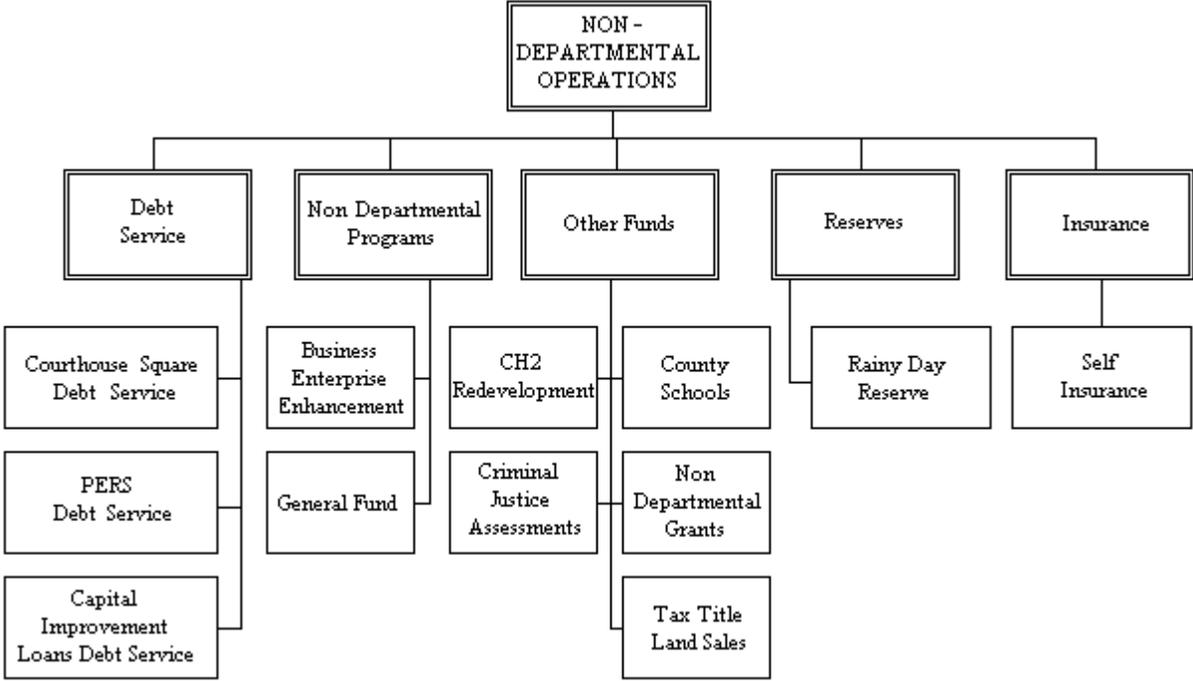


TABLE OF CONTENTS NON-DEPARTMENTAL

Non-Departmental Programs Organization Chart.....	689
Programs	690
Program Summaries	691
Courthouse Square Debt Service Program.....	691
Capital Improvement Loans Program	692
PERS Debt Service Program.....	693
MCBEE (Marion County Business Enterprise Enhancement) Program	695
General Fund Program	697
CH2 Redevelopment Program (closed FY 2014-15)	700
County Schools Program.....	701
Criminal Justice Assessments Program.....	702
Non-Departmental Grants Program	704
Tax Title Land Sales Program.....	706
Rainy Day Reserve Program.....	708
Self-Insurance Program.....	709
Lottery Distribution Program (closed FY 2013-14).....	711
Health IDS Reserve Program (closed FY 2013-14).....	712
Non-Departmental Funds.....	713
Block Grant Fund.....	714
County Schools Fund	715
Criminal Justice Assessment Fund.....	716
Debt Service Fund.....	717
Non-Departmental Grants Fund	718
Rainy Day Fund	719
Self-Insurance Fund	720
Tax Title Land Sales Fund	721
Non-Departmental Funds Resources and Requirements Detail.....	722
Block Grant Fund.....	722
County Schools Fund	723
Criminal Justice Assessment Fund.....	724
Debt Service Fund.....	725
Non-Departmental Grants Fund	726
Rainy Day Fund	728
Self-Insurance Fund	729
Tax Title Land Sales Fund	731

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

NON-DEPARTMENTAL OPERATIONS



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

PROGRAMS

Summary of Programs

	FY 12-13 ACTUAL	FY 13-14 ACTUAL	FY 14-15 BUDGET	FY 2015-16 ADOPTED	+/- %
RESOURCES					
Courthouse Square Debt Service	1,548,900	1,549,300	1,547,300	1,549,500	0.1%
Capital Improvement Loans	0	0	1,098,945	1,323,415	20.4%
PERS Debt Service	3,888,758	3,868,639	4,178,871	4,312,982	3.2%
MCBEE	446,179	54,798	326,907	413,176	26.4%
General Fund	19,200,350	20,746,989	19,938,573	21,494,429	7.8%
CH2 Redevelopment	2,781,146	2,452,745	309,294	0	-100.0%
County Schools	530,270	407,000	451,903	549,300	21.6%
Criminal Justice Assessments	2,092,746	2,018,279	1,793,287	1,634,486	-8.9%
Non-Departmental Grants	1,174,861	975,583	901,905	838,210	-7.1%
Tax Title Land Sales	423,194	168,661	415,786	362,641	-12.8%
Rainy Day Reserve	2,189,109	2,198,063	2,203,585	2,215,800	0.6%
Self Insurance	32,478,038	32,103,647	33,876,407	35,260,585	4.1%
Lottery Distribution	2,425,132	2,822,297	0	0	n.a.
Health IDS Reserve	2,020,105	2,014,584	0	0	n.a.
TOTAL RESOURCES	71,198,786	71,380,584	67,042,763	69,954,524	4.3%
REQUIREMENTS					
Courthouse Square Debt Service	1,548,900	1,549,300	1,547,300	1,549,500	0.1%
Capital Improvement Loans	0	0	1,098,945	1,323,415	20.4%
PERS Debt Service	3,549,158	3,704,178	4,178,871	4,312,982	3.2%
MCBEE	446,179	54,798	326,907	413,176	26.4%
General Fund	10,406,376	10,878,252	19,938,573	21,494,429	7.8%
CH2 Redevelopment	399,210	2,143,451	309,294	0	-100.0%
County Schools	506,640	402,947	451,903	549,300	21.6%
Criminal Justice Assessments	894,183	893,244	1,793,287	1,634,486	-8.9%
Non-Departmental Grants	523,605	380,265	901,905	838,210	-7.1%
Tax Title Land Sales	313,326	79,375	415,786	362,641	-12.8%
Rainy Day Reserve	0	0	2,203,585	2,215,800	0.6%
Self Insurance	22,581,845	22,664,622	33,876,407	35,260,585	4.1%
Lottery Distribution	1,181,859	1,549,500	0	0	n.a.
Health IDS Reserve	12,000	2,014,584	0	0	n.a.
TOTAL REQUIREMENTS	42,363,281	46,314,517	67,042,763	69,954,524	4.3%

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

Courthouse Square Debt Service Program

- In December 1998, Marion County sold Certificates of Participation to fund a portion of the county's share of development, design and construction costs for the Courthouse Square construction project. In May 2005, the county issued Full Faith and Credit Refunding Obligations to advance refund the outstanding certificates of participation.
- The principal amount of the original certificates was \$22 million, and the outstanding principal on the refunding obligations was \$10.8 million as of June 30, 2014.
- Principal payments are due annually through June 1, 2023; interest is payable in December and June of each year.

Program Summary

Non Departmental Operations	Program: Courthouse Square Debt Service				
	FY 12-13 ACTUAL	FY 13-14 ACTUAL	FY 14-15 BUDGET	FY 15-16 ADOPTED	+/- %
RESOURCES					
General Fund Transfers	1,548,900	1,549,300	1,547,300	1,549,500	0.1%
TOTAL RESOURCES	1,548,900	1,549,300	1,547,300	1,549,500	0.1%
REQUIREMENTS					
Debt Service Principal	890,000	925,000	960,000	1,015,000	5.7%
Debt Service Interest	658,900	624,300	587,300	534,500	-9.0%
TOTAL REQUIREMENTS	1,548,900	1,549,300	1,547,300	1,549,500	0.1%

Courthouse Square Debt Service Program Budget Justification

RESOURCES

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

REQUIREMENTS

Materials and Services

Not Applicable

Administrative Charges

Not Applicable

Transfers Out

Not Applicable

Contingency

Not Applicable

Other

Debt Service Principal and Interest consist of scheduled payments for FY 15-16.

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

Capital Improvement Loans Program

- In October 2013, Marion County obtained a \$9,950,000 loan to finance major capital projects.
- Principal and interest payments are due quarterly beginning January 2015 through October 2028.

Program Summary

Non-Departmental Operations	Program: Capital Improvement Loans				
	FY 12-13 ACTUAL	FY 13-14 ACTUAL	FY 14-15 BUDGET	FY 15-16 ADOPTED	+/- %
RESOURCES					
General Fund Transfers	0	0	1,098,945	975,799	-11.2%
Other Fund Transfers	0	0	0	347,616	n.a.
TOTAL RESOURCES	0	0	1,098,945	1,323,415	20.4%
REQUIREMENTS					
Debt Service Principal	0	0	785,295	881,434	12.2%
Debt Service Interest	0	0	313,650	441,981	40.9%
TOTAL REQUIREMENTS	0	0	1,098,945	1,323,415	20.4%

Capital Improvement Loans Program Budget Justification

RESOURCES

Resources consist of General Fund Transfers to meet the expected annual debt service requirements and a \$347,616 transfer from the Health Fund for their portion of the loan.

REQUIREMENTS

Materials and Services

Not Applicable

Administrative Charges

Not Applicable

Transfers Out

Not Applicable

Contingency

Not Applicable

Other

Debt Service Principal and Interest consist of scheduled payments for FY 15-16.

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

PERS Debt Service Program

- Marion County issued Limited Tax Pension Obligations in 2002 and 2004 and transferred the net proceeds to the State of Oregon Public Employees Retirement System to provide for the county's unfunded actuarial liability.
- Outstanding principal on the bonds was \$44.8 million as of June 30, 2014, which includes \$5.4 million of deferred interest on the 2002 obligation. The total outstanding principal amount net of the deferred interest is \$39.4 million.
- Principal payments are due annually through June 1, 2028; interest is payable in December and June of each year.

Program Summary

Non-Departmental Operations	Program: PERS Debt Service				
	FY 12-13 ACTUAL	FY 13-14 ACTUAL	FY 14-15 BUDGET	FY 15-16 ADOPTED	+/- %
RESOURCES					
Admin Cost Recovery	3,496,854	3,526,044	4,012,011	3,902,562	-2.7%
Interest	2,776	2,995	2,400	2,900	20.8%
Net Working Capital	389,128	339,600	164,460	407,520	147.8%
TOTAL RESOURCES	3,888,758	3,868,639	4,178,871	4,312,982	3.2%
REQUIREMENTS					
Debt Service Principal	1,110,000	1,280,000	1,465,000	1,655,000	13.0%
Debt Service Interest	2,439,158	2,424,178	2,404,680	2,380,578	-1.0%
Ending Fund Balance	0	0	309,191	277,404	-10.3%
TOTAL REQUIREMENTS	3,549,158	3,704,178	4,178,871	4,312,982	3.2%

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

PERS Debt Service Program Budget Justification

RESOURCES

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

REQUIREMENTS

Materials and Services

Not Applicable

Administrative Charges

Not Applicable

Transfers Out

Not Applicable

Contingency

Not Applicable

Other

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

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

MCBEE Program

- The Marion County Business Enterprise Enhancement program, also known as MCBEE, is an initiative to re-engineer and integrate county business processes and software infrastructure in order to provide meaningful information for management to make informed decisions and ensure accountability.
- Ensures that Marion County takes full advantage of its Oracle Enterprise Resource Planning software and the business practices it supports.

Program Summary

Non-Departmental Operations

Program: MCBEE

	FY 12-13 ACTUAL	FY 13-14 ACTUAL	FY 14-15 BUDGET	FY 15-16 ADOPTED	+/- %
RESOURCES					
Admin Cost Recovery	173,982	54,798	170,907	325,176	90.3%
General Fund Transfers	272,197	0	156,000	88,000	-43.6%
TOTAL RESOURCES	446,179	54,798	326,907	413,176	26.4%
REQUIREMENTS					
Materials and Services					
Supplies	647	25	0	0	n.a.
Materials	3,306	0	0	0	n.a.
Contracted Services	396,024	34,496	294,613	406,000	37.8%
Repairs and Maintenance	26,027	0	0	0	n.a.
Rentals	0	60	0	0	n.a.
Miscellaneous	11,194	7,217	0	0	n.a.
Total Materials and Services	437,197	41,799	294,613	406,000	37.8%
Administrative Charges	8,982	12,999	1,907	7,176	276.3%
Capital Outlay	0	0	30,387	0	-100.0%
TOTAL REQUIREMENTS	446,179	54,798	326,907	413,176	26.4%

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

MCBEE Program Budget Justification

RESOURCES

Resources for the MCBEE Program are split between Administrative Cost Recovery and General Fund Transfers. Each year, projects for the Oracle Financial system are identified and a funding plan is developed for those projects which then determines the amount of General Fund and Administrative charges that will be necessary. Overall, the resources have increased compared to last year to meet the needs of the projects identified in the Materials and Services justification.

REQUIREMENTS

Materials and Services

There is a net increase of \$81,000 for a total of \$406,000 for consulting services for projects that have been identified to improve the Oracle Financial reporting system. These projects include: 1) improvements to Oracle payroll elements to reduce customization, 2) an evaluation of potential changes to the Oracle Advanced Benefits module related to future benefit requirements, 3) the implementation of a new reporting and data analysis tool, and 4) the review and prioritization of other potential improvements to the Oracle System or modules.

Administrative Charges

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

Transfers Out

Not Applicable

Contingency

Not Applicable

Other

Not Applicable

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

General Fund Non-Departmental Program

- Operates as a non-departmental program that is part of the General Fund; expenditures are not assigned to specific departments and are categorized as non-departmental.
- Provides services including a contribution to the United States Department of Agriculture for the predatory animal program, contribution to the county water master program, court-ordered psychiatric services not covered by regular county programs, and consulting services for studies and plans of a broad nature benefiting multiple departments.
- Provides General Fund transfers to supplement the budgets of other funds for special purposes.
- Provides for funding for General Fund Contingency and Ending Fund Balance.

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

Program Summary

Non-Departmental Operations

Program: General Fund

	FY 12-13 ACTUAL	FY 13-14 ACTUAL	FY 14-15 BUDGET	FY 15-16 ADOPTED	+/- %
RESOURCES					
Taxes	57,533,975	59,844,594	62,483,390	64,829,845	3.8%
Licenses and Permits	55,350	58,375	60,000	60,000	0.0%
Intergovernmental Federal	603,007	644,059	514,380	514,380	0.0%
Intergovernmental State	4,003,007	3,290,963	3,260,094	3,637,330	11.6%
Intergovernmental Local	402,656	263,918	0	0	n.a.
Charges for Services	2,873,634	2,339,120	2,728,085	3,942,117	44.5%
Fines and Forfeitures	0	2,850	40,000	50,000	25.0%
Interest	425,591	436,483	385,000	524,000	36.1%
Other Revenues	28,569	27,540	15,000	15,000	0.0%
General Fund Transfers	(54,978,258)	(55,099,819)	(59,436,660)	(60,988,148)	2.6%
Other Fund Transfers	127,770	144,931	5,420	100,000	1,745.0%
Net Working Capital	8,125,048	8,793,974	9,883,864	8,809,905	-10.9%
TOTAL RESOURCES	19,200,350	20,746,989	19,938,573	21,494,429	7.8%
REQUIREMENTS					
Materials and Services					
Utilities	185,209	429,506	221,802	219,142	-1.2%
Contracted Services	200,697	187,313	378,062	1,780,250	370.9%
Repairs and Maintenance	0	24,256	16,560	0	-100.0%
Rentals	0	253	19,284	17,074	-11.5%
Insurance	0	91,752	0	0	n.a.
Miscellaneous	181,644	167,353	212,063	202,855	-4.3%
Total Materials and Services	567,549	900,433	847,771	2,219,321	161.8%
Administrative Charges	686,801	696,606	739,073	736,166	-0.4%
Debt Service Principal	280,000	280,000	0	0	n.a.
Debt Service Interest	13,204	3,080	0	0	n.a.
Special Payments	0	120,000	30,000	0	-100.0%
Transfers Out	8,858,822	8,878,134	13,066,489	12,303,696	-5.8%
Contingency	0	0	347,598	1,295,000	272.6%
Ending Fund Balance	0	0	4,907,642	4,940,246	0.7%
TOTAL REQUIREMENTS	10,406,376	10,878,253	19,938,573	21,494,429	7.8%

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

General Fund Program Budget Justification

RESOURCES

FY 15-16 budgeted property tax revenue is projected to increase 4% over the FY 14-15 budgeted amount which is deemed to be a valid current estimate. Property and other taxes comprise 82% of General Fund revenue.

REQUIREMENTS

Materials and Services

There is a net increase of \$1,371,550 in this category for a total of \$2,219,321. Contractual services includes additional performance and organizational audits, leadership training, fleet audit, a communication tool and delivery system, management consulting, outside legal counsel, and an increase in the federal lobbying contractor. A set-aside for the continuation of the Compensation Study implementation, other Board of Commissioners directed activities, continued support for the water master and county trapper programs, and countywide dues and memberships. There is a slight decrease in utility costs, storm drain maintenance, which was a one-time expense and other small reductions in training and other accounts.

Administrative Charges

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

Transfers Out

Transfers Out supplements budgets in other funds for special purposes such as capital projects and departmental grant funds.

Contingency

In addition to the Board policy requirement of maintaining a 1% contingency, funds are set aside for the market study results of the sheriff's command staff, the outcome of MCLEA contract negotiations, and unanticipated expenses during the year.

Other

The Ending Fund Balance amount budgeted represents 6.3% of revenue, which exceeds the minimum requirement of 5% per board policy.

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

CH2 Redevelopment Program

- This program tracked all resources and requirements associated with Courthouse Square (CH2) redevelopment efforts. CH2 Remediation was completed in 2014 and the fund is being closed.

Program Summary

Non-Departmental Operations	Program: CH2 Redevelopment				
	FY 12-13 ACTUAL	FY 13-14 ACTUAL	FY 14-15 BUDGET	FY 15-16 ADOPTED	+/- %
RESOURCES					
Charges for Services	74,303	61,801	0	0	n.a.
Interest	7,640	9,008	0	0	n.a.
Other Revenues	45,337	0	0	0	n.a.
Other Fund Transfers	700,000	0	0	0	n.a.
Settlements	791,667	0	0	0	n.a.
Net Working Capital	1,162,199	2,381,936	309,294	0	-100.0%
TOTAL RESOURCES	2,781,146	2,452,745	309,294	0	-100.0%
REQUIREMENTS					
Materials and Services					
Supplies	0	14,784	400	0	-100.0%
Materials	0	117,008	24,829	0	-100.0%
Communications	0	110	0	0	n.a.
Utilities	68,582	8,526	768	0	-100.0%
Contracted Services	235,518	212,622	56,271	0	-100.0%
Repairs and Maintenance	18,094	21,070	3,100	0	-100.0%
Rentals	68,484	56,956	7,806	0	-100.0%
Insurance	8,532	0	0	0	n.a.
Miscellaneous	0	978	0	0	n.a.
Total Materials and Services	399,210	432,053	93,174	0	-100.0%
Capital Outlay	0	386,399	110,000	0	-100.0%
Transfers Out	0	1,325,000	106,120	0	-100.0%
TOTAL REQUIREMENTS	399,210	2,143,451	309,294	0	-100.0%

CH2 Redevelopment Program Budget Justification

RESOURCES

This program and associated fund's final year of operation was fiscal year 2014-15.

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

County Schools Program

- Distributes special revenue in accordance with Oregon law, which specifies that a portion of federal Title I forest service revenue (which has been part of the federal Secure Rural Schools program), a portion of state Chapter 530 forest rehabilitation revenue, and certain state shared revenues are distributed to school districts in proportion to their resident average daily membership for the preceding fiscal year.

Program Summary

Non-Departmental Operations	Program: County Schools				
	FY 12-13 ACTUAL	FY 13-14 ACTUAL	FY 14-15 BUDGET	FY 15-16 ADOPTED	+/- %
RESOURCES					
Intergovernmental Federal	322,644	319,317	281,200	281,200	0.0%
Intergovernmental State	182,688	63,609	166,500	267,700	60.8%
Interest	401	444	150	400	166.7%
Net Working Capital	24,536	23,630	4,053	0	-100.0%
TOTAL RESOURCES	530,270	407,000	451,903	549,300	21.6%
REQUIREMENTS					
Special Payments	506,640	402,947	451,903	549,300	21.6%
TOTAL REQUIREMENTS	506,640	402,947	451,903	549,300	21.6%

County Schools Program Budget Justification

RESOURCES

Intergovernmental Federal Secure Rural Schools Title I funding has been extended through FY 15-16. Intergovernmental State revenues will increase as Chapter 530 state timber sales funding reflect state forester estimated timber sales.

REQUIREMENTS

Materials and Services

Not Applicable

Administrative Charges

Not Applicable

Transfers Out

Not Applicable

Contingency

Not Applicable

Other

All Resources are scheduled to be distributed to the school districts as previously described at the top of the page.

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

Criminal Justice Assessments Program

- Provides funding for court security programs at the Marion County Courthouse, Court Annex, Juvenile and County Jail. Funding includes a direct allocation from the State of Oregon and paid court fines.
- Provides funding from a portion of court fines collected by state and local governments for criminal justice projects. Transfers are made to Juvenile, Sheriff and Community Corrections programs in equal shares.

Program Summary

Non-Departmental Operations

Program: Criminal Justice Assessments

	FY 12-13 ACTUAL	FY 13-14 ACTUAL	FY 14-15 BUDGET	FY 15-16 ADOPTED	+/- %
RESOURCES					
Fines and Forfeitures	1,266,386	815,704	663,555	772,116	16.4%
Interest	3,897	4,012	4,697	4,717	0.4%
Net Working Capital	822,462	1,198,563	1,125,035	857,653	-23.8%
TOTAL RESOURCES	2,092,746	2,018,279	1,793,287	1,634,486	-8.9%
REQUIREMENTS					
Materials and Services					
Supplies	0	0	350	300	-14.3%
Materials	0	1,500	0	0	n.a.
Contracted Services	236,204	242,153	228,850	249,800	9.2%
Repairs and Maintenance	2,336	4,279	8,000	7,000	-12.5%
Total Materials and Services	238,541	247,932	237,200	257,100	8.4%
Administrative Charges	4,161	4,242	4,694	4,478	-4.6%
Capital Outlay	69,868	0	0	0	n.a.
Transfers Out	581,613	641,070	784,439	525,000	-33.1%
Contingency	0	0	50,000	50,000	0.0%
Ending Fund Balance	0	0	716,954	797,908	11.3%
TOTAL REQUIREMENTS	894,183	893,244	1,793,287	1,634,486	-8.9%

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

Criminal Justice Assessments Program Budget Justification

RESOURCES

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

Fines paid in the later part of FY 13-14 were higher than originally projected resulting in a larger carry forward balance in Net Working Capital to FY 14-15. These resources were transferred out in FY 14-15 to the appropriate funds that expend these resources on programs. No excess carry forward of resources is anticipated for FY 15-16, resulting in a lower balance as compared to FY 14-15.

REQUIREMENTS

Materials and Services

There are no other significant changes in Materials and Services. The increase in Contracted Services is from a rate increase for a court security services contract that goes into effect July 1, 2015. Court Security continues to fund security services and minor building and equipment maintenance necessary for providing these services.

Administrative Charges

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

Transfers Out

Transfers out to General Fund Sheriff's Office, Juvenile Grants Fund, and Community Corrections Fund are in equal shares of \$175,000 for a total of \$525,000. This is an increase of \$123,987 based on the increase in court fines paid.

Contingency

The court security portion of this fund maintains a \$50,000 Contingency to cover unforeseen expenses related to court security or security equipment needs. Expenditures require approval by the Court Security Committee and the presiding judge. The FY 15-16 Contingency balance has declined by 84% compared to FY 14-15 due to the reduction in available resources (primarily Net Working Capital) for FY 15-16.

Other

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

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

Non-Departmental Grants Program

- The non-departmental grants and block grant programs are budgeted in the Non-Departmental Grants Fund. These are special revenue funds that account for federal, state and local grants that are not granted directly to county departments.

These grants are generally passed to county departments and/or outside agencies and organizations that have submitted proposals for projects using the grant funds.

Program Summary

Non-Departmental Operations

Program: Non-Departmental Grants

	FY 12-13 ACTUAL	FY 13-14 ACTUAL	FY 14-15 BUDGET	FY 15-16 ADOPTED	+/- %
RESOURCES					
Intergovernmental Federal	305,421	306,427	288,870	269,855	-6.6%
Interest	2,986	2,400	2,734	2,264	-17.2%
Other Revenues	27,266	15,500	13,695	0	-100.0%
General Fund Transfers	0	0	1,305	0	-100.0%
Net Working Capital	839,188	651,256	595,301	566,091	-4.9%
TOTAL RESOURCES	1,174,861	975,583	901,905	838,210	-7.1%
REQUIREMENTS					
Materials and Services					
Supplies	51	0	175	0	-100.0%
Contracted Services	175,912	170,191	171,052	143,922	-15.9%
Rentals	241	241	300	0	-100.0%
Miscellaneous	4,823	11,507	20,470	0	-100.0%
Total Materials and Services	181,027	181,939	191,997	143,922	-25.0%
Administrative Charges	372	0	0	0	n.a.
Transfers Out	342,207	198,326	143,730	183,289	27.5%
Contingency	0	0	280,625	118,398	-57.8%
Ending Fund Balance	0	0	285,553	392,601	37.5%
TOTAL REQUIREMENTS	523,605	380,265	901,905	838,210	-7.1%

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

Non-Departmental Grants Program Budget Justification

RESOURCES

Intergovernmental Federal revenue consists of several different funding sources, which are described as follows:

In late FY 14-15, Congress passed the reauthorization of the 2012 Title II and Title III funds for two more years. Estimated funds total \$269,855, of which an estimated \$143,922 will pass through to special federal projects as authorized by the Resource Advisory Committees. The remaining funds are held for search and rescue and other emergency services per federal law requirements. The FY 15-16 budget utilizes some of the remaining unexpended funds in Net Working Capital from the Title III Federal Secure Rural Schools and Community Self-Determination Act of 2000 for Forest Patrol activities. There are no further funds for this project and funds will be exhausted in FY 16-17.

The Reauthorized 2012 Title III funds fall under the jurisdiction of the county commissioners, but are restricted in use. The funds are used by Sheriff's Office Search and Rescue and other emergency services per federal law requirements.

The Block Grant fund includes revenue from state and federal community development block grants received for housing rehabilitation and other programs in Marion County, plus annual revenue from revolving loans. Other Revenues have been eliminated. These funds were from program donations for the annual "Striking Out Meth" event. Management of this program was transferred to the non-profit Law Enforcement for Youth in FY 14-15.

REQUIREMENTS

Materials and Services

Materials and Services of \$143,922 is for the pass through funds for special projects for Bureau of Land Management and Hood Willamette resource advisory committees.

Administrative Charges

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

Transfers Out

Transfers are to the Sheriff's Office for search and rescue and forest patrol programs. Funding for Forest Patrol services will be exhausted in FY 16-17. The Secure Rural Schools reauthorized Title III funding supports the search and rescue program as authorized by the Board of Commissioners.

Contingency

Contingency is maintained in this program for any unanticipated expenses related to the various grants that reside in this program.

Other

Ending Fund Balance reflects Title III funds earmarked for Search and Rescue services in future years. The increase is from the reauthorized funds received late FY 14-15.

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

Tax Title Land Sales Program

- The program is found in the Tax Title Land Sales Fund, a special revenue fund under the administration of the Finance Department.
- Coordinates management of real property held by the county as a result of tax foreclosure.
- Collects revenue through the sale of tax foreclosed properties and loan repayments from existing property loans granted on the sale of foreclosed property.
- Foreclosed property sales proceeds are allocated out to the county's taxing districts annually.

Program Summary

Non-Departmental Operations

Program: Tax Title Land Sales

	FY 12-13 ACTUAL	FY 13-14 ACTUAL	FY 14-15 BUDGET	FY 15-16 ADOPTED	+/- %
RESOURCES					
Charges for Services	302,257	29,968	300,000	250,000	-16.7%
Interest	8,304	6,793	6,500	5,998	-7.7%
Other Revenues	24,023	22,032	20,000	24,372	21.9%
Net Working Capital	88,610	109,868	89,286	82,271	-7.9%
TOTAL RESOURCES	423,194	168,661	415,786	362,641	-12.8%
REQUIREMENTS					
Materials and Services					
Supplies	0	0	100	100	0.0%
Communications	17	32	50	100	100.0%
Contracted Services	1,494	759	4,000	2,600	-35.0%
Repairs and Maintenance	130	1,929	4,000	5,000	25.0%
Rentals	371	448	250	400	60.0%
Miscellaneous	829	4,992	42,150	7,150	-83.0%
Total Materials and Services	2,842	8,159	50,550	15,350	-69.6%
Administrative Charges	12,736	15,751	16,348	13,866	-15.2%
Special Payments	254,908	13,000	212,994	190,409	-10.6%
Transfers Out	42,840	42,465	43,498	46,414	6.7%
Contingency	0	0	10,000	13,970	39.7%
Ending Fund Balance	0	0	82,396	82,632	0.3%
TOTAL REQUIREMENTS	313,326	79,375	415,786	362,641	-12.8%

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

Tax Title Land Sales Program Budget Justification

RESOURCES

Resources are slightly lower than FY 14-15 due primarily to reduced estimated property sales. The reduction is reflective of current year foreclosed property sales that have been less than anticipated.

REQUIREMENTS

Materials and Services

The Materials and Services budget has been increased slightly to be more reflective of FY 14-15 actual costs. The one primary budgetary increase is in the miscellaneous account to reflect IRS lien costs that are sometimes associated with foreclosed properties.

Administrative Charges

Administrative charges are budgeted per a calculated schedule. The Legal Services allocation has been reduced to reflect a declining use of these services in the past year.

Transfers Out

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

Contingency

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

Other

The Special Payments budget is for the distribution of funds to local taxing districts. The distribution amount is calculated as the remaining resources available after a deduction for expenditures necessary to manage the foreclosed properties and a deduction for a carryover amount to meet the needs of the following year are calculated and appropriated. The amount budgeted in FY 15-16 is reduced from the budget amount for FY 14-15. This is primarily the result of estimated decreases in resources from foreclosed property sales that is expected to be available for distribution in FY 15-16.

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

Rainy Day Reserve Program

- This program is located in a Rainy Day Fund established by the Board of Commissioners.
- Provides non-routine funding to meet the needs of the county in the event of natural or manmade disasters, labor disputes, or financial emergencies, and to stabilize increases in PERS contribution rates or otherwise reduce the county's PERS obligations.

Program Summary

Non-Departmental Operations	Program: Rainy Day Reserve				
	FY 12-13 ACTUAL	FY 13-14 ACTUAL	FY 14-15 BUDGET	FY 15-16 ADOPTED	+/- %
RESOURCES					
Interest	8,070	8,954	7,685	9,000	17.1%
Net Working Capital	2,181,039	2,189,109	2,195,900	2,206,800	0.5%
TOTAL RESOURCES	2,189,109	2,198,063	2,203,585	2,215,800	0.6%
REQUIREMENTS					
Reserves	0	0	2,203,585	2,215,800	0.6%
TOTAL REQUIREMENTS	0	0	2,203,585	2,215,800	0.6%

Rainy Day Reserve Program Budget Justification

RESOURCES

Net Working Capital continues to build slightly as a small amount of interest income is added each year.

REQUIREMENTS

Materials and Services

Not Applicable

Administrative Charges

Not Applicable

Transfers Out

Not Applicable

Contingency

Not Applicable

Other

No appropriation is proposed for fiscal year 2015-16.

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

Self-Insurance Program

- The Self-Insurance Program is an internal service fund that derives its revenues through assessments to departments. The program is maintained to pay the costs of county insurance programs, including general liability, auto liability, workers compensation, health, life, long-term disability and unemployment. Reserves are held in the fund to cover future liabilities, contingency and catastrophic losses.
- The progra, is managed using actuarially sound principles. An updated actuarial study was completed in FY 2012-13. The study is used for the county's comprehensive annual financial report and as part of the mandatory filing with the Oregon State Insurance Division for the county's certificate of self-insurance.

Program Summary

Non-Departmental Operations	Program: Self-Insurance				
	FY 12-13 ACTUAL	FY 13-14 ACTUAL	FY 14-15 BUDGET	FY 15-16 ADOPTED	+/- %
RESOURCES					
Charges for Services	22,744,991	22,150,784	24,388,466	25,458,564	4.4%
Interest	30,769	33,336	33,916	39,141	15.4%
Settlements	51,856	23,334	15,000	15,000	0.0%
Net Working Capital	9,650,423	9,896,193	9,439,025	9,747,880	3.3%
TOTAL RESOURCES	32,478,038	32,103,647	33,876,407	35,260,585	4.1%
REQUIREMENTS					
Materials and Services					
Supplies	0	1,124	5,000	5,000	0.0%
Materials	12,869	190	14,500	14,500	0.0%
Contracted Services	145,825	127,583	139,391	293,039	110.2%
Insurance	22,264,494	22,351,705	24,649,284	25,075,145	1.7%
Miscellaneous	52,118	37,695	121,040	276,252	128.2%
Total Materials and Services	22,475,305	22,518,297	24,929,215	25,663,936	2.9%
Administrative Charges	106,540	146,325	113,647	146,500	28.9%
Capital Outlay	0	0	0	0	n.a.
Contingency	0	0	1,400,000	2,000,000	42.9%
Ending Fund Balance	0	0	7,433,545	7,450,149	0.2%
TOTAL REQUIREMENTS	22,581,845	22,664,622	33,876,407	35,260,585	4.1%

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

Self-Insurance Program Budget Justification

RESOURCES

Resources are charges to departments for insurance benefits such as medical and dental, general liability, workers' compensation, life, long-term disability and unemployment insurance. Net Working Capital associated with liability insurance, long-term disability and workers' compensation claims are resources that are carried forward each year for existing claims and are determined based on the actuarial projections and are budgeted primarily as Contingency and Ending Fund Balance.

REQUIREMENTS

Materials and Services

The increase in Materials and Services is primarily in the Insurance category, specifically for health insurance premium costs. Approximately half of the cost increase is related to increases in the number of personnel positions that include health benefits and the other half of the increase is related to premium increases for one of the bargaining units.

Administrative Charges

Administrative Charges of \$146,500 are estimated Legal Counsel costs for liability claims administration.

Transfers Out

Not Applicable

Contingency

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

Other

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

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

Lottery Distribution Program

- This program was moved to the Community Services Department budget in fiscal year 2013-14.

Program Summary

Non-Departmental Operations	Program: Lottery Distribution				
	FY 12-13 ACTUAL	FY 13-14 ACTUAL	FY 14-15 BUDGET	FY 15-16 ADOPTED	+/- %
RESOURCES					
Intergovernmental State	1,408,021	1,384,365	0	0	n.a.
Interest	3,440	5,113	0	0	n.a.
Settlements	292,081	189,546	0	0	n.a.
Net Working Capital	721,590	1,243,273	0	0	n.a.
TOTAL RESOURCES	2,425,132	2,822,297	0	0	n.a.
REQUIREMENTS					
Materials and Services					
Materials	0	2,193	0	0	n.a.
Contracted Services	295,000	660,775	0	0	n.a.
Miscellaneous	2,126	1,674	0	0	n.a.
Total Materials and Services	297,126	664,642	0	0	n.a.
Administrative Charges	8,670	8,794	0	0	n.a.
Debt Service Principal	431,249	452,548	0	0	n.a.
Debt Service Interest	120,814	99,515	0	0	n.a.
Transfers Out	324,000	324,000	0	0	n.a.
TOTAL REQUIREMENTS	1,181,859	1,549,500	0	0	n.a.

Lottery Distribution Program Budget Justification

RESOURCES

This program and associated fund was moved to the Community Services Department budget in fiscal year 2013-14.

REQUIREMENTS

Materials and Services

Not Applicable

Administrative Charges

Not Applicable

Transfers Out

Not Applicable

Contingency

Not Applicable

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

Health IDS Reserve Program

- The Marion County IDS (Integrated Delivery System) held resources accumulated in prior years through the provision of capitated health services under the Oregon Health Plan (OHP) and Mid-Valley Behavioral Care Network (MVBCN) capitated revenues.
- In FY 13-14, these resources were transferred to the Health Department in anticipation of increasing program needs for related services.

Program Summary

Non-Departmental Operations	Program: Health IDS Reserve				
	FY 12-13 ACTUAL	FY 13-14 ACTUAL	FY 14-15 BUDGET	FY 15-16 ADOPTED	+/- %
RESOURCES					
Interest	7,415	6,480	0	0	n.a.
Net Working Capital	2,012,690	2,008,105	0	0	n.a.
TOTAL RESOURCES	2,020,105	2,014,584	0	0	n.a.
REQUIREMENTS					
Transfers Out	12,000	2,014,584	0	0	n.a.
TOTAL REQUIREMENTS	12,000	2,014,584	0	0	n.a.

Health IDS Reserve Program Budget Justification

RESOURCES

This fund was closed in fiscal year 2013-14.

REQUIREMENTS

Materials and Services

Not Applicable

Administrative Charges

Not Applicable

Transfers Out

Not Applicable

Contingency

Not Applicable

Other

Not Applicable

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

NON-DEPARTMENTAL FUNDS

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

There are eight non-departmental operating funds that are budgeted for FY 2015-16..

Non-Departmental Funds

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

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

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

Block Grant 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
FND 170 Block Grant				
RESOURCES				
Interest	165	189	114	105
Other Revenues	2,116	1,200	0	0
Net Working Capital	44,114	46,024	47,396	47,616
TOTAL RESOURCES	46,396	47,413	47,510	47,721
REQUIREMENTS				
Administrative Charges	372	0	0	0
Transfers Out	0	0	0	47,721
Contingency	0	0	47,510	0
TOTAL REQUIREMENTS	372	0	47,510	47,721
Total Net FND 170 Block Grant	46,024	47,413	0	0

Block Grant Fund Budget Description

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

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

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

County Schools 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
FND 210 County Schools				
RESOURCES				
Intergovernmental Federal	322,644	319,317	281,200	281,200
Intergovernmental State	182,688	63,609	166,500	267,700
Interest	401	444	150	400
Net Working Capital	24,536	23,630	4,053	0
TOTAL RESOURCES	530,270	407,000	451,903	549,300
REQUIREMENTS				
Special Payments	506,640	402,947	451,903	549,300
TOTAL REQUIREMENTS	506,640	402,947	451,903	549,300
Total Net FND 210 County Schools	23,630	4,053	0	0

County Schools Fund Budget Description

This fund has one program with the same name and activity. Intergovernmental Federal revenue consists of Secure Rural Schools and Economic Self-Determination Act Title I funding. Intergovernmental State revenue from state Chapter 530 state timber sales has been increased to reflect state estimates of timber sales. All resources of this fund are allocated for distribution to school districts in the county according to formula set forth by state law.

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

Criminal Justice Assessment 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
FND 185 Criminal Justice Assessment				
RESOURCES				
Fines and Forfeitures	1,266,386	815,704	663,555	772,116
Interest	3,897	4,012	4,697	4,717
Net Working Capital	822,462	1,198,563	1,125,035	857,653
TOTAL RESOURCES	2,092,746	2,018,279	1,793,287	1,634,486
REQUIREMENTS				
Materials and Services				
Supplies	0	0	350	300
Materials	0	1,500	0	0
Contracted Services	236,204	242,153	228,850	249,800
Repairs and Maintenance	2,336	4,279	8,000	7,000
Total Materials and Services	238,541	247,932	237,200	257,100
Administrative Charges	4,161	4,242	4,694	4,478
Capital Outlay	69,868	0	0	0
Transfers Out	581,613	641,070	784,439	525,000
Contingency	0	0	50,000	50,000
Ending Fund Balance	0	0	716,954	797,908
TOTAL REQUIREMENTS	894,183	893,244	1,793,287	1,634,486
Total Net FND 185 Criminal Justice Assessment	1,198,563	1,125,035	0	0

Criminal Justice Assessment Fund Budget Description

This fund has one program with the same name and activity. Circuit, municipal, and justice court special assessments on fines and sentences are deposited to the Criminal Justice Assessment Fund. They are allocated by law 60% to court security purposes and 40% to planning, operating and maintaining county juvenile and adult corrections programs and facilities. In Marion County the 40% is allocated equally to jail, juvenile, and community corrections programs.

The revenue for court security now includes, in addition to revenue received from cities, a direct allocation from the State of Oregon for services in counties. In addition, funding for criminal justice programs now includes a direct appropriation that is passed through the State Department of Corrections.

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

Debt Service 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
FND 410 Debt Service				
RESOURCES				
Admin Cost Recovery	3,496,854	3,526,044	4,012,011	3,902,562
Interest	2,776	2,995	2,400	2,900
General Fund Transfers	1,548,900	1,549,300	2,646,245	2,525,299
Other Fund Transfers	0	0	0	347,616
Net Working Capital	389,129	339,600	164,460	407,520
TOTAL RESOURCES	5,437,658	5,417,939	6,825,116	7,185,897
REQUIREMENTS				
Debt Service Principal	2,000,000	2,205,000	3,210,295	3,551,434
Debt Service Interest	3,098,058	3,048,478	3,305,630	3,357,059
Ending Fund Balance	0	0	309,191	277,404
TOTAL REQUIREMENTS	5,098,058	5,253,478	6,825,116	7,185,897
Total Net FND 410 Debt Service	339,600	164,460	0	0

Debt Service Fund Budget Description

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

Total principal and interest for Courthouse Square is \$1,549,500. Principal and interest payments total \$4,035,578 for PERS and the \$277,404 Ending Fund Balance will carry forward for PERS debt. The Capital Improvement Loans principal and interest payments total \$1,323,415.

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

Non-Departmental Grants 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
FND 115 Non Departmental Grants				
RESOURCES				
Intergovernmental Federal	305,421	306,427	288,870	269,855
Interest	2,820	2,211	2,620	2,159
Other Revenues	25,150	14,300	13,695	0
General Fund Transfers	0	0	1,305	0
Net Working Capital	795,074	605,232	547,905	518,475
TOTAL RESOURCES	1,128,465	928,170	854,395	790,489
REQUIREMENTS				
Materials and Services				
Supplies	51	0	175	0
Contracted Services	175,912	170,191	171,052	143,922
Rentals	241	241	300	0
Miscellaneous	4,823	11,507	20,470	0
Total Materials and Services	181,027	181,939	191,997	143,922
Transfers Out	342,207	198,326	143,730	135,568
Contingency	0	0	233,115	118,398
Ending Fund Balance	0	0	285,553	392,601
TOTAL REQUIREMENTS	523,233	380,265	854,395	790,489
Total Net FND 115 Non Departmental Grants	605,232	547,905	0	0

Non-Departmental Grants Fund Budget Description

This fund has one program with a Non-Departmental Grants title. FY 15-16 funding is comprised primarily of carryover of prior year unexpended federal Secure Rural Schools and Community Self-Determination Act Title III grant funds, and some new Secure Rural Schools Title III and Title II funding.

There is \$143,730 budgeted to transfer to the Sheriff's Office for forest patrol and search and rescue programs. Within Materials and Services there are Title II funds of \$143,922 that pass through Bureau of Land Management and Hood Willamette resource advisory committees for allocation to special projects to maintain and improve the health of national forests.

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

Rainy Day 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
FND 381 Rainy Day				
RESOURCES				
Interest	8,070	8,954	7,685	9,000
Net Working Capital	2,181,039	2,189,109	2,195,900	2,206,800
TOTAL RESOURCES	2,189,109	2,198,063	2,203,585	2,215,800
REQUIREMENTS				
Reserves	0	0	2,203,585	2,215,800
TOTAL REQUIREMENTS	0	0	2,203,585	2,215,800
Total Net FND 381 Rainy Day	2,189,109	2,198,063	0	0

Rainy Day Fund Budget Explanation

This fund has one Rainy Day Reserve Program. The fund and program set aside funds to meet the needs of the county in the event of natural or manmade disasters, labor disputes, or financial emergencies. There has been no appropriation activity since FY 11-12.

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

Self-Insurance 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
FND 585 Self-Insurance				
RESOURCES				
Charges for Services	22,744,991	22,150,784	24,388,466	25,458,564
Interest	30,769	33,336	33,916	39,141
Settlements	51,856	23,334	15,000	15,000
Net Working Capital	9,650,423	9,896,193	9,439,025	9,747,880
TOTAL RESOURCES	32,478,038	32,103,647	33,876,407	35,260,585
REQUIREMENTS				
Materials and Services				
Supplies	0	1,124	5,000	5,000
Materials	12,869	190	14,500	14,500
Contracted Services	145,825	127,583	139,391	293,039
Insurance	22,264,494	22,351,705	24,649,284	25,075,145
Miscellaneous	52,118	37,695	121,040	276,252
Total Materials and Services	22,475,305	22,518,297	24,929,215	25,663,936
Administrative Charges	106,540	146,325	113,647	146,500
Capital Outlay	0	0	0	0
Contingency	0	0	1,400,000	2,000,000
Ending Fund Balance	0	0	7,433,545	7,450,149
TOTAL REQUIREMENTS	22,581,845	22,664,622	33,876,407	35,260,585
Total Net FND 585 Self Insurance	9,896,193	9,439,025	0	0

Self-Insurance Fund Budget Description

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

The fund maintains a Contingency of \$2 million in general reserve in the event of payment for an extremely large loss. The Reserve was reduced \$600,000 by supplemental budget in FY 14-15 for settlement of a large claim. The Ending Fund Balance sets aside reserves for liability insurance, long-term disability and workers' compensation claims, in addition to beginning year cash flow purposes.

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

Tax Title Land Sales 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
FND 155 Tax Title Land Sales				
RESOURCES				
Charges for Services	302,257	29,968	300,000	250,000
Interest	8,304	6,793	6,500	5,998
Other Revenues	24,023	22,032	20,000	24,372
Net Working Capital	88,610	109,868	89,286	82,271
TOTAL RESOURCES	423,194	168,661	415,786	362,641
REQUIREMENTS				
Materials and Services				
Supplies	0	0	100	100
Communications	17	32	50	100
Contracted Services	1,494	759	4,000	2,600
Repairs and Maintenance	130	1,929	4,000	5,000
Rentals	371	448	250	400
Miscellaneous	829	4,992	42,150	7,150
Total Materials and Services	2,842	8,159	50,550	15,350
Administrative Charges	12,736	15,751	16,348	13,866
Special Payments	254,908	13,000	212,994	190,409
Transfers Out	42,840	42,465	43,498	46,414
Contingency	0	0	10,000	13,970
Ending Fund Balance	0	0	82,396	82,632
TOTAL REQUIREMENTS	313,326	79,375	415,786	362,641
Total Net FND 155 Tax Title Land Sales	109,868	89,286	0	0

Tax Title Land Sales Budget Description

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

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

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

NON-DEPARTMENTAL FUNDS RESOURCES AND REQUIREMENTS DETAIL

Block Grant Fund

Marion County - Budget - Resources

By Fund

FY 2015-16

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

Marion County - Budget - Requirements

By Fund

FY 2015-16

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

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

County Schools Fund

Marion County - Budget - Resources

By Fund

FY 2015-16

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

Marion County - Budget - Requirements

By Fund

FY 2015-16

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

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

Criminal Justice Assessment Fund

Marion County - Budget - Resources

By Fund

FY 2015-16

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

Marion County - Budget - Requirements

By Fund

FY 2015-16

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

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

Debt Service Fund

Marion County - Budget - Resources

By Fund
FY 2015-16

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

Marion County - Budget - Requirements

By Fund
FY 2015-16

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

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

Non-Departmental Grants Fund

Marion County - Budget - Resources

By Fund

FY 2015-16

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

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

Marion County - Budget - Requirements

By Fund

FY 2015-16

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

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

Rainy Day Fund

Marion County - Budget - Resources

By Fund

FY 2015-16

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

Marion County - Budget - Requirements

By Fund

FY 2015-16

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

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

Self-Insurance Fund

Marion County - Budget - Resources

By Fund

FY 2015-16

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

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

Marion County - Budget - Requirements

By Fund

FY 2015-16

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

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

Tax Title Land Sales Fund

Marion County - Budget - Resources

By Fund

FY 2015-16

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

Marion County - Budget - Requirements

By Fund

FY 2015-16

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

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

Marion County - Budget - Requirements

By Fund

FY 2015-16

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