

## ***GENERAL FUND BUDGET SUMMARY***

- 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 the General Fund's property tax base, timber revenues, or beginning balance.**
- 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 (2010-11) and proposed (2011-12) 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.**

# 2011-2012 Budget Summary

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

Date: 4/13/2011 11:42 AM

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	Actual 2008-2009	Actual 2009-2010	Budget 2010-2011	Requested 2011-2012	Proposed 2011-2012	Approved 2011-2012	Adopted 2011-2012
<b>Expenditure Categories</b>							
Personnel Services	181,196	182,690	192,100	212,300	212,300	0	0
Material Supplies	15,458	16,060	19,200	18,800	18,800	0	0
Other Charges	0	0	0	0	0	0	0
Capital Outlay	0	0	0	0	0	0	0
Contingency	0	0	0	0	0	0	0
Transfer Out	0	0	0	0	0	0	0
<b>Total Expenditures:</b>	<b>196,654</b>	<b>198,750</b>	<b>211,300</b>	<b>231,100</b>	<b>231,100</b>	<b>0</b>	<b>0</b>
<b>Funding Sources</b>							
Departmental Revenue	298,954	293,576	318,800	327,700	327,700	0	0
General Fund Amount Needed to Balance	-102,300	-94,826	-107,500	-96,600	-96,600	0	0
Full Time Positions	2.9	2.9	2.9	2.9	2.9	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 2010-2011 VS. 2011-2012								
	<b>7 Expenditures</b>		<b>Resources</b>		<b>General Fund Subsidy</b>		<b>FTE</b>	
Requested	\$19,800	9%	\$8,900	3%	\$10,900	-10%	0.00	0%
Proposed	\$19,800	9%	\$8,900	3%	\$10,900	-10%	0.00	0%
Approved	\$0	0%	\$0	0%	\$0	0%	0.00	0%
Adopted	\$0	0%	\$0	0%	\$0	0%	0.00	0%

## 2011-2012 Budget Summary

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

Date: 4/13/2011 11:42 AM

### Significant Budget Changes:

#### Requested Budget:

The major change in this budget is due to merit increases, cost of living increases and benefit increases for personnel. An increase in revenue is shown due to an increase in the recording of property and foreclosure documents.

#### **8** Proposed Budget:

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#### Approved Budget:

#### Adopted Budget:

## **SPECIAL FUND BUDGET SUMMARY**

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

## 2011-2012 Special Fund Budget Summary

Fund: Child Custody Mediation & Drug Project

Fund ID: 205

Organization: Child Custody Mediation

Org ID: 5705

Date: 4/13/2011 11:58 AM

	Actual 2008-2009	Actual 2009-2010	Budget 2010-2011	Requested 2011-2012	Proposed 2011-2012	Approved 2011-2012	Adopted 2011-2012
<b>Expenditure Categories</b>							
Personnel Services	4,872	3,895	4,600	5,500	5,500	0	0
Material Supplies	22,277	21,478	40,000	40,000	40,000	0	0
Other Charges	1,100	1,100	1,200	1,100	1,100	0	0
Capital Outlay	0	0	0	0	0	0	0
Contingency	0	0	82,600	83,800	83,800	0	0
Transfer Out	0	0	0	0	0	0	0
<b>Total Expenditures:</b>	<b>28,249</b>	<b>26,473</b>	<b>128,400</b>	<b>130,400</b>	<b>130,400</b>	<b>0</b>	<b>0</b>
<b>Unapp. Ending Fund Bal. 1</b>			0	0	0	0	0
<b>Funding Sources</b>							
Departmental Revenue	37,012	35,080	30,700	30,700	30,700	0	0
General Fund Transfer 2	0	0	0	0	0	0	0
<b>Subtotal:</b>	<b>37,012</b>	<b>35,080</b>	<b>30,700</b>	<b>30,700</b>	<b>30,700</b>	<b>0</b>	<b>0</b>
<b>Beginning Balance 3</b>	<b>64,846</b>	<b>90,696</b>	<b>97,700</b>	<b>99,700</b>	<b>99,700</b>	<b>0</b>	<b>0</b>
<b>Total Resources</b>	<b>101,858</b>	<b>125,776</b>	<b>128,400</b>	<b>130,400</b>	<b>130,400</b>	<b>0</b>	<b>0</b>
<b>Full Time Positions</b>	<b>0.1</b>	<b>0.1</b>	<b>0.1</b>	<b>0.1</b>	<b>0.1</b>	<b>0</b>	<b>0</b>

### 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 2010-2011 VS. 2011-2012							
	Expenditures		Resources		General Fund Subsidy		FTE
<b>Requested</b>	<b>\$2,000</b>	<b>2%</b>	<b>\$2,000</b>	<b>2%</b>	<b>\$0</b>	<b>0%</b>	<b>0.00</b>
<b>Proposed</b>	<b>\$2,000</b>	<b>2%</b>	<b>\$2,000</b>	<b>2%</b>	<b>\$0</b>	<b>0%</b>	<b>0.00</b>
<b>Approved</b>	<b>\$0</b>	<b>0%</b>	<b>\$0</b>	<b>0%</b>	<b>\$0</b>	<b>0%</b>	<b>0.00</b>
<b>Adopted</b>	<b>\$0</b>	<b>0%</b>	<b>0</b>	<b>0%</b>	<b>\$0</b>	<b>0%</b>	<b>0.00</b>

## **2011-2012      Special Fund Budget Summary**

Fund:            **Child Custody Mediation & Drug Project**

Fund ID:        **205**

Organization: **Child Custody Mediation**

Org ID:        **5705**

Date:          **4/13/2011 11:58 AM**

### **Significant Budget Changes:**

#### **Requested Budget:**

There are no significant changes in this organizational unit from the prior fiscal year's budget.

#### **Proposed Budget:**

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#### **Approved Budget:**

#### **Adopted Budget:**

## **BUDGET DETAIL SUMMARY**

- 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.

**Line Item Budget Detail**  
**For the Fiscal Year 2011-2012**  
**Beginning July 1, 2011**

Fund: 001  
 Org Number: 1355  
 Org Name: Clerk - Records

Budget 1  
 Page 1 of 1  
 Date: 4/13/2011 12:00

Account Name	Account	Actual 2008-2009	Actual 2009-2010	Adopted 2010-2011	Requested	Proposed	Approved	Adopted
<b>Personnel Services</b>								
County Clerk	82-1021	22,885	26,124	28,100	30,300	30,300	0	0
Public Information Assistant	82-1182			0	0	0	0	0
Staff Assistant	82-1191	18,659	18,936	19,600	20,100	20,100	0	0
Admin. Support IV	82-1854	69,025	68,516	71,100	72,900	72,900	0	0
Overtime	82-1945	970	768	1,000	1,000	1,000	0	0
F.I.C.A.	82-1950	8,225	8,432	9,200	9,500	9,500	0	0
Retirement	82-1955	14,427	11,297	11,800	19,800	19,800	0	0
Retirement Bond Payment	82-1958	11,154	11,588	11,000	11,700	11,700	0	0
Medical Insurance	82-1960	34,997	36,286	39,600	45,900	45,900	0	0
Life Insurance	82-1970	247	234	200	200	200	0	0
Salary Continuation Insur	82-1972	222	207	200	200	200	0	0
S.A.I.F.	82-1975	198	129	200	200	200	0	0
Unemployment	82-1980	188	174	100	500	500	0	0
<b>Personnel Services</b>		<b>181,196</b>	<b>182,690</b>	<b>192,100</b>	<b>212,300</b>	<b>212,300</b>	<b>0</b>	<b>0</b>
<b>Materials &amp; Supplies</b>								
Telephones	82-2070	492	679	600	700	700	0	0
Maintenance - Equipment	82-2260	924	1,121	1,300	1,200	1,200	0	0
Membership Fees And Dues	82-2370		300	300	200	200	0	0
Office Supplies	82-2410	525	651	1,000	800	800	0	0
Awards	82-2412			0	0	0	0	0
Books And Periodicals	82-2413			100	100	100	0	0
Postage And Freight	82-2419	9,737	9,324	10,200	10,200	10,200	0	0
Records And Forms	82-2422			500	500	500	0	0
Printing And Reproduction	82-2425	1,650	1,601	1,400	1,600	1,600	0	0
Microfilming	82-2440	2,000	2,001	2,000	2,000	2,000	0	0
Contractual Services	82-2471			0	0	0	0	0
Vehicle Maintenance & Use	82-2923			0	0	0	0	0
Education And Training	82-2928			700	500	500	0	0
Reimbursed Travel Expense	82-2930	83		1,000	900	900	0	0
Refunds and Returns	82-3204	47	383	100	100	100	0	0
<b>Materials &amp; Supplies</b>		<b>15,458</b>	<b>16,060</b>	<b>19,200</b>	<b>18,800</b>	<b>18,800</b>	<b>0</b>	<b>0</b>
<b>Total for All Categories</b>		<b>196,654</b>	<b>198,750</b>	<b>211,300</b>	<b>231,100</b>	<b>231,100</b>	<b>0</b>	<b>0</b>



## LINE/ITEM EXPLANATION

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.

Appropriation in most activities is reported in four major standard categories: Personal Services, Material and Supplies, Other Charges, and Capital Outlay. Each fund closes with a Summary.

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.

### Abbreviations found in Line/Item Budget:

CC .....	Clatsop County
SLWSD .....	Sunset Lake Water Service District
DETEN FAC.....	Detention Facility
CCHA Authority.....	Clatsop County Housing
A&T .....	Assessment and Taxation
LCDC .....	Land Conservation & Development Commission
SAIF .....	State Accident Insurance Fund
FICA .....	Social Security (County Share)
A.S .....	Administration Support (Job Title)
RTS & LEA .....	Rents and Leases
MAINT.....	Maintenance
S.I.G .....	Structure, Improvements and Grounds
2145.....	House Bill 2145
ST .....	State

## ***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 2001 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 2001 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 2001 Edition)

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

**“Expenditures”** means decreases in net financial resources if accounts are kept on an accrual or modified accrual basis; total amount paid if accounts are kept on a cash basis. (Local Budgeting in Oregon 2001 Edition)

**“Fiscal year”** is the 12-month period beginning July 1 and ending June 30.

**“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 division in a budget that segregates independent fiscal and accounting requirements. An entity within a government’s financial plan designated to carry on specific activities or to reach certain objectives. (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 a local government, especially one charged with carrying on one or more specific functions (such as a department, office or division). (Local Budgeting in Oregon 2001 Edition)

**“Program”** is a group of related activities to accomplish a major service or function for which the government is responsible. (Local Budgeting in Oregon 2001 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 2001 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 a requirement in the originating fund and as revenue in the receiving fund.

