Marion County Annual Budget
Fiscal Year 2007-2008
Budget Officer's Message

Mission Statement
We serve the public to protect, promote, and enhance a positive quality of life in Marion County.

May 7, 2007

Members of the Budget Committee, Board of Commissioners and citizens of Marion County:

An Historical Perspective

With my first budget in FY 2004-05, we began a process to ensure the financial stability of Marion County and to create a philosophy of prudent financial planning. In that year and the two succeeding years, **we made structural changes in funds; strengthened our financial policies; reduced debt; began to strengthen business practices; and, enhanced many county programs**.

Let us take a moment to review the progress we have made in the past three years. In order to provide a clearer picture of Marion County's finances, we created a new fund structure that identified a true General Fund and segregated program dollars in a way that allowed clear tracking of program costs. In 2004, we also established two reserve funds:

- A PERS Liability Fund to mitigate future actuarial unfunded liabilities; and
- A Rainy Day fund for unanticipated shortfalls or disasters.

We instituted formal financial policies and budget guidelines to improve management and budget decisions as well as to create a transparent and sustainable General Fund. The Board adopted a policy to maintain an unrestricted General Fund balance of no less than ten percent (10%) of budgeted General Fund revenues; established annual "budget parameters" to guide departments in preparing their budgets; projected the effect of roll-up costs on future budgets; and ensured that one-time revenues were used for one-time expenditures instead of creating unsustainable programs.

The Budget Committee reallocated $6 million in excess Self-Insurance Fund reserves and used those funds to establish an Internal Service Fund for the central service departments, a new Capital Improvement Fund, a Fleet Management Fund, and a "Rainy Day Fund." The PERS Liability Fund and the Rainy Day Fund were combined into one Rainy Day Fund for health/safety issues, natural disasters, and changes in our PERS liability in 2006.

The Council of Economic Advisors recommended and the Board authorized the sale of bonds along with the allocation of $3 million of county General Fund to finish covering our $43 million unfunded actuarial liability with PERS. While other counties have PERS rates between 15% and 20% of payroll without debt service, in FY 2007-08 our cost is 12%, including debt service. Selling bonds to pay our unfunded liability is a good example of the prudent financial management the county has pursued. While PERS rates have been reduced recently, there are many potential variables driving costs. The legislature, the PERS Board and the financial markets can create unpredictable personnel costs and for these reasons we remain cautious about the future.

As part of our commitment to reduce debt whenever feasible, we paid off the Small Scale Energy Loan of $718,072 for the Work Release Center; paid an Oregon Special Public Works loan of $338,323 used to improve Cascade Highway at the entrance to the Oregon Garden; refinanced the Courthouse Square Certificates of Participation (COP's); and, used $1 million in General Fund dollars to pay off the county's share of the city/county data center PERS liability.

From a structural standpoint, with the assistance of Moss Adams we have documented critical business processes, IT system interface, and user requirements for each business function. We have created a steering committee and funded a two-year project for implementation of the recommended business process changes. In order to strengthen the county's financial infrastructure, we have put in place a new Finance Department and hired a Chief Financial Officer. All employees in the Finance Department will play a major role in restructuring our financial processes.

In addition to all the internal changes, Marion County has made great progress in the past three years in delivering services to our citizens efficiently and effectively. We built and opened a new 56-bed juvenile detention center, with an additional courtroom; added prosecutors; increased the number of jail beds; and, re-opened the Sheriff's Work Release Center.

The Budget Committee and Board of Commissioners deserve high praise for their responsible approach to budgeting and financial management over the past three years. Marion County is in a strong financial position heading into FY 2007-08. A continued emphasis on fiscal responsibility will serve us well in the future.

2007-08 Proposed Budget

The current fiscal year has been a year of renewal as Marion County finished a large number of major projects. We rededicated the renovated Marion County Courthouse; finished a new evidence building for the Sheriff; opened the Fresh Start Market built and run by juveniles in the Alternative Program; opened a dog shelter that will likely receive over 2,500 dogs in the first year of operation; and, on May 1, 2007, celebrated with Moonstone Properties as they broke ground on a new resort hotel at the Oregon Garden.

Our County employees work hard to serve our citizens by conducting elections, administering property taxes, maintaining official public records, prosecuting crimes, enforcing laws and providing correctional facilities, ensuring the public's physical and mental health, and maintaining county roads and bridges. We are committed to a practical and responsible approach to our mission—keeping our citizens and visitors safe and healthy, fostering a climate of economic growth, supporting our agricultural base, maintaining our roads and highways to the extent possible, and supporting our children and families. Our proposed budget maintains all of these required county functions and provides additional program enhancements to meet county priorities.

As we present the FY 2007-08 Marion County Proposed Budget, we are recommending a General Fund Budget of $75,772,629 and all Other Funds of $222,370,246 for a total budget of $298,142,875. The budget has a General Fund unappropriated ending fund balance of $5,651,412, a General Fund contingency of $500,000, and a Rainy Day unappropriated reserve of $3,383,102. These reserves and contingency dollars totaling $9.5 million equal 14.62% of the General Fund revenues and meet our 10% minimum reserve policy.

Budget Officer
2007-08 Proposed Budget

	2006-07* Budget	2007-08 Proposed	% Change
General Fund			
Revenues	$62,363,943	$65,195,389	4.54%
Net Working Capital	8,998,815	10,577,240	17.54%
Total GF Resources	$71,362,758	$75,772,629	6.18%
All Funds			
Revenues	$247,472,364	$223,500,764	-9.69%
Net Working Capital	71,633,703	74,642,111	4.20%
Total Funds Resources	$319,106,067	$298,142,875	-6.57%

***Through 2nd Supplemental**

2007-08 Proposed Budget
Reserves and Contingencies

Rainy Day Fund Unappropriated Reserves	$3,383,102
General Fund Contingency	500,000
General Fund Unappropriated Balance	5,651,412
Total	$9,534,514
Percent of General Fund Revenues	14.62%

The total budget decreased 6.6% or nearly $21 million due to a 45% reduction in federal revenue and a net reduction in state revenues of 35%. The reductions were due to the loss of $5.9 million in the Secure Rural Schools and Community Self-Determination Act and to $31.7 million in state payments going directly to developmental disabilities providers rather than processed through the county.

On a positive note, in the current year taxes are projected to exceed the budget by $1.0 million, interest income is up $850,000, and we received $961,000 more than anticipated in one-time Chapter 530 state timber revenues. Thus, our FY 2007-08 Net Working Capital is projected to increase by 17.5 percent or $1,578,425.

It may not be known until the fall of 2007 whether or not Congress will reauthorize the Secure Rural Schools and Community Self-Determination Act. Marion County has received $800,000 for distribution to schools, $2.5 million for county roads, $1.4 million for the General Fund and approximately $1.2 million for Title II and III grants annually under PL 106-393. Future revenues may be significantly reduced or eliminated due to federal funding constraints and we are prepared for this reduction. Should Congress restore this funding, it is clear that it will be for a short term and at a reduced level.

Last fiscal year we sold Tax Revenue Anticipation Notes (TRANS) for the first time since FY 2001-02. Once again this year, we recommend selling $9 million in TRANS to meet cash flow needs in FY 2007-08. The projected cost for $9 million in TRANS is $373,000 in interest, bond counsel, and legal costs while generating $400,000 in interest earnings.

Continuing our practice of reducing debt costs, we propose paying off a 20-year Salem Sewer Connection Fee Agreement for $165,308. The sewer connection fee was part of an intergovernmental agreement for a new sewer main providing service to the new Dog Shelter and the Jail. Also part of that agreement is a requirement to pay for street improvements along Aumsville Highway adjacent to county property. These improvements will occur at the time the Mill Creek Industrial Park is developed.

Investments in County Services

Public Safety Group—Public safety departments have received priority for General Fund revenues in the past three budgets and will continue to receive a sizable increase in this budget. Maintaining our prosecutorial, incarceration, and supervisory capacity is central to the county’s mission and the community’s safety. Since 2004-05, we have added $4.5 million General Fund and 31.5 FTE in decision packages and CIP’s to the Public Safety group. In FY 2007-08, we recommend adding another $3.3 million and 9 FTE in General Fund program enhancements and capital improvement projects for public safety departments. This will bring the four-year total to an additional $7.8 million and 41.27 FTE.

The 2007-08 budget provides $102,271 for increased 911 costs, four additional deputies for the jail to relieve overtime costs, three nurses for the jail intake area, and a contract deputy for the City of Jefferson. We are also adding four FTE for an additional Traffic Safety Team. The Sheriff will receive increases in Community Correction funds from the state and add 18.50 FTE to Parole and Probation. The Sheriff’s budget consolidates three part-time background investigators into 1 full-time position. We continue funding for Title III patrol deputies in the canyon using Title III net working capital. We added $28,000 from the General Fund for work crew deputies for the remainder of the year;

$26,000 for Park Patrols; and, the county cost of $8,452 for Salem-Keizer School Resource Officers. We also added back a criminal investigator in the District Attorney's Office for $69,031.

In the Juvenile Department, we have added $7,000 for the food program, $5,500 for medical costs, $16,000 for parole and probation officers' vests, $50,000 for updating the kitchen in the detention center, and 1.0 FTE for a detention worker position with existing resources.

The State of Oregon provided $100,000 and private donors provided $200,000 for the Marion County Methamphetamine Strike Force. The mission of the Strike Force is to bring together state, city, and county law enforcement agencies to successfully identify, investigate, arrest, and aggressively prosecute mid-level criminal organizations distributing and manufacturing methamphetamine. The District Attorney's Office is housing the interagency team and, to support the effort, we have approved decision packages to establish a position in Sheriff's Office with private funding and to provide General Fund support for administrative charges.

Health and Community Services Group—State revenues primarily fund operations in the Health and Children and Families departments. A major change in the Health Department budget is a reduction of $31.7 million in FY 2007-08. The State of Oregon will no longer fund disability services through Marion County but will pay providers directly. However, the Health Department will continue to have the responsibility of supervising the providers. We proposed $160,609 General Fund resources and 2.7 FTE for the Maternal and Child Health program to provide nurse practitioner services for increasing caseloads. We have also added .45 FTE and $109,600 in mental health services for the Mental Health Court, Jail mental health services and additional screening at the Psychiatric Crisis Center.

Transportation and Natural Resources Group—To adjust for the $2.5 million funding loss from the Secure Rural Schools and Community Self-Determination Act, Public Works will reduce programs and use one-time savings. These savings will come from temporarily suspending the contracted pavement overlay program ($800,000) and the chip seal program ($500,000). In addition, the department will postpone facility improvements ($373,000) and the remaining ($927,000) will be taken from net working capital. In the meantime, the department will use the freed up resources to crack seal roads in anticipation of resuming the overlay and chip seal programs in the future. This strategy will allow the department time to secure replacement funding and, once the final outcome is known, adjust future budgets as necessary.

A third code enforcement officer in Environmental Services to meet the needs of new county ordinances—graffiti, weeds, and noise—was added at a cost $59,841 from the Environmental Services Fund. We are proposing $70,000 General Fund for developing a Parks Master Plan and $83,000 of Parks Net Working Capital for small site improvements at Bonesteele, Aumsville Ponds, and the canyon parks as well as general maintenance and repair of tables, barbecues, and signs.

General Government Group—The staff in the Assessor/Tax Office have been budgeted to move from a 37.5 to a 40-hour workweek at a cost of $187,574 in 2007-08. The Budget Committee recommended that change last year. Two half-time FTE were added to the Clerk's budget for elections and administrative support. The Treasurer's budget remains at current service level.

Central Services Group—The costs of this enterprise-wide group of departments are passed on to other departments through administrative charges. This group includes the Board of Commissioners, Business Services, Legal, Information Technology, and the new Finance Department. Given the size and complexity of our capital projects, we are proposing the addition of a Facilities Project Coordinator in the Business Services budget for $67,846 in FY 2007-08. Countywide dues and memberships along with our lobbying contract have been moved from the Board's budget to Non-Departmental General Fund.

Additional County Investments

Capital Building and Equipment Fund—We recommend that the Board of Commissioners establish a new reserve fund for major capital acquisitions. By resolution of the Board, a Capital Building and Equipment Fund can be established and opened with $500,000 transferred from the Central Services fund that no longer needs the money for cash flow purposes. We are proposing that this reserve fund be used for both building renovations and replacement of high-cost technology. Such a fund will allow us to maintain our infrastructure in the future without the need to reduce funds for ongoing programs. We know, for example, that we will need to periodically replace high-cost technology equipment such as switches and servers. We know that we will need to replace the Assessor's assessment system, the Clerks ballot machines and the jail management system, which is nearing the end of its useful life.

Capital Improvement Projects (CIP) and other Capital Outlay—We have approved a total of $6.2 million in CIP projects and other capital outlay. Of that total, $3.5 million will be spent by Public Works for road, bridge, and Environmental Services projects. Just under $2 million will go for the Work Release Center remodel, $137,000 will go to resurface jail showers, $135,000 will be used to fix the Health Building chiller and $50,000 is set aside for a kitchen upgrade in the Juvenile Detention Center. A focus this year for capital outlay is on deferred maintenance with an additional $263,300 in capital outlay spending. We have asked the Business Services staff to recommend county policies governing the development and operation of capital improvement projects and other capital outlay. We will bring the recommendations to the Board later in the year.

COLA's, Health Insurance, and PERS for Employees—For the past three years we have provided cost-of-living (COLA) increases to our employees and maintained health benefits. All represented pay units were budgeted with a 2.5% COLA, all others, including management, at were budgeted at 2%. For all units health insurance (medical and dental) was budgeted at $952.50 per FTE. PERS costs, including debt service, are budgeted at 12% of payroll. We have agreed with our largest union, the Marion County Employees Association (MCEA), that they will receive an additional 0.5% increase, retroactive to July 1, 2007 if the county receives at least $1 million from the Secure Rural Schools and Community Self-Determination Act any time during FY 2007-08. In order to move all units to 3.0%, it would cost $184,824 in General Fund resources and $487,487 in all funds.

General Fund Non-Departmental—This part of the General Fund accounts for programs and projects that are not assigned to specific departments. Payments include contributions to outside agencies such as OSU Extension Service, the state's water master and predatory animal programs, as well as contracted consulting services. We have included in $500,000 for the Marion County Business Enterprise Enhancement project (McBee); $102,335 for our lobbying contract with Conkling, Fiskum and McCormick; $59,000 for unanticipated legal services; $67,000 for an evaluation of the effectiveness of youth programs and services through the ongoing evaluation and quality improvement program at the Juvenile Department; and $240,000 for evaluations of other major county programs.

Rainy Day Fund—With the Net Working Capital projected to be $4.38 million, the proposed budget recommends appropriating $1million from the Rainy Day fund to pay the unexpected expense of retrofitting the Sheriff's Work Center to accommodate health and safety needs of the employees and inmates in the building. If the "Secure Rural Schools" funds or other one-time funds are received, we will recommend returning a portion of the revenues to the Rainy Day Fund.

Fleet Management Fund —The Fleet Management Fund is budgeted to receive an additional $500,000 from the General Fund. The funds will be used to purchase new vehicles that will begin to replace the old fleet. The priority list for replacing vehicles is derived from an annually updated list, using criteria detailed in the Mercury Fleet Study. Next year, 12 Sheriff's patrol cars and four Juvenile Department vehicles are scheduled for replacement.

Budget Document Format

Last year the Budget Committee established a subcommittee to work with budget staff to streamline the budget process. At the subcommittee's direction, Richard Minaker consolidated the paperwork into one notebook for the Budget Committee's use. The budget document developed by Richard is organized by department, program, and fund; and the individual department budgets have been grouped together by service sector. Additional schedules, spreadsheets, and detailed documentation are also provided to ensure a comprehensive review of the entire budget. Each director will present their mission and department description, total funds resources and requirements summary, individual program budgets, and a department line-item budget by fund.

A Look to the Future

Financial Policies—We have two financial policies due to be reviewed this year—the 10% minimum reserve policy and the administrative charges policy. The Chief Financial Officer will be recommending an updated General Fund reserve policy to the Budget Committee for review during the budget process. Secondly, we are purchasing new administrative charge allocation software from Maximus. The software will allow us to support a federally acceptable administrative charge allocation methodology. We will recommend possible changes later in the year. Finally, the Finance Department will be developing a comprehensive set of budget and financial policies for review and adoption prior to next year's budget.

Facilities Master Plan—Marion County contracted with Daniel A. Smith & Associates (DSA) to review and update the county's 20-year Master Facilities Plan. They reviewed current space utilization, organizational structure as it relates to space usage, and future facility needs of the county. They also analyzed county-owned facilities for their current physical condition and projected longevity. Their recommendations were presented to the Board of Commissions in October 2006. A Facilities Planning Committee will make recommendations for implementing the new 20-year master plan. A Courthouse Square Facilities subcommittee is reviewing long-term utilization of space in Courthouse Square. Funds have been set aside to complete unfinished space.

Oregon Garden—On May 1, 2007, Moonstone Properties, LLC broke ground for a 100-room luxury hotel. When the hotel is operating, royalties from the hotel and operations of the Garden's facilities will be used to pay the county's bonded debt and other costs. From current lottery resources, projected to be $1.6 million in FY 2007-08, the county will need to pay $552,063 to meet its debt obligation on the bonds and up to $200,000 to help defray any losses incurred in the operation of the Garden by Moonstone Properties. In addition, legal and receivership costs could approach $70,000.

GASB 45—Over the next several fiscal years, governments that offer post-retirement health or other insurance will have to begin reporting the liability for "Other Post Employment Benefits" (OPEB) on their financial statements. In Marion County, retirees are given the option to stay on our employee's health care plan at their own cost. Currently, retirees are being subsidized by rates that are higher for active employees than would be the case if retirees were not on the plan. The valuation for this subsidy is relatively complex and requires an actuary to do the calculations. We will be reviewing our options for meeting GASB 45 requirements during the next fiscal year and will report back to the Budget Committee.

Since FY 2004-05, our budgets have contained several recurring themes: transparency, sustainability, reduction of liabilities and debt, use of one-time money for one-time expenditures, and the maintenance of adequate reserves. Our proposed budget continues those themes.

In Closing

The 2007-08 budget continues our commitment to long-term sustainability in program expenditures to put Marion County in the best possible financial position now, and in the future.

With the creation of a Finance Department, we are developing a more comprehensive, proactive budget management process, tying revenue management more directly to expenditures. This change strengthens the county's core financial capabilities to provide sound financial management. It will increase public accountability and transparency through planned analysis and reporting. Finally, we will standardize business practices to promote consistency in financial practices and improve organizational efficiency and effectiveness.

Marion County employees are the backbone for providing high-quality services and are the most direct link with citizens and the community at large. They are both the means of service delivery and the source of many service improvements and innovations. Our employees will play a major role in implementing our long-term strategic plan, and they are fully committed to enhancing our ability to provide the customer service our citizens expect and deserve.

In summary, this budget reflects our best efforts to balance revenues with expected services in both the FY 2007-08 fiscal year and in future years. There are sufficient funds to meet our current obligations and adequate funds to provide appropriate resources for the following year. All funds are balanced in accordance with Oregon municipal budget law.

While budget proposals are the responsibility of the budget officer, it would not have been possible without the able assistance of our Budget Team — Jan Fritz, Rich Minaker, and Jerry Woelke. Jeff White and Cynthia Granatir provided assistance from time to time as necessary. In addition, the budget staff in each department provided many hours of assistance in putting this budget together. I would like to express my personal gratitude to Jan Fritz and to senior budget analyst Rich Minaker for their excellent analysis and quality budget documentation. As a new member, Jerry Woelke was a welcome addition to the team. Thanks to Hitesh Parekh for his help in gathering information, preparing graphs and charts, Sue McCracken for putting documents on the "web," and a special thanks to Jim Thompson for his beautiful pictures of Marion County. I would also like to thank other members of the Board staff, Jolene Kelley, and Gordean Ash, for logistical assistance.

Finally, I would like to thank the Board of Commissioners and the Budget Committee for maintaining high standards of fiscal responsibility and a commitment to serve the citizens of Marion County in a fiscally prudent manner that protects, promotes and enhances a positive quality of life.

Respectfully submitted,

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FISCAL YEAR 2007-08 PROPOSED BUDGET
TOTAL COUNTY RESOURCES AND REQUIREMENTS

	FY2004-05 Actual	FY2005-06 Actual	FY2006-07 Budget	FY2007-08 Proposed
RESOURCES				
Property Taxes	42,020,071	45,129,984	47,271,788	49,733,455
Franchise Taxes	492,687	455,653	483,000	443,000
Federal Revenues	17,655,847	16,611,443	14,812,994	8,108,358
State Revenues	79,462,946	78,435,540	77,377,729	49,914,967
From Counties	1,003,571	798,669	711,216	768,854
From Cities	300,264	363,799	308,114	437,822
From Other Agencies and Funds	14,512,628	14,174,686	11,768,183	14,107,908
Licenses and Permits	3,241,932	3,663,731	3,394,275	3,267,600
Fees and Charges for Services	33,525,054	36,549,172	35,066,835	35,393,887
Fines and Forfeitures	1,270,592	1,848,420	1,961,848	2,474,528
Investment Interest and Fees	1,886,881	3,674,707	2,276,915	4,092,499
Other - Miscellaneous	224,561	580,873	537,405	280,966
Insurance Settlements	-	10,348,399	2,015,316	-
Financing (Bond) Proceeds	19,527,212	-	-	-
Transfers In - Fund to Fund	4,411,064	15,224,058	5,613,310	7,598,728
Transfers In - General Fund to Other Funds	12,150,685	10,501,028	9,365,337	10,575,193
Administrative Cost Recoveries	31,415,234	31,894,709	34,508,099	36,302,999
Net Working Capital	73,854,897	82,236,069	71,633,703	74,642,111
total resources	**336,956,129**	**352,490,940**	**319,106,067**	**298,142,875**
REQUIREMENTS				
Personal Services	85,840,501	95,299,894	101,497,917	106,540,134
Materials and Services	99,494,837	102,962,506	112,571,661	81,754,084
Administrative Charges	17,123,406	18,366,594	19,899,943	20,789,264
Capital Outlay	10,263,170	23,859,203	11,667,170	8,388,268
Special Payments	1,814,645	2,477,482	1,271,800	626,512
Special Payments - Debt Service 1/	23,621,751	4,650,418	5,240,784	5,454,181
Transfers Out - Fund to Fund, Outside Agencies	16,561,749	25,725,086	14,978,913	18,223,951
subtotal expenditures	**254,720,060**	**273,341,183**	**267,128,188**	**241,776,394**
Contingency 2/	-	-	11,235,920	11,528,617
Unappropriated Reserves 2/	-	-	3,807,500	3,883,102
Unappropriated Ending Fund Balance 2/	-	-	36,934,459	40,954,762
total requirements	**254,720,060**	**273,341,183**	**319,106,067**	**298,142,875**

1/ PERS Debt, Courthouse Square, and Work Release Center (FY2004-05) debt service bond and loan payments and interest.

2/ Expenditures are not allowed in contingency, unappropriated reserves, and unappropriated ending fund balance; these are budget items only.

FISCAL YEAR 2007-08 PROPOSED BUDGET
GENERAL FUND RESOURCES AND REQUIREMENTS

	FY2004-05 Actual	FY2005-06 Actual	FY2006-07 Budget	FY2007-08 Proposed
RESOURCES				
Property Taxes	41,907,494	45,346,564	47,519,788	49,941,455
Franchise Taxes	-	-	-	-
Federal Revenues	1,546,149	1,718,604	1,727,217	298,817
State Revenues	7,883,920	4,338,083	3,792,898	4,390,495
From Other Agencies and Funds	(11,837)	46,045	-	-
Licenses and Permits	53,850	53,125	54,000	54,000
Fees and Charges for Services	3,622,489	3,814,502	4,182,580	3,993,103
Fines and Forfeitures	231,405	266,652	220,030	250,000
Investment Interest and Fees	635,150	959,043	790,000	1,641,000
Other - Miscellaneous	80	7,681	-	-
Transfers In	254,338	6,636,684	4,077,430	4,626,519
Net Working Capital	14,327,246	9,487,499	8,998,815	10,577,240
total resources	**70,450,285**	**72,674,482**	**71,362,758**	**75,772,629**
REQUIREMENTS				
Personal Services	34,194,296	37,064,114	39,076,758	40,943,414
Materials and Services	7,512,491	7,981,704	8,376,192	8,966,855
Administrative Charges	7,217,151	7,622,818	8,204,135	8,511,947
Capital Outlay	-	-	-	68,500
Special Payments	-	32,411	330,000	505,308
Transfers Out - to Other Funds	12,150,685	10,501,028	9,365,337	10,625,193
subtotal expenditures	**61,074,623**	**63,202,075**	**65,352,422**	**69,621,217**
Contingency 2/	-	-	444,846	500,000
Unappropriated Ending Fund Balance 2/	-	-	5,565,490	5,651,412
total requirements	**61,074,623**	**63,202,075**	**71,362,758**	**75,772,629**

1/ PERS Debt, Courthouse Square, and Work Release Center (FY2004-05) debt service bond and loan payments and interest.

2/ Expenditures are not allowed in contingency, unappropriated reserves, and unappropriated ending fund balance; these are budget items only.