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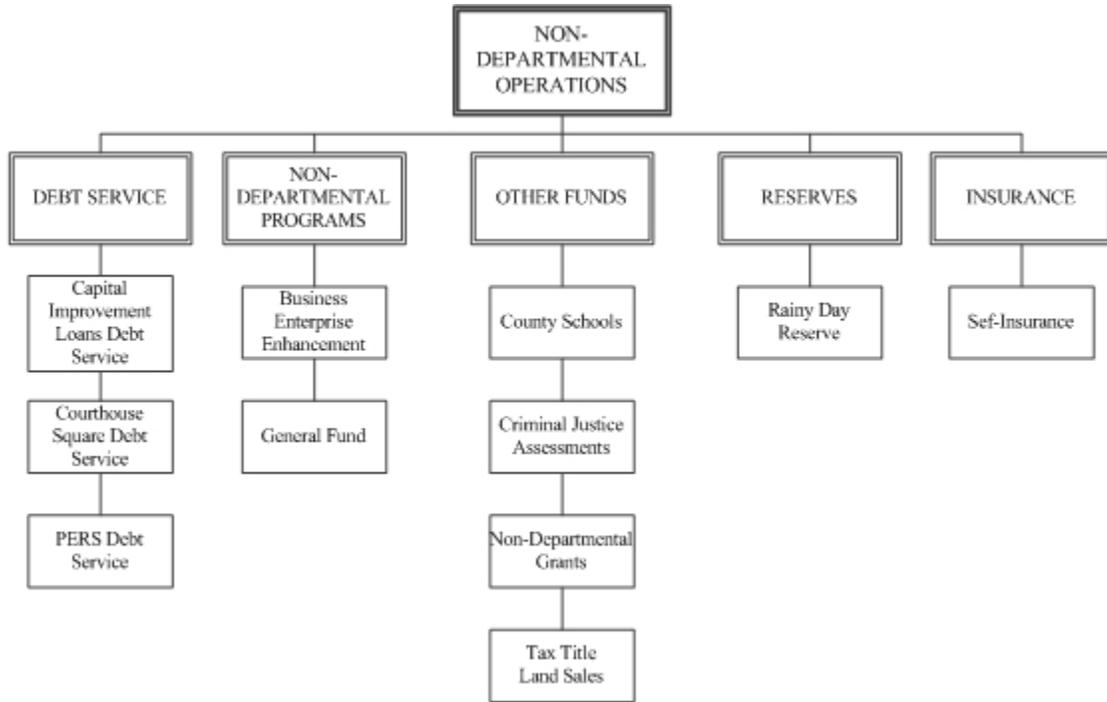
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MARION COUNTY FY 2017-18 BUDGET  
 BY NON-DEPARTMENTAL  
 NON-DEPARTMENTAL OPERATIONS

## NON-DEPARTMENTAL OPERATIONS



Non-Departmental Operations are programs and activities that are not part of any department’s specific budget, yet encompass various activities for the entire county. Non-Departmental Operations is made up of 12 programs and 11 Funds, which are separated into the following five groups:

- 1) Debt Service accounts for various capital improvement and renovation project loans as well as the payments on bonds issued to reduce Marion County’s unfunded actuarial liability portion of PERS.
- 2) Non-Departmental programs consist of the county’s General Fund, which accounts for the county’s taxes and supplements budgets in other funds through general fund transfers. Non-Departmental programs also encompass the McBEE program, which is the county’s business enterprise enhancement program to assist in standardizing business processes across the county.
- 3) Other Funds account for various intergovernmental revenues and grants that are then transferred to specific programs and projects. Other Funds also includes revenue and expenditures for the Tax Title Fund, which accounts for the sale and distribution of money obtained from the sale of tax foreclosed property.
- 4) Reserves accounts for the Rainy Day fund which was established by the Board of Commissioners to be used in a financial emergency.
- 5) Insurance is the county’s Self Insurance Program that is financed through assessments to the various departments to cover the costs of insurance premiums and claims, including current and future losses.

MARION COUNTY FY 2017-18 BUDGET  
 BY NON-DEPARTMENTAL  
 NON-DEPARTMENTAL OPERATIONS

Fund Name	<b>FUNDS</b>				% of Total
	FY 14-15 ACTUAL	FY 15-16 ACTUAL	FY 16-17 BUDGET	FY 17-18 ADOPTED	
<b>RESOURCES</b>					
FND 100 General Fund	24,341,686	27,337,687	24,015,830	22,840,272	30.8%
FND 105 CH2 Redevelopment	317,343	24,972	0	0	n.a
FND 115 Non Departmental Grants	859,937	875,427	651,749	601,911	0.8%
FND 155 Tax Title Land Sales	289,849	424,890	557,608	430,567	0.6%
FND 170 Block Grant	48,852	50,188	2,467	2,493	0.0%
FND 185 Criminal Justice Assessment	2,014,075	1,794,163	1,645,327	1,613,228	2.2%
FND 210 County Schools	575,140	654,245	579,332	433,700	0.6%
FND 381 Rainy Day	2,209,138	2,222,672	2,233,000	2,254,535	3.0%
FND 410 Debt Service	6,994,952	7,432,193	8,143,451	8,317,955	11.2%
FND 580 Central Services	135,837	47,429	190,632	303,712	0.4%
FND 585 Self Insurance	32,004,462	33,184,199	36,043,769	37,458,032	50.4%
<b>TOTAL RESOURCES</b>	<b>69,791,272</b>	<b>74,048,065</b>	<b>74,063,165</b>	<b>74,256,405</b>	<b>100.0%</b>
<b>REQUIREMENTS</b>					
FND 100 General Fund	13,533,290	16,105,101	24,015,830	22,840,272	30.8%
FND 105 CH2 Redevelopment	292,523	24,972	0	0	n.a
FND 115 Non Departmental Grants	285,462	229,332	651,749	601,911	0.8%
FND 155 Tax Title Land Sales	161,657	154,183	557,608	430,567	0.6%
FND 170 Block Grant	0	47,721	2,467	2,493	0.0%
FND 185 Criminal Justice Assessment	991,287	825,934	1,645,327	1,613,228	2.2%
FND 210 County Schools	451,903	578,669	579,332	433,700	0.6%
FND 381 Rainy Day	0	0	2,233,000	2,254,535	3.0%
FND 410 Debt Service	6,013,338	6,467,355	8,143,451	8,317,955	11.2%
FND 580 Central Services	135,837	47,429	190,632	303,712	0.4%
FND 585 Self Insurance	23,125,129	23,598,332	36,043,769	37,458,032	50.4%
<b>TOTAL REQUIREMENTS</b>	<b>44,990,427</b>	<b>48,079,028</b>	<b>74,063,165</b>	<b>74,256,405</b>	<b>100.0%</b>

MARION COUNTY FY 2017-18 BUDGET  
BY NON-DEPARTMENTAL  
NON-DEPARTMENTAL OPERATIONS

**PROGRAMS**

	<b>FY 14-15 ACTUAL</b>	<b>FY 15-16 ACTUAL</b>	<b>FY 16-17 BUDGET</b>	<b>FY 17-18 ADOPTED</b>	<b>+/- %</b>
<b>RESOURCES</b>					
Courthouse Square Debt Svc	1,547,300	1,549,500	1,548,675	1,519,825	-1.9%
PERS Debt Service	4,348,707	5,000,416	4,895,812	4,811,486	-1.7%
Capital Improvement Loans	1,098,945	882,277	1,698,964	1,986,644	16.9%
MCBEE	135,837	47,429	190,632	303,712	59.3%
General Fund	24,341,686	27,337,687	24,015,830	22,840,272	-4.9%
County Schools	575,140	654,245	579,332	433,700	-25.1%
Criminal Justice Assessments	2,014,075	1,794,163	1,645,327	1,613,228	-2.0%
Non Departmental Grants	908,789	925,615	654,216	604,404	-7.6%
Tax Title Land Sales	289,849	424,890	557,608	430,567	-22.8%
Rainy Day Reserve	2,209,138	2,222,672	2,233,000	2,254,535	1.0%
Self Insurance	32,004,462	33,184,199	36,043,769	37,458,032	3.9%
CH2 Redevelopment	317,343	24,972	0	0	n.a.
<b>TOTAL RESOURCES</b>	<b>69,791,272</b>	<b>74,048,065</b>	<b>74,063,165</b>	<b>74,256,405</b>	<b>0.3%</b>
<b>REQUIREMENTS</b>					
Courthouse Square Debt Svc	1,547,300	1,549,500	1,548,675	1,519,825	-1.9%
PERS Debt Service	3,869,680	4,035,578	4,895,812	4,811,486	-1.7%
Capital Improvement Loans	596,358	882,277	1,698,964	1,986,644	16.9%
MCBEE	135,837	47,429	190,632	303,712	59.3%
General Fund	13,533,290	16,105,101	24,015,830	22,840,272	-4.9%
County Schools	451,903	578,669	579,332	433,700	-25.1%
Criminal Justice Assessments	991,287	825,934	1,645,327	1,613,228	-2.0%
Non Departmental Grants	285,462	277,053	654,216	604,404	-7.6%
Tax Title Land Sales	161,657	154,183	557,608	430,567	-22.8%
Rainy Day Reserve	0	0	2,233,000	2,254,535	1.0%
Self Insurance	23,125,129	23,598,332	36,043,769	37,458,032	3.9%
CH2 Redevelopment	292,523	24,972	0	0	n.a.
<b>TOTAL REQUIREMENTS</b>	<b>44,990,427</b>	<b>48,079,028</b>	<b>74,063,165</b>	<b>74,256,405</b>	<b>0.3%</b>

MARION COUNTY FY 2017-18 BUDGET  
 BY NON-DEPARTMENTAL  
 NON-DEPARTMENTAL OPERATIONS

**Courthouse Square Debt Service Program**

- In December 1998, Marion County sold Certificates of Participation to fund a portion of the county's share of development, design and construction costs for the Courthouse Square construction project. In May 2005, the county issued Full Faith and Credit Refunding Obligations to advance refund the outstanding certificates of participation.
- The principal amount of the original certificates was \$22 million, and the outstanding principal on the refunding obligations was \$8.8 million as of June 30, 2016.
- Principal payments are due annually through June 1, 2023; interest is payable in December and June of each year.

**Program Summary**

Non Departmental Operations	Program: Courthouse Square Debt Svc				
	FY 14-15 ACTUAL	FY 15-16 ACTUAL	FY 16-17 BUDGET	FY 17-18 ADOPTED	+/- %
<b>RESOURCES</b>					
General Fund Transfers	1,547,300	1,549,500	1,548,675	1,519,825	-1.9%
<b>TOTAL RESOURCES</b>	<b>1,547,300</b>	<b>1,549,500</b>	<b>1,548,675</b>	<b>1,519,825</b>	<b>-1.9%</b>
<b>REQUIREMENTS</b>					
Debt Service Principal	960,000	1,015,000	1,070,000	1,100,000	2.8%
Debt Service Interest	587,300	534,500	478,675	419,825	-12.3%
<b>TOTAL REQUIREMENTS</b>	<b>1,547,300</b>	<b>1,549,500</b>	<b>1,548,675</b>	<b>1,519,825</b>	<b>-1.9%</b>

**Courthouse Square Debt Service Program Budget Justification**

**RESOURCES**

Resources consist of General Fund Transfers to meet the expected annual debt service requirements for the original Courthouse Square construction.

**REQUIREMENTS**

Debt service principal and interest consist of scheduled payments for FY 2017-18.

MARION COUNTY FY 2017-18 BUDGET  
BY NON-DEPARTMENTAL  
NON-DEPARTMENTAL OPERATIONS

**PERS Debt Service Program**

- Marion County issued Limited Tax Pension Obligations in 2002 and 2004 and transferred the net proceeds to the State of Oregon Public Employees Retirement System to provide for the county's unfunded actuarial liability.
- Outstanding principal on the bonds was \$41.6 million as of June 30, 2016, which includes \$4 million of deferred interest on the 2002 obligation. The total outstanding principal amount, net of the deferred interest, is \$37.6 million.
- Principal payments are due annually through June 1, 2028; interest is payable in December and June of each year.

**Program Summary**

Non Departmental Operations				Program: PERS Debt Service	
	FY 14-15 ACTUAL	FY 15-16 ACTUAL	FY 16-17 BUDGET	FY 17-18 ADOPTED	+/- %
<b>RESOURCES</b>					
Admin Cost Recovery	4,180,627	4,514,389	3,924,374	3,956,620	0.8%
Interest	3,620	7,000	6,600	7,000	6.1%
Net Working Capital	164,460	479,027	964,838	847,866	-12.1%
<b>TOTAL RESOURCES</b>	<b>4,348,707</b>	<b>5,000,416</b>	<b>4,895,812</b>	<b>4,811,486</b>	<b>-1.7%</b>
<b>REQUIREMENTS</b>					
Debt Service Principal	1,465,000	1,655,000	1,865,000	2,085,000	11.8%
Debt Service Interest	2,404,680	2,380,578	2,351,435	2,316,502	-1.5%
Ending Fund Balance	0	0	679,377	409,984	-39.7%
<b>TOTAL REQUIREMENTS</b>	<b>3,869,680</b>	<b>4,035,578</b>	<b>4,895,812</b>	<b>4,811,486</b>	<b>-1.7%</b>

**PERS Debt Service Program Budget Justification**

**RESOURCES**

Resources are primarily comprised of Administrative Cost Recovery from internal assessments to departments calculated as a percentage of salaries and wages with the intent of generating sufficient resources to provide for the current year debt service.

**REQUIREMENTS**

The slight decrease in the PERS debt service program budget is a result of an increase in principal payments due, which is offset by a decrease in interest due and Ending Fund Balance.

MARION COUNTY FY 2017-18 BUDGET  
 BY NON-DEPARTMENTAL  
 NON-DEPARTMENTAL OPERATIONS

**Capital Improvement Loans Program**

- In October 2013, Marion County obtained a \$9,950,000 loan to finance major capital projects.
- In July 2016, the county obtained a second bank loan of \$9,950,000 to finance additional major capital projects.
- Marion County is anticipating borrowing an additional \$5,000,000 in late 2017 for capital projects which are identified in the capital projects section of the budget document.
- Principal and interest payments are due quarterly on both loans.

**Program Summary**

Non Departmental Operations	Program: Capital Improvement Loans				
	FY 14-15 ACTUAL	FY 15-16 ACTUAL	FY 16-17 BUDGET	FY 17-18 ADOPTED	+/- %
<b>RESOURCES</b>					
General Fund Transfers	1,098,945	32,074	1,330,702	1,618,382	21.6%
Other Fund Transfers	0	347,616	368,262	368,262	0.0%
Net Working Capital	0	502,587	0	0	n.a.
<b>TOTAL RESOURCES</b>	<b>1,098,945</b>	<b>882,277</b>	<b>1,698,964</b>	<b>1,986,644</b>	<b>16.9%</b>
<b>REQUIREMENTS</b>					
Debt Service Principal	287,034	587,623	1,249,584	1,493,326	19.5%
Debt Service Interest	309,325	294,654	449,380	493,318	9.8%
<b>TOTAL REQUIREMENTS</b>	<b>596,358</b>	<b>882,277</b>	<b>1,698,964</b>	<b>1,986,644</b>	<b>16.9%</b>

**Capital Improvement Loans Program Budget Justification**

**RESOURCES**

Resources consist of General Fund Transfers and an annual transfer from the Health Fund for their portion of payments on the original \$9,950,000 loan, to meet the expected total annual debt service requirements.

**REQUIREMENTS**

Debt service principal and interest consist of scheduled payments for FY 2017-18, of which \$882,277 is for the 2013 loan, \$816,687 is for the 2016 loan and \$287,680 is for 6 months of debt service on the anticipated 2017 loan.

MARION COUNTY FY 2017-18 BUDGET  
BY NON-DEPARTMENTAL  
NON-DEPARTMENTAL OPERATIONS

**MCBEE Program**

- The Marion County Business Enterprise Enhancement program, also known as McBEE, is an initiative to re-engineer and integrate county business processes and software infrastructure in order to provide meaningful information for management to make informed decisions and ensure accountability.
- Ensures that Marion County takes full advantage of its Oracle Enterprise Resource Planning software and the business practices it supports.

**Program Summary**

Non Departmental Operations	Program: MCBEE				
	FY 14-15 ACTUAL	FY 15-16 ACTUAL	FY 16-17 BUDGET	FY 17-18 ADOPTED	+/- %
<b>RESOURCES</b>					
Admin Cost Recovery	105,450	47,429	159,632	103,712	-35.0%
General Fund Transfers	30,386	0	31,000	200,000	545.2%
<b>TOTAL RESOURCES</b>	<b>135,837</b>	<b>47,429</b>	<b>190,632</b>	<b>303,712</b>	<b>59.3%</b>
<b>REQUIREMENTS</b>					
Materials and Services	103,689	40,553	181,000	300,000	65.7%
Administrative Charges	1,761	6,876	9,632	3,712	-61.5%
Capital Outlay	30,386	0	0	0	n.a.
<b>TOTAL REQUIREMENTS</b>	<b>135,837</b>	<b>47,429</b>	<b>190,632</b>	<b>303,712</b>	<b>59.3%</b>

**MCBEE Program Budget Justification**

**RESOURCES**

Resources for the McBEE Program in the amount of \$303,712 is comprised of Administrative Cost Recoveries of \$103,712 and a General Fund Transfer of \$200,000. This represents a net increase of \$113,080. There is a reduction in Administrative Cost Recovery of \$55,920 and an increase in General Fund Transfer of \$169,000. Each year, projects for the Oracle Financial Information Management System (FIMS) are identified and a funding plan is developed for those projects which then determines the resources to allocate. These funds are allocated for projects outlined in Requirements below.

**REQUIREMENTS**

There is an increase of \$119,000 in Materials and Services for a total of \$300,000, for identified improvements to the Oracle System. These projects include the upgrade of Oracle E. Business Suite to version 12.2, expected to be implemented by May, 2018, business analysis in Purchasing and Human Resources modules, and continuing education training for subject matter experts in various Oracle modules.

MARION COUNTY FY 2017-18 BUDGET  
BY NON-DEPARTMENTAL  
NON-DEPARTMENTAL OPERATIONS

**General Fund Program**

- Operates as a non-departmental program that is part of the General Fund; expenditures are not assigned to specific departments and are categorized as non-departmental.
- Provides services including a contribution to the United States Department of Agriculture for the predatory animal program, contribution to the county Water Master program, and consulting services for studies and plans of a broad nature benefiting multiple departments.
- Provides for funding for General Fund Contingency and Ending Fund Balance.
- Provides General Fund Transfers to supplement the budgets of other funds for special purposes.

**Program Summary**

Non Departmental Operations	Program: General Fund				
	FY 14-15 ACTUAL	FY 15-16 ACTUAL	FY 16-17 BUDGET	FY 17-18 ADOPTED	+/- %
<b>RESOURCES</b>					
Taxes	62,345,375	65,034,837	68,649,000	70,863,592	3.2%
Licenses and Permits	62,525	64,500	62,000	65,000	4.8%
Intergovernmental Federal	626,057	628,257	121,600	198,100	62.9%
Intergovernmental State	3,506,176	3,516,247	3,604,900	3,838,341	6.5%
Intergovernmental Local	282,586	0	0	0	n.a.
Charges for Services	2,795,489	4,358,784	2,851,235	3,101,535	8.8%
Fines and Forfeitures	726	0	0	0	n.a.
Interest	512,313	633,531	619,000	740,570	19.6%
Other Revenues	15,336	15,340	15,000	15,000	0.0%
General Fund Transfers	(55,673,632)	(57,822,204)	(63,176,490)	(65,587,062)	3.8%
Other Fund Transfers	0	100,000	100,000	147,557	47.6%
Net Working Capital	9,868,737	10,808,395	11,169,585	9,457,639	-15.3%
<b>TOTAL RESOURCES</b>	<b>24,341,686</b>	<b>27,337,687</b>	<b>24,015,830</b>	<b>22,840,272</b>	<b>-4.9%</b>
<b>REQUIREMENTS</b>					
Materials and Services	608,663	713,601	1,755,321	2,014,191	14.7%
Administrative Charges	665,652	706,099	734,246	750,241	2.2%
Special Payments	0	0	30,000	0	-100.0%
Transfers Out	12,258,975	14,685,401	11,674,270	14,030,443	20.2%
Contingency	0	0	542,489	972,537	79.3%
Ending Fund Balance	0	0	9,279,504	5,072,860	-45.3%
<b>TOTAL REQUIREMENTS</b>	<b>13,533,290</b>	<b>16,105,101</b>	<b>24,015,830</b>	<b>22,840,272</b>	<b>-4.9%</b>

**General Fund Program Budget Justification**

**RESOURCES**

Property taxes comprise about 84% of all General Fund revenues. Property tax revenue is budgeted to increase 4.6% over the current fiscal year estimate.

MARION COUNTY FY 2017-18 BUDGET  
BY NON-DEPARTMENTAL  
NON-DEPARTMENTAL OPERATIONS

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REQUIREMENTS

Materials and Services category reflects an increase of \$258,870. The increase is primarily in consulting and contractual services for a variety of planned activities in FY 2017-18. Activities include Part 2 of the Solid Waste contract, transfer of the Housing Authority, the Homelessness Initiative, departmental audits, continuation of CFM Lobbying Services, and other business process improvements. Continued support for the Water Master and Predatory Animal (county trapper) programs are included, countywide dues and memberships, utilities for state courts and other non-departmental areas, department head and elected official training, and employee awards and recognition.

There are no Special Payments in FY 17-18.

MARION COUNTY FY 2017-18 BUDGET  
 BY NON-DEPARTMENTAL  
 NON-DEPARTMENTAL OPERATIONS

**County Schools Program**

- Distributes special revenue in accordance with Oregon law, which specifies that a portion of federal Title I forest service revenue (which has been part of the federal Secure Rural Schools program), a portion of state Chapter 530 forest rehabilitation revenue, and certain state shared revenues are distributed to school districts in proportion to their resident average daily membership for the preceding fiscal year.

**Program Summary**

Non Departmental Operations	Program: County Schools				
	FY 14-15 ACTUAL	FY 15-16 ACTUAL	FY 16-17 BUDGET	FY 17-18 ADOPTED	+/- %
<b>RESOURCES</b>					
Intergovernmental Federal	318,369	309,860	108,232	70,000	-35.3%
Intergovernmental State	252,180	220,226	394,025	362,500	-8.0%
Interest	538	922	1,500	1,200	-20.0%
Net Working Capital	4,053	123,237	75,575	0	-100.0%
<b>TOTAL RESOURCES</b>	<b>575,140</b>	<b>654,245</b>	<b>579,332</b>	<b>433,700</b>	<b>-25.1%</b>
<b>REQUIREMENTS</b>					
Special Payments	451,903	578,669	579,332	433,700	-25.1%
<b>TOTAL REQUIREMENTS</b>	<b>451,903</b>	<b>578,669</b>	<b>579,332</b>	<b>433,700</b>	<b>-25.1%</b>

**County Schools Program Budget Justification**

**RESOURCES**

Intergovernmental Federal is U.S. Forest Service revenue distributed under a 1908 law instead of the unfunded Secure Rural Schools Title I. Intergovernmental State revenues are Chapter 530 Forest Rehabilitation \$280,000, state Electric Coop Tax \$80,000, and state Private Rail Car Tax \$2,500. Investment interest is estimated at \$1,200.

**REQUIREMENTS**

All Resources are expected to be distributed to school districts in accordance with Oregon statute.

MARION COUNTY FY 2017-18 BUDGET  
BY NON-DEPARTMENTAL  
NON-DEPARTMENTAL OPERATIONS

**Criminal Justice Assessments Program**

- Provides funding for court security programs at the Marion County Courthouse, Court Annex, Juvenile and County Jail. Funding includes a direct allocation from the State of Oregon and paid court fines.
- Provides funding from a portion of court fines collected by state and local governments for criminal justice projects. Transfers are made to Juvenile, Sheriff and Community Corrections programs in equal shares.

**Program Summary**

Non Departmental Operations	Program: Criminal Justice Assessments				
	FY 14-15 ACTUAL	FY 15-16 ACTUAL	FY 16-17 BUDGET	FY 17-18 ADOPTED	+/- %
<b>RESOURCES</b>					
Fines and Forfeitures	883,340	765,004	669,780	716,443	7.0%
Interest	5,700	6,371	7,318	6,400	-12.5%
Net Working Capital	1,125,035	1,022,788	968,229	890,385	-8.0%
<b>TOTAL RESOURCES</b>	<b>2,014,075</b>	<b>1,794,163</b>	<b>1,645,327</b>	<b>1,613,228</b>	<b>-2.0%</b>
<b>REQUIREMENTS</b>					
Materials and Services	228,177	296,906	336,645	337,320	0.2%
Administrative Charges	4,290	4,028	5,020	6,615	31.8%
Capital Outlay	0	0	10,000	100,000	900.0%
Transfers Out	758,820	525,000	450,000	442,092	-1.8%
Contingency	0	0	102,094	100,000	-2.1%
Ending Fund Balance	0	0	741,568	627,201	-15.4%
<b>TOTAL REQUIREMENTS</b>	<b>991,287</b>	<b>825,934</b>	<b>1,645,327</b>	<b>1,613,228</b>	<b>-2.0%</b>

**Criminal Justice Assessments Program Budget Justification**

**RESOURCES**

Resources include a direct allocation from the State of Oregon and a portion of paid court fines from the state, county, and local jurisdictions. In 2011, State of Oregon House Bill 2712 changed the structure of the distribution of fines paid to counties for criminal justice programs and court security. Revenues are beginning to stabilize, although still remain lower than fines received prior to the passage of House Bill 2712.

**REQUIREMENTS**

There are two programs in this fund: Transfers made to Juvenile, Sheriff and Community Corrections, and Court Security. Transfers Out to fund criminal justice projects has reduced by \$7,907 for a total of \$442,093. The Materials and Services expenditures of \$337,320 is accounted for in the Court Security Program. There is a slight increase of \$675, for increased security equipment maintenance costs.

There is a Capital Outlay allocation of \$100,000 for an approved project to replace the security camera matrix at the Marion County Courthouse.

Contingency is maintained in the Court Security Program for unforeseen capital or material expenses authorized by the Court Security Committee during the fiscal year. Ending Fund Balance in this program has reduced. As Resources continue to decline, reserves are being used to maintain the current level of services in this program.

MARION COUNTY FY 2017-18 BUDGET  
BY NON-DEPARTMENTAL  
NON-DEPARTMENTAL OPERATIONS

**Non-Departmental Grants Program**

- The non-departmental grants and block grant programs are budgeted in the Non-Departmental Grants Fund. These are special revenue funds that account for federal, state and local grants that are not granted directly to county departments.
- These grants are generally passed to county departments and/or outside agencies and organizations that have submitted proposals for projects using the grant funds.

**Program Summary**

Non-Departmental Operations	Program: Non-Departmental Grants				
	FY 14-15 ACTUAL	FY 15-16 ACTUAL	FY 16-17 BUDGET	FY 17-18 ADOPTED	+/- %
<b>RESOURCES</b>					
Intergovernmental Federal	305,506	297,348	0	0	n.a.
Interest	2,812	3,739	5,655	5,198	-8.1%
Other Revenues	4,050	1,200	0	0	n.a.
General Fund Transfers	1,104	0	0	0	n.a.
Net Working Capital	595,318	623,327	648,561	599,206	-7.6%
<b>TOTAL RESOURCES</b>	<b>908,789</b>	<b>925,615</b>	<b>654,216</b>	<b>604,404</b>	<b>-7.6%</b>
<b>REQUIREMENTS</b>					
Materials and Services	180,867	158,586	0	0	n.a.
Transfers Out	104,595	118,467	144,908	111,630	-23.0%
Contingency	0	0	87,467	102,493	17.2%
Ending Fund Balance	0	0	421,841	390,281	-7.5%
<b>TOTAL REQUIREMENTS</b>	<b>285,462</b>	<b>277,053</b>	<b>654,216</b>	<b>604,404</b>	<b>-7.6%</b>

**Non-Departmental Grants Program Budget Justification**

**RESOURCES**

The Net Working Capital balance of \$599,206 represents the balance of reauthorized Title II and III funds of \$596,721 and \$2,485 in Community Development Block Grant Funds.

The Title II and Title III funds fall under the jurisdiction of the county commissioners, but are restricted in use. The funds are used by Sheriff's Office for Forest Patrol, Search and Rescue and other emergency services per federal law requirements.

The Block Grant fund includes revenue from state and federal community development block grants received for housing rehabilitation and other programs in Marion County, plus annual revenue from revolving loans. There are no immediate plans for using the balance of these funds.

**REQUIREMENTS**

There is no budget allocation for Materials and Services in FY 17-18. Transfers out include \$91,630 for Forest Patrol and \$20,000 for Search and Rescue programs. A balance of \$100,000 is retained in Contingency for unanticipated search and rescue activities that may come up during the fiscal year. Ending fund balance of 390,281 is dedicated to future Search and Rescue efforts. Title III funds dedicated to Forest Patrol will be depleted in FY 17-18.

The \$2,493 balance of the Block Grant fund is placed in Contingency for future use.

MARION COUNTY FY 2017-18 BUDGET  
 BY NON-DEPARTMENTAL  
 NON-DEPARTMENTAL OPERATIONS

**Tax Title Land Sales Program**

- The program is found in the Tax Title Land Sales Fund, a special revenue fund under the administration of the Finance Department.
- Coordinates management of real property held by the county as a result of tax foreclosure.
- Collects revenue through the sale of tax foreclosed properties and loan repayments from existing property loans granted on the sale of foreclosed property.
- Foreclosed property sales proceeds are allocated out to the county's taxing districts annually.

**Program Summary**

Non Departmental Operations	Program: Tax Title Land Sales				
	FY 14-15 ACTUAL	FY 15-16 ACTUAL	FY 16-17 BUDGET	FY 17-18 ADOPTED	+/- %
<b>RESOURCES</b>					
Charges for Services	171,490	210,768	250,000	250,000	0.0%
Interest	6,960	20,572	11,300	28,739	154.3%
Other Revenues	22,113	65,358	25,600	59,931	134.1%
Net Working Capital	89,286	128,192	270,708	91,897	-66.1%
<b>TOTAL RESOURCES</b>	<b>289,849</b>	<b>424,890</b>	<b>557,608</b>	<b>430,567</b>	<b>-22.8%</b>
<b>REQUIREMENTS</b>					
Materials and Services	18,455	9,291	25,475	15,525	-39.1%
Administrative Charges	15,604	13,478	11,447	10,277	-10.2%
Special Payments	84,100	85,000	391,270	234,465	-40.1%
Transfers Out	43,498	46,414	46,247	47,249	2.2%
Contingency	0	0	0	25,000	n.a.
Ending Fund Balance	0	0	83,169	98,051	17.9%
<b>TOTAL REQUIREMENTS</b>	<b>161,657</b>	<b>154,183</b>	<b>557,608</b>	<b>430,567</b>	<b>-22.8%</b>

**Tax Title Land Sales Program Budget Justification**

**RESOURCES**

Resources are lower than budgeted for FY 2016-17. This is primarily due to less anticipated Net Working Capital than actually achieved in FY 2016-17, which was a result of the timing of distributions to taxing districts. Loan principal and interest projections have more than doubled due to recent property sales that were completed as contract sales, resulting in additional annual payments to the county.

**REQUIREMENTS**

Total requirements for the Tax Title Fund are \$127,041 less than the FY 2016-17 budgeted amount. The most significant difference is due to a reduced budget for Special Payments, which are distributions to taxing districts (down by \$156,805 compared to FY 2016-17). This decrease is primarily a result of the reduction in Net Working Capital available for distribution as noted in the Resources explanation. This reduction is offset by increases in Contingency and Unappropriated Ending Fund Balance due to rising costs to manage increasingly challenging properties.

MARION COUNTY FY 2017-18 BUDGET  
 BY NON-DEPARTMENTAL  
 NON-DEPARTMENTAL OPERATIONS

**Rainy Day Reserve Program**

- This program is located in a Rainy Day Fund established by the Board of Commissioners.
- Provides non-routine funding to meet the needs of the county in the event of natural or manmade disasters, labor disputes, or financial emergencies, and to stabilize increases in PERS contribution rates or otherwise reduce the county's PERS obligations.

**Program Summary**

Non Departmental Operations				Program: Rainy Day Reserve	
	FY 14-15 ACTUAL	FY 15-16 ACTUAL	FY 16-17 BUDGET	FY 17-18 ADOPTED	+/- %
<b>RESOURCES</b>					
Interest	11,075	13,534	12,000	16,000	33.3%
Net Working Capital	2,198,063	2,209,138	2,221,000	2,238,535	0.8%
<b>TOTAL RESOURCES</b>	<b>2,209,138</b>	<b>2,222,672</b>	<b>2,233,000</b>	<b>2,254,535</b>	<b>1.0%</b>
<b>REQUIREMENTS</b>					
Reserve for Future Expenditure	0	0	2,233,000	2,254,535	1.0%
<b>TOTAL REQUIREMENTS</b>	<b>0</b>	<b>0</b>	<b>2,233,000</b>	<b>2,254,535</b>	<b>1.0%</b>

**Rainy Day Reserve Program Budget Justification**

**RESOURCES**

Net Working Capital continues to build slightly as a small amount of interest income is added each year.

**REQUIREMENTS**

All Resources are reserved for future use.

MARION COUNTY FY 2017-18 BUDGET  
 BY NON-DEPARTMENTAL  
 NON-DEPARTMENTAL OPERATIONS

**Self Insurance Program**

- The Self Insurance Program is an internal service fund that derives its revenues through assessments to departments. The program is maintained to pay the costs of county insurance premiums and self-insured claims, including general liability, auto liability, workers compensation medical, dental, life, long-term disability, and unemployment. Reserves are held in the fund to cover future liabilities, contingency, and catastrophic losses.
- The Self Insurance Fund is managed using actuarially sound principles. An updated actuarial study was completed in FY 2015-16. The study is used for the county's comprehensive annual financial report and as part of the mandatory filing with the Oregon State Insurance Division for the county's certificate of self-insurance.

**Program Summary**

Non Departmental Operations	Program: Self Insurance				
	FY 14-15 ACTUAL	FY 15-16 ACTUAL	FY 16-17 BUDGET	FY 17-18 ADOPTED	+/- %
<b>RESOURCES</b>					
Charges for Services	22,512,426	24,237,839	26,412,146	27,232,214	3.1%
Interest	40,336	49,229	35,755	46,450	29.9%
Settlements	12,676	17,798	10,000	5,000	-50.0%
Net Working Capital	9,439,025	8,879,333	9,585,868	10,174,368	6.1%
<b>TOTAL RESOURCES</b>	<b>32,004,462</b>	<b>33,184,199</b>	<b>36,043,769</b>	<b>37,458,032</b>	<b>3.9%</b>
<b>REQUIREMENTS</b>					
Materials and Services	23,053,495	23,456,745	26,303,646	27,068,714	2.9%
Administrative Charges	71,635	141,587	123,500	127,500	3.2%
Transfers Out	0	0	25,000	41,000	64.0%
Contingency	0	0	2,561,339	3,169,066	23.7%
Ending Fund Balance	0	0	7,030,284	7,051,752	0.3%
<b>TOTAL REQUIREMENTS</b>	<b>23,125,129</b>	<b>23,598,332</b>	<b>36,043,769</b>	<b>37,458,032</b>	<b>3.9%</b>

**Self Insurance Program Budget Justification**

**RESOURCES**

Resources are charged to departments for insurance benefits. Net Working Capital is associated primarily with liability insurance, long-term disability and workers' compensation claims. Unexpended funds are carried over from year-to-year, to provide sufficient available resources in the event of large claims outside of normal estimated claims based on actuarial projections.

**REQUIREMENTS**

Materials and Services expenditures notable changes are an increase for health and dental insurance premiums of \$902,442, offset by a decrease in liability claims of \$156,900. Contingency is increased by just over \$607,000. Overall, the fund increased by \$1,414,263.

MARION COUNTY FY 2017-18 BUDGET  
BY NON-DEPARTMENTAL  
NON-DEPARTMENTAL OPERATIONS

<b>Resources by Fund Detail</b>						
<b>100 - General Fund</b>	<b>Actual FY 14-15</b>	<b>Actual FY 15-16</b>	<b>Budget FY 16-17</b>	<b>Proposed FY 17-18</b>	<b>Approved FY 17-18</b>	<b>Adopted FY 17-18</b>
<b>Taxes</b>						
311100 Property Taxes Current Year	60,078,181	63,274,521	66,520,500	69,097,000	69,097,000	69,097,000
311200 Property Taxes Prior Years	1,573,152	1,096,246	1,483,000	1,131,000	1,131,000	1,131,000
311300 Prop Tx Interest and Penalties	428,223	326,694	360,000	300,000	300,000	300,000
312200 Franchise Fees Cable TV	260,380	329,645	280,000	330,000	330,000	330,000
312300 Severance Taxes	5,439	7,730	5,500	5,592	5,592	5,592
Taxes Total	<b>62,345,375</b>	<b>65,034,837</b>	<b>68,649,000</b>	<b>70,863,592</b>	<b>70,863,592</b>	<b>70,863,592</b>
<b>Licenses and Permits</b>						
321000 Marriage Licenses	62,525	64,500	62,000	65,000	65,000	65,000
Licenses and Permits Total	<b>62,525</b>	<b>64,500</b>	<b>62,000</b>	<b>65,000</b>	<b>65,000</b>	<b>65,000</b>
<b>Intergovernmental Federal</b>						
331001 Payment in Lieu of Taxes	76,959	89,701	6,600	83,100	83,100	83,100
331010 Secure Rural Schools Title I	457,820	445,572	0	0	0	0
331224 USDA Child Nutrition Cluster	91,207	92,955	85,000	85,000	85,000	85,000
331990 Other Federal Revenues	70	29	30,000	30,000	30,000	30,000
Intergovernmental Federal Total	<b>626,057</b>	<b>628,257</b>	<b>121,600</b>	<b>198,100</b>	<b>198,100</b>	<b>198,100</b>
<b>Intergovernmental State</b>						
332010 Chapter 530 Forest Rehab	360,958	235,574	300,000	400,000	400,000	400,000
332011 OLCC General	1,622,465	1,633,287	1,732,900	1,819,545	1,819,545	1,819,545
332014 Cigarette Tax	300,154	299,564	288,000	283,700	283,700	283,700
332015 Electric Coop Tax	29,317	159,744	160,000	157,000	157,000	157,000
332016 Amusement Devise Tax	74,142	76,213	75,000	75,000	75,000	75,000
332017 Private Rail Car Tax	3,788	3,916	4,000	4,000	4,000	4,000
332019 County Assmt Funding CAFFA	1,115,352	1,107,943	1,045,000	1,099,096	1,099,096	1,099,096
332990 Other State Revenues	0	7	0	0	0	0
Intergovernmental State Total	<b>3,506,176</b>	<b>3,516,247</b>	<b>3,604,900</b>	<b>3,838,341</b>	<b>3,838,341</b>	<b>3,838,341</b>
<b>Intergovernmental Local</b>						
335001 Keizer Urban Renewal Reimb	282,586	0	0	0	0	0
Intergovernmental Local Total	<b>282,586</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Charges for Services</b>						
341042 Marion Cty Justice Court Fees	696,049	601,487	710,000	585,000	585,000	585,000
341070 Filing Fees	35,856	38,632	35,000	40,000	40,000	40,000
341080 Recording Fees	1,143,702	1,371,709	1,300,000	1,703,000	1,703,000	1,703,000
341090 Passport Application Fees	25,975	28,025	15,000	50,000	50,000	50,000
341100 Assessment and Taxation Fees	24,385	29,254	30,000	30,000	30,000	30,000
341170 Witness Fees	0	0	500	500	500	500
341280 Detention Fees	99,441	59,778	53,000	0	0	0
341400 Tax Collector Fees	101,396	130,139	140,000	140,000	140,000	140,000
341420 Assessor Fees	34,949	47,148	46,000	46,000	46,000	46,000
341430 Copy Machine Fees	204,464	187,619	160,000	195,000	195,000	195,000
341630 Service Charges	0	0	0	300	300	300
341720 Appeal Fees	950	1,400	1,000	1,000	1,000	1,000
341880 Ownership Doc Processing Fees	29,373	28,479	26,000	26,000	26,000	26,000
341940 Declaration Domestic Partners	125	125	200	200	200	200

MARION COUNTY FY 2017-18 BUDGET  
BY NON-DEPARTMENTAL  
NON-DEPARTMENTAL OPERATIONS

<b>100 - General Fund</b>	<b>Actual FY 14-15</b>	<b>Actual FY 15-16</b>	<b>Budget FY 16-17</b>	<b>Proposed FY 17-18</b>	<b>Approved FY 17-18</b>	<b>Adopted FY 17-18</b>
<b>Charges for Services</b>						
342310 Parking Permits	228,891	238,566	226,535	226,535	226,535	226,535
344100 Election Reimbursements	167,182	224,246	100,000	50,000	50,000	50,000
344300 Restitution	2,709	473	3,000	3,000	3,000	3,000
344999 Other Reimbursements	42	1,344,964	5,000	5,000	5,000	5,000
347501 Comm Svcs to Other Agencies	0	26,739	0	0	0	0
Charges for Services Total	<b>2,795,489</b>	<b>4,358,784</b>	<b>2,851,235</b>	<b>3,101,535</b>	<b>3,101,535</b>	<b>3,101,535</b>
<b>Fines and Forfeitures</b>						
351600 Liquor Control Fines	726	0	0	0	0	0
Fines and Forfeitures Total	<b>726</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest</b>						
361000 Investment Earnings	155,992	192,887	215,000	283,250	283,250	283,250
365000 Investment Fee	356,321	440,644	404,000	457,320	457,320	457,320
Interest Total	<b>512,313</b>	<b>633,531</b>	<b>619,000</b>	<b>740,570</b>	<b>740,570</b>	<b>740,570</b>
<b>Other Revenues</b>						
371000 Miscellaneous Income	19,707	16,142	15,000	15,000	15,000	15,000
371100 Recoveries from Collections	0	65	0	0	0	0
372000 Over and Short	(4,372)	(1,068)	0	0	0	0
373900 Undesignated Donations	0	200	0	0	0	0
Other Revenues Total	<b>15,336</b>	<b>15,340</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>
<b>General Fund Transfers</b>						
381100 Transfer from General Fund	(55,673,632)	(57,822,204)	(63,176,490)	(65,553,353)	(65,587,062)	(65,587,062)
General Fund Transfers Total	<b>(55,673,632)</b>	<b>(57,822,204)</b>	<b>(63,176,490)</b>	<b>(65,553,353)</b>	<b>(65,587,062)</b>	<b>(65,587,062)</b>
<b>Other Fund Transfers</b>						
381255 Xfr from Traffic Safety Team	0	100,000	100,000	100,000	100,000	100,000
381270 Transfer from County Fair	0	0	0	0	0	47,557
381999 Transfer from Other Funds	0	0	0	47,557	47,557	0
Other Fund Transfers Total	<b>0</b>	<b>100,000</b>	<b>100,000</b>	<b>147,557</b>	<b>147,557</b>	<b>147,557</b>
<b>Net Working Capital</b>						
392000 Net Working Capital Unrestr	9,868,737	10,808,395	11,169,585	9,457,639	9,457,639	9,457,639
Net Working Capital Total	<b>9,868,737</b>	<b>10,808,395</b>	<b>11,169,585</b>	<b>9,457,639</b>	<b>9,457,639</b>	<b>9,457,639</b>
General Fund Total	<b>24,341,686</b>	<b>27,337,687</b>	<b>24,015,830</b>	<b>22,873,981</b>	<b>22,840,272</b>	<b>22,840,272</b>
<b>105 - CH2 Redevelopment</b>						
<b>Charges for Services</b>						
344999 Other Reimbursements	6,307	0	0	0	0	0
Charges for Services Total	<b>6,307</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest</b>						
361000 Investment Earnings	1,742	152	0	0	0	0
Interest Total	<b>1,742</b>	<b>152</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

MARION COUNTY FY 2017-18 BUDGET  
 BY NON-DEPARTMENTAL  
 NON-DEPARTMENTAL OPERATIONS

<b>105 - CH2 Redevelopment</b>	<b>Actual FY 14-15</b>	<b>Actual FY 15-16</b>	<b>Budget FY 16-17</b>	<b>Proposed FY 17-18</b>	<b>Approved FY 17-18</b>	<b>Adopted FY 17-18</b>
<b>Net Working Capital</b>						
392000 Net Working Capital Unrestr	309,294	24,820	0	0	0	0
Net Working Capital Total	<b>309,294</b>	<b>24,820</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
CH2 Redevelopment Total	<b>317,343</b>	<b>24,972</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>115 - Non Departmental Grants</b>	<b>Actual FY 14-15</b>	<b>Actual FY 15-16</b>	<b>Budget FY 16-17</b>	<b>Proposed FY 17-18</b>	<b>Approved FY 17-18</b>	<b>Adopted FY 17-18</b>
<b>Intergovernmental Federal</b>						
331011 Secure Rural Schools Title II	162,936	158,586	0	0	0	0
331012 Secure Rural Schools Title III	142,569	138,763	0	0	0	0
Intergovernmental Federal Total	<b>305,506</b>	<b>297,348</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest</b>						
361000 Investment Earnings	2,573	3,603	5,655	5,190	5,190	5,190
Interest Total	<b>2,573</b>	<b>3,603</b>	<b>5,655</b>	<b>5,190</b>	<b>5,190</b>	<b>5,190</b>
<b>Other Revenues</b>						
373100 Special Program Donations	2,850	0	0	0	0	0
Other Revenues Total	<b>2,850</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>General Fund Transfers</b>						
381100 Transfer from General Fund	1,104	0	0	0	0	0
General Fund Transfers Total	<b>1,104</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Working Capital</b>						
391000 Net Working Capital Restricted	547,905	574,475	646,094	596,721	596,721	596,721
Net Working Capital Total	<b>547,905</b>	<b>574,475</b>	<b>646,094</b>	<b>596,721</b>	<b>596,721</b>	<b>596,721</b>
Non Departmental Grants Total	<b>859,937</b>	<b>875,427</b>	<b>651,749</b>	<b>601,911</b>	<b>601,911</b>	<b>601,911</b>
<b>155 - Tax Title Land Sales</b>	<b>Actual FY 14-15</b>	<b>Actual FY 15-16</b>	<b>Budget FY 16-17</b>	<b>Proposed FY 17-18</b>	<b>Approved FY 17-18</b>	<b>Adopted FY 17-18</b>
<b>Charges for Services</b>						
345200 Foreclosed Property Sales	171,490	210,768	250,000	250,000	250,000	250,000
Charges for Services Total	<b>171,490</b>	<b>210,768</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>
<b>Interest</b>						
361000 Investment Earnings	569	877	500	750	750	750
364900 Loan Repayment Interest	6,391	19,695	10,800	27,989	27,989	27,989
Interest Total	<b>6,960</b>	<b>20,572</b>	<b>11,300</b>	<b>28,739</b>	<b>28,739</b>	<b>28,739</b>
<b>Other Revenues</b>						
374900 Loan Repayment Principal	22,113	65,358	25,600	59,931	59,931	59,931
Other Revenues Total	<b>22,113</b>	<b>65,358</b>	<b>25,600</b>	<b>59,931</b>	<b>59,931</b>	<b>59,931</b>
<b>Net Working Capital</b>						
392000 Net Working Capital Unrestr	89,286	128,192	270,708	91,897	91,897	91,897
Net Working Capital Total	<b>89,286</b>	<b>128,192</b>	<b>270,708</b>	<b>91,897</b>	<b>91,897</b>	<b>91,897</b>
Tax Title Land Sales Total	<b>289,849</b>	<b>424,890</b>	<b>557,608</b>	<b>430,567</b>	<b>430,567</b>	<b>430,567</b>

MARION COUNTY FY 2017-18 BUDGET  
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NON-DEPARTMENTAL OPERATIONS

<b>165 - Lottery and Economic Dev</b>	<b>Actual FY 14-15</b>	<b>Actual FY 15-16</b>	<b>Budget FY 16-17</b>	<b>Proposed FY 17-18</b>	<b>Approved FY 17-18</b>	<b>Adopted FY 17-18</b>
<b>Other Fund Transfers</b>						
381165 Xfr from Lottery and Econ Dev	(1,272,797)	0	0	0	0	0
Other Fund Transfers Total	<b>(1,272,797)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Working Capital</b>						
392000 Net Working Capital Unrestr	1,272,797	0	0	0	0	0
Net Working Capital Total	<b>1,272,797</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Lottery and Economic Dev Total	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>170 - Block Grant</b>	<b>Actual FY 14-15</b>	<b>Actual FY 15-16</b>	<b>Budget FY 16-17</b>	<b>Proposed FY 17-18</b>	<b>Approved FY 17-18</b>	<b>Adopted FY 17-18</b>
<b>Interest</b>						
361000 Investment Earnings	240	136	0	8	8	8
Interest Total	<b>240</b>	<b>136</b>	<b>0</b>	<b>8</b>	<b>8</b>	<b>8</b>
<b>Other Revenues</b>						
374100 Block Grant Loan Principal	1,200	1,200	0	0	0	0
Other Revenues Total	<b>1,200</b>	<b>1,200</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Working Capital</b>						
392000 Net Working Capital Unrestr	47,413	48,852	2,467	2,485	2,485	2,485
Net Working Capital Total	<b>47,413</b>	<b>48,852</b>	<b>2,467</b>	<b>2,485</b>	<b>2,485</b>	<b>2,485</b>
Block Grant Total	<b>48,852</b>	<b>50,188</b>	<b>2,467</b>	<b>2,493</b>	<b>2,493</b>	<b>2,493</b>
<b>185 - Criminal Justice Assessment</b>	<b>Actual FY 14-15</b>	<b>Actual FY 15-16</b>	<b>Budget FY 16-17</b>	<b>Proposed FY 17-18</b>	<b>Approved FY 17-18</b>	<b>Adopted FY 17-18</b>
<b>Fines and Forfeitures</b>						
353100 County Assessments	629,065	428,098	420,000	425,443	425,443	425,443
353200 Court Security	254,275	336,906	249,780	291,000	291,000	291,000
Fines and Forfeitures Total	<b>883,340</b>	<b>765,004</b>	<b>669,780</b>	<b>716,443</b>	<b>716,443</b>	<b>716,443</b>
<b>Interest</b>						
361000 Investment Earnings	5,700	6,371	7,318	6,400	6,400	6,400
Interest Total	<b>5,700</b>	<b>6,371</b>	<b>7,318</b>	<b>6,400</b>	<b>6,400</b>	<b>6,400</b>
<b>Net Working Capital</b>						
392000 Net Working Capital Unrestr	1,125,035	1,022,788	968,229	890,385	890,385	890,385
Net Working Capital Total	<b>1,125,035</b>	<b>1,022,788</b>	<b>968,229</b>	<b>890,385</b>	<b>890,385</b>	<b>890,385</b>
Criminal Justice Assessment Total	<b>2,014,075</b>	<b>1,794,163</b>	<b>1,645,327</b>	<b>1,613,228</b>	<b>1,613,228</b>	<b>1,613,228</b>
<b>210 - County Schools</b>	<b>Actual FY 14-15</b>	<b>Actual FY 15-16</b>	<b>Budget FY 16-17</b>	<b>Proposed FY 17-18</b>	<b>Approved FY 17-18</b>	<b>Adopted FY 17-18</b>
<b>Intergovernmental Federal</b>						
331010 Secure Rural Schools Title I	318,345	309,851	0	0	0	0
331990 Other Federal Revenues	23	10	108,232	70,000	70,000	70,000
Intergovernmental Federal Total	<b>318,369</b>	<b>309,860</b>	<b>108,232</b>	<b>70,000</b>	<b>70,000</b>	<b>70,000</b>
<b>Intergovernmental State</b>						
332010 Chapter 530 Forest Rehab	235,121	137,934	311,525	280,000	280,000	280,000
332015 Electric Coop Tax	14,637	79,752	80,000	80,000	80,000	80,000
332017 Private Rail Car Tax	2,422	2,540	2,500	2,500	2,500	2,500
Intergovernmental State Total	<b>252,180</b>	<b>220,226</b>	<b>394,025</b>	<b>362,500</b>	<b>362,500</b>	<b>362,500</b>

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<b>210 - County Schools</b>	<b>Actual FY 14-15</b>	<b>Actual FY 15-16</b>	<b>Budget FY 16-17</b>	<b>Proposed FY 17-18</b>	<b>Approved FY 17-18</b>	<b>Adopted FY 17-18</b>
<b>Interest</b>						
361000 Investment Earnings	538	922	1,500	1,200	1,200	1,200
Interest Total	<b>538</b>	<b>922</b>	<b>1,500</b>	<b>1,200</b>	<b>1,200</b>	<b>1,200</b>
<b>Net Working Capital</b>						
392000 Net Working Capital Unrestr	4,053	123,237	75,575	0	0	0
Net Working Capital Total	<b>4,053</b>	<b>123,237</b>	<b>75,575</b>	<b>0</b>	<b>0</b>	<b>0</b>
County Schools Total	<b>575,140</b>	<b>654,245</b>	<b>579,332</b>	<b>433,700</b>	<b>433,700</b>	<b>433,700</b>
<b>381 - Rainy Day</b>	<b>Actual FY 14-15</b>	<b>Actual FY 15-16</b>	<b>Budget FY 16-17</b>	<b>Proposed FY 17-18</b>	<b>Approved FY 17-18</b>	<b>Adopted FY 17-18</b>
<b>Interest</b>						
361000 Investment Earnings	11,075	13,534	12,000	16,000	16,000	16,000
Interest Total	<b>11,075</b>	<b>13,534</b>	<b>12,000</b>	<b>16,000</b>	<b>16,000</b>	<b>16,000</b>
<b>Net Working Capital</b>						
392000 Net Working Capital Unrestr	2,198,063	2,209,138	2,221,000	2,238,535	2,238,535	2,238,535
Net Working Capital Total	<b>2,198,063</b>	<b>2,209,138</b>	<b>2,221,000</b>	<b>2,238,535</b>	<b>2,238,535</b>	<b>2,238,535</b>
Rainy Day Total	<b>2,209,138</b>	<b>2,222,672</b>	<b>2,233,000</b>	<b>2,254,535</b>	<b>2,254,535</b>	<b>2,254,535</b>
<b>410 - Debt Service</b>	<b>Actual FY 14-15</b>	<b>Actual FY 15-16</b>	<b>Budget FY 16-17</b>	<b>Proposed FY 17-18</b>	<b>Approved FY 17-18</b>	<b>Adopted FY 17-18</b>
<b>Admin Cost Recovery</b>						
412100 PERS Debt Service Assessments	4,180,627	4,514,389	3,924,374	3,956,620	3,956,620	3,956,620
Admin Cost Recovery Total	<b>4,180,627</b>	<b>4,514,389</b>	<b>3,924,374</b>	<b>3,956,620</b>	<b>3,956,620</b>	<b>3,956,620</b>
<b>Interest</b>						
361000 Investment Earnings	3,620	7,000	6,600	7,000	7,000	7,000
Interest Total	<b>3,620</b>	<b>7,000</b>	<b>6,600</b>	<b>7,000</b>	<b>7,000</b>	<b>7,000</b>
<b>General Fund Transfers</b>						
381100 Transfer from General Fund	2,646,245	1,581,574	2,879,377	3,138,207	3,138,207	3,138,207
General Fund Transfers Total	<b>2,646,245</b>	<b>1,581,574</b>	<b>2,879,377</b>	<b>3,138,207</b>	<b>3,138,207</b>	<b>3,138,207</b>
<b>Other Fund Transfers</b>						
381190 Transfer from Health	0	347,616	368,262	368,262	368,262	368,262
Other Fund Transfers Total	<b>0</b>	<b>347,616</b>	<b>368,262</b>	<b>368,262</b>	<b>368,262</b>	<b>368,262</b>
<b>Net Working Capital</b>						
392000 Net Working Capital Unrestr	164,460	981,614	964,838	847,866	847,866	847,866
Net Working Capital Total	<b>164,460</b>	<b>981,614</b>	<b>964,838</b>	<b>847,866</b>	<b>847,866</b>	<b>847,866</b>
Debt Service Total	<b>6,994,952</b>	<b>7,432,193</b>	<b>8,143,451</b>	<b>8,317,955</b>	<b>8,317,955</b>	<b>8,317,955</b>
<b>580 - Central Services</b>	<b>Actual FY 14-15</b>	<b>Actual FY 15-16</b>	<b>Budget FY 16-17</b>	<b>Proposed FY 17-18</b>	<b>Approved FY 17-18</b>	<b>Adopted FY 17-18</b>
<b>Admin Cost Recovery</b>						
411800 MCBEE Allocation	105,450	47,429	159,632	103,712	103,712	103,712
Admin Cost Recovery Total	<b>105,450</b>	<b>47,429</b>	<b>159,632</b>	<b>103,712</b>	<b>103,712</b>	<b>103,712</b>

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<b>580 - Central Services</b>	<b>Actual FY 14-15</b>	<b>Actual FY 15-16</b>	<b>Budget FY 16-17</b>	<b>Proposed FY 17-18</b>	<b>Approved FY 17-18</b>	<b>Adopted FY 17-18</b>
<b>General Fund Transfers</b>						
381100 Transfer from General Fund	30,386	0	31,000	200,000	200,000	200,000
General Fund Transfers Total	<b>30,386</b>	<b>0</b>	<b>31,000</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>
Central Services Total	<b>135,837</b>	<b>47,429</b>	<b>190,632</b>	<b>303,712</b>	<b>303,712</b>	<b>303,712</b>
<b>585 - Self Insurance</b>	<b>Actual FY 14-15</b>	<b>Actual FY 15-16</b>	<b>Budget FY 16-17</b>	<b>Proposed FY 17-18</b>	<b>Approved FY 17-18</b>	<b>Adopted FY 17-18</b>
<b>Charges for Services</b>						
344800 EAIP Reimbursement	140,540	92,245	100,000	100,000	100,000	100,000
347101 Central Svcs to Other Agencies	3,700	0	231,035	0	0	0
348100 Liability Insurance	1,020,100	1,096,801	1,368,800	1,255,800	1,255,800	1,255,800
348200 Workers Comp Insurance	803,494	827,925	754,000	756,900	756,900	756,900
348300 Medical Insurance	17,857,761	19,312,946	20,922,804	21,906,635	21,906,635	21,906,635
348310 Dental Insurance	1,769,271	1,925,426	2,018,485	2,155,305	2,155,305	2,155,305
348320 Health Savings Accounts	112,682	131,922	145,000	145,000	145,000	145,000
348400 Group Term Life Insurance	126,490	136,520	158,617	165,988	165,988	165,988
348500 Long Term Disability Insurance	322,716	342,793	355,586	372,189	372,189	372,189
348600 Unemployment Insurance	320,328	333,853	318,933	334,552	334,552	334,552
348800 Employee Assistance Program	35,345	37,407	38,886	39,845	39,845	39,845
Charges for Services Total	<b>22,512,426</b>	<b>24,237,839</b>	<b>26,412,146</b>	<b>27,232,214</b>	<b>27,232,214</b>	<b>27,232,214</b>
<b>Interest</b>						
361000 Investment Earnings	40,336	49,229	35,755	46,450	46,450	46,450
Interest Total	<b>40,336</b>	<b>49,229</b>	<b>35,755</b>	<b>46,450</b>	<b>46,450</b>	<b>46,450</b>
<b>Settlements</b>						
382100 Settlements	12,676	17,798	10,000	5,000	5,000	5,000
Settlements Total	<b>12,676</b>	<b>17,798</b>	<b>10,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>
<b>Net Working Capital</b>						
391000 Net Working Capital Restricted	1,280,000	1,830,000	1,830,000	1,830,000	1,830,000	1,830,000
392000 Net Working Capital Unrestr	8,159,025	7,049,333	7,755,868	8,344,368	8,344,368	8,344,368
Net Working Capital Total	<b>9,439,025</b>	<b>8,879,333</b>	<b>9,585,868</b>	<b>10,174,368</b>	<b>10,174,368</b>	<b>10,174,368</b>
Self Insurance Total	<b>32,004,462</b>	<b>33,184,199</b>	<b>36,043,769</b>	<b>37,458,032</b>	<b>37,458,032</b>	<b>37,458,032</b>
Non Departmental Operations	69,791,272	74,048,065	74,063,165	74,290,114	74,256,405	74,256,405
Grand Total						

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<b>Requirements by Fund Detail</b>						
<b>100 - General Fund</b>	<b>Actual FY 14-15</b>	<b>Actual FY 15-16</b>	<b>Budget FY 16-17</b>	<b>Proposed FY 17-18</b>	<b>Approved FY 17-18</b>	<b>Adopted FY 17-18</b>
<b>Materials and Services</b>						
<b>Materials</b>						
522060 Sign Materials	109	0	0	0	0	0
<b>Materials Total</b>	<b>109</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Utilities</b>						
524010 Electricity	167,740	151,210	163,822	146,038	146,038	146,038
524020 Street Light Electricity	0	152	162	148	148	148
524040 Natural Gas	13,343	11,699	12,714	9,528	9,528	9,528
524050 Water	11,751	8,730	9,274	11,442	11,442	11,442
524070 Sewer	11,318	12,164	11,887	11,497	11,497	11,497
524090 Garbage Disposal and Recycling	9,833	10,920	10,456	10,974	10,974	10,974
<b>Utilities Total</b>	<b>213,984</b>	<b>194,875</b>	<b>208,315</b>	<b>189,627</b>	<b>189,627</b>	<b>189,627</b>
<b>Contracted Services</b>						
525110 Consulting Services	0	0	0	660,000	660,000	660,000
525175 Temporary Staffing	0	0	10,000	0	0	0
525210 Medical Services	8,800	6,500	10,500	0	0	0
525320 Food Services	0	717	0	0	0	0
525450 Subscription Services	0	2,800	26,420	8,400	8,400	8,400
525510 Legal Services	4,019	0	50,000	25,000	25,000	25,000
525630 Insurance Admin Services	4,092	2,904	6,100	6,100	6,100	6,100
525999 Other Contracted Services	162,465	273,171	1,201,090	888,938	888,938	888,938
<b>Contracted Services Total</b>	<b>179,376</b>	<b>286,092</b>	<b>1,304,110</b>	<b>1,588,438</b>	<b>1,588,438</b>	<b>1,588,438</b>
<b>Repairs and Maintenance</b>						
526061 Storm Drain Maintenance	18,105	0	0	0	0	0
<b>Repairs and Maintenance Total</b>	<b>18,105</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Rentals</b>						
527240 Condo Assn Assessments	11,465	15,439	13,895	13,479	13,479	13,479
<b>Rentals Total</b>	<b>11,465</b>	<b>15,439</b>	<b>13,895</b>	<b>13,479</b>	<b>13,479</b>	<b>13,479</b>
<b>Miscellaneous</b>						
529210 Meetings	0	349	0	0	0	0
529230 Training	0	0	14,099	10,000	10,000	10,000
529300 Dues and Memberships	128,838	131,823	138,736	136,491	136,491	136,491
529540 Predatory Animals	52,823	55,684	55,956	55,956	55,956	55,956
529550 Water Master	8,700	8,700	8,700	8,700	8,700	8,700
529910 Awards and Recognition	5,805	3,866	6,500	6,500	6,500	6,500
529998 Retroactive PERS Adjustments	(10,542)	16,770	5,000	5,000	5,000	5,000
529999 Miscellaneous Expense	0	3	10	0	0	0
<b>Miscellaneous Total</b>	<b>185,624</b>	<b>217,195</b>	<b>229,001</b>	<b>222,647</b>	<b>222,647</b>	<b>222,647</b>
<b>Materials and Services Total</b>	<b>608,663</b>	<b>713,601</b>	<b>1,755,321</b>	<b>2,014,191</b>	<b>2,014,191</b>	<b>2,014,191</b>
<b>Administrative Charges</b>						
611210 Facilities Mgt Allocation	388,197	420,756	432,868	445,896	445,896	445,896
611220 Custodial Allocation	277,455	285,343	301,378	304,345	304,345	304,345
<b>Administrative Charges Total</b>	<b>665,652</b>	<b>706,099</b>	<b>734,246</b>	<b>750,241</b>	<b>750,241</b>	<b>750,241</b>

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<b>100 - General Fund</b>	<b>Actual FY 14-15</b>	<b>Actual FY 15-16</b>	<b>Budget FY 16-17</b>	<b>Proposed FY 17-18</b>	<b>Approved FY 17-18</b>	<b>Adopted FY 17-18</b>
<b>Special Payments</b>						
551110 MCHA Loan Disbursement	0	0	30,000	0	0	0
Special Payments Total	<b>0</b>	<b>0</b>	<b>30,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Transfers Out</b>						
561115 Transfer to Non Dept Grants	1,104	0	0	0	0	0
561125 Transfer to Juvenile Grants	932,985	907,545	923,870	1,002,715	1,002,715	1,002,715
561130 Transfer to Public Works	4,000	32,460	125,628	130,327	130,327	130,327
561160 Xfer to Community Svcs Grants	100,318	4,729	39,123	0	0	0
561165 Xfer to Lottery and Econ Dev	20,000	0	0	0	0	0
561190 Transfer to Health	3,217,341	3,498,968	3,730,390	3,730,390	3,730,390	3,730,390
561220 Transfer to Child Support	294,071	322,920	363,006	391,606	391,606	391,606
561230 Transfer to Dog Control	601,660	693,883	884,807	920,716	920,716	920,716
561250 Transfer to Sheriff Grants	116,552	39,652	58,811	58,916	58,916	58,916
561270 Transfer to County Fair	170,672	98,537	97,557	97,557	97,557	97,557
561300 Transfer to DA Grants	94,645	84,751	96,706	122,375	122,375	122,375
561305 Transfer to Land Use Planning	314,151	254,045	375,784	535,318	535,318	535,318
561310 Transfer to Parks	45,000	164,950	138,152	238,480	238,480	238,480
561320 Transfer to Surveyor	101,659	102,000	101,659	101,659	101,659	101,659
561410 Transfer to Debt Service	2,646,245	1,581,574	2,879,377	3,138,207	3,138,207	3,138,207
561455 Xfer to Facility Renovation	2,451,015	3,545,732	368,725	1,000,000	1,000,000	1,000,000
561480 Xfer to Capital Impr Projects	690,777	2,604,605	995,822	1,820,800	1,820,800	1,820,800
561580 Transfer to Central Services	412,680	400,221	494,853	709,815	741,377	741,377
561595 Transfer to Fleet Management	44,100	0	0	0	0	0
561605 Transfer to MCE4H Svc District	0	348,828	0	0	0	0
Transfers Out Total	<b>12,258,975</b>	<b>14,685,401</b>	<b>11,674,270</b>	<b>13,998,881</b>	<b>14,030,443</b>	<b>14,030,443</b>
<b>Contingency</b>						
571010 Contingency	0	0	542,489	1,037,808	972,537	972,537
Contingency Total	<b>0</b>	<b>0</b>	<b>542,489</b>	<b>1,037,808</b>	<b>972,537</b>	<b>972,537</b>
<b>Ending Fund Balance</b>						
573010 Unapprop Ending Fund Balance	0	0	9,279,504	5,072,860	5,072,860	5,072,860
Ending Fund Balance Total	<b>0</b>	<b>0</b>	<b>9,279,504</b>	<b>5,072,860</b>	<b>5,072,860</b>	<b>5,072,860</b>
General Fund Total	<b>13,533,290</b>	<b>16,105,101</b>	<b>24,015,830</b>	<b>22,873,981</b>	<b>22,840,272</b>	<b>22,840,272</b>
<b>105 - CH2 Redevelopment</b>						
	<b>Actual FY 14-15</b>	<b>Actual FY 15-16</b>	<b>Budget FY 16-17</b>	<b>Proposed FY 17-18</b>	<b>Approved FY 17-18</b>	<b>Adopted FY 17-18</b>
<b>Materials and Services</b>						
<b>Materials</b>						
522080 Building Materials	19,432	0	0	0	0	0
522150 Small Office Equipment	17,071	12,814	0	0	0	0
522160 Small Departmental Equipment	8,126	0	0	0	0	0
Materials Total	<b>44,628</b>	<b>12,814</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Utilities</b>						
524010 Electricity	136	0	0	0	0	0
524040 Natural Gas	10	0	0	0	0	0
Utilities Total	<b>147</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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<b>105 - CH2 Redevelopment</b>	<b>Actual FY 14-15</b>	<b>Actual FY 15-16</b>	<b>Budget FY 16-17</b>	<b>Proposed FY 17-18</b>	<b>Approved FY 17-18</b>	<b>Adopted FY 17-18</b>
<b>Materials and Services</b>						
<b>Contracted Services</b>						
525999 Other Contracted Services	4,593	7,779	0	0	0	0
<b>Contracted Services Total</b>	<b>4,593</b>	<b>7,779</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Repairs and Maintenance</b>						
526030 Building Maintenance	27,690	3,629	0	0	0	0
<b>Repairs and Maintenance Total</b>	<b>27,690</b>	<b>3,629</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Rentals</b>						
527210 Building Rental Private	3,807	0	0	0	0	0
<b>Rentals Total</b>	<b>3,807</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Materials and Services Total</b>	<b>80,864</b>	<b>24,222</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Capital Outlay</b>						
531300 Departmental Equipment Capital	49,273	0	0	0	0	0
531600 Computer Hardware Capital	25,090	0	0	0	0	0
534100 Building Construction	31,177	0	0	0	0	0
<b>Capital Outlay Total</b>	<b>105,539</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Transfers Out</b>						
561480 Xfer to Capital Impr Projects	106,120	750	0	0	0	0
<b>Transfers Out Total</b>	<b>106,120</b>	<b>750</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>CH2 Redevelopment Total</b>	<b>292,523</b>	<b>24,972</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>115 - Non Departmental Grants</b>						
	<b>Actual FY 14-15</b>	<b>Actual FY 15-16</b>	<b>Budget FY 16-17</b>	<b>Proposed FY 17-18</b>	<b>Approved FY 17-18</b>	<b>Adopted FY 17-18</b>
<b>Materials and Services</b>						
<b>Contracted Services</b>						
525710 Printing Services	1,265	0	0	0	0	0
525715 Advertising	3,150	0	0	0	0	0
525999 Other Contracted Services	162,936	158,586	0	0	0	0
<b>Contracted Services Total</b>	<b>167,351</b>	<b>158,586</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Rentals</b>						
527300 Equipment Rental	244	0	0	0	0	0
<b>Rentals Total</b>	<b>244</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Miscellaneous</b>						
529130 Meals	3,195	0	0	0	0	0
529910 Awards and Recognition	66	0	0	0	0	0
529999 Miscellaneous Expense	10,011	0	0	0	0	0
<b>Miscellaneous Total</b>	<b>13,272</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Materials and Services Total</b>	<b>180,867</b>	<b>158,586</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Transfers Out</b>						
561250 Transfer to Sheriff Grants	104,595	70,746	144,908	111,630	111,630	111,630
<b>Transfers Out Total</b>	<b>104,595</b>	<b>70,746</b>	<b>144,908</b>	<b>111,630</b>	<b>111,630</b>	<b>111,630</b>

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<b>115 - Non Departmental Grants</b>	<b>Actual FY 14-15</b>	<b>Actual FY 15-16</b>	<b>Budget FY 16-17</b>	<b>Proposed FY 17-18</b>	<b>Approved FY 17-18</b>	<b>Adopted FY 17-18</b>
<b>Contingency</b>						
571010 Contingency	0	0	85,000	100,000	100,000	100,000
Contingency Total	<b>0</b>	<b>0</b>	<b>85,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>
<b>Ending Fund Balance</b>						
573010 Unapprop Ending Fund Balance	0	0	421,841	390,281	390,281	390,281
Ending Fund Balance Total	<b>0</b>	<b>0</b>	<b>421,841</b>	<b>390,281</b>	<b>390,281</b>	<b>390,281</b>
Non Departmental Grants Total	<b>285,462</b>	<b>229,332</b>	<b>651,749</b>	<b>601,911</b>	<b>601,911</b>	<b>601,911</b>
<b>155 - Tax Title Land Sales</b>						
<b>Materials and Services</b>						
<b>Supplies</b>						
521010 Office Supplies	39	4	100	100	100	100
521030 Field Supplies	0	1	0	0	0	0
Supplies Total	39	5	100	100	100	100
<b>Materials</b>						
522060 Sign Materials	0	0	0	100	100	100
Materials Total	0	0	0	100	100	100
<b>Communications</b>						
523050 Postage	115	36	100	100	100	100
Communications Total	115	36	100	100	100	100
<b>Utilities</b>						
524010 Electricity	254	185	100	150	150	150
524050 Water	0	250	0	0	0	0
524090 Garbage Disposal and Recycling	43	0	0	200	200	200
Utilities Total	297	435	100	350	350	350
<b>Contracted Services</b>						
525360 Public Works Services	0	204	0	0	0	0
525710 Printing Services	62	0	100	100	100	100
525715 Advertising	1,660	2,212	2,000	2,000	2,000	2,000
525735 Mail Services	0	83	0	0	0	0
Contracted Services Total	1,722	2,499	2,100	2,100	2,100	2,100
<b>Repairs and Maintenance</b>						
526030 Building Maintenance	1,067	2,123	8,500	2,500	2,500	2,500
526040 Remodels and Site Improvements	127	0	0	0	0	0
526050 Grounds Maintenance	90	529	1,000	1,000	1,000	1,000
Repairs and Maintenance Total	1,284	2,652	9,500	3,500	3,500	3,500
<b>Rentals</b>						
527120 Motor Pool Mileage	596	552	400	400	400	400
527130 Parking	0	10	0	0	0	0
Rentals Total	596	562	400	400	400	400
<b>Miscellaneous</b>						
529110 Mileage Reimbursement	0	0	100	200	200	200

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<b>155 - Tax Title Land Sales</b>	<b>Actual FY 14-15</b>	<b>Actual FY 15-16</b>	<b>Budget FY 16-17</b>	<b>Proposed FY 17-18</b>	<b>Approved FY 17-18</b>	<b>Adopted FY 17-18</b>
<b>Materials and Services</b>						
529130 Meals	47	68	75	125	125	125
529140 Lodging	439	462	450	500	500	500
529220 Conferences	300	250	350	500	500	500
529230 Training	0	0	150	500	500	500
529300 Dues and Memberships	0	50	50	50	50	50
529880 Recording Charges	950	202	1,000	1,000	1,000	1,000
529920 Auctions	3,066	251	2,500	2,500	2,500	2,500
529999 Miscellaneous Expense	9,601	1,819	8,500	3,500	3,500	3,500
Miscellaneous Total	14,402	3,101	13,175	8,875	8,875	8,875
Materials and Services Total	<b>18,455</b>	<b>9,291</b>	<b>25,475</b>	<b>15,525</b>	<b>15,525</b>	<b>15,525</b>
<b>Administrative Charges</b>						
611100 County Admin Allocation	356	358	408	453	453	453
611230 Courier Allocation	30	30	33	34	34	34
611255 Benefits Allocation	148	149	146	153	153	153
611260 Human Resources Allocation	512	514	581	621	621	621
611300 Legal Services Allocation	13,779	11,604	9,330	8,118	8,118	8,118
611400 Information Tech Allocation	351	349	384	413	413	413
611410 FIMS Allocation	131	154	215	191	191	191
611420 Telecommunications Allocation	42	42	47	0	0	0
611600 Finance Allocation	248	244	257	251	251	251
611800 MCBEE Allocation	7	3	13	7	7	7
612100 IT Equipment Use Charges	0	31	33	36	36	36
Administrative Charges Total	<b>15,604</b>	<b>13,478</b>	<b>11,447</b>	<b>10,277</b>	<b>10,277</b>	<b>10,277</b>
<b>Special Payments</b>						
551300 Distributions to Tax Districts	84,100	85,000	391,270	234,465	234,465	234,465
Special Payments Total	<b>84,100</b>	<b>85,000</b>	<b>391,270</b>	<b>234,465</b>	<b>234,465</b>	<b>234,465</b>
<b>Transfers Out</b>						
561580 Transfer to Central Services	43,498	46,414	46,247	47,249	47,249	47,249
Transfers Out Total	<b>43,498</b>	<b>46,414</b>	<b>46,247</b>	<b>47,249</b>	<b>47,249</b>	<b>47,249</b>
<b>Contingency</b>						
571010 Contingency	0	0	0	25,000	25,000	25,000
Contingency Total	<b>0</b>	<b>0</b>	<b>0</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>
<b>Ending Fund Balance</b>						
573010 Unapprop Ending Fund Balance	0	0	83,169	98,051	98,051	98,051
Ending Fund Balance Total	<b>0</b>	<b>0</b>	<b>83,169</b>	<b>98,051</b>	<b>98,051</b>	<b>98,051</b>
Tax Title Land Sales Total	<b>161,657</b>	<b>154,183</b>	<b>557,608</b>	<b>430,567</b>	<b>430,567</b>	<b>430,567</b>
<b>170 - Block Grant</b>						
<b>Transfers Out</b>						
561165 Xfer to Lottery and Econ Dev	0	47,721	0	0	0	0
Transfers Out Total	<b>0</b>	<b>47,721</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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<b>170 - Block Grant</b>	<b>Actual FY 14-15</b>	<b>Actual FY 15-16</b>	<b>Budget FY 16-17</b>	<b>Proposed FY 17-18</b>	<b>Approved FY 17-18</b>	<b>Adopted FY 17-18</b>
<b>Contingency</b>						
571010 Contingency	0	0	2,467	2,493	2,493	2,493
Contingency Total	0	0	2,467	2,493	2,493	2,493
Block Grant Total	0	47,721	2,467	2,493	2,493	2,493
<b>185 - Criminal Justice Assessment</b>	<b>Actual FY 14-15</b>	<b>Actual FY 15-16</b>	<b>Budget FY 16-17</b>	<b>Proposed FY 17-18</b>	<b>Approved FY 17-18</b>	<b>Adopted FY 17-18</b>
<b>Materials and Services</b>						
<b>Supplies</b>						
521070 Departmental Supplies	0	0	200	200	200	200
521300 Safety Clothing	0	0	100	100	100	100
Supplies Total	0	0	300	300	300	300
<b>Communications</b>						
523050 Postage	53	0	0	0	0	0
523090 Long Distance Charges	17	5	1	20	20	20
Communications Total	70	5	1	20	20	20
<b>Contracted Services</b>						
525555 Security Services	224,273	285,673	325,344	325,000	325,000	325,000
Contracted Services Total	224,273	285,673	325,344	325,000	325,000	325,000
<b>Repairs and Maintenance</b>						
526011 Dept Equipment Maintenance	3,834	9,650	9,000	10,000	10,000	10,000
526030 Building Maintenance	0	1,578	2,000	2,000	2,000	2,000
Repairs and Maintenance Total	3,834	11,228	11,000	12,000	12,000	12,000
Materials and Services Total	228,177	296,906	336,645	337,320	337,320	337,320
<b>Administrative Charges</b>						
611410 FIMS Allocation	2,904	2,905	3,606	4,765	4,765	4,765
611600 Finance Allocation	1,235	1,066	1,200	1,676	1,676	1,676
611800 MCBEE Allocation	151	57	214	174	174	174
Administrative Charges Total	4,290	4,028	5,020	6,615	6,615	6,615
<b>Capital Outlay</b>						
531300 Departmental Equipment Capital	0	0	10,000	100,000	100,000	100,000
Capital Outlay Total	0	0	10,000	100,000	100,000	100,000
<b>Transfers Out</b>						
561100 Transfer to General Fund	252,940	175,000	150,000	147,364	147,364	147,364
561125 Transfer to Juvenile Grants	252,940	175,000	150,000	147,364	147,364	147,364
561180 Transfer to Comm Corrections	252,940	175,000	150,000	147,364	147,364	147,364
Transfers Out Total	758,820	525,000	450,000	442,092	442,092	442,092
<b>Contingency</b>						
571010 Contingency	0	0	102,094	100,000	100,000	100,000
Contingency Total	0	0	102,094	100,000	100,000	100,000

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<b>185 - Criminal Justice Assessment</b>	<b>Actual FY 14-15</b>	<b>Actual FY 15-16</b>	<b>Budget FY 16-17</b>	<b>Proposed FY 17-18</b>	<b>Approved FY 17-18</b>	<b>Adopted FY 17-18</b>
<b>Ending Fund Balance</b>						
573010 Unapprop Ending Fund Balance	0	0	741,568	627,201	627,201	627,201
Ending Fund Balance Total	0	0	741,568	627,201	627,201	627,201
<b>Criminal Justice Assessment Total</b>	<b>991,287</b>	<b>825,934</b>	<b>1,645,327</b>	<b>1,613,228</b>	<b>1,613,228</b>	<b>1,613,228</b>
<b>210 - County Schools</b>	<b>Actual FY 14-15</b>	<b>Actual FY 15-16</b>	<b>Budget FY 16-17</b>	<b>Proposed FY 17-18</b>	<b>Approved FY 17-18</b>	<b>Adopted FY 17-18</b>
<b>Special Payments</b>						
551200 Distributions to Schools	451,903	578,669	579,332	433,700	433,700	433,700
Special Payments Total	451,903	578,669	579,332	433,700	433,700	433,700
<b>County Schools Total</b>	<b>451,903</b>	<b>578,669</b>	<b>579,332</b>	<b>433,700</b>	<b>433,700</b>	<b>433,700</b>
<b>381 - Rainy Day</b>	<b>Actual FY 14-15</b>	<b>Actual FY 15-16</b>	<b>Budget FY 16-17</b>	<b>Proposed FY 17-18</b>	<b>Approved FY 17-18</b>	<b>Adopted FY 17-18</b>
<b>Reserve for Future Expenditure</b>						
572010 Reserve for Future Expenditure	0	0	2,233,000	2,254,535	2,254,535	2,254,535
Reserve for Future Expenditure Total	0	0	2,233,000	2,254,535	2,254,535	2,254,535
<b>Rainy Day Total</b>	<b>0</b>	<b>0</b>	<b>2,233,000</b>	<b>2,254,535</b>	<b>2,254,535</b>	<b>2,254,535</b>
<b>410 - Debt Service</b>	<b>Actual FY 14-15</b>	<b>Actual FY 15-16</b>	<b>Budget FY 16-17</b>	<b>Proposed FY 17-18</b>	<b>Approved FY 17-18</b>	<b>Adopted FY 17-18</b>
<b>Debt Service Principal</b>						
541100 Principal Payments	2,712,034	3,257,623	4,184,584	4,678,326	4,678,326	4,678,326
Debt Service Principal Total	2,712,034	3,257,623	4,184,584	4,678,326	4,678,326	4,678,326
<b>Debt Service Interest</b>						
542100 Interest Payments	3,301,305	3,209,732	3,279,490	3,229,645	3,229,645	3,229,645
Debt Service Interest Total	3,301,305	3,209,732	3,279,490	3,229,645	3,229,645	3,229,645
<b>Ending Fund Balance</b>						
573010 Unapprop Ending Fund Balance	0	0	679,377	409,984	409,984	409,984
Ending Fund Balance Total	0	0	679,377	409,984	409,984	409,984
<b>Debt Service Total</b>	<b>6,013,338</b>	<b>6,467,355</b>	<b>8,143,451</b>	<b>8,317,955</b>	<b>8,317,955</b>	<b>8,317,955</b>
<b>580 - Central Services</b>	<b>Actual FY 14-15</b>	<b>Actual FY 15-16</b>	<b>Budget FY 16-17</b>	<b>Proposed FY 17-18</b>	<b>Approved FY 17-18</b>	<b>Adopted FY 17-18</b>
<b>Materials and Services</b>						
<b>Materials</b>						
522180 Software	74,242	8,249	0	0	0	0
Materials Total	74,242	8,249	0	0	0	0
<b>Contracted Services</b>						
525110 Consulting Services	14,131	14,156	140,500	220,000	220,000	220,000
525715 Advertising	467	0	0	0	0	0
525999 Other Contracted Services	0	0	0	70,000	70,000	70,000
Contracted Services Total	14,598	14,156	140,500	290,000	290,000	290,000
<b>Repairs and Maintenance</b>						
526021 Computer Software Maintenance	14,849	18,148	0	0	0	0
Repairs and Maintenance Total	14,849	18,148	0	0	0	0

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<b>580 - Central Services</b>	<b>Actual FY 14-15</b>	<b>Actual FY 15-16</b>	<b>Budget FY 16-17</b>	<b>Proposed FY 17-18</b>	<b>Approved FY 17-18</b>	<b>Adopted FY 17-18</b>
<b>Materials and Services</b>						
<b>Miscellaneous</b>						
529230 Training	0	0	40,500	10,000	10,000	10,000
Miscellaneous Total	0	0	40,500	10,000	10,000	10,000
<b>Materials and Services Total</b>	<b>103,689</b>	<b>40,553</b>	<b>181,000</b>	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>
<b>Administrative Charges</b>						
611100 County Admin Allocation	393	1,435	2,043	842	842	842
611410 FIMS Allocation	960	3,980	5,694	2,123	2,123	2,123
611600 Finance Allocation	408	1,461	1,895	747	747	747
Administrative Charges Total	1,761	6,876	9,632	3,712	3,712	3,712
<b>Capital Outlay</b>						
531600 Computer Hardware Capital	30,386	0	0	0	0	0
Capital Outlay Total	30,386	0	0	0	0	0
<b>Central Services Total</b>	<b>135,837</b>	<b>47,429</b>	<b>190,632</b>	<b>303,712</b>	<b>303,712</b>	<b>303,712</b>
<b>585 - Self Insurance</b>	<b>Actual FY 14-15</b>	<b>Actual FY 15-16</b>	<b>Budget FY 16-17</b>	<b>Proposed FY 17-18</b>	<b>Approved FY 17-18</b>	<b>Adopted FY 17-18</b>
<b>Materials and Services</b>						
<b>Supplies</b>						
521070 Departmental Supplies	0	263	0	0	0	0
521310 Safety Equipment	0	0	5,000	5,000	5,000	5,000
Supplies Total	0	263	5,000	5,000	5,000	5,000
<b>Materials</b>						
522150 Small Office Equipment	697	1,885	5,000	5,000	5,000	5,000
522160 Small Departmental Equipment	0	0	6,000	6,000	6,000	6,000
Materials Total	697	1,885	11,000	11,000	11,000	11,000
<b>Contracted Services</b>						
525152 Accounting Services	4,057	1,851	3,000	1,845	1,845	1,845
525450 Subscription Services	17,400	13,800	51,000	40,800	40,800	40,800
525610 Insurance Adjustors	320	260	2,000	500	500	500
525620 Insurance Brokers	36,647	36,201	38,000	38,000	38,000	38,000
525630 Insurance Admin Services	72,950	73,350	76,900	75,800	75,800	75,800
525999 Other Contracted Services	1,778	12,100	10,000	5,000	5,000	5,000
Contracted Services Total	133,151	137,562	180,900	161,945	161,945	161,945
<b>Insurance</b>						
528120 WC Insurance Premiums	116,461	134,597	105,000	105,000	105,000	105,000
528130 Property Insurance Premiums	198,545	193,820	204,000	200,000	200,000	200,000
528150 Health Insurance Premiums	18,214,763	19,061,939	21,124,992	21,906,635	21,906,635	21,906,635
528160 Dental Insurance Premiums	1,805,748	1,911,697	2,035,087	2,155,305	2,155,305	2,155,305
528170 Life Insurance Premiums	128,802	134,667	160,323	165,988	165,988	165,988
528180 Disability Insurance Premiums	263,538	274,712	312,268	357,189	357,189	357,189
528190 County HSA Contributions	112,682	131,922	143,264	145,000	145,000	145,000
528310 Excess Workers Comp Insurance	92,751	89,265	95,000	100,000	100,000	100,000

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<b>585 - Self Insurance</b>	<b>Actual FY 14-15</b>	<b>Actual FY 15-16</b>	<b>Budget FY 16-17</b>	<b>Proposed FY 17-18</b>	<b>Approved FY 17-18</b>	<b>Adopted FY 17-18</b>
<b>Materials and Services</b>						
528320 Excess Liability Insurance	128,418	130,590	144,000	134,000	134,000	134,000
528410 Liability Claims	885,018	125,151	822,400	665,500	665,500	665,500
528415 Auto Claims	22,379	19,001	30,000	75,000	75,000	75,000
528430 Unemployment Claims	264,394	222,769	320,550	331,752	331,752	331,752
528460 Long Term Disability Claims	46,786	1,627	48,562	15,000	15,000	15,000
528510 Workers Comp Claims	466,540	680,033	518,300	516,800	516,800	516,800
<b>Insurance Total</b>	<b>22,746,824</b>	<b>23,111,791</b>	<b>26,063,746</b>	<b>26,873,169</b>	<b>26,873,169</b>	<b>26,873,169</b>
<b>Miscellaneous</b>						
529210 Meetings	3,080	408	500	500	500	500
529220 Conferences	0	0	2,500	2,500	2,500	2,500
529230 Training	21,656	6,050	2,500	2,500	2,500	2,500
529430 Safety Incentives EAIP	148,086	198,787	37,500	28,100	28,100	12,100
<b>Miscellaneous Total</b>	<b>172,822</b>	<b>205,245</b>	<b>43,000</b>	<b>33,600</b>	<b>33,600</b>	<b>17,600</b>
<b>Materials and Services Total</b>	<b>23,053,495</b>	<b>23,456,745</b>	<b>26,303,646</b>	<b>27,084,714</b>	<b>27,084,714</b>	<b>27,068,714</b>
<b>Administrative Charges</b>						
611300 Legal Services Allocation	71,635	141,587	123,500	127,500	127,500	127,500
<b>Administrative Charges Total</b>	<b>71,635</b>	<b>141,587</b>	<b>123,500</b>	<b>127,500</b>	<b>127,500</b>	<b>127,500</b>
<b>Transfers Out</b>						
561480 Xfer to Capital Impr Projects	0	0	25,000	25,000	25,000	41,000
<b>Transfers Out Total</b>	<b>0</b>	<b>0</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>41,000</b>
<b>Contingency</b>						
571010 Contingency	0	0	2,561,339	3,169,066	3,169,066	3,169,066
<b>Contingency Total</b>	<b>0</b>	<b>0</b>	<b>2,561,339</b>	<b>3,169,066</b>	<b>3,169,066</b>	<b>3,169,066</b>
<b>Ending Fund Balance</b>						
573010 Unapprop Ending Fund Balance	0	0	2,451,284	2,472,752	2,472,752	2,472,752
573050 Self Insurance Reserves	0	0	4,579,000	4,579,000	4,579,000	4,579,000
<b>Ending Fund Balance Total</b>	<b>0</b>	<b>0</b>	<b>7,030,284</b>	<b>7,051,752</b>	<b>7,051,752</b>	<b>7,051,752</b>
<b>Self Insurance Total</b>	<b>23,125,129</b>	<b>23,598,332</b>	<b>36,043,769</b>	<b>37,458,032</b>	<b>37,458,032</b>	<b>37,458,032</b>
Non Departmental Operations	44,990,427	48,079,028	74,063,165	74,290,114	74,256,405	74,256,405
Grand Total						