

Wasco County Proposed Budget

Fiscal Year 2025 (FY25)

For the period of July 1st, 2024 to June 30th, 2025

FY 2025 Proposed Budget

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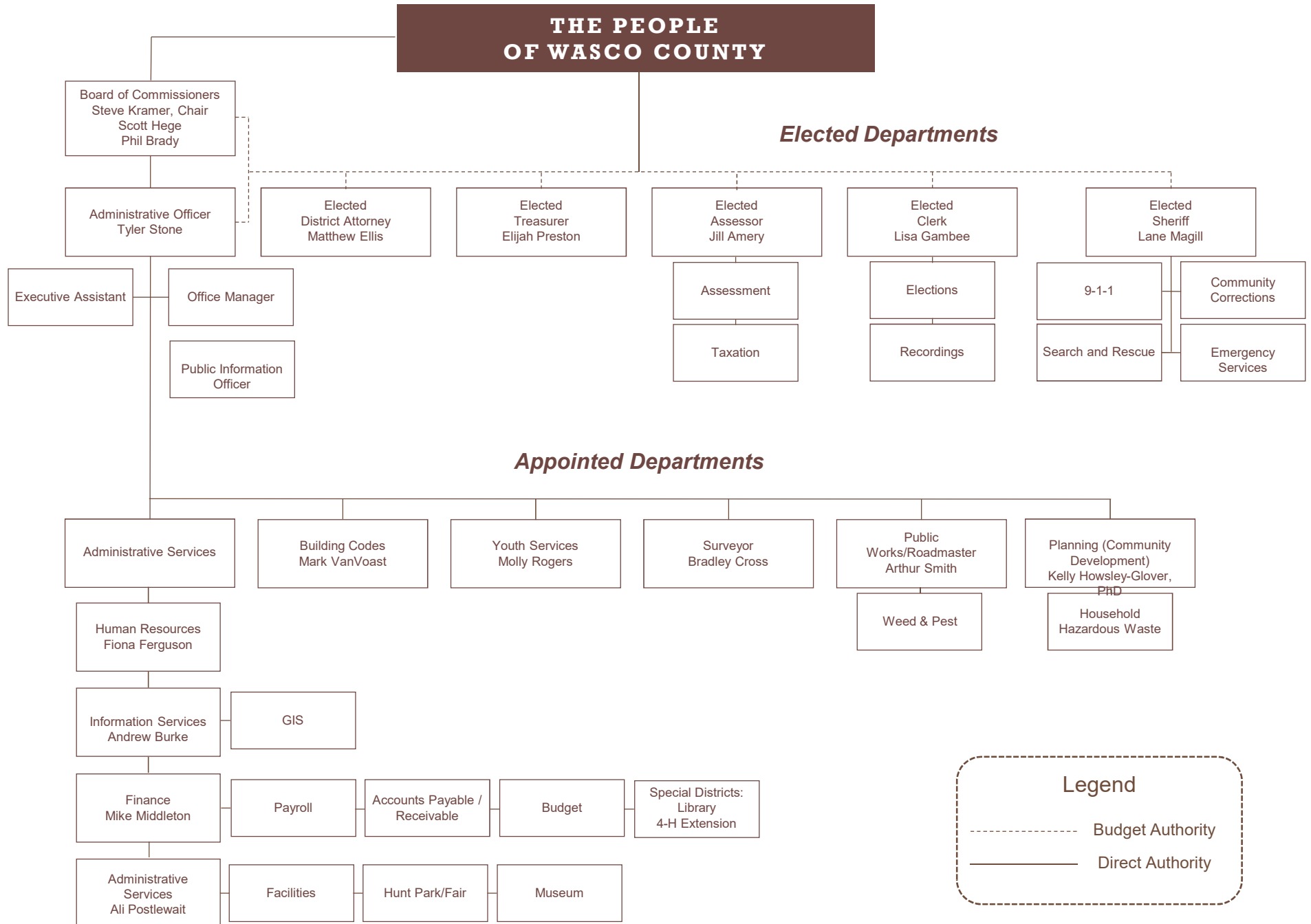
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WASCO COUNTY CONTACTS

A full list of contacts is available on the Wasco County website at www.co.wasco.or.us.

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BUILDING CODES	Mark VanVoast	buildingcodes@co.wasco.or.us	506-2650

ORGANIZATIONAL CHART



WASCO COUNTY FISCAL YEAR 2025 BUDGET MESSAGE

From: Mike Middleton, Wasco County Finance Director, and Budget Officer

5/8/2024

I am pleased to present the Budget Committee the Proposed Budget for Fiscal Year 2025 (FY25). This covers the period of July 1st, 2024 to June 30th 2025.

The budget has been prepared to satisfy the legal requirements of Wasco County and the State of Oregon Local Budget Laws. The value and purpose of the budget is to provide a financial plan for the next year, authorize local government spending, justify the property tax levy and as a tool to communicate and inform any interested party.

The primary purpose of the budget is to recognize the cost of service approach to develop and implement a fiscally sound and sustainable plan to accomplish the goals of the County in the next fiscal period and beyond. Additionally, the budget must meet the principal objectives of maintaining a responsive local government, comparatively low taxes and fees, high service levels and a strong financial position. I am confident the Proposed Budget built by the Management Team meets these purposes.

Going into this budget cycle, the Management Team was directed to adhere to the following budgetary principles:

1. Same level of service maintained – New services can be added, but need to not cause a decrease in the level of service in other area. New/expanded services must be covered by revenue ongoing revenues.
2. New FTE (Positions) can be added if the workload justifies it, but must be covered by ongoing revenues. Positions to be added must be reviewed by the County Administrator, HR Director and Finance Director to ensure compliance with need, accurately compensated and within financial limitations of the department.
3. Focus on Sustainability – All expenditures must be sustainable, meaning costs cannot increase faster than revenues.
4. Capital Outlay – Expenses necessary to provide ongoing support for programs/processes at the current service level and/or to accommodate for growth.
5. Flex Account Usage – General Fund departments may utilize the Departmental Flexible Account at the discretion of the Department Director to meet one-time costs. These funds cannot be used to justify ongoing expenses – specifically but not limited to personnel.

PROCEDURAL CHANGE – 4th YEAR OF THE PROCESS

For General Fund funded departments, Wasco County has implemented a change in procedure for the FY22 budget year. The change increases the visibility of department budgets allowing department directors increased control and responsibility over their departments' budgets. Every General Fund funded department is supported by General Revenues (non-department specific) such as property and other taxes. By looking at the historical budgets, the amount of General Fund support can be determined as a percentage of the total revenue that a department brings in. In the budget process this

WASCO COUNTY FISCAL YEAR 2025 BUDGET MESSAGE

year each department is allocated their percentage of General Fund general revenues base on previous years' allocations. This results in specific new revenues shown for each department in the 480.xxx revenue category. For the whole fund, this revenue item balances out to \$0. It is a way to distribute the general revenues to departments up front so a complete budget picture is seen rather than approving additional expenditures and then increasing General Fund support to cover the increased costs. This way each department builds a balanced budget based on the full scope of resources available to each department and gives full control and accountability to each Director to manage within a departmental budget. Each department will then be able to roll over savings from year to year as a Beginning Departmental Fund Balance. This will remove the "used or lose" incentive to spend funds and allow departments to plan over multiple years for projects and changes.

In essence, this is a way to treat General Fund funded departments similar to Departments that currently operate out of their own funds – such as Public Works, 911 Communications, Community Corrections, Building Codes, Fair, Park & Museum. The process was looked at over several historical years to determine a Beginning Department Fund Balance as a starting point. Then, on the expense side, accounts have been created to function similarly to the Contingency and Unappropriated categories for funds as a whole. While similar, these do not have the same restrictions as contingencies and unappropriated funds because these are departmental expense appropriations. The General Fund will continue to have a Contingency and Unappropriated accounts for the fund as a whole and this will continue to be adequately funded to ensure security and continuity of operations.

To restate, the Departmental Flex Account and Departmental Reserve are appropriated to allow the Department Director the discretion to spend on additional one-time expenses without going over the budget.

Visible results from this process in the FY25 Proposed Budget are that there are no departmental Budget Expansion requests. (This is also related to the ARPA / SLFRF funding received.)

The accounts used for this allocation are:

- 480100 – Departmental Beginning Fund Balance
- 480200 – Directed Allocation
- 480300 – Current Allocated General Revenues
- 529900 – Departmental Flex Account
- 531900 – Departmental Reserve

The change has been made after a study of the book "The Human Side of Budgeting: Budget Games and How to End Them" by Scott Douglas Lazenby.

WASCO COUNTY FISCAL YEAR 2025 BUDGET MESSAGE

Table #1 – Comparison of Year to Year Appropriation

Fund/Description	2025 Proposed Budget	2024 Revised Budget	\$ Increase/ (Decrease)	Change %
1010 - GENERAL FUND	36,471,090	36,024,062	447,028	1.2%
<i>The main operating fund for Wasco County</i>				
1500 - BUILDING CODES GENERAL	5,751,633	3,967,306	1,784,327	45.0%
<i>The fund for Building Codes - General</i>				
1600 - BUILDING CODES - ELECTRICAL	995,092	674,074	321,018	47.6%
<i>The fund for Building Codes - Electrical</i>				
2020 - PUBLIC WORKS FUND	7,558,142	7,438,146	119,996	1.6%
<i>The fund for Roads and Weed & Pest Control</i>				
2021 - SUPPLEMENTAL ROAD FUND	1,109,598	1,055,486	54,112	5.1%
<i>The fund for supplemental road service</i>				
2030 - COUNTY FAIR FUND	506,865	515,581	(8,716)	-1.7%
<i>County Fair operating fund</i>				
2040 - COUNTY SCHOOL FUND	441,365	441,365	-	0.0%
<i>Tax in lieu payments flow through to schools</i>				
2050 - LAND CORNER PRESERVATION FUND	185,555	176,970	8,585	4.9%
<i>Dedicated to locating and remarking land</i>				
2060 - FOREST HEALTH PROGRAM FUND	557,305	566,788	(9,483)	-1.7%
<i>Federal dollars to fund search and rescue operation on Federal land</i>				
2070 - HOUSEHOLD HAZARDOUS WASTE FUND	1,428,329	1,151,374	276,955	24.1%
<i>Fee paid as part of garbage collection bill dedicated to recycling hazardous waste</i>				
2080 - SPECIAL ECON DEV PAYMENTS FUND	9,750,243	7,314,397	2,435,846	33.3%
<i>Revenue committed to economic development</i>				
2090 - LAW LIBRARY FUND	195,475	195,475	-	0.0%
<i>Dedicated revenue from citations that goes to maintain law libraries</i>				
2100 - DISTRICT ATTORNEY	10,654	11,654	(1,000)	-8.6%
<i>Forfeiture dollars and donation to victims of crimes</i>				

WASCO COUNTY FISCAL YEAR 2025 BUDGET MESSAGE

2110 - MUSEUM	359,360	393,012	(33,652)	-8.6%
<i>Operations and donations for Wasco County Historical Museum</i>				
2200 - 911 COMMUNICATIONS FUND	1,529,948	1,556,259	(26,311)	-1.7%
<i>Operations for 911 Services</i>				
2230 - PARKS FUND	956,998	948,985	8,013	0.8%
<i>Operations for Hunt Park</i>				
2270 - COMMUNITY CORRECTIONS FUND	2,872,346	2,729,059	143,287	5.3%
<i>Operations for parole and probation services</i>				
2290 - COURT FACILITIES SECURITY FUND	387,232	369,845	17,387	4.7%
<i>State funded to provide courthouse security</i>				
2330 - KRAMER FIELD FUND	39,407	37,279	2,128	5.7%
<i>Private donations to upgrade Kramer Field</i>				
2370 - CLERK RECORDS FUND	49,433	49,433	-	0.0%
<i>Funded by recording fees to cover archival costs</i>				
2380 - RADIO MAINTENANCE	6,000	-	6,000	N/A
<i>Funded by other agencies to maintain radio network</i>				
3210 - ROAD RESERVE FUND	4,725,311	4,645,332	79,979	1.7%
<i>Reserve funds for Public Works</i>				
3220 - CAPITAL ACQUISITIONS FUND	5,527,482	8,033,641	(2,506,159)	-31.2%
<i>Main Capital purchasing fund</i>				
3240 - 911 EQUIPMENT RESERVE	464,292	410,890	53,402	13.0%
<i>Reserve fund for 911 Copmmunications primarily intended for equipment purchases</i>				
3260 - FACILITY CAPITAL RESERVE	11,555,759	6,832,152	2,669,402	39.1%
<i>Fund to improve capital assets</i>				
3270 - GENERAL OPERATING RESERVE	6,696,252	8,845,506	(2,149,254)	-24.3%
<i>Fund to save for revenue shortfalls and/or planned operating costs of unusual nature</i>				
3300 - RESOLUTION CENTER	50,400,000	-	50,400,000	N/A
<i>Fund to track the funding sources and requirements of building a resolution center</i>				
Total without 3300 – RESOLUTION CENTER	100,131,166	94,384,071	5,747,095	6.1%

WASCO COUNTY FISCAL YEAR 2025 BUDGET MESSAGE

Total with 3300 – RESOLUTION CENTER	150,531,166	94,384,071	56,147,095	59.5%
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As the table above shows, the overall budget has increased \$5.7 million or 6.1%. When the Resolution Center Fund is included the increase is \$56 million or 59.5%. The creation of a new fund to build the Resolution Center is separate from the rest of the budget and will only occur if/when the funding is obtained. The General Fund is increasing 1.2% or \$447 thousand. This is primarily due to a large decrease in the transfers out (46.3% decrease) as this had been increased for FY24 to purchase the 3rd Street building. This significant decrease is offset by 9.2% increase in personnel (\$912 thousand) due to the cost of labor adjustment of 3% and normal step increases. Materials & Services increased by 23.8% (\$2.4 million) with \$1 million due to growth carried by general fund departments in the Flexible Spending Accounts – basically Departments are controlling costs resulting in carry-over resources increasing. Both Building Codes Funds – General and Electrical – increased 45.0% & 47.6% respectfully (\$1.8 million and \$321 thousand). This is due to large dollar permits being issued in the current fiscal year and the increase is in Unappropriated and Contingency amounts. Household Hazardous Waste increased 24.1% (\$277 thousand) with the majority (\$218 thousand) increasing contingency leaving a \$59 thousand increase to operations. The Special Economic Development Fund increased by 33.3% (\$2.4 million) primarily due to an initial payment combining with ongoing abatement greater than spending which results in carried over resources.

The general reserve funds – Capital Acquisition, Facility Capital and General Operating Reserve have significant changes. Capital Acquisition is down 31.2% (\$2.5 million) primarily due to the expenditure in the current fiscal year to purchase the 3rd St Building. Facility Capital is up 69.1% (\$4.7 million) due to multiple capital improvement projects being ran through the fund. General Operating Reserve is down as the increase due to ARPA funding is being spent down and in the current fiscal year \$1.6 million was paid to PERS for an additional side account to offset future retirement costs. The 2025 proposed budget does not include a similar expense.

When revenues are compared government-wide – without considering transfers and beginning fund balances or the Resolution Center Fund – the revenues increased \$3,311,203 or a 9.0% increase from the FY24 Revised Budget. The General Fund produces \$2.1 million of this increase spread across primarily property taxes (\$638 thousand), investment earnings (\$477 thousand), state funding (\$380 thousand) and license, Fees & Permits (\$313 thousand). Additionally rents increased \$127 thousand due to the 3rd Street Building having several tenants that now pay the County rent.

Table #2

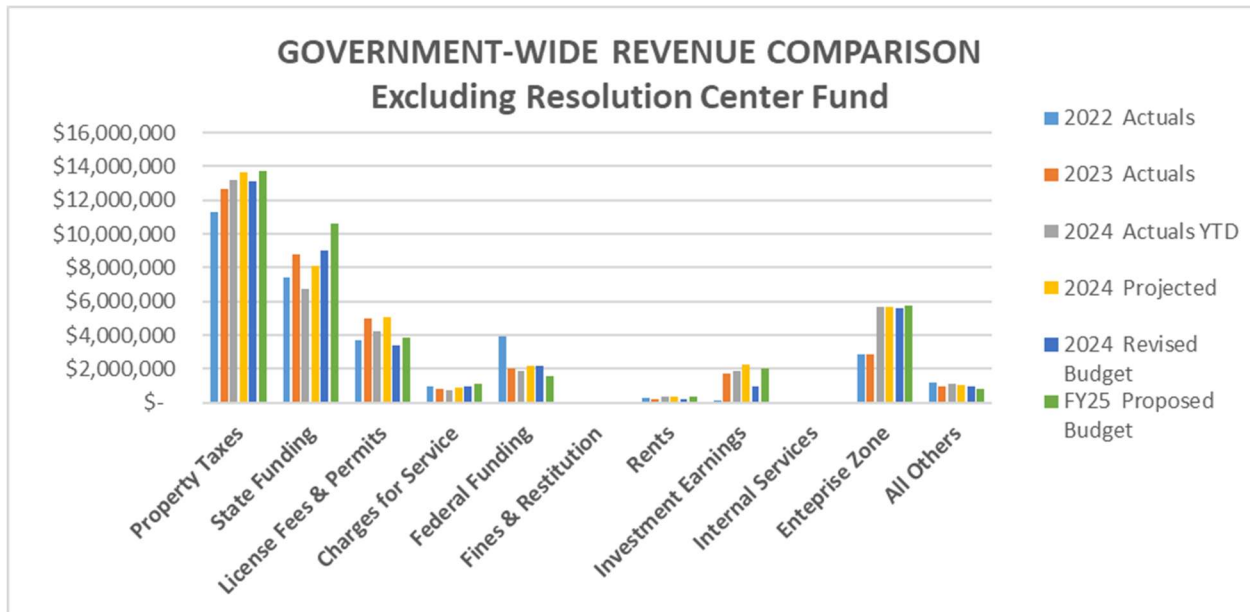
This same information is presented in graphic form below as this provides a good visual context of the difference. The Resource Center is include below and increases State Funding \$22,630,000, Federal Funding by \$4,000,000 and All Others by \$23,770,000.

WASCO COUNTY FISCAL YEAR 2025 BUDGET MESSAGE

Resources	2022 Actuals	2023 Actuals	2024 Actuals		2024 Revised FY25 Proposed	
			YTD	2024 Projected	Budget	Budget
Property Taxes	\$11,275,042	\$12,693,968	\$13,211,075	\$ 13,616,075	\$ 13,125,741	\$ 13,764,016
State Funding	7,408,447	8,824,007	6,729,146	8,074,975	9,032,734	10,582,996
License Fees & Permits	3,732,061	4,979,842	4,215,086	5,038,928	3,421,055	3,850,645
Charges for Service	964,410	827,307	773,289	920,475	946,683	1,110,444
Federal Funding	3,901,943	2,033,554	1,916,309	2,194,023	2,174,689	1,601,643
Fines & Restitution	65,626	58,192	46,686	56,024	64,399	59,399
Rents	266,937	253,201	331,003	350,701	225,925	353,093
Investment Earnings	175,256	1,759,007	1,868,000	2,241,600	994,276	2,030,425
Internal Services	5,921	7,483	12,541	15,049	5,000	7,000
Enteprise Zone	2,872,749	2,879,782	5,686,498	5,700,945	5,640,351	5,763,759
Resolution Center	-	-	-	-	-	50,400,000
All Others	1,220,853	1,007,421	1,104,596	1,048,024	981,968	800,604
Grand Total	\$31,889,244	\$35,323,763	\$35,894,231	\$ 39,256,820	\$ 36,612,821	\$ 90,324,024

Tables #3a & 3b below show the comparability of actuals, projected and proposed from fiscal year 2022 to 2025. The difference between the tables is the Resolution Center Fund being included or not. Including the Resolution Center causes the scale to be difficult to see.

Table #3a



WASCO COUNTY FISCAL YEAR 2025 BUDGET MESSAGE

Table #3b

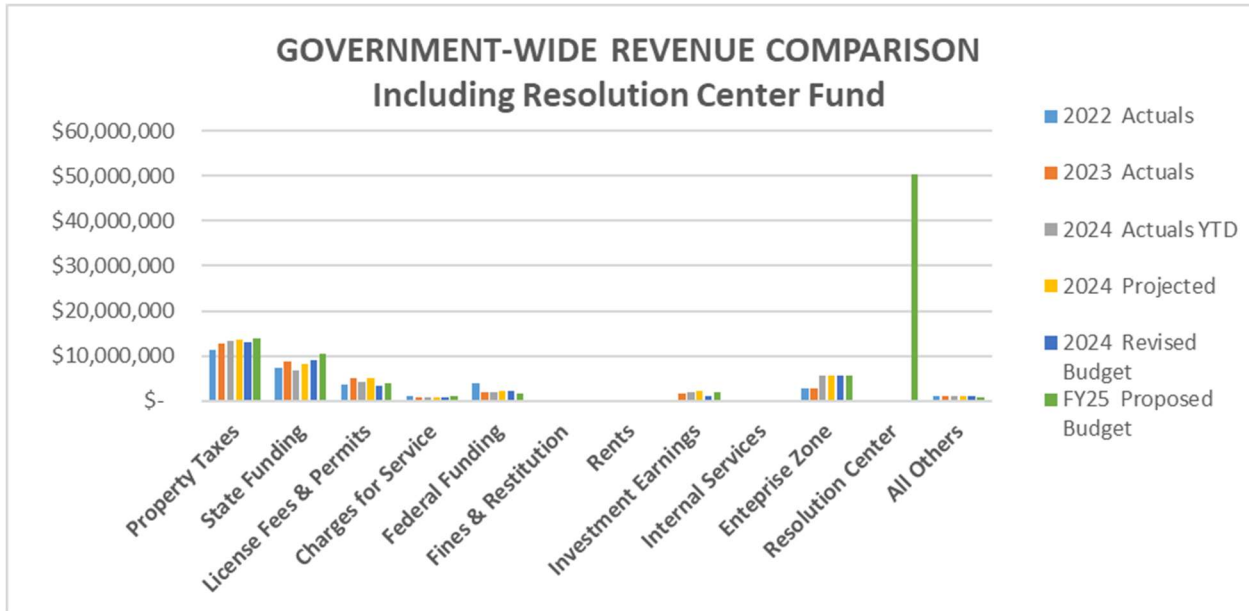
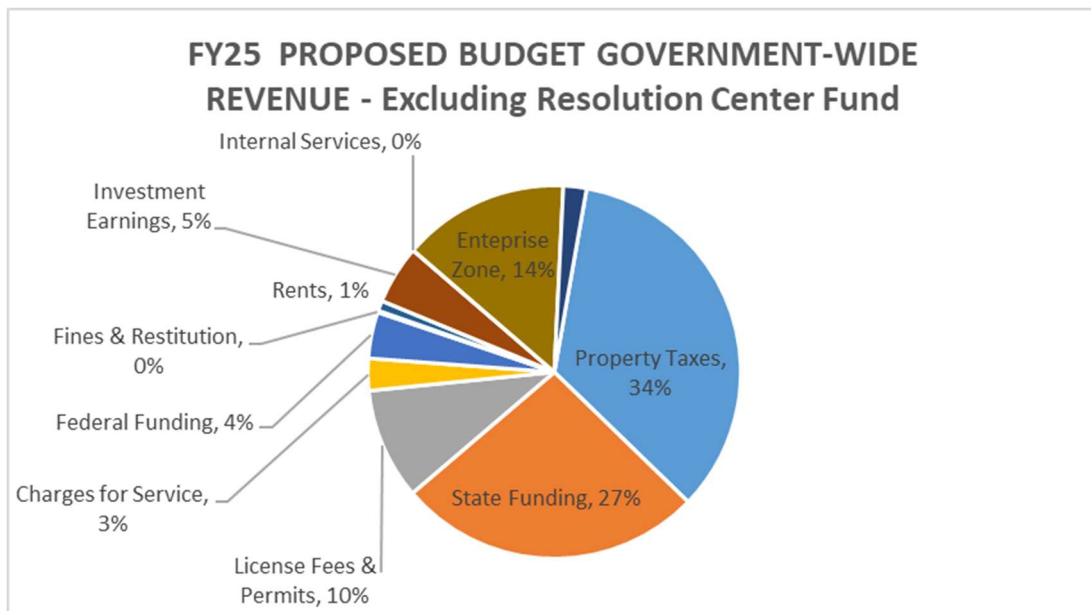


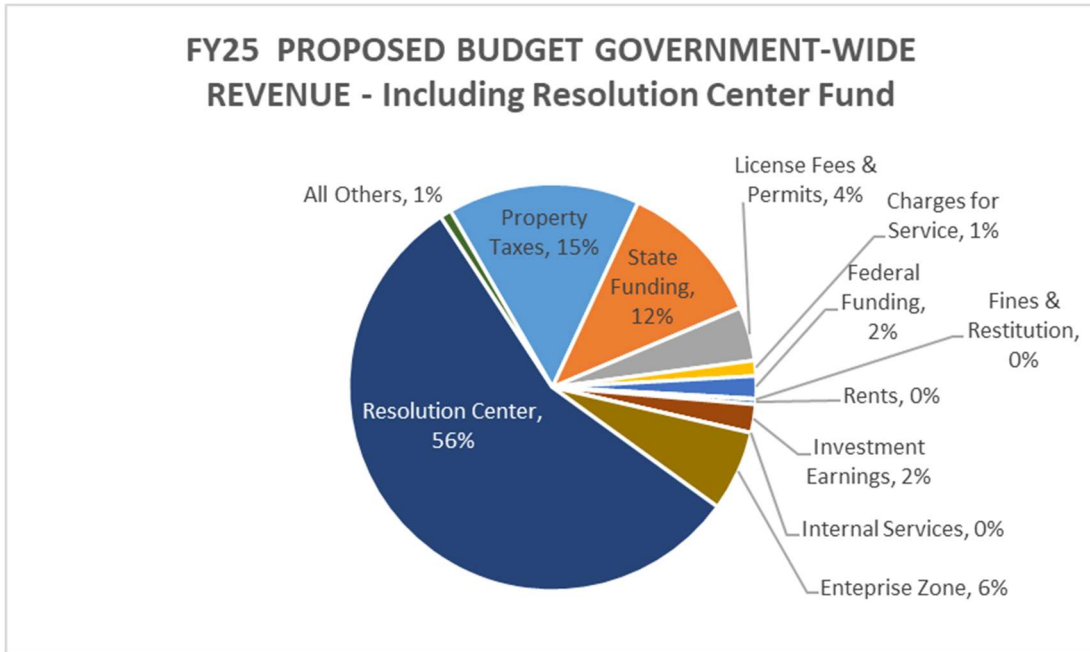
Table #4a & 4b below show the percentages of the propose revenue making up the budget for the fiscal year 2025. This is shown on a percentage basis. As shown, when included the Resolution Center is 56% of the total new funds for the county budget.

Table #4a



WASCO COUNTY FISCAL YEAR 2025 BUDGET MESSAGE

Table #4b



The expenses are driven by the operations cost – personnel and materials & services. While the budget is being held as level as possible, the change in percentage between personnel vs materials & services moves to a larger percentage going to materials and services offset by a smaller percentage to personnel. This is due to the policies of limiting growth of the number of positions (FTE – Full Time Equivalent). Funding for positions must be stable and ongoing. There is a large difference between the FY24 budget and the FY24 Projected amounts. The percentage of the Personnel in the FY25 Proposed Budget is nearly flat to the FY24 Budget.

Materials & Services (M&S) also are significantly higher due to carrying the growing fund balance in the General Fund in the Department Flex Account instead of the Contingency or Unappropriated accounts in the General fund. This accounts for \$4.7 million of the FY24 Proposed Budget and \$3.7 million of the FY24 Budget.

Tables #5 & 6 below show the comparison of operating expenses over the period of fiscal year 2022 to 2025. The inclusion of the Resolution Center makes no difference as the entire amount is budgeted as capital outlay.

WASCO COUNTY FISCAL YEAR 2025 BUDGET MESSAGE

Table #5

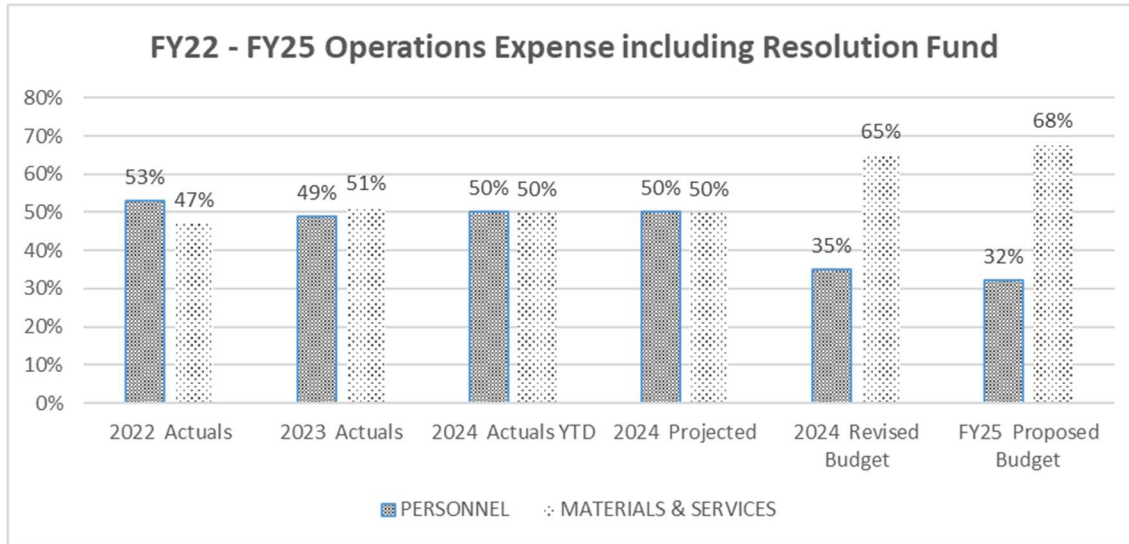


Table #6

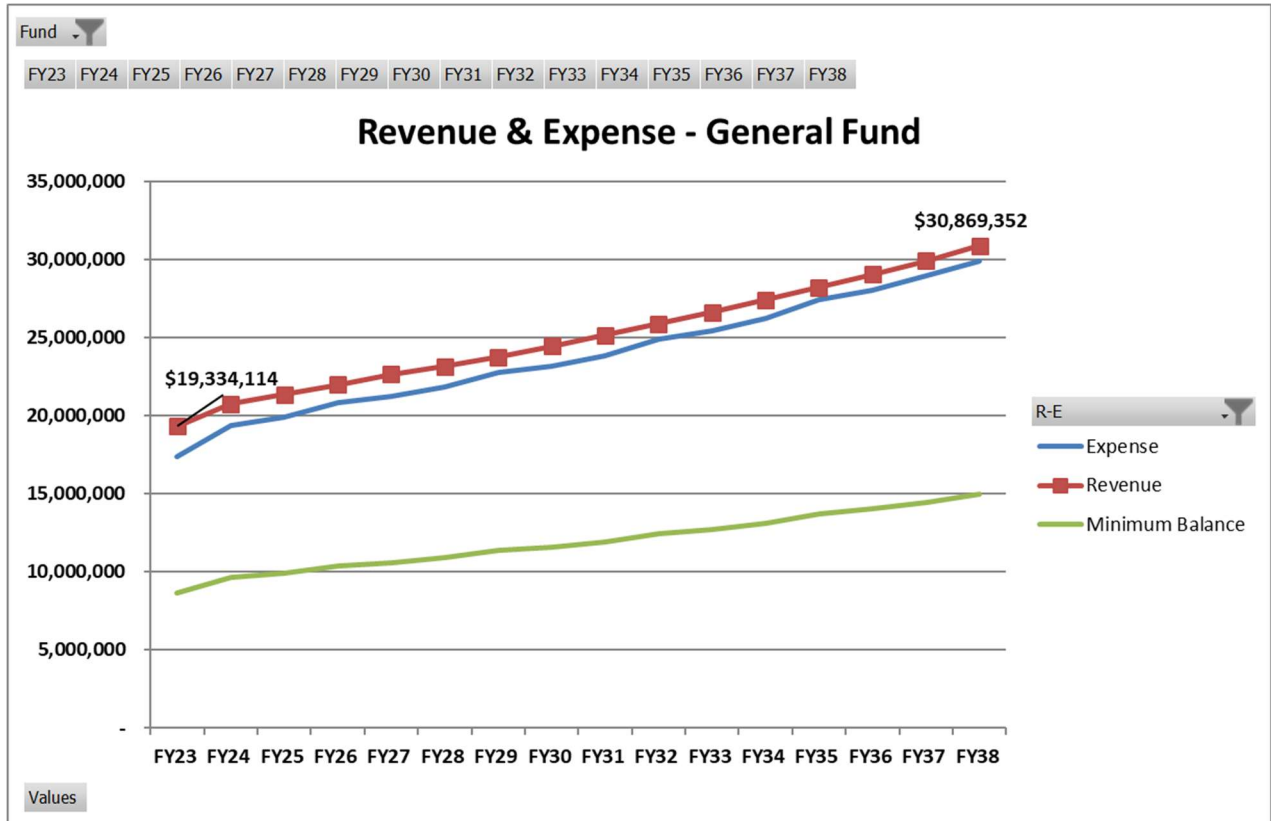
FY22 - FY25 Operations Expense including Resolution Fund

Operations Requirement	2022 Actuals	2023 Actuals	2024 Actuals YTD	2024 Projected	2024 Revised Budget	FY25 Proposed Budget
PERSONNEL	13,880,945	13,140,713	14,172,137	16,591,032	17,493,931	16,654,735
MATERIALS & SERVICES	12,320,031	13,815,036	14,088,315	16,526,936	32,442,919	35,045,168
Grand Total	26,200,977	26,955,749	28,260,452	33,117,968	49,936,850	51,699,903

As part of the budget planning process, Wasco County projects out 15 years. The purpose is to analyze trends to see at what point expenses exceed revenues. At this point, the General Fund Wasco County is on a very positive path. The revenues and remain separated up through FY38. Every year contributes to Fund Balance as revenues are greater than expense.

WASCO COUNTY FISCAL YEAR 2025 BUDGET MESSAGE

Table #7



STAFF CHANGES

Surveyor – A deputy surveyor position is being added to meet the needs of the function. This is needed as the Surveyor currently performs duties for Hood River County on an MOU agreement between the organizations.

Planning – The Planning Department is moving to become a Community Development Department. This means the Current Director will be over Planning and Community Development. More functions are being considered to move under this expanded Department.

Non-Represented Employees – The salary matrix for all non-represented employees has been reviewed according to the County’s compensation philosophy (done every 3rd year) and the result is a 3% shift in the salary matrix for all covered positions.

Deputies & Dispatchers – A new collective bargaining agreement with the Wasco County Law Enforcement Association (WCLEA) results in a 5% increase for covered positions on 7/1/2024, then again on 7/1/2025 and 7/1/2026.

WASCO COUNTY FISCAL YEAR 2025 BUDGET MESSAGE

Information Systems – An additional position is being added due to increased workload. The County has an MOU with Columbia Gorge Community College to provide IT services as well as continuing the current agreement with Mid-Columbia Center For Living. This position is needed to meet the expanded responsibilities but will be covered by the revenues generated by the MOU.

PERSONNEL

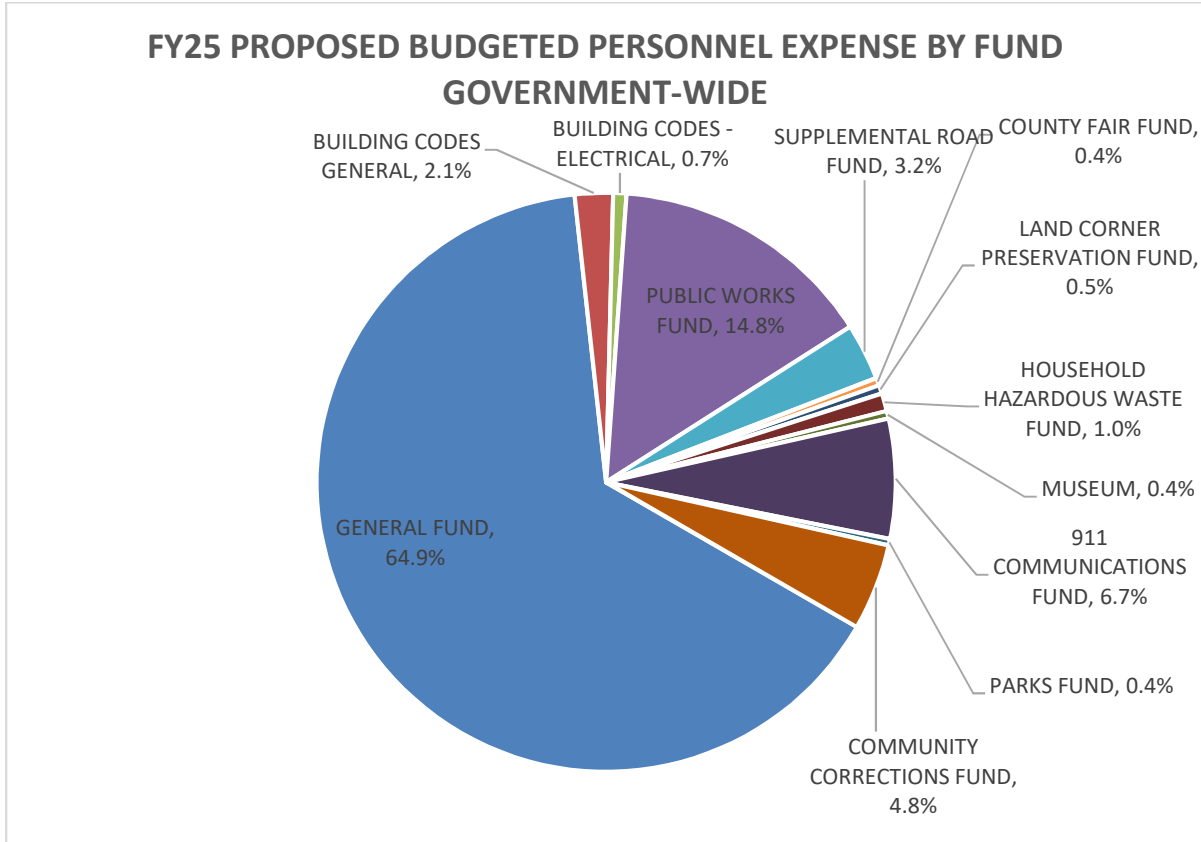
Personnel costs are significant for the County. Government-wide Personnel costs are 32% of the operations budget. When the full budget is considered – Personnel, Materials & Services, Capital Outlay, Transfers, Contingency, and Unappropriated – Personnel costs are 11.1% of the entire government-wide requirements budget. If the Resolution Center budget is removed, the Personnel costs are 16.6% of all expenses. Fiscal year 2025 is an increase of 7.5% over the prior fiscal year as seen in table #8 below. This does not take into consideration the \$2 million paid into a PERS side account in fiscal year 2024. The Resolution Center fund is not shown in the table or chart below due to no personnel being budgeted in the fund.

Table #8

Fund Name	FY25 Proposed Budget	2024 Revised Budget	Sum of Change \$	Sum of Change %
GENERAL FUND	10,812,630.00	9,900,101.00	912,529.00	9.2%
BUILDING CODES GENERAL	354,080.00	455,172.00	(101,092.00)	-22.2%
BUILDING CODES - ELECTRICAL	124,711.00	201,360.00	(76,649.00)	-38.1%
PUBLIC WORKS FUND	2,472,195.00	2,243,958.00	228,237.00	10.2%
SUPPLEMENTAL ROAD FUND	527,743.00	527,743.00	-	0.0%
COUNTY FAIR FUND	70,987.00	24,610.00	46,377.00	188.4%
LAND CORNER PRESERVATION FUND	78,218.00	22,927.00	55,291.00	241.2%
HOUSEHOLD HAZARDOUS WASTE FUND	166,638.00	155,670.00	10,968.00	7.0%
MUSEUM	70,906.00	54,186.00	16,720.00	30.9%
911 COMMUNICATIONS FUND	1,111,657.00	1,063,757.00	47,900.00	4.5%
PARKS FUND	59,821.00	57,428.00	2,393.00	4.2%
COMMUNITY CORRECTIONS FUND	805,149.00	787,019.00	18,130.00	2.3%
	16,654,735.00	15,493,931.00	1,160,804.00	7.5%

WASCO COUNTY FISCAL YEAR 2025 BUDGET MESSAGE

Table #9



PERS

PERS rates are set every two years. The PERS rates increase on June 30th, 2023 and will be for the next 2 year period – so the next increase will be June 30th, 2025. In FY20, the first PERS Side Account was set up and this resulted in a rate credit of 4.3% in FY20 and FY21. In FY21, a second PERS Side Account was set up and this resulted in an additional 3.7% rate credit effective on January 1st, 2021. In FY22, a third PERS Side Account was established resulting in an additional rate credit of 1.85%. This means that in FY23, the rate credit is 9.85%. In FY24, a 4th side account was established with a 1.58% rate credit. The rate credit is recalculated every two years as the amount is amortized over a twenty (20) year period. Table #12 below summarizes the rate history. The table shows the impact of the rate credit in regards to the percentage increase. The total rate credits are 11.43%.

WASCO COUNTY FISCAL YEAR 2025 BUDGET MESSAGE

Table #10

Rate Type	FY25	FY24- FY25	FY22- FY23	FY20- FY21	FY18- FY19	FY16- FY17	FY14- FY15	FY12- FY13	FY10- FY11
Tier1/2	14.23%	15.81%	15.83%	17.18%	19.80%	15.87%	12.64%	12.81%	8.65%
OPSRP - General	9.54%	11.12%	10.73%	9.20%	11.52%	8.86%	9.80%	9.50%	7.34%
OPSRP - Police & Fire	14.33%	15.91%	15.09%	13.93%	16.29%	12.97%	12.53%	12.21%	10.05%

It is important to note, the rate credits are keeping Wasco County's rate below 20% which is not the case for many of the other governments in Oregon. The PERS Side Accounts are being used to significantly reduce the PERS rate.

The 6% contribution to the IAP is over and above the required percentage and is paid by the County for represented employees as a part of the collective bargaining agreement.

Insurance

The health insurance rate is expected to increase by 4% on January 1st, 2025 based on historical trends and communications with the insurance provider. This has been included in the proposed budgeted personnel expenses.

Property insurance rates are expected to increase 12% for the premiums due July 2024.

TRANSFERS

The following transfers between funds have been budgeted to serve one of two purposes: 1) supporting operations, or 2) supporting reserve commitments.

Table #11

From Fund	To Fund	Amount	Reason
General Fund	County Fair	\$ 38,000	Operations - Insurance
General Fund	Museum	17,500	Operations
General Fund	911 Communications	134,074	Operations
General Fund	Capital Acquisition	1,600,000	Fund reserves for anticipated purchases
General Fund	Facilities Capital	1,275,000	Fund reserves for anticipated asset improvements
Special Economic Development	General Fund	275,000	Maintain current support of economic development
Special Economic Development	Museum	5,000	Maintain current support of economic development
911 Communications	911 Equipment	30,000	Funding of future equipment expenditures
County Fair	Park	50,000	Fund portion of grant match for infrastructure grants
Forest Health Program	General Fund	184,770	Reimburse for search and rescue on Federal land
General Operating Reserve	Facilities Capital	2,054,205	Fund reserves for anticipated asset improvements
Total Transfers Budgeted		\$5,663,549	

Most of the transfers are part of the normal course of business, but a few warrant additional attention.

WASCO COUNTY FISCAL YEAR 2025 BUDGET MESSAGE

The Forest Health Program transfer is only used if there is a search and rescue operation on Federal land. This would be to reimburse expenses incurred by the General Fund in the event of a qualifying search and rescue operation.

The 911 Communication fund receives an operation transfer from the General Fund that is Wasco County's share of operation costs. Then the fund transfers funds into the 911 Equipment fund for future equipment needs.

The transfers from the Special Economic Development Fund are in support of operations. These are from the second Enterprise Zone Abatements and are used to support the cost of economic development in the General Fund. This includes supporting the Planning Department, Museum, Fair and the supporting infrastructure of administering the County. The funds are not tracked at a detailed level after transferred in and are treated as general revenues of the General Fund.

The second smaller transfer is to support economic development of the Museum directly. The remaining transfers from the General Fund are to fund reserves for future expenditures and support the operations of the Fair and Museum. These are normal operating transfers for the County.

CAPITAL OUTLAY

Table #12 below summarizes the budgeted amounts for capital outlay. Amounts are based on possible expenditures for both Capital Projects and Equipment purchases. In some instances, the estimate is still early in the process and could move or be deleted depending on need, bandwidth and changing priorities. Additionally, funds where the purpose shows as "Reserved" indicates the amount is budgeted but there are no specific projects identified for this Reserve Fund. Total capital outlay budgeted government-wide is \$24,126,634.

WASCO COUNTY FISCAL YEAR 2025 BUDGET MESSAGE

Table #12

Fund	Purpose	Amount
General Fund	Department Reserves	\$ 1,371,820
General Fund	Election Equipment	4,800
General Fund	Servers, network & backbone	7,500
General Fund	Facilities Equipment	30,000
General Fund	Vehicles	247,000
General Fund	VOCA Capital Items	2,842
General Fund	Sheriff Radios	425,000
General Fund	Sheriff RMS	295,000
General Fund	Sheriff Cameras	16,000
General Fund	Sheriff Equipment	30,000
General Fund	Building Improvements	1,479,095
General Fund	Dispatch Move	500,000
Building Codes - General	Building remodel	600,000
Building Codes - General	Vehicles	26,250
Building Codes - Electrical	Vehicles	8,750
County Fair	Bleachers	25,000
County Fair	Department Reserves	5,000
Forest Health Program	Reserves	85,000
Museum	Use of Martin Donation	9,000
Park	Infrastructure	712,239
Community Corrections	Department Reserves	467,208
Road Reserve	Equipment	2,648,239
Capital Acquisitions	Building & Land Acquisition	4,927,482
Capital Acquisitions	Equipment	100,000
Capital Acquisitions	Software	500,000
911 Equipment	Equipment	464,292
Facility Capital Reserve	Building Improvements	9,149,982
Facility Capital Reserve	Infrastructure	2,405,777
Resolution Center	Build Resolution Center	50,400,000
Total Capital Outlay Budgeted		\$ 76,943,276

RESERVE FUNDS

Currently, Wasco County has three (3) unrestricted reserve funds and two (2) restricted reserve funds. The difference derives from the source of the revenue used in the funds.

WASCO COUNTY FISCAL YEAR 2025 BUDGET MESSAGE

Facilities Capital Reserve – unrestricted

The purpose of this reserve is to save for facility capital improvements and/or replacements that due to the inherently high cost of development cannot normally be achieved in a single budget year. Additionally, this fund can be used for infrastructure improvements or replacements to enhance efficiency and/or effectiveness of county operations. Examples of projects may include building remodels, replacement of plumbing or electrical systems, construction of a new building or even purchase of major software systems supporting County functions.

Capital Acquisition – unrestricted

This reserve fund is created to allow Wasco County to fund a reserve specifically for capital acquisitions and capital development activities. This fund will be built over time with the goal of having a pool of funds available to acquire and/or develop real property or other capital assets needed for the operation of the County.

Operating Reserve Fund – unrestricted

This fund is created to offset future operating shortfalls as part of long term forecasting. It can be used to smooth out funding shortfalls that may occur, or used proactively as in this fiscal budget, to decrease future costs. This example is the PERS Side Accounts being paid out of this fund.

Road Reserve Fund – restricted

This fund is necessary to help protect the county if a natural disaster destroys any function or component of the county road infrastructure. It may also be used to replace or repair major road equipment essential in maintaining the infrastructure and/or be used to continue operations in any of the five districts. The focus is large, nonrecurring expenditures not able to be covered by normal fiscal year operations. This fund was used in FY20, FY21 & FY22 as a funding source for the PERS Side Account to contribute based on Public Works employees.

911 Equipment Reserve Fund – restricted

This fund was created in anticipation of replacing any equipment related to the operations of the 911 Communication Center. Additional contributions were made in FY22 to position the department to be able to purchase new Computer Aided Dispatch software.

Reserves will increase in FY23. This is due to interest earnings. Interest earnings growth is due to increased interest rates. Overall, all the reserve funds are in a strong budget position.

NEW FUNDS

For the fiscal year 2025, two (2) new funds have been added to the financial structure.

WASCO COUNTY FISCAL YEAR 2025 BUDGET MESSAGE

Resolution Center Fund

The Resolution Center fund has been created to track the multiple funding sources and ultimate expenditures to create a resolution center. Due to the scope and the multiple funding sources, the best methodology to account for the project is a separate fund. The project is currently estimated to exceed \$50 million. This could be a multi-year project due to the size, timing, and scope. There will be no spending until the funding is secured.

Radio Maintenance Fund

In the southern part of the county, there is a radio network used by multiple agencies. Wasco County maintains the network, but does not utilize it. This fund has been established to pool resources from these agencies and relieve the County of the financial burden. The estimated size of the fund is to gain \$6,000 per year. It will allow funds to accumulate and be able to provide a funding source for future maintenance. Wasco County itself will not be contributing financially to the fund.

Departmental Summary and Goals

Fund: **General Fund**

Department: **Non-Departmental**

Summary:

The Non-Departmental accounts in the General Fund include general revenues, transfers in & out, contingency, and unappropriated accounts. These revenues are utilized to fund general operations of general fund departments and transfer funds to other departments for capital purchase, improvements and building reserves. The contingency amounts are available to adjust the budget if necessary due to unforeseen circumstances occur. This has been minimized due to general fund departments carrying the flexible spending accounts. The unappropriated funds are “appropriated for use in future fiscal periods’ meaning the funds are not available in the budgeted fiscal year but will be a resource to be utilized in future fiscal periods.

Goals:

No specific goals for this department as it is the Non-Departmental.

Financial History & Summary

	FY22 Actual	FY23 Actuals	FY24 Projected	FY24 Budget	FY25 Proposed Budget
Resources (Revenue)	11,340,539	11,949,349	12,308,965	11,913,974	9,467,187
Requirements (Expense)	239,645	1,726,040	507,725	11,101,333	8,557,753
Net	11,100,894	10,223,309	11,801,240	812,641	909,434

Wasco County Budget Book
For Fiscal Year 2025 - July 1, 2024 to June 30,2025
General Fund Non-Departmental

Fund	1010
Dept #	0
Subdept	(All)

Row Labels	2022 Actuals	2023 Actuals	2024 Actuals	2024 Projected	2024 Revised Budget	FY25 Proposed Budget	FY25 Approved Budget	FY25 Adopted Budget
GENERAL FUND								
NON-DEPARTMENTAL								
REVENUE								
400000-BEGINNING FUND BALANCE	(12,836,815)	(14,876,744)	(16,659,378)	(16,659,378)	(16,295,758)	(14,500,817)		
410100-TAXES - CURRENT YEAR OF LEVY	(10,465,306)	(12,237,620)	(12,668,078)	(12,904,078)	(12,640,292)	(13,241,226)		
410200-TAXES - PRIOR YEAR	(299,885)	(258,848)	(342,428)	(487,428)	(300,000)	(300,000)		
410300-TAXES - PILT	(257,984)	(24,985)	-	(24,000)	(30,000)	(30,000)		
410310-TAXES - PILT FR CO-OPS	(133,384)	(147,718)	(157,790)	(157,790)	(150,672)	(167,790)		
410320-TAXES - PILT SCENIC ACT	-	-	(3,300)	(3,300)	-	-		
410325-HERT REVENUE	(26,995)	(24,797)	(39,479)	(39,479)	(4,777)	(25,000)		
410400-FORCLOSURE PROPERTY TAX	(91,487)	-	-	-	-	-		
411161-SOLID WASTE HOST FEE	(1,739,085)	(1,870,113)	(1,401,488)	(1,681,785)	(1,630,849)	(1,920,000)		
411180-LANDFILL LICENSE FEE	(112,938)	(141,729)	(104,217)	(125,061)	(108,448)	(144,200)		
411355-FRANCHISE FEES	(33,740)	(42,322)	(16,031)	(19,237)	(34,290)	(35,000)		
412101-ASSESS/TAX FUNDING	(241,105)	(96,499)	(156,539)	(187,846)	83,004	83,004		
412115-AD VAL RR CAR TAX	(12,728)	(16,339)	(15,387)	(18,465)	(17,156)	(15,387)		
412120-AMUSEMENT TAX	(6,598)	(5,920)	(5,260)	(6,312)	(6,060)	(6,060)		
412125-CIGARETTE TAX	(17,271)	(13,903)	(9,634)	(11,561)	(15,557)	(13,903)		
412135-LIQUOR TAX	(195,210)	(198,662)	(118,499)	(142,199)	(185,897)	(206,000)		
412165-TIMBER SEVERANCE OFFSET	-	(67)	(80)	(96)	(388)	(80)		
412170-VIDEO POKER-ECONOMIC DEV	(256,790)	(336,391)	(214,387)	(257,264)	(273,701)	(346,080)		
412180-MARIJUANA TAX DISTRIBUTION	(44,942)	(36,282)	(26,977)	(32,373)	(36,494)	(36,494)		
413111-TAYLOR GRAZING FUNDS - #15.227	(2,431)	(3,692)	-	-	(3,200)	(3,200)		
417100-INTEREST EARNED	(80,894)	(761,765)	(656,832)	(788,199)	(238,879)	(719,262)		
417101-UNSEG TAX INTEREST EARNED	(31)	(2,755)	(522)	(626)	(4,080)	(600)		
417110-MARK TO MARKET - UNREALIZED GA	497,829	(30,518)	-	-	-	-		
418100-RENT	(8,800)	(8,800)	-	-	(8,800)	(8,800)		
418115-BN RR LEASE	(3,180)	(3,262)	(3,471)	(4,165)	(3,309)	(3,391)		
421100-MISCELLANEOUS RECEIPTS	(143,154)	(24,606)	(42,951)	(42,951)	(2,000)	(2,000)		
421104-RETURNED CHECK CHARGE	(575)	(792)	(788)	(788)	(596)	(600)		
421114-COLUMBIA BASIN NURSING HOME PA	(40,000)	(40,000)	(40,000)	(40,000)	(40,000)	(40,000)		
421300-ADMIN/CONSTRUCTION EXCISE TAX	(184,348)	(172,222)	(177,755)	(213,306)	(235,074)	(251,273)		
480100-DEPT BEGINNING FD BALANCE	4,462,833	6,201,288	8,608,629	8,608,629	7,523,976	8,667,136		
480200-DIRECT ALLOCATION	2,907,575	3,036,363	3,434,666	3,434,666	3,434,666	3,373,969		

Wasco County Budget Book
For Fiscal Year 2025 - July 1, 2024 to June 30,2025
General Fund Non-Departmental

Row Labels	2022 Actuals	2023 Actuals	2024 Actuals	2024 Projected	2024 Revised Budget	FY25 Proposed Budget	FY25 Approved Budget	FY25 Adopted Budget
480300-DEPARTMENT ALLOCATION	8,426,901	10,465,351	8,653,280	9,770,427	9,770,427	10,885,637		
TRAN								
REVENUE								
452060-TRANSFER FROM FOREST HEALTH FU	-	-	-	-	(184,770)	(184,770)		
452080-TRANSFER FROM ECONOMIC DEVELOP	(400,000)	(275,000)	(275,000)	(275,000)	(275,000)	(275,000)		
TRANSFER OUT								
552021-TRANSFER TO SUPPLE PUBLIC RD	-	-	527,743	527,743	527,743	-		
552030-TRANSFER TO COUNTY FAIR FUND	29,000	28,000	38,000	38,000	38,000	38,000		
552110-TRANSFERS TO MUSEUM FUND	17,500	17,500	17,500	17,500	17,500	17,500		
552200-TRANSFER TO 911 COMMUNICATIONS	193,145	150,456	150,716	150,716	150,716	134,074		
553220-TRANSFER TO CAPITAL ACQUISITIO	-	750,000	4,971,766	4,971,766	4,971,766	1,600,000		
553260-TRANSFER TO FACILITIES CAPITAL	-	780,084	-	-	-	1,275,000		
CON								
CONTINGENCY								
570000-CONTINGENCY	-	-	-	-	534,041	534,041		
UNAP								
UNAPPROPRIATED								
590000-UNAPPROPRIATED	-	-	-	-	4,861,567	4,959,138		
Grand Total	(11,100,894)	(10,223,309)	(6,733,972)	(6,603,241)	(812,641)	(909,434)		

Departmental Summary and Goals

Fund: General Fund

Department: Assessing & Taxation

Summary:

Opportunities

Assessment & Tax has purchased Eagleview Imagery to assist in appraisal of properties across Wasco County. We are in the process of performing our first reappraisal cycle with desktop appraisals thanks to this technology. This technology will play a key role in our goal of updating every property record in Wasco County.

The entire Wasco County organization is researching digitization of records. If we could accomplish transitioning from paper records to digital records, this would contribute to our offering more data via the Web. It is a priority to make data available for customers to self-serve and have information available via the web.

Extraordinary Issues

The Assessor continues to participate in the statewide conversation for Assessment & Tax Funding. Funding for this function is foundational to accomplish administration of the program that is responsible for valuing, billing and collection of tax dollars on behalf of taxing districts across the state. A statewide committee made up of Oregon State Association of County Assessors (OSACA), our association lobbyist and state representatives are working on this priority for the upcoming 2025 Legislative Session in hopes of finding a sustainable funding mechanism that will allow all 36 counties funding to perform their statutory duties.

A shortage of appraisers statewide continues to complicate the situation. A & T continues to operate short and/or under staffed in the appraisal field. A lack of experienced appraisers compounds the challenge of performing even our basic appraisal duties. Sustainable funding would provide dollars to invest in continuing to build a strong foundation for appraisal services.

Succession planning for the retirement of our chief appraiser. We are currently recruiting for our replacement and hope to have a minimum six month overlap for training prior to their retirement. We have planned accordingly for this budget impact.

Capital Needs

A new statewide funding mechanism for A & T that provides sustainability to perform our statutory duties.

Continued funding for Eagleview Aerial Imagery to assist in our goal of updating every property record in Wasco County after a 20 – 25 year hiatus of little to no reappraisal.

Goals:

Continue utilizing the new technology to complete the reappraisal cycle.

Address succession planning for upcoming retirement of Chief Appraiser.

Financial History & Summary

	FY22 Actual	FY23 Actuals	FY24 Projected	FY24 Budget	FY25 Proposed Budget
Resources (Revenue)	959,938	1,348,006	1,526,845	1,431,334	1,565,910
Requirements (Expense)	677,561	825,730	943,348	1,431,334	1,565,910
Net	282,377	522,276	583,497	-	-

Wasco County Budget Book
For Fiscal Year 2025 - July 1, 2024 to June 30,2025
Assessing & Taxation

Fund	1010
Dept #	12
Subdept	(All)

Row Labels	2022 Actuals	2023 Actuals	2024 Actuals	2024 Projected	2024 Revised Budget	FY25 Proposed Budget	FY25 Approved Budget	FY25 Adopted Budget
GENERAL FUND								
ASSESSMENT & TAXATION								
REVENUE								
411105-PUBLICATION/REDEMPTION FEE	-	(9,800)	(10,219)	(12,263)	(8,000)	(8,000)		
411110-ASSESSOR PLAT FEES	(16,118)	(6,355)	(15,075)	(18,090)	(15,000)	(15,000)		
411185-LATE EXEMPT FILING FEE	(459)	(300)	(960)	(1,152)	(600)	(600)		
411300-MAPPING/FARM & FOREST DQ FEES	(846)	(8,888)	-	-	(200)	(200)		
412101-STATE GRANT/REIMBURSEMENT	-	(125)	-	-	-	-		
415105-WARRANT REC/REL FEES	(5,921)	(7,483)	(12,541)	(15,049)	(5,000)	(7,000)		
421100-MISCELLANEOUS RECEIPTS	(125)	(440)	-	-	(10)	(10)		
421102-PHOTO/DIGITAL COPY FEES	(71)	(186)	(101)	(121)	(300)	(200)		
421105-PAYROLL REIMBURSEMENT	(1,314)	-	-	-	(1,300)	(1,300)		
480100-DEPT BEGINNING FD BALANCE	(108,740)	(288,193)	(537,152)	(537,152)	(457,906)	(543,390)		
480300-DEPARTMENT ALLOCATION	(826,345)	(1,026,236)	(834,390)	(943,018)	(943,018)	(990,210)		
PERSONNEL								
510100-WAGES - ELECTED	97,744	110,442	101,839	122,206	116,480	119,975		
510200-WAGES - SALARIED	111,991	125,512	116,691	140,029	129,015	179,642		
510300-WAGES - HOURLY	219,556	296,272	274,276	329,131	300,400	320,531		
510710-COMP/HOLIDAY CASH OUT	-	22	-	-	-	-		
510750-FICA	27,917	30,509	28,800	34,560	33,846	33,462		
510760-MEDICARE	3,205	7,135	6,740	8,087	7,915	7,827		
510770-UNEMPLOYMENT INSURANCE	-	-	29	34	-	-		
510780-WORKERS COMPENSATION	3,018	4,090	2,709	3,251	4,533	4,837		
510785-PFMLI TAX COUNTY SHARE	-	1,058	1,188	1,425	2,059	1,999		
510810-PERS	42,322	46,201	52,572	63,086	53,272	59,584		
510900-HEALTH INSURANCE	96,533	115,531	113,434	136,121	106,702	129,253		
510910-DENTAL INSURANCE	4,188	5,148	4,706	5,647	4,464	5,139		
510920-LONG TERM DISABILITY	2,119	2,160	2,779	3,334	2,203	2,880		
510930-LIFE INSURANCE	209	214	243	292	436	243		
MATERIALS & SERVICES								
521120-LEGAL NOTICES & PUBLISHING	960	973	862	1,034	1,300	1,300		
521125-POSTAGE	5,159	6,006	3,139	3,766	2,000	2,000		
521210-SERVICE/APPLICATION FEES	-	55	111	133	-	-		

Wasco County Budget Book
For Fiscal Year 2025 - July 1, 2024 to June 30,2025
Assessing & Taxation

Row Labels	2022 Actuals	2023 Actuals	2024 Actuals	2024 Projected	2024 Revised Budget	FY25 Proposed Budget	FY25 Approved Budget	FY25 Adopted Budget
521220-TITLE SEARCH FEES	-	6,000	300	360	3,000	3,000		
521225-WARRANT REC/REL FEES - TAX	4,161	4,547	3,360	4,032	-	7,000		
521500-CONTRACTED SERVICES - GENERAL	17,500	30,279	25,000	30,000	35,000	35,000		
521505-CONTRACTED SERVICES - MAPPING	5,160	4,880	6,280	7,536	8,000	8,000		
521550-CONTRACTED SERVICES - TAX	21,833	13,274	18,866	22,639	20,095	20,095		
522100-TELEPHONE	240	238	162	194	500	400		
523500-MEALS LODGING & REGISTRATION	4,382	7,742	10,132	14,908	14,908	16,388		
523510-TRAVEL & MILEAGE	43	-	19	19	-	-		
523515-GAS & OIL	721	1,450	808	970	2,000	1,750		
524100-DUES & SUBSCRIPTIONS	5,396	3,029	7,438	7,438	3,644	8,804		
525125-R&M - VEHICLE	268	418	154	185	1,000	500		
526105-SUPPLIES - OFFICE	2,935	2,546	2,441	2,929	5,000	3,500		
529900-DEPARTMENT FLEX ACCOUNT	-	-	-	-	573,562	592,801		
Grand Total	(282,377)	(522,276)	(625,363)	(583,497)	-	-		

Departmental Summary and Goals

Fund: General Fund

Department: Clerk's Office

Subdepartment: Clerk & Elections

Summary:

Clerk

This general fund budget covers all aspects of the Clerk's Office duties with the exception of Elections. We expect recording revenue to continue its downward trend as interest rates remain high and there is little housing inventory. Our budget will be impacted by the 3 month overlap of employees due to succession planning, as well as the purchase of a Property Recording Alert Service through Helion.

Our 3 month overlap for succession planning will allow us to inventory and map our vault, a project we have not had ample staff time to complete in previous years.

Elections

Our election budget typically covers two elections. We expect two elections in FY25 – the November General Election and May 2025 Special District Election. Our voter count continues to rise along with the price of supplies, impacting our budget in two ways.

Election integrity and security have become an increasingly contentious topic at the national level, which impacts processes at the local level. Our office needs to continue to invest in technical upgrades, as well as having contingency plans that cover a wide variety of scenarios where elections can be disrupted. Conducting elections on two different floors continues to be a challenge.

Records Fund

We are currently working on inventorying and mapping the vault contents which may require the purchase of additional shelving. As noted in the Clerk's general fund, the reduction in recording fees impacts the revenue for this fund.

General Fund – Clerk & Elections

Financial History & Summary

	FY22 Actual	FY23 Actuals	FY24 Projected	FY24 Budget	FY25 Proposed Budget
Resources (Revenue)	656,594	835,269	835,932	833,769	802,723
Requirements (Expense)	328,154	440,858	456,387	833,769	802,723
Net	328,440	394,411	379,545	-	-

Clerk Records Fund

Financial History & Summary

	FY22 Actual	FY23 Actuals	FY24 Projected	FY24 Budget	FY25 Proposed Budget
Resources (Revenue)	8,734	5,330	4,837	5,125	5,125
Requirements (Expense)	11,970	1,585	6,632	16,000	16,000
Net	(3,237)	3,745	(1,796)	(10,875)	(10,875)

Wasco County Budget Book
For Fiscal Year 2025 - July 1, 2024 to June 30,2025
County Clerk

Fund	1010
Dept #	15
Subdept	CLERK

Row Labels	2022 Actuals	2023 Actuals	2024 Actuals	2024 Projected	2024 Revised Budget	FY25 Proposed Budget	FY25 Approved Budget	FY25 Adopted Budget
GENERAL FUND								
COUNTY CLERK								
REVENUE								
411120-COPY/CERTIFICATION FEES	(34,699)	(18,363)	(10,992)	(13,190)	(11,400)	(11,400)		
411125-CLERK LIEN FEES	(2,265)	(1,950)	(1,815)	(2,178)	(1,415)	(1,415)		
411140-COUNTY CLERK FEES	(1,060)	(1,094)	(729)	(875)	(669)	(669)		
411145-DEPT OF REV ASSESSMENT	(2,669)	(1,672)	(1,277)	(1,532)	(1,500)	(1,500)		
411305-MARRIAGE LICENSES	(4,325)	(4,425)	(3,575)	(4,290)	(4,375)	(4,375)		
411310-RECORDING FEES	(161,135)	(84,080)	(64,730)	(77,676)	(90,000)	(90,000)		
412101-STATE GRANT/REIMBURSEMENT	-	18,882	-	-	-	-		
480100-DEPT BEGINNING FD BALANCE	(161,863)	(218,083)	(174,049)	(174,049)	(183,446)	(145,591)		
480300-DEPARTMENT ALLOCATION	(99,888)	(124,050)	(103,127)	(115,991)	(115,991)	(121,766)		
PERSONNEL								
510100-WAGES - ELECTED	82,941	91,429	79,459	95,351	93,620	40,921		
510300-WAGES - HOURLY	58,759	90,701	101,558	121,869	113,304	99,747		
510500-WAGES - OVERTIME	439	672	123	147	400	-		
510750-FICA	10,708	10,582	10,802	12,963	12,848	3,960		
510760-MEDICARE	1,276	2,475	2,527	3,033	3,005	1,710		
510770-UNEMPLOYMENT INSURANCE	5,471	-	10	12	-	-		
510780-WORKERS COMPENSATION	246	385	181	217	309	186		
510785-PFMLI TAX COUNTY SHARE	-	361	182	219	607	443		
510810-PERS	14,454	14,796	16,233	19,480	18,376	11,838		
510900-HEALTH INSURANCE	35,198	30,783	33,360	40,032	40,834	22,212		
510910-DENTAL INSURANCE	1,481	1,343	1,501	1,801	1,674	1,027		
510920-LONG TERM DISABILITY	842	684	1,034	1,241	632	606		
510930-LIFE INSURANCE	74	54	79	94	96	49		
MATERIALS & SERVICES								
521125-POSTAGE	481	596	366	440	650	720		
521500-CONTRACTED SERVICES - GENERAL	-	49	-	-	-	1,500		
522100-TELEPHONE	1,067	1,041	596	715	1,000	1,000		
523500-MEALS LODGING & REGISTRATION	2,152	2,342	5,676	5,676	4,365	4,385		
523510-TRAVEL & MILEAGE	32	130	29	29	150	300		
525115-R&M - EQUIPMENT	-	-	412	494	500	500		

Wasco County Budget Book
For Fiscal Year 2025 - July 1, 2024 to June 30,2025
County Clerk

Row Labels	2022 Actuals	2023 Actuals	2024 Actuals	2024 Projected	2024 Revised Budget	FY25 Proposed Budget	FY25 Approved Budget	FY25 Adopted Budget
526105-SUPPLIES - OFFICE	2,773	3,400	1,017	1,221	1,275	2,620		
526110-SUPPLIES - PRINTED	188	-	137	164	230	300		
527150-EQUIPMENT - OFFICE	1,663	11,996	-	1,160	1,160	3,550		
528530-SPECIAL PROJECTS	7,040	2,165	2,592	2,976	2,976	3,491		
529900-DEPARTMENT FLEX ACCOUNT	-	-	-	-	110,785	175,651		
529999-CASH OVER/SHORT	-	-	1	1	-	-		
Grand Total	(240,620)	(168,852)	(102,419)	(80,447)	-	-		

Wasco County Budget Book
For Fiscal Year 2025 - July 1, 2024 to June 30,2025
Clerk Elections

Fund	1010
Dept #	15
Subdept	ELECTIONS

Row Labels	2022 Actuals	2023 Actuals	2024 Actuals	2024 Projected	2024 Revised Budget	FY25 Proposed Budget	FY25 Approved Budget	FY25 Adopted Budget
GENERAL FUND								
COUNTY CLERK								
REVENUE								
411115-CANDIDATE FILING FEES	(260)	(620)	(450)	(540)	(250)	(750)		
412101-STATE GRANT/REIMBURSEMENT	-	(87,000)	-	-	-	-		
414202-COMPUTER & DATA SERVICES	(155)	(376)	(330)	(396)	(105)	(105)		
414207-STATE ELECTION REIMBURSEMENTS	(3,221)	(2,919)	-	-	-	-		
414208-SPECIAL DISTRICT REIMBURSEMENT	(3,334)	(52,539)	(26,858)	(60,000)	(60,000)	(32,000)		
480100-DEPT BEGINNING FD BALANCE	(45,510)	(87,820)	(227,045)	(227,045)	(206,448)	(227,045)		
480300-DEPARTMENT ALLOCATION	(136,211)	(169,160)	(140,628)	(158,170)	(158,170)	(166,107)		
PERSONNEL								
510100-WAGES - ELECTED	-	-	4,821	5,786	-	61,381		
510300-WAGES - HOURLY	36,271	50,020	51,870	62,243	54,862	97,757		
510400-WAGES - PART TIME/TEMP	2,521	6,434	2,699	3,238	9,452	9,588		
510500-WAGES - OVERTIME	155	439	101	121	102	-		
510750-FICA	2,601	3,079	3,509	4,211	5,756	9,294		
510760-MEDICARE	306	720	821	985	1,346	2,174		
510780-WORKERS COMPENSATION	62	120	60	72	201	236		
510785-PFMLI TAX COUNTY SHARE	-	117	207	249	219	564		
510810-PERS	3,676	4,353	5,665	6,798	4,872	15,129		
510900-HEALTH INSURANCE	9,090	9,885	10,310	12,371	9,825	28,136		
510910-DENTAL INSURANCE	541	557	545	655	558	1,257		
510920-LONG TERM DISABILITY	194	178	320	384	168	763		
510930-LIFE INSURANCE	27	25	29	35	46	59		
MATERIALS & SERVICES								
521120-LEGAL NOTICES & PUBLISHING	127	415	130	156	350	438		
521130-POSTAGE - VOTE BY MAIL	9,818	11,126	7,633	9,159	12,832	15,038		
521500-CONTRACTED SERVICES - GENERAL	3,627	6,029	2,486	2,983	5,903	13,750		
522100-TELEPHONE	525	42	107	129	400	400		
523500-MEALS LODGING & REGISTRATION	645	2,698	3,421	3,421	2,525	3,285		
523510-TRAVEL & MILEAGE	-	218	(871)	(871)	400	400		
525115-R&M - EQUIPMENT	3,908	11,369	3,223	3,868	8,869	7,193		
526100-SUPPLIES - GENERAL	3,594	3,410	2,439	2,927	1,801	1,810		

Wasco County Budget Book
For Fiscal Year 2025 - July 1, 2024 to June 30, 2025

Clerk Elections

Row Labels	2022 Actuals	2023 Actuals	2024 Actuals	2024 Projected	2024 Revised Budget	FY25 Proposed Budget	FY25 Approved Budget	FY25 Adopted Budget
526110-SUPPLIES - PRINTED	3,715	11,570	10,731	10,731	9,455	11,675		
526185-BALLOT PRINTING	8,299	16,763	11,920	11,920	14,670	16,380		
527180-EQUIPMENT - NON-CAPITAL	11,169	35,306	5,482	5,482	9,468	2,790		
529900-DEPARTMENT FLEX ACCOUNT	-	-	-	-	266,093	121,710		
CAPITAL OUTLAY								
532100-CAPITAL EQUIPMENT	-	-	-	-	4,800	4,800		
Grand Total	(87,820)	(225,560)	(267,653)	(299,098)	-	-		

Wasco County Budget Book
For Fiscal Year 2025 - July 1, 2024 to June 30,2025
Clerk Records

Fund	3270
Dept #	(All)
Subdept	(All)

Row Labels	2022 Actuals	2023 Actuals	2024 Actuals	2024 Projected	2024 Revised Budget	FY25 Proposed Budget	FY25 Approved Budget	FY25 Adopted Budget
GENERAL OPERATING RESERVE								
NON-DEPARTMENTAL								
REVENUE								
400000-BEGINNING FUND BALANCE	(5,743,560)	(7,836,806)	(8,766,993)	(8,766,993)	(8,684,994)	(6,535,740)		
417100-INTEREST EARNED	(34,113)	(217,173)	(261,509)	(313,811)	(160,512)	(160,512)		
421100-MISCELLANEOUS RECEIPTS	(38,705)	-	-	-	-	-		
ADMINISTRATION								
REVENUE								
413935-AMERICAN RECOVERY PLAN #21.027	(2,710,134)	(527,743)	-	-	-	-		
PERSONNEL								
510510-COVID COMPENSATION	401,032	-	-	-	-	-		
510750-FICA	24,864	-	-	-	-	-		
510760-MEDICARE	5,815	-	-	-	-	-		
510780-WORKERS COMPENSATION	6,383	-	-	-	-	-		
510800-PERS 6% IAP	5,483	-	-	-	-	-		
510810-PERS	41,096	-	-	-	-	-		
510820-PERS SIDE ACCOUNT	1,600,000	-	1,600,000	1,600,000	1,600,000	-		
510920-LONG TERM DISABILITY	71	-	-	-	-	-		
MATERIALS & SERVICES								
521500-CONTRACTED SERVICES - GENERAL	888,316	596,358	829,140	994,968	7,245,506	4,642,047		
CAPITAL OUTLAY								
531100-OPERATING RESERVE	-	-	47,479	47,479	-	-		
TRAN								
TRANSFER OUT								
553260-TRANSFER TO FACILITIES CAPITAL	-	-	-	-	-	2,054,205		
Grand Total	(5,553,452)	(7,985,364)	(6,551,883)	(6,438,356)	-	-		

Departmental Summary and Goals

Fund: General Fund

Department: Sheriff's Office

Subdepartment: Emergency Management

Summary:

The Wasco County Emergency Management Department will ensure, through coordination with County and Local shareholders, which the county is prepared to respond to, and recover from, all natural and man-made emergencies. This office will provide guidance and support to reduce the loss of life and property through an all-hazards emergency management program of mitigation, preparedness, response and recovery throughout Wasco County.

For the upcoming fiscal year, Wasco County Emergency Management is working on several projects on making the county more resilient and prepared for disasters by applying for several grants such as the Homeland Security Grant, Emergency Management Performance Grant, Spire Grant and the Hazard Mitigation Grant through Oregon Emergency Management and the Resilience Grant through Oregon Department of Human Resources.

Financial History & Summary

	FY22 Actual	FY23 Actuals	FY24 Projected	FY24 Budget	FY25 Proposed Budget
Resources (Revenue)	193,791	207,041	164,215	202,200	251,447
Requirements (Expense)	182,102	167,697	223,605	202,200	251,447
Net	11,689	39,345	(59,390)	-	-

Wasco County Budget Book
For Fiscal Year 2025 - July 1, 2024 to June 30, 2025
Sheriff Emergency Mgt

Fund	1010
Dept #	16
Subdept	EMERGENCY

Row Labels	2022 Actuals	2023 Actuals	2024 Actuals	2024 Projected	2024 Revised Budget	FY25 Proposed Budget	FY25 Approved Budget	FY25 Adopted Budget
GENERAL FUND								
SHERIFF								
REVENUE								
412100-INTERGOVERNMENTAL - NON SINGLE	-	-	-	-	-	(65,000)		
412101-STATE GRANT/REIMBURSEMENT	(61,809)	(79,565)	105	126	-	-		
413105-STATE FOR EM SERVICES - #97.04	(34,884)	(41,659)	(37,522)	(45,026)	(66,388)	(66,388)		
414103-CITY OF DUFUR	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)		
414104-CITY OF MAUPIN	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)		
414106-CITY OF THE DALLES	(9,000)	(11,584)	(9,000)	(9,000)	(9,000)	(9,000)		
421100-MISCELLANEOUS RECEIPTS	(7)	(44)	-	-	-	-		
480100-DEPT BEGINNING FD BALANCE	(30,591)	(11,689)	(41,427)	(41,427)	(57,924)	(42,171)		
480200-DIRECT ALLOCATION	(55,000)	(60,000)	(66,388)	(66,388)	(66,388)	(66,388)		
PERSONNEL								
510200-WAGES - SALARIED	-	-	60,068	72,082	-	82,466		
510300-WAGES - HOURLY	68,877	77,274	9,856	11,827	78,111	-		
510500-WAGES - OVERTIME	1,117	1,851	643	772	-	-		
510750-FICA	4,813	4,906	4,374	5,249	6,572	5,113		
510760-MEDICARE	541	1,147	1,023	1,228	1,537	1,196		
510780-WORKERS COMPENSATION	150	2,226	113	135	184	198		
510785-PFMLI TAX COUNTY SHARE	-	157	269	323	312	310		
510810-PERS	7,039	7,026	7,121	8,545	6,936	8,074		
510920-LONG TERM DISABILITY	365	334	419	503	329	437		
510930-LIFE INSURANCE	27	25	27	32	48	27		
MATERIALS & SERVICES								
521500-CONTRACTED SERVICES - GENERAL	42,330	25,070	42,000	50,400	7,500	72,500		
522100-TELEPHONE	927	2,393	1,976	2,371	3,000	3,000		
523500-MEALS LODGING & REGISTRATION	6,166	5,731	12,617	12,617	10,000	12,000		
523510-TRAVEL & MILEAGE	390	335	506	506	-	-		
523515-GAS & OIL	4,023	5,621	4,840	5,809	3,500	6,092		
525115-R&M - EQUIPMENT	64	1,045	170	204	2,000	2,000		
525120-R&M - RADIO	-	-	1,395	1,395	-	500		
525125-R&M - VEHICLE	5,710	795	1,628	1,954	2,000	1,000		
526100-SUPPLIES - GENERAL	211	1,363	-	-	-	-		

Wasco County Budget Book
For Fiscal Year 2025 - July 1, 2024 to June 30,2025
Sheriff Emergency Mgt

Row Labels	2022 Actuals	2023 Actuals	2024 Actuals	2024 Projected	2024 Revised Budget	FY25 Proposed Budget	FY25 Approved Budget	FY25 Adopted Budget
526120-SUPPLIES - EQUIPMENT	5,741	522	2,714	4,000	4,000	4,000		
527150-EQUIPMENT - OFFICE	33,612	60	-	-	-	-		
528500-PROGRAM SPECIFIC	-	-	13	16	1,500	1,500		
529900-DEPARTMENT FLEX ACCOUNT	-	-	-	-	62,671	51,034		
CAPITAL OUTLAY								
532100-CAPITAL EQUIPMENT	-	29,815	43,639	43,639	12,000	-		
Grand Total	(11,689)	(39,345)	38,680	59,390	-	-		

Departmental Summary and Goals

Fund: General Fund

Department: Sheriff's Office

Subdepartment: Law Enforcement

Summary:

In the upcoming fiscal year the Sheriff's Office is working on a number of projects that will improve the overall service delivery to our citizens. We are currently in the process of upgrading our communications systems at 911 and in our patrol division, as we are joining the ODOT/OSP system. This upgrade will improve radio coverage in the county, improve deputy safety and improve call response times. We have been very successful with our hiring over the last year and now are able to fill the South County Resident Deputy Position. Deputy Veracruz was selected for this position. He currently is living in South County. We will continue to develop our new marine program for the next year and we continue to provide special patrol contracted services for the Deschutes River, USFS and BLM.

Financial History & Summary

	FY22 Actual	FY23 Actuals	FY24 Projected	FY24 Budget	FY25 Proposed Budget
Resources (Revenue)	4,025,931	5,350,069	6,075,391	5,754,674	6,095,437
Requirements (Expense)	2,376,509	2,764,568	3,194,529	5,754,674	6,095,437
Net	1,649,421	2,585,501	2,880,862	-	-

Wasco County Budget Book
For Fiscal Year 2025 - July 1, 2024 to June 30, 2025
Sheriff Law Enforcement

Fund	1010
Dept #	16
Subdept	LAW ENFORC

Row Labels	2022 Actuals	2023 Actuals	2024 Actuals	2024 Projected	2024 Revised Budget	FY25 Proposed Budget	FY25 Approved Budget	FY25 Adopted Budget
GENERAL FUND								
SHERIFF								
REVENUE								
411155-SHERIFF GUN PERMITS	(54,283)	(60,852)	(41,181)	(49,418)	(40,000)	(50,000)		
411315-SHERIFFS FEES	(18,103)	(16,590)	(13,130)	(15,756)	(20,000)	(20,000)		
412101-STATE GRANT/REIMBURSEMENT	(50,000)	-	(27,380)	(32,856)	(179,000)	-		
412102-OREGON STATE PARKS	(25,922)	(70,928)	(38,573)	(46,287)	(90,000)	(90,000)		
412103-BLM PATROL	(11,657)	(18,449)	(5,092)	(6,111)	(15,000)	(15,000)		
412250-FOREST PATROL	(28,323)	(15,391)	(10,005)	(12,006)	(18,260)	(37,500)		
413107-BULLETPROOF VEST PARTNERSHIP -	(763)	(3,031)	(6,738)	(8,085)	(4,000)	(3,063)		
414206-SHERIFF TRANSPORT M H	(3,974)	(4,007)	(6,506)	(6,506)	(4,000)	(4,000)		
416101-TRAFFIC FINES	(36,061)	(28,716)	(20,086)	(24,104)	(35,000)	(30,000)		
419100-DONATIONS & CONTRIBUTIONS	(36,629)	(450)	(500)	(500)	(1,000)	(1,000)		
421100-MISCELLANEOUS RECEIPTS	(3,610)	(3,533)	(8,524)	(8,524)	(3,500)	(3,500)		
421102-PHOTO/DIGITAL COPY FEES	(1,354)	(735)	(551)	(661)	(750)	(750)		
421105-PAYROLL REIMBURSEMENT	-	-	(45)	(45)	(250)	(250)		
422145-PASS THRU TO OREGON STATE	(6,375)	(4,577)	(2,026)	(2,026)	(4,000)	(4,000)		
480100-DEPT BEGINNING FD BALANCE	(952,017)	(1,649,397)	(2,666,937)	(2,666,937)	(2,144,343)	(2,479,768)		
480300-DEPARTMENT ALLOCATION	(2,796,859)	(3,473,414)	(2,831,301)	(3,195,571)	(3,195,571)	(3,356,606)		
PERSONNEL								
510100-WAGES - ELECTED	104,098	119,277	108,724	130,469	124,053	127,775		
510200-WAGES - SALARIED	150,876	197,272	168,134	201,761	176,969	187,733		
510300-WAGES - HOURLY	1,010,905	1,043,069	970,575	1,164,690	1,236,747	1,340,003		
510400-WAGES - PART TIME/TEMP	57,784	64,002	58,489	70,187	250,205	155,315		
510500-WAGES - OVERTIME	87,071	109,372	96,895	116,274	70,000	90,000		
510620-STIPEND	463	-	-	-	-	-		
510640-CERTIFICATE	-	-	8,681	10,418	-	-		
510700-VACATION CASH OUT	-	1,089	1,290	1,290	5,000	5,000		
510710-COMP/HOLIDAY CASH OUT	2,792	12,631	12,319	12,319	6,000	12,000		
510750-FICA	92,232	88,991	84,430	101,316	115,195	109,666		
510760-MEDICARE	10,878	20,775	19,754	23,704	26,941	25,533		
510770-UNEMPLOYMENT INSURANCE	-	-	76	91	-	-		
510780-WORKERS COMPENSATION	19,643	72,547	27,607	33,128	40,243	50,301		

Wasco County Budget Book
For Fiscal Year 2025 - July 1, 2024 to June 30,2025
Sheriff Law Enforcement

Row Labels	2022 Actuals	2023 Actuals	2024 Actuals	2024 Projected	2024 Revised Budget	FY25 Proposed Budget	FY25 Approved Budget	FY25 Adopted Budget
510785-PFMLI TAX COUNTY SHARE	-	2,823	4,729	5,675	7,376	6,764		
510800-PERS 6% IAP	34,349	64,059	49,023	58,827	74,713	77,761		
510810-PERS	214,551	195,112	178,788	214,546	250,803	252,331		
510900-HEALTH INSURANCE	257,197	278,507	245,509	294,610	366,713	330,901		
510910-DENTAL INSURANCE	9,926	10,101	8,808	10,569	15,992	15,902		
510920-LONG TERM DISABILITY	2,590	2,125	2,616	3,139	1,908	3,120		
510930-LIFE INSURANCE	911	778	988	1,186	1,407	1,210		
MATERIALS & SERVICES								
521120-LEGAL NOTICES & PUBLISHING	-	314	-	-	-	-		
521125-POSTAGE	1,731	1,706	1,162	1,394	1,700	1,700		
521300-INMATE & MENTAL TRANSPORTS	313	259	777	932	250	250		
521335-MENT/PHY EXAMS - NEW HIRES	1,711	6,163	33,674	3,500	3,500	3,500		
521345-SPECIAL INVESTIGATIONS	6,272	3,716	902	902	5,000	5,000		
521500-CONTRACTED SERVICES - GENERAL	19,812	77,405	28,545	34,254	38,000	73,000		
521900-MISCELLANEOUS SERVICES	125	-	-	-	-	-		
522100-TELEPHONE	9,947	8,834	7,779	9,335	10,000	10,000		
523500-MEALS LODGING & REGISTRATION	22,822	22,709	27,873	33,000	33,000	33,000		
523501-TRAINING - DRONES	-	-	994	994	-	1,000		
523502-TRAINING - K-9	-	-	30	30	-	1,000		
523503-TRAINING - MARINE	-	-	87	87	-	1,000		
523504-TRAINING - NORTEC	-	-	-	-	-	1,000		
523505-TRAINING - EMT	-	-	193	193	-	1,000		
523515-GAS & OIL	81,920	96,566	70,602	84,722	80,000	100,000		
525115-R&M - EQUIPMENT	727	3,047	513	616	1,000	1,000		
525120-R&M - RADIO	20,468	14,745	22,630	22,630	13,000	15,000		
525125-R&M - VEHICLE	23,048	45,479	30,917	37,100	25,000	30,000		
526100-SUPPLIES - GENERAL	27,659	16,265	13,712	16,454	20,000	20,000		
526105-SUPPLIES - OFFICE	4,679	5,550	4,864	5,836	5,000	5,000		
526116-SUPPLIES - SAR	3,011	7,135	5,525	6,000	6,000	6,000		
526145-SUPPLEIS - FIREARMS & AMMO	8,210	9,862	1,990	2,388	12,500	12,500		
526305-VEHICLE TIRES	14,418	20,835	15,536	20,000	20,000	20,000		
527130-EQUIPMENT - UNIFORMS	8,161	7,585	11,607	10,000	10,000	10,000		
527135-EQUIPMENT - VESTS	1,100	11,658	7,350	8,000	8,000	6,126		
527140-EQUIPMENT - RESERVES	410	-	484	2,000	2,000	2,000		
527145-EQUIPMENT - FIELD	-	-	23	-	-	-		
527150-EQUIPMENT - OFFICE	372	3,558	494	600	600	600		
527185-EQUIPMENT - ELECTRONIC	17,006	11,496	10,916	10,916	14,000	14,000		

Wasco County Budget Book
For Fiscal Year 2025 - July 1, 2024 to June 30,2025
Sheriff Law Enforcement

Row Labels	2022 Actuals	2023 Actuals	2024 Actuals	2024 Projected	2024 Revised Budget	FY25 Proposed Budget	FY25 Approved Budget	FY25 Adopted Budget
527300-EQUIPMENT - VEHICLE	-	15,000	-	-	-	-	-	-
527310-VEHICLE SET-UP	10,438	12,251	25,802	25,802	45,000	75,000		
528550-LAW ENFORCEMENT PAYMENTS	4,305	4,605	1,695	4,000	4,000	4,000		
528565-SPECIAL PROJECT - DRONES	-	-	14	14	-	1,000		
528566-SPECIAL PROJECT - K9	-	-	3,180	3,180	-	1,000		
528567-SPECIAL PROJECT - MARINE	-	-	6,156	6,156	-	1,000		
528568-SPECIAL PROJECT - NORTEC	-	-	555	555	-	1,000		
528569-SPECIAL PROJECT - EMT	-	-	1,970	1,970	-	1,000		
529900-DEPARTMENT FLEX ACCOUNT	-	-	-	-	225,280	342,867		
CAPITAL OUTLAY								
531900-DEPARTMENT RESERVE	-	-	-	-	300,000	300,000		
532100-CAPITAL EQUIPMENT	31,580	75,298	386,770	386,770	1,861,579	1,861,579		
532205-COMMUNICATIONS EQUIPMENT	-	-	-	-	240,000	240,000		
534100-VEHICLES	-	-	-	-	-	102,000		
Grand Total	(1,649,421)	(2,585,501)	(2,905,820)	(2,880,862)	-	-		

Departmental Summary and Goals

Fund: Forest Health Program SAR

Department: Sheriff's Office

Subdepartment: Search And Rescue

Summary:

Search and Rescue (SAR) is utilized to fund SAR efforts on Federal Land. This does allow the purchase of equipment to be used on future incidents.

Financial History & Summary

	FY22 Actual	FY23 Actuals	FY24 Projected	FY24 Budget	FY25 Proposed Budget
Resources (Revenue)	467,888	498,329	540,863	566,788	557,305
Requirements (Expense)	-	18,133	-	566,788	557,305
Net	467,888	480,195	540,863	-	-

Wasco County Budget Book
For Fiscal Year 2025 - July 1, 2024 to June 30,2025
Sheriff Forest Health SAR

Fund	2060
Dept #	(All)
Subdept	(All)

Row Labels	2022 Actuals	2023 Actuals	2024 Actuals	2024 Projected	2024 Revised Budget	FY25 Proposed Budget	FY25 Approved Budget	FY25 Adopted Budget
FOREST HEALTH PROGRAM FUND								
NON-DEPARTMENTAL								
REVENUE								
400000-BEGINNING FUND BALANCE	(417,148)	(467,888)	(498,329)	(498,329)	(517,110)	(499,559)		
417100-INTEREST EARNED	(2,348)	(12,514)	(16,448)	(19,738)	(9,411)	(17,479)		
ADMINISTRATION								
REVENUE								
413106-FEDERAL TITLE III INCOME - #10	(48,392)	(17,926)	(18,997)	(22,796)	(40,267)	(40,267)		
CAPITAL OUTLAY								
532100-CAPITAL EQUIPMENT	-	18,133	-	-	60,000	60,000		
TRAN								
TRANSFER OUT								
551010-TRANSFER TO GENERAL FUND	-	-	-	-	184,770	184,770		
CON								
CONTINGENCY								
570000-CONTINGENCY	-	-	-	-	322,018	312,535		
Grand Total	(467,888)	(480,195)	(533,774)	(540,863)	-	-		

Departmental Summary and Goals

Fund: 911 Communications & 911 Equipment

Department: Sheriff's Office

Summary:

Our goal for 2025 is to have the ability to improve and streamline the services that we provide to the agencies and citizens of Wasco County. As the demand on the Center increases every year we need to find ways to better adapt. Increased staffing alone does not seem to be the answer as we have not been able to maintain a full staff. I do feel hopeful that with the newly signed contract with a higher competitive pay wage maybe it will make the job more attractive and we will receive more applicants for the openings that we have. But even at full capacity during the busy season we can be pushed to our limits. A helpful solution to this would be to continue to make sure we are upgrading our systems, technology and programs. These changes could assist Dispatchers to perform their jobs more efficiently. We are currently in the process of procurement for a new CAD system. Once this system is created and in service we will be able to process calls quicker and more proficiently making the increase in call volumes could be more manageable.

911 Communications

Financial History & Summary

	FY22 Actual	FY23 Actuals	FY24 Projected	FY24 Budget	FY25 Proposed Budget
Resources (Revenue)	1,635,955	1,559,968	1,170,931	1,556,259	1,529,948
Requirements (Expense)	1,274,943	1,240,072	1,300,604	1,556,259	1,529,948
Net	361,012	319,897	(129,673)	-	-

911 Equipment

Financial History & Summary

	FY22 Actual	FY23 Actuals	FY24 Projected	FY24 Budget	FY25 Proposed Budget
Resources (Revenue)	308,835	347,465	422,443	410,890	464,292
Requirements (Expense)	-	-	-	410,890	464,292
Net	308,835	347,465	422,443	-	-

Wasco County Budget Book
For Fiscal Year 2025 - July 1, 2024 to June 30,2025
Sheriff 911

Fund	2200
Dept #	(All)
Subdept	(All)

Row Labels	2022 Actuals	2023 Actuals	2024 Actuals	2024 Projected	2024 Revised Budget	FY25 Proposed Budget	FY25 Approved Budget	FY25 Adopted Budget
911 COMMUNICATIONS FUND								
NON-DEPARTMENTAL								
REVENUE								
400000-BEGINNING FUND BALANCE	(315,848)	(360,935)	(238,596)	(238,596)	(384,750)	(298,967)		
417100-INTEREST EARNED	(2,162)	(5,786)	(316)	(379)	(3,800)	(3,800)		
SHERIFF								
REVENUE								
412101-STATE GRANT/REIMBURSEMENT	-	(15,694)	-	-	-	-	-	-
412300-PHONE TAX-DUFUR	(4,287)	(5,875)	(3,050)	(3,660)	(5,764)	(6,224)		
412305-PHONE TAX-MAUPIN	(2,991)	(4,099)	(2,128)	(2,553)	(4,020)	(4,340)		
412310-PHONE TAX-MOSIER	(3,193)	(4,375)	(2,272)	(2,726)	(4,292)	(4,636)		
412315-PHONE TAX-THE DALLES	(102,686)	(140,726)	(73,061)	(87,673)	(138,100)	(149,048)		
412320-PHONE TAX-WASCO COUNTY	(529,073)	(503,223)	(261,259)	(313,510)	(493,724)	(532,980)		
414101-CONTRACT-THE DALLES 911 SHARE	(399,606)	(311,292)	(311,825)	(311,825)	(311,825)	(330,964)		
414102-CONTRACT-MCFR 911 SHARE	(82,406)	(57,070)	(57,168)	(57,168)	(57,168)	(62,815)		
414111-911 SERVICES - DALLESPORT RFD	-	-	-	(2,000)	(2,000)	(2,000)		
421100-MISCELLANEOUS RECEIPTS	(400)	(301)	(17)	(17)	(100)	(100)		
421102-PHOTO/DIGITAL COPY FEES	(158)	(136)	(88)	(106)	-	-		
PERSONNEL								
510200-WAGES - SALARIED	72,726	69,958	74,476	89,371	83,181	85,260		
510300-WAGES - HOURLY	464,294	460,012	471,752	566,102	533,678	647,583		
510400-WAGES - PART TIME/TEMP	23,844	127	-	-	-	-		
510500-WAGES - OVERTIME	48,917	150,809	97,535	117,041	84,000	82,000		
510620-STIPEND	2,413	1,250	417	500	5,000	-		
510640-CERTIFICATE	-	-	1,599	1,918	-	-		
510700-VACATION CASH OUT	755	7,729	496	496	5,000	5,000		
510710-COMP/HOLIDAY CASH OUT	24,044	14,229	483	483	12,000	12,000		
510750-FICA	41,549	41,146	38,711	46,453	99,296	39,840		
510760-MEDICARE	4,887	9,623	9,055	10,866	9,662	8,755		
510770-UNEMPLOYMENT INSURANCE	1,722	-	49	59	-	-		
510780-WORKERS COMPENSATION	999	2,455	3,239	3,887	2,513	4,689		
510785-PFMLI TAX COUNTY SHARE	-	1,361	2,483	2,980	2,402	2,479		
510800-PERS 6% IAP	17,302	32,798	29,176	35,011	32,487	28,482		

Wasco County Budget Book
For Fiscal Year 2025 - July 1, 2024 to June 30,2025
Sheriff 911

Row Labels	2022 Actuals	2023 Actuals	2024 Actuals	2024 Projected	2024 Revised Budget	FY25 Proposed Budget	FY25 Approved Budget	FY25 Adopted Budget
510810-PERS	83,247	61,693	60,991	73,190	70,727	56,864		
510900-HEALTH INSURANCE	123,068	120,357	105,411	126,493	118,698	127,360		
510910-DENTAL INSURANCE	4,392	3,157	4,184	5,020	3,906	10,075		
510920-LONG TERM DISABILITY	1,253	589	982	1,178	605	1,067		
510930-LIFE INSURANCE	287	217	215	258	602	203		
MATERIALS & SERVICES								
521120-LEGAL NOTICES & PUBLISHING	-	-	-	-	50	50		
521125-POSTAGE	-	73	-	-	50	50		
521315-EMPLOYMENT TESTS	1,486	3,552	4,298	4,298	2,500	2,500		
521500-CONTRACTED SERVICES - GENERAL	3,964	15,907	2,622	3,146	12,678	5,000		
521520-CONTRACTED SERVICES - COMPUTER	313	1,615	17,522	21,026	45,263	45,263		
521600-ADMINISTRATIVE COSTS	72,414	77,121	75,928	75,928	75,928	79,724		
522100-TELEPHONE	13,434	14,234	11,630	13,955	13,000	13,000		
523115-LEASE - BUILDING	16,156	16,426	16,696	16,696	16,696	16,963		
523500-MEALS LODGING & REGISTRATION	4,150	2,166	7,553	7,553	13,000	13,000		
523510-TRAVEL & MILEAGE	1,091	523	1,228	1,228	2,000	2,000		
523540-EMPLOYEE/MEETING MEALS	5,560	4,750	4,800	4,800	5,300	5,300		
524100-DUES & SUBSCRIPTIONS	161	120	188	188	100	200		
524500-INSURANCE & BONDS	1,400	7,951	1,748	1,748	8,000	3,600		
525115-R&M - EQUIPMENT	600	224	150	180	1,000	1,000		
525150-MAINTENANCE AGREEMENTS	16,221	76,554	-	-	66,687	66,687		
526105-SUPPLIES - OFFICE	3,749	3,231	1,883	2,259	2,500	3,500		
526115-SUPPLIES - PROGRAM SPECIFIC	-	-	895	1,074	1,500	1,500		
526125-SUPPLIES - JANITORIAL	4,962	1,267	895	1,073	1,750	1,750		
527180-EQUIPMENT - NON-CAPITAL	258	5,695	3,738	3,738	8,500	8,500		
529100-MISCELLANEOUS EXPENDITURES	156	1,153	404	404	1,000	1,000		
TRAN								
REVENUE								
451010-TRANSFER FROM GENERAL FUND	(193,145)	(150,456)	(150,716)	(150,716)	(150,716)	(134,074)		
TRANSFER OUT								
553240-TRANSFER TO 911 EQUIPMENT RESE	213,172	30,000	60,000	60,000	60,000	30,000		
CON								
CONTINGENCY								
570000-CONTINGENCY	-	-	-	-	155,000	117,704		
Grand Total	(361,012)	(319,897)	12,934	129,673	-	-		

Wasco County Budget Book
For Fiscal Year 2025 - July 1, 2024 to June 30,2025
Sheriff 911 Equip

Fund	3240
Dept #	(All)
Subdept	(All)

Row Labels	2022 Actuals	2023 Actuals	2024 Actuals	2024 Projected	2024 Revised Budget	FY25 Proposed Budget	FY25 Approved Budget	FY25 Adopted Budget
911 EQUIPMENT RESERVE								
NON-DEPARTMENTAL								
REVENUE								
400000-BEGINNING FUND BALANCE	(94,680)	(308,835)	(347,465)	(347,465)	(344,890)	(418,595)		
417100-INTEREST EARNED	(983)	(8,630)	(12,482)	(14,978)	(6,000)	(15,697)		
SHERIFF								
CAPITAL OUTLAY								
532210-911 EQUIPMENT	-	-	-	-	410,890	464,292		
TRAN								
REVENUE								
452200-TRANSFER FROM 911 COMMUNICATIO	(213,172)	(30,000)	(60,000)	(60,000)	(60,000)	(30,000)		
Grand Total	(308,835)	(347,465)	(419,947)	(422,443)	-	-		

Departmental Summary and Goals

Fund: Community Corrections

Department: Sheriff's Office

Summary:

Our budget from the State is determined by our caseload sizes which have steadily declined for the past several years but this has now flattened out. We have managed this negative effect to our Grant-In-Aid funding over time by reducing expenses and capitalizing on new grant opportunities. To address budgetary concerns statewide, this year the Legislature approved one-time additional funding \$16 million for Community Corrections. This equates to \$133,266 for Wasco County Community Corrections.

We have been very short-staffed for the past year. Financially, this has incurred cost savings on wages and benefits since the beginning of January 2024. We do not expect to have new staff hired and started until June or July of 2024 resulting in about 6 months of wages saved on two FTEs as well as a decrease in the pay rate of new-hires as compared to the topped-out senior employees who have departed. Hiring new staff will incur some additional training and equipment costs in FY2025.

Our relationship with Sherman County remains good and we continue to supervise all individuals on supervision for both Wasco and Sherman. This brings us nominal State funding which funds one Parole/Probation Deputy. We expect this to continue for the foreseeable future.

Financial History & Summary

	FY22 Actual	FY23 Actuals	FY24 Projected	FY24 Budget	FY25 Proposed Budget
Resources (Revenue)	2,764,034	3,002,604	3,119,306	2,729,059	2,872,346
Requirements (Expense)	1,701,972	1,641,809	1,812,790	2,729,059	2,872,346
Net	1,062,062	1,360,795	1,306,515	-	-

Wasco County Budget Book
For Fiscal Year 2025 - July 1, 2024 to June 30,2025
Sheriff Community Corrections

Fund	2270
Dept #	(All)
Subdept	(All)

Row Labels	2022 Actuals	2023 Actuals	2024 Actuals	2024 Projected	2024 Revised Budget	FY25 Proposed Budget	FY25 Approved Budget	FY25 Adopted Budget
COMMUNITY CORRECTIONS FUND								
NON-DEPARTMENTAL								
REVENUE								
400000-BEGINNING FUND BALANCE	(936,031)	(1,062,080)	(1,388,509)	(1,388,509)	(1,181,654)	(1,181,654)		
417100-INTEREST EARNED	(6,832)	(39,920)	(36,594)	(43,912)	(29,905)	(44,312)		
SHERIFF								
REVENUE								
411130-CLIENT FEES-COMM SERVICE	(1,825)	(2,476)	(21,712)	(26,054)	(2,000)	(2,000)		
411135-CLIENT FEES-SERVICES	(31,909)	(31,741)	(15,793)	(18,952)	(20,000)	(20,000)		
411325-CLIENT FEES-SUPERVISION	(30,729)	-	-	-	-	-		
412205-TREATMENT GRANTS	(57,824)	(57,824)	(56,284)	(67,540)	(57,000)	(56,284)		
412235-JUSTICE REINVEST PRGM HB3194	(285,172)	(403,576)	(157,918)	(189,502)	(289,000)	(315,836)		
412245-DOC-GRANT IN AID - 1145 40% TO	(1,332,209)	(1,262,264)	(1,050,581)	(1,260,697)	(1,062,000)	(1,050,580)		
412246-DOC-GRANT IN AID SHERMAN CO	(69,945)	(139,891)	(73,679)	(88,415)	(87,500)	(73,680)		
412247-DOC-GRANT IN AID IMPACT GRANT	-	-	(22,270)	(26,723)	-	(128,000)		
421100-MISCELLANEOUS RECEIPTS	(11,559)	(2,833)	(9,000)	(9,000)	-	-		
PERSONNEL								
510200-WAGES - SALARIED	87,431	100,261	91,665	109,998	93,131	93,131		
510300-WAGES - HOURLY	468,035	418,701	343,689	412,427	403,281	451,452		
510500-WAGES - OVERTIME	647	1,022	540	648	5,000	-		
510620-STIPEND	5,117	1,275	417	500	5,000	-		
510630-LONGEVITY	1,325	913	525	630	1,200	38		
510640-CERTIFICATE	4,907	-	2,205	2,646	-	4,920		
510650-LEAD PAY	2,817	-	-	-	-	-		
510700-VACATION CASH OUT	3,744	289	13,281	13,281	-	-		
510710-COMP/HOLIDAY CASH OUT	4,017	12	6,283	6,283	12,000	12,000		
510750-FICA	36,456	29,179	26,923	32,307	31,088	31,900		
510760-MEDICARE	3,935	6,824	6,300	7,560	7,270	7,465		
510770-UNEMPLOYMENT INSURANCE	213	-	19	22	-	-		
510780-WORKERS COMPENSATION	5,453	16,401	6,398	7,677	3,056	5,391		
510785-PFMLI TAX COUNTY SHARE	-	1,023	1,685	2,022	1,984	1,943		
510800-PERS 6% IAP	10,979	16,956	12,249	14,699	16,179	16,813		
510810-PERS	90,715	60,350	59,793	71,751	60,356	69,384		
510900-HEALTH INSURANCE	134,339	107,862	78,822	94,587	139,910	103,310		

Wasco County Budget Book
For Fiscal Year 2025 - July 1, 2024 to June 30,2025
Sheriff Community Corrections

Row Labels	2022 Actuals	2023 Actuals	2024 Actuals	2024 Projected	2024 Revised Budget	FY25 Proposed Budget	FY25 Approved Budget	FY25 Adopted Budget
510910-DENTAL INSURANCE	4,979	4,397	3,812	4,574	5,022	4,568		
510920-LONG TERM DISABILITY	2,783	2,151	2,360	2,832	2,150	2,618		
510930-LIFE INSURANCE	246	194	198	238	392	216		
MATERIALS & SERVICES								
521120-LEGAL NOTICES & PUBLISHING	-	50	-	-	100	100		
521125-POSTAGE	756	607	539	647	700	700		
521340-HOME DETENTION/SANCTION	332	1,065	3,583	2,000	2,000	10,000		
521360-TRANSITIONAL SERVICES	177,042	192,955	276,639	331,967	200,000	225,000		
521365-DRUG TESTING	1,069	5,255	7,698	9,237	7,000	7,000		
521385-DOMESTIC TREATMENT	595	-	1,270	1,523	1,000	1,000		
521395-DRUG SCREENS & LAB EXPENSES	25	-	204	245	-	-		
521500-CONTRACTED SERVICES - GENERAL	88,864	85,076	14,255	17,106	88,000	211,944		
521525-CONTRACTED SERVICES - JANITORI	225	-	-	-	2,000	2,000		
521530-CONTRACTED SERVICES - GRANTS	11,070	35,656	97,042	116,450	20,000	20,000		
521560-CONTRACTED SERVICES - OUTPATIE	294	138	11	13	2,000	500		
521600-ADMINISTRATIVE COSTS	-	-	-	-	-	27,678		
521900-MISCELLANEOUS SERVICES	62	120	950	1,140	-	-		
522100-TELEPHONE	3,309	2,451	1,728	2,074	4,000	4,000		
523100-RENT - LAND/BUILDING	68,328	68,328	68,328	68,328	68,328	68,328		
523500-MEALS LODGING & REGISTRATION	4,747	6,726	4,472	4,472	10,000	7,000		
523515-GAS & OIL	10,456	10,843	5,364	6,437	10,000	10,000		
524500-INSURANCE & BONDS	3,143	4,470	5,421	5,421	4,000	5,500		
525125-R&M - VEHICLE	2,303	3,636	3,361	4,034	4,000	4,000		
525130-R&M - BUILDINGS GENERAL	397	-	941	1,129	500	500		
526105-SUPPLIES - OFFICE	4,814	4,453	4,652	5,583	5,000	5,000		
527180-EQUIPMENT - NON-CAPITAL	16,867	2,972	7,707	7,707	15,000	8,000		
528125-NORCOR - ADULT FACILITY	425,176	425,176	378,745	425,000	425,000	420,232		
528500-PROGRAM SPECIFIC	-	1,102	150	180	-	-		
528535-SEX OFFENDER TX	13,900	22,675	17,310	17,310	17,000	20,000		
529100-MISCELLANEOUS EXPENDITURES	62	250	104	104	-	-		
529900-DEPARTMENT FLEX ACCOUNT	-	-	-	-	215,401	229,808		
CAPITAL OUTLAY								
531900-DEPARTMENT RESERVE	-	-	-	-	467,208	467,208		
CON								
CONTINGENCY								
570000-CONTINGENCY	-	-	-	-	373,803	311,699		
Grand Total	(1,062,062)	(1,360,795)	(1,274,702)	(1,306,515)	-	-		

Departmental Summary and Goals

Fund: Radio Maintenance Fund

Department: Sheriff's Office

Summary:

The County Sheriff's Office maintains a radio system in the southern part of the County to assist in fire fighting coordination. The Sheriff's Office does not use the radio system but partners in the area do. This fund is being established to accumulate resources to maintain the system in southern Wasco County by collecting an annual fee from partner agencies.

Financial History & Summary

	FY22 Actual	FY23 Actuals	FY24 Projected	FY24 Budget	FY25 Proposed Budget
Resources (Revenue)	-	-	-	-	6,000
Requirements (Expense)	-	-	-	-	6,000
Net	-	-	-	-	-

Wasco County Budget Book
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Sheriff Radio Maintenance

Fund	2380
Dept #	(All)
Subdept	(All)

Row Labels	2022 Actuals	2023 Actuals	2024 Actuals	2024 Projected	2024 Revised Budget	FY25 Proposed Budget	FY25 Approved Budget	FY25 Adopted Budget
RADIO MAINTENANCE								
NON-DEPARTMENTAL								
REVENUE								
400000-BEGINNING FUND BALANCE	-	-	-	-	-	-	-	-
SHERIFF								
REVENUE								
411100-GENERAL LICENSE FEES & PERMITS	-	-	-	-	-	(6,000)		
MATERIALS & SERVICES								
521500-CONTRACTED SERVICES - GENERAL	-	-	-	-	-	6,000		
Grand Total	-	-	-	-	-	-		

Departmental Summary and Goals

Fund: Resolution Center

Department: Sheriff's Office

Summary:

The Resolution Center is a major project that is being lead by Sheriff Magill. It is dependent upon securing the funding before it can proceed. This project is partnering with several agencies in the County.

Financial History & Summary

	FY22 Actual	FY23 Actuals	FY24 Projected	FY24 Budget	FY25 Proposed Budget
Resources (Revenue)	-	-	-	-	50,400,000
Requirements (Expense)	-	-	-	-	50,400,000
Net	-	-	-	-	-

Wasco County Budget Book
For Fiscal Year 2025 - July 1, 2024 to June 30,2025
Sheriff Resolution Center

Fund	3300
Dept #	(All)
Subdept	(All)

Row Labels	2022 Actuals	2023 Actuals	2024 Actuals	2024 Projected	2024 Revised Budget	FY25 Proposed Budget	FY25 Approved Budget	FY25 Adopted Budget
RESOLUTION CENTER								
NON-DEPARTMENTAL								
REVENUE								
400000-BEGINNING FUND BALANCE	-	-	-	-	-	-	-	-
ADMINISTRATION								
REVENUE								
412101-STATE GRANT/REIMBURSEMENT	-	-	-	-	-	(22,630,000)		
413100-INTERGOVERNMENTAL - SINGLE AUD	-	-	-	-	-	(4,000,000)		
421100-MISCELLANEOUS RECEIPTS	-	-	-	-	-	(23,770,000)		
CAPITAL OUTLAY								
531200-CAPITAL EXPENDITURES	-	-	-	-	-	50,400,000		
Grand Total	-	-	-	-	-	-	-	-

Departmental Summary and Goals

Fund: General Fund

Department: Admin Services

Subdepartment: Information Technology/Services

Summary:

Wasco County Information Services continues to experience growth in service demand and revenue, as a result of stable technology initiatives and increasing service requests by outside entities. To accommodate this surge, the budget for FY25 includes the creation of a new network / systems administrator position. Furthermore, recognizing the importance of cybersecurity, significant investments have been made to enhance our defenses, including cyber awareness training programs, and endpoint detection and protection solutions. Further, Wasco County Information Services continues to focus on maintaining existing systems to ensure a robust security posture.

Department Goals:

- Expand capacity to match increased demand for service
- Maintain existing systems and ensure operational efficiency
- Enhance Cybersecurity posture through awareness training and endpoint protection solutions

Financial History & Summary

	FY22 Actual	FY23 Actuals	FY24 Projected	FY24 Budget	FY25 Proposed Budget
Resources (Revenue)	1,488,160	1,849,644	1,696,157	1,815,901	1,789,507
Requirements (Expense)	845,855	1,359,948	1,526,070	1,815,901	1,789,507
Net	642,304	489,697	170,087	-	-

Wasco County Budget Book
For Fiscal Year 2025 - July 1, 2024 to June 30,2025
Admin Services IT

Fund	1010
Dept #	17
Subdept	IT

Row Labels	2022 Actuals	2023 Actuals	2024 Actuals	2024 Projected	2024 Revised Budget	FY25 Proposed Budget	FY25 Approved Budget	FY25 Adopted Budget
GENERAL FUND								
ADMINISTRATIVE SERVICES								
REVENUE								
411195-MAP PRODUCTION FEES	(4,156)	(7,934)	(3,088)	(3,705)	(5,846)	(5,846)		
411301-MAP PRODUCTION FEES-SHERMAN CO	(10,574)	(11,855)	(6,524)	(7,828)	(12,250)	(12,250)		
411310-RECORDING FEES	(88,367)	(53,235)	(40,132)	(48,158)	(67,980)	(67,980)		
411311-RECORDING FEES - SHERMAN COUNT	(499)	-	-	-	-	-		
412101-STATE GRANT/REIMBURSEMENT	-	-	(248)	(298)	-	-		
414100-CHARGES FOR SERVICES	-	(33,754)	(19,951)	(23,941)	(62,796)	(242,771)		
414106-CITY OF THE DALLES	(12,000)	(12,000)	(12,360)	(12,836)	(12,836)	(12,836)		
414107-N WASCO PUD	(6,000)	(6,000)	(6,180)	(6,418)	(6,418)	(6,418)		
414108-WASCO FIRE & RESCUE	(6,000)	(6,000)	(6,180)	(6,418)	(6,418)	(6,418)		
414202-COMPUTER & DATA SERVICES	(27,549)	(1,366)	-	(5,000)	(5,000)	(5,000)		
414205-REMOTE ACCESS SERVICES	(5,190)	(3,300)	(3,250)	(3,250)	(3,708)	(3,708)		
421105-PAYROLL REIMBURSEMENT	-	(11)	-	-	-	-		
480100-DEPT BEGINNING FD BALANCE	(458,679)	(642,584)	(572,575)	(572,575)	(626,919)	(372,465)		
480200-DIRECT ALLOCATION	(42,801)	(45,369)	(56,712)	(56,712)	(56,712)	(56,712)		
480300-DEPARTMENT ALLOCATION	(826,345)	(1,026,236)	(843,765)	(949,018)	(949,018)	(997,103)		
PERSONNEL								
510200-WAGES - SALARIED	201,089	348,703	325,960	391,152	361,646	467,891		
510300-WAGES - HOURLY	177,524	147,009	160,771	192,925	201,904	225,813		
510500-WAGES - OVERTIME	38	723	-	-	3,060	3,060		
510610-CELL PHONE ALLOWANCE	275	-	-	-	1,200	1,800		
510750-FICA	24,828	28,431	28,418	34,102	48,631	40,086		
510760-MEDICARE	2,998	6,649	6,650	7,979	11,374	9,378		
510780-WORKERS COMPENSATION	1,515	2,345	1,415	1,698	2,511	2,829		
510785-PFMLI TAX COUNTY SHARE	-	989	1,773	2,127	2,263	2,365		
510810-PERS	40,696	49,966	51,394	61,672	61,404	66,447		
510900-HEALTH INSURANCE	60,088	82,929	88,577	106,293	93,628	150,798		
510910-DENTAL INSURANCE	2,824	3,456	3,318	3,982	4,037	5,684		
510920-LONG TERM DISABILITY	1,818	2,004	2,726	3,272	2,216	3,494		
510930-LIFE INSURANCE	137	149	176	211	337	216		
MATERIALS & SERVICES								

Wasco County Budget Book
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Admin Services IT

Row Labels	2022 Actuals	2023 Actuals	2024 Actuals	2024 Projected	2024 Revised Budget	FY25 Proposed Budget	FY25 Approved Budget	FY25 Adopted Budget
521500-CONTRACTED SERVICES - GENERAL	79,541	253,478	186,256	223,507	146,077	180,882		
521700-COMPUTER SUPPORT	146,865	202,117	76,019	202,023	202,023	203,814		
521702-NCPHD IS EXPENSES	18,039	10,015	26,664	31,996	-	-		
521705-SOFTWARE SUPPORT	753	-	360	432	-	-		
522100-TELEPHONE	1,889	1,410	2,214	2,657	4,368	4,368		
523500-MEALS LODGING & REGISTRATION	4,424	9,852	7,347	14,152	14,152	14,152		
523510-TRAVEL & MILEAGE	1,074	2,871	896	896	2,222	2,222		
523515-GAS & OIL	357	350	370	444	750	750		
524100-DUES & SUBSCRIPTIONS	421	1,131	1,161	1,161	885	885		
526100-SUPPLIES - GENERAL	35	1,809	1,239	1,487	-	-		
526105-SUPPLIES - OFFICE	650	2,038	867	1,040	1,400	1,400		
526115-SUPPLIES - PROGRAM SPECIFIC	-	813	210	210	-	-		
527115-PRINTERS	720	1,510	1,234	7,190	7,190	7,190		
527120-SOFTWARE	4,564	55,094	15,727	69,672	69,672	69,672		
527125-EQUIPMENT - COPIERS	10,703	39,641	32,851	45,060	45,060	45,060		
527160-EQUIPMENT - COMPUTERS	14,998	47,151	14,584	14,584	93,095	110,397		
527165-EQUIPMENT - TOOLS	983	756	1,069	1,069	250	5,550		
527170-EQUIPMENT - NETWORK NON-CAPITA	42,542	49,279	86,963	86,963	124,624	115,624		
527180-EQUIPMENT - NON-CAPITAL	1,667	5,478	8,365	8,365	500	500		
527200-EQUIPMENT DISPOSAL COST	-	-	-	-	1,500	1,500		
529900-DEPARTMENT FLEX ACCOUNT	-	-	46	-	25,422	38,180		
CAPITAL OUTLAY								
531900-DEPARTMENT RESERVE	-	-	-	-	7,500	7,500		
532100-CAPITAL EQUIPMENT	-	-	-	-	275,000	-		
532200-COMPUTER EQUIPMENT	1,800	1,800	7,750	7,750	-	-		
Grand Total	(642,304)	(489,697)	(427,595)	(170,087)	-	-		

Departmental Summary and Goals

Fund: General Fund

Department: Admin Services

Subdepartment: Employee Administrative Services (EAS)

As the County has taken on more projects, staffing has expanded. We anticipate hiring an Office Manager to offer support to Administrative Services, Information Services, and Facilities. We have also added a Public Information Officer who previously filled the EAS Officer Manager position. The PIO offers supports to all departments in the County. The EAS Executive Assistant is retiring and a new Executive Assistant is in training; therefore, for a few months we will be incurring costs for 2 Executive Assistants. EAS will be heavily involved in the reconfiguration of the 3rd Street offices and the transitioning of staff to those offices.

Financial History & Summary

	FY22 Actual	FY23 Actuals	FY24 Projected	FY24 Budget	FY25 Proposed Budget
Resources (Revenue)	1,314,992	1,563,078	1,764,910	1,664,450	1,809,364
Requirements (Expense)	1,091,854	1,161,222	1,508,991	1,664,450	1,809,364
Net	223,138	401,856	255,919	-	-

Wasco County Budget Book
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Admin Services EAS

Fund	1010
Dept #	17
Subdept	EAS

Row Labels	2022 Actuals	2023 Actuals	2024 Actuals	2024 Projected	2024 Revised Budget	FY25 Proposed Budget	FY25 Approved Budget	FY25 Adopted Budget
GENERAL FUND								
ADMINISTRATIVE SERVICES								
REVENUE								
411100-LE TEST FEES	(63)	(12)	-	-	-	-	-	-
414100-CHARGES FOR SERVICES	-	(310)	-	-	-	-	-	-
421100-MISCELLANEOUS RECEIPTS	(12,272)	(120)	-	-	(1,100)	(1,100)		
421102-PHOTO/DIGITAL COPY FEES	-	(26)	(357)	(428)	(50)	(50)		
421105-PAYROLL REIMBURSEMENT	(151)	-	-	-	-	-		
480100-DEPT BEGINNING FD BALANCE	(141,855)	(222,950)	(422,433)	(422,433)	(321,252)	(403,743)		
480200-DIRECT ALLOCATION	(70,966)	(65,224)	(94,912)	(94,912)	(94,912)	(94,912)		
480300-DEPARTMENT ALLOCATION	(1,089,685)	(1,274,435)	(1,106,270)	(1,247,136)	(1,247,136)	(1,309,559)		
PERSONNEL								
510100-WAGES - ELECTED	35,333	80,572	184,708	221,650	205,379	217,640		
510200-WAGES - SALARIED	442,734	432,938	445,201	534,241	536,655	504,410		
510300-WAGES - HOURLY	226,592	217,785	166,610	199,932	209,350	290,244		
510500-WAGES - OVERTIME	395	798	123	147	-	-		
510600-VEHICLE ALLOWANCE	6,883	7,370	27,750	31,920	31,920	32,160		
510610-CELL PHONE ALLOWANCE	1,875	1,725	2,625	3,000	3,000	3,000		
510620-STIPEND	-	-	2,083	2,500	-	2,500		
510710-COMP/HOLIDAY CASH OUT	1,002	-	-	-	-	-		
510750-FICA	46,418	41,331	48,518	58,222	81,937	59,549		
510760-MEDICARE	5,359	9,968	11,550	13,860	18,223	14,127		
510780-WORKERS COMPENSATION	3,128	3,505	2,136	2,563	3,685	3,693		
510785-PFMLI TAX COUNTY SHARE	-	1,529	1,797	2,156	3,708	3,238		
510810-PERS	74,170	64,403	84,696	101,635	86,369	170,867		
510900-HEALTH INSURANCE	108,414	115,921	129,326	155,191	151,883	150,497		
510910-DENTAL INSURANCE	4,758	4,849	5,528	6,634	6,714	6,269		
510920-LONG TERM DISABILITY	3,033	2,380	3,750	4,500	2,935	4,393		
510930-LIFE INSURANCE	236	204	290	348	528	325		
MATERIALS & SERVICES								
521110-BANK CHARGES	895	-	-	-	1,500	1,500		
521115-COPYING & PRINTING	153	-	-	-	50	50		
521120-LEGAL NOTICES & PUBLISHING	1,206	842	271	325	4,000	4,000		

Wasco County Budget Book
For Fiscal Year 2025 - July 1, 2024 to June 30,2025
Admin Services EAS

Row Labels	2022 Actuals	2023 Actuals	2024 Actuals	2024 Projected	2024 Revised Budget	FY25 Proposed Budget	FY25 Approved Budget	FY25 Adopted Budget
521125-POSTAGE	1,719	2,505	1,474	1,769	1,500	1,500		
521315-EMPLOYMENT TESTS	2,979	738	-	-	800	800		
521500-CONTRACTED SERVICES - GENERAL	33,582	65,098	36,422	43,707	58,000	58,000		
521705-SOFTWARE SUPPORT	-	11,335	8,000	9,600	-	-		
521900-MISCELLANEOUS SERVICES	29,874	256	-	-	-	-		
522100-TELEPHONE	6,659	15,542	19,306	23,168	6,840	6,840		
523500-MEALS LODGING & REGISTRATION	37,918	50,559	45,896	51,000	51,000	51,000		
523510-TRAVEL & MILEAGE	5,517	12,274	8,589	8,589	4,250	4,150		
523525-TESTING & CERTIFICATIONS	87	-	120	120	120	120		
524100-DUES & SUBSCRIPTIONS	5,599	10,191	14,389	14,389	3,818	1,458		
525115-R&M - EQUIPMENT	500	-	495	594	350	350		
526100-SUPPLIES - GENERAL	-	631	353	424	-	-		
526105-SUPPLIES - OFFICE	4,735	5,861	9,688	11,625	4,500	4,500		
526110-SUPPLIES - PRINTED	102	111	1,610	1,610	300	300		
529900-DEPARTMENT FLEX ACCOUNT	-	-	-	-	185,136	211,884		
529999-CASH OVER/SHORT	-	-	3,572	3,572	-	-		
Grand Total	(223,138)	(401,856)	(357,096)	(255,919)	-	-		

Departmental Summary and Goals

Fund: General Fund

Department: Admin Services

Subdepartment: Human Resources

Summary:

The Human Resources (HR) department is committed to maximizing the value of every budgetary dollar spent while effectively supporting the organization's human capital needs. By strategically managing recruitment, training, employee relations, and compensation, we contribute to cost optimization, employee satisfaction, and overall organizational performance. As we move forward, we will continue to assess and refine our budget allocations to ensure alignment with organizational objectives and evolving market dynamics. This includes continued education for the members of the HR team, exploring opportunities for process automation/digitalization, and building out the current software to maximize use, leveraging data analytics for decision-making, and adapting to changes in workforce demographics and trends. Through strategic planning, proactive cost management, and a focus on driving positive employee experiences, we contribute to the achievement of organizational goals and long-term sustainability.

Financial History & Summary

	FY22 Actual	FY23 Actuals	FY24 Projected	FY24 Budget	FY25 Proposed Budget
Resources (Revenue)	-	10,000	346,122	344,510	442,886
Requirements (Expense)	24,802	203,493	208,142	344,510	442,886
Net	(24,802)	(193,493)	137,979	-	-

Wasco County Budget Book
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Admin Services HR

Fund	1010
Dept #	17
Subdept	HR

Row Labels	2022 Actuals	2023 Actuals	2024 Actuals	2024 Projected	2024 Revised Budget	FY25 Proposed Budget	FY25 Approved Budget	FY25 Adopted Budget
GENERAL FUND								
ADMINISTRATIVE SERVICES								
REVENUE								
480100-DEPT BEGINNING FD BALANCE	-	-	(72,482)	(72,482)	(70,870)	(153,513)		
480200-DIRECT ALLOCATION	-	(10,000)	(20,569)	(20,569)	(20,569)	(20,569)		
480300-DEPARTMENT ALLOCATION	-	-	(225,004)	(253,071)	(253,071)	(268,804)		
PERSONNEL								
510200-WAGES - SALARIED	19,168	133,856	91,265	109,518	162,042	107,009		
510300-WAGES - HOURLY	-	3,825	11,956	14,347	-	74,776		
510610-CELL PHONE ALLOWANCE	-	-	-	-	600	-		
510750-FICA	1,188	8,260	6,292	7,550	13,161	10,380		
510760-MEDICARE	278	1,932	1,472	1,766	3,078	2,429		
510780-WORKERS COMPENSATION	248	1,666	749	898	3,416	2,067		
510785-PFMLI TAX COUNTY SHARE	-	291	390	468	649	609		
510810-PERS	1,702	10,826	9,208	11,049	14,390	16,360		
510900-HEALTH INSURANCE	1,977	15,043	11,383	13,660	24,785	20,726		
510910-DENTAL INSURANCE	115	845	588	705	1,116	1,142		
510920-LONG TERM DISABILITY	118	535	540	648	725	954		
510930-LIFE INSURANCE	7	37	29	35	104	54		
MATERIALS & SERVICES								
521115-COPYING & PRINTING	-	65	-	-	-	-		
521120-LEGAL NOTICES & PUBLISHING	-	-	150	180	-	-		
521125-POSTAGE	-	98	254	305	100	300		
521315-EMPLOYMENT TESTS	-	1,285	2,902	2,902	1,000	1,000		
521500-CONTRACTED SERVICES - GENERAL	-	3,080	17,095	20,514	10,000	15,450		
521900-MISCELLANEOUS SERVICES	-	1,347	-	-	-	-		
522100-TELEPHONE	-	30	27	32	-	-		
523500-MEALS LODGING & REGISTRATION	-	9,635	10,045	13,500	13,500	26,700		
523510-TRAVEL & MILEAGE	-	3,330	1,587	1,587	750	7,800		
523525-TESTING & CERTIFICATIONS	-	2,306	1,250	1,250	600	-		
524100-DUES & SUBSCRIPTIONS	-	2,118	2,343	2,343	1,000	1,000		
525115-R&M - EQUIPMENT	-	-	-	-	100	100		
526100-SUPPLIES - GENERAL	-	346	307	368	-	600		

Wasco County Budget Book
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Admin Services HR

Row Labels	2022 Actuals	2023 Actuals	2024 Actuals	2024 Projected	2024 Revised Budget	FY25 Proposed Budget	FY25 Approved Budget	FY25 Adopted Budget
526105-SUPPLIES - OFFICE	-	2,652	1,333	1,600	3,000	3,000		
526110-SUPPLIES - PRINTED	-	85	915	915	-	1,000		
528520-HEALTH PROGRAMS	-	-	-	2,000	2,000	2,000		
529900-DEPARTMENT FLEX ACCOUNT	-	-	-	-	88,394	147,430		
Grand Total	24,802	193,493	(145,975)	(137,979)	-	-		

Departmental Summary and Goals

Fund: General Fund
Department: Admin Services
Subdepartment: Facilities

Summary:

Wasco County Facilities expanded staffing during the current fiscal year in order to support the additional properties purchased by the County to include the 159 acre property, management of Kramer Field, and the purchase of the 3rd Street office building. In addition, Facilities is working to prepare 10th Street properties for possible repurposing. In the 2024/2025 fiscal year, facilities will continue to maintain County properties and be heavily involved in the upcoming transition of staff to new locations.

Financial History & Summary

	FY22 Actual	FY23 Actuals	FY24 Projected	FY24 Budget	FY25 Proposed Budget
Resources (Revenue)	2,593,725	2,711,910	3,187,052	2,931,921	3,022,096
Requirements (Expense)	840,103	816,387	1,058,803	2,931,921	3,022,096
Net	1,753,622	1,895,523	2,128,249	-	-

Wasco County Budget Book
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Admin Services Facilities

Fund	1010
Dept #	17
Subdept	FACILITIES

Row Labels	2022 Actuals	2023 Actuals	2024 Actuals	2024 Projected	2024 Revised Budget	FY25 Proposed Budget	FY25 Approved Budget	FY25 Adopted Budget
GENERAL FUND								
ADMINISTRATIVE SERVICES								
REVENUE								
412255-OREGON HEALTH AUTHORITY	(1,180)	-	-	-	-	-	-	-
414200-VOIP PHONE SYST REIMB	(7,200)	900	-	(17,844)	(17,844)	(17,844)	(17,844)	(17,844)
418100-RENT	(14,160)	(30,006)	(13,629)	(16,355)	(16,355)	-	-	-
418110-RENT-911 COMMUNICATIONS	(16,156)	-	(16,696)	(16,696)	(16,696)	(15,886)	(15,886)	(15,886)
418112-RENT-OR YOUTH AUTHORITY	(9,025)	-	-	-	-	-	-	-
418113-CELL TOWER LEASE	(113,095)	(113,455)	(81,393)	(97,671)	(106,022)	(106,022)	(106,022)	(106,022)
418116-RENT-COMMUNITY CORRECTIONS	(68,328)	(68,328)	(68,328)	(68,328)	(68,328)	(68,328)	(68,328)	(68,328)
418118-BUILDING CODES SPACE	(23,813)	(24,170)	(20,400)	(20,400)	(20,400)	(20,400)	(20,400)	(20,400)
418120-RENTS - 3RD ST COUNTY OFFICES	-	-	(127,086)	(127,086)	(127,086)	-	(127,086)	(127,086)
421100-MISCELLANEOUS RECEIPTS	(89,979)	-	(3,003)	(3,003)	(3,003)	-	-	-
421103-INSURANCE REFUNDS	-	-	(176,193)	(176,193)	(176,193)	-	-	-
421108-CIR CT LONG DIST REIMB	(4,809)	(1,055)	(1,226)	(1,471)	(3,500)	(3,500)	(3,500)	(3,500)
480100-DEPT BEGINNING FD BALANCE	(1,638,833)	(1,754,179)	(1,948,805)	(1,948,805)	(2,006,741)	(2,006,741)	(1,937,729)	(1,937,729)
480200-DIRECT ALLOCATION	(53,224)	(56,418)	(70,522)	(70,522)	(70,522)	(70,522)	(70,522)	(70,522)
480300-DEPARTMENT ALLOCATION	(553,923)	(665,199)	(553,135)	(622,678)	(622,678)	(622,678)	(654,779)	(654,779)
PERSONNEL								
510200-WAGES - SALARIED	81,369	76,563	159,445	191,334	179,961	181,909	181,909	181,909
510300-WAGES - HOURLY	121,877	146,302	181,052	217,262	154,171	241,859	241,859	241,859
510500-WAGES - OVERTIME	-	154	1,157	1,389	637	637	637	637
510710-COMP/HOLIDAY CASH OUT	-	-	248	248	-	-	-	-
510750-FICA	12,876	12,715	19,866	23,839	21,212	22,655	22,655	22,655
510760-MEDICARE	1,341	2,974	4,648	5,578	4,961	5,301	5,301	5,301
510780-WORKERS COMPENSATION	6,803	7,963	6,084	7,300	8,261	8,639	8,639	8,639
510785-PFMLI TAX COUNTY SHARE	-	565	1,242	1,490	1,133	1,378	1,378	1,378
510810-PERS	21,993	16,078	31,012	37,214	34,849	38,336	38,336	38,336
510900-HEALTH INSURANCE	47,247	44,112	70,646	84,775	46,218	84,639	84,639	84,639
510910-DENTAL INSURANCE	1,771	1,855	2,869	3,442	1,674	3,426	3,426	3,426
510920-LONG TERM DISABILITY	982	648	1,932	2,318	1,169	2,002	2,002	2,002
510930-LIFE INSURANCE	88	64	136	163	162	162	162	162
MATERIALS & SERVICES								

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Admin Services Facilities

Row Labels	2022 Actuals	2023 Actuals	2024 Actuals	2024 Projected	2024 Revised Budget	FY25 Proposed Budget	FY25 Approved Budget	FY25 Adopted Budget
521500-CONTRACTED SERVICES - GENERAL	86,502	128,021	83,452	100,143	101,069	101,069		
522100-TELEPHONE	-	4,037	55	67	-	-		
522105-LONG DISTANCE - CIRCUIT COURT	4,242	60	581	697	-	-		
522120-UTILITIES - ANNEX A	29,315	16,103	6,204	7,445	27,000	27,000		
522121-UTILITIES - COURTHOUSE	45,288	60,802	45,668	54,801	40,000	40,000		
522123-UTILITIES - ANNEX C	13,969	10,844	8,352	10,023	13,500	13,500		
522124-UTILITIES - OBARR	5,471	18,145	9,894	11,873	6,000	-		
522125-UTILITIES - OLD SHOPS	2,974	8,537	2,677	3,212	-	3,500		
522129-UTILITIES - TELEPHONE	26,984	17,219	8,118	9,742	24,000	24,000		
522130-UTILITIES - WALNUT ST	-	890	-	-	3,800	3,800		
522133-UTILITIES - HARDING HOUSE	4,598	5,356	4,478	5,374	3,600	3,600		
522134-UTILITIES - ANNEX B	-	2,569	4,195	5,035	-	7,000		
522135-UTILITIES - YOUTH SERVICES	-	1,515	2,270	2,723	3,500	3,500		
522136-UTILITIES - 610 COURT	-	1,334	2,236	2,683	3,500	3,500		
522137-UTILITIES - 606 COURT	-	1,190	1,649	1,978	3,500	3,500		
522138-UTILITIES - 3RD ST COUNTY OFC	-	-	21,735	26,082	-	72,000		
523110-EQUIPMENT RENTAL	-	-	-	-	-	2,000		
523500-MEALS LODGING & REGISTRATION	180	805	3,212	3,425	3,425	4,480		
523515-GAS & OIL	6,071	7,224	9,301	11,161	4,000	7,000		
525105-R&M - ELEVATOR	4,486	-	3,698	4,438	4,400	4,400		
525110-R&M - GROUNDS	1,613	3,261	665	798	2,100	3,780		
525115-R&M - EQUIPMENT	748	4,482	6,252	7,503	1,700	4,500		
525125-R&M - VEHICLE	7,079	3,297	10,867	13,040	2,200	5,000		
525130-R&M - BUILDINGS GENERAL	-	1,187	130	155	-	2,000		
525140-R&M - GENERAL	32	1,665	245	294	-	-		
525145-R&M - ANNEX B	696	10,364	2,170	2,605	3,700	3,700		
525150-R&M - ANNEX A	7,719	6,595	1,510	1,812	15,255	15,255		
525155-R&M - YOUTH SERVICES	537	4,054	819	983	3,700	3,700		
525160-R&M - COURTHOUSE	20,944	66,036	27,835	33,402	34,705	34,705		
525165-R&M - OLD SHOPS	2,896	3,256	8	9	750	3,250		
525170-R&M - 610 COURT ST	821	1,620	404	485	1,680	1,680		
525175-R&M - 606 COURT ST	558	13,911	20	24	1,180	1,180		
525176-R&M - 3RD ST COUNTY OFFICES	-	-	24,500	29,400	-	100,000		
525180-R&M - ANNEX C	5,828	10,321	7,030	8,436	7,255	7,255		
525185-R&M - HARDING HOUSE	944	1,423	384	461	1,600	1,900		
525190-R&M - PUBLIC WORKS	12,136	(9,118)	7,287	8,744	14,240	35,490		
525310-HVAC - ANNEX A	-	945	-	-	-	-		

Wasco County Budget Book
For Fiscal Year 2025 - July 1, 2024 to June 30,2025

Admin Services Facilities

Row Labels	2022 Actuals	2023 Actuals	2024 Actuals	2024 Projected	2024 Revised Budget	FY25 Proposed Budget	FY25 Approved Budget	FY25 Adopted Budget
525325-HVAC - COURTHOUSE	2,318	289	-	-	20,000	37,500		
525330-HVAC - 3RD ST COUNTY OFFICES	-	-	1,799	2,159	-	64,000		
525410-JANITORIAL - CARPETS	-	1,930	800	960	2,500	2,500		
526100-SUPPLIES - GENERAL	1,204	1,653	1,118	1,342	1,000	1,000		
526105-SUPPLIES - OFFICE	649	811	2,118	2,542	550	550		
526120-SUPPLIES - EQUIPMENT	1,204	3,123	6,424	6,424	1,100	1,100		
526125-SUPPLIES - JANITORIAL	2,187	5,030	5,435	5,435	2,500	3,500		
526130-SUPPLIES - JANITORIAL ANNEX	732	-	375	451	2,500	2,500		
526135-SUPPLIES - JANITORIAL COURTHOU	950	-	-	-	2,500	2,500		
527110-FURNITURE - NON-CAPTIAL	625	100	-	-	2,000	2,000		
527130-EQUIPMENT - UNIFORMS	175	1,155	534	1,275	1,275	1,225		
527180-EQUIPMENT - NON-CAPITAL	3,285	8,804	6,035	6,035	3,000	3,000		
527190-EQUIPMENT - SAFETY	390	721	216	216	1,000	1,000		
528530-SPECIAL PROJECTS	13,865	407	-	20,000	20,000	20,000		
529900-DEPARTMENT FLEX ACCOUNT	-	-	-	-	192,334	188,534		
CAPITAL OUTLAY								
531900-DEPARTMENT RESERVE	-	-	-	-	337,800	73,905		
532100-CAPITAL EQUIPMENT	17,606	74,424	64,544	64,544	77,000	-		
533100-BUILDINGS	205,933	-	2,017	2,017	1,479,095	1,479,095		
Grand Total	(1,753,622)	(1,895,523)	(2,200,764)	(2,128,249)	-	-		

Departmental Summary and Goals

Fund: General Fund

Department: Admin Services

Subdepartment: Kramer Field Operations

Summary:

For the 2024/2025 Fiscal Year, the goal for Kramer Field is to maintain the field for local sporting events. Kramer field is a public asset and a cost center for the County. We have invested in material and equipment in the current fiscal year to support our efforts to improve and maintain the facility. Improvements we hope to make in the 2024/2025 Fiscal Year include: WIFI/IT infrastructure, field and fan safety upgrades.

Financial History & Summary

	FY22 Actual	FY23 Actuals	FY24 Projected	FY24 Budget	FY25 Proposed Budget
Resources (Revenue)	-	-	143,767	143,767	305,241
Requirements (Expense)	-	-	58,294	143,767	305,241
Net	-	-	85,473	-	-

Wasco County Budget Book
For Fiscal Year 2025 - July 1, 2024 to June 30,2025
Admin Services Kramer Ops

Fund	1010
Dept #	17
Subdept	KRAMER OPS

Row Labels	2022 Actuals	2023 Actuals	2024 Actuals	2024 Projected	2024 Revised Budget	FY25 Proposed Budget	FY25 Approved Budget	FY25 Adopted Budget
GENERAL FUND								
ADMINISTRATIVE SERVICES								
REVENUE								
480100-DEPT BEGINNING FD BALANCE	-	-	-	-	-	(104,212)		
480200-DIRECT ALLOCATION	-	-	(143,767)	(143,767)	(143,767)	-		
480300-DEPARTMENT ALLOCATION	-	-	-	-	-	(201,029)		
PERSONNEL								
510300-WAGES - HOURLY	-	-	1,302	1,562	24,200	26,259		
510750-FICA	-	-	79	95	1,500	1,500		
510760-MEDICARE	-	-	19	22	351	351		
510780-WORKERS COMP	-	-	35	42	667	344		
510785-PFMLI TAX COUNTY SHARE	-	-	5	6	97	97		
510810-PERS	-	-	23	28	3,488	2,427		
510900-HEALTH INSURANCE	-	-	76	91	8,730	5,182		
510910-DENTAL INSURANCE	-	-	3	3	290	286		
510920-LONG TERM DISABILITY	-	-	3	3	117	128		
510930-LIFE INSURANCE	-	-	0	0	27	19		
MATERIALS & SERVICES								
521500-CONTRACTED SERVICES - GENERAL	-	-	780	936	2,500	30,000		
522115-UTILITIES	-	-	-	-	62,000	40,000		
523110-EQUIPMENT RENTAL	-	-	809	809	-	8,000		
523515-GAS & OIL	-	-	91	109	800	2,400		
524500-INSURANCE & BONDS	-	-	-	-	10,000	10,000		
525110-R&M - GROUNDS	-	-	17,662	21,194	2,500	80,000		
525115-R&M - EQUIPMENT	-	-	1,808	2,170	1,000	3,248		
526100-SUPPLIES - GENERAL	-	-	2,211	2,653	500	10,000		
527180-EQUIPMENT - NON-CAPITAL	-	-	11,319	11,319	-	-		
CAPITAL OUTLAY								
532100-CAPITAL EQUIPMENT	-	-	17,250	17,250	25,000	85,000		
Grand Total	-	-	(90,292)	(85,473)	-	-		

Departmental Summary and Goals

Fund: General Fund
Department: Admin Services
Subdepartment: Area 159

Summary:

For the 2024/2025 Fiscal Year, the County will continue to maintain and improve the property. A significant project is completion of the RV Park which is currently in the permitting process. Grant Funding for the RV Park has been requested through Oregon Parks and Recreation Department (OPRD).

Financial History & Summary

	FY22 Actual	FY23 Actuals	FY24 Projected	FY24 Budget	FY25 Proposed Budget
Resources (Revenue)	-	-	134,467	134,467	207,237
Requirements (Expense)	-	-	25,698	134,467	207,237
Net	-	-	108,769	-	-

Wasco County Budget Book
For Fiscal Year 2025 - July 1, 2024 to June 30,2025
Admin Services Area 159

Fund	1010
Dept #	17
Subdept	AREA 159

Row Labels	2022 Actuals	2023 Actuals	2024 Actuals	2024 Projected	2024 Revised Budget	FY25 Proposed Budget	FY25 Approved Budget	FY25 Adopted Budget
GENERAL FUND								
ADMINISTRATIVE SERVICES								
REVENUE								
480100-DEPT BEGINNING FD BALANCE	-	-	-	-	-	(67,091)		
480200-DIRECT ALLOCATION	-	-	(134,467)	(134,467)	(134,467)	-		
480300-DEPARTMENT ALLOCATION	-	-	-	-	-	(140,146)		
PERSONNEL								
510300-WAGES - HOURLY	-	-	1,049	1,258	24,200	26,271		
510750-FICA	-	-	65	78	1,500	1,500		
510760-MEDICARE	-	-	15	18	351	351		
510780-WORKERS COMP	-	-	28	34	667	344		
510785-PFMLI TAX COUNTY SHARE	-	-	4	5	97	97		
510810-PERS	-	-	-	-	3,488	2,427		
510900-HEALTH INSURANCE	-	-	-	-	8,730	5,182		
510910-DENTAL INSURANCE	-	-	-	-	290	286		
510920-LONG TERM DISABILITY	-	-	-	-	117	127		
510930-LIFE INSURANCE	-	-	-	-	27	18		
MATERIALS & SERVICES								
521500-CONTRACTED SERVICES - GENERAL	-	-	2,375	2,850	2,500	25,000		
522115-UTILITIES	-	-	15,063	18,075	3,500	30,000		
523515-GAS & OIL	-	-	-	-	1,000	1,500		
524500-INSURANCE & BONDS	-	-	-	-	10,000	10,000		
525110-R&M - GROUNDS	-	-	2,258	2,710	2,500	25,000		
525115-R&M - EQUIPMENT	-	-	32	38	1,000	25,000		
526100-SUPPLIES - GENERAL	-	-	-	-	500	10,000		
527180-EQUIPMENT - NON-CAPITAL	-	-	630	630	-	-		
529900-DEPARTMENT FLEX ACCOUNT	-	-	-	-	-	14,134		
CAPITAL OUTLAY								
532100-CAPITAL EQUIPMENT	-	-	-	-	74,000	30,000		
Grand Total	-	-	(112,947)	(108,769)	-	-		

Departmental Summary and Goals

Fund: General Fund

Department: Administration

Subdepartment: Admin

Summary:

This fund records revenues not specific to any other department nor are general revenues. This is where general expense are paid such an insurance and contracted services and vehicle fleet purchases. The revenues received are either reimbursements from other agencies or general revenues allocated to the purpose of this department/subdepartment.

Financial History & Summary

	FY22 Actual	FY23 Actuals	FY24 Projected	FY24 Budget	FY25 Proposed Budget
Resources (Revenue)	840,973	747,872	706,077	739,979	906,325
Requirements (Expense)	729,248	878,053	942,504	739,979	906,325
Net	111,725	(130,181)	(236,427)	-	-

Wasco County Budget Book
For Fiscal Year 2025 - July 1, 2024 to June 30,2025
Administration Admin

Fund	1010
Dept #	18
Subdept	ADMIN

Row Labels	2022 Actuals	2023 Actuals	2024 Actuals	2024 Projected	2024 Revised Budget	FY25 Proposed Budget	FY25 Approved Budget	FY25 Adopted Budget
GENERAL FUND								
ADMINISTRATION								
REVENUE								
420100-VEHICLES SOLD	-	(21,428)	-	-	(4,000)	(4,000)		
421101-CBNH REIMBURSEMENT	(27,651)	-	-	-	(29,000)	(12,594)		
421105-PAYROLL REIMBURSEMENT	(100)	-	(22)	(22)	-	-		
421106-POSTAGE REIMBURSEMENT	(1,744)	(1,686)	(1,075)	(1,075)	(2,000)	(2,000)		
480100-DEPT BEGINNING FD BALANCE	(246,444)	(111,724)	-	-	-	-		
480200-DIRECT ALLOCATION	(165,483)	(167,612)	(197,015)	(197,015)	(197,015)	(197,015)		
480300-DEPARTMENT ALLOCATION	(399,551)	(445,422)	(450,008)	(507,964)	(507,964)	(690,716)		
MATERIALS & SERVICES								
521110-BANK CHARGES	32,541	29,163	26,455	31,746	30,000	30,000		
521120-LEGAL NOTICES & PUBLISHING	1,132	335	-	-	4,000	4,000		
521125-POSTAGE	(897)	(5,173)	(9,365)	(11,238)	7,000	7,000		
521135-POSTAL PERMITS	265	290	3,000	3,600	245	245		
521205-TAXES/PERMITS/ASSESSMENTS	78,699	-	-	-	800	800		
521245-CO PROP-TAX/ASSMNT/EXP	2,676	5,751	1,807	2,169	5,254	5,254		
521330-PRE-TAX CHECK FEES	1,883	1,493	1,245	1,300	1,300	1,300		
521500-CONTRACTED SERVICES - GENERAL	56,857	288,104	75,690	90,828	50,000	50,000		
521505-CONTRACTED SERVICES - LEGAL	209,201	159,599	297,985	357,582	200,000	200,000		
521515-CONTRACTED SERVICES - AUDIT	44,500	24,440	69,280	92,700	46,350	46,350		
521545-CONTRACTED SERVICES - SHREDDIN	2,373	1,893	-	-	1,950	1,950		
524500-INSURANCE & BONDS	128,150	224,351	234,194	234,194	175,000	318,297		
524505-INSURANCE - NURSING HOME	27,651	-	11,245	11,245	29,000	12,594		
526100-SUPPLIES - GENERAL	-	1,464	71	85	-	-		
527126-EQUIPMENT - MAIL MACHINE	3,829	6,934	14,866	4,080	4,080	4,080		
527310-VEHICLE SET-UP	31,160	101	-	-	-	-		
528530-SPECIAL PROJECTS	3,606	5,020	5,362	20,000	40,000	40,000		
529100-MISCELLANEOUS EXPENDITURES	-	335	2,505	2,505	-	-		
529130-SALARY PROVISIONS	-	-	4,265	4,265	-	-		
529900-DEPARTMENT FLEX ACCOUNT	-	-	-	-	-	39,455		
529999-CASH OVER/SHORT	622	1,390	335	335	-	-		
CAPITAL OUTLAY								

Wasco County Budget Book
For Fiscal Year 2025 - July 1, 2024 to June 30,2025

Administration Admin

Row Labels	2022 Actuals	2023 Actuals	2024 Actuals	2024 Projected	2024 Revised Budget	FY25 Proposed Budget	FY25 Approved Budget	FY25 Adopted Budget
534100-VEHICLES	105,000	132,563	97,107	97,107	145,000	145,000		
Grand Total	(111,725)	130,181	187,927	236,427	-	-		

Departmental Summary and Goals

Fund: General Fund

Department: Administration

Subdepartment: Norcor, Pass Through & Special

These department/subdepartment combinations gather resources to pay Wasco County’s share of Norcor expense – part of which is covered by Community Corrections – and to pass through certain state funds to partner organizations (Mid-Columbia Economic Development District & Mid-Columbia Center For Living). Special is primarily to pay for dues and the distribution to North Central Public Health District.

Norcor

Financial History & Summary

	FY22 Actual	FY23 Actuals	FY24 Projected	FY24 Budget	FY25 Proposed Budget
Resources (Revenue)	1,841,209	1,990,367	2,073,163	2,089,299	2,214,382
Requirements (Expense)	1,878,198	2,016,878	2,121,932	2,089,299	2,214,382
Net	(36,989)	(26,511)	(48,769)	-	-

Pass Through

Financial History & Summary

	FY22 Actual	FY23 Actuals	FY24 Projected	FY24 Budget	FY25 Proposed Budget
Resources (Revenue)	662,779	616,084	1,016,645	742,572	1,081,298
Requirements (Expense)	618,429	935,332	778,069	742,572	1,081,298
Net	44,350	(319,248)	238,576	-	-

Special

Financial History & Summary

	FY22 Actual	FY23 Actuals	FY24 Projected	FY24 Budget	FY25 Proposed Budget
Resources (Revenue)	540,344	556,898	566,513	566,513	581,007
Requirements (Expense)	527,889	564,874	512,987	566,513	581,007
Net	12,456	(7,976)	53,526	-	-

Wasco County Budget Book
For Fiscal Year 2025 - July 1, 2024 to June 30, 2025
Administration Norcor & PassThr

Fund	1010
Dept #	18
Subdept	NORCOR

Row Labels	2022 Actuals	2023 Actuals	2024 Actuals	2024 Projected	2024 Revised Budget	FY25 Proposed Budget	FY25 Approved Budget	FY25 Adopted Budget
GENERAL FUND								
ADMINISTRATION								
REVENUE								
413109-JUVENILE CRIME PREV - #16.540	-	(57,098)	(17,650)	(21,180)	(37,316)	(37,316)		
480200-DIRECT ALLOCATION	(1,841,209)	(1,933,269)	(2,051,983)	(2,051,983)	(2,051,983)	(2,177,066)		
MATERIALS & SERVICES								
521310-JUVENILE DETENTION	502,211	522,299	502,713	556,065	556,065	564,867		
528125-NORCOR - ADULT FACILITY	1,348,570	1,419,520	1,396,775	1,508,234	1,508,234	1,574,807		
528127-MEDICAL CARE - NORCOR	27,417	75,059	57,633	57,633	25,000	25,000		
529900-DEPARTMENT FLEX ACCOUNT	-	-	-	-	-	49,708		
Grand Total	36,989	26,511	(112,512)	48,769	-	-		

Fund	1010
Dept #	18
Subdept	PASS-THRU

Row Labels	2022 Actuals	2023 Actuals	2024 Actuals	2024 Projected	2024 Revised Budget	FY25 Proposed Budget	FY25 Approved Budget	FY25 Adopted Budget
GENERAL FUND								
ADMINISTRATION								
REVENUE								
412160-SPEC TRANSP TAX(MCEDD)	(170,740)	(67,700)	(113,169)	(135,803)	-	-		
412215-CFL ALCOHOL/DRUG	(25,998)	(21,348)	(20,050)	(24,060)	(28,000)	(28,000)		
412270-STATE TRANSPORTATION BILL	(351,957)	(386,477)	(594,578)	(713,494)	(625,782)	(625,782)		
412271-DEVIATED FIXED ROUTES	-	-	-	-	-	(338,726)		
413116-ODOT-PUBLIC TRANSIT DIV. GRANT	(93,500)	(109,684)	(119,407)	(143,288)	(88,790)	(88,790)		
419100-DONATIONS & CONTRIBUTIONS	(20,583)	(30,875)	-	-	-	-		
MATERIALS & SERVICES								
528120-LINK	61,923	263,817	141,370	88,790	88,790	88,790		
528155-SPECIAL TRANSPORTATION TAX	67,700	395,877	10,979	10,979	-	-		
528165-STATE TRANSPORTATION BILL	471,922	275,638	492,135	625,782	625,782	625,782		
528166-DEVIATED FIXED ROUTES	-	-	-	-	-	338,726		
528180-CENTER FOR LIVING	16,884	-	43,765	52,518	28,000	28,000		
Grand Total	(44,350)	319,248	(158,956)	(238,576)	-	-		

Wasco County Budget Book
For Fiscal Year 2025 - July 1, 2024 to June 30,2025
Administration Special

Fund	1010
Dept #	18
Subdept	SPECIAL

Row Labels	2022 Actuals	2023 Actuals	2024 Actuals	2024 Projected	2024 Revised Budget	FY25 Proposed Budget	FY25 Approved Budget	FY25 Adopted Budget
GENERAL FUND								
ADMINISTRATION								
REVENUE								
480200-DIRECT ALLOCATION	(513,102)	(527,075)	(542,730)	(542,730)	(542,730)	(555,735)		
480300-DEPARTMENT ALLOCATION	(27,242)	(29,823)	(18,750)	(23,783)	(23,783)	(25,272)		
MATERIALS & SERVICES								
524105-DUES - ASSOC OREGON COUNTIES	21,529	20,645	21,669	21,669	29,916	29,916		
524110-DUES - CHAMBER	738	366	838	838	775	840		
524115-DUES - MCEDD	6,709	15,429	-	-	8,086	8,086		
524120-DUES - NACO	504	-	504	504	550	550		
528135-NORTH CENTRAL PUBLIC HEALTH DE	453,362	468,963	440,891	480,972	480,972	495,401		
528150-SIX RIVERS MEDIATION	5,000	5,000	-	-	5,000	5,000		
528180-CENTER FOR LIVING	30,876	44,685	3,337	4,005	27,400	27,400		
528510-WILDLIFE CONTROL	9,170	9,786	5,000	5,000	10,000	10,000		
529900-DEPARTMENT FLEX ACCOUNT	-	-	-	-	3,814	3,814		
Grand Total	(12,456)	7,976	(89,241)	(53,526)	-	-		

Departmental Summary and Goals

Fund: General Fund

Department: Administration

Subdepartment: Veterans Services

The Veterans Service Office general operations is funded approximately 50% from Wasco County General fund. The remaining 50% of our budget comes from outside grants. We continue to take advantage of all free training opportunities available. This year I hope to send at least one and maybe both Veteran Service Officers to the National conference. We continue to have nearly free rent at a City owned facility that has some aging equipment. We hope to update some of this equipment when we transition into our new 3rd Street location.

Financial History & Summary

	FY22 Actual	FY23 Actuals	FY24 Projected	FY24 Budget	FY25 Proposed Budget
Resources (Revenue)	169,753	176,404	242,615	195,485	222,314
Requirements (Expense)	178,029	161,471	184,829	195,485	222,314
Net	(8,276)	14,933	57,786	-	-

Wasco County Budget Book
For Fiscal Year 2025 - July 1, 2024 to June 30,2025
Administration Veterans

Fund	1010
Dept #	18
Subdept	VETERANS

Row Labels	2022 Actuals	2023 Actuals	2024 Actuals	2024 Projected	2024 Revised Budget	FY25 Proposed Budget	FY25 Approved Budget	FY25 Adopted Budget
GENERAL FUND								
ADMINISTRATION								
REVENUE								
412101-STATE GRANT/REIMBURSEMENT	-	-	-	-	(3,000)	(3,000)		
412150-ODVA - BASE	(10,440)	(13,050)	(13,050)	(15,660)	(10,440)	(10,440)		
412151-ODVA - SB 5629 (EXPANSION)	(79,386)	(81,963)	(104,481)	(125,377)	(81,996)	(81,996)		
421100-MISCELLANEOUS RECEIPTS	(4,000)	-	-	-	-	-		
480100-DEPT BEGINNING FD BALANCE	(3,707)	-	(15,047)	(15,047)	(13,519)	(25,623)		
480200-DIRECT BASE SUPPORT	(17,736)	(17,736)	(17,736)	(17,736)	(17,736)	(17,736)		
480300-DEPT ALLOCATION-OTHER SUPPORT	(54,484)	(63,655)	(56,251)	(68,794)	(68,794)	(83,519)		
PERSONNEL								
510300-WAGES - HOURLY	119,482	111,617	97,324	116,789	133,143	144,118		
510500-WAGES - OVERTIME	1,175	-	-	-	-	-		
510750-FICA	8,266	6,920	5,940	7,128	8,255	8,288		
510760-MEDICARE	964	1,618	1,390	1,667	1,931	1,939		
510780-WORKERS COMPENSATION	166	219	97	116	197	205		
510785-PFMLI TAX COUNTY SHARE	-	189	366	439	532	518		
510810-PERS	12,141	9,912	8,167	9,800	11,824	6,994		
510900-HEALTH INSURANCE	12,274	16,805	13,620	16,344	9,825	20,726		
510910-DENTAL INSURANCE	186	696	683	819	-	1,142		
510920-LONG TERM DISABILITY	626	498	546	655	555	709		
510930-LIFE INSURANCE	54	43	36	43	95	27		
MATERIALS & SERVICES								
521125-POSTAGE	58	31	-	-	200	200		
521500-CONTRACTED SERVICES - GENERAL	-	544	1,286	1,543	-	-		
521525-CONTRACTED SERVICES - JANITORI	4,140	2,415	2,415	2,898	3,600	3,600		
522100-TELEPHONE	910	1,124	1,441	1,729	700	700		
522115-UTILITIES	4,056	3,520	5,858	7,029	6,000	6,000		
523100-RENT - LAND/BUILDING	-	-	-	-	1	1		
523500-MEALS LODGING & REGISTRATION	4,126	1,941	2,728	7,980	7,980	7,980		
523510-TRAVEL & MILEAGE	1,620	344	495	495	2,000	2,000		
524100-DUES & SUBSCRIPTIONS	1,663	1,247	1,779	1,779	1,797	1,797		
525130-R&M - BUILDINGS GENERAL	130	13	694	833	750	750		

Wasco County Budget Book
For Fiscal Year 2025 - July 1, 2024 to June 30,2025
Administration Veterans

Row Labels	2022 Actuals	2023 Actuals	2024 Actuals	2024 Projected	2024 Revised Budget	FY25 Proposed Budget	FY25 Approved Budget	FY25 Adopted Budget
526105-SUPPLIES - OFFICE	3,810	1,775	2,701	3,242	2,000	2,000		
527180-EQUIPMENT - NON-CAPITAL	-	-	-	-	600	600		
528530-SPECIAL PROJECTS	2,182	-	411	3,500	3,500	3,500		
529900-DEPARTMENT FLEX ACCOUNT	-	-	-	-	-	8,520		
Grand Total	8,276	(14,933)	(58,590)	(57,786)	-	-		

Departmental Summary and Goals

Fund: Fair Fund & Park Fund

Department: Fair & Park

Summary:

For the 2024/2025 Fiscal Year, Fairgrounds and Hunt Park expect to continue infrastructure work to improve safety and usability of the facilities. Most of these projects will be grant funded with some contributions from the Hunt Park and Fair funds.

Fair Fund

Financial History & Summary

	FY22 Actual	FY23 Actuals	FY24 Projected	FY24 Budget	FY25 Proposed Budget
Resources (Revenue)	477,124	605,835	531,183	515,581	506,865
Requirements (Expense)	172,359	322,572	335,825	515,581	506,865
Net	304,765	283,262	195,358	-	-

Park Fund

Financial History & Summary

	FY22 Actual	FY23 Actuals	FY24 Projected	FY24 Budget	FY25 Proposed Budget
Resources (Revenue)	360,760	389,044	384,898	948,985	956,998
Requirements (Expense)	118,246	103,153	113,268	948,985	956,998
Net	242,513	285,891	271,629	-	-

Wasco County Budget Book
For Fiscal Year 2025 - July 1, 2024 to June 30,2025

Fair

Fund	2030
Dept #	(All)
Subdept	(All)

Row Labels	2022 Actuals	2023 Actuals	2024 Actuals	2024 Projected	2024 Revised Budget	FY25 Proposed Budget	FY25 Approved Budget	FY25 Adopted Budget
COUNTY FAIR FUND								
NON-DEPARTMENTAL								
REVENUE								
400000-BEGINNING FUND BALANCE	(227,432)	(304,716)	(284,645)	(284,645)	(257,073)	(203,963)		
417100-INTEREST EARNED	(1,549)	(7,962)	(8,299)	(9,958)	(6,256)	(7,200)		
ADMINISTRATION								
REVENUE								
411150-ADMISSIONS	(29,987)	(43,117)	(46,783)	(46,783)	(43,000)	(50,000)		
411200-FAIR GENERAL REVENUE	(295)	-	(2,158)	(2,158)	-	-		
411201-FARMER FUN	(765)	(855)	(645)	(645)	(800)	(800)		
411204-CAMPING DURING FAIR	(4,310)	(1,740)	(7,135)	(7,135)	(4,400)	(7,000)		
411205-CAMPING	(22,250)	(39,023)	(12,107)	(1,207)	(25,000)	(25,000)		
411206-BUILDING/AREA RENTAL	(57,730)	(37,526)	(10,430)	(10,430)	(11,250)	(30,000)		
411207-RV DUMP	(586)	(484)	(74)	(74)	(800)	(800)		
411208-SHOWERS	(1,729)	(2,095)	(2,282)	(2,281)	(2,200)	(2,200)		
411210-COMMERCIAL BOOTHS	(9,611)	(2,714)	(2,775)	(2,775)	(8,000)	(2,700)		
411215-FOOD VENDORS	(7,275)	(8,707)	(17,938)	(17,938)	(9,135)	(17,000)		
411220-MERCHANDISE SALES	(2,289)	(776)	-	-	(2,300)	-		
411225-STALL RENTAL	(10)	(248)	(285)	(285)	-	-		
411235-DERBY ENTRY FEE	(1,190)	(520)	(850)	(850)	(1,200)	(1,200)		
412140-LOTTERY DISTRIBUTION	(53,167)	(53,167)	(53,167)	(63,800)	(53,167)	(53,167)		
418111-RENT-FAIR HOUSE	(7,200)	(2,000)	-	-	-	-		
419100-DONATIONS & CONTRIBUTIONS	(12,375)	(12,124)	(23,688)	(23,688)	(13,000)	(49,000)		
419110-FAIR QUEEN EXPENSE	(2,788)	(651)	-	(2,000)	-	-		
419120-DERBY ADDITIONAL SUPPORT	-	-	(5,000)	(5,000)	(6,000)	(5,000)		
419121-CHUTE GATE SPONSOR	-	-	(4,000)	(4,000)	-	(4,000)		
419122-ARENA SPONSOR	-	-	(1,250)	(1,250)	-	(1,250)		
419123-BULL RIDING SPONSOR	-	-	(1,000)	(1,000)	-	(1,000)		
419124-FAIR BOOK SPONSOR	-	-	(200)	(200)	-	(200)		
419125-KIDS EVENT SPONSOR	-	-	(2,435)	(2,435)	-	(2,435)		
419126-RANCH BRANDING SPONSOR	-	-	(750)	(750)	-	(3,000)		
419127-NATIVE EVENTS SPONSOR	-	-	(250)	(250)	-	(250)		
421100-MISCELLANEOUS RECEIPTS	(5,586)	(59,411)	(1,646)	(1,646)	(34,000)	(1,700)		

Wasco County Budget Book
For Fiscal Year 2025 - July 1, 2024 to June 30,2025

Fair

Row Labels	2022 Actuals	2023 Actuals	2024 Actuals	2024 Projected	2024 Revised Budget	FY25 Proposed Budget	FY25 Approved Budget	FY25 Adopted Budget
PERSONNEL								
510300-WAGES - HOURLY	10,880	15,377	38,187	45,824	15,129	48,709		
510400-WAGES - PART TIME/TEMP	-	-	217	261	-	-		
510500-WAGES - OVERTIME	-	431	-	-	-	-		
510750-FICA	583	794	1,598	1,917	938	3,018		
510760-MEDICARE	67	186	374	448	219	705		
510770-UNEMPLOYMENT INSURANCE	-	-	5	6	-	-		
510780-WORKERS COMPENSATION	160	581	448	537	324	1,050		
510785-PFMLI TAX COUNTY SHARE	-	24	103	123	60	182		
510810-PERS	1,096	1,128	1,169	1,403	1,343	4,768		
510900-HEALTH INSURANCE	5,844	6,570	5,373	6,447	6,355	11,575		
510910-DENTAL INSURANCE	162	203	264	316	168	689		
510920-LONG TERM DISABILITY	57	64	93	111	58	260		
510930-LIFE INSURANCE	8	9	10	12	16	31		
MATERIALS & SERVICES								
521100-ADVERTISING & PROMOTIONS	4,062	11,737	16,775	16,775	11,000	12,000		
521101-ADVERTISING FOR NEXT FY FAIR	-	-	-	3,000	-	3,000		
521110-BANK CHARGES	-	-	170	204	-	-		
521115-COPYING & PRINTING	-	1,078	79	95	1,500	1,500		
521400-QUEEN SCHOLARSHIPS	-	-	-	-	1,000	1,000		
521405-QUEEN FUND	166	1,458	-	-	2,500	2,500		
521421-WILD HORSES RACES PAYOUT	1,000	1,000	1,000	1,000	1,000	1,000		
521422-WILD HORSE STOCK	1,000	2,500	2,000	2,000	1,000	2,000		
521425-RODEO/COWBOY/RACES	800	2,250	2,000	2,000	800	2,000		
521435-JUDGING	-	-	463	463	-	-		
521436-OPEN CLASS PREMIUM	2,144	2,218	2,712	2,712	2,200	2,500		
521437-BEST COOKIE/CAKE/PIE	300	150	300	300	300	300		
521441-DEMO DERBY PAYOUT	3,600	7,000	8,450	8,450	4,000	4,000		
521442-DEMO DERBY SUPPLEMENTAL PAYOUT	-	-	-	-	6,000	6,000		
521445-FAIR-INDIAN CAMP/POW WOW	2,150	650	1,900	1,900	2,150	2,150		
521465-FAIR	70,170	14,609	5,388	5,388	14,300	30,000		
521470-FAIR JUDGES	-	3,498	2,869	2,869	3,500	3,000		
521471-FAIR ENTERTAINMENT - NONMUSIC	-	18,754	5,736	5,736	8,700	10,000		
521472-FAIR ENTERTAINMENT - MUSIC	-	11,400	10,800	10,800	7,400	4,000		
521473-FAIR EQUIPMENT RENTAL	-	1,745	2,220	2,220	6,290	2,200		
521474-FAIR RODEO	-	22,213	29,300	29,300	21,371	30,000		
521475-FAIR BRANDING CATTLE	-	2,655	3,000	3,000	2,600	3,000		

Wasco County Budget Book
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Fair

Row Labels	2022 Actuals	2023 Actuals	2024 Actuals	2024 Projected	2024 Revised Budget	FY25 Proposed Budget	FY25 Approved Budget	FY25 Adopted Budget
521476-FAIR COMMUNITY WORK GROUPS	-	-	750	750	1,400	1,400		
521477-FAIR GATE ADMISSION GROUP	-	2,190	2,200	2,200	2,150	2,300		
521478-FAIR PARKING AREA RENTAL	-	-	500	500	500	500		
521479-FAIR MERCH FOR RESAILE	-	1,145	-	-	1,200	-		
521480-FAIR ANNOUNCER	-	1,600	3,500	3,500	3,500	3,500		
521481-BEVERAGE TOKENS	-	-	150	150	-	150		
521482-BARN SECURITY	-	-	500	500	-	500		
521483-KIDS GAMES	-	-	1,739	1,739	-	1,800		
521500-CONTRACTED SERVICES - GENERAL	1,828	41,378	34,961	41,953	53,000	10,000		
521716-CONTRACTED SERVICES - FAIR TIX	-	-	4,938	5,926	-	5,000		
522100-TELEPHONE	1,415	2,371	1,261	1,513	1,500	2,000		
522115-UTILITIES	15,097	24,274	15,265	18,318	16,000	20,000		
523500-MEALS LODGING & REGISTRATION	2,331	10,893	8,269	8,269	4,400	8,000		
523510-TRAVEL & MILEAGE	-	472	-	-	2,000	2,000		
523515-GAS & OIL	2,405	1,193	1,766	2,119	2,000	2,000		
524100-DUES & SUBSCRIPTIONS	2,797	2,141	2,343	2,343	2,600	2,600		
524500-INSURANCE & BONDS	31,190	41,991	40,552	40,552	42,000	42,000		
525110-R&M - GROUNDS	3,754	12,302	6,670	8,004	6,000	6,000		
525115-R&M - EQUIPMENT	664	2,045	548	658	1,500	1,500		
525130-R&M - BUILDINGS GENERAL	843	4,166	7,867	9,441	3,500	3,500		
525145-R&M - GROUNDS	-	33	615	738	-	-		
526100-SUPPLIES - GENERAL	2,991	7,264	6,541	7,849	3,000	3,000		
527180-EQUIPMENT - NON-CAPITAL	2,700	-	1,835	1,835	2,000	2,000		
529100-MISCELLANEOUS EXPENDITURES	92	1,555	25	25	-	-		
CAPITAL OUTLAY								
531200-CAPITAL EXPENDITURES	-	-	1,126	1,126	61,000	30,000		
533100-BUILDINGS	-	-	20,200	20,200	-	-		
TRAN								
REVENUE								
451010-TRANSFER FROM GENERAL FUND	(29,000)	(28,000)	(38,000)	(38,000)	(38,000)	(38,000)		
TRANSFER OUT								
552230-TRANSFER TO PARKS FUND	-	35,280	-	-	50,000	50,000		
CON								
CONTINGENCY								
570000-CONTINGENCY	-	-	-	-	134,110	113,978		
Grand Total	(304,765)	(283,262)	(220,668)	(195,358)	-	-		

Wasco County Budget Book
For Fiscal Year 2025 - July 1, 2024 to June 30,2025

Park

Fund	2230
Dept #	(All)
Subdept	(All)

Row Labels	2022 Actuals	2023 Actuals	2024 Actuals	2024 Projected	2024 Revised Budget	FY25 Proposed Budget	FY25 Approved Budget	FY25 Adopted Budget
PARKS FUND								
NON-DEPARTMENTAL								
REVENUE								
400000-BEGINNING FUND BALANCE	(283,311)	(243,156)	(297,529)	(297,529)	(294,524)	(294,524)		
417100-INTEREST EARNED	(1,626)	(7,176)	(8,672)	(10,407)	(5,425)	(11,045)		
ADMINISTRATION								
REVENUE								
411205-CAMPING	(20,083)	(35,577)	(19,931)	(25,000)	(25,000)	(25,000)		
411208-SHOWERS	(1,202)	(2,096)	(2,300)	(2,760)	(1,250)	(1,612)		
412101-STATE GRANT/REIMBURSEMENT	-	-	-	-	(511,679)	(511,679)		
412141-STATE RV ALLOCATION	(51,576)	(65,190)	(41,002)	(49,202)	(61,107)	(63,138)		
421100-MISCELLANEOUS RECEIPTS	(2,960)	(571)	-	-	-	-		
PERSONNEL								
510300-WAGES - HOURLY	25,387	35,232	31,549	37,859	35,300	43,017		
510400-WAGES - PART TIME/TEMP	-	-	2,412	2,894	-	-		
510750-FICA	1,360	1,773	1,835	2,202	2,189	2,457		
510760-MEDICARE	157	415	430	516	512	575		
510780-WORKERS COMPENSATION	374	1,634	411	494	757	853		
510785-PFMLI TAX COUNTY SHARE	-	56	119	143	142	149		
510810-PERS	2,557	2,499	2,391	2,869	3,135	3,881		
510900-HEALTH INSURANCE	13,637	24,575	6,462	7,755	14,829	8,195		
510910-DENTAL INSURANCE	379	462	288	346	390	458		
510920-LONG TERM DISABILITY	134	139	130	156	136	211		
510930-LIFE INSURANCE	19	19	16	19	38	25		
MATERIALS & SERVICES								
521500-CONTRACTED SERVICES - GENERAL	17,248	-	1,840	2,208	19,500	19,500		
522100-TELEPHONE	1,353	1,413	1,114	1,337	1,920	1,920		
522115-UTILITIES	32,125	20,984	21,612	25,934	20,000	20,000		
523510-TRAVEL & MILEAGE	-	-	-	-	1,000	1,000		
523515-GAS & OIL	2,766	1,182	1,579	1,895	1,050	1,050		
525110-R&M - GROUNDS	3,076	6,936	2,213	2,655	5,000	5,000		
525115-R&M - EQUIPMENT	506	1,437	1,304	1,565	2,500	2,500		
525130-R&M - BUILDINGS GENERAL	13,029	866	6,564	7,876	11,000	11,000		

Wasco County Budget Book
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Park

Row Labels	2022	2023	2024	2024	2024	2024	2024	FY25	FY25	FY25
	Actuals	Actuals	Actuals	Actuals	Projected	Revised	Proposed	Approved	Approved	Adopted
						Budget	Budget	Budget	Budget	Budget
525145-R&M - GROUNDS	1,021	84	7,108	8,529		3,000	3,000			
526100-SUPPLIES - GENERAL	3,117	3,449	5,014	6,017		5,000	5,000			
527180-EQUIPMENT - NON-CAPITAL	-	-	-	-		8,000	8,000			
CAPITAL OUTLAY										
531200-CAPITAL EXPENDITURES	-	-	-	-		712,239	712,239			
TRAN										
REVENUE										
452030-TRANSFER FROM FAIR FUND	-	(35,280)	-	-		(50,000)	(50,000)			
CON										
CONTINGENCY										
570000-CONTINGENCY	-	-	-	-		83,198	83,198			
UNAP										
UNAPPROPRIATED										
590000-UNAPPROPRIATED	-	-	-	-		18,150	23,770			
Grand Total	(242,513)	(285,891)	(275,043)	(271,629)		-	-			

Departmental Summary and Goals

Fund: Museum

Department: Museum

Summary:

Wasco County and City of The Dalles support the Museum with matching contributions of \$22,500 each year. In addition, Wasco County employs a full-time museum coordinator and part-time lead docent, provides IT, Facilities, and Finance functions support. Beyond that, the Museum generates revenue through tours and events. There are no planned improvements to the facility in the 2024/2025 fiscal year.

Financial History & Summary

	FY22 Actual	FY23 Actuals	FY24 Projected	FY24 Budget	FY25 Proposed Budget
Resources (Revenue)	310,186	362,085	370,682	393,012	359,360
Requirements (Expense)	63,409	83,766	110,175	393,012	359,360
Net	246,777	278,319	260,506	-	-

Wasco County Budget Book
For Fiscal Year 2025 - July 1, 2024 to June 30,2025

Museum

Fund	2110
Dept #	(All)
Subdept	(All)

Row Labels	2022 Actuals	2023 Actuals	2024 Actuals	2024 Projected	2024 Revised Budget	FY25 Proposed Budget	FY25 Approved Budget	FY25 Adopted Budget
MUSEUM								
NON-DEPARTMENTAL								
REVENUE								
400000-BEGINNING FUND BALANCE	(82,661)	(114,903)	(134,768)	(134,768)	(160,223)	(123,886)		
400100-RESTRICTED MARTIN DONATION	(144,374)	(144,374)	(144,374)	(144,374)	(144,374)	(144,374)		
417100-INTEREST EARNED	(1,424)	(7,595)	(8,630)	(10,355)	(5,915)	(10,000)		
ADMINISTRATION								
REVENUE								
411150-ADMISSIONS	(31,214)	(27,340)	(10,357)	(20,713)	(7,000)	(19,000)		
411151-ADMISSIONS - CRUISE SHIPS	-	(9,606)	(3,810)	(7,620)	(18,000)	(7,600)		
411220-MERCHANDISE SALES	(627)	(1,300)	(613)	(735)	(2,000)	(2,000)		
411345-MEMBERSHIPS	(395)	(4,360)	(3,275)	(3,930)	(3,000)	(3,000)		
412101-STATE GRANT/REIMBURSEMENT	-	(719)	-	-	-	-		
412175-DALLES CITY-MUSEUMS	(22,500)	(22,500)	(18,750)	(22,500)	(22,500)	(22,500)		
419100-DONATIONS & CONTRIBUTIONS	(4,477)	(5,857)	(3,186)	(3,186)	(2,500)	(2,500)		
421100-MISCELLANEOUS RECEIPTS	(14)	(1,031)	-	-	(5,000)	(2,000)		
PERSONNEL								
510300-WAGES - HOURLY	25,768	36,488	44,963	53,955	35,297	49,447		
510500-WAGES - OVERTIME	406	807	735	882	408	-		
510750-FICA	1,827	2,253	2,833	3,399	2,214	2,817		
510760-MEDICARE	175	527	663	795	518	659		
510770-UNEMPLOYMENT INSURANCE	-	-	3	4	-	-		
510780-WORKERS COMPENSATION	50	90	51	62	65	77		
510785-PFMLI TAX COUNTY SHARE	-	87	175	210	142	171		
510810-PERS	2,406	4,548	6,063	7,275	4,935	6,533		
510900-HEALTH INSURANCE	6,702	7,895	8,977	10,773	9,825	10,363		
510910-DENTAL INSURANCE	402	441	493	591	558	571		
510920-LONG TERM DISABILITY	113	71	235	282	170	241		
510930-LIFE INSURANCE	20	11	27	32	54	27		
MATERIALS & SERVICES								
521100-ADVERTISING & PROMOTIONS	1,815	3,540	3,551	4,261	5,000	5,000		
521125-POSTAGE	232	462	-	-	500	500		
521500-CONTRACTED SERVICES - GENERAL	2,842	9,258	2,676	3,211	30,000	20,000		

Wasco County Budget Book
For Fiscal Year 2025 - July 1, 2024 to June 30, 2025

Museum

Row Labels	2022 Actuals	2023 Actuals	2024 Actuals	2024 Projected	2024 Revised Budget	FY25 Proposed Budget	FY25 Approved Budget	FY25 Adopted Budget
521515-PERMITS	-	40	-	-	-	-	-	-
522100-TELEPHONE	1,389	1,489	1,189	1,427	1,400	1,500		
522115-UTILITIES	8,475	6,365	9,817	11,780	7,000	9,000		
523500-MEALS LODGING & REGISTRATION	-	1,683	503	503	1,000	1,000		
524100-DUES & SUBSCRIPTIONS	-	514	1,133	1,133	-	900		
525115-R&M - EQUIPMENT	947	92	-	-	500	500		
525130-R&M - BUILDINGS GENERAL	1,422	532	2,630	3,156	5,000	5,000		
525135-R&M - OUTSIDE PLANT MAINTENANC	-	350	-	-	-	-		
525145-R&M - GROUNDS	3,996	1,750	2,949	3,539	5,000	5,000		
526100-SUPPLIES - GENERAL	3,145	3,394	1,021	1,225	4,500	4,500		
526150-SUPPLIES - FOR RESALE	-	15	-	-	-	-		
526190-BOOKS	515	904	1,310	1,310	-	-		
527125-EQUIPMENT - COPIERS	763	-	-	-	-	-		
528505-SPECIAL EVENTS	-	-	307	368	-	-		
529999-CASH OVER/SHORT	-	161	-	-	-	-		
CAPITAL OUTLAY								
533105-BUILDING IMPROVEMENTS	-	-	-	-	18,000	9,000		
TRAN								
REVENUE								
451010-TRANSFER FROM GENERAL FUND	(17,500)	(17,500)	(17,500)	(17,500)	(17,500)	(17,500)		
452080-TRANSFER FROM ECONOMIC DEVELOP	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)		
CON								
CONTINGENCY								
570000-CONTINGENCY	-	-	-	-	178,316	178,316		
UNAP								
UNAPPROPRIATED								
590000-UNAPPROPRIATED	-	-	-	-	82,610	48,238		
Grand Total	(246,777)	(278,319)	(257,958)	(260,506)	-	-		

Departmental Summary and Goals

Fund: County School Fund

Department: County Schools

Summary:

The County collects revenue from railroad car tax, electric co-op tax and forest receipts and then distribute this to the school districts based on enrollment counts determined by the Columbia Gorge Education Service District.

Financial History & Summary

	FY22 Actual	FY23 Actuals	FY24 Projected	FY24 Budget	FY25 Proposed Budget
Resources (Revenue)	264,317	268,563	336,665	441,365	441,365
Requirements (Expense)	263,317	269,563	336,664	441,365	441,365
Net	1,000	(1,000)	1	-	-

Wasco County Budget Book
For Fiscal Year 2025 - July 1, 2024 to June 30,2025
School

Fund	2040
Dept #	(All)
Subdept	(All)

Row Labels	2022 Actuals	2023 Actuals	2024 Actuals	2024 Projected	2024 Revised Budget	FY25 Proposed Budget	FY25 Approved Budget	FY25 Adopted Budget
COUNTY SCHOOL FUND								
NON-DEPARTMENTAL								
REVENUE								
400000-BEGINNING FUND BALANCE	-	-	1,000	1,000	(6,624)	(6,624)		
417100-INTEREST EARNED	(483)	(5,509)	(2,949)	(3,539)	-	-		
ADMINISTRATION								
REVENUE								
412115-AD VAL RR CAR TAX	(7,706)	(9,913)	(9,347)	(11,217)	(16,000)	(16,000)		
412130-ELECTRIC CO-OP TAX	(66,592)	(73,748)	(78,777)	(94,532)	(73,000)	(73,000)		
413108-FEDERAL FOREST RECEIPTS - #10.	(189,536)	(179,393)	(190,314)	(228,377)	(345,365)	(345,365)		
413114-FLOOD CONTROL LEASES - #12.112	-	-	-	-	(176)	(176)		
417100-INTEREST EARNED	-	-	-	-	(200)	(200)		
MATERIALS & SERVICES								
528105-DISTRIBUTE TO SCHOOLS	263,317	269,563	-	336,664	441,365	441,365		
Grand Total	(1,000)	1,000	(280,387)	(1)	-	-		

Departmental Summary and Goals

Fund: Special Economic Development

Department: Economic Development

Summary:

The county has several tax abatements for which an initial fee is received and then ongoing payments for a fix period of time. This is done to encourage development in the County. The funds received are split with partner agencies and the County’s share remains in this fund and is available for eligible projects.

Financial History & Summary

	FY22 Actual	FY23 Actuals	FY24 Projected	FY24 Budget	FY25 Proposed Budget
Resources (Revenue)	4,417,659	4,265,308	7,530,449	7,314,397	9,750,243
Requirements (Expense)	3,032,133	2,435,804	3,885,111	7,314,397	9,750,243
Net	1,385,526	1,829,504	3,645,339	-	-

Wasco County Budget Book
For Fiscal Year 2025 - July 1, 2024 to June 30,2025
Economic Development

Fund	2080
Dept #	(All)
Subdept	(All)

Row Labels	2022 Actuals	2023 Actuals	2024 Actuals	2024 Projected	2024 Revised Budget	FY25 Proposed Budget	FY25 Approved Budget	FY25 Adopted Budget
SPECIAL ECON DEV PAYMENTS FUND								
NON-DEPARTMENTAL								
REVENUE								
400000-BEGINNING FUND BALANCE	(1,544,910)	(1,385,526)	(1,829,504)	(1,829,504)	(1,674,046)	(3,986,484)		
417100-INTEREST EARNED	(8,483)	(41,704)	(72,232)	(86,679)	(26,085)	(149,493)		
ADMINISTRATION								
REVENUE								
419200-INITIAL PAYMENT ABATEMENT AGRE	-	-	(3,000,000)	(3,000,000)	(3,000,000)	(3,000,000)		
419206-2005 TAX ABATEMENT DEC 2007 -	(250,000)	-	-	-	-	-		
419207-2013 TAX ABATEMENT DEC 2016 -	(800,000)	(800,000)	(800,000)	(800,000)	(800,000)	(800,000)		
419208-2015 TAX ABATEMENT (START - EN	(1,814,266)	(1,814,266)	(1,814,266)	(1,814,266)	(1,814,266)	(1,814,266)		
419209-EZ ABATEMENT	-	(223,812)	-	-	-	-		
MATERIALS & SERVICES								
528140-SCHOOL DISTRICT	240,000	240,000	240,000	240,000	240,000	240,000		
528515-CITY OF THE DALLES DISTRIBUTIO	1,312,133	1,288,383	2,687,133	2,687,133	2,687,133	2,687,133		
528530-SPECIAL PROJECTS	1,075,000	627,421	338,989	677,978	4,107,264	6,543,110		
TRAN								
TRANSFER OUT								
551010-TRANSFER TO GENERAL FUND	400,000	275,000	275,000	275,000	275,000	275,000		
552110-TRANSFERS TO MUSEUM FUND	5,000	5,000	5,000	5,000	5,000	5,000		
Grand Total	(1,385,526)	(1,829,504)	(3,969,881)	(3,645,339)	-	-		

Departmental Summary and Goals

Fund: Kramer Field Reserve Fund & Court Security Fund

Department: Kramer Field Reserve & Court Security

Summary:

The Kramer Field Reserve fund is to build and accumulate funds for capital needs at Kramer Field.

The Court Security Fund is used to provide resources for security projects at the County Courthouse.

Kramer Field Reserve Fund

Financial History & Summary

	FY22 Actual	FY23 Actuals	FY24 Projected	FY24 Budget	FY25 Proposed Budget
Resources (Revenue)	35,891	36,839	38,143	37,279	39,407
Requirements (Expense)	-	-	5,520	37,279	39,407
Net	35,891	36,839	32,623	-	-

Court Security Fund

Financial History & Summary

	FY22 Actual	FY23 Actuals	FY24 Projected	FY24 Budget	FY25 Proposed Budget
Resources (Revenue)	265,789	302,750	345,440	369,845	387,232
Requirements (Expense)	-	1,497	6,039	369,845	387,232
Net	265,789	301,253	339,401	-	-

Wasco County Budget Book
For Fiscal Year 2025 - July 1, 2024 to June 30,2025
Kramer Reserve & Court Security

Fund	2330
Dept #	(All)
Subdept	(All)

Row Labels	2022 Actuals	2023 Actuals	2024 Actuals	2024 Projected	2024 Revised Budget	FY25 Proposed Budget	FY25 Approved Budget	FY25 Adopted Budget
KRAMER FIELD FUND								
NON-DEPARTMENTAL								
REVENUE								
400000-BEGINNING FUND BALANCE	(35,696)	(35,891)	(36,839)	(36,839)	(36,579)	(38,123)		
417100-INTEREST EARNED	(196)	(948)	(1,086)	(1,303)	(700)	(1,284)		
ADMINISTRATION								
MATERIALS & SERVICES								
521500-CONTRACTED SERVICES - GENERAL	-	-	4,600	5,520	37,279	39,407		
Grand Total	(35,891)	(36,839)	(33,326)	(32,623)	-	-		

Fund	2290
Dept #	(All)
Subdept	(All)

Row Labels	2022 Actuals	2023 Actuals	2024 Actuals	2024 Projected	2024 Revised Budget	FY25 Proposed Budget	FY25 Approved Budget	FY25 Adopted Budget
COURT FACILITIES SECURITY FUND								
NON-DEPARTMENTAL								
REVENUE								
400000-BEGINNING FUND BALANCE	(234,867)	(265,789)	(301,253)	(301,253)	(335,000)	(344,899)		
417100-INTEREST EARNED	(1,357)	(7,485)	(10,483)	(12,579)	(5,446)	(12,934)		
ADMINISTRATION								
REVENUE								
416104-COURT SECURITY FINES - OR JUDI	(27,899)	(27,899)	(25,295)	(30,354)	(27,899)	(27,899)		
416106-COURT SECURITY FINES - CITY TH	(1,667)	(1,577)	(1,045)	(1,254)	(1,500)	(1,500)		
MATERIALS & SERVICES								
521500-CONTRACTED SERVICES - GENERAL	-	-	-	-	30,000	30,000		
527180-EQUIPMENT - NON-CAPITAL	-	1,497	6,039	6,039	21,000	30,899		
CON								
CONTINGENCY								
570000-CONTINGENCY	-	-	-	-	318,845	326,333		
Grand Total	(265,789)	(301,253)	(332,037)	(339,401)	-	-		

Departmental Summary and Goals

Fund: General Fund, DA Fund & Law Library Fund

Department: District Attorney

Summary:

The District Attorney’s (DA) Office has 2 subdepartments in the General Fund – one for most expenses & revenues (DA subdepartment) and one for grants (DA-Grants). There are also two other funds, a DA Fund and a Law Library Fund.

The office had been receiving +\$80K in support from The Dalles, but that is not planned to continue into the new fiscal year.

General Fund - DA

Financial History & Summary

	FY22 Actual	FY23 Actuals	FY24 Projected	FY24 Budget	FY25 Proposed Budget
Resources (Revenue)	941,891	1,111,304	979,004	983,938	995,859
Requirements (Expense)	752,914	930,584	916,058	983,938	995,859
Net	188,977	180,720	62,946	-	-

General Fund – DA-Grants

Financial History & Summary

	FY22 Actual	FY23 Actuals	FY24 Projected	FY24 Budget	FY25 Proposed Budget
Resources (Revenue)	55,116	150,957	98,769	146,143	197,261
Requirements (Expense)	72,723	113,734	147,507	146,143	197,261
Net	(17,607)	37,223	(48,738)	-	-

Law Library Fund

Financial History & Summary

	FY22 Actual	FY23 Actuals	FY24 Projected	FY24 Budget	FY25 Proposed Budget
Resources (Revenue)	159,944	173,674	177,524	195,475	195,475
Requirements (Expense)	16,582	35,894	39,634	195,475	195,475
Net	143,362	137,780	137,890	-	-

DA Fund

Financial History & Summary

	FY22 Actual	FY23 Actuals	FY24 Projected	FY24 Budget	FY25 Proposed Budget
Resources (Revenue)	3,879	2,940	2,971	11,654	10,654
Requirements (Expense)	1,800	1,800	6,334	11,654	10,654
Net	2,079	1,140	(3,364)	-	-

Wasco County Budget Book
For Fiscal Year 2025 - July 1, 2024 to June 30,2025

DA

Fund	1010
Dept #	19
Subdept	DA

Row Labels	2022 Actuals	2023 Actuals	2024 Actuals	2024 Projected	2024 Revised Budget	FY25 Proposed Budget	FY25 Approved Budget	FY25 Adopted Budget
GENERAL FUND								
DISTRICT ATTORNEY								
REVENUE								
412210-CAMI GRANT-WASCO	(27,049)	(111,768)	(13,555)	(16,266)	(66,425)	(66,425)		
419100-DONATIONS & CONTRIBUTIONS	(196)	(54)	(432)	(432)	-	-		
421100-MISCELLANEOUS RECEIPTS	(84,872)	(87,419)	(90,072)	(90,072)	(84,872)	-		
421102-PHOTO/DIGITAL COPY FEES	(66,610)	(7,662)	(37)	(45)	(20,000)	(20,000)		
480100-DEPT BEGINNING FD BALANCE	(172,917)	(171,376)	(197,333)	(197,333)	(137,784)	(176,474)		
480300-DEPARTMENT ALLOCATION	(590,246)	(733,026)	(600,011)	(674,857)	(674,857)	(732,960)		
PERSONNEL								
510200-WAGES - SALARIED	254,140	314,525	251,082	301,298	299,035	323,339		
510300-WAGES - HOURLY	218,631	278,450	243,902	292,682	293,080	286,495		
510400-WAGES - PART TIME/TEMP	6,513	7,453	8,041	9,649	64,095	8,286		
510500-WAGES - OVERTIME	7	-	-	-	-	-		
510620-STIPEND	-	-	-	-	16,000	16,000		
510710-COMP/HOLIDAY CASH OUT	811	-	-	-	-	-		
510750-FICA	32,074	34,909	29,452	35,343	40,685	35,884		
510760-MEDICARE	3,683	8,164	6,891	8,270	9,515	8,386		
510770-UNEMPLOYMENT INSURANCE	811	-	23	27	-	-		
510780-WORKERS COMPENSATION	710	1,434	699	839	1,513	944		
510785-PFMLI TAX COUNTY SHARE	-	1,208	1,846	2,215	2,502	2,167		
510800-PERS 6% IAP	-	-	994	1,193	1,857	-		
510810-PERS	37,920	42,750	53,598	64,318	58,968	59,581		
510900-HEALTH INSURANCE	73,010	89,387	91,521	109,825	79,316	119,853		
510910-DENTAL INSURANCE	3,486	3,976	3,488	4,186	1,134	3,973		
510920-LONG TERM DISABILITY	2,189	2,459	2,617	3,140	2,910	2,850		

Wasco County Budget Book
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DA

Row Labels	2022 Actuals	2023 Actuals	2024 Actuals	2024 Projected	2024 Revised Budget	FY25 Proposed Budget	FY25 Approved Budget	FY25 Adopted Budget
510930-LIFE INSURANCE	181	206	222	266	468	241		
MATERIALS & SERVICES								
521125-POSTAGE	541	538	166	199	300	300		
521145-DA WITNESS FEES	28	109	80	96	300	300		
521320-MEDICAL CARE/ASSESSMENT	-	999	870	870	-	-		
521325-MEDICAL EXAMINER	33,000	41,984	16,341	20,000	20,000	20,000		
521345-SPECIAL INVESTIGATIONS	83	500	-	-	-	-		
521350-ELECTRONIC DISCOVERY FEE	603	190	-	-	3,000	3,000		
521500-CONTRACTED SERVICES - GENERAL	-	279	-	-	-	-		
521535-CONTRACTED SERVICES - CAMI	28,750	60,000	21,300	25,560	35,000	35,000		
522100-TELEPHONE	4,196	3,600	2,425	2,910	1,873	1,873		
523500-MEALS LODGING & REGISTRATION	11,660	14,832	7,470	10,000	10,000	10,000		
523510-TRAVEL & MILEAGE	1,988	4,174	1,702	1,702	1,750	1,750		
524100-DUES & SUBSCRIPTIONS	30,149	10,832	8,131	8,131	9,335	9,335		
524500-INSURANCE & BONDS	1,665	-	2,190	2,190	1,665	1,665		
525115-R&M - EQUIPMENT	-	-	13	16	2,500	2,500		
526105-SUPPLIES - OFFICE	5,052	6,817	5,313	6,376	5,000	5,000		
526115-SUPPLIES - PROGRAM SPECIFIC	116	372	262	314	500	500		
527150-EQUIPMENT - OFFICE	156	410	169	2,158	2,158	2,158		
528545-VICTIM DONATION EXPENDITURE	761	27	2,365	2,287	2,287	17,287		
529900-DEPARTMENT FLEX ACCOUNT	-	-	-	-	17,192	17,192		
Grand Total	(188,977)	(180,720)	(138,268)	(62,946)	-	-		

Wasco County Budget Book
For Fiscal Year 2025 - July 1, 2024 to June 30,2025

DA Grant

Fund	1010
Dept #	19
Subdept	DA-GRANT

Row Labels	2022 Actuals	2023 Actuals	2024 Actuals	2024 Projected	2024 Revised Budget	FY25 Proposed Budget	FY25 Approved Budget	FY25 Adopted Budget
GENERAL FUND								
DISTRICT ATTORNEY								
REVENUE								
412105-CRIMINAL FINES AND ASSESSMENT	-	(5,369)	(5,461)	(6,553)	(35,230)	(27,260)		
413112-VOCA BASIC - #16.575	(22,768)	(94,059)	(6,983)	(8,379)	(100,517)	(100,517)		
413116-VOCA SST #16.757	(6,815)	(51,530)	(34,297)	(41,156)	(9,000)	(9,000)		
480100-DEPT BEGINNING FD BALANCE	(25,533)	-	(42,681)	(42,681)	(1,396)	(60,484)		
PERSONNEL								
510300-WAGES - HOURLY	59,536	84,536	83,551	100,261	96,685	93,631		
510500-WAGES - OVERTIME	1,395	603	81	97	-	-		
510710-COMP/HOLIDAY CASH OUT	-	-	670	670	-	-		
510750-FICA	4,201	4,950	4,997	5,996	5,994	5,772		
510760-MEDICARE	448	1,158	1,169	1,403	1,402	1,351		
510770-UNEMPLOYMENT INSURANCE	-	-	6	7	-	-		
510780-WORKERS COMPENSATION	78	70	(151)	(181)	158	157		
510785-PFMLI TAX COUNTY SHARE	-	177	320	384	388	365		
510810-PERS	4,902	5,700	4,963	5,956	8,586	3,844		
510900-HEALTH INSURANCE	1,154	13,671	19,038	22,846	5,460	19,191		
510910-DENTAL INSURANCE	58	411	869	1,043	907	1,051		
510920-LONG TERM DISABILITY	286	317	429	515	421	491		
510930-LIFE INSURANCE	33	37	41	49	101	50		
MATERIALS & SERVICES								
521125-POSTAGE	-	51	22	26	-	-		
522100-TELEPHONE	-	-	97	116	600	600		
523500-MEALS LODGING & REGISTRATION	-	842	208	5,100	5,100	5,100		
523510-TRAVEL & MILEAGE	-	1,074	308	308	-	-		

Wasco County Budget Book
For Fiscal Year 2025 - July 1, 2024 to June 30,2025
DA Grant

Row Labels	2022	2023	2024	2024	2024	2024	FY25	FY25	FY25
	Actuals	Actuals	Actuals	Actuals	Projected	Revised Budget	Proposed Budget	Approved Budget	Adopted Budget
526105-SUPPLIES - OFFICE	-	137	752	902	2,000	2,000			
528545-VICTIM DONATION EXPENDITURE	632	-	665	2,007	2,007	2,007			
529900-DEPARTMENT FLEX ACCOUNT	-	-	5	-	13,492	58,809			
CAPITAL OUTLAY									
531200-CAPITAL EXPENDITURES	-	-	-	-	2,842	2,842			
Grand Total	17,607	(37,223)	28,619	48,738	-	-			

Wasco County Budget Book
For Fiscal Year 2025 - July 1, 2024 to June 30,2025

DA Law Library

Fund	2090
Dept #	(All)
Subdept	(All)

Row Labels	2022 Actuals	2023 Actuals	2024 Actuals	2024 Projected	2024 Revised Budget	FY25 Proposed Budget	FY25 Approved Budget	FY25 Adopted Budget
LAW LIBRARY FUND								
NON-DEPARTMENTAL								
REVENUE								
400000-BEGINNING FUND BALANCE	(132,915)	(143,362)	(137,780)	(137,780)	(173,529)	(173,529)		
417100-INTEREST EARNED	(772)	(4,054)	(4,888)	(5,866)	(3,240)	(3,240)		
DISTRICT ATTORNEY								
REVENUE								
411190-LIBRARY FEES	(26,258)	(26,258)	(28,232)	(33,878)	(18,706)	(18,706)		
MATERIALS & SERVICES								
523100-RENT - LAND/BUILDING	8,800	8,800	-	8,800	8,800	8,800		
524100-DUES & SUBSCRIPTIONS	890	-	-	-	3,600	3,600		
524130-SUBSCRIPTION - KARPEL	-	13,710	9,451	9,451	2,400	2,400		
524135-SUBSCRIPTION - LEXISNEXIS	-	9,181	14,741	14,741	12,000	18,000		
524140-SUBSCRIPTION - THOMSON REUTERS	-	4,203	5,523	5,523	3,400	3,400		
526190-BOOKS	6,892	-	1,119	1,119	17,129	17,129		
527180-EQUIPMENT - NON-CAPITAL	-	-	-	-	2,500	2,500		
CON								
CONTINGENCY								
570000-CONTINGENCY	-	-	-	-	145,646	139,646		
Grand Total	(143,362)	(137,780)	(140,066)	(137,890)	-	-		

Wasco County Budget Book
For Fiscal Year 2025 - July 1, 2024 to June 30,2025
DA Fund

Fund	2100
Dept #	(All)
Subdept	(All)

Row Labels	2022 Actuals	2023 Actuals	2024 Actuals	2024 Projected	2024 Revised Budget	FY25 Proposed Budget	FY25 Approved Budget	FY25 Adopted Budget
DISTRICT ATTORNEY								
NON-DEPARTMENTAL								
REVENUE								
400000-BEGINNING FUND BALANCE	(3,631)	(2,035)	(1,140)	(1,140)	(3,234)	(3,234)		
417100-INTEREST EARNED	(16)	(34)	(39)	(47)	(20)	(20)		
DISTRICT ATTORNEY								
REVENUE								
411166-DRUG COURT FEES	-	-	(71)	(86)	(5,400)	(5,400)		
419100-DONATIONS & CONTRIBUTIONS	(232)	(870)	(1,415)	(1,698)	(3,000)	(2,000)		
MATERIALS & SERVICES								
521600-ADMINISTRATIVE COSTS	1,800	1,800	1,800	1,800	1,800	1,800		
526115-SUPPLIES - PROGRAM SPECIFIC	-	-	67	80	5,400	5,400		
528545-VICTIM DONATION EXPENDITURE	-	-	-	4,454	4,454	3,454		
Grand Total	(2,079)	(1,140)	(799)	3,364	-	-		

Departmental Summary and Goals

Fund: General Fund & Household Hazardous Waste Fund

Department: Planning (Community Development)

Summary:

Planning Department

In the upcoming fiscal year, the Planning Department is looking to transition to a Community Development Department. This change will support our team in addressing many of the complex issues and unique opportunities scoped for the next several years while continuing to be responsive to legislative mandates. Projects for 2025 include: Ordinance updates related to natural hazards; Natural hazard planning; Ordinance updates related to housing; an update to the Transportation Systems Plan; an update to the Code Compliance and Nuisance Abatement Ordinance; and continued archive management. The Director also will be working on a strategic plan for the National Scenic Area, updating Joint Management Agreements with our city partners; and several economic development projects.

Household Hazardous Waste

For Fiscal 2025, the Tri-County Hazardous Waste and Recycling program anticipates significant increases in vendor costs related to our household, business, and agricultural hazardous waste collection events. Staff and the Steering Committee are continuing to engage with the Recycling Modernization Act roll out anticipated for 2025 to understand program impacts and look for efficiencies and opportunities, including an update to the IGA and Management Plan.

Planning (Community Development)

Financial History & Summary

	FY22 Actual	FY23 Actuals	FY24 Projected	FY24 Budget	FY25 Proposed Budget
Resources (Revenue)	1,104,121	1,534,120	1,727,741	1,592,490	2,040,127
Requirements (Expense)	649,479	853,863	923,975	1,592,490	2,040,127
Net	454,642	680,257	803,766	-	-

Household Hazardous Waste

Financial History & Summary

	FY22 Actual	FY23 Actuals	FY24 Projected	FY24 Budget	FY25 Proposed Budget
Resources (Revenue)	1,168,572	1,256,503	1,306,364	1,151,374	1,428,329
Requirements (Expense)	453,293	495,594	324,664	1,151,374	1,428,329
Net	715,280	760,909	981,699	-	-

Wasco County Budget Book
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Planning

Fund	1010
Dept #	(All)
Subdept	PLANNING

Row Labels	2022 Actuals	2023 Actuals	2024 Actuals	2024 Projected	2024 Revised Budget	FY25 Proposed Budget	FY25 Approved Budget	FY25 Adopted Budget
GENERAL FUND								
PLANNING								
REVENUE								
411175-LAND USE PERMITS	(109,677)	(100,079)	(81,073)	(97,288)	(117,600)	(100,000)		
411310-RECORDING FEES	(11,832)	(11,685)	(5,186)	(6,223)	(6,500)	(1,000)		
411350-CODE COMPLIANCE	-	-	-	-	(1,000)	(1,000)		
412101-STATE GRANT/REIMBURSEMENT	-	(38,572)	(72,158)	(86,590)	(35,000)	(75,000)		
413105-NATL SCENIC AREA GRANT - #10.6	(45,000)	(50,000)	(50,000)	(60,000)	(50,000)	(50,000)		
413119-COMMUNITY ECON ADJ AST #12.610	-	(34,839)	-	-	-	-		
421100-MISCELLANEOUS RECEIPTS	(3)	-	-	-	(50)	(50)		
421102-PHOTO/DIGITAL COPY FEES	-	-	(100)	(120)	(50)	(50)		
421300-ADMIN/CONSTRUCTION EXCISE TAX	(75)	-	-	-	-	-		
480100-DEPT BEGINNING FD BALANCE	(238,207)	(454,642)	(696,127)	(696,127)	(600,897)	(807,697)		
480200-DIRECT ALLOCATION	(100,000)	(100,000)	-	-	-	(79,449)		
480300-DEPARTMENT ALLOCATION	(599,327)	(744,303)	(693,762)	(781,393)	(781,393)	(925,881)		
PERSONNEL								
510200-WAGES - SALARIED	136,241	175,639	157,309	188,771	182,533	301,429		
510300-WAGES - HOURLY	245,974	392,382	350,196	420,236	413,036	481,267		
510400-WAGES - PART TIME/TEMP	52,482	4,437	-	-	43,700	45,000		
510500-WAGES - OVERTIME	-	115	-	-	-	-		
510610-CELL PHONE ALLOWANCE	113	-	-	-	1,800	-		
510700-VACATION CASH OUT	-	-	6,921	6,921	-	-		
510710-COMP/HOLIDAY CASH OUT	755	41	-	-	-	-		
510750-FICA	28,699	33,314	30,885	37,062	39,635	44,278		
510760-MEDICARE	3,186	7,791	7,228	8,674	9,269	10,359		
510770-UNEMPLOYMENT INSURANCE	-	-	26	31	-	-		

Wasco County Budget Book
For Fiscal Year 2025 - July 1, 2024 to June 30,2025
Planning

Row Labels	2022		2023		2024		2024	FY25	FY25	FY25
	Actuals	Actuals	Actuals	Actuals	Actuals	Projected	Revised Budget	Proposed Budget	Approved Budget	Adopted Budget
510780-WORKERS COMPENSATION	2,606	6,289	4,097	4,916	7,633	8,686				
510785-PFMLI TAX COUNTY SHARE	-	1,196	1,831	2,198	2,555	2,445				
510810-PERS	43,005	48,332	56,177	67,413	52,165	75,322				
510900-HEALTH INSURANCE	73,417	95,693	87,024	104,429	83,997	112,300				
510910-DENTAL INSURANCE	3,471	4,661	4,374	5,248	3,950	5,643				
510920-LONG TERM DISABILITY	1,936	1,936	2,862	3,434	2,370	3,412				
510930-LIFE INSURANCE	202	195	231	277	489	266				
MATERIALS & SERVICES										
521115-COPYING & PRINTING	4,540	2,057	392	470	1,000	2,000				
521120-LEGAL NOTICES & PUBLISHING	1,676	5,360	2,083	2,500	17,600	24,750				
521125-POSTAGE	1,303	1,224	856	1,027	3,200	6,000				
521200-RECORDING FEES	12,440	12,249	8,703	10,443	6,500	1,000				
521230-CODE ENFORCEMENT PROJECTS & LI	-	75	374	449	1,000	8,000				
521500-CONTRACTED SERVICES - GENERAL	1,502	17,173	2,119	2,542	17,000	15,000				
521510-CONTRACTED SERVICES - CITY UGB	16,122	14,577	17,586	21,103	14,578	18,000				
522100-TELEPHONE	1,737	1,744	2,045	2,454	1,850	1,850				
523100-RENT - LAND/BUILDING	150	275	-	-	-	-				
523500-MEALS LODGING & REGISTRATION	2,662	10,258	3,751	17,765	17,765	15,215				
523510-TRAVEL & MILEAGE	-	12	2	2	500	500				
523515-GAS & OIL	590	1,084	560	673	2,500	2,500				
524100-DUES & SUBSCRIPTIONS	2,273	1,825	5,592	5,592	6,675	11,012				
525125-R&M - VEHICLE	1,439	2,088	1,015	1,218	4,400	54,050				
526105-SUPPLIES - OFFICE	7,916	7,750	4,316	5,179	10,000	20,000				
529125-REFUNDS	3,046	4,091	2,949	2,949	4,000	4,000				
529900-DEPARTMENT FLEX ACCOUNT	-	-	-	-	640,790	765,843				
Grand Total	(454,642)	(680,257)	(836,904)	(803,766)	-	-				

Wasco County Budget Book
For Fiscal Year 2025 - July 1, 2024 to June 30,2025

HHW

Fund	2070
Dept #	(All)
Subdept	(All)

Row Labels	2022 Actuals	2023 Actuals	2024 Actuals	2024 Projected	2024 Revised Budget	FY25 Proposed Budget	FY25 Approved Budget	FY25 Adopted Budget
HOUSEHOLD HAZARDOUS WASTE FUND								
NON-DEPARTMENTAL								
REVENUE								
400000-BEGINNING FUND BALANCE	(701,427)	(715,280)	(766,384)	(766,384)	(705,956)	(885,729)		
417100-INTEREST EARNED	(4,084)	(19,942)	(26,567)	(31,881)	(13,818)	(31,000)		
HHW								
REVENUE								
411100-GENERAL LICENSE FEES & PERMITS	(21,634)	-	-	-	-	-		
411160-HHW SURCHARGE	(420,259)	(474,212)	(406,900)	(488,280)	(410,000)	(490,000)		
414109-SHERMAN COUNTY	(12,200)	(12,200)	(12,200)	(12,200)	(12,200)	(12,200)		
421100-MISCELLANEOUS RECEIPTS	(1,758)	(31,328)	(350)	(350)	(2,000)	(2,000)		
421106-POSTAGE REIMBURSEMENT	(7,210)	(3,541)	(7,270)	(7,270)	(7,400)	(7,400)		
PERSONNEL								
510200-WAGES - SALARIED	9,323	10,050	9,113	10,936	11,041	11,041		
510300-WAGES - HOURLY	80,707	127,684	67,313	80,775	95,094	103,019		
510610-CELL PHONE ALLOWANCE	13	-	-	-	600	-		
510750-FICA	5,501	8,198	4,697	5,636	6,580	6,580		
510760-MEDICARE	686	1,917	1,099	1,318	1,539	1,539		
510770-UNEMPLOYMENT INSURANCE	-	-	6	7	-	-		
510780-WORKERS COMPENSATION	552	3,012	399	479	970	1,183		
510785-PFMLI TAX COUNTY SHARE	-	173	290	348	256	312		
510810-PERS	7,459	4,845	7,541	9,049	5,556	8,150		
510900-HEALTH INSURANCE	27,840	15,902	19,522	23,426	32,530	32,530		
510910-DENTAL INSURANCE	1,001	784	1,045	1,254	1,200	1,809		
510920-LONG TERM DISABILITY	461	228	421	505	243	417		
510930-LIFE INSURANCE	50	27	55	66	61	58		

Wasco County Budget Book
For Fiscal Year 2025 - July 1, 2024 to June 30,2025

HHW

Row Labels	2022 Actuals	2023 Actuals	2024 Actuals	2024 Projected	2024 Revised Budget	FY25 Proposed Budget	FY25 Approved Budget	FY25 Adopted Budget
MATERIALS & SERVICES								
521100-ADVERTISING & PROMOTIONS	65,386	63,680	51,380	61,656	93,000	62,000		
521105-AGENCY LICENSES/ASSESS/PERMITS	1,618	100	-	-	2,500	2,500		
521120-LEGAL NOTICES & PUBLISHING	-	103	-	-	-	-		
521125-POSTAGE	14,412	4,683	-	-	20,000	20,000		
521500-CONTRACTED SERVICES - GENERAL	153,264	227,224	83,915	100,698	230,000	450,000		
521540-CONTRACTED SERVICES - PROFESSI	-	350	-	-	-	22,000		
521600-ADMINISTRATIVE COSTS	4,607	13,821	13,821	13,821	13,821	13,821		
522100-TELEPHONE	168	-	-	-	-	-		
523105-LAND LEASE	10,443	2,410	4,478	10,000	10,000	10,000		
523500-MEALS LODGING & REGISTRATION	3,399	2,250	190	190	5,000	3,000		
523510-TRAVEL & MILEAGE	-	-	-	-	500	500		
523515-GAS & OIL	1,362	386	143	172	2,000	2,000		
524500-INSURANCE & BONDS	555	1,012	829	829	600	1,200		
525125-R&M - VEHICLE	4,302	1,193	116	139	1,500	1,500		
525130-R&M - BUILDINGS GENERAL	6,288	1,000	750	900	6,000	6,000		
526100-SUPPLIES - GENERAL	17	271	103	124	-	-		
526105-SUPPLIES - OFFICE	26,928	2,916	1,012	1,215	12,000	10,000		
526115-SUPPLIES - PROGRAM SPECIFIC	-	540	935	1,122	-	15,000		
526120-SUPPLIES - EQUIPMENT	-	775	-	-	-	-		
527150-EQUIPMENT - OFFICE	-	61	-	-	-	-		
529105-GENERAL GRANTS	17,500	-	-	-	50,000	-		
529110-MINI GRANTS	9,450	-	-	-	50,000	-		
CAPITAL OUTLAY								
531200-CAPITAL EXPENDITURES	-	-	-	-	100,000	25,000		
CON								
CONTINGENCY								
570000-CONTINGENCY	-	-	-	-	316,016	534,403		
UNAP								
UNAPPROPRIATED								

Wasco County Budget Book
For Fiscal Year 2025 - July 1, 2024 to June 30,2025
HHW

Row Labels	2022 Actuals	2023 Actuals	2024 Actuals	2024 Projected	2024 Revised Budget	FY25 Proposed Budget	FY25 Approved Budget	FY25 Adopted Budget
590000-UNAPPROPRIATED	-	-	-	-	82,767	82,767		
Grand Total	(715,280)	(760,909)	(950,499)	(981,699)	-	-		

Departmental Summary and Goals

Fund: Public Works Fund, Road Reserve Fund, Supplemental Road Fund, Land Corner Fund,
General Fund

Department: Public Works

Subdepartment: Public Works, Surveyor, Watermaster

Public Works Summary:

Wasco County Public Works received the last Secure Rural Schools (SRS) payment this year and we are hopeful for a long term extension of that critical Federal legislation. The last State gas tax increase from HB 2017 has been implemented and we are working on developing our county needs study to help support additional State transportation funding. The department is scheduled to perform 25 miles of pavement preservation and make several road safety improvements over the next year.

Goal:

The department is very proud of its safety record and we are focused on working another year with zero lost time accidents, which would be the fourth year in a row for this accomplishment.

Surveyor Summary:

Surveyor

The County Surveyor's Office performs the statutory requirements as outlined in ORS 209 and ORS 92. This includes reviewing and indexing surveys and land divisions in the public records. We also maintain the public land corners using the dedicated land corner fund. Additional duties include supporting the Public Works Department with road surveys and research, assisting other departments with land acquisitions and descriptions, and helping the public and other government agencies with surveying expertise. Wasco County also performs the County Surveyor responsibilities for neighboring Hood River County through an IGA.

Funding for the County Surveyors Office is through a combination of general fund, land corner preservation fund, fees collected for reviews of surveys, partitions and subdivisions, and the IGA with Hood River County.

Revenue from review fees is reasonably steady, although a small increase is expected due to increased subdivision submittals. Fees increase annually based on CPI as with other county fees.

Our IGA with Hood River County is due for renewal and we anticipate an increase in the biannual fee collected.

The office continues to successfully receive state grant funding to support remapping of our Assessor's parcel data through the ORMAP project. The ORMAP project is more accurately aligning the land parcel tax lot data with the real world as evident on aerial imaging in our GIS.

The increased complexity of survey reviews and an increase in the number of submittals in Hood River County has made it difficult to maintain timely services as required by ORS 209. We are requesting the appointment of a Deputy County Surveyor to reduce the burden on the office. This position will also fill a void with succession planning. The new position will result in the office requiring additional support from the general fund although it will be offset by an increase in the IGA and an anticipated future increase in funds to the Public Land Corner Preservation Fund.

Land Corner Summary:

The Public Land Corner Preservation Fund is described in ORS 203.148 as a dedicated fund for the replacement and maintenance of the original Government Corners that established the framework for all land boundaries in Oregon. The County Surveyor is responsible for the fund and the duties as outlined in ORS 209.

A fee of \$10 is collected by the County Clerk for all land related recordings. With recording numbers down the deposits into this fund have decreased. If interest rates decrease soon, I expect the deposits will increase quickly as recordings of refinancings rebound.

The fee per recording has not increased for this fund in over 30 years. I am working with the Oregon Association of County Engineers and Surveyors (OACES) to prepare a proposal to increase this fee and present it to the legislature soon. An increase in this fee will help to offset the additional cost of hiring a Deputy County Surveyor. A large portion of the expected Deputy responsibility will be to assist with the important work intended by this fund.

Our ORMAP project has identified significant additional work is required to implement a robust land corner preservation program. Additional staff is required to ensure this work is undertaken to protect Wasco County’s land boundaries.

Public Works Fund

Financial History & Summary

	FY22 Actual	FY23 Actuals	FY24 Projected	FY24 Budget	FY25 Proposed Budget
Resources (Revenue)	7,522,522	7,241,741	8,086,520	7,438,146	7,558,142
Requirements (Expense)	3,485,190	4,093,128	4,593,594	7,438,146	7,558,142
Net	4,037,333	3,148,613	3,492,926	-	-

Road Reserve Fund

Financial History & Summary

	FY22 Actual	FY23 Actuals	FY24 Projected	FY24 Budget	FY25 Proposed Budget
Resources (Revenue)	4,562,363	4,586,982	4,756,775	4,645,332	4,725,311
Requirements (Expense)	873,724	-	777,749	4,645,332	4,725,311
Net	3,688,639	4,586,982	3,979,026	-	-

Supplemental Road Fund

Financial History & Summary

	FY22 Actual	FY23 Actuals	FY24 Projected	FY24 Budget	FY25 Proposed Budget
Resources (Revenue)	-	-	1,076,541	1,055,486	1,109,598
Requirements (Expense)	-	-	-	1,055,486	1,109,598
Net	-	-	1,076,541	-	-

Land Corner Fund

Financial History & Summary

	FY22 Actual	FY23 Actuals	FY24 Projected	FY24 Budget	FY25 Proposed Budget
Resources (Revenue)	170,056	178,398	186,214	176,970	185,555
Requirements (Expense)	23,083	24,166	22,506	176,970	185,555
Net	146,972	154,232	163,707	-	-

General Fund Surveyor

Financial History & Summary

	FY22 Actual	FY23 Actuals	FY24 Projected	FY24 Budget	FY25 Proposed Budget
Resources (Revenue)	181,106	250,970	305,464	149,448	357,020
Requirements (Expense)	50,250	59,151	63,792	149,448	357,020
Net	130,855	191,818	241,672	-	-

General Fund Watermaster

Financial History & Summary

	FY22 Actual	FY23 Actuals	FY24 Projected	FY24 Budget	FY25 Proposed Budget
Resources (Revenue)	3,730	3,730	3,730	3,730	3,730
Requirements (Expense)	3,229	3,471	3,183	3,730	3,730
Net	501	259	547	-	-

Wasco County Budget Book
For Fiscal Year 2025 - July 1, 2024 to June 30,2025

Public Works

Fund	2020
Dept #	(All)
Subdept	(All)

Row Labels	2022 Actuals	2023 Actuals	2024 Actuals	2024 Projected	2024 Revised Budget	FY25 Proposed Budget	FY25 Approved Budget	FY25 Adopted Budget
PUBLIC WORKS FUND								
NON-DEPARTMENTAL								
REVENUE								
400000-BEGINNING FUND BALANCE	(3,463,088)	(3,210,383)	(3,218,893)	(3,218,893)	(3,319,615)	(3,319,615)		
417100-INTEREST EARNED	(19,410)	(73,734)	(74,352)	(89,223)	(55,424)	(65,000)		
418119-RENT-E 2ND ST	(3,180)	(3,180)	-	-	(3,180)	(3,180)		
PUBLIC WORKS								
REVENUE								
411100-GENERAL LICENSE FEES & PERMITS	(14,252)	(11,249)	(8,954)	(10,745)	(15,000)	(15,000)		
412101-STATE GRANT/REIMBURSEMENT	(35,064)	(106,804)	(160,383)	(192,460)	(50,000)	(100,000)		
412145-MOTOR VEHICLE FUNDS	(2,739,782)	(2,714,270)	(2,312,421)	(2,774,905)	(2,825,000)	(2,875,000)		
412155-STP FUND EXCHANGE	(290,550)	(273,971)	(639,930)	(767,916)	(250,000)	(317,786)		
413100-INTERGOVERNMENTAL - SINGLE AUD	(568,609)	(538,178)	(570,943)	(685,131)	(571,227)	(526,861)		
413110-MINERAL LEASES - #15.214	(993)	-	(710)	(851)	(100)	(100)		
413114-FLOOD CONTROL LEASES - #12.112	-	-	-	-	(100)	(100)		
414100-CHARGES FOR SERVICES	(62,633)	(50,294)	(44,371)	(53,246)	(113,000)	(60,000)		
414201-PETROLEUM PRODUCTS SOLD	(204,874)	(245,088)	(187,832)	(225,398)	(160,000)	(200,000)		
414203-STATE HWY CONTRACT	(58,938)	13,656	-	-	-	-		
414204-CONT WORK-OTHER GOVT	(41,656)	(13,394)	(51,153)	(51,153)	(50,000)	(50,000)		
414209-PETROLEUM PRODUCTS - 21 CENTS	(14,109)	(14,004)	(13,760)	(16,512)	(13,000)	(13,000)		
420105-EQUIPMENT SOLD	-	(79)	-	-	(10,000)	(10,000)		
421100-MISCELLANEOUS RECEIPTS	(5,384)	(515)	-	-	(2,000)	(2,000)		
421105-PAYROLL REIMBURSEMENT	-	(254)	(86)	(86)	-	-		
421112-DAMAGE PAYMENTS	-	-	-	-	(500)	(500)		
PERSONNEL								
510200-WAGES - SALARIED	427,755	246,166	223,530	268,236	253,620	255,966		

Wasco County Budget Book
For Fiscal Year 2025 - July 1, 2024 to June 30,2025

Public Works

Row Labels	2022 Actuals	2023 Actuals	2024 Actuals	2024 Projected	2024 Revised Budget	FY25 Proposed Budget	FY25 Approved Budget	FY25 Adopted Budget
510300-WAGES - HOURLY	805,961	1,198,515	1,137,857	1,365,429	1,330,280	1,487,360		
510400-WAGES - PART TIME/TEMP	6,498	-	-	-	19,065	-		
510500-WAGES - OVERTIME	40,848	40,132	49,577	59,492	38,148	35,000		
510610-CELL PHONE ALLOWANCE	780	600	525	600	960	25		
510710-COMP/HOLIDAY CASH OUT	9,640	9,533	6,771	6,771	7,000	7,000		
510750-FICA	86,838	87,949	85,520	102,624	99,278	96,928		
510760-MEDICARE	9,896	20,569	20,010	24,012	23,208	22,680		
510770-UNEMPLOYMENT INSURANCE	-	-	86	103	-	-		
510780-WORKERS COMPENSATION	25,096	110,724	38,403	46,083	57,580	64,049		
510785-PFMLI TAX COUNTY SHARE	-	2,936	5,161	6,194	5,975	5,690		
510810-PERS	146,139	140,051	147,314	176,776	163,502	162,611		
510900-HEALTH INSURANCE	230,791	256,266	260,114	312,137	227,767	311,783		
510910-DENTAL INSURANCE	11,646	12,683	12,216	14,659	10,825	14,504		
510920-LONG TERM DISABILITY	6,220	5,387	7,615	9,139	5,646	7,939		
510930-LIFE INSURANCE	598	518	622	747	1,104	660		
MATERIALS & SERVICES								
521120-LEGAL NOTICES & PUBLISHING	1,310	119	-	-	500	500		
521125-POSTAGE	266	361	293	351	500	500		
521205-TAXES/PERMITS/ASSESSMENTS	3,676	2,829	-	-	3,500	3,500		
521500-CONTRACTED SERVICES - GENERAL	1,320	43,407	60,343	72,412	-	-		
521530-CONTRACTED SERVICES - GRANTS	-	-	-	-	-	18,000		
521555-CONTRACTED SERVICES - WORK	19,550	228,628	185,920	223,104	300,000	460,000		
522100-TELEPHONE	10,810	10,087	10,941	13,129	10,500	10,500		
522115-UTILITIES	239	395	411	494	500	500		
522126-UTILITIES - PW & POP	42,761	46,922	34,885	41,862	38,000	38,000		
522127-UTILITIES - RENTALS	12,995	13,668	6,896	8,275	17,000	17,000		
523500-MEALS LODGING & REGISTRATION	3,398	1,983	4,581	4,581	17,000	4,000		
523510-TRAVEL & MILEAGE	1,038	92	241	241	600	600		
523515-GAS & OIL	6,112	5,678	3,071	3,686	5,000	3,500		
523525-TESTING & CERTIFICATIONS	5,592	6,558	3,436	3,436	4,000	4,000		

Wasco County Budget Book
For Fiscal Year 2025 - July 1, 2024 to June 30,2025

Public Works

Row Labels	2022 Actuals	2023 Actuals	2024 Actuals	2024 Projected	2024 Revised Budget	FY25 Proposed Budget	FY25 Approved Budget	FY25 Adopted Budget
524100-DUES & SUBSCRIPTIONS	4,192	6,390	1,990	1,990	4,000	4,000		
524500-INSURANCE & BONDS	58,824	64,893	86,859	86,859	62,500	87,500		
525115-R&M - EQUIPMENT	280,138	271,990	311,938	374,325	301,500	301,500		
525125-R&M - VEHICLE	119	-	10	12	1,000	1,000		
525145-R&M - GROUNDS	-	22	322	386	-	-		
525190-R&M - PUBLIC WORKS	43,156	10,641	4,294	5,153	10,000	7,000		
525195-R&M - SHOP & YARD	2,773	2,619	5,652	6,783	10,000	5,000		
526100-SUPPLIES - GENERAL	16,835	24,168	22,977	27,573	75,000	55,000		
526105-SUPPLIES - OFFICE	549	951	1,197	1,436	1,000	1,000		
526155-SUPPLIES - SIGNS	9,611	12,969	10,921	13,106	10,000	7,500		
526160-SUPPLIES - HOT MIX	46,220	25,093	51,847	62,217	65,000	40,000		
526165-SUPPLIES - PAINT & BEADS	72,793	97,463	111,518	133,822	125,000	100,000		
526170-CHEMICALS & MATERIALS	142,505	93,512	107,663	129,196	100,000	100,000		
526175-PETROLEUM PRODUCTS	452,656	479,770	424,869	530,000	350,000	370,000		
526180-EMULSIFIED ASPHALT	8,526	496,870	417,324	420,000	430,000	340,000		
526320-PETROLEUM PRODUCTS - 21 CENTS	30,456	4,115	9,317	10,000	10,000	10,000		
527150-EQUIPMENT - OFFICE	2,470	-	1,651	10,000	10,000	25,000		
527180-EQUIPMENT - NON-CAPITAL	5,250	-	-	-	-	-		
527190-EQUIPMENT - SAFETY	15,525	8,906	16,164	16,164	11,500	11,000		
CAPITAL OUTLAY								
532100-CAPITAL EQUIPMENT	374,822	-	-	-	-	-		
CON								
CONTINGENCY								
570000-CONTINGENCY	-	-	-	-	2,697,223	2,536,482		
UNAP								
UNAPPROPRIATED								
590000-UNAPPROPRIATED	-	-	-	-	523,365	523,365		
Grand Total	(4,037,333)	(3,148,613)	(3,390,935)	(3,492,926)	-	-		

Wasco County Budget Book
For Fiscal Year 2025 - July 1, 2024 to June 30,2025
PW Road Reserve

Fund	3210
Dept #	(All)
Subdept	(All)

Row Labels	2022 Actuals	2023 Actuals	2024 Actuals	2024 Projected	2024 Revised Budget	FY25 Proposed Budget	FY25 Approved Budget	FY25 Adopted Budget
ROAD RESERVE FUND								
NON-DEPARTMENTAL								
REVENUE								
400000-BEGINNING FUND BALANCE	(4,536,711)	(4,468,927)	(4,586,982)	(4,586,982)	(4,554,517)	(4,554,517)		
417100-INTEREST EARNED	(25,651)	(118,055)	(141,494)	(169,793)	(90,815)	(170,794)		
PUBLIC WORKS								
PERSONNEL								
510820-PERS SIDE ACCOUNT	400,000	-	400,000	400,000	400,000	-		
MATERIALS & SERVICES								
521500-CONTRACTED SERVICES - GENERAL	-	-	142,906	171,487	2,077,072	2,077,072		
CAPITAL OUTLAY								
532100-CAPITAL EQUIPMENT	473,724	-	206,262	206,262	2,168,260	2,648,239		
Grand Total	(3,688,639)	(4,586,982)	(3,979,308)	(3,979,026)	-	-		

Wasco County Budget Book
For Fiscal Year 2025 - July 1, 2024 to June 30,2025
PW Supplemental Road

Fund	2021
Dept #	(All)
Subdept	(All)

Row Labels	2022 Actuals	2023 Actuals	2024 Actuals	2024 Projected	2024 Revised Budget	FY25 Proposed Budget	FY25 Approved Budget	FY25 Adopted Budget
SUPPLEMENTAL ROAD FUND								
NON-DEPARTMENTAL								
REVENUE								
400000-BEGINNING FUND BALANCE	-	-	-	-	-	(1,069,492)		
417100-INTEREST EARNED	-	-	(17,546)	(21,055)	-	(40,106)		
PUBLIC WORKS								
REVENUE								
413121-LACTF - #21.032	-	-	(527,743)	(527,743)	(527,743)	-		
PERSONNEL								
510300-WAGES - HOURLY	-	-	-	-	527,743	527,743		
MATERIALS & SERVICES								
521500-CONTRACTED SERVICES - GENERAL	-	-	-	-	527,743	581,855		
TRAN								
REVENUE								
451010-TRANSFER FROM GENERAL FUND	-	-	(527,743)	(527,743)	(527,743)	-		
Grand Total	-	-	(1,073,032)	(1,076,541)	-	-		

Wasco County Budget Book
For Fiscal Year 2025 - July 1, 2024 to June 30,2025
PW Land Corner

Fund	2050
Dept #	(All)
Subdept	(All)

Row Labels	2022 Actuals	2023 Actuals	2024 Actuals	2024 Projected	2024 Revised Budget	FY25 Proposed Budget	FY25 Approved Budget	FY25 Adopted Budget
LAND CORNER PRESERVATION FUND								
NON-DEPARTMENTAL								
REVENUE								
400000-BEGINNING FUND BALANCE	(123,325)	(146,972)	(154,887)	(154,887)	(154,131)	(159,775)		
417100-INTEREST EARNED	(768)	(3,962)	(5,231)	(6,277)	(2,839)	(5,780)		
PUBLIC WORKS								
REVENUE								
411340-SURVEYOR FEES	(45,963)	(27,463)	(20,874)	(25,049)	(20,000)	(20,000)		
PERSONNEL								
510200-WAGES - SALARIED	7,786	8,707	7,889	9,467	9,561	49,193		
510300-WAGES - HOURLY	5,399	6,496	4,003	4,803	6,991	6,324		
510610-CELL PHONE ALLOWANCE	30	-	-	-	60	60		
510750-FICA	846	874	731	878	1,026	3,436		
510760-MEDICARE	96	204	171	205	240	270		
510780-WORKERS COMPENSATION	117	324	90	108	217	341		
510785-PFMLI TAX COUNTY SHARE	-	30	45	54	67	88		
510810-PERS	1,332	1,308	1,196	1,435	1,470	5,521		
510900-HEALTH INSURANCE	2,849	2,546	1,553	1,864	3,100	12,444		
510910-DENTAL INSURANCE	108	108	85	102	112	396		
510920-LONG TERM DISABILITY	70	64	70	84	71	130		
510930-LIFE INSURANCE	5	5	5	5	12	15		
MATERIALS & SERVICES								
521500-CONTRACTED SERVICES - GENERAL	945	-	-	-	3,000	3,000		
521600-ADMINISTRATIVE COSTS	3,500	3,500	3,500	3,500	3,500	3,500		
CON								
CONTINGENCY								

Wasco County Budget Book
For Fiscal Year 2025 - July 1, 2024 to June 30,2025
PW Land Corner

Row Labels	2022 Actuals	2023 Actuals	2024 Actuals	2024 Projected	2024 Revised Budget	FY25 Proposed Budget	FY25 Approved Budget	FY25 Adopted Budget
570000-CONTINGENCY	-	-	-	-	100,951	100,837		
UNAP								
UNAPPROPRIATED								
590000-UNAPPROPRIATED	-	-	-	-	46,592	-		
Grand Total	(146,972)	(154,232)	(161,654)	(163,707)	-	-		

Wasco County Budget Book
For Fiscal Year 2025 - July 1, 2024 to June 30,2025
PW GF Surveyor

Fund	1010
Dept #	22
Subdept	SURVEYOR

Row Labels	2022 Actuals	2023 Actuals	2024 Actuals	2024 Projected	2024 Revised Budget	FY25 Proposed Budget	FY25 Approved Budget	FY25 Adopted Budget
GENERAL FUND								
PUBLIC WORKS								
REVENUE								
411330-SURVEY FILING FEES	(10,240)	(195)	(752)	(903)	(15,000)	(15,000)		
411335-SURVEYOR PLAT CHECK	(17,410)	(23,842)	(13,957)	(16,749)	-	-		
412101-STATE GRANT/REIMBURSEMENT	(43,092)	-	-	-	(1,000)	(1,000)		
421100-MISCELLANEOUS RECEIPTS	(49,752)	(50,968)	(52,186)	(52,186)	(100)	(55,000)		
480100-DEPT BEGINNING FD BALANCE	(24,289)	(130,855)	(193,448)	(193,448)	(91,169)	(241,679)		
480300-DEPARTMENT ALLOCATION	(36,323)	(45,109)	(37,501)	(42,179)	(42,179)	(44,341)		
PERSONNEL								
510200-WAGES - SALARIED	23,358	26,121	23,667	28,400	28,679	67,131		
510300-WAGES - HOURLY	5,399	6,974	4,003	4,803	6,991	8,981		
510610-CELL PHONE ALLOWANCE	90	-	-	-	180	180		
510750-FICA	1,796	1,877	1,698	2,037	2,212	4,531		
510760-MEDICARE	204	439	397	477	517	525		
510780-WORKERS COMPENSATION	253	990	213	255	458	729		
510785-PFMLI TAX COUNTY SHARE	-	65	105	126	142	212		
510810-PERS	2,910	2,854	2,788	3,345	3,167	7,273		
510900-HEALTH INSURANCE	6,728	5,662	3,347	4,016	7,339	7,143		
510910-DENTAL INSURANCE	216	211	184	220	223	396		
510920-LONG TERM DISABILITY	153	140	163	196	151	275		
510930-LIFE INSURANCE	11	10	10	12	19	16		
MATERIALS & SERVICES								
522100-TELEPHONE	1,345	786	708	850	500	500		
523500-MEALS LODGING & REGISTRATION	3,143	2,795	1,879	5,000	5,000	5,000		
523510-TRAVEL & MILEAGE	-	-	-	-	100	100		

Wasco County Budget Book
For Fiscal Year 2025 - July 1, 2024 to June 30,2025
PW GF Surveyor

Row Labels	2022 Actuals	2023 Actuals	2024 Actuals	2024 Projected	2024 Revised Budget	FY25 Proposed Budget	FY25 Approved Budget	FY25 Adopted Budget
523515-GAS & OIL	1,288	1,014	383	460	2,500	2,500		
524100-DUES & SUBSCRIPTIONS	1,399	2,202	2,490	2,490	700	700		
525115-R&M - EQUIPMENT	-	-	49	59	500	500		
526100-SUPPLIES - GENERAL	347	-	5,039	6,046	2,000	2,000		
526105-SUPPLIES - OFFICE	-	40	-	-	500	500		
527120-SOFTWARE	1,435	565	-	3,000	3,000	3,000		
527145-EQUIPMENT - FIELD	175	5,447	150	1,000	1,000	1,000		
527150-EQUIPMENT - OFFICE	-	960	-	1,000	1,000	1,000		
529900-DEPARTMENT FLEX ACCOUNT	-	-	-	-	80,942	80,492		
CAPITAL OUTLAY								
531900-DEPARTMENT RESERVE	-	-	-	-	1,628	162,336		
Grand Total	(130,855)	(191,818)	(250,573)	(241,672)	-	-		

Wasco County Budget Book
For Fiscal Year 2025 - July 1, 2024 to June 30,2025
PW GF Watermaster

Fund	1010
Dept #	22
Subdept	WATER

Row Labels	2022 Actuals	2023 Actuals	2024 Actuals	2024 Projected	2024 Revised Budget	FY25 Proposed Budget	FY25 Approved Budget	FY25 Adopted Budget
GENERAL FUND								
PUBLIC WORKS								
REVENUE								
414110-HOOD RIVER COUNTY	(1,865)	(1,865)	(1,865)	(1,865)	(1,865)	(1,865)	(1,865)	
480200-DIRECT ALLOCATION	(1,865)	(1,865)	(1,865)	(1,865)	(1,865)	(1,865)	(1,865)	
MATERIALS & SERVICES								
522100-TELEPHONE	49	3	3	3	150	150		
523100-RENT - LAND/BUILDING	3,180	3,180	-	3,180	3,180	3,180		
526105-SUPPLIES - OFFICE	-	288	-	-	400	400		
Grand Total	(501)	(259)	(3,727)	(547)	-	-		

Departmental Summary and Goals

Fund: General Fund

Department: Youth Services

Subdepartment: Youth Services, YouthThink

Youth Services:

Wasco County Youth Services continues to develop partnerships within the community. Over the past year, the wood giveaway program was successfully closed due to the work site being redirected to other county needs. The replacement of the program is a partnership with NORCOR and Innovations Academy to build skills for youth serving community work service by building picnic tables and other wood projects. Wasco County Youth Services is also in the development stages of creating an Assessment Center that would allow early entry and family navigation for youth and families coming to the attention of law enforcement, Oregon Department of Human Services, and schools. The Assessment Center allows youth and families access to services prior to delinquent or child welfare involvement.

YouthThink:

YouthThink continues to work with community partners to develop and implement the countywide overdose prevention strategy and is leading the efforts of the city and county opioid settlement funds. As always, YouthThink's priority efforts circle around increasing protective factors and decreasing the risk factors that impact the potential for youth substance use and other risky behaviors. YouthThink will begin its 5th and final year of the federal Partnership for Success grant through SAMHSA. The county's Prevention Coordinator, Debby Jones, has been appointed as the Vice-Chair of the Governor's Alcohol and Drug Policy Commission.

Youth Services

Financial History & Summary

	FY22 Actual	FY23 Actuals	FY24 Projected	FY24 Budget	FY25 Proposed Budget
Resources (Revenue)	994,157	1,571,830	1,807,741	1,477,016	1,765,161
Requirements (Expense)	640,753	789,491	782,604	1,477,016	1,765,161
Net	353,405	782,339	1,025,137	-	-

YouthThink

Financial History & Summary

	FY22 Actual	FY23 Actuals	FY24 Projected	FY24 Budget	FY25 Proposed Budget
Resources (Revenue)	513,292	649,150	1,020,709	979,123	1,257,005
Requirements (Expense)	302,245	443,286	426,657	979,123	1,257,005
Net	211,047	205,864	594,052	-	-

Wasco County Budget Book
For Fiscal Year 2025 - July 1, 2024 to June 30,2025

Youth Services

Fund	1010
Dept #	24
Subdept	YOUTH

Row Labels	2022 Actuals	2023 Actuals	2024 Actuals	2024 Projected	2024 Revised Budget	FY25 Proposed Budget	FY25 Approved Budget	FY25 Adopted Budget
GENERAL FUND								
PREVENTION DIVISION								
REVENUE								
411320-SKILL GROUP FEES	(100)	-	-	-	-	-	-	-
411325-CLIENT FEES-SUPERVISION	(510)	-	-	-	-	-	-	-
412101-STATE GRANT/REIMBURSEMENT	-	(7,834)	(3,963)	(4,755)	(12,360)	(25,500)		
412185-COMM WORK SERVICE - CITY OF TD	(13,650)	(13,650)	-	-	(13,650)	(16,000)		
412200-1065 CORRECTIONS ASSESS	(19,189)	(24,326)	(7,010)	(8,412)	(12,000)	(12,000)		
416103-JUV RESTITUTION	-	(0)	(260)	(312)	-	-		
419100-DONATIONS & CONTRIBUTIONS	(14,113)	(4,325)	-	-	-	-		
421100-MISCELLANEOUS RECEIPTS	(1,637)	(2,100)	(13,650)	(13,650)	-	(4,875)		
421102-PHOTO/DIGITAL COPY FEES	(100)	(250)	(4,329)	(5,195)	(500)	(4,620)		
421105-PAYROLL REIMBURSEMENT	-	(74,848)	(106,925)	(106,925)	-	-		
421111-CEOJJC TRAVEL REMIBURSEMENT	-	-	-	-	(1,675)	-		
421410-OPIOID SETTLEMENT	-	(155,115)	(14,463)	(14,463)	(170,000)	-		
480100-DEPT BEGINNING FD BALANCE	(191,160)	(353,365)	(792,367)	(792,367)	(405,170)	(792,367)		
480300-DEPARTMENT ALLOCATION	(753,699)	(936,017)	(759,389)	(861,661)	(861,661)	(909,799)		
PERSONNEL								
510200-WAGES - SALARIED	241,488	248,450	186,476	223,771	278,836	222,674		
510300-WAGES - HOURLY	176,384	276,838	239,087	286,904	327,221	358,647		
510500-WAGES - OVERTIME	-	-	-	-	102	-		
510610-CELL PHONE ALLOWANCE	600	600	525	600	600	600		
510620-STIPEND	1,924	-	-	-	-	-		
510710-COMP/HOLIDAY CASH OUT	226	552	-	-	-	-		
510750-FICA	27,178	30,094	25,003	30,004	37,582	34,504		
510760-MEDICARE	3,070	7,038	5,851	7,021	8,789	8,074		

Wasco County Budget Book
For Fiscal Year 2025 - July 1, 2024 to June 30,2025

Youth Services

Row Labels	2022 Actuals	2023 Actuals	2024 Actuals	2024 Projected	2024 Revised Budget	FY25 Proposed Budget	FY25 Approved Budget	FY25 Adopted Budget
510770-UNEMPLOYMENT INSURANCE	-	-	20	24	-	-		
510780-WORKERS COMPENSATION	5,035	8,469	5,396	6,475	10,078	12,375		
510785-PFMLI TAX COUNTY SHARE	-	966	1,532	1,838	2,426	2,046		
510810-PERS	53,950	59,462	54,156	64,987	68,589	71,084		
510900-HEALTH INSURANCE	87,441	94,673	78,102	93,723	109,944	104,471		
510910-DENTAL INSURANCE	3,498	3,763	3,065	3,678	4,560	4,112		
510920-LONG TERM DISABILITY	2,111	1,812	2,061	2,473	2,472	2,508		
510930-LIFE INSURANCE	175	145	160	192	420	195		
MATERIALS & SERVICES								
521150-ELECTRONIC MONITORING	791	860	1,390	1,668	1,820	2,730		
521310-JUVENILE DETENTION	5,236	-	-	4,900	4,900	4,900		
521380-WITNESS FEES	-	70	-	-	175	175		
521395-DRUG SCREENS & LAB EXPENSES	56	17	135	161	150	150		
521500-CONTRACTED SERVICES - GENERAL	-	668	55	67	1,800	900		
521565-CONTRACTED SERVICES - OPIOID	-	8,500	-	-	120,000	-		
522100-TELEPHONE	1,175	1,138	1,317	1,581	1,350	1,350		
523500-MEALS LODGING & REGISTRATION	6,620	9,463	6,501	5,575	5,575	5,575		
523510-TRAVEL & MILEAGE	981	3,086	3,526	3,526	9,800	9,800		
523515-GAS & OIL	3,127	2,294	2,965	3,558	5,000	5,000		
524100-DUES & SUBSCRIPTIONS	5,200	4,461	-	-	2,300	2,370		
525125-R&M - VEHICLE	209	531	2,733	3,279	200	750		
526105-SUPPLIES - OFFICE	4,599	6,016	3,612	4,335	4,500	4,500		
526115-SUPPLIES - PROGRAM SPECIFIC	304	3,864	2,284	2,740	3,500	3,500		
527150-EQUIPMENT - OFFICE	514	70	-	-	-	-		
527310-VEHICLE SET-UP	1,204	-	-	-	-	-		
528500-PROGRAM SPECIFIC	-	2,646	2,511	3,013	1,500	1,500		
528525-JUVENILE AID	616	1,449	4,768	3,000	3,000	3,000		
528540-SHELTER CARE	1,000	8,000	5,000	14,400	14,400	14,400		
528555-FAMILY RESOURCE HOME	1,000	2,000	3,000	3,000	-	-		
528560-TITLE III WORK CREW	5,040	1,498	6,111	6,111	600	2,600		

Wasco County Budget Book
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Youth Services

Row Labels	2022 Actuals	2023 Actuals	2024 Actuals	2024 Projected	2024 Revised Budget	FY25 Proposed Budget	FY25 Approved Budget	FY25 Adopted Budget
529900-DEPARTMENT FLEX ACCOUNT	-	-	-	-	444,827	880,671		
Grand Total	(353,405)	(782,339)	(1,055,015)	(1,025,137)	-	-		

Wasco County Budget Book
For Fiscal Year 2025 - July 1, 2024 to June 30, 2025
Youth Service - Youth Think

Fund	1010
Dept #	24
Subdept	YOUTH THNK

Row Labels	2022 Actuals	2023 Actuals	2024 Actuals	2024 Projected	2024 Revised Budget	FY25 Proposed Budget	FY25 Approved Budget	FY25 Adopted Budget
GENERAL FUND								
PREVENTION DIVISION								
REVENUE								
412110-STATE AD70 GRANT	(30,559)	(32,279)	(115,461)	(138,554)	(147,147)	(147,147)		
412255-OREGON HEALTH AUTHORITY	(21,842)	(15,279)	(15,438)	(18,525)	(78,000)	(78,000)		
413100-INTERGOVERNMENTAL - SINGLE AUD	(142,946)	(262,358)	(283,099)	(339,719)	(299,000)	(299,000)		
413109-JUVENILE CRIME PREV - #16.540	(35,172)	(62,365)	(51,908)	(62,290)	(31,500)	(31,500)		
414106-CITY OF THE DALLES	-	-	-	(35,000)	(35,000)	(35,000)		
419100-DONATIONS & CONTRIBUTIONS	(47,369)	(2,045)	(2,333)	(2,333)	(1,500)	(1,500)		
421100-MISCELLANEOUS RECEIPTS	(10,000)	(32,377)	(20,658)	(20,658)	(15,000)	(15,000)		
421410-OPIOID SETTLEMENT	-	-	(161,577)	(161,577)	-	(170,000)		
480100-DEPT BEGINNING FD BALANCE	(195,404)	(211,447)	(206,054)	(206,054)	(335,976)	(443,858)		
480200-DIRECT ALLOCATION	(30,000)	(31,000)	(36,000)	(36,000)	(36,000)	(36,000)		
PERSONNEL								
510200-WAGES - SALARIED	64,472	71,850	66,593	79,912	73,870	78,369		
510300-WAGES - HOURLY	-	22,087	-	-	-	-		
510610-CELL PHONE ALLOWANCE	600	600	525	600	25	25		
510750-FICA	4,467	5,861	4,160	4,992	7,680	4,861		
510760-MEDICARE	511	1,371	973	1,168	1,796	1,137		
510780-WORKERS COMPENSATION	134	359	84	100	175	188		
510785-PFMLI TAX COUNTY SHARE	-	182	256	307	295	296		
510810-PERS	9,956	11,535	9,802	11,763	10,330	11,183		
510900-HEALTH INSURANCE	9,090	13,993	8,977	10,773	10,000	20,363		
510910-DENTAL INSURANCE	541	673	493	591	574	1,145		
510920-LONG TERM DISABILITY	342	330	398	478	306	416		
510930-LIFE INSURANCE	27	27	27	32	48	27		
MATERIALS & SERVICES								

Wasco County Budget Book
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Youth Service - Youth Think

Row Labels	2022 Actuals	2023 Actuals	2024 Actuals	2024 Projected	2024 Revised Budget	FY25 Proposed Budget	FY25 Approved Budget	FY25 Adopted Budget
521100-ADVERTISING & PROMOTIONS	597	19,049	12,404	14,885	-	-		
521125-POSTAGE	238	160	72	86	1,000	1,000		
521500-CONTRACTED SERVICES - GENERAL	183,403	246,172	230,036	276,043	250,000	250,000		
521565-CONTRACTED SERVICES - OPIOID	-	-	-	-	-	120,000		
522100-TELEPHONE	787	986	648	778	1,000	1,000		
523500-MEALS LODGING & REGISTRATION	2,364	7,600	5,409	10,000	10,000	10,000		
523510-TRAVEL & MILEAGE	-	2	1,079	1,079	5,000	5,000		
524100-DUES & SUBSCRIPTIONS	4,725	10,077	2,229	2,229	20,000	20,000		
524500-INSURANCE & BONDS	1,263	606	729	729	-	-		
526105-SUPPLIES - OFFICE	1,558	4,158	1,476	1,771	8,000	8,000		
526115-SUPPLIES - PROGRAM SPECIFIC	17,170	25,609	6,950	8,340	46,500	46,550		
529900-DEPARTMENT FLEX ACCOUNT	-	-	-	-	532,524	677,445		
Grand Total	(211,047)	(205,864)	(539,207)	(594,052)	-	-		

Departmental Summary and Goals

Fund: Building Codes General, & Building Codes Electrical

Department: Building Codes

Subdepartment: Building Codes

Wasco County Building Codes looks to have another busy year on the horizon. Permit numbers are on-track from last year. Permit revenues are substantially higher than this time last year, due to a large number of commercial projects. However, along with the higher revenues of these commercial projects, comes a higher level of complexity for our office in regards to plan reviews and inspections. Inspections for all disciplines other than Electrical have increased around 5%; plan reviews have increased roughly 13%. Large commercial projects are anticipated to commence again this fiscal year. Building Codes will continue striving to provide the highest level of service to our customers, while expanding staff's knowledge and experience through continued training, education, and varying inspection/review opportunities.

Wasco County Building Codes looks to have another busy year on the horizon. Permit numbers are on-track from last year. Permit revenues are substantially higher than this time last year, due to a large number of commercial projects. However, along with the higher revenues of these commercial projects, comes a higher level of complexity for our office in regards to plan reviews and inspections. Electrical inspections have increased roughly 27% over this time last year; plan reviews have increased 75%. Large commercial projects are anticipated to commence again this fiscal year. Building Codes will continue striving to provide the highest level of service to our customers, while expanding staff's knowledge and experience through continued training, education, and varying inspection/review opportunities.

Building Codes General

Financial History & Summary

	FY22 Actual	FY23 Actuals	FY24 Projected	FY24 Budget	FY25 Proposed Budget
Resources (Revenue)	4,027,944	5,216,225	6,572,274	3,967,306	5,751,633
Requirements (Expense)	606,963	572,470	816,219	3,967,306	5,751,633
Net	3,420,981	4,643,755	5,756,055	-	-

Building Codes Electrical

Financial History & Summary

	FY22 Actual	FY23 Actuals	FY24 Projected	FY24 Budget	FY25 Proposed Budget
Resources (Revenue)	857,472	805,171	1,105,573	674,074	995,092
Requirements (Expense)	189,629	200,487	203,857	674,074	995,092
Net	667,843	604,684	901,716	-	-

Wasco County Budget Book
For Fiscal Year 2025 - July 1, 2024 to June 30, 2025
Building Codes General

Fund	1500
Dept #	(All)
Subdept	(All)

Row Labels	2022 Actuals	2023 Actuals	2024 Actuals	2024 Projected	2024 Revised Budget	FY25 Proposed Budget	FY25 Approved Budget	FY25 Adopted Budget
BUILDING CODES GENERAL								
NON-DEPARTMENTAL								
REVENUE								
400000-BEGINNING FUND BALANCE	(3,400,966)	(3,420,981)	(4,653,009)	(4,653,009)	(3,140,929)	(4,950,490)		
417100-INTEREST EARNED	(19,366)	(97,091)	(170,722)	(204,867)	(60,877)	(185,643)		
BUILDING CODES								
REVENUE								
411550-MANUFACTURED DWELLING PLACEMEN	(4,218)	(3,546)	(2,707)	(3,248)	(5,500)	(5,500)		
411600-STRUCTURAL PERMIT	(287,604)	(1,319,496)	(1,139,452)	(1,367,342)	(250,000)	(250,000)		
411650-MECHANICAL PERMIT	(40,544)	(56,608)	(67,677)	(81,213)	(50,000)	(50,000)		
411700-PLUMBING PERMIT	(51,409)	(93,364)	(42,387)	(50,864)	(60,000)	(60,000)		
411900-STATE 12% SURCHARGE COLLECTION	(31,326)	(110,828)	(85,047)	(102,056)	(100,000)	(100,000)		
421100-MISCELLANEOUS RECEIPTS	(386)	-	(45)	(45)	-	-		
421300-ADMIN/CONSTRUCTION EXCISE TAX	(192,125)	(114,311)	(91,359)	(109,631)	(300,000)	(150,000)		
PERSONNEL								
510200-WAGES - SALARIED	-	19,932	73,133	87,759	-	82,121		
510300-WAGES - HOURLY	274,988	301,657	117,244	140,693	327,133	159,012		
510710-COMP/HOLIDAY CASH OUT	-	57	-	-	-	-		
510750-FICA	17,817	18,240	11,040	13,248	20,282	16,625		
510760-MEDICARE	2,028	4,266	2,583	3,099	4,743	3,886		
510780-WORKERS COMPENSATION	2,358	3,886	1,282	1,538	4,229	3,739		
510785-PFMLI TAX COUNTY SHARE	-	654	689	827	1,308	1,011		
510810-PERS	27,641	27,791	16,538	19,846	29,050	21,830		
510820-PERS SIDE ACCOUNT	12,800	-	12,800	12,800	12,800	-		
510900-HEALTH INSURANCE	49,563	57,926	37,322	44,786	52,113	62,318		
510910-DENTAL INSURANCE	1,990	1,891	1,338	1,606	2,008	2,338		
510920-LONG TERM DISABILITY	1,357	1,323	959	1,151	1,321	1,118		
510930-LIFE INSURANCE	99	92	66	79	185	82		

Wasco County Budget Book
For Fiscal Year 2025 - July 1, 2024 to June 30,2025
Building Codes General

Row Labels	2022 Actuals	2023 Actuals	2024 Actuals	2024 Projected	2024 Revised Budget	FY25 Proposed Budget	FY25 Approved Budget	FY25 Adopted Budget
MATERIALS & SERVICES								
521120-LEGAL NOTICES & PUBLISHING	-	-	-	-	900	900		
521125-POSTAGE	270	198	68	82	300	300		
521500-CONTRACTED SERVICES - GENERAL	4,832	1,699	13,689	16,427	10,000	55,554		
521600-ADMINISTRATIVE COSTS	30,229	32,194	35,763	35,413	35,413	37,184		
522100-TELEPHONE	1,960	1,588	1,772	2,127	2,500	2,500		
523100-RENT - LAND/BUILDING	14,288	14,502	20,400	20,400	14,720	14,720		
523500-MEALS LODGING & REGISTRATION	4,150	7,535	5,363	5,363	10,000	16,000		
523510-TRAVEL & MILEAGE	22	131	212	212	275	275		
523515-GAS & OIL	3,425	3,589	1,214	1,457	4,000	4,000		
524100-DUES & SUBSCRIPTIONS	1,375	4,315	2,175	2,175	2,500	3,000		
525115-R&M - EQUIPMENT	-	1,746	240	288	2,000	2,000		
525125-R&M - VEHICLE	1,756	2,575	569	683	3,000	3,000		
526105-SUPPLIES - OFFICE	2,200	3,146	4,077	4,892	3,000	3,500		
528170-CONSTRUCTION EXCISE TAX (CET)	130,042	47,334	151,371	181,645	300,000	150,000		
528175-STATE 12% SURCHARGE REMIT	21,774	14,205	181,352	217,623	100,000	100,000		
CAPITAL OUTLAY								
533105-BUILDING IMPROVEMENTS	-	-	-	-	600,000	600,000		
534100-VEHICLES	-	-	-	-	-	26,250		
CON								
CONTINGENCY								
570000-CONTINGENCY	-	-	-	-	291,280	291,280		
UNAP								
UNAPPROPRIATED								
590000-UNAPPROPRIATED	-	-	-	-	2,132,246	4,087,090		
Grand Total	(3,420,981)	(4,643,755)	(5,559,145)	(5,756,055)	-	-		

Wasco County Budget Book
For Fiscal Year 2025 - July 1, 2024 to June 30,2025
Building Codes Electrical

Fund	1600
Dept #	(All)
Subdept	(All)

Row Labels	2022 Actuals	2023 Actuals	2024 Actuals	2024 Projected	2024 Revised Budget	FY25 Proposed Budget	FY25 Approved Budget	FY25 Adopted Budget
BUILDING CODES - ELECTRICAL								
NON-DEPARTMENTAL								
REVENUE								
400000-BEGINNING FUND BALANCE	(764,540)	(667,843)	(608,524)	(608,524)	(560,626)	(860,626)		
417100-INTEREST EARNED	(4,143)	(15,981)	(21,344)	(25,613)	(11,255)	(32,273)		
BUILDING CODES								
REVENUE								
411500-RENEWABLE ELECTRICAL ENERGY	(3,118)	(3,557)	(1,484)	(1,781)	(4,802)	(4,802)		
411800-ELECTRICAL PERMIT	(75,850)	(106,075)	(356,639)	(427,967)	(85,015)	(85,015)		
411900-STATE 12% SURCHARGE COLLECTION	(9,469)	(11,567)	(32,803)	(39,363)	(12,000)	(12,000)		
421100-MISCELLANEOUS RECEIPTS	(42)	-	-	-	-	-		
421105-PAYROLL REIMBURSEMENT	(310)	(150)	(2,325)	(2,325)	(376)	(376)		
PERSONNEL								
510200-WAGES - SALARIED	-	2,215	8,120	9,744	-	9,125		
510300-WAGES - HOURLY	113,490	126,689	67,189	80,627	146,163	83,647		
510750-FICA	7,395	7,385	4,436	5,323	9,062	5,475		
510760-MEDICARE	929	1,727	1,038	1,246	2,119	1,283		
510780-WORKERS COMPENSATION	924	1,581	524	629	1,887	1,202		
510785-PFMLI TAX COUNTY SHARE	-	229	276	331	585	332		
510810-PERS	11,456	11,128	7,578	9,093	12,981	9,085		
510820-PERS SIDE ACCOUNT	8,000	-	8,000	8,000	8,000	-		
510900-HEALTH INSURANCE	17,041	18,711	10,927	13,112	19,139	13,619		
510910-DENTAL INSURANCE	717	721	404	484	782	517		
510920-LONG TERM DISABILITY	551	504	359	430	570	400		
510930-LIFE INSURANCE	36	32	22	26	72	26		
MATERIALS & SERVICES								

Wasco County Budget Book
For Fiscal Year 2025 - July 1, 2024 to June 30,2025
Building Codes Electrical

Row Labels	2022 Actuals	2023 Actuals	2024 Actuals	2024 Projected	2024 Revised Budget	FY25 Proposed Budget	FY25 Approved Budget	FY25 Adopted Budget
521120-LEGAL NOTICES & PUBLISHING	-	-	-	-	300	300		
521125-POSTAGE	-	-	2	2	200	200		
521500-CONTRACTED SERVICES - GENERAL	-	-	118	141	1,000	16,237		
521600-ADMINISTRATIVE COSTS	9,552	10,173	11,190	11,190	11,190	11,750		
522100-TELEPHONE	622	505	400	480	800	800		
523100-RENT - LAND/BUILDING	9,525	9,668	-	9,813	9,813	9,813		
523500-MEALS LODGING & REGISTRATION	1,350	157	17	3,000	3,000	3,000		
523510-TRAVEL & MILEAGE	-	-	-	-	196	196		
523515-GAS & OIL	1,449	2,707	2,717	3,260	3,000	3,000		
524100-DUES & SUBSCRIPTIONS	268	794	663	663	500	650		
525115-R&M - EQUIPMENT	-	-	-	-	1,000	1,000		
525125-R&M - VEHICLE	390	1,053	566	679	500	1,000		
526105-SUPPLIES - OFFICE	189	348	379	454	300	500		
528175-STATE 12% SURCHARGE REMIT	5,748	4,160	37,608	45,129	12,000	12,000		
CAPITAL OUTLAY								
534100-VEHICLES	-	-	-	-	-	8,750		
CON								
CONTINGENCY								
570000-CONTINGENCY	-	-	-	-	113,891	480,380		
UNAP								
UNAPPROPRIATED								
590000-UNAPPROPRIATED	-	-	-	-	315,024	320,805		
Grand Total	(667,843)	(604,684)	(860,590)	(901,716)	-	-		

Wasco County Budget Book
For Fiscal Year 2025 - July 1, 2024 to June 30,2025
General Reserves

Fund	(Multiple Items)
Dept #	(All)
Subdept	(All)

Row Labels	2022 Actuals	2023 Actuals	2024 Actuals	2024 Projected	2024 Revised Budget	FY25 Proposed Budget	FY25 Approved Budget	FY25 Adopted Budget
CAPITAL ACQUISITIONS FUND								
NON-DEPARTMENTAL								
REVENUE								
400000-BEGINNING FUND BALANCE	(3,855,992)	(3,763,187)	(3,031,782)	(3,031,782)	(3,009,491)	(3,785,525)		
417100-INTEREST EARNED	(20,880)	(72,300)	(61,116)	(73,339)	(52,384)	(141,957)		
ADMINISTRATION								
MATERIALS & SERVICES								
525130-R&M - BUILDINGS GENERAL	-	-	3,666	4,399	-	-		
CAPITAL OUTLAY								
532100-CAPITAL EQUIPMENT	-	-	202,000	202,000	100,000	100,000		
532300-CAPITAL SOFTWARE	113,685	50,440	53,405	53,405	500,000	500,000		
533105-BUILDING IMPROVEMENTS	-	1,503,265	4,010,282	4,010,282	7,433,641	4,927,482		
TRAN								
REVENUE								
451010-TRANSFER FROM GENERAL FUND	-	(750,000)	(4,971,766)	(4,971,766)	(4,971,766)	(1,600,000)		
FACILITY CAPITAL RESERVE								
NON-DEPARTMENTAL								
REVENUE								
400000-BEGINNING FUND BALANCE	(3,434,256)	(3,594,801)	(5,722,178)	(5,722,178)	(5,507,458)	(5,977,892)		
417100-INTEREST EARNED	(84,756)	(195,335)	(246,250)	(295,500)	(200,352)	(200,156)		
ADMINISTRATION								
REVENUE								
412101-STATE GRANT/REIMBURSEMENT	-	(1,183,065)	(6,538)	(7,846)	(1,124,342)	(1,944,342)		
490200-LOAN PRINCIPAL RETURN	(89,288)	(95,215)	(99,589)	-	-	(104,164)		
CAPITAL OUTLAY								
531200-CAPITAL EXPENDITURES	1,000	126,321	61,245	61,245	6,832,152	11,555,759		
TRAN								
REVENUE								
451010-TRANSFER FROM GENERAL FUND	-	(780,084)	-	-	-	(1,275,000)		

Wasco County Budget Book
For Fiscal Year 2025 - July 1, 2024 to June 30,2025
General Reserves

Row Labels	2022 Actuals	2023 Actuals	2024 Actuals	2024 Projected	2024 Revised Budget	FY25 Proposed Budget	FY25 Approved Budget	FY25 Adopted Budget
453270-TR FROM GEN FND OPERATING RESV	-	-	-	-	-	(2,054,205)		
GENERAL OPERATING RESERVE								
NON-DEPARTMENTAL								
REVENUE								
400000-BEGINNING FUND BALANCE	(5,743,560)	(7,836,806)	(8,766,993)	(8,766,993)	(8,684,994)	(6,535,740)		
417100-INTEREST EARNED	(34,113)	(217,173)	(261,509)	(313,811)	(160,512)	(160,512)		
421100-MISCELLANEOUS RECEIPTS	(38,705)	-	-	-	-	-		
ADMINISTRATION								
REVENUE								
413935-AMERICAN RECOVERY PLAN #21.027	(2,710,134)	(527,743)	-	-	-	-		
PERSONNEL								
510510-COVID COMPENSATION	401,032	-	-	-	-	-		
510750-FICA	24,864	-	-	-	-	-		
510760-MEDICARE	5,815	-	-	-	-	-		
510780-WORKERS COMPENSATION	6,383	-	-	-	-	-		
510800-PERS 6% IAP	5,483	-	-	-	-	-		
510810-PERS	41,096	-	-	-	-	-		
510820-PERS SIDE ACCOUNT	1,600,000	-	1,600,000	1,600,000	1,600,000	-		
510920-LONG TERM DISABILITY	71	-	-	-	-	-		
MATERIALS & SERVICES								
521500-CONTRACTED SERVICES - GENERAL	888,316	596,358	829,140	994,968	7,245,506	4,642,047		
CAPITAL OUTLAY								
531100-OPERATING RESERVE	-	-	47,479	47,479	-	-		
TRAN								
TRANSFER OUT								
553260-TRANSFER TO FACILITIES CAPITAL	-	-	-	-	-	2,054,205		
Grand Total	(12,923,939)	(16,739,324)	(16,360,503)	(16,209,435)	-	-		



**WASCO COUNTY BUDGET COMMITTEE
ANNUAL MEETING
MAY 11, 2023**

PRESENT: Pat Davis, Committee Member
DeOra Patton, Committee Member
Ken Polehn, Committee Member
Scott Hege, County Commissioner/Committee Member
Steve Kramer, County Commissioner/Committee Member
Phil Brady, County Commissioner/Committee Member

STAFF: Tyler Stone, Administrative Officer
Ali Postlewait, Administrative Services Director
Mike Middleton, Finance Director
Shayla Maki, Finance Manager
Krista Silver, Dispatch Manager
Robert Hughes, Work Crew Coordinator & Facilities Manager
Lane Magill, Sheriff
Scott Williams, Chief Deputy

At 9:05 a.m., Mr. Davis opened the Annual Meeting of the Wasco County Budget Committee.

APPROVAL OF MINUTES

{{{Commissioner Kramer moved to approve the 5.11.2022 minutes. Commissioner Hege seconded the motion, which passed unanimously.}}}

ELECTION OF OFFICERS

{{{Commissioner Brady motioned to nominate the current chair, Pat Davis, to continue to serve as chair. Commissioner Kramer seconded the motion, which passed unanimously. No further nominations.}}}

PUBLIC COMMENT

Chair Davis opened the meeting up for public comment. There being none, he closed public comment and turned the meeting over to the committee.

BUDGET MESSAGE & PRESENTATION

Mr. Stone welcomed the budget committee and thanked them for attending this year.

WASCO COUNTY BUDGET COMMITTEE ANNUAL MEETING

MAY 11, 2023

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Similar to last year, Mr. Middleton began the annual budget presentation and described the approach for this year's budget, based on the book by Scott Lazenby "The Human Side of Budgeting." This book is based on the principle of theory Y budgeting. Benefits of adopting a budget under this principle include clear costs of changes in funding, transparency, and planning over a longer time frame. Additionally, it allows for continuous process improvement, flexibility, control, and clear discussions.

For transparency, Mr. Middleton and Mr. Stone spoke on the business relationship that Wasco County has with Mid-Columbia Center for Living (MCCFL). Nearly a year and a half ago, there was significant turnover at the executive level within MCCFL. Wasco County staff, including Mr. Middleton and Mr. Stone have been filling the gaps as they navigate this challenging time at MCCFL.

There was a group discussion on PERS around rate credit and our UAL. In simple terms, a UAL exists when a pension plan's liabilities (i.e., money the system owes to current and future retirees) are greater than its assets (i.e., money coming into the plan). Mr. Middleton confirmed that we are currently at a 9.8% rate credit and are in a good place.

To end the meeting, Commissioner Hege spoke about a special project he has been working on with Public Works Director, Arthur Smith. Wasco County will be receiving the Local Assistance and Tribal Consistency Fund in two equal payments of \$527,340.19 (one of which has already been received). The way it stands, without having more staff and resources, it is harder to maintain public access roads. The commissioner gave a good example of the road he lives on – a gravel road/driveway outside of town that isn't maintained because it isn't a state or county road. The funds from this program will go toward maintaining public and local access roads that see little to no maintenance. The roads discussed are those of which our constituents use.

ADJUSTMENTS

{{{Ms. Patton motioned to approve the finance director's recommended adjustment to the budget in the amount of \$180,000 in the Capital Improvement Fund that will support the HVAC for the fairground. Commissioner Hege seconded. No further discussion.}}}

{{{Commissioner Kramer motioned to approve the finance director's recommended adjustment to the NORCOR budget in the amount of \$47,415, a 5% increase (2% more than the proposed budget). Mr. Polehn seconded. No further discussion.}}}

BUDGET EXPANSIONS

There were no budget expansions as requests this year.

DISCUSSION

{{{Commissioner Hege moved that the Wasco County Budget Committee has reviewed and approved the budget for the 2024 Fiscal Year, in the total amount of \$92,148,585. Commissioner Kramer seconded the motion, which passed unanimously.}}}

WASCO COUNTY BUDGET COMMITTEE ANNUAL MEETING

MAY 11, 2023

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{{{Ms. Patton moved that the Wasco County Budget Committee approve taxes for the 2024 Fiscal Year at the rate of \$4.2523 per \$1,000 of assessed value for operating purposes in the General Fund. Commissioner Kramer seconded the motion, which passed unanimously.}}}

Chair Davis adjourned the meeting at 11:40am.

WASCO COUNTY BUDGET COMMITTEE

Pat Davis, Committee Chair

DeOra Patton, Committee Member

Ken Polehn, Committee Member

Scott C. Hege, County Commissioner

Steve Kramer, County Commissioner

Phil Brady, County Commissioner