

ORGANIZATION OF THE BUDGET DOCUMENT

A budget, as defined by Oregon State Law, is a “*financial plan containing estimates of revenues and expenditures for a single fiscal year.*” Local governments have the option of budgeting on a 24-month biennial budget period, or by a fiscal year.

Clatsop County operates, and budgets, on a fiscal year beginning July 1 and ending the following June 30. Budgeting requires local governments to evaluate plans and priorities in light of the financial resources available to meet those needs.

The County budget is organized based on the following hierarchy:

- Functional Area
- Fund
- Organizational Unit
- Program

This Budget Summary is divided into eight major sections as follows:

Organizational Information

This section contains the organizational summary of Clatsop County’s elected and appointed officials and the departments within the County.

Budget Message

The County Manager’s budget message contains information that assists the Budget Committee and the public in understanding the budget. State statute requires the budget message to contain a brief description of the financial policies reflected in the budget as well as proposed changes from the prior year’s budget and any major changes.

Financial Summary

This section contains summary information that includes an overview of resources and appropriations.

Operating Budget

This section includes those functional areas that provide services directly to the community or to another part of the County organization. These functional areas cover Public Safety & Justice; Public Health; General Government; Land Use, Housing & Transportation; Culture & Recreation; Economic Development; and Dues and Special Assessments. Summary and Detail tables are included for each organization unit. All County employees are accounted for in the operating budget.

Non-Operating Budget

This section includes debt and other financing; Transfers to Other Funds; Appropriation for Contingency; Insurance Reserve; and Education. This budget accounts for those activities that provide internal support to the entire County organization.

Capital Budget

Special Projects and Equipment Replacement are included in the capital budget section.

County Service Districts

This section includes Westport Sewer; 4-H & Extension; Rural Law Enforcement; and Road District #1. These districts are all under the authority of the Board of County Commissioners.

Statistical & Supporting Data

This section contains adopted Budget Policies; Strategic Plan/Resource Reduction Strategy; Ten-Year Market Value and Tax Rate History table; General Fund Revenue from Timber Sales table; County owned vehicle and equipment list; FTE by Fund; and FTE by Functional Area.

Inactive Budgets

This section contains organizational units that have become inactive within the past three fiscal years.

BUDGET PROCESS

The County's annual budget process is guided by the State of Oregon's Local Budget Law which requires the following:

- An annual budget be adopted prior to the beginning of the fiscal year (July 1) to which it applies;
- There must be notification of public meetings when the budget will be discussed; and
- That there is opportunity for public input; and a summary of the budget must be published in a local newspaper prior to adoption.

Budget Calendar

Nov – Dec	Budget & Finance drafts calendar; begins working on Cost Allocation Plan
Dec – Feb	Departments work on their budgets
Feb – Mar	Budget & Finance office meets with each department to review and analyze requested budgets
April	Proposed budget documents are compiled and printed
May	Budget Committee convenes for two public meetings
June	Board of County Commissioners considers adoption of approved budget
July	Adopted budget becomes effective

Budget Committee

The Budget Committee comprised of the Board of Commissioners and five lay (citizen) representatives must approve the levying of property taxes at the time the budget is approved, and the Board of Commissioners must do the same at the time of adoption. All Budget Committee meetings are open to the public and are advertised as such. Advertisements of the public hearing prior to the Board of Commissioners adoption include a summary of the budget as approved by the Budget Committee.

Budget Basis

Clatsop County's financial reports are prepared following the guidelines recommended by the Government Finance Officers Association (GFOA) of the United States and Canada. The proposed budget described herein substantially conforms to Generally Accepted Accounting Principles (GAAP). The County's budget is prepared under the modified basis of accounting.

Under the modified accrual basis of accounting, revenues are recorded at the time they become measurable and available, and expenditures are recognized at the time the liabilities are incurred.

For financial reporting purposes governmental fund types (general fund, special revenue funds, debt service funds, and capital project funds) are accounted for on the modified accrual basis of accounting.

The accrual basis of accounting is used for financial reporting of proprietary funds types (internal service funds and enterprise funds) and for the government-wide financial statements required by the County's requirements. Under the accrual basis of accounting, revenues are recorded at the time they are earned and expenditures are recorded at the time liabilities are incurred. The measurement focus of the proprietary funds is on the flow of economic resources. The difference between the methods used for budgetary versus financial reporting primarily affects the account for depreciation and capital outlay.

Expenditures are appropriated by organization unit for each fund. These appropriations establish the level of control for each organization unit and may not be over-expended. Most operating funds also include an appropriation for contingency. Expenditures cannot be made against this appropriation without additional Board actions (see Budget Adjustments below). All appropriations lapse at the end of each fiscal year.

Budget Adjustments

Oregon Local Budget Law sets forth procedures to be followed to amend the budget as events occur after budget adoption. The type of event determines the procedure to be followed.

The adopted budget appropriates contingencies in each fund to be used at the discretion of the governing body. In most cases, adjustments can be accommodated by transferring appropriations from fund contingencies or from the General Fund to other funds. Oregon Local Budget Law allows for the Board of Commissioners to make such adjustments at a regularly scheduled meeting. Should a transfer from contingency exceed 15% of fund appropriations, or the County

needs to increase appropriations due to additional revenue, the law provides for the following two types of supplemental budget processes:

1. If the increase is less than 10% of the fund, the Board of Commissioners may approve a resolution and order adopting the supplemental budget at a regularly scheduled meeting. Prior to the meeting, specific details of the supplemental budget must be published in a local newspaper.
2. If the increase is 10% or more of a fund, the Board must first hold a public hearing prior to approving a resolution and order. Published notice of the supplemental budget and public hearing are required.

Adopted and Modified Budget

The analysis in the Budget Summary and Budget Detail is prepared based on the proposed budgets for the upcoming fiscal year compared to the current fiscal year budget as modified for any Board approved budget adjustments through mid-March.

LINE/ITEM EXPLANATION
<p>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.</p> <p>Appropriation in most activities is reported in four major standard categories: Personal Services, Material and Supplies, Special Payments, and Capital Outlay. Each fund closes with a Summary.</p> <p>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.</p>
<p>(continued on next page)</p>

Abbreviations found in Line/Item Budget:

2145	House Bill 2145
AD.....	Alcohol & Drug
AD&D.....	Accidental Death & Dismemberment
A.S	Administration Support (Job Title)
ASD.....	Astoria School District
A&T	Assessment and Taxation
B&G.....	Buildings & Grounds
BPA.....	Bonneville Power Administration
CC	Clatsop County
CCHA Authority.....	Clatsop County Housing
CEDR.....	Clatsop Economic Development Resources
DETEN FAC.....	Detention Facility
DD.....	Developmental Disabilities
DHS.....	Department of Human Services
EMPG.....	Emergency Management Preparedness Grant
EOC.....	Emergency Operation Center
FICA	Social Security (County Share)
FTE.....	Full Time Equivalent
GIS.....	Geographic Information System
HAVA.....	Help America Vote Act
HHW.....	Household Hazardous Waste
LAN.....	Local Area Network
LCDC	Land Conservation & Development Commission
LEPC.....	Local Emergency Planning Committee
LNG.....	Liquefied Natural Gas
MAINT.....	Maintenance
MCH.....	Maternal and Child Health
MCM.....	Maternal Case Management
MHS.....	Mental Health Services
NC.....	North Coast
ODF&W.....	Oregon Department of Fish & Wildlife
OYA.....	Oregon Youth Authority
PERS.....	Public Employees Retirement System
RTS & LEA	Rents and Leases
SAIF	State Accident Insurance Fund
SB.....	Senate Bill
SE.....	Service Element
S.I.G	Structure, Improvements and Grounds
ST.....	State
TC.....	Transition Center
TX.....	Treatment
UAL.....	Unfunded Actuarial Liability
VOIP.....	Voice Over Internet Protocol

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 2012 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 2012 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 2012 Edition)

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

“Department” serves as a specific function as a distinct organizational unit within a given fund.

“Debt Service Fund” is a fund established to account for payment of general long-term debt principal and interest.

“Expenditures” means total amount incurred if accounts are kept on accrual basis; total amount paid if accounts are kept on a cash basis. (Local Budgeting in Oregon 2012 Edition)

“Fiscal year” is the 12-month period beginning July 1 and closing on June 30. (ORS 294.311)

“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 fiscal and accounting entity with self-balancing accounts to record cash and other financial resources, related liabilities, balances and changes; all segregated for specific regulated activities and objectives. (Local Budgeting in Oregon 2012 Edition)

“Fund Balance” means the fund equity of government funds.

“General Fund” is a fund used to account for most fiscal activities except for those activities required to be accounted for in another fund. (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 the local government, especially one charged with carrying on one or more specific functions (such as a department, office or division). (Local Budgeting in Oregon 2012 Edition)

“Personnel service expenses” are those expenses related to the compensation of salaried employees such as, health and accident insurance premiums, Social Security and retirement contributions, and civil service assessments.

“Program” is a group of related activities to accomplish a major service or function for which the government is responsible. (Local Budgeting in Oregon 2012 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 2012 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 an expenditure in the originating fund, and as revenue in the receiving fund.

“Unappropriated ending fund balance” is the amount set asides in the budget to be carried over to the next year’s budget. It provides the local government with cash until tax money or other revenues are received later in the year.

2013-2014 Budget Summary

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

Date: 4/11/2013 11:19 AM

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	Actual 2010-2011	Actual 2011-2012	Budget 2012-2013	Requested 2013-2014	Proposed 2013-2014	Approved 2013-2014	Adopted 2013-2014
Expenditure Categories							
Personnel Services	189,208	207,165	155,600	161,900	161,900	0	0
Material Supplies	16,032	13,338	15,800	21,800	21,800	0	0
Special Payments	0	0	0	0	0	0	0
Debt Service	0	0	0	0	0	0	0
Capital Outlay	0	0	0	0	0	0	0
Transfer Out	0	0	0	0	0	0	0
Contingency	0	0	0	0	0	0	0
Total Expenditures:	205,240	220,503	171,400	183,700	183,700	0	0
Funding Sources							
Departmental Revenue	289,845	286,245	262,900	294,900	294,900	0	0
General Fund Amount Needed to Balance	-84,604	-65,742	-91,500	-111,200	-111,200	0	0
Full Time Positions	2.9	2.9	1.9	1.9	1.9	0	0

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 2012-2013 VS. 2013-2014							
7	Expenditures		Resources		General Fund Subsidy		FTE
Requested	\$12,300	7%	\$32,000	12%	(\$19,700)	22%	0.00 0%
Proposed	\$12,300	7%	\$32,000	12%	(\$19,700)	22%	0.00 0%
Approved	\$0	0%	\$0	0%	\$0	0%	0.00 0%
Adopted	\$0	0%	\$0	0%	\$0	0%	0.00 0%

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 General Fund's property tax base, timber revenues, or beginning balance.

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2013-2014 Budget Summary

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

Date: 4/11/2013 11:19 AM

Significant Budget Changes:

Requested Budget:

Postage and Freight has increased due to rising postal rates. Office Supplies is increasing for a one time purchase of passport photo equipment such as camera, screen, photo printer to begin providing this customer service to passport applicants. Expenses are expected to range from \$2,000 - \$5,000. Revenue anticipated to provide this service is estimated at \$3,000 annually. There are no other significant changes from the FY 2012-13 budget.

8 Proposed Budget:

" "

Approved Budget:

Adopted Budget:

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 (2012-13) and proposed (2013-14) 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.

2013-2014 Special Fund Budget Summary

Fund: Child Custody Mediation & Drug Project
 Fund ID: 205
 Organization: Child Custody Mediation
 Org ID: 5705

Date: 4/11/2013 12:41 PM

	Actual 2010-2011	Actual 2011-2012	Budget 2012-2013	Requested 2013-2014	Proposed 2013-2014	Approved 2013-2014	Adopted 2013-2014
Expenditure Categories							
Personnel Services	4,603	6,974	7,600	7,900	7,900	0	0
Material Supplies	24,825	30,181	40,000	40,000	40,000	0	0
Special Payments	1,200	1,100	1,200	1,400	1,400	0	0
Debt Service	0	0	0	0	0	0	0
Capital Outlay	0	0	0	0	0	0	0
Transfer Out	0	0	0	0	0	0	0
Contingency	0	0	84,000	69,500	69,500	0	0
Total Expenditures:	30,627	38,256	132,800	118,800	118,800	0	0
Unapp. Ending Fund Bal. 1			0	0	0	0	0
Funding Sources							
Departmental Revenue	32,996	34,441	34,700	35,000	35,000	0	0
General Fund Transfer 2	0	0	0	0	0	0	0
Subtotal:	32,996	34,441	34,700	35,000	35,000	0	0
Beginning Balance 3	99,303	101,672	98,100	83,800	83,800	0	0
Total Resources	132,299	136,113	132,800	118,800	118,800	0	0
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 2012-2013 VS. 2013-2014							
	Expenditures		Resources		General Fund Subsidy		FTE
Requested	(\$14,000)	-11%	(\$14,000)	-11%	\$0	0%	0.00 0%
Proposed	(\$14,000)	-11%	(\$14,000)	-11%	\$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%

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.
3. Some funds have a beginning balance. This is money not spent at the end of the prior fiscal year.

Line Item Budget Detail
For the Fiscal Year 2013-2014
Beginning July 1, 2013

Fund: 001 **1** Budget 1
 Org Number: 1355 **2** **2** **3** **4** **5** Page 1 of 1
 Org Name: Clerk - Records Date: 4/11/2013 12:53

Account Name	Account	Actual 2010-2011	Actual 2011-2012	Adopted 2012-2013	Requested	Proposed	Approved	Adopted
Personnel Services								
County Clerk	82-1021	27,423	26,245	28,800	37,300	37,300	0	0
Staff Assistant	82-1191	19,596	20,301	21,000	21,300	21,300	0	0
Admin. Support IV	82-1854	71,096	73,655	38,100	38,700	38,700	0	0
Overtime	82-1945	895	897	1,000	1,000	1,000	0	0
F.I.C.A.	82-1950	8,778	8,854	6,800	7,500	7,500	0	0
Retirement	82-1955	11,574	18,129	13,000	20,100	20,100	0	0
Retirement Bond Payment	82-1958	10,858	11,700	8,500	7,900	7,900	0	0
Medical Insurance	82-1960	38,050	46,045	37,300	26,400	26,400	0	0
Life Insurance	82-1970	226	247	200	200	200	0	0
Salary Continuation Insur	82-1972	200	221	200	200	200	0	0
S.A.I.F.	82-1975	240	326	200	200	200	0	0
Unemployment	82-1980	273	545	500	1,100	1,100	0	0
Personnel Services		189,208	207,165	155,600	161,900	161,900	0	0
Materials & Supplies								
Telephones	82-2070	678	687	700	700	700	0	0
Maintenance - Equipment	82-2260	930	318	900	900	900	0	0
Membership Fees And Dues	82-2370	225	200	300	300	300	0	0
Office Supplies	82-2410	457	630	800	5,800	5,800	0	0
Books And Periodicals	82-2413		24	200	200	200	0	0
Postage And Freight	82-2419	8,553	8,966	9,000	10,000	10,000	0	0
Records And Forms	82-2422	96	262	200	200	200	0	0
Printing And Reproduction	82-2425	2,025	1,317	2,000	2,000	2,000	0	0
Microfilming	82-2440	2,000		0	0	0	0	0
Education And Training	82-2928	331		300	300	300	0	0
Reimbursed Travel Expense	82-2930	686	921	1,300	1,300	1,300	0	0
Refunds and Returns	82-3204	50	13	100	100	100	0	0
Materials & Supplies		16,032	13,338	15,800	21,800	21,800	0	0
Total for All Categories		205,240	220,503	171,400	183,700	183,700	0	0

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.