



COLUMBIA COUNTY

Department of Finance and Taxation

Pamela Smith, Director

County Treasurer

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TO: JOCAC Committee

From: Pam Smith, Finance Director

A handwritten signature in purple ink that reads "Pam Smith".

RE: Jail Levy Financials through June 30, 2025

Date: July 28, 2025

I have attached the financial statements for the Jail Levy account (220-408-04) and the Jail Fund in total. This is a preliminary report for the fiscal year ending 6-30-25. We will still have property tax revenues and some expenditures coming in through August, so these numbers will change somewhat before we officially close out the year.

The Jail Levy account (220-408.04) has received a little over 99% of its budgeted revenues from Property Taxes. We have projected an additional \$12,131 in revenues by year end.

The Jail Levy account has expended a little more than 101% of budgeted expenditures to date. The expenses are currently \$106,000 over budgeted amounts for the year. This is a result of medical fees and food services line items being more expensive than was budgeted.

The net ending fund balance in the Jail Levy account as of today is **negative (\$1,974,732)**. We budgeted to lose **(\$1,856,205)** so we are currently over budget by \$118,528.

The Jail Fund in total has received a little more than 105% of its budgeted revenues and expended 88% of salaries and benefits and 88.8% of budgeted expenditures.

The net ending balance in the Jail Fund, including all accounts, is \$1,665,798 as of July 28, 2025.

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

Jail Fund Summary	2024-25 Current Budget 6/30/2025	2024-25 YTD Actual 6/30/2025	% Budget Used YTD
Jail	6,559,485	7,085,348	
Jail Maintenance	0	0	
Jail Transport	32,000	32,000	
Jail Levy	3,650,821	3,638,689	
Total Resources	10,242,306	10,756,038	105.0%
Jail	1,782,733	1,373,713	
Jail Maintenance	280,232	230,201	
Jail Transport	53,416	0	
Jail Levy	3,366,231	3,236,046	
Total Personnel Services	5,482,612	4,839,960	88.3%
Jail	1,628,213	1,730,691	
Jail Maintenance	0	0	
Jail Transport	0	0	
Jail Levy	2,015,000	2,255,621	
Total Materials & Services	3,643,213	3,986,312	109.4%
Jail	305,000	78,804	
Jail Maintenance	0	0	
Jail Transport	0	0	
Jail Levy	0	0	
Total Capital Outlay	305,000	78,804	25.8%
Jail	73,093	54,392	
Jail Maintenance	10,798	9,017	
Jail Transport	318	0	
Jail Levy	125,795	121,755	
Total Interfund Transfers for PERS Debt Svc	210,004	185,164	88.2%
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	10,756,038	105.0%
Total Expenditures	10,242,306	9,090,240	88.8%
Ending Fund Balance	0	1,665,798	
Jail	2,168,969	3,847,748	
Jail Maintenance	(291,030)	(239,218)	
Jail Transport	(21,734)	32,000	
Jail Levy	(1,856,205)	(1,974,733)	
Total	0	1,665,798	0 x

COLUMBIA COUNTY
BALANCE SHEET
JUNE 30, 2025

JAIL FUND

ASSETS

220-000.00-100.00-000-00	COMBINED CASH	2,164,130.94	
220-000.00-151.00-000-00	PROP TAX A/R-PRIOR YEARS	35,530.75	
220-000.00-170.00-000-00	PREPAIDS	400.00	
		<u> </u>	
	TOTAL ASSETS		<u>2,200,061.69</u>

LIABILITIES AND EQUITY

LIABILITIES

220-000.00-200.00-000-00	ACCOUNTS PAYABLE	514,588.15	
220-000.00-206.00-000-00	CLEARING ACCOUNT-BAIL BONDS	19,675.94	
		<u> </u>	
	TOTAL LIABILITIES		534,264.09

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
	REVENUE OVER EXPENDITURES - YTD	<u>1,665,797.60</u>	
	BALANCE - CURRENT DATE	<u>1,665,797.60</u>	
	TOTAL FUND EQUITY		<u>1,665,797.60</u>
	TOTAL LIABILITIES AND EQUITY		<u>2,200,061.69</u>

COLUMBIA COUNTY
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2025

JAIL FUND

		PERIOD ACTUAL	YTD ACTUAL	YTD ENC	BUDGET	BALANCE	PC
<u>JAIL ADMIN/OPS</u>							
<u>REVENUE</u>							
220-408.00-316.29-100-00	FEES-CITY JAIL ASSESS & FINE	533.26	5,811.09	.00	3,500.00	(2,311.09)	16%
220-408.00-318.58-000-00	FEES-BOARDING OTHER INMA	.00	.00	.00	32,000.00	32,000.00	
220-408.00-318.60-000-00	FEES-BOARDING FEDERAL INM	409,235.13	4,093,120.84	.00	3,405,000.00	(688,120.84)	120%
220-408.00-319.91-053-00	CITY OF ST HELENS RAIL DIST	.00	23,329.80	.00	.00	(23,329.80)	
220-408.00-320.01-000-00	MISC REIMB-INSURANCE	.00	13,639.00	.00	.00	(13,639.00)	
220-408.00-322.10-000-00	REFUNDS	.00	43.89	.00	.00	(43.89)	
220-408.00-324.01-000-00	SALE OF FOREST PRODUCTS	.00	.00	.00	20,000.00	20,000.00	
220-408.00-324.40-000-00	FOREST, LAND SALES & ROYAL	72,542.61	72,542.61	.00	.00	(72,542.61)	
220-408.00-330.00-000-00	INTEREST ALLOCATIONS	8,710.10	78,551.81	.00	30,000.00	(48,551.81)	261%
220-408.00-375.00-100-00	TRANS IN-FUND 100 NONDEPT	.00	1,441,945.00	.00	1,441,945.00	.00	100%
220-408.00-375.00-100-14	TRANS IN-F100 JUSTICE COUR	.00	20,868.60	.00	20,000.00	(868.60)	104%
220-408.00-375.00-203-00	TRANS IN-F203 COMM CORRE	.00	240,000.00	.00	240,000.00	.00	100%
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%
220-408.00-399.04-000-00	BEG BALANCE-RESTRICTED	.00	1,044,253.13	.00	1,312,040.00	267,786.87	79%
TOTAL JAIL ADMIN/OPS REVEN		491,021.10	7,085,348.30	.00	6,559,485.00	(525,863.30)	106%
<u>EXPENDITURES</u>							
220-408.00-490.00-110-00	SAL-ELECTED	6,234.18	74,810.10	.00	74,673.00	(137.10)	100%
220-408.00-490.00-130-00	SAL-REGULAR	63,736.41	755,575.48	.00	848,487.00	92,911.52	89%
220-408.00-490.00-140-00	SAL-PARTTIME	1,113.30	13,129.69	.00	12,895.00	(234.69)	101%
220-408.00-490.00-150-00	SAL-OVERTIME	2,750.68	35,693.08	.00	215,000.00	179,306.92	16%
220-408.00-490.00-210-00	BEN-INSUR BENEFITS	15,053.96	181,169.69	.00	218,610.00	37,440.31	82%
220-408.00-490.00-220-00	BEN-FICA TAX	5,382.76	63,992.12	.00	88,056.00	24,063.88	72%
220-408.00-490.00-230-00	BEN-PERS ER	15,789.00	189,414.00	.00	246,607.00	57,193.00	76%
220-408.00-490.00-231-00	BEN-PERS EE 6%	4,293.63	51,394.08	.00	69,063.00	17,668.92	74%
220-408.00-490.00-233-00	BEN-PERS 822	(707.86)	(8,484.22)	.00	(11,386.00)	(2,901.78)	74%
220-408.00-490.00-260-00	BEN-W/ COMP	1,216.79	13,097.59	.00	15,754.00	2,656.41	83%
220-408.00-490.00-261-00	BEN-WBF	11.67	150.49	.00	186.00	35.51	80%
220-408.00-490.00-262-00	BEN-PLO	281.47	3,342.47	.00	4,214.00	871.53	79%
220-408.00-490.00-270-00	BEN-UNEMPLOY INSURANCE	35.97	428.32	.00	574.00	145.68	74%
TOTAL PERSONAL SERVICES		115,191.96	1,373,712.89	.00	1,782,733.00	409,020.11	77%
220-408.00-490.00-301-00	PROF FEES-LEGAL	(40.08)	2,181.81	.00	30,000.00	27,818.19	7%
220-408.00-490.00-305-15	PROF FEES-MEDICAL	500.00	3,780.00	.00	7,500.00	3,720.00	50%
220-408.00-490.00-305-28	PROF FEES-CONTRACTED SER	812.30	10,918.43	.00	9,000.00	(1,918.43)	121%
220-408.00-490.00-305-33	PROF FEES-EMPLOYEE PHYSI	.00	.00	.00	250.00	250.00	
220-408.00-490.00-305-35	PROF FEES-BACKGROUND CH	191.32	1,053.11	.00	1,000.00	(53.11)	105%
220-408.00-490.00-310-00	PROP/LIAB INSURANCE	.00	272,940.75	.00	225,000.00	(47,940.75)	121%
220-408.00-490.00-315-00	MEMBERSHIP DUES	168.00	2,753.27	.00	4,600.00	1,846.73	59%
220-408.00-490.00-320-00	CONFERENCES & TRAINING	859.69	11,716.71	.00	20,000.00	8,283.29	58%
220-408.00-490.00-321-00	TRAVEL-MILEAGE	.00	24.00	.00	.00	(24.00)	
220-408.00-490.00-410-62	COPIER LEASE	1,317.62	8,079.79	.00	7,700.00	(379.79)	104%
220-408.00-490.00-411-00	UTIL-TELEPHONE & INTERNET	914.66	7,782.35	.00	6,000.00	(1,782.35)	129%
220-408.00-490.00-412-00	UTIL-CELL PHONE	557.92	3,977.04	.00	3,500.00	(477.04)	113%
220-408.00-490.00-413-00	UTIL-ELECTRICITY	8,080.70	82,369.01	.00	75,000.00	(7,369.01)	109%

COLUMBIA COUNTY
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2025

JAIL FUND

	PERIOD ACTUAL	YTD ACTUAL	YTD ENC	BUDGET	BALANCE	PC
220-408.00-490.00-414-00 UTIL-NATURAL GAS	2,824.56	35,853.11	.00	35,000.00	(853.11)	102
220-408.00-490.00-415-00 UTIL-WATER/SEWER	20,231.85	112,918.72	.00	95,000.00	(17,918.72)	116
220-408.00-490.00-416-00 UTIL-GARBAGE	3,119.40	18,826.50	.00	16,000.00	(2,826.50)	117
220-408.00-490.00-450-00 REPAIRS & MAINT-COPIER	431.85	1,604.21	.00	2,500.00	895.79	64
220-408.00-490.00-451-50 MAINT-SOFTWARE	2,026.90	99,016.52	.00	105,500.00	6,483.48	95
220-408.00-490.00-452-00 REPAIRS & MAINT-EQUIPMENT	.00	.00	.00	4,000.00	4,000.00	
220-408.00-490.00-455-00 REPAIRS & MAINT-BLDG	13,921.72	105,578.34	.00	50,000.00	(55,578.34)	211
220-408.00-490.00-500-00 OFFICE SUPPLIES	1,400.42	10,607.78	.00	10,000.00	(607.78)	106
220-408.00-490.00-500-10 TEAM MEETINGS	104.53	1,167.48	.00	2,000.00	832.52	58
220-408.00-490.00-501-00 POSTAGE	191.66	1,181.01	.00	1,000.00	(181.01)	118
220-408.00-490.00-505-00 PROFESSIONAL SUPPLIES	9,156.44	53,204.79	8,674.80	60,000.00	(1,879.59)	103
220-408.00-490.00-505-21 TRAINING SUPPLIES-FIRING R	304.50	6,235.43	.00	8,000.00	1,764.57	77
220-408.00-490.00-505-50 UNIFORMS	1,159.08	8,941.92	.00	8,000.00	(941.92)	111
220-408.00-490.00-505-51 DRY CLEANING	.00	239.50	.00	500.00	260.50	47
220-408.00-490.00-507-00 JANITORIAL SUPPLIES	2,350.02	50,851.41	.00	32,500.00	(18,351.41)	156
220-408.00-490.00-508-50 JAIL-LAUNDRY	.00	.00	.00	250.00	250.00	
220-408.00-490.00-508-51 JAIL-CLOTHING	466.72	8,621.30	.00	5,000.00	(3,621.30)	172
220-408.00-490.00-508-52 JAIL-BEDDING	.00	9,607.60	.00	7,000.00	(2,607.60)	137
220-408.00-490.00-510-00 ADVERTISING-LEGAL	.00	470.00	.00	2,000.00	1,530.00	25
220-408.00-490.00-515-00 NON-CAPITAL EQUIPMENT	48.46	2,837.45	.00	.00	(2,837.45)	
220-408.00-490.00-530-00 SUBSCRIPTIONS-PUBLICATION	.00	90.00	.00	100.00	10.00	90
220-408.00-490.00-550-00 VEHICLE-FUEL	1,679.52	12,370.40	.00	16,000.00	3,629.60	77
220-408.00-490.00-551-00 VEHICLE-REPAIRS & MAINT	437.62	22,486.00	.00	15,000.00	(7,486.00)	148
220-408.00-490.00-585-00 COMMUNITY INVESTMENT	.00	.00	.00	3,000.00	3,000.00	
220-408.00-490.00-600-00 IGS-ADMIN ALLOCATION	.00	596,320.00	.00	596,320.00	.00	100
220-408.00-490.00-600-01 IGS-ADMIN-GENERAL SERVICE	.00	163,993.00	.00	163,993.00	.00	100
220-408.00-490.00-604-00 IGS-FUND 207-TRANSFER STAT	.00	92.25	.00	.00	(92.25)	
TOTAL MATERIALS & SERVICES	73,217.38	1,730,690.99	8,674.80	1,628,213.00	(111,152.79)	106
220-408.00-490.00-710-00 CAPITAL OUTLAY-SOFTWARE	.00	.00	.00	75,000.00	75,000.00	
220-408.00-490.00-720-00 CAPITAL OUTLAY-EQUIPMENT	.00	.00	.00	120,000.00	120,000.00	
220-408.00-490.00-730-00 CAPITAL OUTLAY-VEHICLES	.00	.00	.00	20,000.00	20,000.00	
220-408.00-490.00-750-00 CAPITAL OUTLAY-BLDG IMPRV	65,881.20	78,803.85	.00	90,000.00	11,196.15	87
TOTAL CAPITAL OUTLAY	65,881.20	78,803.85	.00	305,000.00	226,196.15	25
220-408.00-490.00-820-60 TRANS OUT-F100 PERS DBT SV	4,544.09	54,392.12	.00	73,093.00	18,700.88	74
TOTAL TRANSFERS OUT	4,544.09	54,392.12	.00	73,093.00	18,700.88	74
220-408.00-490.00-880-00 CONTINGENCY	.00	.00	.00	601,477.00	601,477.00	
TOTAL CONTINGENCY	.00	.00	.00	601,477.00	601,477.00	
TOTAL JAIL ADMIN/OPS EXPEN	258,834.63	3,237,599.85	8,674.80	4,390,516.00	1,144,241.35	73
NET JAIL ADMIN/OPS REV/EXP	232,186.47	3,847,748.45	(8,674.80)	2,168,969.00	(1,670,104.65)	177

COLUMBIA COUNTY
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2025

JAIL FUND

		PERIOD ACTUAL	YTD ACTUAL	YTD ENC	BUDGET	BALANCE	PC
<u>JAIL MAINTENANCE</u>							
<u>EXPENDITURES</u>							
220-408.02-490.00-130-00	SAL-REGULAR	7,404.65	134,684.01	.00	164,039.00	29,354.99	82
220-408.02-490.00-150-00	SAL-OVERTIME	256.95	4,921.07	.00	6,000.00	1,078.93	82
220-408.02-490.00-210-00	BEN-INSUR BENEFITS	1,948.80	44,127.76	.00	54,331.00	10,203.24	81
220-408.02-490.00-220-00	BEN-FICA TAX	583.08	10,663.12	.00	13,008.00	2,344.88	81
220-408.02-490.00-230-00	BEN-PERS ER	1,367.59	25,346.48	.00	30,352.00	5,005.52	83
220-408.02-490.00-231-00	BEN-PERS EE 6%	459.70	8,519.86	.00	10,202.00	1,682.14	83
220-408.02-490.00-233-00	BEN-PERS 822	(69.71)	(1,292.16)	.00	(1,547.00)	(254.84)	83
220-408.02-490.00-260-00	BEN-W/ COMP	144.71	2,577.40	.00	3,040.00	462.60	84
220-408.02-490.00-261-00	BEN-WBF	1.81	25.04	.00	42.00	16.96	59
220-408.02-490.00-262-00	BEN-PLO	30.48	557.55	.00	680.00	122.45	81
220-408.02-490.00-270-00	BEN-UNEMPLOY INSURANCE	3.83	71.00	.00	85.00	14.00	83
	TOTAL PERSONAL SERVICES	12,131.89	230,201.13	.00	280,232.00	50,030.87	82
220-408.02-490.00-820-60	TRANS OUT-F100 PERS DBT SV	486.50	9,016.84	.00	10,798.00	1,781.16	83
	TOTAL TRANSFERS OUT	486.50	9,016.84	.00	10,798.00	1,781.16	83
	TOTAL JAIL MAINTENANCE EXP	12,618.39	239,217.97	.00	291,030.00	51,812.03	82
	NET JAIL MAINTENANCE REV/	(12,618.39)	(239,217.97)	.00	(291,030.00)	(51,812.03)	82

COLUMBIA COUNTY
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2025

JAIL FUND

	PERIOD ACTUAL	YTD ACTUAL	YTD ENC	BUDGET	BALANCE	PC
<u>JAIL TRANSPORT</u>						
<u>REVENUE</u>						
220-408.03-375.00-211-00	.00	32,000.00	.00	32,000.00	.00	100
TOTAL JAIL TRANSPORT REVE	.00	32,000.00	.00	32,000.00	.00	100
<u>EXPENDITURES</u>						
220-408.03-490.00-130-00	.00	.00	.00	34,156.00	34,156.00	
220-408.03-490.00-150-00	.00	.00	.00	5,000.00	5,000.00	
220-408.03-490.00-220-00	.00	.00	.00	2,995.00	2,995.00	
220-408.03-490.00-230-00	.00	.00	.00	10,446.00	10,446.00	
220-408.03-490.00-231-00	.00	.00	.00	300.00	300.00	
220-408.03-490.00-233-00	.00	.00	.00	(411.00)	(411.00)	
220-408.03-490.00-260-00	.00	.00	.00	743.00	743.00	
220-408.03-490.00-261-00	.00	.00	.00	10.00	10.00	
220-408.03-490.00-262-00	.00	.00	.00	157.00	157.00	
220-408.03-490.00-270-00	.00	.00	.00	20.00	20.00	
TOTAL PERSONAL SERVICES	.00	.00	.00	53,416.00	53,416.00	
220-408.03-490.00-820-60	.00	.00	.00	318.00	318.00	
TOTAL TRANSFERS OUT	.00	.00	.00	318.00	318.00	
TOTAL JAIL TRANSPORT EXPE	.00	.00	.00	53,734.00	53,734.00	
NET JAIL TRANSPORT REV/EX	.00	32,000.00	.00	(21,734.00)	(53,734.00)	147

COLUMBIA COUNTY
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2025

JAIL FUND

	PERIOD ACTUAL	YTD ACTUAL	YTD ENC	BUDGET	BALANCE	PC
<u>JAIL-PROP TAX SUPPORT</u>						
<u>REVENUE</u>						
220-408.04-310.00-000-00	PROPERTY TAX-CURRENT	73,822.76	3,642,885.60	.00	3,563,921.00	(78,964.60) 102
220-408.04-310.10-000-00	PROPERTY TAX-PRIOR YEARS	(70,757.38)	(10,191.62)	.00	82,400.00	92,591.62 12
220-408.04-331.00-000-00	INTEREST-UNSEGREGATED TA	158.67	5,995.26	.00	4,500.00	(1,495.26) 13
TOTAL JAIL-PROP TAX SUPPOR		3,224.05	3,638,689.24	.00	3,650,821.00	12,131.76 9
<u>EXPENDITURES</u>						
220-408.04-490.00-130-00	SAL-REGULAR	150,907.65	1,677,239.20	.00	1,821,945.00	144,705.80 9
220-408.04-490.00-150-00	SAL-OVERTIME	28,567.49	342,677.08	.00	215,000.00	(127,677.08) 15
220-408.04-490.00-210-00	BEN-INSUR BENEFITS	37,193.06	482,889.46	.00	581,158.00	98,268.54 8
220-408.04-490.00-220-00	BEN-FICA TAX	13,646.27	153,384.84	.00	155,826.00	2,441.16 9
220-408.04-490.00-230-00	BEN-PERS ER	35,491.48	439,547.75	.00	447,296.00	7,748.25 9
220-408.04-490.00-231-00	BEN-PERS EE 6%	9,446.66	115,044.19	.00	118,861.00	3,816.81 9
220-408.04-490.00-233-00	BEN-PERS 822	(1,737.61)	(21,392.68)	.00	(21,811.00)	(418.32) 9
220-408.04-490.00-260-00	BEN-W/ COMP	3,322.21	37,191.48	.00	38,641.00	1,449.52 9
220-408.04-490.00-261-00	BEN-WBF	33.95	430.32	.00	478.00	47.68 9
220-408.04-490.00-262-00	BEN-PLO	713.53	8,020.14	.00	7,819.00	(201.14) 10
220-408.04-490.00-270-00	BEN-UNEMPLOY INSURANCE	90.01	1,014.06	.00	1,018.00	3.94 9
TOTAL PERSONAL SERVICES		277,674.70	3,236,045.84	.00	3,366,231.00	130,185.16 9
220-408.04-490.00-305-04	PROF FEES-AUDIT & ACCOUNT	.00	10,000.00	.00	.00	(10,000.00)
220-408.04-490.00-305-15	PROF FEES-MEDICAL	578,825.17	1,615,908.17	.00	1,500,000.00	(115,908.17) 10
220-408.04-490.00-305-31	PROF FEES-DOCTOR/PERSVC	.00	.00	.00	15,000.00	15,000.00
220-408.04-490.00-305-32	PROF FEES-FOOD SERVICES	61,380.22	629,713.12	.00	500,000.00	(129,713.12) 12
TOTAL MATERIALS & SERVICES		640,205.39	2,255,621.29	.00	2,015,000.00	(240,621.29) 11
220-408.04-490.00-820-60	TRANS OUT-F100 PERS DBT SV	9,997.71	121,754.99	.00	125,795.00	4,040.01 9
TOTAL TRANSFERS OUT		9,997.71	121,754.99	.00	125,795.00	4,040.01 9
TOTAL JAIL-PROP TAX SUPPOR		927,877.80	5,613,422.12	.00	5,507,026.00	(106,396.12) 10
NET JAIL-PROP TAX SUPPORT		(924,653.75)	(1,974,732.88)	.00	(1,856,205.00)	118,527.88 10
FUND NET REVENUE/ EXPENDI		(705,085.67)	1,665,797.60	(8,674.80)	.00	(1,657,122.80)