



## Legal / Contractual Obligation

ORS 294 – County and Municipal Financial Administration rules and Regulations  
ORS 366.739-774 – State Highways and State Highway Fund Allocations to Counties and Cities  
ORS 368.051 – Accounting for County Road Work  
Government Accounting Standards Board (GASB)  
Generally Accepted Accounting Principles (US GAAP)  
County Administrative Policies and Procedures

## Revenue/Expense Detail

	Adopted General Fund	Adopted Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2020	2020	2021	2021
Personnel	\$543,966	\$1,908,743	\$542,570	\$2,028,883
Contractual Services	\$5,000	\$31,000	\$5,000	\$16,500
Materials & Supplies	\$4,980	\$42,180	\$4,980	\$49,100
Internal Services	\$7,903	\$466,389	\$46,375	\$475,169
<b>Total GF/non-GF</b>	<b>\$561,849</b>	<b>\$2,448,312</b>	<b>\$598,925</b>	<b>\$2,569,652</b>
<b>Program Total:</b>	<b>\$3,010,161</b>		<b>\$3,168,577</b>	
<b>Program FTE</b>	3.00	15.00	3.00	15.00

Program Revenues				
Intergovernmental	\$0	\$1,820,563	\$0	\$1,795,349
Other / Miscellaneous	\$0	\$224,620	\$0	\$363,059
Beginning Working Capital	\$0	\$298,079	\$0	\$311,244
Service Charges	\$0	\$105,050	\$0	\$100,000
<b>Total Revenue</b>	<b>\$0</b>	<b>\$2,448,312</b>	<b>\$0</b>	<b>\$2,569,652</b>

## Explanation of Revenues

This program generates \$229,257 in indirect revenues.  
Funding for the Business Services program comes from the dedicated Transportation Funds (gas tax), Public Land Corner Preservation Fund, County General Fund and the two County Service Districts. Business Service personnel costs are assigned to the fund where they provide the greatest level of support.

## Significant Program Changes

**Last Year this program was:** FY 2020: 91002-20 Business Services

No significant changes in this program offer.