

TABLE OF CONTENTS

GENERAL FUND

General Fund Overview	669
Income Summary with Requirements by Department and by Category	669
General Fund Major Resources	670
General Fund Resources Allocation (pie charts).....	670
General Fund Requirements	672
General Fund Requirements Allocation (pie charts)	673
General Funds Major Requirements	674
General Fund Resources Detail	678
General Fund Requirements Detail.....	681

TABLE OF CONTENTS
GENERAL FUND

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MARION COUNTY FY 2014-15 BUDGET
GENERAL FUND

GENERAL FUND OVERVIEW

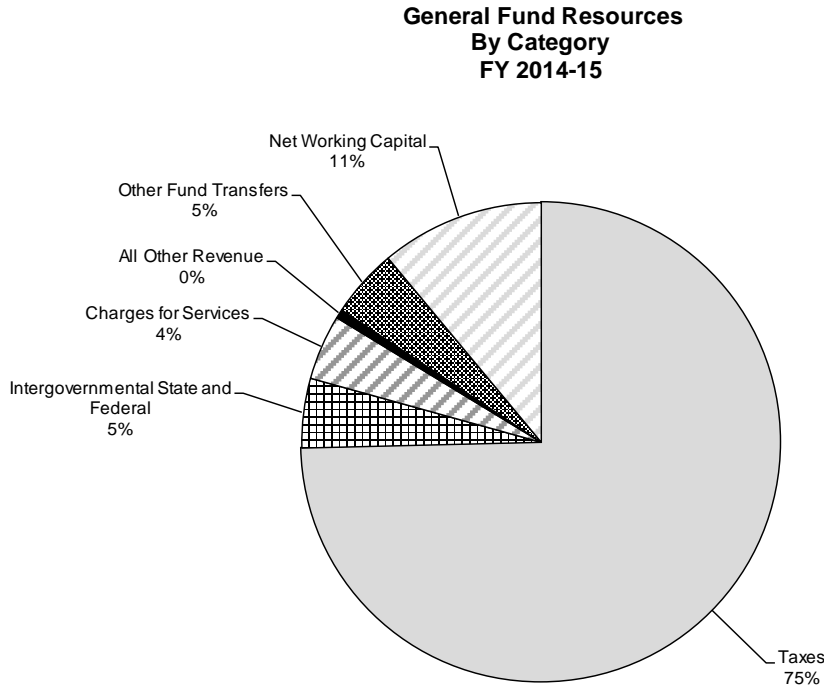
The General Fund is allocated to eight departments plus non-departmental activities that are covered individually in another section of this book. The departments are Assessor's Office, County Clerk's Office, Community Services Department, District Attorney's Office, Justice Court (consolidated court FY 14-15), Juvenile Department, Sheriff's Office, and Treasurer's Office. Some have other funds that support their operations. The General Fund is used to account for all activities for which specific types of funds are not required. The General Fund FY 2014-15 budget is \$82,390,826. This is a \$4,052,050 and 5% increase over the FY 2013-14 budget of \$78,338,776.

General Fund Income Summary
FY 2014-15

FY 11-12 ACTUAL	FY 12-13 ACTUAL		FY 13-14 BUDGET	FY 14-15 ADOPTED	+/- % Prior Budget
RESOURCES					
56,931,644	57,533,975	Taxes	58,634,457	61,477,000	4.85%
59,025	55,350	Licenses and Permits	60,000	60,000	0.00%
881,849	767,874	Intergovernmental Federal	263,828	200,000	-24.19%
3,872,964	4,003,007	Intergovernmental State	4,065,042	3,665,094	-9.84%
0	402,656	Intergovernmental Local	0	0	n.a.
3,814,502	3,861,666	Charges for Services	3,373,302	3,415,206	1.24%
227,950	291,493	Fines and Forfeitures	210,000	250,000	19.05%
440,073	425,591	Interest	450,150	385,000	-14.47%
18,292	28,599	Other Revenues	15,000	15,000	0.00%
3,734,946	3,595,419	Other Fund Transfers	3,965,633	3,821,437	-3.64%
8,842,443	8,125,048	Net Working Capital	7,301,364	9,102,089	24.66%
78,823,689	79,090,677	TOTAL RESOURCES	78,338,776	82,390,826	5.17%
REQUIREMENTS					
BY DEPARTMENT					
5,180,482	5,416,609	Assessor's Office	5,781,138	5,535,129	-4.26%
2,268,218	2,393,052	Clerk's Office	2,497,479	2,437,682	-2.39%
0	505,022	Community Services	756,724	838,431	10.80%
7,322,690	7,456,657	District Attorney's Office	7,630,562	7,882,079	3.30%
843,777	890,193	Justice Courts	966,466	898,946	-6.99%
8,914,401	9,155,632	Juvenile	9,431,147	9,513,821	0.88%
32,888,940	33,618,597	Sheriff's Office	35,112,561	36,099,590	2.81%
460,189	454,564	Treasurer's Office	465,375	452,365	-2.80%
12,819,943	10,406,376	Non Departmental Operations	11,365,222	12,980,084	14.21%
878,611	567,549	Materials and Services	1,144,274	831,211	-27.36%
699,890	686,801	Administrative Charges	736,867	739,073	0.30%
280,000	280,000	Debt Service Principal	280,000	0	-100.0%
14,130	13,204	Debt Service Interest	3,080	0	-100.0%
0	0	Special Payments	120,000	0	-100.0%
10,947,312	8,858,822	Transfers Out	9,081,001	11,409,800	25.64%
0	0	Contingency	787,720	1,249,437	58.61%
0	0	Ending Fund Balance	3,544,382	4,503,262	27.05%
70,698,640	70,296,703	TOTAL REQUIREMENTS	78,338,776	82,390,826	5.17%
BY CATEGORY					
41,848,190	42,688,376	Personnel Services	44,405,914	46,034,803	3.67%
9,293,491	9,711,847	Materials and Services	10,877,490	10,121,151	-6.95%
8,300,318	8,738,420	Administrative Charges	9,204,753	9,072,373	-1.44%
15,199	6,034	Capital Outlay	34,436	0	-100.0%
280,000	280,000	Debt Service Principal	280,000	0	-100.0%
14,130	13,204	Debt Service Interest	3,080	0	-100.0%
0	0	Special Payments	120,000	0	-100.0%
10,947,312	8,858,822	Transfers Out	9,081,001	11,409,800	25.64%
0	0	Contingency	787,720	1,249,437	58.61%
0	0	Ending Fund Balance	3,544,382	4,503,262	27.05%
70,698,640	70,296,703	TOTAL REQUIREMENTS	78,338,776	82,390,826	5.17%
8,125,049	8,793,975	GRAND NET TOTAL	0	0	

MARION COUNTY FY 2014-15 BUDGET
GENERAL FUND

GENERAL FUND RESOURCES



General Fund Major Resources

Property Taxes

FY 14-15 estimated property tax collections for Marion County total \$60,687,700. The total is comprised of \$59,019,000 current taxes and \$1,668,700 collection of prior years' delinquent taxes. The annual growth of property tax revenue including prior year assessments collected in the current year is shown below including the percent increase over the prior year. This revenue is part of a broader Taxes category that includes other types of taxes.

FY 05-06 Actual	FY 06-07 Actual	FY 07-08 Actual	FY 08-09 Actual	FY 09-10 Actual	FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Budget
44,827,541	47,173,996	49,282,766	51,133,057	53,423,177	54,688,401	56,191,768	56,768,245	59,115,252	60,687,700
7.7%	5.2%	4.5%	3.8%	4.5%	2.4%	2.7%	1.0%	4.1%	2.7%

Secure Rural Schools Title I (formerly Federal O&C Land – Title I)

This revenue was formerly Bureau of Land Management revenue earned on national forest and public domain lands under the Oregon and California (“O&C”) land grants program. The revenue was derived from collection of forest reserve rentals, sales of timber, and other sources from forest reserves within Marion County. The funds were then appropriated and distributed under Federal Title I of the Secure Rural Schools and Community Self-Determination Act. At one time the General Fund share of Title I was more than \$1.4 million. Funding under this Act was scheduled to terminate (sunset) several times but year-to-year federal funding authorization extensions have occurred. However, the

MARION COUNTY FY 2014-15 BUDGET GENERAL FUND

FY 14-15 revenue estimate is once again zero dollars (\$0). This revenue is within the Intergovernmental Federal category.

Chapter 530 Forest Rehabilitation

The revenue refers to ORS Chapter 530 regarding acquisition and development of state forests. Revenues generated from timber sales on lands acquired by the state at no cost, or acquired from counties, in Marion County's district are distributed to the county, county school fund, and taxing districts on which the lands are situated. The basis of revenue is primarily state estimates based on planned board feet of timber to be harvested, which varies considerably from year-to-year depending on state forestry work plans which are subject to frequent change. The General Fund share of FY 14-15 Chapter 530 revenue is budgeted at \$300,000 which is a decrease of \$273,000 from FY 13-14. This revenue is within the Intergovernmental State revenue category.

State Oregon Liquor Control Commission (OLCC) – General

Oregon State distributes OLCC funds to local governments as state shared revenue. The FY 14-15 budget of \$1,607,149 is two percent more than the \$1,575,636 FY 13-14 budget. The revenue is within the Intergovernmental State revenue category.

Assessment and Taxation Apportionment

The revenue source is a county assessment funding assistance state grant to counties under Oregon statute. The percentage to be paid to each county is the percentage that the expenditures of the county certified (i.e., adopted) budget of the Assessor's Office plus the Board of Property Tax Appeals in the County Clerk's Office bears to the total of all expenditures of all counties for the same purposes. However, the pool of state revenue available to distribute to counties may also be adjusted by the state. The FY 14-15 budget estimate of \$1,366,440 is an eleven percent decrease from the FY 13-14 budget. This revenue is within the Intergovernmental State category.

County Clerk Recording Fees

Fees are established by state statute for recording documents at the offices of county clerks. Recording revenue is highly dependent on the level of activity in the real estate and mortgage markets, particularly home and home loan markets. The budget estimate for FY 14-15 is \$1,033,000 which is 24 percent lower than the FY 13-14 budget of \$1,363,710 (the budget is substantially overstated). This revenue is within the Charges for Services category.

Net Working Capital

Net Working Capital is a substantial part of the General Fund. Net working capital is the unexpended balance, or savings, of a fund after the end of a fiscal year that carries over into the following fiscal year as a resource. Net Working capital of \$9,102,089 budgeted for FY 14-15 is 25 percent more than the \$7,301,364 budgeted for FY 13-14.

MARION COUNTY FY 2014-15 BUDGET
GENERAL FUND

GENERAL FUND REQUIREMENTS

The General Fund 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 General Fund requirements budget is \$82,390,826. This is the sum of the expenditures, Contingency, and Ending Fund Balance. The amount planned for expenditure during the fiscal year is considerably less than the total budget. Requirements and expenditures are defined in the Summary section and in the glossary in the Budget Overview section of this book.

The expenditures budget is \$76,638,127. This is the total of direct expenditures, Administrative Charges (internal service), and Transfers Out. Expenditures equal immediate appropriation authority, e.g., authority to expend. Although according to Oregon Budget Law Contingency is appropriated, the appropriation authority must be transferred from the Contingency category to the appropriation category from which it will be expended. For purposes of this analysis Contingency and Ending Fund Balance which total \$5,752,699 are excluded from the expenditures total.

Total direct expenditures are \$56,155,954. This is the direct expenditure (resulting in cash outlays) for Personnel Services, Materials and Services, Capital Outlay, and Debt Service payments.

FY 2014-15 General Fund Requirements

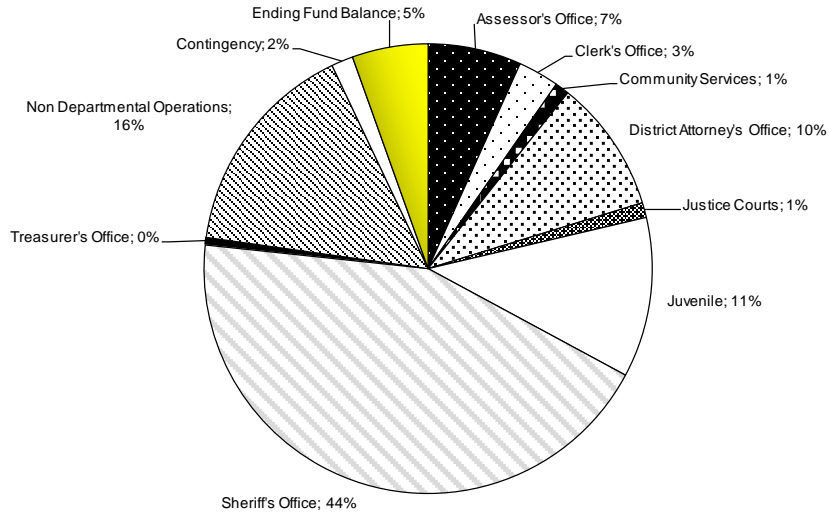
Fund	Total Direct Expenditures	Administrative Charges *	Transfers Out	Contingency	Ending Fund Balance	Total Requirements
General Fund	56,155,954	9,072,373	11,409,800	1,249,437	4,503,262	82,390,826
% of total	68%	11%	14%	2%	5%	100%

* Internal service charges.

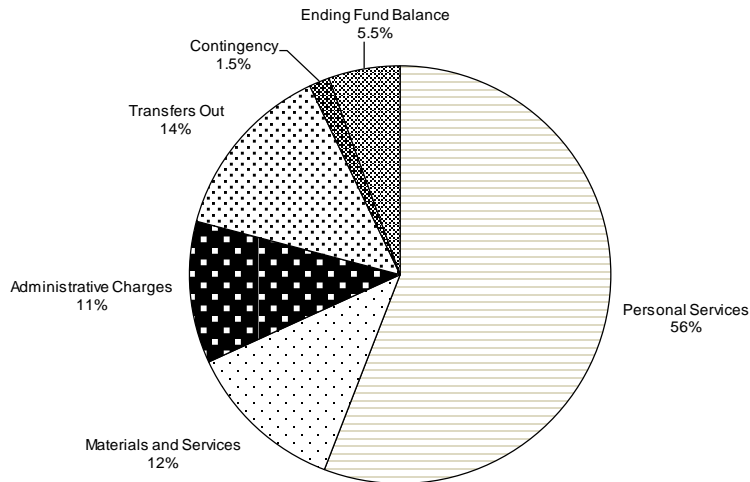
MARION COUNTY FY 2014-15 BUDGET GENERAL FUND

General Fund Requirements by Department and by Category

**General Fund Requirements
by Department
FY 2014-15**



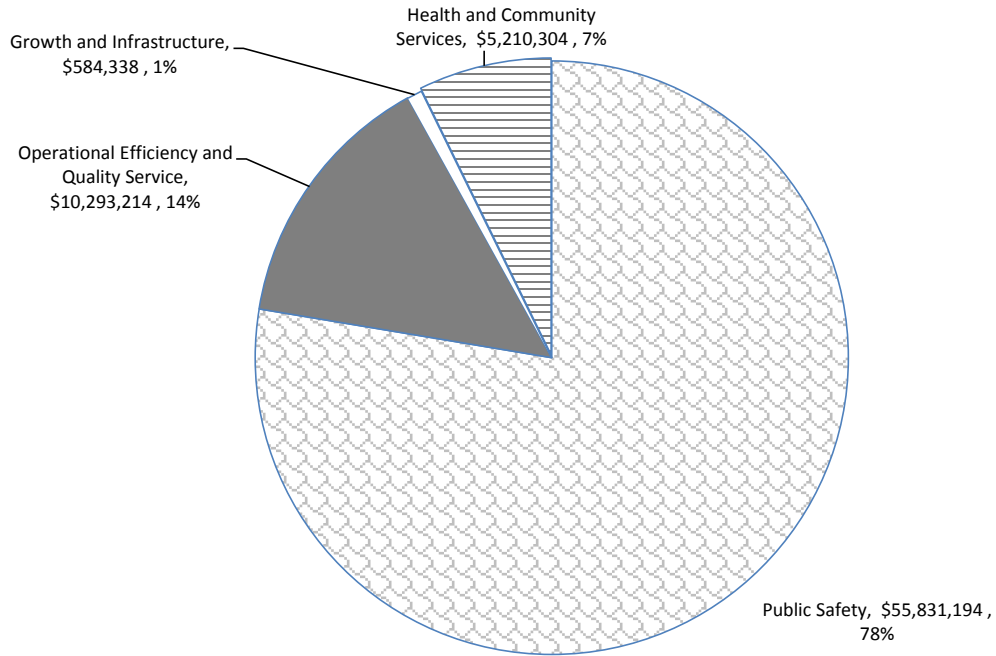
**General Fund Requirements
By Category
FY 2014-15**



MARION COUNTY FY 2014-15 BUDGET
GENERAL FUND

General Fund Allocation to Operations

Seventy-eight percent of the General Fund allocation for operations is for public safety services.



Note: The total amount allocated to the operations on which the chart is based does not include contingency and ending fund balance, which are not appropriated for specific departmental operating purposes, as well as non-departmental activities, e.g., debt service and capital outlay.

MARION COUNTY FY 2014-15 BUDGET
GENERAL FUND

General Fund Major Requirements

General Fund requirements are categorized the same as all other county budget activities. Although Contingency and Ending Fund Balance are requirements, they are not classified as expenditures. Major requirements categories were discussed in the Summary section of this book. To a large extent, they were discussed with broad explanations that are in many cases as applicable to the General Fund as to all other funds, as the General Fund dollars were included in the budget amounts of the Summary section. Additional information specific to the General Fund follows.

Personnel Services

As discussed in the Summary, county personnel regulations allow for an annual five percent step increase for satisfactory service (merit). The General Fund 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. All positions requested to be filled at a step higher than a step 1 require budget officer approval.

Over time, the mean personnel position cost has increased approximately 1.7% annually disregarding any cost-of-living (COLA) increase. Employees in step 7 or longevity steps are not eligible for five percent step increases except when they advance up to the next level every five years. Marion County has had a high proportion of employees whose pay is frozen at these highest steps. Periodic changes in pay grades for specific positions to bring pay within comparative local government rates (“market”) may also have a small impact on funds and programs involved. The annual percent increase in Salaries and Wages in excess of the 1.7% mean is primarily attributed to additional positions.

An increase in total fringe benefits in recent years has been attributable to health insurance and Public Employee Retirement System (PERS) rate increases. However, the FY 2014-15 budget also contains a major increase in PERS costs not related to rate increases. The county took over the payment of employee 6% PERS contribution for two groups (bargaining units), one of which makes up 201 full-time equivalent (FTE) positions out of the total 456 FTE charged to the General Fund. This drove General Fund PERS costs up 19.9% and total fringe benefits up 5.0% out of the 9.5% increase.

General Fund Personnel Services Summary

FY 11-12 ACTUAL	FY 12-13 ACTUAL	PERSONNEL SERVICES	FY 13-14 BUDGET	FY 14-15 PROPOSED	Change FY 13-14 to FY 14-15
\$ 28,423,582	\$ 28,524,255	Salaries and Wages	\$ 29,837,096	\$ 30,081,207	0.8%
13,424,508	14,164,121	Fringe Benefits	14,568,818	15,953,596	9.5%
\$ 41,848,090	\$ 42,688,376	Total Personnel Services	\$ 44,405,914	\$ 46,034,803	3.7%
454	452	FTE	454	456	0.4%

MARION COUNTY FY 2014-15 BUDGET
GENERAL FUND

Employees

The General Fund allocates 56% of its resources to personnel services, which means employees. Including temporary employees, there are almost 500 employees paid by the General Fund. The full time equivalent (FTE) positions shown below include vacant positions waiting to be filled, and employees who work less than full time year around, but excludes temporary employees.

General Fund Budget FY 2014-15
Full Time Equivalent (FTE) Positions by Department

	FY 11-12	FY 12-13	FY 13-14	FY 14-15	Change 1 yr
Assessor's Office	52.1	50.7	51.0	51.0	0.0
Clerk's Office	13.5	13.5	13.0	13.5	0.5
Community Services Department	0.0	0.5	2.9	4.3	1.4
District Attorney's Office	63.1	63.1	63.2	63.2	0.0
Justice Courts	8.8	9.0	9.0	8.5	-0.5
Juvenile Department	74.4	74.4	74.5	74.6	0.1
Sheriff's Office	238.6	237.9	237.9	238.4	0.5
Treasurer's Office	3.0	3.0	3.0	3.0	0.0
Total	453.5	452.0	454.5	456.4	2.0

Additional information about countywide FTE and a salaries listing of all positions are found in the appendices.

Materials and Services

General Fund departments and programs are not allowed to budget for across-the-board increases in Materials and Services. They are required to absorb inflationary increases on high priority items by reducing budgets for other items deemed less essential - or do with less. Although the contracted services budget declined slightly in FY 13-14 it remains the largest subcategory budget at 42% of total Materials and Services.

General Fund Materials and Services Summary

FY 2014-15

FY 11-12 ACTUAL	FY 12-13 ACTUAL	CATEGORY	FY 13-14 BUDGET	FY 14-15 BUDGET	Change 13-14 to 14-15
1,363,887	1,412,862	Supplies	1,491,520	1,496,076	0%
130,536	100,268	Materials	138,939	146,969	6%
282,035	306,794	Communications	297,511	324,919	9%
1,136,615	1,111,138	Utilities 1/	1,400,329	1,202,773	-14%
3,644,357	3,992,125	Contracted Services	4,391,472	4,209,294	-4%
367,048	313,078	Repairs and Maintenance	350,839	339,958	-3%
1,482,835	1,608,442	Rentals	1,741,814	1,372,659	-21%
38,885	27,611	Insurance 2/	113,987	21,933	-81%
844,293	839,541	Miscellaneous 3/	951,079	1,006,570	6%
9,290,491	9,711,859	TOTAL	10,877,490	10,121,151	-7%

1/ Utilities have varied as office spaces have shifted between county buildings and rented buildings each with their own requirements to pay for utility costs.

2/ The FY 13-14 budget contains a \$91,756 liability insurance premium for Courthouse Square which was under repair.

3/ FY 14-15 major items are: dues and memberships \$148,071; mileage/travel/meals/lodging/conferences/training \$275,507, a \$22,167 increase; payment to OSU Extension Services \$378,828, a \$30,000 increase, and contribution to the U.S. Wildlife Services predatory animals program \$54,914.

MARION COUNTY FY 2014-15 BUDGET
GENERAL FUND

Administrative Charges

Administrative charges were discussed in the Summary section. They are the result of one department billing other departments for services rendered. 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. In this case, a General Fund (or any other) department knows the maximum it will be charged for services from a central services department for the fiscal year. Departments have little control over the amount of administrative charges expenditures for any given year. Budgeted General Fund administrative charges total \$9,072,373 for FY 14-15. A detail breakdown is shown on the last two pages of this section.

Transfers Out

The General Fund is budgeted to transfer out \$11.4 million to non-General Fund funds in FY 14-15. The recipient funds require General Fund support in order to meet legal commitments such as matching funds and debt service, or state requirements to provide certain types of service such as public health or dog control, or to accomplish short-term projects such as building construction or computer hardware and software purchase.

General Fund Transfers Out
FY 2014-15

FY 11-12 ACTUAL	FY 12-13 ACTUAL	TRANSFERS TO	FY 13-14 BUDGET	FY 14-15 BUDGET
Departmental				
587,409	641,692	Central Services Fund	369,121	594,645
306,100	277,181	Child Support Fund	308,709	308,709
209,763	93,306	Children and Families Fund	1,000	133,183
80,000	81,565	County Fair Fund	154,708	96,210
622,436	676,482	Dog Control Fund	692,944	702,798
100,007	88,038	District Attorney Grants Fund	88,022	102,554
3,466,446	3,439,682	Health Fund	3,439,682	3,439,682
843,856	836,054	Juvenile Grants Fund	836,054	887,564
664,834	408,096	Land Use Planning Fund	533,919	478,679
0	0	Parks Fund	0	45,000
4,000	4,000	Public Works Fund	4,000	4,000
133,247	87,931	Sheriff Grants Fund	80,694	104,857
0	25,000	Surveyor Fund	101,659	101,659
7,018,098	6,659,026	Total Departmental	6,610,512	6,999,540
Non-Departmental				
711,000	0	Capital Building and Equipment Fund	0	0
1,667,189	642,000	Capital Projects Fund	862,950	500,000
1,551,025	1,548,900	Debt Service Fund	1,549,300	2,646,245
		Facility Renovation Fund	58,239	1,264,015
0	8,896	Fleet Acquisition Fund	0	0
3,929,214	2,199,796	Total Non-Departmental	2,470,489	4,410,260
10,947,312	8,858,822	Grand Total	9,081,001	11,409,800

Other Expenditures (p.669)

Capital Outlays are minor and infrequent in the General Fund. Debt Service on inter-fund loans is somewhat unusual; the loan payment budgeted for FY 13-14 was the final year of a five-year loan. Special Payments are also unusual, with a one-time payment in FY 13-14 in the amount of \$120,000 to the Marion County Housing Authority for a five year operating loan.

MARION COUNTY FY 2014-15 BUDGET
GENERAL FUND

GENERAL FUND RESOURCES DETAIL

Marion County - Budget - Resources

By Fund

FY 2014-15

	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 14-15 PROPOSED	FY 14-15 ADOPTED
FND 100 General Fund					
Taxes					
311100 Property Taxes Current Year	54,529,383	55,130,146	55,941,880	59,019,000	59,019,000
311200 Property Taxes Prior Years	1,662,385	1,638,099	1,908,700	1,668,700	1,668,700
311300 Prop Tx Interest and Penalties	481,581	490,481	520,877	515,300	515,300
312200 Franchise Fees Cable TV	256,078	271,986	260,000	270,000	270,000
312300 Severance Taxes	2,218	3,263	3,000	4,000	4,000
Total Taxes	56,931,644	57,533,975	58,634,457	61,477,000	61,477,000
Licenses and Permits					
321000 Marriage Licenses	59,025	55,350	60,000	60,000	60,000
Total Licenses and Permits	59,025	55,350	60,000	60,000	60,000
Intergovernmental Federal					
331001 Payment in Lieu of Taxes	77,796	75,880	73,828	0	0
331010 Secure Rural Schools Title I	485,169	440,393	0	0	0
331013 State Criminal Alien Asst Pgm	182,744	118,802	75,000	75,000	75,000
331223 Oregon Dept of Justice	17,034	24,864	5,000	15,000	15,000
331224 USDA Child Nutrition Cluster	83,297	86,665	80,000	80,000	80,000
331990 Other Federal Revenues	35,810	21,269	30,000	30,000	30,000
Total Intergovernmental Federal	881,849	767,874	263,828	200,000	200,000
Intergovernmental State					
332010 Chapter 530 Forest Rehab	429,242	461,175	573,000	300,000	300,000
332011 OLCC General	1,369,537	1,612,137	1,575,636	1,607,149	1,607,149
332014 Cigarette Tax	322,443	315,354	299,495	285,505	285,505
332015 Electric Coop Tax	25,659	27,542	27,500	27,500	27,500
332016 Amusement Devise Tax	73,361	74,187	45,000	75,000	75,000
332017 Private Rail Car Tax	3,902	3,149	3,500	3,500	3,500
332019 County Assmt Funding CAFFA	1,647,038	1,490,543	1,540,911	1,366,440	1,366,440
332990 Other State Revenues	1,781	18,921	0	0	0
Total Intergovernmental State	3,872,964	4,003,007	4,065,042	3,665,094	3,665,094
Intergovernmental Local					
335001 Keizer Urban Renewal Reimb	0	402,656	0	0	0
Total Intergovernmental Local	0	402,656	0	0	0

MARION COUNTY FY 2014-15 BUDGET
GENERAL FUND

Marion County - Budget - Resources

By Fund

FY 2014-15

	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 14-15 PROPOSED	FY 14-15 ADOPTED
FND 100 General Fund					
Charges for Services					
341040 E Marion Justice Court Fees	722,640	430,427	428,000	0	0
341041 N Marion Justice Court Fees	704,755	391,779	360,960	0	0
341042 Marion Cty Justice Court Fees	0	0	0	803,000	803,000
341070 Filing Fees	33,766	38,261	38,000	38,000	38,000
341080 Recording Fees	1,168,116	1,341,272	1,363,710	1,033,000	1,033,000
341090 Passport Application Fees	15,875	18,800	18,000	15,000	15,000
341100 Assessment and Taxation Fees	25,277	28,899	28,500	28,500	28,500
341150 Sheriff Service Fees	175,617	230,387	135,000	240,000	240,000
341170 Witness Fees	645	730	1,000	1,000	1,000
341180 Crime Report Fees	12,020	13,030	12,000	12,000	12,000
341280 Detention Fees	68,250	54,927	68,000	70,000	70,000
341400 Tax Collector Fees	92,862	128,735	135,000	135,000	135,000
341420 Assessor Fees	42,516	37,455	40,000	40,000	40,000
341430 Copy Machine Fees	151,590	165,033	145,000	160,000	160,000
341450 Pay Telephone Fees	222	0	300	300	300
341720 Appeal Fees	950	475	1,000	1,000	1,000
341820 County Clerk Records Fees	1	0	0	0	0
341840 Work Crew Fees	355,275	319,138	240,000	220,000	220,000
341880 Ownership Doc Processing Fees	26,875	29,085	30,000	30,000	30,000
341940 Declaration Domestic Partners	850	650	750	750	750
341999 Other Fees	23,370	31,727	20,000	20,000	20,000
342310 Parking Permits	0	0	0	226,535	226,535
344100 Election Reimbursements	69,142	186,034	50,000	100,000	100,000
344300 Restitution	7,492	7,149	2,000	2,000	2,000
344701 Felony DUII Reimbursemt SB395	113,657	157,008	100,000	100,000	100,000
344800 EAIP Reimbursement	0	246	19,250	0	0
344999 Other Reimbursements	2,738	1,450	3,000	3,000	3,000
345100 Sale of Capital Assets	0	28,800	0	0	0
345300 Surplus Property Sales	0	306	1,000	1,000	1,000
347202 Code Enforcement Services	0	219,864	132,832	135,121	135,121
Total Charges for Services	3,814,502	3,861,666	3,373,302	3,415,206	3,415,206
Fines and Forfeitures					
351200 Traffic Fines	227,950	290,633	210,000	250,000	250,000
352200 Miscellaneous Forfeitures	0	860	0	0	0
Total Fines and Forfeitures	227,950	291,493	210,000	250,000	250,000
Interest					
361000 Investment Earnings	131,905	97,143	150,150	85,000	85,000
365000 Investment Fee	308,168	328,448	300,000	300,000	300,000
Total Interest	440,073	425,591	450,150	385,000	385,000

MARION COUNTY FY 2014-15 BUDGET
GENERAL FUND

Marion County - Budget - Resources

By Fund

FY 2014-15

	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 14-15 PROPOSED	FY 14-15 ADOPTED
FND 100 General Fund					
Other Revenues					
371000 Miscellaneous Income	17,370	27,458	15,000	15,000	15,000
371100 Recoveries from Collections	(4)	97	0	0	0
372000 Over and Short	926	281	0	0	0
373100 Special Program Donations	0	763	0	0	0
Total Other Revenues	18,292	28,599	15,000	15,000	15,000
Other Fund Transfers					
381160 Xfr from Children and Families	0	0	28,507	0	0
381165 Transfer from Lottery Dist	0	0	0	80,754	80,754
381180 Transfer from Comm Corrections	3,507,440	3,273,778	3,607,012	3,607,012	3,607,012
381185 Transfer from Criminal Justice	153,111	193,871	213,690	133,671	133,671
381240 Transfer from Liquor Law Enf	35,386	27,770	0	0	0
381255 Xfr from Traffic Safety Team	0	100,000	112,074	0	0
381455 Xfr from Facility Renovation	39,009	0	0	0	0
Total Other Fund Transfers	3,734,946	3,595,419	3,961,283	3,821,437	3,821,437
Net Working Capital					
392000 Net Working Capital Unrestr	8,842,443	8,125,048	7,301,364	9,102,089	9,102,089
Total Net Working Capital	8,842,443	8,125,048	7,301,364	9,102,089	9,102,089
Total FND 100 General Fund	78,823,689	79,090,677	78,334,426	82,390,826	82,390,826

MARION COUNTY FY 2014-15 BUDGET
GENERAL FUND

GENERAL FUND REQUIREMENTS DETAIL

Marion County - Budget - Requirements

By Fund

FY 2014-15

	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 14-15 PROPOSED	FY 14-15 ADOPTED
FND 100 General Fund					
Personnel Services					
Salaries and Wages					
511110 Regular Wages	21,567,753	21,419,950	26,811,209	26,923,254	26,943,080
511120 Temporary Wages	548,155	637,350	588,698	624,051	624,051
511130 Vacation Pay	1,478,210	1,559,852	0	0	0
511140 Sick Pay	851,495	929,320	0	0	0
511150 Holiday Pay	1,162,499	1,189,323	0	0	0
511160 Comp Time Pay	202,030	195,482	58,941	58,941	58,941
511180 Differential Pay	8,503	9,023	9,947	8,487	8,487
511190 Longevity Pay	45,887	0	0	0	0
511210 Compensation Credits	1,021,424	985,933	1,006,497	971,178	971,178
511220 Pager Pay	30,099	43,104	44,266	49,266	49,266
511240 Leave Payoff	135,022	122,822	9,193	22,654	22,654
511250 Training Pay	2,090	4,715	41,881	41,881	41,881
511260 Election Workers	28,328	56,712	62,000	62,000	62,000
511270 Leadworker Pay	1,269	933	0	0	0
511280 Cell Phone Pay	905	1,334	0	2,221	2,221
511290 Health Insurance Waiver Pay	7,414	12,178	9,720	17,820	17,820
511410 Straight Pay	40,743	37,190	36,732	30,438	30,438
511420 Premium Pay	1,186,556	1,225,094	1,159,901	1,158,195	1,158,195
511430 Court Time	92,828	73,945	80,807	80,807	80,807
511450 Premium Pay Temps	3,595	9,462	0	0	0
511470 Extra Duty Contract Pay	1,498	3,283	0	0	0
511930 Clothing Allowance	7,280	7,250	10,188	10,188	10,188
Total Salaries and Wages	28,423,583	28,524,255	29,929,980	30,061,381	30,081,207

MARION COUNTY FY 2014-15 BUDGET
GENERAL FUND

Marion County - Budget - Requirements

By Fund

FY 2014-15

	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 14-15 PROPOSED	FY 14-15 ADOPTED
FND 100 General Fund					
Fringe Benefits					
512110 PERS	3,607,420	3,592,423	3,480,606	4,214,749	4,226,268
512120 401K	209,428	218,141	232,036	235,338	235,338
512130 PERS Debt Service	1,248,282	1,214,950	1,297,533	1,465,393	1,465,393
512140 PERS Rate Subsidy	(803,297)	0	0	0	0
512200 FICA	2,143,098	2,156,791	2,165,902	2,169,073	2,169,073
512310 Medical Insurance	6,011,831	6,021,011	6,453,406	6,814,546	6,814,546
512320 Dental Insurance	591,707	579,593	607,956	664,085	664,085
512330 Group Term Life Insurance	87,367	44,584	34,761	38,038	38,038
512340 Long Term Disability Insurance	141,979	152,282	138,101	155,952	155,952
512400 Unemployment Insurance	113,964	114,513	131,148	139,560	139,560
512520 Workers Comp Insurance	11,781	12,387	14,431	14,610	14,610
512600 Wellness Program	17,156	17,001	18,117	18,177	18,177
512610 Employee Assistance Program	11,853	11,746	12,517	12,556	12,556
512700 County HSA Contributions	32,038	28,699	0	0	0
Total Fringe Benefits	13,424,608	14,164,121	14,586,514	15,942,077	15,953,596
Total Personnel Services	41,848,190	42,688,376	44,516,494	46,003,458	46,034,803
Materials and Services					
Supplies					
521010 Office Supplies	114,648	118,057	129,540	125,347	125,347
521030 Field Supplies	78,076	99,009	107,739	99,755	99,755
521040 Institutional Supplies	163,538	161,638	184,886	202,894	202,894
521050 Janitorial Supplies	46,617	51,926	49,715	58,365	58,365
521060 Electrical Supplies	90	287	0	0	0
521070 Departmental Supplies	81,330	64,603	95,245	86,294	86,294
521080 Food Supplies	24,202	30,987	36,247	36,608	36,608
521090 Uniforms and Clothing	58,208	95,340	98,518	103,932	103,932
521100 Medical Supplies	41,161	42,909	43,815	33,210	33,210
521110 First Aid Supplies	1,459	638	2,010	8,947	8,947
521120 Drugs	315,949	340,278	262,414	262,414	262,414
521140 Vaccines	1,100	1,113	660	880	880
521170 Educational Supplies	4,673	3,616	2,850	750	750
521190 Publications	13,314	5,219	11,878	5,612	5,612
521210 Gasoline	381,565	358,675	420,209	429,428	429,428
521220 Diesel	33,171	29,493	33,398	31,150	31,150
521230 Propane	89	100	0	0	0
521240 Automotive Supplies	94	905	1,200	1,200	1,200
521300 Safety Clothing	2,523	6,292	11,046	7,950	7,950
521310 Safety Equipment	2,079	1,767	1,150	1,340	1,340
Total Supplies	1,363,887	1,412,852	1,492,520	1,496,076	1,496,076

MARION COUNTY FY 2014-15 BUDGET
GENERAL FUND

Marion County - Budget - Requirements

By Fund

FY 2014-15

	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 14-15 PROPOSED	FY 14-15 ADOPTED
FND 100 General Fund					
Materials					
522020 Crushed Rock	1,822	0	500	500	500
522060 Sign Materials	787	397	400	752	752
522080 Building Materials	2,802	1,628	500	2,500	2,500
522090 Chemical Sprays	0	281	0	0	0
522100 Parts	9,848	11,014	8,000	9,000	9,000
522140 Small Tools	403	67	500	200	200
522150 Small Office Equipment	31,298	23,720	31,461	43,375	43,375
522160 Small Departmental Equipment	42,196	35,886	63,881	55,525	55,525
522170 Computers Non Capital	35,287	18,160	26,775	23,912	23,912
522180 Software	6,093	9,115	5,922	11,205	11,205
Total Materials	130,536	100,268	137,939	146,969	146,969
Communications					
523010 Telephone Equipment	9,938	13,529	13,789	3,960	3,960
523020 Phone and Communication Svcs	51,041	56,548	55,239	58,586	58,586
523040 Data Connections	47,695	48,875	51,227	50,505	50,505
523050 Postage	92,458	98,305	89,099	108,664	108,664
523060 Cellular Phones	72,219	77,067	72,781	78,335	78,335
523070 Pagers	1,274	1,293	1,650	2,300	2,300
523090 Long Distance Charges	21	53	100	6,914	6,914
523100 Radios and Accessories	7,391	11,124	15,026	15,655	15,655
Total Communications	282,035	306,794	298,911	324,919	324,919
Utilities					
524010 Electricity	651,009	636,966	846,941	726,819	726,819
524020 Street Light Electricity	2,130	2,150	2,200	2,200	2,200
524040 Natural Gas	176,598	159,558	213,898	158,050	158,050
524050 Water	89,984	96,563	103,365	94,599	94,599
524070 Sewer	161,633	163,946	176,336	169,816	169,816
524090 Garbage Disposal and Recycling	58,261	51,955	57,589	51,289	51,289
Total Utilities	1,139,615	1,111,138	1,400,329	1,202,773	1,202,773
Contracted Services					
525110 Consulting Services	5,425	0	45,600	7,951	7,951
525150 Audit Services	0	0	22,500	22,500	22,500
525156 Bank Services	89,435	76,903	80,000	60,000	60,000
525158 Armored Car Services	31,866	31,670	37,000	27,000	27,000
525175 Temporary Staffing	7,081	11,596	7,200	7,200	7,200
525210 Medical Services	384,112	409,860	380,694	388,631	388,631
525211 Psychiatric Services	8,450	17,088	26,650	26,650	26,650
525215 Dental Services	34,647	45,330	49,500	49,500	49,500
525220 Hospital Services	292,494	428,164	311,967	318,467	318,467
525225 Ambulance Services	31,489	76,874	39,332	39,332	39,332

MARION COUNTY FY 2014-15 BUDGET
GENERAL FUND

Marion County - Budget - Requirements

By Fund

FY 2014-15

	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 14-15 PROPOSED	FY 14-15 ADOPTED
FND 100 General Fund					
525235 Laboratory Services	30,654	18,717	22,700	22,000	22,000
525240 XRay Services	14,375	10,560	10,100	10,100	10,100
525245 Autopsy Services	0	145	1,000	1,000	1,000
525261 Social Services	0	310	1,880	400	400
525310 Laundry Services	28,436	24,676	29,700	29,700	29,700
525320 Food Services	1,100,765	1,112,903	1,146,303	1,143,887	1,143,887
525330 Transportation Services	1,967	1,621	1,800	1,575	1,575
525340 Counseling and Mentoring Svcs	0	22,020	0	20,600	20,600
525350 Janitorial Services	6,410	6,567	7,550	8,500	8,500
525400 Public Safety Program Services	0	6,673	8,304	8,429	8,429
525410 Dispatch Services	773,991	752,693	842,217	842,217	842,217
525420 Regional Area Info Network	13,128	13,437	13,596	13,596	13,596
525430 Programming and Data Services	1,138	148,665	168,500	168,500	168,500
525440 Client Assistance	127	767	500	500	500
525450 Subscription Services	5,668	4,560	6,456	13,176	13,176
525510 Legal Services	31,566	32,525	48,430	28,200	28,200
525540 Witnesses	52,590	36,439	47,390	46,140	46,140
525541 Witness Mileage Reimbursement	3,346	2,836	5,650	5,606	5,606
525550 Court Services	1,903	3,517	1,000	1,200	1,200
525555 Security Services	10,256	15,317	12,769	13,064	13,064
525630 Insurance Admin Services	0	4,092	4,000	5,100	5,100
525710 Printing Services	140,318	226,958	240,696	233,941	233,941
525715 Advertising	7,094	8,846	32,860	39,260	39,260
525735 Mail Services	119,080	119,888	129,450	145,503	145,503
525740 Document Disposal Services	14,976	15,847	16,171	17,051	17,051
525770 Interpreters and Translators	23,806	21,710	22,675	21,278	21,278
525870 Hazardous Waste Disposal	4,750	5,598	4,930	4,930	4,930
525991 Match Payments	0	0	2,953	1,500	1,500
525999 Other Contracted Services	373,017	276,754	437,949	415,110	415,110
Total Contracted Services	3,644,357	3,992,125	4,267,972	4,209,294	4,209,294
526011 Dept Equipment Maintenance	11,928	14,654	25,140	21,375	21,375
526012 Vehicle Maintenance	35,925	30,565	43,500	45,187	45,187
526014 Radio Maintenance	9,679	4,501	6,200	3,050	3,050
526020 Computer Hardware Maintenance	4,649	628	2,500	3,500	3,500
526021 Computer Software Maintenance	121,309	79,426	83,985	81,940	81,940
526022 Telephone Maintenance	0	79	800	800	800
526030 Building Maintenance	55,376	69,153	56,751	51,229	51,229
526040 Remodels and Site Improvements	9,670	0	13,917	17,337	17,337
526050 Grounds Maintenance	1,509	2,191	8,111	2,000	2,000
Total Repairs and Maintenance	367,048	313,078	351,076	339,958	339,958

MARION COUNTY FY 2014-15 BUDGET
GENERAL FUND

Marion County - Budget - Requirements

By Fund

FY 2014-15

	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 14-15 PROPOSED	FY 14-15 ADOPTED
FND 100 General Fund					
Rentals					
527100 Vehicle Rental	2,912	8,213	6,500	9,111	9,111
527110 Fleet Leases	801,271	894,281	930,848	919,932	919,932
527120 Motor Pool Mileage	1,990	1,948	3,575	2,905	2,905
527130 Parking	909	1,080	840	5,422	5,422
527140 County Parking	27,600	28,590	30,060	29,040	29,040
527210 Building Rental Private	578,513	600,394	679,948	182,747	182,747
527240 Condo Assn Assessments	0	0	0	131,800	131,800
527300 Equipment Rental	69,640	73,936	90,043	91,702	91,702
Total Rentals	1,482,835	1,608,442	1,741,814	1,372,659	1,372,659
Insurance					
528110 Liability Insurance Premiums	0	0	91,756	0	0
528120 WC Insurance Premiums	1,198	509	1,200	1,200	1,200
528140 Malpractice Insurance Premiums	6,222	7,157	7,470	7,470	7,470
528180 Disability Insurance Premiums	5,679	912	5,800	5,800	5,800
528210 Public Official Bonds	4,350	4,350	4,350	4,350	4,350
528220 Notary Bonds	1,061	1,387	1,686	1,388	1,388
528410 Liability Claims	20,375	13,295	1,725	1,725	1,725
Total Insurance	38,885	27,611	113,987	21,933	21,933
Miscellaneous					
529110 Mileage Reimbursement	36,555	35,053	40,662	38,437	38,437
529120 Commercial Travel	8,232	10,137	17,226	12,739	12,739
529130 Meals	14,085	14,469	18,242	20,596	20,596
529140 Lodging	29,685	35,989	41,213	36,842	36,842
529210 Meetings	3,679	2,218	5,672	5,235	5,235
529220 Conferences	16,965	16,250	15,065	17,670	17,670
529230 Training	72,890	70,445	115,260	143,988	143,988
529300 Dues and Memberships	136,112	139,982	147,161	148,071	148,071
529440 Safety Grants	(300)	0	0	0	0
529510 OSU Extension Services	348,828	348,828	348,828	378,828	378,828
529540 Predatory Animals	53,478	53,478	53,314	54,914	54,914
529550 Water Master	8,700	8,700	8,700	8,700	8,700
529610 Homicide Investigations	16,322	8,468	18,000	18,000	18,000
529620 Narcotics Investigations	6,482	6,000	4,000	6,000	6,000
529630 Search and Rescue	2,009	0	0	0	0
529650 Pre Employment Costs	17,194	49,995	41,130	41,630	41,630
529690 Other Investigations	6,664	7,232	8,475	8,475	8,475
529740 Fairs and Shows	903	2,394	3,175	3,307	3,307
529820 Vehicle Registration	258	0	250	250	250
529830 Dog Licenses	162	162	194	194	194
529840 Professional Licenses	700	700	600	600	600

MARION COUNTY FY 2014-15 BUDGET
GENERAL FUND

Marion County - Budget - Requirements

By Fund

FY 2014-15

	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 14-15 PROPOSED	FY 14-15 ADOPTED
FND 100 General Fund					
529850 Device Licenses	0	150	1,902	1,854	1,854
529860 Permits	907	494	820	550	550
529880 Recording Charges	44,871	21,256	45,000	45,000	45,000
529910 Awards and Recognition	2,369	8,689	11,125	9,600	9,600
529998 Retroactive PERS Adjustments	19,648	(1,776)	5,000	5,000	5,000
529999 Miscellaneous Expense	(3,108)	227	65	90	90
Total Miscellaneous	844,293	839,541	951,079	1,006,570	1,006,570
Total Materials and Services	9,293,491	9,711,848	10,755,627	10,121,151	10,121,151
Administrative Charges					
611100 County Admin Allocation	494,064	543,092	583,201	579,637	579,637
611210 Facilities Mgt Allocation	2,067,782	2,004,503	2,106,627	1,952,409	1,952,409
611220 Custodial Allocation	620,709	621,564	647,068	697,226	697,226
611230 Courier Allocation	22,229	26,721	27,814	29,133	29,133
611250 Risk Management Allocation	201,132	232,917	247,965	259,012	259,012
611255 Benefits Allocation	142,251	138,031	145,325	155,950	155,950
611260 Human Resources Allocation	499,727	460,573	507,570	498,396	498,396
611300 Legal Services Allocation	252,716	330,024	385,182	403,917	403,917
611400 Information Tech Allocation	1,205,363	1,385,972	1,331,836	1,333,416	1,333,416
611410 FIMS Allocation	459,272	524,157	608,815	626,623	626,623
611420 Telecommunications Allocation	181,627	183,699	195,542	171,718	171,718
611430 Info Tech Direct Charges	717,705	816,212	884,553	882,955	882,955
611600 Finance Allocation	535,339	602,458	685,843	637,087	637,087
611800 MCBEE Allocation	36,102	50,232	31,037	48,494	48,494
614100 Liability Insurance Allocation	508,700	419,718	553,450	535,500	535,500
614200 WC Insurance Allocation	355,600	398,547	262,925	260,900	260,900
Total Administrative Charges	8,300,318	8,738,420	9,204,753	9,072,373	9,072,373
Capital Outlay					
531100 Office Equipment Capital	5,366	0	0	0	0
531300 Departmental Equipment Capital	9,833	6,034	27,936	0	0
Total Capital Outlay	15,199	6,034	27,936	0	0
Debt Service Principal					
541100 Principal Payments	280,000	280,000	280,000	0	0
Total Debt Service Principal	280,000	280,000	280,000	0	0
Debt Service Interest					
542100 Interest Payments	14,130	13,204	3,080	0	0
Total Debt Service Interest	14,130	13,204	3,080	0	0

MARION COUNTY FY 2014-15 BUDGET
GENERAL FUND

Marion County - Budget - Requirements

By Fund

FY 2014-15

	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 14-15 PROPOSED	FY 14-15 ADOPTED
FND 100 General Fund					
Transfers Out					
561125 Transfer to Juvenile Grants	843,856	836,054	836,054	887,564	887,564
561130 Transfer to Public Works	4,000	4,000	4,000	4,000	4,000
561160 Xfer to Children and Families	209,763	93,306	1,000	133,183	133,183
561190 Transfer to Health	3,466,446	3,439,682	3,439,682	3,439,682	3,439,682
561220 Transfer to Child Support	306,100	277,181	308,709	308,709	308,709
561230 Transfer to Dog Control	622,436	676,482	692,944	702,798	702,798
561250 Transfer to Sheriff Grants	133,247	87,931	78,600	104,857	104,857
561270 Transfer to County Fair	80,000	81,565	154,708	96,210	96,210
561300 Transfer to DA Grants	100,007	88,038	88,022	102,554	102,554
561305 Transfer to Land Use Planning	664,834	408,096	533,919	478,679	478,679
561310 Transfer to Parks	0	0	0	45,000	45,000
561320 Transfer to Surveyor	0	25,000	101,659	101,659	101,659
561383 Xfer to Capital Bldg and Equip	711,000	0	0	0	0
561410 Transfer to Debt Service	1,551,025	1,548,900	1,549,300	2,646,245	2,646,245
561455 Xfer to Facility Renovation	0	0	48,272	1,264,015	1,264,015
561480 Transfer to Capital Projects	1,667,189	642,000	862,950	500,000	500,000
561580 Transfer to Central Services	587,409	641,692	360,121	585,942	594,645
561595 Transfer to Fleet Acquisition	0	8,896	0	0	0
Total Transfers Out	10,947,312	8,858,822	9,059,940	11,401,097	11,409,800
Contingency					
571010 Contingency	0	0	942,214	1,289,485	1,249,437
Total Contingency	0	0	942,214	1,289,485	1,249,437
Ending Fund Balance					
573010 Unapprop Ending Fund Balance	0	0	3,544,382	4,503,262	4,503,262
Total Ending Fund Balance	0	0	3,544,382	4,503,262	4,503,262
Total FND 100 General Fund	70,698,640	70,296,704	78,334,426	82,390,826	82,390,826

MARION COUNTY FY 2014-15 BUDGET
GENERAL FUND

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