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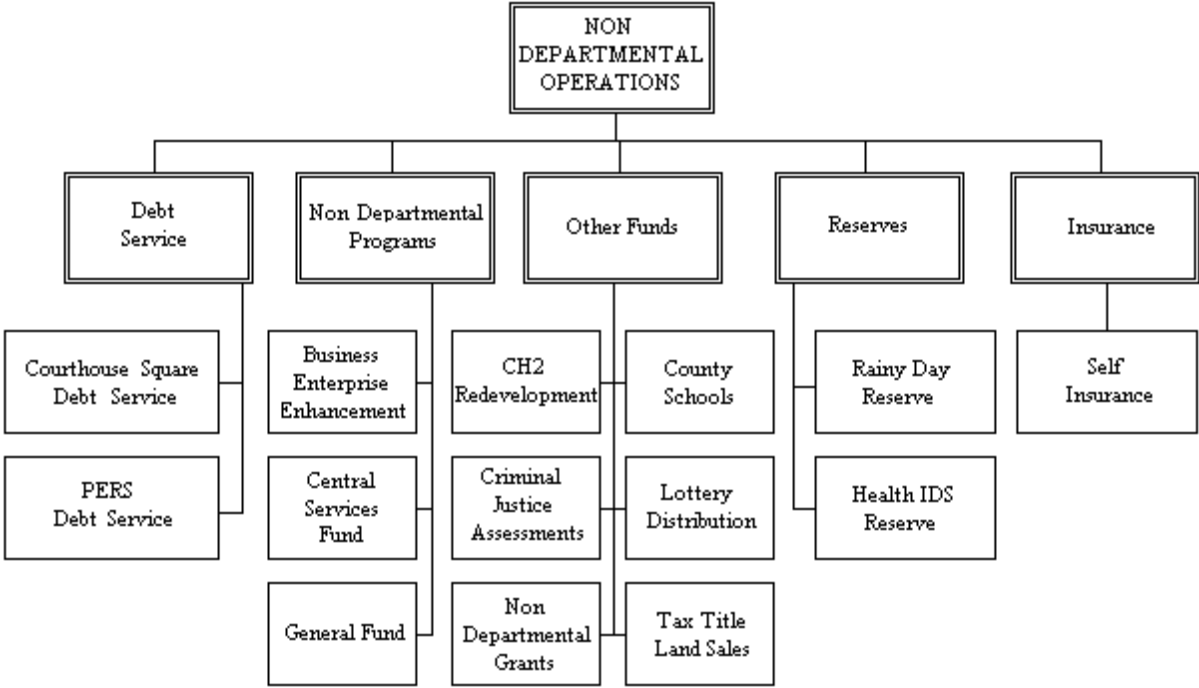
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MARION COUNTY FY 2013-14 BUDGET
 BY NON-DEPARTMENTAL
 NON-DEPARTMENTAL OPERATIONS

NON-DEPARTMENTAL OPERATIONS



MARION COUNTY FY 2013-14 BUDGET
BY NON-DEPARTMENTAL
NON-DEPARTMENTAL OPERATIONS

PROGRAMS

Summary of Programs

	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 BUDGET	FY 2013-14 ADOPTED	+/- %
RESOURCES					
Courthouse Square Debt Service	1,547,088	1,551,150	1,548,900	1,549,300	0.03%
PERS Debt Service	3,732,220	3,784,574	4,024,273	4,298,970	6.83%
MCBEE	748,241	222,685	674,502	103,650	-84.63%
Central Services Fund	1,542,110	0	0	0	n.a.
General Fund	20,235,698	20,596,164	16,276,841	15,634,766	-3.94%
CH2 Redevelopment	6,134,266	8,324,607	2,723,166	2,365,265	-13.14%
County Schools	1,261,819	884,841	767,247	323,937	-57.78%
Criminal Justice Assessments	1,553,528	1,538,730	1,832,500	1,929,551	5.30%
Lottery Distribution	1,560,678	1,870,248	2,089,364	2,777,805	32.95%
Non Departmental Grants	1,762,988	1,383,734	1,155,708	610,645	-47.16%
Tax Title Land Sales	135,149	301,073	414,528	394,596	-4.81%
Rainy Day Reserve	4,015,797	4,031,478	2,030,350	2,195,400	8.13%
Health IDS Reserve	4,068,253	3,030,110	2,022,000	2,021,000	-0.05%
Self Insurance	30,173,055	31,997,387	33,935,741	33,133,393	-2.36%
OSU Extension	348,828	348,828	0	0	n.a.
TOTAL RESOURCES	78,819,720	79,865,610	69,495,120	67,338,278	-3.10%
REQUIREMENTS					
Courthouse Square Debt Service	1,547,088	1,551,150	1,548,900	1,549,300	0.03%
PERS Debt Service	3,253,761	3,395,446	4,024,273	4,298,970	6.83%
MCBEE	748,241	222,685	674,502	103,650	-84.63%
Central Services Fund	1,542,110	0	0	0	n.a.
General Fund	11,393,255	12,471,115	16,276,841	15,634,766	-3.94%
CH2 Redevelopment	2,698,649	7,162,408	2,723,166	2,365,265	-13.14%
County Schools	1,013,927	860,305	767,247	323,937	-57.78%
Criminal Justice Assessments	871,024	716,268	1,832,500	1,929,551	5.30%
Lottery Distribution	1,303,469	1,148,659	2,089,364	2,777,805	32.95%
Non Departmental Grants	750,572	544,546	1,155,708	610,645	-47.16%
Tax Title Land Sales	59,760	212,463	414,528	394,596	-4.81%
Rainy Day Reserve	0	1,850,440	2,030,350	2,195,400	8.13%
Health IDS Reserve	1,050,832	1,017,420	2,022,000	2,021,000	-0.05%
Self Insurance	21,440,547	22,346,964	33,935,741	33,133,393	-2.36%
OSU Extension	348,828	348,828	0	0	n.a.
TOTAL REQUIREMENTS	48,022,063	53,848,697	69,495,120	67,338,278	-3.10%

MARION COUNTY FY 2013-14 BUDGET
 BY NON-DEPARTMENTAL
 NON-DEPARTMENTAL OPERATIONS

Courthouse Square Debt Service Program

- In December 1998, Marion County sold Certificates of Participation to fund a portion of the county's share of development, design and construction costs for the Courthouse Square construction project. In May 2005, the county issued Full Faith and Credit Refunding Obligations to advance refund the outstanding certificates of participation.
- The principal amount of the original certificates was \$22 million, and the outstanding principal on the refunding obligations was \$12.6 million as of June 30, 2012.
- Processes principal payments which 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 Service

	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 BUDGET	FY 13-14 ADOPTED	+/- %
RESOURCES					
Interest	0	125	0	0	n.a.
General Fund Transfers	1,547,084	1,551,025	1,548,900	1,549,300	0.03%
Net Working Capital	4	0	0	0	n.a.
TOTAL RESOURCES	1,547,088	1,551,150	1,548,900	1,549,300	0.03%
REQUIREMENTS					
Debt Service Principal	825,000	860,000	890,000	925,000	3.93%
Debt Service Interest	722,088	691,150	658,900	624,300	-5.25%
TOTAL REQUIREMENTS	1,547,088	1,551,150	1,548,900	1,549,300	0.03%

MARION COUNTY FY 2013-14 BUDGET
BY NON-DEPARTMENTAL
NON-DEPARTMENTAL OPERATIONS

Courthouse Square Debt Service Program Budget Justification

RESOURCES

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

REQUIREMENTS

Materials and Services

Not Applicable

Administrative Charges

Not Applicable

Transfers Out

Not Applicable

Contingency

Not Applicable

Other

Debt Service Principal and Interest consist of payments for FY 13-14 for the Courthouse Square Debt.

MARION COUNTY FY 2013-14 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 \$47.2 million as of June 30, 2012, which includes \$6.4 million of deferred interest on the 2002 obligation. The total outstanding principal amount net of the deferred interest is \$40.8 million.
- Processes principal payments which 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 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 BUDGET	FY 13-14 ADOPTED	+/- %
RESOURCES					
Admin Cost Recovery	2,954,258	3,302,661	3,545,950	3,947,060	11.31%
Interest	5,505	3,454	3,600	3,100	-13.89%
Net Working Capital	772,457	478,459	474,723	348,810	-26.52%
TOTAL RESOURCES	3,732,220	3,784,574	4,024,273	4,298,970	6.83%
REQUIREMENTS					
Debt Service Principal	795,000	945,000	1,110,000	1,280,000	15.32%
Debt Service Interest	2,458,761	2,450,446	2,439,158	2,424,178	-0.61%
Ending Fund Balance	0	0	475,115	594,792	25.19%
TOTAL REQUIREMENTS	3,253,761	3,395,446	4,024,273	4,298,970	6.83%

MARION COUNTY FY 2013-14 BUDGET
BY NON-DEPARTMENTAL
NON-DEPARTMENTAL OPERATIONS

PERS Debt Service Program Budget Justification

RESOURCES

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

REQUIREMENTS

Materials and Services

Not Applicable

Administrative Charges

Not Applicable

Transfers Out

Not Applicable

Contingency

Not Applicable

Other

The increase in the PERS debt service program budget is due to an increase in Debt Service Principal payments due this year. While Debt Service Interest requirements remain somewhat consistent each year, the established schedule requires annual increases in principal.

MARION COUNTY FY 2013-14 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 assure 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 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 BUDGET	FY 13-14 ADOPTED	+/- %
RESOURCES					
Admin Cost Recovery	13,854	18,508	174,502	103,650	-40.60%
General Fund Transfers	734,388	204,177	500,000	0	-100.00%
TOTAL RESOURCES	748,241	222,685	674,502	103,650	-84.63%
REQUIREMENTS					
Materials and Services					
Supplies	123	51	720	0	-100.00%
Materials	0	53,301	3,800	0	-100.00%
Communications	0	217	0	0	n.a.
Contracted Services	724,402	116,004	633,852	90,000	-85.80%
Repairs and Maintenance	2,234	800	26,028	0	-100.00%
Rentals	38	12,893	0	0	n.a.
Miscellaneous	7,591	20,910	600	0	-100.00%
Total Materials and Services	734,387	204,177	665,000	90,000	-86.47%
Administrative Charges	13,854	18,508	9,502	13,650	43.65%
TOTAL REQUIREMENTS	748,241	222,685	674,502	103,650	-84.63%

MARION COUNTY FY 2013-14 BUDGET
BY NON-DEPARTMENTAL
NON-DEPARTMENTAL OPERATIONS

MCBEE Program Budget Justification

RESOURCES

Resources for this program are an Administrative Cost Recovery of \$103,650. There is no General Fund Transfer in FY 13-14. Resources have reduced because the Oracle System Release 12 upgrade was completed in May 2013.

REQUIREMENTS

Materials and Services

Requirements have decreased in the amount of \$570,000 to a total of \$90,000. Expenses are for consulting services related to the Oracle system. Planned activities include review of the current system and to explore Release 12 functionality after the completion of the hardware and software upgrade completed in May 2013.

Administrative Charges

Administrative charges are allocated to programs in conformity to an overall county cost allocation plan. The charges for central service departments' services reflect the program's use of each type of service proportionate to use by all other county programs.

Transfers Out

Not Applicable

Contingency

Not Applicable

Other

Not Applicable

MARION COUNTY FY 2013-14 BUDGET
 BY NON-DEPARTMENTAL
 NON-DEPARTMENTAL OPERATIONS

Central Services Fund Program

- Formerly recorded the administrative cost recoveries from most departments for the corresponding cost of electricity, natural gas, water, sewer, and garbage disposal utilities for these same departments' facilities; the program was part of the Central Services Fund.
- Formerly accounted for the cost of electricity, natural gas, water, sewer, and garbage disposal of all departments, except for that portion of the Public Works Department located at the campus on Silverton Road. Utilities costs were pooled and pro-rated back to departments based on square footage of department occupied space.

Program Summary

Non Departmental Operations	Program: Central Services Fund				
	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 BUDGET	FY 13-14 ADOPTED	+/- %
RESOURCES					
Admin Cost Recovery	1,542,110	0	0	0	n.a.
TOTAL RESOURCES	1,542,110	0	0	0	n.a.
REQUIREMENTS					
Materials and Services					
Utilities	1,509,403	0	0	0	n.a.
Total Materials and Services	1,509,403	0	0	0	n.a.
Administrative Charges	32,707	0	0	0	n.a.
TOTAL REQUIREMENTS	1,542,110	0	0	0	n.a.

MARION COUNTY FY 2013-14 BUDGET
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Central Services Fund Program Budget Justification

RESOURCES

This program was discontinued after fiscal year 10-11 as a new methodology is now used that charges utilities directly to departments rather than pooling utility costs and prorating them back to departments based on square footage of occupied space.

REQUIREMENTS

Materials and Services

This program is no longer in use.

Administrative Charges

This program is no longer in use.

Transfers Out

Not Applicable

Contingency

Not Applicable

Other

Not Applicable

MARION COUNTY FY 2013-14 BUDGET
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NON-DEPARTMENTAL OPERATIONS

General Fund Program

- Operates as a non-departmental program that is part of the General Fund; expenditures are not assigned to specific departments and are categorized as non-departmental.
- Provides services including a contribution to the United States Department of Agriculture for the predatory animal program, contribution to the county water master program, 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.

MARION COUNTY FY 2013-14 BUDGET
BY NON-DEPARTMENTAL
NON-DEPARTMENTAL OPERATIONS

Program Summary

Non Departmental Operations

Program: General Fund

	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 BUDGET	FY 13-14 ADOPTED	+/- %
RESOURCES					
Taxes	55,206,300	56,931,644	58,585,852	58,634,457	0.08%
Licenses and Permits	58,325	59,025	60,000	60,000	0.00%
Intergovernmental Federal	1,204,779	646,119	643,910	183,828	-71.45%
Intergovernmental State	4,092,345	3,872,964	3,639,216	4,065,042	11.70%
Charges for Services	3,333,367	3,121,589	2,657,050	2,714,220	2.15%
Fines and Forfeitures	170	0	0	0	n.a.
Interest	428,830	440,073	432,000	450,150	4.20%
Other Revenues	18,774	16,986	15,000	15,000	0.00%
General Fund Transfers	(52,004,555)	(53,409,074)	(57,940,892)	(57,864,295)	-0.13%
Other Fund Transfers	331,204	74,395	135,000	75,000	-44.44%
Net Working Capital	7,566,160	8,842,443	8,049,705	7,301,364	-9.30%
TOTAL RESOURCES	20,235,698	20,596,164	16,276,841	15,634,766	-3.94%
REQUIREMENTS					
Materials and Services					
Materials	3,917	0	0	0	n.a.
Utilities	1	189,030	199,278	439,221	120.41%
Contracted Services	192,060	156,597	364,360	378,468	3.87%
Repairs and Maintenance	863	0	0	23,366	n.a.
Insurance	0	0	0	91,756	n.a.
Miscellaneous	176,669	184,156	218,264	211,463	-3.12%
Total Materials and Services	373,510	529,783	781,902	1,144,274	46.34%
Administrative Charges	932,568	699,890	720,246	736,867	2.31%
Debt Service Principal	280,000	280,000	280,000	280,000	0.00%
Debt Service Interest	14,857	14,130	15,000	3,080	-79.47%
Transfers Out	9,792,321	10,947,312	9,402,628	8,953,205	-4.78%
Contingency	0	0	661,352	972,958	47.12%
Ending Fund Balance	0	0	4,415,713	3,544,382	-19.73%
TOTAL REQUIREMENTS	11,393,255	12,471,115	16,276,841	15,634,766	-3.94%

MARION COUNTY FY 2013-14 BUDGET
BY NON-DEPARTMENTAL
NON-DEPARTMENTAL OPERATIONS

General Fund Program Budget Justification

RESOURCES

Property tax revenue is static. A moderate 1% in taxes is estimated compared to current year collections which are now estimated to be less than budget. The 1% is consistent with local economic conditions and assessed value for property within the county. Property and other taxes comprise 83% of General Fund revenue.

Federal Intergovernmental revenue has decreased substantially with the elimination of Secure Rural Schools program funding.

REQUIREMENTS

Materials and Services

There is an increase of \$362,762 in this category. This increase is due to moving Courthouse Square operational expenses from the CH2 Redevelopment Fund. These expenses include utilities, building and grounds maintenance, liability insurance and minor miscellaneous contracted services. This is the county's portion of the assessment for Courthouse Square joint ownership condominium costs.

Administrative Charges

Administrative charges are allocated to programs in conformity to an overall county cost allocation plan. The charges for central services departments' services reflect this program's use of each type of service proportionate to use by all other county programs.

Transfers Out

Transfers Out supplements budgets in other funds for special purposes such as capital projects and departmental grant funds. The primary reason for the reduction in this category is the elimination of a General Fund allocation of \$500,000 for McBEE initiatives in FY 13-14.

Contingency

The Contingency amount initially appropriated each fiscal year represents 1% of revenue (not Resources, which includes Net Working Capital) by Board policy.

Other

Debt Service cost is for principal and interest payments totaling \$283,000 to repay Environmental Services for a \$1.4 million loan made to the General Fund. This is the fifth and last year of payments.

The Ending Fund Balance slightly exceeds 5% of total revenues which is in line with Board of Commissioners' General Fund reserve policy.

MARION COUNTY FY 2013-14 BUDGET
BY NON-DEPARTMENTAL
NON-DEPARTMENTAL OPERATIONS

CH2 Redevelopment Program

- Tracks all resources and requirements associated with Courthouse Square redevelopment efforts which will extend over several fiscal years and are of significant interest to the county and public.
- Records revenues and expenditures for the remaining Move Back Phase.
- Note that the abbreviation CH2 is used for the name Courthouse Square.

Program Summary

Non Departmental Operations Program: CH2 Redevelopment

	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 BUDGET	FY 13-14 ADOPTED	+/- %
RESOURCES					
Intergovernmental Federal	27,694	0	0	0	n.a.
Charges for Services	5,107,205	4,870,797	69,300	69,300	0.00%
Interest	6,965	18,192	0	2,500	n.a.
Other Fund Transfers	992,403	0	700,000	0	-100.00%
Settlements	0	0	791,667	0	-100.00%
Net Working Capital	0	3,435,618	1,162,199	2,293,465	97.34%
TOTAL RESOURCES	6,134,266	8,324,607	2,723,166	2,365,265	-13.14%
REQUIREMENTS					
Personnel Services					
Salaries and Wages	9,251	0	0	0	n.a.
Total Personnel Services	9,251	0	0	0	n.a.
Materials and Services					
Supplies	17,438	0	0	0	n.a.
Materials	28,339	0	0	0	n.a.
Communications	38,197	0	0	0	n.a.
Utilities	37,992	77,101	69,142	550	-99.20%
Contracted Services	1,243,956	369,374	1,518,946	1,091,604	-28.13%
Repairs and Maintenance	32,680	16,885	17,400	0	-100.00%
Rentals	630,401	27,807	70,620	60,150	-14.83%
Insurance	0	136,676	144,758	0	-100.00%
Miscellaneous	24,353	0	0	0	n.a.
Total Materials and Services	2,053,356	627,844	1,820,866	1,152,304	-36.72%
Capital Outlay	636,042	0	0	1,212,961	n.a.
Transfers Out	0	6,534,564	0	0	n.a.
Contingency	0	0	202,300	0	-100.00%
Ending Fund Balance	0	0	700,000	0	-100.00%
TOTAL REQUIREMENTS	2,698,649	7,162,408	2,723,166	2,365,265	-13.14%

MARION COUNTY FY 2013-14 BUDGET
BY NON-DEPARTMENTAL
NON-DEPARTMENTAL OPERATIONS

CH2 Redevelopment Program Budget Justification

RESOURCES

Revenues consist of parking charges from leased spaces, net working capital and interest earnings. The increase to net working capital is from an insurance settlement and fund transfer made from Building Reserve Fund in FY 12-13.

REQUIREMENTS

Materials and Services

The Courthouse Square Redevelopment Program will continue to be used to account for storage lease and other expenses needed to prepare for the move back into Courthouse Square. There is a reduction of \$668,562 in materials and services primarily from a reduction in contractual services and moving Courthouse Square operating expenses from this fund to General Fund Non-Departmental.

Move back costs include storage lease, moving company expenses and design and inventory services for cubicles.

Administrative Charges

Not Applicable

Transfers Out

Not Applicable

Contingency

Not Applicable

Other

Capital Outlay is for capital expenses in preparation for the move back into Courthouse Square. This includes cubicle partition and office furnishings, plus conference tables, chairs and electronic equipment to retrofit conference rooms.

MARION COUNTY FY 2013-14 BUDGET
 BY NON-DEPARTMENTAL
 NON-DEPARTMENTAL OPERATIONS

County Schools Program

- Distributes certain special revenues among the several school districts in the county.
- Distributes the special revenue in accordance with Oregon law, which specifies that a portion of federal Title I forest service revenue, 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 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 BUDGET	FY 13-14 ADOPTED	+/- %
RESOURCES					
Intergovernmental Federal	664,378	336,975	320,111	0	-100.00%
Intergovernmental State	572,120	296,407	421,100	299,603	-28.85%
Fines and Forfeitures	1,304	2,574	1,000	720	-28.00%
Interest	1,027	993	500	500	0.00%
Net Working Capital	22,990	247,892	24,536	23,114	-5.80%
TOTAL RESOURCES	1,261,819	884,841	767,247	323,937	-57.78%
REQUIREMENTS					
Special Payments	1,013,927	860,305	767,247	323,937	-57.78%
TOTAL REQUIREMENTS	1,013,927	860,305	767,247	323,937	-57.78%

MARION COUNTY FY 2013-14 BUDGET
BY NON-DEPARTMENTAL
NON-DEPARTMENTAL OPERATIONS

County Schools Program Budget Justification

RESOURCES

Intergovernmental Federal revenue was eliminated as Secure Rural Schools Title I funding in lieu of national forest revenue was not re-funded by the federal government. The funding was progressively reduced through FY 12-13, the final year of federal funding. National re-authorization and appropriation is not expected at this time.

Intergovernmental State revenues have decreased as Chapter 530 state timber sales funding reflects state forester estimated timber sales.

REQUIREMENTS

Materials and Services

Not Applicable

Administrative Charges

Not Applicable

Transfers Out

Not Applicable

Contingency

Not Applicable

Other

All Resources are scheduled to be distributed to the school districts in which the Chapter 530 timber was cut. Other minor revenue will be allocated to districts.

MARION COUNTY FY 2013-14 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 is by a direct allocation from the State of Oregon.
- 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 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 BUDGET	FY 13-14 ADOPTED	+/- %
RESOURCES					
Fines and Forfeitures	1,000,809	851,928	1,009,138	1,019,097	0.99%
Interest	3,814	4,299	900	910	1.11%
Net Working Capital	548,905	682,504	822,462	909,544	10.59%
TOTAL RESOURCES	1,553,528	1,538,730	1,832,500	1,929,551	5.30%
REQUIREMENTS					
Materials and Services					
Supplies	24	663	250	350	40.00%
Materials	18	0	100	0	-100.00%
Communications	360	150	0	0	n.a.
Contracted Services	223,346	235,339	256,400	255,000	-0.55%
Repairs and Maintenance	7,068	16,551	13,000	7,000	-46.15%
Miscellaneous	0	0	10,000	10,000	0.00%
Total Materials and Services	230,817	252,703	279,750	272,350	-2.65%
Administrative Charges	3,945	4,233	4,412	4,553	3.20%
Capital Outlay	31,339	0	76,700	0	-100.00%
Transfers Out	604,923	459,333	581,615	581,013	-0.10%
Contingency	0	0	822	50,000	5,982.73%
Ending Fund Balance	0	0	889,201	1,021,635	14.89%
TOTAL REQUIREMENTS	871,024	716,268	1,832,500	1,929,551	5.30%

MARION COUNTY FY 2013-14 BUDGET
BY NON-DEPARTMENTAL
NON-DEPARTMENTAL OPERATIONS

Criminal Justice Assessments Program Budget Justification

RESOURCES

Resources for Court Security continues to be a direct allocation from the State of Oregon for court security services in counties. The amount allocated for the FY 13-15 biennium is \$876,168, or \$438,084 per year.

Funds for criminal justice programs are a pass through from the State Department of Corrections, estimated at \$581,013 for FY 13-14.

Other revenues include interest earnings and Net Working Capital in the court security portion of this fund.

REQUIREMENTS

Materials and Services

There is a slight decrease of \$7,400 in Materials and Services. There are no other significant changes in this category.

Administrative Charges

Administrative charges are allocated to programs in conformity to an overall county cost allocation plan. The charges for central service departments' services reflect the program's use of each type of service proportionate to use by all other county programs.

Transfers Out

Transfers out to General Fund, Juvenile Grants and Community Corrections are in equal shares of \$193,671 for a total of \$581,013.

Contingency

The fund maintains a Contingency to cover unforeseen expenses related to court security or security equipment needs. Expenditures require approval by the Court Security Committee and the presiding judge. Contingency was increased from \$20,000 to \$50,000 for FY 13-14.

Other

The Ending Fund Balance is retained for future projects or expenditures authorized at the direction of the Court Security Committee.

MARION COUNTY FY 2013-14 BUDGET
BY NON-DEPARTMENTAL
NON-DEPARTMENTAL OPERATIONS

Lottery Distribution Program

- Oregon law requires that 2.5% of Video Lottery net profits be transferred to Oregon counties for local economic development.
- The Board of Commissioners allocates lottery program resources to promote economic development within Marion County. Supported activities include funding for regional economic development and tourism agencies, private business development, and land use planning. Grant distributions are approved by the Board of Commissioners with funding recommendations provided by the Economic Development Advisory Board.
- The Economic Development Advisory Board (EDAB) provides economic policy recommendations to the Board of Commissioners, evaluates lottery grant applications, and administers a business grant program to enhance local job creation and retention.

Program Summary

Non Departmental Operations

Program: Lottery Distribution

	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 BUDGET	FY 13-14 ADOPTED	+/- %
RESOURCES					
Intergovernmental State	1,172,765	1,464,136	1,235,518	1,432,553	15.95%
Interest	1,484	2,575	1,488	2,856	91.94%
Settlements	113,725	146,329	171,009	188,013	9.94%
Net Working Capital	272,703	257,208	681,349	1,154,383	69.43%
TOTAL RESOURCES	1,560,678	1,870,248	2,089,364	2,777,805	32.95%
REQUIREMENTS					
Materials and Services					
Contracted Services	412,214	260,000	440,206	634,153	44.06%
Miscellaneous	2,194	1,563	3,000	4,000	33.33%
Total Materials and Services	414,408	261,563	443,206	638,153	43.99%
Administrative Charges	12,998	11,032	9,088	9,344	2.82%
Debt Service Principal	391,611	410,953	431,250	452,549	4.94%
Debt Service Interest	160,452	141,111	120,814	99,515	-17.63%
Transfers Out	324,000	324,000	324,000	324,000	0.00%
Contingency	0	0	208,942	250,116	19.71%
Ending Fund Balance	0	0	552,064	1,004,128	81.89%
TOTAL REQUIREMENTS	1,303,469	1,148,659	2,089,364	2,777,805	32.95%

MARION COUNTY FY 2013-14 BUDGET
BY NON-DEPARTMENTAL
NON-DEPARTMENTAL OPERATIONS

Lottery Distribution Program Budget Justification

RESOURCES

In FY 2013-14 the county anticipates \$1,432,553 in video lottery revenue from the State of Oregon. This represents a 15.95% increase over the budgeted amount for FY 2012-13.

In addition, the county anticipates \$188,013 in combined settlement payments from Moonstone Garden Management and the Oregon Garden Foundation. This revenue is used to help offset annual bond payments for The Oregon Garden.

REQUIREMENTS

Materials and Services

The Board of Commissioners designates funding for organizations in Marion County that promote economic development and tourism; Public Works Planning; and Oregon Garden bond and interest payments. In FY 2013-14 this includes continuing support for SEDCOR (Strategic Economic Development Corporation), Travel Salem, and GROW North Santiam.

The board has authorized reinstatement of the Economic Development Advisory Board's economic development grant program in FY 2013-14 for up to \$100,000. In addition, The Oregon Garden Foundation has been authorized up to \$100,000 for operations, fund raising, and capital improvements.

Administrative Charges

Administrative charges are allocated to programs in conformity to an overall county cost allocation plan. The charges for central service departments' services and liability and workers' compensation insurance reflect the program's use of each type of service proportionate to use by all other programs in the department and countywide.

Transfers Out

The Lottery Program provides \$324,000 in support of the Public Works Land Use Planning program.

Contingency

Contingency is 9% of total requirements. This is deemed a prudent amount to cover potential increases in contracted services.

Other

Marion County continues to make annual Oregon Garden bond payments as outlined in the management agreement approved by the Board of Commissioners in 2006. Principal and interest payments total \$552,064.

The Ending Fund Balance is equal to two years Oregon Garden bond payments. This is a reserve to ensure available funds for future payments.

MARION COUNTY FY 2013-14 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 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 BUDGET	FY 13-14 ADOPTED	+/- %
RESOURCES					
Intergovernmental Federal	654,555	323,472	307,299	0	-100.00%
Interest	6,551	5,139	788	600	-23.86%
Other Revenues	22,876	42,707	10,050	11,000	9.45%
Net Working Capital	1,079,006	1,012,416	837,571	599,045	-28.48%
TOTAL RESOURCES	1,762,988	1,383,734	1,155,708	610,645	-47.16%
REQUIREMENTS					
Materials and Services					
Supplies	173	0	175	175	0.00%
Contracted Services	355,152	173,031	174,014	11,550	-93.36%
Rentals	165	197	250	300	20.00%
Miscellaneous	6,180	14,893	10,609	9,672	-8.83%
Total Materials and Services	361,670	188,122	185,048	21,697	-88.27%
Administrative Charges	1,908	224	388	0	-100.00%
Transfers Out	386,994	356,201	384,566	378,510	-1.57%
Contingency	0	0	221,296	210,438	-4.91%
Ending Fund Balance	0	0	364,410	0	-100.00%
TOTAL REQUIREMENTS	750,572	544,546	1,155,708	610,645	-47.16%

MARION COUNTY FY 2013-14 BUDGET
BY NON-DEPARTMENTAL
NON-DEPARTMENTAL OPERATIONS

Non-Departmental Grants Program Budget Justification

RESOURCES

The FY 13-14 budget utilizes remaining unexpended funds from Title III from the Federal Secure Rural Schools and Community Self-Determination Act of 2000. Congress granted a one year extension of the renewed Act in FY 2013 that allocated \$162,868 for Title II projects and \$144,430 to Title III projects in Marion County. Title II funds pass through directly to the U.S. Bureau of Land Management and U.S. Forest Services. Title III funds fall under the jurisdiction of the county commissioners, but are restricted in use. 2013 Title III funds will be used by Sheriff's Office Search and Rescue and other emergency services are per federal law requirements. Additional federal funds for counties from further extensions or renewals of the Secure Rural and Community Self-Determination Act are not expected at this time.

The Block Grant fund includes revenue from state and federal community development block grants received for housing rehabilitation and other programs in Marion County, plus annual revenue from revolving loans. There are no farm worker loans remaining. A payment towards a block grant loan was received in FY 12-13, increasing the balance by \$916.

This program also receives special donations each year for the annual event "Striking Out Meth in Marion County". Estimated revenues from donations are \$11,000.

REQUIREMENTS

Materials and Services

There is a reduction in this category because there are no longer any Title II funds available to allocate out. The remaining expenses in this category are related to the Striking Out Meth project, an annual event held in July or August each year.

Administrative Charges

There are no administrative charges allocated to non-departmental grants this fiscal year.

Transfers Out

Transfers are to the Sheriff's Office for search and rescue and forest patrol programs. Net Working Capital is utilized for this transfer. Program savings in previous years funds the forest patrol program. The reauthorized Title III funding supports the search and rescue program.

Contingency

Contingency is maintained in this program for any unanticipated expenses related to the various grants that reside in this program. The decrease is from reductions related to reducing networking capital from previous Title III allocated funds. The balance of contingency is in the search and rescue project and the block grant fund.

Other

Ending Fund Balance has been eliminated. Remaining funds for future years now reside in Contingency for Title III projects.

MARION COUNTY FY 2013-14 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 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 BUDGET	FY 13-14 ADOPTED	+/- %
RESOURCES					
Charges for Services	144	99,128	250,000	200,000	-20.00%
Interest	12,920	16,302	9,058	6,222	-31.31%
Other Revenues	16,248	110,253	18,200	18,200	0.00%
Net Working Capital	105,837	75,389	137,270	170,174	23.97%
TOTAL RESOURCES	135,149	301,073	414,528	394,596	-4.81%
REQUIREMENTS					
Materials and Services					
Supplies	0	0	100	100	0.00%
Communications	0	34	50	50	0.00%
Utilities	0	35	0	0	n.a.
Contracted Services	1,330	189	1,500	2,500	66.67%
Repairs and Maintenance	1,958	7,439	7,000	5,000	-28.57%
Rentals	255	592	250	250	0.00%
Miscellaneous	3,184	8,352	4,400	4,400	0.00%
Total Materials and Services	6,727	16,641	13,300	12,300	-7.52%
Administrative Charges	8,782	9,565	13,345	16,722	25.31%
Special Payments	4,000	144,656	254,908	228,020	-10.55%
Transfers Out	40,251	41,601	43,119	42,465	-1.52%
Contingency	0	0	10,000	10,000	0.00%
Ending Fund Balance	0	0	79,856	85,089	6.55%
TOTAL REQUIREMENTS	59,760	212,463	414,528	394,596	-4.81%

MARION COUNTY FY 2013-14 BUDGET
BY NON-DEPARTMENTAL
NON-DEPARTMENTAL OPERATIONS

Tax Title Land Sales Program Budget Justification

RESOURCES

Resources are projected to increase for FY 13-14. Foreclosed property sales has been increased by \$50,000 over FY 12-13 to reflect the potential increase in foreclosed properties as the economic downturn has continued over the past several years. In addition, Net Working Capital has increased by nearly \$33,000 over FY 12-13. This increase is the result of revenues greater than anticipated in FY 12-13, which results in the carry forward of resources in Net Working Capital. A related increase in Special Payments has been budgeted in FY 13-14 to allow for the distribution of these carryover funds.

REQUIREMENTS

Materials and Services

The Materials and Services budget has remained consistent with FY 12-13. Advertising costs for auctions will be more expensive as publication options have decreased. However, budgets for building and grounds maintenance has been decreased slightly to reflect current year trends.

Administrative Charges

Administrative charges are budgeted per a calculated schedule, which reflects a substantial increase in legal services allocated costs. Property foreclosures and collections have continued to require additional legal advice, resulting in higher legal allocated costs to the Tax Title Fund.

Transfers Out

A 1.0 FTE employee that is budgeted for in the Finance Department spends approximately 50% of their time providing services to the Tax Title Fund to handle foreclosed properties. This transfer reimburses the Finance Department for those costs.

Contingency

The Tax Title Fund maintains a consistent Contingency amount each year for expenditures that have not been anticipated.

Other

The Special Payments budget is for the distribution of funds to local taxing districts. The distribution amount is calculated as the remaining resources available after a deduction for expenditures necessary to manage the foreclosed properties and a deduction for a carryover amount to meet the needs of the following year are calculated and appropriated. The amount budgeted in FY 13-14 is \$73,112 greater than the budget amount for FY 12-13. This is primarily a result of an increased carry forward of resources in the Net Working Capital account that is available for distribution in FY 13-14.

MARION COUNTY FY 2013-14 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 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 BUDGET	FY 13-14 ADOPTED	+/- %
RESOURCES					
Interest	21,961	15,681	2,000	5,400	170.00%
Net Working Capital	3,993,836	4,015,797	2,028,350	2,190,000	7.97%
TOTAL RESOURCES	4,015,797	4,031,478	2,030,350	2,195,400	8.13%
REQUIREMENTS					
Personnel Services					
Fringe Benefits	0	1,850,440	0	0	n.a.
Total Personnel Services	0	1,850,440	0	0	n.a.
Reserves	0	0	2,030,350	2,195,400	8.13%
TOTAL REQUIREMENTS	0	1,850,440	2,030,350	2,195,400	8.13%

MARION COUNTY FY 2013-14 BUDGET
BY NON-DEPARTMENTAL
NON-DEPARTMENTAL OPERATIONS

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

Materials and Services

Not Applicable

Administrative Charges

Not Applicable

Transfers Out

Not Applicable

Contingency

Not Applicable

Other

No appropriation is proposed for FY 13-14.

MARION COUNTY FY 2013-14 BUDGET
 BY NON-DEPARTMENTAL
 NON-DEPARTMENTAL OPERATIONS

Health IDS Reserve Program

- The Marion County IDS (Integrated Delivery System) holds moneys accumulated in prior years through the provision of capitated health services under the Oregon Health Plan (OHP) and Mid-Valley Behavioral Care Network (MVBCN) capitated revenues.
- To provide future outpatient mental health services for OHP/MVBCN eligible clients. IDS providers, including the Health Department, charge for outpatient mental health services rendered to MVBCN clients; used to cover future shortfalls in revenues for managed care OHP/Medicaid outpatient mental health services, infrastructure, and oversight necessary for the delivery of these services.

Program Summary

Non Departmental Operations	Program: Health IDS Reserve				
	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 BUDGET	FY 13-14 ADOPTED	+/- %
RESOURCES					
Interest	17,420	12,690	10,000	10,000	0.00%
Net Working Capital	4,050,832	3,017,420	2,012,000	2,011,000	-0.05%
TOTAL RESOURCES	4,068,253	3,030,110	2,022,000	2,021,000	-0.05%
REQUIREMENTS					
Transfers Out	1,050,832	1,017,420	12,000	11,000	-8.33%
Reserves	0	0	2,010,000	2,010,000	0.00%
TOTAL REQUIREMENTS	1,050,832	1,017,420	2,022,000	2,021,000	-0.05%

MARION COUNTY FY 2013-14 BUDGET
BY NON-DEPARTMENTAL
NON-DEPARTMENTAL OPERATIONS

Health IDS Reserve Program Budget Justification

RESOURCES

The Health IDS Reserve balance has accumulated from capitation during years in which total capitation revenues exceeded the cost of services. This reserve will be used when the reverse is true, when cost of services exceeds capitation payments. Interest earned on investment of the program's principal will be transferred at the end of the year to Health Department operations.

REQUIREMENTS

Materials and Services

Not Applicable

Administrative Charges

Not Applicable

Transfers Out

Interest income earned in FY 12-13 will be transferred to the Health Fund in FY 13-14.

Contingency

Not Applicable

Other

Reserves are remaining held to be available for future needs.

MARION COUNTY FY 2013-14 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, life, long-term disability and unemployment. Reserves are held in the fund to cover future liabilities, contingency and catastrophic losses.
- The Insurance Fund is managed using actuarially sound principles. An updated actuarial study was completed in FY 2012-13. 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 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 BUDGET	FY 13-14 ADOPTED	+/- %
RESOURCES					
Charges for Services	22,130,926	23,199,038	24,547,584	23,469,951	-4.39%
Interest	39,369	40,342	14,039	25,062	78.52%
Settlements	13,329	25,499	15,000	15,000	0.00%
Net Working Capital	7,989,432	8,732,509	9,359,118	9,623,380	2.82%
TOTAL RESOURCES	30,173,055	31,997,387	33,935,741	33,133,393	-2.36%
REQUIREMENTS					
Materials and Services					
Supplies	2,619	916	0	0	n.a.
Materials	4,226	0	10,000	24,000	140.00%
Contracted Services	127,880	121,117	167,596	287,416	71.49%
Repairs and Maintenance	1,612	16,900	0	0	n.a.
Insurance	21,220,203	22,080,204	25,446,467	23,365,548	-8.18%
Miscellaneous	22,637	11,737	55,000	54,000	-1.82%
Total Materials and Services	21,379,176	22,230,874	25,679,063	23,730,964	-7.59%
Administrative Charges	61,371	116,090	88,800	94,800	6.76%
Contingency	0	0	1,440,000	2,000,000	38.89%
Ending Fund Balance	0	0	6,727,878	7,307,629	8.62%
TOTAL REQUIREMENTS	21,440,547	22,346,964	33,935,741	33,133,393	-2.36%

MARION COUNTY FY 2013-14 BUDGET
BY NON-DEPARTMENTAL
NON-DEPARTMENTAL OPERATIONS

Self-Insurance Program Budget Justification

RESOURCES

Resources are charges to departments for insurance benefits such as medical and dental, general liability, workers' compensation, life, long term disability and unemployment insurance. Net Working Capital associated with liability insurance, long term disability and workers' compensation claims are considered reserves for existing claims and are determined based on the actuarial projections.

REQUIREMENTS

Materials and Services

The decrease in Materials and Services is due to lower medical, dental, and life insurance premiums.

Administrative Charges

Administrative Charges of \$94,800 are estimated legal counsel costs for liability claims administration.

Transfers Out

Not Applicable

Contingency

The county has a \$1,000,000 self insured retention for all liability claims and \$750,000 self insurance retention for all workers compensation claims. The fund maintains a Contingency of \$2,000,000 in general reserve in case the county experiences a large catastrophic loss that must be paid out during the fiscal year.

Other

The Ending Fund Balance sets aside reserves held for existing and future liability insurance, long term disability and workers' compensation claims, in addition to beginning year cash-flow purposes.

MARION COUNTY FY 2013-14 BUDGET
BY NON-DEPARTMENTAL
NON-DEPARTMENTAL OPERATIONS

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MARION COUNTY FY 2013-14 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 eleven of non-departmental funds and one non-departmental portion of a larger fund.

Non-Departmental Funds

Fund Name

Block Grant Fund
Central Services Fund Non-Departmental
CH2 Redevelopment Fund
County Schools Fund
Criminal Justice Assessment Fund
Debt Service Fund
Health IDS Reserve Fund
Lottery Distribution Fund
Non-Departmental Grants Fund
Rainy Day Fund
Self-Insurance Fund
Tax Title Land Sales Fund

MARION COUNTY FY 2013-14 BUDGET
BY NON-DEPARTMENTAL
NON-DEPARTMENTAL OPERATIONS

Block Grant Fund

FY 2013-14 Budget Income Summary
Block Grant Fund

FY 10-11 ACTUAL	FY 11-12 ACTUAL		FY 12-13 BUDGET	FY 13-14 ADOPTED	+/- % Prior Budget
RESOURCES					
486	345	Interest	38	46	21.1%
6,476	31,707	Other Revenues	0	0	n.a.
47,231	12,285	Net Working Capital	42,748	45,043	5.4%
54,193	44,337	TOTAL RESOURCES	42,786	45,089	5.4%
REQUIREMENTS					
1,908	224	Administrative Charges	388	0	-100.0%
40,000	0	Transfers Out	0	0	n.a.
0	0	Contingency	42,398	45,089	6.3%
41,908	224	TOTAL REQUIREMENTS	42,786	45,089	5.4%
12,285	44,113	Net Income (Loss)	0	0	

Block Grant Fund Budget Description

The Block Grant Fund is part of the Non-Departmental Grants Program. The Block Grant Fund most recent 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 loans. All loans have been paid off. The remaining funds are budgeted in Contingency in the event a small grant opportunity presents itself to the Board of Commissioners.

MARION COUNTY FY 2013-14 BUDGET
BY NON-DEPARTMENTAL
NON-DEPARTMENTAL OPERATIONS

Central Services Fund - Non-Departmental

FY 2013-14 Budget Income Summary
Central Services Fund Non-Departmental

FY 10-11 ACTUAL	FY 11-12 ACTUAL		FY 12-13 BUDGET	FY 13-14 ADOPTED	+/- % Prior Budget
RESOURCES					
1,555,964	18,508	Admin Cost Recovery	174,502	103,650	-40.6%
734,388	204,177	General Fund Transfers	500,000	0	-100.0%
2,290,352	222,685	TOTAL RESOURCES	674,502	103,650	-84.6%
REQUIREMENTS					
123	51	Supplies	720	0	-100.0%
0	53,301	Materials	3,800	0	-100.0%
0	217	Communications	0	0	n.a.
1,509,403	0	Utilities	0	0	n.a.
724,402	116,004	Contracted Services	633,852	90,000	-85.8%
2,234	800	Repairs and Maintenance	26,028	0	-100.0%
38	12,893	Rentals	0	0	n.a.
7,591	20,910	Miscellaneous	600	0	-100.0%
2,243,790	204,177	Total Materials and Services	665,000	90,000	-86.5%
46,561	18,508	Administrative Charges	9,502	13,650	43.7%
2,290,351	222,685	TOTAL REQUIREMENTS	674,502	103,650	-84.6%
0	0	Net Income (Loss)	0	0	

Central Services Fund Non-Departmental Budget Description

This part of the Central Services Fund has one active and one closed program. The active program is the MCBEE (Marion County Business Enterprise Enhancement) Program whose FY 12-13 effort was directed at upgrading the Oracle Enterprise Resources Planning software to release 12 (R12). As the upgrade has been largely accomplished, requirements have decreased by \$570,852 to \$103,650 in FY 13-14. A small amount is budgeted for Administrative Charges.

The closed program is central utilities which was formerly a means of pooling facilities building utilities expenditures and allocating the costs to departments based on a square footage method. This program closed at the end of FY 10-11.

MARION COUNTY FY 2013-14 BUDGET
BY NON-DEPARTMENTAL
NON-DEPARTMENTAL OPERATIONS

CH2 (Courthouse Square) Redevelopment Fund

FY 2013-14 Budget Income Summary
CH2 Redevelopment Fund

FY 10-11 ACTUAL	FY 11-12 ACTUAL		FY 12-13 BUDGET	FY 13-14 ADOPTED	+/- % Prior Budget
RESOURCES					
27,694	0	Intergovernmental Federal	0	0	n.a.
5,107,205	4,870,797	Charges for Services	69,300	69,300	0.0%
6,965	18,192	Interest	0	2,500	n.a.
992,403	0	Other Fund Transfers	700,000	0	-100.0%
0	0	Settlements	791,667	0	-100.0%
0	3,435,618	Net Working Capital	1,162,199	2,293,465	97.3%
6,134,266	8,324,607	TOTAL RESOURCES	2,723,166	2,365,265	-13.1%
REQUIREMENTS					
Personnel Services					
9,251	0	Salaries and Wages	0	0	n.a.
9,251	0	Total Personnel Services	0	0	n.a.
Materials and Services					
17,438	0	Supplies	0	0	n.a.
28,339	0	Materials	0	0	n.a.
38,197	0	Communications	0	0	n.a.
37,992	77,101	Utilities	69,142	550	-99.2%
1,243,956	369,374	Contracted Services	1,518,946	1,091,604	-28.1%
32,680	16,885	Repairs and Maintenance	17,400	0	-100.0%
630,401	27,807	Rentals	70,620	60,150	-14.8%
0	136,676	Insurance	144,758	0	-100.0%
24,353	0	Miscellaneous	0	0	n.a.
2,053,356	627,844	Total Materials and Services	1,820,866	1,152,304	-36.7%
636,042	0	Capital Outlay	0	1,212,961	n.a.
0	6,534,564	Transfers Out	0	0	n.a.
0	0	Contingency	202,300	0	-100.0%
0	0	Ending Fund Balance	700,000	0	-100.0%
2,698,649	7,162,408	TOTAL REQUIREMENTS	2,723,166	2,365,265	-13.1%
3,435,618	1,162,199	Net Income (Loss)	0	0	

Courthouse Square Redevelopment Fund Budget Description

The Courthouse Square Redevelopment Program is the only program within this fund. The Courthouse Square Redevelopment Fund and program will be used to account for storage lease and other expenses needed to prepare to move back into Courthouse Square. Additional expenditures include move-back costs including moving company expenses and design and inventory services for cubicles. Capital Outlay includes furnishings, furniture and electronic equipment.

MARION COUNTY FY 2013-14 BUDGET
BY NON-DEPARTMENTAL
NON-DEPARTMENTAL OPERATIONS

County Schools Fund

FY 2013-14 Budget Income Summary
County Schools Fund

FY 10-11 ACTUAL	FY 11-12 ACTUAL		FY 12-13 BUDGET	FY 13-14 ADOPTED	+/- % Prior Budget
RESOURCES					
664,378	336,975	Intergovernmental Federal	320,111	0	-100.0%
572,120	296,407	Intergovernmental State	421,100	299,603	-28.9%
1,304	2,574	Fines and Forfeitures	1,000	720	-28.0%
1,027	993	Interest	500	500	0.0%
22,990	247,892	Net Working Capital	24,536	23,114	-5.8%
1,261,819	884,841	TOTAL RESOURCES	767,247	323,937	-57.8%
REQUIREMENTS					
1,013,927	860,305	Special Payments	767,247	323,937	-57.8%
1,013,927	860,305	TOTAL REQUIREMENTS	767,247	323,937	-57.8%
247,892	24,536	Net Income (Loss)	0	0	

County Schools Fund Budget Description

This fund has one program with the same name and activity. Intergovernmental Federal revenue has been eliminated as Secure Rural Schools and Economic Self-Determination Act funding in lieu of National Forest timber revenue was not reauthorized or appropriated by the federal government for FY 13-14. Intergovernmental State revenue from state Chapter 530 state timber sales has been reduced to reflect state estimates of timber sales. 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 2013-14 BUDGET
BY NON-DEPARTMENTAL
NON-DEPARTMENTAL OPERATIONS

Criminal Justice Assessment Fund

FY 2013-14 Budget Income Summary

Criminal Justice Assessment Fund

FY 10-11 ACTUAL	FY 11-12 ACTUAL		FY 12-13 BUDGET	FY 13-14 ADOPTED	+/- % Prior Budget
RESOURCES					
1,000,809	851,928	Fines and Forfeitures	1,009,138	1,019,097	1.1%
3,814	4,299	Interest	900	910	1.1%
548,905	682,504	Net Working Capital	822,462	909,544	10.6%
1,553,528	1,538,731	TOTAL RESOURCES	1,832,500	1,929,551	5.3%
REQUIREMENTS					
Materials and Services					
24	663	Supplies	250	350	40.0%
18	0	Materials	100	0	-100.0%
360	150	Communications	0	0	n.a.
223,346	235,339	Contracted Services	256,400	255,000	-0.5%
7,068	16,551	Repairs and Maintenance	13,000	7,000	-46.2%
0	0	Miscellaneous	10,000	10,000	0.0%
230,817	252,703	Total Materials and Services	279,750	272,350	-2.6%
3,945	4,233	Administrative Charges	4,412	4,553	3.2%
31,339	0	Capital Outlay	76,700	0	-100.0%
604,923	459,333	Transfers Out	581,615	581,013	-0.1%
0	0	Contingency	822	50,000	5,982.7%
0	0	Ending Fund Balance	889,201	1,021,635	14.9%
871,024	716,269	TOTAL REQUIREMENTS	1,832,500	1,929,551	5.3%
682,504	822,462	Net Income (Loss)	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 through FY 11-12. They were allocated by law 60% to court security purposes and 40% to planning, operating and maintaining county juvenile and adult corrections programs and facilities. The revenue for court security is now a direct allocation from the State of Oregon for court security services in counties. Funding for criminal justice programs are now direct state appropriations that are passed through the State Department of Corrections. The 40% is allocated equally to jail, juvenile, and community corrections programs.

MARION COUNTY FY 2013-14 BUDGET
BY NON-DEPARTMENTAL
NON-DEPARTMENTAL OPERATIONS

Debt Service Fund

FY 2013-14 Budget Income Summary
Debt Service Fund

FY 10-11 ACTUAL	FY 11-12 ACTUAL		FY 12-13 BUDGET	FY 13-14 ADOPTED	+/- % Prior Budget
RESOURCES					
2,954,258	3,302,661	Admin Cost Recovery	3,545,950	3,947,060	11.3%
5,505	3,579	Interest	3,600	3,100	-13.9%
1,547,084	1,551,025	General Fund Transfers	1,548,900	1,549,300	0.0%
772,461	478,460	Net Working Capital	474,723	348,810	-26.5%
5,279,308	5,335,725	TOTAL RESOURCES	5,573,173	5,848,270	4.9%
REQUIREMENTS					
1,620,000	1,805,000	Debt Service Principal	2,000,000	2,205,000	10.3%
3,180,849	3,141,596	Debt Service Interest	3,098,058	3,048,478	-1.6%
0	0	Ending Fund Balance	475,115	594,792	25.2%
4,800,849	4,946,596	TOTAL REQUIREMENTS	5,573,173	5,848,270	4.9%
478,460	389,129	Net Income (Loss)	0	0	

Debt Service Fund Budget Description

The Debt Service Fund supports the Courthouse Square Debt Service Program and the PERS (Public Employees Retirement System) Debt Service Program. Debt Service Principal and Debt Service Interest for Courthouse Square total \$1,548,900, the remaining \$4,299,370 requirements including Ending Fund Balance are allocated to PERS debt.

MARION COUNTY FY 2013-14 BUDGET
BY NON-DEPARTMENTAL
NON-DEPARTMENTAL OPERATIONS

Health IDS Reserve Fund

FY 2013-14 Budget Income Summary
Health IDS Reserve Fund

FY 10-11 ACTUAL	FY 11-12 ACTUAL		FY 12-13 BUDGET	FY 13-14 ADOPTED	+/- % Prior Budget
RESOURCES					
17,420	12,690	Interest	10,000	10,000	0.0%
4,050,832	3,017,420	Net Working Capital	2,012,000	2,011,000	0.1%
4,068,253	3,030,110	TOTAL RESOURCES	2,022,000	2,021,000	-0.1%
REQUIREMENTS					
1,050,832	1,017,420	Transfers Out	12,000	11,000	-8.3%
0	0	Reserves	2,010,000	2,010,000	0.0%
1,050,832	1,017,420	TOTAL REQUIREMENTS	2,022,000	2,021,000	-0.1%
3,017,420	2,012,690	Net Income (Loss)	0	0	

Health IDS Reserve Fund Budget Description

The Marion County Integrated Delivery System (IDS) is based on a fee-for-service reimbursement system designed to support the medically necessary mental health needs of Oregon Health Plan (OHP) members receiving services, and support reporting of OHP encounter data within the Marion County IDS agencies. All funds are kept in a Reserves account for future needs except investment interest is transferred annually to the Health Department for current use.

MARION COUNTY FY 2013-14 BUDGET
BY NON-DEPARTMENTAL
NON-DEPARTMENTAL OPERATIONS

Lottery Distribution Fund

FY 2013-14 Budget Income Summary
Lottery Distribution Fund

FY 10-11 ACTUAL	FY 11-12 ACTUAL		FY 12-13 BUDGET	FY 13-14 ADOPTED	+/- % Prior Budget
RESOURCES					
1,172,765	1,464,136	Intergovernmental State	1,235,518	1,432,553	15.9%
1,484	2,575	Interest	1,488	2,856	91.9%
113,725	146,329	Settlements	171,009	188,013	9.9%
272,703	257,208	Net Working Capital	681,349	1,154,383	69.4%
1,560,678	1,870,248	TOTAL RESOURCES	2,089,364	2,777,805	32.9%
REQUIREMENTS					
Materials and Services					
412,214	260,000	Contracted Services	440,206	634,153	44.1%
2,194	1,563	Miscellaneous	3,000	4,000	33.3%
414,408	261,563	Total Materials and Services	443,206	638,153	44.0%
12,998	11,032	Administrative Charges	9,088	9,344	2.8%
391,611	410,953	Debt Service Principal	431,250	452,549	4.9%
160,452	141,111	Debt Service Interest	120,814	99,515	-17.6%
324,000	324,000	Transfers Out	324,000	324,000	0.0%
0	0	Contingency	208,942	250,116	19.7%
0	0	Ending Fund Balance	552,064	1,004,128	81.9%
1,303,469	1,148,659	TOTAL REQUIREMENTS	2,089,364	2,777,805	32.9%
257,208	721,589	Net Income (Loss)	0	0	

Lottery Distribution Fund Budget Description

This fund has one program with the same name and budget. FY 13-14 state video lottery proceeds are expected to increase by almost 16% over FY 12-13. In addition by agreement with both the Oregon Garden Foundation and Moonstone Garden Management, the county anticipates \$188,013 in settlement payments. The Lottery Distribution Fund provides financial support to projects and activities that promote economic development. A total of \$634,153 is allocated to local entities for projects that promote economic development and \$324,000 to the county Land Use Planning Program. Marion County also makes principal and interest payments totaling \$552,064 on outstanding Oregon Garden bonds. Contingency is budgeted for unforeseen needs such as supplemental funding or new funding for economic development projects. The Ending Fund Balance is sufficient to make Oregon Garden bond payments for two additional years in the event there are no or insufficient state lottery funds in later years.

MARION COUNTY FY 2013-14 BUDGET
BY NON-DEPARTMENTAL
NON-DEPARTMENTAL OPERATIONS

Non-Departmental Grants Fund

FY 2013-14 Budget Income Summary
Non-Departmental Grants Fund

FY 10-11 ACTUAL	FY 11-12 ACTUAL		FY 12-13 BUDGET	FY 13-14 ADOPTED	+/- % Prior Budget
RESOURCES					
654,555	323,472	Intergovernmental Federal	307,299	0	-100.0%
6,065	4,794	Interest	750	564	-24.8%
16,400	11,000	Other Revenues	10,050	11,000	9.5%
1,031,775	1,000,131	Net Working Capital	794,823	554,002	-30.3%
1,708,794	1,339,397	TOTAL RESOURCES	1,112,922	565,566	-49.2%
REQUIREMENTS					
Materials and Services					
173	0	Supplies	175	175	0.0%
355,152	173,031	Contracted Services	174,014	11,550	-93.4%
165	197	Rentals	250	300	20.0%
6,180	14,893	Miscellaneous	10,609	9,672	-8.8%
361,670	188,122	Total Materials and Services	185,048	21,697	-88.3%
346,994	356,201	Transfers Out	384,566	378,510	-1.6%
0	0	Contingency	178,898	165,349	-7.6%
0	0	Ending Fund Balance	364,410	0	-100.0%
708,664	544,323	TOTAL REQUIREMENTS	1,112,922	565,556	-49.2%
1,000,131	795,074	Net Income (Loss)	0	0	

Non-Departmental Grants Fund Budget Description

This fund has one program with the name Non-Departmental Grants. FY 13-14 funding is primarily carryover of prior year unexpended federal Secure Rural Schools and Community Self-Determination Act Title III grant funds. There is \$378,510 budgeted to transfer to the Sheriff's Office for forest patrol and search and rescue programs. There is no revenue budgeted for Title II funds that pass through a Resource Advisory Committee for allocation to Bureau of Land Management and U.S. Forest Service projects. Expired federal appropriation authority for Secure Rural Schools means no federal funding for either title.

MARION COUNTY FY 2013-14 BUDGET
BY NON-DEPARTMENTAL
NON-DEPARTMENTAL OPERATIONS

Rainy Day Fund

FY 2013-14 Budget Income Summary
Rainy Day Fund

FY 10-11 ACTUAL	FY 11-12 ACTUAL		FY 12-13 BUDGET	FY 13-14 ADOPTED	+/- % Prior Budget
RESOURCES					
21,961	15,681	Interest	2,000	5,400	170.0%
3,993,836	4,015,797	Net Working Capital	2,028,350	2,190,000	8.0%
4,015,797	4,031,478	TOTAL RESOURCES	2,030,350	2,195,400	8.1%
REQUIREMENTS					
Personnel Services					
0	1,840,440	Fringe Benefits	0	0	n.a.
0	1,840,440	Total Personnel Services	0	0	n.a.
4,015,797	0	Reserves	2,030,350	2,195,400	8.1%
4,015,797	1,840,440	TOTAL REQUIREMENTS	2,030,350	2,195,400	8.1%
4,015,797	2,191,038	Net Income (Loss)	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. Net Working Capital was reduced due to a one-time FY 11-12 expenditure of \$1.8 million for a subsidy to departments' personnel services to partially offset a particularly high Public Employees Retirement System rate increase.

MARION COUNTY FY 2013-14 BUDGET
BY NON-DEPARTMENTAL
NON-DEPARTMENTAL OPERATIONS

Self-Insurance Fund

FY 2013-14 Budget Income Summary
Self Insurance Fund

FY 10-11 ACTUAL	FY 11-12 ACTUAL		FY 12-13 BUDGET	FY 13-14 ADOPTED	+/- % Prior Budget
RESOURCES					
22,130,926	23,199,038	Charges for Services	24,547,584	23,469,951	-4.4%
39,369	40,342	Interest	14,039	25,062	78.5%
13,329	25,499	Settlements	15,000	15,000	0.0%
7,989,432	8,732,509	Net Working Capital	9,359,118	9,623,380	2.8%
30,173,055	31,997,387	TOTAL RESOURCES	33,935,741	33,133,393	-2.4%
REQUIREMENTS					
Materials and Services					
2,619	916	Supplies	0	0	n.a.
4,226	0	Materials	10,000	24,000	140.0%
127,880	121,117	Contracted Services	167,596	287,416	71.5%
1,612	16,900	Repairs and Maintenance	0	0	n.a.
21,220,203	22,080,204	Insurance	25,446,467	23,365,548	-8.2%
22,637	11,737	Miscellaneous	55,000	54,000	-1.8%
21,379,176	22,230,874	Total Materials and Services	25,679,063	23,730,964	-7.6%
61,371	116,090	Administrative Charges	88,800	94,800	6.8%
0	0	Contingency	1,440,000	2,000,000	38.9%
0	0	Ending Fund Balance	6,727,878	7,307,629	8.6%
21,440,547	22,346,964	TOTAL REQUIREMENTS	33,935,741	33,133,393	-2.4%
8,732,509	9,650,423	Net Income (Loss)	0	0	

Self-Insurance Fund Budget Description

This fund has one program with the same name and activity. The primary resource is charges to departments and the Housing Authority for insurance benefits including medical and dental, general liability, workers' compensation, life, long-term disability and unemployment. The Materials and Services Insurance budget decrease is attributed to lower health insurance, life insurance, liability claims, and workers' compensation claims premiums.

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

MARION COUNTY FY 2013-14 BUDGET
BY NON-DEPARTMENTAL
NON-DEPARTMENTAL OPERATIONS

Tax Title Land Sales Fund

Tax Title Land Sales Budget Description

FY 2013-14 Budget Income Summary
Tax Title Land Sales Fund

FY 10-11 ACTUAL	FY 11-12 ACTUAL		FY 12-13 BUDGET	FY 13-14 ADOPTED	+/- % Prior Budget
RESOURCES					
144	99,128	Charges for Services	250,000	200,000	-20.0%
12,920	16,302	Interest	9,058	6,222	-31.3%
16,248	110,253	Other Revenues	18,200	18,200	0.0%
105,837	75,389	Net Working Capital	137,270	170,174	24.0%
135,149	301,073	TOTAL RESOURCES	414,528	394,596	-4.8%
REQUIREMENTS					
Materials and Services					
0	0	Supplies	100	100	0.0%
0	69	Communications	50	50	0.0%
1,330	189	Contracted Services	1,500	2,500	66.7%
1,958	7,439	Repairs and Maintenance	7,000	5,000	-28.6%
255	592	Rentals	250	250	0.0%
3,184	8,352	Miscellaneous	4,400	4,400	0.0%
6,727	16,641	Total Materials and Services	13,300	12,300	-7.5%
8,782	9,565	Administrative Charges	13,345	16,722	25.3%
4,000	144,656	Special Payments	254,908	228,020	-10.5%
40,251	41,601	Transfers Out	43,119	42,465	-1.5%
0	0	Contingency	10,000	10,000	0.0%
0	0	Ending Fund Balance	79,856	85,089	6.6%
59,760	212,463	TOTAL REQUIREMENTS	414,528	394,596	-4.8%
75,389	88,610	Net Income (Loss)	0	0	

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. The FY 13-14 budget is essentially unchanged from FY 12-13. The Ending Fund Balance is a set-aside in the event there are no property sales the following fiscal year.

MARION COUNTY FY 2013-14 BUDGET
BY NON-DEPARTMENTAL
NON-DEPARTMENTAL OPERATIONS

NON-DEPARTMENTAL FUNDS
RESOURCES AND REQUIREMENTS DETAIL

Marion County - Budget - Resources

By Fund
FY 2013-14

	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 BUDGET	FY 13-14 PROPOSED	FY 13-14 APPROVED	FY 13-14 ADOPTED
FND 170 Block Grant						
Interest						
361000 Investment Earnings	97	150	38	46	46	46
364200 Farm Rehab Loan Interest	389	195	0	0	0	0
Total Interest	486	345	38	46	46	46
Other Revenues						
374100 Block Grant Loan Principal	0	25,205	0	0	0	0
374200 Farm Rehab Loan Principal	6,476	6,502	0	0	0	0
Total Other Revenues	6,476	31,707	0	0	0	0
Net Working Capital						
392000 Net Working Capital Unrestr	47,231	12,285	42,748	45,043	45,043	45,043
Total Net Working Capital	47,231	12,285	42,748	45,043	45,043	45,043
Total FND 170 Block Grant	54,193	44,338	42,786	45,089	45,089	45,089

Marion County - Budget - Requirements

By Fund
FY 2013-14

	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 BUDGET	FY 13-14 PROPOSED	FY 13-14 APPROVED	FY 13-14 ADOPTED
FND 170 Block Grant						
Administrative Charges						
611100 County Admin Allocation	424	51	86	0	0	0
611410 FIMS Allocation	837	108	185	0	0	0
611600 Finance Allocation	511	57	99	0	0	0
611800 MCBEE Allocation	136	8	18	0	0	0
Total Administrative Charges	1,908	224	388	0	0	0
Transfers Out						
561270 Transfer to County Fair	40,000	0	0	0	0	0
Total Transfers Out	40,000	0	0	0	0	0
Contingency						
571010 Contingency	0	0	42,398	45,089	45,089	45,089
Total Contingency	0	0	42,398	45,089	45,089	45,089
Total FND 170 Block Grant	41,908	224	42,786	45,089	45,089	45,089

MARION COUNTY FY 2013-14 BUDGET
 BY NON-DEPARTMENTAL
 NON-DEPARTMENTAL OPERATIONS

Marion County - Budget - Resources

By Fund - Dept

FY 2013-14

	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 BUDGET	FY 13-14 PROPOSED	FY 13-14 APPROVED	FY 13-14 ADOPTED
FND 580 Central Services						
DPT 70 Non-Departmental Operations						
Admin Cost Recovery						
411700 Utilities Allocation	1,542,110	0	0	0	0	0
411800 MCBEE Allocation	13,854	18,508	174,502	103,650	103,650	103,650
Total Admin Cost Recovery	1,555,964	18,508	174,502	103,650	103,650	103,650
General Fund Transfers						
381100 Transfer from General Fund	734,388	204,177	500,000	0	0	0
Total General Fund Transfers	734,388	204,177	500,000	0	0	0
Total DPT 70 Non-Departmental Operations	2,290,352	222,685	674,502	103,650	103,650	103,650

MARION COUNTY FY 2013-14 BUDGET
BY NON-DEPARTMENTAL
NON-DEPARTMENTAL OPERATIONS

Marion County - Budget - Requirements

By Fund - Dept

FY 2013-14

	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 BUDGET	FY 13-14 PROPOSED	FY 13-14 APPROVED	FY 13-14 ADOPTED
FND 580 Central Services						
DPT 70 Non-Departmental Operations						
Materials and Services						
Supplies						
Total Supplies	123	51	720	0	0	0
Materials						
522150 Small Office Equipment	0	823	0	0	0	0
522170 Computers Non Capital	0	766	800	0	0	0
522180 Software	0	51,712	3,000	0	0	0
Total Materials	0	53,301	3,800	0	0	0
Communications						
Total Communications	0	217	0	0	0	0
Utilities						
524010 Electricity	912,538	0	0	0	0	0
524020 Street Light Electricity	2,120	0	0	0	0	0
524040 Natural Gas	239,203	0	0	0	0	0
524050 Water	96,286	0	0	0	0	0
524070 Sewer	185,893	0	0	0	0	0
524090 Garbage Disposal and Recycling	73,364	0	0	0	0	0
Total Utilities	1,509,403	0	0	0	0	0
Contracted Services						
525110 Consulting Services	707,564	115,903	490,000	90,000	90,000	90,000
525177 Employment Agencies	16,838	0	0	0	0	0
525450 Subscription Services	0	101	0	0	0	0
525999 Other Contracted Services	0	0	143,852	0	0	0
Total Contracted Services	724,402	116,004	633,852	90,000	90,000	90,000
Repairs and Maintenance						
526021 Computer Software Maintenance	2,234	800	26,028	0	0	0
Total Repairs and Maintenance	2,234	800	26,028	0	0	0
Rentals						
527120 Motor Pool Mileage	38	0	0	0	0	0
527130 Parking	0	20	0	0	0	0
527210 Building Rental Private	0	12,873	0	0	0	0
Total Rentals	38	12,893	0	0	0	0
Miscellaneous						
529110 Mileage Reimbursement	0	73	0	0	0	0
529120 Commercial Travel	515	1,179	0	0	0	0
529130 Meals	66	820	0	0	0	0
529140 Lodging	290	3,445	0	0	0	0
529210 Meetings	0	101	500	0	0	0
529220 Conferences	0	5,292	0	0	0	0
529230 Training	6,720	10,000	0	0	0	0
529999 Miscellaneous Expense	0	0	100	0	0	0
Total Miscellaneous	7,591	20,910	600	0	0	0
Total Materials and Services	2,243,790	204,177	665,000	90,000	90,000	90,000
Administrative Charges						
611100 County Admin Allocation	10,561	3,874	2,215	3,197	3,197	3,197
611220 Custodial Allocation	0	2,069	0	0	0	0
611410 FIMS Allocation	20,871	8,228	4,741	7,278	7,278	7,278
611600 Finance Allocation	12,753	4,337	2,546	3,175	3,175	3,175
611800 MCBEE Allocation	2,376	0	0	0	0	0
Total Administrative Charges	46,561	18,508	9,502	13,650	13,650	13,650
Total DPT 70 Non-Departmental Operations	2,290,351	222,685	674,502	103,650	103,650	103,650

MARION COUNTY FY 2013-14 BUDGET
BY NON-DEPARTMENTAL
NON-DEPARTMENTAL OPERATIONS

Marion County - Budget - Resources

By Fund
FY 2013-14

	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 BUDGET	FY 13-14 PROPOSED	FY 13-14 APPROVED	FY 13-14 ADOPTED
FND 105 CH2 Redevelopment						
Intergovernmental Federal						
331223 Oregon Dept of Justice	27,694	0	0	0	0	0
Total Intergovernmental Federal	27,694	0	0	0	0	0
Charges for Services						
341500 Electricity Generation Fees	4,800,000	4,800,000	0	0	0	0
342300 Department Parking Charges	11,520	19,080	16,680	16,680	16,680	16,680
342310 Parking Permits	40,955	51,717	52,620	52,620	52,620	52,620
342810 CH2 Condo Fees Transit	254,730	0	0	0	0	0
Total Charges for Services	5,107,205	4,870,797	69,300	69,300	69,300	69,300
Interest						
361000 Investment Earnings	6,965	18,192	0	2,500	2,500	2,500
Total Interest	6,965	18,192	0	2,500	2,500	2,500
Other Fund Transfers						
381383 Xfr from Capital Bldg and Eq	0	0	700,000	0	0	0
381455 Xfr from Facility Renovation	992,403	0	0	0	0	0
Total Other Fund Transfers	992,403	0	700,000	0	0	0
Settlements						
382100 Settlements	0	0	791,667	0	0	0
Total Settlements	0	0	791,667	0	0	0
Net Working Capital						
392000 Net Working Capital Unrestr	0	3,435,618	1,162,199	2,293,465	2,293,465	2,293,465
Total Net Working Capital	0	3,435,618	1,162,199	2,293,465	2,293,465	2,293,465
Total FND 105 CH2 Redevelopment	6,134,266	8,324,607	2,723,166	2,365,265	2,365,265	2,365,265

MARION COUNTY FY 2013-14 BUDGET
BY NON-DEPARTMENTAL
NON-DEPARTMENTAL OPERATIONS

Marion County - Budget - Requirements

By Fund
FY 2013-14

	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 BUDGET	FY 13-14 PROPOSED	FY 13-14 APPROVED	FY 13-14 ADOPTED
FND 105 CH2 Redevelopment						
Personnel Services						
Salaries and Wages						
511420 Premium Pay	9,251	0	0	0	0	0
Total Salaries and Wages	9,251	0	0	0	0	0
Total Personnel Services	9,251	0	0	0	0	0
Materials and Services						
Supplies						
521010 Office Supplies	3,063	0	0	0	0	0
521050 Janitorial Supplies	55	0	0	0	0	0
521060 Electrical Supplies	439	0	0	0	0	0
521070 Departmental Supplies	13,881	0	0	0	0	0
Total Supplies	17,438	0	0	0	0	0
Materials						
522060 Sign Materials	468	0	0	0	0	0
522070 Paint	284	0	0	0	0	0
522080 Building Materials	292	0	0	0	0	0
522100 Parts	716	0	0	0	0	0
522160 Small Departmental Equipment	5,410	0	0	0	0	0
522170 Computers Non Capital	7,854	0	0	0	0	0
522180 Software	13,316	0	0	0	0	0
Total Materials	28,339	0	0	0	0	0
Communications						
523010 Telephone Equipment	11,536	0	0	0	0	0
523020 Phone and Communication Svcs	6,226	0	0	0	0	0
523040 Data Connections	20,435	0	0	0	0	0
Total Communications	38,197	0	0	0	0	0
Utilities						
524010 Electricity	18,413	71,129	64,131	550	550	550
524040 Natural Gas	11,476	84	1,622	0	0	0
524050 Water	965	1,824	1,228	0	0	0
524070 Sewer	1,661	4,065	2,161	0	0	0
524090 Garbage Disposal and Recycling	5,477	0	0	0	0	0
Total Utilities	37,992	77,101	69,142	550	550	550
Contracted Services						
525110 Consulting Services	371,636	0	0	0	0	0
525355 Engineering Services	248,973	0	0	0	0	0
525510 Legal Services	118,268	290,409	300,000	0	0	0
525710 Printing Services	329	0	0	0	0	0
525715 Advertising	1,950	507	1,000	0	0	0
525740 Document Disposal Services	634	0	0	0	0	0
525999 Other Contracted Services	502,166	78,458	1,217,946	1,091,604	1,091,604	1,091,604
Total Contracted Services	1,243,956	369,374	1,518,946	1,091,604	1,091,604	1,091,604

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NON-DEPARTMENTAL OPERATIONS

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By Fund
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	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 BUDGET	FY 13-14 PROPOSED	FY 13-14 APPROVED	FY 13-14 ADOPTED
FND 105 CH2 Redevelopment						
Repairs and Maintenance						
526010 Office Equipment Maintenance	240	0	0	0	0	0
526030 Building Maintenance	27,451	13,609	14,000	0	0	0
526040 Remodels and Site Improvements	4,989	0	0	0	0	0
526050 Grounds Maintenance	0	3,276	3,400	0	0	0
Total Repairs and Maintenance	32,680	16,885	17,400	0	0	0
Rentals						
527130 Parking	25,755	24,000	24,000	22,080	22,080	22,080
527210 Building Rental Private	604,646	3,807	46,620	38,070	38,070	38,070
Total Rentals	630,401	27,807	70,620	60,150	60,150	60,150
Insurance						
528110 Liability Insurance Premiums	0	7,028	144,758	0	0	0
528130 Property Insurance Premiums	0	129,648	0	0	0	0
Total Insurance	0	136,676	144,758	0	0	0
Miscellaneous						
529860 Permits	619	0	0	0	0	0
529999 Miscellaneous Expense	23,734	0	0	0	0	0
Total Miscellaneous	24,353	0	0	0	0	0
Total Materials and Services	2,053,356	627,844	1,820,866	1,152,304	1,152,304	1,152,304
Capital Outlay						
531300 Departmental Equipment Capital	0	0	0	1,212,961	1,212,961	1,212,961
531600 Computer Hardware Capital	273,221	0	0	0	0	0
531800 Telephone Systems	14,711	0	0	0	0	0
534100 Building Construction	84,341	0	0	0	0	0
534300 Special Construction	263,769	0	0	0	0	0
Total Capital Outlay	636,042	0	0	1,212,961	1,212,961	1,212,961
Transfers Out						
561461 Transfer to CH2 Remediation	0	6,534,564	0	0	0	0
Total Transfers Out	0	6,534,564	0	0	0	0
Contingency						
571010 Contingency	0	0	202,300	0	0	0
Total Contingency	0	0	202,300	0	0	0
Ending Fund Balance						
573010 Unapprop Ending Fund Balance	0	0	700,000	0	0	0
Total Ending Fund Balance	0	0	700,000	0	0	0
Total FND 105 CH2 Redevelopment	2,698,649	7,162,408	2,723,166	2,365,265	2,365,265	2,365,265

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NON-DEPARTMENTAL OPERATIONS

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By Fund
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	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 BUDGET	FY 13-14 PROPOSED	FY 13-14 APPROVED	FY 13-14 ADOPTED
FND 210 County Schools						
Intergovernmental Federal						
331010 Secure Rural Schools Title I	664,356	336,959	320,111	0	0	0
331990 Other Federal Revenues	22	15	0	0	0	0
Total Intergovernmental Federal	664,378	336,975	320,111	0	0	0
Intergovernmental State						
332010 Chapter 530 Forest Rehab	556,681	281,013	405,700	283,520	283,520	283,520
332015 Electric Coop Tax	12,557	12,810	12,810	13,750	13,750	13,750
332017 Private Rail Car Tax	2,883	2,584	2,590	2,333	2,333	2,333
Total Intergovernmental State	572,120	296,407	421,100	299,603	299,603	299,603
Fines and Forfeitures						
351600 Liquor Control Fines	1,304	2,574	1,000	720	720	720
Total Fines and Forfeitures	1,304	2,574	1,000	720	720	720
Interest						
361000 Investment Earnings	1,027	993	500	500	500	500
Total Interest	1,027	993	500	500	500	500
Net Working Capital						
392000 Net Working Capital Unrestr	22,990	247,892	24,536	23,114	23,114	23,114
Total Net Working Capital	22,990	247,892	24,536	23,114	23,114	23,114
Total FND 210 County Schools	1,261,819	884,841	767,247	323,937	323,937	323,937

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	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 BUDGET	FY 13-14 PROPOSED	FY 13-14 APPROVED	FY 13-14 ADOPTED
FND 210 County Schools						
Special Payments						
551200 Distributions to Schools	1,013,927	860,305	767,247	323,937	323,937	323,937
Total Special Payments	1,013,927	860,305	767,247	323,937	323,937	323,937
Total FND 210 County Schools	1,013,927	860,305	767,247	323,937	323,937	323,937

MARION COUNTY FY 2013-14 BUDGET
 BY NON-DEPARTMENTAL
 NON-DEPARTMENTAL OPERATIONS

Marion County - Budget - Resources

By Fund
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	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 BUDGET	FY 13-14 PROPOSED	FY 13-14 APPROVED	FY 13-14 ADOPTED
FND 185 Criminal Justice Assessment						
Fines and Forfeitures						
353100 County Assessments	602,063	463,854	581,326	581,013	581,013	581,013
353200 Court Security	398,745	388,074	427,812	438,084	438,084	438,084
Total Fines and Forfeitures	1,000,809	851,928	1,009,138	1,019,097	1,019,097	1,019,097
Interest						
361000 Investment Earnings	3,814	4,299	900	910	910	910
Total Interest	3,814	4,299	900	910	910	910
Net Working Capital						
392000 Net Working Capital Unrestr	548,905	682,504	822,462	909,544	909,544	909,544
Total Net Working Capital	548,905	682,504	822,462	909,544	909,544	909,544
Total FND 185 Criminal Justice Assessment	1,553,528	1,538,730	1,832,500	1,929,551	1,929,551	1,929,551

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By Fund
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	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 BUDGET	FY 13-14 PROPOSED	FY 13-14 APPROVED	FY 13-14 ADOPTED
FND 185 Criminal Justice Assessment						
Materials and Services						
Supplies						
521070 Departmental Supplies	24	518	100	200	200	200
521300 Safety Clothing	0	145	150	150	150	150
Total Supplies	24	663	250	350	350	350
Materials						
522150 Small Office Equipment	18	0	100	0	0	0
Total Materials	18	0	100	0	0	0
Communications						
523060 Cellular Phones	360	150	0	0	0	0
Total Communications	360	150	0	0	0	0
Contracted Services						
525555 Security Services	223,346	235,087	256,400	255,000	255,000	255,000
525710 Printing Services	0	252	0	0	0	0
Total Contracted Services	223,346	235,339	256,400	255,000	255,000	255,000
Repairs and Maintenance						
526011 Dept Equipment Maintenance	2,162	5,849	6,000	6,000	6,000	6,000
526022 Telephone Maintenance	409	0	0	0	0	0
526030 Building Maintenance	4,497	801	7,000	1,000	1,000	1,000
526040 Remodels and Site Improvements	0	9,901	0	0	0	0
Total Repairs and Maintenance	7,068	16,551	13,000	7,000	7,000	7,000
Miscellaneous						
529110 Mileage Reimbursement	0	0	200	200	200	200
529120 Commercial Travel	0	0	2,800	2,800	2,800	2,800
529130 Meals	0	0	1,000	1,000	1,000	1,000
529140 Lodging	0	0	3,000	3,000	3,000	3,000
529220 Conferences	0	0	3,000	3,000	3,000	3,000
Total Miscellaneous	0	0	10,000	10,000	10,000	10,000
Total Materials and Services	230,817	252,703	279,750	272,350	272,350	272,350
Administrative Charges						
611410 FIMS Allocation	2,227	2,636	2,709	3,062	3,062	3,062
611600 Finance Allocation	1,357	1,390	1,445	1,335	1,335	1,335
611800 MCBEE Allocation	361	207	258	156	156	156
Total Administrative Charges	3,945	4,233	4,412	4,553	4,553	4,553
Capital Outlay						
531300 Departmental Equipment Capital	31,339	0	76,700	0	0	0
Total Capital Outlay	31,339	0	76,700	0	0	0
Transfers Out						
561100 Transfer to General Fund	201,641	153,111	193,871	193,671	193,671	193,671
561125 Transfer to Juvenile Grants	201,641	153,111	193,872	193,671	193,671	193,671
561180 Transfer to Comm Corrections	201,641	153,111	193,872	193,671	193,671	193,671
Total Transfers Out	604,923	459,333	581,615	581,013	581,013	581,013
Contingency						
571010 Contingency	0	0	822	50,000	50,000	50,000
Total Contingency	0	0	822	50,000	50,000	50,000
Ending Fund Balance						
573010 Unapprop Ending Fund Balance	0	0	889,201	1,021,635	1,021,635	1,021,635
Total Ending Fund Balance	0	0	889,201	1,021,635	1,021,635	1,021,635
Total FND 185 Criminal Justice Assessment	871,024	716,268	1,832,500	1,929,551	1,929,551	1,929,551

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BY NON-DEPARTMENTAL
NON-DEPARTMENTAL OPERATIONS

Marion County - Budget - Resources

By Fund
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	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 BUDGET	FY 13-14 PROPOSED	FY 13-14 APPROVED	FY 13-14 ADOPTED
FND 410 Debt Service						
Admin Cost Recovery						
412100 PERS Debt Service Assessments	2,954,258	3,302,661	3,545,950	3,947,060	3,947,060	3,947,060
Total Admin Cost Recovery	2,954,258	3,302,661	3,545,950	3,947,060	3,947,060	3,947,060
Interest						
361000 Investment Earnings	5,505	3,579	3,600	3,100	3,100	3,100
Total Interest	5,505	3,579	3,600	3,100	3,100	3,100
General Fund Transfers						
381100 Transfer from General Fund	1,547,084	1,551,025	1,548,900	1,549,300	1,549,300	1,549,300
Total General Fund Transfers	1,547,084	1,551,025	1,548,900	1,549,300	1,549,300	1,549,300
Net Working Capital						
392000 Net Working Capital Unrestr	772,461	478,460	474,723	348,810	348,810	348,810
Total Net Working Capital	772,461	478,460	474,723	348,810	348,810	348,810
Total FND 410 Debt Service	5,279,308	5,335,725	5,573,173	5,848,270	5,848,270	5,848,270

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	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 BUDGET	FY 13-14 PROPOSED	FY 13-14 APPROVED	FY 13-14 ADOPTED
FND 410 Debt Service						
Debt Service Principal						
541100 Principal Payments	1,620,000	1,805,000	2,000,000	2,205,000	2,205,000	2,205,000
Total Debt Service Principal	1,620,000	1,805,000	2,000,000	2,205,000	2,205,000	2,205,000
Debt Service Interest						
542100 Interest Payments	3,180,849	3,141,596	3,098,058	3,048,478	3,048,478	3,048,478
Total Debt Service Interest	3,180,849	3,141,596	3,098,058	3,048,478	3,048,478	3,048,478
Ending Fund Balance						
573010 Unapprop Ending Fund Balance	0	0	475,115	594,792	594,792	594,792
Total Ending Fund Balance	0	0	475,115	594,792	594,792	594,792
Total FND 410 Debt Service	4,800,849	4,946,596	5,573,173	5,848,270	5,848,270	5,848,270

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 BY NON-DEPARTMENTAL
 NON-DEPARTMENTAL OPERATIONS

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By Fund
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	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 BUDGET	FY 13-14 PROPOSED	FY 13-14 APPROVED	FY 13-14 ADOPTED
FND 384 Health IDS Reserve						
Interest						
361000 Investment Earnings	17,420	12,690	10,000	10,000	10,000	10,000
Total Interest	17,420	12,690	10,000	10,000	10,000	10,000
Net Working Capital						
391000 Net Working Capital Restricted	0	3,000,000	2,000,000	2,000,000	2,000,000	2,000,000
392000 Net Working Capital Unrestr	4,050,832	17,420	12,000	11,000	11,000	11,000
Total Net Working Capital	4,050,832	3,017,420	2,012,000	2,011,000	2,011,000	2,011,000
Total FND 384 Health IDS Reserve	4,068,253	3,030,110	2,022,000	2,021,000	2,021,000	2,021,000

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	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 BUDGET	FY 13-14 PROPOSED	FY 13-14 APPROVED	FY 13-14 ADOPTED
FND 384 Health IDS Reserve						
Transfers Out						
561190 Transfer to Health	1,050,832	1,017,420	12,000	11,000	11,000	11,000
Total Transfers Out	1,050,832	1,017,420	12,000	11,000	11,000	11,000
Reserves						
572010 Unappropriated Reserves	0	0	2,010,000	2,010,000	2,010,000	2,010,000
Total Reserves	0	0	2,010,000	2,010,000	2,010,000	2,010,000
Total FND 384 Health IDS Reserve	1,050,832	1,017,420	2,022,000	2,021,000	2,021,000	2,021,000

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 NON-DEPARTMENTAL OPERATIONS

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	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 BUDGET	FY 13-14 PROPOSED	FY 13-14 APPROVED	FY 13-14 ADOPTED
FND 165 Lottery Distribution						
Intergovernmental State						
332021 Video Lottery	1,172,765	1,464,136	1,235,518	1,432,553	1,432,553	1,432,553
Total Intergovernmental State	1,172,765	1,464,136	1,235,518	1,432,553	1,432,553	1,432,553
Interest						
361000 Investment Earnings	1,484	2,575	1,488	2,856	2,856	2,856
Total Interest	1,484	2,575	1,488	2,856	2,856	2,856
Settlements						
382100 Settlements	113,725	146,329	171,009	188,013	188,013	188,013
Total Settlements	113,725	146,329	171,009	188,013	188,013	188,013
Net Working Capital						
392000 Net Working Capital Unrestr	272,703	257,208	681,349	1,154,383	1,154,383	1,154,383
Total Net Working Capital	272,703	257,208	681,349	1,154,383	1,154,383	1,154,383
Total FND 165 Lottery Distribution	1,560,678	1,870,248	2,089,364	2,777,805	2,777,805	2,777,805

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	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 BUDGET	FY 13-14 PROPOSED	FY 13-14 APPROVED	FY 13-14 ADOPTED
FND 165 Lottery Distribution						
Materials and Services						
Contracted Services						
525999 Other Contracted Services	412,214	260,000	440,206	534,153	634,153	634,153
Total Contracted Services	412,214	260,000	440,206	534,153	634,153	634,153
Miscellaneous						
529210 Meetings	0	0	0	1,000	1,000	1,000
529300 Dues and Memberships	2,194	1,563	3,000	3,000	3,000	3,000
Total Miscellaneous	2,194	1,563	3,000	4,000	4,000	4,000
Total Materials and Services	414,408	261,563	443,206	538,153	638,153	638,153
Administrative Charges						
611100 County Admin Allocation	2,889	2,502	2,021	2,131	2,131	2,131
611410 FIMS Allocation	5,707	5,312	4,339	4,850	4,850	4,850
611600 Finance Allocation	3,477	2,801	2,314	2,116	2,116	2,116
611800 MCBEE Allocation	925	417	414	247	247	247
Total Administrative Charges	12,998	11,032	9,088	9,344	9,344	9,344
Debt Service Principal						
541100 Principal Payments	391,611	410,953	431,250	452,549	452,549	452,549
Total Debt Service Principal	391,611	410,953	431,250	452,549	452,549	452,549
Debt Service Interest						
542100 Interest Payments	160,452	141,111	120,814	99,515	99,515	99,515
Total Debt Service Interest	160,452	141,111	120,814	99,515	99,515	99,515
Transfers Out						
561305 Transfer to Land Use Planning	324,000	324,000	324,000	324,000	324,000	324,000
Total Transfers Out	324,000	324,000	324,000	324,000	324,000	324,000
Contingency						
571010 Contingency	0	0	208,942	250,116	250,116	250,116
Total Contingency	0	0	208,942	250,116	250,116	250,116
Ending Fund Balance						
573010 Unapprop Ending Fund Balance	0	0	552,064	1,104,128	1,004,128	1,004,128
Total Ending Fund Balance	0	0	552,064	1,104,128	1,004,128	1,004,128
Total FND 165 Lottery Distribution	1,303,469	1,148,659	2,089,364	2,777,805	2,777,805	2,777,805

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	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 BUDGET	FY 13-14 PROPOSED	FY 13-14 APPROVED	FY 13-14 ADOPTED
FND 115 Non Departmental Grants						
Intergovernmental Federal						
331011 Secure Rural Schools Title II	349,096	172,518	163,893	0	0	0
331012 Secure Rural Schools Title III	305,459	150,953	143,406	0	0	0
Total Intergovernmental Federal	654,555	323,472	307,299	0	0	0
Interest						
361000 Investment Earnings	6,065	4,794	750	554	554	554
Total Interest	6,065	4,794	750	554	554	554
Other Revenues						
373100 Special Program Donations	16,400	11,000	10,050	11,000	11,000	11,000
Total Other Revenues	16,400	11,000	10,050	11,000	11,000	11,000
Net Working Capital						
391000 Net Working Capital Restricted	1,031,775	1,000,131	794,823	554,002	554,002	554,002
Total Net Working Capital	1,031,775	1,000,131	794,823	554,002	554,002	554,002
Total FND 115 Non Departmental Grants	1,708,794	1,339,396	1,112,922	565,556	565,556	565,556

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	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 BUDGET	FY 13-14 PROPOSED	FY 13-14 APPROVED	FY 13-14 ADOPTED
FND 115 Non Departmental Grants						
Materials and Services						
Supplies						
521010 Office Supplies	173	0	175	175	175	175
Total Supplies	173	0	175	175	175	175
Contracted Services						
525710 Printing Services	0	513	500	550	550	550
525715 Advertising	6,056	0	4,500	1,000	1,000	1,000
525999 Other Contracted Services	349,096	172,518	169,014	10,000	10,000	10,000
Total Contracted Services	355,152	173,031	174,014	11,550	11,550	11,550
Rentals						
527300 Equipment Rental	165	197	250	300	300	300
Total Rentals	165	197	250	300	300	300
Miscellaneous						
529130 Meals	2,475	2,780	3,000	3,000	3,000	3,000
529910 Awards and Recognition	240	4,565	4,500	5,000	5,000	5,000
529999 Miscellaneous Expense	3,465	7,549	3,109	1,672	1,672	1,672
Total Miscellaneous	6,180	14,893	10,609	9,672	9,672	9,672
Total Materials and Services	361,670	188,122	185,048	21,697	21,697	21,697
Transfers Out						
561250 Transfer to Sheriff Grants	346,994	356,201	384,566	378,510	378,510	378,510
Total Transfers Out	346,994	356,201	384,566	378,510	378,510	378,510
Contingency						
571010 Contingency	0	0	178,898	165,349	165,349	165,349
Total Contingency	0	0	178,898	165,349	165,349	165,349
Ending Fund Balance						
573010 Unapprop Ending Fund Balance	0	0	364,410	0	0	0
Total Ending Fund Balance	0	0	364,410	0	0	0
Total FND 115 Non Departmental Grants	708,664	544,322	1,112,922	565,556	565,556	565,556

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NON-DEPARTMENTAL OPERATIONS

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	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 BUDGET	FY 13-14 PROPOSED	FY 13-14 APPROVED	FY 13-14 ADOPTED
FND 381 Rainy Day						
Interest						
361000 Investment Earnings	21,961	15,681	2,000	5,400	5,400	5,400
Total Interest	21,961	15,681	2,000	5,400	5,400	5,400
Net Working Capital						
392000 Net Working Capital Unrestr	3,993,836	4,015,797	2,028,350	2,190,000	2,190,000	2,190,000
Total Net Working Capital	3,993,836	4,015,797	2,028,350	2,190,000	2,190,000	2,190,000
Total FND 381 Rainy Day	4,015,797	4,031,478	2,030,350	2,195,400	2,195,400	2,195,400

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By Fund
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	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 BUDGET	FY 13-14 PROPOSED	FY 13-14 APPROVED	FY 13-14 ADOPTED
FND 381 Rainy Day						
Personnel Services						
Fringe Benefits						
512140 PERS Rate Subsidy	0	1,850,440	0	0	0	0
Total Fringe Benefits	0	1,850,440	0	0	0	0
Total Personnel Services	0	1,850,440	0	0	0	0
Reserves						
572010 Unappropriated Reserves	0	0	2,030,350	2,195,400	2,195,400	2,195,400
Total Reserves	0	0	2,030,350	2,195,400	2,195,400	2,195,400
Total FND 381 Rainy Day	0	1,850,440	2,030,350	2,195,400	2,195,400	2,195,400

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Marion County - Budget - Resources

By Fund
FY 2013-14

	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 BUDGET	FY 13-14 PROPOSED	FY 13-14 APPROVED	FY 13-14 ADOPTED
FND 585 Self Insurance						
Charges for Services						
344300 Restitution	142	54	0	0	0	0
344800 EAIP Reimbursement	155,908	107,354	55,000	75,000	75,000	75,000
344999 Other Reimbursements	504	0	0	0	0	0
347101 Central Svcs to Other Agencies	0	274,581	295,289	279,707	279,707	279,707
347999 Svcs to Other Agencies Closed	263,118	0	0	0	0	0
348100 Liability Insurance	1,050,201	1,116,800	731,600	975,415	975,415	975,415
348200 Workers Comp Insurance	956,434	996,861	1,089,700	788,080	788,080	788,080
348300 Medical Insurance	16,804,111	17,918,630	19,123,315	18,560,880	18,560,880	18,560,880
348310 Dental Insurance	1,816,253	1,684,141	2,034,311	1,785,720	1,785,720	1,785,720
348320 Health Savings Accounts	127,500	125,650	125,000	128,400	128,400	128,400
348400 Group Term Life Insurance	256,882	241,248	256,000	116,736	116,736	116,736
348500 Long Term Disability Insurance	355,732	394,134	459,835	364,032	364,032	364,032
348600 Unemployment Insurance	308,237	304,523	341,966	360,960	360,960	360,960
348800 Employee Assistance Program	35,904	35,062	35,568	35,021	35,021	35,021
Total Charges for Services	22,130,926	23,199,038	24,547,584	23,469,951	23,469,951	23,469,951
Interest						
361000 Investment Earnings	39,369	40,342	14,039	25,062	25,062	25,062
Total Interest	39,369	40,342	14,039	25,062	25,062	25,062
Settlements						
382100 Settlements	13,329	25,499	15,000	15,000	15,000	15,000
Total Settlements	13,329	25,499	15,000	15,000	15,000	15,000
Net Working Capital						
391000 Net Working Capital Restricted	1,126,000	1,126,000	1,280,000	1,280,000	1,280,000	1,280,000
392000 Net Working Capital Unrestr	6,863,432	7,606,509	8,079,118	8,343,380	8,343,380	8,343,380
Total Net Working Capital	7,989,432	8,732,509	9,359,118	9,623,380	9,623,380	9,623,380
Total FND 585 Self Insurance	30,173,055	31,997,387	33,935,741	33,133,393	33,133,393	33,133,393

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By Fund
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	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 BUDGET	FY 13-14 PROPOSED	FY 13-14 APPROVED	FY 13-14 ADOPTED
FND 585 Self Insurance						
Materials and Services						
Supplies						
521060 Electrical Supplies	0	916	0	0	0	0
521310 Safety Equipment	2,619	0	0	0	0	0
Total Supplies	2,619	916	0	0	0	0
Materials						
522150 Small Office Equipment	4,226	0	10,000	24,000	24,000	24,000
Total Materials	4,226	0	10,000	24,000	24,000	24,000
Contracted Services						
525152 Accounting Services	6,431	5,465	4,788	4,920	4,920	4,920
525156 Bank Services	0	35	0	0	0	0
525450 Subscription Services	0	2,200	16,700	18,200	18,200	18,200
525510 Legal Services	2,079	0	1,000	0	0	0
525610 Insurance Adjustors	0	577	2,000	2,000	2,000	2,000
525620 Insurance Brokers	33,365	34,953	37,500	39,375	39,375	39,375
525630 Insurance Admin Services	82,364	73,128	77,108	75,921	75,921	75,921
525999 Other Contracted Services	3,640	4,760	28,500	147,000	147,000	147,000
Total Contracted Services	127,880	121,117	167,596	287,416	287,416	287,416
Repairs and Maintenance						
526011 Dept Equipment Maintenance	1,612	0	0	0	0	0
526021 Computer Software Maintenance	0	16,900	0	0	0	0
Total Repairs and Maintenance	1,612	16,900	0	0	0	0
Insurance						
528110 Liability Insurance Premiums	0	140,000	0	0	0	0
528120 WC Insurance Premiums	119,449	120,508	134,000	134,000	134,000	134,000
528130 Property Insurance Premiums	147,009	58,495	165,363	170,000	170,000	170,000
528150 Health Insurance Premiums	16,930,848	18,050,932	19,376,791	18,804,763	18,804,763	18,804,763
528160 Dental Insurance Premiums	1,847,069	1,718,738	2,061,647	1,809,404	1,809,404	1,809,404
528170 Life Insurance Premiums	260,136	253,838	260,000	120,236	120,236	120,236
528180 Disability Insurance Premiums	151,275	167,323	150,000	256,800	256,800	256,800
528190 County HSA Contributions	127,900	125,650	125,000	128,400	128,400	128,400
528310 Excess Workers Comp Insurance	90,598	101,834	107,100	125,000	125,000	125,000
528320 Excess Liability Insurance	159,200	0	207,159	154,900	154,900	154,900
528410 Liability Claims	318,498	268,961	1,175,968	506,140	506,140	506,140
528430 Unemployment Claims	395,655	385,661	397,000	358,560	358,560	358,560
528460 Long Term Disability Claims	343,628	344,727	483,369	306,765	306,765	306,765
528510 Workers Comp Claims	328,938	343,536	803,070	490,580	490,580	490,580
Total Insurance	21,220,203	22,080,204	25,446,467	23,365,548	23,365,548	23,365,548
Miscellaneous						
529210 Meetings	0	0	600	1,000	1,000	1,000
529220 Conferences	700	0	0	3,000	3,000	3,000
529230 Training	1,503	0	0	0	0	0
529430 Safety Incentives EAIP	20,434	11,737	54,400	50,000	50,000	50,000
Total Miscellaneous	22,637	11,737	55,000	54,000	54,000	54,000
Total Materials and Services	21,379,176	22,230,874	25,679,063	23,730,964	23,730,964	23,730,964

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	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 BUDGET	FY 13-14 PROPOSED	FY 13-14 APPROVED	FY 13-14 ADOPTED
FND 585 Self Insurance						
Administrative Charges						
611300 Legal Services Allocation	61,371	116,090	88,800	94,800	94,800	94,800
Total Administrative Charges	61,371	116,090	88,800	94,800	94,800	94,800
Contingency						
571010 Contingency	0	0	1,440,000	2,000,000	2,000,000	2,000,000
Total Contingency	0	0	1,440,000	2,000,000	2,000,000	2,000,000
Ending Fund Balance						
573010 Unapprop Ending Fund Balance	0	0	3,188,878	3,920,629	3,920,629	3,920,629
573050 Self Insurance Reserves	0	0	3,539,000	3,387,000	3,387,000	3,387,000
Total Ending Fund Balance	0	0	6,727,878	7,307,629	7,307,629	7,307,629
Total FND 585 Self Insurance	21,440,547	22,346,964	33,935,741	33,133,393	33,133,393	33,133,393

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 NON-DEPARTMENTAL OPERATIONS

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By Fund
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	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 BUDGET	FY 13-14 PROPOSED	FY 13-14 APPROVED	FY 13-14 ADOPTED
FND 155 Tax Title Land Sales						
Charges for Services						
345200 Foreclosed Property Sales	144	99,128	250,000	200,000	200,000	200,000
Total Charges for Services	144	99,128	250,000	200,000	200,000	200,000
Interest						
361000 Investment Earnings	521	727	358	500	500	500
364900 Loan Repayment Interest	12,399	15,576	8,700	5,722	5,722	5,722
Total Interest	12,920	16,302	9,058	6,222	6,222	6,222
Other Revenues						
371000 Miscellaneous Income	0	20	0	0	0	0
374900 Loan Repayment Principal	16,248	110,233	18,200	18,200	18,200	18,200
Total Other Revenues	16,248	110,253	18,200	18,200	18,200	18,200
Net Working Capital						
392000 Net Working Capital Unrestr	105,837	75,389	137,270	170,174	170,174	170,174
Total Net Working Capital	105,837	75,389	137,270	170,174	170,174	170,174
Total FND 155 Tax Title Land Sales	135,149	301,073	414,528	394,596	394,596	394,596

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	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 BUDGET	FY 13-14 PROPOSED	FY 13-14 APPROVED	FY 13-14 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	0	34	50	50	50	50
Total Communications	0	34	50	50	50	50
Utilities						
524090 Garbage Disposal and Recycling	0	35	0	0	0	0
Total Utilities	0	35	0	0	0	0
Contracted Services						
525710 Printing Services	0	50	0	0	0	0
525715 Advertising	1,330	139	1,500	2,500	2,500	2,500
Total Contracted Services	1,330	189	1,500	2,500	2,500	2,500
Repairs and Maintenance						
526030 Building Maintenance	1,958	5,639	7,000	3,000	3,000	3,000
526050 Grounds Maintenance	0	1,800	0	2,000	2,000	2,000
Total Repairs and Maintenance	1,958	7,439	7,000	5,000	5,000	5,000
Rentals						
527120 Motor Pool Mileage	255	592	250	250	250	250
Total Rentals	255	592	250	250	250	250
Miscellaneous						
529110 Mileage Reimbursement	0	0	100	100	100	100
529130 Meals	0	42	50	50	50	50
529140 Lodging	417	379	450	450	450	450
529220 Conferences	156	207	350	350	350	350
529230 Training	0	0	150	150	150	150
529300 Dues and Memberships	50	50	50	50	50	50
529880 Recording Charges	70	63	750	750	750	750
529920 Auctions	2,491	735	2,500	2,500	2,500	2,500
529999 Miscellaneous Expense	0	6,877	0	0	0	0
Total Miscellaneous	3,184	8,352	4,400	4,400	4,400	4,400
Total Materials and Services	6,727	16,641	13,300	12,300	12,300	12,300
Administrative Charges						
611100 County Admin Allocation	300	320	352	391	391	391
611230 Courier Allocation	19	23	22	28	28	28
611255 Benefits Allocation	138	145	156	150	150	150
611260 Human Resources Allocation	494	511	556	525	525	525
611300 Legal Services Allocation	7,419	7,892	11,510	14,687	14,687	14,687
611400 Information Tech Allocation	140	332	369	490	490	490
611410 FIMS Allocation	70	75	93	145	145	145
611420 Telecommunications Allocation	0	54	55	50	50	50
611600 Finance Allocation	191	207	223	249	249	249
611800 MCBEE Allocation	11	6	9	7	7	7
Total Administrative Charges	8,782	9,565	13,345	16,722	16,722	16,722

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	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 BUDGET	FY 13-14 PROPOSED	FY 13-14 APPROVED	FY 13-14 ADOPTED
FND 155 Tax Title Land Sales						
Special Payments						
551300 Distributions to Tax Districts	4,000	144,656	254,908	228,020	228,020	228,020
Total Special Payments	4,000	144,656	254,908	228,020	228,020	228,020
Transfers Out						
561580 Transfer to Central Services	40,251	41,601	43,119	42,465	42,465	42,465
Total Transfers Out	40,251	41,601	43,119	42,465	42,465	42,465
Contingency						
571010 Contingency	0	0	10,000	10,000	10,000	10,000
Total Contingency	0	0	10,000	10,000	10,000	10,000
Ending Fund Balance						
573010 Unapprop Ending Fund Balance	0	0	79,856	85,089	85,089	85,089
Total Ending Fund Balance	0	0	79,856	85,089	85,089	85,089
Total FND 155 Tax Title Land Sales	59,760	212,463	414,528	394,596	394,596	394,596