101	241		
101	101-109-510-1400	VEBA BENEFIT	690	730	745	372	768		
101	101-109-510-1410	HSA BENEFIT	3,000	3,000	3,000	-	3,000		
Personnel			224,698	228,561	234,395	114,147	242,616		
101	101-109-520-2101	OFFICE MATERIALS,SUPPLIES	10,536	8,334	8,500	3,112	7,500		
101	101-109-520-2105	TELEPHONE	1,411	1,423	1,500	762	100		
101	101-109-520-2115	MINOR EQUIPMENT	1,928	1,738	2,000	-	2,000		
101	101-109-520-2240	ELECTION EXPENSE	18,951	17,800	30,000	15,293	30,000		
101	101-109-520-2241	ELECTION EXPENSE SPECIAL	1,662	-	-	-	-		
101	101-109-520-3110	ATTORNEY/PROF SERVICES	137	135	140	140	140		
101	101-109-520-3301	ED CONF, DUES, CONV, SCHOOLS	1,674	2,204	2,500	1,090	2,000		
101	101-109-520-3323	MILEAGE - OTHER THAN CAR POOL	352	817	750	336	750		
101	101-109-520-3330	CAR POOL CHARGES	171	147	250	-	200		
Materials and Services			36,822	32,597	45,640	20,733	42,690		
101	101-109-540-4404	COMPUTER/BALLOT COUNTER	-	-	-	-	50,000		
Capital Outlay			-	-	-	-	50,000		
101	101-109-550-5125	NT EXPENSE	2,610	3,120	4,440	2,220	4,721		
Governmental Services			2,610	3,120	4,440	2,220	4,721		
Total Clerk Expenses			264,131	264,278	284,475	137,100	340,027		
Total Required from General Fund			128,402	120,938	129,225	64,032	192,077		

Fund	GL Account #	Account Title	FY 2014-2015	FY 2015-2016	FY 2016-2017	FY 2016-2017	FY 2017-2018	FY 2017-2018	FY 2017-2018
			ACTUALS	ACTUALS	ADOPTED BUDGET	6 month ACTUALS	Proposed	Approved	ADOPTED
County NT and Phone Services (221)									
221	221-100-301-0101	BEGINNING FUND BALANCE	(178,329)	(159,206)	(22,146)	(66,025)	(84,319)		
221	221-100-302-0205	INTEREST EARNED	(1,281)	(747)	(100)	(262)	(520)		
221	221-100-339-3931	INTERFND TR FR GEN FUND	(40,000)	(90,000)	(40,000)	(20,000)	(40,000)		
221	221-100-339-3932	PHONE REVENUE FR DEPTS	(13,056)	(26,668)	(36,000)	(18,048)	-		
221	221-100-339-3933	NT REVENUE FR DEPTS	(72,126)	(88,800)	(119,889)	(60,275)	(167,725)		
221	221-100-370-7050	REIMBURSEMENTS	-	(3,492)	-	-	-		
Total NT/Phone Revenue			(304,792)	(368,912)	(218,135)	(164,610)	(292,564)		
221	221-101-510-1001	NT MANAGER	3,900	3,900	6,000	3,000	6,075		
221	221-101-510-1002	IT TECH	55,084	60,840	64,079	32,152	66,432		
221	221-101-510-1301	FICA	4,409	4,968	6,118	2,681	5,547		
221	221-101-510-1302	SAIF	176	189	240	106	218		
221	221-101-510-1303	PERS, PERS PICK UP	5,672	11,378	19,995	10,208	19,214		
221	221-101-510-1305	MEDICAL	11,875	4,550	11,880	2,506	12,227		
221	221-101-510-1307	LIFE INSURANCE	4	78	40	58	-		
221	221-101-510-1315	Fringe Benefits	1,255	1,200	1,200	400	-		
221	221-101-510-1400	VEBA BENEFIT	690	3,515	5,508	2,122	768		
Personnel			83,066	90,618	115,060	53,233	110,481		
221	221-101-520-2101	OFFICE MATERIALS,SUPPLIES	6,355	758	7,500	11	1,000		
221	221-101-520-2105	PHONE COSTS	-	13,564	30,000	10,076	24,000		
221	221-101-520-2115	MINOR EQUIPMENT	7,350	2,509	2,500	1,975	2,000		
221	221-101-520-2226	SOFTWARE	-	41,888	5,000	14,366	20,000		
221	221-101-520-3110	ATTORNEY/PROF SERVICES	138	135	140	140	140		
221	221-101-520-3127	CONTRACTUAL SERVICES	16,529	27,191	5,000	1,200	5,000		
221	221-101-520-3301	ED CONF, DUES, CONV, SCHOOLS	15	2,317	2,000	1,219	3,000		
221	221-101-520-3501	INSURANCE & BONDS	-	-	-	4,088	5,000		
221	221-101-520-3323	MILEAGE - OTHER THAN CAR POOL	406	284	750	-	750		
Materials and Services			30,793	88,646	52,890	33,074	60,890		
221	221-101-540-4402	NT AND TELEPHONE CAPITAL	31,728	123,623	31,040	-	15,000		
Capital Outlay			31,728	123,623	31,040	-	15,000		
221	221-101-550-5999	CONTINGENCY	-	-	19,145	-	20,000		
221	221-101-5505125	NT EXPENSE	-	-	-	-	1,720		
221	221-101-580-6000	RESERVE FOR FE-SERVER/UPGRADES	-	-	-	-	10,500		
221	221-101-580-6001	RESERVE FOR FE-TELEPHONES	-	-	-	-	12,000		
221	221-101-590-9002	ENDING FUND BALANCE	-	-	-	-	61,973		
Government Services			-	-	19,145	-	106,193		
Total NT/Phone Expenses			145,586	302,887	218,135	86,307	292,564		
Net Revenue over Expenditures			159,206	66,025	-	78,303	-		

Fund	GL Account #	Account Title	FY 2014-2015	FY 2015-2016	FY 2016-2017	FY 2016-2017	FY 2017-2018	FY 2017-2018	FY 2017-2018
			ACTUALS	ACTUALS	ADOPTED BUDGET	6 month ACTUALS	Proposed	Approved	ADOPTED
Special Transportation Fund (223)									
223	223-100-301-0101	BEGINNING FUND BALANCE	(1,335)	-	(1,750)	-	-	-	-
223	223-100-302-0205	INTEREST EARNED	0	9	-	(19)	(40)	(40)	
223	223-100-334-3480	DEPT OF TRANSPORTATION	(76,332)	(80,000)	(80,000)	(40,000)	(67,000)	(67,000)	
223	223-100-334-3481	STO (OPERATING)	(15,000)	-	-	-	-	-	
Total Special Transportation Revenue			(92,667)	(79,991)	(81,750)	(40,019)	(67,040)	(67,040)	
223	223-101-520-2488	ADMINISTRATIVE COSTS	3,335	194	2,000	46	2,000	2,000	
223	223-101-520-3322	SR CITIZEN & HANDICPD TRV	74,332	78,000	78,000	39,000	65,000	65,000	
223	223-101-520-3481	STO (OPERATING)	15,000	-	-	-	-	-	
Materials and Services			92,667	78,194	80,000	39,046	67,000	67,000	
223	223-101-550-5999	OPERATING CONTINGENCIES	-	-	1,750	-	-	-	
223	223-101-550-2488	INDIRECT/ADMIN FEE	-	1,797	-	-	40	40	
223	223-101-590-9002	ENDING FUND BALANCE	-	-	-	-	-	-	
Contingency			-	1,797	1,750	-	40	40	
Total Special Transportation Expenses			92,667	79,991	81,750	39,046	67,040	67,040	
Net Revenue over Expenditures			-	-	-	973	-	-	

Fund	GL Account #	Account Title	FY 2014-2015	FY 2015-2016	FY 2016-2017	FY 2016-2017	FY 2017-2018	FY 2017-2018	FY 2017-2018
			ACTUALS	ACTUALS	ADOPTED BUDGET	6 month ACTUALS	Proposed	Approved	ADOPTED
County Clerk Records (241)									
241	241-100-301-0101	BEGINNING FUND BALANCE	(31,869)	(35,919)	(46,970)	(44,627)	(57,247)		
241	241-100-302-0205	INTEREST EARNED	(248)	(295)	(250)	(189)	(400)		
241	241-100-341-4114	FEES	(10,250)	(9,806)	(13,500)	(5,917)	(13,000)		
		Total County Clerk Records Revenue	(42,367)	(46,020)	(60,720)	(50,733)	(70,647)		
241	241-101-520-2011	MATERIALS AND SUPPLIES	-	-	54,940	-	51,427		
241	241-101-520-2115	MINOR EQUIPMENT	6,028	973	5,000	-	3,000		
		Materials and Services	6,028	973	59,940	-	54,427		
241	241-101-540-4402	EQUIPMENT	-	-	-	-	14,500		
		Capital	-	-	-	-	14,500		
241	241-101-550-5125	NT EXPENSE	420	420	780	390	1,720		
241	241-101-590-9002	ENDING FUND BALANCE	-	-	-	-	-		
		Government Services	420	420	780	390	1,720		
		Total County Clerk Records Expenses	6,448	1,393	60,720	390	70,647		
		Net Revenue over Expenditures	35,919	44,627	-	50,343	-		



Jefferson County
FY 2017-2018 Budget Overview

Key Budget Highlights

1. Overhaul on budget to track actual costs of each function within CDD. This is as a result of State audit requiring the building permit fees are segregated from other CDD costs.
2. FTE Allocations to better define service units (as stated in FTEs listed below).
3. Established building reserves fund to plan for volatility in the market. The reserve balance of \$200,000 represents essentially 6 months operating costs.
4. Planning efforts are contingent on funding from the general fund. Would be beneficial to CDD management to have a policy in place that when a major planning initiative is "directed" by BOCC, that an approved budget be established to provide sufficient funding. These are currently not within budget.
5. Established rent of \$7,500 to capital improvement fund.

Description	Total FTEs	FY 2014-2015	FY 2015-2016	FY 2016-2017	FY 2016-2017	FY 2017-2018	FY 2017-2018	FY 2017-2018
		ACTUALS	ACTUALS	ADOPTED BUDGET	6 month ACTUALS	Proposed	Approved	ADOPTED
Community Development								
CDD- Planning (503)	1.5	\$ -	\$ -	\$ -	\$ -	\$ 182,916	\$ -	\$ -
CDD- Onsite and Engineering (504)	1.35	\$ -	\$ -	\$ -	\$ -	\$ 218,200	\$ -	\$ -
CDD- Building (505)	4.65	\$ -	\$ -	\$ -	\$ -	\$ 943,300	\$ -	\$ -
CDD- General Admin (506)		\$ 650,156	\$ 704,394	\$ 1,030,755	\$ 440,665	\$ -	\$ -	\$ -
Code Enforcement (267)	0.5	\$ 50,599	\$ 43,115	\$ 124,100	\$ 21,943	\$ 137,133	\$ -	\$ -
Total FTE	8	\$ 700,754	\$ 747,509	\$ 1,154,855	\$ 462,609	\$ 1,481,549		

Fund	GL Account #	Account Title	FY 2014-2015	FY 2015-2016	FY 2016-2017	FY 2016-2017	FY 2017-2018	FY 2017-2018	FY 2017-2018
			ACTUALS	ACTUALS	ADOPTED BUDGET	6 month ACTUALS	Proposed	Approved	ADOPTED
CDD- Planning (503)									
503	503-100-301-0101	BEGINNING FUND BALANCE	-	-	-	-	(25,000)		
503	503-100-302-0205	INTEREST EARNED	-	-	-	-	-		
503	503-100-339-3901	INTERFUND FROM GF	-	-	-	-	(112,916)		
503	503-100-343-4322	COUNTY ZONING FEES	-	-	-	-	(45,000)		
		Total CDD- Planning Revenue	-	-	-	-	(182,916)		
503	503-101-510-1003	ADMIN SUPERVISOR/WEITMAN -.05	-	-	-	-	2,534		
503	503-101-510-1012	SR PLANNER/ASST DIR/SPENCER	-	-	-	-	69,848		
503	503-101-510-1015	PLANNING TECH- CLOUTIER .4 FTE	-	-	-	-	19,553		
503	503-101-510-1022	BLDG INSP/ INT DIR/SINGLETON-	-	-	-	-	4,459		
503	503-101-510-1301	FICA	-	-	-	-	7,374		
503	503-101-510-1302	CIS (WC)	-	-	-	-	365		
503	503-101-510-1303	PERS	-	-	-	-	25,545		
503	503-101-510-1305	MEDICAL	-	-	-	-	18,340		
503	503-101-510-1315	FRINGE	-	-	-	-	540		
503	503-101-510-1400	VEBA	-	-	-	-	1,075		
503	503-101-510-1410	HSA	-	-	-	-	77		
		Personnel	-	-	-	-	149,710		
503	503-101-520-2101	OFFICE SUPPLIES	-	-	-	-	8,000		
503	503-101-520-2105	TELEPHONE	-	-	-	-	100		
503	503-101-520-2115	MINOR EQUIPMENT	-	-	-	-	7,000		
503	503-101-520-3127	CONTRACTUAL SERVICES	-	-	-	-	10,000		
503	503-101-520-3211	LEGAL NOTICES	-	-	-	-	1,200		
503	503-101-520-3301	ED CONF, DUES	-	-	-	-	3,000		
503	503-101-520-3323	MILEAGE - OTHER THAN MOTOR	-	-	-	-	450		
503	503-101-520-3330	CAR POOL CHARGES	-	-	-	-	450		
		Materials and Services	-	-	-	-	30,200		
503	503-101-550-5125	NT EXPENSE	-	-	-	-	1,600		
503	503-101-550-5129	CDD LEASE	-	-	-	-	1,406		
503	503-101-590-9002	END FUND BALANCE	-	-	-	-	-		
		Government Services	-	-	-	-	3,006		
		Total CDD- Planning Expenses	-	-	-	-	182,916		
		Net Revenue over Expenditures	-	-	-	-	-		

Fund	GL Account #	Account Title	FY 2014-2015 ACTUALS	FY 2015-2016 ACTUALS	FY 2016-2017 ADOPTED BUDGET	FY 2016-2017 6 month ACTUALS	FY 2017-2018 Proposed	FY 2017-2018 Approved	FY 2017-2018 ADOPTED
CDD- Onsite and Engineering (504)									
504	504-100-301-0101	BEGINNING FUND BALANCE	-	-	-	-	(102,500)		
504	504-100-302-0205	INTEREST EARNED	-	-	-	-	-		
504	504-100-340-4016	CDD DRIVEWAY					(15,000)		
504	504-100-340-4060	DEQ FEES					(20,000)		
504	504-100-340-4061	SEPTIC FEES					(80,000)		
504	504-100-341-4146	SDC ADMIN FEE					(400)		
504	504-100-370-7075	ADDRESSING FEES	-	-	-	-	(300)		
		Total CDD- Onsite and Engineering Revenue	-	-	-	-	(218,200)	(218,200)	(218,200)
504	504-101-510-1003	ADMIN SUPERVISOR/WEITMAN -.3 F					15,207		
504	504-101-510-1016	SANITARIAN/CO ENGINEER/BLACK					74,944		
504	504-101-510-1022	BLDG INSP/ INT DIR/SINGLETON-					4,459		
504	504-101-510-1301	FICA					7,238		
504	504-101-510-1302	CIS (WC)					1,634		
504	504-101-510-1303	PERS					25,072		
504	504-101-510-1305	MEDICAL					16,506		
504	504-101-510-1307	LIFE INSURANCE					163		
504	504-101-510-1400	VEBA					38		
504	504-101-510-1410	HSA					998		
		Personnel	-	-	-	-	146,258		
504	504-101-520-2101	OFFICE SUPPLIES	-	-	-	-	4,000		
504	504-101-520-2105	TELEPHONE					750		
504	504-101-520-2115	MINOR EQUIPMENT					1,859		
504	504-101-520-3002	DEQ SURCHARGE					20,000		
504	504-101-520-3127	CONTRACTUAL SERVICES					1,000		
504	504-101-520-3301	ED CONF, DUES	-	-	-	-	1,500		
504	504-101-520-3323	MILEAGE - OTHER THAN MOTOR	-	-	-	-	2,000		
504	504-101-520-3330	CAR POOL CHARGES	-	-	-	-	3,000		
		Materials and Services	-	-	-	-	34,109		
504	504-101-550-5125	NT EXPENSE	-	-	-	-	1,026		
504	504-101-550-5129	CDD LEASE	-	-	-	-	1,266		
504	504-101-590-9002	ENDING FUND BALANCE	-	-	-	-	35,542		
		Government Services	-	-	-	-	37,833		
		Total CDD- Onsite and Engineering Expenses	-	-	-	-	218,200		
		Net Revenue over Expenditures	-	-	-	-	-		

Fund	GL Account #	Account Title	FY 2014-2015	FY 2015-2016	FY 2016-2017	FY 2016-2017	FY 2017-2018	FY 2017-2018	FY 2017-2018
			ACTUALS	ACTUALS	ADOPTED BUDGET	6 month ACTUALS	Proposed	Approved	ADOPTED
CDD- Building (505)									
505	505-100-301-0101	BEGINNING FUND BALANCE	-	-	-	-		(550,000)	
505	505-100-302-0205	INTEREST EARNED						(5,000)	
505	505-100-340-4011	BLDG PERMITS						(250,000)	
505	505-100-340-4014	MANF HOME						(8,000)	
505	505-100-340-4062	PLUMBING PERMITS						(30,000)	
505	505-100-340-4064	MECHANICAL PERMITS						(35,000)	
505	505-100-340-4067	ELECTRICAL PERMITS	-	-	-	-		(65,000)	
505	505-100-343-4336	1% excise fee SD #4	-	-	-	-		(300)	
		Total CDD- Building Revenue	-	-	-	-		(943,300)	
505	505-101-510-1001	Cloutier- .2 FTE	-	-	-	-		9,776	
505	505-101-510-1003	WEITMAN - .6 FTE	-	-	-	-		30,413	
505	505-101-510-1007	BLDG INSPECTOR WATTS	-	-	-	-		63,201	
505	505-101-510-1011	BLDG INSPECTOR II/MATTHEWS	-	-	-	-		57,339	
505	505-101-510-1014	CASEY- 100%	-	-	-	-		38,118	
505	505-101-510-1022	BLDG INSP/ INT DIR/SINGLETON-	-	-	-	-		75,803	
505	505-101-510-1301	FICA	-	-	-	-		21,011	
505	505-101-510-1302	CIS (WC)	-	-	-	-		3,187	
505	505-101-510-1303	PERS	-	-	-	-		72,782	
505	505-101-510-1305	MEDICAL	-	-	-	-		56,855	
505	505-101-510-1307	LIFE INSURANCE	-	-	-	-		175	
505	505-101-510-1400	VEBA	-	-	-	-		2,458	
505	505-101-510-1410	HSA	-	-	-	-		1,114	
		Personnel	-	-	-	-		432,231	
505	505-101-520-2101	OFFICE SUPPLIES	-	-	-	-		8,348	
505	505-101-520-2105	TELEPHONE	-	-	-	-		5,000	
505	505-101-520-2107	VISA CHARGES	-	-	-	-		21,000	
505	505-101-520-2115	MINOR EQUIPMENT	-	-	-	-		6,000	
505	505-101-520-2310	BUILDING MATERIALS & SUPP	-	-	-	-		1,000	
505	505-101-520-3004	BLDG CODE CHARGES	-	-	-	-		40,000	
505	505-101-520-3105	ACCOUNTING & AUDITING	-	-	-	-		700	
505	505-101-520-3110	ATTORNEY/PROF SERVICES	-	-	-	-		558	
505	505-101-520-3127	CONTRACT SERVICES	-	-	-	-		10,000	
505	505-101-520-3301	ED CONF, DUES	-	-	-	-		7,000	
505	505-101-520-3323	MILEAGE - OTHER THAN MOTOR	-	-	-	-		5,000	
505	505-101-520-3330	CAR POOL CHARGES	-	-	-	-		13,000	
		Materials and Services	-	-	-	-		117,606	
505	505-101-550-5125	NT EXPENSE						4,572	
505	505-101-550-5129	CDD LEASE	-	-	-	-		4,359	
505	505-101-550-5999	Contingency	-	-	-	-		100,000	
505	505-101-580-5077	RESERVE FOR FE: Building	-	-	-	-		200,000	
505	505-101-590-9002	ENDING FUND BALANCE	-	-	-	-		84,531	
		Government Services	-	-	-	-		393,463	
		Total CDD- Building Expenses	-	-	-	-		943,300	
		Net Revenue over Expenditures	-	-	-	-		-	

Fund	GL Account #	Account Title	FY 2014-2015	FY 2015-2016	FY 2016-2017	FY 2016-2017	FY 2017-2018	FY 2017-2018	FY 2017-2018
			ACTUALS	ACTUALS	ADOPTED BUDGET	6 month ACTUALS	Proposed	Approved	ADOPTED
CDD- General Admin (506)									
506	506-100-301-0101	BEGINNING FUND BALANCE	(499,171)	(657,846)	(500,000)	(833,037)	-	-	-
506	506-100-302-0205	INTEREST EARNED	(3,958)	(5,663)	(2,500)	(3,597)	-	-	-
506	506-100-334-3454	OEM Grant	-	-	-	-	-	-	-
506	506-100-339-3900	INTERFUND FROM GIS	-	-	-	-	-	-	-
506	506-100-339-3901	INTERFUND FROM GF	(81,150)	(65,000)	(65,000)	(32,500)	-	-	-
506	506-100-340-4011	BLDG PERMITS	(321,142)	(349,404)	(215,000)	(185,628)	-	-	-
506	506-100-340-4012	MECHANICAL-COUNTY	-	-	-	-	-	-	-
506	506-100-340-4014	MANF HOME	(12,819)	(13,834)	(3,000)	(6,872)	-	-	-
506	506-100-340-4016	CDD DRIVEWAY	(14,950)	(21,060)	(7,500)	(12,155)	-	-	-
506	506-100-340-4061	SEPTIC FEES	(108,152)	(121,710)	(50,000)	(67,485)	-	-	-
506	506-100-340-4062	PLUMBING PERMITS	(41,519)	(54,895)	(26,000)	(25,727)	-	-	-
506	506-100-340-4064	MECHANICAL PERMITS	(47,503)	(65,804)	(35,000)	(27,167)	-	-	-
506	506-100-340-4067	ELECTRICAL PERMITS	(75,899)	(91,946)	(65,000)	(48,846)	-	-	-
506	506-100-341-4114	CODE ENFORCEMENT	(23,832)	(30,372)	(15,000)	(17,435)	-	-	-
506	506-100-341-4116	1% FACILITY SURCHARGE	-	-	-	-	-	-	-
506	506-100-341-4146	SDC ADMIN FEE	(840)	(1,232)	(400)	(700)	-	-	-
506	506-100-341-4147	CODE ENFORCEMENT FEE	-	-	-	-	-	-	-
506	506-100-341-4150	METOLIUS SDC	-	-	-	-	-	-	-
506	506-100-343-4303	COPY FEES	-	-	-	-	-	-	-
506	506-100-343-4322	COUNTY ZONING FEES	(73,641)	(53,379)	(45,000)	(33,483)	-	-	-
506	506-100-343-4335	MADRAS PLAN PERMIT	-	-	-	-	-	-	-
506	506-100-343-4336	1% excise fee SD #4	(971)	(782)	(300)	(366)	-	-	-
506	506-100-370-7075	REIMBURSED ITEMS	(2,456)	(4,449)	(1,000)	(1,702)	-	-	-
506	506-100-370-7076	REIMB-CO ENGINEER	-	(55)	(55)	-	-	-	-
506	506-100-370-7077	REIMB CO BLDG PROGRAM	-	-	-	-	-	-	-
506	506-100-370-7078	Investigative fees	-	-	-	-	-	-	-
Total CDD Revenue			(1,308,002)	(1,537,431)	(1,030,755)	(1,296,700)	-	-	-
506	506-101-520-2101	OFFICE SUPPLIES	4,743	5,112	6,000	2,766	-	-	-
506	506-101-520-2105	TELEPHONE	3,497	3,556	5,000	1,894	-	-	-
506	506-101-520-2107	VISA CHARGES	14,119	20,779	14,000	13,595	-	-	-
506	506-101-520-2115	MINOR EQUIPMENT	2,778	5,342	6,000	1,863	-	-	-
506	506-101-520-3004	BLDG CODE CHARGES	35,911	44,011	34,000	18,931	-	-	-
506	506-101-520-3105	ACCOUNTING & AUDITING	544	636	420	272	-	-	-
506	506-101-520-3110	ATTORNEY/PROF SERVICES	-	-	558	558	-	-	-
506	506-101-520-3127	CONTRACT SERVICES	33,939	6,533	26,400	3,437	-	-	-
506	506-101-520-3230	LEGAL NOTICES	446	-	-	-	-	-	-
506	506-101-520-3301	ED CONF, DUES	1,222	3,427	6,000	1,298	-	-	-
506	506-101-520-3323	MILEAGE - OTHER THAN MOTOR	5,392	4,543	5,000	1,892	-	-	-
506	506-101-520-3330	CAR POOL CHARGES	7,306	8,145	13,000	5,548	-	-	-
506	506-101-520-3601	UTILITIES	-	21	-	-	-	-	-
506	506-101-520-5077	REFUNDS	13,397	3,224	4,000	735	-	-	-
Materials and Services			123,293	105,328	120,378	52,790	-	-	-

Fund	GL Account #	Account Title	FY 2014-2015	FY 2015-2016	FY 2016-2017	FY 2016-2017	FY 2017-2018	FY 2017-2018	FY 2017-2018
			ACTUALS	ACTUALS	ADOPTED BUDGET	6 month ACTUALS	Proposed	Approved	ADOPTED
506	506-101-540-4401	OFFICE FURNITURE	-	-	-	-	-	-	-
506	506-101-540-4402	SOFTWARE PURCHASE	-	-	-	-	-	-	-
506	506-101-540-4403	EQUIPMENT	-	5,740	10,000	-	-	-	-
506	506-101-540-4404	CONSTRUCTION	-	-	-	-	-	-	-
506	506-101-540-4405	VEHICLE PURCHASE	-	-	-	-	-	-	-
		Capital Outlay	-	5,740	10,000	-	-	-	-
506	506-101-550-2488	INTERFUND TO GF NONALLOCATED	50,000	42,266	50,000	38,466	-	-	-
506	506-101-550-5122	INTERFUND BUILDING AND GROUNDS	-	-	-	-	-	-	-
506	506-101-550-5125	NT EXPENSE	2,500	2,800	3,275	1,638	-	-	-
506	506-101-550-5391	INTERFUND NON DEPT	-	-	-	720	-	-	-
		Government Services	52,500	45,066	53,275	40,824	-	-	-
		Total Building Expenses	175,793	156,134	183,653	93,614	-	-	-
506	506-102-520-2101	OFFICE SUPPLIES	4,883	9,807	6,000	2,027	-	-	-
506	506-102-520-2105	TELEPHONE	27	15	100	-	-	-	-
506	506-102-520-2115	MINOR EQUIPMENT	-	2,079	4,000	-	-	-	-
506	506-102-520-3127	CONTRACTUAL SERVICES	34,132	40,955	45,000	2,936	-	-	-
506	506-102-520-3211	LEGAL NOTICES	920	859	1,200	314	-	-	-
506	506-102-520-3230	JOB PUBLISHING	-	25	-	-	-	-	-
506	506-102-520-3301	ED CONF, DUES	155	175	2,000	240	-	-	-
506	506-102-520-3323	MILEAGE - OTHER THAN MOTOR	-	-	450	-	-	-	-
506	506-102-520-3330	CAR POOL CHARGES	-	-	450	-	-	-	-
506	506-102-520-3331	PLAN COMMISSION MILEAGE	-	-	-	-	-	-	-
506	506-102-520-3414	CONTRACTUAL SERVICES	-	-	12,000	-	-	-	-
		Materials and Services	40,118	53,915	71,200	5,517	-	-	-
506	506-102-550-5125	NT EXPENSE	1,350	1,080	2,510	1,255	-	-	-
506	506-102-550-5129	CDD LEASE	-	-	-	-	-	-	-
		Government Services	1,350	1,080	2,510	1,255	-	-	-
		Total Planning/Zoning Expenses	41,468	54,995	73,710	6,772	-	-	-
506	506-103-520-2101	OFFICE SUPPLIES	2,049	2,347	4,000	876	-	-	-
506	506-103-520-2105	TELEPHONE	738	602	750	289	-	-	-
506	506-103-520-2115	MINOR EQUIPMENT	-	395	3,000	-	-	-	-
506	506-103-520-2279	MAPPING PROJECT	-	-	-	-	-	-	-
506	506-103-520-3002	DEQ SURCHARGE	15,100	17,600	14,000	9,900	-	-	-
506	506-103-520-3127	CONTRACTUAL SERVICES	-	723	1,000	-	-	-	-
506	506-103-520-3301	ED CONF, DUES	383	725	1,500	111	-	-	-
506	506-103-520-3323	MILEAGE - OTHER THAN MOTOR	1,672	1,483	2,000	994	-	-	-
506	506-103-520-3330	CAR POOL CHARGES	2,835	2,311	3,000	959	-	-	-
		Materials and Services	22,776	26,186	29,250	13,128	-	-	-
506	506-103-550-5125	NT EXPENSE	1,200	500	1,190	595	-	-	-
506	506-103-550-5129	CDD LEASE	-	-	-	-	-	-	-
		Government Services	1,200	500	1,190	595	-	-	-
		Total Sanitation Expenses	23,976	26,686	30,440	13,723	-	-	-

Fund	GL Account #	Account Title	FY 2014-2015	FY 2015-2016	FY 2016-2017	FY 2016-2017	FY 2017-2018	FY 2017-2018	FY 2017-2018
			ACTUALS	ACTUALS	ADOPTED BUDGET	6 month ACTUALS	Proposed	Approved	ADOPTED
506	506-109-510-1003	ADMIN SUPERVISOR/ WIETMAN	42,286	47,341	48,893	24,460	-		
506	506-109-510-1007	BLDG INSPECTOR-III/WATTS	34,032	35,495	58,295	18,224	-		
506	506-109-510-1011	BLDG INSPECTOR II/MATTHEWS	-	8,071	47,914	27,477	-		
506	506-109-510-1012	SR PLANNER/ASST DIR/SPENCER	-	-	-	28,125	-		
506	506-109-510-1014	TECH II/CASEY	26,056	35,414	36,768	18,239	-		
506	506-109-510-1015	PLANNING TECH/CLOUTIER	21,660	23,286	24,047	12,037	-		
506	506-109-510-1016	SANITARIAN/CO ENGINEER/BLACK	68,389	72,821	73,735	36,868	-		
506	506-109-510-1022	BLDG INSP/ INT DIR/SINGLETON	80,453	83,283	86,021	43,014	-		
506	506-109-510-1301	FICA	20,015	22,416	28,739	15,407	-		
506	506-109-510-1302	CIS	3,284	3,235	5,260	1,089	-		
506	506-109-510-1303	PERS	43,834	59,553	93,918	53,302	-		
506	506-109-510-1305	MEDICAL	47,338	53,664	76,477	37,620	-		
506	506-109-510-1307	LIFE INSURANCE	98	190	324	97	-		
506	506-109-510-1400	VEBA BENEFIT	5,565	5,531	3,944	3,521	-		
506	506-109-510-1410	HSA BENEFIT	1,208	1,430	1,488	-	-		
		Personnel	394,216	451,729	585,823	319,482	-		
506	506-109-520-3110	ATTORNEY/PROFESSIONAL SERVICES	552	700	558	-	-		
		Materials and Services	552	700	558	-	-		
506	506-109-550-5391	INTERFUND UI TO 217	-	-	1,440	-	-		
506	506-109-550-5392	INTERFUND TRANSFER TO GIS	14,150	14,150	14,150	7,075	-		
506	506-109-550-5999	CONTINGENCY	-	-	103,075	-	-		
506	506-109-590-9002	END FUND BALANCE	-	-	37,906	-	-		
		Government Services	14,150	14,150	156,571	7,075	-		
		Total Admin Expenses	408,918	466,579	742,952	326,557	-		
		Total CDD Expenses	650,156	704,394	1,030,755	440,665	-		
		Net Revenue over Expenditures	657,846	833,037	-	856,034	-		

Fund	GL Account #	Account Title	FY 2014-2015	FY 2015-2016	FY 2016-2017	FY 2016-2017	FY 2017-2018	FY 2017-2018	FY 2017-2018
			ACTUALS	ACTUALS	ADOPTED BUDGET	6 month ACTUALS	Proposed	Approved	ADOPTED
Code Enforcement (267)									
267	267-100-301-0101	BEGINNING FUND BALANCE	(126,495)	(114,340)	(98,000)	(121,889)	(105,933)		
267	267-100-302-0205	INTEREST EARNED	(817)	(820)	(800)	(463)	(800)		
267	267-100-314-1433	PILT	(70)	-	-	(7,913)	-		
267	267-100-340-4024	SOLID WASTE FRANCHISE FEE	(21,214)	(22,865)	(10,000)	(6,916)	(15,000)		
267	267-100-340-4031	FINES/CITATIONS	-	-	(1,500)	-	-		
267	267-100-341-4114	CDD PERMIT CHARGE	(6,943)	(6,606)	(5,000)	(3,378)	(6,500)		
267	267-100-369-6910	LAND LEASE PROCEEDS	(2,839)	(2,892)	(2,800)	(1,482)	(2,900)		
267	267-100-369-6911	TRANSFER STATION RFP PROCEEDS	(6,560)	(6,691)	(6,000)	(2,815)	(6,000)		
267	267-100-370-7075	REIMBURSED ITEMS	-	(10,790)	-	-	-		
Total Code Enforcement Revenue			(164,938)	(165,004)	(124,100)	(144,856)	(137,133)		
267	267-101-510-1001	CODE ENF .5 FTE	21,660	23,286	24,047	12,037	19,553		
267	267-101-510-1003	ADMIN SUPERVISOR/WEITMAN -.05			-	-	2,534		
267	267-101-510-1022	BLDG INSP/ INT DIR/SINGLETON-			-	-	4,459		
267	267-101-510-1301	FICA	1,523	1,648	1,840	876	2,031		
267	267-101-510-1302	SAIF	68	72	75	38	155		
267	267-101-510-1303	PERS, PERS PICK UP	4,074	5,605	6,012	2,670	7,035		
267	267-101-510-1305	MEDICAL	5,640	5,790	5,940	2,970	6,113		
267	267-101-510-1307	LIFE INSURANCE	-	-	-	-	12		
267	267-101-510-1400	VEBA BENEFIT	345	358	372	186	307		
267	267-101-510-1410	HSA BENEFIT			-	-	77		
Personnel			33,311	36,758	38,286	18,777	42,276		
267	267-101-520-2101	OFFICE MATERIALS,SUPPLIES	-	-	500	-	500		
267	267-101-520-2105	TELEPHONE	81	152	400	113	200		
267	267-101-520-2110	BOOKS, PERIODICALS	-	-	100	-	200		
267	267-101-520-2115	MINOR EQUIPMENT	-	-	1,500	-	1,000		
267	267-101-520-3127	CONTRACTUAL SERVICES	1,446	1,942	4,000	-	3,000		
267	267-101-520-3205	ABATEMENT SERVICE	10,790	-	55,000	-	40,000		
267	267-101-520-3301	ED CONF, DUES, CONV, SCHOOLS	-	-	-	-	1,000		
267	267-101-520-3330	CAR POOL CHARGES	533	891	2,500	869	1,000		
Materials and Services			12,850	2,985	64,000	982	46,900		
267	267-101-550-2488	INDIRECT TO GF	3,957	2,892	3,500	1,944	4,000		
267	267-101-550-5125	NT EXPENSE	480	480	480	240	515		
267	267-101-550-5129	CDD Lease			-	-	469		
267	267-101-550-5999	OPERATING CONTINGENCIES	-	-	10,000	-	10,000		
267	267-101-590-9002	ENDING FUND BALANCE	-	-	7,834	-	32,973		
Government Services			4,437	3,372	21,814	2,184	47,957		
Total Code Enforcement Expenses			50,599	43,115	124,100	21,943	137,133		
Net Revenue over Expenditures			114,340	121,889	-	122,912	-		



Jefferson County
FY 2017-2018 Budget Overview

Key Budget Highlights

1. ADULT - COMMUNITY JUSTICE

- \$1Mill carry over is the result of splitting the depts. a few years ago, receiving the JRG as well as the continued grant to supervise Misd Cases.
- Projected State funding is decreased some due to State wide budget cuts across the board as well as an anticipation that our felony numbers will be reduced to some law changes i.e. Felony PCS converted to MISD
- In December 2016, Jeff Co. went back under one Umbrella with multiple shared positions. This will help reduce costs mainly to our General fund which basically funds the entire Juvenile Justice Department.
- Hopeful we will create lead positions to help me with the day to day operations of both departments.
- Due to healthy planning over the past few years we were able to increase funding to the Sheriff's department by 2% to assure housing for offenders, increase facilities charges to help pay for the remodel and raise contingency funds.
- Challenges will be when we have to start dipping into our funding when grants end and the uncertainty of how stable our DOC funding will actually be for 17-19. Don't want to repeat where we were in 2010 with layoffs.

2. JUVENILE - COMMUNITY JUSTICE

- Lack of state funding for juvenile dept
- Measures to deal with budget cuts, combine dept's, hold off on hiring a position.
- Detention costs-unpredictable
- Transport drivers
- PEER Court vs. Formal supervision

Description	Total FTEs	FY 2014-2015	FY 2015-2016	FY 2016-2017	FY 2016-2017	FY 2017-2018	FY 2017-2018	FY 2017-2018
		ACTUALS	ACTUALS	ADOPTED BUDGET	6 month ACTUALS	Proposed	Approved	ADOPTED
COMMUNITY JUSTICE								
Adult Community Corrections (254)	7.45	\$ 786,265	\$ 1,242,233	\$ 1,899,055	\$ 624,237	\$ 2,094,812		
Juvenile Community Justice (102)	4.25	\$ 469,171	\$ 423,843	\$ 473,032	\$ 291,079	\$ 392,814		
Corrections and Drug Program (238)		\$ 10,000	\$ 20,000	\$ 31,150	\$ 10,000	\$ 21,000		
Juv Special Project Fund (248)		\$ 52	\$ 17,109	\$ 96,000	\$ -	\$ 85,508		
Dept. of Com Just- Juvenile Crime Plan Grant (255)		\$ 82,331	\$ 35,446	\$ -	\$ -	\$ -		

Fund	GL Account #	Account Title	FY 2014-2015	FY 2015-2016	FY 2016-2017	FY 2016-2017	FY 2017-2018	FY 2017-2018	FY 2017-2018
			ACTUALS	ACTUALS	ADOPTED BUDGET	6 month ACTUALS	Proposed	Approved	ADOPTED
Adult Community Corrections (254)									
254	254-100-301-0101	BEGINNING FUND BALANCE	(538,958)	(745,565)	(745,565)	(936,533)	(1,000,000)		
254	254-100-302-0205	INTEREST EARNED	(5,088)	(7,088)	(6,314)	(4,410)	(6,000)		
254	254-100-334-3448	STATE OF OREGON DOC	(890,914)	(1,269,927)	(1,100,864)	(717,849)	(1,000,000)		
254	254-100-334-3449	MEASURE 57 GRANT DOC	(41,551)	(91,868)	-	-	(40,000)		
254	254-100-334-3450	MORRISSEY HEARING	(1,440)	(1,312)	(1,312)	-	(1,312)		
254	254-100-341-4133	WORK PROGRAM	-	-	-	(9,334)	(7,500)		
254	254-100-341-4144	SUPERVISION FEE	(50,671)	(52,785)	(45,000)	(24,490)	(40,000)		
254	254-100-369-6913	MISC REVENUE	-	(52)	-	(40)	-		
254	254-100-370-7075	REIMBURSE	(3,209)	(10,169)	-	-	-		
254	254-100-370-7076	REIMBURSE-RURAL GRANT	-	-	-	-	-		
Total Adult Community Corrections Revenue			(1,531,830)	(2,178,766)	(1,899,055)	(1,692,657)	(2,094,812)		
254	254-101-510-1001	DIRECTOR (Symons) .65	68,867	71,646	79,083	37,563	55,261		
254	254-101-510-1003	C.C. SPEC III (Van Riper)	12,855	15,963	16,578	9,049	39,315		
254	254-101-510-1004	C.C. SPEC III (Mondoy)	54,121	54,933	56,364	28,254	58,434		
254	254-101-510-1005	C.C. SPEC III (Pointer)	48,623	51,092	53,034	26,392	55,251		
254	254-101-510-1006	C.C. SPEC III (Easterling)	52,440	54,271	56,364	28,329	58,434		
254	254-101-510-1007	SA III (vacant) .20	17,745	16,452	30,603	9,240	26,247		
254	254-101-510-1008	HEARINGS OFFICER	1,200	1,200	1,200	600	1,200		
254	254-101-510-1010	C.C. SPEC I (Skeels)	-	44,408	46,073	23,106	47,765		
254	254-101-510-1014	LEAD SA III (Chandler) .5	21,150	22,155	19,161	11,429	20,186		
254	254-101-510-1015	WORK CREW (Beeler) .80	36,327	38,002	43,973	19,234	44,142		
254	254-101-510-1301	FICA	23,208	27,399	30,786	14,179	31,077		
254	254-101-510-1302	CIS	9,662	11,644	15,614	5,678	15,918		
254	254-101-510-1303	PERS	55,279	81,393	100,608	50,335	107,652		
254	254-101-510-1305	MEDICAL	36,592	50,437	87,912	25,790	91,092		
254	254-101-510-1306	AOC - DENTAL	221	-	-	-	-		
254	254-101-510-1307	LIFE INSURANCE	331	553	572	279	644		
254	254-101-510-1315	Fringe Benefits	1,500	1,850	2,500	745	2,500		
254	254-101-510-1400	VEBA BENEFIT	4,182	4,227	9,830	2,109	1,613		
254	254-101-510-1410	HSA BANK	1,830	2,595	-	-	4,621		
254	254-101-510-1510	DEF COMP in lieu of ins	2,400	2,400	2,400	1,165	2,400		
Personnel			448,532	552,621	652,655	293,473	663,753		

Fund	GL Account #	Account Title	FY 2014-2015	FY 2015-2016	FY 2016-2017	FY 2016-2017	FY 2017-2018	FY 2017-2018	FY 2017-2018
			ACTUALS	ACTUALS	ADOPTED BUDGET	6 month ACTUALS	Proposed	Approved	ADOPTED
254	254-101-520-2101	OFFICE MATERIALS SUPPLIES	13,756	8,645	15,000	5,705	15,000		
254	254-101-520-2102	SUPPLIES-WORK CREW	2,694	3,520	15,000	2,916	10,000		
254	254-101-520-2105	TELEPHONE	1,804	2,400	3,000	2,067	1,000		
254	254-101-520-2115	MINOR EQUIPMENT	2,423	1,380	5,000	4,500	5,000		
254	254-101-520-2220	OFFICE RENT	-	-	-	-	-		
254	254-101-520-2466	CIMA-WORK CREW INSURANCE	485	245	1,000	-	1,000		
254	254-101-520-3105	ACCOUNTING & AUDITING	340	397	500	324	500		
254	254-101-520-3110	ATTORNEY/PROF SERVICES	138	3,347	280	280	1,394		
254	254-101-520-3126	SERVICES-LAB	5,286	4,913	10,000	1,888	10,000		
254	254-101-520-3301	ED CONF, DUES, CONV, SCHOOLS	6,012	6,504	10,000	3,338	10,000		
254	254-101-520-3323	MILEAGE - OTHER THAN MOTOR	192	677	3,000	-	1,500		
254	254-101-520-3330	CAR POOL CHARGES	13,935	15,840	25,000	8,336	25,000		
254	254-101-520-3414	CONTRACTUAL SERVICES	43,140	84,953	65,000	64,202	75,000		
254	254-101-520-3418	INDIGENT HOUSING/MEALS	2,451	2,836	50,000	1,945	30,000		
254	254-101-520-3421	DISPATCH	-	-	-	-	-		
254	254-101-520-3601	UTILITIES	-	-	-	-	-		
254	254-101-520-3862	RESTORATIVE JUSTICE	2,904	3,864	537,963	853	702,079		
254	254-101-520-6129	UNALLOCATED FUNDS	-	-	-	-	-		
254	254-101-520-7075	REIMBURSED	-	-	-	-	-		
		Materials and Services	95,559	139,522	740,743	96,354	887,473		
254	254-101-540-4401	OFFICE FURNITURE	-	-	-	-	1,000		
254	254-101-540-4402	EQUIPMENT	-	-	-	-	3,000		
254	254-101-540-4403	COMPUTER	-	-	-	-	1,000		
254	254-101-540-4407	VEHICLE	-	-	-	-	-		
		Capital Outlay	-	-	-	-	5,000		
254	254-101-550-2488	INDIRECT TO GF	46,820	60,944	108,325	54,940	102,336		
254	254-101-550-5125	NT EXPENSE	3,570	4,560	7,140	3,570	12,000		
254	254-101-550-5129	INTFD LEASE FACILITIES 311	32,000	286,000	36,000	18,000	60,000		
254	254-101-550-5130	INTERFUND SHERIFF FOR DISPATCH	-	-	-	6,000	6,250		
254	254-101-550-5334	INTERFUND-JAIL-265	159,784	198,586	244,107	151,900	208,000		
254	254-101-550-5999	CONTINGENCY	-	-	110,085	-	150,000		
254	254-101-590-9002	ENDING FUND BALANCE	-	-	-	-	-		
		Government Services	242,174	550,090	505,657	234,410	538,586		
		Total Adult Community Corrections Expenses	786,265	1,242,233	1,899,055	624,237	2,094,812		
		Net Revenue over Expenditures	745,565	936,533	-	1,068,420	-		

Fund	GL Account #	Account Title	FY 2014-2015	FY 2015-2016	FY 2016-2017	FY 2016-2017	FY 2017-2018	FY 2017-2018	FY 2017-2018
			ACTUALS	ACTUALS	ADOPTED BUDGET	6 month ACTUALS	Proposed	Approved	ADOPTED
Juvenile Community Justice (102)									
101	101-102-334-3420	STATE REVENUE-CRIME PLAN	-	(51,864)	(36,000)	(12,966)	(36,000)		
101	101-102-341-4115	PEER COURT FEES	(270)	-	(600)	-	-		
101	101-102-350-5005	SUPERVISION FEES	(2,568)	(2,460)	(900)	(766)	(1,000)		
101	101-102-370-7075	REIMBURSED ITEMS	(48)	(111)	(500)	-	-		
101	101-102-370-7078	DISCOVERY FEES	(2,070)	(2,300)	(1,500)	(1,150)	(2,760)		
101	101-102-370-7083	REIMB COUNTY PROJECTS	(13,800)	-	-	-	-		
		Total Juvenile Justice Revenue	(18,756)	(56,735)	(39,500)	(14,882)	(39,760)		
101	101-102-510-1001	DIRECTOR	87,088	62,040	72,988	38,888	29,756		
101	101-102-510-1003	WORK CREW -Beeler .20	15,568	16,286	10,914	8,243	11,093		
101	101-102-510-1006	JJO-II Montoya	36,801	41,926	46,861	21,840	45,325		
101	101-102-510-1007	LEAD SA III-Chandler .5	14,100	14,770	19,161	7,619	20,186		
101	101-102-510-1008	JJO III vacant	49,877	6,542	-	-	-		
101	101-102-510-1009	JJO I- Pineda	42,237	31,625	46,860	25,395	43,587		
101	101-102-510-1010	JJO III Miller	-	36,212	43,506	23,816	49,626		
101	101-102-510-1011	SA III-vacant .20	17,745	16,453	7,651	9,240	6,562		
101	101-102-510-1301	FICA	19,002	16,399	18,968	10,826	15,769		
101	101-102-510-1302	SAIF	5,873	5,509	8,800	3,178	6,753		
101	101-102-510-1303	PERS, PERS PICK UP	39,710	34,938	61,985	37,386	54,626		
101	101-102-510-1305	MEDICAL	53,800	50,807	58,212	28,611	51,964		
101	101-102-510-1307	LIFE INSURANCE	78	80	108	56	42		
101	101-102-510-1315	Fringe Benefits	455	530	500	220	500		
101	101-102-510-1400	VEBA BENEFIT	4,101	4,053	3,646	2,161	2,995		
101	101-102-510-1410	HSA BENEFIT	1,500	834	744	-	269		
101	101-102-510-1510	DEF COMP in lieu of insurance	-	-	-	36	420		
		Personnel	387,935	339,004	400,904	217,515	339,474		
101	101-102-520-2101	OFFICE MATERIALS,SUPPLIES	6,078	12,427	4,500	4,484	4,500		
101	101-102-520-2102	SUPPLIES-COMMUNITY SERV	302	1,033	300	486	500		
101	101-102-520-2105	TELEPHONE	3,164	3,803	3,000	2,235	2,000		
101	101-102-520-2115	MINOR EQUIPMENT	-	2,812	1,000	730	1,000		
101	101-102-520-3106	CONTRACT SER-TRANSPORT	6,065	9,268	6,000	2,128	2,500		
101	101-102-520-3110	ATTORNEY/PROF SERVICES	689	674	418	418	500		
101	101-102-520-3126	DETENTION	45,600	32,538	30,000	53,116	20,000		
101	101-102-520-3127	CONTRACTUAL SERVICES	482	1,316	1,200	66	500		
101	101-102-520-3301	ED CONF, DUES, CONV, SCHOOLS	2,478	5,968	5,000	3,562	4,000		
101	101-102-520-3323	MILEAGE - OTHER THAN CAR POOL	-	368	250	427	1,000		
101	101-102-520-3330	CAR POOL CHARGES	12,928	8,782	12,000	3,484	12,000		
101	101-102-520-7075	OTHER REIMBURSED ITEMS	-	1,651	-	-	-		
		Materials and Services	77,786	80,638	63,668	71,134	48,500		
101	101-102-550-2488	INDIRECT	-	-	3,600	-	-		
101	101-102-550-5125	NT EXPENSE	3,450	4,200	4,860	2,430	4,841		
		Governmental Services	3,450	4,200	8,460	2,430	4,841		
		Total Juvenile Community Justice Expenses	469,171	423,843	473,032	291,079	392,815		
		Total Required from General Fund	450,415	367,108	433,532	276,197	353,055		

Fund	GL Account #	Account Title	FY 2014-2015	FY 2015-2016	FY 2016-2017	FY 2016-2017	FY 2017-2018	FY 2017-2018	FY 2017-2018
			ACTUALS	ACTUALS	ADOPTED BUDGET	6 month ACTUALS	Proposed	Approved	ADOPTED
Corrections and Drug Program (238)									
238	238-100-301-0101	BEGINNING FUND BALANCE	(8,824)	(10,614)	(11,150)	(7,688)	(10,000)		
238	238-100-302-0205	INTEREST EARNED	(48)	(47)	-	(32)	-		
238	238-100-334-3433	HB2712 DOC SLDNG SCALE ASSESS	(11,742)	(17,027)	(20,000)	(11,351)	(11,000)		
238	238-100-335-3532	MADRAS MUNICIPAL ASSESSMENT	-	-	-	-	-		
		Total Corrections and Drug Revenue	(20,614)	(27,688)	(31,150)	(19,071)	(21,000)		
238	238-101-550-5398	INTRFND TO CORR 308	-	-	-	-	-		
238	238-101-550-5399	INTERFUND TO-JUV 248	10,000	20,000	20,000	10,000	11,000		
238	238-101-550-5999	OPERATING CONTINGENCIES	-	-	3,115	-	4,000		
238	238-101-590-9002	ENDING FUND BALANCE	-	-	8,035	-	6,000		
		Total Corrections and Drug Expenses	10,000	20,000	31,150	10,000	21,000		
		Net Revenue over Expenditures	10,614	7,688	-	9,071	-		

Fund	GL Account #	Account Title	FY 2014-2015	FY 2015-2016	FY 2016-2017	FY 2016-2017	FY 2017-2018	FY 2017-2018	FY 2017-2018
			ACTUALS	ACTUALS	ADOPTED BUDGET	6 month ACTUALS	Proposed	Approved	ADOPTED
Juv Special Project Fund (248)									
248	248-100-301-0101	BEGINNING FUND BALANCE	(26,103)	(36,254)	(76,000)	(74,898)	(85,208)		
248	248-100-302-0205	INTEREST EARNED	(203)	(305)	-	(310)	(300)		
248	248-100-339-3963	INTRFND TRANSFR FROM CORR & DR	(10,000)	(20,000)	(20,000)	(10,000)	-		
248	248-100-339-3964	I/F FROM 255	-	(35,446)	-	-	-		
		Total Juv Special Project Revenue	(36,306)	(92,006)	(96,000)	(85,208)	(85,508)		
248	248-101-520-3129	EVALUATIONS	-	-	20,000	-	-		
248	248-101-520-3441	TRANSPORT JUVENILE	52	-	20,000	-	20,000		
248	248-101-520-3447	DETENTION	-	17,109	56,000	-	30,000		
		Materials and Services	52	17,109	96,000	-	50,000		
248	248-101-550-5521	DISPATCH FEES	-	-	-	-	-		
248	248-101-590-9002	ENDING FUND BALANCE	-	-	-	-	35,508		
		Government Services	-	-	-	-	35,508		
		Total Juv Special Project Expense	52	17,109	96,000	-	85,508		
		Net Revenue over Expenditures	36,254	74,898	-	85,208	-		

Fund	GL Account #	Account Title	FY 2014-2015	FY 2015-2016	FY 2016-2017	FY 2016-2017	FY 2017-2018	FY 2017-2018	FY 2017-2018
			ACTUALS	ACTUALS	ADOPTED BUDGET	6 month ACTUALS	Proposed	Approved	ADOPTED
Dept. of Com Just- Juvenile Crime Plan Grant (255)									
255	255-100-301-0101	BEGINNING FUND BALANCE	(31,967)	(35,267)	-	-	-	-	-
255	255-100-302-0205	INTEREST EARNED	(98)	(179)	-	-	-	-	-
255	255-100-333-3423	TITLE II-DMC	(32,975)	-	-	-	-	-	-
255	255-100-334-3420	STATE GRANT	(51,808)	-	-	-	-	-	-
255	255-100-339-3831	INTERFUND FR 101.199	-	-	-	-	-	-	-
255	255-100-370-7075	REIMBURSED ITEMS	(750)	-	-	-	-	-	-
Total Juvenile Crime Plan Grant Revenue			(117,598)	(35,446)	-	-	-	-	-
255	255-101-510-1002	JJO-III MILLER	42,729	-	-	-	-	-	-
255	255-101-510-1301	FICA	3,078	-	-	-	-	-	-
255	255-101-510-1302	CIS	1,484	-	-	-	-	-	-
255	255-101-510-1303	PERS	5,995	-	-	-	-	-	-
255	255-101-510-1305	MEDICAL	11,280	-	-	-	-	-	-
255	255-101-510-1400	VEBA BENEFIT	690	-	-	-	-	-	-
Personnel			65,256	-	-	-	-	-	-
255	255-101-520-2101	OFFICE MATERIALS SUPPLIES	750	-	-	-	-	-	-
255	255-101-520-3110	ATTORNEY/PROF SERVICES	138	-	-	-	-	-	-
255	255-101-520-3127	CONTRACTUAL SERVICES	8,907	-	-	-	-	-	-
255	255-101-520-3301	STAFF TRAINING	366	-	-	-	-	-	-
255	255-101-520-3302	PROGRAM CIRRICULA	-	-	-	-	-	-	-
255	255-101-520-3410	SHELTER/DETENTION	-	-	-	-	-	-	-
Materials and Services			10,161	-	-	-	-	-	-
255	255-101-540-4402	EQUIPMENT	-	-	-	-	-	-	-
255	255-101-550-2488	INDIRECT COSTS TO GF	6,493	-	-	-	-	-	-
255	255-101-550-5125	NT EXPENSE	420	-	-	-	-	-	-
255	255-101-550-5420	I/F TRANSFER TO 248	-	35,446	-	-	-	-	-
255	255-101-550-5601	INTERNAL SERVICES FINANCIAL	-	-	-	-	-	-	-
255	255-101-550-5602	INTERNAL SERVICES HR	-	-	-	-	-	-	-
255	255-101-550-5999	OPERATING CONTINGENCIES	-	-	-	-	-	-	-
255	255-101-590-9002	ENDING FUND BALANCE	-	-	-	-	-	-	-
Government Services			6,913	35,446	-	-	-	-	-
Total Juvenile Crime Plan Grant Expenses			82,331	35,446	-	-	-	-	-
Net Revenue over Expenditures			35,267	-	-	-	-	-	-



Jefferson County
FY 2017-2018 Budget Overview

Key Budget Highlights

1. DA's phone cost were increased this budget period the finance provide phone costs are included in addition to the State of Oregon and the Quantum monthly costs increasing our budget line by \$2335.68.
2. DA's investigation cost increased \$3000.00 due to a statutory requirement (ORS 419B.824(5)) regarding Published Summons on Dependency cases. Some of this cost has in the past been recouped through the Title IV funds received by the DA's office. At the time of this budget writing there is no agreement in place regarding the continuance of the Title IV finding to the DA's Office.
3. DA's Contractial Services had an increased due to an increase in annual maintaince on our systems of \$1,300.00.
4. There is a Statutory requirement know as Karly's Law (ORS 418.747 (9)) requiring counties to have a Medical Professional for child abuse investigations. Previously this has been done for free, we are currently searching for someone to preform this task and currently we do not know what to expect in renumeration.
5. The audit cost listed in Attorney/Prof Services #3110 are estimated at \$65 times two as the DA's Office takes the audit cost for VA grant fund 219. This Grant fund 219 is unable to absorb those type of costs.
6. The fund 214 that the DA's Office has managed in past years has not at this time been renewed and the agreement is due to expire as of June 30, 2017.

Description	Total FTEs	FY 2014-2015	FY 2015-2016	FY 2016-2017	FY 2016-2017	FY 2017-2018	FY 2017-2018	FY 2017-2018
		ACTUALS	ACTUALS	ADOPTED BUDGET	6 month ACTUALS	Proposed	Approved	ADOPTED
District Attorney								
District Attorney (110)	8	\$ 603,284	\$ 579,593	\$ 651,330	\$ 321,156	\$ 694,961	-	\$ -
Law Library (213)		\$ 13,394	\$ 16,343	\$ 68,036	\$ 5,332	\$ 74,311	-	\$ -
Juvenile Dependency DA (214)		\$ 15,326	\$ 24,349	\$ 27,500	\$ 9,906	\$ -	-	\$ -
County Special Litigation Fund (259)		\$ 1,125	\$ 3,120	\$ 113,800	\$ 3,830	\$ 106,800	-	\$ -

Fund	GL Account #	Account Title	FY 2014-2015	FY 2015-2016	FY 2016-2017	FY 2016-2017	FY 2017-2018	FY 2017-2018	FY 2017-2018
			ACTUALS	ACTUALS	ADOPTED BUDGET	6 month ACTUALS	Proposed	Approved	ADOPTED
District Attorney (110)									
101	101-110-334-3434	DA DIVERSION ADMIN	(3,450)	(4,950)	(3,675)	(1,900)	(3,675)		
101	101-110-339-3900	INTERFUND/Law Library	(6,500)	(6,500)	(6,500)	(3,250)	(6,500)		
101	101-110-339-3901	INTERFUND	-	(1,879)	-	(1,279)	-		
101	101-110-370-7075	REIMBURSED ITEMS COPIES	(27,614)	(34,197)	(25,000)	(13,610)	(25,000)		
Total District Attorney Revenue			(37,563)	(47,526)	(35,175)	(20,039)	(35,175)		
101	101-110-510-1001	DISTRICT ATTORNEY	14,011	14,221	14,399	7,250	18,500		
101	101-110-510-1002	SR DEPUTY DA	62,258	77,012	80,186	39,464	82,450		
101	101-110-510-1003	ADM SUPERVISOR	43,981	47,236	41,704	20,722	43,447		
101	101-110-510-1004	TRIAL ASSISTANT	30,179	31,647	32,842	16,214	34,215		
101	101-110-510-1005	S.A II	33,799	35,984	36,424	18,210	37,021		
101	101-110-510-1007	TRIAL ASSISTANT-FRAN	30,314	29,405	33,594	15,568	34,145		
101	101-110-510-1008	SR DEPUTY DA	87,284	77,645	79,530	40,114	83,130		
101	101-110-510-1010	DEPUTY DA I	51,765	38,994	54,991	27,538	57,290		
101	101-110-510-1301	FICA	25,363	25,610	28,586	13,640	29,850		
101	101-110-510-1302	SAIF	781	762	747	345	780		
101	101-110-510-1303	PERS, PERS PICK UP	53,324	60,890	93,418	55,423	103,403		
101	101-110-510-1305	MEDICAL	75,048	76,666	83,160	36,516	85,587		
101	101-110-510-1307	LIFE INSURANCE	285	401	432	271	482		
101	101-110-510-1315	Fringe Benefits	300	300	300	370	1,400		
101	101-110-510-1400	VEBA BENEFIT	2,013	2,086	2,232	2,866	2,304		
101	101-110-510-1410	HSA BENEFIT	4,955	5,465	2,976	-	3,036		
Personnel			515,659	524,323	585,521	294,510	617,042		
101	101-110-520-2101	OFFICE MATERIALS,SUPPLIES	6,488	8,066	11,900	3,495	11,900		
101	101-110-520-2105	TELEPHONE	2,691	2,661	3,000	2,142	5,337		
101	101-110-520-2107	COMPUTER SUPPLIES-SERVICE	223	54	250	-	250		
101	101-110-520-2115	MINOR EQUIPMENT	7,833	2,291	3,800	1,484	3,800		
101	101-110-520-2210	BOOKS, PERIODICALS, PUBLI	3,538	7,098	4,500	2,128	4,500		
101	101-110-520-2434	MEDICAL PROFESSIONAL	-	-	-	-	2,500		
101	101-110-520-2443	INVESTIGATION	3,273	4,483	5,000	3,028	8,000		
101	101-110-520-2448	WITNESS & WITNESS MILEAGE	2,645	4,236	7,500	1,571	7,500		
101	101-110-520-2469	MEDICAL EXAMINER	1,458	1,550	2,500	-	2,500		
101	101-110-520-3110	ATTORNEY/PROF SERVICES	413	405	419	461	490		
101	101-110-520-3127	CONTRACTUAL SERVICES	46,600	7,280	7,300	-	8,610		
101	101-110-520-3301	ED CONF, DUES, CONV, SCHOOLS	6,508	9,765	10,000	7,757	10,000		
101	101-110-520-3323	MILEAGE - OTHER THAN CAR POOL	-	95	400	-	400		
101	101-110-520-3330	CAR POOL CHARGES	824	1,887	1,500	709	1,500		
Materials and Services			82,495	49,870	58,069	22,775	67,287		
101	101-110-550-5125	NT EXPENSE	5,130	5,400	7,740	3,870	10,632		
Governmental Services			5,130	5,400	7,740	3,870	10,632		
Total District Attorney Expenses			603,284	579,593	651,330	321,156	694,961		
Total Required from General Fund			565,721	532,068	616,155	301,117	659,786		

Fund	GL Account #	Account Title	FY 2014-2015	FY 2015-2016	FY 2016-2017	FY 2016-2017	FY 2017-2018	FY 2017-2018	FY 2017-2018
			ACTUALS	ACTUALS	ADOPTED BUDGET	6 month ACTUALS	Proposed	Approved	ADOPTED
Law Library (213)									
213	213-100-301-0101	BEGINNING FUND BALANCE	(50,461)	(53,232)	(49,236)	(55,825)	(58,941)		
213	213-100-302-0205	INTEREST EARNED	(357)	(433)	(300)	(277)	(370)		
213	213-100-334-3539	C & D COURT FEES-LAW LIBRARY	(15,658)	(18,503)	(18,500)	(18,503)	(15,000)		
213	213-100-370-7075	REIMBURSED ITEMS	(150)	-	-	-	-		
		Total Law Library Revenue	(66,626)	(72,168)	(68,036)	(74,605)	(74,311)		
213	213-101-520-2115	MINOR EQUIPMENT	-	-	5,000	-	2,500		
213	213-101-520-2210	BOOKS,PERIODICALS,PUBLICA	6,894	9,843	56,536	2,082	7,000		
		Materials and Services	6,894	9,843	61,536	2,082	9,500		
213	213-101-540-4416	CAPITAL OUTLAY	-	-	-	-	-		
		Capital Outlay	-	-	-	-	-		
213	213-101-550-5378	INTERFUND TO DA 101 110	6,500	6,500	6,500	3,250	6,500		
213	213-101-590-9002	ENDING FUND BALANCE	-	-	-	-	58,311		
		Government Services	6,500	6,500	6,500	3,250	64,811		
		Total Law Library Expense	13,394	16,343	68,036	5,332	74,311		
		Net Revenue over Expenditures	53,232	55,825	-	69,273	-		

Fund	GL Account #	Account Title	FY 2014-2015	FY 2015-2016	FY 2016-2017	FY 2016-2017	FY 2017-2018	FY 2017-2018	FY 2017-2018
			ACTUALS	ACTUALS	ADOPTED BUDGET	6 month ACTUALS	Proposed	Approved	ADOPTED
Juvenile Dependency DA (214)									
214	214-100-301-0101	BEGINNING FUND BALANCE	-	(5,186)	(2,500)	(4,648)	-	-	-
214	214-100-334-3422	STATE CONTRACT	(20,512)	(23,811)	(25,000)	(5,220)	-	-	-
Total DA - JUV Dependency Revenue			(20,512)	(28,997)	(27,500)	(9,868)	-	-	-
214	214-101-510-1001	STIPEND PAY	12,678	18,080	22,500	7,023	-	-	-
214	214-101-510-1301	FICA	850	1,243	-	491	-	-	-
214	214-101-510-1302	SAIF	19	67	-	8	-	-	-
214	214-101-510-1303	PERS, PERS PICK UP	1,779	3,080	-	1,106	-	-	-
214	214-101-510-1410	HSA BENEFIT	-	-	-	-	-	-	-
Personnel			15,326	22,470	22,500	8,628	-	-	-
214	214-101-520-2011	MATERIALS, SUPPLIES, REPAIRS	-	-	5,000	-	-	-	-
214	214-101-550-5318	INTERFUND DA	-	1,879	-	1,279	-	-	-
Government Services			-	1,879	5,000	1,279	-	-	-
Total DA - JUV Dependency Expense			15,326	24,349	27,500	9,906	-	-	-
Net Revenue over Expenditures			5,186	4,648	-	(38)	-	-	-

Fund	GL Account #	Account Title	FY 2014-2015	FY 2015-2016	FY 2016-2017	FY 2016-2017	FY 2017-2018	FY 2017-2018	FY 2017-2018
			ACTUALS	ACTUALS	ADOPTED BUDGET	6 month ACTUALS	Proposed	Approved	ADOPTED
County Special Litigation Fund (259)									
259	259-100-301-0101	BEGINNING FUND BALANCE	(113,170)	(112,801)	(113,000)	(110,502)	(106,000)		
259	259-100-302-0205	INTEREST EARNED	(756)	(821)	(800)	(438)	(800)		
259	259-100-339-3900	INTERFUND FROM 208	-	-	-	-	-		
259	259-100-339-3901	INTERFUND FR 101-199	-	-	-	-	-		
Total County Special Litigation Revenue			(113,926)	(113,622)	(113,800)	(110,940)	(106,800)		
259	259-101-520-2101	OFFICE MATERIALS SUPPLIES	-	-	20,000	-	20,000		
259	259-101-520-2443	INVESTIGATION EXPENSE	1,125	3,120	30,000	3,200	30,000		
259	259-101-520-3127	CONTRACTUAL SERVICES	-	-	-	-	-		
259	259-101-520-3414	CONTRACTUAL SERVICES	-	-	63,800	630	56,800		
259	259-101-590-9002	ENDING FUND BALANCE	-	-	-	-	-		
Total County Special Litigation Expenses			1,125	3,120	113,800	3,830	106,800		
Net Revenue over Expenditures			112,801	110,502	-	107,110	-		



Jefferson County
FY 2017-2018 Budget Overview

Key Budget Highlights

1. Shift in Administration with moving HR within the Finance and Tax department budget. This reflects a decrease in 101-101 Personnel and increase in 101-133.
2. Small District buyouts are budgeted for the second year in the amount of \$125,000. This results in \$100,000 of tax revenue being reported as collections back from small district buyouts in the previous year 16-17 of which \$118,500 was paid out. Per tax collector, these revenues are unable to be tracked separately.
3. Within fund 217 there is a payment to PERS Side Account for \$1,000,000 budgeted for.
4. Increase in Fund 231 Business Loan Fund reflects the partial payoff of Wolfe Trucking loan. All other loans have paid per current agreements.
5. At time of budgeting in Mid-March, balance of state funds on Courthouse project were still unknown. Current budget reflects maintaining residual funds in Fund 320 to plan for any continued maintenance or needed repairs. Once project reaches full completion a debt reserve transfer will occur.
6. Created Debt Reserve fund (Fund 403) for Courthouse to plan for 10 year payoff.

Description	Total FTEs	FY 2014-2015	FY 2015-2016	FY 2016-2017	FY 2016-2017	FY 2017-2018	FY 2017-2018	FY 2017-2018
		ACTUALS	ACTUALS	ADOPTED BUDGET	6 month ACTUALS	Proposed	Approved	ADOPTED
General Administration								
General Services (101)	5.6	\$ 547,145	\$ 596,433	\$ 641,081	\$ 329,396	\$ 600,314		
Treasurer (132)	0.1	\$ 1,727	\$ 2,978	\$ 5,619	\$ 2,863	\$ 13,143		
Finance and Tax Collection (133)	4	\$ 291,022	\$ 341,667	\$ 342,956	\$ 166,249	\$ 437,550		
Non-Departmental (199)		\$ 1,754,541	\$ 1,928,360	\$ 4,665,594	\$ 1,085,907	\$ 5,051,944		
Self Insurance (217)		\$ 174,300	\$ 202,292	\$ 1,738,898	\$ 136,346	\$ 2,470,118		
County School (220)		\$ 182,342	\$ 175,043	\$ 260,120	\$ -	\$ 173,938		
Transient Occupancy Tax Fund (222)		\$ 191,098	\$ 299,923	\$ 466,200	\$ 137,936	\$ 521,200		
County Projects Fund (229)		\$ 17,012	\$ 33,080	\$ 166,000	\$ 25,088	\$ 143,920		
Jefferson County Business Loan Fund (231)		\$ 8,674	\$ 8,380	\$ 550,095	\$ 115,395	\$ 578,051		
Economic Development (250)		\$ 182,786	\$ 89,610	\$ 214,600	\$ 43,414	\$ 298,000		
GIS (256)	1	\$ 100,149	\$ 87,423	\$ 137,889	\$ 48,591	\$ 149,699		
Conciliation-Mediation Fund (257)		\$ 11,000	\$ 13,500	\$ 97,500	\$ 4,750	\$ 92,500		
Capital Improvement Fund (311)		\$ 2,031,358	\$ 1,193,164	\$ 2,771,798	\$ 1,331,747	\$ 2,490,199		
Courthouse Bond/Construction (320)		\$ 1,649,827	\$ 10,002,000	\$ 5,670,000	\$ 237	\$ 3,112,000		
Courthouse Debt Reserve Fund (403)		\$ -	\$ -	\$ -	\$ -	\$ 500,000		
Courthouse FFCO Bond (404)		\$ 115,716	\$ 495,949	\$ 492,750	\$ 166,370	\$ 494,550		
Carpool (507)		\$ 598,348	\$ 465,503	\$ 1,048,605	\$ 318,421	\$ 945,000		

Fund	GL Account #	Account Title	FY 2014-2015	FY 2015-2016	FY 2016-2017	FY 2016-2017	FY 2017-2018	FY 2017-2018	FY 2017-2018
			ACTUALS	ACTUALS	ADOPTED BUDGET	6 month ACTUALS	Proposed	Approved	ADOPTED
General Services (101)									
101	101-101-339-3900	INTERFUND/217	(30,000)	(30,000)	-	-	-	-	-
101	101-101-339-8027	INTERNAL SVC CAR POOL	(5,000)	(5,000)	(5,000)	(2,500)	(4,080)	(4,080)	(4,080)
101	101-101-341-4100	TRT FEE (1.5%)	-	-	-	-	(5,700)	(5,700)	(5,700)
101	101-101-370-7075	REIMBURSED ITEMS	(15,679)	(2,709)	(12,000)	(926)	(5,881)	(5,881)	(5,881)
Total General Service Revenue			(50,679)	(37,709)	(17,000)	(3,426)	(15,661)	(15,661)	(15,661)
101	101-101-510-1001	COMMISSIONER #1- HUSTON	31,604	32,078	32,480	16,240	32,885	32,885	32,885
101	101-101-510-1002	COMMISSIONER #2- FORDING	31,604	32,078	32,480	16,290	32,885	32,885	32,885
101	101-101-510-1003	COMMISSIONER #3- AHERN	31,934	32,078	32,480	16,350	32,885	32,885	32,885
101	101-101-510-1004	ADMIN. ASSISTANT- ANDRESEN	46,013	50,005	51,535	25,772	53,295	53,295	53,295
101	101-101-510-1005	CO COUNSEL- GASSNER	67,592	74,344	82,511	39,057	85,961	85,961	85,961
101	101-101-510-1006	C.A.O.- RASMUSSEN	111,507	113,173	114,592	57,384	116,470	116,470	116,470
101	101-101-510-1009	H/R ASST- MOVED TO FINANCE	37,774	39,108	40,394	21,599	-	-	-
101	101-101-510-1301	FICA	25,820	26,919	29,750	13,828	27,294	27,294	27,294
101	101-101-510-1302	SAIF	2,278	1,387	2,800	517	2,730	2,730	2,730
101	101-101-510-1303	PERS, PERS PICK UP	49,796	60,883	97,217	60,460	94,547	94,547	94,547
101	101-101-510-1305	MEDICAL	68,076	79,968	81,972	38,610	73,315	73,315	73,315
101	101-101-510-1306	AOC - DENTAL	309	-	-	-	-	-	-
101	101-101-510-1307	LIFE INSURANCE	524	712	746	335	721	721	721
101	101-101-510-1315	FRINGE BENEFITS	1,710	2,040	2,400	680	2,400	2,400	2,400
101	101-101-510-1410	HSA BENEFIT	5,727	6,575	5,964	-	4,608	4,608	4,608
101	101-101-510-1510	DEF COMP in lieu of insurance	800	-	-	-	-	-	-
Personnel			513,068	551,349	607,321	307,121	559,996	559,996	559,996
101	101-101-520-2101	OFFICE MATERIALS,SUPPLIES	6,326	7,473	8,000	3,844	7,929	7,929	7,929
101	101-101-520-2105	TELEPHONE	1,667	2,171	2,000	1,706	420	420	420
101	101-101-520-2115	MINOR EQUIPMENT	-	483	1,500	-	512	512	512
101	101-101-520-2210	BOOKS, PERIODICALS, PUBLI	2,906	9,052	3,000	3,991	3,090	3,090	3,090
101	101-101-520-3301	ED CONF, DUES, CONV, SCHOOLS	14,912	16,254	10,000	8,489	17,510	17,510	17,510
101	101-101-520-3323	MILEAGE - OTHER THAN MOTOR	1,348	2,644	1,000	699	1,545	1,545	1,545
101	101-101-520-3330	CAR POOL CHARGES	3,048	929	2,500	666	1,030	1,030	1,030
101	101-101-520-7075	REIMBURSED	-	1,999	-	-	-	-	-
Materials and Services			30,207	41,005	28,000	19,395	32,036	32,036	32,036
101	101-101-550-5125	NT EXPENSE	3,870	4,080	5,760	2,880	8,282	8,282	8,282
Governmental Services			3,870	4,080	5,760	2,880	8,282	8,282	8,282
Total General Services Expenditures			547,145	596,433	641,081	329,396	600,314	600,314	600,314
Total Required from General Fund			496,466	558,724	624,081	325,970	584,653	584,653	584,653

Fund	GL Account #	Account Title	FY 2014-2015 ACTUALS	FY 2015-2016 ACTUALS	FY 2016-2017 ADOPTED BUDGET	FY 2016-2017 6 month ACTUALS	FY 2017-2018 Proposed	FY 2017-2018 Approved	FY 2017-2018 ADOPTED
Treasurer (132)									
101	101-132-370-7075	REIMBURSED ITEMS	-	-	-	-	-	-	-
		Total Treasurer Revenue	-	-	-	-	-	-	-
101	101-132-510-1001	TREASURER	-	-	-	-	7,500		
101	101-132-510-1301	FICA	-	-	575	-	574		
101	101-132-510-1302	SAIF	-	-	12	-	23		
101	101-132-510-1303	PERS, PERS PICK UP	-	-	1,872	-	1,988		
101	101-132-510-1307	LIFE INSURANCE	-	-	-	-	14		
		Personnel	-	-	2,459	-	10,098		
101	101-132-520-2101	OFFICE MATERIALS,SUPPLIES	322	1,986	750	44	150		
101	101-132-520-2105	TELEPHONE	277	257	250	123	246		
101	101-132-520-2115	MINOR EQUIPMENT	-	-	-	2,160	1,840		
101	101-132-520-3301	ED CONF, DUES, CONV, SCHOOLS	495	135	1,000	205	164		
101	101-132-520-3323	MILEAGE - OTHER THAN CAR POOL	123	-	250	-	50		
101	101-132-520-3330	CAR POOL CHARGES	-	-	250	-	50		
		Materials and Services	1,217	2,378	2,500	2,533	2,500		
101	101-132-550-5125	NT EXPENSE	510	600	660	330	545		
		Government Services	510	600	660	330	545		
		Total Treasurer Expenses	1,727	2,978	5,619	2,863	13,143		
		Total Required from General Fund	1,727	2,978	5,619	2,863	13,143		

Fund	GL Account #	Account Title	FY 2014-2015	FY 2015-2016	FY 2016-2017	FY 2016-2017	FY 2017-2018	FY 2017-2018	FY 2017-2018
			ACTUALS	ACTUALS	ADOPTED BUDGET	6 month ACTUALS	Proposed	Approved	ADOPTED
Finance/HR/Tax Collection (133)									
101	101-133-339-3974	ADM CHARGES DD & AD	(7,200)	(3,600)	(3,600)	(1,500)	(3,600)		
101	101-133-370-7075	REIMBURSED ITEMS	(21,135)	(20,455)	(20,000)	(984)	(20,000)		
Total Finance and Tax Collection Revenue			(28,335)	(24,055)	(23,600)	(2,484)	(23,600)		
101	101-133-510-1001	TAX ACCOUNTING CLERK- KEPA	34,347	36,579	38,166	18,892	39,647		
101	101-133-510-1002	STAFF ACCOUNTANT	6,264	6,798	7,130	2,352	-		
101	101-133-510-1007	FINANCE DIR/TREASURER- MCNAMEE	87,066	106,844	91,082	43,728	95,819		
101	101-133-510-1008	TAX COLLECTOR/SR ACCT- PALMER	70,377	72,232	72,908	36,489	80,010		
101	101-133-510-1011	ACTG/HR COORDINATOR- HANSEN	-	-	-	4,533	49,476		
101	101-133-510-1301	FICA	14,388	15,934	16,010	7,958	20,269		
101	101-133-510-1302	SAIF	567	622	625	320	795		
101	101-133-510-1303	PERS, PERS PICK UP	30,270	44,903	52,322	31,712	70,212		
101	101-133-510-1305	MEDICAL	22,780	23,712	36,233	6,534	48,908		
101	101-133-510-1306	AOC - DENTAL	487	202	-	-	-		
101	101-133-510-1307	LIFE INSURANCE	150	210	205	111	361		
101	101-133-510-1315	FRINGE	-	90	-	180	360		
101	101-133-510-1400	VEBA BENEFIT	736	818	855	409	768		
101	101-133-510-1410	HSA BENEFIT	690	1,500	1,500	-	2,304		
101	101-133-510-1510	DEF COMP in lieu of ins	1,108	1,308	1,200	1,154	1,200		
Personnel			269,230	311,752	318,236	154,373	410,129		
101	101-133-520-2101	OFFICE MATERIALS,SUPPLIES	11,260	12,485	10,000	6,649	10,000		
101	101-133-520-2105	TELEPHONE	612	697	1,000	404	600		
101	101-133-520-2115	MINOR EQUIPMENT	119	530	2,000	-	2,000		
101	101-133-520-2442	LIEN SEARCH-FORECLOSURE	-	-	500	-	500		
101	101-133-520-2488	FILING FEE-WARRANT	5,652	4,212	2,500	612	2,500		
101	101-133-520-2491	DISTRICT CLOSEOUTS	-	5,000	-	-	-		
101	101-133-520-3110	ATTORNEY/PROF SERVICES	137	135	140	140	140		
101	101-133-520-3301	ED CONF, DUES, CONV, SCHOOLS	1,312	3,721	4,000	2,428	4,000		
101	101-133-520-3323	MILEAGE - OTHER THAN CAR POOL	288	117	500	75	500		
101	101-133-520-3330	CAR POOL CHARGES	852	377	1,200	129	1,200		
Materials and Services			20,232	27,275	21,840	10,436	21,440		
101	101-133-540-4416	OFFICE EQUIPMENT	-	-	-	-	-		
101	101-133-550-5125	NT EXPENSE	1,560	2,640	2,880	1,440	5,981		
Government Services			1,560	2,640	2,880	1,440	5,981		
Total Finance and Tax Collection Expenses			291,022	341,667	342,956	166,249	437,550		
Total Required from General Fund			262,687	317,611	319,356	163,765	413,950		

Fund	GL Account #	Account Title	FY 2014-2015	FY 2015-2016	FY 2016-2017	FY 2016-2017	FY 2017-2018	FY 2017-2018	FY 2017-2018
			ACTUALS	ACTUALS	ADOPTED BUDGET	6 month ACTUALS	Proposed	Approved	ADOPTED
Non-Departmental (199)									
101	101-199-520-2110	SMALL DISTRICT BUYOUT	-	-	122,500	118,495	125,000		
101	101-199-520-2111	COPY MACHINE EXPENSES	9,047	7,223	12,000	3,478	10,000		
101	101-199-520-2115	MINOR EQUIPMENT	3,588	4,476	5,000	2,165	4,611		
101	101-199-520-2206	OFFICE MACHINE MAINTENANC	30	-	1,500	303	1,500		
101	101-199-520-2226	COMPUTER SOFTWARE	-	711	-	-	733		
101	101-199-520-2227	COMPUTER SOFTWARE MAINT	87,270	86,610	98,000	56,018	98,000		
101	101-199-520-2415	DUES, MEMBERSHIPS & CONTRIBUTI	14,740	15,496	12,000	2,743	15,961		
101	101-199-520-2469	AUTOPSIES	-	-	600	280	600		
101	101-199-520-2515	FORECLOSURE COSTS	9,333	7,300	5,000	1,973	7,519		
101	101-199-520-2520	PILT Projects	2,295	2,679	30,000	2,995	40,000		
101	101-199-520-3105	ACCOUNTING & AUDITING	23,795	27,819	35,000	22,680	35,000		
101	101-199-520-3110	ATTORNEY/PROF SERVICES	7,940	19,830	25,000	15,751	45,000		
101	101-199-520-3220	POSTAGE METER	24,802	21,561	40,000	14,600	25,000		
101	101-199-520-3230	PUBLISHING & PRINTING	2,276	9,447	5,000	1,140	9,730		
101	101-199-520-3501	INSURANCE & BONDS	77,412	105,495	130,742	129,343	145,510		
101	101-199-520-3841	COUNTY BURIALS	-	-	550	-	-		
101	101-199-520-3842	SCS SOIL CONSERVATION	3,592	3,592	3,592	3,592	3,592		
101	101-199-520-3856	WELLNESS/SAFTEY PROGRAM	5,187	5,152	5,000	1,032	5,000		
101	101-199-520-3859	KIDS CLUB FUNDING	5,500	5,500	5,500	5,500	5,500		
101	101-199-520-3861	KC SUMMER REC PROGRAM	4,500	4,500	4,500	4,500	4,500		
101	101-199-520-3862	OSU EXTENSION PROGRAM	-	-	124,500	32,000	124,500		
101	101-199-520-5115	PREDATORY ANIMAL CONTROL	15,649	17,896	18,125	2,394	18,125		
101	101-199-520-5125	WATERMASTER	33,380	33,380	33,380	33,380	33,380		
		Materials and Services	330,336	378,667	717,489	454,360	758,760		
101	101-199-550-5332	INTRFND TRANSFER NT FUND-221	40,000	90,000	40,000	20,000	40,000		
101	101-199-550-5333	INTERFUND TO CDD- PLANNING 503	81,150	65,000	90,000	32,500	112,916		
101	101-199-550-5334	INTERFUND-JAIL OPERATIONS 265	500,000	475,000	400,000	200,000	400,000		
101	101-199-550-5336	INTERFND EMERGENCY MGMT 266	25,000	40,000	40,000	20,000	40,000		
101	101-199-550-5339	INTERFND TO DISPATCH 210	110,140	149,957	150,355	75,177	155,617		
101	101-199-550-5341	I/F TO 404 COURTHSE FFCO BOND	115,716	-	-	-	-		
101	101-199-550-5374	INTERFUND TO DOG CTRL 209	53,700	55,000	55,000	27,500	55,000		
101	101-199-550-5375	INTERFUND TO CAP IMPR 311	450,000	100,000	150,000	75,000	150,000		
101	101-199-550-5376	I/F TO COURTHOUSE DEBT 404	-	495,949	492,750	166,370	494,550		
101	101-199-550-5377	INTERFUND TO UNEMP INS 217	30,000	61,787	13,000	6,500	60,000		
101	101-199-550-5385	INTERFUND TO TUB GR 239	9,500	9,500	9,500	4,750	9,500		
101	101-199-550-5388	INTERFUND TO VETERANS 243	-	-	-	-	68,100		
101	101-199-550-5389	INTERFUND TO CEMETERY 215	9,000	7,500	7,500	3,750	7,500		
101	101-199-550-5999	OPERATING CONTINGENCIES	-	-	-	-	100,000		
		Government Services	1,424,206	1,549,693	1,448,105	631,547	1,693,183		
101	101-199-590-9002	ENDING FUND BALANCE	-	-	2,500,000	-	2,600,000		
		Ending Fund Balance	-	-	2,500,000	-	2,600,000		
		Total Non-Departmental Expenses	1,754,541	1,928,360	4,665,594	1,085,907	5,051,944		

Fund	GL Account #	Account Title	FY 2014-2015 ACTUALS	FY 2015-2016 ACTUALS	FY 2016-2017 ADOPTED BUDGET	FY 2016-2017 6 month ACTUALS	FY 2017-2018 Proposed	FY 2017-2018 Approved	FY 2017-2018 ADOPTED
General Fund (101)									
		Total General Fund Revenue	(11,784,758)	(11,829,690)	(11,123,221)	(10,493,762)	(11,640,525)		
		Total General Fund Expenses	7,322,324	7,879,545	11,123,221	4,246,031	11,640,525		
		Net Revenue over Expenditures	4,462,433	3,950,144	-	6,247,731	-	-	-

Fund	GL Account #	Account Title	FY 2014-2015	FY 2015-2016	FY 2016-2017	FY 2016-2017	FY 2017-2018	FY 2017-2018	FY 2017-2018
			ACTUALS	ACTUALS	ADOPTED BUDGET	6 month ACTUALS	Proposed	Approved	ADOPTED
Self Insurance (217)									
217	217-100-301-0101	BEGINNING FUND BALANCE	(946,281)	(1,137,055)	(1,395,250)	(1,422,773)	(1,825,000)		
217	217-100-302-0205	INTEREST EARNED	(6,164)	(8,212)	(7,500)	(5,384)	(7,500)		
217	217-100-339-3954	INTERFUND TRNS FROM GENERAL	(30,000)	(61,787)	(13,000)	(6,500)	(60,000)		
217	217-100-339-3955	INTERFUND TRANSFER FROM ROAD	(3,619)	-	(3,360)	(1,680)	(3,360)		
217	217-100-339-3956	INTERFUND TRNS FR MARINE	(2,707)	(2,155)	(3,360)	(1,680)	(3,360)		
217	217-100-339-3957	INTERFUND TRNS FROM FAIR	-	-	(4,680)	(2,340)	(4,680)		
217	217-100-339-3959	INTERFUND TR FR HEALTH DEPT	(21,455)	(3,468)	-	-	-		
217	217-100-339-3961	INTRAFUND TRANSFER FROM CDD	-	-	(1,440)	(720)	-		
217	217-100-339-3963	INTERFUND FR E911	(21,422)	-	-	-	-		
217	217-100-339-3965	INTERFUND FROM JAIL 265	(286)	-	(3,360)	(1,680)	(3,360)		
217	217-100-339-3967	INTERFUND DA GRANT 230	(3,859)	-	-	-	-		
217	217-100-339-3969	INTERFUND FROM ANIMAL	(933)	-	-	-	-		
217	217-100-370-7074	REIMBURSED WORKERD COMP	(10,850)	-	-	-	-		
217	217-100-370-7075	REIMBURSED ITEMS	-	(1,233)	-	-	-		
Total Self Insurance Revenue			(1,047,575)	(1,213,910)	(1,431,950)	(1,442,757)	(1,907,260)		
217	217-101-520-2011	UNEMPLOYMENT INS	8,210	44,632	60,000	10,394	60,000		
217	217-101-520-3105	ACCOUNTING & AUDITING	544	636	800	518	1,000		
Unemployment Self Insurance (101)			8,754	45,268	60,800	10,913	61,000		
217	217-102-370-7074	REIMBURSE WORKERS COMP	(148,644)	(154,225)	(180,000)	(70,477)	(185,400)		
217	217-102-370-7075	REIMBURSED ITEMS	(3,799)	(19,191)	(15,000)	-	(15,450)		
217	217-102-370-7076	COBRA & RETIREES	-	(1,070)	(1,000)	-	(1,030)		
217	217-102-370-7077	REIMB-FLEX PLAN	(1,389)	(99)	(1,000)	-	(1,030)		
Total Workers Comp Revenue			(153,832)	(174,585)	(197,000)	(70,477)	(202,910)		
217	217-102-520-2012	WORKERS COMP	135,154	118,492	180,000	125,433	185,400		
217	217-102-520-2013	FLEX PLAN MONTHLY FEE	392	322	15,000	-	15,450		
217	217-102-520-2014	INSUR PYMNT/COBRA & RETIREES	-	1,070	10,000	-	10,300		
217	217-102-520-2023	Laborers Trust Ins-SW	-	62	-	-	-		
217	217-102-550-5129	INTERFUND-101-101	30,000	30,000	-	-	-		
Workers Compensation (102)			165,546	149,946	205,000	125,433	211,150		
217	217-103-370-8088	PERS ADJUSTMENT/PR TRANS	-	(126,623)	-	(452,227)	(250,000)		
217	217-103-380-3801	CITY OF MADRAS-LOAN	(109,948)	(109,948)	(109,948)	-	(109,948)		
Total PERS Adjustment and Benefit Revenue			(109,948)	(236,571)	(109,948)	(452,227)	(359,948)		
217	217-103-520-3127	CONTRACTUAL SERVICES & BENEFIT	-	7,078	500,000	-	1,250,000		
217	217-103-550-5999	CONTINGENCY	-	-	145,000	-	150,000		
217	217-103-590-9002	ENDING FUND BALANCE	-	-	828,098	-	797,968		
PERS Adjustment and Benefits (103)			-	7,078	1,473,098	-	2,197,968		
Total SI Revenue			(1,311,355)	(1,625,065)	(1,738,898)	(1,965,461)	(2,470,118)		
Total SI Expenses			174,300	202,292	1,738,898	136,346	2,470,118		
Net Revenue over Expenditures			1,137,055	1,422,773	-	1,829,115	-		

Fund	GL Account #	Account Title	FY 2014-2015	FY 2015-2016	FY 2016-2017	FY 2016-2017	FY 2017-2018	FY 2017-2018	FY 2017-2018
			ACTUALS	ACTUALS	ADOPTED BUDGET	6 month ACTUALS	Proposed	Approved	ADOPTED
County School (220)									
220	220-100-301-0101	BEGINNING FUND BALANCE	(88)	-	(100)	(103)	(103)	(103)	
220	220-100-302-0205	INTEREST EARNED	(327)	(265)	(20)	(93)	(21)		
220	220-100-314-1412	PILT PYMT-LIEU OF TAXES	(59,488)	(59,867)	(60,000)	(62,443)	(61,800)		
220	220-100-333-3331	FOREST RESERVE RENTAL 25%	(122,439)	(115,015)	(200,000)	-	(112,015)		
		Total County School Revenue	(182,342)	(175,146)	(260,120)	(62,640)	(173,938)		
220	220-101-550-5152	SCHOOL DIST & SUP OF PUB	182,342	175,043	260,120	-	173,938		
220	220-101-590-9002	ENDING FUND BALANCE	-	-	-	-	-		
		Total County School Expenses	182,342	175,043	260,120	-	173,938		
		Net Revenue over Expenditures	-	103	-	62,640	-		

Fund	GL Account #	Account Title	FY 2014-2015	FY 2015-2016	FY 2016-2017	FY 2016-2017	FY 2017-2018	FY 2017-2018	FY 2017-2018
			ACTUALS	ACTUALS	ADOPTED BUDGET	6 month ACTUALS	Proposed	Approved	ADOPTED
Transient Occupancy Tax Fund (222)									
222	222-100-301-0101	BEGINNING FUND BALANCE	(196,257)	(286,845)	(215,000)	(243,709)	(270,000)		
222	222-100-302-0205	INTEREST EARNED	(1,654)	(2,029)	(1,200)	(998)	(1,200)		
222	222-100-318-1811	TRANSIENT ROOM TAX-JC	(280,032)	(254,758)	(250,000)	(186,160)	(250,000)		
		Total TOT Revenue	(477,943)	(543,631)	(466,200)	(430,867)	(521,200)		
222	222-101-520-3105	ACCOUNTING & AUDITING	136	159	250	3,162	1,200		
222	222-101-520-3830	SPECIAL REQUESTS	13,312	22,814	174,000	4,924	233,550		
222	222-101-520-3832	CHAMBER OF COMMERCE	49,200	49,200	49,200	24,600	49,200		
222	222-101-520-3842	METOLIUS RECREATION ASSOC	18,000	18,000	18,000	-	18,000		
222	222-101-520-3847	CRR CHAMBER OF COMMERCE	8,700	8,750	8,750	-	8,750		
		Materials and Services	89,348	98,923	250,200	32,686	310,700		
222	222-101-550-5312	INTERFUND TO PARKS- 249	5,000	60,000	60,000	30,000	60,000		
222	222-101-550-5391	INTERFUND TO FAIR - 218	90,000	133,000	142,500	71,250	142,500		
222	222-101-550-5396	INTERFUND FAIR BLDG- 224	6,750	8,000	8,000	4,000	8,000		
222	222-101-550-5999	OPERATING CONTINGENCIES	-	-	5,500	-	-		
222	222-101-590-9002	ENDING FUND BALANCE	-	-	-	-	-		
		Transfers	101,750	201,000	216,000	105,250	210,500		
		Total TOT Expenses	191,098	299,923	466,200	137,936	521,200		
		Net Revenue over Expenditures	286,845	243,709	-	292,932	-		

Fund	GL Account #	Account Title	FY 2014-2015	FY 2015-2016	FY 2016-2017	FY 2016-2017	FY 2017-2018	FY 2017-2018	FY 2017-2018
			ACTUALS	ACTUALS	ADOPTED BUDGET	6 month ACTUALS	Proposed	Approved	ADOPTED
County Projects Fund (229)									
229	229-100-301-0101	BEGINNING FUND BALANCE	(155,062)	(171,780)	(165,000)	(177,810)	(143,200)		
229	229-100-302-0205	INTEREST EARNED	(1,042)	(1,230)	(1,000)	(685)	(720)		
229	229-100-333-3302	FOREST SAFETY NET-NEW FUNDS	(30,783)	(37,881)	-	-	-		
Total County Project Revenue			(186,887)	(210,891)	(166,000)	(178,495)	(143,920)		
229	229-101-520-3005	NEW TITLE III (PL 110-343)	15,664	28,959	160,000	21,600	137,920		
229	229-101-520-3006	WOLF DEPREDATION GRANT	-	1,905	-	-	-		
Materials and Services			15,664	30,864	160,000	21,600	137,920		
229	229-101-550-2488	NON-ALLOCATED/INDIRECT	1,349	2,217	6,000	3,488	6,000		
229	229-101-590-9002	ENDING FUND BALANCE	-	-	-	-	-		
Government Services			1,349	2,217	6,000	3,488	6,000		
Total County Project Expenses			17,012	33,080	166,000	25,088	143,920		
Net Revenue over Expenditures			169,875	177,810	-	153,407	-		

Fund	GL Account #	Account Title	FY 2014-2015	FY 2015-2016	FY 2016-2017	FY 2016-2017	FY 2017-2018	FY 2017-2018	FY 2017-2018
			ACTUALS	ACTUALS	ADOPTED BUDGET	6 month ACTUALS	Proposed	Approved	ADOPTED
Jefferson County Business Loan Fund (231)									
231	231-100-301-0101	BEGINNING FUND BALANCE	(351,796)	(429,086)	(475,000)	(506,950)	(493,500)		
231	231-100-302-0205	INTEREST EARNED	(2,590)	(3,373)	(3,000)	(1,804)	(3,000)		
231	231-100-380-8051	CITY OF MADRAS - PR	(3,495)	(3,600)	(3,600)	(3,708)	(3,600)		
231	231-100-380-8052	CITY OF MADRAS - INT	(1,950)	(1,845)	(1,845)	(1,737)	(1,845)		
231	231-100-380-8053	PR WOLFE TRK	(5,003)	(4,245)	(6,000)	(2,582)	(6,000)		
231	231-100-380-8054	INT WOLFE TRK	(4,597)	(4,555)	(5,000)	(2,272)	(5,000)		
231	231-100-380-8055	Thomas Sales - PR	(19,382)	(20,363)	(18,000)	(10,529)	(18,000)		
231	231-100-380-8056	Thomas Sales - INT	(4,727)	(3,746)	(4,500)	(1,526)	(4,500)		
231	231-100-380-8109	PRINCIPAL-RV PARK	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)		
231	231-100-380-8113	PRINCIPAL-WILD WINDS	-	-	-	(2,421)	(9,385)		
231	231-100-380-8114	INTEREST- WILD WINDS	-	-	-	(567)	(2,333)		
231	231-100-380-8115	PRINCIPAL-MADRAS PT- OTIS	-	-	-	-	-		
231	231-100-380-8116	INTEREST-MADRAS PT- OTIS	-	-	-	(1,220)	-		
231	231-100-380-8126	PRINCIPLE-CHAMBER	(1,952)	(1,047)	-	-	-		
231	231-100-380-8127	INTEREST-CHAMBER	(258)	(27)	-	-	-		
231	231-100-380-8132	Principle Chamber II loan	(6,604)	(7,798)	-	-	-		
231	231-100-380-8133	Interest Chamber II Loan	(569)	(229)	-	-	-		
231	231-100-380-8134	COHRA PRINCIPLE	(263)	-	-	-	-		
231	231-100-380-8135	COHRA INTEREST	(2,888)	(3,150)	(3,150)	(1,575)	(3,150)		
231	231-100-380-8136	PRINCIPLE-CHARLIES PIZZA	(4,276)	(5,409)	(5,000)	(2,804)	(3,500)		
231	231-100-380-8137	INTEREST- CHARLIES PIZZA	(916)	(821)	(1,000)	(257)	(238)		
231	231-100-380-8141	CRR PARK LOAN - PRINCIPLE	-	(3,207)	(4,000)	(8,250)	(4,000)		
231	231-100-380-8142	CRR PARK LOAN - INTEREST	(2,800)	-	-	-	-		
231	231-100-380-8143	DAVE ALLEN - PRINCIPLE	(3,133)	(607)	-	-	-		
231	231-100-380-8144	DAVE ALLEN- INTEREST	(311)	(20)	-	-	-		
231	231-100-380-8145	BRICKHOUSE PRINCIPLE	(8,818)	(11,411)	(9,000)	(5,574)	(9,000)		
231	231-100-380-8146	BRICKHOUSE INTEREST	(8,934)	(8,292)	(8,500)	(4,026)	(8,500)		
		Total Business Loan Revenue	(437,761)	(515,330)	(550,095)	(560,302)	(578,051)		
231	231-101-520-3105	ACCOUNTING & AUDITING	272	179	225	146	225		
231	231-101-520-3417	LOAN ADM EXPENSE	8,403	8,201	15,000	6,403	-		
		Materials and Services	8,674	8,380	15,225	6,549	225	225	225
231	231-101-550-2488	ADMIN COSTS	-	-	-	-	-		
231	231-101-550-8020	BUSINESS LOANS	-	-	534,870	108,845	577,826		
		Special Payments	-	-	534,870	108,845	577,826	577,826	577,826
231	231-101-590-9002	ENDING FUND BALANCE	-	-	-	-	-		
		Total Business Loan Expenses	8,674	8,380	550,095	115,395	578,051	578,051	578,051
		Net Revenue over Expenditures	429,086	506,950	-	444,908	-		

Fund	GL Account #	Account Title	FY 2014-2015	FY 2015-2016	FY 2016-2017	FY 2016-2017	FY 2017-2018	FY 2017-2018	FY 2017-2018
			ACTUALS	ACTUALS	ADOPTED BUDGET	6 month ACTUALS	Proposed	Approved	ADOPTED
Economic Development (250)									
250	250-100-301-0101	BEGINNING FUND BALANCE	(113,290)	(58,449)	(95,000)	(115,477)	(160,000)		
250	250-100-302-0205	INTEREST EARNED	(569)	(480)	(600)	-	(500)		
250	250-100-334-3497	LOTTERY-VIDEO POKER	(94,860)	(109,233)	(90,000)	(53,624)	(105,000)		
250	250-100-369-6928	AMUSEMENT DEVICE TAX	(5,050)	(5,187)	(4,000)	(307)	(2,500)		
250	250-100-370-7071	EDCO Project Revenue	(27,467)	(31,737)	(25,000)	(34,216)	(30,000)		
		Total Economic Development Revenue	(241,236)	(205,087)	(214,600)	(203,624)	(298,000)		
250	250-101-520-3105	ACCOUNTING & AUDITING	136	159	200	130	200		
250	250-101-520-3301	TRAVEL COMM ACTION	-	126	-	-	-		
250	250-101-520-3303	COIC MEMBERSHIP DUES	6,666	-	4,000	3,284	4,000		
250	250-101-520-3307	EDCO POSITION	76,000	80,000	80,000	40,000	80,000		
250	250-101-520-3309	HB 5504 PROJECTS	-	-	44,000	-	40,000		
250	250-101-520-3835	ECONOMIC DEVELOPMENT	1,985	9,325	66,400	-	153,800		
		Materials and Services	84,787	89,610	194,600	43,414	278,000		
250	250-101-550-5312	INTRFND TO PARKS 249	55,000	-	-	-	-		
250	250-101-550-5379	TRANS TO CO FAIR	43,000	-	-	-	-		
250	250-101-550-5999	OPERATING CONTINGENCIES	-	-	20,000	-	20,000		
250	250-101-590-9002	ENDING FUND BALANCE	-	-	-	-	-		
		Government Services	98,000	-	20,000	-	20,000		
		Total Economic Development Expense	182,786	89,610	214,600	43,414	298,000		
		Net Revenue over Expenditures	58,449	115,477	-	160,210	-		

Fund	GL Account #	Account Title	FY 2014-2015	FY 2015-2016	FY 2016-2017	FY 2016-2017	FY 2017-2018	FY 2017-2018	FY 2017-2018
			ACTUALS	ACTUALS	ADOPTED BUDGET	6 month ACTUALS	Proposed	Approved	ADOPTED
GIS- Geographic Information Systems (256)									
256	256-100-301-0101	BEGINNING FUND BALANCE	(55,831)	(48,591)	(51,839)	(46,977)	(40,171)		
256	256-100-302-0205	INTEREST EARNED	(324)	(369)	(400)	(189)	(378)		
256	256-100-334-3426	OEM GRANT	-	-	-	-	(14,000)		
256	256-100-334-3427	ORMAP PROJECT PHASE I	(15,487)	-	-	-	(10,000)		
256	256-100-339-3920	INTERNAL SVCS CDD	(14,150)	(14,150)	(14,150)	(7,075)	(14,150)		
256	256-100-339-3922	INTERNAL SVCS ASSESSOR	(40,000)	(45,000)	(45,000)	(22,500)	(45,000)		
256	256-100-341-4181	GIS RECORDING FEE	(16,768)	(18,292)	(19,000)	(8,978)	(18,000)		
256	256-100-341-4194	GIS MAP REVENUE	(6,181)	(7,997)	(7,500)	(7,133)	(8,000)		
256	256-100-370-7075	REIMBURSED ITEMS	-	-	-	-	-		
Total GIS Revenue			(148,740)	(134,400)	(137,889)	(92,851)	(149,699)		
256	256-101-510-1001	CARTOGRAPHER	58,157	60,213	62,183	30,834	64,466		
256	256-101-510-1301	FICA	4,445	4,602	4,757	2,357	4,932		
256	256-101-510-1302	SAIF	960	991	1,100	470	1,289		
256	256-101-510-1303	PERS, PERS PICK UP	8,159	10,183	15,546	8,489	17,084		
256	256-101-510-1305	MEDICAL	-	-	11,880	-	12,227		
256	256-101-510-1306	AOC - DENTAL	527	524	524	262	576		
256	256-101-510-1307	LIFE INSURANCE	78	104	108	53	120		
256	256-101-510-1510	DEF COMP in lieu of ins	1,200	1,200	1,200	600	1,200		
Personnel			73,527	77,817	97,298	43,065	101,895		
256	256-101-520-2101	OFFICE MATERIALS SUPPLIES	1,052	737	500	122	500		
256	256-101-520-2105	TELEPHONE	480	481	400	266	530		
256	256-101-520-3105	AUDIT	51	60	75	49	97		
256	256-101-520-3127	CONTRACTUAL SERVICES	10,257	-	4,000	4,399	4,000		
256	256-101-520-3253	SOFTWARE MAINTENANCE	6,500	4,200	3,800	-	4,200		
256	256-101-520-3301	ED CONF, DUES, CONV, SCHOOLS	85	2,387	1,000	-	750		
256	256-101-520-3323	MILEAGE - OTHER THAN MOTOR	-	-	100	-	100		
256	256-101-520-3330	CAR POOL CHARGES	-	91	250	31	63		
Materials and Services			18,425	7,956	10,125	4,866	10,240		
256	256-101-540-4010	GRANT PROJECT	-	-	-	-	-		
256	256-101-540-4403	SOFTWARE/HARDWARE	-	450	5,000	-	5,000		
Capital Outlay			-	450	5,000	-	5,000		
256	256-101-550-2488	ADMINISTRATIVE COSTS	7,357	-	-	-	-		
256	256-101-550-5125	NT EXPENSE	840	1,200	1,320	660	2,180		
256	256-101-550-5399	INTERFUND TO CDD	-	-	-	-	6,000		
256	256-101-550-5999	OPERATING CONTINGENCIES	-	-	13,673	-	12,000		
256	256-101-590-9002	ENDING FUND BALANCE	-	-	10,473	-	12,384		
Government Services			8,197	1,200	25,466	660	32,564		
Total GIS Expenses			100,149	87,423	137,889	48,591	149,699		
Net Revenue over Expenditures			48,591	46,977	-	44,260	-		

Fund	GL Account #	Account Title	FY 2014-2015 ACTUALS	FY 2015-2016 ACTUALS	FY 2016-2017 ADOPTED BUDGET	FY 2016-2017 6 month ACTUALS	FY 2017-2018 Proposed	FY 2017-2018 Approved	FY 2017-2018 ADOPTED
Conciliation-Mediation Fund (257)									
257	257-100-301-0101	BEGINNING FUND BALANCE	(76,579)	(78,861)	(85,000)	(78,962)	(80,000)		
257	257-100-302-0205	INTEREST EARNED	(529)	(619)	(500)	(368)	(500)		
257	257-100-341-4194	CONCILIATION FEES	(12,753)	(12,983)	(12,000)	(15,716)	(12,000)		
		Total Conciliation-Mediation Revenue	(89,861)	(92,462)	(97,500)	(95,046)	(92,500)		
257	257-101-520-3414	CONTRACTUAL SERVICES	11,000	13,500	97,500	4,750	92,500		
257	257-101-590-9002	ENDING FUND BALANCE	-	-	-	-	-		
		Total Conciliation-Mediation Expenses	11,000	13,500	97,500	4,750	92,500		
		Net Revenue over Expenditures	78,861	78,962	-	90,296	-		

Fund	GL Account #	Account Title	FY 2014-2015	FY 2015-2016	FY 2016-2017	FY 2016-2017	FY 2017-2018	FY 2017-2018	FY 2017-2018
			ACTUALS	ACTUALS	ADOPTED BUDGET	6 month ACTUALS	Proposed	Approved	ADOPTED
Capital Improvement Fund (311)									
311	311-100-301-0101	BEGINNING FUND BALANCE	(2,755,968)	(2,632,350)	(2,500,000)	(2,196,014)	-		
311	311-100-302-0205	INTEREST EARNED	(16,801)	(19,869)	(10,000)	(7,472)	(10,000)		
311	311-100-314-1412	PILT PYMT-LIEU OF TAXES		(259,395)	-	-	-		
311	311-100-334-4831	RENTAL INCOME	(53,312)	(53,347)	(50,000)	(22,455)	(50,000)		
311	311-100-339-3963	INTRFND FROM GENERAL FUND	(400,000)	(50,000)	(100,000)	(50,000)	(100,000)		
311	311-100-339-7091	B & G 10 YEAR PLAN	(50,000)	(50,000)	(50,000)	(25,000)	(50,000)		
311	311-100-369-6924	FROM DISCONTINUED FUNDS	-	-	-	-	(2,212,000)		
311	311-100-370-7075	REIMBURSED ITEMS	(310,231)	-	-	(882)	-		
311	311-100-370-7090	CDD LEASE	-	-	-	-	(7,500)		
311	311-100-370-7091	I/F FROM 254	(32,000)	(286,000)	(36,000)	(18,000)	(36,000)		
311	311-100-380-8120	LOAN PMT-PARK PRINCIPLE	(5,198)	(5,458)	-	-	-		
311	311-100-380-8121	LOAN PMT-PARK INTEREST	(533)	(273)	-	-	-		
311	311-100-380-8130	MET. MEADOWS PRINCIPLE	(5,951)	(7,200)	(1,000)	-	-		
311	311-100-380-8131	MET MEADOWS-INT	(717)	(589)	(100)	-	-		
311	311-100-380-8132	E911 LOAN - PRINCIPLE	(21,944)	(22,602)	(23,280)	(23,280)	(23,979)		
311	311-100-380-8133	E911 LOAN - INTEREST	(2,754)	(2,096)	(1,418)	(1,418)	(720)		
		Total Capital Improvement Fund Revenue	(3,655,409)	(3,389,179)	(2,771,798)	(2,344,521)	(2,490,199)		
311	311-101-520-3414	CONTRACTUAL SERVICES	7,505	50,709	7,500	3,866	7,500		
311	311-101-520-3415	B & G 10 YEAR PLAN	5,562	36,790	78,000	10,291	80,000		
		Materials and Services	13,068	87,499	85,500	14,157	87,500		
311	311-101-540-4401	CAPITAL OUTLAY	1,693	343,114	2,686,298	65,207	1,000,000		
311	311-101-540-4402	COURTHOUSE/GOODSON	1,008,299	762,551	-	1,188,252	-		
311	311-101-540-4403	County Annex Remodel	1,008,299	-	-	8,117	150,000		
311	311-101-540-4412	SPECIAL PROJ-Old Courthouse	-	-	-	56,014	-		
		Capital Outlay	2,018,291	1,105,665	2,686,298	1,317,590	1,150,000		
311	311-101-590-9002	ENDING FUND BALANCE	-	-	-	-	1,252,699		
		Government Services	-	-	-	-	1,252,699		
		Total Capital Improvement Fund Expenditures	2,031,358	1,193,164	2,771,798	1,331,747	2,490,199		
		Net Revenue over Expenditures	1,624,051	2,196,014	-	1,012,773	-		

Fund	GL Account #	Account Title	FY 2014-2015	FY 2015-2016	FY 2016-2017	FY 2016-2017	FY 2017-2018	FY 2017-2018	FY 2017-2018
			ACTUALS	ACTUALS	ADOPTED BUDGET	6 month ACTUALS	Proposed	Approved	ADOPTED
Courthouse Bond/Construction (320)									
320	320-100-301-0101	BEGINNING FUND BALANCE	-	(8,414,482)	(4,000,000)	(2,988,985)	(3,100,000)		
320	320-100-302-0205	INTEREST EARNED	-	(13,166)	(20,000)	(9,023)	(12,000)		
320	320-100-355-3544	FFCO Bond Proceeds	(8,960,889)	-	-	-	-		
320	320-100-369-6920	MISC REVENUE	-	(60,630)	-	-	-		
320	320-100-370-7074	DAS/REIMBURSED	-	(4,326,654)	(1,500,000)	-	-		
320	320-100-370-7075	REIMBURSED ITEMS	(16,668)	(176,053)	(150,000)	(6,913)			
		Total Courthouse/Bond Construction Revenue	(8,977,556)	(12,990,985)	(5,670,000)	(3,004,921)	(3,112,000)		
320	320-101-540-4102	BUILDING CONSTRUCTION	1,649,827	10,002,000	5,670,000	237	200,000		
		Capital Outlay	1,649,827	10,002,000	5,670,000	237	200,000		
320	320-101-550-5391	INTRAFUND TRANS-#311	-	-	-	-	2,212,000		
320	320-101-550-5392	INTRAFUND TRANS-#404	-	-	-	-	500,000		
		Transfers	-	-	-	-	2,712,000		
320	320-101-590-9002	ENDING FUND BALANCE	-	-	-	-	200,000		
		Total Courthouse/Bond Construction Expense	1,649,827	10,002,000	5,670,000	237	3,112,000		
		Net Revenue over Expenditures	7,327,730	2,988,985	-	3,004,684	-		

Fund	GL Account #	Account Title	FY 2014-2015	FY 2015-2016	FY 2016-2017	FY 2016-2017	FY 2017-2018	FY 2017-2018	FY 2017-2018
			ACTUALS	ACTUALS	ADOPTED BUDGET	6 month ACTUALS	Proposed	Approved	ADOPTED
Courthouse Debt Reserve Fund(403)									
403	403-100-301-0101	BEGINNING FUND BALANCE	-	-	-	-	-	-	-
403	403-100-302-0205	INTEREST EARNED	-	-	-	-	-	-	-
403	403-100-339-3964	HB4093 \$5 SURCHARGE	-	-	-	-	-	-	-
403	403-100-380-8102	I/F FROM CAPITAL 320	-	-	-	-	-	(500,000)	-
		Total Courthouse FFCO Revenue	-	-	-	-	-	(500,000)	-
403	403-101-580-6005	Reserve for FE- 10 Debt Res.	-	-	-	-	-	500,000	-
403	403-101-590-9002	ENDING FUND BALANCE	-	-	-	-	-	-	-
		Total Courthouse FFCO Expenses	-	-	-	-	-	500,000	-
		Net Revenue over Expenditures	-	-	-	-	-	-	-

Fund	GL Account #	Account Title	FY 2014-2015	FY 2015-2016	FY 2016-2017	FY 2016-2017	FY 2017-2018	FY 2017-2018	FY 2017-2018
			ACTUALS	ACTUALS	ADOPTED BUDGET	6 month ACTUALS	Proposed	Approved	ADOPTED
Courthouse FFCO Bond (404)									
404	404-100-301-0101	BEGINNING FUND BALANCE	-	-	-	-	-	-	-
404	404-100-339-3962	I/F FROM CAPITAL 320	-	-	-	-	-	-	-
404	404-100-339-3963	I/F FROM GENERAL FUND	(115,716)	(495,949)	(492,750)	(166,370)	(494,550)		
Total Courthouse FFCO Revenue			(115,716)	(495,949)	(492,750)	(166,370)	(494,550)		
404	404-101-520-3110	BOND PAYMENT	115,716	495,949	492,750	166,370	494,550		
404	404-101-580-6005	Reserve for FE - Bond Debt Reserve	-	-	-	-	-		
404	404-101-590-9002	ENDING FUND BALANCE	-	-	-	-	-		
Total Courthouse FFCO Expenses			115,716	495,949	492,750	166,370	494,550		
Net Revenue over Expenditures			-	-	-	-	-		

Fund	GL Account #	Account Title	FY 2014-2015	FY 2015-2016	FY 2016-2017	FY 2016-2017	FY 2017-2018	FY 2017-2018	FY 2017-2018
			ACTUALS	ACTUALS	ADOPTED BUDGET	6 month ACTUALS	Proposed	Approved	ADOPTED
Carpool (507)									
507	507-100-301-0101	BEGINNING FUND BALANCE	(467,967)	(481,393)	(475,000)	(518,524)	(410,000)		
507	507-100-302-0205	INTEREST EARNED	(2,603)	(3,172)	(2,500)	(1,541)	(2,500)		
507	507-100-330-3062	PRIOR FY REVENUE	-	-	-	-	-		
507	507-100-344-4480	CARPOOL REVENUE	(311,687)	(287,703)	(263,605)	(144,585)	(265,000)		
507	507-100-369-6912	SALE OF VEHICLES-CAR POOL	-	(4,723)	-	-	-		
507	507-100-370-7069	REIMB-INSURANCE	(9,152)	(2,074)	-	-	-		
507	507-100-370-7074	REIMB-ROAD DEPT	(74,668)	(50,619)	(75,000)	(26,394)	(60,000)		
507	507-100-370-7075	REIMB FROM ENTITIES	(213,663)	(154,344)	(225,000)	(60,864)	(200,000)		
507	507-100-370-7076	5% Split	-	-	(7,500)	(3,267)	(7,500)		
		Total Carpool Revenue	(1,079,740)	(984,027)	(1,048,605)	(755,175)	(945,000)		
507	507-101-520-2011	MATERIALS SERVICES & SUPPLIES	2,426	2,740	30,000	504	30,000		
507	507-101-520-2105	PUMPING STATION PHONE	492	423	600	113	600		
507	507-101-520-2115	MINOR EQUIPMENT	-	-	-	-	-		
507	507-101-520-2285	UNLEADED GAS	186,517	108,490	260,000	58,491	250,000		
507	507-101-520-2286	DIESEL	231,872	140,863	250,000	75,292	250,000		
507	507-101-520-2301	MAINTENANCE	58,811	55,965	100,000	52,651	100,000		
507	507-101-520-3105	ACCOUNTING & AUDITING	343	401	505	327	505		
507	507-101-520-3501	INSURANCE	29,869	28,154	35,000	38,714	40,000		
		Materials and Services	510,330	337,036	676,105	226,091	671,105		
507	507-101-540-4407	VEHICLES	83,018	123,467	250,000	89,830	200,000		
		Capital Outlay	83,018	123,467	250,000	89,830	200,000		
507	507-101-550-5129	INTERNAL SVC to 101-101	5,000	5,000	5,000	2,500	5,000		
507	507-101-550-5399	RISK RESERVE FOR NEW TANKS	-	-	7,500	-	15,000		
507	507-101-550-5999	OPERATING CONTINGENCIES	-	-	110,000	-	53,895		
507	507-101-590-9002	ENDING FUND BALANCE	-	-	-	-	-		
		Government Services	5,000	5,000	122,500	2,500	73,895		
		Total Carpool Expenses	598,348	465,503	1,048,605	318,421	945,000		
		Net Revenue over Expenditures	481,393	518,524	-	436,755	-		



Jefferson County
FY 2017-2018 Budget Overview

Key Budget Highlights

1. There are 8 funds/budgets under PH. With a total FTE of 13.8 (includes 2 new grant funded positions), 4 Mid-Oregon part time and 1 part time contractual.
2. Public Health consists of OHA Public Health funding (15 separate project streams), Medicaid billing, Client Contributions, 3rd Party Insurance pmts, EH fees, Vital Records fees, and 8-10 other programs with various funding streams. All of which are subject to amendments, contract renewals and reporting. 83% of Public Health budget is for personnel (EH Specialist, PH Nurse, Nutritionist, MFMC Coordinator) to perform mandated services. 17% of Public Health budget is for program expenses and professional supplies.
3. Shift in support staff funding into general funds (Fund 101-113) to accurately reflect work time and resposibiliteis not supported by program specific grant dollars.
4. Fund 253- New fund created to accurately identify and track revenue from old settlement funds.
5. New indirect rate added to pass through funds.
6. New contract identifies mechanism for funding utilization.
7. New Health Services Director and Public Health Grants & Finance Manager salaries shared between public health and mental health funds. .
8. Attempt to accurately track and/or carryover and unallocated funding though entirety of budget.

Description	Total FTEs	FY 2014-2015	FY 2015-2016	FY 2016-2017	FY 2016-2017	FY 2017-2018	FY 2017-2018	FY 2017-2018
		ACTUALS	ACTUALS	ADOPTED BUDGET	6 month ACTUALS	Proposed	Approved	ADOPTED
Public Health								
Public Health (113)	3.1	\$ 331,739	\$ 424,279	\$ 455,757	\$ 214,950	\$ 438,074		
Central Oregon Health Board (225) - Mental Health		\$ 2,324,510	\$ 2,294,735	\$ 2,970,797	\$ 967,531	\$ 2,433,000		
Smoke Management (236)		\$ 92,971	\$ 78,641	\$ 80,300	\$ 23,492	\$ 80,300		
Health Dept- Grant Fund (239)	10.7	\$ 1,071,293	\$ 909,688	\$ 1,079,293	\$ 457,166	\$ 1,102,805		
MH Alcohol & Drug Program (244)		\$ 556,248	\$ 640,355	\$ 688,517	\$ 347,363	\$ 1,018,500		
Developmental Disability (246)		\$ 385,079	\$ 405,616	\$ 393,349	\$ 115,251	\$ 398,350		
Early Learning Initiative (247)		\$ 68,273	\$ 36,729	\$ 68,972	\$ 3,255	\$ 38,204		
Community Health Reserve Fund (253)		\$ -	\$ -	\$ 401,669	\$ -	\$ 562,422		
Total FTE	13.8	\$ 4,830,114	\$ 4,790,043	\$ 6,138,654	\$ 2,129,009	\$ 6,071,655	\$ -	\$ -

Fund	GL Account #	Account Title	FY 2014-2015	FY 2015-2016	FY 2016-2017	FY 2016-2017	FY 2017-2018	FY 2017-2018	FY 2017-2018
			ACTUALS	ACTUALS	ADOPTED BUDGET	6 month ACTUALS	Proposed	Approved	ADOPTED
Public Health (113)									
101	101-113-333-3313	DRINKING WATER GRANT	(9,494)	(10,286)	(9,495)	(57,602)	(9,494)		
101	101-113-333-3351	Medicaid Match money	-	(61,052)	(29,600)	(27,157)	(29,600)		
101	101-113-334-3525	STATE REIMBURSE AUTOPSIES	(260)	-	-	-	-		
101	101-113-339-3911	P/R TRANS FR 265	(80,674)	(84,678)	(22,225)	(18,392)	-		
101	101-113-339-3922	TRANSFER FROM 246	-	(3,600)	(1,800)	(2,100)	-		
101	101-113-341-4111	EH LICENSES/INSPECTS	(45,744)	(41,786)	(38,000)	(32,335)	(40,000)		
101	101-113-341-4112	WHEELER COUNTY EH CONTRACT	-	-	-	-	-		
101	101-113-341-4114	FOOD HANDLER CLASS	(2,840)	(2,252)	(1,500)	(791)	(1,500)		
101	101-113-346-4670	VITAL STATISTICS	(11,515)	(11,890)	(12,025)	(7,045)	(12,000)		
101	101-113-370-7075	REIMBURSED ITEMS	(180)	(80)	(250)	-	(250)		
Total Public Health Revenue			(150,707)	(215,624)	(114,895)	(145,421)	(92,844)		
101	101-113-510-1001	PH DIRECTOR- BAKER 1.0 FTE	75,940	82,752	65,439	17,787	88,682		
101	101-113-510-1002	SA III	4,428	-	-	-	-		
101	101-113-510-1003	FINANCE&GRANTS MGR- HOOD 1 FTE	48,708	48,670	68,113	35,708	54,563		
101	101-113-510-1004	NURSE SUPERVISOR-HARVEY .5 FTE	-	-	62,117	16,403	40,246		
101	101-113-510-1005	PROGRAMS NURSE SUPERVISOR	-	-	26,857	-	-		
101	101-113-510-1009	RN, JAIL	65,571	68,219	22,309	15,172	-		
101	101-113-510-1016	SAIII LEAD- SYMONS .3 FTE	12,342	12,611	12,771	6,387	12,980		
101	101-113-510-1017	SA III - GONZALEZ .3 FTE	-	-	-	-	10,973		
101	101-113-510-1020	SA III - BENITEZ .3 FTE	-	-	-	-	10,341		
101	101-113-510-1301	FICA	15,467	15,640	19,863	6,712	16,661		
101	101-113-510-1302	SAIF	1,368	1,865	1,039	405	871		
101	101-113-510-1303	PERS, PERS PICK UP	32,170	30,745	64,909	40,897	57,713		
101	101-113-510-1305	MEDICAL	20,085	23,068	40,625	10,394	41,571		
101	101-113-510-1306	AOC - DENTAL	725	524	500	44	-		
101	101-113-510-1307	LIFE INSURANCE	194	227	259	59	120		
101	101-113-510-1315	FRINGE BENEFITS	-	-	810	165	-		
101	101-113-510-1400	VEBA BENEFIT	293	215	2,611	291	2,611		
101	101-113-510-1410	HSA BENEFIT	690	-	-	-	768		
101	101-113-510-1510	DEF COMP in lieu of ins	1,800	1,450	1,500	650	1,200		
Personnel			279,782	285,987	389,722	151,072	339,302		

Fund	GL Account #	Account Title	FY 2014-2015	FY 2015-2016	FY 2016-2017	FY 2016-2017	FY 2017-2018	FY 2017-2018	FY 2017-2018
			ACTUALS	ACTUALS	ADOPTED BUDGET	6 month ACTUALS	Proposed	Approved	ADOPTED
101	101-113-520-2101	OFFICE MATERIALS,SUPPLIES	3,545	3,776	1,500	3,681	4,500		
101	101-113-520-2105	TELEPHONE	1,977	2,136	2,200	519	1,000		
101	101-113-520-2107	VISA CHARGES	699	1,074	1,750	472	1,750		
101	101-113-520-2115	MINOR EQUIPMENT	-	341	-	-	-		
101	101-113-520-2263	PROFESSIONAL SUPPLIES	2,654	200	500	-	500		
101	101-113-520-2272	COPY MACHINE LEASE	-	129	225	-	-		
101	101-113-520-2468	OCCF VS FEES	91	50	50	23	50		
101	101-113-520-2469	AUTOPSIES & MEDICAL INVES	1,240	-	-	-	-		
101	101-113-520-2470	Medicaid-local match	-	74,249	29,600	27,297	29,600		
101	101-113-520-3003	OHD REIMBURSMENT	2,433	4,246	3,100	1,578	3,100		
101	101-113-520-3105	AUDIT	-	-	-	-	1,450		
101	101-113-520-3106	CONTRACT SER-HEALTH OFFIC	1,844	1,313	1,000	469	1,000		
101	101-113-520-3110	ATTORNEY/PROF SERVICES	138	135	140	140	276		
101	101-113-520-3127	CONTRACTUAL	17,117	5,684	-	13,157	-		
101	101-113-520-3301	ED CONF, DUES, CONV, SCHOOLS	5,485	5,970	5,500	4,280	5,500		
101	101-113-520-3323	MILEAGE - OTHER THAN CAR POOL	556	811	2,250	298	2,250		
101	101-113-520-3330	CAR POOL CHARGES	1,573	2,844	1,500	649	1,500		
101	101-113-520-3414	EHS CONTRACT SERVICES	10,757	33,491	43,200	10,745	43,200		
101	101-113-520-7075	REIMB. ITEMS	590	45	-	60	-		
		Materials and Services	50,698	136,492	92,515	63,368	95,676		
101	101-113-540-4401	CAPITAL OUTLAY	-	-	-	-	-		
101	101-113-550-5125	NT EXPENSE	1,260	1,800	1,020	510	4,546		
101	101-113-550-5129	Interfund to 240	-	-	-	-	-		
		Governmental Services	1,260	1,800	1,020	510	4,546		
Total Public Health Expenses			331,739	424,279	483,257	214,950	439,524		
Total Required from General Fund			181,033	208,655	368,362	69,529	346,680		

Fund	GL Account #	Account Title	FY 2014-2015	FY 2015-2016	FY 2016-2017	FY 2016-2017	FY 2017-2018	FY 2017-2018	FY 2017-2018
			ACTUALS	ACTUALS	ADOPTED BUDGET	6 month ACTUALS	Proposed	Approved	ADOPTED
Central Oregon Health Board (225) - Mental Health									
225	225-100-301-0101	BEGINNING FUND BALANCE	(1,156,183)	(1,083,930)	(803,435)	(1,057,980)	(600,000)		
225	225-100-302-0205	INTEREST EARNED	(7,465)	(7,473)	(2,500)	(4,237)	(3,000)		
225	225-100-333-3348	OREGON HEALTH PLAN SUBCAP	(1,680,994)	(2,007,637)	(1,700,000)	(905,357)	(1,800,000)		
225	225-100-333-3396	CD	(424,778)	(206,224)	(410,000)	-	-		
225	225-100-333-3399	AMHI (NON-OHP)	-	-	(8,000)	-	-		
225	225-100-369-6911	HOPE HOUSE SALE	(6,000)	(6,500)	(6,000)	(3,000)	-		
225	225-100-370-7075	REIMBURSED ITEMS	(133,021)	(40,951)	(40,862)	(14,368)	(30,000)		
Total Mental Health Revenue			(3,408,440)	(3,352,715)	(2,970,797)	(1,984,943)	(2,433,000)		
225	225-101-510-1003	PH DIRECTOR- BAKER .5 FTE	8,438	9,195	43,870	17,787	-		
225	225-101-510-1004	SR ACCT- PALMER .1 FTE	5,820	6,026	6,101	3,054	-		
225	225-101-510-1005	FISCAL GRANT MGR- HOOD .90 FTE	35,498	38,525	40,403	21,224	-		
225	225-101-510-1301	FICA	3,597	3,862	6,914	3,117	-		
225	225-101-510-1302	SAIF	166	175	250	161	-		
225	225-101-510-1303	PERS, PERS PICK UP	6,981	8,975	22,594	6,631	-		
225	225-101-510-1305	MEDICAL	10,212	10,889	12,473	7,611	-		
225	225-101-510-1306	AOC - DENTAL	62	17	-	-	-		
225	225-101-510-1307	LIFE INSURANCE	14	16	108	30	-		
225	225-101-510-1400	VEBA BENEFIT	586	608	1,488	322	-		
225	225-101-510-1510	DEF COMP IN LIEU OF INS	142	92	-	46	-		
Personnel			71,516	78,379	134,201	59,986	-		
225	225-101-520-2101	OFFICE MATERIALS,SUPPLIES	1,639	2,058	3,000	136	-		
225	225-101-520-2105	TELEPHONE	-	96	-	113	-		
225	225-101-520-3105	AUDIT	748	874	1,100	713	-		
225	225-101-520-3110	ATTORNEY	92	135	139	139	-		
225	225-101-520-3116	CONTRACT SERVICES-OTN/BESTCARE	1,845,411	1,951,418	1,856,000	809,422	1,665,180		
225	225-101-520-3201	LOCAL REINVEST/OTHER CONTRACTS	121,048	138,431	228,862	3,000	112,000		
225	225-101-520-3301	ED CONF, DUES, CONV, SCHOOLS	1,971	1,518	2,000	723	-		
225	225-101-520-3323	MILEAGE - OTHER THAN CAR POOL	-	-	500	-	-		
225	225-101-520-3414	PROFESSIONAL SERVICES	17,041	6,225	5,500	27,744	-		
225	225-101-520-6129	UNALLOCATED	57,572	35,000	408,835	10,857	221,000		
225	225-101-520-7075	REIMBURSED ITEMS	126,972	-	-	14,368	-		
Materials and Services			2,172,494	2,135,755	2,505,936	867,215	1,998,180		
225	225-101-550-2488	INDIRECT TO GF	80,000	80,000	80,000	40,000	134,820		
225	225-101-550-5125	NT EXPENSE	500	600	660	330	-		
225	225-101-550-5399	RISK RESERVE	-	-	250,000	-	300,000		
225	225-101-550-5999	OPERATING CONTINGENCY	-	-	-	-	-		
225	225-101-590-9002	ENDING FUND BALANCE	-	-	-	-	-		
Government Services			80,500	80,600	330,660	40,330	434,820		
Total Mental Health Expenses			2,324,510	2,294,735	2,970,797	967,531	2,433,000		
Net Revenue over Expenditures			1,083,930	1,057,980	-	1,017,412	-		

Fund	GL Account #	Account Title	FY 2014-2015	FY 2015-2016	FY 2016-2017	FY 2016-2017	FY 2017-2018	FY 2017-2018	FY 2017-2018
			ACTUALS	ACTUALS	ADOPTED BUDGET	6 month ACTUALS	Proposed	Approved	ADOPTED
Smoke Management (236)									
236	236-100-301-0101	BEGINNING FUND BALANCE	(43,674)	(42,327)	(30,000)	(31,827)	(30,000)		
236	236-100-302-0205	INTEREST EARNED	(486)	(492)	(300)	(242)	(300)		
236	236-100-368-6801	ASSESSMENT COLLECTIONS	(77,413)	(64,774)	(50,000)	(54,958)	(50,000)		
236	236-100-370-7075	REIMBURSED ITEMS	(8,625)	(2,875)	-	-	-		
236	236-100-370-7076	REIMB ITEMS ODA ADMIN	(5,100)	-	-	-	-		
		Total Smoke Mgmt. Revenue	(135,298)	(110,468)	(80,300)	(87,027)	(80,300)		
236	236-101-510-1001	COORDINATOR	13,000	13,000	13,000	13,000	13,000		
236	236-101-510-1301	FICA	995	995	995	995	1,000		
236	236-101-510-1302	SAIF	215	215	250	199	250		
		Personnel	14,210	14,210	14,245	14,194	14,250		
236	236-101-520-2101	OFFICE MATERIALS,SUPPLIES	1,676	816	1,500	280	1,500		
236	236-101-520-2105	TELEPHONE	662	445	1,000	178	1,000		
236	236-101-520-2115	MINOR EQUIPMENT	-	-	500	-	500		
236	236-101-520-3105	ACCOUNTING & AUDITING	58	68	85	55	85		
236	236-101-520-3135	TEMPERATURE FLIGHTS	4,520	3,971	5,000	4,813	5,000		
236	236-101-520-3302	CONTRACT HWY SAFETY	1,729	990	2,500	1,250	2,500		
236	236-101-520-3323	MILEAGE - OTHER THAN CAR POOL	1,221	1,375	2,500	1,162	2,500		
236	236-101-520-3413	CONTRACT SRVCS/SECRETARY	4,000	3,500	3,500	-	3,500		
236	236-101-520-3414	CONTRACT SRVCS/RESEARCH	36,355	27,591	35,000	1,007	35,000		
236	236-101-520-3418	CONTRACT/DEPT OF AGRI	27,880	25,675	-	-	-		
236	236-101-520-5078	REFUND UNBURNED FIELDS	662	-	2,000	554	2,000		
		Materials and Services	78,762	64,431	53,585	9,299	53,585		
236	236-101-550-5999	CONTINGENCY	-	-	8,000	-	8,000		
236	236-101-590-9002	ENDING FUND BALANCE	-	-	4,470	-	4,465		
		Contingency and Ending Balance	-	-	12,470	-	12,465		
		Total Smoke Mgmt. Expenses	92,971	78,641	80,300	23,492	80,300		
		Net Revenue over Expenditures	42,327	31,827	-	63,535	-		

Fund	GL Account #	Account Title	FY 2014-2015	FY 2015-2016	FY 2016-2017	FY 2016-2017	FY 2017-2018	FY 2017-2018	FY 2017-2018
			ACTUALS	ACTUALS	ADOPTED BUDGET	6 month ACTUALS	Proposed	Approved	ADOPTED
Health Dept- Grant Fund (239)									
239	239-100-301-0101	BEGINNING FUND BALANCE	(211,288)	(230,190)	(220,000)	(164,898)	(150,000)		
239	239-100-302-0205	INTEREST EARNED	(556)	(1,180)	(1,090)	(485)	(1,000)		
239	239-100-333-3300	NURSE FAMILY PARTNERSHIP	(222,964)	(34,724)	-	(1,432)	-		
239	239-100-333-3325	OHA FINANCIAL ASSISTANCE	(404,344)	(429,017)	(391,382)	(165,852)	(414,355)		
239	239-100-333-3363	CDRC - CACOON	(9,655)	(8,892)	(10,259)	(3,419)	(10,259)		
239	239-100-333-3364	MEDICAID	(238,616)	(167,825)	(251,052)	(88,005)	(187,252)		
239	239-100-334-3426	CCARE	(18,525)	(11,375)	(14,950)	(3,936)	(14,950)		
239	239-100-334-3427	SCREENWISE	(2,707)	(2,920)	(1,988)	(1,132)	(1,988)		
239	239-100-334-3450	MISC / UNANTICIPATED FUNDING	(90,579)	(75,733)	(10,000)	(102,749)	(183,400)		
239	239-100-334-3465	MY FUTURE MY CHOICE	(4,403)	-	(10,000)	(3,980)	(9,900)		
239	239-100-334-3467	HEALTHY FAMILIES	-	(54,883)	(68,201)	(39,979)	(68,201)		
239	239-100-334-3468	MEICHV HFO GRANT	-	-	(46,140)	(11,122)	(36,000)		
239	239-100-334-3469	SAFE ROUTES TO SCHOOL	(15,655)	(6,064)	(18,000)	(585)	-		
239	239-100-334-3478	WEBCO CACOON EXPANSION	-	(3,900)	(11,443)	-	-		
239	239-100-339-3919	INTERFUND FR GF	(9,500)	(9,500)	(9,500)	(4,750)	(9,500)		
239	239-100-339-3920	I/F FROM 247	(60,233)	-	-	-	-		
239	239-100-341-4619	CLIENT CONTRIBUTIONS	(6,043)	(7,878)	(7,389)	(3,629)	(7,500)		
239	239-100-341-4620	3RD PARTY CONTRIBUTIONS	(2,750)	(9,836)	(7,399)	(5,172)	(8,000)		
239	239-100-370-7075	REIMBURSED ITEMS	(3,666)	(20,669)	(500)	(1,129)	(500)		
Total Health- Grant Fund Revenue			(1,301,483)	(1,074,586)	(1,079,293)	(602,253)	(1,102,805)		
239	239-101-510-1002	SA III - COLLIER	25,090	-	-	-	-		
239	239-101-510-1003	BUSINESS MGR-MAMMEN .1 FTE	5,412	5,408	5,562	4,845	-		
239	239-101-510-1004	NURSE SUPERVISOR-HARVEY .3 FTE	49,207	50,564	-	8,250	24,148		
239	239-101-510-1005	PCC HV NURSE 1.0 FTE	-	-	-	-	57,243		
239	239-101-510-1006	PH NURSE - DECKER 1.0 FTE	52,082	54,267	56,320	28,397	58,388		
239	239-101-510-1007	PH NURSE - IBRAHIM 1.0 FTE	60,423	60,340	62,182	31,096	63,201		
239	239-101-510-1013	PCC EDUCATOR/SCREENER 1.0 FTE	35,531	18,604	-	-	35,745		
239	239-101-510-1016	SA III LEAD -SYMONS .7 FTE	28,799	29,426	29,799	14,902	30,288		
239	239-101-510-1017	SA III- GONZALEZ .7 FTE	31,855	33,715	35,197	17,378	25,604		
239	239-101-510-1020	SA III - BENITEZ .7 FTE	30,960	27,788	35,194	16,425	24,732		
239	239-101-510-1021	SAIII/WIC CERT - RIOS 1.0 FTE	35,838	38,085	39,325	20,051	41,584		
239	239-101-510-1028	PHHP/HEALTH COOR-WEGENER 1 FTE	37,806	42,934	42,868	21,855	45,223		
239	239-101-510-1030	HEALTH START SERV-LEPEZ 1 FTE	40,330	42,120	43,493	22,183	45,992		
239	239-101-510-1032	PH NURSE- BROWN	55,371	58,163	59,279	29,394	61,456		
239	239-101-510-1163	OVERTIME	-	-	-	-	10,000		
239	239-101-510-1301	FICA	33,423	32,052	30,972	15,489	40,056		
239	239-101-510-1302	SAIF	4,025	2,453	3,651	1,034	4,156		
239	239-101-510-1303	PERS, PERS PICK UP	77,652	87,822	111,520	62,578	138,755		
239	239-101-510-1305	MEDICAL	119,444	107,827	104,544	53,553	127,160		
239	239-101-510-1307	LIFE INSURANCE	5	5	108	2	-		
239	239-101-510-1400	VEBA BENEFIT	7,233	6,581	6,608	3,332	7,987		
239	239-101-510-1410	HSA BANK	-	715	-	310	-		
239	239-101-510-1510	DEF COMP (IN LIEU OF INS)	150	150	-	50	-		
Personnel			730,636	699,019	666,622	351,125	841,717		

Fund	GL Account #	Account Title	FY 2014-2015	FY 2015-2016	FY 2016-2017	FY 2016-2017	FY 2017-2018	FY 2017-2018	FY 2017-2018
			ACTUALS	ACTUALS	ADOPTED BUDGET	6 month ACTUALS	Proposed	Approved	ADOPTED
239	239-101-520-2101	OFFICE MATTERIALS/SUPPLIES	3,631	4,018	4,200	2,230	4,500		
239	239-101-520-2102	POSTAGE	1,984	1,729	2,400	875	1,700		
239	239-101-520-2105	TELEPHONE	8,462	10,501	10,425	4,538	5,500		
239	239-101-520-2115	MINOR EQUIPMENT	6,906	-	2,400	3,268	2,000		
239	239-101-520-2212	EDUCATIONAL PAMPHLETS	-	-	3,300	970	1,500		
239	239-101-520-2213	OUTREACH PUBLIC EDUCATION	-	-	7,825	410	6,773		
239	239-101-520-2263	PROFESSIONAL SUPPLIES	6,746	2,235	22,000	902	3,000		
239	239-101-520-2264	COPY MACHINE LEASE	4,628	4,116	4,200	2,788	5,200		
239	239-101-520-2265	PROGRAM EXPENSE	38,257	14,057	39,128	9,689	18,000		
239	239-101-520-2271	LAB AND X-RAY	6,993	5,768	7,000	1,128	4,286		
239	239-101-520-2273	STATE PHARMACY	45,806	46,665	37,800	31,314	40,000		
239	239-101-520-2275	RW/HIV/SS	4,142	5,004	5,353	345	-		
239	239-101-520-2276	OTHER VACCINES AND MEDICATIONS	1,573	935	3,434	774	3,000		
239	239-101-520-2277	ADMINISTRATION COSTS	80,587	17,033	95,408	15,160	40,000		
239	239-101-520-3105	AUDIT	466	544	685	444	685		
239	239-101-520-3110	ATTORNEY & PROF SERVICES	1,794	1,618	1,675	1,675	1,284		
239	239-101-520-3127	CONTRACTUAL	40,157	39,149	95,231	12,929	70,000		
239	239-101-520-3301	ED CONF, DUES, CONV, SCHOOLS	4,999	4,143	3,000	3,934	3,500		
239	239-101-520-3323	MILEAGE - OTHER THAN CAR POOL	2,104	542	3,618	1,032	3,000		
239	239-101-520-3330	CAR POOL	5,090	2,597	5,400	2,181	5,000		
239	239-101-520-3426	STATE VFC REIMB	2,348	4,679	3,373	2,886	3,500		
239	239-101-520-6129	UNALLOCATED	2,301	4,450	26,000	-	-		
		Materials and Services	268,972	169,783	383,855	99,471	222,428		
239	239-101-550-2488	INDIRECT	38,790	25,899	15,676	-	21,000		
239	239-101-550-5125	NT EXPENSE	11,440	11,520	13,140	6,570	17,660		
239	239-101-550-5391	I/F TO UNEMP FUND	21,455	3,468	-	-	-		
239	239-101-590-9002	ENDING FUND	-	-	-	-	-		
		Government Services	71,685	40,887	28,816	6,570	38,660		
		Total Health- Grant Fund Expenses	1,071,293	909,688	1,079,293	457,166	1,102,805		
		Net Revenue over Expenditures	230,190	164,898	-	145,087	-		

Fund	GL Account #	Account Title	FY 2014-2015	FY 2015-2016	FY 2016-2017	FY 2016-2017	FY 2017-2018	FY 2017-2018	FY 2017-2018
			ACTUALS	ACTUALS	ADOPTED BUDGET	6 month ACTUALS	Proposed	Approved	ADOPTED
MH Alcohol & Drug Program (244)									
244	244-100-301-0101	BEGINNING FUND BALANCE	(42,671)	(52,348)	(57,362)	(309,000)	(300,000)		
244	244-100-302-0205	INTEREST EARNED	(235)	(252)	(250)	(906)	(500)		
244	244-100-333-3352	OREGON DHS IGA	(546,109)	(876,623)	(612,905)	(591,149)	(700,000)		
244	244-100-334-3463	OREGON 2145 FUNDS	(19,580)	(20,133)	(18,000)	(7,696)	(18,000)		
Total MH Alcohol and Drug Program Revenue			(608,596)	(949,355)	(688,517)	(908,750)	(1,018,500)		
244	244-101-520-2119	OREGON 2145 FUNDS	-	-	-	-	18,000		
244	244-101-520-3105	ACCOUNTING & AUDITING	238	278	350	227	-		
244	244-101-520-3414	CONTRACTUAL SERVICES	552,410	636,477	627,305	345,337	948,070		
Materials and Services			552,648	636,755	627,655	345,563	966,070		
244	244-101-550-5350	Reserve for Future Exp- Risk	-	-	57,262	-	-		
244	244-101-550-5419	INDIRECT TO GF	3,600	3,600	3,600	1,800	52,430		
244	244-101-590-9002	ENDING FUND BALANCE	-	-	-	-	-		
Government Services			3,600	3,600	60,862	1,800	52,430		
Total MH Alcohol and Drug Program Expenses			556,248	640,355	688,517	347,363	1,018,500		
Net Revenue over Expenditures			52,348	309,000	-	561,387	-		

Fund	GL Account #	Account Title	FY 2014-2015	FY 2015-2016	FY 2016-2017	FY 2016-2017	FY 2017-2018	FY 2017-2018	FY 2017-2018
			ACTUALS	ACTUALS	ADOPTED BUDGET	6 month ACTUALS	Proposed	Approved	ADOPTED
Developmental Disability (246)									
246	246-100-301-0101	BEGINNING FUND BALANCE	(62,999)	(58,454)	(57,819)	(58,597)	(62,850)		
246	246-100-302-0205	INTEREST EARNED	(297)	(444)	(530)	(199)	(500)		
246	246-100-330-3063	PRIOR FY GRANT FUNDS	-	-	-	-	-		
246	246-100-333-3348	OREGON DHS IGA-EXPRESS CLAIMS	(264,930)	(346,575)	(335,000)	(119,304)	(335,000)		
246	246-100-370-7075	REIMBURSED ITEMS	(115,306)	(58,741)	-	-	-		
		Total Development Disability Revenue	(443,533)	(464,213)	(393,349)	(178,101)	(398,350)		
246	246-101-520-3127	CONTRACTUAL SERVICES	-	-	3,000	-	3,000		
246	246-101-520-3128	CONTRACTUAL DD-BESTCARE	261,330	343,275	331,400	113,451	309,909		
246	246-101-520-6129	UNALLOCATED/REIMBURSED	114,773	58,741	-	-	60,350		
		Materials and Services	376,103	402,016	334,400	113,451	373,259		
246	246-101-550-2488	INDIRECT	-	-	-	-	25,092		
246	246-101-550-5399	RISK RESERVE	5,377	-	55,349	-	-		
246	246-101-550-5419	I/F TO 101-113 ADMIN	3,600	3,600	3,600	1,800	-		
246	246-101-590-9002	ENDING FUND BALANCE	-	-	-	-	-		
		Government Services	8,977	3,600	58,949	1,800	25,092		
		Total Development Disability Expenses	385,079	405,616	393,349	115,251	398,350		
		Net Revenue over Expenditures	58,454	58,597	-	62,850	-		

Fund	GL Account #	Account Title	FY 2014-2015	FY 2015-2016	FY 2016-2017	FY 2016-2017	FY 2017-2018	FY 2017-2018	FY 2017-2018
			ACTUALS	ACTUALS	ADOPTED BUDGET	6 month ACTUALS	Proposed	Approved	ADOPTED
Early Learning Initiative (247)									
247	247-100-301-0101	BEGINNING FUND BALANCE	(24,539)	(19,437)	(9,186)	(1,183)	(18,204)		
247	247-100-333-3356	YDB Fed - YI	(3,471)	(18,475)	-	(1,498)	-		
247	247-100-334-3449	ELIB State CYF/SC/HS	(40,665)	-	-	-	-		
247	247-100-334-3450	ST CHARLES COMM FUNDS	(19,034)	-	(59,786)	-	(20,000)		
Total Early Learning Initiative Revenue			(87,710)	(37,912)	(68,972)	(2,681)	(38,204)		
247	247-101-520-6125	ST. CHARLES COMMUNITY FUNDS	-	-	-	-	20,000		
247	247-101-520-6126	FPS GRANT	-	20,479	-	-	-		
247	247-101-520-6127	HS MEDICAID EXP	664	-	-	-	-		
247	247-101-520-6128	UNANTICIPATED GRANT	3,904	16,250	68,972	3,255	-		
247	247-101-520-6129	JC CHIP PROJECTS	-	-	-	-	18,204		
247	247-101-520-6132	YDB Grants	3,471	-	-	-	-		
Materials and Services			8,039	36,729	68,972	3,255	38,204		
247	247-101-550-5387	I/F TO 239	60,233	-	-	-	-		
247	247-101-590-9002	ENDING FUND BALANCE	-	-	-	-	-		
Government Services			60,233	-	-	-	-		
Total Early Learning Initiative Expenses			68,273	36,729	68,972	3,255	38,204		
Net Revenue over Expenditures			19,437	1,183	-	(574)	-		

Fund	GL Account #	Account Title	FY 2014-2015	FY 2015-2016	FY 2016-2017	FY 2016-2017	FY 2017-2018	FY 2017-2018	FY 2017-2018
			ACTUALS	ACTUALS	ADOPTED BUDGET	6 month ACTUALS	Proposed	Approved	ADOPTED
Community Health Reserve Fund (253)									
253	253-100-301-0101	BEGINNING FUND BALANCE	-	-	-	-	(514,972)		
253	253-100-302-0205	INTEREST EARNED	-	-	-	-	(500)		
253	253-100-333-3356	ABHA RESERVE FUNDS	-	-	(398,669)	-	-		
253	253-100-369-6911	HOPE HOUSE SALE	-	-	(3,000)	-	(6,000)		
253	253-100-333-3396	YATH GRANT FUNDS	-	-	-	-	(40,950)		
253	253-100-370-7075	REIMBURSEMENTS	-	-	-	-	-		
		Total Community Health Reserve Revenue	-	-	(401,669)	-	(562,422)		
253	253-101-520-2296	TRAINING & COMMUNITY OUTREACH	-	-	401,669	-	-		
253	253-101-520-3118	YATH GRANT FUNDS	-	-	-	-	40,950		
253	253-101-520-3408	HOPE HOUSE	-	-	-	-	6,000		
253	253-101-520-3312	LOCAL REINVEST/OTHER CONTRACTS	-	-	-	-	78,886		
253	253-101-520-6129	UNALLOCATED FUNDS	-	-	-	-	436,586		
		Materials and Services	-	-	401,669	-	562,422		
253	253-101-550-5999	OPERATING CONTINGENCIES	-	-	-	-	-		
253	253-101-590-9002	ENDING FUND BALANCE	-	-	-	-	-		
		Total Community Health Reserve Expenses	-	-	401,669	-	562,422		
		Net Revenue over Expenditures	-	-	-	-	-		



Jefferson County
FY 2017-2018 Budget Overview

Key Budget Highlights

1. (202-100-333-3331 Forest Reseve Rental 75%) Loss of \$565,000 over two fiscal years is a staggering loss to the road Department. The federal government is no longer budgeting for Secure Rural Schools (SRS)
2. (202-101-510-1303 Pers, Pers Pick up) Increases in budgeted Pers 2015-16 \$110,833 2016-2017 \$147,789 2017-18 \$165,018 continues to impact Fund 202. A total negative impact of \$92,000 impact since fiscal year 2015-16
3. (202-101-550-2488 Admin To General Fund) Increased rates for budgeted Admin Costs 2015-16 \$65,378 2016-17 \$100,000 2017-18 \$111,307 continues to impact Fund 202. A total negative impact of \$80,551 since fiscal year 2015-2016
4. (202-100-334-3442 Motor Vehicle Revenue) Revenue is growing in this fund 2015-16 \$1,561,010 2016-17 \$1,600,000 2017-18 \$1,618,758 a positive impact for fund 202. A total positive impact of \$96,378 since fiscal year 2015-16
5. Fund 202 since fiscal budget 2015-16 has seen negative impacts of \$737,551 and positive impacts of \$96,378 a net reduction of \$641,173 this is an average negative impact over two years of \$320,586 per fiscal year

Description	Total FTEs	FY 2014-2015	FY 2015-2016	FY 2016-2017	FY 2016-2017	FY 2017-2018	FY 2017-2018	FY 2017-2018
		ACTUALS	ACTUALS	ADOPTED BUDGET	6 month ACTUALS	Proposed	Approved	ADOPTED
Public Works (Roads)								
Roads (202)	13	\$ 1,955,199	\$ 2,452,580	\$ 3,228,500	\$ 1,336,060	\$ 3,139,208	\$ -	\$ -
Federal, State and County Road Construction Fund (203)		\$ 155,552	\$ 29,840	\$ 385,220	\$ 205,998	\$ 544,687	\$ -	\$ -
Road Equipment (204)		\$ 47,058	\$ 62,500	\$ 481,871	\$ 4,300	\$ 576,457	\$ -	\$ -
Footpaths and Bicycle Trail Fund (212)		\$ 88,000	\$ -	\$ 50,122	\$ -	\$ 64,976	\$ -	\$ -
SDC Road (313)		\$ 97,536	\$ -	\$ 48,150	\$ -	\$ 120,400	\$ -	\$ -
SDC CRR Roads (314)		\$ -	\$ -	\$ 160,800	\$ -	\$ 240,909	\$ -	\$ -
Landfill Closure (325)		\$ 41,842	\$ 40,211	\$ 327,260	\$ 21,135	\$ 417,075	\$ -	\$ -
Transfer Station (509)		\$ 196,248	\$ 54,273	\$ 421,655	\$ 19,450	\$ 477,091	\$ -	\$ -

Fund	GL Account #	Account Title	FY 2014-2015	FY 2015-2016	FY 2016-2017	FY 2016-2017	FY 2017-2018	FY 2017-2018	FY 2017-2018
			ACTUALS	ACTUALS	ADOPTED BUDGET	6 month ACTUALS	Proposed	Approved	ADOPTED
Roads (202)									
202	202-100-301-0101	BEGINNING FUND BALANCE	(1,497,485)	(1,740,219)	(1,500,000)	(2,018,682)	(1,250,000)		
202	202-100-302-0205	INTEREST EARNED	(8,463)	(10,882)	(8,500)	(6,007)	(9,500)		
202	202-100-314-1433	IN LIEU OF TAXES-BLM	-	(120,500)	-	-	-		
202	202-100-333-3331	FOREST RESERVE RENTAL 75%	(336,534)	(345,044)	(25,000)	-	(30,000)		
202	202-100-333-3351	BANKHEAD JONES FARM TEN	(17,918)	(10,382)	(14,000)	-	(14,000)		
202	202-100-334-3442	MOTOR VEHICLE REVENUE	(1,485,847)	(1,561,011)	(1,500,000)	(689,268)	(1,618,758)		
202	202-100-339-3908	OFFICE RENT	(2,500)	(2,500)	(2,500)	(1,250)	(2,500)		
202	202-100-339-3932	INTERFUND FR-SDC #313	(97,536)	-	-	-	-		
202	202-100-340-4026	PERMITS	(12,605)	(14,774)	(10,000)	(4,775)	(9,550)		
202	202-100-341-4111	SERVICE CHGS .10 FEE	(11,393)	(12,459)	(8,500)	(4,497)	(8,900)		
202	202-100-369-6909	SALE OF MATERIALS	(9)	-	-	-	-		
202	202-100-369-6919	PGE AGREEMENT	(122,483)	(116,661)	(125,000)	-	(121,000)		
202	202-100-369-6930	COUNTY-SPECIAL PROJECTS	(18,667)	(18,667)	-	-	-		
202	202-100-370-7075	REIMBURSED	(47,150)	(447,855)	(10,000)	(257,101)	(10,000)		
Total Road Revenue			(3,658,590)	(4,400,954)	(3,203,500)	(2,981,581)	(3,074,208)		

Fund	GL Account #	Account Title	FY 2014-2015	FY 2015-2016	FY 2016-2017	FY 2016-2017	FY 2017-2018	FY 2017-2018	FY 2017-2018
			ACTUALS	ACTUALS	ADOPTED BUDGET	6 month ACTUALS	Proposed	Approved	ADOPTED
202	202-101-510-1001	ROADMASTER-MCHANEY	88,194	88,400	89,496	44,861		113,705	
202	202-101-510-1002	STAFF ASSISTANCT IV	10,052	-	5,000	-		-	
202	202-101-510-1005	MW IV- WHITE	45,088	46,158	46,387	24,078		47,179	
202	202-101-510-1006	SHOP SUPERVISOR- BUCK	56,856	57,512	58,232	29,193		59,187	
202	202-101-510-1007	MW II- BADGER	39,407	40,394	41,305	21,445		42,003	
202	202-101-510-1009	ROAD FOREMAN- ORTIZ	49,381	50,620	56,160	27,133		55,543	
202	202-101-510-1011	MW I-WALTERS	33,657	35,570	37,143	18,482		38,608	
202	202-101-510-1012	MW II-GRIFFITHS	33,864	38,791	39,284	19,658		40,364	
202	202-101-510-1013	MW I- PADRON	23,289	12,463	33,218	16,609		35,569	
202	202-101-510-1014	MWII-ROBINETTE	39,578	40,627	41,305	21,223		42,003	
202	202-101-510-1015	MECH II- ARIZMENDI	23,036	43,784	45,211	22,457		46,902	
202	202-101-510-1018	MW I-TARVIN	38,257	29,864	34,588	17,157		36,633	
202	202-101-510-1021	MW III-HALL	41,811	42,859	43,826	21,913		45,018	
202	202-101-510-1028	EMERGENCY OVERTIME	8,587	20,717	20,000	10,499		20,000	
202	202-101-510-1301	FICA	38,574	39,972	45,223	21,914		47,637	
202	202-101-510-1302	SAIF	32,323	37,669	45,436	17,351		46,994	
202	202-101-510-1303	PERS, PERS PICK UP	85,528	110,833	147,789	82,592		165,019	
202	202-101-510-1305	MEDICAL	12,537	11,424	11,880	4,950		15,283	
202	202-101-510-1307	LIFE INSURANCE	91	104	108	53		151	
202	202-101-510-1310	ROAD UNION INSURANCE	114,623	116,819	130,680	65,663		134,497	
202	202-101-510-1315	FRINGE BENEFITS	3,496	4,343	3,000	1,320		3,000	
202	202-101-510-1400	VEBA BENEFIT	6,305	6,500	8,184	3,740		8,448	
202	202-101-510-1410	HSA BANK	1,500	1,500	1,500	-		3,000	
202	202-101-510-1510	DEF COMP in lieu of ins	-	-	-	-		1,200	
		Personnel	826,033	876,924	984,955	492,292		1,047,940	
202	202-101-520-2101	OFFICE MATERIALS,SUPPLIES	4,301	4,140	4,500	971		4,500	
202	202-101-520-2105	TELEPHONE	8,088	8,900	9,000	3,438		8,500	
202	202-101-520-2115	MINOR EQUIPMENT	262	-	1,000	-		1,000	
202	202-101-520-2301	MAINTENANCE AND REPAIR	1,182	22	2,500	-		2,500	
202	202-101-520-3105	AUDIT	952	1,113	1,400	907		1,400	
202	202-101-520-3110	ATTORNEY/PROF SERVICES	1,518	1,215	1,395	1,395		1,395	
202	202-101-520-3127	CONTRACTUAL SERVICES	16,343	148,291	30,000	12,620		30,000	
202	202-101-520-3132	MEDICAL SERVICES-PHYSICAL	1,512	1,645	1,400	687		1,400	
202	202-101-520-3230	PUBLISHING	4,063	115	2,000	163		2,000	
202	202-101-520-3301	ED CONF, DUES, CONV, SCHOOLS	4,913	3,860	7,500	1,758		5,000	
202	202-101-520-3414	SURVEYOR CONTRACTURAL SRV	2,100	-	1,500	-		-	
202	202-101-520-3601	UTILITIES	14,883	14,858	17,000	5,907		17,000	
		Materials and Services	60,117	184,158	79,195	27,846		74,695	

Fund	GL Account #	Account Title	FY 2014-2015	FY 2015-2016	FY 2016-2017	FY 2016-2017	FY 2017-2018	FY 2017-2018	FY 2017-2018
			ACTUALS	ACTUALS	ADOPTED BUDGET	6 month ACTUALS	Proposed	Approved	ADOPTED
202	202-101-540-4401	CAPITAL OUTLAY	904	-	2,000	-	-		
		Capital Outlay	904	-	2,000	-	-		
202	202-101-550-2488	ADMIN TO GF	61,664	65,379	70,000	49,023	111,308		
202	202-101-550-5125	NT EXPENSE	3,060	3,000	3,780	1,890	6,422		
202	202-101-550-5391	INTERFUND TO 217 UNEMP	3,619	-	3,360	1,680	3,360		
		Government Services	68,343	68,379	77,140	52,593	121,090		
		Road Administration (101)	955,397	1,129,461	1,143,290	572,731	1,243,725		
202	202-102-520-2301	MAINTENANCE AND REPAIR	2,813	3,707	125,000	-	125,000		
		Bridge Culvert and Sign (102)	2,813	3,707	125,000	-	125,000		
202	202-103-520-2011	MATERIALS AND SUPPLIES	49,427	81,418	100,000	10,908	100,000		
202	202-103-520-2115	MINOR EQUIPMENT	-	749	500	1,095	500		
202	202-103-520-2285	REGULAR & UNLEADED GAS	13,449	10,375	15,000	6,029	15,000		
202	202-103-520-2286	DIESEL	61,533	41,484	80,000	20,366	75,000		
202	202-103-520-2287	FUEL-CRUSHER	11,326	21,394	30,000	9,053	25,000		
202	202-103-520-2289	LUBRICANTS-OIL & GREASE	7,741	7,438	10,000	2,175	10,000		
202	202-103-520-2301	MAINTENANCE AND REPAIR	100,640	128,022	200,000	37,339	200,000		
202	202-103-520-2357	MOTOR VEHICLE TIRES	11,879	31,178	25,000	13,345	26,000		
202	202-103-520-2510	ASPHALTS	349,880	602,421	473,828	494,318	450,000		
202	202-103-520-3120	PGE EXPENSES	-	66,850	375,000	-	423,201		
202	202-103-520-3127	CONTRACTUAL SERVICES	121,863	51,862	30,000	12,578	30,000		
202	202-103-520-3501	INSURANCE LIABILITY	70,500	70,500	78,200	70,500	75,000		
202	202-103-520-3502	INSURANCE FIRE	6,500	6,500	6,500	6,500	6,500		
		Materials and Services	804,738	1,120,192	1,424,028	684,206	1,436,201		
202	202-103-540-4417	CAPITAL PURCHASE	-	-	2,000	-	-		
		Capital Outlay	-	-	2,000	-	-		
		Road Operations and Maintenance (103)	804,738	1,120,192	1,426,028	684,206	1,436,201		
202	202-105-369-3694	WEED CONTRACT SERVICES	(36,829)	(70,308)	(25,000)	(302)	(65,000)		
		Total Weed Control Revenue	(36,829)	(70,308)	(25,000)	(302)	(65,000)		

Fund	GL Account #	Account Title	FY 2014-2015	FY 2015-2016	FY 2016-2017	FY 2016-2017	FY 2017-2018	FY 2017-2018	FY 2017-2018
			ACTUALS	ACTUALS	ADOPTED BUDGET	6 month ACTUALS	Proposed	Approved	ADOPTED
202	202-105-510-1001	WEED MW III- SHOCKNEY	39,849	42,275	43,228	21,610		44,382	
202	202-105-510-1028	OVERTIME	1,287	-	-	-		-	
202	202-105-510-1301	FICA	2,987	3,060	3,307	1,599		3,395	
202	202-105-510-1302	SAIF	2,884	3,309	3,458	1,545		3,551	
202	202-105-510-1303	PERS, PERS PICK UP	6,738	7,155	10,807	5,937		11,761	
202	202-105-510-1310	ORE LABORERS TRUST	9,457	10,561	11,880	5,617		12,227	
202	202-105-510-1400	VEBA BENEFIT	578	652	744	352		768	
		Personnel	63,780	67,012	73,424	36,660		76,084	
202	202-105-520-2011	MATERIALS AND SUPPLIES	5,080	261	3,000	25		3,000	
202	202-105-520-2012	CHEMICALS	38,692	48,365	45,000	2,172		45,000	
202	202-105-520-2115	MINOR EQUIPMENT	-	-	500	-		500	
202	202-105-520-3110	LABOR ATTORNEY	138	135	140	140		140	
202	202-105-520-3301	ED CONF, DUES	1,797	1,161	2,500	126		2,500	
202	202-105-520-3414	CONTRACTUAL SERVICES	490	-	10,000	-		10,000	
202	202-105-520-3501	INSURANCE & BONDS	2,275	2,286	2,700	-		2,700	
		Materials and Services	48,471	52,208	63,840	2,463		63,840	
202	202-105-550-5412	P/R TRANS TO 202100	-	-	-	-		-	
		Government Services	-	-	-	-		-	
		Weed Control Division (105)	112,251	119,220	137,264	39,123		139,924	
202	202-199-520-7075	REIMBURSED	-	-	-	-		-	
		Materials and Services	-	-	-	-		-	
202	202-199-550-5385	INTERFUND TRANSFER TO C.S. DEP	5,000	5,000	5,000	2,500		5,000	
202	202-199-550-5386	INTERFUND TO FUND 204	75,000	75,000	75,000	37,500		75,000	
202	202-199-550-5999	OPERATING CONTINGENCIES	-	-	316,918	-		114,358	
202	202-199-590-9002	ENDING FUND BALANCE	-	-	-	-		-	
		Government Services	80,000	80,000	396,918	40,000		194,358	
		Road Non- Divisional (199)	80,000	80,000	396,918	40,000		194,358	
		Total Road Fund Revenue	(3,695,418)	(4,471,262)	(3,228,500)	(2,981,883)		(3,139,208)	
		Total General Fund Expenses	1,955,199	2,452,580	3,228,500	1,336,060		3,139,208	
		Net Revenue over Expenditures	1,740,219	2,018,682	-	1,645,823		-	

Fund	GL Account #	Account Title	FY 2014-2015	FY 2015-2016	FY 2016-2017	FY 2016-2017	FY 2017-2018	FY 2017-2018	FY 2017-2018
			ACTUALS	ACTUALS	ADOPTED BUDGET	6 month ACTUALS	Proposed	Approved	ADOPTED
Federal, State and County Road Construction Fund (203)									
203	203-100-301-0101	BEGINNING FUND BALANCE	(101,988)	(74,911)	(100,000)	(176,531)	(180,543)		
203	203-100-302-0205	INTEREST EARNED	(567)	(599)	(400)	(529)	(700)		
203	203-100-333-3343	STATE HWY DIVISION	(117,599)	(130,860)	(284,820)	(208,953)	(364,144)		
203	203-100-370-7075	Reimbursed	(10,309)	-	-	-	-		
		Total Fed, State, and County Road Construction Revenue	(230,463)	(206,370)	(385,220)	(386,013)	(545,387)		
203	203-101-520-2508	MATERIALS AND SUPPLIES	41	-	1,000	-	1,000		
203	203-101-520-3105	ACCOUNTING & AUDITING	204	238	300	194	300		
203	203-101-520-3414	CONTRACTUAL SERVICES	155,307	29,601	383,920	205,804	544,087		
		Total Fed, State, and County Road Construction Expense	155,552	29,840	385,220	205,998	545,387		
		Net Revenue over Expenditures	74,911	176,531	-	180,015	-		

Fund	GL Account #	Account Title	FY 2014-2015	FY 2015-2016	FY 2016-2017	FY 2016-2017	FY 2017-2018	FY 2017-2018	FY 2017-2018
			ACTUALS	ACTUALS	ADOPTED BUDGET	6 month ACTUALS	Proposed	Approved	ADOPTED
Road Equipment (204)									
204	204-100-301-0101	BEGINNING FUND BALANCE	(377,919)	(408,536)	(403,871)	(423,987)	(498,157)		
204	204-100-302-0205	INTEREST EARNED	(2,676)	(2,951)	(3,000)	(1,736)	(3,300)		
204	204-100-339-3911	INTERFUND FR RD FND	(75,000)	(75,000)	(75,000)	(37,500)	(75,000)		
		Total Road Equipment Revenue	(455,594)	(486,487)	(481,871)	(463,222)	(576,457)		
204	204-101-520-2115	MINOR EQUIPMENT	15,765	-	-	-	-		
204	204-101-540-4411	MACHINERY & EQUIPMENT	31,294	62,500	481,871	4,300	576,457		
204	204-101-590-9002	ENDING FUND BALANCE	-	-	-	-	-		
		Total Road Equipment Expense	47,058	62,500	481,871	4,300	576,457		
		Net Revenue over Expenditures	408,536	423,987	-	458,922	-		

Fund	GL Account #	Account Title	FY 2014-2015 ACTUALS	FY 2015-2016 ACTUALS	FY 2016-2017 ADOPTED BUDGET	FY 2016-2017 6 month ACTUALS	FY 2017-2018 Proposed	FY 2017-2018 Approved	FY 2017-2018 ADOPTED
Footpaths and Bicycle Trail Fund (212)									
212	212-100-301-0101	BEGINNING FUND BALANCE	(91,015)	(19,790)	(34,972)	(34,331)	(48,539)		
212	212-100-302-0205	INTEREST EARNED	(655)	(171)	(150)	(144)	(250)		
212	212-100-334-3542	MOTOR VEHICLE LICENSE	(16,121)	(14,370)	(15,000)	(6,962)	(16,187)		
Total Footpaths and Bicycle Trail Revenue			(107,790)	(34,331)	(50,122)	(41,438)	(64,976)		
212	212-101-520-3127	CONTRACTUAL SERVICES	88,000	-	50,122	-	64,976		
212	212-101-590-9002	ENDING FUND BALANCE	-	-	-	-	-		
Total Footpaths and Bicycle Trail Expense			88,000	-	50,122	-	64,976		
Net Revenue over Expenditures			19,790	34,331	-	41,438	-		

Fund	GL Account #	Account Title	FY 2014-2015	FY 2015-2016	FY 2016-2017	FY 2016-2017	FY 2017-2018	FY 2017-2018	FY 2017-2018
			ACTUALS	ACTUALS	ADOPTED BUDGET	6 month ACTUALS	Proposed	Approved	ADOPTED
SDC Road (313)									
313	313-100-301-0101	BEGINNING FUND BALANCE	(47,207)	(16,275)	(30,000)	(60,039)	(95,000)		
313	313-100-302-0205	INTEREST EARNED	(102)	(233)	(150)	(252)	(400)		
313	313-100-314-1433	PYMT IN LIEU OF TAXES	(41,636)	-	-	-	-		
313	313-100-368-6815	SDC ROAD PROJECTS	(24,867)	(43,530)	(18,000)	(16,523)	(25,000)		
Total SDC Road Revenue			(113,812)	(60,039)	(48,150)	(76,814)	(120,400)		
313	313-101-520-3414	CONTRACTUAL SERVICES	-	-	48,150	-	120,400		
313	313-101-550-5130	LOAN PMT TO 202	97,536	-	-	-	-		
313	313-101-550-5999	OPERATING CONTINGENCIES	-	-	-	-	-		
313	313-101-590-9002	ENDING FUND BALANCE	-	-	-	-	-		
Total SDC Road Expenditures			97,536	-	48,150	-	120,400		
Net Revenue over Expenditures			16,275	60,039	-	76,814	-		

Fund	GL Account #	Account Title	FY 2014-2015	FY 2015-2016	FY 2016-2017	FY 2016-2017	FY 2017-2018	FY 2017-2018	FY 2017-2018
			ACTUALS	ACTUALS	ADOPTED BUDGET	6 month ACTUALS	Proposed	Approved	ADOPTED
SDC CRR Roads (314)									
314	314-100-301-0101	BEGINNING FUND BALANCE	(103,843)	(125,397)	(140,000)	(166,950)	(209,409)		
314	314-100-302-0205	INTEREST EARNED	(747)	(997)	(800)	(701)	(1,500)		
314	314-100-339-3933	Loan payment fr 202	-	-	-	-	-		
314	314-100-368-6815	SDC ROAD PROJECT	(20,807)	(40,556)	(20,000)	(21,029)	(30,000)		
Total SDC CRR Road Revenue			(125,397)	(166,950)	(160,800)	(188,680)	(240,909)		
314	314-101-520-3414	CONTRACTUAL SERVICES	-	-	160,800	-	240,909		
314	314-101-590-9002	ENDING FUND BALANCE	-	-	-	-	-		
Total SDC CRR Road Expenditures			-	-	160,800	-	240,909		
Net Revenue over Expenditures			125,397	166,950	-	188,680	-		

Fund	GL Account #	Account Title	FY 2014-2015	FY 2015-2016	FY 2016-2017	FY 2016-2017	FY 2017-2018	FY 2017-2018	FY 2017-2018
			ACTUALS	ACTUALS	ADOPTED BUDGET	6 month ACTUALS	Proposed	Approved	ADOPTED
Landfill Closure (325)									
325	325-100-301-0101	BEGINNING FUND BALANCE	(148,207)	(198,680)	(230,000)	(260,527)	(317,245)		
325	325-100-302-0205	INTEREST EARNED	(985)	(1,520)	(1,500)	(998)	(2,000)		
325	325-100-339-3955	INTERFUND TRANSFER FROM ROAD	-	-	-	-	-		
325	325-100-369-6906	GATE RECEIPTS	-	-	-	-	-		
325	325-100-369-6908	MADRAS SANITARY RECEIPTS	(83,856)	(92,692)	(88,200)	(28,339)	(90,000)		
325	325-100-369-6912	CRR REVENUE	(7,475)	(7,846)	(7,560)	(2,991)	(7,830)		
325	325-100-370-7075	Reimbursed Items	-	-	-	-	-		
		Total Landfill Closure Revenue	(240,523)	(300,738)	(327,260)	(292,856)	(417,075)		
325	325-101-520-2101	OFFICE MATERIALS,SUPPLIES	20	7	500	210	500		
325	325-101-520-2301	MAINTENANCE & REPAIR	10,592	5,884	8,500	1,503	8,500		
325	325-101-520-3127	CONTRACTUAL SERVICES	30,031	33,119	316,960	18,122	406,675		
325	325-101-520-3501	INSURANCE AND BONDS	1,200	1,200	1,300	1,300	1,400		
		Materials and Services	41,842	40,211	327,260	21,135	417,075		
325	325-101-550-5999	OPERATING CONTINGENCIES	-	-	-	-	-		
325	325-101-590-9002	ENDING FUND BALANCE	-	-	-	-	-		
		Government Services	-	-	-	-	-		
		Total Landfill Closure Expenses	41,842	40,211	327,260	21,135	417,075		
		Net Revenue over Expenditures	198,680	260,527	-	271,721	-		

Fund	GL Account #	Account Title	FY 2014-2015	FY 2015-2016	FY 2016-2017	FY 2016-2017	FY 2017-2018	FY 2017-2018	FY 2017-2018
			ACTUALS	ACTUALS	ADOPTED BUDGET	6 month ACTUALS	Proposed	Approved	ADOPTED
Transfer Station (509)									
509	509-100-301-0101	BEGINNING FUND BALANCE	(375,083)	(268,368)	(311,499)	(329,718)	(384,847)		
509	509-100-302-0205	INTEREST EARNED	(2,552)	(2,228)	(2,300)	(1,335)	(2,500)		
509	509-100-334-3420	DEQ RECYCLE GRANT	-	-	-	-	-		
509	509-100-339-3931	OPERATIONS TRANS FR 235	-	-	-	-	-		
509	509-100-340-4024	FRANCHISE-MADRAS SANITARY	(12,487)	(13,455)	(12,000)	(4,315)	(13,000)		
509	509-100-340-4025	FRANCHIES CRR SANITATION	(8,727)	(9,410)	(8,500)	(2,601)	(9,000)		
509	509-100-341-3427	MISC GRANT REVENUE	-	-	-	-	-		
509	509-100-369-6906	TIP FEE-GEN PUBLIC	-	-	-	-	-		
509	509-100-369-6907	TIP FEE-CAMP SHERMAN	(23,235)	(23,721)	(22,000)	(13,140)	-		
509	509-100-369-6915	RECYCLE/COUNTY CLEANUP	(28,219)	(30,897)	(29,400)	(9,446)	(31,500)		
509	509-100-369-6916	RECYCLE/CRR CLEANUP	(2,492)	(2,615)	(2,520)	(997)	(2,600)		
509	509-100-369-6918	T.S. Land Lease	(2,839)	(2,892)	(2,964)	(1,482)	(3,038)		
509	509-100-369-6919	MSS Operations lease	(6,560)	(6,691)	(6,757)	(2,815)	(6,892)		
509	509-100-370-7075	REIMBURSED ITEMS	(2,422)	-	-	(3,470)	-		
509	509-100-380-8102	LOAN PMT-FAIR BLDG FUND	-	(23,714)	(23,715)	(23,714)	(23,714)		
Total Transfer Station Revenue			(464,616)	(383,991)	(421,655)	(393,033)	(477,091)		
509	509-101-520-2011	MATERIALS AND SUPPLIES	210	172	250	50	50		
509	509-101-520-2101	OFFICE MATERIALS SUPPLIES	65	7	100	-	-		
509	509-101-520-2105	TELEPHONE	-	1	-	-	-		
509	509-101-520-2301	CAMP SHERMAN MAINT & SUPP	23,469	23,771	22,000	13,190	-		
509	509-101-520-3105	AUDITING	136	159	200	130	200		
509	509-101-520-3301	ED CONF, DUES, CONV, SCHOOLS	52	-	500	-	500		
509	509-101-520-3414	CONTRACTUAL SERVICES	575	2,756	5,000	2,880	5,000		
509	509-101-520-3501	INSURANCE & BONDS	2,000	2,000	2,200	2,100	2,200		
509	509-101-520-3601	UTILITIES	668	-	150	-	-		
509	509-101-520-3860	JEFF CO - CLEAN UP ACTIVITIES	1,693	361	37,647	302	35,000		
509	509-101-520-3862	COUNTY-WIDE RECYCLE/CODE ABATE	21,381	25,046	35,000	799	35,000		
Materials and Services			50,248	54,273	103,047	19,450	77,950		
509	509-101-540-4423	LANDFILL CLOSURE	-	-	-	-	-		
Capital Outlay			-	-	-	-	-		
509	509-101-550-2488	Indirect- Admin Costs	1,000	-	1,000	-	1,000		
509	509-101-550-5395	Loan to Fair Capital fund 224	145,000	-	-	-	-		
509	509-101-550-5399	RISK RESERVE	-	-	317,608	-	398,141		
509	509-101-590-9002	ENDING FUND BALANCE	-	-	-	-	-		
509	509-109-550-5999	CONTINGENCY	-	-	-	-	-		
Government Services			146,000	-	318,608	-	399,141		
Total Transfer Station Expenses			196,248	54,273	421,655	19,450	477,091		
Net Revenue over Expenditures			268,368	329,718	-	373,583	-		



Jefferson County
FY 2017-2018 Budget Overview

Key Budget Highlights

1. This is the 2nd year of reducing 265 (Jail) GF contribution by 100k and increasing 101-125 (Patrol) GF to support the #2 Detective position.
2. Due to not filling the #2 Detective position in 2016-2017 Budget year, we have interfund transferred the 100K GF money into 266-101-520-2125 for Future Equipment Expenses.
3. 266-101-520-2102 Asset Forfeiture money is revenue from old drug forfeiture dollars.
4. Sept. 1, 2016 we did a reorganization eliminating the Captains positions (Patrol/Jail) and promoting the Patrol Captain Undersheriff. The Undersheriff is allocated 45% jail; 30% patrol; 25% marine, we eliminated 1 cook and increased the jail medical line 265-101-520-6101 to pay for the jail nursing staff through Mid-Oregon Personnel.
5. IT cost in the jail budget have doubled due to the increase IT charges per device, line 265-101-520-5125.
6. Dog Control Budget 210 will be exhausting the remaining carry over funds in 17.18. Sustainability of this fund in the future is questionable unless changes are implemented.

Description	Total FTEs	FY 2014-2015	FY 2015-2016	FY 2016-2017	FY 2016-2017	FY 2017-2018	FY 2017-2018	FY 2017-2018
		ACTUALS	ACTUALS	ADOPTED BUDGET	6 month ACTUALS	Proposed	Approved	ADOPTED
Sheriff								
Sheriff Department (125)	16.6	\$ 1,899,172	\$ 2,101,613	\$ 2,304,186	\$ 1,105,384	\$ 2,375,583	\$ -	\$ -
Animal Control (209)	0.5	\$ 77,642	\$ 77,488	\$ 76,651	\$ 41,728	\$ 83,473	\$ -	\$ -
Emergency Communication 911 (210)	0	\$ 355,907	\$ 318,145	\$ 466,388	\$ 137,390	\$ 561,780	\$ -	\$ -
Jail Operations (265)	22.9	\$ 3,002,101	\$ 2,790,609	\$ 5,019,921	\$ 1,601,300	\$ 5,386,477	\$ -	\$ -
Sheriff Grant Funds (266)		\$ 66,053	\$ 82,442	\$ 111,860	\$ 35,876	\$ 276,784	\$ -	\$ -
Correctional Facility Construction Fund (308)		\$ -	\$ 16,882	\$ 615,706	\$ -	\$ 632,068	\$ -	\$ -
Jail Bond Revenue (401)		\$ 121,151	\$ 21,916	\$ 42,520	\$ -	\$ 15,000	\$ -	\$ -

Fund	GL Account #	Account Title	FY 2014-2015	FY 2015-2016	FY 2016-2017	FY 2016-2017	FY 2017-2018	FY 2017-2018	FY 2017-2018
			ACTUALS	ACTUALS	ADOPTED BUDGET	6 month ACTUALS	Proposed	Approved	ADOPTED
Sheriff Department (125)									
101	101-125-333-3323	USPF PATROL CONTRACT	(1,081)	(13,790)	(7,040)	(290)	(7,040)		
101	101-125-333-3330	OTHER FEDERAL GRANTS	(671)	-	-	-	-		
101	101-125-333-3345	FOREST SERVICE CONTRACT	(1,177)	(3,566)	(5,000)	-	-		
101	101-125-334-3368	STATE GRANT/SEAT BELT	(2,456)	(1,926)	(2,500)	(950)	(2,500)		
101	101-125-334-3420	STATE PARKS CONTRACT	(20,000)	(20,000)	(20,000)	-	(20,000)		
101	101-125-334-3426	COVE STATE PARK	(37,410)	(38,802)	(40,000)	-	(40,000)		
101	101-125-334-3429	DUII GRANT	(5,082)	(6,012)	(5,000)	(1,181)	(4,000)		
101	101-125-334-3435	MARINE GRANT - OSMB	(134,830)	(94,021)	(150,584)	(112,341)	(148,714)		
101	101-125-334-3436	CIRCUIT COURT REVENUE	(59,089)	(69,948)	(40,000)	(31,055)	(40,000)		
101	101-125-338-3842	CONTRACTS-Haystack, BLM	(8,075)	(16,093)	(10,000)	-	(10,000)		
101	101-125-338-3847	SMOKE MGMT TRAFFIC CONTROL	(428)	-	-	-	-		
101	101-125-338-3850	PGE CONTRACT	(207,183)	(229,844)	(209,200)	(61,585)	(225,000)		
101	101-125-338-3851	CITY OF METOLIUS	(25,000)	(25,000)	(18,000)	(12,500)	(18,000)		
101	101-125-338-3852	City of Culver Contract	(36,000)	(33,000)	(36,000)	(15,000)	(36,000)		
101	101-125-339-3944	REIMB FOR HOUSING ALLOWANCE	(9,590)	(3,197)	(9,590)	-	(9,590)		
101	101-125-339-3959	INTERFUND TRANSFER-ROAD DEPT	(5,000)	(5,000)	(5,000)	(2,500)	(5,000)		
101	101-125-340-4091	GUN PERMITS	(23,350)	(32,191)	(20,000)	(14,311)	(20,000)		
101	101-125-342-4210	SHERIFF'S FEES	(24,488)	(20,517)	(20,000)	(11,348)	(20,000)		
101	101-125-342-4212	Impound vehicles fee	(6,825)	(7,125)	(6,000)	(7,088)	(8,000)		
101	101-125-342-4215	SHERIFF SALES	(31,684)	(19,245)	(7,000)	(12,023)	(7,000)		
101	101-125-369-6908	MISC REVENUE - CODE	(3,684)	-	-	-	-		
101	101-125-369-6909	REIMB-FIRES	(5,648)	(8)	-	-	-		
101	101-125-369-6910	SAR Revenue	-	-	-	(934)	-		
101	101-125-370-7075	REIMBURSED ITEMS	(13,045)	(14,878)	(5,000)	(1,687)	(3,000)		
Total Sheriff Revenue			(661,796)	(654,164)	(615,914)	(284,792)	(623,844)		

Fund	GL Account #	Account Title	FY 2014-2015	FY 2015-2016	FY 2016-2017	FY 2016-2017	FY 2017-2018	FY 2017-2018	FY 2017-2018
			ACTUALS	ACTUALS	ADOPTED BUDGET	6 month ACTUALS	Proposed	Approved	ADOPTED
101	101-125-510-1001	SHERIFF- .5 FTE ADKINS	43,367	44,018	44,568	22,319	45,125		
101	101-125-510-1002	CAPTAIN - Eliminated	70,344	72,821	73,735	12,289	-		
101	101-125-510-1004	Business Mgr-.5 FTE- Zawerucha	27,060	27,466	27,808	13,930	28,264		
101	101-125-510-1007	Patrol Sgt- Grote	60,236	62,379	67,017	30,034	68,116		
101	101-125-510-1008	UNDERSHERIFF PATROL- .45 -HECK	-	-	-	11,637	36,015		
101	101-125-510-1009	UNDERSHERIFF MARINE-.25-HECK	-	-	-	6,465	20,008		
101	101-125-510-1010	Civil Deputy .75FTE - Blackman	26,502	28,241	29,739	2,442	31,119		
101	101-125-510-1011	Records Clerk .75FTE - Goelze	29,790	30,239	30,617	27,517	31,119		
101	101-125-510-1013	Patrol Deputy - Silence	37,161	55,115	58,780	22,190	47,445		
101	101-125-510-1014	MARINE PERSONNEL (various)	48,100	47,013	52,500	28,960	52,500		
101	101-125-510-1025	Patrol Deputy - Blann	57,864	57,628	58,780	30,570	60,186		
101	101-125-510-1026	Patrol Deputy - Pollock	45,582	55,238	55,981	29,963	57,320		
101	101-125-510-1028	Patrol Deputy PGE - Larson	48,967	56,243	55,981	28,874	57,320		
101	101-125-510-1029	Patrol Deputy - Aldred	41,957	57,543	55,981	29,049	57,320		
101	101-125-510-1031	Field Law Enfor.Tech.4-Keever	-	-	-	4,987	22,532		
101	101-125-510-1032	Patrol Deputy - Anderson	45,211	49,416	47,466	24,964	51,268		
101	101-125-510-1033	Patrol Deputy - Skidgel	57,864	57,628	58,780	30,706	60,186		
101	101-125-510-1034	Patrol Deputy Corporal -vacant	56,029	62,145	61,719	15,715	60,186		
101	101-125-510-1035	Patrol Deputy - Evan	63,755	63,779	58,780	29,687	60,186		
101	101-125-510-1038	Patrol Deputy PGE- Zistel	55,367	58,930	58,780	30,492	60,186		
101	101-125-510-1039	Patrol Deputy - Hamlin	56,255	59,963	55,981	29,839	57,320		
101	101-125-510-1040	Patrol Deputy - Roth	-	-	58,780	22,387	47,307		
101	101-125-510-1047	SEASON-RAINBOW	16,755	16,740	14,000	7,600	14,000		
101	101-125-510-1049	SEASONAL-COVE(2)	22,688	23,742	23,000	13,698	23,000		
101	101-125-510-1160	HOLIDAY PAY	1,501	1,524	7,000	4,609	10,000		
101	101-125-510-1162	RESERVES	9,092	1,240	5,000	1,548	5,000		
101	101-125-510-1163	OVERTIME	14,235	11,144	15,000	10,882	15,750		
101	101-125-510-1165	SEATBELT O/T	148	-	2,500	809	2,500		
101	101-125-510-1166	DUII O/T	1,326	446	5,000	552	5,000		
101	101-125-510-1170	CS HOUSING ALLOTMENT	7,200	7,200	7,200	3,600	7,200		
101	101-125-510-1301	FICA	69,934	74,581	82,236	39,031	86,004		
101	101-125-510-1302	SAIF	36,676	40,958	43,684	19,205	44,268		
101	101-125-510-1303	PERS, PERS PICK UP	149,982	202,339	268,744	149,433	297,921		
101	101-125-510-1305	MEDICAL	166,974	185,851	236,827	96,881	284,840		
101	101-125-510-1306	AOC - DENTAL	308	-	-	(0)	-		
101	101-125-510-1307	LIFE INSURANCE	5,792	6,048	5,854	3,149	7,023		
101	101-125-510-1310	OREGON LABORERS TRUST	11,280	11,580	11,880	4,758	12,000		
101	101-125-510-1315	FRINGE BENEFITS	3,030	3,198	6,500	730	6,500		
101	101-125-510-1400	VEBA BENEFIT	8,706	5,634	-	-	-		
101	101-125-510-1410	HSA BENEFIT	34,380	35,215	42,110	1,500	43,236		
101	101-125-510-1510	DEF COMP in lieu of ins	350	352	-	901	1,200		
		Personnel	1,431,768	1,573,596	1,788,308	843,901	1,876,470		

Fund	GL Account #	Account Title	FY 2014-2015	FY 2015-2016	FY 2016-2017	FY 2016-2017	FY 2017-2018	FY 2017-2018	FY 2017-2018
			ACTUALS	ACTUALS	ADOPTED BUDGET	6 month ACTUALS	Proposed	Approved	ADOPTED
101	101-125-520-2101	OFFICE MATERIALS,SUPPLIES	18,649	19,903	21,000	7,813	20,000		
101	101-125-520-2105	TELEPHONE	27,034	30,960	25,700	13,663	22,000		
101	101-125-520-2106	C.S. MATERIALS AND SUPPLIES	-	945	-	-	-		
101	101-125-520-2110	CONCEALED HANDGUN PERMIT	885	4,560	2,000	1,335	2,274		
101	101-125-520-2115	MINOR EQUIPMENT	29,788	20,355	17,000	812	17,000		
101	101-125-520-2123	EMPLOYMENT COSTS	2,905	1,573	1,000	607	1,000		
101	101-125-520-2124	ADVERTISING	3,934	6,124	3,000	1,365	3,000		
101	101-125-520-2205	ARMORY	3,110	8,307	5,000	3,577	5,000		
101	101-125-520-2222	INVESTIGATION & CRIMINAL	2,965	3,745	5,000	1,588	5,000		
101	101-125-520-2223	CRIME PREVENTION	3,255	4,479	3,000	540	3,000		
101	101-125-520-2301	MAINTENANCE & REPAIR	266	926	1,000	15,305	1,000		
101	101-125-520-2478	UNIFORM EXPENSE	8,016	13,196	9,000	9,442	9,000		
101	101-125-520-2479	bullet proof vest expense/gran	-	695	2,000	977	2,000		
101	101-125-520-2480	VEHICLE ACCESSORIES & SUP	37,392	37,381	10,000	10,822	15,000		
101	101-125-520-2492	S.A.R.	7,997	7,922	10,000	3,016	10,000		
101	101-125-520-3110	ATTORNEY/PROF SERVICES	3,023	3,115	1,814	1,814	2,040		
101	101-125-520-3127	CONTRACTUAL	15,536	26,623	24,280	20,464	24,300		
101	101-125-520-3251	RADIO REPAIR	5,396	7,729	4,200	67	4,200		
101	101-125-520-3301	ED CONF, DUES, CONV, SCHOOLS	13,612	13,049	12,000	6,980	12,000		
101	101-125-520-3323	MILEAGE - OTHER THAN CAR POOL	1,862	1,571	1,800	333	1,800		
101	101-125-520-3330	CAR POOL CHARGES	191,845	191,598	227,000	103,588	227,000		
101	101-125-520-3414	CAREER ENHANCEMENT	-	525	1,000	-	-		
101	101-125-520-3530	MARINE LIABILITY INS	2,200	2,200	2,420	2,200	2,200		
101	101-125-520-3817	BOAT EXPENSES/CAR POOL	15,748	19,469	32,300	11,825	28,000		
101	101-125-520-3818	CODE EXPENSES	15,000	15,676	20,000	17,475	20,000		
101	101-125-520-7075	REIMBURSED-TOWING	2,500	32	100	400	500		
101	101-125-520-7076	REIMB SHERIFF SALES	11,268	6,167	5,000	2,693	5,000		
		Materials and Services	424,188	448,827	446,614	238,700	442,314		
101	101-125-540-4403	CAPITAL PURCHASES	6,758	31,750	13,000	-	-		
		Capital Outlay	6,758	31,750	13,000	-	-		
101	101-125-550-2488	INDIRECT TO GF	15,862	17,732	15,000	-	15,000		
101	101-125-550-5125	NT EXPENSE	13,188	21,552	36,204	18,102	32,223		
101	101-125-550-5129	I/F TO FUND 210 - (MARINE)	4,700	6,000	6,000	3,000	6,210		
101	101-125-550-5377	I/F TO UNEMPLOYMENT INS	2,707	2,155	3,360	1,680	3,360		
		Government Services	36,457	47,439	60,564	22,782	56,793		
		Total Sheriff Expenses	1,899,172	2,101,613	2,308,486	1,105,384	2,375,577		
		Total Required from General Fund	1,237,376	1,447,449	1,692,572	820,591	1,751,733		

Fund	GL Account #	Account Title	FY 2014-2015	FY 2015-2016	FY 2016-2017	FY 2016-2017	FY 2017-2018	FY 2017-2018	FY 2017-2018
			ACTUALS	ACTUALS	ADOPTED BUDGET	6 month ACTUALS	Proposed	Approved	ADOPTED
Animal Control (209)									
209	209-100-301-0101	BEGINNING FUND BALANCE	(17,625)	(17,171)	(5,131)	(16,582)	(12,233)		
209	209-100-302-0205	INTEREST EARNED	(94)	(274)	-	(47)	-		
209	209-100-339-3912	INTRAFND TRANS FROM GF	(53,700)	(55,000)	(55,000)	(27,500)	(55,000)		
209	209-100-340-4030	DOG LICENSES	(23,366)	(21,625)	(16,520)	(6,338)	(16,240)		
209	209-100-340-4031	CITATIONS	(28)	-	-	-	-		
Total Animal Control Revenue			(94,813)	(94,070)	(76,651)	(50,468)	(83,473)		
209	209-101-510-1001	DOG CONTROL OFFICER	15,971	17,738	18,935	9,344	19,602		
209	209-101-510-1301	FICA	1,171	1,307	1,449	687	1,500		
209	209-101-510-1302	SAIF	556	617	833	306	862		
209	209-101-510-1303	PERS, PERS PICK UP	3,004	4,259	4,734	2,247	5,195		
209	209-101-510-1305	S/O INSURANCE	6,035	5,824	7,640	3,271	9,024		
209	209-101-510-1307	LIFE AND LTD	-	-	210	-	240		
209	209-101-510-1410	HSA	-	-	1,500	-	1,500		
Personnel			26,737	29,746	35,301	15,855	37,923		
209	209-101-520-2101	OFFICE MATERIALS,SUPPLIES	1,797	1,517	1,000	1,043	1,000		
209	209-101-520-2301	MAINTENANCE AND REPAIR	250	50	-	-	-		
209	209-101-520-2458	DOG DAMAGE CLAIMS	-	305	-	-	-		
209	209-101-520-2463	DOG LICENSE TAGS	-	322	-	-	-		
209	209-101-520-3127	CONTRACTUAL SERVICES	41,000	38,950	40,000	22,658	40,000		
209	209-101-520-3230	PUBLISHING	100	-	300	-	-		
209	209-101-520-3301	ED CONF, DUES, CONV, SCHOOLS	35	306	50	-	200		
209	209-101-520-3323	MILEAGE/OTHER - NON CAR POOL	60	-	-	-	-		
209	209-101-520-3330	CAR POOL	6,730	6,293	-	2,173	4,350		
209	209-101-520-3601	UTILITIES-LIGHTS	-	-	-	-	-		
Materials and Services			49,972	47,742	41,350	25,874	45,550		
209	209-101-550-5391	INTERFUND TO 217 UNEMP	933	-	-	-	-		
209	209-101-590-9002	ENDING FUND BALANCE	-	-	-	-	-		
Government Services			933	-	-	-	-		
Total Animal Control Expense			77,642	77,488	76,651	41,728	83,473		
Net Revenue over Expenditures			17,171	16,582	-	8,739	-		

Fund	GL Account #	Account Title	FY 2014-2015	FY 2015-2016	FY 2016-2017	FY 2016-2017	FY 2017-2018	FY 2017-2018	FY 2017-2018
			ACTUALS	ACTUALS	ADOPTED BUDGET	6 month ACTUALS	Proposed	Approved	ADOPTED
Emergency Communication 911 (210)									
210	210-100-301-0101	BEGINNING FUND BALANCE	(40,868)	(3,240)	(75,600)	(54,706)	(151,107)		
210	210-100-302-0205	INTEREST EARNED	86	(797)	-	(240)	-		
210	210-100-338-3836	DISP MADRAS AMBULANCE	(40,660)	(54,886)	(55,018)	(13,755)	(56,943)		
210	210-100-338-3837	CITY OF MADRAS CONTRACT	(85,959)	(99,892)	(116,236)	(58,118)	(120,304)		
210	210-100-338-3838	JCRFPD CONTRACT	(27,106)	(34,080)	(36,679)	(36,679)	(37,963)		
210	210-100-338-3839	CITY OF METOLIUS CONTRACT	(4,700)	(6,000)	(6,000)	(3,000)	(6,210)		
210	210-100-338-3840	THREE RIVER FIRE DIST DISPATCH	(4,700)	(6,000)	(6,000)	-	(6,210)		
210	210-100-338-3841	CITY OF CULVER CONTRACT	(4,700)	(6,000)	(6,000)	(6,000)	(6,210)		
210	210-100-338-3845	FOREST SERVICE CONTRACT	(5,000)	-	(2,500)	(2,500)	(2,587)		
210	210-100-338-3850	PGE CONTRACT	(4,700)	(6,000)	(6,000)	(1,500)	(6,210)		
210	210-100-339-3912	INTERFUND TRANSFER FR GF	(110,140)	(149,957)	(150,355)	(75,177)	(155,617)		
210	210-100-339-3915	I/F Loan from Jail Fund	(26,000)	-	-	-	-		
210	210-100-339-3963	INTERFUND-MARINE BOARD	(4,700)	(6,000)	(6,000)	(3,000)	(6,210)		
210	210-100-339-3969	INTERFUND CJJ	-	-	-	(6,000)	(6,210)		
Total 911 Revenue			(359,147)	(372,851)	(466,388)	(260,676)	(561,781)		
210	210-101-520-2105	911 LINES CHARGES	13,462	11,281	14,000	1,257	12,000		
210	210-101-520-3105	ACCOUNTING & AUDITING	109	127	160	104	-		
210	210-101-520-3127	CONTRACTUAL SERVICES	290,898	222,500	309,600	94,500	256,000		
210	210-101-520-3251	RADIO EQ MAINTENANCE-SITE	3,013	4,138	12,048	2,131	12,410		
210	210-101-520-3253	CAD MAINTENANCE	2,304	29,400	30,282	14,700	31,200		
Materials and Services			309,787	267,447	366,090	112,692	311,610		
210	210-101-540-4401	LOAN PMT TO FUND 311	24,698	24,698	24,698	24,698	24,698		
210	210-101-540-4402	LOAN-FUND 265	-	26,000	-	-	-		
Debt			24,698	50,698	24,698	24,698	24,698		
210	210-101-550-5391	INTERFUND TO 217 UNEMP	21,422	-	-	-	-		
210	210-101-550-5398	RESERVE FOR USER FEE STABILITY	-	-	-	-	74,473		
210	210-101-550-5999	OPERATING CONTINGENCY	-	-	46,638	-	-		
210	210-101-590-9002	ENDING FUND BALANCE	-	-	28,962	-	151,000		
Government Services			21,422	-	75,600	-	225,473		
Total 911 Expense			355,907	318,145	466,388	137,390	561,781		
Net Revenue over Expenditures			3,240	54,706	-	123,286	-		

Fund	GL Account #	Account Title	FY 2014-2015	FY 2015-2016	FY 2016-2017	FY 2016-2017	FY 2017-2018	FY 2017-2018	FY 2017-2018
			ACTUALS	ACTUALS	ADOPTED BUDGET	6 month ACTUALS	Proposed	Approved	ADOPTED
Jail Operations (265)									
265	265-100-301-0101	BEGINNING FUND BALANCE	(2,144,704)	(1,972,847)	(2,013,988)	(2,249,374)	(2,128,685)		
265	265-100-302-0205	INTEREST EARNED	(15,104)	(16,275)	(14,000)	(8,532)	(16,000)		
265	265-100-302-0208	INTEREST UTA	(123)	(163)	(120)	(65)	-		
265	265-100-311-1104	PRIOR YEARS TAXES	(48,554)	(66,245)	(45,000)	(35,572)	(45,000)		
265	265-100-315-1503	TAXES COLLECTED IN YR L	(1,466,244)	(1,596,100)	(1,652,941)	(1,578,334)	(1,822,737)		
265	265-100-333-3342	BJA	(4,909)	-	(5,000)	(4,910)	(5,000)		
265	265-100-334-3429	DUII FELONY (SB395)	-	(19,675)	(10,000)	(7,254)	(10,000)		
265	265-100-334-3430	Reinvestment funds (HB3194)	(20,562)	-	(21,000)	-	-		
265	265-100-338-3842	CROOK COUNTY CONTRACT	(420,682)	(592,525)	(631,632)	(228,080)	(741,438)		
265	265-100-338-3843	DESCH CO CONTRACT	(129,251)	-	-	-	-		
265	265-100-339-3831	INTERFUND TR FR GEN FUND101199	(500,000)	(475,000)	(400,000)	(200,000)	(400,000)		
265	265-100-339-3835	INTERFUND FROM FUND 210	-	(26,000)	-	-	-		
265	265-100-339-7015	TRANSFER FROM FUND 254	(159,784)	(198,586)	(168,740)	(151,900)	(172,115)		
265	265-100-369-6913	MISC REVENUE	(2,353)	(7,646)	(5,000)	-	-		
265	265-100-370-7069	COURT SECURITY REIMB	(17,292)	(17,292)	(17,500)	(7,205)	(17,500)		
265	265-100-370-7075	REIMBURSED ITEMS	(2,277)	(13,685)	(2,000)	(1,708)	(2,000)		
265	265-100-370-7083	INMATE COMMISSARY	(22,941)	(19,427)	(13,000)	(6,304)	(13,000)		
265	265-100-370-7084	TELEPHONE/REIMB	(20,169)	(18,515)	(20,000)	(5,736)	(13,000)		
Total Jail Revenue			(4,974,948)	(5,039,983)	(5,019,921)	(4,484,972)	(5,386,475)		
265	265-101-510-1001	SHERIFF .5 FTE- Adkins	43,367	44,018	44,568	24,598	45,125		
265	265-101-510-1002	UNDERSHERIFF- .3 - HECKATHORN	-	-	-	7,758	24,010		
265	265-101-510-1003	JAIL CAPTAIN -OBSOLETE	71,958	71,723	70,872	-	-		
265	265-101-510-1004	Business Mgr- .5 FTE Zawerucha	27,060	27,466	27,808	13,930	28,264		
265	265-101-510-1009	Correction Sergeant- Oliveira	60,236	58,385	59,219	29,285	61,319		
265	265-101-510-1010	Civil Deputy- .25 FTE Blackman	8,834	9,414	9,913	814	10,373		
265	265-101-510-1011	Records Clerk- .25 FTE Goelze	9,930	10,080	10,206	9,172	10,373		
265	265-101-510-1012	Field Law Enf. .1 FTE Keever	-	-	-	1,247	3,936		
265	265-101-510-1040	WORK CREW SUP- Eliminated	15,971	19,146	18,935	3,555	-		
265	265-101-510-1052	Corrections Deputy- Durkan	40,950	43,754	41,044	30,763	56,330		
265	265-101-510-1053	Corrections Dep Corp- Lane	39,049	34,343	38,870	30,086	55,869		
265	265-101-510-1054	Corrections Dep Corp- Ristoff	37,769	40,521	41,281	22,904	56,540		
265	265-101-510-1055	Corrections Deputy- Darling	51,600	52,893	54,480	27,240	56,330		
265	265-101-510-1056	Corrections Dep Corp- Shely	39,687	43,688	45,495	24,778	56,051		
265	265-101-510-1057	Corrections Deputy- Woodward	32,539	34,085	40,113	13,809	39,933		
265	265-101-510-1058	Corrections Deputy- Herrmann	48,701	25,563	44,982	20,177	41,813		
265	265-101-510-1059	Corrections Dep Corp- Hansen	36,715	50,249	51,886	28,617	55,897		
265	265-101-510-1060	Corrections Deputy- Rodriguez	47,654	39,400	51,886	19,216	41,331		
265	265-101-510-1061	Corrections Deputy- Barros	39,612	39,898	45,638	18,819	41,331		
265	265-101-510-1064	Corrections Deputy- Smith	47,277	52,480	54,480	27,964	56,330		
265	265-101-510-1065	Corrections Dep (Court)- Mead	43,260	44,339	46,556	23,278	49,088		
265	265-101-510-1066	Corrections Deputy- Vacant	51,977	40,153	39,199	12,778	-		

Fund	GL Account #	Account Title	FY 2014-2015	FY 2015-2016	FY 2016-2017	FY 2016-2017	FY 2017-2018	FY 2017-2018	FY 2017-2018
			ACTUALS	ACTUALS	ADOPTED BUDGET	6 month ACTUALS	Proposed	Approved	ADOPTED
265	265-101-510-1067	Corrections Deputy- Moore	31,834	24,261	38,870	19,386		42,416	
265	265-101-510-1068	Corrections Deputy- Martinez	42,678	45,858	46,556	23,701		49,088	
265	265-101-510-1069	Corrections Deputy- Wallace	42,479	33,524	46,450	15,388		48,126	
265	265-101-510-1070	Corrections Dep (Court)- Rich	36,370	39,199	40,571	20,270		33,206	
265	265-101-510-1071	Corrections Deputy- Turner	-	-	54,480	14,235		41,098	
265	265-101-510-1072	Corrections Deputy- Skidgel	-	-	41,994	10,516		44,920	
265	265-101-510-1073	Corrections Deputy-Christensen	-	-	-	-		44,920	
265	265-101-510-1079	Lead Cook- Vacant	37,756	37,594	38,064	7,710		-	
265	265-101-510-1080	Cook -Gregory (temp lead cook)	10,242	28,038	29,530	15,272		31,365	
265	265-101-510-1160	S.L. HOL & VAC	14,517	18,071	30,000	11,034		30,000	
265	265-101-510-1162	RESERVE DEPUTIES	4,815	4,238	7,000	-		7,000	
265	265-101-510-1163	OVERTIME	60,293	71,169	50,000	46,250		50,000	
265	265-101-510-1168	CAREER ENHANCEMENT	-	-	3,500	-		-	
265	265-101-510-1169	SALARY ADVANCEMENT	-	-	14,039	-		6,075	
265	265-101-510-1301	FICA	79,254	79,985	94,349	42,615		93,212	
265	265-101-510-1302	CIS	60,771	62,920	49,666	29,174		51,603	
265	265-101-510-1303	PERS	136,910	191,920	348,678	189,454		322,891	
265	265-101-510-1305	MEDICAL	231,554	225,227	371,798	107,358		404,204	
265	265-101-510-1307	LIFE INSURANCE	8,237	8,274	10,507	4,194		10,123	
265	265-101-510-1310	UNION INSURANCE	-	-	-	1,182		-	
265	265-101-510-1315	FRINGE BENEFITS	1,302	1,797	1,500	-		1,500	
265	265-101-510-1400	VEBA BENEFIT	3,294	6,366	-	-		-	
265	265-101-510-1410	HSA BENEFIT	46,875	38,840	74,982	5,750		63,066	
265	265-101-510-1510	DEF COMP in lieu of ins	1,550	1,648	1,500	1,999		2,400	
		Personnel	1,644,878	1,700,526	2,231,465	956,274		2,167,456	
265	265-101-520-2101	OFFICE MATERIALS SUPPLIES	23,860	31,036	25,000	14,567		25,000	
265	265-101-520-2103	PHYSICALS AN UA'S	2,661	4,110	2,000	3,682		2,000	
265	265-101-520-2105	TELEPHONE	10,913	11,623	12,000	5,092		10,000	
265	265-101-520-2115	MINOR EQUIPMENT	42,281	13,393	26,000	2,321		23,000	
265	265-101-520-2205	ARMORY	6,439	6,512	4,500	958		7,500	
265	265-101-520-2231	BEDDING AND LINEN JAIL UNIFORM	6,605	20,642	18,000	2,490		10,000	
265	265-101-520-2232	EXTRADITION	862	-	-	-		-	
265	265-101-520-2246	INMATE FOOD/KITCHEN SUPPLIES	103,286	114,121	115,000	58,122		116,000	
265	265-101-520-2301	BUILDING MAINTENANCE	29,548	37,233	30,000	13,258		30,000	
265	265-101-520-2478	UNIFORM EXPENSE/CLEANING	11,249	35,171	11,000	12,116		11,000	
265	265-101-520-3105	AUDITING	1,360	1,590	2,000	1,296		2,000	

Fund	GL Account #	Account Title	FY 2014-2015	FY 2015-2016	FY 2016-2017	FY 2016-2017	FY 2017-2018	FY 2017-2018	FY 2017-2018
			ACTUALS	ACTUALS	ADOPTED BUDGET	6 month ACTUALS	Proposed	Approved	ADOPTED
265	265-101-520-3110	ATTORNEY/PROF SERVICES	3,709	4,057	2,930	2,930	2,760		
265	265-101-520-3127	CONTRACTUAL SERVICES	39,321	31,227	50,000	19,523	40,000		
265	265-101-520-3301	ED CONF, DUES, CONV, SCHOOLS	13,971	9,165	8,500	6,782	10,000		
265	265-101-520-3323	MILEAGE - OTHER THAN MOTOR	3,121	1,916	2,000	1,078	2,000		
265	265-101-520-3330	CAR POOL CHARGES	30,948	20,878	30,000	5,340	30,000		
265	265-101-520-3434	HOME MONITORING	1,359	-	1,000	-	1,000		
265	265-101-520-3501	INSURANCE CONTRACT SERVICE	55,000	55,000	60,500	56,070	60,000		
265	265-101-520-3601	UTILITIES-LIGHTS	109,859	108,281	110,000	49,155	110,000		
265	265-101-520-3731	INMATE COMMISSARY	7,593	7,945	6,500	2,537	6,500		
265	265-101-520-3732	INMATE SUPPLIES/REPAIR	41,623	28,490	27,000	11,980	27,000		
265	265-101-520-6101	MEDICAL/MENTAL	101,641	125,474	80,000	86,354	200,000		
		Materials and Services	647,209	667,864	623,930	355,650	725,760		
265	265-101-540-4011	JAIL EQUIPMENT	230,561	13,145	-	-	-		
		Capital Outlay	230,561	13,145	-	-	-		
265	265-101-550-2488	INTERFUND TO GF NONALLOCATED	205,357	152,125	182,000	179,871	182,000		
265	265-101-550-5125	NT EXPENSE	5,460	7,560	8,640	4,320	15,142		
265	265-101-550-5391	INTERFUND TO 217 UNEMP	286	-	3,360	1,680	3,360		
265	265-101-550-5395	I/F loan to E911	26,000	-	-	-	-		
265	265-101-550-5407	P/R TRANS TO 101113	80,674	84,678	106,725	18,392	-		
265	265-101-550-5411	P/R TRANS TO 101134	61,676	64,711	70,500	35,113	72,500		
265	265-101-550-5412	I/F TO FUND 308	100,000	100,000	100,000	50,000	100,000		
		Transfers	479,453	409,074	471,225	289,376	373,002		
265	265-101-550-5999	CONTINGENCY	-	-	224,895	-	310,610		
265	265-101-590-9002	ENDING FUND BALANCE	-	-	1,468,406	-	1,809,647		
		Government Services	-	-	1,693,301	-	2,120,257		
		Total Jail Expenses	3,002,101	2,790,609	5,019,921	1,601,300	5,386,475		
		Net Revenue over Expenditures	1,972,847	2,249,374	-	2,883,672	-		

Fund	GL Account #	Account Title	FY 2014-2015	FY 2015-2016	FY 2016-2017	FY 2016-2017	FY 2017-2018	FY 2017-2018	FY 2017-2018
			ACTUALS	ACTUALS	ADOPTED BUDGET	6 month ACTUALS	Proposed	Approved	ADOPTED
Sheriff Grant Funds (266)									
266	266-100-301-0101	BEGINNING FUND BALANCE	(31,271)	(27,584)	(30,371)	(39,243)	(188,445)		
266	266-100-302-0205	INTEREST EARNED	(174)	(305)	(289)	(263)	-		
266	266-100-333-3328	OEM GRANT	(25,993)	(45,460)	(40,000)	(30)	(45,639)		
266	266-100-333-3351	OPS GRANT	(11,200)	(4,800)	-	-	-		
266	266-100-334-3431	EMERGENCY SVCS FAIR GRANT	-	-	-	-	(2,700)		
266	266-100-339-3919	TRANS FROM GEN FUND	(25,000)	(40,000)	(40,000)	(20,000)	(40,000)		
266	266-100-370-7075	REIMBURSED & TITLE III	-	(3,536)	(1,200)	(51,815)	-		
266	266-100-370-7076	Asset forfeiture (drug)	-	-	-	-	-		
Total Sheriff Grant Revenue			(93,637)	(121,685)	(111,860)	(111,351)	(276,784)		
266	266-101-520-2101	MATERIAL/SUPPLIES	11,200	4,800	-	3,814	2,625		
266	266-101-520-2102	Asset Forfeiture - expense	-	-	-	-	48,002		
266	266-101-520-2115	TITLE III GRANT-expense	-	-	-	30	1,200		
266	266-101-520-2125	Future Equipment - expense	-	-	-	-	100,000		
266	266-101-550-2488	INDIRECT TO GF	-	-	-	-	75		
Special Sheriff Grant Program			11,200	4,800	-	3,844	151,902		
266	266-102-510-1001	EMERGENCY MGT	44,025	45,633	46,018	23,439	47,708		
266	266-102-510-1301	FICA	3,350	3,357	3,520	1,719	3,650		
266	266-102-510-1302	SAIF	95	144	138	76	143		
266	266-102-510-1303	PERS, PERS PICK UP	-	-	11,504	-	12,643		
266	266-102-510-1305	Medical	926	11,424	11,880	5,940	12,227		
266	266-102-510-1306	AOC - DENTAL	378	-	-	-	-		
266	266-102-510-1307	LIFE INSURANCE	7	104	108	53	120		
266	266-102-510-1410	HSA BENEFIT	394	715	744	-	768		
266	266-102-510-1510	DEF COMP in lieu of ins	869	-	-	-	-		
Personnel			50,044	61,376	73,912	31,227	77,259		
266	266-102-520-2101	OEM MATERIAL & SUPPLIES	2,191	14,924	15,000	244	5,400		
266	266-102-520-3301	OEM EDUCATION/CONFERENCE	2,198	861	2,000	232	3,500		
266	266-102-520-3127	CONTRACTUAL/EVERBRIDGE	-	-	-	-	4,197		
Materials and Services			4,390	15,785	17,000	475	13,097		
266	266-102-550-5125	NT EXPENSE	420	480	660	330	921		
266	266-102-550-5999	Contingency	-	-	8,000	-	5,639		
Government Services			420	480	8,660	330	6,560		
OEM Program			54,853	77,642	99,572	32,032	96,916		
266	266-107-590-9002	ENDING FUND BALANCE	-	-	12,288	-	27,966		
Total Other Sheriff Expenditures			-	-	12,288	-	27,966		
Total Sheriff Expenditures			66,053	82,442	111,860	35,876	276,784		
Net Revenue over Expenditures			27,584	39,243	-	75,475	-		

Fund	GL Account #	Account Title	FY 2014-2015	FY 2015-2016	FY 2016-2017	FY 2016-2017	FY 2017-2018	FY 2017-2018	FY 2017-2018
			ACTUALS	ACTUALS	ADOPTED BUDGET	6 month ACTUALS	Proposed	Approved	ADOPTED
Correctional Facility Construction Fund (308)									
308	308-100-301-0101	BEGINNING FUND BALANCE	(145,473)	(368,186)	(470,186)	(476,114)	(528,068)		
308	308-100-302-0205	INTEREST EARNED	(1,562)	(2,894)	(3,000)	(1,955)	(4,000)		
308	308-100-337-3710	INTRFND FROM 265	(100,000)	(100,000)	(100,000)	(50,000)	(100,000)		
308	308-100-339-3711	INTERFUND FROM 401 RESIDUAL	(121,151)	(21,916)	(42,520)	-	-		
		Total Correction Facility Construction Revenue	(368,186)	(492,996)	(615,706)	(528,068)	(632,068)		
308	308-101-520-3414	CONTRACTUAL SERVICES	-	11,882	286,593	-	250,000		
		Materials and Services	-	11,882	286,593	-	250,000		
308	308-101-540-4401	Capital Outlay	-	5,000	329,113	-	382,068		
		Capital	-	5,000	329,113	-	382,068		
308	308-101-590-9002	ENDING FUND BALANCE	-	-	-	-	-		
		Total Correction Facility Construction Expenditures	-	16,882	615,706	-	632,068		
		Net Revenue over Expenditures	368,186	476,114	-	528,068	-		

Fund	GL Account #	Account Title	FY 2014-2015	FY 2015-2016	FY 2016-2017	FY 2016-2017	FY 2017-2018	FY 2017-2018	FY 2017-2018
			ACTUALS	ACTUALS	ADOPTED BUDGET	6 month ACTUALS	Proposed	Approved	ADOPTED
Jail Bond Revenue (401)									
401	401-100-301-0101	BEGINNING FUND BALANCE	(88,643)	(2,383)	(2,500)	(4,903)	-		
401	401-100-302-0205	INTEREST EARNED	(338)	(73)	(20)	(16)	-		
401	401-100-302-0208	INTEREST UTA	(5)	-	-	-	-		
401	401-100-311-1104	PRIOR YEARS TAXES	(34,548)	(24,363)	(40,000)	(7,599)	(15,000)		
		Total Jail Bond Revenue	(123,534)	(26,819)	(42,520)	(12,518)	(15,000)		
401	401-101-550-5501	RESIDUAL FUNDS TO 308	121,151	21,916	42,520	-	15,000		
401	401-101-590-9002	ENDING FUND BALANCE	-	-	-	-	-		
		Total Jail Bond Expenses	121,151	21,916	42,520	-	15,000		
		Net Revenue over Expenditures	2,383	4,903	-	12,518	-		



Jefferson County
FY 2017-2018 Budget Overview

Key Budget Highlights

1. No major changes in budget from prior years.
2. Maintains Surveyor at .4 FTE assumed on 70 hours per month, with medical benefits provided in full.

Description	Total FTEs	FY 2014-2015	FY 2015-2016	FY 2016-2017	FY 2016-2017	FY 2017-2018	FY 2017-2018	FY 2017-2018
		ACTUALS	ACTUALS	ADOPTED BUDGET	6 month ACTUALS	Proposed	Approved	ADOPTED
Surveyor (131)	0.4	\$ 31,851	\$ 37,866	\$ 37,932	\$ 18,485	\$ 38,723	-	\$ -
Public Land Corner Preservation Fund (226)		\$ 29,109	\$ 32,694	\$ 39,857	\$ 12,688	\$ 38,579	-	\$ -
Total FTE	0.4	\$ 60,959	\$ 70,560	\$ 77,789	\$ 31,173	\$ 77,301	-	\$ -

Fund	GL Account #	Account Title	FY 2014-2015	FY 2015-2016	FY 2016-2017	FY 2016-2017	FY 2017-2018	FY 2017-2018	FY 2017-2018
			ACTUALS	ACTUALS	ADOPTED BUDGET	6 month ACTUALS	Proposed	Approved	ADOPTED
Surveyor (131)									
101	101-131-341-4112	PLAT INSPECTION FEES	(8,940)	(17,978)	(10,000)	(7,383)	(10,000)		
101	101-131-341-4189	SURVEYOR-MISC FEES	(2,290)	(430)	(2,600)	-	(2,600)		
		Total Surveyor Revenue	(11,230)	(18,408)	(12,600)	(7,383)	(12,600)		
101	101-131-510-1001	SURVEYOR	5,098	5,918	11,147	4,030	11,325		
101	101-131-510-1301	FICA	314	360	856	239	866		
101	101-131-510-1302	SAIF	84	98	198	61	226		
101	101-131-510-1305	MEDICAL	6,033	6,738	7,256	4,175	7,308		
101	101-131-510-1307	LIFE INSURANCE	44	62	55	37	47		
		Personnel	11,573	13,175	19,512	8,543	19,772		
101	101-131-520-2101	OFFICE MATERIALS,SUPPLIES	-	64	50	-	50		
101	101-131-520-2115	MINOR EQUIPMENT	-	687	600	-	600		
101	101-131-520-3301	ED CONF, DUES, CONV, SCHOOLS	168	78	300	75	300		
101	101-131-520-3323	MILEAGE - OTHER THAN CAR POOL	-	-	140	-	140		
101	101-131-520-3414	CONTRACTUAL SERVICES	19,100	22,763	16,200	9,302	16,200		
		Materials and Services	19,268	23,591	17,290	9,377	17,290		
101	101-131-550-2220	RENT	800	800	800	400	800		
101	101-131-550-5125	NT EXPENSE	210	300	330	165	821		
		Government Services	1,010	1,100	1,130	565	1,621		
		Total Surveyor Expenses	31,851	37,866	37,932	18,485	38,683		
		Total Required from General Fund	20,621	19,459	25,332	11,102	26,083		

Fund	GL Account #	Account Title	FY 2014-2015	FY 2015-2016	FY 2016-2017	FY 2016-2017	FY 2017-2018	FY 2017-2018	FY 2017-2018
			ACTUALS	ACTUALS	ADOPTED BUDGET	6 month ACTUALS	Proposed	Approved	ADOPTED
Public Land Corner Preservation Fund (226)									
226	226-100-301-0101	BEGINNING FUND BALANCE	(3,151)	(4,082)	(3,000)	(4,154)	(6,489)		
226	226-100-302-0205	INTEREST EARNED	(34)	(33)	(50)	(42)	(50)		
226	226-100-341-4111	PUB LAND CORNER PRES FEE	(30,005)	(32,734)	(36,807)	(16,057)	(32,000)		
226	226-100-370-7075	REIMBURSED ITEMS	-	-	-	(7,674)	-		
Total Land Corner Revenue			(33,190)	(36,848)	(39,857)	(27,926)	(38,539)		
226	226-101-510-1001	SURVEYOR DEJARNATT	4,109	3,928	6,467	1,682	6,544		
226	226-101-510-1301	FICA	255	236	516	100	501		
226	226-101-510-1302	SAIF	68	65	86	26	131		
226	226-101-510-1305	MEDICAL	4,715	4,687	4,324	1,765	4,872		
226	226-101-510-1307	LIFE INSURANCE	34	42	26	16	31		
Personnel			9,181	8,958	11,419	3,588	12,078		
226	226-101-520-2101	OFFICE MATERIALS,SUPPLIES	168	112	1,000	-	1,000		
226	226-101-520-2115	MINOR EQUIPMENT	-	687	500	-	500		
226	226-101-520-3105	ACCOUNTING & AUDITING	27	32	40	26	40		
226	226-101-520-3301	ED CONF, DUES, CONV, SCHOOLS	168	78	800	25	800		
226	226-101-520-3323	MILEAGE - OTHER THAN CAR POOL	-	-	200	-	200		
226	226-101-520-3414	CONTRACTUAL SERVICES	17,685	20,828	21,400	8,034	21,400		
Materials and Services			18,048	21,736	23,940	8,085	23,940		
226	226-101-540-4402	EQUIPMENT	-	-	-	-	-		
Capital			-	-	-	-	-		
226	226-101-550-2220	RENT/PW	1,700	1,700	1,700	850	1,700		
226	226-101-550-5125	NT EXPENSE	180	300	330	165	821		
226	226-101-550-5410	P/R TRANS TO 101131	-	-	-	-	-		
226	226-101-590-9002	ENDING FUND BALANCE	-	-	2,468	-	-		
Government Services			1,880	2,000	4,498	1,015	2,521		
Total Land Corner Expenses			29,109	32,694	39,857	12,688	38,539		
Net Revenue over Expenditures			4,082	4,154	-	15,239	-		



Jefferson County
FY 2017-2018 Budget Overview

Key Budget Highlights

1. Consolidated two funds into one fund that includes an interfund transfer from the General Fund in the amount of \$68,100. This is a \$41,062 (or 150% increase over last year funding support from General Fund).
2. Shifted contract services to .75 FTE at 30 hours per week, while maintaining VSO officer at 25 hours per week which is .6 FTE
3. Providing benefits to new .75 FTE position.
4. Researching other funding resources to assist with shortfall in clerical support.

Description	Total FTEs	FY 2014-2015	FY 2015-2016	FY 2016-2017	FY 2016-2017	FY 2017-2018	FY 2017-2018	FY 2017-2018
		ACTUALS	ACTUALS	ADOPTED BUDGET	6 month ACTUALS	Proposed	Approved	ADOPTED
Veterans								
Veterans Department (139)		\$ 17,340	\$ 21,997	\$ 27,038	\$ 7,892	\$ -	\$ -	\$ -
Veterans Service Expansion Prg (243)	1.3	\$ 23,743	\$ 31,915	\$ 32,500	\$ 23,691	\$ 98,100	\$ -	\$ -

Fund	GL Account #	Account Title	FY 2014-2015	FY 2015-2016	FY 2016-2017	FY 2016-2017	FY 2017-2018	FY 2017-2018	FY 2017-2018
			ACTUALS	ACTUALS	ADOPTED BUDGET	6 month ACTUALS	Proposed	Approved	ADOPTED
Veterans Department (139)									
101	101-139-334-3412	VETERANS SERVICE OFFICER	(10,440)	(10,440)	(10,440)	-	-	-	-
		Total Veterans Revenue	(10,440)	(10,440)	(10,440)	-	-	-	-
101	101-139-510-1001	VETERANS SERVICE OFFICER	11,496	11,669	12,000	5,907	-	-	-
101	101-139-510-1301	FICA	879	893	918	452	-	-	-
101	101-139-510-1302	SAIF	38	38	60	20	-	-	-
		Personnel	12,413	12,600	12,978	6,379	-	-	-
101	101-139-520-2101	OFFICE MATERIALS,SUPPLIES	944	668	2,000	588	-	-	-
101	101-139-520-2105	TELEPHONE	1,952	1,551	2,500	445	-	-	-
101	101-139-520-2115	MINOR EQUIPMENT	-	-	500	-	-	-	-
101	101-139-520-3127	CONTRACTUAL SERVICES	-	6,035	13,500	-	-	-	-
101	101-139-520-3301	ED CONF, DUES, OTHER	1,551	544	1,200	150	-	-	-
101	101-139-520-3323	MILEAGE - OTHER THAN CAR POOL	-	-	1,200	-	-	-	-
		Materials and Services	4,448	8,797	20,900	1,183	-	-	-
101	101-139-550-5125	NT EXPENSE	480	600	660	330	-	-	-
		Government Services	480	600	660	330	-	-	-
		Total Veterans Expenses	17,340	21,997	34,538	7,892	-	-	-
		Total Required from General Fund	6,900	11,557	24,098	7,892	-	-	-

Fund	GL Account #	Account Title	FY 2014-2015	FY 2015-2016	FY 2016-2017	FY 2016-2017	FY 2017-2018	FY 2017-2018	FY 2017-2018
			ACTUALS	ACTUALS	ADOPTED BUDGET	6 month ACTUALS	Proposed	Approved	ADOPTED
Veterans Service Program (243)									
243	243-100-301-0101	BEGINNING FUND BALANCE	(5,180)	(1,663)	(2,500)	(50)	-	-	-
243	243-100-302-0205	INTEREST EARNED	(4)	20	-	15	-	-	-
243	243-100-334-3412	VETERANS SERVICE OFFICER	(20,125)	(30,322)	(30,000)	(10,191)	(30,000)	(30,000)	(30,000)
243	243-100-339-3912	INTERFUND FROM GENERAL FUND					(68,100)	(68,100)	(68,100)
243	243-100-370-7075	REIMBURSED ITEMS	(97)	-	-	-	-	-	-
		Total Veterans Service Expansion Revenue	(25,406)	(31,965)	(32,500)	(10,226)	(98,100)	(98,100)	(98,100)
243	243-101-510-1001	VSO LEAD- WEISS .6 FTE	12,454	12,642	12,500	6,399	25,014	25,014	25,014
243	243-101-510-1002	VSO - MOORE .75 FTE	-	-	-	-	25,657	25,657	25,657
243	243-101-510-1301	FICA	953	967	1,000	489	3,745	3,745	3,745
243	243-101-510-1302	SAIF	41	41	50	22	147	147	147
243	243-101-510-1303	PERS, PERS PICK UP	-	-	-	-	12,975	12,975	12,975
243	243-101-510-1305	MEDICAL	-	-	-	-	8,559	8,559	8,559
243	243-101-510-1400	VEBA BENEFIT	-	-	-	-	998	998	998
		Personnel	13,447	13,650	13,550	6,910	77,096	77,096	77,096
243	243-101-520-2101	OFFICE MATERIALS,SUPPLIES	1,635	3,587	1,000	3,298	1,500	1,500	1,500
243	243-101-520-2115	MINOR EQUIPMENT	-	-	1,500	-	1,500	1,500	1,500
243	243-101-520-3127	CONTRACTUAL	6,502	12,285	5,000	12,654	5,000	5,000	5,000
243	243-101-520-3301	ED CONF, DUES, CONV, SCHOOLS	80	861	5,450	587	7,500	7,500	7,500
243	243-101-520-3302	INDIGENT/OTHER	211	-	4,000	-	2,000	2,000	2,000
243	243-101-520-3323	MILEAGE - OTHER THAN MOTOR	1,869	1,530	2,000	242	3,000	3,000	3,000
		Materials and Services	10,296	18,264	18,950	16,781	20,500	20,500	20,500
243	243-101-550-5125	NT EXPENSE	-	-	-	-	504	504	504
243	243-101-590-9002	ENDING FUND BALANCE	-	-	-	-	-	-	-
		Total Governmental Services	-	-	-	-	504	504	504
		Total Veterans Service Expansion Expenses	23,743	31,915	32,500	23,691	98,100	98,100	98,100
		Net Revenue over Expenditures	1,663	50	-	(13,466)	-	-	-



Jefferson County
FY 2017-2018 Budget Overview

Key Budget Highlights

1. Decrease in 2.35 FTEs from prior year is a result of losing three of the eight primary grants used to fund Victims Assistance.
2. Efforts are being made to find alternative funding, however due to state and federal legislature changes funding is uncertain at this time.
3. See attached handout for Budget Overview for complete information.
4. As detailed in the attached Budget Overview for Fund 230: 1) July - September 2017: 1.0 Grant Coordinator Rosenberg, 1.0 Bilingual DVSA Reynoso, 0.10 DVSA Advocate Young, 0.25 Protection Order Correction Officer Davis, and 0.65 Mis DV Probation Officer VanRiper for 3.0 FTE; 2) Rural Grant Lost Oct 2017 in October - December 2017: 0.50 Grant Coordinator Rosenberg, 0.10 DVSA Advocate Young, 0.25 Protection Order Correction Officer Davis, and 0.30 Mis DV Probation Officer VanRiper for 1.15 FTE; and 3) VAWA Grant lost December 2017 so in January - June 2018: 0.50 Grant Coordinator Rosenberg, 1.0 DVSA Advocate Young, 0.25 Protection Order Correction Officer Davis, and 0.30 Mis DV Probation Officer VanRiper for 2.05 FTE.
5. As detailed in the attached Budget Overview for Fund 219: 1) July - September 2017: 0.90 DVSA Advocate Young, 1.0 Bilingual Victims Serrano, and 1.0 DVSA Prosecutor McClain for 2.90 FTE; 2) Rural Grant Lost Oct 2017 so in October - December 2017: 0.50 VA Director Rosenberg, 0.90 DVSA Advocate Young, 1.0 Bilingual Victims Serrano, and 1.0 DVSA Prosecutor McClain for 3.4 FTE; 3) VAWA Grant lost December 2017 so in January - June 2018: 0.50 VA Director Rosenberg and 1.0 Bilingual Victims Serrano for 1.5 FTE.

Description	Average	FY 2014-2015	FY 2015-2016	FY 2016-2017	FY 2016-2017	FY 2017-2018	FY 2017-2018	FY 2017-2018
	Total FTEs	ACTUALS	ACTUALS	ADOPTED BUDGET	6 month ACTUALS	Proposed	Approved	ADOPTED
Victims (and DA Grants)								
Victims Assistance (219)	2.6	\$ 189,335	\$ 227,824	\$ 351,778	\$ 132,645	\$ 273,359	- \$	-
District Attorney Grant Fund (230)	2.07	\$ 439,888	\$ 429,357	\$ 351,159	\$ 219,361	\$ 242,659	- \$	-

**Please note, FTEs change throughout the year due to grant funding. Above FTE figures are average for the year.*

Fund	GL Account #	Account Title	FY 2014-2015	FY 2015-2016	FY 2016-2017	FY 2016-2017	FY 2017-2018	FY 2017-2018	FY 2017-2018
			ACTUALS	ACTUALS	ADOPTED BUDGET	6 month ACTUALS	Proposed	Approved	ADOPTED
Victims Assistance (219)									
219	219-100-301-0101	BEGINNING FUND BALANCE	(46,522)	(38,838)	(17,552)	(42,538)	(22,901)		
219	219-100-302-0205	INTEREST EARNED	(139)	115	(200)	49	(200)		
219	219-100-333-3344	VOCA Non-Competitive Grant-FED	(21,374)	(47,249)	(65,438)	(2,492)	(51,910)		
219	219-100-333-3355	VOCA Competitive Grant-FED	(27,005)	(40,354)	(33,353)	-	(82,070)		
219	219-100-334-3437	Criminal Fines Acct GRANT-ST	(21,555)	(20,112)	(26,962)	(4,908)	(20,770)		
219	219-100-334-3445	CAMI GRANT-ST	(42,556)	(39,806)	(55,640)	(9,952)	(38,300)		
219	219-100-334-3460	OTHER CVSD GRANT	(68,667)	(83,831)	(152,633)	(26,052)	(57,208)		
219	219-100-370-7075	REIMBURSED ITEMS	(354)	(288)	-	-	-		
		Total Victim Assistance Revenue	(228,173)	(270,362)	(351,778)	(85,892)	(273,359)		
219	219-101-510-1001	VA DIRECTOR/TWILA	-	-	19,658	-	19,480		
219	219-101-510-1002	CAMI COORDINATOR-CLARK	37,765	19,531	-	-	-		
219	219-101-510-1003	DVSA Advocate-Young	25,682	6,673	-	8,669	14,558		
219	219-101-510-1004	BILINGUAL ADV	-	-	28,198	-	-		
219	219-101-510-1005	Bilingual Victims- Serrano	15,437	28,985	15,329	11,017	30,417		
219	219-101-510-1007	DVSA Prosecutor- McClain	-	42,033	54,991	27,587	28,645		
219	219-101-510-1301	FICA	5,692	7,125	9,657	3,501	6,652		
219	219-101-510-1302	CIS- WC	213	236	248	92	174		
219	219-101-510-1303	PERS	8,871	12,870	28,533	10,541	23,041		
219	219-101-510-1305	MEDICAL	26,791	29,143	33,958	13,217	14,540		
219	219-101-510-1307	LIFE INSURANCE	63	184	178	53	84		
219	219-101-510-1400	VEBA BENEFIT	897	581	1,799	460	5,314		
219	219-101-510-1410	HSA BENEFIT	2,925	2,815	279	-	274		
		Personnel	124,336	150,177	192,828	75,137	143,179		

Fund	GL Account #	Account Title	FY 2014-2015	FY 2015-2016	FY 2016-2017	FY 2016-2017	FY 2017-2018	FY 2017-2018	FY 2017-2018
			ACTUALS	ACTUALS	ADOPTED BUDGET	6 month ACTUALS	Proposed	Approved	ADOPTED
219	219-101-520-2011	MATERIALS AND SUPPLIES	3,732	2,746	2,032	960	3,813		
219	219-101-520-2105	TELEPHONE	462	781	1,492	1,100	1,965		
219	219-101-520-2107	EMERGENCY SVC GRANT	-	524	-	188	2,005		
219	219-101-520-2115	MINOR EQUIPMENT	531	2,980	-	17,954	367		
219	219-101-520-2272	CAMI INVESTIGATOR	-	-	-	-	12,846		
219	219-101-520-3105	ACCOUNTING & AUDITING	44	52	65	-	-		
219	219-101-520-3110	ATTORNEY/PROF SERVICES	138	270	280	280	294		
219	219-101-520-3127	CONTRACTUAL SERVICES	5,235	33,140	94,983	26,767	33,325		
219	219-101-520-3301	ED CONF, DUES, CONV, SCHOOLS	10,429	2,083	4,225	2,454	5,293		
219	219-101-520-3302	CAMI CONFERENCE LINE	18,674	13,389	5,500	-	5,804		
219	219-101-520-3303	CAMI ED RESOURCE	30	-	720	-	-		
219	219-101-520-3305	CONTRACT - Saving Grace Advoca	-	-	-	-	1,928		
219	219-101-520-3323	MILEAGE - OTHER THAN CAR POOL	1,292	-	958	-	-		
219	219-101-520-3330	CAR POOL CHARGES	741	412	-	203	-		
219	219-101-520-3414	KID CTR CONTRACT	22,851	13,900	13,900	6,950	13,901		
		Materials and Services	64,159	70,277	124,155	56,856	81,541		
219	219-101-550-2488	INDIRECT TO GF	-	6,410	11,004	-	10,405		
219	219-101-550-5125	NT EXPENSE	840	960	1,305	653	2,214		
219	219-101-550-5999	OPERATING CONTINGENCIES	-	-	22,486	-	36,020		
219	219-101-590-9002	ENDING FUND BALANCE	-	-	-	-	-		
		Government Services	840	7,370	34,795	653	48,639		
		Total Victim Assistance Expenses	189,335	227,824	351,778	132,645	273,359		
		Net Revenue over Expenditures	38,838	42,538	-	(46,753)	-		

Fund	GL Account #	Account Title	FY 2014-2015	FY 2015-2016	FY 2016-2017	FY 2016-2017	FY 2017-2018	FY 2017-2018	FY 2017-2018
			ACTUALS	ACTUALS	ADOPTED BUDGET	6 month ACTUALS	Proposed	Approved	ADOPTED
District Attorney Grant Fund (230)									
230	230-100-301-0101	BEGINNING FUND BALANCE	-	-	-	-	-	-	-
230	230-100-333-3365	FEDERAL GRANTS	(439,888)	(429,357)	(351,159)	(167,206)	(242,659)		
Total DA Grant Fund Revenue			(439,888)	(429,357)	(351,159)	(167,206)	(242,659)		
230	230-101-510-1002	GRANT COORDINATOR	48,557	50,508	32,764	26,052	33,907		
230	230-101-510-1003	DVSA Advocate - Young	-	-	-	-	17,996		
230	230-101-510-1004	BILINGUAL DVASA	21,786	47,102	33,473	21,761	7,698		
230	230-101-510-1005	Protection Order Officer-Davis	-	-	-	-	11,069		
230	230-101-510-1006	MIS DV PROBATION OFFICER	38,565	37,247	24,176	18,794	22,199		
230	230-101-510-1301	FICA	8,000	9,542	6,916	4,678	7,105		
230	230-101-510-1302	SAIF	1,502	1,520	1,197	706	1,583		
230	230-101-510-1303	PERS	15,661	23,804	22,603	14,298	24,610		
230	230-101-510-1305	AOC - MEDICAL	20,899	38,121	26,731	18,513	26,589		
230	230-101-510-1307	LIFE INSURANCE	138	256	115	142	272		
230	230-101-510-1315	FRINGE BENEFITS	-	-	-	-	163		
230	230-101-510-1400	VEBA BENEFIT	541	671	884	160	1,172		
230	230-101-510-1410	HSA BANK	1,700	2,890	1,121	-	1,253		
230	230-101-510-1510	DEF COMP in lieu of ins	800	-	184	-	-		
Personnel			158,148	211,661	150,164	105,104	155,616		
230	230-101-520-2101	OFFICE MATERIALS SUPPLIES	7,089	2,206	1,409	1,037	612		
230	230-101-520-2105	TELEPHONE	596	964	450	580	716		
230	230-101-520-2108	Crime Scene INTERPRETERS	-	-	-	-	1,463		
230	230-101-520-2115	MINOR EQUIPMENT	24,387	-	-	55	-		
230	230-101-520-2220	Emergency Services	-	-	-	-	513		
230	230-101-520-3105	AUDIT	126	147	116	75	116		
230	230-101-520-3110	ATTORNEY/PROF SERVICES	276	270	175	280	96		
230	230-101-520-3124	CONTRACT SVC - INVESTIGATOR	-	-	-	-	27,936		
230	230-101-520-3127	CONTRACT/CONSULTANT	194,157	168,015	161,336	91,774	15,574		
230	230-101-520-3230	PUBLISHING	-	-	-	-	-		
230	230-101-520-3301	ED CONF, DUES, CONV, SCHOOLS	10,206	6,234	5,700	1,778	4,500		
230	230-101-520-3323	MILEAGE - OTHER THAN MOTOR	-	-	-	-	250		
230	230-101-520-3330	CAR POOL CHARGES	82	-	500	-	250		
230	230-101-520-3410	CONTRACT-Saving Grace Advocate	-	-	-	-	13,081		
230	230-101-520-3416	OTHER COSTS	5,304	4,215	1,746	849	-		
Materials and Services			242,222	182,051	171,432	96,427	65,107		
230	230-101-550-2488	INDIRECT TO GF	34,872	34,037	27,838	16,967	20,910		
230	230-101-550-5125	NT EXPENSE	788	1,608	1,725	862	1,026		
230	230-101-550-5392	UNEMPLOYMENT	3,859	-	-	-	-		
Government Services			39,519	35,645	29,563	17,830	21,936		
Total DA Grant Fund Expenses			439,888	429,357	351,159	219,361	242,659		
Net Revenue over Expenditures			-	-	-	(52,155)	-		