



COLUMBIA COUNTY

Department of Finance and Taxation

Pamela Smith, Director

County Treasurer

230 Strand Street • St. Helens, Oregon 97051

Direct Line (503) 397-7252

pam.smith@columbiacountyor.gov

TO: JOCAC Committee

From: Pam Smith, Finance Director

A handwritten signature in blue ink, appearing to read "Pam", is written over the "From:" line.

RE: Jail Levy Financials through 3-31-25

Date: April 21, 2025

I have attached the financial statements for the Jail Levy account (220-408-04) and the Jail Fund in total.

The Jail Levy account has received a little over 99% of its budgeted revenues from Property Taxes.

Jail Levy has expended a little more than 67% of budgeted expenditures to date.

The net ending fund balance in the Jail Levy account as of today is **negative (\$289,747)**.

The Jail Fund in total has received a little more than 81% of its budgeted revenues and expended 58% of salaries and benefits and 98.8% of budgeted expenditures.

The net ending balance in the Jail Fund, including all accounts, is \$2,223,443.33 as of March 31, 2025.

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

COLUMBIA COUNTY
BALANCE SHEET
MARCH 31, 2025

JAIL FUND

ASSETS

220-000.00-100.00-000-00	COMBINED CASH	2,148,694.90	
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		<u>2,260,658.11</u>

LIABILITIES AND EQUITY

LIABILITIES

220-000.00-200.00-000-00	ACCOUNTS PAYABLE	17,735.99	
220-000.00-206.00-000-00	CLEARING ACCOUNT-BAIL BONDS	19,571.05	
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	TOTAL LIABILITIES		37,307.04

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE: REVENUE OVER EXPENDITURES - YTD	<u>2,223,443.33</u>	
	BALANCE - CURRENT DATE	<u>2,223,443.33</u>	
	TOTAL FUND EQUITY		<u>2,223,443.33</u>
	TOTAL LIABILITIES AND EQUITY		<u>2,260,750.37</u>

COLUMBIA COUNTY
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 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	488.76	3,784.64	.00	3,500.00 (284.64) 108.13
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	7,730.12	2,467,111.07	.00	3,405,000.00	937,888.93 72.46
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	8,942.21	51,607.00	.00	30,000.00 (21,607.00) 172.02
220-408.00-375.00-100-00	TRANS IN-FUND 100 NONDEPT	360,486.25	1,441,945.00	.00	1,441,945.00	.00 100.00
220-408.00-375.00-100-14	TRANS IN-F100 JUSTICE COUR	1,731.75	17,218.36	.00	20,000.00	2,781.64 86.09
220-408.00-375.00-203-00	TRANS IN-F203 COMM CORRE	60,000.00	240,000.00	.00	240,000.00	.00 100.00
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		439,379.09	5,330,844.62	.00	6,559,485.00	1,228,640.38 81.27
<u>EXPENDITURES</u>						
220-408.00-490.00-110-00	SAL-ELECTED	6,234.18	56,107.56	.00	74,673.00	18,565.44 75.14
220-408.00-490.00-130-00	SAL-REGULAR	63,035.71	565,238.69	.00	848,487.00	283,248.31 66.62
220-408.00-490.00-140-00	SAL-PARTTIME	1,073.75	9,823.50	.00	12,895.00	3,071.50 76.18
220-408.00-490.00-150-00	SAL-OVERTIME	3,690.95	28,446.33	.00	215,000.00	186,553.67 13.23
220-408.00-490.00-210-00	BEN-INSUR BENEFITS	15,053.93	136,007.66	.00	218,610.00	82,602.34 62.21
220-408.00-490.00-220-00	BEN-FICA TAX	5,382.73	47,988.57	.00	88,056.00	40,067.43 54.50
220-408.00-490.00-230-00	BEN-PERS ER	15,951.06	142,301.33	.00	246,607.00	104,305.67 57.70
220-408.00-490.00-231-00	BEN-PERS EE 6%	4,328.53	38,594.63	.00	69,063.00	30,468.37 55.88
220-408.00-490.00-233-00	BEN-PERS 822	(715.83)	(6,373.55)	.00 (11,386.00) (5,012.45) 55.98-
220-408.00-490.00-260-00	BEN-W/ COMP	1,335.86	9,289.50	.00	15,754.00	6,464.50 58.97
220-408.00-490.00-261-00	BEN-WBF	13.90	111.47	.00	186.00	74.53 59.93
220-408.00-490.00-262-00	BEN-PLO	281.51	2,505.57	.00	4,214.00	1,708.43 59.46
220-408.00-490.00-270-00	BEN-UNEMPLOY INSURANCE	36.06	321.47	.00	574.00	252.53 56.01
TOTAL PERSONAL SERVICES		115,702.34	1,030,362.73	.00	1,782,733.00	752,370.27 57.80
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	280.00	3,280.00	.00	7,500.00	4,220.00 43.73
220-408.00-490.00-305-28	PROF FEES-CONTRACTED SER	463.09	7,565.74	.00	9,000.00	1,434.26 84.06
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	65.00	660.21	.00	1,000.00	339.79 66.02
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	168.00	2,585.27	.00	4,600.00	2,014.73 56.20
220-408.00-490.00-320-00	CONFERENCES & TRAINING	417.67	8,584.02	.00	20,000.00	11,415.98 42.92
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	658.81	2,481.59	39,528.60	7,700.00 (34,310.19) 545.59
220-408.00-490.00-411-00	UTIL-TELEPHONE & INTERNET	592.52	5,608.47	.00	6,000.00	391.53 93.47
220-408.00-490.00-412-00	UTIL-CELL PHONE	278.48	2,861.20	.00	3,500.00	638.80 81.75
220-408.00-490.00-413-00	UTIL-ELECTRICITY	12,998.25	61,055.04	.00	75,000.00	13,944.96 81.41
220-408.00-490.00-414-00	UTIL-NATURAL GAS	7,957.10	27,084.85	.00	35,000.00	7,915.15 77.39
220-408.00-490.00-415-00	UTIL-WATER/SEWER	9,888.41	74,251.12	.00	95,000.00	20,748.88 78.16

COLUMBIA COUNTY
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 2025

JAIL FUND

	PERIOD ACTUAL	YTD ACTUAL	YTDENC	BUDGET	BALANCE	PCNT
220-408.00-490.00-416-00 UTIL-GARBAGE	1,552.20	12,602.70	.00	16,000.00	3,397.30	78.77
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	(188.64)	96,550.32	24.74	105,500.00	8,924.94	91.54
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	12,183.57	76,772.12	4,408.91	50,000.00	(31,181.03)	162.36
220-408.00-490.00-500-00 OFFICE SUPPLIES	836.28	7,305.88	.00	10,000.00	2,694.12	73.06
220-408.00-490.00-500-10 TEAM MEETINGS	362.17	983.35	.00	2,000.00	1,016.65	49.17
220-408.00-490.00-501-00 POSTAGE	106.66	812.98	.00	1,000.00	187.02	81.30
220-408.00-490.00-505-00 PROFESSIONAL SUPPLIES	1,809.56	37,178.08	.00	60,000.00	22,821.92	61.96
220-408.00-490.00-505-21 TRAINING SUPPLIES-FIRING R	.00	5,662.64	.00	8,000.00	2,337.36	70.78
220-408.00-490.00-505-50 UNIFORMS	271.00	6,668.80	.00	8,000.00	1,331.20	83.36
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	2,551.67	39,916.65	.00	32,500.00	(7,416.65)	122.82
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	890.01	6,088.82	.00	5,000.00	(1,088.82)	121.78
220-408.00-490.00-508-52 JAIL-BEDDING	.00	9,607.60	.00	7,000.00	(2,607.60)	137.25
220-408.00-490.00-510-00 ADVERTISING-LEGAL	470.00	470.00	.00	2,000.00	1,530.00	23.50
220-408.00-490.00-515-00 NON-CAPITAL EQUIPMENT	1,382.98	2,609.43	.00	.00	(2,609.43)	.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	1,122.00	7,909.99	.00	16,000.00	8,090.01	49.44
220-408.00-490.00-551-00 VEHICLE-REPAIRS & MAINT	641.97	21,726.77	.00	15,000.00	(6,726.77)	144.85
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	248,466.65	596,320.00	.00	596,320.00	.00	100.00
220-408.00-490.00-600-01 IGS-ADMIN-GENERAL SERVICE	68,330.40	163,993.00	.00	163,993.00	.00	100.00
220-408.00-490.00-604-00 IGS-FUND 207-TRANSFER STAT	.00	47.44	.00	.00	(47.44)	.00
TOTAL MATERIALS & SERVICES	374,555.81	1,565,197.26	43,962.25	1,628,213.00	19,053.49	98.83
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	4,581.03	40,846.07	.00	73,093.00	32,246.93	55.88
TOTAL TRANSFERS OUT	4,581.03	40,846.07	.00	73,093.00	32,246.93	55.88
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	494,839.18	2,649,328.71	43,962.25	4,390,516.00	1,697,225.04	61.34
NET JAIL ADMIN/OPS REV/EXP	(55,460.09)	2,681,515.91	(43,962.25)	2,168,969.00	(468,584.66)	121.60

COLUMBIA COUNTY
 REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 9 MONTHS ENDING MARCH 31, 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	10,343.08	112,704.88	.00	164,039.00	51,334.12	68.71
220-408.02-490.00-150-00	SAL-OVERTIME	355.43	3,844.62	.00	6,000.00	2,155.38	64.08
220-408.02-490.00-210-00	BEN-INSUR BENEFITS	4,227.80	38,281.36	.00	54,331.00	16,049.64	70.46
220-408.02-490.00-220-00	BEN-FICA TAX	808.16	8,725.47	.00	13,008.00	4,282.53	67.08
220-408.02-490.00-230-00	BEN-PERS ER	1,909.68	20,804.08	.00	30,352.00	9,547.92	68.54
220-408.02-490.00-231-00	BEN-PERS EE 6%	641.91	6,992.99	.00	10,202.00	3,209.01	68.55
220-408.02-490.00-233-00	BEN-PERS 822	(97.36)	(1,060.60)	.00	(1,547.00)	(486.40)	68.56
220-408.02-490.00-260-00	BEN-W/ COMP	200.52	2,098.14	.00	3,040.00	941.86	69.02
220-408.02-490.00-261-00	BEN-WBF	2.05	19.48	.00	42.00	22.52	46.38
220-408.02-490.00-262-00	BEN-PLO	42.25	456.25	.00	680.00	223.75	67.10
220-408.02-490.00-270-00	BEN-UNEMPLOY INSURANCE	5.34	58.27	.00	85.00	26.73	68.55
	TOTAL PERSONAL SERVICES	18,438.86	192,924.94	.00	280,232.00	87,307.06	68.84
220-408.02-490.00-820-60	TRANS OUT-F100 PERS DBT SV	679.36	7,400.93	.00	10,798.00	3,397.07	68.54
	TOTAL TRANSFERS OUT	679.36	7,400.93	.00	10,798.00	3,397.07	68.54
	TOTAL JAIL MAINTENANCE EXP	19,118.22	200,325.87	.00	291,030.00	90,704.13	68.83
	NET JAIL MAINTENANCE REV/	(19,118.22)	(200,325.87)	.00	(291,030.00)	(90,704.13)	68.83

COLUMBIA COUNTY
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 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	8,000.00	32,000.00	.00	32,000.00	.00	100.00
	TOTAL JAIL TRANSPORT REVE	8,000.00	32,000.00	.00	32,000.00	.00	100.00
<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	8,000.00	32,000.00	.00	(21,734.00)	(53,734.00)	147.23

COLUMBIA COUNTY
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 2025

JAIL FUND

	PERIOD ACTUAL	YTD ACTUAL	YTDENC	BUDGET	BALANCE	PCNT
<u>JAIL-PROP TAX SUPPORT</u>						
<u>REVENUE</u>						
220-408.04-310.00-000-00	PROPERTY TAX-CURRENT	47,702.04	3,542,779.73	.00	3,563,921.00	21,141.27 99.41
220-408.04-310.10-000-00	PROPERTY TAX-PRIOR YEARS	3,601.13	48,932.30	.00	82,400.00	33,467.70 59.38
220-408.04-331.00-000-00	INTEREST-UNSEGREGATED TA	131.80	5,609.13	.00	4,500.00	(1,109.13) 124.65
	TOTAL JAIL-PROP TAX SUPPOR	51,434.97	3,597,321.16	.00	3,650,821.00	53,499.84 98.53
<u>EXPENDITURES</u>						
220-408.04-490.00-130-00	SAL-REGULAR	132,289.26	1,254,229.22	.00	1,821,945.00	567,715.78 68.84
220-408.04-490.00-150-00	SAL-OVERTIME	25,728.43	258,110.82	.00	215,000.00	(43,110.82) 120.05
220-408.04-490.00-210-00	BEN-INSUR BENEFITS	36,314.09	371,310.28	.00	581,158.00	209,847.72 63.89
220-408.04-490.00-220-00	BEN-FICA TAX	12,004.03	114,805.05	.00	155,826.00	41,020.95 73.68
220-408.04-490.00-230-00	BEN-PERS ER	34,445.21	333,779.41	.00	447,296.00	113,516.59 74.62
220-408.04-490.00-231-00	BEN-PERS EE 6%	9,211.41	86,847.84	.00	118,861.00	32,013.16 73.07
220-408.04-490.00-233-00	BEN-PERS 822	(1,693.66)	(16,205.88)	.00	(21,811.00)	(5,605.12) 74.30-
220-408.04-490.00-260-00	BEN-W/ COMP	2,923.94	27,735.26	.00	38,641.00	10,905.74 71.78
220-408.04-490.00-261-00	BEN-WBF	34.12	322.69	.00	478.00	155.31 67.51
220-408.04-490.00-262-00	BEN-PLO	627.67	6,002.90	.00	7,819.00	1,816.10 76.77
220-408.04-490.00-270-00	BEN-UNEMPLOY INSURANCE	79.29	759.46	.00	1,018.00	258.54 74.60
	TOTAL PERSONAL SERVICES	251,963.79	2,437,697.05	.00	3,366,231.00	928,533.95 72.42
220-408.04-490.00-305-04	PROF FEES-AUDIT & ACCOUNT	.00	10,000.00	.00	.00	(10,000.00) .00
220-408.04-490.00-305-15	PROF FEES-MEDICAL	129,896.85	907,186.15	.00	1,500,000.00	592,813.85 60.48
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	48,079.80	440,270.82	.00	500,000.00	59,729.18 88.05
	TOTAL MATERIALS & SERVICES	177,976.65	1,357,456.97	.00	2,015,000.00	657,543.03 67.37
220-408.04-490.00-820-60	TRANS OUT-F100 PERS DBT SV	9,748.74	91,913.85	.00	125,795.00	33,881.15 73.07
	TOTAL TRANSFERS OUT	9,748.74	91,913.85	.00	125,795.00	33,881.15 73.07
	TOTAL JAIL-PROP TAX SUPPOR	439,689.18	3,887,067.87	.00	5,507,026.00	1,619,958.13 70.58
	NET JAIL-PROP TAX SUPPORT	(388,254.21)	(289,746.71)	.00	(1,856,205.00)	(1,566,458.29) 15.61-
	FUND NET REVENUE/ EXPENDI	(454,832.52)	2,223,443.33	(43,962.25)	.00	(2,179,481.08) .00