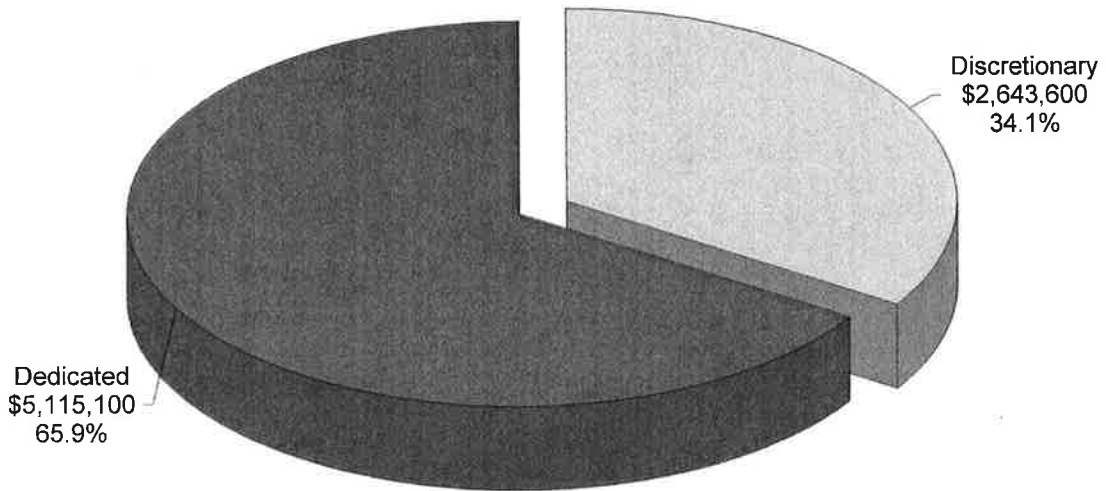


**Clatsop County Functions/Programs Budget  
Non-Operating 2011-2012**



**Total  
\$7,758,700**

# 2011-2012 Budget Summary

Fund: **General**  
 Fund ID: **001**  
 Organization: **Transfers To Other Funds**  
 Org ID: **9800**

Date: 7/15/2011 4:09 PM

	Actual 2008-2009	Actual 2009-2010	Budget 2010-2011	Requested 2011-2012	Proposed 2011-2012	Approved 2011-2012	Adopted 2011-2012
<b>Expenditure Categories</b>							
Personnel Services	0	0	0	0	0	0	0
Material Supplies	0	0	0	0	0	0	0
Other Charges	0	0	0	0	0	0	0
Capital Outlay	0	0	0	0	0	0	0
Contingency	0	0	0	0	0	0	0
Transfer Out	2,163,000	1,646,182	1,716,500	1,433,100	1,433,100	1,433,100	1,433,100
<b>Total Expenditures:</b>	<b>2,163,000</b>	<b>1,646,182</b>	<b>1,716,500</b>	<b>1,433,100</b>	<b>1,433,100</b>	<b>1,433,100</b>	<b>1,433,100</b>
<b>Funding Sources</b>							
Departmental Revenue	2,103,401	1,062,682	899,100	460,400	460,400	460,400	460,400
General Fund Amount Needed to Balance	59,599	583,500	817,400	972,700	972,700	972,700	972,700
Full Time Positions	0	0	0	0	0	0	0

**Functions and Responsibilities:**

This fund functions to transfer discretionary General Fund revenues (property tax and timber revenues) to various special funds.

Budget Change 2010-2011 VS. 2011-2012								
	Expenditures		Resources		General Fund Subsidy		FTE	
Requested	(\$283,400)	-17%	(\$438,700)	-49%	\$155,300	19%	0.00	0%
Proposed	(\$283,400)	-17%	(\$438,700)	-49%	\$155,300	19%	0.00	
Approved	(\$283,400)	-17%	(\$438,700)	-49%	\$155,300	19%	0.00	
Adopted	(\$283,400)	-17%	(\$438,700)	-49%	\$155,300	19%	0.00	0%

# 2011-2012 Budget Summary

Fund: **General**  
Fund ID: **001**  
Organization: **Transfers To Other Funds**  
Org ID: **9800**

Date: 7/15/2011 4:09 PM

## **Significant Budget Changes:**

### **Requested Budget:**

Reflects requests for General fund resources to assist programs in other special funds.

### **Proposed Budget:**

I recommend this budget be approved as requested.

### **Approved Budget:**

### **Adopted Budget:**

# 2011-2012 Budget Detail

Fund: **General**  
 Fund ID: **001**  
 Organization: **Transfers To Other Funds**  
 Org ID: **9800**

Date: 7/15/2011 4:09 PM

	2008-2009	2009-2010	2010-2011	Requested	Proposed	Approved	Adopted
Total Budget:	2,163,000	1,646,182	1,716,500	1,433,100	1,433,100	1,433,100	1,433,100

Authorized Personnel:	Salary Range	2008-2009	2009-2010	2010-2011	Requested	Proposed	Approved	Adopted
None	\$	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total:</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Departmental Revenue Account Name	Account	2008-2009	2009-2010	2010-2011	Requested	Proposed	Approved	Adopted
Timber Sales	81-4100	2,103,401	1,062,682	899,100	460,400	460,400	460,400	460,400
<b>Total Revenue</b>		<b>2,103,401</b>	<b>1,062,682</b>	<b>899,100</b>	<b>460,400</b>	<b>460,400</b>	<b>460,400</b>	<b>460,400</b>

Capital Expenditures	Current	Requested	Proposed	Approved	Adopted
None	0	0	0	0	0
<b>Totals:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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

Fund: **001**  
 Org Number: **9800**  
 Org Name: **Transfers To Other Funds**

Budget 1  
 Page 1 of 1  
 Date: **7/15/2011 16:09**

Account Name	Account	Actual 2008-2009	Actual 2009-2010	Adopted 2010-2011	Requested	Proposed	Approved	Adopted
<b>Personnel Services</b>								
None	82-1000			0	0	0	0	0
<b>Personnel Services</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Transfers Out</b>								
Transfer To Health Dept.	82-8005	236,200	249,200	303,200	318,100	318,100	318,100	318,100
Trans To Special Projects	82-8100	1,664,000	1,062,682	899,100	460,400	460,400	460,400	460,400
Trans To Emergency Comm	82-8110	21,800	34,300	40,700	54,800	54,800	54,800	54,800
Trans To Drug Task Force	82-8115	21,700	19,300	2,900	22,600	22,600	22,600	22,600
Trans To Marine Patrol	82-8120	36,300	26,800	45,900	46,100	46,100	46,100	46,100
Trans to Other Funds	82-8165	0	18,800	30,000	0	0	0	0
Trans to Juvenile Detention Ct	82-8175	100,000	200,000	300,000	496,000	496,000	496,000	496,000
Trans To Child Support	82-8400	29,700	35,100	44,700	35,100	35,100	35,100	35,100
Transfers To Comm. Corrections	82-8430	53,300		50,000	0	0	0	0
<b>Transfers Out</b>		<b>2,163,000</b>	<b>1,646,182</b>	<b>1,716,500</b>	<b>1,433,100</b>	<b>1,433,100</b>	<b>1,433,100</b>	<b>1,433,100</b>
<b>Total for All Categories</b>		<b>2,163,000</b>	<b>1,646,182</b>	<b>1,716,500</b>	<b>1,433,100</b>	<b>1,433,100</b>	<b>1,433,100</b>	<b>1,433,100</b>

# 2011-2012 Budget Summary

Fund: **General**  
 Fund ID: **001**  
 Organization: **Approp. For Contingency 1**  
 Org ID: **9900**

Date: 7/15/2011 4:10 PM

	Actual 2008-2009	Actual 2009-2010	Budget 2010-2011	Requested 2011-2012	Proposed 2011-2012	Approved 2011-2012	Adopted 2011-2012
<b>Expenditure Categories</b>							
Personnel Services	0	0	0	0	0	0	0
Material Supplies	0	0	0	0	0	0	0
Other Charges	0	0	0	0	0	0	0
Capital Outlay	0	0	0	0	0	0	0
Contingency	0	0	1,557,900	1,663,200	1,663,200	1,663,200	1,663,200
Transfer Out	0	0	0	0	0	0	0
<b>Total Expenditures:</b>	<b>0</b>	<b>0</b>	<b>1,557,900</b>	<b>1,663,200</b>	<b>1,663,200</b>	<b>1,663,200</b>	<b>1,663,200</b>
<b>Funding Sources</b>							
Departmental Revenue	0	0	0	0	0	0	0
General Fund Amount Needed to Balance	0	0	1,557,900	1,663,200	1,663,200	1,663,200	1,663,200
Full Time Positions	0	0	0	0	0	0	0

**Functions and Responsibilities:**

The General Fund Contingency is traditionally used only to fund unanticipated emergencies as defined by the Board of Commissioners, or to meet expenditure requirements that are either not anticipated at the time the budget is compiled or are not able to be absorbed during the year within existing departmental budget allocations.

Budget Change 2010-2011 VS. 2011-2012								
	Expenditures		Resources		General Fund Subsidy		FTE	
Requested	\$105,300	7%	\$0	0%	\$105,300	7%	0.00	0%
Proposed	\$105,300	7%	\$0		\$105,300	7%	0.00	
Approved	\$105,300	7%	\$0		\$105,300	7%	0.00	
Adopted	\$105,300	7%	\$0	0%	\$105,300	7%	0.00	0%

# 2011-2012 Budget Summary

Fund: **General**  
Fund ID: **001**  
Organization: **Approp. For Contingency 1**  
Org ID: **9900**

Date: **7/15/2011 4:10 PM**

## **Significant Budget Changes:**

### **Requested Budget:**

This reflects 10% of the General Fund operating budget minus contingency and timber revenue transfer to Special Projects.

### **Proposed Budget:**

I recommend this budget be approved as requested.

### **Approved Budget:**

### **Adopted Budget:**

# 2011-2012 Budget Detail

Fund: **General**  
 Fund ID: **001**  
 Organization: **Approp. For Contingency 1**  
 Org ID: **9900**

Date: 7/15/2011 4:10 PM

	2008-2009	2009-2010	2010-2011	Requested	Proposed	Approved	Adopted
Total Budget:	0	0	1,557,900	1,663,200	1,663,200	1,663,200	1,663,200

Authorized Personnel:	Salary Range	2008-2009	2009-2010	2010-2011	Requested	Proposed	Approved	Adopted
None	\$	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total:</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00

Departmental Revenue Account Name	Account	2008-2009	2009-2010	2010-2011	Requested	Proposed	Approved	Adopted
Transfer From General	81-9001			0	0	0	0	0
<b>Total Revenue</b>		0	0	0	0	0	0	0

Capital Expenditures	Current	Requested	Proposed	Approved	Adopted
None	0	0	0	0	0
<b>Totals:</b>	0	0	0	0	0



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

Fund: 001  
 Org Number: 9900  
 Org Name: Approp. For Contingency 1

Budget 1  
 Page 1 of 1  
 Date: 7/15/2011 16:10

Account Name	Account	Actual 2008-2009	Actual 2009-2010	Adopted 2010-2011	Requested	Proposed	Approved	Adopted
<b>Personnel Services</b>								
None	82-1000			0	0	0	0	0
<b>Personnel Services</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Contingencies</b>								
Approp. For Contg. - Gen.	82-9901			1,557,900	1,663,200	1,663,200	1,663,200	1,663,200
<b>Contingencies</b>		<b>0</b>	<b>0</b>	<b>1,557,900</b>	<b>1,663,200</b>	<b>1,663,200</b>	<b>1,663,200</b>	<b>1,663,200</b>
<b>Total for All Categories</b>		<b>0</b>	<b>0</b>	<b>1,557,900</b>	<b>1,663,200</b>	<b>1,663,200</b>	<b>1,663,200</b>	<b>1,663,200</b>

# 2011-2012 Special Fund Budget Summary

Fund: **Insurance Reserve**  
 Fund ID: **105**  
 Organization: **Insurance Reserve**  
 Org ID: **2105**

Date: **7/15/2011 4:11 PM**

	Actual 2008-2009	Actual 2009-2010	Budget 2010-2011	Requested 2011-2012	Proposed 2011-2012	Approved 2011-2012	Adopted 2011-2012
<b>Expenditure Categories</b>							
Personnel Services	0	0	0	0	0	0	0
Material Supplies	34,665	50,536	93,700	169,900	169,900	169,900	169,900
Other Charges	200	200	500	700	700	700	700
Capital Outlay	0	0	0	0	0	0	0
Contingency	0	0	0	0	0	0	0
Transfer Out	0	0	0	0	0	0	0
<b>Total Expenditures:</b>	<b>34,865</b>	<b>50,736</b>	<b>94,200</b>	<b>170,600</b>	<b>170,600</b>	<b>170,600</b>	<b>170,600</b>
Unapp. Ending Fund Bal.			0	0	0	0	0
<b>Funding Sources</b>							
Departmental Revenue	3,459	111,477	800	1,600	1,600	1,600	1,600
General Fund Transfer	0	0	0	0	0	0	0
<b>Subtotal:</b>	<b>3,459</b>	<b>111,477</b>	<b>800</b>	<b>1,600</b>	<b>1,600</b>	<b>1,600</b>	<b>1,600</b>
Beginning Balance	97,963	66,557	93,400	169,000	169,000	169,000	169,000
<b>Total Resources</b>	<b>101,422</b>	<b>178,034</b>	<b>94,200</b>	<b>170,600</b>	<b>170,600</b>	<b>170,600</b>	<b>170,600</b>
Full Time Positions	0	0	0	0	0	0	0

**Functions and Responsibilities:**

This fund was originally created to pay workers' compensation claims during the time that the County's workers' compensation plan required payment of minimum charges plus actual claims reimbursed. As the result of changes in the insurance program, the fund is now used to "buy out" of responsibility for continued claims activities on prior years coverage, pay additional premiums in the event our previous year's experience is high and for expenses related to the County's Safety Program, i.e. Safety Committee training and safe work recognitions.

Budget Change 2010-2011 VS. 2011-2012								
	Expenditures		Resources		General Fund Subsidy		FTE	
Requested	\$76,400	81%	\$76,400	81%	\$0	0%	0.00	0%
Proposed	\$76,400	81%	\$76,400	81%	\$0	0%	0.00	
Approved	\$76,400	81%	\$76,400	81%	\$0	0%	0.00	
Adopted	\$76,400	81%	76400	81%	\$0	0%	0.00	0%

# 2011-2012 Special Fund Budget Summary

Fund: Insurance Reserve  
Fund ID: 105  
Organization: Insurance Reserve  
Org ID: 2105

Date: 7/15/2011 4:11 PM

## Significant Budget Changes:

### Requested Budget:

The resources in this budget are derived from dividends or claims refunds for our medical or workmen's compensation insurance. These resources are budgeted in the insurance line item. These funds are used to pay insurance deductibles and other small claims reducing our overall insurance costs.

### Proposed Budget:

I recommend this budget be approved as requested.

### Approved Budget:

### Adopted Budget:

# 2011-2012 Budget Detail

Fund: **Insurance Reserve**  
 Fund ID: **105**  
 Organization: **Insurance Reserve**  
 Org ID: **2105**

Date: 7/15/2011 4:11 PM

	2008-2009	2009-2010	2010-2011	Requested	Proposed	Approved	Adopted
Total Budget:	34,865	50,736	94,200	170,600	170,600	170,600	170,600

Authorized Personnel:	Salary Range	2008-2009	2009-2010	2010-2011	Requested	Proposed	Approved	Adopted
None	\$	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total:</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Departmental Revenue Account Name	Account	2008-2009	2009-2010	2010-2011	Requested	Proposed	Approved	Adopted
<b>Beginning Balance</b>	81-0050	97,963	66,557	93,400	169,000	169,000	169,000	169,000
<b>Interest On Investments</b>	81-3100	1,899	750	800	1,600	1,600	1,600	1,600
<b>S.A.I.F. Reimbursement</b>	81-8700		106,722	0	0	0	0	0
<b>Wellness Grant Revenue</b>	81-8870	1,560	2,805	0	0	0	0	0
<b>Miscellaneous Revenue</b>	81-8990		1,200	0	0	0	0	0
<b>Total Revenue</b>		<b>101,422</b>	<b>178,034</b>	<b>94,200</b>	<b>170,600</b>	<b>170,600</b>	<b>170,600</b>	<b>170,600</b>

Capital Expenditures	Current	Requested	Proposed	Approved	Adopted
None	0	0	0	0	0
<b>Totals:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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

Fund: 105  
 Org Number: 2105  
 Org Name: Insurance Reserve

Budget 1  
 Page 1 of 1  
 Date: 7/15/2011 16:11

Account Name	Account	Actual 2008-2009	Actual 2009-2010	Adopted 2010-2011	Requested	Proposed	Approved	Adopted
<b>Personnel Services</b>								
None	82-1000			0	0	0	0	0
<b>Personnel Services</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Materials &amp; Supplies</b>								
Safety Equipment	82-2045			500	500	500	500	500
Safety Committee	82-2046			500	500	500	500	500
Insurance	82-2200	32,665	47,739	92,700	168,900	168,900	168,900	168,900
Safety Program	82-2862			0	0	0	0	0
Wellness Grant	82-2870	2,000	2,797	0	0	0	0	0
<b>Materials &amp; Supplies</b>		<b>34,665</b>	<b>50,536</b>	<b>93,700</b>	<b>169,900</b>	<b>169,900</b>	<b>169,900</b>	<b>169,900</b>
<b>Other Charges</b>								
Indirect Cost Allocation	82-3210	200	200	500	700	700	700	700
<b>Other Charges</b>		<b>200</b>	<b>200</b>	<b>500</b>	<b>700</b>	<b>700</b>	<b>700</b>	<b>700</b>
<b>Total for All Categories</b>		<b>34,865</b>	<b>50,736</b>	<b>94,200</b>	<b>170,600</b>	<b>170,600</b>	<b>170,600</b>	<b>170,600</b>

# 2011-2012 Special Fund Budget Summary

Fund: **Bond Proceeds & Retirement Fund**  
 Fund ID: **400**  
 Organization: **Bond Retirement**  
 Org ID: **5855**

Date: **7/15/2011 4:11 PM**

	Actual 2008-2009	Actual 2009-2010	Budget 2010-2011	Requested 2011-2012	Proposed 2011-2012	Approved 2011-2012	Adopted 2011-2012
<b>Expenditure Categories</b>							
Personnel Services	0	0	0	0	0	0	0
Material Supplies	0	0	0	0	0	0	0
Other Charges	0	0	0	0	0	0	0
Capital Outlay	0	0	0	0	0	0	0
Contingency	0	0	431,500	465,800	465,800	465,800	465,800
Transfer Out	0	0	0	0	0	0	0
<b>Total Expenditures:</b>	<b>0</b>	<b>0</b>	<b>431,500</b>	<b>465,800</b>	<b>465,800</b>	<b>465,800</b>	<b>465,800</b>
<b>Unapp. Ending Fund Bal.</b>			<b>1,143,300</b>	<b>1175500</b>	<b>1,175,500</b>	<b>1,175,500</b>	<b>1,175,500</b>
<b>Funding Sources</b>							
Departmental Revenue	1,130,492	1,155,538	1,248,300	1,279,500	1,279,500	1,279,500	1,279,500
General Fund Transfer	0	0	0	0	0	0	0
<b>Subtotal:</b>	<b>1,130,492</b>	<b>1,155,538</b>	<b>1,248,300</b>	<b>1,279,500</b>	<b>1,279,500</b>	<b>1,279,500</b>	<b>1,279,500</b>
Beginning Balance	282,511	322,505	326,500	361,800	361,800	361,800	361,800
<b>Total Resources</b>	<b>1,413,003</b>	<b>1,478,043</b>	<b>1,574,800</b>	<b>1,641,300</b>	<b>1,641,300</b>	<b>1,641,300</b>	<b>1,641,300</b>
Full Time Positions	0	0	0	0	0	0	0

**Functions and Responsibilities:**

During fiscal year 2003-04 the Board of County Commissioners authorized the issuance of a ten-year pension obligation bond to pay the County's \$9 million PERS unfunded liability. The function of this fund is to collect the resources necessary to make the annual interest and principal payments on the bonds. The final payment will be made June of 2014.

Budget Change 2010-2011 VS. 2011-2012								
	Expenditures		Resources		General Fund Subsidy		FTE	
Requested	\$34,300	8%	\$66,500	4%	\$0	0%	0.00	0%
Proposed	\$34,300	8%	\$66,500	4%	\$0	0%	0.00	
Approved	\$34,300	8%	\$66,500	4%	\$0	0%	0.00	
Adopted	\$34,300	8%	66500	4%	\$0	0%	0.00	0%

# 2011-2012 Special Fund Budget Summary

Fund: **Bond Proceeds & Retirement Fund**  
Fund ID: **400**  
Organization: **Bond Retirement**  
Org ID: **5855**

Date: **7/15/2011 4:11 PM**

## Significant Budget Changes:

### Requested Budget:

This budget represents one annual payment (eighth payment) of interest and principal on our ten-year pension bond obligation. There is an interest payment due in December of 2011 (\$87,730) and a principal and interest payment (\$1,087,730) due in May 2012. The beginning balance reflects the carry over funds collected from the departments in the current fiscal year that are due to be paid in 2011-2012. The two remaining payment amounts due are: 2012-2013 \$1,080,000 in principal and \$122,960.70 interest; and the final payment on the bond will be made in 2013-2014 in the amounts of \$1,170,000 in principal and \$65,180.70 in interest.

The monies for these payments are collected on a yearly basis from each fund based on an annual percentage of their payroll costs. For the 2011-2012 FY the percentage is 9.45% of gross salary for each fund. For fiscal years 2012-13 and 2013-14 there will be a distribution from the Bond Reserve fund to the nine funds, that established the reserve fund, to offset the costs of repaying the bond. Both the Bond Retirement fund and Bond Reserve fund will be reduced to zero by June 30, 2014.

### Proposed Budget:

I recommend this budget be approved as requested.

### Approved Budget:

### Adopted Budget:

# 2011-2012 Budget Detail

Fund: **Bond Proceeds & Retirement Func**  
 Fund ID: **400**  
 Organization: **Bond Retirement**  
 Org ID: **5855**

Date: 7/15/2011 4:11 PM

	2008-2009	2009-2010	2010-2011	Requested	Proposed	Approved	Adopted
Total Budget:	1,090,498	1,120,218	1,574,800	1,641,300	1,641,300	1,641,300	1,641,300

Authorized Personnel:	Salary Range	2008-2009	2009-2010	2010-2011	Requested	Proposed	Approved	Adopted
None	\$0	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total:</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Departmental Revenue Account Name	Account	2008-2009	2009-2010	2010-2011	Requested	Proposed	Approved	Adopted
Beginning Balance	81-0050	282,511	322,505	326,500	361,800	361,800	361,800	361,800
Interest On Investments	81-3100	11,056	3,999	5,000	4,000	4,000	4,000	4,000
Bond & UAL Revenue	81-8997			100,000	100,000	100,000	100,000	100,000
Bond Repayment Revenue	81-8999	1,119,436	1,151,539	1,143,300	1,175,500	1,175,500	1,175,500	1,175,500
<b>Total Revenue</b>		<b>1,413,003</b>	<b>1,478,043</b>	<b>1,574,800</b>	<b>1,641,300</b>	<b>1,641,300</b>	<b>1,641,300</b>	<b>1,641,300</b>

Capital Expenditures	Current	Requested	Proposed	Approved	Adopted
None	0	0	0	0	0
<b>Totals:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



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

Fund: 400  
 Org Number: 5855  
 Org Name: Bond Retirement

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Account Name	Account	Actual 2008-2009	Actual 2009-2010	Adopted 2010-2011	Requested	Proposed	Approved	Adopted
<b>Personnel Services</b>								
None	82-1000			0	0	0	0	0
<b>Personnel Services</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Debt Service</b>								
Bond Redemptions	82-3300	790,000	855,000	920,000	1,000,000	1,000,000	1,000,000	1,000,000
Interest On Bonds	82-3400	300,498	265,218	223,300	175,500	175,500	175,500	175,500
<b>Debt Service</b>		<b>1,090,498</b>	<b>1,120,218</b>	<b>1,143,300</b>	<b>1,175,500</b>	<b>1,175,500</b>	<b>1,175,500</b>	<b>1,175,500</b>
<b>Contingencies</b>								
Appropriation For Contin.	82-9900			431,500	465,800	465,800	465,800	465,800
<b>Contingencies</b>		<b>0</b>	<b>0</b>	<b>431,500</b>	<b>465,800</b>	<b>465,800</b>	<b>465,800</b>	<b>465,800</b>
<b>Total for All Categories</b>		<b>1,090,498</b>	<b>1,120,218</b>	<b>1,574,800</b>	<b>1,641,300</b>	<b>1,641,300</b>	<b>1,641,300</b>	<b>1,641,300</b>

# 2011-2012 Special Fund Budget Summary

Fund: **Bond & UAL Reserve Fund**  
 Fund ID: **405**  
 Organization: **Bond & UAL Reserve Fund**  
 Org ID: **5860**

Date: **7/15/2011 4:12 PM**

	Actual 2008-2009	Actual 2009-2010	Budget 2010-2011	Requested 2011-2012	Proposed 2011-2012	Approved 2011-2012	Adopted 2011-2012
<b>Expenditure Categories</b>							
Personnel Services	0	0	0	0	0	0	0
Material Supplies	0	0	0	0	0	0	0
Other Charges	0	0	2,812,600	2,563,500	2,563,500	2,563,500	2,563,500
Capital Outlay	0	0	0	0	0	0	0
Contingency	0	0	0	0	0	0	0
Transfer Out	0	768,400	0	270,700	270,700	270,700	270,700
<b>Total Expenditures:</b>	<b>0</b>	<b>768,400</b>	<b>2,812,600</b>	<b>2,834,200</b>	<b>2,834,200</b>	<b>2,834,200</b>	<b>2,834,200</b>
Unapp. Ending Fund Bal.			0	0	0	0	0
<b>Funding Sources</b>							
Departmental Revenue	97,054	28,415	27,800	18,000	18,000	18,000	18,000
General Fund Transfer	0	0	0	0	0	0	0
<b>Subtotal:</b>	<b>97,054</b>	<b>28,415</b>	<b>27,800</b>	<b>18,000</b>	<b>18,000</b>	<b>18,000</b>	<b>18,000</b>
Beginning Balance	3,441,142	3,538,196	2,784,800	2,816,200	2,816,200	2,816,200	2,816,200
<b>Total Resources</b>	<b>3,538,196</b>	<b>3,566,611</b>	<b>2,812,600</b>	<b>2,834,200</b>	<b>2,834,200</b>	<b>2,834,200</b>	<b>2,834,200</b>
Full Time Positions	0	0	0	0	0	0	0

**Functions and Responsibilities:**

The function of this fund is to meet the Board's goal of establishing a reserve fund of up to \$3,000,000 for either future PERS unfunded liabilities or resource shortfalls to make payments on the Pension Bonds issued in fiscal 2003-2004.

Budget Change 2010-2011 VS. 2011-2012								
	Expenditures		Resources		General Fund Subsidy		FTE	
Requested	\$21,600	1%	\$21,600	1%	\$0	0%	0.00	0%
Proposed	\$21,600	1%	\$21,600	1%	\$0	0%	0.00	
Approved	\$21,600	1%	\$21,600	1%	\$0	0%	0.00	
Adopted	\$21,600	1%	21600	1%	\$0	0%	0.00	0%

# 2011-2012 Special Fund Budget Summary

Fund: **Bond & UAL Reserve Fund**  
Fund ID: **405**  
Organization: **Bond & UAL Reserve Fund**  
Org ID: **5860**

Date: **7/15/2011 4:12 PM**

## Significant Budget Changes:

### Requested Budget:

This fund has an increase of \$21,600 or .75%. This comes from beginning balance (2,816,200). There is an increase in expenditures due to transfers to other funds for payments that are made to these 8 separate funds to offset their cost of the bond repayment: Roads \$109,400; RLED \$72,400; Child Support \$6,600; Community Corrections \$42,900; Building Codes \$21,100; CEDC Fisheries \$8,100; Land Corner \$10,000; and Child Custody \$200. This comes to a total transfer amount of \$270,700. This approximate amount +/- interest will also be paid to the 8 funds plus the General Fund share in the 2012-13 and 2013-14 FY, at which time the bond will be paid off (June 2014). This reserve fund will be eliminated for the fiscal year 2014-15.

### Proposed Budget:

I recommend this budget be approved as requested.

### Approved Budget:

### Adopted Budget:

# 2011-2012 Budget Detail

Fund: **Bond & UAL Reserve Fund**  
 Fund ID: **405**  
 Organization: **Bond & UAL Reserve Fund**  
 Org ID: **5860**

Date: 7/15/2011 4:12 PM

	2008-2009	2009-2010	2010-2011	Requested	Proposed	Approved	Adopted
Total Budget:	0	768,400	2,812,600	2,834,200	2,834,200	2,834,200	2,834,200

Authorized Personnel:	Salary Range	2008-2009	2009-2010	2010-2011	Requested	Proposed	Approved	Adopted
None	\$0	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total:</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Departmental Revenue Account Name	Account	2008-2009	2009-2010	2010-2011	Requested	Proposed	Approved	Adopted
<b>Beginning Balance</b>	81-0050	3,441,142	3,538,196	2,784,800	2,816,200	2,816,200	2,816,200	2,816,200
Bond & UAL Reserve - Roads	81-3050	8,913		0	0	0	0	0
Bond & UAL Reserve - RLED	81-3051	5,898		0	0	0	0	0
Bond & UAL Reserve - Child St	81-3052	543		0	0	0	0	0
Bond & UAL Reserve - Comm C	81-3054	3,492		0	0	0	0	0
Bond & UAL Reserve - Buildin	81-3056	1,722		0	0	0	0	0
Bond & UAL Reserve - CEDC Fi	81-3057	663		0	0	0	0	0
Bond & UAL Reserve - Land Cc	81-3058	811		0	0	0	0	0
Bond & UAL Reserve - Child C	81-3059	20		0	0	0	0	0
Bond & UAL Reserve - Special	81-3060	74,992		0	0	0	0	0
Interest On Investments	81-3100		28,415	27,800	18,000	18,000	18,000	18,000
<b>Total Revenue</b>		<b>3,538,196</b>	<b>3,566,611</b>	<b>2,812,600</b>	<b>2,834,200</b>	<b>2,834,200</b>	<b>2,834,200</b>	<b>2,834,200</b>

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

Fund: **405**  
 Org Number: **5860**  
 Org Name: **Bond & UAL Reserve Fund**

Budget 1  
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Account Name	Account	Actual 2008-2009	Actual 2009-2010	Adopted 2010-2011	Requested	Proposed	Approved	Adopted
<b>Personnel Services</b>								
None	82-1000			0	0	0	0	0
<b>Personnel Services</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Charges</b>								
Bond & UAL PERS Expense	82-3230			2,812,600	2,563,500	2,563,500	2,563,500	2,563,500
<b>Other Charges</b>		<b>0</b>	<b>0</b>	<b>2,812,600</b>	<b>2,563,500</b>	<b>2,563,500</b>	<b>2,563,500</b>	<b>2,563,500</b>
<b>Transfers Out</b>								
Transfer To General Fund	82-8001		768,400	0	0	0	0	0
Trans to Other Funds	82-8165	0	0	0	270,700	270,700	270,700	270,700
<b>Transfers Out</b>		<b>0</b>	<b>768,400</b>	<b>0</b>	<b>270,700</b>	<b>270,700</b>	<b>270,700</b>	<b>270,700</b>
<b>Contingencies</b>								
Appropriation For Contin.	82-9900				0	0	0	0
<b>Contingencies</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total for All Categories</b>		<b>0</b>	<b>768,400</b>	<b>2,812,600</b>	<b>2,834,200</b>	<b>2,834,200</b>	<b>2,834,200</b>	<b>2,834,200</b>

