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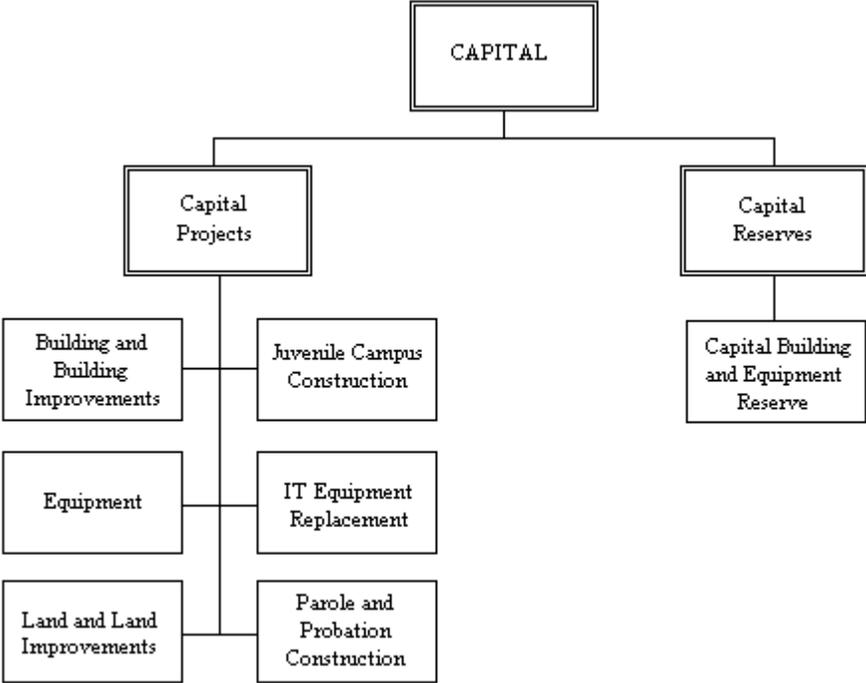
## CAPITAL BUDGET

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MARION COUNTY FY 2015-16 BUDGET  
BY NON-DEPARTMENTAL  
CAPITAL

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# CAPITAL



MARION COUNTY FY 2015-16 BUDGET  
BY NON-DEPARTMENTAL  
CAPITAL

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**PROGRAMS**

Capital budget items range from equipment purchases to repairs, remodeling and renovation, to new construction. They range from five thousand to millions of dollars. After purchase or construction, cost of operation, maintenance, insurance, debt service and other expenditures are budgeted in operating budgets. Life cycle costing is not formally used by Marion County in either evaluating alternatives or in mapping future budget needs. However, major construction projects do consider alternative means and outcomes as part of the planning, design, engineering and construction process. Due to capital projects being large, one-time activities, program budgets and actual expenditures vary widely from year-to-year. The number of funds that record capital improvement projects also varies from year-to-year. Very large construction projects are assigned a separate fund number that is discontinued after the project is complete.

The FY 15-16 Capital Budget is comprised of seven active programs: (1) Buildings and Building Improvements; (2) Equipment; (3) Land and Land Improvements; (4) Juvenile Campus Construction; (5) Parole and Probation Construction; (6) IT Equipment Replacement, and (7) Capital Building and Equipment Reserve. The Health Building Reserve and the Parking Garage Construction programs have been discontinued. The Fleet and Road and Bridges Construction Programs are not yet consolidated in the overarching county Capital Budget; these capital outlays are recorded within the Public Works Department budget.

The FY 15-16 Capital Budget continues to emphasize renewal of infrastructure. The decision was made to cancel the courthouse parking garage project, and approve construction projects for a Juvenile administration building, courtroom and parking pad, and a new Parole and Probation building and parking pad. FY 15-16 includes design and engineering services on these two projects, with active construction estimated to begin on Juvenile projects in FY 16-17 and Parole and Probation in FY 17-18. Loan proceeds borrowed in FY 13-14 are carried forward for renovation of the Health Building, and HVAC improvements at the Marion County Jail and the Work Release Center. New proposed capital projects are further defined in the various programs that follow.

It is a fiscally sound decision to invest in and preserve existing facilities that provide the foundation of county service delivery.

Capital items are fixed assets. Capital improvement projects must meet the definition of a fixed asset and a capital item to be included in the capital budget. To be classified as a capital item, the project or acquisition must result in a fixed asset, defined as follows.

- (1) It is tangible in nature, and
- (2) It has a useful life of more than one year, and
- (3) Individual units have a significant value, which is a cost greater than \$5,000.
  - (a) The cost of an asset is determined by the purchase price as stated on the invoice, contract or appraisal, and other criteria as follows:
    - General fixed assets include taxes, freight and installation costs.
    - Land includes legal, title and survey fees, escrow and closing fees, site preparation and demolition costs.
    - Buildings include architect, legal and appraiser fees, escrow and closing fees, insurance and interest during construction.
  - (b) Salvage value is the amount of money the county can expect to recover after disposing of an asset at the end of its useful life.

MARION COUNTY FY 2015-16 BUDGET  
BY NON-DEPARTMENTAL  
CAPITAL

**Summary of Programs**

	FY 12-13 ACTUAL	FY 13-14 ACTUAL	FY 14-15 BUDGET	FY 2015-16 ADOPTED	+/- %
<b>RESOURCES</b>					
Bldgs and Bldg Improvements	20,407,065	28,616,939	9,244,798	10,068,023	8.9%
Equipment	2,101,561	1,601,037	1,260,051	3,126,019	148.1%
Land and Land Improvements	0	0	35,000	231,000	560.0%
Juvenile Campus Construction	0	0	5,731,826	5,685,076	-0.8%
Parole and Probation Construct	0	0	0	5,000,000	n.a.
IT Equipment Replacement	0	0	0	307,047	n.a.
Capital Bldg and Eq Reserve	1,236,277	538,156	289,999	291,044	0.4%
Health Building Reserve	787,340	790,561	794,750	0	-100.0%
Parking Garage Construction	0	2,265,388	515,827	0	-100.0%
<b>TOTAL RESOURCES</b>	<b>24,532,243</b>	<b>33,812,081</b>	<b>17,872,251</b>	<b>24,708,209</b>	<b>38.2%</b>
<b>REQUIREMENTS</b>					
Bldgs and Bldg Improvements	11,825,881	20,900,133	9,244,798	10,068,023	8.9%
Equipment	548,879	785,206	1,260,051	3,126,019	148.1%
Land and Land Improvements	0	0	35,000	231,000	560.0%
Juvenile Campus Construction	0	0	5,731,826	5,685,076	-0.8%
Parole and Probation Construct	0	0	0	5,000,000	n.a.
IT Equipment Replacement	0	0	0	307,047	n.a.
Capital Bldg and Eq Reserve	700,000	250,000	289,999	291,044	0.4%
Health Building Reserve	0	0	794,750	0	-100.0%
Parking Garage Construction	0	0	515,827	0	-100.0%
<b>TOTAL REQUIREMENTS</b>	<b>13,074,760</b>	<b>21,935,339</b>	<b>17,872,251</b>	<b>24,708,209</b>	<b>38.2%</b>

MARION COUNTY FY 2015-16 BUDGET  
BY NON-DEPARTMENTAL  
CAPITAL

**Buildings and Building Improvements Program**

- Accounts for various capital building projects including acquisition, construction, renovation, remodeling, and repairs.

**Program Summary**

Capital	Program: Buildings and Building Improvements				
	FY 12-13 ACTUAL	FY 13-14 ACTUAL	FY 14-15 BUDGET	FY 15-16 ADOPTED	+/- %
<b>RESOURCES</b>					
Charges for Services	1,700,000	1,312,160	140,484	272,352	93.9%
Interest	41,615	51,055	897	5,600	524.3%
Other Revenues	49,549	4,752,683	0	0	n.a.
General Fund Transfers	481,845	312,861	309,447	977,190	215.8%
Other Fund Transfers	(34,601)	3,656,997	900,870	2,200,000	144.2%
Settlements	11,284,788	0	713,000	400,000	-43.9%
Financing Proceeds	0	9,950,000	0	0	n.a.
Net Working Capital	6,883,868	8,581,184	7,180,100	6,212,881	-13.5%
<b>TOTAL RESOURCES</b>	<b>20,407,065</b>	<b>28,616,939</b>	<b>9,244,798</b>	<b>10,068,023</b>	<b>8.9%</b>
<b>REQUIREMENTS</b>					
Capital Outlay	11,824,781	17,182,925	7,348,599	7,782,626	5.9%
Debt Service Interest	0	176,820	0	0	n.a.
Transfers Out	1,100	3,540,388	1,000,000	0	-100.0%
Contingency	0	0	790,079	934,275	18.3%
Ending Fund Balance	0	0	106,120	1,351,122	1,173.2%
<b>TOTAL REQUIREMENTS</b>	<b>11,825,881</b>	<b>20,900,133</b>	<b>9,244,798</b>	<b>10,068,023</b>	<b>8.9%</b>

MARION COUNTY FY 2015-16 BUDGET  
BY NON-DEPARTMENTAL  
CAPITAL

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**Buildings and Building Improvements Program Budget Justification**

RESOURCES

Resources of \$10,068,023 are from multiple sources in this program:

Charges for Services increased from \$0 to \$272,352 compared to FY 14-15. \$234,752 is from the Self Insurance Fund (to be used toward the Health Elevator and Juvenile Fire Alarm projects) and \$37,600 is from Salem Keizer Transit District for their share of the Courthouse Square Roof Replacement project.

General Fund transfers increased by \$442,032 for a total of \$977,190 and is based on the amount of funding necessary to complete the proposed list of capital projects for FY 15-16.

Other Fund Transfers increased by \$1,405,250 for a total of \$2,200,000. This transfer is from the Health Department for the Health Building Renovation project.

Settlements (estimated at \$400,000) is for an anticipated insurance settlement for the Courthouse Square Roof Repair project.

Net Working Capital of \$6,212,881 reflects the carry forward amount of several projects not completed in FY 14-15 that are scheduled for completion in FY 15-16.

REQUIREMENTS

Contingency

Contingency has increased by \$144,196 for a total of \$934,275. Contingency is held for the major renovation projects accounted for in this program in the event construction progresses further along than anticipated during the fiscal year.

Other

Capital Outlay is budgeted for \$7,782,626 for the following capital improvement projects in FY 15-16:

1. \$ 743,100 - Jail HVAC System Improvement
2. \$ 691,875 - Work Release Center HVAC System Improvement
3. \$ 5,404,489 - Health Building Improvements (windows, HVAC, paint, remodel, etc.)
4. \$ 186,752 - Health Elevator Replacement
5. \$ 34,410 - Refurbish Jail Kitchen Floor
6. \$ 17,000 - Refurbish Juvenile Detention Floor
7. \$ 33,000 - Refurbish GAP Building Floor
8. \$ 32,000 - Update Juvenile Fire Alarm
9. \$ 608,000 - Courthouse Square Roof Replacement
10. \$ 32,000 - Re-Key Courthouse

Ending Fund Balance of \$1,351,122 is reserved for the Health Building Improvement project that is expected to be completed in FY 16-17.

MARION COUNTY FY 2015-16 BUDGET  
BY NON-DEPARTMENTAL  
CAPITAL

**Equipment Program**

- Accounts for capital acquisition of equipment, furnishings, computer hardware, software, and telecommunications.

**Program Summary**

Capital	Program: Equipment				
	FY 12-13 ACTUAL	FY 13-14 ACTUAL	FY 14-15 BUDGET	FY 15-16 ADOPTED	+/- %
<b>RESOURCES</b>					
Charges for Services	41,185	0	0	10,000	n.a.
General Fund Transfers	160,155	547,403	393,671	1,556,757	295.4%
Other Fund Transfers	35,701	(499,048)	29,666	139,625	370.7%
Net Working Capital	1,864,520	1,552,682	836,714	1,419,637	69.7%
<b>TOTAL RESOURCES</b>	<b>2,101,561</b>	<b>1,601,037</b>	<b>1,260,051</b>	<b>3,126,019</b>	<b>148.1%</b>
<b>REQUIREMENTS</b>					
Capital Outlay	548,879	785,206	1,260,051	1,934,882	53.6%
Contingency	0	0	0	849,500	n.a.
Ending Fund Balance	0	0	0	341,637	n.a.
<b>TOTAL REQUIREMENTS</b>	<b>548,879</b>	<b>785,206</b>	<b>1,260,051</b>	<b>3,126,019</b>	<b>148.1%</b>

MARION COUNTY FY 2015-16 BUDGET  
BY NON-DEPARTMENTAL  
CAPITAL

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**Equipment Program Budget Justification**

RESOURCES

Resources of \$3,126,019 are made up of the following:

Charges for Services for \$10,000 is from the City of Salem for their share of the expected use of the ArcGIS Server project.

General Fund Transfer includes an increase of \$1,257,086 for a total of \$1,525,257. This reflects the amount necessary to fund the current proposed projects for FY 15-16.

Other Fund Transfers increased by \$113,379 for a total to \$139,625 which includes transfers of \$85,000 from Sheriff's Traffic Team (to go towards the IT Data Storage project), \$23,125 from Public Works (to go towards related GIS projects) and \$31,500 from Health to also go towards the IT Data Storage project.

Net Working Capital increased by \$582,923 for a total of \$1,419,637. This includes \$818,000 from the Assessment and Taxation System settlement, \$341,637 from the original Assessment and Taxation project plus remaining funds carried forward to complete projects initiated in FY 14-15.

These resources will be used to fund 14 capital projects in FY 15-16 as defined in the Capital Outlay description below.

REQUIREMENTS

Materials and Services

Not Applicable

Administrative Charges

Not Applicable

Transfers Out

Not Applicable

Contingency

Contingency of \$849,500 includes the Assessment and Taxation System settlement of \$818,000. Funds are held in contingency for potential increases to approved projects that may require an increase to budget authority to complete a project.

MARION COUNTY FY 2015-16 BUDGET  
BY NON-DEPARTMENTAL  
CAPITAL

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Other

Capital Outlay reflects 14 capital projects totaling \$1,934,882 as detailed below:

1. \$ 27,000 - Jail Washer and Dryer Replacement
2. \$ 276,000 - Ballot Envelope Sorter
3. \$ 35,000 - Fiber Optic Network
4. \$ 343,632 - IT Data Storage
5. \$ 22,000 - Network Fabric Modules
6. \$ 50,000 - Hart Tally System Upgrade
7. \$ 750,000 - District Attorney Case Management System
8. \$ 60,000 - Point of Sale Cash Receipting System
9. \$ 80,000 - GIS Imagery Data
10. \$ 26,250 - Arc GIS Server Software
11. \$ 55,000 - IT Server Replacement
12. \$125,000 - Completion of the IT Service Management System
13. \$ 75,000 - Implementation of the Contract Management System
14. \$ 10,000 - Juvenile Market Software

Ending Fund Balance:

\$341,637 is the balance of the original Assessment and Taxation System project, held in ending fund balance for a future replacement project.

MARION COUNTY FY 2015-16 BUDGET  
BY NON-DEPARTMENTAL  
CAPITAL

**Land and Land Improvements Program**

- Accounts for capital acquisition of land and repair and other land improvements.

**Program Summary**

Capital	Program: Land and Land Improvements				
	FY 12-13 ACTUAL	FY 13-14 ACTUAL	FY 14-15 BUDGET	FY 15-16 ADOPTED	+/- %
<b>RESOURCES</b>					
Charges for Services	0	0	17,500	37,500	114.3%
General Fund Transfers	0	0	17,500	156,000	791.4%
Net Working Capital	0	0	0	37,500	n.a.
<b>TOTAL RESOURCES</b>	<b>0</b>	<b>0</b>	<b>35,000</b>	<b>231,000</b>	<b>560.0%</b>
<b>REQUIREMENTS</b>					
Capital Outlay	0	0	35,000	231,000	560.0%
<b>TOTAL REQUIREMENTS</b>	<b>0</b>	<b>0</b>	<b>35,000</b>	<b>231,000</b>	<b>560.0%</b>

**Land and Land Improvements Program Budget Justification**

**RESOURCES**

Resources of \$231,000 are from the following:

Charges for Services in the amount of \$37,500 from Salem Keizer Transit for half of the cost of the new transit bus stop at the Jail campus.

General Fund Transfer in the amount of \$156,000 for the Jail Paving project.

Net Working Capital in the amount of \$37,500.

**REQUIREMENTS**

Other

Capital Outlay reflects 2 capital projects totaling \$231,000 as detailed below:

1. \$156,000 - Paving Project at the Jail
2. \$ 75,000 - New Transit Bus Stop at the Jail

MARION COUNTY FY 2015-16 BUDGET  
BY NON-DEPARTMENTAL  
CAPITAL

**Juvenile Campus Construction Program**

- The Juvenile Construction Program was established in FY 14-15 for the design and construction of a Juvenile Administration Building, new court room and an additional parking area.

**Program Summary**

Capital	Program: Juvenile Campus Construction				
	FY 12-13 ACTUAL	FY 13-14 ACTUAL	FY 14-15 BUDGET	FY 15-16 ADOPTED	+/- %
<b>RESOURCES</b>					
Interest	0	0	45,265	0	-100.0%
General Fund Transfers	0	0	2,421,174	0	-100.0%
Other Fund Transfers	0	0	1,000,000	0	-100.0%
Net Working Capital	0	0	2,265,387	5,685,076	151.0%
<b>TOTAL RESOURCES</b>	<b>0</b>	<b>0</b>	<b>5,731,826</b>	<b>5,685,076</b>	<b>-0.8%</b>
<b>REQUIREMENTS</b>					
Capital Outlay	0	0	50,000	1,062,498	2,025.0%
Contingency	0	0	1,187,000	250,000	-78.9%
Ending Fund Balance	0	0	4,494,826	4,372,578	-2.7%
<b>TOTAL REQUIREMENTS</b>	<b>0</b>	<b>0</b>	<b>5,731,826</b>	<b>5,685,076</b>	<b>-0.8%</b>

**Juvenile Campus Construction Program Budget Justification**

**RESOURCES**

Resources are Net Working Capital of \$5,685,076, which was originally budgeted in the courthouse parking garage project. The funds are an accumulation of transfers from General Fund, and Courthouse Square Remediation and Courthouse Square Redevelopment funds.

**REQUIREMENTS**

Contingency

\$250,000 is budgeted in Contingency in the event that the Juvenile construction project progresses further than originally anticipated.

Other

Capital Outlay reflects 2 capital projects totaling \$1,062,498 for the Juvenile Administration Building and the new court room. Engineering and Design services and preliminary ground work will begin in FY 15-16, with active construction anticipated to start in FY 16-17. Project completion is anticipated in FY 17-18.

Ending Fund Balance is \$4,372,578, which will be held for future construction expenses on these projects.

MARION COUNTY FY 2015-16 BUDGET  
BY NON-DEPARTMENTAL  
CAPITAL

**Parole and Probation Construct Program**

- The Parole and Probation Construction Program was established in FY 14-15 for the design and construction of an office building and an additional parking area.

**Program Summary**

Capital	Program: Parole and Probation Construct				
	FY 12-13 ACTUAL	FY 13-14 ACTUAL	FY 14-15 BUDGET	FY 15-16 ADOPTED	+/- %
<b>RESOURCES</b>					
Financing Proceeds	0	0	0	5,000,000	n.a.
<b>TOTAL RESOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,000,000</b>	<b>n.a.</b>
<b>REQUIREMENTS</b>					
Capital Outlay	0	0	0	542,949	n.a.
Contingency	0	0	0	100,000	n.a.
Ending Fund Balance	0	0	0	4,357,051	n.a.
<b>TOTAL REQUIREMENTS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,000,000</b>	<b>n.a.</b>

**Parole and Probation Construct Program Budget Justification**

**RESOURCES**

Resources of \$5,000,000 are from Loan Proceeds, which will be borrowed upon initiation of the project.

**REQUIREMENTS**

Contingency

\$100,000 is budgeted in Contingency in the event that the Parole and Probation project progresses further than originally anticipated.

Other

Capital Outlay reflects 1 capital project totaling \$542,949 for the Parole and Probation Building. Engineering and Design services will begin in FY 15-16, with active construction anticipated to start in FY 17-18. Project completion is anticipated in FY 18-19.

Ending Fund Balance is \$4,357,051, which will be held for future construction expenses on this project.

MARION COUNTY FY 2015-16 BUDGET  
BY NON-DEPARTMENTAL  
CAPITAL

**IT Equipment Replacement Program**

- The IT Equipment Replacement Program is new in FY 15-16. This program accounts for various capital expenditures for information technology network equipment such as telecom switches and air bridges, and computer hardware that is past its life expectancy.

**Program Summary**

Capital	Program: IT Equipment Replacement				
	FY 12-13 ACTUAL	FY 13-14 ACTUAL	FY 14-15 BUDGET	FY 15-16 ADOPTED	+/- %
<b>RESOURCES</b>					
Admin Cost Recovery	0	0	0	307,047	n.a.
<b>TOTAL RESOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>307,047</b>	<b>n.a.</b>
<b>REQUIREMENTS</b>					
Capital Outlay	0	0	0	103,000	n.a.
Contingency	0	0	0	104,047	n.a.
Ending Fund Balance	0	0	0	100,000	n.a.
<b>TOTAL REQUIREMENTS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>307,047</b>	<b>n.a.</b>

**IT Equipment Replacement Program Budget Justification**

**RESOURCES**

Resources of \$307,047 are from Administration Cost Recovery charged out to all county departments.

**REQUIREMENTS**

Contingency

The IT Equipment Replacement Program is new in FY 15-16. Policy and procedure for use of these funds is currently in development, so \$104,047 is budgeted in contingency and the balance of \$100,000 in Ending Fund Balance until finalized.

Other

Capital Outlay reflects one capital project totaling \$103,000 as detailed below:

- \$103,000 - IT Network Replacement

Ending Fund Balance:

\$100,000 of the assessment to county departments has been placed in ending fund balance for future IT enterprise wide projects.

MARION COUNTY FY 2015-16 BUDGET  
BY NON-DEPARTMENTAL  
CAPITAL

**Capital Building and Equipment Reserve Program**

- Accounts for resources set aside for future capital development such as major information technology purchases, significant renovation of existing buildings, and the acquisition or construction of new buildings.

**Program Summary**

Capital	Program: Capital Building and Equipment Reserve				
	FY 12-13 ACTUAL	FY 13-14 ACTUAL	FY 14-15 BUDGET	FY15-16 ADOPTED	+/- %
<b>RESOURCES</b>					
Interest	3,297	1,879	1,730	1,592	-8.0%
Net Working Capital	1,232,980	536,277	288,269	289,452	0.4%
<b>TOTAL RESOURCES</b>	<b>1,236,277</b>	<b>538,156</b>	<b>289,999</b>	<b>291,044</b>	<b>0.4%</b>
<b>REQUIREMENTS</b>					
Transfers Out	700,000	250,000	0	0	n.a.
Reserves	0	0	289,999	291,044	0.4%
<b>TOTAL REQUIREMENTS</b>	<b>700,000</b>	<b>250,000</b>	<b>289,999</b>	<b>291,044</b>	<b>0.4%</b>

**Capital Building and Equipment Reserve Program Budget Justification**

**RESOURCES**

Resources of \$291,044 consist of projected interest earnings and Net Working Capital from carrying over the reserve balance from FY 14-15.

**REQUIREMENTS**

Other

There are no planned appropriations for Capital Outlay in this program.

\$291,044 is budgeted in Reserves for long-term capital building and equipment needs.

MARION COUNTY FY 2015-16 BUDGET  
NON-DEPARTMENTAL  
CAPITAL

**CAPITAL BUDGET INCOME SUMMARY BY FUND**

The initial part of this section covered the capital budget by program. This part describes the capital budget by fund. The number of funds that record capital improvement and acquisition projects varies from year-to-year. Very large construction projects are assigned a separate fund number that is discontinued after the project is complete. There are three capital funds budgeted for FY 2015-16:

- Capital Building and Equipment Fund
- Capital Improvement Projects Fund
- Facility Renovation Fun

Some capital programs are split between capital funds; therefore, fund budgets are not necessarily equal to program budgets. Budget narratives regarding capital outlays are presented in the previous Program Budgets subsection. The discussion of each fund on the following pages ties together programs and funds by telling which programs and their projects belong in each fund.

**Capital Building and Equipment Fund**

**Marion County - Budget - Income Summary**

By Fund

FY 2015-16

FY 12-13 ACTUAL	FY 13-14 ACTUAL		FY 14-15 BUDGET	FY 15-16 ADOPTED
<b>FND 383 Capital Building and Equipment</b>				
<b>RESOURCES</b>				
3,297	1,879	Interest	1,730	1,592
1,232,980	536,277	Net Working Capital	288,269	289,452
<b>1,236,277</b>	<b>538,156</b>	<b>TOTAL RESOURCES</b>	<b>289,999</b>	<b>291,044</b>
<b>REQUIREMENTS</b>				
700,000	250,000	Transfers Out	0	0
0	0	Reserves	289,999	291,044
<b>700,000</b>	<b>250,000</b>	<b>TOTAL REQUIREMENTS</b>	<b>289,999</b>	<b>291,044</b>
<b>536,277</b>	<b>288,156</b>	<b>Total Net FND 383 Capital Building and Equipment</b>	<b>0</b>	<b>0</b>

**Capital Building and Equipment Fund Budget Description**

The Capital Building and Equipment Reserve Program is the only program recorded in this fund. The Reserves balance is saved for future projects.

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CAPITAL

**Capital Improvement Projects Fund**

**Marion County - Budget - Income Summary**

By Fund

FY 2015-16

FY 12-13 ACTUAL	FY 13-14 ACTUAL		FY 14-15 BUDGET	FY 15-16 ADOPTED
<b>FND 480 Capital Improvement Projects</b>				
<b>RESOURCES</b>				
41,185	0	Charges for Services	157,984	319,852
0	0	Admin Cost Recovery	0	307,047
6,633	7,255	Interest	897	5,600
642,000	806,737	General Fund Transfers	690,777	2,035,567
1,100	557,949	Other Fund Transfers	135,786	139,625
0	0	Settlements	713,000	400,000
2,150,454	2,024,712	Net Working Capital	2,120,556	1,652,610
<b>2,841,372</b>	<b>3,396,653</b>	<b>TOTAL RESOURCES</b>	<b>3,819,000</b>	<b>4,860,301</b>
<b>REQUIREMENTS</b>				
816,660	1,176,098	Capital Outlay	1,922,801	3,212,044
0	100,000	Transfers Out	1,000,000	0
0	0	Contingency	790,079	1,206,620
0	0	Ending Fund Balance	106,120	441,637
<b>816,660</b>	<b>1,276,098</b>	<b>TOTAL REQUIREMENTS</b>	<b>3,819,000</b>	<b>4,860,301</b>
<b>2,024,712</b>	<b>2,120,554</b>	<b>Total Net FND 480 Capital Improvement Projects</b>	<b>0</b>	<b>0</b>

**Capital Improvement Projects Fund Budget Description**

**RESOURCES**

Charges for Services revenue of \$319,852 is comprised of: (1) \$186,752 for a Employer-at-Injury Program (EAIP) reimbursement for an elevator upgrade project; (2) \$32,000 for an EAIP Reimbursement for a fire alarm system equipment replacement project; (3) \$37,500 from the Salem Keizer Transit District for reimbursement for a bus stop project; (4) \$37,600 from the Salem Keizer Transit District for reimbursement for their share of a roof repair project; (5) \$16,000 from a reimbursement from the Self-Insurance Fund for a building rekey project; and (6) \$10,000 from a reimbursement from the City of Salem for their share of the cost of a GIS imagery data project.

Administrative Cost Recovery revenue of \$307,047 is from assessment of administrative charges to county departments to provide long-term funding for the IT Equipment Replacement Program. Other Fund Transfers totaling \$139,625 consists of: (1) a \$10,000 transfer from the Public Works Fund for its share of a GIS imagery data project; (2) a \$13,125 transfer from the Public Works Fund for its share of the cost of GIS server software; (3) a \$31,500 transfer from the Health Fund for a data storage project, and (4) an \$85,000 transfer from the Traffic Safety Team Fund for a data storage project.

Settlement revenue of \$400,000 is the anticipated insurance settlement for a Courthouse Square roof repair project. Net Working Capital totals \$1,652,610.

General Fund Transfers makes up the great bulk of the funding that balances the budget.

MARION COUNTY FY 2015-16 BUDGET  
NON-DEPARTMENTAL  
CAPITAL

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REQUIREMENTS

Major expenditures include Capital Outlay for four programs as follows.

There are fourteen Equipment Program capital projects.

•	\$ 750,000	District Attorney Case Management System
•	\$ 343,632	IT Data Storage
•	\$ 276,000	Ballot Envelope Sorter
•	\$ 125,000	Completion of IT Service Management System
•	\$ 80,000	GIS Imagery Data
•	\$ 75,000	Implementation of the Contract Management System
•	\$ 60,000	Point of Sale Cash Receipting System
•	\$ 55,000	IT Server Replacement
•	\$ 50,000	Hart Talley System Upgrade
•	\$ 35,000	Fiber Optic Network
•	\$ 27,000	Jail Washer and Dryer Replacement
•	\$ 26,250	Arc GIS Server Software
•	\$ 22,000	Network Fabric Modules
	<u>\$ 10,000</u>	Juvenile Market Software
	<u>\$1,934,882</u>	Total

There are seven Building and Building Improvements Program capital projects.

•	\$ 186,752	Health Elevator Repair
•	\$ 34,410	Jail Kitchen Floor Coat
•	\$ 17,000	Juvenile Detention Floor Sealant
•	\$ 33,000	Juvenile GAP Floor Refurbish
•	\$ 32,000	Juvenile Administration Fire Alarm
•	\$ 608,000	Courthouse Square Roof Replacement
•	<u>\$ 32,000</u>	Rekey Courthouse
	<u>\$ 943,162</u>	Total

There are two Land and Land Improvements Program capital projects.

•	\$ 75,000	Jail Transit Bus Stop
•	<u>\$ 156,000</u>	Jail Pave Parking Lot
	<u>\$ 231,000</u>	Total

There is one IT Equipment Replacement Program capital project.

	<u>\$ 103,000</u>	Network Hardware Replacement
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There are twenty-four total capital projects.

	<u>\$ 3,212,044</u>	Total Capital Outlay
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Contingency and Ending Fund Balance totaling \$1,648,257 constitute the remainder of the Requirements budget.

MARION COUNTY FY 2015-16 BUDGET  
NON-DEPARTMENTAL  
CAPITAL

**Facility Renovation Fund**

**Marion County - Budget - Income Summary**

By Fund

FY 2015-16

FY 12-13 ACTUAL	FY 13-14 ACTUAL		FY 14-15 BUDGET	FY 15-16 ADOPTED
<b>FND 455 Facility Renovation</b>				
<b>RESOURCES</b>				
69	23,294	Interest	45,265	0
0	53,527	General Fund Transfers	2,451,015	654,380
0	2,365,388	Other Fund Transfers	1,794,750	2,200,000
0	9,950,000	Financing Proceeds	0	5,000,000
90,402	0	Net Working Capital	8,677,472	11,702,484
<b>90,471</b>	<b>12,392,208</b>	<b>TOTAL RESOURCES</b>	<b>12,968,502</b>	<b>19,556,864</b>
<b>REQUIREMENTS</b>				
89,371	1,037,917	Capital Outlay	7,251,023	8,444,911
0	176,820	Debt Service Interest	0	0
1,100	2,500,000	Transfers Out	0	0
0	0	Contingency	1,222,653	1,031,202
0	0	Ending Fund Balance	4,494,826	10,080,751
<b>90,471</b>	<b>3,714,738</b>	<b>TOTAL REQUIREMENTS</b>	<b>12,968,502</b>	<b>19,556,864</b>
<b>0</b>	<b>8,677,471</b>	<b>Total Net FND 455 Facility Renovation</b>	<b>0</b>	<b>0</b>

**Facility Renovation Fund Budget Description**

**RESOURCES**

Financing of \$5,000,000 is expected and is all allocated to the Sheriff's Office Parole and Probation Program for new building construction. This financing is part of an original \$15,000,000 anticipated loan; \$9,950,000 was borrowed in FY 13-14 and the remaining loan deferred to FY 15-16.

General Fund Transfers of \$654,380 is allocated to Health Building rehabilitation (\$377,558) and for Contingency (\$276,822).

Other Fund Transfers totaling \$2,200,000 is a transfer from the Health Fund that is allocated to Health Building improvements.

Net Working Capital of \$11,702,484 is allocated to multiple projects, with the largest amounts going to the Health and Juvenile facilities construction and improvements.

MARION COUNTY FY 2015-16 BUDGET  
NON-DEPARTMENTAL  
CAPITAL

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REQUIREMENTS

Six capital projects totaling \$8,444,911 are budgeted in Capital Outlay. These projects are all in the Building and Building Improvements Program.

•	\$5,404,489	Health Building Improvements
•	\$ 910,836	Juvenile Administration Building
•	\$ 542,949	Parole and Probation Building
•	\$ 743,100	Jail HVAC System
•	\$ 691,875	Work Release Center HVAC System
•	<u>\$ 151,662</u>	Juvenile Court Annex
	\$8,444,911	Total

Contingency and Ending Fund Balance totaling \$11,111,953 constitute the remainder of the Requirements budget. Most is allocated to the first three projects listed above, as these are major multi-year projects, e.g., the funding will continue into following years.

MARION COUNTY FY 2015-16 BUDGET  
NON-DEPARTMENTAL  
CAPITAL

CAPITAL FUNDS AND PUBLIC WORKS PROJECTS

In addition to capital budget funds, the Department of Public Works manages capital projects within operating funds. The capital expenditures are recorded by use of project and cost accounting. Public Works Fund projects are primarily roads and bridges construction, Environmental Services Fund capital expenditures are for solid waste management projects, Fleet Management Fund capital projects are for vehicle purchase, and Parks Fund capital projects are for park improvements.

SUMMARY OF COUNTYWIDE CAPITAL BUDGET  
FY 2015-16

FY 12-13 Actual	FY 13-14 Actual		FY 14-15 Budget	FY 15-16 Adopted	+/- % Prior Budget
<b>RESOURCES</b>					
1,236,277	538,156	Capital Building & Equipment	289,999	291,044	0.4%
2,841,372	3,396,653	Capital Improvement Projects	3,819,000	4,860,301	27.3%
19,576,783	16,694,503	Courthouse Square Remediation	-	-	n.a.
90,471	12,392,208	Facility Renovation	12,968,502	19,556,864	50.8%
787,340	790,561	Health Building Reserve	794,750	-	-100.0%
<b>24,532,243</b>	<b>33,812,081</b>	<b>Capital Funds total</b>	<b>17,872,251</b>	<b>24,708,209</b>	<b>38.2%</b>
1,500,753	4,568	Environmental Services Fund	30,000	156,000	420.0%
1,064,496	1,514,797	Fleet Management Fund	1,487,564	1,122,600	-24.5%
59,158	11,136	Parks Fund	59,196	110,000	85.8%
6,487,478	4,666,891	Public Works Fund	11,322,835	9,588,909	-15.3%
9,111,885	6,197,392	Public Works Dept total	12,899,595	10,977,509	53.0%
<b>33,644,128</b>	<b>40,009,473</b>	<b>County Capital total</b>	<b>30,771,846</b>	<b>35,685,718</b>	<b>22.2%</b>
<b>REQUIREMENTS</b>					
700,000	250,000	Capital Building & Equipment	289,999	291,044	0.4%
816,660	1,276,098	Capital Improvement Projects	3,819,000	4,860,301	27.3%
11,467,629	16,694,503	Courthouse Square Remediation	-	-	n.a.
90,471	3,714,738	Facility Renovation	12,968,502	19,556,864	50.8%
-	-	Health Building Reserve	794,750	-	-100.0%
<b>13,074,760</b>	<b>21,935,339</b>	<b>Capital Funds total</b>	<b>17,872,251</b>	<b>24,708,209</b>	<b>32.4%</b>
1,500,753	4,568	Environmental Services Fund	30,000	156,000	420.0%
1,064,496	1,514,797	Fleet Management Fund	1,487,564	1,122,600	-24.5%
59,158	11,136	Parks Fund	59,196	110,000	85.8%
6,487,478	4,666,891	Public Works Fund	11,322,835	9,588,909	-15.3%
9,111,885	6,197,392	Public Works Dept total	12,899,595	10,977,509	53.0%
<b>22,186,645</b>	<b>28,132,731</b>	<b>County Capital total</b>	<b>30,771,846</b>	<b>35,685,718</b>	<b>22.2%</b>

Note: Public Works Department funds actual resources are assumed to match actual requirements as non-capital resources are comingled at the budget level.

MARION COUNTY FY 2015-16 BUDGET  
NON-DEPARTMENTAL  
CAPITAL

**CAPITAL BUDGET FUNDS RESOURCES AND REQUIREMENTS DETAIL**

**Marion County - Budget - Resources**

By Fund

FY 2015-16

	FY 12-13 ACTUAL	FY 13-14 ACTUAL	FY 14-15 BUDGET	FY 15-16 PROPOSED	FY 15-16 APPROVED	FY 15-16 ADOPTED
<b>FND 383 Capital Building and Equipment</b>						
Interest						
361000 Investment Earnings	3,297	1,879	1,730	1,592	1,592	1,592
Total Interest	3,297	1,879	1,730	1,592	1,592	1,592
Net Working Capital						
392000 Net Working Capital Unrestr	1,232,980	536,277	288,269	289,452	289,452	289,452
Total Net Working Capital	1,232,980	536,277	288,269	289,452	289,452	289,452
<b>Total FND 383 Capital Building and Equipment</b>	<b>1,236,277</b>	<b>538,156</b>	<b>289,999</b>	<b>291,044</b>	<b>291,044</b>	<b>291,044</b>

**Marion County - Budget - Requirements**

By Fund

FY 2015-16

	FY 12-13 ACTUAL	FY 13-14 ACTUAL	FY 14-15 BUDGET	FY 15-16 PROPOSED	FY 15-16 APPROVED	FY 15-16 ADOPTED
<b>FND 383 Capital Building and Equipment</b>						
Transfers Out						
561105 Transfer to CH2 Redevelopment	700,000	0	0	0	0	0
561480 Transfer to Capital Projects	0	250,000	0	0	0	0
Total Transfers Out	700,000	250,000	0	0	0	0
Reserves						
572010 Unappropriated Reserves	0	0	289,999	291,044	291,044	291,044
Total Reserves	0	0	289,999	291,044	291,044	291,044
<b>Total FND 383 Capital Building and Equipment</b>	<b>700,000</b>	<b>250,000</b>	<b>289,999</b>	<b>291,044</b>	<b>291,044</b>	<b>291,044</b>

MARION COUNTY FY 2015-16 BUDGET  
NON-DEPARTMENTAL  
CAPITAL

**Marion County - Budget - Resources**

By Fund

FY 2015-16

	FY 12-13 ACTUAL	FY 13-14 ACTUAL	FY 14-15 BUDGET	FY 15-16 PROPOSED	FY 15-16 APPROVED	FY 15-16 ADOPTED
<b>FND 480 Capital Improvement Projects</b>						
Charges for Services						
344800 EAIP Reimbursement	41,185	0	140,484	218,752	218,752	218,752
344999 Other Reimbursements	0	0	17,500	101,100	101,100	101,100
Total Charges for Services	41,185	0	157,984	319,852	319,852	319,852
Admin Cost Recovery						
413100 IT Equipment Use Allocation	0	0	0	307,047	307,047	307,047
Total Admin Cost Recovery	0	0	0	307,047	307,047	307,047
Interest						
361000 Investment Earnings	6,633	7,255	897	5,600	5,600	5,600
Total Interest	6,633	7,255	897	5,600	5,600	5,600
General Fund Transfers						
381100 Transfer from General Fund	642,000	806,737	690,777	2,035,567	2,035,567	2,035,567
Total General Fund Transfers	642,000	806,737	690,777	2,035,567	2,035,567	2,035,567
Other Fund Transfers						
381105 Xfr from CH2 Redevelopment	0	0	106,120	0	0	0
381130 Transfer from Public Works	0	0	1,716	23,125	23,125	23,125
381180 Transfer from Comm Corrections	0	22,949	10,000	0	0	0
381190 Transfer from Health	0	0	0	31,500	31,500	31,500
381220 Transfer from Child Support	0	0	4,530	0	0	0
381250 Transfer from Sheriff Grants	0	7,425	0	0	0	0
381255 Xfr from Traffic Safety Team	0	277,575	13,420	85,000	85,000	85,000
381383 Xfr from Capital Bldg and Eq	0	250,000	0	0	0	0
381455 Xfr from Facility Renovation	1,100	0	0	0	0	0
Total Other Fund Transfers	1,100	557,949	135,786	139,625	139,625	139,625
Settlements						
382100 Settlements	0	0	713,000	400,000	400,000	400,000
Total Settlements	0	0	713,000	400,000	400,000	400,000
Net Working Capital						
392000 Net Working Capital Unrestr	2,150,454	2,024,712	2,120,556	1,652,610	1,652,610	1,652,610
Total Net Working Capital	2,150,454	2,024,712	2,120,556	1,652,610	1,652,610	1,652,610
<b>Total FND 480 Capital Improvement Projects</b>	<b>2,841,372</b>	<b>3,396,653</b>	<b>3,819,000</b>	<b>4,860,301</b>	<b>4,860,301</b>	<b>4,860,301</b>

MARION COUNTY FY 2015-16 BUDGET  
NON-DEPARTMENTAL  
CAPITAL

**Marion County - Budget - Requirements**

By Fund

FY 2015-16

	FY 12-13 ACTUAL	FY 13-14 ACTUAL	FY 14-15 BUDGET	FY 15-16 PROPOSED	FY 15-16 APPROVED	FY 15-16 ADOPTED
<b>FND 480 Capital Improvement Projects</b>						
Capital Outlay						
531300 Departmental Equipment Capital	101,691	120,518	196,270	303,000	303,000	303,000
531600 Computer Hardware Capital	219,108	192,215	105,490	558,632	558,632	558,632
531700 Computer Software Capital	240,186	481,394	964,507	1,176,250	1,176,250	1,176,250
532400 Off Road Vehicles	0	0	11,330	0	0	0
534100 Building Construction	7,500	89,687	291,090	0	0	0
534300 Special Construction	248,174	60,013	354,114	943,162	943,162	943,162
534600 Site Improvements	0	232,272	0	231,000	231,000	231,000
<b>Total Capital Outlay</b>	<b>816,660</b>	<b>1,176,098</b>	<b>1,922,801</b>	<b>3,212,044</b>	<b>3,212,044</b>	<b>3,212,044</b>
Transfers Out						
561455 Xfer to Facility Renovation	0	100,000	1,000,000	0	0	0
<b>Total Transfers Out</b>	<b>0</b>	<b>100,000</b>	<b>1,000,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
Contingency						
571010 Contingency	0	0	790,079	1,206,620	1,206,620	1,206,620
<b>Total Contingency</b>	<b>0</b>	<b>0</b>	<b>790,079</b>	<b>1,206,620</b>	<b>1,206,620</b>	<b>1,206,620</b>
Ending Fund Balance						
573010 Unapprop Ending Fund Balance	0	0	106,120	441,637	441,637	441,637
<b>Total Ending Fund Balance</b>	<b>0</b>	<b>0</b>	<b>106,120</b>	<b>441,637</b>	<b>441,637</b>	<b>441,637</b>
<b>Total FND 480 Capital Improvement Projects</b>	<b>816,660</b>	<b>1,276,098</b>	<b>3,819,000</b>	<b>4,860,301</b>	<b>4,860,301</b>	<b>4,860,301</b>

MARION COUNTY FY 2015-16 BUDGET  
NON-DEPARTMENTAL  
CAPITAL

**Marion County - Budget - Resources**

By Fund

FY 2015-16

	FY 12-13 ACTUAL	FY 13-14 ACTUAL	FY 14-15 BUDGET	FY 15-16 PROPOSED	FY 15-16 APPROVED	FY 15-16 ADOPTED
<b>FND 455 Facility Renovation</b>						
Interest						
361000 Investment Earnings	69	23,294	45,265	0	0	0
Total Interest	69	23,294	45,265	0	0	0
General Fund Transfers						
381100 Transfer from General Fund	0	53,527	2,451,015	654,380	654,380	654,380
Total General Fund Transfers	0	53,527	2,451,015	654,380	654,380	654,380
Other Fund Transfers						
381105 Xfr from CH2 Redevelopment	0	1,325,000	0	0	0	0
381190 Transfer from Health	0	0	0	2,200,000	2,200,000	2,200,000
381385 Transfer from Health Bldg Rsv	0	0	794,750	0	0	0
381461 Transfer from CH2 Remediation	0	940,388	0	0	0	0
381480 Xfr from Capital Impr Projects	0	100,000	1,000,000	0	0	0
Total Other Fund Transfers	0	2,365,388	1,794,750	2,200,000	2,200,000	2,200,000
Financing Proceeds						
383100 Loan Proceeds	0	9,950,000	0	5,000,000	5,000,000	5,000,000
Total Financing Proceeds	0	9,950,000	0	5,000,000	5,000,000	5,000,000
Net Working Capital						
392000 Net Working Capital Unrestr	90,402	0	8,677,472	11,702,484	11,702,484	11,702,484
Total Net Working Capital	90,402	0	8,677,472	11,702,484	11,702,484	11,702,484
<b>Total FND 455 Facility Renovation</b>	<b>90,471</b>	<b>12,392,208</b>	<b>12,968,502</b>	<b>19,556,864</b>	<b>19,556,864</b>	<b>19,556,864</b>

**Marion County - Budget - Requirements**

By Fund

FY 2015-16

	FY 12-13 ACTUAL	FY 13-14 ACTUAL	FY 14-15 BUDGET	FY 15-16 PROPOSED	FY 15-16 APPROVED	FY 15-16 ADOPTED
<b>FND 455 Facility Renovation</b>						
Capital Outlay						
534100 Building Construction	89,371	1,037,917	6,770,849	7,901,962	7,901,962	7,901,962
534101 Building Design	0	0	0	518,949	518,949	518,949
534103 Construction Management	0	0	0	24,000	24,000	24,000
534300 Special Construction	0	0	480,174	0	0	0
Total Capital Outlay	89,371	1,037,917	7,251,023	8,444,911	8,444,911	8,444,911
Debt Service Interest						
542100 Interest Payments	0	153,495	0	0	0	0
542900 Issuance Costs	0	23,325	0	0	0	0
Total Debt Service Interest	0	176,820	0	0	0	0
Transfers Out						
561461 Transfer to CH2 Remediation	0	2,500,000	0	0	0	0
561480 Transfer to Capital Projects	1,100	0	0	0	0	0
Total Transfers Out	1,100	2,500,000	0	0	0	0
Contingency						
571010 Contingency	0	0	1,222,653	1,031,202	1,031,202	1,031,202
Total Contingency	0	0	1,222,653	1,031,202	1,031,202	1,031,202
Ending Fund Balance						
573020 Capital Improvement Reserves	0	0	4,494,826	10,080,751	10,080,751	10,080,751
Total Ending Fund Balance	0	0	4,494,826	10,080,751	10,080,751	10,080,751
<b>Total FND 455 Facility Renovation</b>	<b>90,471</b>	<b>3,714,738</b>	<b>12,968,502</b>	<b>19,556,864</b>	<b>19,556,864</b>	<b>19,556,864</b>

MARION COUNTY FY 2015-16 BUDGET  
NON-DEPARTMENTAL  
CAPITAL

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