



COLUMBIA COUNTY

Department of Finance and Taxation

Pam Smith, Director

230 Strand Street • St. Helens, Oregon 97051

TO: JOCAC Committee

From: Pam Smith, Finance Director

A handwritten signature in purple ink, appearing to be 'Pam Smith', is written over the printed name.

RE: Jail Levy Financials through 2-10-25

Date: February 10, 2025

I have attached the financial statements for the Jail Levy account (220-408-310) and the Jail Fund Total.

The Jail Levy Account has received almost 97% of its budgeted revenues from Property Taxes.

Jail Levy has expended almost 57% of budgeted expenditures to date.

The net ending balance in the Jail Levy Fund as of today is \$404k.

The Jail Fund in total has received 78% of its budgeted revenues and expended 51.4% of budgeted expenditures.

The net ending balance in the Jail Fund is \$2,749,866.

If you have any questions, please contact me for additional information.

Jail Fund Summary at 2-10-25

	2024-25 Current Budget 6/30/2025	2024-25 YTD Actual 02/10//2025	% Budget Used YTD
Jail	6,559,485	4,461,914	
Jail Maintenance	0	0	
Jail Transport	32,000	24,000	
Jail Levy	3,650,821	3,527,343	
Total Resources	10,242,306	8,013,256	78.2%
Jail	1,782,733	797,379	
Jail Maintenance	280,232	151,779	
Jail Transport	53,416	0	
Jail Levy	3,366,231	1,929,153	
Total Personnel Services	5,482,612	2,878,312	52.5%
Jail	1,628,213	1,140,659	
Jail Maintenance	0	0	
Jail Transport	0	0	
Jail Levy	2,015,000	1,121,426	
Total Materials & Services	3,643,213	2,262,086	62.1%
Jail	305,000	12,923	
Jail Maintenance	0	0	
Jail Transport	0	0	
Jail Levy	0	0	
Total Capital Outlay	305,000	12,923	4.2%
Jail	73,093	31,607	
Jail Maintenance	10,798	5,837	
Jail Transport	318	0	
Jail Levy	125,795	72,625	
Transfers for PERS Debt Svc	210,004	110,070	52.4%
Jail	601,477	0	
Jail Maintenance	0	0	
Jail Transport	0	0	
Jail Levy	0	0	
Total Contingency	601,477	0	0.0%
Total Resources	10,242,306	8,013,256	78.2%
Total Expenditures	10,242,306	5,263,390	51.4%
Ending Fund Balance	0	2,749,866	

Jail	2,168,969	2,479,345	
Jail Maintenance	(291,030)	(157,617)	
Jail Transport	(21,734)	24,000	
Jail Levy	(1,856,205)	404,138	
Total	0	2,749,866	

COLUMBIA COUNTY
BALANCE SHEET
FEBRUARY 28, 2025

JAIL FUND

ASSETS

220-000.00-100.00-000-00	COMBINED CASH	2,428,723.01	
220-000.00-150.00-000-00	PROP TAX A/R-CURRENT	54,154.78	
220-000.00-151.00-000-00	PROP TAX A/R-PRIOR YEARS	57,808.43	
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	TOTAL ASSETS		2,540,686.22

LIABILITIES AND EQUITY

LIABILITIES

220-000.00-200.00-000-00	ACCOUNTS PAYABLE	(30,403.56)	
220-000.00-206.00-000-00	CLEARING ACCOUNT-BAIL BONDS	16,933.15	
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	TOTAL LIABILITIES		(13,470.41)

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE: REVENUE OVER EXPENDITURES - YTD	2,749,866.43	
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	BALANCE - CURRENT DATE	2,749,866.43	
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	TOTAL FUND EQUITY		2,749,866.43
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	TOTAL LIABILITIES AND EQUITY		2,736,396.02
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COLUMBIA COUNTY
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 28, 2025

JAIL FUND

	PERIOD ACTUAL	YTD ACTUAL	YTD ENC	BUDGET	BALANCE	PCNT
<u>JAIL ADMIN/OPS</u>						
<u>REVENUE</u>						
220-408.00-316.29-100-00	FEES-CITY JAIL ASSESS & FINE	28.80	2,971.03	.00	3,500.00	528.97 84.89
220-408.00-318.58-000-00	FEES-BOARDING OTHER INMA	.00	.00	.00	32,000.00	32,000.00 .00
220-408.00-318.60-000-00	FEES-BOARDING FEDERAL INM	.00	2,044,394.30	.00	3,405,000.00	1,360,605.70 60.04
220-408.00-320.01-000-00	MISC REIMB-INSURANCE	.00	13,639.00	.00	.00	(13,639.00) .00
220-408.00-322.10-000-00	REFUNDS	.00	43.89	.00	.00	(43.89) .00
220-408.00-324.01-000-00	SALE OF FOREST PRODUCTS	.00	.00	.00	20,000.00	20,000.00 .00
220-408.00-330.00-000-00	INTEREST ALLOCATIONS	.00	31,875.98	.00	30,000.00	(1,875.98) 106.25
220-408.00-375.00-100-00	TRANS IN-FUND 100 NONDEPT	.00	1,081,458.75	.00	1,441,945.00	360,486.25 75.00
220-408.00-375.00-100-14	TRANS IN-F100 JUSTICE COUR	.00	12,035.06	.00	20,000.00	7,964.94 60.18
220-408.00-375.00-203-00	TRANS IN-F203 COMM CORRE	.00	180,000.00	.00	240,000.00	60,000.00 75.00
220-408.00-375.00-218-00	TRANS IN-FUND 218 SIP & CSV	.00	51,242.53	.00	55,000.00	3,757.47 93.17
220-408.00-399.04-000-00	BEG BALANCE-RESTRICTED	.00	1,044,253.13	.00	1,312,040.00	267,786.87 79.59
TOTAL JAIL ADMIN/OPS REVEN		28.80	4,461,913.67	.00	6,559,485.00	2,097,571.33 68.02
<u>EXPENDITURES</u>						
220-408.00-490.00-110-00	SAL-ELECTED	.00	43,639.20	.00	74,673.00	31,033.80 58.44
220-408.00-490.00-130-00	SAL-REGULAR	.00	438,094.60	.00	848,487.00	410,392.40 51.63
220-408.00-490.00-140-00	SAL-PARTTIME	.00	7,627.04	.00	12,895.00	5,267.96 59.15
220-408.00-490.00-150-00	SAL-OVERTIME	.00	21,004.79	.00	215,000.00	193,995.21 9.77
220-408.00-490.00-210-00	BEN-INSUR BENEFITS	.00	105,900.93	.00	218,610.00	112,709.07 48.44
220-408.00-490.00-220-00	BEN-FICA TAX	.00	37,130.76	.00	88,056.00	50,925.24 42.17
220-408.00-490.00-230-00	BEN-PERS ER	.00	110,164.39	.00	246,607.00	136,442.61 44.67
220-408.00-490.00-231-00	BEN-PERS EE 6%	.00	29,865.15	.00	69,063.00	39,197.85 43.24
220-408.00-490.00-233-00	BEN-PERS 822	.00	(4,935.78)	.00	(11,386.00)	(6,450.22) 43.35-
220-408.00-490.00-260-00	BEN-W/ COMP	.00	6,616.91	.00	15,754.00	9,137.09 42.00
220-408.00-490.00-261-00	BEN-WBF	.00	84.84	.00	186.00	101.16 45.61
220-408.00-490.00-262-00	BEN-PLO	.00	1,937.72	.00	4,214.00	2,276.28 45.98
220-408.00-490.00-270-00	BEN-UNEMPLOY INSURANCE	.00	248.74	.00	574.00	325.26 43.33
TOTAL PERSONAL SERVICES		.00	797,379.29	.00	1,782,733.00	985,353.71 44.73
220-408.00-490.00-301-00	PROF FEES-LEGAL	.00	2,221.89	.00	30,000.00	27,778.11 7.41
220-408.00-490.00-305-15	PROF FEES-MEDICAL	3,000.00	3,000.00	.00	7,500.00	4,500.00 40.00
220-408.00-490.00-305-28	PROF FEES-CONTRACTED SER	270.00	6,206.47	.00	9,000.00	2,793.53 68.96
220-408.00-490.00-305-33	PROF FEES-EMPLOYEE PHYSI	.00	.00	.00	250.00	250.00 .00
220-408.00-490.00-305-35	PROF FEES-BACKGROUND CH	.00	443.90	.00	1,000.00	556.10 44.39
220-408.00-490.00-310-00	PROP/LIAB INSURANCE	.00	272,940.75	.00	225,000.00	(47,940.75) 121.31
220-408.00-490.00-315-00	MEMBERSHIP DUES	.00	2,217.27	.00	4,600.00	2,382.73 48.20
220-408.00-490.00-320-00	CONFERENCES & TRAINING	.00	6,003.71	.00	20,000.00	13,996.29 30.02
220-408.00-490.00-321-00	TRAVEL-MILEAGE	.00	24.00	.00	.00	(24.00) .00
220-408.00-490.00-410-62	COPIER LEASE	.00	1,822.78	39,528.60	7,700.00	(33,651.38) 537.03
220-408.00-490.00-411-00	UTIL-TELEPHONE	.00	4,270.10	.00	6,000.00	1,729.90 71.17
220-408.00-490.00-412-00	UTIL-CELL PHONE	234.05	2,213.72	.00	3,500.00	1,286.28 63.25
220-408.00-490.00-413-00	UTIL-ELECTRICITY	.00	48,056.79	.00	75,000.00	26,943.21 64.08
220-408.00-490.00-414-00	UTIL-NATURAL GAS	.00	19,127.75	.00	35,000.00	15,872.25 54.65
220-408.00-490.00-415-00	UTIL-WATER/SEWER	8,862.90	56,107.72	.00	95,000.00	38,892.28 59.06

COLUMBIA COUNTY
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 28, 2025

JAIL FUND

	PERIOD ACTUAL	YTD ACTUAL	YTD ENC	BUDGET	BALANCE	PCNT
220-408.00-490.00-416-00 UTIL-GARBAGE	.00	9,437.30	.00	16,000.00	6,562.70	58.98
220-408.00-490.00-450-00 REPAIRS & MAINT-COPIER	.00	437.04	.00	2,500.00	2,062.96	17.48
220-408.00-490.00-451-50 MAINT-SOFTWARE	.00	89,346.39	.00	105,500.00	16,153.61	84.69
220-408.00-490.00-452-00 REPAIRS & MAINT-EQUIPMENT	.00	.00	.00	4,000.00	4,000.00	.00
220-408.00-490.00-455-00 REPAIRS & MAINT-BLDG	2,212.31	59,237.57	.00	50,000.00	(9,237.57)	118.48
220-408.00-490.00-500-00 OFFICE SUPPLIES	.00	5,768.13	.00	10,000.00	4,231.87	57.68
220-408.00-490.00-500-10 TEAM MEETINGS	.00	582.18	.00	2,000.00	1,417.82	29.11
220-408.00-490.00-501-00 POSTAGE	.00	548.78	.00	1,000.00	451.22	54.88
220-408.00-490.00-505-00 PROFESSIONAL SUPPLIES	834.10	25,380.20	.00	60,000.00	34,619.80	42.30
220-408.00-490.00-505-21 TRAINING SUPPLIES-FIRING R	4,100.44	5,662.64	.00	8,000.00	2,337.36	70.78
220-408.00-490.00-505-50 UNIFORMS	22.00	5,643.00	.00	8,000.00	2,357.00	70.54
220-408.00-490.00-505-51 DRY CLEANING	.00	239.50	.00	500.00	260.50	47.90
220-408.00-490.00-507-00 JANITORIAL SUPPLIES	.00	32,043.10	.00	32,500.00	456.90	98.59
220-408.00-490.00-508-50 JAIL-LAUNDRY	.00	.00	.00	250.00	250.00	.00
220-408.00-490.00-508-51 JAIL-CLOTHING	.00	5,198.81	.00	5,000.00	(198.81)	103.98
220-408.00-490.00-508-52 JAIL-BEDDING	.00	7,142.56	.00	7,000.00	(142.56)	102.04
220-408.00-490.00-510-00 ADVERTISING-LEGAL	.00	.00	.00	2,000.00	2,000.00	.00
220-408.00-490.00-515-00 NON-CAPITAL EQUIPMENT	.00	1,096.48	.00	.00	(1,096.48)	.00
220-408.00-490.00-530-00 SUBSCRIPTIONS-PUBLICATION	.00	90.00	.00	100.00	10.00	90.00
220-408.00-490.00-550-00 VEHICLE-FUEL	.00	6,042.12	.00	16,000.00	9,957.88	37.76
220-408.00-490.00-551-00 VEHICLE-REPAIRS & MAINT	.00	18,543.10	.00	15,000.00	(3,543.10)	123.62
220-408.00-490.00-585-00 COMMUNITY INVESTMENT	.00	.00	.00	3,000.00	3,000.00	.00
220-408.00-490.00-600-00 IGS-ADMIN ALLOCATION	.00	347,853.35	.00	596,320.00	248,466.65	58.33
220-408.00-490.00-600-01 IGS-ADMIN-GENERAL SERVICE	.00	95,662.60	.00	163,993.00	68,330.40	58.33
220-408.00-490.00-604-00 IGS-FUND 207-TRANSFER STAT	.00	47.44	.00	.00	(47.44)	.00
TOTAL MATERIALS & SERVICES	19,535.80	1,140,659.14	39,528.60	1,628,213.00	448,025.26	72.48
220-408.00-490.00-710-00 CAPITAL OUTLAY-SOFTWARE	.00	.00	.00	75,000.00	75,000.00	.00
220-408.00-490.00-720-00 CAPITAL OUTLAY-EQUIPMENT	.00	.00	.00	120,000.00	120,000.00	.00
220-408.00-490.00-730-00 CAPITAL OUTLAY-VEHICLES	.00	.00	.00	20,000.00	20,000.00	.00
220-408.00-490.00-750-00 CAPITAL OUTLAY-BLDG IMPRV	.00	12,922.65	.00	90,000.00	77,077.35	14.36
TOTAL CAPITAL OUTLAY	.00	12,922.65	.00	305,000.00	292,077.35	4.24
220-408.00-490.00-820-60 TRANS OUT-F100 PERS DBT SV	.00	31,607.35	.00	73,093.00	41,485.65	43.24
TOTAL TRANSFERS OUT	.00	31,607.35	.00	73,093.00	41,485.65	43.24
220-408.00-490.00-880-00 CONTINGENCY	.00	.00	.00	601,477.00	601,477.00	.00
TOTAL CONTINGENCY	.00	.00	.00	601,477.00	601,477.00	.00
TOTAL JAIL ADMIN/OPS EXPEN	19,535.80	1,982,568.43	39,528.60	4,390,516.00	2,368,418.97	46.06
NET JAIL ADMIN/OPS REV/EXP	(19,507.00)	2,479,345.24	(39,528.60)	2,168,969.00	(270,847.64)	112.49

COLUMBIA COUNTY
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 28, 2025

JAIL FUND

	PERIOD ACTUAL	YTD ACTUAL	YTD ENC	BUDGET	BALANCE	PCNT
<u>JAIL MAINTENANCE</u>						
<u>EXPENDITURES</u>						
220-408.02-490.00-130-00	SAL-REGULAR	.00	88,765.44	.00	164,039.00	75,273.56 54.11
220-408.02-490.00-150-00	SAL-OVERTIME	.00	3,162.62	.00	6,000.00	2,837.38 52.71
220-408.02-490.00-210-00	BEN-INSUR BENEFITS	.00	29,825.76	.00	54,331.00	24,505.24 54.90
220-408.02-490.00-220-00	BEN-FICA TAX	.00	6,875.23	.00	13,008.00	6,132.77 52.85
220-408.02-490.00-230-00	BEN-PERS ER	.00	16,409.16	.00	30,352.00	13,942.84 54.06
220-408.02-490.00-231-00	BEN-PERS EE 6%	.00	5,515.70	.00	10,202.00	4,686.30 54.06
220-408.02-490.00-233-00	BEN-PERS 822	.00	(836.54)	.00	(1,547.00)	(710.46) 54.07-
220-408.02-490.00-260-00	BEN-W/ COMP	.00	1,641.10	.00	3,040.00	1,398.90 53.98
220-408.02-490.00-261-00	BEN-WBF	.00	15.30	.00	42.00	26.70 36.43
220-408.02-490.00-262-00	BEN-PLO	.00	359.51	.00	680.00	320.49 52.87
220-408.02-490.00-270-00	BEN-UNEMPLOY INSURANCE	.00	45.97	.00	85.00	39.03 54.08
	TOTAL PERSONAL SERVICES	.00	151,779.25	.00	280,232.00	128,452.75 54.16
220-408.02-490.00-820-60	TRANS OUT-F100 PERS DBT SV	.00	5,837.46	.00	10,798.00	4,960.54 54.06
	TOTAL TRANSFERS OUT	.00	5,837.46	.00	10,798.00	4,960.54 54.06
	TOTAL JAIL MAINTENANCE EXP	.00	157,616.71	.00	291,030.00	133,413.29 54.16
	NET JAIL MAINTENANCE REV/	.00	(157,616.71)	.00	(291,030.00)	(133,413.29) 54.16-

COLUMBIA COUNTY
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 28, 2025

JAIL FUND

	PERIOD ACTUAL	YTD ACTUAL	YTD ENC	BUDGET	BALANCE	PCNT
<u>JAIL TRANSPORT</u>						
<u>REVENUE</u>						
220-408.03-375.00-211-00	TRANS IN-F211 COURTHSE SE	.00	24,000.00	.00	32,000.00	8,000.00 75.00
	TOTAL JAIL TRANSPORT REVE	.00	24,000.00	.00	32,000.00	8,000.00 75.00
<u>EXPENDITURES</u>						
220-408.03-490.00-130-00	SAL-REGULAR	.00	.00	.00	34,156.00	34,156.00 .00
220-408.03-490.00-150-00	SAL-OVERTIME	.00	.00	.00	5,000.00	5,000.00 .00
220-408.03-490.00-220-00	BEN-FICA TAX	.00	.00	.00	2,995.00	2,995.00 .00
220-408.03-490.00-230-00	BEN-PERS ER	.00	.00	.00	10,446.00	10,446.00 .00
220-408.03-490.00-231-00	BEN-PERS EE 6%	.00	.00	.00	300.00	300.00 .00
220-408.03-490.00-233-00	BEN-PERS 822	.00	.00	.00	(411.00)	(411.00) .00
220-408.03-490.00-260-00	BEN-W/ COMP	.00	.00	.00	743.00	743.00 .00
220-408.03-490.00-261-00	BEN-WBF	.00	.00	.00	10.00	10.00 .00
220-408.03-490.00-262-00	BEN-PLO	.00	.00	.00	157.00	157.00 .00
220-408.03-490.00-270-00	BEN-UNEMPLOY INSURANCE	.00	.00	.00	20.00	20.00 .00
	TOTAL PERSONAL SERVICES	.00	.00	.00	53,416.00	53,416.00 .00
220-408.03-490.00-820-60	TRANS OUT-F100 PERS DBT SV	.00	.00	.00	318.00	318.00 .00
	TOTAL TRANSFERS OUT	.00	.00	.00	318.00	318.00 .00
	TOTAL JAIL TRANSPORT EXPE	.00	.00	.00	53,734.00	53,734.00 .00
	NET JAIL TRANSPORT REV/EX	.00	24,000.00	.00	(21,734.00)	(45,734.00) 110.43

COLUMBIA COUNTY
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 28, 2025

JAIL FUND

	PERIOD ACTUAL	YTD ACTUAL	YTD ENC	BUDGET	BALANCE	PCNT
JAIL-PROP TAX SUPPORT						
REVENUE						
220-408.04-310.00-000-00	PROPERTY TAX-CURRENT	.00	3,481,552.62	.00	3,563,921.00	82,368.38 97.69
220-408.04-310.10-000-00	PROPERTY TAX-PRIOR YEARS	.00	40,605.49	.00	82,400.00	41,794.51 49.28
220-408.04-331.00-000-00	INTEREST-UNSEGREGATED TA	.00	5,184.63	.00	4,500.00	(684.63) 115.21
	TOTAL JAIL-PROP TAX SUPPOR	.00	3,527,342.74	.00	3,650,821.00	123,478.26 96.62
EXPENDITURES						
220-408.04-490.00-130-00	SAL-REGULAR	.00	986,202.73	.00	1,821,945.00	835,742.27 54.13
220-408.04-490.00-150-00	SAL-OVERTIME	.00	208,646.67	.00	215,000.00	6,353.33 97.04
220-408.04-490.00-210-00	BEN-INSUR BENEFITS	.00	296,151.91	.00	581,158.00	285,006.09 50.96
220-408.04-490.00-220-00	BEN-FICA TAX	.00	90,679.64	.00	155,826.00	65,146.36 58.19
220-408.04-490.00-230-00	BEN-PERS ER	.00	264,269.46	.00	447,296.00	183,026.54 59.08
220-408.04-490.00-231-00	BEN-PERS EE 6%	.00	68,622.09	.00	118,861.00	50,238.91 57.73
220-408.04-490.00-233-00	BEN-PERS 822	.00	(12,818.99)	.00	(21,811.00)	(8,992.01) 58.77-
220-408.04-490.00-260-00	BEN-W/ COMP	.00	21,805.89	.00	38,641.00	16,835.11 56.43
220-408.04-490.00-261-00	BEN-WBF	.00	252.55	.00	478.00	225.45 52.83
220-408.04-490.00-262-00	BEN-PLO	.00	4,741.45	.00	7,819.00	3,077.55 60.64
220-408.04-490.00-270-00	BEN-UNEMPLOY INSURANCE	.00	600.07	.00	1,018.00	417.93 58.95
	TOTAL PERSONAL SERVICES	.00	1,929,153.47	.00	3,366,231.00	1,437,077.53 57.31
220-408.04-490.00-305-15	PROF FEES-MEDICAL	129,896.85	777,289.30	.00	1,500,000.00	722,710.70 51.82
220-408.04-490.00-305-31	PROF FEES-DOCTOR/PERSVC	.00	.00	.00	15,000.00	15,000.00 .00
220-408.04-490.00-305-32	PROF FEES-FOOD SERVICES	12,121.82	344,137.14	.00	500,000.00	155,862.86 68.83
	TOTAL MATERIALS & SERVICES	142,018.67	1,121,426.44	.00	2,015,000.00	893,573.56 55.65
220-408.04-490.00-820-60	TRANS OUT-F100 PERS DBT SV	.00	72,624.93	.00	125,795.00	53,170.07 57.73
	TOTAL TRANSFERS OUT	.00	72,624.93	.00	125,795.00	53,170.07 57.73
	TOTAL JAIL-PROP TAX SUPPOR	142,018.67	3,123,204.84	.00	5,507,026.00	2,383,821.16 56.71
	NET JAIL-PROP TAX SUPPORT	(142,018.67)	404,137.90	.00	(1,856,205.00)	(2,260,342.90) 21.77
	FUND NET REVENUE/ EXPENDI	(161,525.67)	2,749,866.43	(39,528.60)	.00	(2,710,337.83) .00