

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)

Revenue/Expense Detail

	Proposed General Fund	Proposed Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2014	2014	2015	2015
Personnel	\$178,114	\$1,267,119	\$181,025	\$1,361,907
Contractual Services	\$0	\$56,000	\$5,000	\$91,000
Materials & Supplies	\$0	\$25,480	\$7,690	\$25,480
Internal Services	\$33,238	\$215,232	\$22,152	\$255,334
Total GF/non-GF	\$211,352	\$1,563,831	\$215,867	\$1,733,721
Program Total:	\$1,775,183		\$1,949,588	
Program FTE	2.00	13.00	2.00	14.00

Program Revenues				
Indirect for Dept. Admin	\$29,291	\$0	\$32,335	\$0
Intergovernmental	\$0	\$1,280,831	\$0	\$1,476,401
Other / Miscellaneous	\$11,000	\$283,000	\$11,000	\$207,320
Service Charges	\$0	\$0	\$0	\$50,000
Total Revenue	\$40,291	\$1,563,831	\$43,335	\$1,733,721

Explanation of Revenues

Intergovernmental: \$1,476,401 is received as part of the Road Fund from the state distribution of registration fees and gas taxes.

Other/Miscellaneous: \$218,320 is received for services provided for programs within DCS (Roads - \$11,000, Elections - \$12,240, Bridges - \$50,000, Survey - \$40,000, Animal Services - \$76,500, Land Use Planning - \$28,580)

Service Charges - \$50,000 is reimbursements from special service districts (Dunthorpe-Riverdale Sewer District - \$25,000 and Mid-County Lighting District - \$25,000)

Significant Program Changes

Last Year this program was: 91011 Budget and Operations Support

Last year this program offer had 15.0 FTE and this year it has 16.0 FTE. This change is caused by reorganization that moved a Data Analyst Senior position from Road Service to Budget and Operations Support. This change was made to consolidate the Road Assets function within Budget and Operations Support.