

## Umatilla County Adopted Budget FY 2014

### Pages 127 - 226

By Barbara J. Guardino for Oregon Capitol Watch Foundation

### Land Use Planning

Note: I started my search through Umatilla County's budget with Land Use Planning Department. What I'm finding is that it has been gutted so badly that practically the only thing it does is pay its employees. See pages 126-135. Land Use Planning Department consists of Land Use Planning Division, Code Enforcement Division, and the Chemical Stockpile Emergency Prep Program. The Chemical Stockpile program was decommissioned in 2012 and is no longer funded. Code Enforcement is funding 1.24 FTE (full-time equivalent) employees, but has almost no budget to do anything else, except for office supplies and telephone service.

Prog #	PROGRAM	FTE	Unrestrict. Funds Req.	Beginning Balance	Transfers In	Local	State	Federal	Total Resources	Total Require.	Personnel Services	Materials & Services	Capital Outlay	Conting.	Debt Service	Transfers Out	Unapprop. Fund Bal.
	<b>LAND USE PLANNING DEPT.</b>																
4054	Land Use Planning	5.05	378,836		51,000	96,200	0		147,200	525,836	451,086	74,750					0
4056	Code Enforcement	1.24	57,756			38,500			38,500	96,256	71,556	24,700					0

#### Land Use Planning (see page 127)

FTE = 5.05

FY 2014 adopted salaries and benefits (PERS, Medical, taxes, and etc.) total \$451,086. Divide that by 5, and each FTE will receive \$89,324 in compensation.

The 2013 salaries and benefits package totaled \$423,766, which amounts to a \$27,320 increase in 2014. That is an increase of \$5464 per FTE.

Local Revenues: \$96,200 (up from \$85,900 in 2013. Main budget item is fees: \$85,000. Smoke Management is \$9500, followed by GIS/Aerial Photos at \$1500, and Reimbursements at \$200. NOT budgeted are Licenses and Permits; Intergovernmental Rev; Local Reimbursements)

Land Use transferred in: \$51,000. State Revenue transferred in \$1,000.

Materials and Services: \$74,750, up from \$55,640 in 2013. That is an increase of \$19,110. The largest item is \$48,000 for Management Service Fee Exper. This also includes telephone, postage, travel, advertising, maintenance, Planning Commission expenses and copiers.

Revenues from 2013 (including transfers in): \$147,200

Expenses (including transfers out): \$525,836

Taxes needed to balance: -378,636

#### Code Enforcement Planning FY 2014:

FTE = 1.24

Salaries, medical, PERS, etc: \$71,556. That is up from \$68,160 in 2013, a difference of \$2,793.

Local Revenues: \$38,500. All but \$500 of that amount is from Landfill Receipts.

Revenues from 2013 (including transfers in): \$38,500

Expenses (including transfers out): 96,256

Taxes needed to balance: -57,756

## Public Works Department

Public Works (Road) Department

<http://www.co.umatilla.or.us/Road/index.html>

The Road Department is responsible for maintaining all county roads and bridges within the County. Our main office and shop picture of a Roadop are located at 3920 Westgate, in Pendleton. The 44 employees include road, shop crew, office personnel, county surveyor and weed department crew. We have five employees at each of our two satellite offices in Milton-Freewater and Stanfield. We maintain approximately 1700 miles of road of which 500 miles are paved. We also maintain 344 bridges of various sizes. **The Road Department is funded with Gas Tax, Vehicle Registration Fees, and Forest Service revenues based on timber harvested in Umatilla, Wallowa and Whitman National Forests. Timber sales have declined significantly in recent years. Due to the loss of revenues, Umatilla County is basically in a maintenance mode. However, we are always looking for additional ways to fund road and bridge improvement projects.**

Note: In the framework of the red-lettered paragraph, I have made the following observations:

FISCAL YEAR 2014		RESOURCES AND APPROPRIATIONS BY DEPARTMENT												6/20/2013 2:22 PM		
Total Land Use Plan. Dept.	6.29	436,392	0	51,000	134,700	0	0	185,700	622,092	522,642	99,450	0	0	0	0	
Prog #PROGRAM	FTE	Unrestrict. Funds Req.	Beginning Balance	Transfers In	Local	State	Federal	Total Resources	Total Require.	Personnel Services	Materials & Services	Capital Outlay	Conting.	Debt Service	Transfers Out	Unappropri. Fund Bal.
PUBLIC WORKS DEPT.																
SURVEYING																
4521 PLCP	0.00	0	120,000		93,000			213,000	213,000		193,000	20,000				0
4564 Surveyor	0.50	37,398			2,500			2,500	39,898	30,788	9,110					0
ROAD MAINT & CONSTRUCT.																
4504 Bicycle Path Fund	0.00	0	275,000		2,000	49,000		326,000	326,000		151,681					174,319
4530 Public Works	36.75	0	3,650,000		100,000	5,550,000	75,000	9,375,000	9,375,000	3,273,835	2,464,932	677,000	1,559,233			1,400,000
4575 Weed Control	1.93	158,724			13,800	14,000	38,000	65,800	224,524	160,024	64,500					0
Total Public Works Dept	39.18	196,122	4,045,000	0	211,300	5,613,000	113,000	9,982,300	10,178,422	3,464,647	2,883,223	697,000	1,559,233	0	0	1,574,319

### PUBLIC WORKS DEPT

See above chart (UMATILLA COUNTY, OREGON -- FY 2013-2014 ADOPTED BUDGET page 19)

**Public Land Corner Preservation (PLCP)** (see page 138) has adopted local funding of \$93,000 (a \$16,000 increase from FY2013); beginning balance of \$120,000; maintenance Services \$193,000; and Capital Outlay \$20,000.

FTE = 0

No taxes needed to balance.

### Surveyor

Local revenues: \$2500 (decrease from 2013). One half-time worker with benefits is budgeted for \$30,788; Materials and Services \$9,110. Revenues = 2500; expenses = \$39,898, **for a deficit of \$37,398 in taxes needed to balance. Could surveying be cut or absorbed elsewhere?**

### ROAD MAINTENANCE & CONSTRUCTION

#### Bicycle Path Fund

Reports to the Director of Public Works. It is flush with unappropriated money carried over from 2013, and does not need taxes in order to balance. (see page 137)

Adopted fund balance: \$275,000

Unappropriated fund balance: \$174,319. **Could this be re-appropriated?**

Materials and Services appropriated: \$151,681

FTE = 0

Local revenues: \$2,000 – Interest on invested funds (down from \$5000 in 2013).

State Revenues: \$49,000 – From DMV License Fees

Total budget: \$326,000 – No taxes are needed to balance.

**Public Works Road Fund** (page 139):

Adopted fund balance: \$3,650,000, an increase of \$450,000.

Local revenues: \$100,000, a decrease of \$78,000.

State revenues: \$5,550,000, a decrease of \$720,000 (includes DMV license fees of \$4,900,000, an increase of \$100,000).

Federal revenues have decreased drastically from \$350,000 to \$75,000.

Total budget: \$9,375,000 with no taxes needed to balance

Salaries and benefits: \$3,273,835, an increase of nearly \$200,000.

FTE= 36.75

$\$3,273.835 / 36.75 = \$89,084$  salary plus benefits per full-time worker.

Public Works Road has an unappropriated Fund Balance of \$1,400,000. Could this be transferred elsewhere?

**Weed Control** adopted budget = \$224,524 with no taxes needed to balance. Transferred in from

General fund: \$158,724

Local Revenues: \$13,800

State Revenues: \$14,000

Fed Revenues: \$38,000

Salaries and benefits total \$160,024, an increase of over \$49,000 from 2013.

FTE = 1.93.

$\$160,024 / 1.93 = \$82,914$  per full-time worker.

Salaries, benefits:	\$160,024
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Transferred in:	<u>\$158,724</u>
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Difference:	\$ 1,300
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Materials and Services: \$ 64,500

Total budget: \$224.524

Is there a cheaper way to cut down weeds?

## Health & Human Services Dept.

Prog #	PROGRAM	FTE	Unrestrict. Funds Req.	Beginning Balance	Transfers In	Local	State	Federal	Total Resources	Total Require.	Personnel Services	Materials & Services	Capital Outlay	Conting.	Debt Service	Transfers Out	Unappropri. Fund Bal.
<b>HEALTH &amp; HUMAN SVS DEPT.</b>																	
<b>HHS ADMINISTRATION</b>																	
5135	HHS Administration	0	0			37,500			37,500	37,500		37,500					
5254	CARES	2.00	0	21,263		35,250	127,497		184,010	184,010	171,941	12,069					0
5770	Veterans' Services	1.50	118,981				10,440		10,440	129,421	97,403	32,018					0
5771	Veterans's Expanded	0.48	0	1,673			33,376		35,049	35,049	19,717	11,100		4,232			0
5835	Mediation Svcs.	0.00	-8,473			91,902			91,902	85,429		85,429					0
	<b>Total HHS Administration</b>	<b>3.98</b>	<b>112,508</b>	<b>22,936</b>	<b>0</b>	<b>164,652</b>	<b>171,313</b>	<b>0</b>	<b>358,901</b>	<b>471,409</b>	<b>289,061</b>	<b>178,116</b>	<b>0</b>	<b>4,232</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>CHILDREN &amp; FAMILIES DIV</b>																	
5200	CCF Administration	0.00	0	250,000		1,750			251,750	251,750		251,750					0
5243	Great Start	0.00	0	0			149,325		149,325	149,325		149,325					0
5245	CYF Flex	0.00	0						0	0							0
5246	Juvenile Services/JCP	0.00	0	200,000					200,000	200,000		200,000					0
5247	Youth Investment	0.00	0						0	0							0
5249	Pioneer Relief Nursery	0.00	0						0	0							0
5250	ESD/CARE Program	0.00	0	500		1,500			2,000	2,000		2,000					0
	<b>Total Children &amp; Families Div</b>	<b>0.00</b>	<b>0</b>	<b>450,500</b>	<b>0</b>	<b>3,250</b>	<b>149,325</b>	<b>0</b>	<b>603,075</b>	<b>603,075</b>	<b>0</b>	<b>603,075</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>YOUTH SVS DIV.</b>																	
5342	Juvenile	10.50	1,193,403	0		32,000	123,500		155,500	1,348,903	885,920	453,975				9,008	0
2651	RAPP	0.00	0	3,136					3,136	3,136		3,136					0
2652	SAFE Kids	0.00	0	5,533					5,533	5,533		5,533					0
2653	UCCRUD	0.00	0	9,564					9,564	9,564		9,564					0
	<b>Total Youth Svcs. Div.</b>	<b>10.50</b>	<b>1,193,403</b>	<b>18,233</b>	<b>0</b>	<b>32,000</b>	<b>123,500</b>	<b>0</b>	<b>173,733</b>	<b>1,367,136</b>	<b>885,920</b>	<b>472,208</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9,008</b>	<b>0</b>
<b>HUMAN SERVICES DIV.</b>																	
5487	ADG Services	15.00	0	8,294	24,746	627,093	737,000		1,397,133	1,397,133	1,186,505	205,628				5,000	0
5497	Subcontracted Svcs.	0.00	0	0			464,076		464,076	464,076		464,076					0
	<b>Total Human Services Div.</b>	<b>15.00</b>	<b>0</b>	<b>8,294</b>	<b>24,746</b>	<b>627,093</b>	<b>1,201,076</b>	<b>0</b>	<b>1,861,209</b>	<b>1,861,209</b>	<b>1,186,505</b>	<b>669,704</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,000</b>	<b>0</b>

**CARES Program** (pages 147-8) Reports to Director of HHS (I am unable to substantiate what this program is about.)

Adopted 2014 budget: \$184,010 with no taxes needed to balance.

FTE = 2

2014 Salaries, benefits: \$171,941, a drastic increase

2013 salaries, benefits: \$ 77,846

**Difference: \$ 94,095**

**\$171,941 / 2 FTE = \$85,979 per worker**

\$184,010 total budget

- 171,941 salaries, benefits

\$ 12,069 (Materials and Services)

**Veterans Services** has been gutted. FTE = 1.5; Salary & benefits = \$97,403

Expenses (including transfers out): \$129,421

Taxes needed to balance: \$118,971

**Veterans Expanded Services:** gutted

**Mediation Services:** gutted

### Health & Human Services Admin

FTE = 3.98

Total salaries and benefits: \$289,061

Total materials and services: \$178,116

**Salaries etc. \$289,061 / 3.98 workers = \$72,628 per worker**

Local revenues: \$164,652

State revenues: \$171,313

Total resources: \$358,901

Total required: \$471,409

## Children & Families Commission Division

(Page 157-8)

The chart on page 19 indicates that there are no employees in this division. The program reports to the Director of H&HS. Total adopted budget = \$251,750. That includes the Undesignated Fund Balance of \$250,000, and local revenues of \$1750. Materials & Services is the same figure as the adopted budget. **I wonder why they need to set aside \$251,750 for materials if the division seems to exist only on paper? Could these funds be redirected?**

### Great Start

Adopted total funds are state revenues: \$149,325. This covers Materials & Services, and in particular, Professional Services Contracts. Great Start seems to exist only on paper. **Could these funds be redirected?**

**Juvenile Services/JCP** ( page 161) adopted fund balance is \$200,000, which is designated for Materials & Services. **Can these funds be redirected?**

Total Children & Family Division resources: \$603,075 (\$149,325 comes from the state, and \$3,250 from local. Virtually all of this money goes toward materials. **Could this money be transferred somewhere else? Perhaps the Youth Services Division below?**

## Youth Services Division (page 166)

### Juvenile

FTE = 10.5

Salaries and benefits = \$885,920 / 10.5 = \$84,373 per employee

Materials & Services = \$453,975

Local Revenues: \$32,000

State Revenues: \$123,500

**Total revenues: \$155,500**

Total expenses: \$1,348,903

**Taxes needed to balance = -\$1,193,403**

## Human Services Division

**Alcohol, Drugs & Gambling Services** ( pages 173-5) Reports to Director of Health & Human Services

FTE = 15

Salaries and benefits: \$1,186,505 / 15 = \$79,100 per employee

Local revenues: \$627,093. Includes clients private pay, contract performance (\$500,000), rent received, insurance reimbursement (\$25,000), other reimbursements.

State Revenues: \$737,000. Includes Intergovernmental Rev/State (\$454,000); Oregon Health Plan (\$120,000); alcohol (\$80,000)

Transfers In: \$24,746 from Corrections Assessment



Total budget: \$ 1,397,133  
 Salaries and benefits: \$1,186,505  
 Materials & Services: \$ 205,628

### Public Health Division

FISCAL YEAR 2014										RESOURCES AND APPROPRIATIONS BY DEPARTMENT								6/20/2013	2:22 PM
Prog #PROGRAM	FTE	Unrestrict. Funds Req.	Beginning Balance	Transfers In	Local	State	Federal	Total Resources	Total Require.	Personnel Services	Materials & Services	Capital Outlay	Conting.	Debt Service	Transfers Out	Unappropri. Fund Bal.			
PUBLIC HEALTH DIV.							303,677	303,677	303,677	165,137	138,540					0			
5510 Nurse Family Partners	2.00	0			5,000	186,672		191,672	292,116	221,836	70,280		274,458			0			
5513 Commun. Disease	2.65	100,444			192,840			551,031	551,031	201,372	75,201					0			
5515 Environmental Health	2.50	0	358,191					411,436	514,501	356,030	158,471					0			
5533 Family Planning	4.85	103,065		115,794	15,000	280,642		126,475	337,928	245,190	92,738					0			
5534 Health Dept.	2.60	211,453			33,000	93,475			605,197	353,527	251,670					0			
5549 Maternal & Child HC	4.40	238,695			40,400	121,102	205,000	366,502	188,200	161,121	27,079					0			
5638 School Based Health	2.47	0	29,200		17,000	142,000		188,200	197,565				81,771		115,794	0			
9091 Family Planning Reser	0.00	0	197,565					197,565	2,990,215	1,704,213	813,979	0	356,229		0	115,794	0		
Total Public Health Div.	21.47	653,657	584,956	115,794	303,240	823,891	508,677	2,336,558	7,293,044	4,065,699	2,737,082	0	360,461		0	129,802	0		
Tl. Health & Human Svs Dep	50.95	1,959,568	1,084,919	140,540	1,130,235	2,469,105	508,677	5,333,476											

#### Nurse Family Partners (page 178)

FTE = 2

Salaries and Benefits \$165,137 / 2 = \$82,568 per employee

Totally funded by federal revenues: \$303,677.

Salaries and benefits (PERS etc): \$165,137

Materials and services: + \$138,540

**Adopted Budget: \$303,677**

#### Communicable Diseases (pages 179-80)

FTE = 2.65

Salaries and benefits: \$221,836 / 2.65 = \$83,712 per employee

State Revenues: \$186,672 (includes Intergov rev-state = \$85,386; Preparedness Grant \$95,000)

Local Revenues: \$ 5,000

Materials and Services: \$70,280 (includes Management Service Fee Exper \$29,280)

Expenses (including transfers out): \$292,116

Revenues (including transfers in): - \$191,672

**Taxes needed to balance: \$100,444**

#### Environmental Health (page 181)

FTE = 2.5

Salaries and benefits: \$201,372 / 2.5 = \$80,549 per employee

Local Revenues: \$192,840 (This includes FIPP fees (\$135,000); pool/spa fees; daycare fees; school fees;

Morrow County EH Contract; Hotels/motels; RV fees, and interest on invested funds.

Salaries and benefits: \$201,372  
 Materials and Services: \$ 75,201 (includes inter-governmental payments of \$20,000)  
 Contingency: \$274,458 (about triple from 2013 -- \$93,335)  
 Salaries and benefits: 201,372  
**Adopted Budget:** **\$551,031** (no taxes needed to balance)

### **Family Planning** (page 184)

FTE = 4.85

Salaries and benefits: \$356,030 / 4.85 = \$73,408 per employee  
 Local Revenues (fees): \$15,000  
 State Revenues: \$280,642 (includes Intergovernmental Rev/State \$218,000; Family Planning Grant \$47,642; and TXIX Revenue \$15,000)  
 Transfers in: \$115,794 (nearly double the 2013 figure of \$80,527)  
 Materials and Services: \$158,471

Expenses (including transfers out): \$514,501  
 Revenues (including transfers in): - \$411,436  
**Taxes needed to balance:** **\$103,065**

### **Health Department** (pages 185-6)

FTE = 2.60

Salaries and benefits: \$245,190 / 2.60 = **\$94,304** per employee  
 Local Revenues (Fees): \$33,000  
 State Revenues (tobacco prevention/education): \$93,475  
 Materials & Services: \$92,738 (includes Management Svcs Fee = \$63,238)

Expenses (including transfers out): \$337,928  
 Revenues (including transfers in): - \$126,475  
**Taxes needed to balance:** **\$211,453**

### **Maternal & Child HC** (pages 187-8)

FTE = 4.4

Salaries and benefits: \$353,527 / 4.4 = \$80,347 per employee  
 Local Revenues (immunization fees): \$40,400  
 State Revenues: \$121,102  
 Federal Revenues: \$205,000 (less than half of 2013 - \$551,277)  
 Materials and Services: \$251,670 (down from 2013 - \$368,742)

Expenses (including transfers out): \$605,197  
 Revenues (including transfers in): - \$366,502  
**Taxes needed to balance:** **\$238,695**

### **School Based Health Center** ( pages 189-90)

FTE = 2.47

\*Salaries and benefits: \$161,121 (an increase of \$15,533 - from \$145,588)  
 \$161,121 / 2.47 = \$65,231 per employee

Local Revenues (fees & private client pay) = \$17,000

\*State Revenues = \$142,000 (an increase of \$19,000 from \$123,000)

(Note: State revenues increased by \$19,000, while salaries increased by \$15,333. After the salary increase, that leaves \$3,467)

Materials and Services **decreased** from \$34,600 to \$27,079, a reduction of \$7,521.

\$7,521

-3,467

**\$4,054 net decrease in budget, while employees received raises.**

### Family Planning Reserve Fund ( page 190)

FTE = 0

I don't quite understand this one. The adopted budget is \$197,565. However, \$115,794 has been transferred out, leaving \$81,771 in Contingency. **Can this Contingency money be diverted to some other fund?**

### Non-Departmental Funds

Prog #	PROGRAM	FTE	Unrestrict. Funds Req.	Beginning Balance	Transfers In	Local	State	Federal	Total Resources	Total Require.	Personnel Services	Materials & Services	Capital Outlay	Conting.	Debt Service	Transfers Out	Unappropri. Fund Bal.
<b>NON-DEPARTMENTAL FUNDS</b>																	
1013	Special Transport.	0.00	0	163,000		1,000	127,500		291,500	291,500		156,200		135,300			0
1039	Nuisance Abatement	0.00	0	60,000		1,300			61,300	61,300		45,800	500				15,000
2507	TAN	0.00	0	0		2,020,000			2,020,000	2,020,000		5,000			2,015,000		0
2544	County School	0.00	0	5,000		231,000	18,000	29,600	283,600	283,600		278,600					5,000
3059	Assessment & Tax.	0.00	0	150,000		524,000			674,000	674,000		551,000		123,000			0
4531	Road Improvements	0.00	0	315,000		11,500			326,500	326,500		586	150,000	175,914			0
9011	Corrections Assess	0.00	0	15,261		60,060			75,321	75,321		1,083				74,238	0
9076	Fleet Management	0.00	0	431,418	214,990	1,800			648,208	648,208		10,000	200,000	80,000			358,208
	<b>Total Non-Departmental</b>	0.00	0	1,139,679	214,990	2,850,660	145,500	29,600	4,380,429	4,380,429	0	1,048,269	350,500	514,214	2,015,000	74,238	378,208

Pages 193 – 202

**None of these divisions has personnel, although they budget for materials. Can any of this money be accessed and/or transferred?**

State funds: Special Transportation: \$127,500

County School: 18,000

Total State Funds \$145,500

Local Funds, all of the above, total: \$2,850,660

Highest locally funded is TAN (Tax Anticipation Note): \$2,020,000; debt payment is \$2,015,000.

Federal funds: County School: \$29,000



**Special Transportation** (page 193) – Reports to Director of Finance

State revenues: \$127,500  
 Materials & Services \$156,200  
 Total Resources: \$291,500  
 Contingency: \$135,300  
 Revenues/expenses including transfers in/out: \$291,500; Taxes needed to balance: 0

**Nuisance Abatement** (page 194) Reports to Director of Land Use Planning

**Unappropriated** Fund Balance: \$15,000  
 Materials & Services: \$45,800

**TAN (Tax Anticipation Note)** (page 195) reports to Director of Finance

Local Revenues: \$2,020,000 (Loan Receipts \$2,000,000; & Interest on Invested Funds \$20,000)  
 Materials & services: - \$5,000  
**Debt Payment: \$2,015,000**

**County School** (page 196)

Unappropriated Fund Balance: \$5,000  
 Materials, Services: **\$278,600 (Listed under Inter-Governmental Payments. Can it be accessed?)**  
 Local Revenues: \$231,000  
 State Revenues: \$ 18,000  
 Fed Revenues: \$ 29,600

**Assessment & Taxation** (page 197) Reports to Director of Assessment

Local Revenues: \$524,000. (Includes: Unsegregated Taxes \$260,000; Fees \$110,000; Housing Bill Fee \$140,000; etc).  
 Materials & Services: \$551,000. **Includes Inter-Governmental Payments \$550,000; and AG Foreclosure Avoidance \$1000. Why do materials cost so much, and who is using them? A & T has no employees.**

**Road Improvements** (page 198) Reports to Director of Public Works

Local Revenues: \$11,500 (incl Loan Receipts \$10,000; and Interest on Invested Funds \$1,500)  
 Capital Outlay: \$150,000  
**Contingency: \$175,914 (What does this mean? Contingent upon what?)**

**Corrections Assessment** (p 199)

Local Revenues: \$15,261  
 Transfers Out: \$74,238 (to General Fund, Mental Health, Detox, and Community Corrections)

**Fleet Management** (p 200)

**Unappropriated Fund Balance: \$358,208**  
**Contingency: \$ 80,000**  
 Transfers in: \$214,990  
 Capital Outlay: \$200,000  
 2014 Adopted Fund Balance is \$431,418, an increase from FY 2013 balance of \$398,791. Difference = \$32,627.

## Community Benefit Plans/ Wind Farm Distribution

None of these programs have employees. I won't go through all of the Community Benefit Plans. You get the idea from the first one. These programs report to the Board of County Commissioners.

Prog # PROGRAM	FTE	Unrestrict. Funds Req.	Beginning Balance	Transfers In	Local	State	Federal	Total Resources	Total Require.	Personnel Services	Materials & Services	Capital Outlay	Conting.	Debt Service	Transfers Out	Unapprop. Fund Bal.
<b>COMMUNITY BENEFIT PLA</b>																
1601 Echo CBP	0.00	0	180,000		76,000			256,000	256,000		256,000					0
1602 AWARE CBP	0.00	0	290,000		196,200			486,200	486,200		486,200					0
1603 HELP CBP	0.00	0	310,000		141,000			451,000	451,000		451,000					0
1604 Eurys CBP	0.00	0	94,000		75,900			169,900	169,900		169,900					0
1605 Adams CBP	0.00	0	93,000		25,500			118,500	118,500		118,500					0
1650 Wind Farm Distributio	0.00	0	750,000		958,000			1,708,000	1,708,000		425,000		775,000		508,000	0
Total Community Benefit Pla	0.00	0	1,717,000	0	1,472,600	0	0	3,189,600	3,189,600	0	1,906,600	0	775,000	0	508,000	0

### Echo Community Benefit Plan (p 205)

2014 Adopted Fund Balance: \$180,000 (an increase of \$40,000 from 2013)

Local Revenues: \$76,000 (a dramatic drop from \$120,700 in 2013 – difference is \$44,700). Local revs come from Interest, SIP/Community Service Fees

Materials and Services: \$256,000 (down slightly from 2013)

### Wind Farm Distribution (p 210)

Adopted Fund Balance: \$750,000 (an increase of \$25,000 from 2013)

Local Revenues: \$958,000 (from **SIP**/Community Service Fees, Agreed amounts, minimum amounts)

Transfers out: \$508,000 (Transfers to General Fund and Fair Moving Fund.)

Materials & Services: \$425,000 (down dramatically from \$770,000 in 2013, a difference of \$345,000)

Contingency: \$775,000 (down from \$641,807 in 2013, a difference of \$133,193)

### Total Community Benefit Plans:

Beginning balance: \$1,717,000

Total Local Revenues: \$1,472,600

Total Resources: \$3,189,600

Materials & Services: \$1,906,600

## Capital Project Funds / Debt Service Funds

Prog #PROGRAM	FTE	Unrestrict. Funds Req.	Beginning Balance	Transfers In	Local	State	Federal	Total Resources	Total Require.	Personnel Services	Materials & Services	Capital Outlay	Conting.	Debt Service	Transfers Out	Unappropri. Fund Bal.
<b>CAPITAL PROJECT FUNDS</b>																
1048 M-f Head Start Bldg	0.00	0	0		300,000		900,000	1,200,000	1,200,000			1,200,000				0
9081 Juvenile Ctr Improv.	0.00	0				77,709		77,709	77,709			77,709				0
9084 SHGC Improve. Prog.	0.00	0	86,666					86,666	86,666		86,666					0
9085 River Rd Wayside Pro	0.00	0	24,759					24,759	24,759			24,759				0

FISCAL YEAR 2014			RESOURCES AND APPROPRIATIONS BY DEPARTMENT										6/20/2013 2:22 PM			
9088 M-F Facilities Prog	0.00	0	26,000					26,000	26,000		26,000					0
9089 Ctise Facilities Prog	0.00	0	35,000					35,000	35,000		29,100	5,900				0
Total Capital Project Funds	0.00	0	172,425	0	300,000	77,709	900,000	1,450,134	1,450,134	0	141,766	1,308,368	0	0	0	0
Prog #PROGRAM	FTE	Unrestrict. Funds Req.	Beginning Balance	Transfers In	Local	State	Federal	Total Resources	Total Require.	Personnel Services	Materials & Services	Capital Outlay	Conting.	Debt Service	Transfers Out	Unappropri. Fund Bal
DEBT SERVICE																
3050 DEQ Loan Reserve	0.00	0	13,000		100			13,100	13,100					13,100		0
9090 Reith Wastewater	0.00	0	0		27,836			27,836	27,836					27,836		0
9092 ODE Boiler Loan	0.00	16,476	0					0	16,476					16,476		0
9095 Debt Service Fund	0.00	0	1,075,517		1,021,283			2,096,800	2,096,800					1,062,850		1,033,950
9096 PERS Bond Fund	0.00	0	1,456,000		1,008,000			2,464,000	2,464,000					967,000		1,497,000
9097 Bank of America Note	0.00	279,000	0					0	279,000					279,000		0
9099 EOAF Bldg	0.00	0	0		24,700			24,700	24,700					24,700		0
Total Debt Service	0.00	295,476	2,544,517	0	2,081,919	0	0	4,626,436	4,921,912	0	0	0	0	2,390,962	0	2,530,950
Total All Departments	282.47	20,766,348	12,870,621	671,022	11,822,532	12,677,542	2,140,750	40,182,467	60,948,815	24,800,837	16,649,313	2,422,458	4,274,432	4,405,962	2,262,136	6,133,677

### Milton Freewater Head Start Building (page 212)

Not sure how this works. The county did not adopt a budget for FY 2014. But it lists \$300,000 in local revenues (grants); and \$900,000 in federal revenues (grants). Capital Outlay is \$1,200,000 for construction, architecture and engineering. **Are these funds just placeholders, and can they be transferred out?**

### Juvenile Center Improvements (p 213)

No budget adopted

State Revenues: \$77,709

Capital Outlay: \$77,709

### Stafford Hansell Govt Improve

Adopted Budget (fund balance): \$86,666

### River Road Wayside Property

Adopted budget (fund balance): \$24,759

Capital Outlay (land improvements) \$24,759

### Milton-Freewater Facility Improvement

Adopted budget \$26,000

Materials & Services \$26,000

### Courthouse Facility Improvement

Adopted budget \$35,000

Materials services: \$29,100

Capital Outlay \$5,900

## Debt Service Funds

### **Debt Service** – Reports to Director of Finance

Fund balance: \$1,075,517

Local revenues: \$1,021,283 (includes Current Levied Taxes (4976,283; Previously Levied Taxes \$40,000)

Debt Payment: \$1,062,850

Unappropriated Fund Balance: \$1,033,950

### **Debt Service/PERS Bond** – (page 223) reports to Director of Finance

Fund Balance: \$1,456,000

Local Revenues: \$1,008,000 (includes PERS Bond/Pyrl Holding \$996,000; and Interest on Invested Funds \$12,000)

Debt Payment: **\$967,000 (includes PERS Bond Principal \$310,000; and PERS Bond Interest \$657,000)**

Unappropriated Fund Balance: \$1,497,000

### **Bank of America Note** (page 224)

Transfers in (from General Fund) \$279,000

Debt Payment \$279,000

### **EAOAF Bldg/OR Loan #B08001** – Reports to Board of Commissioners

Local Revenues: \$24,700

Debt Payment \$24,700

###

## General Fun – Non Departmental

### General County—

Under reimbursements, with local revenues--\$2,303.00 in 2011, \$7750.00 in 2012, and zero this year.

Under rail car taxes, with state revenues –

\$24,218.09 in 2011, \$00 in 2012 and budgeted \$20k for this year.

Under transfers in with Federal revenues--\$8337.42 in 2011, \$00 in 2012, and budgeted \$7k for this year.

Under transfers from Liquor Enforcement--\$14,914 in 2011, \$5077.21 in 2012 and \$00 this year.

Under transfers to Economic Development--\$198,000.00 in 2011, \$178,000.00 in 2012, and \$0 for 2013.

Under Inter-governmental Payments--\$13,825.00 for 2011, \$14,182.00 for 2012 and \$0 for 2013.

### Board of County Commissioners-

Under materials and services for Prof services-contracts--\$113,416.20 for 2011, \$46,908.91 for 2012, and \$180,000 for 2013

Under materials and services for dues and memberships--\$18,294.25 for 2011, \$20,362.15 for 2012 and \$19,610 for 2013. What is this for?

### Human Resources—

Under Materials and services there is training--\$75.00 in 2011, \$165.00 in 2012 and \$3,000 in 2013

Under materials and services, training/wellness--\$00 in 2011, \$936.25 in 2012, and \$3,682 in 2013.

Yet under materials and services there is maintenance contracts--\$1,354.73 in 2011, \$1,297.48 in 2012 and \$950 in 2013.

Maintenance, if it is what I think it is, seems to be more important than “training/wellness”.

***All of the following, until otherwise noted further down,  
are all accountable to the Board of County Commissioners.***

### Parks

Under state revenues, there is only one item. A recreational vehicle. \$71,568.00 in 2011, \$72,228.00 for 2012 and \$72,000 for 2013. **What is this thing fueled with? Gold?**

Under materials and services for maintenance & repair supplies there is \$5,264.49 for 2011, \$7,794.41 for 2012 and \$10,000 for 2013. **What is this maintaining? It seems very costly.**

Under Capital Outlay for capital outlay, \$8,000 for 2012 and \$12,000 for 2013. What is this new expense for that didn't have anything budgeted in 2011?

**Also under Capital Outlay for equipment there is \$1,500 suddenly in the 2013 budget and \$500 for a computer. What are these sudden new expenses for while all other categories under Capital Outlay are all zeroes?**



Under Contingency there is only one line item and it's called Contingency. Nothing for 2011 or 2012 but suddenly there is \$2,126 budgeted for 2013. **What is this for?**

Under materials and services, the following were unusual:

Office supplies were \$237.88 in 2011, \$517.27 in 2012 and \$1,500 in 2013

Activity/program supplies were \$237.88 in 2011, \$517.27 in 2012 and \$1,500 in 2013

Postage was \$1.14 in 2011, \$9.02 in 2012 and \$50 in 2013

Tourism was \$21,001.91 in 2011, \$32,952.09 in 2012 and \$30,000 in 2013

State Fair Expense was \$2,020.92 in 2011, \$16,054.22 in 2012 and \$18,000 in 2013

Dues and membership was \$1,000 in 2011, \$750.00 in 2012 and \$2,000 in 2013

Program specific costs were \$15,277.76 in 2011, \$11,167.75 in 2012 and \$25,000 in 2013

Under Capitol Outlay for equipment vehicle, there is a one-time 2013 budgeted expenditure of \$27,000. We buying a new car?

#### **Cooperative Extension Services—**

Under materials and services line item non capital equipment computer there is \$8,000.00 for 2011, \$6,000.00 for 2012 and \$1,500.00 for 2013. What kind of major computer equipment is this department needing for three years of major expenses? Plus how many FTE's does this department need?

#### **Soil Probe Truck-**

Under materials and services, line item maintenance and repair supplies there is **\$2005.61 for 2011, \$3155.11 for 2012 and \$25,000 for 2013.**

#### **Fair Improvement—**

Under materials and services, line item program specific costs **\$10,000.00 for 2011, \$950.00 for 2012 and \$216,000.00 for 2013.**

#### **>>>>>EOTEC Reserve—<<<<<<<**

This department starts with a zero balance.

Under transfers in, there are only two items. \$80,000 for transfers in and \$67,412.00 from general fund for 2013 only. **No other budget year. Lots of money coming in.**

Under materials and services, line item intra-governmental payments there is nothing in the budget for 2011 or 2012, but suddenly there is **\$24,000 for 2013. What is this for?**

Also under materials and services, line item program specific costs, there is nothing in the budget for 2011 or 2012 and yet there is **\$123,412.00 for 2013. What is this huge cost for?**

The above line items are the only two line items in this category for this department and this department has not FTE's. It has lots of money coming in, lots being spent, and no FTE's. What is this?

#### **County Fair—**

Going almost to the end under materials and services, program specific costs is \$104,000 for 2011, \$110,278.00 for 2012, and \$19,044 for 2013. What happened here? As a general trend in the huge county fair budget, all line items increased slightly over the last two years. This one took a large decline.

### >>>>>2050 Plan<<<<<<

This department starts with a \$48,000 adjusted opening balance beginning this year.

There are four line items that are:

Under transfers in there is \$20,000 for transfers in and \$35,000 for general fund. Monies coming in.

Under materials and services there is \$60,000 for inter-governmental payments.

Under unappropriated fund balance there is \$43,000.

No FTE's, just lots of money coming in and going out. What is going on here?

***The following departments report to the Sheriff until otherwise noted.***

#### **Dispatch--**

Under transfer in there is \$766,507.91 for 2011, \$759,572.80 for 2012 and \$901,738 for 2013. **Why the substantial jump? This seems like a lot of money.**

#### **Jail-**

Under transfers in, line item transfer from corrections asmt for 2011 there is \$59,827.91, \$52,619.45 and \$37,119 for 2013. **Why the huge drop in funding this department? Are we purposely underfunding the jail?**

All of the following are under materials and services:

Professional services had \$140,542.95 for 2011, \$55,877.33 for 2012 and \$137,661 for 2013. Why the huge fluctuations?

Radio line has \$1,013.89 for 2011, \$1,594.65 for 2012, and \$2,500 for 2013. Why the doubling of this budget for 2013?

Printing/books/subscriptions has \$3,373.33 for 2011, \$3,273.14 for 2012 and \$4,600 for 2013. **Why are we spending so much on magazines and increasing this budget by almost \$1300?**

Copier expenses has \$3,894.71 for 2011, \$4,480.1 for 2012 and \$4,800 for 2013. This increased by \$1k in a year. **What is happening here?**

In conjunction to the above, there is also under office equipment \$600.85 for 2011, \$31.98 and \$5,000 for 2013. **Wow, huge jump.**

#### **Criminal—**

For local revenues:

Line item fees has \$00 for 2011, \$2,442.00 for 2012, \$5,000 for 2013.

Restitution \$141.26 for 2011, \$00, \$00 for 2013. **There is no restitution payments from criminals?? Why not?**

Under materials and services for animal shelter there is \$324.99 for 2011, \$577.52 for 2012, and \$5,000 for 2013. Why?

Under materials and services for SAR there is \$00 for 2011, a blank for 2012 and \$2,000 for 2013. Why and what is this?

Under materials and services for management services fee expen there is \$2,300.00 for 2011, \$2,300.00 for 2012 and \$14,800.00 for 2013. **This is huge!**

Under materials and services for copier expenses \$1,990.28 for 2011, \$1,784.24 for 2012 and \$5,000 for 2013. **Wow!**

Under materials and services for program specific equipment there is \$18,425.42 for 2011, \$11,604.44 for 2012 and \$30,000 for 2013. **Wow!**

Marine Patrol—

Under materials and services for activity/program supplies there is \$583.53 for 2011, \$455.29 for 2012 and \$1,972.00 for 2013.

Under contingency there is nothing for 2011 and 2012 but there is budgeted \$7,508 for 2013.

**This department is accountable to “State Courts”**

**Courthouse Security Program—**

Under materials and services line item:

Activity/program supplies is \$1,398.49 for 2011, \$00 for 2012, and \$3,000 for 2013.

Clothing and Uniforms there is \$471.60 for 2011, \$170.43 for 2012 and \$2,000 for 2013

Maintenance and repair supplies there is \$432.84 for 2011, \$1,242.24 for 2012 and \$2,500 for 2013.

Telephone there is \$5,369.88 for 2011, \$4,122.50 for 2012, and \$7,000 for 2013.

***The following departments report to “Community Corrections” until otherwise noted.***

**Community Corrections--**

Under local revenues there is line item “DRC/Sex offender treatment” that has \$59,265.03 for 2011, \$14,840.25 for 2012 and \$5,000 for 2013. Where was this drop in revenue generated from?

Under local revenues, for line item reimbursements, there is \$37,078.10 for 2011, \$35,544.58 for 2012 and \$28,000 for 2013. What happened?

Under state revenues there is line item inmate welfare that has \$00 for 2011 and 2012 and \$6,500 for 2013.

Under materials and services for line item prof svc-sanction rental bed there is \$202,500.70 for 2011, \$175,158.06 for 2012 and \$123,000 for 2013.

Under materials and services for line item prof services-counseling there is \$444,010.86 for 2011, \$204,514.21 for 2012, and \$175,000 for 2013.

Drug Court—

Under materials and services for line item travel-transportation has \$00 for 2011 and 2012, but there is \$15,700 for 2013 and the initial proposal for funding this year was \$27,700.

***The following departments report to the “District Attorney” until otherwise noted.***

***For all of the following departments it is worth asking how  
may FTE’s each department has and how much they are paid.***

**District Attorney—**

Under state revenues there is \$16,980.40 for 2011, \$18,233.86 for 2012 and \$34,000 for 2013.

Under materials and services;

Line item witness fees there is \$16,613.56 for 2011, \$10,965.05 for 2012 and \$20,000 for 2013.

Unitary Assessment—

No FTE's, very little budget activity except. In 2011, every line item had a budget and funds. This year there are only the following:

Under transfers out, line item CFAA/Unitary Assessment there is \$55,327.92 for 2011, \$55,327.92 for 2012 and \$57,000 for 2013.

Under materials and services for program specific costs there is \$00 for 2011 (unusual since many other line items had budgets for 2011), \$43,096.02 for 2012 and \$74,326 for 2013. Very odd.

#### **Victim Witness Program—**

This entire department has only been funded since 2012, and it is all FTE's. No other program expenses at all, to the tune of \$114,000 for 2013.

This department had no funding in 2011.

Of the revenues incoming for 2013, \$61,873 is local revenues. \$41,749 is federal. The locals are paying the majority of the tab for this new program that has no other expense than to pay for employees and their benefits.

#### **Liquor Enforcement—**

Why this department even exists is a question. Doesn't the statewide OLCC take care of these duties?

For local revenues this department receives:

Line item fines and forfeitures \$10,648.66 for 2011, \$5,198.94 for 2011 and projected \$10,000 for 2013 but actual \$00.

Line item interest on invested funds there are less than \$20 over the last three years.

This department has been funded by fees and forfeitures historically.

For expenses under materials and services there is line item activity/program supplies that has \$00 for 2011 and 2012 and \$5,500 for 2013.

There is money going in and out, and not much to account for what is happening in a department that already has a state agency that conducts this service.

#### **Child Abuse Assessment—**

This department had a \$229,359.28 budget in 2011, \$60,421.68 in 2012 and \$00 in 2013.

Why? And is this appropriate?

In 2011 the FTE salary was \$54,948 (not including their benefits), so potentially one case worker? So there was a termination of this position.

In 2011 under materials and services there is line item program specific costs (what is this?) that was \$132,770.62. What was this for?

It seems like an essential service that served an entire county was completely obliterated. Why?

#### **VAP—**

I am not sure what VAP is, but it is similar to the child abuse department but on a smaller scale. Had a \$25,482.45 budget in 2011, that included the FTE salary of \$17,147.37 and it is gone.

Most of the funding was from grants; however, in 2011 \$4,043.92 was from 'transfer from victim witness'. What is this?

***The following departments report to the "Director of Assessment" until otherwise noted.***

**Foreclosed Property--**

Under local revenues for sale of public lands there is \$15,208.00 for 2011, \$140,487.96 and \$15,000 for 2013. Why the dramatic swing?

Under materials and services for line item advertising there is \$1,505.42 for 2011, \$4,134.52 for 2012 and \$4,540 for 2013. Why the fluctuation and it seems to kind of match proportionately to the fluctuations for the sale of public lands. That seems interesting.

Under materials and services for line item inter-governmental payments there is \$00 for 2011, \$74,289.39 for 2012 and \$00 for 2012. What is this fluctuation for and why does it also seem to match proportionately to the fluctuations for the sale of public lands?

There is also \$12,768 in contingency in this fund.

***The following departments report to the "Director of Admin Svcs" until otherwise noted.***

**GIS Equipment Reserve—**

This appears to be a brand new department this year.

It was given a \$55,858 starting budget yet for revenues it has \$10,000 for GIS/aerial photos and \$300 from interest on investments. Do not know where the additional funding came from and it isn't indicated at all.

Under materials and services for equipment-GIS, there is \$54,258. What is this?  
And there is also \$9,900 in contingency.

No FTE's.

**Record Archiving—**

What exactly does this department do? It is another brand new department this year that has a budget of \$80,000. Under revenue it has \$10,00 from land transaction fees and no other revenues. This was a new department that was funded with \$70,000 as a starting balance.

Under materials and services there is \$20,345 for prof services – contracts and \$34,487 for program specific costs.

For capital outlay there is \$19,655.

No contingency.

**Law Library—**

This department receives no state or federal money, has a starting balance of \$60,000.

No FTE's.



Under materials and services for line item prof services – contracts there is \$20,190.00 for 2011, \$20,950.00 for 2012 and \$27,417.00 for 2013.

Under materials and services for line item printing/books/subscriptions there is \$19,413.64 for 2011, \$18,004.44 for 2012 and \$21,312.00 for 2013.

Under materials and services for line item program specific costs there is \$12,238.80 for 2011, \$13,600.77 for 2012, and \$13,500 for 2013. What is this?

There is also \$54,183 in contingency for 2013 and no contingency for 2011 or 2012.

#### **Computer Information Services—**

Under materials and services for line item maintenance contracts there is \$109,65.88 for 2011, \$113,301.23 for 2012, and \$128,500 for 2013.

What is this paying for? That seems incredibly high.

#### **Communication and Information—**

Under materials and services for telephone there is \$89,195.24 for 2011, \$83,891.40 for 2012 and \$101,188 for 2013.

Why is the phone bill so high and why the jump for this year?

#### **Geographical Information Svcs—**

Brand new position for this this year. It is almost all salary and benefits.

However under materials and services, there is \$3000 for activity/program supplies. And \$17,000 for maintenance contracts. \$20,000 in materials and services. The rest of this department is salary and benefits.

***The following departments report to the “Director of Land Use Planning”  
until otherwise noted.***

#### **Land Use Planning—**

This department has a very strange jump in expenditures.

Under materials and services for line item management service fee expen there is \$29,350.00 for 2011, \$29,350.00 for 2012 and a sudden jump to \$48,000 for 2013.