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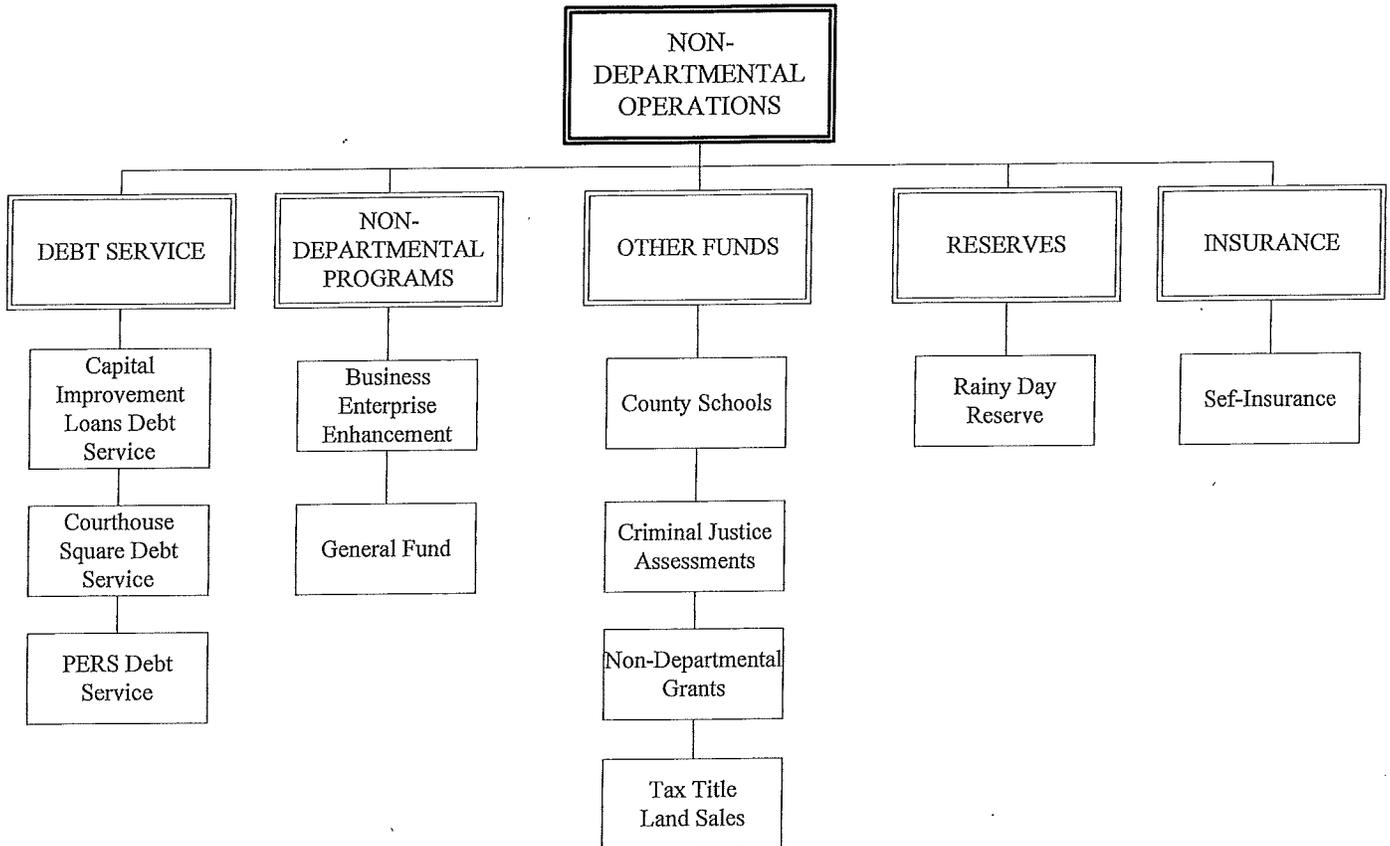
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MARION COUNTY FY 2016-17 BUDGET
BY NON-DEPARTMENTAL
NON-DEPARTMENTAL OPERATIONS

NON-DEPARTMENTAL OPERATIONS



MARION COUNTY FY 2016-17 BUDGET
BY NON-DEPARTMENTAL
NON DEPARTMENTAL OPERATIONS

PROGRAMS

	FY 13-14 ACTUAL	FY 14-15 ACTUAL	FY 15-16 BUDGET	FY 16-17 ADOPTED	+/- %
RESOURCES					
Courthouse Square Debt Svc	1,549,300	1,547,300	1,549,500	1,548,675	-0.1%
PERS Debt Service	3,868,639	4,348,707	4,312,982	4,855,528	12.6%
Capital Improvement Loans	0	1,098,945	1,323,415	1,627,277	23.0%
MCBEE	54,798	135,837	413,176	159,632	-61.4%
General Fund	20,746,989	24,341,686	23,391,665	20,549,130	-12.2%
County Schools	407,000	575,140	737,089	333,300	-54.8%
Criminal Justice Assessments	2,018,279	2,014,075	1,799,621	1,580,188	-12.2%
Non Departmental Grants	975,583	908,789	908,875	635,245	-30.1%
Tax Title Land Sales	168,661	289,849	408,562	372,363	-8.9%
Rainy Day Reserve	2,198,063	2,209,138	2,215,800	2,233,000	0.8%
Self Insurance	32,103,647	32,004,462	34,392,038	35,457,430	3.1%
CH2 Redevelopment	2,452,745	317,343	25,320	0	-100.0%
Health IDS Reserve	2,014,584	0	0	0	n.a.
Lottery and Economic Dev	2,822,297	0	0	0	n.a.
TOTAL RESOURCES	71,380,584	69,791,272	71,478,043	69,351,768	-3.0%
REQUIREMENTS					
Courthouse Square Debt Svc	1,549,300	1,547,300	1,549,500	1,548,675	-0.1%
PERS Debt Service	3,704,178	3,869,680	4,312,982	4,855,528	12.6%
Capital Improvement Loans	0	596,358	1,323,415	1,627,277	23.0%
MCBEE	54,798	135,837	413,176	159,632	-61.4%
General Fund	10,878,252	13,533,290	23,391,665	20,549,130	-12.2%
County Schools	402,947	451,903	737,089	333,300	-54.8%
Criminal Justice Assessments	893,244	991,287	1,799,621	1,580,188	-12.2%
Non Departmental Grants	380,265	285,462	908,875	635,245	-30.1%
Tax Title Land Sales	79,375	161,657	408,562	372,363	-8.9%
Rainy Day Reserve	0	0	2,215,800	2,233,000	0.8%
Self Insurance	22,664,622	23,125,129	34,392,038	35,457,430	3.1%
CH2 Redevelopment	2,143,451	292,523	25,320	0	-100.0%
Health IDS Reserve	2,014,584	0	0	0	n.a.
Lottery and Economic Dev	1,549,500	0	0	0	n.a.
TOTAL REQUIREMENTS	46,314,517	44,990,427	71,478,043	69,351,768	-3.0%

MARION COUNTY FY 2016-17 BUDGET
BY NON-DEPARTMENTAL
NON DEPARTMENTAL OPERATIONS

Courthouse Square Debt Svc 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 \$9.8 million as of June 30, 2015.
- 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 13-14 ACTUAL	FY 14-15 ACTUAL	FY 15-16 BUDGET	FY 16-17 ADOPTED	+/- %
RESOURCES					
General Fund Transfers	1,549,300	1,547,300	1,549,500	1,548,675	-0.1%
TOTAL RESOURCES	1,549,300	1,547,300	1,549,500	1,548,675	-0.1%
REQUIREMENTS					
Debt Service Principal	925,000	960,000	1,015,000	1,070,000	5.4%
Debt Service Interest	624,300	587,300	534,500	478,675	-10.4%
TOTAL REQUIREMENTS	1,549,300	1,547,300	1,549,500	1,548,675	-0.1%

Courthouse Square Debt Svc 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 2016-17.

MARION COUNTY FY 2016-17 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 \$43.3 million as of June 30, 2015, which includes \$4.8 million of deferred interest on the 2002 obligation. The total outstanding principal amount net of the deferred interest is \$38.5 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 13-14 ACTUAL	FY 14-15 ACTUAL	FY 15-16 BUDGET	FY 16-17 ADOPTED	+/- %
RESOURCES					
Admin Cost Recovery	3,526,044	4,180,627	3,902,562	3,924,374	0.6%
Interest	2,995	3,620	2,900	6,600	127.6%
Net Working Capital	339,600	164,460	407,520	924,554	126.9%
TOTAL RESOURCES	3,868,639	4,348,707	4,312,982	4,855,528	12.6%
REQUIREMENTS					
Debt Service Principal	1,280,000	1,465,000	1,655,000	1,865,000	12.7%
Debt Service Interest	2,424,178	2,404,680	2,380,578	2,351,435	-1.2%
Ending Fund Balance	0	0	277,404	639,093	130.4%
TOTAL REQUIREMENTS	3,704,178	3,869,680	4,312,982	4,855,528	12.6%

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 increase in the PERS debt service program budget is a result of an increase in principal payments due and also an increase in Ending Fund Balance. While debt service interest requirements remain fairly consistent each year, the established payment schedule requires increases in principal payments. The Ending Fund Balance has been increased in anticipation of future year PERS system increases.

MARION COUNTY FY 2016-17 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 anticipates obtaining a second \$9,950,000 loan to finance additional major capital projects.
- Principal and interest payments are anticipated to be due quarterly on both loans.

Program Summary

Non Departmental Operations	Program: Capital Improvement Loans				
	FY 13-14 ACTUAL	FY 14-15 ACTUAL	FY 15-16 BUDGET	FY 16-17 ADOPTED	+/- %
RESOURCES					
General Fund Transfers	0	1,098,945	473,213	1,259,015	166.1%
Other Fund Transfers	0	0	347,616	368,262	5.9%
Net Working Capital	0	0	502,586	0	-100.0%
TOTAL RESOURCES	0	1,098,945	1,323,415	1,627,277	23.0%
REQUIREMENTS					
Debt Service Principal	0	287,034	881,434	1,116,817	26.7%
Debt Service Interest	0	309,325	441,981	510,460	15.5%
Ending Fund Balance	0	0	0	0	n.a.
TOTAL REQUIREMENTS	0	596,358	1,323,415	1,627,277	23.0%

Capital Improvement Loans Program Budget Justification

RESOURCES

Resources consist of General Fund Transfers and a 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 2016-17, of which \$882,277 is for the original loan and \$745,000 has been estimated for the anticipated new loan. The estimated payments for the second loan are lower as there will likely be less than a full year of interest and will also likely only involve three quarterly payments due to the timing of the receipt of the loan.

MARION COUNTY FY 2016-17 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 13-14 ACTUAL	FY 14-15 ACTUAL	FY 15-16 BUDGET	FY 16-17 ADOPTED	+/- %
RESOURCES					
Admin Cost Recovery	54,798	105,450	325,176	159,632	-50.9%
General Fund Transfers	0	30,386	88,000	0	-100.0%
TOTAL RESOURCES	54,798	135,837	413,176	159,632	-61.4%
REQUIREMENTS					
Materials and Services	41,799	103,689	341,000	150,000	-56.0%
Administrative Charges	12,999	1,761	7,176	9,632	34.2%
Capital Outlay	0	30,386	65,000	0	-100.0%
TOTAL REQUIREMENTS	54,798	135,837	413,176	159,632	-61.4%

MCBEE Program Budget Justification

RESOURCES

Resources for the McBEE Program are Administrative Cost Recoveries in the amount of \$159,632. 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. There is no General Fund allocation proposed for FY 16-17. The administrative cost recoveries allocation meets the needs of the project costs as identified under the Requirements section of the budget.

REQUIREMENTS

For Materials and Services there is a net decrease of \$253,544 from the prior year to a new Materials and Services total of \$150,000 in consulting services for projects that have been identified to improve the Oracle System. These projects include 1) Improvements to Oracle payroll elements to reduce customization, 2) Continuing a project to evaluate potential changes to the Oracle Advanced Benefits module to support future benefit requirements, and 3) System analysis of the next Oracle E-Business Suite upgrade, which ensures licensing compliance and takes advantage of new functionality.

There are no Capital Outlay projects in the McBEE budget for FY 2016-17.

MARION COUNTY FY 2016-17 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 Watermaster program, court-ordered psychiatric services not covered by regular county programs, and consulting services for studies and plans of a broad nature benefiting multiple departments.
- Provides General Fund Transfers to supplement the budgets of other funds for special purposes.
- Provides for funding for General Fund Contingency and Ending Fund Balance.

Program Summary

Non Departmental Operations	Program: General Fund				
	FY 13-14 ACTUAL	FY 14-15 ACTUAL	FY 15-16 BUDGET	FY 16-17 ADOPTED	+/- %
RESOURCES					
Taxes	59,844,594	62,345,375	64,829,845	68,649,000	5.9%
Licenses and Permits	58,375	62,525	60,000	62,000	3.3%
Intergovernmental Federal	644,059	626,057	514,380	121,600	-76.4%
Intergovernmental State	3,290,963	3,506,176	3,637,330	3,604,900	-0.9%
Intergovernmental Local	263,918	282,586	0	0	n.a.
Charges for Services	2,339,120	2,795,489	3,942,117	2,851,235	-27.7%
Fines and Forfeitures	2,850	726	50,000	0	-100.0%
Interest	436,483	512,313	524,000	619,000	18.1%
Other Revenues	27,540	15,336	15,000	15,000	0.0%
General Fund Transfers	(55,099,819)	(55,673,632)	(61,090,519)	(62,996,954)	3.1%
Other Fund Transfers	144,931	0	100,000	100,000	0.0%
Net Working Capital	8,793,974	9,868,737	10,809,512	7,523,349	-30.4%
TOTAL RESOURCES	20,746,989	24,341,686	23,391,665	20,549,130	-12.2%
REQUIREMENTS					
Materials and Services	900,433	608,663	1,255,321	1,755,321	39.8%
Administrative Charges	696,606	665,652	736,166	734,246	-0.3%
Debt Service Principal	280,000	0	0	0	n.a.
Debt Service Interest	3,080	0	0	0	n.a.
Special Payments	120,000	0	0	30,000	n.a.
Transfers Out	8,878,134	12,258,975	15,778,040	11,166,497	-29.2%
Contingency	0	0	179,306	1,229,798	585.9%
Ending Fund Balance	0	0	5,442,832	5,633,268	3.5%
TOTAL REQUIREMENTS	10,878,253	13,533,290	23,391,665	20,549,130	-12.2%

MARION COUNTY FY 2016-17 BUDGET
BY NON-DEPARTMENTAL
NON DEPARTMENTAL OPERATIONS

General Fund Program Budget Justification

RESOURCES

Property taxes comprise about 80% of all General Fund revenues. Property tax is budgeted to increase 4.95% over the current fiscal year estimate.

REQUIREMENTS

Materials and Services category reflects a net increase of \$500,000. The increase is in contractual services to hire an expert to analyze and evaluate environmental issues for the Board of Commissioners. Other activities planned in FY 2016-17 include department audits for Health and Juvenile, a fleet study, improvements to the document management system, and business process improvements. There is continued support for the Water master and predatory animal (county trapper) programs, dues and memberships, utilities for state courts and other non-departmental areas, department head and elected official training, and employee awards and recognition.

Special Payments of \$30,000 is appropriated for a loan to the Marion County Housing Authority.

Transfers Out has decreased \$4.8 million from the previous year budget primarily due to significant one-time transfers included in the FY 15-16 budget for capital projects.

The adopted budget for Contingency in FY 15-16 was \$1,295,000. It has been reduced over the fiscal year through supplemental action as contingency has been used to meet various unanticipated needs. The FY 16-17 Contingency budget is consistent with the adopted FY 15-16 budget and does meet the minimum policy requirement of 1% of adjusted General Fund Resources.

Ending Fund Balance is at 7% of adjusted General Fund Resources, which meets the policy requirement of 5% and is in line with moving toward an 8% Ending Fund Balance.

MARION COUNTY FY 2016-17 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 13-14 ACTUAL	FY 14-15 ACTUAL	FY 15-16 BUDGET	FY 16-17 ADOPTED	+/- %
RESOURCES					
Intergovernmental Federal	319,317	318,369	281,200	0	-100.0%
Intergovernmental State	63,609	252,180	332,252	332,500	0.1%
Interest	444	538	400	800	100.0%
Net Working Capital	23,630	4,053	123,237	0	-100.0%
TOTAL RESOURCES	407,000	575,140	737,089	333,300	-54.8%
REQUIREMENTS					
Special Payments	402,947	451,903	737,089	333,300	-54.8%
TOTAL REQUIREMENTS	402,947	451,903	737,089	333,300	-54.8%

County Schools Program Budget Justification

RESOURCES

Intergovernmental Federal Secure Rural Schools Title I funding is not expected at this time. Intergovernmental State revenues will remain at the same level as Chapter 530 state timber sales funding reflect state forester estimated timber sales.

REQUIREMENTS

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

MARION COUNTY FY 2016-17 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 13-14 ACTUAL	FY 14-15 ACTUAL	FY 15-16 BUDGET	FY 16-17 ADOPTED	+/- %
RESOURCES					
Fines and Forfeitures	815,704	883,340	772,116	669,780	-13.3%
Interest	4,012	5,700	4,717	7,318	55.1%
Net Working Capital	1,198,563	1,125,035	1,022,788	903,090	-11.7%
TOTAL RESOURCES	2,018,279	2,014,075	1,799,621	1,580,188	-12.2%
REQUIREMENTS					
Materials and Services	247,932	228,177	307,100	336,645	9.6%
Administrative Charges	4,242	4,290	4,478	5,020	12.1%
Transfers Out	641,070	758,820	525,000	420,000	-20.0%
Contingency	0	0	138,996	100,000	-28.1%
Ending Fund Balance	0	0	824,047	718,523	-12.8%
TOTAL REQUIREMENTS	893,244	991,287	1,799,621	1,580,188	-12.2%

MARION COUNTY FY 2016-17 BUDGET
BY NON-DEPARTMENTAL
NON DEPARTMENTAL OPERATIONS

Criminal Justice Assessments Program Budget Justification

RESOURCES

Resources include a direct allocation from the State of Oregon for court security services in counties and a portion of paid court fines from the state and local jurisdictions. In 2011, State of Oregon HB 2712 changed the structure of the distribution of fines paid to counties for criminal justice programs and court security. Revenues have been in flux since then and have been difficult to project. As local jurisdictions make necessary changes in how they record and pay out fines, funding is beginning to stabilize, although it still remains lower than fines received prior to the passage of HB 2712.

REQUIREMENTS

There are two programs in this fund: Transfers made to Juvenile, Sheriff and Community Corrections, and Court Security. Due to declining revenues, Transfers Out to fund criminal justice projects has reduced by \$105,000 to a total of \$420,000. The remaining expenditures are accounted for in the Court Security Program. Materials and Services increased by \$29,545, primarily for increased costs for security services. The increase is for the addition of two FTE for a contractor to continue providing security services at the Court Annex after the State of Oregon discontinued providing services in January, 2016.

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 is also reduced. As Resources continue to decline, reserves are being used to maintain the current level of services in this program.

MARION COUNTY FY 2016-17 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 13-14 ACTUAL	FY 14-15 ACTUAL	FY 15-16 BUDGET	FY 16-17 ADOPTED	+/- %
RESOURCES					
Intergovernmental Federal	306,427	305,506	284,520	0	-100.0%
Interest	2,400	2,812	2,264	5,655	149.8%
Other Revenues	15,500	4,050	0	0	n.a.
General Fund Transfers	0	1,104	0	0	n.a.
Net Working Capital	651,256	595,318	622,091	629,590	1.2%
TOTAL RESOURCES	975,583	908,789	908,875	635,245	-30.1%
REQUIREMENTS					
Materials and Services	181,939	180,867	158,587	0	-100.0%
Transfers Out	198,326	104,595	186,195	129,908	-30.2%
Contingency	0	0	145,486	101,262	-30.4%
Ending Fund Balance	0	0	418,607	404,075	-3.5%
TOTAL REQUIREMENTS	380,265	285,462	908,875	635,245	-30.1%

MARION COUNTY FY 2016-17 BUDGET
BY NON-DEPARTMENTAL
NON DEPARTMENTAL OPERATIONS

Non Departmental Grants Program Budget Justification

RESOURCES

In late FY 2014-15, Congress passed the reauthorization of the 2012 Title II and Title III funds for two more years. The balance of these funds were received in FY 2015-16. It is not expected that funds will be reauthorized in future years. The remaining funds reflected in Net Working Capital are the original Title II Funds from the Secure Rural Schools and Community Self Determination Act of 2000 in the amount of \$108,928, and the 2012 Reauthorized Title II and Title III funds in the amount of \$519,400.

The Reauthorized 2012 Title III funds fall under the jurisdiction of the county commissioners, but are restricted in use. The funds are used by Sheriff's Office 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. The balance, which is included in Net Working Capital, available in this fund is \$1,262.

REQUIREMENTS

There is no budget allocation for Materials and Services in FY 16-17. The previous allocation was for pass through funds provided for Bureau of Land Management (BLM) projects. Since no additional funding is expected, there are no funds to allocate. Transfers out include \$109,908 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 \$404,075 is the balance of Title III Reauthorized Funds of 2012 that is dedicated to future Search and Rescue efforts.

The \$1,262 balance of the Block Grant fund is placed in Contingency for future use.

MARION COUNTY FY 2016-17 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 13-14 ACTUAL	FY 14-15 ACTUAL	FY 15-16 BUDGET	FY 16-17 ADOPTED	+/- %
RESOURCES					
Charges for Services	29,968	171,490	250,000	250,000	0.0%
Interest	6,793	6,960	5,998	11,300	88.4%
Other Revenues	22,032	22,113	24,372	25,600	5.0%
Net Working Capital	109,868	89,286	128,192	85,463	-33.3%
TOTAL RESOURCES	168,661	289,849	408,562	372,363	-8.9%
REQUIREMENTS					
Materials and Services	8,159	18,455	15,350	13,475	-12.2%
Administrative Charges	15,751	15,604	13,866	11,447	-17.4%
Special Payments	13,000	84,100	236,330	206,025	-12.8%
Transfers Out	42,465	43,498	46,414	46,247	-0.4%
Contingency	0	0	13,970	12,000	-14.1%
Ending Fund Balance	0	0	82,632	83,169	0.6%
TOTAL REQUIREMENTS	79,375	161,657	408,562	372,363	-8.9%

Tax Title Land Sales Program Budget Justification

RESOURCES

Resources are slightly lower than as budgeted for FY 2015-16. This is primarily due to less anticipated Net Working Capital than actually achieved in FY 2015-16, which was a result of the timing of distributions to taxing districts.

REQUIREMENTS

Total requirements for the Tax Title Fund are \$36,199 less than the FY 2015-16 budgeted amount. The most significant difference is due to a reduced budget for Distributions to Taxing Districts (down by over \$30,000 compared to FY 2015-16), which is primarily a result of the reduction in Net Working Capital available for distribution as noted in the Resources explanation.

MARION COUNTY FY 2016-17 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 13-14 ACTUAL	FY 14-15 ACTUAL	FY 15-16 BUDGET	FY 16-17 ADOPTED	+/- %
RESOURCES					
Interest	8,954	11,075	9,000	12,000	33.3%
Net Working Capital	2,189,109	2,198,063	2,206,800	2,221,000	0.6%
TOTAL RESOURCES	2,198,063	2,209,138	2,215,800	2,233,000	0.8%
REQUIREMENTS					
Reserves	0	0	2,215,800	2,233,000	0.8%
TOTAL REQUIREMENTS	0	0	2,215,800	2,233,000	0.8%

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 2016-17 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 programs, including general liability, auto liability, workers compensation, health, 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 13-14 ACTUAL	FY 14-15 ACTUAL	FY 15-16 BUDGET	FY 16-17 ADOPTED	+/- %
RESOURCES					
Charges for Services	22,150,784	22,512,426	25,458,564	26,412,146	3.7%
Interest	33,336	40,336	39,141	35,755	-8.7%
Settlements	23,334	12,676	15,000	10,000	-33.3%
Net Working Capital	9,896,193	9,439,025	8,879,333	8,999,529	1.4%
TOTAL RESOURCES	32,103,647	32,004,462	34,392,038	35,457,430	3.1%
REQUIREMENTS					
Materials and Services	22,518,297	23,053,495	25,663,936	26,303,646	2.5%
Administrative Charges	146,325	71,635	146,500	123,500	-15.7%
Contingency	0	0	1,131,453	2,000,000	76.8%
Ending Fund Balance	0	0	7,450,149	7,030,284	-5.6%
TOTAL REQUIREMENTS	22,664,622	23,125,129	34,392,038	35,457,430	3.1%

MARION COUNTY FY 2016-17 BUDGET
BY NON-DEPARTMENTAL
NON DEPARTMENTAL OPERATIONS

Self Insurance Program Budget Justification

RESOURCES

Resources are charges to departments and Mid Valley Behavioral Care Network for insurance benefits such as medical and dental, general liability, workers' compensation, life, long-term disability and unemployment insurance. Net Working Capital is associated primarily with liability insurance, long-term disability and workers' compensation claims, and are unexpended funds 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 increases are primarily for health and dental insurance premiums, which increased a total of \$884,365 and liability claims increased by \$279,653. Major Insurance decreases (partially offsetting the increases) are for disability insurance premiums of \$147,559 and excess workers compensation insurance of \$154,900. In Miscellaneous, safety incentives for the Employer-At-Injury Program (EAIP) decreased by \$233,252 as a large accumulated balance in FY 15-16 is being spent down for the Health Elevator safety project.

Contingency is increased \$868,547 to bring it back to the recommended \$2,000,000 level in general reserve in case the county experiences a large catastrophic loss that must be paid out during the fiscal year.

MARION COUNTY FY 2016-17 BUDGET
 BY NON-DEPARTMENTAL
 NON-DEPARTMENTAL OPERATIONS

PROGRAMS

	FY 13-14 ACTUAL	FY 14-15 ACTUAL	FY 15-16 BUDGET	FY 16-17 ADOPTED	+/- %
RESOURCES					
Courthouse Square Debt Svc	1,549,300	1,547,300	1,549,500	1,548,675	-0.1%
PERS Debt Service	3,868,639	4,348,707	4,312,982	4,855,528	12.6%
Capital Improvement Loans	0	1,098,945	1,323,415	1,627,277	23.0%
MCBEE	54,798	135,837	413,176	159,632	-61.4%
General Fund	20,746,989	24,341,686	23,391,665	20,549,130	-12.2%
County Schools	407,000	575,140	737,089	333,300	-54.8%
Criminal Justice Assessments	2,018,279	2,014,075	1,799,621	1,580,188	-12.2%
Non Departmental Grants	975,583	908,789	908,875	635,245	-30.1%
Tax Title Land Sales	168,661	289,849	408,562	372,363	-8.9%
Rainy Day Reserve	2,198,063	2,209,138	2,215,800	2,233,000	0.8%
Self Insurance	32,103,647	32,004,462	34,392,038	35,457,430	3.1%
CH2 Redevelopment	2,452,745	317,343	25,320	0	-100.0%
Health IDS Reserve	2,014,584	0	0	0	n.a.
Lottery and Economic Dev	2,822,297	0	0	0	n.a.
TOTAL RESOURCES	71,380,584	69,791,272	71,478,043	69,351,768	-3.0%
REQUIREMENTS					
Courthouse Square Debt Svc	1,549,300	1,547,300	1,549,500	1,548,675	-0.1%
PERS Debt Service	3,704,178	3,869,680	4,312,982	4,855,528	12.6%
Capital Improvement Loans	0	596,358	1,323,415	1,627,277	23.0%
MCBEE	54,798	135,837	413,176	159,632	-61.4%
General Fund	10,878,252	13,533,290	23,391,665	20,549,130	-12.2%
County Schools	402,947	451,903	737,089	333,300	-54.8%
Criminal Justice Assessments	893,244	991,287	1,799,621	1,580,188	-12.2%
Non Departmental Grants	380,265	285,462	908,875	635,245	-30.1%
Tax Title Land Sales	79,375	161,657	408,562	372,363	-8.9%
Rainy Day Reserve	0	0	2,215,800	2,233,000	0.8%
Self Insurance	22,664,622	23,125,129	34,392,038	35,457,430	3.1%
CH2 Redevelopment	2,143,451	292,523	25,320	0	-100.0%
Health IDS Reserve	2,014,584	0	0	0	n.a.
Lottery and Economic Dev	1,549,500	0	0	0	n.a.
TOTAL REQUIREMENTS	46,314,517	44,990,427	71,478,043	69,351,768	-3.0%

MARION COUNTY FY 2016-17 BUDGET
 BY NON-DEPARTMENTAL
 NON-DEPARTMENTAL OPERATIONS

Courthouse Square Debt Svc 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 \$9.8 million as of June 30, 2015.
- 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 13-14 ACTUAL	FY 14-15 ACTUAL	FY 15-16 BUDGET	FY 16-17 ADOPTED	+/- %
RESOURCES					
General Fund Transfers	1,549,300	1,547,300	1,549,500	1,548,675	-0.1%
TOTAL RESOURCES	1,549,300	1,547,300	1,549,500	1,548,675	-0.1%
REQUIREMENTS					
Debt Service Principal	925,000	960,000	1,015,000	1,070,000	5.4%
Debt Service Interest	624,300	587,300	534,500	478,675	-10.4%
TOTAL REQUIREMENTS	1,549,300	1,547,300	1,549,500	1,548,675	-0.1%

Courthouse Square Debt Svc 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 2016-17.

MARION COUNTY FY 2016-17 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 \$43.3 million as of June 30, 2015, which includes \$4.8 million of deferred interest on the 2002 obligation. The total outstanding principal amount net of the deferred interest is \$38.5 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 13-14 ACTUAL	FY 14-15 ACTUAL	FY 15-16 BUDGET	FY 16-17 ADOPTED	+/- %
RESOURCES					
Admin Cost Recovery	3,526,044	4,180,627	3,902,562	3,924,374	0.6%
Interest	2,995	3,620	2,900	6,600	127.6%
Net Working Capital	339,600	164,460	407,520	924,554	126.9%
TOTAL RESOURCES	3,868,639	4,348,707	4,312,982	4,855,528	12.6%
REQUIREMENTS					
Debt Service Principal	1,280,000	1,465,000	1,655,000	1,865,000	12.7%
Debt Service Interest	2,424,178	2,404,680	2,380,578	2,351,435	-1.2%
Ending Fund Balance	0	0	277,404	639,093	130.4%
TOTAL REQUIREMENTS	3,704,178	3,869,680	4,312,982	4,855,528	12.6%

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 increase in the PERS debt service program budget is a result of an increase in principal payments due and also an increase in Ending Fund Balance. While debt service interest requirements remain fairly consistent each year, the established payment schedule requires increases in principal payments. The Ending Fund Balance has been increased in anticipation of future year PERS system increases.

MARION COUNTY FY 2016-17 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 anticipates obtaining a second \$9,950,000 loan to finance additional major capital projects.
- Principal and interest payments are anticipated to be due quarterly on both loans.

Program Summary

Non Departmental Operations	Program: Capital Improvement Loans				
	FY 13-14 ACTUAL	FY 14-15 ACTUAL	FY 15-16 BUDGET	FY 16-17 ADOPTED	+/- %
RESOURCES					
General Fund Transfers	0	1,098,945	473,213	1,259,015	166.1%
Other Fund Transfers	0	0	347,616	368,262	5.9%
Net Working Capital	0	0	502,586	0	-100.0%
TOTAL RESOURCES	0	1,098,945	1,323,415	1,627,277	23.0%
REQUIREMENTS					
Debt Service Principal	0	287,034	881,434	1,116,817	26.7%
Debt Service Interest	0	309,325	441,981	510,460	15.5%
Ending Fund Balance	0	0	0	0	n.a.
TOTAL REQUIREMENTS	0	596,358	1,323,415	1,627,277	23.0%

Capital Improvement Loans Program Budget Justification

RESOURCES

Resources consist of General Fund Transfers and a 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 2016-17, of which \$882,277 is for the original loan and \$745,000 has been estimated for the anticipated new loan. The estimated payments for the second loan are lower as there will likely be less than a full year of interest and will also likely only involve three quarterly payments due to the timing of the receipt of the loan.

MARION COUNTY FY 2016-17 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 13-14 ACTUAL	FY 14-15 ACTUAL	FY 15-16 BUDGET	FY 16-17 ADOPTED	+/- %
RESOURCES					
Admin Cost Recovery	54,798	105,450	325,176	159,632	-50.9%
General Fund Transfers	0	30,386	88,000	0	-100.0%
TOTAL RESOURCES	54,798	135,837	413,176	159,632	-61.4%
REQUIREMENTS					
Materials and Services	41,799	103,689	341,000	150,000	-56.0%
Administrative Charges	12,999	1,761	7,176	9,632	34.2%
Capital Outlay	0	30,386	65,000	0	-100.0%
TOTAL REQUIREMENTS	54,798	135,837	413,176	159,632	-61.4%

MCBEE Program Budget Justification

RESOURCES

Resources for the McBEE Program are Administrative Cost Recoveries in the amount of \$159,632. 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. There is no General Fund allocation proposed for FY 16-17. The administrative cost recoveries allocation meets the needs of the project costs as identified under the Requirements section of the budget.

REQUIREMENTS

For Materials and Services there is a net decrease of \$253,544 from the prior year to a new Materials and Services total of \$150,000 in consulting services for projects that have been identified to improve the Oracle System. These projects include 1) Improvements to Oracle payroll elements to reduce customization, 2) Continuing a project to evaluate potential changes to the Oracle Advanced Benefits module to support future benefit requirements, and 3) System analysis of the next Oracle E-Business Suite upgrade, which ensures licensing compliance and takes advantage of new functionality.

There are no Capital Outlay projects in the McBEE budget for FY 2016-17.

MARION COUNTY FY 2016-17 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 Watermaster program, court-ordered psychiatric services not covered by regular county programs, and consulting services for studies and plans of a broad nature benefiting multiple departments.
- Provides General Fund Transfers to supplement the budgets of other funds for special purposes.
- Provides for funding for General Fund Contingency and Ending Fund Balance.

Program Summary

Non Departmental Operations	Program: General Fund				
	FY 13-14 ACTUAL	FY 14-15 ACTUAL	FY 15-16 BUDGET	FY 16-17 ADOPTED	+/- %
RESOURCES					
Taxes	59,844,594	62,345,375	64,829,845	68,649,000	5.9%
Licenses and Permits	58,375	62,525	60,000	62,000	3.3%
Intergovernmental Federal	644,059	626,057	514,380	121,600	-76.4%
Intergovernmental State	3,290,963	3,506,176	3,637,330	3,604,900	-0.9%
Intergovernmental Local	263,918	282,586	0	0	n.a.
Charges for Services	2,339,120	2,795,489	3,942,117	2,851,235	-27.7%
Fines and Forfeitures	2,850	726	50,000	0	-100.0%
Interest	436,483	512,313	524,000	619,000	18.1%
Other Revenues	27,540	15,336	15,000	15,000	0.0%
General Fund Transfers	(55,099,819)	(55,673,632)	(61,090,519)	(62,996,954)	3.1%
Other Fund Transfers	144,931	0	100,000	100,000	0.0%
Net Working Capital	8,793,974	9,868,737	10,809,512	7,523,349	-30.4%
TOTAL RESOURCES	20,746,989	24,341,686	23,391,665	20,549,130	-12.2%
REQUIREMENTS					
Materials and Services	900,433	608,663	1,255,321	1,755,321	39.8%
Administrative Charges	696,606	665,652	736,166	734,246	-0.3%
Debt Service Principal	280,000	0	0	0	n.a.
Debt Service Interest	3,080	0	0	0	n.a.
Special Payments	120,000	0	0	30,000	n.a.
Transfers Out	8,878,134	12,258,975	15,778,040	11,166,497	-29.2%
Contingency	0	0	179,306	1,229,798	585.9%
Ending Fund Balance	0	0	5,442,832	5,633,268	3.5%
TOTAL REQUIREMENTS	10,878,253	13,533,290	23,391,665	20,549,130	-12.2%

MARION COUNTY FY 2016-17 BUDGET
BY NON-DEPARTMENTAL
NON-DEPARTMENTAL OPERATIONS

General Fund Program Budget Justification

RESOURCES

Property taxes comprise about 80% of all General Fund revenues. Property tax is budgeted to increase 4.95% over the current fiscal year estimate.

REQUIREMENTS

Materials and Services category reflects a net increase of \$500,000. The increase is in contractual services to hire an expert to analyze and evaluate environmental issues for the Board of Commissioners. Other activities planned in FY 2016-17 include department audits for Health and Juvenile, a fleet study, improvements to the document management system, and business process improvements. There is continued support for the Water master and predatory animal (county trapper) programs, dues and memberships, utilities for state courts and other non-departmental areas, department head and elected official training, and employee awards and recognition.

Special Payments of \$30,000 is appropriated for a loan to the Marion County Housing Authority.

Transfers Out has decreased \$4.8 million from the previous year budget primarily due to significant one-time transfers included in the FY 15-16 budget for capital projects.

The adopted budget for Contingency in FY 15-16 was \$1,295,000. It has been reduced over the fiscal year through supplemental action as contingency has been used to meet various unanticipated needs. The FY 16-17 Contingency budget is consistent with the adopted FY 15-16 budget and does meet the minimum policy requirement of 1% of adjusted General Fund Resources.

Ending Fund Balance is at 7% of adjusted General Fund Resources, which meets the policy requirement of 5% and is in line with moving toward an 8% Ending Fund Balance.

MARION COUNTY FY 2016-17 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 13-14 ACTUAL	FY 14-15 ACTUAL	FY 15-16 BUDGET	FY 16-17 ADOPTED	+/- %
RESOURCES					
Intergovernmental Federal	319,317	318,369	281,200	0	-100.0%
Intergovernmental State	63,609	252,180	332,252	332,500	0.1%
Interest	444	538	400	800	100.0%
Net Working Capital	23,630	4,053	123,237	0	-100.0%
TOTAL RESOURCES	407,000	575,140	737,089	333,300	-54.8%
REQUIREMENTS					
Special Payments	402,947	451,903	737,089	333,300	-54.8%
TOTAL REQUIREMENTS	402,947	451,903	737,089	333,300	-54.8%

County Schools Program Budget Justification

RESOURCES

Intergovernmental Federal Secure Rural Schools Title I funding is not expected at this time. Intergovernmental State revenues will remain at the same level as Chapter 530 state timber sales funding reflect state forester estimated timber sales.

REQUIREMENTS

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

MARION COUNTY FY 2016-17 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 13-14 ACTUAL	FY 14-15 ACTUAL	FY 15-16 BUDGET	FY 16-17 ADOPTED	+/- %
RESOURCES					
Fines and Forfeitures	815,704	883,340	772,116	669,780	-13.3%
Interest	4,012	5,700	4,717	7,318	55.1%
Net Working Capital	1,198,563	1,125,035	1,022,788	903,090	-11.7%
TOTAL RESOURCES	2,018,279	2,014,075	1,799,621	1,580,188	-12.2%
REQUIREMENTS					
Materials and Services	247,932	228,177	307,100	336,645	9.6%
Administrative Charges	4,242	4,290	4,478	5,020	12.1%
Transfers Out	641,070	758,820	525,000	420,000	-20.0%
Contingency	0	0	138,996	100,000	-28.1%
Ending Fund Balance	0	0	824,047	718,523	-12.8%
TOTAL REQUIREMENTS	893,244	991,287	1,799,621	1,580,188	-12.2%

MARION COUNTY FY 2016-17 BUDGET
BY NON-DEPARTMENTAL
NON-DEPARTMENTAL OPERATIONS

Criminal Justice Assessments Program Budget Justification

RESOURCES

Resources include a direct allocation from the State of Oregon for court security services in counties and a portion of paid court fines from the state and local jurisdictions. In 2011, State of Oregon HB 2712 changed the structure of the distribution of fines paid to counties for criminal justice programs and court security. Revenues have been in flux since then and have been difficult to project. As local jurisdictions make necessary changes in how they record and pay out fines, funding is beginning to stabilize, although it still remains lower than fines received prior to the passage of HB 2712.

REQUIREMENTS

There are two programs in this fund: Transfers made to Juvenile, Sheriff and Community Corrections, and Court Security. Due to declining revenues, Transfers Out to fund criminal justice projects has reduced by \$105,000 to a total of \$420,000. The remaining expenditures are accounted for in the Court Security Program. Materials and Services increased by \$29,545, primarily for increased costs for security services. The increase is for the addition of two FTE for a contractor to continue providing security services at the Court Annex after the State of Oregon discontinued providing services in January, 2016.

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 is also reduced. As Resources continue to decline, reserves are being used to maintain the current level of services in this program.

MARION COUNTY FY 2016-17 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 13-14 ACTUAL	FY 14-15 ACTUAL	FY 15-16 BUDGET	FY 16-17 ADOPTED	+/- %
RESOURCES					
Intergovernmental Federal	306,427	305,506	284,520	0	-100.0%
Interest	2,400	2,812	2,264	5,655	149.8%
Other Revenues	15,500	4,050	0	0	n.a.
General Fund Transfers	0	1,104	0	0	n.a.
Net Working Capital	651,256	595,318	622,091	629,590	1.2%
TOTAL RESOURCES	975,583	908,789	908,875	635,245	-30.1%
REQUIREMENTS					
Materials and Services	181,939	180,867	158,587	0	-100.0%
Transfers Out	198,326	104,595	186,195	129,908	-30.2%
Contingency	0	0	145,486	101,262	-30.4%
Ending Fund Balance	0	0	418,607	404,075	-3.5%
TOTAL REQUIREMENTS	380,265	285,462	908,875	635,245	-30.1%

MARION COUNTY FY 2016-17 BUDGET
BY NON-DEPARTMENTAL
NON-DEPARTMENTAL OPERATIONS

Non Departmental Grants Program Budget Justification

RESOURCES

In late FY 2014-15, Congress passed the reauthorization of the 2012 Title II and Title III funds for two more years. The balance of these funds were received in FY 2015-16. It is not expected that funds will be reauthorized in future years. The remaining funds reflected in Net Working Capital are the original Title II Funds from the Secure Rural Schools and Community Self Determination Act of 2000 in the amount of \$108,928, and the 2012 Reauthorized Title II and Title III funds in the amount of \$519,400.

The Reauthorized 2012 Title III funds fall under the jurisdiction of the county commissioners, but are restricted in use. The funds are used by Sheriff's Office 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. The balance, which is included in Net Working Capital, available in this fund is \$1,262.

REQUIREMENTS

There is no budget allocation for Materials and Services in FY 16-17. The previous allocation was for pass through funds provided for Bureau of Land Management (BLM) projects. Since no additional funding is expected, there are no funds to allocate. Transfers out include \$109,908 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 \$404,075 is the balance of Title III Reauthorized Funds of 2012 that is dedicated to future Search and Rescue efforts.

The \$1,262 balance of the Block Grant fund is placed in Contingency for future use.

MARION COUNTY FY 2016-17 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 13-14 ACTUAL	FY 14-15 ACTUAL	FY 15-16 BUDGET	FY 16-17 ADOPTED	+/- %
RESOURCES					
Charges for Services	29,968	171,490	250,000	250,000	0.0%
Interest	6,793	6,960	5,998	11,300	88.4%
Other Revenues	22,032	22,113	24,372	25,600	5.0%
Net Working Capital	109,868	89,286	128,192	85,463	-33.3%
TOTAL RESOURCES	168,661	289,849	408,562	372,363	-8.9%
REQUIREMENTS					
Materials and Services	8,159	18,455	15,350	13,475	-12.2%
Administrative Charges	15,751	15,604	13,866	11,447	-17.4%
Special Payments	13,000	84,100	236,330	206,025	-12.8%
Transfers Out	42,465	43,498	46,414	46,247	-0.4%
Contingency	0	0	13,970	12,000	-14.1%
Ending Fund Balance	0	0	82,632	83,169	0.6%
TOTAL REQUIREMENTS	79,375	161,657	408,562	372,363	-8.9%

Tax Title Land Sales Program Budget Justification

RESOURCES

Resources are slightly lower than as budgeted for FY 2015-16. This is primarily due to less anticipated Net Working Capital than actually achieved in FY 2015-16, which was a result of the timing of distributions to taxing districts.

REQUIREMENTS

Total requirements for the Tax Title Fund are \$36,199 less than the FY 2015-16 budgeted amount. The most significant difference is due to a reduced budget for Distributions to Taxing Districts (down by over \$30,000 compared to FY 2015-16), which is primarily a result of the reduction in Net Working Capital available for distribution as noted in the Resources explanation.

MARION COUNTY FY 2016-17 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 13-14 ACTUAL	FY 14-15 ACTUAL	FY 15-16 BUDGET	FY 16-17 ADOPTED	+/- %
RESOURCES					
Interest	8,954	11,075	9,000	12,000	33.3%
Net Working Capital	2,189,109	2,198,063	2,206,800	2,221,000	0.6%
TOTAL RESOURCES	2,198,063	2,209,138	2,215,800	2,233,000	0.8%
REQUIREMENTS					
Reserves	0	0	2,215,800	2,233,000	0.8%
TOTAL REQUIREMENTS	0	0	2,215,800	2,233,000	0.8%

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 2016-17 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 programs, including general liability, auto liability, workers compensation, health, 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 13-14 ACTUAL	FY 14-15 ACTUAL	FY 15-16 BUDGET	FY 16-17 ADOPTED	+/- %
RESOURCES					
Charges for Services	22,150,784	22,512,426	25,458,564	26,412,146	3.7%
Interest	33,336	40,336	39,141	35,755	-8.7%
Settlements	23,334	12,676	15,000	10,000	-33.3%
Net Working Capital	9,896,193	9,439,025	8,879,333	8,999,529	1.4%
TOTAL RESOURCES	32,103,647	32,004,462	34,392,038	35,457,430	3.1%
REQUIREMENTS					
Materials and Services	22,518,297	23,053,495	25,663,936	26,303,646	2.5%
Administrative Charges	146,325	71,635	146,500	123,500	-15.7%
Contingency	0	0	1,131,453	2,000,000	76.8%
Ending Fund Balance	0	0	7,450,149	7,030,284	-5.6%
TOTAL REQUIREMENTS	22,664,622	23,125,129	34,392,038	35,457,430	3.1%

MARION COUNTY FY 2016-17 BUDGET
BY NON-DEPARTMENTAL
NON-DEPARTMENTAL OPERATIONS

Self Insurance Program Budget Justification

RESOURCES

Resources are charges to departments and Mid Valley Behavioral Care Network for insurance benefits such as medical and dental, general liability, workers' compensation, life, long-term disability and unemployment insurance. Net Working Capital is associated primarily with liability insurance, long-term disability and workers' compensation claims, and are unexpended funds 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 increases are primarily for health and dental insurance premiums, which increased a total of \$884,365 and liability claims increased by \$279,653. Major Insurance decreases (partially offsetting the increases) are for disability insurance premiums of \$147,559 and excess workers compensation insurance of \$154,900. In Miscellaneous, safety incentives for the Employer-At-Injury Program (EAIP) decreased by \$233,252 as a large accumulated balance in FY 15-16 is being spent down for the Health Elevator safety project.

Contingency is increased \$868,547 to bring it back to the recommended \$2,000,000 level in general reserve in case the county experiences a large catastrophic loss that must be paid out during the fiscal year.

MARION COUNTY FY 2016-17 BUDGET
BY NON-DEPARTMENTAL
NON-DEPARTMENTAL OPERATIONS

NON-DEPARTMENTAL FUNDS

The initial part of this section covered the non-departmental part of the county budget by program within non-departmental funds. This section will cover the fund level. There are cases where there is more than one program in a fund, although in other cases there is a one-to-one relationship with one fund having one program. Non-departmental operations funds are either entirely independent of departments, e.g., Debt Service Fund, or they may pass funding to departments, e.g., Criminal Justice Assessment Fund.

There are eight non-departmental operating funds that are budgeted for FY 2016-17.

Non-Departmental Funds

- Block Grant Fund
- County Schools Fund
- Criminal Justice Assessment Fund
- Debt Service Fund
- Non-Departmental Grants Fund
- Rainy Day Fund
- Self-Insurance Fund
- Tax Title Land Sales Fund

The immediate following pages provide income summary and budget narrative for these funds. Following that is another section that shows the resources and requirements line items budgeted for the funds.

MARION COUNTY FY 2016-17 BUDGET
BY NON-DEPARTMENTAL
NON-DEPARTMENTAL OPERATIONS

Block Grant Fund

Marion County - Budget - Income Summary
By Fund
FY 2016-17

	FY 13-14 ACTUAL	FY 14-15 ACTUAL	FY 15-16 BUDGET	FY 16-17 PROPOSED	FY 16-17 APPROVED	FY 16-17 ADOPTED
FND 170 Block Grant						
RESOURCES						
Interest	189	240	105	0	0	0
Other Revenues	1,200	1,200	0	0	0	0
Net Working Capital	46,024	47,413	47,616	1,262	1,262	1,262
TOTAL RESOURCES	47,413	48,852	47,721	1,262	1,262	1,262
REQUIREMENTS						
Transfers Out	0	0	47,721	0	0	0
Contingency	0	0	0	1,262	1,262	1,262
TOTAL REQUIREMENTS	0	0	47,721	1,262	1,262	1,262
Total Net FND 170 Block Grant	47,413	48,852	0	0	0	0

Block Grant Fund Budget Description

The Block Grant Fund is part of the Non-Departmental Grants Program. The Block Grant Fund's most recent funding was several years ago. The funding was state and federal community development block grant funds for housing rehabilitation loans and other programs in the county, plus annual revenue from revolving funds. There is no anticipation of any further funding.

The remaining funds will be transferred to the Lottery and Economic Development Fund, Economic Development Program of the Community Services Department to augment pass-through funding to community businesses for economic development projects.

MARION COUNTY FY 2016-17 BUDGET
 BY NON-DEPARTMENTAL
 NON-DEPARTMENTAL OPERATIONS

County Schools Fund

Marion County - Budget - Income Summary
 By Fund
 FY 2016-17

	FY 13-14 ACTUAL	FY 14-15 ACTUAL	FY 15-16 BUDGET	FY 16-17 PROPOSED	FY 16-17 APPROVED	FY 16-17 ADOPTED
FND 210 County Schools						
RESOURCES						
Intergovernmental Federal	319,317	318,369	281,200	0	0	0
Intergovernmental State	63,609	252,180	332,252	332,500	332,500	332,500
Interest	444	538	400	800	800	800
Net Working Capital	23,630	4,053	123,237	0	0	0
TOTAL RESOURCES	407,000	575,140	737,089	333,300	333,300	333,300
REQUIREMENTS						
Special Payments	402,947	451,903	737,089	333,300	333,300	333,300
TOTAL REQUIREMENTS	402,947	451,903	737,089	333,300	333,300	333,300
Total Net FND 210 County Schools	4,053	123,237	0	0	0	0

County Schools Fund Budget Description

This fund has one program with the same name and activity. Intergovernmental Federal revenue consists of Secure Rural Schools and Economic Self-Determination Act Title I funding for which funding is no longer anticipated. Intergovernmental State revenue from state Chapter 530 state timber sales which reflect state estimates of timber revenue. All resources of this fund are allocated for distribution to school districts in the county according to formula set forth by state law.

MARION COUNTY FY 2016-17 BUDGET
BY NON-DEPARTMENTAL
NON-DEPARTMENTAL OPERATIONS

Criminal Justice Assessment Fund

Marion County - Budget - Income Summary
By Fund
FY 2016-17

	FY 13-14 ACTUAL	FY 14-15 ACTUAL	FY 15-16 BUDGET	FY 16-17 PROPOSED	FY 16-17 APPROVED	FY 16-17 ADOPTED
FND 185 Criminal Justice Assessment						
RESOURCES						
Fines and Forfeitures	815,704	883,340	772,116	669,780	669,780	669,780
Interest	4,012	5,700	4,717	7,318	7,318	7,318
Net Working Capital	1,198,563	1,125,035	1,022,788	903,090	903,090	903,090
TOTAL RESOURCES	2,018,279	2,014,075	1,799,621	1,580,188	1,580,188	1,580,188
REQUIREMENTS						
Materials and Services						
Supplies	0	0	300	300	300	300
Materials	1,500	0	0	0	0	0
Communications	0	70	0	1	1	1
Contracted Services	242,153	224,273	299,800	325,344	325,344	325,344
Repairs and Maintenance	4,279	3,834	7,000	11,000	11,000	11,000
Total Materials and Services	247,932	228,177	307,100	336,645	336,645	336,645
Administrative Charges	4,242	4,290	4,478	5,020	5,020	5,020
Transfers Out	641,070	758,820	525,000	420,000	420,000	420,000
Contingency	0	0	138,996	100,000	100,000	100,000
Ending Fund Balance	0	0	824,047	718,523	718,523	718,523
TOTAL REQUIREMENTS	893,244	991,287	1,799,621	1,580,188	1,580,188	1,580,188
Total Net FND 185 Criminal Justice Assessment	1,125,035	1,022,788	0	0	0	0

Criminal Justice Assessment Fund Budget Description

This fund has one program with the same name and activity. Circuit, municipal, and justice court special assessments on fines and sentences are deposited to the Criminal Justice Assessment Fund.—They are allocated by law 60% to court security purposes and 40% to planning, operating and maintaining county juvenile and adult corrections programs and facilities. In Marion County the 40% is allocated equally to jail, juvenile, and community corrections programs. The revenue for court security now includes, in addition to revenue received from cities a direct allocation from the State of Oregon for court security services in counties. Funding for criminal justice programs now also includes a direct state appropriation that is passed through the State Department of Corrections.

MARION COUNTY FY 2016-17 BUDGET
BY NON-DEPARTMENTAL
NON-DEPARTMENTAL OPERATIONS

Debt Service Fund

Marion County - Budget - Income Summary
By Fund
FY 2016-17

	FY 13-14 ACTUAL	FY 14-15 ACTUAL	FY 15-16 BUDGET	FY 16-17 PROPOSED	FY 16-17 APPROVED	FY 16-17 ADOPTED
FND 410 Debt Service						
RESOURCES						
Admin Cost Recovery	3,526,044	4,180,627	3,902,562	3,924,374	3,924,374	3,924,374
Interest	2,995	3,620	2,900	6,600	6,600	6,600
General Fund Transfers	1,549,300	2,646,245	2,022,713	2,807,690	2,807,690	2,807,690
Other Fund Transfers	0	0	347,616	368,262	368,262	368,262
Net Working Capital	339,600	164,460	910,106	924,554	924,554	924,554
TOTAL RESOURCES	5,417,939	6,994,952	7,185,897	8,031,480	8,031,480	8,031,480
REQUIREMENTS						
Debt Service Principal	2,205,000	2,712,034	3,551,434	4,051,817	4,051,817	4,051,817
Debt Service Interest	3,048,478	3,301,305	3,357,059	3,340,570	3,340,570	3,340,570
Ending Fund Balance	0	0	277,404	639,093	639,093	639,093
TOTAL REQUIREMENTS	5,253,478	6,013,338	7,185,897	8,031,480	8,031,480	8,031,480
Total Net FND 410 Debt Service	164,460	981,614	0	0	0	0

Debt Service Fund Budget Description

The Debt Service Fund supports the Courthouse Square Debt Service Program, the PERS (Public Employees Retirement System) Debt Service Program and debt service on Capital Improvement Loans.

Total principal and interest for the Courthouse Square program is \$1,548,675. The Capital Improvement Loans program principal and interest payments total \$1,627,277. Principal and interest payments total \$4,216,435 for the PERS program and the \$639,093 Ending Fund Balance will carry forward for PERS debt.

MARION COUNTY FY 2016-17 BUDGET
BY NON-DEPARTMENTAL
NON-DEPARTMENTAL OPERATIONS

Non-Departmental Grants Fund

Marion County - Budget - Income Summary
By Fund
FY 2016-17

	FY 13-14 ACTUAL	FY 14-15 ACTUAL	FY 15-16 BUDGET	FY 16-17 PROPOSED	FY 16-17 APPROVED	FY 16-17 ADOPTED
FND 115 Non Departmental Grants						
RESOURCES						
Intergovernmental Federal	306,427	305,506	284,520	0	0	0
Interest	2,211	2,573	2,159	5,655	5,655	5,655
Other Revenues	14,300	2,850	0	0	0	0
General Fund Transfers	0	1,104	0	0	0	0
Net Working Capital	605,232	547,905	574,475	628,328	628,328	628,328
TOTAL RESOURCES	928,170	859,937	861,154	633,983	633,983	633,983
REQUIREMENTS						
Materials and Services						
Contracted Services	170,191	167,351	158,587	0	0	0
Rentals	241	244	0	0	0	0
Miscellaneous	11,507	13,272	0	0	0	0
Total Materials and Services	181,939	180,867	158,587	0	0	0
Transfers Out	198,326	104,595	138,474	129,908	129,908	129,908
Contingency	0	0	145,486	100,000	100,000	100,000
Ending Fund Balance	0	0	418,607	404,075	404,075	404,075
TOTAL REQUIREMENTS	380,265	285,462	861,154	633,983	633,983	633,983
Total Net FND 115 Non Departmental Grants	547,905	574,475	0	0	0	0

Non-Departmental Grants Fund Budget Description

This fund has one program with a Non-Departmental Grants title. FY 2016-17 funding is comprised primarily carryover of prior year unexpended federal Secure Rural Schools and Community Self-Determination Act Title III grant funds.

There is \$129,908 budgeted to transfer to the Sheriff's Office for forest patrol and search and rescue programs.. Contingency and Ending Fund Balance are expected to meet unexpected current year as well as future year needs.

MARION COUNTY FY 2016-17 BUDGET
 BY NON-DEPARTMENTAL
 NON-DEPARTMENTAL OPERATIONS

Rainy Day Fund

Marion County - Budget - Income Summary
 By Fund
 FY 2016-17

	FY 13-14 ACTUAL	FY 14-15 ACTUAL	FY 15-16 BUDGET	FY 16-17 PROPOSED	FY 16-17 APPROVED	FY 16-17 ADOPTED
FND 381 Rainy Day						
RESOURCES						
Interest	8,954	11,075	9,000	12,000	12,000	12,000
Net Working Capital	2,189,109	2,198,063	2,206,800	2,221,000	2,221,000	2,221,000
TOTAL RESOURCES	2,198,063	2,209,138	2,215,800	2,233,000	2,233,000	2,233,000
REQUIREMENTS						
Reserves	0	0	2,215,800	2,233,000	2,233,000	2,233,000
TOTAL REQUIREMENTS	0	0	2,215,800	2,233,000	2,233,000	2,233,000
Total Net FND 381 Rainy Day	2,198,063	2,209,138	0	0	0	0

Rainy Day Fund Budget Explanation

This fund has one Rainy Day Reserve Program. The fund and program set aside funds to meet the needs of the county in the event of natural or manmade disasters, labor disputes, or financial emergencies. There has been no appropriation activity since FY 2011-12.

MARION COUNTY FY 2016-17 BUDGET
BY NON-DEPARTMENTAL
NON-DEPARTMENTAL OPERATIONS

Self-Insurance Fund

Marion County - Budget - Income Summary
By Fund
FY 2016-17

	FY 13-14 ACTUAL	FY 14-15 ACTUAL	FY 15-16 BUDGET	FY 16-17 PROPOSED	FY 16-17 APPROVED	FY 16-17 ADOPTED
FND 585 Self Insurance						
RESOURCES						
Charges for Services	22,150,784	22,512,426	25,458,564	26,412,146	26,412,146	26,412,146
Interest	33,336	40,336	39,141	35,755	35,755	35,755
Settlements	23,334	12,676	15,000	10,000	10,000	10,000
Net Working Capital	9,896,193	9,439,025	8,879,333	8,999,529	8,999,529	8,999,529
TOTAL RESOURCES	32,103,647	32,004,462	34,392,038	35,457,430	35,457,430	35,457,430
REQUIREMENTS						
Materials and Services						
Supplies	1,124	0	5,000	5,000	5,000	5,000
Materials	190	697	14,500	11,000	11,000	11,000
Contracted Services	125,783	131,351	290,639	180,900	180,900	180,900
Insurance	22,353,276	22,746,113	25,077,545	26,063,746	26,063,746	26,063,746
Miscellaneous	37,695	172,822	276,252	43,000	43,000	43,000
Total Materials and Services	22,518,068	23,050,984	25,663,936	26,303,646	26,303,646	26,303,646
Administrative Charges	140,124	71,305	146,500	123,500	123,500	123,500
Contingency	0	0	1,131,453	2,000,000	2,000,000	2,000,000
Ending Fund Balance	0	0	7,450,149	7,030,284	7,030,284	7,030,284
TOTAL REQUIREMENTS	22,658,192	23,122,288	34,392,038	35,457,430	35,457,430	35,457,430
Total Net FND 585 Self Insurance	9,445,455	8,882,174	0	0	0	0

Self-Insurance Fund Budget Description

This fund has one program with the same name and activity. The primary resource is charges to county departments and the Housing Authority for insurance benefits including medical and dental, general liability, workers' compensation, life, long-term disability and unemployment.

The fund maintains a Contingency of \$2 million in general reserve in the event of payment for an extremely large claim (loss). The Ending Fund Balance set aside reserves for liability insurance, long term disability and workers' compensation claims, in addition to beginning year cash flow purposes.

MARION COUNTY FY 2016-17 BUDGET
BY NON-DEPARTMENTAL
NON-DEPARTMENTAL OPERATIONS

Tax Title Land Sales Fund

Marion County - Budget - Income Summary
By Fund
FY 2016-17

	FY 13-14 ACTUAL	FY 14-15 ACTUAL	FY 15-16 BUDGET	FY 16-17 PROPOSED	FY 16-17 APPROVED	FY 16-17 ADOPTED
FND 155 Tax Title Land Sales						
RESOURCES						
Charges for Services	29,968	171,490	250,000	250,000	250,000	250,000
Interest	6,793	6,960	5,998	11,300	11,300	11,300
Other Revenues	22,032	22,113	24,372	25,600	25,600	25,600
Net Working Capital	109,868	89,286	128,192	85,463	85,463	85,463
TOTAL RESOURCES	168,661	289,849	408,562	372,363	372,363	372,363
REQUIREMENTS						
Materials and Services						
Supplies	0	39	100	100	100	100
Communications	32	115	100	100	100	100
Utilities	0	297	0	100	100	100
Contracted Services	759	1,722	2,600	2,100	2,100	2,100
Repairs and Maintenance	1,929	1,284	5,000	3,500	3,500	3,500
Rentals	448	596	400	400	400	400
Miscellaneous	4,992	14,402	7,150	7,175	7,175	7,175
Total Materials and Services	8,159	18,455	15,350	13,475	13,475	13,475
Administrative Charges	15,751	15,604	13,866	11,447	11,447	11,447
Special Payments	13,000	84,100	236,330	206,025	206,025	206,025
Transfers Out	42,465	43,498	46,414	46,247	46,247	46,247
Contingency	0	0	13,970	12,000	12,000	12,000
Ending Fund Balance	0	0	82,632	83,169	83,169	83,169
TOTAL REQUIREMENTS	79,375	161,657	408,562	372,363	372,363	372,363
Total Net FND 155 Tax Title Land Sales	89,286	128,192	0	0	0	0

Tax Title Land Sales Budget Description

This fund has one program with the same name and activity. The budget supports repairs and maintenance of foreclosed property, newspaper advertising of property sales, auction costs, and a transfer to the Central Services Fund to reimburse the Finance Department for 50% of the salary and benefits of an employee. Special Payments are for distribution of the proceeds from foreclosed property to the county's taxing districts in accordance with Oregon law.

The Ending Fund Balance is a set-aside in the event there are no property sales the following fiscal year to support the personnel position.

MARION COUNTY FY 2016-17 BUDGET
BY NON-DEPARTMENTAL
NON-DEPARTMENTAL OPERATIONS

NON-DEPARTMENTAL FUNDS
RESOURCES AND REQUIREMENTS DETAIL

Block Grant Fund

Marion County - Budget - Resources

By Fund

FY 2015-16

	FY 12-13 ACTUAL	FY 13-14 ACTUAL	FY 14-15 BUDGET	FY 15-16 PROPOSED	FY 15-16 APPROVED	FY 15-16 ADOPTED
FND 170 Block Grant						
Interest						
361000 Investment Earnings	165	189	114	105	105	105
Total Interest	165	189	114	105	105	105
Other Revenues						
374100 Block Grant Loan Principal	2,116	1,200	0	0	0	0
Total Other Revenues	2,116	1,200	0	0	0	0
Net Working Capital						
392000 Net Working Capital Unrestr	44,114	46,024	47,396	47,616	47,616	47,616
Total Net Working Capital	44,114	46,024	47,396	47,616	47,616	47,616
Total FND 170 Block Grant	46,396	47,413	47,510	47,721	47,721	47,721

Marion County - Budget - Requirements

By Fund

FY 2015-16

	FY 12-13 ACTUAL	FY 13-14 ACTUAL	FY 14-15 BUDGET	FY 15-16 PROPOSED	FY 15-16 APPROVED	FY 15-16 ADOPTED
FND 170 Block Grant						
Administrative Charges						
611100 County Admin Allocation	86	0	0	0	0	0
611410 FIMS Allocation	184	0	0	0	0	0
611600 Finance Allocation	84	0	0	0	0	0
611800 MCBEE Allocation	18	0	0	0	0	0
Total Administrative Charges	372	0	0	0	0	0
Transfers Out						
561165 Xfer to Lottery and Econ Dev	0	0	0	0	47,721	47,721
Total Transfers Out	0	0	0	0	47,721	47,721
Contingency						
571010 Contingency	0	0	47,510	47,721	0	0
Total Contingency	0	0	47,510	47,721	0	0
Total FND 170 Block Grant	372	0	47,510	47,721	47,721	47,721

MARION COUNTY FY 2016-17 BUDGET
BY NON-DEPARTMENTAL
NON-DEPARTMENTAL OPERATIONS

County Schools Fund

Marion County - Budget - Resources

By Fund

FY 2015-16

	FY 12-13 ACTUAL	FY 13-14 ACTUAL	FY 14-15 BUDGET	FY 15-16 PROPOSED	FY 15-16 APPROVED	FY 15-16 ADOPTED
FND 210 County Schools						
Intergovernmental Federal						
331010 Secure Rural Schools Title I	322,621	319,309	281,200	281,200	281,200	281,200
331990 Other Federal Revenues	23	7	0	0	0	0
Total Intergovernmental Federal	322,644	319,317	281,200	281,200	281,200	281,200
Intergovernmental State						
332010 Chapter 530 Forest Rehab	166,894	47,201	150,000	250,000	250,000	250,000
332015 Electric Coop Tax	13,750	14,017	14,100	15,200	15,200	15,200
332017 Private Rail Car Tax	2,044	2,392	2,400	2,500	2,500	2,500
Total Intergovernmental State	182,688	63,609	166,500	267,700	267,700	267,700
Interest						
361000 Investment Earnings	401	444	150	400	400	400
Total Interest	401	444	150	400	400	400
Net Working Capital						
392000 Net Working Capital Unrestr	24,536	23,630	4,053	0	0	0
Total Net Working Capital	24,536	23,630	4,053	0	0	0
Total FND 210 County Schools	530,270	407,000	451,903	549,300	549,300	549,300

Marion County - Budget - Requirements

By Fund

FY 2015-16

	FY 12-13 ACTUAL	FY 13-14 ACTUAL	FY 14-15 BUDGET	FY 15-16 PROPOSED	FY 15-16 APPROVED	FY 15-16 ADOPTED
FND 210 County Schools						
Special Payments						
551200 Distributions to Schools	506,640	402,947	451,903	549,300	549,300	549,300
Total Special Payments	506,640	402,947	451,903	549,300	549,300	549,300
Total FND 210 County Schools	506,640	402,947	451,903	549,300	549,300	549,300

MARION COUNTY FY 2016-17 BUDGET
BY NON-DEPARTMENTAL
NON-DEPARTMENTAL OPERATIONS

Criminal Justice Assessment Fund

Marion County - Budget - Resources

By Fund

FY 2015-16

	FY 12-13 ACTUAL	FY 13-14 ACTUAL	FY 14-15 BUDGET	FY 15-16 PROPOSED	FY 15-16 APPROVED	FY 15-16 ADOPTED
FND 185 Criminal Justice Assessment						
Fines and Forfeitures						
353100 County Assessments	856,612	634,533	515,689	525,000	525,000	525,000
353200 Court Security	409,775	181,171	147,866	247,116	247,116	247,116
Total Fines and Forfeitures	1,266,386	815,704	663,555	772,116	772,116	772,116
Interest						
361000 Investment Earnings	3,897	4,012	4,697	4,717	4,717	4,717
Total Interest	3,897	4,012	4,697	4,717	4,717	4,717
Net Working Capital						
392000 Net Working Capital Unrestr	822,462	1,198,563	1,125,035	857,653	857,653	857,653
Total Net Working Capital	822,462	1,198,563	1,125,035	857,653	857,653	857,653
Total FND 185 Criminal Justice Assessment	2,092,746	2,018,279	1,793,287	1,634,486	1,634,486	1,634,486

Marion County - Budget - Requirements

By Fund

FY 2015-16

	FY 12-13 ACTUAL	FY 13-14 ACTUAL	FY 14-15 BUDGET	FY 15-16 PROPOSED	FY 15-16 APPROVED	FY 15-16 ADOPTED
FND 185 Criminal Justice Assessment						
Materials and Services						
Supplies						
521070 Departmental Supplies	0	0	200	200	200	200
521300 Safety Clothing	0	0	150	100	100	100
Total Supplies	0	0	350	300	300	300
Contracted Services						
525555 Security Services	236,204	242,153	228,850	249,800	249,800	249,800
Total Contracted Services	236,204	242,153	228,850	249,800	249,800	249,800
Repairs and Maintenance						
526011 Dept Equipment Maintenance	2,315	4,279	7,000	6,000	6,000	6,000
526030 Building Maintenance	21	0	1,000	1,000	1,000	1,000
Total Repairs and Maintenance	2,336	4,279	8,000	7,000	7,000	7,000
Total Materials and Services	238,541	247,932	237,200	257,100	257,100	257,100
Administrative Charges						
611410 FIMS Allocation	2,687	2,862	3,175	2,988	2,988	2,988
611600 Finance Allocation	1,217	1,297	1,273	1,094	1,094	1,094
611800 MCBEE Allocation	257	83	246	396	396	396
Total Administrative Charges	4,161	4,242	4,694	4,478	4,478	4,478
Capital Outlay						
531300 Departmental Equipment Capital	69,868	0	0	0	0	0
Total Capital Outlay	69,868	0	0	0	0	0
Transfers Out						
561100 Transfer to General Fund	193,871	213,690	261,480	175,000	175,000	175,000
561125 Transfer to Juvenile Grants	193,871	213,690	261,479	175,000	175,000	175,000
561180 Transfer to Comm Corrections	193,871	213,690	261,480	175,000	175,000	175,000
Total Transfers Out	581,613	641,070	784,439	525,000	525,000	525,000
Contingency						
571010 Contingency	0	0	50,000	50,000	50,000	50,000
Total Contingency	0	0	50,000	50,000	50,000	50,000
Ending Fund Balance						
573010 Unapprop Ending Fund Balance	0	0	716,954	797,908	797,908	797,908
Total Ending Fund Balance	0	0	716,954	797,908	797,908	797,908
Total FND 185 Criminal Justice Assessment	894,183	893,244	1,793,287	1,634,486	1,634,486	1,634,486

MARION COUNTY FY 2016-17 BUDGET
BY NON-DEPARTMENTAL
NON-DEPARTMENTAL OPERATIONS

Debt Service Fund

Marion County - Budget - Resources

By Fund

FY 2015-16

	FY 12-13 ACTUAL	FY 13-14 ACTUAL	FY 14-15 BUDGET	FY 15-16 PROPOSED	FY 15-16 APPROVED	FY 15-16 ADOPTED
FND 410 Debt Service						
Admin Cost Recovery						
412100 PERS Debt Service Assessments	3,496,854	3,526,044	4,012,011	3,902,562	3,902,562	3,902,562
Total Admin Cost Recovery	3,496,854	3,526,044	4,012,011	3,902,562	3,902,562	3,902,562
Interest						
361000 Investment Earnings	2,776	2,995	2,400	2,900	2,900	2,900
Total Interest	2,776	2,995	2,400	2,900	2,900	2,900
General Fund Transfers						
381100 Transfer from General Fund	1,548,900	1,549,300	2,646,245	2,525,299	2,525,299	2,525,299
Total General Fund Transfers	1,548,900	1,549,300	2,646,245	2,525,299	2,525,299	2,525,299
Other Fund Transfers						
381190 Transfer from Health	0	0	0	347,616	347,616	347,616
Total Other Fund Transfers	0	0	0	347,616	347,616	347,616
Net Working Capital						
392000 Net Working Capital Unrestr	389,129	339,600	164,460	407,520	407,520	407,520
Total Net Working Capital	389,129	339,600	164,460	407,520	407,520	407,520
Total FND 410 Debt Service	5,437,658	5,417,939	6,825,116	7,185,897	7,185,897	7,185,897

Marion County - Budget - Requirements

By Fund

FY 2015-16

	FY 12-13 ACTUAL	FY 13-14 ACTUAL	FY 14-15 BUDGET	FY 15-16 PROPOSED	FY 15-16 APPROVED	FY 15-16 ADOPTED
FND 410 Debt Service						
Debt Service Principal						
541100 Principal Payments	2,000,000	2,205,000	3,210,295	3,551,434	3,551,434	3,551,434
Total Debt Service Principal	2,000,000	2,205,000	3,210,295	3,551,434	3,551,434	3,551,434
Debt Service Interest						
542100 Interest Payments	3,098,058	3,048,478	3,305,630	3,357,059	3,357,059	3,357,059
Total Debt Service Interest	3,098,058	3,048,478	3,305,630	3,357,059	3,357,059	3,357,059
Ending Fund Balance						
573010 Unapprop Ending Fund Balance	0	0	309,191	277,404	277,404	277,404
Total Ending Fund Balance	0	0	309,191	277,404	277,404	277,404
Total FND 410 Debt Service	5,098,058	5,253,478	6,825,116	7,185,897	7,185,897	7,185,897

MARION COUNTY FY 2016-17 BUDGET
 BY NON-DEPARTMENTAL
 NON-DEPARTMENTAL OPERATIONS

Non-Departmental Grants Fund

Marion County - Budget - Resources

	By Fund					
	FY 2015-16					
	FY 12-13 ACTUAL	FY 13-14 ACTUAL	FY 14-15 BUDGET	FY 15-16 PROPOSED	FY 15-16 APPROVED	FY 15-16 ADOPTED
FND 115 Non Departmental Grants						
Intergovernmental Federal						
331011 Secure Rural Schools Title II	162,891	163,428	162,937	143,922	143,922	143,922
331012 Secure Rural Schools Title III	142,530	142,999	125,933	125,933	125,933	125,933
Total Intergovernmental Federal	305,421	306,427	288,870	269,855	269,855	269,855
Interest						
361000 Investment Earnings	2,820	2,211	2,620	2,159	2,159	2,159
Total Interest	2,820	2,211	2,620	2,159	2,159	2,159
Other Revenues						
373100 Special Program Donations	25,150	14,300	13,695	0	0	0
Total Other Revenues	25,150	14,300	13,695	0	0	0
General Fund Transfers						
381100 Transfer from General Fund	0	0	1,305	0	0	0
Total General Fund Transfers	0	0	1,305	0	0	0
Net Working Capital						
391000 Net Working Capital Restricted	795,074	605,232	547,905	518,475	518,475	518,475
Total Net Working Capital	795,074	605,232	547,905	518,475	518,475	518,475
Total FND 115 Non Departmental Grants	1,128,465	928,170	854,395	790,489	790,489	790,489

MARION COUNTY FY 2016-17 BUDGET
BY NON-DEPARTMENTAL
NON-DEPARTMENTAL OPERATIONS

Marion County - Budget - Requirements

By Fund

FY 2015-16

	FY 12-13 ACTUAL	FY 13-14 ACTUAL	FY 14-15 BUDGET	FY 15-16 PROPOSED	FY 15-16 APPROVED	FY 15-16 ADOPTED
FND 115 Non Departmental Grants						
Materials and Services						
Supplies						
521010 Office Supplies	51	0	175	0	0	0
Total Supplies	51	0	175	0	0	0
Contracted Services						
525710 Printing Services	752	1,693	1,265	0	0	0
525715 Advertising	2,084	4,259	5,850	0	0	0
525999 Other Contracted Services	173,076	164,239	163,937	143,922	143,922	143,922
Total Contracted Services	175,912	170,191	171,052	143,922	143,922	143,922
Rentals						
527300 Equipment Rental	241	241	300	0	0	0
Total Rentals	241	241	300	0	0	0
Miscellaneous						
529130 Meals	0	0	3,467	0	0	0
529910 Awards and Recognition	3,560	101	5,000	0	0	0
529999 Miscellaneous Expense	1,263	11,406	12,003	0	0	0
Total Miscellaneous	4,823	11,507	20,470	0	0	0
Total Materials and Services	181,027	181,939	191,997	143,922	143,922	143,922
Transfers Out						
561250 Transfer to Sheriff Grants	342,207	198,326	143,730	135,568	135,568	135,568
Total Transfers Out	342,207	198,326	143,730	135,568	135,568	135,568
Contingency						
571010 Contingency	0	0	233,115	118,398	118,398	118,398
Total Contingency	0	0	233,115	118,398	118,398	118,398
Ending Fund Balance						
573010 Unapprop Ending Fund Balance	0	0	285,553	392,601	392,601	392,601
Total Ending Fund Balance	0	0	285,553	392,601	392,601	392,601
Total FND 115 Non Departmental Grants	523,233	380,265	854,395	790,489	790,489	790,489

MARION COUNTY FY 2016-17 BUDGET
BY NON-DEPARTMENTAL
NON-DEPARTMENTAL OPERATIONS

Rainy Day Fund

Marion County - Budget - Resources

By Fund

FY 2015-16

	FY 12-13 ACTUAL	FY 13-14 ACTUAL	FY 14-15 BUDGET	FY 15-16 PROPOSED	FY 15-16 APPROVED	FY 15-16 ADOPTED
FND 381 Rainy Day						
Interest						
361000 Investment Earnings	8,070	8,954	7,685	9,000	9,000	9,000
Total Interest	8,070	8,954	7,685	9,000	9,000	9,000
Net Working Capital						
392000 Net Working Capital Unrestr	2,181,039	2,189,109	2,195,900	2,206,800	2,206,800	2,206,800
Total Net Working Capital	2,181,039	2,189,109	2,195,900	2,206,800	2,206,800	2,206,800
Total FND 381 Rainy Day	2,189,109	2,198,063	2,203,585	2,215,800	2,215,800	2,215,800

Marion County - Budget - Requirements

By Fund

FY 2015-16

	FY 12-13 ACTUAL	FY 13-14 ACTUAL	FY 14-15 BUDGET	FY 15-16 PROPOSED	FY 15-16 APPROVED	FY 15-16 ADOPTED
FND 381 Rainy Day						
Reserves						
572010 Unappropriated Reserves	0	0	2,203,585	2,215,800	2,215,800	2,215,800
Total Reserves	0	0	2,203,585	2,215,800	2,215,800	2,215,800
Total FND 381 Rainy Day	0	0	2,203,585	2,215,800	2,215,800	2,215,800

MARION COUNTY FY 2016-17 BUDGET
BY NON-DEPARTMENTAL
NON-DEPARTMENTAL OPERATIONS

Self-Insurance Fund

Marion County - Budget - Resources

By Fund

FY 2015-16

	FY 12-13 ACTUAL	FY 13-14 ACTUAL	FY 14-15 BUDGET	FY 15-16 PROPOSED	FY 15-16 APPROVED	FY 15-16 ADOPTED
FND 585 Self Insurance						
Charges for Services						
344800 EAIP Reimbursement	138,866	101,715	140,540	100,000	100,000	100,000
347101 Central Svcs to Other Agencies	282,962	198,785	0	5,530	5,530	5,530
348100 Liability Insurance	731,599	975,501	1,019,947	1,097,047	1,097,047	1,097,047
348200 Workers Comp Insurance	1,082,238	788,685	803,020	837,581	837,581	837,581
348300 Medical Insurance	17,877,778	17,493,885	19,487,556	20,352,391	20,352,391	20,352,391
348310 Dental Insurance	1,633,539	1,703,336	1,926,948	1,928,223	1,928,223	1,928,223
348320 Health Savings Accounts	115,600	109,897	115,000	116,250	116,250	116,250
348400 Group Term Life Insurance	123,000	123,123	119,057	149,596	149,596	149,596
348500 Long Term Disability Insurance	419,920	315,262	371,270	459,827	459,827	459,827
348600 Unemployment Insurance	305,010	305,544	368,137	374,280	374,280	374,280
348800 Employee Assistance Program	34,478	35,053	36,991	37,839	37,839	37,839
Total Charges for Services	22,744,991	22,150,784	24,388,466	25,458,564	25,458,564	25,458,564
Interest						
361000 Investment Earnings	30,769	33,336	33,916	39,141	39,141	39,141
Total Interest	30,769	33,336	33,916	39,141	39,141	39,141
Settlements						
382100 Settlements	51,856	23,334	15,000	15,000	15,000	15,000
Total Settlements	51,856	23,334	15,000	15,000	15,000	15,000
Net Working Capital						
391000 Net Working Capital Restricted	1,280,000	0	1,280,000	1,280,000	1,280,000	1,280,000
392000 Net Working Capital Unrestr	8,370,423	9,896,193	8,159,025	8,467,880	8,467,880	8,467,880
Total Net Working Capital	9,650,423	9,896,193	9,439,025	9,747,880	9,747,880	9,747,880
Total FND 585 Self Insurance	32,478,038	32,103,647	33,876,407	35,260,585	35,260,585	35,260,585

MARION COUNTY FY 2016-17 BUDGET
BY NON-DEPARTMENTAL
NON-DEPARTMENTAL OPERATIONS

Marion County - Budget - Requirements

By Fund

FY 2015-16

	FY 12-13 ACTUAL	FY 13-14 ACTUAL	FY 14-15 BUDGET	FY 15-16 PROPOSED	FY 15-16 APPROVED	FY 15-16 ADOPTED
FND 585 Self Insurance						
Materials and Services						
Supplies						
521310 Safety Equipment	0	1,124	5,000	5,000	5,000	5,000
Total Supplies	0	1,124	5,000	5,000	5,000	5,000
Materials						
522150 Small Office Equipment	12,869	190	8,500	8,500	8,500	8,500
522160 Small Departmental Equipment	0	0	6,000	6,000	6,000	6,000
Total Materials	12,869	190	14,500	14,500	14,500	14,500
Contracted Services						
525152 Accounting Services	4,284	4,253	4,900	4,900	4,900	4,900
525450 Subscription Services	18,200	0	18,200	18,000	18,000	18,000
525610 Insurance Adjustors	936	1,049	2,000	2,000	2,000	2,000
525620 Insurance Brokers	36,001	37,081	38,800	38,800	38,800	38,800
525630 Insurance Admin Services	71,928	72,275	75,491	76,339	76,339	76,339
525999 Other Contracted Services	14,475	12,926	0	153,000	153,000	153,000
Total Contracted Services	145,825	127,583	139,391	293,039	293,039	293,039
Insurance						
528120 WC Insurance Premiums	124,674	136,732	145,200	105,000	105,000	105,000
528130 Property Insurance Premiums	167,358	201,181	204,000	204,000	204,000	204,000
528150 Health Insurance Premiums	18,191,301	17,670,636	19,482,656	20,347,491	20,347,491	20,347,491
528160 Dental Insurance Premiums	1,655,682	1,709,662	1,926,948	1,928,223	1,928,223	1,928,223
528170 Life Insurance Premiums	124,487	124,259	119,057	149,596	149,596	149,596
528180 Disability Insurance Premiums	255,653	255,103	253,334	459,827	459,827	459,827
528190 County HSA Contributions	115,968	109,897	115,000	116,250	116,250	116,250
528310 Excess Workers Comp Insurance	95,957	100,087	104,900	249,900	249,900	249,900
528320 Excess Liability Insurance	143,600	131,479	147,300	0	0	0
528410 Liability Claims	540,334	1,288,199	1,096,000	542,747	542,747	542,747
528415 Auto Claims	0	17,505	15,000	15,000	15,000	15,000
528430 Unemployment Claims	236,302	114,588	365,737	260,000	260,000	260,000
528460 Long Term Disability Claims	222,346	101,332	157,332	100,000	100,000	100,000
528510 Workers Comp Claims	390,831	391,045	516,820	597,111	597,111	597,111
Total Insurance	22,264,494	22,351,705	24,649,284	25,075,145	25,075,145	25,075,145
Miscellaneous						
529210 Meetings	447	273	500	500	500	500
529220 Conferences	0	0	2,500	2,500	2,500	2,500
529230 Training	0	8,250	2,500	2,500	2,500	2,500
529430 Safety Incentives EAIP	51,672	29,172	115,540	270,752	270,752	270,752
Total Miscellaneous	52,118	37,695	121,040	276,252	276,252	276,252
Total Materials and Services	22,475,305	22,518,297	24,929,215	25,663,936	25,663,936	25,663,936
Administrative Charges						
611300 Legal Services Allocation	106,540	146,325	113,647	146,500	146,500	146,500
Total Administrative Charges	106,540	146,325	113,647	146,500	146,500	146,500
Contingency						
571010 Contingency	0	0	1,400,000	2,000,000	2,000,000	2,000,000
Total Contingency	0	0	1,400,000	2,000,000	2,000,000	2,000,000
Ending Fund Balance						
573010 Unapprop Ending Fund Balance	0	0	4,046,545	4,063,149	4,063,149	4,063,149
573050 Self Insurance Reserves	0	0	3,387,000	3,387,000	3,387,000	3,387,000
Total Ending Fund Balance	0	0	7,433,545	7,450,149	7,450,149	7,450,149
Total FND 585 Self Insurance	22,581,845	22,664,622	33,876,407	35,260,585	35,260,585	35,260,585

MARION COUNTY FY 2016-17 BUDGET
BY NON-DEPARTMENTAL
NON-DEPARTMENTAL OPERATIONS

Tax Title Land Sales Fund

Marion County - Budget - Resources

By Fund

FY 2015-16

	FY 12-13 ACTUAL	FY 13-14 ACTUAL	FY 14-15 BUDGET	FY 15-16 PROPOSED	FY 15-16 APPROVED	FY 15-16 ADOPTED
FND 155 Tax Title Land Sales						
Charges for Services						
345200 Foreclosed Property Sales	302,257	29,968	300,000	250,000	250,000	250,000
Total Charges for Services	302,257	29,968	300,000	250,000	250,000	250,000
Interest						
361000 Investment Earnings	920	391	500	400	400	400
364900 Loan Repayment Interest	7,384	6,402	6,000	5,598	5,598	5,598
Total Interest	8,304	6,793	6,500	5,998	5,998	5,998
Other Revenues						
374900 Loan Repayment Principal	24,023	22,032	20,000	24,372	24,372	24,372
Total Other Revenues	24,023	22,032	20,000	24,372	24,372	24,372
Net Working Capital						
392000 Net Working Capital Unrestr	88,610	109,868	89,286	82,271	82,271	82,271
Total Net Working Capital	88,610	109,868	89,286	82,271	82,271	82,271
Total FND 155 Tax Title Land Sales	423,194	168,661	415,786	362,641	362,641	362,641

Marion County - Budget - Requirements

By Fund

FY 2015-16

	FY 12-13 ACTUAL	FY 13-14 ACTUAL	FY 14-15 BUDGET	FY 15-16 PROPOSED	FY 15-16 APPROVED	FY 15-16 ADOPTED
FND 155 Tax Title Land Sales						
Materials and Services						
Supplies						
521010 Office Supplies	0	0	100	100	100	100
Total Supplies	0	0	100	100	100	100
Communications						
523050 Postage	17	32	50	100	100	100
Total Communications	17	32	50	100	100	100
Contracted Services						
525710 Printing Services	27	3	0	100	100	100
525715 Advertising	1,467	715	4,000	2,500	2,500	2,500
525770 Interpreters and Translators	0	41	0	0	0	0
Total Contracted Services	1,494	759	4,000	2,600	2,600	2,600
Repairs and Maintenance						
526030 Building Maintenance	130	632	3,000	3,000	3,000	3,000
526040 Remodels and Site Improvements	0	1,152	500	0	0	0
526050 Grounds Maintenance	0	145	500	2,000	2,000	2,000
Total Repairs and Maintenance	130	1,929	4,000	5,000	5,000	5,000

MARION COUNTY FY 2016-17 BUDGET
BY NON-DEPARTMENTAL
NON-DEPARTMENTAL OPERATIONS

Marion County - Budget - Requirements

By Fund

FY 2015-16

	FY 12-13 ACTUAL	FY 13-14 ACTUAL	FY 14-15 BUDGET	FY 15-16 PROPOSED	FY 15-16 APPROVED	FY 15-16 ADOPTED
FND 155 Tax Title Land Sales						
Materials and Services						
Rentals						
527120 Motor Pool Mileage	365	448	250	400	400	400
527130 Parking	6	0	0	0	0	0
Total Rentals	371	448	250	400	400	400
Miscellaneous						
529110 Mileage Reimbursement	0	0	100	100	100	100
529130 Meals	56	0	50	50	50	50
529140 Lodging	213	428	450	450	450	450
529220 Conferences	200	369	350	350	350	350
529230 Training	0	0	150	150	150	150
529300 Dues and Memberships	50	0	50	50	50	50
529880 Recording Charges	156	66	1,000	1,000	1,000	1,000
529920 Auctions	155	1,777	5,000	2,500	2,500	2,500
529999 Miscellaneous Expense	0	2,352	35,000	2,500	2,500	2,500
Total Miscellaneous	829	4,992	42,150	7,150	7,150	7,150
Total Materials and Services	2,842	8,159	50,550	15,350	15,350	15,350
Administrative Charges						
611100 County Admin Allocation	348	381	396	394	394	394
611230 Courier Allocation	28	28	31	30	30	30
611255 Benefits Allocation	141	150	164	171	171	171
611260 Human Resources Allocation	471	450	525	573	573	573
611300 Legal Services Allocation	10,998	13,816	14,413	11,832	11,832	11,832
611400 Information Tech Allocation	376	493	373	370	370	370
611410 FIMS Allocation	93	136	143	158	158	158
611420 Telecommunications Allocation	52	48	44	42	42	42
611600 Finance Allocation	220	245	248	244	244	244
611800 MCBEE Allocation	9	4	11	21	21	21
612100 IT Equipment Use Charges	0	0	0	31	31	31
Total Administrative Charges	12,736	15,751	16,348	13,866	13,866	13,866
Special Payments						
551300 Distributions to Tax Districts	254,908	13,000	212,994	190,409	190,409	190,409
Total Special Payments	254,908	13,000	212,994	190,409	190,409	190,409
Transfers Out						
561580 Transfer to Central Services	42,840	42,465	43,498	46,414	46,414	46,414
Total Transfers Out	42,840	42,465	43,498	46,414	46,414	46,414
Contingency						
571010 Contingency	0	0	10,000	13,970	13,970	13,970
Total Contingency	0	0	10,000	13,970	13,970	13,970
Ending Fund Balance						
573010 Unapprop Ending Fund Balance	0	0	82,396	82,632	82,632	82,632
Total Ending Fund Balance	0	0	82,396	82,632	82,632	82,632
Total FND 155 Tax Title Land Sales	313,326	79,375	415,786	362,641	362,641	362,641

MARION COUNTY FY 2016-17 BUDGET
BY NON-DEPARTMENTAL
NON-DEPARTMENTAL OPERATIONS

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