

# TABLE OF CONTENTS

## SUMMARY

Total Budget .....	43
County Resources Overview.....	43
Total County Resources Chart.....	44
Major County Resources .....	45
Net Working Capital .....	46
Taxes .....	47
Intergovernmental Federal .....	47
Intergovernmental State .....	47
Intergovernmental Local.....	48
Charges for Services.....	49
Financing Proceeds .....	51
Transfers from Other Funds .....	51
Administrative Cost Recoveries.....	52
All Other Revenue .....	52
County Requirements Overview .....	53
Total County Requirements Chart.....	54
Major County Requirements.....	55
Personnel Services .....	56
Employees – Number of Positions .....	57
Materials and Services.....	58
Administrative Charges .....	59
Capital Outlay.....	59
Debt Service .....	59
Special Payments .....	60
Transfers Out (to other funds) .....	60
Contingency .....	61
Reserves.....	61
Ending Fund Balance .....	61
Changes in Fund Balances .....	62
Contingency, Reserves and Ending Fund Balance Combined .....	64
County Resources and Requirements Summary .....	66
Funds Overview .....	67
Budget by Fund and Department .....	68
Programs Funded in Part by State Resources .....	69

THIS PAGE HAS BEEN INTENTIONALLY LEFT BLANK

MARION COUNTY FY 2013-14 BUDGET  
SUMMARY

---

**TOTAL BUDGET**

The fiscal year 2013-2014 budget totals \$371,527,900. This is a \$4,301,637 increase from the fiscal year 2012-2013 final budget of \$367,226,263.

Oregon local budget law requires a balanced budget to be adopted by the governing body. Therefore, total resources and total requirements are equal.

The budget includes a \$78,188,996 General Fund and \$293,338,904 for all other funds. Some county departments are funded partially or entirely through the General Fund which includes property tax revenues and fees. The majority of non-General Fund revenues are federal, state, and other agencies' contracts and grants that by law must be spent for specific purposes.

In this Summary section and throughout the remainder of this book, fiscal year 2012-13 budget amounts are the final budget after three supplemental budgets.

**COUNTY RESOURCES OVERVIEW**

In addition to revenues expected to be collected during the fiscal year, local budget law requires other available resources to be disclosed in the budget, including beginning net working capital, internal transactions, and transfers. These together are referred to as resources. Revenues are those funds received during the course of the fiscal year from outside sources. Beginning net working capital is that portion of the prior fiscal year ending fund balance available to finance the succeeding fiscal year's budget. Marion County's internal transactions are transactions between funds resulting from one department providing a service to another. On the resources side, they are called administrative cost recoveries. The sum of revenues, working capital, internal transactions, and transfers are the total resources. The total resources budget is \$371,527,900.

**FY 2013-14 Resources**

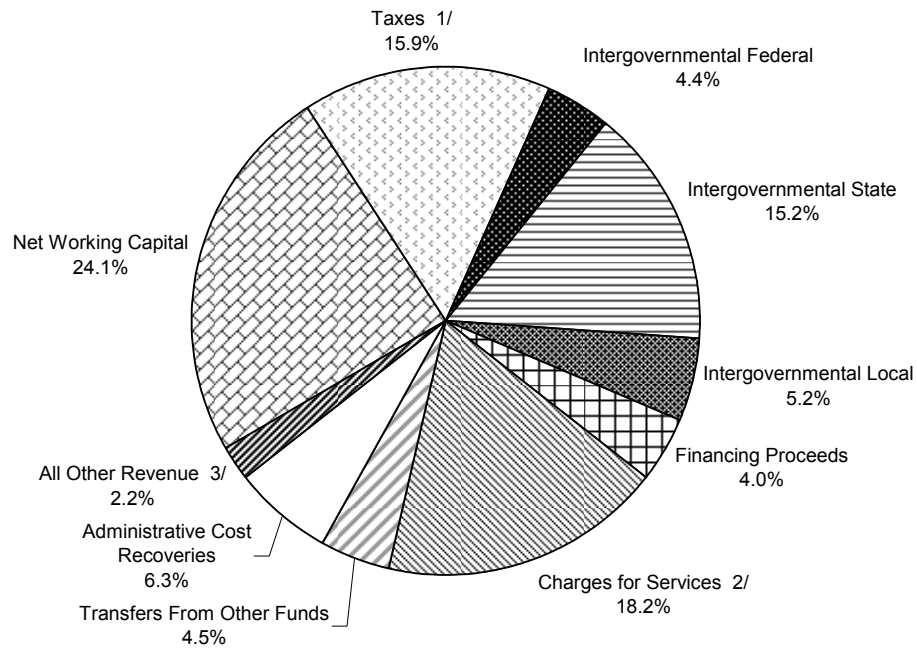
Fund	Net Working Capital	Administrative Cost Recovery	Transfers In	Financing Proceeds	Current Revenue	Total Resources
General Fund	7,301,364	-	3,835,103	-	67,052,529	78,188,996
All Other Funds	82,112,299	23,492,208	12,984,522	15,000,000	159,749,875	293,338,904
<b>total</b>	<b>89,413,663</b>	<b>23,492,208</b>	<b>16,819,625</b>	<b>15,000,000</b>	<b>226,802,404</b>	<b>371,527,900</b>
% of total	24%	6%	5%	4%	61%	100%

# MARION COUNTY FY 2013-14 BUDGET SUMMARY

## Total County Resources Chart

The county's \$371,527,900 revenues and other available resources are shown in major categories on the chart.

**WHERE THE MONEY COMES FROM  
Marion County FY 2013-14 Budget**



Net Working Capital	\$	89,413,663
Taxes 1/		58,924,457
Intergovernmental Federal		16,215,530
Intergovernmental State		56,605,406
Intergovernmental Local		19,414,759
Charges for Services 2/		67,468,015
Financing Proceeds		15,000,000
Transfers From Other Funds		16,819,625
Administrative Cost Recoveries		23,492,208
All Other Revenue 3/		8,174,237
<b>TOTAL</b>	<b>\$</b>	<b><u>371,527,900</u></b>

1/ Total taxes include property tax collections (current year collections, delinquent taxes anticipated to be collected in the current year, and interest and penalties on delinquent tax), and cable television franchise taxes.

2/ Includes licenses, permits, fees, tolls, certain reimbursements, and other charges for services.

3/ Includes fines, interest, intrafund loan principal payments, settlements, certain reimbursements, and miscellaneous revenue.

MARION COUNTY FY 2013-14 BUDGET  
SUMMARY

MAJOR COUNTY RESOURCES

County resources are categorized according to like characteristics, as the total county resources chart shown on the previous page shows. Net Working Capital is a resource, although it is not classified as revenue.

Countywide Resources Budget  
FY 2012-13

FY 10-11 ACTUAL	FY 11-12 ACTUAL		FY 12-13 BUDGET	FY 13-14 ADOPTED	Increase or (Decrease) Compared to Prior Year	+/- % Prior Yr Budget
89,762,138	90,631,340	Net Working Capital	94,097,597	89,413,663	(4,683,934)	-5.0%
55,484,017	57,221,364	Taxes	58,860,852	58,924,457	63,605	0.1%
15,977,238	11,929,543	Intergovernmental Federal	15,256,456	16,215,530	959,074	6.3%
55,980,098	53,613,687	Intergovernmental State	54,736,762	56,605,406	1,868,644	3.4%
18,857,885	21,524,422	Intergovernmental Local	19,539,024	19,414,759	(124,265)	-0.6%
65,907,153	66,649,185	Charges for Services	68,377,012	67,468,015	(908,997)	-1.3%
0	0	Financing Proceeds	850,000	15,000,000	14,150,000	1664.7%
9,792,321	10,947,312	General Fund Transfers	9,402,628	8,953,205	(449,423)	-4.8%
8,267,396	12,474,492	Other Fund Transfers	5,547,599	7,866,420	2,318,821	41.8%
22,327,490	21,474,785	Admin Cost Recovery	23,277,661	23,492,208	214,547	0.9%
151,802	202,608	Settlements	12,030,672	228,013	(11,802,659)	-98.1%
4,303,738	4,531,535	All Other Revenues	5,249,979	7,946,224	2,696,245	51.4%
<b>346,811,277</b>	<b>351,200,273</b>	<b>TOTAL RESOURCES</b>	<b>367,226,242</b>	<b>371,527,900</b>	<b>4,301,658</b>	<b>1.2%</b>

The resources shown in the above table include those of the General Fund. The remainder of this section about resources will exclude General Fund data, which is discussed in another section of this book.

MARION COUNTY FY 2013-14 BUDGET  
SUMMARY

**County Resources Excluding the General Fund**

A table and a discussion of each category and the major resources follow. Comparative budgets for resources are stated for fiscal years 2013-14 and 2012-13. The reasons for year-to-year budget changes are not discussed here, with some high level exceptions. The reasons for changes are found in the departmental and non-departmental program budgets discussed in other parts of this book. Amounts discussed in this section are rounded.

**FY 13-14 Compared to FY 12-13 Total County Resources Outside of General Fund**

	FY 2013-14			FY 2012-13		Change 13-14 over 12-13
	Total County	Less: General Fund	All Other Funds	All Other Funds		
Net Working Capital	\$ 89,413,663	\$ 7,301,364	\$ 82,112,299	89,047,862	\$ (6,935,563)	
Taxes 1/	58,924,457	58,634,457	290,000	275,000	15,000	
Intergovernmental Federal	16,215,530	263,828	15,951,702	11,702,546	4,249,156	
Intergovernmental State	56,605,406	4,065,042	52,540,364	51,097,546	1,442,818	
Intergovernmental Local	19,414,759	-	19,414,759	19,539,024	(124,265)	
Charges for Services 2/	67,468,015	3,414,052	64,053,963	64,897,552	(843,589)	
Financing Proceeds	15,000,000	-	15,000,000	850,000	14,150,000	
Transfers From Other Funds	16,819,625	3,835,103	12,984,522	11,337,068	1,647,454	
Administrative Cost Recoveries	23,492,208	-	23,492,208	23,277,661	214,547	
Settlements	228,013	-	228,013	12,030,693	(11,802,680)	
All Other Revenue 3/	7,946,224	675,150	7,271,074	4,323,009	2,948,065	
<b>TOTAL</b>	<b>\$ 371,527,900</b>	<b>\$ 78,188,996</b>	<b>\$ 293,338,904</b>	<b>288,377,961</b>	<b>\$ 4,960,943</b>	

1/ Total taxes include property tax collections (current year collections, delinquent taxes anticipated to be collected in the current year, and interest and penalties on delinquent tax), and cable television franchise taxes. The latter are included in All Other Funds.

2/ Includes licenses, permits, fees, tolls, reimbursements, and other charges for services.

3/ Includes fines and forfeitures, interest, intrafund loan principal payments, and miscellaneous revenue.

**Net Working Capital**

The terms “net working capital” and “beginning fund balance” are interchangeable in budgeting. Marion County uses the term net working capital. Beginning fund balance is the ending fund balance of prior year funds and their programs that has carried over to begin a new fiscal year. A fund balance is the accumulation of revenues over expenditures throughout the life of the fund. It may include the unexpended portion of any or many of the categories of revenues for any given fund, and multiple revenues may have been comingled to the extent that individual revenues have lost their identity.

Net Working Capital

Net Working Capital **declined \$4.7 million** compared to the prior fiscal year budget for all funds. All except three of the county’s 37 budgeted funds have Net Working Capital budgeted for FY 13-14. The internal services Central Services Fund by rule has no ending fund balance as it charges administrative charges to other funds in an amount equal to its total expenditures. Some special revenue funds are required by law to transfer out to outside organizations or county organizations all revenue received. Other special revenue funds have federal and state grants that span more than one fiscal year making it normal to not expend a grant’s entire available funds before the county fiscal year end.

For many funds, Net Working Capital is one of the more difficult resources to estimate because the estimates must be made several months prior to the end of the fiscal year when the budget is being formulated. At that

# MARION COUNTY FY 2013-14 BUDGET SUMMARY

---

time, departments must estimate both current year revenue and current year expenditures. Capital funds accounting for large construction projects are often difficult to estimate.

The Net Working Capital of the Environmental Services Fund **decreased** \$4.3 million. Other notable **decreases** include the General Fund -\$748,000, Community Corrections Fund -\$469,000, Public Works Fund -\$423,000, and the Children and Families Fund -\$264,000. Notable **increases** which helped offset some of the decreases are the Courthouse Square Redevelopment Fund +\$1,131,000 and the Courthouse Square Remediation Fund +\$814,000.

## **Taxes**

More than ninety-nine percent (99%) of tax revenue in the County is from property taxes and these are recorded in the General Fund.

### Franchise Fees on Trash Collectors

Franchise fees are classified as a tax by local government financial rule. Franchise fees are paid by trash collectors and allocated to solid waste management activities. They are managed by the Environmental Services program of the Public Works Department. The franchise fees are budgeted at \$290,000 in FY 13-14 compared to \$275,000 in FY 12-13.

## **Intergovernmental Federal**

Intergovernmental federal revenue is estimated based on current information provided by state agencies for pass-through federal funds and provided by federal grantor agencies for direct grants. In some cases departments use their knowledge of federal statutory funding requirements or what discretionary funding is available, and at what level.

### Secure Rural Schools (formerly National Forest Revenue)

Revenues were formerly derived from amounts collected by the federal government for forest reserve rentals, sales of timber, and other sources from forest reserves and Oregon and California Railroad Grant lands within Marion County. Federal timber sales subsidies were subsequently appropriated by the federal government through the Secure Rural Schools and Community Self-Determination Act in three parts. Historically, Title I provided funding to the county General Fund, to the Public Works Fund for road work, and to a County Schools Fund; Title II funds were passed through Resource Advisory Councils (RAC) federal forest improvement projects; Title III revenues were allocated to county programs for projects such as sheriff forest patrol that are beneficial to national forest lands and certain non-federal lands within Marion County. None of these Titles were re-appropriated by the federal government for FY 13-14 resulting in zero dollars budgeted compared to \$1,588,000 in FY 12-13.

### Oregon Department of Justice Child Support Subsidies

These are federal child support revenues passed through the Oregon Department of Justice, Division of Child Support to maintain child support enforcement activities, which is a 66% federal match on qualified expenses for support enforcement activities pursuant to federal statute under Title IV of the Social Security Act. There is \$1,246,000 budgeted for FY 13-14, a slight decrease of \$16,000 from FY 12-13.

## **Intergovernmental State**

State revenue is estimated based on current information provided by state grant and contract officials, reinforced by state economic forecasts, trend analysis looking at whatever number of years appears to best characterize a trend, and state statutory requirements to provide funding.

# MARION COUNTY FY 2013-14 BUDGET SUMMARY

---

## Gas Tax (Motor Vehicle Fuel Tax)

The gas tax is a state fuel tax calculated on a per gallon basis. Oregon's constitution is the legal authority for imposing and collecting the gas tax, and dedicates the tax revenue to transportation funding; the tax is also commonly referred to as a road tax. The Oregon Department of Transportation (ODOT) is responsible for distribution of the tax revenues. Revenues must be used exclusively for the construction, reconstruction, improvement, repair, maintenance, operation and use of public highways, roads, streets, roadside rest areas, and some of the cost of administration. As vehicle use has grown over the years so has gas tax revenue, although the current trend is that revenue growth is not keeping pace with population and vehicle miles driven, as miles per gallon has improved for vehicles. The Department of Public Works is the recipient of all gas tax. The FY 13-14 gas tax revenue budget is \$17.9 million, a \$0.8 million increase from FY 12-13.

## Mental Health Grants and Contracts

Mental health, alcohol and drug, and developmental disabilities contract and grant revenues are received from the Oregon Health Authority, Oregon Department of Human Resources, and other agencies. The funds are used for both Health Department in-house programs and for contracting with outside non-governmental organization providers of similar services. The FY 13-14 \$16.4 million budget is slightly down from \$16.5 million in FY 12-13.

## Community Corrections Grant-in-Aid (SB 1145)

This revenue is distributed from the Oregon State Department of Corrections to the Sheriff's Office as payment for the county's assumption of responsibility for felons on parole, on probation, on post-prison supervision, sentenced to 12 months or less incarceration, and other purposes. The Sheriff's Office allocates the funding for parole and probation programs and care of county jail inmates. FY 13-14 revenue is budgeted at \$10.7 million, a \$0.8 million increase over FY 12-13.

## Video Lottery

The Oregon State Lottery Commission transfers an amount equal to 2.5% of net receipts from video lottery games, similar to casino slot machines, from the State Lottery Fund to counties, with ninety percent distributed to each county in proportion to the gross receipts from the games in each county. Funds are required to be expended on economic development activities. Economic development programs or projects are recommended by the county's Economic Development Advisory Board and approved by the Board of Commissioners. The revenue and expenditures are recorded in a non-departmental fund. Video Lottery revenue is budgeted at \$1.4 million in FY 13-14 compared to \$1.2 million in FY 12-13.

## Oregon Commission on Children and Families Grants

Revenues passed through the Oregon Commission on Children and Families has provided funding for a number of diverse programs over the past several years: Great Start, Crisis Nursery, Healthy Start, Basic Capacity, Children, Youth and Families Flexible, and Child Appointed Special Advocates. The funds are administered by the county Department of Community Services, a restructured department which includes the former Department of Children and Families. State grant funding that once totaled almost \$1.5 million has subsequently been subject to a series of reductions to a budget of less than \$200,000 in FY 13-14.

## **Intergovernmental Local**

Although local government revenue is occasionally received from city and foundation grants, the far greater amount of the revenue in this category comes from the Mid-Valley Behavioral Care Network (MVBCN).



# MARION COUNTY FY 2013-14 BUDGET SUMMARY

---

## Mid-Valley Behavioral Care Network (MVBCN or more commonly “BCN”)

Mid-Valley Behavioral Care Network is a managed behavioral healthcare organization directed by a partnership of consumer-advocates and service providers who provide mental health and chemical dependency services in five counties including Marion County. Revenue to be received from this agency is estimated based on its financial plan including amounts budgeted to distribute to each of the five counties. The Health Department receives state health capitation funds passed to the BCN and in turn allocated to the five counties who are members of the Mid-Valley Behavioral Care Network. The primary revenues are for specific mental health services. BCN contracts with the Health Department to provide Community and Provider Services (CAPS) and special crisis and respite services are provided additional funding. There are also small discretionary grant revenues which are used for purposes defined in an agreement with the BCN, including, but not limited to, Health Department administration and Psychiatric Crisis Center operations. FY 13-14 budgeted revenues totaling \$19.4 million are slightly lower than the \$19.5 million FY 12-13 budget.

## **Charges for Services**

There is a great diversity of services provided by Marion County countywide and Charges for Services reflect that diversity. Charges for services outside the General Fund include fees for health, public safety, environmental health, surveyor, building inspection, land use planning, solid waste disposal, and dog services, as well as county fair sales, insurance assessments, various reimbursements, street assessments, ferry tolls, property leases, fleet rentals, and more.

## Waste-to-Energy Tipping Fees

The Public Works Department Environmental Services Program earns solid waste disposal tipping fees collected at the Waste-to-Energy Facility located in Brooks. The plant is privately owned and operated under a contract with Marion County, with the county receiving a share of the gross receipts. Tipping revenue is relatively stable because there is a limit to capacity and the plant generally operates at capacity. The FY 13-14 \$9.7 million budget is a slightly decrease from the FY 12-13 \$9.8 million budget.

## SKRTS (Salem-Keizer Recycling and Transfer Station) Tipping Fees and North Marion Tipping Fees

Customers who are not commercial garbage haulers bring garbage to SKRTS in southeast Salem or North Marion Recycling and Transfer Station in Woodburn and pay a tipping fee. The garbage is subsequently transported to the Waste-to-Energy Facility and incinerated. Compostable material goes to a commercial composting facility. Recyclable items are hauled to recycling markets; there is no tipping fee for recycled items. The fees are part of Environmental Services Program general operating revenues that are allocated to contracts for monitoring wells, the recycling program, engineering services, and other waste management services. The FY 13-14 and FY 12-13 budgets are at the same \$3.1 million level.

## Electricity Generation Fees

The Waste-to-Energy Facility burns waste at high temperature, generating steam that in turn drives turbines that generate electrical power. This electrical power is sold to Portland General Electric (PGE). Part of the fees earned from the sale of electricity goes to the county under the terms of the contract with the plant owner. The funds are presently allocated as part of the general operating revenues for the Environmental Services Program and for financing the Courthouse Square Remediation capital project. Electrical generation fees revenue has been stable due to firm prices and a demand that has fully used plant capacity; the FY 12-13 budget of \$5.2 million reflects the average revenue of the past six years. Although the FY 13-14 budget of \$5.0 million is a relatively small decrease, it is the beginning of an expected decline for several years as PGE now has a lower cost energy purchase alternative in natural gas.

## MARION COUNTY FY 2013-14 BUDGET SUMMARY

---

### Ferrous Metals Fees

This is revenue generated from the sale of ferrous metals that are recovered from the ash after waste is incinerated at the Waste-to-Energy Facility. The fees are collected as part of the terms and conditions for services with a contractor who recovers the metal. The funds are allocated along with other general operating resources of the Environmental Services Program. With the advent of a new process that will better recover ferrous metal and small quantities of some types of non-ferrous metal from the ash; revenue is expected to increase after new equipment becomes fully operational. The FY 13-14 budget of \$2.8 million is a modest increase over the \$2.65 million FY 12-13 budget.

### Medicaid Fees

The Health Department bills the state for federal Social Security Act Title XIX ("19") Medicaid fees for services. Behavioral health services for Medicaid are billed under an Office of Mental Health and Addiction Services (OMHAS) contract. Other billings occur under Department of Human Services, Office of Medical Assistance Program (OMAP) for services provided to clients covered by the Oregon Health Plan. Health Department charges are based on unit cost; however the actual reimbursement is set per the payer's reimbursement schedule. The Juvenile Department also bills federal Medicaid through the state. The fees are for provision of a standardized program of rehabilitation services to qualified youth. The Guaranteed Attendance Program (GAP) also provides these services. The FY 13-14 revenue budget is \$3.1 million compared to a FY 12-13 budget of \$3.2 million.

### Supervision Fees (Probation and Parole)

A state regulated supervision fee is assessed each adult parole and probation client. The Sheriff's Office allocates these fees to offset a portion of the cost of supervision of parole and probation clients. The FY 13-14 and FY 12-13 budgets are both at \$0.8 million.

### Health Services to Other Departments and Agencies

The Health Department provides services to other Marion County departments as well as to other government agencies with whom it partners to provide services. The services are primarily behavioral health although there is some public health services charged such as immunizations in public schools. Other county departments that have been provided services are the Sheriff's Office, Juvenile Department, and the former Children and Families Department. Outside agencies include Indian tribes, local hospitals, drug courts, and surrounding counties. The FY 13-14 budget \$1.2 million is a decrease of \$0.4 million from the \$1.6 million FY 12-13 budget.

### Public Works Services to County Departments

The Public Works Department provides vehicle maintenance and minor other services, e.g., radio repair, to Marion County Sheriff's Office, Juvenile Department, and Business Services Department. Public Works also provides the same services to the county pool car and light duty fleet which it manages. The FY 13-14 budget \$1.6 million is unchanged from the FY 12-13 budget.

### Public Works Fleet Rentals

The Public Works Department collects for rental of motor pool cars and for fleet vehicle leases to departments. The FY 13-14 budget of \$1.8 million is a slight increase from FY 12-13 budget \$1.75 million budget.

# MARION COUNTY FY 2013-14 BUDGET SUMMARY

---

## Insurance

Charges for Services includes insurance charges budgeted in the Self-Insurance Fund. County departments and quasi-governmental agencies including the Marion County Housing Authority, the Mid-Valley Behavioral Care Network and several service districts that employ personnel are charged for a share of several types of county insurance costs. The FY 13-14 budget for the major insurance is: medical and dental health insurance \$20.5 million; liability insurance \$1.0 million; workers' compensation insurance \$0.8 million; and life, long-term disability, unemployment insurance and other minor insurance \$0.9 million. The FY 13-14 budget is \$23.2 million is a decrease of \$1.1 million from the FY 12-13 budget of \$24.3 million.

## **Licenses and Permits**

(dollar amounts included in Charges for Services on the schedule at the beginning of this subsection)

Licenses and permits revenue is estimated based on trend analysis covering five years, including review of each of the types of fees collected. State quarterly economic forecasts are also reviewed with attention to the housing industry specifically and the construction industry generally.

## Structural (Building) Permits

Building inspection revenues are generated from fees for structural, mechanical, plumbing, and electrical inspections, and from permits. These are revenues managed by the Department of Public Works. The FY 13-14 budget is \$1.8 million, an increase of \$0.1 million over the FY 12-13 budget.

## **Financing Proceeds**

Financing proceeds are infrequently budgeted. However, \$15.0 million is budgeted in FY 13-14 in anticipation of a bank loan to cover the cost of major facilities rehabilitation. Planned projects are \$2.5 million for Courthouse Square Remediation, \$4.1 million for heating/cooling systems at the Work Release Center, County Jail, and Health buildings, \$0.8 million for Health building boilers and windows, \$1.1 million of jail roof repair, \$0.2 million for jail pods painting, and \$6.3 million for Courthouse parking.

A total of \$850,000 was budgeted in FY 12-13 for a loan to the Environmental Services Fund from the Public Works Fund.

## **Transfers from Other Funds**

In Marion County's governmental budgeting system, resources are sometimes moved from one fund to another or others by means of transfer accounts. The fund receiving the transfer shows it as a fund resource. The result is that revenue is counted twice. Once when revenue is initially recorded in fund "A", and a second time after transferring out of fund "A" into fund "B". One of the most common situations is a transfer from the General Fund to other funds, including capital funds, debt service funds, and operating funds that are primarily funded by non-General Fund resources but require either temporary or permanent additional funding in order to pay the full cost of providing a service or services. Other funds are budgeted to receive a total of \$9.0 million from the General Fund in FY 13-14. Another \$1.2 million is budgeted for transfers between other funds, such as transfers from the Criminal Justice Assessment Fund to the Sheriff's Grant Fund and the Juvenile Grant Fund, a transfer from the Lottery Distribution Fund to the Land Use Planning Fund, and transfers from several funds to the Fleet Management Fund for purchase of special service vehicles. A total of \$10.6 million is budgeted for FY 13-14, compared to \$13.3 million for FY 12-13; a decrease \$2.7 million.

# MARION COUNTY FY 2013-14 BUDGET SUMMARY

---

## **Administrative Cost Recoveries**

Administrative cost recoveries result from one department or program billing other departments or programs for services rendered. Internal services departments, grouped in the Central Services Fund, and the Self-Insurance Fund provides services or insurance coverage to all other departments and funds. Services given are county administration, information technology, financial management, payroll, human resources, risk management, facilities management, legal counsel, and a Public Employee Retirement System debt service assessment.

Administrative cost recoveries are unique revenue. The maximum that can be earned is a fixed amount based on a cost allocation plan. For example, the Information Technology Department knows how much it will be allowed to charge other departments and programs for its services based on its budget approved by the budget officer; in this case revenue is matched to expenditures. If the department expends less than budgeted, other departments will be charged according and the actual revenue will be matched to actual expenditures at fiscal year end. The FY 13-14 budget of \$23.5 million is an increase of \$0.3 million over the \$23.2 million FY 12-13 budget.

## **Settlements**

Settlement revenue comes from settling financial claims against outside parties either through legal proceeding or outside of court, and tend to be one-time. In FY 12-13 large settlements were reached with several parties involved in the engineering, management and construction of the county Courthouse Square office building which was determined to be structurally unsound and required major rehabilitation to make it safe for re-occupancy. A \$188,000 settlement in the Lottery Distribution Fund and two smaller settlements are budgeted in FY 13-14 for a total of \$228,000.

## **All Other Revenues**

Several revenue categories are combined for this discussion. These revenues include fines and forfeitures, investment earnings, loan interest, interfund loan principal payments, special grant loan repayment principal, donations, private foundation grants, and miscellaneous revenue that does not fit other categories and is often one-time. The major increase in FY 13-14 is in a reimbursement from the local transit authority for its share of costs related to the Courthouse Square Remediation construction project. This reimbursement revenue will increase to \$4.0 million in FY 13-14, up \$2.8 million from FY 12-13. The transit authority shares the building with the county. Total All Other Revenue budgeted in FY 13-14 is \$7.3 million, an increase of \$.30 million from the FY 12-13 budget of \$4.3 million budget.

MARION COUNTY FY 2013-14 BUDGET  
SUMMARY

**COUNTY REQUIREMENTS OVERVIEW**

The amount planned for expenditure during the fiscal year is considerably less than the total budget. Oregon local budget law requires reporting of expenditures, internal transactions between funds, transfers, contingencies, and unappropriated ending fund balance in the total budget. These together are referred to as requirements.

The total budget includes internal transactions and transfers that are counted twice. Internal transactions are transactions between funds resulting from one department providing a service to another. On the expenditure side they are referred to as internal service (“administrative”) charges. Transfers are a special type of internal transaction that involves transferring resources out of one fund into another fund. For example, funds are transferred out of the General Fund into the Capital Improvement Projects Fund. In the General Fund, the transfer out is an expenditure, and in the Capital Improvement Projects Fund the incoming transfer is a resource which is in turn allocated to expenditures.

The total requirements budget is \$371,527,900. This is the sum of the expenditures, administrative charges, transfers out, contingency, reserves, and ending fund balance.

The expenditures budget is \$304,042,511. This is the total of direct expenditures, administrative charges (internal service), and transfers out. Expenditures equal true appropriation authority, e.g., authority to expend. Contingency, reserves, and ending fund balance which total \$67,485,390 are excluded from the expenditures total.

**Total direct expenditures are \$265,931,001.** This is the direct expenditure (resulting in cash outlays) for personnel services, materials and services, capital outlay, and special payments.

**FY 2013-14 Requirements**

Fund	Total Direct Expenditures	Administrative Charges *	Transfers Out	Contingency	Reserves and Ending Fund Balance	Total Requirements
General Fund	55,542,205	9,176,246	8,953,205	972,958	3,544,382	78,188,996
All Other Funds	210,388,795	12,115,639	7,866,420	16,184,171	46,783,879	293,338,904
total	<b>265,931,000</b>	<b>21,291,885</b>	<b>16,819,625</b>	<b>17,157,129</b>	<b>50,328,261</b>	<b>371,527,900</b>
% of total	72%	6%	5%	5%	14%	100%

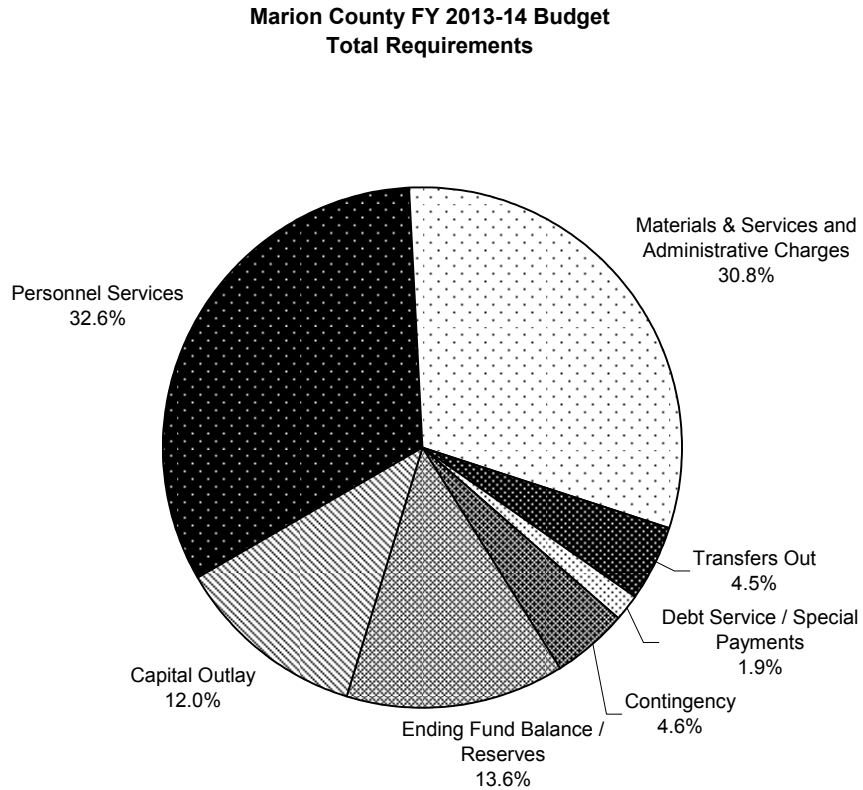
\* Internal service charges.

# MARION COUNTY FY 2013-14 BUDGET SUMMARY

---

## Total County Requirements Chart

The county's \$371,527,900 requirements budget is allocated to expenditures and other purposes as shown below.



Personnel Services	\$ 121,255,204
Materials & Services and Admin Charges	114,500,042
Transfers Out	16,819,615
Debt Service / Special Payments	6,878,754
Contingency	17,157,129
Ending Fund Balance / Reserves	50,328,261
Capital Outlay	44,588,885
<b>TOTAL</b>	<b><u>\$ 371,527,890</u></b>

MARION COUNTY FY 2013-14 BUDGET  
SUMMARY

**MAJOR COUNTY REQUIREMENTS**

County requirements are categorized according to like characteristics. Several very similar categories are combined on the pie chart on the previous page for the purpose of making it easier to read. Further discussions will follow the categories shown in the table below. Although Contingency, Ending Fund Balance, and Reserves are requirements, they are not classified as expenditures and therefore not subject to appropriation (by Oregon law).

**Total County Requirements**

FY 10-11 ACTUAL	FY 11-12 ACTUAL		FY 12-13 BUDGET	FY 13-14 PROPOSED	+/- % Prior Budget
111,531,618	114,745,813	Personnel Services	120,537,081	121,255,204	0.6%
89,570,370	84,820,102	Materials and Services	97,861,235	93,208,157	-4.8%
21,366,603	20,329,413	Administrative Charges	21,558,913	21,291,885	-1.2%
8,849,767	6,542,003	Capital Outlay	29,119,231	44,588,895	53.1%
2,358,496	2,556,882	Debt Service Principal	2,772,300	3,069,599	10.7%
3,356,465	3,297,142	Debt Service Interest	3,234,192	3,257,198	0.7%
1,086,902	1,004,961	Special Payments	1,872,155	551,957	-70.5%
18,059,716	23,421,804	Transfers Out	14,950,227	16,819,625	12.5%
0	0	Contingency	15,999,649	17,157,129	7.2%
0	0	Reserves	5,362,337	5,284,640	-1.4%
0	0	Ending Fund Balance	53,958,943	45,043,621	-16.5%
<b>256,179,937</b>	<b>256,718,120</b>	<b>TOTAL REQUIREMENTS</b>	<b>367,226,263</b>	<b>371,527,910</b>	<b>1.2%</b>
<b>90,631,340</b>	<b>94,482,155</b>	<b>GRAND NET TOTAL</b>	<b>0</b>	<b>0</b>	

Note 1: Expenditures are not allowed in contingency, reserves or ending fund balance; these are budget items only.

Note 2: FY 12-13 amounts are the final budget including changes through three supplemental budgets.

# MARION COUNTY FY 2013-14 BUDGET SUMMARY

Major requirements categories will now be discussed with broad explanations that are in many cases as applicable to the General Fund as to all other funds. In a departure from the resources discussion, the General Fund dollars are included in the budget amounts of this major county requirement section. More specificity prevails in the General Fund section located elsewhere in this book.

## Personnel Services

County personnel regulations allow for an annual five percent step increase for satisfactory service (merit). However, the county has a high percent of employees who have worked enough years to have reached the last step in their grade level, or are at longevity pay steps for 10 or 15 years of service. There are no merit pay increases between longevity steps. The number of employees in the step 7 and a longevity step tends to keep overall pay increase percentages down.

A policy of requiring vacant positions to be budgeted no higher than a step 1 has had the effect in some funds and programs in lowering the personnel services budget. This is particularly true for positions that became vacant at the time the incumbent is being paid at step 7 or longevity, and departments are not allowed to budget at the same level for replacements. If any such positions are ultimately allowed to be filled at a higher step than budgeted, savings from the turnover and hiring lag must be used to offset the higher actual cost compared to budgeted cost.

In FY 13-14 numerous funds and programs have very small increases or decreases in salaries and wages due to either reduced full-time equivalent positions (FTE) or the budget policies impact previously discussed. This has been the four year trend. The four-year comparison of fringe benefits shows that there is a proportionately larger percent increase in fringe benefits than salaries and wages. But a FY 13-14 comparison to FY 12-13 tells a different story about fringe benefits.

A comparison of FY 13-14 to FY 12-13 shows that Salaries and Wages increased by \$1,131,700 and 1% while fringe benefits decreased by \$413,577 and 1%. This latter is a marked change from the historical trend prior to FY 13-14. Fringe benefits increased at a substantially greater annual rate than salaries and wages for more than ten years. The standard in the early 2000's was that fringe benefits were 40% of salaries and wages. This increased to 53% budgeted in FY 12-13 and has now declined slightly to 52% in the FY 13-14 budget as part of the change in the trend. Two factors reversed the trend, at least temporarily. First, health insurance premiums were slightly reduced by the county's health providers, partially due to an aggressive county wellness program. Second, Public Employee Retirement System (PERS) affected the rates for the several classes of PERS plans, enabling the county to hold the rates for employer contributions to no increase for at least the next two years during the state's biennial budget.

### Countywide Personnel Services Summary

	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 BUDGET	FY 13-14 BUDGET	Change FY 12-13 to FY 13-14	Change 4 Years
Personnel Services						
Salaries and Wages	75,790,949	74,992,590	78,655,670	79,787,370	1%	5%
Fringe Benefits	35,740,669	39,753,223	41,881,411	41,467,834	-1%	16%
<b>Total Personnel Services</b>	<b>111,531,618</b>	<b>114,745,813</b>	<b>120,537,081</b>	<b>121,255,204</b>	1%	9%
FTE	1,347	1,317	1,311	1,306		



MARION COUNTY FY 2013-14 BUDGET  
SUMMARY

**Employees - Number of Positions**

The county allocates a substantial part of its resources to personnel services, which means employees. Including department heads and elected officials, there are more than 1,300 full-time regular and part-time regular employees working for Marion County. As many as 300 part-time temporary employees are also employed in a peak month; the count varies as some employment is seasonal.

**Marion County Budget FY 2013-14**

**FULL TIME EQUIVALENT POSITIONS (FTE) BY DEPARTMENT**

	FY 09-10	FY 10-11	FY 11-12	FY 12-13 *	FY 13-14	FY 12-13 to FY 13-14
Assessor's Office	56.00	56.00	52.10	50.70	51.00	0.30
Board of Commissioners' Office	14.00	13.00	13.00	14.00	14.00	0.00
Business Services Department	62.50	62.50	60.25	57.50	57.50	0.00
Children and Families Department	7.15	7.65	7.65	0.00	0.00	0.00
Clerk's Office	15.50	14.50	14.50	14.50	14.00	-0.50
Community Services	0.00	0.00	0.00	17.77	14.11	-3.66
District Attorney's Office	88.43	85.93	82.63	81.63	83.28	1.65
Finance Department	19.00	19.00	20.00	20.00	19.00	-1.00
Health Department	322.02	353.30	335.79	347.94	347.94	0.00
Information Technology Department	55.00	56.00	54.00	54.00	53.00	-1.00
Justice Courts Department	8.50	8.00	8.75	9.00	9.00	0.00
Juvenile Department	106.52	102.47	104.30	104.30	103.43	-0.87
Legal Department	12.05	11.75	10.53	10.75	10.80	0.05
Public Works Department	189.70	200.80	204.80	187.31	186.60	-0.70
Sheriff's Office	350.25	353.00	346.00	339.00	339.30	0.30
Treasurer's Office	3.00	3.00	3.00	3.00	3.00	0.00
Non-Departmental/MCBEE	3.00	0.00	0.00	0.00	0.00	0.00
total	<b>1312.62</b>	<b>1346.90</b>	<b>1317.30</b>	<b>1311.40</b>	<b>1305.96</b>	<b>-5.43</b>

\* Includes FTE changes in supplemental budgets.

Additional information about Marion County's employees is found in the appendices where the full-time equivalent (FTE) positions history is broken down by fund, and there is a salary listing of both exempt and non-exempt positions.

MARION COUNTY FY 2013-14 BUDGET  
SUMMARY

**Materials and Services**

General Fund and Central Services Fund departments and programs are not allowed to budget for across-the-board increases in materials and services. They have been required to absorb inflationary increases by reducing whatever line items are considered lower priority than the inflation-driven line items, or simply do with less. Other departments and programs have been allowed to reflect these inflationary increases to the extent that available resources allow.

Contracted services budgets tend to expand and contract according to the amount of state and federal funding that is earmarked for contracts with outside providers of services; charges for services driven by the level of services also lead to increases or decreases in contracted services. Contracted Services constitutes 51% of the total FY 13-14 Materials and Services budget. Expenditures by subcategories are shown below.

**Countywide Materials and Services Summary**

FY 10-11 ACTUAL	FY 11-12 ACTUAL		FY 12-13 BUDGET	FY 13-14 ADOPTED	Change 12-13 to 13-14	
3,901,474	4,246,149	Supplies	4,880,995	4,641,918	-5%	
3,489,264	3,643,310	Materials	3,838,638	4,035,786	5%	
1,171,835	996,236	Communications	1,045,185	1,040,508	0%	
1,955,148	1,861,496	Utilities	2,006,221	2,094,189	4%	
2,642,496	2,839,749	Repairs and Maintenance	3,571,429	3,181,312	-11%	1/
4,254,149	4,411,165	Rentals	4,847,791	4,937,861	2%	
21,407,538	22,398,705	Insurance	25,710,751	23,588,204	-8%	2/
2,104,190	2,222,730	Miscellaneous	2,592,860	2,333,457	-10%	3/
<b>40,926,095</b>	<b>42,619,540</b>	<b>Subtotal</b>	<b>48,493,870</b>	<b>45,853,235</b>	<b>-5%</b>	4/
48,644,275	42,200,562	Contracted Services	49,367,365	47,354,925	-4%	
<i>1,215,821</i>	<i>539,251</i>	<i>Central Services Fund</i>	<i>1,129,107</i>	<i>585,420</i>	<i>-48%</i>	5/
<i>1,243,956</i>	<i>369,374</i>	<i>CH2 Redevelopment Fund</i>	<i>1,518,946</i>	<i>1,091,604</i>	<i>-28%</i>	6/
<i>1,579,333</i>	<i>1,449,346</i>	<i>Children and Families Fund</i>	<i>1,625,691</i>	<i>215,253</i>	<i>-87%</i>	7/
<i>1,182,216</i>	<i>830,768</i>	<i>Community Corrections Fund</i>	<i>824,272</i>	<i>1,536,949</i>	<i>86%</i>	8/
<i>13,264,281</i>	<i>14,591,724</i>	<i>Environmental Services Fund</i>	<i>16,983,096</i>	<i>16,534,773</i>	<i>-3%</i>	
<i>21,797,061</i>	<i>17,897,682</i>	<i>Health Fund</i>	<i>18,860,109</i>	<i>19,893,662</i>	<i>5%</i>	
<i>1,897,958</i>	<i>720,273</i>	<i>Public Works Fund</i>	<i>745,254</i>	<i>779,756</i>	<i>5%</i>	
<i>2,316,752</i>	<i>2,388,564</i>	<i>Sheriff's Office General Fund</i>	<i>2,745,068</i>	<i>2,541,395</i>	<i>-7%</i>	
<i>690,626</i>	<i>503,871</i>	<i>Sheriff Grants Fund</i>	<i>1,125,467</i>	<i>366,273</i>	<i>-67%</i>	8/
<i>3,456,271</i>	<i>2,909,709</i>	<i>All Other Funds</i>	<i>3,810,355</i>	<i>3,809,840</i>	<i>0%</i>	
<b>89,570,370</b>	<b>84,820,102</b>	<b>Total</b>	<b>97,861,235</b>	<b>93,208,160</b>	<b>-5%</b>	

1/ Repairs and Maintenance: The decrease in FY 13-14 compared to FY 12-13 is attributed to a decrease in vehicle maintenance budget. As the county fleet replacement program brings the average age of vehicles down the cost of maintenance is reduced.

2/ Insurance: The FY 13-14 decrease from FY 12-13 is due to reduction in health insurance premiums, liability claims, long term disability claims, and workers' compensation claims.

3/ Miscellaneous: The primary decrease in FY 13-14 compared to FY 12-13 is in the elimination of Environmental Services Fund safety grants.

4/ Major funds having contracted services are shown below in italics; the reasons for wide variances over the four years are best explained in department and non-department budget narratives in other sections of this book.

5/ Contracted Services, Central Services Fund: There is fluctuation in funding requirements for services to assist in upgrading the Oracle software that runs the county financial information management system (FIMS).

6/ Contracted Services, Courthouse Square Redevelopment Fund: The major decrease is in legal services expenses.

7/ Contracted Services, Children and Families Fund: Services through outside providers are only budgeted for the first quarter of the FY 13-14 fiscal year, as state funding is phased out.

8/ Contracted Services, Community Corrections Fund and Sheriff Grants Fund: There has been shift of funding between funds for programs to assist released inmates in re-entry into the community.

# MARION COUNTY FY 2013-14 BUDGET SUMMARY

---

## **Administrative Charges**

Administrative charges are the counterpart of administrative cost recoveries. Administrative charges result when departments are billed by other departments or program for services rendered. As discussed in the resources section, central or internal services departments and the Self-Insurance Fund provide services or insurance coverage to all other departments and funds. Services charged are county administration, information technology, financial management, payroll, human resources, risk management, facilities management, legal counsel, and a Public Employee Retirement System debt service assessment.

Administrative charges are unique requirements. The maximum that can be charged is a fixed amount based on a cost allocation plan. For example, the Health Department knows the maximum it will be charged for information technology services for the fiscal year. If the Information Technology Department expends less than its budget, Health will be charged less administrative charge accordingly. Departments do not have much control over the amount of administrative charges expenditures for any given year. The FY 13-14 budget \$21.3 million is slightly lower than the FY 12-13 \$21.6 million budget.

## **Capital Outlay**

Capital outlay budgets have two categories of capital outlays: (1) capital improvement projects, and (2) capital acquisitions.

### Capital Improvement Projects

Capital improvement projects meet county fixed asset criteria. Examples include: new construction projects; major maintenance projects, such as remodeling, repair, and renovation, which maintain or increase the value or service life of existing county capital assets (new roof); complex projects requiring expert coordination of activities and selection of materials; and public works projects on county infrastructure.

### Capital Acquisitions

Capital acquisitions are defined as purchases \$5,000 or greater per unit cost, have a useful life over one year, and will start and complete in the budgeted fiscal year. Examples include purchases of vehicles; construction and maintenance equipment; major office equipment; other equipment; information technology equipment and major software systems.

Except for Public Works Department construction projects, capital improvement projects are recorded in capital funds, and capital acquisitions are recorded in department budgets. Occasionally large General Fund capital acquisitions are recorded in a capital fund to avoid having one-time only items in General Fund departments.

The FY 13-14 capital budget is \$44.6 million. This is an increase of \$15.5 million over the FY 12-13 \$29.1 million budget. In FY 13-14 a major construction project for Courthouse Square Remediation is budgeted at \$19.0 million.

## **Debt Service**

Debt service accounts for payment of principal and interest on long-term obligations of the county and on interfund loans. The long-term obligations are recorded in programs within a Debt Service Fund. One debt is for payment on funding a portion of the county's share of development, design and construction for the Courthouse Square construction project. Courthouse Square Debt Service Program principal and interest payments total \$1.55 million for FY 13-14.

A second long-term debt is repayment of Limited Tax Pension Obligations. The proceeds from sale of these obligations were transferred to the State of Oregon Public Employees Retirement System to provide for the

## MARION COUNTY FY 2013-14 BUDGET SUMMARY

---

county's unfunded actuarial liability. PERS Debt Service Program principal payments are \$1.28 million and interest payments are \$2.42 million for FY 13-14, for a total of \$3.7 million.

The county also makes annual bond payments on outstanding Oregon Garden bonds as outlined in a management agreement approved by the Board of Commissioners. Payment is charged to an Oregon Garden Foundation program in the Lottery Distribution Fund. Principal and interest payments total \$0.55 million in FY 13-14.

Interfund loan payments are recorded in loan recipients' funds and programs. Three such loans in effect for FY 13-14 are small loans being paid by the General Fund Non-Departmental Program, the Fleet Management Fund and program, and the Ferry Operations Program in the Public Works Fund, all to the Environmental Services Fund and program. Principal and interest payments for these loans total \$0.3 million in FY 13-14.

Although the county is budgeted for bank loan financing of \$15.0 million in FY 13-14 for construction projects, no payments on interest or principal are planned until the FY 14-15 budget.

In total the FY 13-14 budget is \$6.3 million compared to the FY 12-13 budget of \$6.0 million.

### **Special Payments**

Special payments include distribution of earmarked revenue to either schools or taxing districts. State Chapter 530 Forest Rehabilitation timber sales revenue is passed through a County Schools Fund and distributed to the school districts in which the timber is cut. Small amounts of state Electric Coop taxes, Private Rail Car taxes, and liquor control fines are also passed through the County Schools Fund to school districts according to state formula. Up through FY 12-13 the County Schools Fund also received a portion of federal Secure Rural Schools Title I revenue; this funding has been discontinued.

The proceeds from sale of tax foreclosed properties are passed through a Tax Title Land Sales Fund and program to local taxing districts according to location of the property.

The FY 13-14 total Special Payments budget is \$0.6 million; a decrease of \$1.2 million from the FY 12-13 total budget of \$1.8 million.

### **Transfers Out (to other funds)**

Transfer out are the requirements counterpart to resources transfers in. The fund making the transfer shows the amount transferred as a budget requirement. As discussed in the Resources section, one of the most common situations is a transfer from the General Fund to other funds, including capital funds, debt service funds, and operating funds that are primarily funded by non-General Fund resources but require either temporary or permanent additional funding in order to pay the full cost of providing a service or services.

The General Fund is budgeted to transfer a total of \$9.0 million to other funds in FY 13-14. Another \$7.8 million is budgeted for transfers between other funds, such as transfers from the Criminal Justice Assessment Fund to the Sheriff's Grant Fund and the Juvenile Grant Fund, a transfer from the Lottery Distribution Fund to the Land Use Planning Fund, and transfers from several funds to the Fleet Management Fund.

The total FY 13-14 Transfers Out budget is \$16.8 million; an increase of \$1.8 million from the FY 12-13 total budget of \$15.0 million.

# MARION COUNTY FY 2013-14 BUDGET SUMMARY

---

## **Contingency**

Departmental and non-departmental operating funds may budget an estimate for contingency. The Local Budget Manual states that “The estimate is based on the assumption that operations may necessitate spending during the year on items that cannot be specifically indentified at the time the budget is being prepared. The contingency is not a separate fund. It is a line item with an operating fund, separate from any other major object classifications. During the fiscal year, money budgeted and appropriated as contingency must be transferred to another appropriation category before it can be expended.”<sup>1</sup> Most county operating funds have contingency budgeted; those that do not either have no available funds to allocate to contingency or are a type of fund for which contingency is not allowed to be budgeted. Contingency tends to be reduced in funds over time as budgets become tighter. The total county FY 13-14 Contingency budget is \$12.7 million; a decrease of \$1.0 million from the total FY 12-13 budget of \$13.7 million.

## **Reserves**

Reserves may be budgeted to save funds for expenditure in future fiscal years. These may be included in a reserve fund or in another fund when specifically allowed by Oregon statute. The county FY 13-14 budget contains reserves in a Health Building Reserve Fund (\$0.8 million), a Health IDS (Independent Delivery System) Reserve Fund (\$2.0 million), a Capital Building and Equipment Fund (\$0.5 million), and a Rainy Day Fund (\$2.0 million). The FY 13-14 budget is \$5.4 million compared to the FY 12-13 budget of \$6.1 million; a \$0.7 million decrease.

## **Ending Fund Balance**

The ending fund balance, or unappropriated ending fund balance, serves dual purposes. One purpose is to save funds for near future expenditure. This includes anticipation of carrying unexpended federal funds into the next county fiscal year and concurrently the last quarter of the federal fiscal year to keep county and federal funding in sync. Enterprise funds often build an ending fund balance until larger capital projects can be fully funded.

The General Fund and some special revenue funds dependent on grant reimbursements budget an ending fund balance to provide the fund with a cash or net working capital balance with which to begin the year following the fiscal year for which the budget is being prepared, until new revenue is received sufficient to meet daily expenditure needs.

No expenditure can be made from an ending fund balance during the fiscal year in which it is budgeted, except in emergency situations defined by state law and identified in a county supplemental budget. In a supplemental budget funds are transferred to an appropriation category, e.g., capital outlay, before they are expended.

The total county Ending Fund Balance budget for FY 13-14 budget is \$49.7 million; a \$4.1 decrease from the FY 12-13 budget of \$53.8 million.

---

<sup>1</sup> Local Budgeting Manual, Oregon Department of Revenue (Rev. 05-12), p. 27

## MARION COUNTY FY 2013-14 BUDGET SUMMARY

---

### CHANGES IN FUND BALANCES

The change between beginning fund balance and ending fund balance is one indicator of the financial condition of a fund. A small or no change likely indicates stability; a substantially larger ending fund balance is often a sign of financial improvement, while a substantially small ending fund balance may indicate a problem.

The schedule of Budgeted Change in Fund Balance FY 2013-14 on the following page illustrates how some funds may have funding difficulties in FY 13-14 due to little or no net working capital. The most critical problem is within departmental budgets, where most funds (except those with footnotes) usually carry an ending fund balance into the following year for both cash flow purposes and to allocate to contingency. Also, special revenue funds utilizing large federal grant funds would normally carry grant unexpended balances into the following county fiscal year first quarter. This enables continued funding of programs until new federal funds are received in October, the first quarter of the new federal fiscal year. Out of 20 departmental funds that by intent normally have an ending fund, ten funds have no ending fund balance budgeted and nine out of the remaining ten funds have a smaller fund balance than the prior year. Capital funds are not necessarily expected to have ending fund balances, this is situational.

MARION COUNTY FY 2013-14 BUDGET  
SUMMARY

<b>Budgeted Change In Fund Balance FY 2013-14</b>						
Fund Name	Beginning Fund Balance 1/	Revenues 2/	Expenditures 3/	Ending Fund Balance 4/	Change From Prior Year 5/	% Change
<b>Departmental</b>						
General Fund	7,301,364	70,887,632	74,644,614	3,544,382	(3,756,982)	-51.5%
Building Inspection	477,666	1,842,800	2,131,032	189,434	(288,232)	-60.3%
Central Services	0	20,491,959	20,491,959	0	0	n.a.
Child Support	4,777	1,496,386	1,501,163	0	(4,777)	-100.0%
Children and Families	233,681	361,646	595,327	0	(233,681)	-100.0%
Community Corrections	516,088	13,307,130	13,823,218	0	(516,088)	-100.0%
County Clerk Records	18,925	131,550	150,475	0	(18,925)	-100.0%
County Fair	0	402,538	402,538	0	0	n.a.
District Attorney Grants	24,094	638,815	662,909	0	(24,094)	-100.0%
Dog Control	23,006	1,217,462	1,240,468	0	(23,006)	-100.0%
Environmental Services	13,451,582	21,085,966	25,530,468	9,007,080	(4,444,502)	-33.0%
Fleet Management	2,563,601	1,958,598	2,440,840	2,081,359	(482,242)	-18.8%
Health	13,756,229	50,738,756	59,838,622	4,656,363	(9,099,866)	-66.2%
Inmate Welfare	219,849	280,540	500,389	0	(219,849)	-100.0%
Juvenile Grants	94,208	3,006,380	3,100,588	0	(94,208)	-100.0%
Land Use Planning	24,210	1,023,554	1,047,764	0	(24,210)	-100.0%
Law Library	374,781	252,000	347,518	279,263	(95,518)	-25.5%
Parks	145,006	233,950	349,716	29,240	(115,766)	-79.8%
Public Works	17,842,279	31,882,788	35,695,541	14,029,526	(3,812,753)	-21.4%
Sheriff Grants	470,795	2,595,379	3,066,174	0	(470,795)	-100.0%
Surveyor	1,312,172	598,009	696,482	1,213,699	(98,473)	-7.5%
Traffic Safety Team	693,634	1,335,647	2,029,280	0	(693,634)	-100.0%
<b>Total Departmental</b>	<b>59,547,947</b>	<b>225,769,485</b>	<b>250,287,085</b>	<b>35,030,346</b>	<b>(20,760,619)</b>	<b>-34.9%</b>
<b>Non-Departmental</b>						
Block Grant	45,043	46	45,089	0	(45,043)	-100.0%
CH2 Redevelopment	2,293,465	71,800	2,365,265	0	(2,293,465)	-100.0%
County Schools	23,114	300,823	323,936	0	(23,114)	-100.0%
Criminal Justice Assessment	909,544	1,020,007	907,916	1,021,635	112,091	12.3%
Debt Service	348,810	5,499,460	5,253,478	594,792	245,982	70.5%
Health IDS Reserve	2,011,000	10,000	11,000	2,010,000	(1,000)	0.0%
Lottery Distribution	1,154,383	1,623,422	1,773,677	1,004,128	(150,255)	-13.0%
Non-Departmental Grants	554,002	11,554	565,556	0	(554,002)	-100.0%
Rainy Day	2,190,000	5,400	0	2,195,400	5,400	0.2%
Self Insurance	9,623,380	23,510,013	25,825,763	7,307,630	(2,315,750)	-24.1%
Tax Title Land Sales	170,174	224,422	309,507	85,089	(85,085)	-50.0%
<b>Total Non-Departmental</b>	<b>19,322,915</b>	<b>32,276,947</b>	<b>37,381,188</b>	<b>14,218,674</b>	<b>(5,104,241)</b>	<b>-26.4%</b>
<b>Capital</b>						
Capital Building and Equipment	536,940	300	250,000	287,240	(249,700)	-46.5%
Capital Improvement Projects	1,896,463	1,110,000	3,006,463	0	(1,896,463)	-100.0%
Courthouse Square Remediation	7,321,228	7,853,705	15,174,933	0	(7,321,228)	-100.0%
Facility Renovation	0	15,100,000	15,100,000	0	0	n.a.
Health Building Reserve	788,200	3,800	0	792,000	3,800	0.5%
<b>Total Capital</b>	<b>10,542,831</b>	<b>24,067,805</b>	<b>33,531,396</b>	<b>1,079,240</b>	<b>(9,463,591)</b>	<b>-89.8%</b>
<b>Total Budget</b>	<b>89,413,693</b>	<b>282,114,236</b>	<b>321,199,669</b>	<b>50,328,260</b>	<b>(35,328,451)</b>	<b>-39.5%</b>

# MARION COUNTY FY 2013-14 BUDGET SUMMARY

---

## Footnotes to schedule of Budgeted Change in Fund Balance FY 2013-14.

- 1/ Marion County uses the terminology "Net Working Capital" instead of Beginning Fund Balance in budgeting.
- 2/ Revenues include all Resources except Beginning Fund Balance.
- 3/ Expenditures include Contingency which, although is not appropriated for expenditure, is also not a part of the ending fund balance.
- 4/ Ending fund balance includes those funds classified as reserves.
- 5/ The beginning fund balance is by definition also the ending fund balance of the prior fiscal year. Subtracting the ending fund balance from the beginning fund balance in effect compares the ending fund balance of two fiscal years.
- 6/ These types of funds usually expend all available resources by the end of each fiscal year although the Capital funds have planned ending fund balances and others do not, depending on the expenditure plan for the year.
- 7/ Capital funds may or may not have ending fund balances depending on planned expenditures for the year.

## CONTINGENCY, RESERVES, AND ENDING FUND BALANCE COMBINED

The following page is a schedule that shows contingency, reserves and ending fund balance separately and in total by fund and by total government. These budget items equal the sum that is not available for expenditure in FY 13-14 without a budget change approved by the Board of Commissioners under the terms of Oregon Local Budget Law.



MARION COUNTY FY 2013-14 BUDGET  
SUMMARY

**Budgeted Contingency, Reserve and Unappropriated Ending Fund Balance**  
FY 2013-14

	Contingency	Unappropriated Reserves	Ending Fund Balance (EFB)	Total Revenues (less NWC)	Contingency, Reserves and EFB % of Total General Fund Revenue
General Fund	972,958	-	3,544,382	70,887,632	
Rainy Day Fund		2,195,400	-	5,400	
<b>Total</b>	<b>972,958</b>	<b>2,195,400</b>	<b>3,544,382</b>	<b>70,893,032</b>	<b>9.4%</b>

	Contingency	Unappropriated Reserves	Ending Fund Balance	Total Budget	Contingency, Reserves & EFB as % of Total Budget
<b>Other Funds</b>					
Block Grant	45,089	-	-	45,089	100.0%
Building Inspection	197,745	-	189,434	2,320,466	16.7%
Capital Building and Equipment	-	287,240	-	537,240	53.5%
Capital Improvement Projects	298,561	-	-	3,006,463	9.9%
Central Services	-	-	-	20,491,959	0.0%
CH2 Redevelopment	-	-	-	2,365,265	0.0%
Child Support	-	-	-	1,501,163	0.0%
Children and Families	12,184	-	-	595,327	2.0%
Community Corrections	275,569	-	-	13,823,218	2.0%
County Clerk Records	8,794	-	-	150,475	5.8%
County Fair	8,001	-	-	402,538	2.0%
County Schools	-	-	-	323,937	0.0%
Courthouse Square Remediation	1,267,698	-	-	15,174,933	8.4%
Criminal Justice Assessment	50,000	-	1,021,635	1,929,551	55.5%
Debt Service	-	-	594,792	5,848,270	10.2%
District Attorney Grants	-	-	-	662,909	0.0%
Dog Control	27,092	-	-	1,240,468	2.2%
Environmental Services	4,014,380	-	9,007,080	34,537,548	37.7%
Facility Renovation	-	-	-	15,100,000	0.0%
Fleet Management	272,861	-	2,081,359	4,522,199	52.1%
Health	3,540,105	-	4,656,363	64,494,985	12.7%
Health Building Reserve	-	792,000	-	792,000	100.0%
Health IDS Reserve	-	2,010,000	-	2,021,000	99.5%
Inmate Welfare	124,567	-	-	500,389	24.9%
Juvenile Grants	47,599	-	-	3,100,588	1.5%
Land Use Planning	34,191	-	-	1,047,764	3.3%
Law Library	60,000	-	279,265	626,781	54.1%
Lottery Distribution	250,116	-	1,004,128	2,777,805	45.2%
Non-Departmental Grants	165,349	-	-	565,556	29.2%
Parks	23,938	-	29,240	378,956	14.0%
Public Works	2,853,552	-	14,029,526	49,725,067	34.0%
Self Insurance	2,000,000	-	7,307,629	33,133,393	28.1%
Sheriff Grants	284,678	-	-	3,066,144	9.3%
Surveyor	134,567	-	1,213,699	1,910,181	70.6%
Tax Title Land Sales	10,000	-	85,089	394,596	24.1%
Traffic Safety Team	177,535	-	-	2,029,281	8.7%
<b>Total Other Funds</b>	<b>16,184,171</b>	<b>3,089,240</b>	<b>41,499,239</b>	<b>291,143,504</b>	<b>20.9%</b>

MARION COUNTY FY 2013-14 BUDGET  
SUMMARY

**COUNTY RESOURCES AND REQUIREMENTS SUMMARY**

The following table recapitulates the budget information provided in the previous pages of this section. More resources and requirements categories are shown than previously, when like categories were combined.

**Total County Resources and Requirements**

FY 2013-14

FY 10-11 ACTUAL	FY 11-12 ACTUAL		FY 12-13 BUDGET	FY 13-14 ADOPTED	+/- % Prior Yr. Budget
<b>RESOURCES</b>					
55,484,017	57,221,364	Taxes	58,860,852	58,924,457	0.1%
2,837,710	2,259,909	Licenses and Permits	2,387,931	2,496,728	4.6%
15,977,238	11,929,543	Intergovernmental Federal	15,256,456	16,215,530	6.3%
55,980,098	53,613,687	Intergovernmental State	54,736,762	56,605,406	3.4%
18,857,885	21,524,422	Intergovernmental Local	19,539,024	19,414,759	-0.6%
63,069,443	64,389,278	Charges for Services	65,989,081	64,971,287	-1.5%
22,327,490	21,474,785	Admin Cost Recovery	23,277,661	23,492,208	0.9%
2,792,049	2,868,837	Fines and Forfeitures	2,673,841	2,526,892	-5.5%
885,976	864,046	Interest	742,069	761,284	2.6%
625,713	798,652	Other Revenues	1,834,069	4,658,048	154.0%
9,792,321	10,947,312	General Fund Transfers	9,402,628	8,953,205	-4.8%
8,267,396	12,474,492	Other Fund Transfers	5,547,599	7,866,420	41.8%
151,802	202,608	Settlements	12,030,693	228,013	-98.1%
0	0	Financing Proceeds	850,000	15,000,000	1664.7%
89,762,138	90,631,340	Net Working Capital	94,097,597	89,413,663	-5.0%
<b>346,811,277</b>	<b>351,200,275</b>	<b>TOTAL RESOURCES</b>	<b>367,226,263</b>	<b>371,527,900</b>	<b>1.2%</b>
<b>REQUIREMENTS</b>					
Personnel Services					
75,790,949	74,992,590	<i>Salaries and Wages</i>	78,655,670	79,787,370	1.4%
35,740,669	39,753,223	<i>Fringe Benefits</i>	41,881,411	41,467,834	-1.0%
111,531,618	114,745,813	Total Personnel Services	120,537,081	121,255,204	0.6%
Materials and Services					
3,901,474	4,246,149	<i>Supplies</i>	4,880,995	4,641,918	-4.9%
3,489,264	3,643,311	<i>Materials</i>	3,838,638	4,035,786	5.1%
1,171,835	996,236	<i>Communications</i>	1,045,185	1,040,508	-0.4%
1,955,148	1,861,496	<i>Utilities</i>	2,006,221	2,094,189	4.4%
48,644,275	42,200,562	<i>Contracted Services</i>	49,367,365	47,354,925	-4.1%
2,642,496	2,839,749	<i>Repairs and Maintenance</i>	3,571,429	3,181,312	-10.9%
4,254,149	4,411,165	<i>Rentals</i>	4,847,791	4,937,861	1.9%
21,407,538	22,398,705	<i>Insurance</i>	25,710,751	23,588,201	-8.3%
2,104,190	2,222,730	<i>Miscellaneous</i>	2,592,860	2,333,457	-10.0%
89,570,370	84,820,102	Total Materials and Services	97,861,235	93,208,157	-4.8%
21,366,603	20,329,413	Administrative Charges	21,558,913	21,291,885	-1.2%
8,849,767	6,542,003	Capital Outlay	29,119,231	44,588,885	53.1%
2,358,496	2,556,882	Debt Service Principal	2,772,300	3,069,599	10.7%
3,356,465	3,297,142	Debt Service Interest	3,234,192	3,257,198	0.7%
1,086,902	1,004,961	Special Payments	1,872,155	551,957	-70.5%
18,059,716	23,421,804	Transfers Out	14,950,227	16,819,625	12.5%
0	0	Contingency	15,999,649	17,157,129	7.2%
0	0	Reserves	5,362,337	5,284,640	-1.4%
0	0	Ending Fund Balance	53,958,943	45,043,621	-16.5%
<b>256,179,937</b>	<b>256,718,120</b>	<b>TOTAL REQUIREMENTS</b>	<b>367,226,263</b>	<b>371,527,900</b>	<b>1.2%</b>
<b>90,631,340</b>	<b>94,482,155</b>	<b>GRAND NET TOTAL</b>	<b>0</b>	<b>0</b>	

Note 1: Expenditures are not allowed in contingency, reserves or ending fund balance; these are budget items only.

Note 2: FY 12-13 amounts are final including three supplemental budgets.

# MARION COUNTY FY 2013-14 BUDGET SUMMARY

---

## FUNDS OVERVIEW

Oregon local budget law requires the use of funds in budgeting. A fund is defined as a fiscal and accounting entity of self-balancing accounts to record cash and other financial resources, related liabilities, balances and changes. Funds are segregated for specific, regulated activities and objectives.<sup>2</sup> Each fund records resources and requirements for the purpose of controlling and accounting for the specific activities for which the fund was created. Therefore, each fund is a self-contained, independent financial entity with its own assets and liabilities.

Marion County funds have gone through some reclassification as to type in accordance with Governmental Accounting Standards Board guidelines. The most well-known fund is the General Fund, which is used to account for resources and for which the Board of Commissioners has discretionary use.

### **General Fund**

A general fund is used to account for all activities for which specific types of funds are not required. The General Fund is one of the largest funds within the county. The General Fund supports public safety and judicial activities, assessment and taxation, county clerk, and treasury within the fund, and transfers supplemental funding to other funds and departments.

### **Special Revenue Funds**

Special revenue funds account for revenue that by federal law, Oregon statutes, or other requirements must be dedicated to specific expenditure purposes. The majority of Marion County's funds are special revenue funds. Major funds are the Community Corrections Fund, Health Fund, and Public Works Fund.

### **Reserve Funds**

A reserve fund is a type of special revenue fund to hold moneys to be accumulated and expended for future purposes. The county has four reserve funds: (1) Rainy Day Fund, (2) Health IDS Reserve Fund, (3) Capital Building and Equipment Fund, and (4) Health Building Reserve Fund. The latter two funds and their associated programs are found in the capital section of the budget.

### **Debt Service Fund**

A debt service fund accounts for payment of principal and interest on notes payable and on general obligation long-term debt. The county has one debt service fund.

### **Enterprise Fund**

An enterprise fund is used to report the same functions presented as business-type activities in the government-wide financial statements. Enterprise fund services are rendered to the general public. The county uses an enterprise fund to account for the Environmental Services Fund in public works.

### **Internal Service Fund**

An internal service fund is similar to an enterprise fund except services are not rendered to the public. Rather, services are rendered to other departments and activities. The county uses an internal service fund titled Central Services Fund to account for central services such as financial management, human resources, and facilities operations and maintenance, risk management, and information technology.

### **Capital Fund**

Capital funds account for the acquisition and improvement of capital facilities and acquisition of capital equipment. The county currently has four capital funds budgeted, and the Health Building Reserve Fund is categorized as capital in the county's budget presentation.

---

<sup>2</sup> p. 15, Local Budgeting Manual, Oregon Department of Revenue, Property Tax Division

# MARION COUNTY FY 2013-14 BUDGET SUMMARY

## BUDGET BY FUND AND DEPARTMENT

**FY 2013-14 Budget - Fund and Department Matrix**

Department Fund	Assessor's Office	Board of Commissioners' Office	Business Services	Clerk's Office	Community Services	District Attorney's Office	Finance	Health	Information Technology	Justice Courts	Juvenile	Legal	Public Works	Sheriff's Office	Treasurer's Office	Non-Depart mental	Capital	Fund Total
General Fund	5,781,138			2,478,229	719,483	7,634,832				919,392	9,426,176			35,129,605	465,375	15,634,766		78,188,996
Central Services		2,130,037	6,312,414				2,363,908		8,336,711			1,245,239				103,650		20,491,959
Block Grant																45,089		45,089
Building Inspection													2,320,466					2,320,466
CH2 Redevelopment																2,365,265		2,365,265
Child Support						1,501,163												1,501,163
Children and Families					595,327													595,327
Community Corrections														13,823,218				13,823,218
County Clerk Records				150,475														150,475
County Fair					402,538													402,538
County Schools																323,937		323,937
Criminal Justice Assessment																1,929,551		1,929,551
Debt Service																5,848,270		5,848,270
District Attorney Grants						662,909												662,909
Dog Control					1,240,468													1,240,468
Environmental Services													34,537,548					34,537,548
Fleet Management													4,522,199					4,522,199
Health								64,494,985										64,494,985
Health IDS Reserve																2,021,000		2,021,000
Inmate Welfare														500,389				500,389
Juvenile Grants											3,100,588							3,100,588
Land Use Planning													1,047,764					1,047,764
Law Library												626,781						626,781
Lottery Distribution																2,777,805		2,777,805
Non-Departmental Grants																565,556		565,556
Parks													378,956					378,956
Public Works													49,725,067					49,725,067
Rainy Day																2,195,400		2,195,400
Self Insurance																33,133,393		33,133,393
Sheriff Grants														3,066,144				3,066,144
Surveyor													1,910,181					1,910,181
Tax Title Land Sales																394,596		394,596
Traffic Safety Team														2,029,281				2,029,281
Capital Building and Equipment																	537,240	537,240
Capital Improvement Projects																	3,006,463	3,006,463
Courthouse Square Remediation																	15,174,933	15,174,933
Facility Renovation																	15,100,000	15,100,000
Health Building Reserve																	792,000	792,000
<b>Department Total</b>	5,781,138	2,130,037	6,312,414	2,628,704	2,957,816	9,798,904	2,363,908	64,494,985	8,336,711	919,392	12,526,764	1,872,020	94,442,181	54,548,637	465,375	67,338,278	34,610,636	371,527,900

MARION COUNTY FY 2013-14 BUDGET  
SUMMARY

**PROGRAMS PARTIALLY FUNDED WITH STATE RESOURCES**

The State of Oregon requires that county governments provide in their annual budget summary revenue and expenditure information for major programs funded in part by the state. The state stipulates the government functions covered, e.g., public health. Total expenses for each program and revenue broken down in prescribed categories are required for each of the corresponding years presented in the annual budget. The amounts shown are at a summary level of function as established by the state. Detail information about these functions and programs is presented in the department budget.

<b>Programs Funded In Part By State Resources</b>				
FY 2013-14				
	Fiscal Year 2010-11 Actual	Fiscal Year 2011-12 Actual	Fiscal Year 2012-13 Budget	Fiscal Year 2013-14 Budget
<b>ASSESSMENT AND TAXATION</b>				
General Resources	\$ 4,029,967	\$ 3,631,132	\$ 4,507,289	\$ 4,308,990
State Resources	1,288,937	1,647,038	1,308,877	1,540,911
Total Resources	\$ 4,029,967	\$ 5,278,170	\$ 4,507,289	\$ 5,849,901
Total Requirements	\$ 5,318,904	\$ 5,278,170	\$ 5,816,166	\$ 5,849,901
<b>COMMUNITY CORRECTIONS</b>				
State Resources	\$ 7,977,944	\$ 7,209,681	\$ 7,371,054	\$ 8,942,632
Other Revenue	3,111,741	2,600,770	1,866,060	1,348,389
Total Resources	\$ 11,089,685	\$ 9,810,451	\$ 9,237,114	\$ 10,291,021
Total Requirements	\$ 9,391,170	\$ 8,823,687	\$ 9,237,114	\$ 10,291,021
<b>JAIL OPERATIONS</b>				
General Resources	\$ 13,608,772	\$ 14,667,491	\$ 15,467,960	\$ 15,404,070
State Resources	4,118,536	3,507,440	3,467,449	3,730,658
Federal Resources	20,600	218,507	175,000	75,000
Other Revenue	968,716	1,114,595	848,311	856,599
Total Resources	\$ 18,716,624	\$ 19,508,033	\$ 19,958,720	\$ 20,066,327
Total Requirements	\$ 17,541,565	\$ 19,281,595	\$ 19,958,720	\$ 20,066,327
<b>DISTRICT ATTORNEY</b>				
General Resources	\$ 7,676,154	\$ 7,728,797	\$ 8,097,076	\$ 7,483,788
State Resources	379,362	407,305	407,181	1,010,563
Federal Resources	1,372,364	1,211,423	1,242,382	1,255,682
Other Revenue	78,115	100,223	55,095	48,871
Total Resources	\$ 9,505,995	\$ 9,447,748	\$ 9,801,734	\$ 9,798,904
Total Requirements	\$ 9,466,466	\$ 9,382,631	\$ 9,801,734	\$ 9,798,904
<b>JUVENILE CORRECTIONS &amp; PROBATION</b>				
General Resources	\$ 9,878,986	\$ 9,758,257	\$ 10,324,760	\$ 10,262,230
State Resources	1,013,000	959,850	1,193,990	1,235,494
Federal Resources	76,268	30,210	68,181	57,201
Other Revenue	997,706	1,346,860	1,155,881	1,076,899
Total Resources	\$ 11,965,960	\$ 12,095,177	\$ 12,742,812	\$ 12,631,824
Total Requirements	\$ 11,725,516	\$ 11,953,125	\$ 12,742,812	\$ 12,631,824
<b>PUBLIC HEALTH</b>				
General Resources	\$ 2,253,265	\$ 2,263,193	\$ 2,237,281	\$ 2,248,746
State Resources	4,037,054	3,697,476	3,741,720	3,621,610
Federal Resources	243,801	120,992	113,599	93,375
Other Revenue	5,285,275	5,270,091	5,844,748	5,273,379
Total Resources	\$ 11,819,395	\$ 11,351,752	\$ 11,937,348	\$ 11,237,110
Total Requirements	\$ 9,835,636	\$ 8,862,463	\$ 11,937,348	\$ 11,237,110
<b>MENTAL HEALTH AND CHEMICAL DEPENDENCY</b>				
General Resources	\$ 1,213,181	\$ 1,203,254	\$ 1,202,401	\$ 1,190,936
State Resources	20,367,212	17,825,780	18,042,095	18,036,862
Federal Resources	174,572	-	-	-
Other Revenue	30,644,143	33,923,010	34,353,356	34,030,077
Total Resources	\$ 52,399,108	\$ 52,952,044	\$ 53,597,852	\$ 53,257,875
Total Requirements	\$ 44,212,849	\$ 41,498,148	\$ 53,597,852	\$ 53,257,876

MARION COUNTY FY 2013-14 BUDGET  
SUMMARY

**Programs Funded In Part By State Resources**

FY 2013-14

	Fiscal Year 2010-11 Actual	Fiscal Year 2011-12 Actual	Fiscal Year 2012-13 Budget	Fiscal Year 2013-14 Budget
<b>ROADS</b>				
General Resources	\$ 37,750	\$ 4,000	\$ 4,000	\$ 4,000
State Resources	15,655,997	16,797,782	18,080,155	18,988,080
Federal Resources	2,002,513	2,921,948	4,671,648	9,127,263
Other Revenue	20,854,031	20,275,964	21,938,503	22,364,774
Total Resources	\$ 38,550,291	\$ 39,999,694	\$ 44,694,306	\$ 50,484,117
Total Requirements	\$ 22,264,823	\$ 18,265,240	\$ 44,694,306	\$ 50,484,117
<b>ECONOMIC DEVELOPMENT</b>				
General Resources	\$ 684,825	\$ 744,834	\$ 736,291	\$ 617,627
State Resources	36,031	50,002	50,000	48,110
Video Lottery Resources	1,172,765	1,464,136	1,235,518	1,432,553
Other Revenue	1,370,036	1,191,918	1,695,976	2,129,817
Total Resources	\$ 3,263,657	\$ 3,450,890	\$ 3,717,785	\$ 4,228,107
Total Requirements	\$ 2,969,228	\$ 2,630,819	\$ 3,717,785	\$ 4,228,107