

	2024-2025 Current Budget 6/30/2025	2024-2025 YTD Actual 6/30/2025	% Budget Used 6/30
JAIL FUND SUMMARY			
Jail	6,559,485	7,492,858	
Jail Maintenance	0	0	
Jail Transport	32,000	32,000	
Jail Levy	3,650,821	3,764,300	
Total Resources	10,242,306	11,289,158	110.2%
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	1,737,482	
Jail Maintenance	0	0	
Jail Transport	0	0	
Jail Levy	2,015,000	2,255,691	
Total Materials & Services	3,643,213	3,993,173	109.6%
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%
	0	0	
Total Debt Service	0	0	
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	11,289,158	110.2%
Total Expenditures	10,242,306	9,097,100	88.8%
Ending Fund Balance	0	2,192,057	

COLUMBIA COUNTY
BALANCE SHEET
JUNE 30, 2025

JAIL FUND

ASSETS

220-000.00-100.00-000-00	COMBINED CASH	2,148,016.75	
220-000.00-150.00-000-00	PROP TAX A/R-CURRENT	80,444.85	
220-000.00-151.00-000-00	PROP TAX A/R-PRIOR YEARS	80,696.23	
220-000.00-160.00-000-00	ACCOUNTS RECEIVABLE	405,128.02	
220-000.00-170.00-000-00	PREPAIDS	400.00	
	TOTAL ASSETS		2,714,685.85

LIABILITIES AND EQUITY

LIABILITIES

220-000.00-200.00-000-00	ACCOUNTS PAYABLE	523,629.15	
220-000.00-206.00-000-00	CLEARING ACCOUNT-BAIL BONDS	(1,000.00)	
	TOTAL LIABILITIES		522,629.15

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
REVENUE OVER EXPENDITURES - YTD	2,192,056.70		
BALANCE - CURRENT DATE		2,192,056.70	
TOTAL FUND EQUITY			2,192,056.70
TOTAL LIABILITIES AND EQUITY			2,714,685.85

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	PCNT
<u>JAIL ADMIN/OPS</u>						
<u>REVENUE</u>						
220-408.00-316.29-100-00	FEES-CITY JAIL ASSESS & FINE	6,306.41	6,306.41	.00	3,500.00 (	2,806.41) 180.18
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	4,497,739.87	4,497,739.87	.00	3,405,000.00 (	1,092,739.87) 132.09
220-408.00-319.91-053-00	CITY OF ST HELENS RAIL DIST	23,329.80	23,329.80	.00	.00 (	23,329.80) .00
220-408.00-320.01-000-00	MISC REIMB-INSURANCE	13,639.00	13,639.00	.00	.00 (	13,639.00) .00
220-408.00-322.10-000-00	REFUNDS	43.89	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
220-408.00-324.40-000-00	FOREST, LAND SALES & ROYAL	72,542.61	72,542.61	.00	.00 (	72,542.61) .00
220-408.00-330.00-000-00	INTEREST ALLOCATIONS	78,551.81	78,551.81	.00	30,000.00 (	48,551.81) 261.84
220-408.00-375.00-100-00	TRANS IN-FUND 100 NONDEPT	1,441,945.00	1,441,945.00	.00	1,441,945.00	.00 100.00
220-408.00-375.00-100-14	TRANS IN-F100 JUSTICE COUR	23,263.60	23,263.60	.00	20,000.00 (	3,263.60) 116.32
220-408.00-375.00-203-00	TRANS IN-F203 COMM CORRE	240,000.00	240,000.00	.00	240,000.00	.00 100.00
220-408.00-375.00-218-00	TRANS IN-FUND 218 SIP & CSV	51,242.53	51,242.53	.00	55,000.00	3,757.47 93.17
220-408.00-399.04-000-00	BEG BALANCE-RESTRICTED	1,044,253.13	1,044,253.13	.00	1,312,040.00	267,786.87 79.59
	TOTAL JAIL ADMIN/OPS REVEN	7,492,857.65	7,492,857.65	.00	6,559,485.00 (	933,372.65) 114.23
<u>EXPENDITURES</u>						
220-408.00-490.00-110-00	SAL-ELECTED	74,810.10	74,810.10	.00	74,673.00 (	137.10) 100.18
220-408.00-490.00-130-00	SAL-REGULAR	755,575.48	755,575.48	.00	848,487.00	92,911.52 89.05
220-408.00-490.00-140-00	SAL-PARTTIME	13,129.69	13,129.69	.00	12,895.00 (	234.69) 101.82
220-408.00-490.00-150-00	SAL-OVERTIME	35,693.08	35,693.08	.00	215,000.00	179,306.92 16.60
220-408.00-490.00-210-00	BEN-INSUR BENEFITS	181,169.69	181,169.69	.00	218,610.00	37,440.31 82.87
220-408.00-490.00-220-00	BEN-FICA TAX	63,992.12	63,992.12	.00	88,056.00	24,063.88 72.67
220-408.00-490.00-230-00	BEN-PERS ER	189,414.00	189,414.00	.00	246,607.00	57,193.00 76.81
220-408.00-490.00-231-00	BEN-PERS EE 6%	51,394.08	51,394.08	.00	69,063.00	17,668.92 74.42
220-408.00-490.00-233-00	BEN-PERS 822	(8,484.22)	(8,484.22)	.00 (	11,386.00) (	2,901.78) 74.51-
220-408.00-490.00-260-00	BEN-W/ COMP	13,097.59	13,097.59	.00	15,754.00	2,656.41 83.14
220-408.00-490.00-261-00	BEN-WBF	150.49	150.49	.00	186.00	35.51 80.91
220-408.00-490.00-262-00	BEN-PLO	3,342.47	3,342.47	.00	4,214.00	871.53 79.32
220-408.00-490.00-270-00	BEN-UNEMPLOY INSURANCE	428.32	428.32	.00	574.00	145.68 74.62
	TOTAL PERSONAL SERVICES	1,373,712.89	1,373,712.89	.00	1,782,733.00	409,020.11 77.06
220-408.00-490.00-301-00	PROF FEES-LEGAL	2,181.81	2,181.81	.00	30,000.00	27,818.19 7.27
220-408.00-490.00-305-15	PROF FEES-MEDICAL	3,780.00	3,780.00	.00	7,500.00	3,720.00 50.40
220-408.00-490.00-305-28	PROF FEES-CONTRACTED SER	10,918.43	10,918.43	.00	9,000.00 (	1,918.43) 121.32
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	1,053.11	1,053.11	.00	1,000.00 (	53.11) 105.31
220-408.00-490.00-310-00	PROP/LIAB INSURANCE	272,940.75	272,940.75	.00	225,000.00 (	47,940.75) 121.31
220-408.00-490.00-315-00	MEMBERSHIP DUES	2,753.27	2,753.27	.00	4,600.00	1,846.73 59.85
220-408.00-490.00-320-00	CONFERENCES & TRAINING	11,716.71	11,716.71	.00	20,000.00	8,283.29 58.58
220-408.00-490.00-321-00	TRAVEL-MILEAGE	24.00	24.00	.00	.00 (	24.00) .00
220-408.00-490.00-410-62	COPIER LEASE	8,079.79	8,079.79	.00	7,700.00 (	379.79) 104.93
220-408.00-490.00-411-00	UTIL-TELEPHONE & INTERNET	7,617.93	7,617.93	.00	6,000.00 (	1,617.93) 126.97
220-408.00-490.00-412-00	UTIL-CELL PHONE	4,041.05	4,041.05	.00	3,500.00 (	541.05) 115.46
220-408.00-490.00-413-00	UTIL-ELECTRICITY	82,369.01	82,369.01	.00	75,000.00 (	7,369.01) 109.83

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	PCNT
220-408.00-490.00-414-00	UTIL-NATURAL GAS	35,853.11	35,853.11	.00	35,000.00	(853.11) 102.44
220-408.00-490.00-415-00	UTIL-WATER/SEWER	112,918.72	112,918.72	.00	95,000.00	(17,918.72) 118.86
220-408.00-490.00-416-00	UTIL-GARBAGE	18,826.50	18,826.50	.00	16,000.00	(2,826.50) 117.67
220-408.00-490.00-450-00	REPAIRS & MAINT-COPIER	1,604.21	1,604.21	.00	2,500.00	895.79 64.17
220-408.00-490.00-451-50	MAINT-SOFTWARE	107,691.32	107,691.32	.00	105,500.00	(2,191.32) 102.08
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	103,562.34	103,562.34	.00	50,000.00	(53,562.34) 207.12
220-408.00-490.00-500-00	OFFICE SUPPLIES	10,607.78	10,607.78	.00	10,000.00	(607.78) 106.08
220-408.00-490.00-500-10	TEAM MEETINGS	1,167.48	1,167.48	.00	2,000.00	832.52 58.37
220-408.00-490.00-501-00	POSTAGE	1,181.01	1,181.01	.00	1,000.00	(181.01) 118.10
220-408.00-490.00-505-00	PROFESSIONAL SUPPLIES	53,204.79	53,204.79	.00	60,000.00	6,795.21 88.67
220-408.00-490.00-505-21	TRAINING SUPPLIES-FIRING R	6,235.43	6,235.43	.00	8,000.00	1,764.57 77.94
220-408.00-490.00-505-50	UNIFORMS	8,941.92	8,941.92	.00	8,000.00	(941.92) 111.77
220-408.00-490.00-505-51	DRY CLEANING	239.50	239.50	.00	500.00	260.50 47.90
220-408.00-490.00-507-00	JANITORIAL SUPPLIES	51,083.60	51,083.60	.00	32,500.00	(18,583.60) 157.18
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	8,621.30	8,621.30	.00	5,000.00	(3,621.30) 172.43
220-408.00-490.00-508-52	JAIL-BEDDING	9,607.60	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	2,837.45	2,837.45	.00	.00	(2,837.45) .00
220-408.00-490.00-530-00	SUBSCRIPTIONS-PUBLICATION	90.00	90.00	.00	100.00	10.00 90.00
220-408.00-490.00-550-00	VEHICLE-FUEL	12,370.40	12,370.40	.00	16,000.00	3,629.60 77.32
220-408.00-490.00-551-00	VEHICLE-REPAIRS & MAINT	22,486.00	22,486.00	.00	15,000.00	(7,486.00) 149.91
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	596,320.00	596,320.00	.00	596,320.00	.00 100.00
220-408.00-490.00-600-01	IGS-ADMIN-GENERAL SERVICE	163,993.00	163,993.00	.00	163,993.00	.00 100.00
220-408.00-490.00-604-00	IGS-FUND 207-TRANSFER STAT	92.25	92.25	.00	.00	(92.25) .00
	TOTAL MATERIALS & SERVICES	1,737,481.57	1,737,481.57	.00	1,628,213.00	(109,268.57) 106.71
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	78,803.85	78,803.85	.00	90,000.00	11,196.15 87.56
	TOTAL CAPITAL OUTLAY	78,803.85	78,803.85	.00	305,000.00	226,196.15 25.84
220-408.00-490.00-820-60	TRANS OUT-F100 PERS DBT SV	54,392.12	54,392.12	.00	73,093.00	18,700.88 74.41
	TOTAL TRANSFERS OUT	54,392.12	54,392.12	.00	73,093.00	18,700.88 74.41
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	3,244,390.43	3,244,390.43	.00	4,390,516.00	1,146,125.57 73.90
	NET JAIL ADMIN/OPS REV/EXP	4,248,467.22	4,248,467.22	.00	2,168,969.00	(2,079,498.22) 195.87

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	PCNT
<u>JAIL MAINTENANCE</u>							
<u>EXPENDITURES</u>							
220-408.02-490.00-130-00	SAL-REGULAR	134,684.01	134,684.01	.00	164,039.00	29,354.99	82.10
220-408.02-490.00-150-00	SAL-OVERTIME	4,921.07	4,921.07	.00	6,000.00	1,078.93	82.02
220-408.02-490.00-210-00	BEN-INSUR BENEFITS	44,127.76	44,127.76	.00	54,331.00	10,203.24	81.22
220-408.02-490.00-220-00	BEN-FICA TAX	10,663.12	10,663.12	.00	13,008.00	2,344.88	81.97
220-408.02-490.00-230-00	BEN-PERS ER	25,346.48	25,346.48	.00	30,352.00	5,005.52	83.51
220-408.02-490.00-231-00	BEN-PERS EE 6%	8,519.86	8,519.86	.00	10,202.00	1,682.14	83.51
220-408.02-490.00-233-00	BEN-PERS 822	(1,292.16)	(1,292.16)	.00	(1,547.00)	(254.84)	83.53-
220-408.02-490.00-260-00	BEN-W/ COMP	2,577.40	2,577.40	.00	3,040.00	462.60	84.78
220-408.02-490.00-261-00	BEN-WBF	25.04	25.04	.00	42.00	16.96	59.62
220-408.02-490.00-262-00	BEN-PLO	557.55	557.55	.00	680.00	122.45	81.99
220-408.02-490.00-270-00	BEN-UNEMPLOY INSURANCE	71.00	71.00	.00	85.00	14.00	83.53
	TOTAL PERSONAL SERVICES	230,201.13	230,201.13	.00	280,232.00	50,030.87	82.15
220-408.02-490.00-820-60	TRANS OUT-F100 PERS DBT SV	9,016.84	9,016.84	.00	10,798.00	1,781.16	83.50
	TOTAL TRANSFERS OUT	9,016.84	9,016.84	.00	10,798.00	1,781.16	83.50
	TOTAL JAIL MAINTENANCE EXP	239,217.97	239,217.97	.00	291,030.00	51,812.03	82.20
	NET JAIL MAINTENANCE REV/	(239,217.97)	(239,217.97)	.00	(291,030.00)	(51,812.03)	82.20-

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	PCNT
<u>JAIL TRANSPORT</u>							
<u>REVENUE</u>							
220-408.03-375.00-211-00	TRANS IN-F211 COURTHSE SE	32,000.00	32,000.00	.00	32,000.00	.00	100.00
	TOTAL JAIL TRANSPORT REVE	32,000.00	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	32,000.00	32,000.00	.00	(21,734.00)	(53,734.00)	147.23

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

JAIL FUND

	PERIOD ACTUAL	YTD ACTUAL	YTD ENC	BUDGET	BALANCE	PCNT
<u>JAIL-PROP TAX SUPPORT</u>						
<u>REVENUE</u>						
220-408.04-310.00-000-00	PROPERTY TAX-CURRENT	3,669,175.67	3,669,175.67	.00	3,563,921.00	(105,254.67) 102.95
220-408.04-310.10-000-00	PROPERTY TAX-PRIOR YEARS	89,128.64	89,128.64	.00	82,400.00	(6,728.64) 108.17
220-408.04-331.00-000-00	INTEREST-UNSEGREGATED TA	5,995.26	5,995.26	.00	4,500.00	(1,495.26) 133.23
	TOTAL JAIL-PROP TAX SUPPOR	3,764,299.57	3,764,299.57	.00	3,650,821.00	(113,478.57) 103.11
<u>EXPENDITURES</u>						
220-408.04-490.00-130-00	SAL-REGULAR	1,677,239.20	1,677,239.20	.00	1,821,945.00	144,705.80 92.06
220-408.04-490.00-150-00	SAL-OVERTIME	342,677.08	342,677.08	.00	215,000.00	(127,677.08) 159.38
220-408.04-490.00-210-00	BEN-INSUR BENEFITS	482,889.46	482,889.46	.00	581,158.00	98,268.54 83.09
220-408.04-490.00-220-00	BEN-FICA TAX	153,384.84	153,384.84	.00	155,826.00	2,441.16 98.43
220-408.04-490.00-230-00	BEN-PERS ER	439,547.75	439,547.75	.00	447,296.00	7,748.25 98.27
220-408.04-490.00-231-00	BEN-PERS EE 6%	115,044.19	115,044.19	.00	118,861.00	3,816.81 96.79
220-408.04-490.00-233-00	BEN-PERS 822	(21,392.68)	(21,392.68)	.00	(21,811.00)	(418.32) 98.08-
220-408.04-490.00-260-00	BEN-W/ COMP	37,191.48	37,191.48	.00	38,641.00	1,449.52 96.25
220-408.04-490.00-261-00	BEN-WBF	430.32	430.32	.00	478.00	47.68 90.03
220-408.04-490.00-262-00	BEN-PLO	8,020.14	8,020.14	.00	7,819.00	(201.14) 102.57
220-408.04-490.00-270-00	BEN-UNEMPLOY INSURANCE	1,014.06	1,014.06	.00	1,018.00	3.94 99.61
	TOTAL PERSONAL SERVICES	3,236,045.84	3,236,045.84	.00	3,366,231.00	130,185.16 96.13
220-408.04-490.00-305-04	PROF FEES-AUDIT & ACCOUNT	10,000.00	10,000.00	.00	.00	(10,000.00) .00
220-408.04-490.00-305-15	PROF FEES-MEDICAL	1,615,908.17	1,615,908.17	.00	1,500,000.00	(115,908.17) 107.73
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	629,783.12	629,783.12	.00	500,000.00	(129,783.12) 125.96
	TOTAL MATERIALS & SERVICES	2,255,691.29	2,255,691.29	.00	2,015,000.00	(240,691.29) 111.94
220-408.04-490.00-820-60	TRANS OUT-F100 PERS DBT SV	121,754.99	121,754.99	.00	125,795.00	4,040.01 96.79
	TOTAL TRANSFERS OUT	121,754.99	121,754.99	.00	125,795.00	4,040.01 96.79
	TOTAL JAIL-PROP TAX SUPPOR	5,613,492.12	5,613,492.12	.00	5,507,026.00	(106,466.12) 101.93
	NET JAIL-PROP TAX SUPPORT	(1,849,192.55)	(1,849,192.55)	.00	(1,856,205.00)	(7,012.45) 99.62-
	FUND NET REVENUE/ EXPENDI	2,192,056.70	2,192,056.70	.00	.00	(2,192,056.70) .00