

MINUTES
BUDGET COMMITTEE WORK SESSION
November 30, 2010 10:00 a.m.

Oval Office, Fenton House

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

Staff: Laura Tschabold and John Krawczyk.

Guests: None.

Kathy called the meeting to order.

Report on Fund Balances and Budgeting - Mike Green provided background information on the report and the general assumptions that were used in analyzing departments' budgeted and actual fund balances (see Exhibit A). He said that when presenting proposed budgets, departments should be prepared to explain any variances of greater than 20% between the budgeted beginning balance and the projected beginning balance based on year-to-date actuals. He said that, based on historical numbers, the Sheriff's Office budgeted beginning balance for 2010-11 was potentially overstated by 28% to 70%, and budgeted expenses, which have increased by about 15% per year, were also overbudgeted compared to actual expenditures. He said that these two factors combine for a total possible variance of \$1.7 million, which represents over 10% of the county's discretionary income.

Laura distributed a handout showing the 2009-10 actual year-end balances for general fund departments (see Exhibit B). Mike noted for the record that he and Chris had not seen these figures prior to this meeting, but they show an even greater variance than projected, confirming that the methodology used is on track. Chris noted that he and Mike had only looked at fund variances of 20% or greater, so the total variance would be even greater than \$1.7 million if variances of 10% to 15% were also taken into account.

Mike stated that this frees up 10% of the county's discretionary income that, if left with the Sheriff's Office, should be able to produce some measurable value, such as more deputies/reserves or capital projects. Laura stated that the Board had asked the sheriff to increase his budgeted balance before the budget was adopted in June, based on the questions raised by Mike during the Budget Committee meeting in May, and as a result, the Sheriff's Office beginning balance came in very close to what was budgeted, with the extra funds going into the ending balance. Mike pointed out that making those adjustments earlier in the budget process would allow the Budget Committee to allocate discretionary resources accordingly and use them for other needs if necessary.

Mike stated that the clerk's budget was also analyzed because it looked like her fund balance was quickly eroding, but the situation is not as dire as thought when taking into account the understatement of beginning balance and overstatement of expenses. John stated that the clerk has a tendency to underestimate recording fees, her biggest source of revenue, and those may start to increase as a result of foreclosures and refinancing.

Mike concluded that budget guidelines are not being universally followed and budget balances

are largely ignored by the departments with high balances, so the Board is not being provided accurate information in the budget process. He stated that the budget should be based on actual numbers, not on the prior year's budgeted numbers, and that any variance in fund balance should be forfeited. He also recommended that a limit be established on carryover balances. He suggested that the Budget Committee be involved earlier in the budget cycle, with a committee member attending all budget meetings. He said that editing of budget line items should all be taken care of before the May Budget Committee meeting. Laura added that it would be good for liaison commissioners to attend early budget meetings with elected officials' departments. Kathy emphasized the importance of dealing with fund balances in a way that doesn't de-motivate departments from operating conservatively.

John suggested watching for departments budgeting positions that they don't intend to fill. He also said that departments should be required to footnote any conditional grant positions in the budget, and if the grant doesn't come in, that position authority should be eliminated as soon as possible. Laura said that she would institute quarterly reminders to departments to check that.

Economic Development - Chris stated that there are many different philosophies about what constitutes economic development, with the basic goal of creating an environment that supports existing and new business in producing new net revenue into the county. He said that this is done by providing new infrastructure and improving existing infrastructure. He suggested that the commissioners isolate a definition of economic development and develop a long-term strategic plan. He said that the spreadsheet (Exhibit A, page 6) shows where the funds could come from. He pointed out that continually putting the money into the same place and getting the same return is not creating new development.

Mike stated that there is sufficient money in the budget that the Parks and Fair budgets don't need to be backfilled with economic development funds, but the Board could allocate some economic development funds to a capital improvements reserve that those departments could draw on for projects. He said that through stricter adherence to budget principles, the county could fund economic development without taking funds away from anyone.

Mike and Chris recommended establishing an economic development committee to review economic development projects and make recommendations to the County Administrator as to how the funds should be allocated. They suggested that the Board develop a living document to guide the decisions of the committee. Chris agreed with Leslie regarding the concept of a revolving loan fund that existing businesses could apply to. The commissioners agreed that, in the short term, they would fund the things that they feel are truly economic development and put the remaining funds into reserve while they work on developing the process.

Mike and Chris were excused.

Budget Instructions - John reviewed the preliminary budget instructions (see Exhibit C), noting that much of it is a continuation of instructions from past years, but it highlights what is new. He noted that the budget process would start a month earlier this year.

In response to a question from Kathy about planning for software replacement, Laura said that she had asked Murray Paolo to put together a strategic plan for future software and hardware needs in departments, which would help the Board in financial planning. John noted that part of the administrative charges that are collected from departments goes into a fund for future replacement of the

financial software.

The group discussed John's suggestion that any department receiving discretionary dollars whose actual beginning balance is more than 120% of the budgeted balance forfeit half the difference. Laura said that the Board would reserve the right to grant a waiver for unusual or unpredictable circumstances. Leslie expressed concern that looking only at budgeted balances does not address the overbudgeting of expense lines. Laura said that the instructions could clarify that the Board would be taking a close look at line items and would reserve the right to make changes to budget figures that can't be justified. She said that the message would also emphasize that, while the Board appreciates conservatism in budgeting, it wants to foster a team spirit by taking the approach that the money belongs to the county as a whole and recognizing that other departments may have a greater need.

Discretionary Allocations - John stated that he is assuming that the county's loss from the Comcast appeal will be about \$80,000, so to compensate, he is budgeting nothing for disqualifications, which normally produce \$80,000 to \$100,000 in revenue. He reviewed the preliminary allocations to departments (see Exhibit D). He said that Laura may need to have a discussion with Mike Brandt to see if the Planning Department will need some discretionary dollars to get through. Mary said that she and Laura would talk to him to see what he wants to do.

The group discussed adjustments in discretionary allocations to individual departments. Leslie stated that the county needs to plan for some capital purchases in Transportation, although she isn't sure how to do that with the revenue stream declining. The Board agreed to remove the economic development allocation from the Fair and Parks budgets and have those departments propose projects during the budget process that could be allocated out of an economic development capital improvements fund. Laura agreed to revise the budget instructions.

The meeting adjourned at 1:27 p.m.

Prepared by Anne Britt

YAMHILL COUNTY BUDGET COMMITTEE


Chris McLaran, Secretary

**Board of Commissioners
Budget Committee Presentations
June 28, 2010**

1. Background/Introduction

- Ken Austin's concern re: use of economic development monies
- J.K.'s challenge
- Concern re: consumption of budget balance

2. General Assumptions

- No impact on this years budget process
- Using only materials provided at the budget hearings
- Examples that follow are "strawmen" only

3. Focus of Presentation

- Budget balance
- Using YTD actual in annual budgeting process
- Economic development

4. Using Actual vs Budget

- Reviewed all departments but Health and Human Services
- Focus on two:
 1. Sheriff – biggest receiver of discretionary funds (\$7M+)
 2. Clerk – self-funded; most threatened by economic downturn

5. Sheriff

1. Departments 41, 42, 43, 47, and 69
2. BB understated by 28% - 70%
3. BB dollar variance between \$330,000 and \$835,000
4. Expenses overestimated by \$660,000
5. Total possible variance in excess of \$1M+
6. Potential reallocation of 20% of discretionary funds

6. Clerk

- BB understated by 47%
- BB dollar variance \$390,000
- Revenue understated by \$100,000+
- Expenses overestimated by \$177,000
- Total possible variance in excess of \$.7M

7. Conclusions

- Departments budget conservatively (good news/bad news)
- Budget guidelines/principles not universally followed
- Budget balances largely ignored
- Actuals (revenue and expenses) need more attention

8. Recommendations

- "It Ain't Broken..." Tweak it don't fix it!
- Enhance budget instructions to require YTD actuals be used; significant variations addressed during budget review
- Budget balances need to be real or difference forfeited
- Budget balances have maximum carry over i.e. xx% of budget
- Compare "strawman projections" with budget and 10-11 YTD
- Consider re-allocation of General Funds i.e additional department funding, new projects, bigger reserves, ...
- Include budget committee earlier in budget cycle

9. Questions

10. Economic Development

- Definition
- J.K.'s challenge (spreadsheet)
- Focused uses
- Clear metrics
- Timelines
- Conclusions/recommendations
 - Video lottery be restricted to "economic development"
 - Economic Development committee be formed
 - COG be incorporated
 - Committee report to County Administrator
 - Allocation of \$50,000 now to due "proof of concept"
 - Merit finalists
 - Matching grants

11. Questions

**SHERIFF
SUMMARY RECAP**

2007-08	2008-09	2009-10	FUND	DEPT	ACCT #	COUNT NAME	YTD	PROPOSED	09-10	PROJ VS	10-11
ACTUAL	ACTUAL	REVISED					ACTUAL	BUDGET	FY PROJ	BUDGET	REV BUD
198,575	284,880	110,625	10	41	301.01	BEGINNING BANCE	410923	300,000	547897	-247697	547897
781,455	693,722	518,000	10	43	301.01	BEGINNING BANCE	633425	526,883	844587	-317684	844587
164,628	161,508	128,684	10	69	301.01	BEGINNING BANCE	159297	124,361	212396	-88035	212396
160,350	255,048	271,050	13	47	301.01	BEGINNING BANCE	304513	223,000	406017	-183017	406017
<u>1,305,008</u>	<u>1,385,159</u>	<u>1,028,959</u>					1,508,158	1,174,244	2,010,877	(836,633)	2,010,877
20,658	41,182	20,000	10	41	332.22	IEN ASSISTANCE	45083	20,000	60111	-40111	60111
66,354	68,484	60,000	10	41	362.30	TELEPHONE	50949	50,000	67932	-17932	67932
109,689	96,026	75,000	10	43	350.01	FINES	67734	75,000	90312	-15312	90312
18,285	27,176	7,200	10	43	362.12	REIMBURSEMENT	14634	4,500	19512	-15012	19512
71,329	70,429	10,500	10	43	362.99	MISC	34767	22,000	46356	-24356	46356
291,381	266,671	200,000	13	47	322.31	DOG LICENSE	191440	220,000	255253	-35253	255253
22,220	19,868	20,000	13	47	342.02	RM & BD OF PRISONERS	16500	17,000	22000	-5000	22000
20,016	19,119	4,500	13	47	350.04	PENTIES & ASSESS	9562	4,500	12736	-6236	12736
12,441	22,030	7,500	13	47	362.12	REIMBURSEMENT	21377	12,000	28503	-16503	28503
<u>632,973</u>	<u>632,985</u>	<u>404,700</u>					452,036	425,000	602,715	(177,715)	602,715
							1,960,194	1,599,244	2,613,592	(1,014,348)	2,613,592
4,216	12,906	7,000	10	41	479.00	OTHER EARNINGS	3135	7,000	4180	2820	4180
26,898	34,098	30,000	10	41	480.00	EXTRA HOURS	29541	65,000	39388	25812	39388
74,313	76,667	111,165	10	41	485.00	CERTIFICATION/EDUCATI	57690	105,379	76920	28459	76920
350,576	374,074	452,390	10	41	493.10	MEDIC INSURANCE	313227	536,782	417636	119146	501163
1,384	349	4,000	10	41	511.10	JAIL SUPPLIES	1444	4,000	1925	2075	1925
	8,447		10	41	699.01	OTHER EXPENSE	0	67,816	0	67816	0
17,923	20,258	20,000	10	41	780.05	MOTOR POOL	13441	25,000	17921	7079	17921
8,077	7,085	4,108	10	42	481.00	OVERTIME	1064	4,000	1419	2581	1418
8,290	2,965	7,000	10	42	482.00	EXTRA HELP	0	3,000	0	3000	0
7,954	5,859	6,355	10	42	492.00	RETIREMENT	1682	6,752	2243	4509	2243
10,565	12,987	22,881	10	43	475.00	LONGEVITY PAY	11388	20,032	15184	4848	15184
4,392	37,926	54,357	10	43	482.00	EXTRA HELP	16275	57,123	21700	35423	21700
110,826	120,322	180,522	10	43	485.00	CERTIFICATION/EDUCATI	101804	191,801	135739	56062	135738
471,720	518,308	619,578	10	43	493.10	MEDIC INSURANCE	404630	700,606	539773	160833	647728

44,806	-	5,000	10	43	511.11 SEARCH AND RESCUE	0	15,000	0	15000	0
8,402	25,805	25,000	10	43	543.01 DEPT. EQUIPMENT	10146	25,000	13528	11472	13528
52,561	1,947	8,000	10	43	613.01 MEDIC TREATMENT	3539	8,000	4719	3281	4719
2,180	58,938	63,000	10	43	620.01 TELEPHONE	38942	63,000	51923	11077	51923
3,502	12,836	12,000	10	43	680.04 RADIO REPAIR	3260	12,000	4347	7663	4347
1,544	5,000	10,000	10	43	695.05 INVESTIGATION	1530	10,000	2040	7960	2040
1,241	(1,566)	5,500	10	43	695.12 CIVIL SERVI	468	5,500	624	4876	624
1,068	1,576	2,500	10	43	510.01 CENTR SUPPLIES	258	2,500	344	2156	344
4,089	8,063	7,300	10	69	543.01 DEPT. EQUIPMENT	358	7,300	477	6823	477
1,751	2,329	5,000	10	69	610.01 PROFESSION SERVI	450	5,000	600	4400	600
546	2,218	2,566	13	47	480.00 EXTRA HOURS	699	3,000	932	2068	932
8,626	1,228	4,622	13	47	481.00 OVERTIME	780	4,700	1040	3660	1040
277	7,969	19,006	13	47	492.00 EXTRA HELP	4891	19,000	6521	12479	6521
5,522	152	1,500	13	47	812.02 SCHOOLS AND CONFERE	384	1,500	512	988	512
10,072	5,818	7,000	13	47	621.01 POSTAGE	3564	7,000	4752	2246	4752
1,930	10,773	16,200	13	47	670.02 HEAT/LIGHTS/WATER	6859	16,200	9145	7055	9145
	4,705	63,463	13	47	699.01 OTHER EXPENSE	2936	44,074	2715	41359	2715
<u>1,245,231</u>	<u>1,379,170</u>	<u>1,777,045</u>				<u>1,033,685</u>	<u>2,043,065</u>	<u>1,378,247</u>	<u>664,818</u>	<u>1,569,729</u>

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CLERK - SUMMARY RECAP

2007-08		2008-09		2009-10		REVENUE ADJUSTMENTS		YTD		09-10		10-11	
ACTUAL	ACTUAL	ACTUAL	REVISED BUDGET	FUND	DEPT	ACCT #	ACCOUNT NAME	ACTUAL	BUDGET	FY PROJ	BUDGET	REV BUD	
1,348,192	1,206,094	896,248		10	15	301.01	BEGINNING BANCE	775667	700,000	1034223	-334223	1034223	-0.47999
150,450	160,275	135,400		12	15	301.01	BEGINNING BANCE	130169	117,270	173559	-56289	173559	
1,498,642	1,366,369	1,031,648						905,836	817,270	1,207,781	(390,511)	1,207,781	
529,428	404,784	200,000		10	15	341.04	RECORDING	312439	325,000	416585	-91585	416585	-0.2818
7,420	4,452	(5,000)		10	15	341.07	CO LIENS	4745	5,000	6327	-1327	6327	
69,320	45,775	38,000		10	15	341.08	PASSPORTS	32200	35,000	42933	-7933	42933	
37,555	30,061	15,000		10	15	341.99	MISC	23977	12,750	31969	-19219	31969	-1.50
643,723	485,072	248,000						373,361	377,750	497,815	(120,065)	497,815	
Total Revenue Adjustments								1,279,197	1,195,020	1,705,596	(510,576)	1,705,596	
EXPENSE ADJUSTMENTS													
7,161	14,610	18,000		10	15	481.00	OVERTIME	4304	20,000	5739	14261	5739	0.235425
22,733	21,432	17,000		10	15	482.00	EXTRA HELP	10924	20,000	14565	5435	14565	
109	1,003	8,500		12	15	482.00	EXTRA HELP	0	15,000	0	15000	0	
599	600	800		10	15	485.00	CERTIFICATION/EDUC	463	1,000	617	383	617	
17,406	13,119	13,000		10	15	487.00	ELECTION PERSONNEL	6222	18,000	8296	9704	8296	
846	898	956		10	15	494.00	ACCIDENT INSURANC	498	2,395	664	1731	664	
57,913	50,556	50,000		10	15	510.01	CENTR SUPPLIES	37265	64,986	49687	15299	49687	
10,054	8,943	10,000		12	15	510.01	CENTR SUPPLIES	12699	36,121	16932	19189	16932	
14,292	10,254	10,000		10	15	543.01	DEPT. EQUIPMENT	5269	15,000	7025	7975	7025	
11,936	9,966	13,000		10	15	611.02	CONTRACT SERVI	2873	15,000	3831	11169	3831	
1,212	3,345	3,000		10	15	612.05	TRAINING & DEVELOP	2770	5,000	3693	1307	3693	
953	1,297	4,000		10	15	615.02	BOPTA	1245	4,500	1660	2840	1660	
1,958	736	600		10	15	620.01	TELEPHONE	927	2,489	1236	1263	1236	
33,727	26,710	45,000		10	15	621.01	POSTAGE	7482	45,000	9976	35024	9976	
16,019	23,149	30,000		10	15	680.08	EQUIPMENT MAINTENANCE	26225	45,002	34967	10035	34967	
1,846	999	5,000		10	15	680.99	MISC REPAIR	708	5,000	944	4056	944	
22,503	52,636	58,001		10	15	683.07	SW LIC/SUP-APPLICATION	51008	84,999	68011	16988	68011	
6,812	7,152	15,000		12	15	683.07	SW LIC/SUP-APPLICATION	7438	15,000	9917	5083	9917	
645	1,075	1,000		10	15	691.01	ASSOC MEMBERSHIP	785	2,000	1047	953	1047	0.476667
228,724	248,480	302,857						179,105	416,502	238,807	177,695	238,807	
													138%

ECONOMIC DEVELOPMENT

2009-10 REVISED BUDGET	26	34	301.01	Revenue Video Lottery BB Video Lottery	YTD	PROPOSED	10-11	
					ACTUAL	BUDGET	REV BUD	
0					37,168	3,006		
235,000					196,086	225,000		
235,000					203,254	228,006		
	26	34	690.01	Allocation McMinnville Econ Dev	0	10,000	10,000	
6,367	26	34	691.01	Assoc Memberships	6,367	6,356	6,356	
5,000	26	34	720.13	Water Master	5,700	5,000	0	
5,700	26	34	720.15	Downtown Assoc	5,000	5,000	0	
				Dayton Downtown		2,500	2,500	
				Carlton Downtown		2,000	2,000	
34,000	26	34	780.28	Veterans	25,500	25,000	0	
35,000	26	34	780.29	Support Enforcement	26,500	35,000	0	
47,000	26	34	780.31	Fair/Event Center	35,250	47,000	0	
30,000	26	34	780.42	Marine	22,500	35,000	0	
10,000	26	34	7500	Parks	7,500	10,000	0	
				New Projects			150,000	
173,067					134,317	182,856	170,856	
				Ending Balance	68,937	45,150	57,150	
	26	34	780.28	Veterans	25,500	25,000		GF 25,000
	26	34	780.29	Support Enforcement	26,500	35,000		0 BB 25,000 YTD Projected Cent Supplies 1,500 Training 500 Pubs & Dues 600 Copy Mach Mai 500 Patern Test 1,000 Inter Telecom 2,000 Gen Fund Alloc 5,000 36,100
	26	34	780.31	Fair/Event Center	35,250	47,000		0 BB 25,000 YTD Projected 50,000 Half of YTD proj minus budget difference 75,000
	26	34	780.42	Marine	22,500	35,000		0 Marine Bd 22,000 YTD Proj Rev GF 13,000 35,000
	26	34	7500	Parks	7,500	10,000		50,000 YTD Projected 1,000 Centra; Supplies 500 Telephone 51,500

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Summary Budget Report for the Month of JUNE 2010

Department	Total Discret Alloc.	Department Resources to 6/30/2010	Revenue Budget	Percent Collected 100.0%	Discretionary 6/30/10	Resources to Date	Expense to Date	Difference	Appropriation	% Exp. 100.0%	Remaining Appropriation
Normal	12										
Month		17,667,773	17,118,301	103.2%	-	17,667,773	758,491	17,667,773	761,199	99.6%	2,708
Discretionary	276,208	598,398	524,906	114.0%	276,208	874,606	1,416,176	116,115	1,555,510	91.0%	139,334
Admin Services	1,040,306	605,077	516,204	117.2%	1,040,306	1,645,383	490,435	229,208	502,040	97.7%	11,605
Assessor	350,515	158,745	151,527	104.8%	350,515	509,260	709,124	18,825	808,344	87.7%	99,220
Commissioners	-	1,459,903	1,219,953	119.7%	-	1,459,903	1,051,058	750,779	1,669,243	63.0%	618,185
Clerk	512,674	1,044,907	1,156,569	90.3%	512,674	1,557,581	1,887,153	506,522	1,938,939	97.3%	51,786
Info Sys	1,425,333	554,692	513,606	108.0%	1,425,333	1,980,025	1,210,597	441,887	1,361,149	88.9%	150,552
Dist Attorney	-	1,652,484	1,392,552	118.7%	-	1,652,484	78,197	76,348	80,233	97.5%	2,036
Planning	5,161	149,384	154,991	96.4%	5,161	154,545	400,690	81,844	401,469	99.8%	779
Surveyor	46,219	436,314	398,346	109.5%	46,219	482,533	91,981	(1,378)	92,733	99.2%	752
Support Enforcement	78,711	11,892	19,754	60.2%	78,711	90,603	129,754	9,695	133,218	97.4%	3,464
Treasurer	30,053	109,396	106,472	102.7%	30,053	139,449	380,906	30,225	381,729	99.8%	823
Veterans	170,512	240,619	211,357	113.8%	170,512	411,131	2,338,299	80,253	4,405,256	53.1%	2,066,957
County Counsel	252,801	2,165,752	4,152,455	52.2%	252,801	2,418,563	1,468,392	(118,004)	4,038,627	36.4%	2,569,235
Transportation	446,287	905,100	3,594,340	25.2%	446,287	1,351,387	144,758	98,663	291,566	49.6%	146,808
Non Departmental (1)	101,781	141,640	222,206	63.7%	101,781	243,421	3,975,073	270,770	3,994,410	99.5%	19,337
Emrg Mgt	3,700,073	545,771	384,625	141.9%	3,700,073	4,245,844	73,098	23,193	102,673	71.2%	29,575
Jail	3,475,359	96,291	102,673	93.8%	3,475,359	5,857,382	5,187,678	669,704	5,684,856	91.3%	497,178
Mairte	544,434	2,382,023	2,334,497	102.0%	544,434	554,162	527,767	26,395	544,434	96.9%	16,667
Sheriff	9,728	161,438	160,000	100.9%	-	161,438	78,990	82,448	160,000	49.4%	81,010
9-1-1/Dispatch	154,266	117,046	127,031	92.1%	154,266	271,312	228,134	43,178	281,297	81.1%	53,163
Mediation	-	190,769	148,734	128.3%	-	190,769	44,645	146,124	148,734	30.0%	104,089
GIS	2,122,697	880,746	788,533	111.7%	2,122,697	3,003,443	2,727,566	275,887	2,865,253	95.2%	137,697
Narco Inves	85,779	169,791	235,575	72.1%	85,779	255,570	230,850	24,720	321,354	71.8%	90,504
Juvenile	2,234,513	882,911	773,388	114.2%	2,234,513	2,234,513	2,209,050	25,463	2,234,513	98.9%	25,463
Parks	73,619	3,831	107,900	3.6%	73,619	966,530	4,968	956,530	107,900	0.0%	847,007
Transfers (2)	-	33,342,422	36,616,495	91.1%	-	50,469,723	27,844,822	22,626,037	35,713,686	78.0%	7,868,864
Contingency (2)	-	3,831	107,900	-	3,831	-	4,968	-	107,900	4.6%	102,932
Air Support	17,127,301	33,342,422	36,616,495	91.1%	17,127,301	50,469,723	27,844,822	22,626,037	35,713,686	78.0%	7,868,864
Total											

Ex. B 1/3

Summary Budget Report for the Month of JUNE 2010

Department	Total Discret Alloc.	Department Resources to 6/30/2010	Revenue Budget	Percent Collected 100.0%	Discretionary 6/30/10	Resources to Date	Expense to Date	Difference	Appropriation	% Exp. 100.0%	Remaining Appropriation
Normal	12										
Month		17,667,773	17,118,301	103.2%	-	17,667,773	758,491	17,667,773	761,199	99.6%	2,708
Discretionary	276,208	598,398	524,906	114.0%	276,208	874,606	758,491	116,115	1,555,510	91.0%	139,334
Admin Services	1,040,306	605,077	516,204	117.2%	1,040,306	1,645,393	1,416,176	229,208	502,040	97.7%	11,605
Assessor	350,515	158,745	151,527	104.8%	350,515	509,260	490,435	18,825	808,344	87.7%	99,220
Commissioners		1,459,903	1,219,953	119.7%	-	1,459,903	709,124	750,779	1,669,243	63.0%	618,185
Clerk	512,674	1,044,907	1,156,569	90.3%	512,674	1,557,581	1,061,058	506,522	1,938,939	97.3%	51,786
Info Sys	1,425,333	554,692	513,606	108.0%	1,425,333	1,980,025	1,887,153	92,872	1,361,149	88.9%	150,552
Dist Attorney		1,652,484	1,392,552	118.7%	-	1,652,484	1,210,597	441,887	80,233	97.5%	2,036
Planning	5,161	149,384	154,991	96.4%	5,161	154,545	78,197	76,348	401,469	99.8%	779
Surveyor	46,219	436,314	398,346	109.5%	46,219	482,533	400,690	81,844	92,733	99.2%	752
Support Enforcement	78,711	11,892	19,754	60.2%	78,711	90,603	91,981	(1,378)	133,218	97.4%	3,464
Treasurer	30,053	109,396	106,472	102.7%	30,053	139,449	129,754	9,695	381,729	99.8%	823
Veterans	170,512	240,619	211,357	113.8%	170,512	411,131	380,906	30,225	4,405,256	53.1%	2,066,957
County Counsel	252,801	2,165,752	4,152,455	52.2%	252,801	2,418,553	2,338,299	80,253	4,038,627	36.4%	2,569,235
Transportation	446,287	905,100	3,594,340	25.2%	446,287	1,351,387	1,469,392	(118,004)	291,566	49.6%	146,808
Non Departmental (1)	101,781	141,640	222,206	63.7%	101,781	243,421	144,758	98,663	3,994,410	99.5%	19,337
Eng Mgt	3,700,073	545,771	384,625	141.9%	3,700,073	4,245,844	3,975,073	270,770	102,673	71.2%	29,575
Jail		96,291	102,673	93.8%	-	96,291	73,098	23,193	5,694,856	91.3%	497,178
Marine	3,475,359	2,382,023	2,334,497	102.0%	3,475,359	5,857,382	5,187,678	669,704	544,434	96.9%	16,667
Sheriff	544,434	9,728	-	-	544,434	554,162	527,767	26,395	160,000	49.4%	81,010
9-1-1/Dispatch	161,438	161,438	160,000	100.9%	-	161,438	78,990	82,448	281,297	81.1%	53,163
Mediation	117,046	117,046	127,031	92.1%	154,266	271,312	228,134	43,178	148,734	30.0%	104,089
GIS	154,266	190,769	148,734	128.3%	-	190,769	44,645	146,124	2,865,253	95.2%	137,697
Narco Inves	2,122,697	880,746	788,533	111.7%	2,122,697	3,003,443	2,727,556	275,887	321,354	71.8%	90,504
Juvenile	85,779	169,791	235,575	72.1%	85,779	255,570	230,850	24,720	2,234,513	98.9%	25,463
Parks						2,234,513	2,209,050	25,463	847,007	0.0%	847,007
Transfers (2)	882,911		773,388	114.2%	73,619	956,530	-	956,530	107,900	4.6%	102,932
Contingency (2)	73,619	3,831	107,900	3.9%	-	3,831	4,968	-	35,713,686	78.0%	7,868,864
Air Support		33,342,422	36,616,495	91.1%	17,127,301	50,469,723	27,844,822	22,626,037			
Total	17,127,301										

Summary Budget Report for the Month of JUNE 2010

Department	Total Discret Alloc.	Department Resources to 6/30/2010	Revenue Budget	Percent Collected 100.0%	Discretionary 6/30/10	Resources to Date	Expense to Date	Difference	Appropriation	% Exp. 100.0%	Remaining Appropriation
Normal	12										
Month		17,667,773	17,118,301	103.2%	-	17,667,773	758,491	17,667,773	761,199	99.6%	2,708
Discretionary	276,208	598,398	524,906	114.0%	276,208	874,606	1,416,176	116,115	1,555,510	91.0%	139,334
Admin Services	1,040,306	605,077	516,204	117.2%	1,040,306	1,645,383	490,435	18,825	502,040	97.7%	11,605
Assessor	350,515	158,745	151,527	104.8%	350,515	509,260	709,124	750,779	808,344	87.7%	99,220
Commissioners	-	1,459,903	1,219,953	119.7%	-	1,459,903	1,051,058	506,522	1,669,243	63.0%	618,185
Clerk	512,674	1,044,907	1,156,569	90.3%	512,674	1,557,581	1,887,163	92,872	1,938,939	97.3%	51,786
Info Sys	1,425,333	564,692	513,606	108.0%	1,425,333	1,980,025	1,210,597	441,887	1,361,149	88.9%	150,552
Dist Attorney	-	1,652,484	1,392,552	118.7%	-	1,652,484	78,197	76,348	80,233	97.5%	2,036
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Treasurer	30,053	109,396	106,472	102.7%	30,053	139,449	129,754	9,695	133,218	97.4%	3,464
Veterans	170,512	240,619	211,357	113.8%	170,512	411,131	380,906	30,225	381,729	99.8%	823
County Counsel	252,801	2,165,752	4,152,455	52.2%	252,801	2,418,553	2,338,299	80,253	4,405,256	53.1%	2,066,967
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Non Departmental (1)	101,781	141,640	222,206	141.9%	101,781	243,421	144,758	98,663	291,566	49.6%	146,808
Emerg Mgt	3,700,073	545,771	384,625	93.8%	3,700,073	4,245,844	3,975,073	270,770	3,994,410	99.5%	19,337
Jail	-	96,291	102,673	102.0%	-	96,291	73,098	23,193	102,673	71.2%	29,575
Marine	3,475,359	2,382,023	2,334,497	100.9%	3,475,359	5,857,382	5,187,678	669,704	5,584,856	91.3%	497,178
Sheriff	544,434	9,728	-	92.1%	544,434	554,162	527,767	26,395	544,434	96.9%	16,667
9-1-1/Dispatch	-	161,438	160,000	100.9%	-	161,438	78,990	82,448	160,000	49.4%	81,010
Mediation	154,266	117,046	127,031	128.3%	154,266	271,312	228,134	43,178	281,297	81.1%	53,163
GIS	-	190,769	148,734	111.7%	-	190,769	44,645	146,124	148,734	30.0%	104,089
Narco Inves	2,122,697	880,746	788,533	72.1%	2,122,697	3,003,443	2,727,556	275,887	2,865,253	95.2%	137,697
Juvenile	85,779	169,791	235,575	114.2%	85,779	255,570	230,850	24,720	321,354	71.8%	90,504
Parks	2,234,513	882,911	773,388	3.6%	2,234,513	2,234,513	2,209,050	25,463	2,234,513	98.9%	25,463
Transfers (2)	73,619	-	-	91.1%	73,619	956,530	-	956,530	847,007	0.0%	847,007
Contingency (2)	-	3,831	107,900	3.6%	-	3,831	4,968	-	107,900	4.6%	102,932
Air Support	17,127,301	33,342,422	36,616,495	91.1%	17,127,301	50,469,723	27,844,822	22,626,037	35,713,686	78.0%	7,868,864
Total											

January , 2011

DRAFT

MEMORANDUM

TO: ALL DEPARTMENT HEADS
OFFICE MANAGERS
BUSINESS MANAGERS

FROM: JOHN KRAWCZYK

SUBJECT: BUDGET INSTRUCTIONS FOR THE 2011-12 FISCAL YEAR

The attached packet contains most of the information that you will need to begin preparation of the 2011-12 fiscal year budget. The budget will be prepared and entered directly into the financial system. Spreadsheets will not be used for entry although you may use them for purposes of making your budget calculations. Each department must designate one or more persons who will be responsible for entering the budget. If that person is not trained to do the entry, they need to receive training in using the on line budget system. The original entry will be the only entry the department must make. Budget committee and board approved modifications will be made by budget staff.

Your service team allocations are shown on Table 1. It is advisable that the service teams meet as soon as possible to determine how to allocate discretionary revenues within the team. Be sure to advise the Commissioner's Office (Barbara) by e-mail of the date and time of all service team meetings. This is so that the County Administrator, your liaison commissioner(s) and interested budget committee members may attend. The Board will review all proposed budgets prior to submission to the budget committee. This review will take place between the dates of April 4 and 6. Therefore, enter all financial information into the budget system **no later than 5:00 pm Friday February 11**. If you do not have access to the financial system on your computer, please contact Jill Olson to make arrangements to have your computer updated. Departments reporting to the County Administrator will have a budget review with the administrator at a scheduled time in March.

Table 3 shows the standard costs for personnel and other services. The COLA increases are estimates. The actual CPI data will be available in late February.

Do not budget any capital outlay items (**including software**) in an 800 account unless the item **costs more than \$5,000 and has a useful life of more than one year**. Unless you plan to purchase capital software, equipment or other assets meeting this criteria in cooperation with another budget unit, you should never have a capital line item of less than \$5,000. If you wish to make a purchase of a durable item with a cost of less than \$5,000 use the line "Department Equipment" (543.01). If you wish to budget a general fund **ending balance**, please show this in an ending balance line (10-90-900.xx). Departments with capital leases should use 791.00 for interest and 793.00 for principal. For other debt service use 792.00 for interest, and 794.00 for principal. The 800 account is only for the actual purchase of the item. If you are planning a lease purchase for the coming year be sure to budget the full cost of the purchase, the full amount borrowed as revenue, and any debt service payment that comes due in 2010-11. If you have any questions or need help with debt service or lease purchases, please call accounting before entering your budget.

If you have a new capital construction project, use Capital Professional Services (810.01) for expenses relating to design and engineering costs directly related to capital construction. Also

EX-C 1/10

Capital Contract Services (811.02) (which includes construction contracts, and trade services such as plumbing, electrical, HVAC, etc.) directly related to a capital project. **Do not budget capital construction, design or engineering out of a 500 or 600 series account.**

All payments made to other county departments or funds must be paid out of a 780 line. Revenue from interfund payments are deposited to a 380 account. A chart of accounts for interfund revenue and expense is shown in Table 7. Our auditors now insist that internal expenses and revenue balance. If you are a department or fund that receives internal income, your income must balance with the corresponding expenses budgeted to be paid to your department. **If you receive payments from another department it is your responsibility to work directly with the departments purchasing your services to insure that internal expenses and revenue balance.** You should advise all departments the exact amount to budget as payment to your department. If this is not possible, do not budget your internal income until all departments purchasing services from you have advised you how much expense they have budgeted. **Do not budget an internal expense unless the department receiving the revenue is aware of the amount you are budgeting.** Document what you budget by e-mail and copy me on these transactions. Lastly, unless you are budgeting internal income and expense in line items that clearly describe the source or destination, please footnote the revenue and/or expense.

All teams must produce balanced, viable budgets within the dollars that have been allocated.

Video Lottery Fund allocations for the coming year are as follows:

Veterans
Support Enforcement
ABACUS
Fair & Event Center
Marine Patrol
Forest Patrol
Parks

If you wish to receive an additional amount, you must apply to the budget committee. Do not include the additional amount in the budget you submit. These amounts will be added to the successful department's budget.

Formal team presentations will be made to the budget committee by each service team. The presentation will be made by the department head. Business or division managers may be available to answer questions from the committee. A draft schedule is included. Please advise us ahead of time if you have any scheduling conflicts during budget week (**May 4 - May 6**). Since the budget document will be prepared in the order of presentation it is important that you hold to the schedule assigned to you. Remember that all budget committee meetings are public meetings and any person may attend. **Do not bring handouts to the budget committee meeting unless specifically requested to do so.** Any written material that you wish the budget committee to have, **must be submitted no later than April 15** and will be included in the budget committee packet

Due to the amount of time consumed by formal presentations, **any slide or power point presentation must be reviewed and approved by Laura prior to the budget committee meeting.** Please rehearse and time your presentation so that your service team can remain on schedule. Service teams should allocate their time among the departments within the team. Be sure to allow time for questions. Remember that the total time allowed for budget presentations is about 14 hours. If you use more than your share, another department gets less.

Actual beginning fund and department balances for the current fiscal year are shown on Table 2. Please use these to assist in projecting your resources for the current fiscal year.

When budgeting revenue, be sure that all federal grant dollars are shown in revenue lines 331.00 to 332.99. This is essential as the auditors must track and report all federal funds.

The preferred procedure for obtaining reclassifications where these are warranted is by way of the budget process. If you are contemplating reclassifying any position within your department, please include with your budget narrative materials a list of all positions that you wish to reclassify, the reason(s) for the reclassification, and the dollar cost. When you present the budget to the commissioners, be sure to identify all reclassifications at that meeting. Due to the budget situation, reclassifications are strongly discouraged.

The budget message will include comments from each department. These are due on the same date that your budget is due. In this description please describe the changes in your department's budget from this year to next and impart any other information that you wish the budget committee and the public to be aware of. You may include some concise statistical information in your message (a few graphics are ok as well.) Laura and JK reserve the right to edit the budget message. If you want to see what you wrote last year, your comments begin on page i and run through xvii in the 2010-11 budget document. This is the appropriate place to include performance or workload information in your verbal presentation to the budget committee this year. The budget committee is also interested in following up on the achievement of goals or performance indicators that you may have introduced last year. Laura and JK reserve the right to edit any and all submissions.

If you do need to establish new accounts you must contact Becky (ext. 3771) in accounting. Do not attempt to establish a new account on your own as the financial system will not accept it and your budget will be out of balance.

Departments wishing to nominate projects for the capital improvements fund should complete the Capital Projects form included with your budget materials. Table 14 shows the form (which is the same as last year). It will be available via E-mail. All projects submitted will be considered and prioritized by the board at a time and place to be announced later. Priority will be give to projects needed to protect the Health and Safety of the employees and the public. Priority will also be given to projects that enhance the useful life of existing county buildings.

Title 3 Funds for 2011-12 are allocated as follows:

SAR Operations (SO)

Internal Forest Patrol (SO)

Internal Firewise Communities (Planning)

There are no **intra fund** transfers (movement of dollars between departments in a single fund) in the 2011-12 budget. In lieu of these transfers, discretionary dollar amounts will be adjusted. These will be memorialized through written agreements between the departments involved in the transfer.

The Commissioners wish to remind all departments that service club memberships and expenses will not be paid with county funds. Departments must refrain from budgeting service club memberships and other service club expenses. Any service club items presented for payment will be denied and become the personal responsibility of the person incurring the expense. Please inform your managers and staff. There are no exceptions to this rule.

In addition, some departments have a practice of holding lunch meetings and charging the meal cost to the county. Meal purchases and reimbursements will be monitored and justification is required. Additionally, no county funds are to be used for department parties, gatherings or social events. Recognition events may be allowed – but you must contact Laura for approval of the event and expenditure guidelines.

The rules for addressing the budget committee are the same as in previous years. If team members disagree with a decision of his/her team, they may appeal the decision to the budget committee provided that all team members are informed of the appeal and have an opportunity to provide their individual input to the budget committee. The Board and the budget committee reserve the right to make any changes or modifications in any budget as they see fit prior to or during the budget process. If the Board chooses to exercise this option, they will advise the appropriate department(s) of the change and the reasons for the change.

Important – There is a new process for budgeting ending balances in departments that are a part of the general fund or receive discretionary resources from the general fund. Estimates of ending balances in the **Adopted Budget** cannot be less than 120% or \$20,000 (whichever is greater) of the actual amount. Departments supported by discretionary resources who are too conservative in their ending balance estimates will forfeit half of the amount exceeding 120% (or \$20,000). This amount will be deducted from your discretionary resources. Remember, this applies to the Adopted Budget so you will have the opportunity to make adjustments in your estimate up until June. Remember when estimating your balances that revenue received more than 60 days after the conclusion of the fiscal year will be included in the following fiscal year. The board may grant a waiver in the event of unusual circumstances. Departments who find themselves in an unpredictable financial situation are encouraged to alert the budget committee.

Table 11
Budget Calendar
Fiscal Year 2011-12

January 11 Management Round Table Budget kick off, Rm. 32

February 11 Budgets must be entered in the financial system by 5 p.m.

February 14—March 18 Budget Staff meet with individual departments.

April 4-6 Service teams meet with the Board for initial budget review, Rm. 32
(refer to Table 12 for date and time)

April 8 Budget revisions due to Becky Weaver by 5 p.m.

April 8 Department budget message due to Anne Britt by 5 p.m.

April 16 Publication of First Notice of Budget Meeting by Anne Britt

April 18 Supplemental information (one copy) due to Barbara Stanley by 5 p.m.

April 23 Publication of Second Notice of Budget Meeting by Anne Britt

May 4 Budget Committee Meetings begin, Rm. 32
(refer to Table 13 for date and time)

May 6 Budget Committee approves budget and sets tax rate, Rm. 32

May 13 Budget revisions due to Becky Weaver by 5 p.m.

- May 13 Tabloid narratives due to Anne Britt by 5 p.m.
- June 6-10 Publication of Budget Tabloid and Title 3 Notice by Anne Britt
- June 23 Budget Hearing held by the Board, Rm. 32
- June 30 Budget adopted by the Board, Rm. 32
- July 15 Budget filed with Assessor's Office and Clerk's Office by Anne Britt
- July 25-28 Bound budget distributed by Barbara Stanley

Table 12
Team Presentations to the Board of Commissioners in Rm. 32
Fiscal Year 2011-2012

Guidelines:

- Attendance is limited to essential team members.
- No overhead or power point presentations.
- Limit remarks to changes in your budget from this year to the next year and the implications of those changes.

Monday, April 4

- 9:00 - 11:30 a.m. **Criminal Justice Team**
Brad Berry, District Attorney
Ted Smietana, Community Corrections Director
Tim Loewen, Juvenile Department Director
Jack Crabtree, Sheriff
- 1:30 - 2:00 p.m. **Land Use Team**
Dan Linscheid, Surveyor
Mike Brandt, Planning and Development Director
- 2:00 - 2:30 **Culture & Recreation Team**
Allan Westhoff, Fair Manager
Ken Huffer, Parks Division Manager
- 2:30 - 3:30 **Public Works Team**
John Phelan, Road Department Director

Tuesday, April 5

- 9:00 - 10:30 a.m. **Health & Human Services Team**
Silas Halloran-Steiner, Director

Wednesday, April 6

- 9:00 - 11:00 **General Government Team**
Scott Maytubby, Assessor
Becky Stern Doll, Clerk
Rick Sanai, County Counsel
Board of Commissioners
(continued next page)

Table 12
Team Presentations to the Board of Commissioners in Rm. 32
Fiscal Year 2011-2012

Wednesday, April 6 - cont'd

9:00 - 11:00 a.m.

General Government Team

Laura Tschabold, County Administrator

- Administrative Services
- Veterans' Services
- Facilities Maintenance
- Emergency Management
- Information Systems
- Geographical Information Systems
- Telecommunications

12:30 - 1:00 p.m.

Community Services Team

Marilyn Kennelly, Commission on Children & Families Director

Tonya Saunders, Transit Program Manager

Marilyn Westfall, Law Librarian

1:00 - 2:00

Internal Services Team

John Krawczyk, Budget Director

2:00 - 5:00

Deliberation & Discussion

FINAL SCHEDULE
Fiscal Year 2010-11 Budget Committee Meetings
May 4-6, 2010 - Courthouse, Rm. 32

Table 13

Wednesday, May 4

9:00 - 10:00 a.m.	Adoption of Budget Committee Minutes from May 5-7,2010 Briefing - John Krawczyk
10:15 - Noon	Health & Human Services Team Silas Halloran-Steiner, Director
Noon - 1:30p.m.	Lunch Break
1:30 - 2:15	Culture & Recreation Team Allan Westhoff, Fair Manager Ken Huffer, Parks Division Manager
2:15 - 2:45	Land Use Team Dan Linscheid, Surveyor Mike Brandt, Planning and Development Director
3:00 - 4:00	Public Works Team John Phelan, Road Department Director
4:15 - 6:30	Dinner Break
7:00 - 8:00	Public Hearing

Thursday, May 5

9:00 - 11:30a.m.	Criminal Justice Team Brad Berry, District Attorney Ted Smietana, Community Corrections Director Tim Loewen, Juvenile Department Director Jack Crabtree, Sheriff John Krawczyk, 911 Dispatch Services
11:40-12:00	Community Services Team Marilyn Kennelly, Commission on Children & Families Director Tonya Saunders, Transit Program Manager Marilyn Westfall, Law Librarian

FINAL SCHEDULE
Fiscal Year 2010-11 Budget Committee Meetings
May 4-6, 2010 - Courthouse, Rm. 32

John Krawczyk, Mediation Services & County School

Thursday, May 5 (continued)

Noon - 1:30p.m.	Lunch Break
1:30 - 5:00p.m.	General Government Team Scott Maytubby, Assessor Becky Stern Doll, Clerk Nancy Reed, Treasurer John Gray, County Counsel Board of Commissioners Laura Tschabold, County Administrator <ul style="list-style-type: none">o Administrative Serviceso Veterans= Serviceso Facilities Maintenanceo Emergency Managemento Information Systemso Telecommunications
	Internal Services Team John Krawczyk, Budget Director

Friday, May 6

9:00a.m.	Compensation Committee
10:00a.m.	Deliberation & Budget Approval

Table 1

2011-12 Projection for Discretionary Allocation

Department / Team	2010-11	+/-	Later +/-	Net	Percent	2011-12 Allocation	\$\$ Change	% Change	Total Team	% Total
Department / Team										
Criminal Justice										
Community Corrections	441,015			441,015	2.50%	452,104	11,089	2.51%		
District Attorney	1,537,742			1,537,742	8.72%	1,576,406	38,664	2.51%		
Jail	3,841,201			3,841,201	21.78%	3,937,781	96,580	2.51%		
Dispatch	509,094			509,094	2.89%	521,894	12,800	2.51%		
Juvenile Probation	1,053,422			1,053,422	5.97%	1,079,908	26,486	2.51%		
Juvenile Detention	1,072,202			1,072,202	6.08%	1,099,161	26,959	2.51%		
Marine Patrol	-			-	0.00%	-	-	0.00%		
Sheriff	3,485,144			3,485,144	19.76%	3,572,772	87,628	2.51%		
Courthouse Campus Security	142,371			142,371	0.81%	145,951	3,580	2.51%		
Support Enforcement	47,372			47,372	0.27%	48,563	1,191	2.51%		
Total Criminal Justice									12,434,539	68.78%
Health & Human Services										
Total H&HS	1,348,342			1,348,342	7.65%	1,382,244	33,902	2.51%	1,382,244	7.65%
General Government										
Administrative Services	346,357			346,357	1.96%	355,066	8,709	2.51%		
Commissioners	359,670			359,670	2.04%	368,713	9,043	2.51%		
Assessor	1,102,118			1,102,118	6.25%	1,129,829	27,711	2.51%		
Emg Management	104,318			104,318	0.59%	106,941	2,623	2.51%		
Clerk	-			-	0.00%	-	-	0.00%		
Maintenance	413,678			413,678	2.35%	424,079	10,401	2.51%		
Information Systems	513,242			513,242	2.91%	526,147	12,905	2.51%		
County Counsel (1)	174,761			174,761	0.99%	179,155	4,394	2.51%		
Veterans	51,051			51,051	0.29%	52,335	1,284	2.51%		
Treasurer	60,505			60,505	0.34%	62,026	1,521	2.51%		
Total General Government									3,204,290	17.72%
Culture & Recreation										
Parks	87,918			87,918	0.50%	90,129	2,211	2.51%	90,129	0.50%
Land Use										
Surveyor	5,290			5,290	0.03%	5,423	133	2.51%		
Planning	51,648			51,648	0.29%	52,947	1,299	2.51%	58,370	
Total Non Dept										
Community Services										
Transportation	259,105			259,105	1.47%	265,620	6,515	2.51%	265,620	1.47%
Non Departmental										
Non Departmental	458,664			458,664	2.60%	470,196	11,532	2.51%		
Transfer to Insurance Res (PERS & PEL)	-			-	0.00%	-	-	0.00%		
Transfer to Capital Improvement	69,424			69,424	0.39%	71,170	1,746	2.51%		
Contingency	100,557			100,557	0.57%	103,085	2,528	2.51%	644,451	3.56%
Total Non Departmental									443,430	2.51%
Grand Total	17,636,211			17,636,211	100.0000%	18,079,641	443,430	2.51%	18,079,641	

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	\$\$\$/-	\$\$\$/-
Discretionary Resources		
Beginning Balance	350,000	-
Taxes	16,400,841	-
Prior Yr Taxes	525,000	-
O & C	150,000	-
State Shared	515,000	-
Interest	60,000	-
Misc	78,800	-
Transfer From O&C Reserve	-	-
Total	18,079,641	17,303,250
Less Additions	-	-
Total Distributed	18,079,641	17,636,000

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