

**MINUTES
BUDGET COMMITTEE**

January 6, 2012 8:01 a.m.

Commissioners' Office

PRESENT: Budget Committee members Leslie Lewis, Kathy George, Mary P. Stern, Michael Green, and Shelley Halleman, with Chris McLaran excused.

Staff: Laura Tschabold, Chuck Vesper, and Rick Sanai.

Guests: Ossie Bladine, News-Register.

Mary called the meeting to order at 8:17 a.m.

1. Election of Officers.

Mary moved to appoint Leslie as chair; Kathy seconded the motion. The motion passed unanimously.

Mike moved to appoint Shelley as secretary; Mary seconded the motion. The motion passed unanimously.

2. Consideration of approval of minutes from October 7, 2011.

Mary moved approval of the minutes; Mike seconded the motion. The motion passed unanimously.

3. Consideration of recommendations from the Compensation Committee.

Mike stated that since the clerk was unable to attend the Compensation Committee meeting or provide information previously requested by the committee, the Compensation Committee's recommendation is to defer a decision on the restoration of her salary until she can meet with the committee. Mary moved approval of the Compensation Committee's recommendation; Kathy seconded the motion. The motion passed unanimously.

3. Budget discussion.

The group reviewed two versions of a 2010-11 ending fund balance analysis (see attachments). Chuck stated that the Sheriff's Office, HHS, Community Corrections, and Juvenile Detention have provided detailed explanations of their fund balances.

Mike stated that Dog Control has accumulated a sizeable fund balance, and although he isn't familiar with possible restrictions on that money, he would have a difficult time telling

Veterans Services to lay off a half-time position when Dog Control is continuing to grow in assets. Laura noted that Dog Control is on a three-year licensing plan and plans to expend at least some of those funds in the future. Leslie stated that it would be a big policy shift to take fee revenue and use it for an unrelated purpose. She said that if the balance is getting too high, then the fees should drop. Mary suggested that some of the funds be used to cover patrol expenses related to dogs. She added that surplus funds could also be used to make needed improvements to the Dog Control facilities.

Leslie stated that it bothers her to give HHS \$3 million in discretionary dollars when they have such a large ending balance. She said that cash flow shouldn't be an issue because HHS is part of a bigger bank account and it is fine for his account to go negative at times. Mary pointed out that Silas has to be careful about grant requirements. She added that this will be a particularly difficult fiscal year for HHS to predict because of the changes with health care transformation.

After further discussion, Mike suggested basing the 2012-13 discretionary allocations on the actual expenditures for 2011-12 rather than on the budgeted figures, and setting the extra money aside to be used for add-back requests or to reserve for the future. He said that only governments budget based on every position being filled all year, but in reality there is always turnover that results in savings, so the budgets are already overstated to begin with.

The meeting recessed at 9:40 a.m. and reconvened at 9:55 a.m.

The group worked through the process of determining starting allocations based on Mike's suggestion. The consensus was to first calculate a .65% reduction in discretionary allocations, then subtract the amount of unanticipated fund balance. The result was a pot of about \$1 million available for the Budget Committee to use for add-backs. After later discussion about software reserves, the consensus was to remove \$349,568 that had been earmarked by HHS for software reserve and budget that in a separate reserve fund, and to make that a standard practice for all departments in the future.

The group discussed the allocation of video lottery dollars. Mike stated that he, Shelley, and Chris share the opinion that the money should not be allocated to county departments by the Budget Committee. He said that if those departmental functions are important enough to the county, they should be funded out of the general fund, and if their purposes fit under the definition of economic development, they should request video lottery dollars through the Economic Development Committee. After further discussion, the consensus was to allocate no video lottery money to departments, with the exception of Parks and Fair. Shelley stated that Chris may object to any video lottery money being allocated to departments through this process.

Kathy stated that, at the direction of the Budget Committee, HHS has approximately doubled its time and services to jail inmates with mental illnesses, but has only received funds to cover about 20% of the increased time. She said that the committee needs to discuss whether to

provide funding to HHS for the program or to increase discretionary funding to the jail so they can pay for the services. Mary suggested waiting to have the discussion until after the budgets are presented. Mike said that whichever department owns the program should get funding for it.

After final discussion about budget instructions, the meeting adjourned at 11:04 a.m.

Prepared by Anne Britt

YAMHILL COUNTY BUDGET COMMITTEE



Shelley Halleran, Secretary

2010-11 Ending Fund Balance Analysis #1

fund-dept	Budgeted Ending Balance 10-11	Audited Ending Balance 10-11	Difference of Budgeted ending Balance and Audited	% of difference to Total 10-11 Budget	% of difference to 10-11 Discretionary Allocation	Unrestricted	Restricted	Reserve	11-12 Budgeted Beginning Balance
10-02 Discretionary	0	1,048,353							613,000
10-10 Administration	33,176	158,919	125,743	14%	36%	158,919			98,000
10-12 Assessor	0	459,738	459,738	21%	42%	84,738	315,000	60,000	280,000
10-13 Commissioners	0	10,212	10,212	2%	3%	10,212			10,000
10-15 Clerk	247,276	568,212	320,936	28%	0%	0	568,212		657,536
10-17 Information Systems	97,900	385,304	287,404	19%	56%	385,304			398,000
10-18 District Attorney	0	113,714	113,714	6%	7%	106,964	6,749		97,335
10-20 Planning	314,021	453,677	139,656	10%	270%		453,677		314,021
10-21 Surveyor	43,941	58,963	15,022	11%	284%		58,963		77,000
10-22 Support Enforcement	78,700	87,091	8,391	2%	18%		87,091		78,700
10-24 Veterans	0	896	896	1%	2%	896			14,750
10-25 County Counsel	510	135,296	134,786	34%	77%	135,296			70,225
10-33 Transit	0	260,912	260,912	16%	101%		260,192		200,000
10-39 Non-Departmental	33,859	(1,155,485)	0	0%	0%				204,000
10-40 Emergency Management	4,776	125,657	120,881	36%	116%	4,776	120,881		24,595
10-41 Jail	12,012	298,983	286,971	7%	7%				250,298
10-42 Marine	0	40,044	40,044	37%	0%				67,462
10-43 Sheriff	153,074	526,514	373,440	6%	11%				463,503
10-48 Dispatch	0	9,004	9,004	2%	2%		9,004		9,005
10-59 Mediation	52,230	88,899	36,669	24%	0%		88,899		77,000
10-69 Narcotics Investigation	60,849	135,998	75,149	41%	0%				122,240
10-74 Juvenile	30,728	156,880	126,152	8%	12%	156,880			39,481
10-77 Juvenile Corrections	7,888	256,522	248,634	17%	23%	210,545			166,843
10-81 Parks	0	11,522	11,522	4%	13%	7,374	4,148	45,977	38,000
10-86 Courthouse Campus Security	0	33,767	33,767	16%	24%				22,000
10-92 Contingency	990,087	1,040,006	49,919	5%	50%			1,040,006	909,006
10-165 Air Support	0	(58,490)	0	0%	0%				-36,223
Fund 16 HHS	2,529,045	3,694,048	1,165,003	7%	86%				3,344,480
Fund 21 Community Corrections	756,696	1,050,690	293,994	7%	67%		1,050,690		900,000

2010-11 Ending Fund Balance Analysis #2

fund-dept	Audited Ending Balance 10-11	Budgeted Beginning Balance 11-12	Difference of Audited 10-11 Ending Balance & 11-12 Beginning Balance	% difference Audit vs Budget	% of difference to Total 11-12 Budget	% of difference to 11-12 Discretionary Allocation	Unrestricted	Restricted	Reserve
10-02	1,048,353	613,000	435,353	71%	2%	2%			
10-10	158,919	98,000	60,919	62%	6%	16%	158,919		CAFA funds restricted to R&T
10-12	459,738	280,000	179,738	64%	10%	16%	84,738	315,000	Reserved for future software maint. costs
10-13	10,212	10,000	212	2%	0%	0%	10,212		
10-15	568,212	657,536	(89,324)	-14%	-8%	N/A		568,212	
10-17	385,304	398,000	(12,696)	-3%	-1%	-2%	385,304		
10-18	113,714	97,335	16,379	17%	1%	1%	106,964	6,749	CARL Funds
10-20	453,677	314,021	139,656	44%	11%	266%		453,677	
10-21	58,963	77,000	(18,037)	-23%	-12%	-335%		58,963	Federal Grant match
10-22	87,091	78,700	8,391	11%	2%	13%		87,091	
10-24	896	14,750	(13,854)	-94%	-10%	-21%	896		
10-25	135,296	70,225	65,071	93%	14%	37%	135,296		
10-33	260,912	200,000	60,912	30%	3%	23%		260,912	Large Scale exercise that was delayed until the FY 11-12
10-40	125,657	24,595	101,062	411%	28%	95%	4,776	120,881	
10-41	298,983	250,298	48,685	19%	1%	1%			
10-42	40,044	67,462	(27,418)	-41%	-16%	-154%			See Attached Explanation
10-43	526,514	463,503	63,011	14%	1%	2%			
10-48	9,004	9,005	(1)	0%	0%	0%		9,004	
10-59	88,899	77,000	11,899	15%	8%	N/A		88,899	
10-69	135,998	122,240	13,758	11%	9%	N/A			
10-74	156,880	39,481	117,399	297%	8%	11%	156,880		
10-77	256,522	166,843	89,679	54%	6%	8%	210,545		
10-81	11,522	38,000	(26,478)	-70%	-8%	-28%	7,374	4,148	Reserve for Polk County bed rental loss
10-86	33,767	22,000	11,767	53%	5%	8%			
10-92	1,040,006	909,006	131,000	14%	13%	185%		1,040,006	
10-165	(58,490)	(56,225)	(2,265)	4%	-65%	N/A			
Fund 16	3,694,048	3,344,480	349,568	10%	2%	25%			See Attached Explanation
Fund 21	1,050,690	900,000	150,690	17%	3%	34%		1,050,690	

Acct	Division	Audited Endg Balance 2010-11	Budgeted Endg Bal 2010-11	Unrestricted, Restricted, Reserve
The main drivers to make these immediate cuts as reflected are two fold: 1) because the Sheriff said he would do it; 2) the Sheriff is keenly aware that these savings would be needed for the 2012-13 budget year in order to maintain an absolute minimum level of safety for our deputies and citizens.				
10-41	Jail	Reserved for operations of 2011-12	\$298,983	\$12,012
		This amount is 6.9% of total \$4,328, 201 budget or 3 weeks of operations		
		If the 2010-11 budget is reviewed in the material and services lines the committee will see that medical treatment exceeded budget by \$25,000. This could be much greater just by treatment of one inmate.		
		Strategy of Svgs-		
		Deputy- 2 unanticipated retirements & 3-4 mos recruitment process for departed employees		35,953
		Est saving in Certs/Ed, budgeted by best estimate of anticipated certs/educ.		13,689
		staff trading time instead of incurring O/T or Comp		35,524
		Medical Ins svgs, due to retirement & open position. When prep of budget we use medical caps to determine budget amt, cost was less and reduced full time staff for period assisted here		56,336
		retirement svgs, due to retirement & open position		9,000
		1 RN went part time		27,439
		Didn't use "other expense", set aside incase of large unanticipated expense otherwise will be part of beg balance for 2011-12		47,816
		Savings		225,757
10-42	Marine	All Restricted (Grant & In kind funds)	\$40,044	\$0
		Match funds come from economic development and costs in 10-43		
10-43	Sheriff	Reserved for operations of 2011-12	\$526,514	\$153,074
		This amount is 7.9% of total \$5,796,044 budget or 1 month of operations		
		Operational needs in the Patrol area is unpredictable, due to the possibility of critical incidents. All out efforts to staff working to save expense by trading time, and retiring earlier than anticipated.		
		Strategy of Svgs-		
		Deputy- 2 unanticipated retirements & 3-4 mos recruitment process for departed employees		197,342
		Est saving in Certs/Ed-		55,879
		staff trading time instead of incurring O/T or Comp		53,000
		Medical Ins svgs, due to retirement & open position. When prep of budget we use medical caps to determine budget amt, cost was less and reduced full time staff for period assisted here		82,211
		Didn't need to replace copier		5,000
		Didn't use "other expense", set aside incase of large unanticipated expense otherwise will be part of beg balance for 2011-12		52,600

Sheriff

Acct	Division	Audited Endg Balance 2010-11	Budgeted Endg Bal 2010-11	Unrestricted, Restricted, Reserve
		Reduced outside phone plans & svc		8,637
		Resource searched for supplies savings		8,500
		Savings		463,369
10-69	Narcotics Investigation	All Restricted (Forfeiture funds & Agency contributions)	\$60,849	
		Restricted-funds for operations, acquired via forfeiture. No discretionary in this fund. YCSO personnel & assoc costs in 10-43	\$135,998	122,240
		Justified savings are due to less departmental operational purchases		
10-86	Courthouse Campus Security	All Restricted (Crt Assessment, Cty Crt Svcs, Jail Transport)	\$0	
		Additional funds are due to transfer from Jail to provide enough staff to operate. Court Assessments do not meet cost of providing courthouse campus security services.	\$33,767	



HEALTH AND HUMAN SERVICES DEPARTMENT ADMINISTRATION

627 N.E. Evans – McMinnville, OR 97128 – Phone 503-434-7523 – Fax 503-434-9846 – TTY 1-800-735-2900

To: Budget Committee; Laura Tschabold; Chuck Vesper
From: Silas Halloran-Steiner
Date: December 28th, 2011

Re: Budget Committee Request for HHS Audited Ending Balance Detail for FY 10-11

HHS budgeted \$3,344,480 for our Adopted FY 10-11 ending balance. Our Audited FY 10-11 ending balance was \$3,694,048. Of this, \$2,632,540 are restricted and \$1,061,508 are unrestricted; however, \$382,944 unrestricted funds are planned for use in FY 11-12 and another \$612,000 are reserved for future use. On page 2 you will see a detailed summary of our entire fund balance, including notes about how these reserves were generated. The changes in audited ending balance for FY 10-11 are summarized in the notes in the third column and nearly the entire increase is statutorily restricted.

Given the state of the economy, we are currently facing a possible 10.5% cut to state grant funds, as well as formidable threats from changes in contracting and payment related to Healthcare Transformation. This is in addition to the 11% cuts to Oregon Health Plan rates we absorbed in October 2011. Reductions to state grants will not be known until after the February Legislative session and other cuts may be realized in FY 11-12. You will see from the spreadsheet, we have funds designated "reserved for future" for contingency; the notes suggest possible uses.

It is important to highlight that our "unrestricted" funds allow us to be most effective at leveraging other funds and responding to unforeseen business changes. The following is a summary of the variety of operational uses of reserves to keep the department fiscally solvent:

1. Cash Flow: we use an "accrual" based estimate, when the actual cash on hand can be much less. This is particularly true in the first quarter of the fiscal year when we await State and Federal funds that are reimbursable only after reporting expenses for the prior year. HHS accounts receivable (AR) has been as high as \$1.2 million and recently we waited until November for \$811,750 in state grant funds while paying staff salaries effective from 7/1/11.
2. Capital Expenses: over the past several decades, HHS has built reserves to replace expensive software for billing or Electronic Medical Record (EMR) as well as facility costs such as Evans St. Complex, Reflections, Newberg office. Grant funds seldom cover 100% of capital costs.
3. Prudent Reserve or Contingency: I am told that past Budget committee discussions have focused on maintaining a reserve for 3 months operation. We currently have approximately a 3 month reserve, and fully 2/3's of this is dedicated.
4. Federal Match: in the past five fiscal years, starting with FY 06-07, we have leveraged \$3.33 for every \$1 of county funds specifically spent on match. In the same time period, total discretionary allocation has been \$6,028,135 while a total of \$5,418,119 was collected in Federal funds; therefore, even without a designation of "match," our general funds bring in nearly a dollar for dollar ratio in leveraged revenue.

As stewards of public funds, HHS works hard to reduce excess spending and generate reserves whenever possible. We have a reputation for solid fiscal management practices. The current County practice of allowing departments to maintain a fund balance encourages careful spending and wise business decisions. As you contemplate any changes to the current practice, I hope you will consider the development of policy that is clear, equitable and established in business logic that rewards solid fiscal performance and encourages stewardship of public funds. Please let me know if you have any questions. Thank you.

Yamhill County Health and Human Services Fund Balance

Source of Fund Balance	Adopted 6/30/11 End Bal	Explanation for Increase in Beg Bal	Audited 7/1/11 Beg Bal	Planned use of FB in 2011-12	Projected 6/30/12 End Balance	Anticipated use in 2012-2013	Category	Notes
						RESTRICTED		
Funds Statutorially Reserved								
16-70 Public Health	61,623	State awarded H1N1 funds from previous year late	207,872	65,592	273,464		Statutorially	General State and Federal funds reserved for PH services and some fees
16-71 Developmentally Disabled State Funds	84,435	Received more Admin state grant funding than anticipated	142,673	88,007	230,680		Statutorially	General State awarded funds reserved for DD services such as case management or for specific clients
16-72,73,75,79 Oregon Health Plan Funds	1,267,825		1,160,825	(231,219)	929,606		Statutorially	OHP funds received for serving mental health needs of Yamhill OHP clients (\$570k may needed for new Electronic Health Record acquisition)
16-72 Adult MH Initiative services			61,714		61,714		Statutorially	OHP funds reserved for high risk MH clients to be served in non hospital setting
16-72,73,75,79,172 Mental Health State Funds	853,485	Unplanned vacancies late in 2010-2011 fiscal year	1,017,214		1,017,214		Statutorially	State funds in SE 20,22,25
16-172 ECF/RTF				(26,902)	(26,902)		Planned Use 11-12	State funds in Gero Psych
16-72 Adult MH Outpatient				101,116	101,116		Statutorially	General State awarded funds reserved for MH services such as crisis and indigent
16-73 Supported Employment				(70,407)	(70,407)		Planned Use 11-12	State funds in SE 38
16-73 Vocational and Consumer Run				(54,169)	(54,169)		Planned Use 11-12	MH dollars already committed for use with consumer run services
16-75 F&Y				(35,000)	(35,000)		Planned Use 11-12	MH dollars already committed for use for Oregon Family Support Network
16-75 F&Y					264,427		Statutorially	Combination of State Funds in SE 22, 25, OHP funds, and vacancies/protected leave
16-72 Regional Acute one time	9,000	Reduced expenses due to care coordination	23,833	(23,833)	0		Planned Use 11-12	Funds awarded to HHS to manage for regional partners for hospital diversion.
16-76 CD TCE reserve	28,664		31,582	(28,664)	2,918		Statutorially	County General Fund and Fees generated for TCE
16-76 CD	(22,060)		(13,173)	(4,030)	(17,203)		Planned Use 11-12	Alcohol and Drug dedicated outpatient funds.
Reserved sub total	2,282,972		2,632,540	(219,509)	2,677,458			
Local Fund Balance - Limited Use	1,061,508		1,061,508		1,061,508	678,564		
16-70 Oral Health Coalition				(6,086)	(6,086)		Planned Use 11-12	PH staff time to coordinate local volunteer efforts and continue coordination and planning efforts outside of 50k grant Carryover permitted by State, spent by 7/31/11.
16-70 Preparedness				(5,836)	(5,836)		Planned Use 11-12	Supports Healthy Start costs beyond State funded level, but necessary to meet State targets
16-70 Healthy Start				(88,825)	(88,825)		Planned Use 11-12	Continued seed money as program develops
16-70 School Based Health Centers				(38,436)	(38,436)		Planned Use 11-12	As directed by Budget Committee
Sheriff, jail treatment services				(25,639)	(25,639)		Planned Use 11-12	HHS has historically funded large purchases as copy machines, printers, facility improvements (such as panic buttons and secure email) with fund balance
HHS Capital, Equipment Replacement				(88,122)	(88,122)		Planned Use 11-12	New equipment needed for business model evolution
HHS equip for concurrent documentation				(50,000)	(50,000)		Planned Use 11-12	Continued movement toward EMR and CCHIT certification for Medicare and Medicaid compliance
HHS billing software: Electronic Medical Record software,licenses, server				(80,000)	(80,000)		Planned Use 11-12	
						UNRESTRICTED		
New Electronic Health Record acquisition and training						(412,000)	Reserved for Future	Initial bid from EPIC \$982,000 (42% of payor mix dictates that up to \$412,000 may need to come from unrestricted funds)
Grant matching						(100,000)	Reserved for Future	Capacity for future match; \$1 to \$3.33 historical ratio.
Future facility purchase/upgrades						(100,000)	Reserved for Future	HHS makes investments in County property annually that fall outside Building Reserve planned upgrades.
Limited Use sub total	1,061,508		1,061,508	(382,944)	678,564	66,564		
TOTAL	3,344,480		3,694,048		3,356,022			

Chuck Vesper

From: Ted Smietana
Sent: Thursday, January 05, 2012 2:17 PM
To: Chuck Vesper
Cc: Vicki Wood
Subject: RE: 2010-11 Audited Ending Balances & Request for Information

OK Chuck, here you go:

21-44

In FY 09-10 this department was under spent by \$23,335.32 because we put our lowest paid PO into this department, while putting a higher paid PO into a grant funded position in 21-45. This is a temporary arrangement that will end next month, when we will be forced to lay off a grant funded PO. The higher paid PO will be moved back into 21-44. We did this to maximize our savings in consideration of the fact that we are already planning to spend a significant portion of our beginning balance in FY 11-12.

21-116

This department appears to be under spent by \$21,043.46. In actuality, the savings in this department have been designated to offset the reduction in jail's portion of the 1145 revenue in 21-41. The total reduction for jail related expenses (21-41) for FY 09-10 was \$34,234.00.

Please let us know if you have further questions.

Thanks.

From: Chuck Vesper
Sent: Wednesday, January 04, 2012 11:07 AM
To: Ted Smietana
Subject: RE: 2010-11 Audited Ending Balances & Request for Information

Good Morning Ted,

After thinking about this a bit, I think I need a brief narrative from you explaining how the general fund money you receive for 21-44 and 21-116 get spent out and are not part of your ending balance. OR, conversely, if some general fund is in your ending balance how much and is any of it restricted or in reserve for a specific reason, program specific, etc.?

I know you are out of the office. It does not need to be anything fancy, but I do need something for the budget committee Friday morning at 0800.

Thanks.

Charles G. Vesper
Deputy County Administrator
County Treasurer
Yamhill County

Chuck Vesper

From: Scott Paasch
Sent: Wednesday, January 04, 2012 1:38 PM
To: Chuck Vesper
Cc: Tim Loewen; Lisa Hanes
Subject: RE: 2010-11 Audited Ending Balances & Request for Information

Chuck,

Budgeted ending balances for 10-11

Detention \$7,888 with \$45,977 Reserve

- * Juvenile Reserve (+ \$45, 977) / restricted for division operations
- * Polk County Bed Rentals (+ \$52,693) / restricted for division operations
- * 3 Division Specialist positions under filled with relief staff (+ \$72, 011) / unrestricted
- * Material Savings (+ \$8,357) / unrestricted

The actual beginning balances for 11-12 Detention \$256,522

Take care,

Scott Paasch
Juvenile Corrections Manager
Yamhill County Juvenile Corrections
(503) 434-7407 ext. 4503

This email may contain confidential information under the laws of the State of Oregon and the United States of America. All information sent is intended only for the use of the above named recipient. If you are not the named recipient, you are not authorized to read, disclose, copy, distribute, or take any action in reliance on the information. If you have received this email in error, please immediately delete all copies of the original message. If you are named the recipient you are not authorized to reveal any of this information to any other unauthorized person.

Table 1

2012-13 Projection for Discretionary Allocation

Department / Team	2011-12	+/-	Later +/-	Net	Percent	2012-13	\$\$ Change	% Change	Total Team	% Total
Department / Team										
Criminal Justice										
Community Corrections	448,975			448,975	2.48%	446,046	(2,929)	-0.65%		
District Attorney	1,601,129			1,601,129	8.85%	1,590,684	(10,445)	-0.65%		
Jail	3,951,234			3,951,234	21.84%	3,925,459	(25,775)	-0.65%		
Dispatch	531,816			531,816	2.94%	528,347	(3,469)	-0.65%		
Juvenile Probation	1,072,436			1,072,436	5.93%	1,065,440	(6,996)	-0.65%		
Juvenile Detention	1,091,554			1,091,554	6.03%	1,084,433	(7,121)	-0.65%		
Marine Patrol	17,816			17,816	0.10%	17,700	(116)	0.00%		
Sheriff	3,553,494			3,553,494	19.64%	3,530,313	(23,181)	-0.65%		
Courthouse Campus Security	144,941			144,941	0.80%	143,996	(945)	-0.65%		
Support Enforcement	66,043			66,043	0.37%	65,612	(431)	-0.65%	12,398,031	68.97%
Total Criminal Justice										
Health & Human Services										
Total H&HS	1,372,679			1,372,679	7.59%	1,363,725	(8,954)	-0.65%	1,363,725	7.59%
General Government										
Administrative Services	384,457	(12,079)		372,378	2.06%	369,949	(14,508)	-3.77%		
Commissioners	366,162			366,162	2.02%	363,773	(2,389)	-0.65%		
Assessor	1,122,010			1,122,010	6.20%	1,114,691	(7,319)	-0.65%		
Emg Management	106,201			106,201	0.59%	105,508	(693)	-0.65%		
Clerk	-			-	0.00%	-	-	-		
Maintenance	436,415			436,415	2.41%	433,568	(2,847)	-0.65%		
Information Systems	522,506			522,506	2.89%	519,098	(3,408)	-0.65%		
County Counsel (1)	177,915			177,915	0.98%	176,754	(1,161)	-0.65%		
Veterans	64,698			64,698	0.36%	64,276	(422)	-0.65%		
Treasurer	0	12,079		12,079	0.07%	12,000	(79)	-0.65%	3,159,618	17.58%
Total General Government										
Culture & Recreation										
Parks	94,595			94,595	0.52%	93,978	(617)	-0.65%	93,978	0.52%
Land Use										
Surveyor	5,385			5,385	0.03%	5,350	(35)	-0.65%		
Planning	52,580			52,580	0.29%	52,237	(343)	-0.65%	57,587	
Total Non Dept										
Community Services										
Transportation	263,782			263,782	1.46%	262,061	(1,721)	-0.65%	262,061	1.46%
Non Departmental										
Non Departmental	470,943			470,943	2.60%	467,871	(3,072)	-0.65%		
Transfer to Insurance Res (PERS & PEL)	-			-	0.00%	-	-	-		
Transfer to Capital Improvement	102,237			102,237	0.57%	101,570	(667)	-0.65%		
Contingency	70,812			70,812	0.39%	70,350	(462)	-0.65%	639,791	3.56%
Total Non Departmental										
Grand Total	18,092,815	-	-	18,092,815	100.0000%	17,974,790	(118,025)	-0.65%	17,974,790	

Fund 26 Economic Development FY 2011-12		Expense projections	
BEGINNING BALANCE (CURRENT YEAR)	\$ 57,023	Personnel exp remaining	0
BEGINNING BALANCE REVOLVING LOAN	\$ 191,317	M&S remaining expenses	303,375
Add CURRENT REVENUE TO DATE	\$ 142,705	PROFESSIONAL SERVICE	16,612
Add PROJECTED ADDITIONAL REVENUE	\$ 137,295	AUDIT	1,600
Add TOTAL DISCRETIONARY RES. ALLOC	\$ -	MCMINNVILLE ECONOMIC	0
TOTAL RESOURCES	\$ 528,340	ASSOC MEMBERSHIPS	0
SUBTRACT		BANK SERVICE CHARGE	300
EXPENSES TO DATE	\$ 114,070	DOWNTOWN ASSOCIATION	2,500
PROJECTED REMAINING EXPENSES	\$ 303,375	REVOLVING LOAN	191,317
TOTAL EXPENSES	\$ 417,445	ADMIN OVERHEAD	3,046
TOTAL RESOURCES	\$ 528,340	CO INT EXPENSE	3,250
Subtract TOTAL EXPENSES	\$ 417,445	INTERNAL PAYMENT VETERANS	6,250
Initial ENDING BALANCE	\$ 110,895	INTERNAL SUPPORT ENFORCEMENT	8,750
Contingency + Unallocated Other Expense	\$ 61,864	INTERNAL FAIR	23,500
Final Ending Balance	\$ 172,759	INTERNAL MARINE	8,750
		INTERNAL PARKS	2,500
		OTHER EXPENSE (104,249 Budgeted)	
		- NW UAV	25,000
		- Parks Capital Projects	10,000
		UNALLOCATED OTHER EXPENSE	43,844
		CONTINGENCY	18,020

Fund 26 Economic Development FY 2012-13		Expense projections	
BEGINNING BALANCE (CURRENT YEAR)	\$ 172,759	Personnel exp remaining	0
Add CURRENT REVENUE TO DATE	\$ -	M&S remaining expenses	365,980
REVOLVING LOAN BEGINNING BALANCE	\$ 191,317	PROFESSIONAL SERVICE	25,000
Add PROJECTED ADDITIONAL REVENUE	\$ 280,000	AUDIT	1,600
Add TOTAL DISCRETIONARY RES. ALLOC	\$ -	MCMINNVILLE ECONOMIC	10,250
TOTAL RESOURCES	\$ 644,076	ASSOC MEMBERSHIPS	7,434
SUBTRACT		BANK SERVICE CHARGE	400
EXPENSES TO DATE	\$ -	DOWNTOWN ASSOCIATION	12,500
PROJECTED REMAINING EXPENSES	\$ 365,980	REVOLVING LOAN	191,317
TOTAL EXPENSES	\$ 365,980	ADMIN OVERHEAD	4,729
TOTAL RESOURCES	\$ 644,076	CO INT EXPENSE	3,250
Subtract TOTAL EXPENSES	\$ 365,980	INTERNAL PAYMENT VETERANS	12,500
Initial ENDING BALANCE	\$ 278,096	INTERNAL SUPPORT ENFORCEMENT	17,500
Contingency + Unallocated Other Expense	\$ 112,269	INTERNAL FAIR	47,000
Final Ending Balance	\$ 390,365	INTERNAL MARINE	17,500
		INTERNAL PARKS	5,000
		OTHER EXPENSE (104,249 Budgeted)	
		- NW UAV	0
		- Parks Capital Projects	10,000
		UNALLOCATED OTHER EXPENSE	94,249
		CONTINGENCY	18,020