

**Benton County
2007-09 Biennium Budget
July 1, 2007 to June 30, 2009**

Summary of Budget Modifications through June 30, 2008

Benton County Budget Office

August 20, 2008

541-766-6257

<http://www.co.benton.or.us/admin/budget/>

Overview

The biennium budget for 2007-09 has been adjusted significantly since its adoption on June 26, 2007. That it would be adjusted was understood at adoption. As described in the Budget Officers message on page 3 of the Adopted Budget Document the county was considering placing before the voters a local option levy in November 2007. Provisions were made in the adopted budget to anticipate levy resources in order to comply with Oregon Local Budget Law. The resources were allocated to a reserve, rather than to operating budgets. In February 2008, the Board of Commissioners and Budget Committee met and agreed on details of how the successful levy resources would be budgeted.

This document summarizes cumulative modifications of the budget through the first half of the biennium (July 1, 2007 through June 30, 2008).

Modifications to the budget fall into four broad categories:

- Actions to adjust budget authority after approval of the Local Option Levy in November 2007.
- A decision to integrate services and financials of many mental health services into Health Clinic operations.
- Award of a grant to open a clinic site in Lebanon under the umbrella of the Benton County's Federally Qualify Health Center in cooperation with Linn County and other medical partners.
- Restructuring of capital improvement budgets to reflect grand awards and project funding decisions on hold pending the outcome of the local option levy.

All of the budget modifications were approved by the Board of Commissioners in a public meeting. Notice of pending actions was announced on the Commission meeting agenda and, when required by Oregon Local Budget Law, in legal notices published in the Corvallis Gazette-Times. Commission agendas and notices of budget actions are also available on the county internet WEB site (www.co.benton.or.us). Also on the county WEB page are the full Adopted Budget Document and Capital Improvement Plan.

Results of approved budget modifications are reported here in three forms.

- 1 By fund
- 2 By department by replicating each summary page of the Adopted Budget Document.
- 3 Modifications to legal appropriation compared to the original appropriation resolution.

At each summary heading in brackets [] is the comparable page reference in the Adopted Budget Document (Example [BD 10]).

Looking forward to the second half of the biennium, budget modifications should be substantially less significant. All of the budget authority to execute the local option levy in this biennium is in place.

The county has received an extension of the property tax levy filing deadline from July 15 to September 3 in order to see if federal forest payments will be extended. See the tax rate table on page 6 of the Adopted Budget Document for further explanation.

Questions concerning this document or any aspect of the budget may be addressed to the Budget Office. Contact use by e-mail through the county WEB site, or call.

Pat Cochran, Budget Officer – 766-6257

Anne Baker, Budget/Accounting Analyst – 766-6771

All Funds Budget Summary Table: [BD 4]

Resource / Expense Category	2007-09 Biennium Adopted	2007-09 Biennium Adjusted	\$ Change Over Adopted	% Change Over Adopted
General Revenues	38,188,000	39,756,000	1,568,000	4.1%
Charges for Service	42,524,451	45,257,545	2,733,094	6.4%
Operating Grants/Contributions	43,162,060	43,151,826	(10,234)	0.0%
Capital Grants/Contributions	3,270,581	4,518,814	1,248,233	38.2%
Internal Fund Transfers	3,002,423	7,263,640	4,261,217	141.9%
Loans	286,134	286,134	-	--
Current Revenues Total	130,433,649	140,233,959	9,800,310	7.5%
Unrestricted Beginning Balance	6,700,000	6,700,000	-	--
Dedicated Beginning Balance	11,838,788	11,856,271	17,483	0.1%
Capital Beginning Balance	1,366,875	1,488,404	121,529	8.9%
Beginning Balance Total	19,905,663	20,044,675	139,012	0.7%
Total Resources	150,339,312	160,278,634	9,939,322	6.6%
Personnel Services	59,738,767	63,257,079	3,518,312	5.9%
Materials & Services	57,953,836	61,804,063	3,850,227	6.6%
Capital Outlay	6,373,595	7,371,321	997,726	15.7%
Other: Internal Fund Transfers	3,002,423	7,220,553	4,218,130	140.5%
Other: Loans	171,000	213,650	42,650	24.9%
Other: Debt Principle	237,500	237,500	-	--
Other: Debt Interest	2,284,000	2,284,000	-	--
Expenditures Total	129,761,121	142,388,166	12,627,045	9.7%
Other: Contingency	5,987,924	6,898,351	910,427	15.2%
Other: Reserve for Future Years	11,090,267	6,792,117	(4,298,150)	-38.8%
Other: Unappropriated Balance	3,500,000	4,200,000	700,000	20.0%
Other Total	20,578,191	17,890,468	(2,687,723)	-13.1%
Full-Time-Equivalent (FTE) by Type				
Regular (Greater than .50 FTE)	359.79	392.34	32.55	9.0%
Temporary Hire	24.51	25.58	1.07	4.4%
Total FTE	384.30	417.92	33.62	8.7%

Total Budget by Fund:

The table compares the total budget level of each fund, including reserves and unappropriated balance. As indicated in the department level pages some funds were modified in ways that did not change total budget, but did move appropriation authority from reserves to the operating budget.

	2007-09 Biennium Adopted	2007-09 Biennium Adjusted	\$ Change Over Adopted	% Change Over Adopted
General	78,150,454	68,889,058	(9,261,396)	-11.9%
Road	14,090,382	14,090,382	-	--
School	3,058,000	3,058,000	-	--
Fair	2,152,700	2,152,700	-	--
Local Option Levy (*)	-	5,441,793	5,441,793	--
Land Corner Preservation	658,010	658,010	-	--
HUD Block Grant	951,000	1,210,264	259,264	27.3%
VALIANT	-	17,483	17,483	--
Oregon Health Plan	3,280,363	3,264,363	(16,000)	-0.5%
Court Security	231,665	231,665	-	--
PL106-393 Title III	437,800	437,800	-	--
Adult Correction Programs	5,037,813	5,037,813	-	--
Special Transportation	3,094,431	3,094,431	-	--
Cemetery Operations	241,424	241,424	-	--
Debt Service	3,742,000	3,742,000	-	--
General Capital Impr.	816,288	2,182,194	1,365,906	167.3%
Road Improvement	72,000	73,206	1,206	1.7%
Bldg. Development Resv.	1,342,073	1,542,073	200,000	14.9%
Management Services	5,515,024	5,605,024	90,000	1.6%
Intra-governmental Ser.	11,433,255	11,433,255	-	--
Health Mgt Services	6,416,690	7,177,765	761,075	11.9%
Enterprise Operations	683,101	683,101	-	--
Benton Health Center	6,214,218	14,224,602	8,010,384	128.9%
East Linn Health Center (*)	-	2,946,957	2,946,957	--
Trust	750,234	872,884	122,650	16.3%
Tax Title Land	242,638	242,638	-	--
Employee Benefit	1,727,749	1,727,749	-	--
Total	150,339,312	160,278,634	9,939,322	6.6%

Funds indicated by the asterisk (*) were created after adoption.

The Local Option Levy Fund was created to isolate and account for the collection and budget uses of taxes and possible future federal forest revenue that is pledged to offset local option levy taxes. The levy was approved for the tax years 2008 through 2012.

The East Linn Health Center fund was created to isolate and account for operations of the Lebanon medical clinic site, including contributions from service partners unique to that site.

The VALIANT fund had existed in past years because of an inter-governmental drug enforcement program. That program had been discontinued. However, after adoption assets became available to the fund and in order to legally expend it an appropriation needed to be created.

Appropriation Change [BD 17]

Fund / Program	Original Budget (7-1-2007)	Net Adjustments	Current Budget (6-30-2008)	% Change to Original
General Fund				
General Government Program				
Operating	11,641,571	150,000	11,791,571	1%
Transfers to Other Funds	1,911,100	2,237,647	4,148,747	117%
Reserves (Program Dedicated)	4,086,332	(3,698,000)	388,332	-90%
Contingency	4,463,233	(590,000)	3,873,233	-13%
Public Safety Program				
Operating	17,134,342	198,851	17,333,193	1%
Transfers to Other Funds	50,140	-	50,140	0%
Health Program				
Operating	21,990,277	(7,153,139)	14,837,138	-33%
Reserves (Program Dedicated)	191,399	-	191,399	0%
Justice Services Program				
Operating	7,301,376	36,280	7,337,656	0%
Reserves (Program Dedicated)	18,241	-	18,241	0%
Community Services Program				
Operating	1,994,905	(471,655)	1,523,250	-24%
Transfers to Other Funds	88,000	-	88,000	0%
Reserves (Program Dedicated)	185,542	-	185,542	0%
Cultural & Education Program	927,961	-	927,961	0%
Animal Control Program	476,310	-	476,310	0%
Parks and Natural Resources Program	2,189,725	28,620	2,218,345	1%
Total Fund Appropriation	74,650,454	(9,261,396)	65,389,058	-12%
General Fund Unappropriated Balance	3,500,000		3,500,000	
General Fund (Memorandum Only)	78,150,454		68,889,058	
Road Fund				
Public Works Program				
Operating	13,567,882	-	13,567,882	0%
Reserve (Program Dediciated)	22,500	-	22,500	0%
Contingency	500,000	-	500,000	0%
Total Fund Appropriation	14,090,382	-	14,090,382	0%
School Fund				
Cultural and Educational Program	3,058,000	-	3,058,000	0%
Total Fund Appropriation	3,058,000	-	3,058,000	0%
Fair Fund				
Cultural and Education Program	2,152,700	-	2,152,700	0%
Total Fund Appropriation	2,152,700	-	2,152,700	0%
Local Option Levy Fund				
General Government Program				
Operating	-	25,000	25,000	-
Transfers to Other Funds	-	1,510,000	1,510,000	-
Reserves (Program Dedicated)	-	-	-	-
Contingency	-	1,500,427	1,500,427	-
Public Safety Program	-	797,557	797,557	-
Health Program	-	242,402	242,402	-
Justice Services Program	-	666,407	666,407	-
Total Fund Appropriation	-	4,741,793	4,741,793	-
Fund Unappropriated Balance	-	700,000	700,000	
Fund (Memorandum Only)	-	5,441,793	5,441,793	

Appropriation Change (continued)

Fund / Program	Original Budget (7-1-2007)	Net Adjustments	Current Budget (6-30-2008)	% Change to Original
Corner Preservation Fund				
Public Works Program				
Operating	434,010	-	434,010	0%
Reserve (Program Dedicated)	199,000	-	199,000	0%
Contingency	25,000	-	25,000	0%
Total Fund Appropriation	658,010	-	658,010	0%
HUD Block Grant Fund				
Community Services Program	951,000	259,264	1,210,264	27%
Total Fund Appropriation	951,000	259,264	1,210,264	27%
VALIANT Operations Fund				
Public Safety Program	-	17,483	17,483	-
Total Fund Appropriation	-	17,483	17,483	-
Oregon Health Plan Fund				
Trust Program				
Operating	2,776,214	-	2,776,214	0%
Transfers to Other Funds	-	445,000	445,000	-
Reserve	504,149	(461,000)	43,149	-91%
Total Fund Appropriation	3,280,363	(16,000)	3,264,363	0%
Court Security Fund				
Justice Services Program				
Operating	175,382	-	175,382	0%
Reserve	56,283	-	56,283	0%
Total Fund Appropriation	231,665	-	231,665	0%
PL106-393 Title III Projects Fund				
General Government Program	437,800	-	437,800	0%
Total Fund Appropriation	437,800	-	437,800	0%
Adult Correction Programs Fund				
Public Safety				
Operating	3,375,219	131,150	3,375,219	4%
Transfers to Other Funds	720	-	720	0%
Contingency	1,661,874	(131,150)	1,661,874	-8%
Total Fund Appropriation	5,037,813	-	5,037,813	0%
Special Transportation Fund				
Community Services Program				
Operating	2,537,781	-	2,537,781	0%
Loan	103,000	-	103,000	0%
Contingency	453,650	-	453,650	0%
Total Fund Appropriation	3,094,431	-	3,094,431	0%

Appropriation Change (continued)

Fund / Program	Original Budget (7-1-2007)	Net Adjustments	Current Budget (6-30-2008)	% Change to Original
Cemetery Operations Fund				
General Government Program				
Operating	42,062	-	42,062	0%
Transfer to Other Funds	7,862	-	7,862	0%
Reserve	191,500	-	191,500	0%
Total Fund Appropriation	241,424	-	241,424	0%
Debt Service Fund				
General Government Program				
Debt Service (Principle & Interest)	2,521,500	-	2,521,500	0%
Debt Service Reserve	1,220,500	-	1,220,500	0%
Total Fund Appropriation	3,742,000	-	3,742,000	0%
General Capital Improvements Fund				
Public Safety Program				
Operating	407,280	1,040,920	1,448,200	256%
Reserve	123,000	17,280	140,280	14%
Capital Improvements Program				
Operating	286,008	307,706	593,714	108%
Total Fund Appropriation	816,288	1,365,906	2,182,194	167%
Road Improvements Fund				
Capital Improvements Program	72,000	1,206	73,206	2%
Total Fund Appropriation	72,000	1,206	73,206	2%
Building Development Reserve Fund				
Capital Improvements Program				
Operating	32,000	200,000	232,000	625%
Reserve for Future Expenditure	1,310,073	-	1,310,073	0%
Total Fund Appropriation	1,342,073	200,000	1,542,073	15%
Management Services Fund				
General Government Program				
Operating	5,363,024	90,000	5,453,024	2%
Contingency	152,000	-	152,000	0%
Total Fund Appropriation	5,515,024	90,000	5,605,024	2%
Intragovernmental Services Fund				
General Government Program				
Operating	10,313,860	-	10,313,860	0%
Transfers to Other Funds	515,356	-	515,356	0%
Reserve	234,998	-	234,998	0%
Contingency	369,041	-	369,041	0%
Total Fund Appropriation	11,433,255	-	11,433,255	0%
Health Management Services Fund				
Health Program	6,416,690	761,075	7,177,765	12%
Total Fund Appropriation	6,416,690	761,075	7,177,765	12%

Appropriation Change (continued)

Fund / Program	Original Budget (7-1-2007)	Net Adjustments	Current Budget (6-30-2008)	% Change to Original
Enterprise Operations Fund				
General Government Program				
Operating	180,886	-	180,886	0%
Transfers to Other Funds	132,073	-	132,073	0%
Reserve	132,035	-	132,035	0%
Contingency	25,000	-	25,000	0%
Parks and Natural Resources Program				
Operating	91,871	-	91,871	0%
Transfers to Other Funds	15,724	8,000	23,724	51%
Reserve	105,512	(8,000)	97,512	-8%
Total Fund Appropriation	683,101	-	683,101	0%
Benton County Health Center Fund				
Health Program	6,214,218	8,010,384	14,224,602	129%
Total Fund Appropriation	6,214,218	8,010,384	14,224,602	129%
East Linn Health Center Fund				
Health Program	-	2,946,957	2,946,957	-
Total Fund Appropriation	-	2,946,957	2,946,957	-
Trust Fund				
Public Safety Program				
Operating	81,733	-	81,733	0%
Reserve	19,919	-	19,919	0%
Justice Services Program				
Operating	169,790	-	169,790	0%
Reserve	31,500	-	31,500	0%
Cultural and Educational Program				
Operating	21,000	-	21,000	0%
Parks and Natural Resources Program				
Operating	218,214	80,000	298,214	37%
Transfers to Other Funds	31,448	-	31,448	0%
Loan Payment	68,000	42,650	110,650	63%
Reserve	108,630	-	108,630	0%
Total Fund Appropriation	750,234	122,650	872,884	16%
Tax Title Land Fund				
Trust Program				
Operating	117,638	-	117,638	0%
Reserve	125,000	-	125,000	0%
Total Fund Appropriation	242,638	-	242,638	0%
Employee Benefit Trust Fund				
General Government Program				
Operating	932,749	-	932,749	0%
Transfers to Other Funds	250,000	-	250,000	0%
Reserve	545,000	-	545,000	0%
Total Fund Appropriation	1,727,749	-	1,727,749	0%
Biennium Appropriations (All Funds)	146,839,312	9,239,322	156,078,634	6%
Unappropriated Balances	3,500,000	700,000	4,200,000	
Biennium Budget (Memorandum Only)	150,339,312	9,939,322	160,278,634	

Administrative Services Department Summary – [BD 50]

Resource / Expense Category	2007-09 Biennium Adopted	2007-09 Biennium Adjusted	\$ Change Over Adopted	% Change Over Adopted
General Revenues	1,097,891	1,097,891	-	--
Charges for Service	12,278,010	12,278,010	-	--
Operating Grants/Contributions	2,298,397	1,826,742	(471,655)	-20.5%
Internal Fund Transfers	146,300	236,300	90,000	61.5%
Current Revenues Total	15,820,598	15,438,943	(381,655)	-2.4%
Dedicated Beginning Balance	3,144,346	3,144,346	-	--
Capital Beginning Balance	21,091	21,091	-	--
Beginning Balance Total	3,165,437	3,165,437	-	--
Total Resources	18,986,035	18,604,380	(381,655)	-2.0%
Personnel Services	6,451,333	6,529,089	77,756	1.2%
Materials & Services	6,450,362	5,990,951	(459,411)	-7.1%
Capital Outlay	534,100	534,100	-	--
Other: Internal Fund Transfers	250,000	250,000	-	--
Other: Debt Principle	237,500	237,500	-	--
Other: Debt Interest	2,284,000	2,284,000	-	--
Expenditures Total	16,207,295	15,825,640	(381,655)	-2.4%
Other: Contingency	152,000	152,000	-	--
Other: Reserve for Future Years	2,626,740	2,626,740	-	--
Other (Reserve) Total	2,778,740	2,778,740	-	--

The budget of the Commission on Children and Families in the General Fund was reduced to reflect anticipated grants that were not awarded. Resource and appropriation estimates were also adjusted to match funding levels approved in the state budget by the 2007 state legislature.

These changes primarily affected grants that would have been passed through to local agencies and non-profit organizations.

In the Management Services Fund an additional Human Resources Analyst position was authorized to address specific one-time projects. The position was authorized through June of 2009.

Full-Time-Equivalent (FTE) by Type

Regular (Greater than .50 FTE)	37.80	38.80	1.00	2.6%
Temporary Hire	4.51	4.51	-	--

Personnel Distribution by Fund

General	17.29	17.29	-	--
Management Services	22.20	23.20	1.00	4.5%
Intragovernmental Service	2.22	2.22	-	--
Enterprise Operations	0.60	0.60	-	--
Total Personnel (FTE)	42.31	43.31	1.00	2.4%

Expenditures by Fund

General	5,049,637	4,577,982	(471,655)	-9.3%
Debt Service	2,521,500	2,521,500	-	--
General Capital Improvements	36,091	36,091	-	--
Management Services	5,363,024	5,453,024	90,000	1.7%
Intragovernmental Service	1,740,401	1,740,401	-	--
Enterprise Operations	127,965	127,965	-	--
Trust	68,290	68,290	-	--
Tax Title Land	117,638	117,638	-	--
Employee Benefit Trust	1,182,749	1,182,749	-	--
Total Expenditures	16,207,295	15,825,640	(381,655)	-2.4%

Reserve Distribution by Fund

General	369,207	369,207	-	--
Debt Service	1,220,500	1,220,500	-	--
Management Services	152,000	152,000	-	--
Intragovernmental Service	234,998	234,998	-	--
Enterprise Operations	132,035	132,035	-	--
Tax Title Land	125,000	125,000	-	--
Employee Benefit Trust	545,000	545,000	-	--
Other (Reserve) Total	2,778,740	2,778,740	-	--

Assessment Department Summary – [BD 72]

Resource / Expense Category	2007-09 Biennium Adopted	2007-09 Biennium Adjusted	\$ Change Over Adopted	% Change Over Adopted
General Revenues	2,307,000	2,307,000	-	--
Charges for Service	42,000	103,995	61,995	147.6%
Operating Grants/Contributions	1,047,995	986,000	(61,995)	-5.9%
Current Revenues Total	3,396,995	3,396,995	-	--
Unrestricted Beginning Balance	-	-	-	--
Dedicated Beginning Balance	-	-	-	--
Capital Beginning Balance	-	-	-	--
Beginning Balance Total	-	-	-	--
Total Resources	3,396,995	3,396,995	-	--
Personnel Services	2,494,023	2,494,023	-	--
Materials & Services	896,072	896,072	-	--
Capital Outlay	6,900	6,900	-	--
Expenditures Total	3,396,995	3,396,995	-	--
Full-Time-Equivalent (FTE) by Type				
Regular (Greater than .50 FTE)	17.00	17.00	-	--
Temporary Hire	-	-	-	--
Expenditures by Fund				
General	3,396,995	3,396,995	-	--
Total Expenditures	3,396,995	3,396,995	-	--

A revenue account was reclassified.

The department was allowed to retain a cartographer position for the remainder of the biennium. Continuation of the position beyond June 30, 2008 was to be re-evaluated as a condition of initial budget approval. The review and decision occurred prior to reporting the 2008-09 assessment and tax collection budget to qualify for state program support.

The budget was not changed to accommodate the increased expense. The department will make internal budget adjustments to remain under budget.

Board of Commissioners Department Summary – [BD 76]

Resource / Expense Category	2007-09 Biennium Adopted	2007-09 Biennium Adjusted	\$ Change Over Adopted	% Change Over Adopted
General Revenues	1,860,082	1,860,082	-	--
Charges for Service	527,000	527,000	-	--
Current Revenues Total	2,387,082	2,387,082	-	--
Dedicated Beginning Balance	6,408	6,408	-	--
Beginning Balance Total	6,408	6,408	-	--
Total Resources	2,393,490	2,393,490	-	--
Personnel Services	1,633,642	1,633,642	-	--
Materials & Services	759,003	759,003	-	--
Expenditures Total	2,392,645	2,392,645	-	--
Other: Reserve for Future Years	845	845	-	--
Other Total	845	845	-	--
Full-Time-Equivalent (FTE) by Type				
Regular (Greater than .50 FTE)	9.10	9.10	-	--
Temporary Hire	0.30	0.30	-	--
Personnel Distribution by Fund				
General	9.40	9.40	-	--
Total Personnel (FTE)	9.40	9.40	-	--
Expenditures by Fund				
General	2,392,645	2,392,645	-	--
Total Expenditures	2,392,645	2,392,645	-	--
Reserve Distribution by Fund				
General	845	845	-	--
Other (Reserve) Total	845	845	-	--

There were neither changes to total budget nor transfers made between categories.

Community Development Department Summary - [BD 82]

Resource / Expense Category	2007-09 Biennium Adopted	2007-09 Biennium Adjusted	\$ Change Over Adopted	% Change Over Adopted
General Revenues	909,108	909,108	-	--
Charges for Service	1,272,724	1,272,724	-	--
Operating Grants/Contributions	14,300	69,300	55,000	384.6%
Current Revenues Total	2,196,132	2,251,132	55,000	2.5%
Unrestricted Beginning Balance	-	-	-	--
Dedicated Beginning Balance	-	-	-	--
Capital Beginning Balance	-	-	-	--
Beginning Balance Total	-	-	-	--
Total Resources	2,196,132	2,251,132	55,000	2.5%
Personnel Services	1,510,313	1,510,313	-	--
Materials & Services	675,819	730,819	55,000	8.1%
Expenditures Total	2,186,132	2,241,132	55,000	2.5%
Other: Reserve for Future Years	10,000	10,000	-	--
Other Total	10,000	10,000	-	--
Full-Time-Equivalent (FTE) by Type				
Regular (Greater than .50 FTE)	9.65	9.65	-	--
Temporary Hire	0.30	0.30	-	--
Expenditures by Fund				
General	2,186,132	2,241,132	55,000	2.5%
Total Expenditures	2,186,132	2,241,132	55,000	2.5%
Reserve Distribution by Fund				
General	10,000	10,000	-	--
Other (Reserve) Total	10,000	10,000	-	--

Following a one-year extension of federal forest payments and after meeting certain process requirements for allocation of a mandated set aside of 15% of those revenues, Commissioners allocated funds for continuation of a program to prevent forest fires and mitigate fire hazards in forest and housing interface zones.

Funds will be used to hire contractors to conduct program activities.

District Attorney Department Summary – [BD 88]

Resource / Expense Category	2007-09 Biennium Adopted	2007-09 Biennium Adjusted	\$ Change Over Adopted	% Change Over Adopted
General Revenues	2,556,700	2,882,605	325,905	12.7%
Charges for Service	162,600	162,600	-	--
Operating Grants/Contributions	605,852	605,852	-	--
Current Revenues Total	3,325,152	3,651,057	325,905	9.8%
Dedicated Beginning Balance	36,700	36,700	-	--
Beginning Balance Total	36,700	36,700	-	--
Total Resources	3,361,852	3,687,757	325,905	9.7%
Personnel Services	2,451,577	2,753,330	301,753	12.3%
Materials & Services	890,356	908,108	17,752	2.0%
Capital Outlay	-	6,400	6,400	--
Expenditures Total	3,341,933	3,667,838	325,905	9.8%
Other: Reserve for Future Years	19,919	19,919	-	--
Other Total	19,919	19,919	-	--

Budget modifications made were related to the passage of the local option levy.

The levy specifically funded two deputy district attorneys and one support position.

The budget for these positions is a part of the new Local Option Levy Fund.

Full-Time-Equivalent (FTE) by Type

Regular (Greater than .50 FTE)	15.00	18.00	3.00	20.0%
Temporary Hire	0.40	0.40	-	--

Personnel Distribution by Fund

General	15.00	15.00	-	--
Local Option Levy	-	3.00	3.00	--
Trust Fund	0.40	0.40	-	--
Total Personnel (FTE)	15.40	18.40	3.00	19.5%

Expenditures by Fund

General	3,260,200	3,260,200	-	--
Local Option Levy	-	325,905	325,905	--
Trust Fund	81,733	81,733	-	--
Total Expenditures	3,341,933	3,667,838	325,905	9.8%

Reserve Distribution by Fund

Trust Fund	19,919	19,919	-	--
Other (Reserve) Total	19,919	19,919	-	--

Fairgrounds Department Summary – [BD 98]

Resource / Expense Category	2007-09 Biennium Adopted	2007-09 Biennium Adjusted	\$ Change Over Adopted	% Change Over Adopted
General Revenues	-	-	-	--
Charges for Service	1,390,700	1,390,700	-	--
Operating Grants/Contributions	225,000	225,000	-	--
Capital Grants/Contributions	30,000	30,000	-	--
Internal Fund Transfers	555,000	655,000	100,000	18.0%
Current Revenues Total	2,200,700	2,300,700	100,000	4.5%
Unrestricted Beginning Balance	-	-	-	--
Dedicated Beginning Balance	-	-	-	--
Capital Beginning Balance	-	-	-	--
Beginning Balance Total	-	-	-	--
Total Resources	2,200,700	2,300,700	100,000	4.5%
Personnel Services	720,180	720,180	-	--
Materials & Services	1,389,720	1,489,720	100,000	7.2%
Capital Outlay	90,800	90,800	-	--
Expenditures Total	2,200,700	2,300,700	100,000	4.5%
Full-Time-Equivalent (FTE) by Type				
Regular (Greater than .50 FTE)	4.00	4.00	-	--
Temporary Hire	2.57	2.57	-	--
Personnel Distribution by Fund				
Fair	6.57	6.57	-	--
General Capital Improvements	-	-	-	--
Total Personnel (FTE)	6.57	6.57	-	--
Expenditures by Fund				
Fair	2,152,700	2,152,700	-	--
General Capital Improvements	48,000	148,000	100,000	208.3%
Total Expenditures	2,200,700	2,300,700	100,000	4.5%

Funds were authorized for a project (Master Plan Phase I) to develop more refined plans and architectural detail and costs for re-development of the fairgrounds.

This project is listed as unfunded in the 2007-09 Adopted Capital Improvement Plan. Funding from General Fund reserves was released after passage of the local option levy.

Health Services Summary – [BD 104]

Resource / Expense Category	2007-09 Biennium Adopted	2007-09 Biennium Adjusted	\$ Change Over Adopted	% Change Over Adopted
General Revenues	4,822,939	3,297,694	(1,525,245)	-31.6%
Charges for Service	15,262,375	17,933,474	2,671,099	17.5%
Operating Grants/Contributions	15,906,549	17,404,433	1,497,884	9.4%
Internal Fund Transfers	730,800	2,878,741	2,147,941	293.9%
Current Revenues Total	36,722,663	41,514,342	4,791,679	13.0%
Dedicated Beginning Balance	1,370,284	1,370,284	-	--
Beginning Balance Total	1,370,284	1,370,284	-	--
Total Resources	38,092,947	42,884,626	4,791,679	12.6%
Personnel Services	19,074,007	21,135,077	2,061,070	10.8%
Materials & Services	18,323,392	21,070,001	2,746,609	15.0%
Other: Internal Fund Transfers	-	445,000	445,000	--
Expenditures Total	37,397,399	42,650,078	5,252,679	14.0%
Other: Reserve for Future Years	695,548	234,548	(461,000)	-66.3%
Other Total	695,548	234,548	(461,000)	-66.3%

This is a consolidation of the Health Center and Health Department budget which corresponds to the table on page 104 of the Adopted Budget Document.

The consolidated table was published in the Adopted Budget Document to compare history prior to when the departments were separated during the 2005-07 biennium.

Adopted and adjusted budgets for each department are on the following two pages.

Full-Time-Equivalent (FTE) by Type

Regular (Greater than .50 FTE)	118.99	135.54	16.55	13.9%
Temporary Hire	1.70	2.67	0.97	57.1%

Personnel Distribution by Fund

General	65.05	39.75	(25.30)	-38.9%
Local Option Levy	-	2.50	2.50	--
Oregon Health Plan	1.00	1.00	-	--
Health Management Services	36.90	39.37	2.47	6.7%
Health Center	17.74	43.64	25.90	146.0%
East Linn Health Center	-	11.95	11.95	--
Total Personnel (FTE)	120.69	138.21	17.52	14.5%

Expenditures by Fund

General	21,990,277	14,837,138	(7,153,139)	-32.5%
Local Option Levy	-	242,402	242,402	--
Oregon Health Plan	2,776,214	3,221,214	445,000	16.0%
Health Management Services	6,416,690	7,177,765	761,075	11.9%
Health Center	6,214,218	14,224,602	8,010,384	128.9%
East Linn Health Center	-	2,946,957	2,946,957	--
Total Expenditures	37,397,399	42,650,078	5,252,679	14.0%

Reserve Distribution by Fund

General	191,399	191,399	-	--
Oregon Health Plan	504,149	43,149	(461,000)	-91.4%
Other (Reserve) Total	695,548	234,548	(461,000)	-66.3%

Health Center Department Summary – [BD 106]

Resource / Expense Category	2007-09 Biennium Adopted	2007-09 Biennium Adjusted	\$ Change Over Adopted	% Change Over Adopted
General Revenues	-	-	-	--
Charges for Service	3,830,169	5,471,543	1,641,374	42.9%
Operating Grants/Contributions	1,653,249	3,015,336	1,362,087	82.4%
Internal Fund Transfers	730,800	730,800	-	--
Current Revenues Total	6,214,218	9,217,679	3,003,461	48.3%
Dedicated Beginning Balance	-	-	-	--
Beginning Balance Total	-	-	-	--
Total Resources	6,214,218	9,217,679	3,003,461	48.3%
Personnel Services	2,989,985	4,491,848	1,501,863	50.2%
Materials & Services	3,224,233	4,725,831	1,501,598	46.6%
Expenditures Total	6,214,218	9,217,679	3,003,461	48.3%
Full-Time-Equivalent (FTE) by Type				
Regular (Greater than .50 FTE)	17.64	29.59	11.95	67.7%
Temporary Hire	0.10	0.10	-	--
Personnel Distribution by Fund				
Health Center	17.74	17.74	-	--
East Linn Health Center	-	11.95	11.95	--
Total Personnel (FTE)	17.74	29.69	11.95	67.4%
Expenditures by Fund				
Health Center	6,214,218	6,270,722	56,504	0.9%
East Linn Health Center	-	2,946,957	2,946,957	--
Total Expenditures	6,214,218	9,217,679	3,003,461	48.3%

Under the umbrella of the Benton County's federally qualified health center (FQHC) a federal grant was received to open a primary medical clinic in Lebanon. Linn County and other medical partners also support the operation of the clinic or provide services at the site.

To isolate costs and expenses the clinic was placed in its own fund separate from services in Benton County. Overhead is spread over all clinic sites using the county's standard internal cost allocation plan methodology.

County General Fund support (internal fund transfers revenue) supports Benton County clinic operations only.

Health Department Summary – [BD 116]

Resource / Expense Category	2007-09 Biennium Adopted	2007-09 Biennium Adjusted	\$ Change Over Adopted	% Change Over Adopted
General Revenues	4,822,939	3,297,694	(1,525,245)	-31.6%
Charges for Service	11,432,206	12,461,931	1,029,725	9.0%
Operating Grants/Contributions	14,253,300	14,389,097	135,797	1.0%
Internal Fund Transfers	-	2,147,941	2,147,941	--
Current Revenues Total	30,508,445	32,296,663	1,788,218	5.9%
Dedicated Beginning Balance	1,370,284	1,370,284	-	--
Beginning Balance Total	1,370,284	1,370,284	-	--
Total Resources	31,878,729	33,666,947	1,788,218	5.6%
Personnel Services	16,084,022	16,643,229	559,207	3.5%
Materials & Services	15,099,159	16,344,170	1,245,011	8.2%
Other: Internal Fund Transfers	-	445,000	445,000	--
Expenditures Total	31,183,181	33,432,399	2,249,218	7.2%
Other: Reserve for Future Years	695,548	234,548	(461,000)	-66.3%
Other Total	695,548	234,548	(461,000)	-66.3%
Full-Time-Equivalent (FTE) by Type				
Regular (Greater than .50 FTE)	101.35	105.95	4.60	4.5%
Temporary Hire	1.60	2.57	0.97	60.6%
Personnel Distribution by Fund				
General	65.05	39.75	(25.30)	-38.9%
Local Option Levy	-	2.50	2.50	--
Oregon Health Plan	1.00	1.00	-	--
Health Management Services	36.90	39.37	2.47	6.7%
Health Center	-	25.90	25.90	--
Total Personnel (FTE)	102.95	108.52	5.57	5.4%
Expenditures by Fund				
General	21,990,277	14,837,138	(7,153,139)	-32.5%
Local Option Levy	-	242,402	242,402	--
Oregon Health Plan	2,776,214	3,221,214	445,000	16.0%
Health Management Services	6,416,690	7,177,765	761,075	11.9%
Health Center	-	7,953,880	7,953,880	--
Total Expenditures	31,183,181	33,432,399	2,249,218	7.2%
Reserve Distribution by Fund				
General	191,399	191,399	-	--
Oregon Health Plan	504,149	43,149	(461,000)	-91.4%
Other (Reserve) Total	695,548	234,548	(461,000)	-66.3%

The budget for mental health services, except for developmental disabilities, was moved from the General Fund to the Health Center Fund.

This was done for financial and service integration reasons. Of the change in the internal fund transfer revenue the mental health move accounts for \$1.7 million which is the amount of unrestricted revenue that had already been allocated in the adopted General Fund budget for the same mental health services.

The remaining \$455,000 of internal fund transfer is from the Oregon Health Plan Fund and will be used to fund a project to convert to electronic medical records.

Health Management Services Fund was increased to recognize incremental costs of business support services for records, billing, accounting and other services from the addition of the Lebanon clinic site, mental health transfer and the electronic medical records project.

Juvenile Department Summary – [BD 134]

Resource / Expense Category	2007-09 Biennium Adopted	2007-09 Biennium Adjusted	\$ Change Over Adopted	% Change Over Adopted
General Revenues	2,903,300	3,258,802	355,502	12.2%
Charges for Service	192,812	192,812	-	--
Operating Grants/Contributions	351,422	372,702	21,280	6.1%
Current Revenues Total	3,447,534	3,824,316	376,782	10.9%
Dedicated Beginning Balance	1,500	1,500	-	--
Beginning Balance Total	1,500	1,500	-	--
Total Resources	3,449,034	3,825,816	376,782	10.9%
Personnel Services	2,311,308	2,557,190	245,882	10.6%
Materials & Services	1,120,330	1,251,230	130,900	11.7%
Expenditures Total	3,431,638	3,808,420	376,782	11.0%
Other: Reserve for Future Years	17,396	17,396	-	--
Other Total	17,396	17,396	-	--
Full-Time-Equivalent (FTE) by Type				
Regular (Greater than .50 FTE)	14.50	17.50	3.00	20.7%
Temporary Hire	2.30	2.30	-	--
Personnel Distribution by Fund				
General	16.80	16.80	-	--
Local Option Levy	-	3.00	3.00	--
Total Personnel (FTE)	16.80	19.80	3.00	17.9%
Expenditures by Fund				
General	3,431,638	3,467,918	36,280	1.1%
Local Option Levy	-	340,502	340,502	--
Total Expenditures	3,431,638	3,808,420	376,782	11.0%
Reserve Distribution by Fund				
General	17,396	17,396	-	--
Other (Reserve) Total	17,396	17,396	-	--

The budget was modified to recognize additional resources received for support of juvenile drug court.

The local option levy provided specifically for three additional positions, a juvenile counselor and two outreach workers.

This returns department staffing levels to that of three years ago.

Law Enforcement Department Summary – [BD 142]

Resource / Expense Category	2007-09 Biennium Adopted	2007-09 Biennium Adjusted	\$ Change Over Adopted	% Change Over Adopted
General Revenues	12,628,500	13,436,057	807,557	6.4%
Charges for Service	586,052	586,052	-	--
Operating Grants/Contributions	7,047,441	5,708,809	(1,338,632)	-19.0%
Capital Grants/Contributions	90,000	1,148,200	1,058,200	1175.8%
Internal Fund Transfers	125,860	1,653,343	1,527,483	1213.6%
Current Revenues Total	20,477,853	22,532,461	2,054,608	10.0%
Dedicated Beginning Balance	2,545,192	2,562,675	17,483	0.7%
Capital Beginning Balance	516,337	637,193	120,856	23.4%
Beginning Balance Total	3,061,529	3,199,868	138,339	4.5%
Total Resources	23,539,382	25,732,329	2,192,947	9.3%
Personnel Services	12,927,738	13,747,589	819,851	6.3%
Materials & Services	8,237,250	8,923,157	685,907	8.3%
Capital Outlay	465,097	1,265,953	800,856	172.2%
Other: Internal Fund Transfers	50,860	68,343	17,483	34.4%
Expenditures Total	21,680,945	24,005,042	2,324,097	10.7%
Other: Reserve for Future Years	1,858,437	1,727,287	(131,150)	-7.1%
Other Total	1,858,437	1,727,287	(131,150)	-7.1%
Full-Time-Equivalent (FTE) by Type				
Regular (Greater than .50 FTE)	68.80	77.80	9.00	13.1%
Temporary Hire	8.41	8.41	-	--
Personnel Distribution by Fund				
General	69.55	69.55	-	--
Local Option Levy	-	8.00	8.00	--
Court Security	1.00	1.00	-	--
Adult Correction Programs	6.66	7.66	1.00	15.0%
Total Personnel (FTE)	77.21	86.21	9.00	11.7%
Expenditures by Fund				
General	17,537,707	17,736,558	198,851	1.1%
Local Option Levy	-	797,557	797,557	--
VALIANT	-	17,483	17,483	--
Court Security	175,382	175,382	-	--
Adult Correction Programs	3,375,939	3,507,089	131,150	3.9%
General Capital Improvements	591,917	1,770,973	1,179,056	199.2%
Total Expenditures	21,680,945	24,005,042	2,324,097	10.7%
Reserve Distribution by Fund				
Court Security	56,283	56,283	-	--
Adult Correction Programs	1,661,874	1,530,724	(131,150)	-7.9%
General Capital Improvements	140,280	140,280	-	--
Other (Reserve) Total	1,858,437	1,727,287	(131,150)	-7.1%

The November 2007 levy replaced the last year of a local option levy which supported the jail rental program in the Adult Corrections Program Fund. This levy transition accounts for all of the change in the internal fund transfer and operating grant resource lines. In short, the budget of the Adult Corrections Fund was not changed because of the new levy, but the means of support changed from direct crediting of a specific dedicated levy, to a transfer from the new Local Option Levy Fund.

In a separate action funds were transferred out of the contingency account of the Adult Corrections Fund to support a position that will work with offenders with mental illnesses to avoid re-incarceration.

The local option levy also specifically provided for funding of seven patrol and one corrections position to restore staffing to 2005-07 biennium authorized levels.

In the General Capital Improvements Fund federal homeland security grants will be received to support Benton County's portion of a multi-county project to upgrade communications systems for all emergency response agencies.

The one-year extension of federal forest payments also allowed Commissioners to allocate additional funds for forest deputy patrol and emergency services support in the General Fund (\$143,000).

Natural Areas & Parks Department Summary – [BD 154]

Resource / Expense Category	2007-09 Biennium Adopted	2007-09 Biennium Adjusted	\$ Change Over Adopted	% Change Over Adopted
General Revenues	1,336,600	1,268,600	(68,000)	-5.1%
Charges for Service	212,555	212,555	-	--
Operating Grants/Contributions	893,000	921,620	28,620	3.2%
Capital Grants/Contributions	-	189,500	189,500	--
Internal Fund Transfers	122,034	210,034	88,000	72.1%
Current Revenues Total	2,564,189	2,802,309	238,120	9.3%
Dedicated Beginning Balance	430,250	430,250	-	--
Beginning Balance Total	430,250	430,250	-	--
Total Resources	2,994,439	3,232,559	238,120	8.0%
Personnel Services	1,173,616	1,173,616	-	--
Materials & Services	1,278,482	1,283,482	5,000	0.4%
Capital Outlay	13,665	204,135	190,470	1393.9%
Other: Internal Fund Transfers	55,034	63,034	8,000	14.5%
Other: Loans	68,000	110,650	42,650	62.7%
Expenditures Total	2,588,797	2,834,917	246,120	9.5%
Other: Reserve for Future Years	405,642	397,642	(8,000)	-2.0%
Other Total	405,642	397,642	(8,000)	-2.0%
Full-Time-Equivalent (FTE) by Type				
Regular (Greater than .50 FTE)	7.95	7.95	-	--
Temporary Hire	1.11	1.11	-	--
Personnel Distribution by Fund				
General	8.96	8.96	-	--
Cemetery Operations	0.10	0.10	-	--
Total Personnel (FTE)	9.06	9.06	-	--
Expenditures by Fund				
General	2,275,496	2,304,116	28,620	1.3%
Cemetery Operations	49,924	49,924	-	--
General Capital Improvements	-	86,850	86,850	--
Enterprise Operations	107,595	115,595	8,000	7.4%
Trust	155,782	278,432	122,650	78.7%
Total Expenditures	2,588,797	2,834,917	246,120	9.5%
Reserve Distribution by Fund				
Cemetery Operations	191,500	191,500	-	--
Enterprise Operations	105,512	97,512	(8,000)	-7.6%
Trust	108,630	108,630	-	--
Other (Reserve) Total	405,642	397,642	(8,000)	-2.0%

Capital improvement projects are the primary focus of budget modifications.

Projects supported by general fund reserves released by Commissioners include a water storage system to address fire suppression and other uses at the Beazell Forest Education Center (Trust Fund).

Also in the Trust Fund, the one year extension of federal forest payments allowed repayment of a loan that assisted in the construction of the Beazell Forest Education Center to be fully repaid in this biennium. The budget was modified to provide sufficient appropriation authority.

Other projects funded by a mix of grants and general or dedicated county resources included campground upgrades at Salmonberry Park, boat ramp and other repairs at Hyak and Campbell Parks.

Public Works Department Summary – [BD 164]

Resource / Expense Category	2007-09 Biennium Adopted	2007-09 Biennium Adjusted	\$ Change Over Adopted	% Change Over Adopted
General Revenues	-	-	-	--
Charges for Service	10,517,623	10,517,623	-	--
Operating Grants/Contributions	10,130,804	10,130,804	-	--
Capital Grants/Contributions	2,964,581	2,965,114	533	0.0%
Internal Fund Transfers	723,356	723,356	-	--
Loans	118,134	118,134	-	--
Current Revenues Total	24,454,498	24,455,031	533	0.0%
Dedicated Beginning Balance	2,298,728	2,298,728	-	--
Capital Beginning Balance	829,447	830,120	673	0.1%
Beginning Balance Total	3,128,175	3,128,848	673	0.0%
Total Resources	27,582,673	27,583,879	1,206	0.0%
Personnel Services	8,991,030	8,991,030	-	--
Materials & Services	11,142,690	11,143,896	1,206	0.0%
Capital Outlay	5,104,333	5,104,333	-	--
Other: Internal Fund Transfers	647,429	647,429	-	--
Other: Loans	103,000	103,000	-	--
Expenditures Total	25,988,482	25,989,688	1,206	0.0%
Other: Contingency	1,372,691	1,372,691	-	--
Other: Reserve for Future Years	221,500	221,500	-	--
Other Total	1,594,191	1,594,191	-	--

The only budget modification was an increase in appropriation authority to allow close out of project funds from the Road Improvement Fund. Following close out there are no resources remaining in this fund.

Full-Time-Equivalent (FTE) by Type

Regular (Greater than .50 FTE)	57.00	57.00	-	--
Temporary Hire	2.91	2.91	-	--

Personnel Distribution by Fund

Road	38.33	38.33	-	--
Land Corner Preservation	1.95	1.95	-	--
Intragovernmental Service	19.63	19.63	-	--
Total Personnel (FTE)	59.91	59.91	-	--

Expenditures by Fund

Road	13,567,882	13,567,882	-	--
Land Corner Preservation	434,010	434,010	-	--
Special Transportation	2,640,781	2,640,781	-	--
Road Improvement	72,000	73,206	1,206	1.7%
Intragovernmental Service	9,088,815	9,088,815	-	--
Enterprise Operations	184,994	184,994	-	--
Total Expenditures	25,988,482	25,989,688	1,206	0.0%

Reserve Distribution by Fund

Road	522,500	522,500	-	--
Land Corner Preservation	224,000	224,000	-	--
Special Transportation	453,650	453,650	-	--
Intragovernmental Service	369,041	369,041	-	--
Enterprise Operations	25,000	25,000	-	--
Other (Reserve) Total	1,594,191	1,594,191	-	--

Non-departmental Department Summary – [BD 178]

Resource / Expense Category	2007-09 Biennium Proposed	2007-09 Biennium Adjusted	\$ Change Over Adopted	% Change Over Adopted
General Revenues	7,765,880	9,438,161	1,672,281	21.5%
Charges for Service	80,000	80,000	-	--
Operating Grants/Contributions	4,641,300	4,900,564	259,264	5.6%
Capital Grants/Contributions	186,000	186,000	-	--
Internal Fund Transfers	599,073	906,866	307,793	51.4%
Loans	168,000	168,000	-	--
Current Revenues Total	13,440,253	15,679,591	2,239,338	16.7%
Unrestricted Beginning Balance	6,700,000	6,700,000	-	--
Dedicated Beginning Balance	2,005,380	2,005,380	-	--
Beginning Balance Total	8,705,380	8,705,380	-	--
Total Resources	22,145,633	24,384,971	2,239,338	10.1%
Personnel Services	-	12,000	12,000	--
Materials & Services	6,790,360	7,357,624	567,264	8.4%
Capital Outlay	158,700	158,700	-	--
Other: Internal Fund Transfers	1,999,100	5,746,747	3,747,647	187.5%
Expenditures Total	8,948,160	13,275,071	4,326,911	48.4%
Other: Contingency	4,463,233	5,373,660	910,427	20.4%
Other: Reserve for Future Years	5,234,240	1,536,240	(3,698,000)	-70.7%
Other: Unappropriated Balance	3,500,000	4,200,000	700,000	20.0%
Other Total	13,197,473	11,109,900	(2,087,573)	-15.8%
Full-Time-Equivalent (FTE) by Type				
Regular (Greater than .50 FTE)	-	-	-	--
Temporary Hire	-	0.10	0.10	--
Personnel Distribution by Fund				
General	-	0.10	0.10	--
Expenditures by Fund				
General	4,184,980	6,517,627	2,332,647	55.7%
County School	3,058,000	3,058,000	-	--
Local Option Levy	-	1,535,000	1,535,000	--
HUD Block Grant	951,000	1,210,264	259,264	27.3%
PL106-393 Title III Projects	437,800	437,800	-	--
Building Development Reserve	32,000	232,000	200,000	625.0%
Trust	284,380	284,380	-	--
Total Expenditures	8,948,160	13,275,071	4,326,911	48.4%
Reserve Distribution by Fund				
General	11,855,900	7,567,900	(4,288,000)	-36.2%
Local Option Levy	-	2,200,427	2,200,427	--
Building Development Reserve	1,310,073	1,310,073	-	--
Trust	31,500	31,500	-	--
Other (Reserve) Total	13,197,473	11,109,900	(2,087,573)	-15.8%

Under county accounting and budgeting practices all transfers out of the General Fund supported by general (unrestricted) revenues are accounted for in the non-departmental budget.

The increase in expense for internal fund transfers is explained by the movement of mental health services to the Health Center Fund and funding of various capital improvement projects. These have been discussed in other department budget summaries.

In addition the local option levy fund is now the source of support for the Adult Corrections Program Fund. \$1.5 million of the internal fund transfer expense increase is accounted for by this transaction. In the new local option levy fund, fund financial management is accounted for in the non-departmental budget division of that fund.

The non-departmental division of the levy fund includes all revenues, balances and fund level operating costs (including transfers out). Direct service costs of personnel and supporting materials & services are budgeted under various department budgets within the fund.