

MARION COUNTY FY 2016-17 BUDGET
GENERAL FUND

GENERAL FUND OVERVIEW

The General Fund is allocated to eight departments plus non-departmental activities that are covered individually in another section of this book. Several also have other funds that support their operations. The General Fund is used to account for all activities for which specific types of funds are not required. The General Fund is one of the county's largest funds having a FY 2016-17 budget of \$88,473,600. This is a \$990,048 and 1.1% decrease from FY 2015-16.

Marion County Budget - Income Summary

100 - General Fund

FY 2016-17

	FY 13-14 ACTUAL	FY 14-15 ACTUAL	FY 15-16 BUDGET	FY 16-17 PROPOSED	FY 16-17 APPROVED	FY 16-17 ADOPTED	+/- % Prior Budget
RESOURCES							
Taxes	59,844,594	62,345,375	64,829,845	68,649,000	68,649,000	68,649,000	5.9%
Licenses and Permits	58,375	62,525	60,000	62,000	62,000	62,000	3.3%
Intergovernmental Federal	820,767	752,799	589,380	221,600	221,600	221,600	-62.4%
Intergovernmental State	3,290,963	3,506,176	3,637,330	3,604,900	3,604,900	3,604,900	-0.9%
Intergovernmental Local	263,918	282,586	0	0	0	0	n.a.
Charges for Services	3,446,587	3,770,331	4,695,999	3,561,169	3,561,169	3,561,169	-24.2%
Fines and Forfeitures	278,549	271,616	270,000	220,000	220,000	220,000	-18.5%
Interest	436,483	512,313	524,000	619,000	619,000	619,000	18.1%
Other Revenues	27,620	18,862	15,000	15,000	15,000	15,000	0.0%
Other Fund Transfers	3,965,633	3,859,952	4,032,582	3,997,582	3,997,582	3,997,582	-0.9%
Net Working Capital	8,793,974	9,868,737	10,809,512	7,523,349	7,523,349	7,523,349	-30.4%
TOTAL RESOURCES	81,227,463	85,251,271	89,463,648	88,473,600	88,473,600	88,473,600	-1.1%
REQUIREMENTS							
BY DEPARTMENT							
Assessor's Office	5,289,998	5,144,582	5,796,757	5,796,173	5,796,173	5,796,173	0.0%
Clerk's Office	2,193,815	2,175,871	2,450,493	2,533,372	2,533,372	2,533,372	3.3%
Community Services	743,790	754,610	639,313	580,594	641,368	641,368	0.0%
District Attorney's Office	7,400,418	7,661,362	8,288,943	8,611,359	8,611,359	8,611,359	3.9%
Justice Court	957,912	845,421	866,934	883,244	883,244	883,244	1.9%
Juvenile	9,084,987	9,220,820	9,985,775	10,122,167	10,184,698	10,184,698	2.0%
Sheriff's Office	34,329,364	34,624,243	37,583,976	38,853,496	38,853,496	38,853,496	3.4%
Treasurer's Office	401,267	400,202	459,792	420,760	420,760	420,760	-8.5%
Non Departmental Operations	10,878,253	13,533,290	17,769,527	13,638,064	13,686,064	13,686,064	-23.0%
<i>Materials and Services</i>	900,433	608,663	1,255,321	1,755,321	1,755,321	1,755,321	
<i>Administrative Charges</i>	696,606	665,652	736,166	734,246	734,246	734,246	
<i>Debt Service Principal</i>	280,000	0	0	0	0	0	
<i>Debt Service Interest</i>	3,080	0	0	0	0	0	
<i>Special Payments</i>	120,000	0	0	30,000	30,000	30,000	
<i>Transfers Out</i>	8,878,134	12,258,975	15,778,040	11,118,497	11,166,497	11,166,497	
Contingency	0	0	179,306	1,401,103	1,229,798	1,229,798	585.9%
Ending Fund Balance	0	0	5,442,832	5,633,268	5,633,268	5,633,268	3.5%
TOTAL REQUIREMENTS	71,279,803	74,360,401	89,463,648	88,473,600	88,473,600	88,473,600	-1.1%
BY CATEGORY							
Personnel Services	42,729,769	44,594,513	48,423,123	49,873,196	49,991,501	49,991,501	3.2%
Materials and Services	10,464,662	9,220,783	10,288,805	10,850,306	10,855,306	10,855,306	5.5%
Administrative Charges	8,773,481	8,286,129	9,351,542	9,567,230	9,567,230	9,567,230	2.3%
Capital Outlay	30,677	0	0	0	0	0	n.a.
Debt Service Principal	280,000	0	0	0	0	0	n.a.
Debt Service Interest	3,080	0	0	0	0	0	n.a.
Special Payments	120,000	0	0	30,000	30,000	30,000	n.a.
Transfers Out	8,878,134	12,258,975	15,778,040	11,118,497	11,166,497	11,166,497	-29.2%
Contingency	0	0	179,306	1,401,103	1,229,798	1,229,798	585.9%
Ending Fund Balance	0	0	5,442,832	5,633,268	5,633,268	5,633,268	3.5%
TOTAL REQUIREMENTS	71,279,803	74,360,401	89,463,648	88,473,600	88,473,600	88,473,600	-1.1%
GRAND NET TOTAL	9,947,661	10,890,871	116,701	0	0	0	

MARION COUNTY FY 2016-17 BUDGET
GENERAL FUND

GENERAL FUND MAJOR RESOURCES

Property Taxes

FY 2016-17 estimated total property tax collections for Marion County total \$68,003,500. The total is comprised of \$66,520,500 current taxes and \$1,483,000 collection of prior years' delinquent taxes. This revenue is part of a broader Taxes category that includes other types of taxes. The following table of current year property taxes shows that FY 2016-17 current year property tax collections are budgeted to increase by 4.95% as recommended by the county Council of Economic Advisors.

FY 07-08 Actual	FY 08-09 Actual	FY 09-10 Actual	FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Estimate	FY 16-17 Budget
48,244,328	50,006,125	52,112,885	53,117,512	54,529,383	55,130,146	57,397,291	60,078,181	63,383,000	66,520,500
4.70%	3.65%	4.21%	1.93%	2.66%	1.10%	4.11%	4.67%	5.50%	4.95%

Secure Rural Schools Title I (formerly Federal O&C Land – Title I)

This revenue was formerly Bureau of Land Management revenue earned on national forest and public domain lands under the Oregon and California (“O&C”) land grants program. The revenue was derived from collection of forest reserve rentals, sales of timber, and other sources from forest reserves within Marion County. The funds were then appropriated and distributed under Federal Title I of the Secure Rural Schools and Community Self-Determination Act. At one time the General Fund share of Title I was more than \$1.4 million. Funding under this Act was due to terminate several times, but year-to-year federal funding reauthorizations occurred through FY 2015-16 when \$404,380 was received. It is neither expected nor budgeted for FY 2016-17. This revenue is Intergovernmental Federal.

Chapter 530 Forest Rehabilitation

The revenue refers to ORS Chapter 530 regarding acquisition and development of state forests. Revenues generated from timber sales on lands acquired by the state at no cost, or acquired from counties, in Marion County’s district are distributed to the county, county school fund, and taxing districts on which the lands are situated. The basis of revenue is primarily state estimates based on planned board feet of timber to be harvested, which varies considerably from year-to-year depending on state forestry work plans, which are subject to frequent change. The General Fund share of FY 2015-16 Chapter 530 revenue is budgeted at \$300,000, a \$200,000 decrease from FY 2015-16. This revenue is within the Intergovernmental State revenue category.

State Oregon Liquor Control Commission (OLCC) – General

Oregon State distributes OLCC funds to local governments as state shared revenue. The FY 2016-17 budget of \$1,732,900 is only slightly more than \$1,702,617 FY 2015-16 budget. Estimates are based on state forecasts. The revenue is within the Intergovernmental State revenue category.

Assessment and Taxation Apportionment

The revenue source is a county assessment funding assistance state grant to counties under Oregon statute. The funds paid to each county are a percentage of the Assessor’s Office budget, plus the Board of Property Tax Appeals budget in the Clerk’s Office. However, the pool of state revenue available to distribute to counties may also be adjusted by the state. The FY 2016-17 budget estimate of \$1,045,000 is unchanged from FY 2015-16. Estimates are based on state forecasts. This revenue is within the Intergovernmental State category.

County Clerk Recording Fees

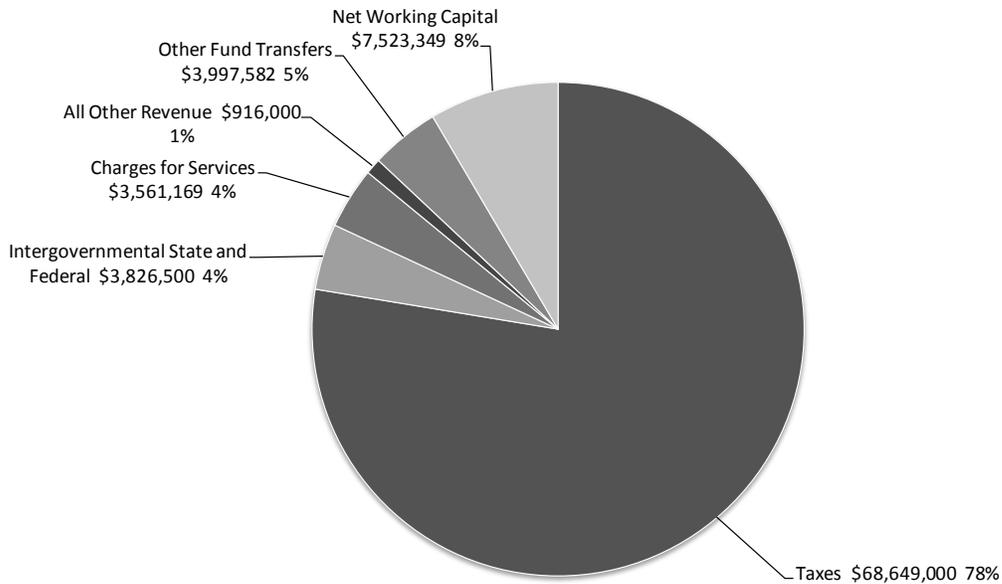
Fees are established by state statute for recording documents at the offices of county clerks. Recording revenue is highly dependent on the level of activity in the real estate and mortgage markets, particularly home and home loan markets. The budget estimate for FY 2016-17 is \$1,300,000 compared \$1,054,700 budgeted for FY 2015-16. However the FY 2015-16 estimate is now \$1,277,000 or only \$23,000 less than the FY 2016-17 budget. This revenue is within the Charges for Services category.

MARION COUNTY FY 2016-17 BUDGET
GENERAL FUND

Net Working Capital

Net Working Capital is a substantial part of the General Fund. Net working capital is the unexpended balance, or savings, of a fund after the end of a fiscal year that carries over into the following fiscal year as a resource. Net Working Capital of \$7,523,349 is budgeted for FY 2016-17 which is \$3,286,163 and 30% less than the current year budget of \$10,809,512.

**General Fund Resources
By Category
FY 2016-17**



MARION COUNTY FY 2016-17 BUDGET
GENERAL FUND

GENERAL FUND REQUIREMENTS BY CATEGORY

The General Fund budget includes internal transactions and transfers that are counted twice. Internal transactions are transactions between funds resulting from one department providing a service to another. On the expenditure side they are referred to as internal service (“administrative”) charges. Transfers are a special type of internal transaction that involves transferring resources out of one fund into another fund. For example, funds are transferred out of the General Fund into the Capital Improvement Projects Fund. In the General Fund, the transfer out is an expenditure, and in the Capital Improvement Projects Fund the incoming transfer is a resource which is in turn allocated to expenditures.

The total General Fund requirements budget is \$88,473,600. This is the sum of the expenditures, Contingency, and Ending Fund Balance. The amount planned for expenditure during the fiscal year is considerably less than the total budget. Requirements and expenditures are defined in the Summary section and in the glossary in the Budget Overview section of this book.

The expenditures budget is \$81,610,534. This is the total of direct expenditures, Administrative Charges (internal service), and Transfers Out. Expenditures equal immediate appropriation authority, e.g., authority to expend. Although according to Oregon Budget Law Contingency is appropriated, the appropriation authority must be transferred from the Contingency category to the appropriation category from which it will be expended. For purposes of this analysis Contingency and Ending Fund Balance which total \$6,863,066 are excluded from the expenditures total.

Total direct expenditures are \$60,876,807. This is the direct expenditure (resulting in cash outlays) for Personnel Services, Materials and Services, Capital Outlay, and Debt Service payments.

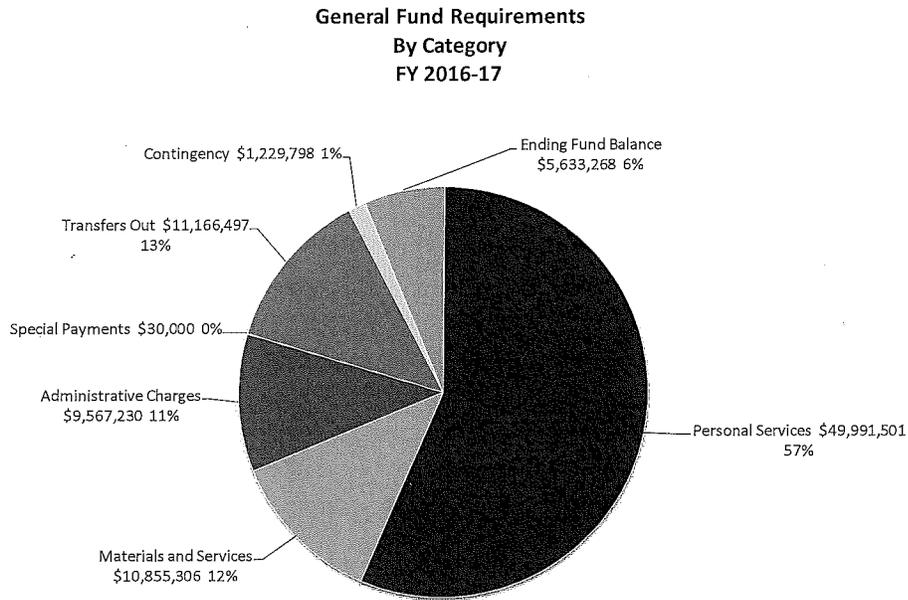
FY 2016-17 General Fund Requirements

Fund	Total Direct Expenditures	Administrative Charges *	Transfers Out	Contingency	Ending Fund Balance	Total Requirements
General Fund	60,876,807	9,567,230	11,166,497	1,229,798	5,633,268	88,473,600
% of total	69%	11%	13%	1%	6%	100%

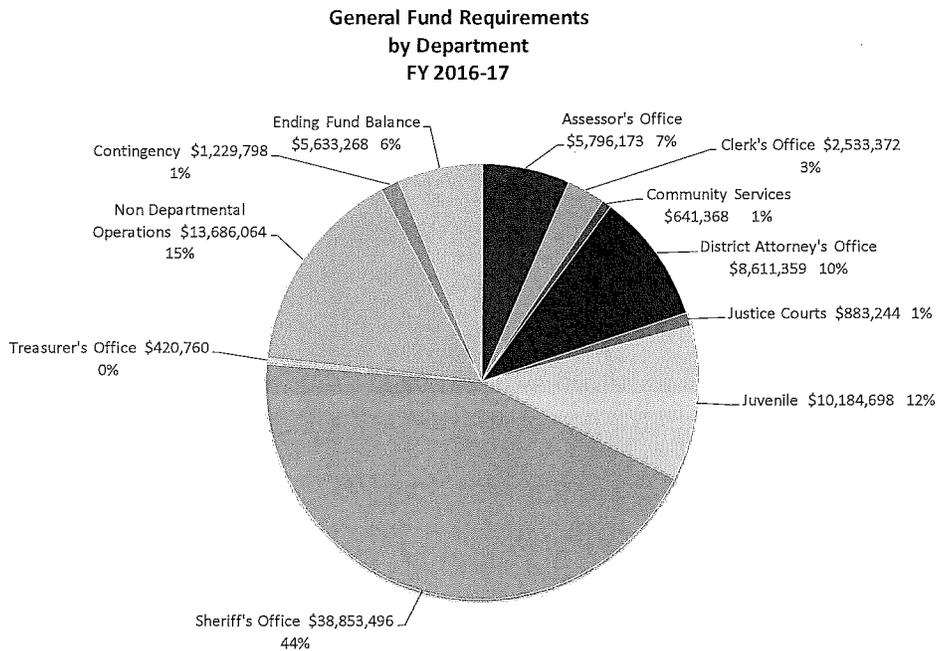
* Internal service charges.

MARION COUNTY FY 2016-17 BUDGET GENERAL FUND

General Fund Requirements by Category

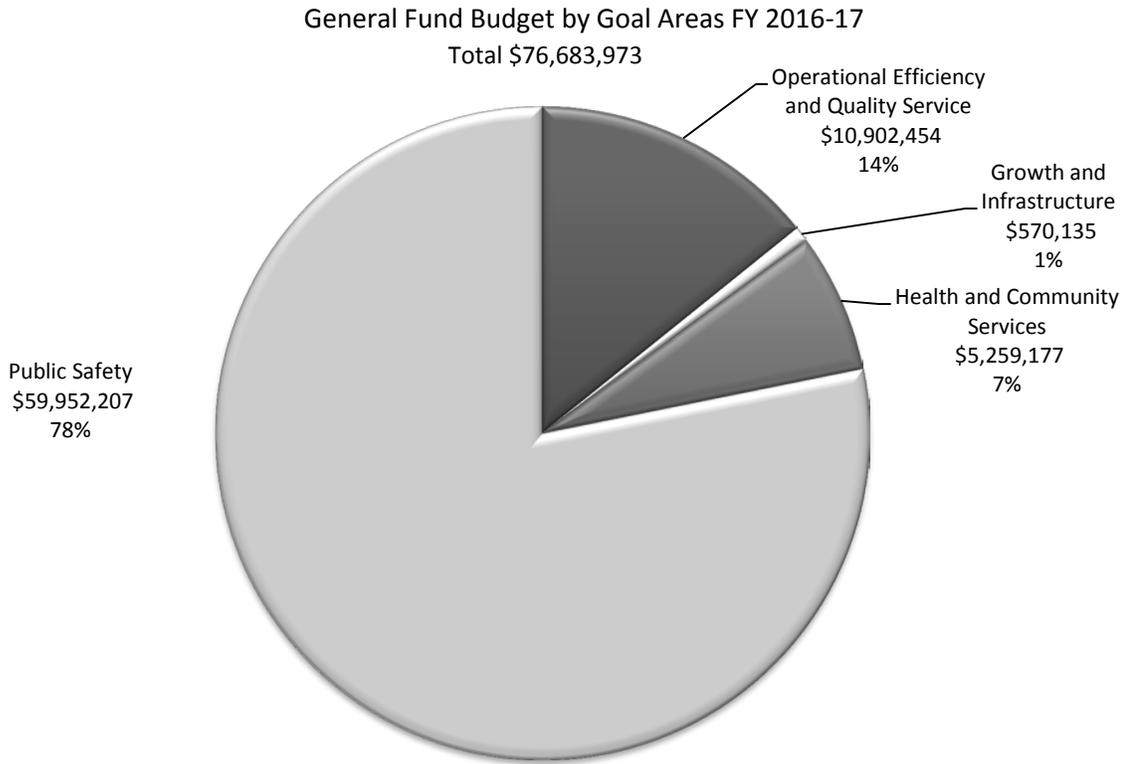


General Fund Requirements by Department



MARION COUNTY FY 2016-17 BUDGET
GENERAL FUND

General Fund Allocation to Goal Areas



Note: The total amount allocated to the goal areas on which the chart is based does not include contingency and ending fund balance, which are not appropriated for specific departmental and goal purposes, as well as non-departmental debt service, administrative charges and capital outlay.

MARION COUNTY FY 2016-17 BUDGET
GENERAL FUND

GENERAL FUND RESOURCES DETAIL

Marion County - Budget - Resources

By Fund

FY 2016-17

	FY 13-14 ACTUAL	FY 14-15 ACTUAL	FY 15-16 BUDGET	FY 16-17 PROPOSED	FY 16-17 APPROVED	FY 16-17 ADOPTED
FND 100 General Fund						
Taxes						
311100 Property Taxes Current Year	57,370,356	60,078,181	62,478,406	66,520,500	66,520,500	66,520,500
311200 Property Taxes Prior Years	1,717,962	1,573,152	1,600,700	1,483,000	1,483,000	1,483,000
311300 Prop Tx Interest and Penalties	460,475	428,223	465,300	360,000	360,000	360,000
312200 Franchise Fees Cable TV	291,401	260,380	280,000	280,000	280,000	280,000
312300 Severance Taxes	4,401	5,439	5,439	5,500	5,500	5,500
Total Taxes	59,844,594	62,345,375	64,829,845	68,649,000	68,649,000	68,649,000
Licenses and Permits						
321000 Marriage Licenses	58,375	62,525	60,000	62,000	62,000	62,000
Total Licenses and Permits	58,375	62,525	60,000	62,000	62,000	62,000
Intergovernmental Federal						
331001 Payment in Lieu of Taxes	92,015	76,959	0	6,600	6,600	6,600
331010 Secure Rural Schools Title I	459,183	457,820	404,380	0	0	0
331013 State Criminal Alien Asst Pgm	128,173	73,770	50,000	75,000	75,000	75,000
331223 Oregon Dept of Justice	29,735	30,772	25,000	25,000	25,000	25,000
331224 USDA Child Nutrition Cluster	84,966	91,207	80,000	85,000	85,000	85,000
331990 Other Federal Revenues	26,695	22,270	30,000	30,000	30,000	30,000
Total Intergovernmental Federal	820,767	752,799	589,380	221,600	221,600	221,600
Intergovernmental State						
332010 Chapter 530 Forest Rehab	71,684	360,958	500,000	300,000	300,000	300,000
332011 OLCC General	1,563,885	1,622,465	1,702,617	1,732,900	1,732,900	1,732,900
332014 Cigarette Tax	300,326	300,154	282,006	288,000	288,000	288,000
332015 Electric Coop Tax	28,075	29,317	29,318	160,000	160,000	160,000
332016 Amusement Devise Tax	72,956	74,142	75,000	75,000	75,000	75,000
332017 Private Rail Car Tax	3,762	3,788	3,787	4,000	4,000	4,000
332019 County Assmt Funding CAFFA	1,250,275	1,115,352	1,044,602	1,045,000	1,045,000	1,045,000
Total Intergovernmental State	3,290,963	3,506,176	3,637,330	3,604,900	3,604,900	3,604,900
Intergovernmental Local						
335001 Keizer Urban Renewal Reimb	263,918	282,586	0	0	0	0
Total Intergovernmental Local	263,918	282,586	0	0	0	0
Charges for Services						
341040 E Marion Justice Court Fees	360,557	0	0	0	0	0
341041 N Marion Justice Court Fees	395,189	0	0	0	0	0
341042 Marion Cty Justice Court Fees	2,136	696,049	703,000	710,000	710,000	710,000
341070 Filing Fees	34,970	35,856	35,000	35,000	35,000	35,000
341080 Recording Fees	965,115	1,143,702	1,054,700	1,300,000	1,300,000	1,300,000
341090 Passport Application Fees	23,346	25,975	20,000	15,000	15,000	15,000
341100 Assessment and Taxation Fees	23,923	24,385	28,500	30,000	30,000	30,000
341150 Sheriff Service Fees	403,295	455,040	230,000	297,000	297,000	297,000
341170 Witness Fees	437	796	500	500	500	500
341180 Crime Report Fees	14,423	17,995	14,000	14,000	14,000	14,000
341280 Detention Fees	106,825	101,268	53,000	53,000	53,000	53,000
341400 Tax Collector Fees	115,416	101,396	115,000	140,000	140,000	140,000

MARION COUNTY FY 2016-17 BUDGET
GENERAL FUND

Marion County - Budget - Resources

By Fund
FY 2016-17

	FY 13-14 ACTUAL	FY 14-15 ACTUAL	FY 15-16 BUDGET	FY 16-17 PROPOSED	FY 16-17 APPROVED	FY 16-17 ADOPTED
FND 100 General Fund						
Charges for Services						
341420 Assessor Fees	45,565	34,949	45,565	46,000	46,000	46,000
341430 Copy Machine Fees	168,515	204,474	160,000	160,000	160,000	160,000
341630 Service Charges	0	585	0	0	0	0
341720 Appeal Fees	975	950	1,000	1,000	1,000	1,000
341840 Work Crew Fees	321,825	156,375	217,455	200,000	200,000	200,000
341880 Ownership Doc Processing Fees	26,030	29,373	26,030	26,000	26,000	26,000
341940 Declaration Domestic Partners	525	125	525	200	200	200
341999 Other Fees	27,300	35,821	25,238	23,353	23,353	23,353
342310 Parking Permits	0	228,891	226,535	226,535	226,535	226,535
344100 Election Reimbursements	52,335	167,182	120,000	100,000	100,000	100,000
344300 Restitution	3,233	4,318	3,200	3,000	3,000	3,000
344701 Felony DUII Reimbursemt SB395	187,044	130,301	133,915	25,000	25,000	25,000
344800 EAIP Reimbursement	16,483	0	0	0	0	0
344999 Other Reimbursements	3,461	5,672	1,348,562	5,000	5,000	5,000
345300 Surplus Property Sales	0	0	1,000	0	0	0
347202 Code Enforcement Services	147,663	168,854	133,274	150,581	150,581	150,581
Total Charges for Services	3,446,587	3,770,331	4,695,999	3,561,169	3,561,169	3,561,169
Fines and Forfeitures						
351200 Traffic Fines	275,430	270,890	270,000	220,000	220,000	220,000
351600 Liquor Control Fines	2,850	726	0	0	0	0
352200 Miscellaneous Forfeitures	269	0	0	0	0	0
Total Fines and Forfeitures	278,549	271,616	270,000	220,000	220,000	220,000
Interest						
361000 Investment Earnings	104,871	155,992	157,000	215,000	215,000	215,000
365000 Investment Fee	331,612	356,321	367,000	404,000	404,000	404,000
Total Interest	436,483	512,313	524,000	619,000	619,000	619,000
Other Revenues						
371000 Miscellaneous Income	27,151	23,200	15,000	15,000	15,000	15,000
371100 Recoveries from Collections	167	34	0	0	0	0
372000 Over and Short	302	(4,372)	0	0	0	0
Total Other Revenues	27,620	18,862	15,000	15,000	15,000	15,000
Other Fund Transfers						
381160 Xfr from Children and Families	32,857	0	0	0	0	0
381180 Transfer from Comm Corrections	3,607,012	3,607,012	3,757,582	3,757,582	3,757,582	3,757,582
381185 Transfer from Criminal Justice	213,690	252,940	175,000	140,000	140,000	140,000
381255 Xfr from Traffic Safety Team	112,074	0	100,000	100,000	100,000	100,000
Total Other Fund Transfers	3,965,633	3,859,952	4,032,582	3,997,582	3,997,582	3,997,582
Net Working Capital						
392000 Net Working Capital Unrestr	8,793,974	9,868,737	10,809,512	7,523,349	7,523,349	7,523,349
Total Net Working Capital	8,793,974	9,868,737	10,809,512	7,523,349	7,523,349	7,523,349
Total FND 100 General Fund	81,227,463	85,251,271	89,463,648	88,473,600	88,473,600	88,473,600

MARION COUNTY FY 2016-17 BUDGET
GENERAL FUND

GENERAL FUND REQUIREMENTS DETAIL

Marion County - Budget - Requirements

By Fund

FY 2016-17

	FY 13-14 ACTUAL	FY 14-15 ACTUAL	FY 15-16 BUDGET	FY 16-17 PROPOSED	FY 16-17 APPROVED	FY 16-17 ADOPTED
FND 100 General Fund						
Personnel Services						
Salaries and Wages						
511110 Regular Wages	21,334,650	22,161,590	28,454,923	29,565,867	29,633,429	29,633,429
511120 Temporary Wages	692,413	734,108	637,337	663,261	663,261	663,261
511130 Vacation Pay	1,474,646	1,534,619	0	0	0	0
511140 Sick Pay	916,310	879,852	0	0	0	0
511150 Holiday Pay	1,181,698	1,235,057	0	0	0	0
511160 Comp Time Pay	181,461	234,339	59,782	75,624	75,624	75,624
511180 Differential Pay	8,344	7,976	12,112	11,795	11,795	11,795
511210 Compensation Credits	995,863	949,466	963,415	966,950	966,950	966,950
511220 Pager Pay	42,747	46,657	49,473	62,849	62,849	62,849
511240 Leave Payoff	101,868	167,738	14,022	26,578	26,578	26,578
511250 Training Pay	1,772	44	20,632	33,663	33,663	33,663
511260 Election Workers	20,170	53,936	58,000	62,000	62,000	62,000
511270 Leadworker Pay	544	919	0	0	0	0
511280 Cell Phone Pay	2,585	5,438	1,620	5,055	5,055	5,055
511290 Health Insurance Waiver Pay	20,441	23,070	17,820	16,200	16,200	16,200
511410 Straight Pay	49,652	50,318	40,984	40,700	40,700	40,700
511420 Premium Pay	1,371,360	1,302,214	1,247,972	1,319,860	1,319,860	1,319,860
511430 Court Time	71,679	55,868	78,150	83,442	83,442	83,442
511450 Premium Pay Temps	4,940	3,907	9,585	5,450	5,450	5,450
511470 Extra Duty Contract Pay	(617)	(1,011)	0	0	0	0
511930 Clothing Allowance	6,300	5,850	9,617	9,561	9,561	9,561
Total Salaries and Wages	28,478,828	29,451,956	31,673,869	32,948,855	33,016,417	33,016,417
Fringe Benefits						
512110 PERS	3,867,896	4,376,230	4,700,640	4,872,581	4,883,357	4,883,357
512120 401K	222,077	238,204	248,218	253,229	253,229	253,229
512130 PERS Debt Service	1,202,743	1,409,760	1,515,831	1,420,530	1,423,672	1,423,672
512200 FICA	2,156,754	2,225,480	2,285,498	2,373,477	2,378,645	2,378,645
512310 Medical Insurance	5,939,542	6,011,409	6,937,892	6,976,182	7,004,288	7,004,288
512320 Dental Insurance	595,903	612,562	658,463	691,006	693,789	693,789
512330 Group Term Life Insurance	44,259	44,601	53,029	55,200	55,330	55,330
512340 Long Term Disability Insurance	113,058	113,544	163,028	123,761	124,052	124,052
512400 Unemployment Insurance	114,236	118,126	141,271	113,027	113,277	113,277
512520 Workers Comp Insurance	13,757	13,994	14,547	14,515	14,545	14,545
512600 Wellness Program	16,831	16,488	18,404	18,401	18,441	18,441
512610 Employee Assistance Program	11,900	11,843	12,433	12,432	12,459	12,459
512700 County HSA Contributions	27,238	28,017	0	0	0	0
Total Fringe Benefits	14,326,195	15,220,258	16,749,254	16,924,341	16,975,084	16,975,084
Total Personnel Services	42,805,022	44,672,215	48,423,123	49,873,196	49,991,501	49,991,501

MARION COUNTY FY 2016-17 BUDGET
GENERAL FUND

Marion County - Budget - Requirements

By Fund

FY 2016-17

	FY 13-14 ACTUAL	FY 14-15 ACTUAL	FY 15-16 BUDGET	FY 16-17 PROPOSED	FY 16-17 APPROVED	FY 16-17 ADOPTED
FND 100 General Fund						
Materials and Services						
Supplies						
521010 Office Supplies	110,992	125,760	130,173	128,917	129,317	129,317
521030 Field Supplies	97,841	78,187	109,325	116,194	116,194	116,194
521040 Institutional Supplies	176,888	184,361	184,500	183,926	183,926	183,926
521050 Janitorial Supplies	48,012	47,889	55,583	47,817	47,817	47,817
521070 Departmental Supplies	78,756	92,361	106,092	97,411	97,411	97,411
521080 Food Supplies	31,735	33,490	38,879	39,560	39,560	39,560
521090 Uniforms and Clothing	107,128	109,086	106,788	113,230	113,230	113,230
521100 Medical Supplies	40,821	35,955	36,710	38,730	38,730	38,730
521110 First Aid Supplies	6,610	3,993	5,095	6,070	6,070	6,070
521120 Drugs	320,333	366,740	336,826	336,800	336,800	336,800
521140 Vaccines	0	440	880	880	880	880
521170 Educational Supplies	3,729	5,330	3,750	4,750	4,750	4,750
521190 Publications	8,117	5,438	10,333	7,253	7,253	7,253
521210 Gasoline	354,771	292,229	340,877	287,358	287,358	287,358
521220 Diesel	25,165	18,593	19,731	12,100	12,100	12,100
521230 Propane	89	48	70	70	70	70
521240 Automotive Supplies	651	490	1,000	1,000	1,000	1,000
521300 Safety Clothing	8,835	5,277	14,850	10,170	10,170	10,170
521310 Safety Equipment	1,224	5,286	3,900	3,200	3,200	3,200
Total Supplies	1,421,696	1,410,952	1,505,362	1,435,436	1,435,836	1,435,836
Materials						
522020 Crushed Rock	0	2,243	500	500	500	500
522060 Sign Materials	2,563	635	500	500	500	500
522080 Building Materials	1,181	1,066	2,000	1,200	1,200	1,200
522100 Parts	11,965	9,174	10,000	10,000	10,000	10,000
522140 Small Tools	0	842	800	800	800	800
522150 Small Office Equipment	33,072	36,071	70,471	64,247	66,347	66,347
522160 Small Departmental Equipment	63,067	93,927	69,925	69,296	69,296	69,296
522170 Computers Non Capital	19,896	32,056	38,076	37,371	38,671	38,671
522180 Software	9,002	11,890	27,241	32,980	33,680	33,680
Total Materials	140,746	187,905	219,513	216,894	220,994	220,994
Communications						
523010 Telephone Equipment	7,624	6,676	5,616	6,161	6,161	6,161
523020 Phone and Communication Svcs	53,709	48,199	53,712	49,788	49,788	49,788
523040 Data Connections	48,404	54,423	55,597	56,502	56,502	56,502
523050 Postage	80,259	103,510	106,246	115,733	115,733	115,733
523060 Cellular Phones	72,420	66,429	84,443	85,440	85,440	85,440
523070 Pagers	1,202	1,264	2,300	2,453	2,453	2,453
523090 Long Distance Charges	106	7,869	6,595	6,716	6,716	6,716
523100 Radios and Accessories	19,816	12,880	30,114	15,170	15,170	15,170
Total Communications	283,540	301,334	344,623	337,963	337,963	337,963

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FND 100 General Fund						
Utilities						
524010 Electricity	813,967	713,363	744,058	724,548	724,548	724,548
524020 Street Light Electricity	2,191	2,303	2,340	2,200	2,200	2,200
524040 Natural Gas	189,392	134,355	130,684	124,948	124,948	124,948
524050 Water	95,351	101,996	96,132	118,825	118,825	118,825
524070 Sewer	171,580	162,495	162,440	171,860	171,860	171,860
524090 Garbage Disposal and Recycling	50,258	41,085	43,922	41,545	41,545	41,545
Total Utilities	1,322,740	1,155,598	1,179,576	1,183,926	1,183,926	1,183,926
Contracted Services						
525110 Consulting Services	43,744	25,488	21,500	21,500	21,500	21,500
525150 Audit Services	3,184	0	22,500	0	0	0
525155 Credit Card Fees	0	36	0	20	20	20
525156 Bank Services	24,696	27,374	50,000	40,000	40,000	40,000
525158 Armored Car Services	31,458	25,546	30,000	33,000	33,000	33,000
525175 Temporary Staffing	8,588	3,715	7,200	7,200	7,200	7,200
525210 Medical Services	638,346	396,930	400,064	420,748	420,748	420,748
525211 Psychiatric Services	16,987	18,975	22,000	20,000	20,000	20,000
525215 Dental Services	49,461	49,717	47,900	47,900	47,900	47,900
525220 Hospital Services	603,063	94,815	265,000	205,000	205,000	205,000
525225 Ambulance Services	53,801	21,076	10,800	25,000	25,000	25,000
525235 Laboratory Services	17,747	22,050	21,300	22,000	22,000	22,000
525240 XRay Services	17,563	22,898	12,495	20,100	20,100	20,100
525245 Autopsy Services	0	0	1,000	1,000	1,000	1,000
525261 Social Services	401	(196)	400	400	400	400
525310 Laundry Services	24,518	21,161	29,700	32,420	32,420	32,420
525320 Food Services	1,085,275	1,087,932	1,182,165	1,185,445	1,185,445	1,185,445
525330 Transportation Services	3,345	11,405	6,450	6,425	6,425	6,425
525340 Counseling and Mentoring Svcs	6,866	0	30	0	0	0
525350 Janitorial Services	6,114	7,407	8,500	5,797	5,797	5,797
525360 Public Works Services	520	1,599	0	0	0	0
525400 Public Safety Program Services	6,216	6,549	8,598	8,598	8,598	8,598
525410 Dispatch Services	762,264	787,407	909,218	964,153	964,153	964,153
525420 Regional Area Info Network	13,596	14,672	14,940	16,636	16,636	16,636
525430 Programming and Data Services	138,043	161,737	196,800	170,000	170,000	170,000
525440 Client Assistance	519	45	520	500	500	500
525450 Subscription Services	8,571	12,736	19,850	49,505	49,505	49,505
525510 Legal Services	66,018	36,786	23,388	19,013	19,013	19,013
525515 Polygraph Services	664	0	0	0	0	0
525540 Witnesses	46,519	42,791	47,642	47,642	47,642	47,642
525541 Witness Mileage Reimbursement	5,983	3,642	5,606	5,606	5,606	5,606
525550 Court Services	1,630	3,205	1,200	1,000	1,000	1,000
525555 Security Services	10,572	16,422	14,624	16,824	16,824	16,824
525630 Insurance Admin Services	4,092	4,092	10,100	6,100	6,100	6,100

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	FY 13-14 ACTUAL	FY 14-15 ACTUAL	FY 15-16 BUDGET	FY 16-17 PROPOSED	FY 16-17 APPROVED	FY 16-17 ADOPTED
FND 100 General Fund						
525710 Printing Services	134,676	179,102	234,690	318,845	318,845	318,845
525715 Advertising	20,789	15,659	18,767	16,700	16,700	16,700
525735 Mail Services	122,212	130,874	143,371	158,167	158,167	158,167
525740 Document Disposal Services	14,563	15,359	17,641	18,131	18,131	18,131
525770 Interpreters and Translators	21,855	24,307	18,100	23,900	23,900	23,900
525810 Waste to Energy Contract	0	30	50	50	50	50
525870 Hazardous Waste Disposal	5,227	5,767	5,730	5,710	5,710	5,710
525991 Match Payments	1,453	1,113	0	0	0	0
525999 Other Contracted Services	284,334	235,171	822,092	1,366,778	1,366,778	1,366,778
Total Contracted Services	4,305,474	3,535,520	4,651,931	5,307,813	5,307,813	5,307,813
Repairs and Maintenance						
526010 Office Equipment Maintenance	98,459	108,592	128,723	126,483	126,483	126,483
526011 Dept Equipment Maintenance	23,160	22,332	23,665	24,350	24,350	24,350
526012 Vehicle Maintenance	36,755	32,678	43,500	44,500	44,500	44,500
526014 Radio Maintenance	3,056	9,172	3,800	3,800	3,800	3,800
526020 Computer Hardware Maintenance	2,058	3,646	3,000	5,500	5,500	5,500
526021 Computer Software Maintenance	87,536	85,283	84,092	85,602	85,602	85,602
526022 Telephone Maintenance	0	306	600	600	600	600
526030 Building Maintenance	81,810	132,092	45,478	56,652	56,652	56,652
526040 Remodels and Site Improvements	3,136	16,326	17,869	12,000	12,000	12,000
526050 Grounds Maintenance	9,810	847	1,800	500	500	500
526061 Storm Drain Maintenance	0	18,105	0	0	0	0
Total Repairs and Maintenance	345,780	429,378	352,527	359,987	359,987	359,987
Rentals						
527100 Vehicle Rental	9,129	7,531	8,781	10,096	10,096	10,096
527110 Fleet Leases	912,841	844,779	823,910	831,444	831,444	831,444
527120 Motor Pool Mileage	1,862	2,828	3,785	3,760	3,760	3,760
527130 Parking	1,491	5,689	5,332	7,160	7,160	7,160
527140 County Parking	30,240	31,680	33,660	33,000	33,000	33,000
527210 Building Rental Private	628,490	203,003	267,105	200,912	200,912	200,912
527240 Condo Assn Assessments	0	78,357	142,956	141,254	141,254	141,254
527300 Equipment Rental	75,552	77,991	88,309	85,526	85,526	85,526
Total Rentals	1,659,604	1,251,857	1,373,838	1,313,152	1,313,152	1,313,152
Insurance						
528110 Liability Insurance Premiums	91,752	0	(250)	0	0	0
528120 WC Insurance Premiums	1,671	843	1,600	1,600	1,600	1,600
528130 Property Insurance Premiums	3,116	0	0	0	0	0
528140 Malpractice Insurance Premiums	7,036	9,036	7,470	8,444	8,444	8,444
528180 Disability Insurance Premiums	2,085	0	0	0	0	0
528210 Public Official Bonds	4,350	4,350	4,350	4,350	4,350	4,350
528220 Notary Bonds	995	976	1,581	1,504	1,504	1,504
528410 Liability Claims	14,574	0	725	475	475	475
528415 Auto Claims	9,949	6,429	250	250	250	250
Total Insurance	135,527	21,635	15,726	16,623	16,623	16,623

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FND 100 General Fund						
Miscellaneous						
529110 Mileage Reimbursement	33,773	28,074	36,750	36,800	36,800	36,800
529120 Commercial Travel	18,766	18,206	13,464	16,300	16,300	16,300
529130 Meals	18,892	16,649	21,608	30,810	30,810	30,810
529140 Lodging	49,258	45,567	39,833	59,170	59,170	59,170
529210 Meetings	5,507	3,800	7,535	9,450	9,450	9,450
529220 Conferences	16,854	19,059	18,340	18,740	18,740	18,740
529230 Training	66,595	79,525	108,588	114,948	115,448	115,448
529250 Tuition Reimbursement	0	0	0	3,000	3,000	3,000
529300 Dues and Memberships	150,845	172,957	176,044	179,897	179,897	179,897
529510 OSU Extension Services	348,828	378,828	0	0	0	0
529540 Predatory Animals	48,951	52,823	55,956	55,956	55,956	55,956
529550 Water Master	8,700	8,700	8,700	8,700	8,700	8,700
529610 Homicide Investigations	4,890	3,705	16,424	16,424	16,424	16,424
529620 Narcotics Investigations	0	0	4,000	2,000	2,000	2,000
529650 Pre Employment Costs	49,302	37,940	54,335	44,625	44,625	44,625
529690 Other Investigations	4,932	1,793	8,475	8,475	8,475	8,475
529740 Fairs and Shows	1,032	1,297	4,410	2,800	2,800	2,800
529820 Vehicle Registration	0	0	343	0	0	0
529830 Dog Licenses	162	162	100	140	140	140
529840 Professional Licenses	325	425	800	450	450	450
529850 Device Licenses	112	150	454	477	477	477
529860 Permits	395	644	550	550	550	550
529880 Recording Charges	42,958	53,577	45,000	51,500	51,500	51,500
529910 Awards and Recognition	5,625	13,203	9,900	12,200	12,200	12,200
529998 Retroactive PERS Adjustments	(5,887)	(10,542)	14,000	5,000	5,000	5,000
529999 Miscellaneous Expense	(21,262)	59	100	100	100	100
Total Miscellaneous	849,554	926,674	645,709	678,512	679,012	679,012
Total Materials and Services	10,464,661	9,220,853	10,288,805	10,850,306	10,855,306	10,855,306
Administrative Charges						
611100 County Admin Allocation	568,015	521,655	591,169	606,939	606,939	606,939
611210 Facilities Mgt Allocation	1,926,262	1,662,764	1,885,543	1,903,729	1,903,729	1,903,729
611220 Custodial Allocation	646,416	682,951	752,680	762,724	762,724	762,724
611230 Courier Allocation	27,668	28,147	28,807	31,442	31,442	31,442
611250 Risk Management Allocation	247,198	234,829	262,211	209,626	209,626	209,626
611255 Benefits Allocation	145,009	139,828	164,203	141,426	141,426	141,426
611260 Human Resources Allocation	434,414	486,963	549,895	563,498	563,498	563,498
611300 Legal Services Allocation	362,341	386,156	390,543	469,901	469,901	469,901
611400 Information Tech Allocation	1,356,969	1,248,551	1,311,279	1,351,351	1,351,351	1,351,351
611410 FIMS Allocation	568,986	573,066	700,537	797,455	797,455	797,455
611420 Telecommunications Allocation	188,831	163,322	164,401	169,135	169,135	169,135
611430 Info Tech Direct Charges	800,668	737,949	865,241	879,757	879,757	879,757
611600 Finance Allocation	671,588	598,331	660,644	677,211	677,211	677,211
611800 MCBEE Allocation	16,412	29,921	92,847	47,219	47,219	47,219

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FND 100 General Fund						
Administrative Charges						
612100 IT Equipment Use Charges	0	0	106,942	117,347	117,347	117,347
614100 Liability Insurance Allocation	553,450	535,500	562,800	557,242	557,242	557,242
614200 WC Insurance Allocation	262,925	260,900	261,800	281,228	281,228	281,228
Total Administrative Charges	8,777,152	8,290,833	9,351,542	9,567,230	9,567,230	9,567,230
Capital Outlay						
531300 Departmental Equipment Capital	30,677	0	0	0	0	0
Total Capital Outlay	30,677	0	0	0	0	0
Debt Service Principal						
541100 Principal Payments	280,000	0	0	0	0	0
Total Debt Service Principal	280,000	0	0	0	0	0
Debt Service Interest						
542100 Interest Payments	3,080	0	0	0	0	0
Total Debt Service Interest	3,080	0	0	0	0	0
Special Payments						
551110 MCHA Loan Disbursement	120,000	0	0	30,000	30,000	30,000
Total Special Payments	120,000	0	0	30,000	30,000	30,000
Transfers Out						
561115 Transfer to Non Dept Grants	0	1,104	0	0	0	0
561125 Transfer to Juvenile Grants	836,054	932,985	923,870	923,870	923,870	923,870
561130 Transfer to Public Works	4,000	4,000	88,753	92,692	92,692	92,692
561160 Xfer to Children and Families	1,000	100,318	44,742	0	0	0
561165 Xfer to Lottery and Econ Dev	0	20,000	0	0	0	0
561190 Transfer to Health	3,439,682	3,217,341	3,555,085	3,682,390	3,730,390	3,730,390
561220 Transfer to Child Support	369,202	294,071	356,840	363,006	363,006	363,006
561230 Transfer to Dog Control	667,003	601,660	823,919	789,862	789,862	789,862
561250 Transfer to Sheriff Grants	80,694	116,552	39,652	58,811	58,811	58,811
561270 Transfer to County Fair	154,708	170,672	98,537	97,557	97,557	97,557
561300 Transfer to DA Grants	88,022	94,645	96,426	73,723	73,723	73,723
561305 Transfer to Land Use Planning	370,734	314,151	475,000	375,784	375,784	375,784
561310 Transfer to Parks	0	45,000	164,950	78,000	78,000	78,000
561320 Transfer to Surveyor	101,659	101,659	102,000	101,659	101,659	101,659
561410 Transfer to Debt Service	1,549,300	2,646,245	2,022,713	2,807,690	2,807,690	2,807,690
561455 Xfer to Facility Renovation	53,527	2,451,015	3,545,732	368,725	368,725	368,725
561480 Xfer to Capital Impr Projects	806,737	690,777	2,604,605	907,900	907,900	907,900
561580 Transfer to Central Services	355,813	412,680	486,388	396,828	396,828	396,828
561595 Transfer to Fleet Management	0	44,100	0	0	0	0
561605 Transfer to MCE4H Svc District	0	0	348,828	0	0	0
Total Transfers Out	8,878,134	12,258,975	15,778,040	11,118,497	11,166,497	11,166,497
Contingency						
571010 Contingency	0	0	179,306	1,401,103	1,229,798	1,229,798
Total Contingency	0	0	179,306	1,401,103	1,229,798	1,229,798
Ending Fund Balance						
573010 Unapprop Ending Fund Balance	0	0	5,442,832	5,633,268	5,633,268	5,633,268
Total Ending Fund Balance	0	0	5,442,832	5,633,268	5,633,268	5,633,268
Total FND 100 General Fund	71,358,726	74,442,876	89,463,648	88,473,600	88,473,600	88,473,600