

WORK SESSION MINUTES

December 5, 2013

10:40 a.m.

Commissioners' Office Conference Room

PRESENT: Commissioners Kathy George, Mary P. Stern, and Allen Springer

STAFF: Laura Tschabold

GUESTS: Nathalie Hardy, News-Register

TOPIC: 2014 Discretionary Allocations

Kathy called the meeting to order at 10:40 a.m.

The group had a general discussion of the 2014 budget calendar and discretionary allocations. See attached handouts.

The meeting adjourned at 11:30 a.m.

Anne Britt
Secretary

Table 13
Budget Calendar
Fiscal Year 2014-15

- January 7** Management Round Table Budget kick off, Rm. 32.
- February 7** Budgets must be entered in the financial system by 5 p.m.
- Feb. 14 – Mar. 1** - Budget Staff meets with individual departments.
- Mar. 31 – Apr. 2** - Board Review of Budgets, Rm. 32 (refer to Table 15 for date and time).
- April 5** Budget revisions due to **Becky Weaver** by 5 p.m.
- April 8** Department budget message due to **Anne Britt** by 5 p.m.
- April 11** Publication of Notice of Budget Meeting by **Anne Britt** (N-R and website).
- April 18** Supplemental information (one copy) due to **Barbara Stanley** by 5 p.m.
- May 5** Budget Committee Meetings begin, Rm. 32 (refer to Table 16 for date and time).
- May 7** Budget Committee approves budget and sets tax rate, Rm. 32.
- May 12** Tabloid narratives due to **Anne Britt** by 5 p.m.
- May 19** Budget revisions due to **Becky Weaver** by 5 p.m.
- June 3-4** Publication of Budget Tabloid by Anne Britt.
- June 19** Budget Hearing held by the Board, Rm. 32.
- June 26** Budget adopted by the Board, Rm. 32.
- July 15** Budget filed with Assessor's office and Clerk's office by **Anne Britt**.
- July 25** Bound budget distributed by **Barbara Stanley**.

PROPERTY TAX COLLECTIONS

	Actual Collections	Percent Growth from Previous Year
<u>2012-13</u>	17,051,199	2.4%
<u>2011-12</u>	16,653,795	2.1%
<u>2010-11</u>	16,305,560	5.7%
<u>2009-10</u>	15,421,642	3.5%
<u>2008-09</u>	14,906,485	6.3%
<u>2007-08</u>	14,024,695	6.2%
<u>2006-07</u>	13,204,951	

Table 1 2014-15 Discretionary Allocation

Department / Team	2013-14	Percent	Initial Allocation 2014-15	Initial Allocation Adjustment (+/-) 2014-15	Adjusted Allocation 2014-15	\$ Change	% Change	Total Team	% Total
Criminal Justice									
21 Community Corrections	465,681	2.46%	480,675		480,675	14,994	3.12%		
10-18 District Attorney	1,700,704	9.00%	1,755,463		1,755,463	54,759	3.12%		
10-41 Jail	4,088,252	21.62%	4,219,885		4,219,885	131,633	3.12%		
10-48 Dispatch	564,690	3.09%	603,516		603,516	38,826	3.12%		
10-74 Juvenile Probation	1,097,339	5.80%	1,132,671		1,132,671	35,332	3.12%		
10-77 Juvenile Detention	1,117,169	5.91%	1,153,139		1,153,139	35,970	3.12%		
10-42 Marine Patrol	35,979	0.19%	37,137		37,137	1,158	3.12%		
10-43 Sheriff	3,685,712	19.49%	3,804,384		3,804,384	118,672	3.12%		
10-86 Courthouse Campus Sec	179,247	0.95%	185,018		185,018	5,771	3.12%		
10-22 Support Enforcement	68,500	0.36%	70,706		70,706	2,206	3.12%	13,442,595	68.71%
Total Criminal Justice									
Health & Human Services									
16 H&HS	1,587,855	8.40%	1,638,981		1,638,981	51,125	3.12%	1,638,981	8.38%
General Government									
10-10 Administrative Services	424,682	2.25%	438,356		438,356	13,674	3.12%		
10-13 Commissioners	379,786	2.01%	392,014		392,014	12,228	3.12%		
10-12 Assessor	1,163,758	6.16%	1,201,229		1,201,229	37,470	3.12%		
10-40 Emg Management	85,152	0.45%	87,894		87,894	2,742	3.12%		
10-15 Clerk	-	0.00%	-		-	-	0.00%		
40-16 Maintenance	394,654	2.09%	407,361		407,361	12,707	3.12%		
10-17 Information Systems	541,947	2.87%	559,397		559,397	17,450	3.12%		
10-25 County Counsel	184,535	0.98%	190,477		190,477	5,942	3.12%		
10-23 Treasurer	29,525	0.16%	30,476		30,476	951	3.12%	3,307,203	16.90%
Total General Government									
Culture & Recreation									
10-81 Parks	123,115	0.65%	127,079		127,079	3,964	3.12%	127,079	0.65%
Land Use									
10-21 Surveyor	5,586	0.03%	5,766		5,766	180	3.12%		
10-20 Planning	54,537	0.29%	56,293		56,293	1,756	3.12%	62,058	0.32%
Total Land Use									
Community Services									
10-33 Transportation	273,597	1.45%	282,406		282,406	8,809	3.12%	282,406	1.44%
Non Departmental									
10-39 Non Departmental	488,466	2.58%	504,194	25,000	529,194	40,728	7.70%		
80 Transfer to Insurance Res (C	0	0.00%	-	25,000	25,000	25,000	100.00%		
40 Transfer to Capital Improver	72,954	0.39%	75,303		75,303	2,349	3.12%		
10-92 Contingency	73,447	0.39%	75,812		75,812	2,365	3.12%		
Total Non Departmental								705,308	3.60%
40 Transfer to Software Res	-		-		-				
Grand Total	18,906,870	100.00%	19,515,630	50,000	19,565,630	658,760	3.37%	19,565,630	100.00%

Discretionary Resources									
Beginning Balance	1,478,220								
Taxes	17,790,316								
Prior Yr Taxes	500,000								
O & C	65,000								
State Shared	524,846								
Interest	38,248								
Misc	89,000								
Additional Revenue	0								
Total	20,485,630								
w/BB Adjustments	0								
Move to other Reserve	0								
Reserve For the Future	920,000								
Additional Reserve for Future	0								
Allocation Adjustments (+/-)	50,000								
Initial Allocation	19,515,630								
Discretionary Resources Summary									
Adjusted Allocation	19,565,630								
Total Reserve for Future	920,000								

FY 13-14 Beginning Balance Analysis

ACCOUNT NUMBER	DESCRIPTION	FY 12-13		FY 13-14		FY 14-15 Projected for Table 1	3% inc. over 13-14 Collections		
		BUDGET	ACTUAL (audited)	BUDGET	ACTUAL (est TVE)				
REVENUE									
010-002-301.01	BB	613,000	973,693	779,592	1,424,740	1,172,492			
010-002-301.XX	BB RESERVED	0	226,985	346,172	346,172	305,728			
010-002-311.01	CURRENT TAXES	16,401,000	17,051,199	16,705,571	17,272,151	17,790,316			
010-002-311.02	PRIOR YR TAXES	525,000	648,457	650,000	626,000	500,000			
010-002-332.01	O&C FUNDS	150,000	115,060	60,000	60,000	65,000			
010-002-332.05	IN LIEU OF TAXES	19,000	22,844	19,000	19,000	19,000			
010-002-335.01	AMUSEMENT TAX	23,000	23,478	20,354	22,568	20,947			
010-002-335.02	CIGARETTE TAX	90,000	98,956	109,000	77,931	105,002			
010-002-335.03	LIQUOR TAX	380,000	464,299	365,000	372,297	379,897			
010-002-361.01	POOL INTEREST	40,000	43,280	35,000	41,322	38,248			
010-002-390.06	TRANSFER FROM SOLID	78,800	89,000	89,000	89,000	89,000			
	TOTAL REVENUE	18,319,800	19,757,251	19,178,689	20,351,181	20,485,630			
EXPENSE									
010-002-	GF DEPTS + TRANSFERS	18,092,815	18,092,815	18,872,961	18,872,961				
010-002-990.03	RESERVE FOR FUTURE	226,985	0	305,728	0				
	TOTAL EXPENDITURES	18,319,800	18,092,815	19,178,689	18,872,961				
	REVENUE-EXPENSE	0	1,664,436	0	1,478,220				
Property Tax Projection for FY 14-15									

Summary Budget Report for the Month of November 2013

Department Normal Month	Discretionary Allocation For the Year	Department Resources to 11/30/2013	Revenue Budget	Percent Collected 41.7%	Discretionary Allocation YTD 11/30/13	Total Resources Year to Date	Expense Year to Date	Total Resources Less Expenses	Total amount of Appropriation for the FY	% Exp. 41.7%	Remaining Appropriation	Percent Remaining
10-02 Discretionary	424,682	17,655,626	19,058,240	92.6%	-	17,655,626	-	17,655,626	1,005,193	36.0%	643,514	64.0%
10-10 Admin Services	1,163,758	234,368	641,503	36.5%	176,951	411,319	361,679	49,640	1,778,382	33.1%	1,189,178	66.9%
10-12 Assessor	379,786	798,768	934,510	85.5%	484,899	1,283,667	589,204	694,463	506,382	36.5%	321,392	63.5%
10-13 Commissioners	-	57,257	751,167	7.6%	158,244	215,501	184,990	30,511	751,027	36.8%	474,358	63.2%
10-15 Clerk	-	568,486	751,167	75.7%	-	568,486	276,669	291,817	-	0.0%	-	0.0%
10-16 Transfer	-	-	-	0.0%	-	-	-	-	-	0.0%	-	0.0%
10-17 Info Sys	541,947	449,310	939,473	47.8%	225,811	675,121	464,039	211,082	1,340,998	34.6%	876,959	65.4%
10-18 Dist Attorney	1,700,704	75,104	422,417	17.8%	708,627	783,731	771,868	11,863	2,122,681	36.4%	1,350,813	63.6%
10-20 Planning	54,537	1,059,341	1,401,400	75.6%	22,724	1,082,065	491,406	590,659	1,392,220	35.3%	900,814	64.7%
10-21 Surveyor	5,586	49,063	58,448	83.9%	2,328	51,391	9,885	41,506	64,032	15.4%	54,147	84.6%
10-22 Support Enforcement	68,500	202,299	370,067	54.7%	28,542	230,841	187,602	63,239	438,549	38.2%	270,947	61.8%
10-23 Treasurer	29,528	11,399	15,001	38.6%	12,303	23,702	11,340	12,362	32,985	34.4%	21,845	65.6%
10-26 County Counsel	184,535	223,785	259,105	86.4%	76,890	300,675	129,286	171,389	436,208	29.6%	306,922	70.4%
10-33 Transportation	273,597	181,966	3,790,086	4.8%	113,999	295,965	1,184,617	(888,652)	3,837,455	30.9%	2,652,838	69.1%
10-39 Non Departmental	486,466	10,839	186,160	5.8%	202,694	213,533	102,863	110,670	672,891	15.3%	570,028	84.7%
10-39 Transfer	-	2,000	2,000	100.0%	-	2,000	-	2,000	2,000	0.0%	-	100.0%
10-40 Emrg Mgt	81,152	185,578	350,804	52.9%	33,813	219,391	77,652	141,739	387,892	20.0%	310,240	80.0%
10-41 Jail	4,088,252	645,899	727,906	88.7%	1,703,438	2,349,337	1,735,232	614,105	4,695,089	37.0%	2,959,857	63.0%
10-41 Transfer	-	25,638	25,638	100.0%	-	25,638	-	25,638	25,638	0.0%	-	100.0%
10-42 Marine	35,979	26,872	93,382	28.8%	14,991	41,863	38,563	3,300	128,808	29.9%	90,245	70.1%
10-43 Sheriff	3,685,712	1,721,422	2,202,506	78.2%	1,535,713	3,257,135	2,240,740	1,016,395	5,567,143	40.2%	3,326,403	59.8%
10-48 9-1-1/Dispatch	584,690	-	2,202,506	41.7%	243,621	243,621	240,013	3,608	584,543	41.1%	344,530	58.9%
10-59 Mediation	-	94,982	163,462	58.1%	-	94,982	40,778	54,204	91,501	44.6%	50,723	55.4%
10-59 YCINT	-	251,478	215,190	116.9%	-	251,478	16,480	234,998	99,766	16.5%	83,286	83.5%
10-74 Juvenile	1,097,339	257,051	674,408	38.1%	457,225	714,276	524,422	189,854	1,548,725	33.9%	1,024,303	66.1%
10-77 Juv Detention	1,117,169	472,713	1,018,295	46.4%	465,487	938,200	656,046	282,154	1,810,636	36.2%	1,154,590	63.8%
10-81 Parks	128,115	60,994	78,607	77.6%	53,381	114,375	96,511	17,864	636,089	15.2%	539,578	84.8%
10-86 Chase Sec	179,247	51,178	78,607	65.1%	74,986	125,864	102,206	23,658	228,901	44.7%	126,695	55.3%
10-90 Transfers	2,520,473	-	2,520,473	0.0%	1,050,197	1,050,197	-	-	2,520,473	0.0%	-	100.0%
10-92 Contingency	73,447	1,077,236	863,976	124.7%	30,603	1,107,839	-	1,107,839	937,403	0.0%	937,403	100.0%
	18,905,201	26,450,652	38,593,998	0.0%	7,877,167	34,327,819	10,514,091	5,107,905	33,643,610	31.3%	21,974,929	65.3%

PRELIMINARY 2013-14 Beginning Balances - Budgeted vs. Actual

Department	Fund	Dept	Acct	BUDGET	Actual	Budget vs Actual
Discretionary	010	002	301.01	779,592.00	1,424,740.74	645,148.74
Discretionary - Reserve	010	002	301.02	346,172.00	346,172.00	-
Admin Services	010	010	301.01	116,000.00	112,287.15	(3,712.85)
Assessor	010	012	301.01	520,000.00	622,367.17	102,367.17
Commissioners	010	013	301.01	10,000.00	27,619.09	17,619.09
Clerk	010	015	301.01	154,540.00	327,885.51	173,345.51
Informations Systems	010	017	301.01	300,000.00	295,688.17	(4,311.83)
District Attorney	010	018	301.01	57,474.00	18,819.75	(38,654.25)
District Attorney Reserve	010	018	301.15	10,150.00	-	(10,150.00)
Planning	010	020	301.01	465,000.00	500,817.67	35,817.67
Surveyor	010	021	301.01	21,698.00	32,892.34	11,194.34
Support Enforcement	010	022	301.01	65,388.00	120,705.64	55,317.64
Treasurer	010	023	301.01	10,001.00	10,567.31	566.31
County Counsel	010	025	301.01	55,000.00	50,939.70	(4,060.30)
Transportation	010	033	301.01	173,032.00	39,013.87	(134,018.13)
Non Departmental	010	039	301.01	-	(13,285.45)	(13,285.45)
Emergency Management	10	040	301.01	130,000.00	103,296.07	(26,703.93)
Jail	010	041	301.01	394,140.00	502,211.39	108,071.39
Marine Patrol	010	042	301.01	18,600.00	26,871.99	8,271.99
Sheriff	010	043	301.01	715,000.00	736,397.44	21,397.44
Dispatch	010	048	301.01	-	1.25	1.25
Mediation	010	059	301.01	85,000.00	64,311.50	(20,688.50)
Narcotics Investigation	010	069	301.01	182,190.00	193,776.32	11,586.32
Juvenile Probation	010	074	301.01	183,940.00	169,833.38	(14,106.62)
Juvenile Detention	010	077	301.01	207,653.00	258,836.98	51,183.98
Juvenile Detention	010	077	301.01	161,059.00	-	(161,059.00)
Juvenile Detention	010	077	301.01	8,100.00	-	(8,100.00)
Juvenile Detention	010	077	301.02	45,977.00	-	(45,977.00)
Parks	010	081	301.01	-	15,620.02	15,620.02
Parks	010	081	301.02	2,000.00	-	(2,000.00)
Courthouse Security	010	086	301.16	22,107.00	32,079.31	9,972.31
Contingency	010	092	301.01	863,976.00	1,077,236.00	213,260.00
Air Support	010	165	301.01	208,593.00	208,579.53	(13.47)
Road	011	001	301.01	-	56,150.00	56,150.00
Road	011	001	301.01	56,150.00	-	(56,150.00)
Road	011	060	301.01	1,843,613.00	2,106,500.75	262,887.75
Clerk Records Fund	012	015	301.01	158,754.00	149,337.30	(9,416.70)
Dog Control	013	047	301.01	159,797.00	174,619.18	14,822.18
Law Library	014	026	301.01	25,000.00	2,170.46	(22,829.54)
County School	015	085	301.01	-	14,138.92	14,138.92
Health & Human Services	016	001	301.01	3,168,829.00	3,530,292.11	361,463.11
Solid Waste	017	028	301.01	3,711,052.00	3,889,116.90	178,064.90
County Fair	020	080	301.01	7,951.00	578.16	(7,372.84)
County Fair	020	080	301.02	5,000.00	5,000.00	-

PRELIMINARY 2013-14 Beginning Balances - Budgeted vs. Actual

Department	Fund	Dept	Acct	BUDGET	Actual	Budget vs Actual
Community Corrections	021	001	301.01	657,108.00	830,585.00	173,477.00
Community Corrections	021	041	301.54	40,000.00	48,610.06	8,610.06
911 Fund	024	048	301.01	-	24,594.54	24,594.54
Economic Development	026	034	301.01	98,000.00	-	(98,000.00)
Economic Development	026	034	301.01	8,948.00	16,665.48	7,717.48
Economic Development	026	034	301.46	191,317.00	191,317.00	-
Economic Development	026	034	301.48	69,543.00	164,424.71	94,881.71
Corner Restoration	027	037	301.01	177,795.00	193,206.61	15,411.61
System Dev. Fund	029	039	301.01	4,800.00	11,702.86	6,902.86
SDC Fair	029	080	301.25	2,500.00	2,151.62	(4,651.62)
SDC Chehalem P&R	029	081	301.26	500.00	3,703.92	(4,203.92)
SDC County Parks	029	181	301.26	88,254.00	90,813.73	2,559.73
Title III	030	052	301.01	31,000.00	84,687.08	53,687.08
Landfill License Reserve	038	056	301.01	214,099.00	214,099.00	-
Capital Imp. Voting	040	015	301.12	11,527.00	16,527.00	5,000.00
Capital Imp. Facilities	040	016	301.01	174,892.00	361,481.64	186,589.64
Cap Imp. Comp. Replace	040	017	301.60	100,000.00	129,340.95	29,340.95
Cap Imp. Building Res.	040	027	301.01	176,030.00	478,956.60	302,926.60
Cap Imp. Jail Improvements	040	041	301.01	59,000.00	38,713.76	(20,286.24)
Postage Machine Reserve	040	083	301.01	141,080.00	141,079.87	(0.13)
Cap Imp. Software Reserve	040	117	301.01	821,186.00	1,012,395.70	191,209.70
Bicycle Footpath	041	030	301.01	250,566.00	280,391.36	29,825.36
Motor Vehicle	045	029	301.01	261,288.00	1,995,114.17	1,733,826.17
Motor Vehicle	045	029	301.41	282,603.00	-	(282,603.00)
Motor Vehicle	045	029	301.68	300,886.00	-	(300,886.00)
Motor Vehicle	045	029	301.78	100,200.00	-	(100,200.00)
Motor Vehicle	045	029	301.79	745,000.00	-	(745,000.00)
Telecommunications	048	014	301.01	600,000.00	658,176.47	58,176.47
O&C Reserve	050	052	301.01	545,089.00	507,316.54	(37,772.46)
Habitat Conserv. Plan	052	062	301.01	-	7,195.16	7,195.16
Insurance Reserve	080	038	301.01	5,000.00	20,941.74	(25,941.74)
Insurance Reserve	080	088	301.01	150,000.00	280,274.04	130,274.04
Insurance Reserve	080	133	301.65	152,571.00	216,308.09	63,737.09
Insurance Reserve	080	134	301.45	68,162.00	170,217.34	102,055.34
Insurance Reserve	080	135	301.40	1,360,360.00	663,685.98	(696,674.02)
Insurance Reserve	080	135	301.99	(683,030.00)	-	(683,030.00)
Insurance Reserve	080	136	301.77	180,190.00	283,797.79	103,607.79
Insurance Reserve	080	137	301.43	200,000.00	242,571.46	42,571.46
Insurance Reserve	080	138	301.41	217,082.00	308,949.74	91,867.74
Insurance Reserve	080	138	301.99	(48,239.00)	-	(48,239.00)
Insurance Reserve	080	139	301.42	184,157.00	182,534.37	(1,622.63)