



**Marion County Annual Budget  
Fiscal Year 2017-2018  
Budget Officer's Message**

**Mission Statement**

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

June 1, 2017

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

**The Fiscal Year 2017-18 Proposed Budget  
Preparing for the Future**

The budget is a policy document, as well as a blueprint for funding priorities. It allocates resources to deliver services established by the Board of Commissioners and funds programs that are needed for a better life in Marion County. It is also a vision for how we structure programs to provide quality services in an efficient and effective manner today and in the future.

Marion County has spent the last ten years building a strong financial foundation ensuring the county is prepared for the future. We have created a structurally balanced budget where the growth of county programs is matched with ongoing revenues. We have saved county resources by issuing two tax limited PERS bonds, and refinanced the Courthouse Square bonds when it was fiscally prudent to do so. We survived the recession in good shape and preserved the Rainy Day Reserve for mitigation of future PERS increases. We have received the Government Finance Officers Association (GFOA) award for Excellence in Financial Reporting for fifteen consecutive years and the Distinguished Budget Presentation Award for the last six years.

We have invested in major facility upgrades and new buildings because it made financial sense to borrow when interest rates were low. We remediated Courthouse Square saving a valuable asset and remodeled our Health Services Building that lacked modern systems and space needed to adhere to privacy laws. We have set aside funding for new buildings to add space or replace outdated structures built in the 1970's and 1980's that are no longer functional and difficult to maintain. Plans are in the works to add a second Juvenile Courtroom connected to the Juvenile Detention Center and to build a new Juvenile Administration Building. The new Public Safety Building for the Sheriff's central command and parole and probation services will break ground in July and be completed in the summer of 2018. These new buildings will be less costly to maintain and provide safe and efficient space for clients and employees for the next 30 years. We have also invested capital and built a strong technology architecture. Future projects include laying miles of fiber optic cable to link each county campus for a reliable IT network under our management.

We have outstanding leaders and employees who can help the county through the wave of retirements in the next few years and the resulting loss of expertise and institutional knowledge. With the leadership of the Board of Commissioners and the fiscal prudence of the Budget Committee, we have thoughtfully planned for the future while still retaining our collaborative culture and spirit of innovation. Marion County is ready for the future.

## **The FY 2017-18 Proposed Budget**

The Marion County Fiscal Year 2017-18 Proposed Budget total is \$412,447,909 with a net increase of 27.27 FTE. The General Fund totals \$93,738,466 and includes a 4.61 increase in FTE. All other funds total \$318,709,443 (see Table I). General Fund resources have increased by \$1,608,630 or 1.75%. Property taxes increased 4.6%--budget over current year estimate. The General Fund ending fund balance is \$5.1 million and represents 6% of the total General Fund revenues. There is also a contingency of \$1 million, which is budgeted for unforeseen costs and a Rainy Day Fund of \$2.3 million for PERS mitigation. The ending fund balance for the total budget is \$54.8 million or 16.1% less than FY 2016-17.

While the county is well prepared for the future, there is uncertainty from the state and federal levels with many difficult financial issues before the legislature and Congress. Reductions in state and federal transportation funding can affect our roads and bridges; state and federal health care funding will have an impact on behavioral health, developmental disabilities and public health services; pass through of public safety funds will determine our ability to provide jail beds, parole and probation officers and client reentry services. Escalating PERS costs can affect our ability to fund personnel and PERS reform could drive experienced employees to retire.

New this year, is the addition of a budget category called *Reserve for Future Expenditure* to better define funding for multiple year projects and reserves. The total amount reserved for future expenditures is \$11.2 million which includes \$8.9 million in capital reserves and \$2.3 million in the Rainy Day Fund. Also, there is a proposal to borrow \$5 million to complete our final capital building projects. The 2017-18 Proposed Budget meets all county budget and policy requirements and provides funding to meet the Board of Commissioners and departments' priorities.

## **FY 2017-18 Budget Drivers**

Budgets are affected by many internal and external factors including changes in tax revenues, PERS, legislation, health insurance, and the surrounding economy. The county's population has increased in the last five years from 320,495 to 333,950 or 13,455 people (PSU, 2016). Salem's employment has increased by 6.1 percent with more than 9,300 jobs added above its pre-recession employment peak, which occurred in February 2008. Our local economy continues to grow as indicated by employment growth in the Salem Metro area of 5,300 jobs in the last year, a 3.4% increase. Marion County unemployment rate was 9.9% in 2012 and it is down to 3.7% in April of 2017. The improved economy and increased population is reflected in demand for services and growth of county personnel, reaching an historic high of 1,469.90 Full Time Equivalent (FTE) employees. Yet, even with the economic challenges of the past nine years, the Board and Budget Committee's restraint regarding expenditures has been effective in keeping growth manageable and our General Fund healthy.

**Property Tax Revenue**—The budgeted property tax revenue for FY 2017-18 is estimated by our Council of Economic Advisors to increase by 4.6% over the current budget estimate for FY 2016-17. One positive outcome of increased property values is a decrease in property tax compression. We lost \$561,122 due to compression in FY 2014-15, \$365,369 in FY 2015-16, and \$296,274 in FY 2016-17. The loss due to compression for FY 2017-18 is estimated to be \$257,156. Clearly, as property values increase, compression is reduced and revenues increase. On the other hand, with the increase in

property values the county loses more revenue to Urban Renewal Districts. The estimated loss in revenue from these districts in FY 2016-17 was \$1,825,786 and the estimated loss for FY 2017-18 is \$1,869,427.

**Wages, PERS, Health and Other Benefits**—With the addition of 27.27 FTE, merit increases, market adjustments and negotiated COLA's, the total cost of all personnel is \$151 million for an increase of 7% or \$9.9 million. These costs are comprised of salaries and wages totaling \$96.3 million which have increased \$4.2 million or 4.5%. Total fringe benefits, including payroll taxes, amount to \$54.9 million for an increase of 11.6%. Driven primarily by PERS and health insurance costs, fringe benefits now equal 57% of total salaries and wages and are 36% of total personnel services, up from 28.5% ten years ago. Health benefits of \$24 million and PERS costs (including debt service) at \$22 million are 40.2% of the cost of fringe benefits. PERS costs have almost caught up with health insurance costs. Ten years ago health benefit costs were \$13.8 million while PERS costs were \$8.3 million. In the proposed budget, PERS costs increase by \$4.1 million or 23%, while health insurance costs increased by \$1.1 million or 5%.

**Administrative Charges**—The budget has a substantial increase in the administrative cost allocation for funding central service departments. During the recession and post-recession years, we tried to manage these increases and keep them below 5% each year. However, as departments have grown they require more central service support and this year's increase is 9.4%. We have added needed positions in the Information Technology Department, Legal Counsel, Business Services and Finance. Moreover, the increased cost of PERS and health insurance in central service department budgets also contributed to the administrative charge increase.

**Debt Service**—There is \$4.4 million in the Debt Service Fund for two Limited Tax Pension Obligations issued by the county in 2002 and 2004 to provide for the county's unfunded actuarial liability with PERS. In addition, the budget contains an appropriation of \$1,519,825 from the General Fund for debt service on the 2005 refunding obligations for the Courthouse Square bonds. Loan payments for capital improvements at the Jail, Transition Center, Health and Juvenile departments total \$1.7 million for the capital improvement loans in 2013 and in 2016. This budget proposes a loan of \$5 million to finish our last major capital improvement projects with budgeted debt service of \$287,680. The total debt service budget is \$8.3 million, well below our statutory debt limit of \$734 million.

**Other Funds**— There are 34 dedicated and other funds. These funds are budgeted separately from the General Fund and cannot be used for general purposes. Some of the largest of these dedicated funds include: a \$72.3 million Health Fund; a \$55.1 million Road Fund; a \$37.5 million Self-Insurance Fund; a \$32.5 million Environmental Services Fund; \$30.1 million in three combined capital projects funds; and a \$16.6 million Community Corrections Fund. State law and prudent financial planning requires the establishment of all other funds, which comprise \$318.3 million or 77.3% of the total budget.

### **Program Highlights**

The Board of Commissioners and the elected and appointed officials have established short and long-term goals to lead the county. They work to ensure exceptional, professional services to our residents. The goals include communications, customer service, economic development, public safety, public

and mental health, government efficiency, transportation infrastructure, waste management, and emergency management.

**Communications**—The Board is committed to building strong communications with Marion County residents. Over the last year, the county implemented the GovDelivery e-newsletter program, continued to improve the county website and increased our social media presence. The county maintains a 56 percent engagement rate compared to an average government rate of 26.3 percent. The Marion County website receives approximately 309,000 page views per month and we have added a new alerts and emergencies link to keep residents informed of major incidents.

**Customer Service**—Marion County values customer service and strives to meet the needs of constituents by remaining community-focused and responsive to customer needs. The Board's goal for customer service is to foster responsive program delivery and quality service to all customers. The commissioners are championing an effort to infuse customer principles of integrity, excellence, and innovation throughout the county culture. Over the next year, Human Resources will contract with a facilitator to set the strategic framework for a revitalized customer service program including training for both management and staff. As a Board priority, customer service will remain an integral component of new employee orientation, and employee expectations.

**Health and Human Services**—The Health Department has a new Health Administrator, and with the help of a contracted department review, will create a new organizational structure and a strategic plan for providing health services. Over the past four years, the Health Department has grown from a \$54 million budget with 359 FTE to a budget of \$72 million and 444 FTE due to the expansion of Medicaid. There is an appropriation of \$1 million in Children's Behavioral Health to help improve the communities' system for children's mental health.

In 2016, Marion County joined with the cities of Salem and Keizer and Polk County to create the Mid-Willamette Homeless Initiative. Over the course of one year, the 20 member task force and eight sub-committees held in-depth discussions about issues affecting people experiencing homelessness. The task force concluded its work in February with a comprehensive strategic plan containing more than 40 recommendations to reduce homelessness in our communities. We have set aside \$45,000 for staff support to assist with implementing the plan.

**Economic Development**—The County's revitalized Economic Development program is coordinated through the Community Services Department. County leadership, the Economic Development Advisory Board (EDAB), and staff have strengthened the county's economic development strategies. The county will continue its focus on the North Santiam River Canyon economic revitalization efforts and rural economic development throughout the county. The program includes working with community leaders to address region-wide water and sewer infrastructure needs that will support business capacity and spur economic development throughout the canyon. In order to manage the growing economic development program, a new economic development coordinator will focus on supporting business expansion, strategic partnership development, and assessment and planning. In the upcoming year, staff will identify short and long-term strategies to address infrastructure, capacity, and business climate issues. Future projects will include a lands inventory, GIS mapping and business retention and expansion, as well as continuing a rural Main Street development program.

The Commissioners received the 2017 “Presidents Choice Award” from the North Santiam Chamber of Commerce for their work to improve the economy and health of the cities in the North Santiam Canyon. These are just a few of the innovations by the Board of Commissioners and Marion County employees that serve the residents of Marion County.

I have added funds to the Community Services budget for an online Network of Care portal. It is a web-based information and referral system listing and linking services and supports for adults and children in our community. The \$30,000 software purchase is budgeted in the Capital Improvement Projects Fund and the \$30,000 annual maintenance agreement is included in the Community Services budget.

**Public Safety**— Public Safety is a high priority for Marion County. Marion County is well known throughout the state for providing innovative programs, enterprise management, and for collaborating with agencies to create efficiencies in service delivery. The Sheriff, District Attorney, Salem Mayor and Police Chief, as well as Salem Health are working on a plan to develop a Sobering Center to keep drug and alcohol affected individuals out of the emergency room and county jail. The center will provide a path for addicted individuals, many of them homeless, to seek rehabilitation services. A multi-disciplinary workgroup led by the District Attorney’s Office is working on strategies to plan and implement Law Enforcement Assisted Diversion (LEAD). LEAD is a community-based, pre-booking diversion program that connects law enforcement, health care/treatment, and evidence-based social services with people who have criminal records of multiple arrests for drug possession and other livability crimes.

Marion County has also been at the forefront in developing evidence-based approaches to address people with mental health or substance abuse issues from entering the criminal justice system. The County has recently joined the national Data-Driven Justice Initiative committed to using data-driven strategies to divert low-level offenders from the criminal justice system.

The Sheriff, District Attorney, Health Department and Marion County Circuit Court have been working with the State Hospital to reduce the numbers of the “370” or “aid and assist” population sent to the State Hospital deemed unable to aid and assist in their own defense and stand trial. Lane and Marion counties have made large reductions in their “aid and assist” populations sent to the state hospital through D.A. diversion and community-based mental health services.

I am adding one deputy sheriff to patrol the North County. With increased development and traffic in the area, this new deputy will target traffic conditions that create hazardous situations. The budget also provides capital funding for a proposed reentry housing facility for difficult to house former inmates.

**Waste Management**— Marion County manages a nationally recognized integrated system that ensures the safe and sanitary disposal of solid waste. The county prioritizes waste reduction and recycling and recovers energy from the material that remains. Due to the efforts of residents and businesses, the county maintains one of the highest recycling rates in the state. Including credits received for reuse, home composting and waste reduction programs, our communities recycled 52%

of all waste generated in 2015. This percentage is lower because the state changed the formula for calculating the recycling percentage. We now have a 64% recycling target to be reached by 2022.

The Board has hired Gershman, Brickner and Bratton, Inc. (GBB) to assist with negotiating a new contract with Covanta for operation of the energy-from-waste facility in Brooks. Under the contract, GBB will conduct a comprehensive analysis of the county's current system, evaluate the long-term capacity of the facility, and facilitate the development of a 20 to 30 year vision for the county's solid waste management system.

**Transportation and Emergency Management**—The Public Works Department maintains 1,118 miles of roads and continues to improve our paved and gravel roads. In FY 2017-18, the department has allocated resources to respond quicker and more effectively to problems with gravel road potholes and wash boarding during the summer dry season using soil stabilizers on steeper slopes of 15 gravel roads. The department also plans to complete 49.6 miles of chip sealing, 9.8 miles of slurry seals and 16.6 miles of road resurfacing during FY 2017-18. Public Works also maintains 147 bridges/culverts and 28,000 signs. Emergency Management has partnered with external agencies and businesses to strengthen disaster planning and will facilitate the update of each department's continuity of operations plan by the end of 2017.

### **Decision Packages**

Departments submitted 41 Decision Package requests; I am recommending the approval of 25. In the District Attorney's Office I have added two deputy medical examiner positions at a cost of \$175,684 and reduced temporary examiners salaries to \$27,867. In the Juvenile Department, I approved \$10,285 for bulletproof vests and an encrypted secure email system and \$199,142 for 2 Mental Health Specialists in Title IVE funding. I have approved three of the ten packages and two FTE in Information Technology for \$309,854. In the Sheriff's Office, I approved \$141,041 in state funding for a contracted State Hospital Deputy and \$50,018 for a reorganization of the operations division and a clerical position. In the Public Works Department, I have approved seven General Fund packages for \$227,125 for county parks improvements and Land Use Planning and two Other Fund packages totaling \$130,944 for two medium equipment operators. I approved packages in Business Services for \$133,603, Legal for \$89,121 and Finance for \$4,350. I approved \$125,613 in Community Services for the Dog Shelter and administrative charges.

I have added two positions not requested by departments; 1) a new Sheriff's deputy to patrol North County for \$92,077, and 2) a Compliance Analyst in Finance for \$88,353 to monitor and assess departments' budget implementation throughout the year.

I have not approved 16 requests including 3.47 FTE and \$349,598 in the General Fund for the Juvenile Department and District Attorney's Office. I denied 7 requests from the IT Department totaling \$640,414, an emergency management backfill at \$34,255, and requests of \$204,928 from Business Services. I denied a Sheriffs request of \$43,852 to backfill Administrative Charges.

### **FY 2017-18 Capital Improvements Projects**

The new budget category, *Reserve for Future Expenditure*, is being used in three Capital Projects Funds totaling \$8,985,930: \$7.6 million for the Juvenile Administration Building, \$1.2 million for the Assessment and Tax System and an additional \$134,000 is budgeted in the Capital Building and

Equipment Fund. Reserved for Future Expenditure is a budget requirement for funds not intended to be expended during the fiscal year, but highlights the amount that the county plans to spend for future projects, property or equipment. However, if needed, these amounts may be appropriated during the fiscal year in a supplemental budget. The Finance Department will develop procedures to use the new category for Public Works capital projects next year. The new category will allow the Board and Budget Committee to have a better understanding of spending for multiple year projects.

The total Capital Project Funds Budget is \$30,134,819, which is a 2.6% increase over last year and is due to budgeting for four major capital projects at two campuses. They are a new Juvenile Courtroom and Administration Building for \$10.1 million, and a new Sheriff’s Public Safety Building housing Parole and Probation and the Sheriff’s Central District Office for \$9.8 million. We have also budgeted \$1 million for a proposed reentry housing facility located on the Sheriff’s Office Public Safety campus.

Six major construction projects totaling \$23 million include repair of the HVAC system and roof of the Sheriff’s Transition Center, the Juvenile Administration Building, Juvenile Courtroom, Sheriffs Public Safety Building and a Reentry Housing project. A proposed loan of \$5 million will be used to complete the highest priority construction projects.

<b>MAJOR CONSTRUCTION PROJECTS</b>	
<i><b>Multi-Year Projects:</b></i>	
Transition Center HVAC	\$ 861,829
Transition Center Roof	858,109
Juvenile Administration Building - Includes \$7,660,528 in Reserve for Future Expenditure	8,660,528
Juvenile Courtroom - Includes \$19,700 for technical equipment	1,445,426
Sheriff’s Public Safety Building - Includes \$176,600 for technical equipment, cameras and cell phone booster	9,793,228
<i><b>New Project:</b></i>	
Reentry Housing Project	1,000,000
<b>Total</b>	<b>\$ 22,619,120</b>

There are a variety of building improvement projects in the proposed budget. During renovations of the Health Department building, we found large electrical panels that had started to fail and the cost to remediate the panels is \$1 million. In addition, we are planning repairs to the parking and roof at the Health Building for \$501,000. We are adding an audible/strobe fire alarm system to Courthouse Square for \$200,000. The total of these building improvement projects and other projects listed below is \$3.1 million which includes a contingency of \$1.2 million.

<b>BUILDING IMPROVEMENT PROJECTS</b>	
<b><i>Projects Carried Forward from FY 2016-17:</i></b>	
Juvenile Detention Flooring	\$ 12,500
<b><i>New Facilities Improvement Projects:</i></b>	
Health Building Electrical Upgrade	1,000,000
CH2 Audible/Strobe Alarm System	200,000
Dog Shelter Epoxy Kennel Wall Coat	24,702
Dog Shelter Epoxy Floor Recoat	26,250
Health Building Parking and Roof	501,000
Juvenile Detention Fire Alarm	45,355
Legal Counsel Remodel	17,687
Roof Soffits on Logan Buildings	18,055
Jail Visitation Remodel	67,100
Jail Door Retrofit	45,000
General Contingency	1,152,236
<b>Total</b>	<b>\$ 3,109,885</b>

We are also providing funds for furnishings and equipment replacement at the jail and the new Public Safety Building. Another dehumidifier will be installed in the Courthouse to maintain the Clerk's records. These equipment projects total \$307,762.

<b>EQUIPMENT PROGRAM PROJECTS</b>	
<b><i>New Equipment Projects:</i></b>	
Public Safety Building Furnishings	\$ 200,000
Transition Center Industrial Washer	13,000
Jail Key Box System	30,000
Jail Industrial Washer and Dryer	20,000
Jail Industrial Oven	7,000
Courthouse Archive Vault Dehumidifier	37,762
<b>Total</b>	<b>\$ 307,762</b>

We are carrying forward several IT projects for \$2.2 million, including a DA Case Management System, a major upgrade of the phone PBX in the Health building, and an animal management system at the Dog Shelter. We have reserved \$1.2 million for a replacement of the Assessment and Tax System.

<b>IT EQUIPMENT PROJECTS</b>	
<i>Projects Carried Forward from FY 2016-17</i>	
FIMS Servers	\$ 80,000
DA Case Management System	625,962
Health Phone PBX	285,000
Animal Management System	140,000
Reserve for Future Exp. Assessment & Tax System	1,191,137
<b>Total</b>	<b>\$ 2,322,099</b>
<i>New IT Projects:</i>	
Assessor “Building Outline” Software	17,500
Fiber Optic Backbone	36,537
Jail Video Storage Plan	220,000
Replace Jail Matrix Controller	300,000
First Installment/Jail Mgmt System (RMS/JMS)	250,000
System Log Software for Security	90,000
Traffic Signal Fiber Connection	134,000
Network of Care Portal	30,000
<b>Total</b>	<b>\$ 1,078,037</b>

We are also funding several new IT projects for \$1.2 million: including several modernization projects at the jail. These include the initial installment on a new jail management system, and a new jail video storage plan. There are several new software projects to improve IT security. We will begin the fiber interconnect system with a fiber optic backbone and traffic signal fiber connections. We also budgeted \$401,251 for IT equipment replacement which includes servers and other hardware.

<b>IT EQUIPMENT REPLACEMENT PROGRAM</b>	
<i>New IT Replacement Projects:</i>	
FIMS Infrastructure	\$ 70,000
Password Safe Software	15,000
Firewall System Module Replacement	53,500
IT Server Replacement	70,000
Network Hardware Replacement	93,000
Contingency	99,751
<b>Total</b>	<b>\$ 401,251</b>
<b>CAPITAL BUILDING and EQUIPMENT FUND</b>	
Transfer out for CH2 Audible/Strobe Fire Alarm	\$ 162,400
Reserve for Future Expenditure	134,265
<b>Total</b>	<b>\$ 296,665</b>
<b>Total – All Projects</b>	<b>\$30,134,819</b>

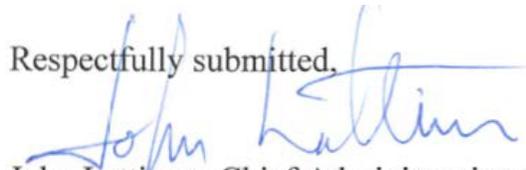
### In Closing

The budget is a policy document which establishes the operational plan for delivering programs and services to county residents and one-time investments. With the approval and adoption of the budget, the Budget Committee and Board of Commissioners establish the funding priorities for the upcoming year and strategic direction into the future.

Every year the budget team critically analyzes revenues and expenditures and looks for opportunities to improve both the budget process and the budget document. The individual department budgets have been grouped together by service sector and presented by department, program, and fund. Additional schedules, spreadsheets, and detailed documentation are also provided to ensure transparency and a comprehensive review of the entire budget.

It takes a strong team to put this budget together and I would like to thank the entire budget team for their hard work and dedication. I also thank the Marion County Council of Economic Advisors who helped us develop our revenue estimates. As always, I thank the Board of Commissioners and the citizen members of the Budget Committee for maintaining high standards of fiscal responsibility. Working together with our citizens, communities, businesses, and employees we will continue to create innovative partnerships and programs benefitting all of Marion County.

Respectfully submitted,



John Lattimer, Chief Administrative Officer and Budget Officer

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**Table I**

**RESOURCES AND REQUIREMENTS**  
**FY 2016-17 and FY 2017-18 with Percent Change**

<b>Resources</b>			
	<b><u>2016-17*</u></b>	<b><u>2017-18</u></b>	<b><u>%</u></b>
	<b><u>Budget</u></b>	<b><u>Proposed</u></b>	<b><u>Change</u></b>
<b>General Fund</b>			
Revenue	\$ 80,960,251	\$ 84,280,827	4.10%
Net Working Capital	11,169,585	9,457,639	-15.33%
<b>Total GF Resources</b>	<b>\$ 92,129,836</b>	<b>\$ 93,738,466</b>	<b>1.75%</b>
<b>All Funds</b>			
Resources	\$286,977,173	\$295,932,181	3.12%
Net Working Capital	116,785,096	116,515,728	-0.23%
<b>Total Funds Resources</b>	<b>\$403,762,269</b>	<b>\$412,447,909</b>	<b>2.15%</b>

<b>Requirements</b>			
	<b><u>2016-17*</u></b>	<b><u>2017-18</u></b>	<b><u>%</u></b>
	<b><u>Budget</u></b>	<b><u>Proposed</u></b>	<b><u>Change</u></b>
<b>General Fund</b>			
Requirements	\$ 82,139,723	\$ 87,627,798	6.68%
Contingency	710,609	1,037,808	46.04%
Ending Fund Balance	9,279,504	5,072,860	-45.33%
<b>Total GF Requirements</b>	<b>\$ 92,129,836</b>	<b>\$ 93,738,466</b>	<b>1.75%</b>
<b>All Funds</b>			
Requirements	\$317,515,045	\$327,714,238	3.21%
Contingency	18,441,126	18,721,571	1.52%
Reserve for Future Expenditures	2,525,900	11,240,465	345.01%
Ending Fund Balance	65,280,198	54,771,635	-16.10%
<b>Total Funds Requirements</b>	<b>\$403,762,269</b>	<b>\$412,447,909</b>	<b>2.15%</b>

\*Includes 2nd supplemental

MARION COUNTY FY 2017-18 BUDGET  
BUDGET COMMITTEE AND BOARD OF COMMISSIONERS  
BUDGET ACTIONS

The Budget Committee modified the Budget Officer's proposed budget. They approved three independent budget modifications which decreased the total county budget \$66,532.

The committee approved the deletion of a 1.00 FTE regular position in the Information Technology Department in the Central Services Fund. The Budget Officer recommended to the Budget Committee to eliminate the position after consultation with the interim director of the department. There is a \$101,494 decrease in personnel services expenditures.

The second budget change was a \$3,400 increase to the County Fair Fund to recognize additional special funding available from the Environmental Services Fund to assist in reduction of food waste during the July 2017 fair.

The last budget modification involved adjusting pay levels for elected officials, which increased the personnel costs of six departments in the General Fund and one department in the Central Services Fund. The adjustments increased total personnel services by \$65,271.

The Board of Commissioners did not make any changes to the Budget Committee's approved budget.

Budget Committee Changes to Countywide FY 2017-18 Budget

	BUDGET OFFICER PROPOSED	GENERAL FUND		OTHER FUNDS			TOTAL CHANGES	BUDGET COMMITTEE APPROVED
		General Fund - Non-Departmental	General Fund Departments	Central Service Fund - Board of Commissioners' Office	Central Service Fund - IT	County Fair Fund		
<b>RESOURCES</b>								
Taxes	71,213,592	-	-	-	-	-	-	71,213,592
Licenses and Permits	3,274,770	-	-	-	-	-	-	3,274,770
Intergovernmental Federal	13,136,930	-	-	-	-	-	-	13,136,930
Intergovernmental State	62,807,770	-	-	-	-	-	-	62,807,770
Intergovernmental Local	15,311,493	-	-	-	-	-	-	15,311,493
Charges for Services	73,404,862	-	-	-	-	-	-	73,404,862
Admin Cost Recovery	27,660,362	-	-	-	(101,494)	-	(101,494)	27,558,868
Fines and Forfeitures	2,473,534	-	-	-	-	-	-	2,473,534
Interest	1,365,799	-	-	-	-	-	-	1,365,799
Other Revenues	421,779	-	-	-	-	3,400	3,400	425,179
General Fund Transfers	13,998,481	-	-	31,562	-	-	31,562	14,030,043
Other Fund Transfers	5,712,809	-	-	-	-	-	-	5,712,809
Settlements	150,000	-	-	-	-	-	-	150,000
Financing Proceeds	5,000,000	-	-	-	-	-	-	5,000,000
Net Working Capital	116,515,728	-	-	-	-	-	-	116,515,728
<b>TOTAL RESOURCES</b>	<b>412,447,909</b>	-	-	<b>31,562</b>	<b>(101,494)</b>	<b>3,400</b>	<b>(66,532)</b>	<b>412,381,377</b>
<b>REQUIREMENTS</b>								
Personnel Services								
Assessor's Office			6,894					
Board of Commissioners' Office				31,562				
Clerk's Office			5,823					
District Attorney's Office			8,348					
Information Technology Dept					(101,494)			
Sheriff's Office			9,706					
Treasurer's Office			2,938					
Total Personnel Services	151,264,486		33,709	31,562	(101,494)		(36,223)	151,228,263
Materials and Services	89,098,870	-	-	-	-	3,400	3,400	89,102,270
Administrative Charges	25,843,950	-	-	-	-	-	-	25,843,950
Capital Outlay	32,855,320	-	-	-	-	-	-	32,855,320
Debt Service Principal	5,034,418	-	-	-	-	-	-	5,034,418
Debt Service Interest	3,237,339	-	-	-	-	-	-	3,237,339
Special Payments	668,165	-	-	-	-	-	-	668,165
Transfers Out	19,711,690	31,562	-	-	-	-	31,562	19,743,252
Contingency	18,721,571	(65,271)	-	-	-	-	(65,271)	18,656,300
Reserves	11,240,465	-	-	-	-	-	-	11,240,465
Ending Fund Balance	54,771,635	-	-	-	-	-	-	54,771,635
<b>TOTAL REQUIREMENTS</b>	<b>412,447,909</b>	<b>(33,709)</b>	<b>33,709</b>	<b>31,562</b>	<b>(101,494)</b>	<b>3,400</b>	<b>(66,532)</b>	<b>412,381,377</b>