

## ***GENERAL FUND BUDGET SUMMARY***

- 1) This number reflects the amount as requested by the appropriate department head.**
- 2) This is the amount proposed by the County Manager.**
- 3) Total Expenditures for this activity.**
- 4) Departmental revenue is funding dedicated to that activity, either because it comes from a dedicated grant, or because it is generated by the program's activity.**
- 5) This represents General Fund discretionary resources used to balance the budget (expenditures minus departmental revenues). Most of the County's discretionary resources come from the General Fund's property tax base, timber revenues, or beginning balance.**
- 6) This line indicates the number of budgeted permanent positions associated with this activity.**
- 7) This shows the net change in budgeted expenditures, departmental revenues and General Fund subsidy between the current (2010-11) and proposed (2011-12) fiscal years.**
- 8) The absence of narrative describing changes made from the previous budget level, i.e., Approved Budget, Adopted Budget, etc., indicates the budget was not changed from the previous level.**

# 2012-2013 Budget Summary

Fund: **General**

Fund ID: **001**

Organization: **Clerk - Records**

Org ID: **1355**

Date: **4/3/2012 3:40 PM**

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	Actual 2009-2010	Actual 2010-2011	Budget 2011-2012	Requested 2012-2013	Proposed 2012-2013	Approved 2012-2013	Adopted 2012-2013
<b>Expenditure Categories</b>							
Personnel Services	182,690	189,208	212,300	155,600	155,600	0	0
Material Supplies	16,060	16,032	18,800	15,800	15,800	0	0
Other Charges	0	0	0	0	0	0	0
Capital Outlay	0	0	0	0	0	0	0
Contingency	0	0	0	0	0	0	0
Transfer Out	0	0	0	0	0	0	0
<b>Total Expenditures:</b>	<b>198,750</b>	<b>205,240</b>	<b>231,100</b>	<b>171,400</b>	<b>171,400</b>	<b>0</b>	<b>0</b>
<b>Funding Sources</b>							
Departmental Revenue	293,576	289,845	327,700	262,900	262,900	0	0
General Fund Amount Needed to Balance	-94,826	-84,604	-96,600	-91,500	-91,500	0	0
<b>Full Time Positions</b>	<b>2.9</b>	<b>2.9</b>	<b>2.9</b>	<b>1.9</b>	<b>1.9</b>	<b>0</b>	<b>0</b>

## Functions and Responsibilities:

The Records Division records documents for public record as required by law. The documents records included deeds, mortgages, military discharges, marriage licenses, and partition and subdivision plat maps. This division also provides many County services for the general public. This division issues marriage licenses, processes passports, issues dog licenses, park passes, and processes liquor licenses applications.

The Records Division maintains and preserves County archives. Microfilm is produced annually in accordance with state laws. Retention and destruction programs are administered for all county departments.

Budget Change 2011-2012 VS. 2012-2013								
	7 Expenditures		Resources		General Fund Subsidy		FTE	
Requested	(\$59,700)	-26%	(\$64,800)	-20%	\$5,100	-5%	-1.00	-34%
Proposed	(\$59,700)	-26%	(\$64,800)	-20%	\$5,100	-5%	-1.00	-34%
Approved	\$0	0%	\$0	0%	\$0	0%	0.00	0%
Adopted	\$0	0%	\$0	0%	\$0	0%	0.00	0%

# 2012-2013 Budget Summary

Fund: **General**  
Fund ID: **001**  
Organization: **Clerk - Records**  
Org ID: **1355**

Date: **4/3/2012 3:40 PM**

## **Significant Budget Changes:**

### **Requested Budget:**

The microfilming line item has been removed from this budget and consolidated in the Records Fund Budget.

Due to the continued decline in recorded land documents, a decision was made to eliminate one of the Admin Support IV positions from this budget. The loss of an Admin Support IV position, although a cost savings, may result in a slower turn around of records requests made to our office. In addition, the process of indexing and proofing documents that are recorded may follow a slower path with one less staff person involved in the process.

These cuts produce a savings of over \$60,000.

### **8 Proposed Budget:**

I recommend this budget be approved as requested.

### **Approved Budget:**

### **Adopted Budget:**

## **SPECIAL FUND BUDGET SUMMARY**

**The Special Fund Budget Summary is the same as the General Fund Budget Summary, except for the following:**

- 1) Some funds contain an unappropriated ending fund balance. This is money that cannot be spent during the fiscal year;**
- 2) Some funds receive a transfer from the General Fund. Essentially, this is the same as the General Fund subsidy; and**
- 3) Some funds have a beginning balance. This is money not spent at the end of the prior fiscal year.**

# 2012-2013 Special Fund Budget Summary

Fund: Child Custody Mediation & Drug Project

Fund ID: 205

Organization: Child Custody Mediation

Org ID: 5705

Date: 4/3/2012 4:05 PM

	Actual 2009-2010	Actual 2010-2011	Budget 2011-2012	Requested 2012-2013	Proposed 2012-2013	Approved 2012-2013	Adopted 2012-2013
<b>Expenditure Categories</b>							
Personnel Services	3,895	4,603	5,500	7,600	7,600	0	0
Material Supplies	21,478	24,825	40,000	40,000	40,000	0	0
Other Charges	1,100	1,200	1,100	1,200	1,200	0	0
Capital Outlay	0	0	0	0	0	0	0
Contingency	0	0	83,800	84,000	84,000	0	0
Transfer Out	0	0	0	0	0	0	0
<b>Total Expenditures:</b>	<b>26,473</b>	<b>30,627</b>	<b>130,400</b>	<b>132,800</b>	<b>132,800</b>	<b>0</b>	<b>0</b>
Unapp.Ending Fund Bal. 1			0	0	0	0	0
<b>Funding Sources</b>							
Departmental Revenue 2	35,080	32,996	30,700	34,700	34,700	0	0
General Fund Transfer	0	0	0	0	0	0	0
<b>Subtotal:</b>	<b>35,080</b>	<b>32,996</b>	<b>30,700</b>	<b>34,700</b>	<b>34,700</b>	<b>0</b>	<b>0</b>
Beginning Balance 3	90,696	99,303	99,700	98,100	98,100	0	0
<b>Total Resources</b>	<b>125,776</b>	<b>132,299</b>	<b>130,400</b>	<b>132,800</b>	<b>132,800</b>	<b>0</b>	<b>0</b>
Full Time Positions	0.1	0.1	0.1	0.1	0.1	0	0

## Functions and Responsibilities:

The Child Custody Mediation program is a function of the State Court system and provides mandated mediation service for divorcing and separating couples with children under 18 years of age. Unless parents already have a parental plan in place which is acceptable to the judge, all couples must work with selected mediators who are approved by the Mediation Commission to develop an agreed plan which addresses the parenting of their dependent children. County residents are offered up to four hours of mediation services to assist them in the development of their parental plan.

Budget Change 2011-2012 VS. 2012-2013								
	Expenditures		Resources		General Fund Subsidy		FTE	
Requested	\$2,400	2%	\$2,400	2%	\$0	0%	0.00	0%
Proposed	\$2,400	2%	\$2,400	2%	\$0	0%	0.00	0%
Approved	\$0	0%	\$0	0%	\$0	0%	0.00	0%
Adopted	\$0	0%	0	0%	\$0	0%	0.00	0%

## **2012-2013      Special Fund Budget Summary**

Fund:            **Child Custody Mediation & Drug Project**

Fund ID:        **205**

Organization: **Child Custody Mediation**

Org ID:        **5705**

Date:            **4/3/2012 4:05 PM**

### **Significant Budget Changes:**

#### **Requested Budget:**

There are no significant changes in this budget.

#### **Proposed Budget:**

I recommend this budget be approved as requested.

#### **Approved Budget:**

#### **Adopted Budget:**

## **BUDGET DETAIL SUMMARY**

- 1) This represents the organization name, organization number and fund number.
- 2) These are the amounts of the actual expenditures for two prior years.
- 3) Current year's budget.
- 4) This number reflects the amount requested by the appropriate department head.
- 5) This is the amount proposed by the County Manager.

**Line Item Budget Detail**  
**For the Fiscal Year 2012-2013**  
**Beginning July 1, 2012**

Fund: **001**      1      **Budget 1**  
 Org Number: **1355**      2      2      3      4      5      **Page 1 of 1**  
 Org Name: **Clerk - Records**      Date: **4/3/2012 16:02**

Account Name	Account	Actual 2009-2010	Actual 2010-2011	Adopted 2011-2012	Requested	Proposed	Approved	Adopted
<b>Personnel Services</b>								
County Clerk	82-1021	26,124	27,423	30,300	28,800	28,800	0	0
Staff Assistant	82-1191	18,936	19,596	20,100	21,000	21,000	0	0
Admin. Support IV	82-1854	68,516	71,096	72,900	38,100	38,100	0	0
Overtime	82-1945	768	895	1,000	1,000	1,000	0	0
F.I.C.A.	82-1950	8,432	8,778	9,500	6,800	6,800	0	0
Retirement	82-1955	11,297	11,574	19,800	13,000	13,000	0	0
Retirement Bond Payment	82-1958	11,588	10,858	11,700	8,500	8,500	0	0
Medical Insurance	82-1960	36,286	38,050	45,900	37,300	37,300	0	0
Life Insurance	82-1970	234	226	200	200	200	0	0
Salary Continuation Insur	82-1972	207	200	200	200	200	0	0
S.A.I.F.	82-1975	129	240	200	200	200	0	0
Unemployment	82-1980	174	273	500	500	500	0	0
<b>Personnel Services</b>		<b>182,690</b>	<b>189,208</b>	<b>212,300</b>	<b>155,600</b>	<b>155,600</b>	<b>0</b>	<b>0</b>
<b>Materials &amp; Supplies</b>								
Telephones	82-2070	679	678	700	700	700	0	0
Maintenance - Equipment	82-2260	1,121	930	1,200	900	900	0	0
Membership Fees And Dues	82-2370	300	225	200	300	300	0	0
Office Supplies	82-2410	651	457	800	800	800	0	0
Books And Periodicals	82-2413			100	200	200	0	0
Postage And Freight	82-2419	9,324	8,553	10,200	9,000	9,000	0	0
Records And Forms	82-2422		96	500	200	200	0	0
Printing And Reproduction	82-2425	1,601	2,025	1,600	2,000	2,000	0	0
Microfilming	82-2440	2,001	2,000	2,000	0	0	0	0
Contractual Services	82-2471			0	0	0	0	0
Education And Training	82-2928		331	500	300	300	0	0
Reimbursed Travel Expense	82-2930		686	900	1,300	1,300	0	0
Refunds and Returns	82-3204	383	50	100	100	100	0	0
<b>Materials &amp; Supplies</b>		<b>16,060</b>	<b>16,032</b>	<b>18,800</b>	<b>15,800</b>	<b>15,800</b>	<b>0</b>	<b>0</b>
<b>Total for All Categories</b>		<b>198,750</b>	<b>205,240</b>	<b>231,100</b>	<b>171,400</b>	<b>171,400</b>	<b>0</b>	<b>0</b>



## LINE/ITEM EXPLANATION

The Summaries and Details Section begins with the Budget Summary, which is followed by the Budget Detail and proposed appropriations. Appropriations are reported by activity or department and most funds consist of several activities.

Appropriation in most activities is reported in four major standard categories: Personal Services, Material and Supplies, Other Charges, and Capital Outlay. Each fund closes with a Summary.

State law proscribes the form of our budget and requires the actual expenditures be reported for the two prior years even if no appropriations are proposed for next year. In most cases these outdated activities are presented at the end of each fund.

Abbreviations found in Line/Item Budget:

2145.....	House Bill 2145
A.S .....	Administration Support (Job Title)
A&T .....	Assessment and Taxation
CC .....	Clatsop County
CCHA Authority.....	Clatsop County Housing
DETEN FAC.....	Detention Facility
FICA .....	Social Security (County Share)
FTE.....	Full Time Equivalent
LCDC .....	Land Conservation & Development Commission
MAINT.....	Maintenance
RTS & LEA .....	Rents and Leases
SAIF .....	State Accident Insurance Fund
S.I.G .....	Structure, Improvements and Grounds
ST .....	State

## ***Glossary of Budget Terms***

**“Activity”** is a specific and distinguishable service performed by one or more organizational components of a municipal corporation to accomplish a function for which the municipal corporation is responsible. (ORS 294.311)

**“Adopted budget”** is the financial plan adopted by the governing body, which forms a basis for appropriations. (Local Budgeting in Oregon 2001 Edition)

**“Appropriation”** is an authorization granted by the governing body to make expenditures and to incur obligations for specific purposes, based on an adopted budget.

**“Budget”** is a plan of financial operation embodying an estimate of expenditures for a given period or purpose and the proposed means of financing the estimated expenditures. (ORS 294.311)

**“Budget documents”** means the estimates of expenditures and budget resources as set forth on the estimate sheets, tax levy and the financial summary. (ORS 294.311)

**“Budget officer”** is the person appointed by the governing body to assemble budget material and information and to prepare the proposed budget. (Local Budgeting in Oregon 2001 Edition)

**“Budget resources”** are resources to which recourse can be had to meet obligations and expenditures during the fiscal year covered by the budget. (ORS 294.311)

**“Capital outlay”** means items that generally have a useful life of one or more years, such as machinery, land, furniture, equipment or buildings. (Local Budgeting in Oregon 2001 Edition)

**“Current year”** means the fiscal year in progress. (ORS 294.311)

**“Expenditures”** means decreases in net financial resources if accounts are kept on an accrual or modified accrual basis; total amount paid if accounts are kept on a cash basis. (Local Budgeting in Oregon 2001 Edition)

**“Fiscal year”** is the 12-month period beginning July 1 and ending June 30.

**“Functional area”** is the grouping of budgets related to the types of activities provided, i.e. “Public Safety and Justice” includes all law enforcement-related organizational unit budgets.

**“Fund”** means a division in a budget that segregates independent fiscal and accounting requirements. An entity within a government’s financial plan designated to carry on specific activities or to reach certain objectives. (Local Budgeting in Oregon 2001 Edition)

**“Line-item budget”** is the traditional form of budgeting, in which proposed expenditures are based on individual objects of expense within a department or division. (Local Budgeting in Oregon 2001 Edition)

**“Organizational unit”** is any administrative subdivision of a local government, especially one charged with carrying on one or more specific functions (such as a department, office or division). (Local Budgeting in Oregon 2001 Edition)

**“Program”** is a group of related activities to accomplish a major service or function for which the government is responsible. (Local Budgeting in Oregon 2001 Edition)

**“Proposed budget”** is the financial and operating plan prepared by the budget officer and submitted to the public and budget committee for review. (Local Budgeting in Oregon 2001 Edition)

**“Resources”** the estimated beginning fund balances on hand at the beginning of the fiscal year, plus all anticipated revenues. (Local Budgeting in Oregon 2001 Edition)

**“Revenues”** are monies received or anticipated by a local government from either tax or nontax sources.

**“Transfers”** are amounts distributed from one fund to finance activities in another fund. Shown as a requirement in the originating fund and as revenue in the receiving fund.