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SUBLIMITY

MARION COUNTY FY 2012-13 BUDGET
GENERAL FUND

THE GENERAL FUND

The General Fund is allocated to eight departments plus non-departmental activities that are covered individually in another section of this book. The departments are Assessor's Office, Community Services Department, County Clerk's Office, District Attorney's Office, Justice Courts, Juvenile Department, Sheriff's Office, and Treasurer's Office. The Clerk's Office, Community Services Department, District Attorney's Office, Juvenile Department, and Sheriff's Office also have other funds that support their operations.

The General Fund is used to account for all activities for which specific types of funds are not required. The General Fund is one of the largest funds within the county.

The General Fund FY 12-13 budget is \$78,021,105. This is an \$81,665 or about one-tenth of one percent decrease from FY 11-12.

The General Fund supports the following:

- public safety (District Attorney, Justice Courts, Juvenile, Sheriff)
- operational efficiency and quality service - general government (Assessor, Clerk, Treasurer)
- health and community services (Community Services)
- non-department activities that support all departments
- transfers to other funds and departments

MARION COUNTY FY 2012-13 BUDGET
GENERAL FUND

Income Summary with Requirements by Department and Category

GENERAL FUND INCOME SUMMARY

FY 2012-13

FY 09-10 ACTUAL	FY 10-11 ACTUAL		FY 11-12 BUDGET	FY 12-13 ADOPTED	+/- % Prior Budget
RESOURCES					
53,987,816	55,206,300	Taxes	56,584,615	58,585,852	3.54%
57,350	58,325	Licenses and Permits	60,000	60,000	0.00%
1,657,721	1,235,111	Intergovernmental Federal	1,111,728	285,000	-74.36%
4,004,343	4,209,912	Intergovernmental State	3,584,641	4,133,087	15.30%
3,597,778	3,940,459	Charges for Services	3,428,240	3,519,970	2.68%
231,284	209,093	Fines and Forfeitures	213,973	210,000	-1.86%
596,400	428,830	Interest	476,800	432,000	-9.40%
2,505	18,805	Other Revenues	0	15,000	n.a.
4,221,837	4,498,270	Other Fund Transfers	3,800,320	3,308,778	-12.93%
4,186	0	Settlements	0	0	n.a.
7,367,914	7,566,160	Net Working Capital	8,842,443	7,471,418	-15.51%
75,729,133	77,371,265	TOTAL RESOURCES	78,102,760	78,021,105	-0.10%
REQUIREMENTS					
BY DEPARTMENT					
5,370,251	5,229,789	Assessor's Office	5,587,726	5,734,401	2.62%
2,320,923	2,356,988	Clerk's Office	2,658,484	2,712,621	2.04%
0	0	Community Services	0	427,845	n.a.
7,205,533	7,215,233	District Attorney's Office	7,438,812	7,690,210	3.38%
799,264	777,855	Justice Courts	841,625	892,644	6.06%
8,498,983	8,816,409	Juvenile	9,254,157	9,409,593	1.68%
31,095,152	31,970,721	Sheriff's Office	33,936,000	35,170,174	3.64%
395,295	419,743	Treasurer's Office	467,316	474,805	1.60%
12,477,572	11,742,083	Non Departmental Operations	13,255,192	11,208,872	-15.37%
827,053	722,338	Materials and Services	1,130,730	781,902	-30.85%
910,159	932,568	Administrative Charges	718,168	720,246	0.29%
280,000	280,000	Debt Service Principal	280,000	280,000	0.0%
24,412	14,857	Debt Service Interest	25,000	15,000	-40.0%
10,435,948	9,792,321	Transfers Out	11,101,294	9,411,724	-15.22%
0	0	Contingency	682,683	705,497	3.34%
0	0	Ending Fund Balance	3,980,765	3,594,443	-9.70%
68,162,973	68,528,821	TOTAL REQUIREMENTS	78,102,760	78,021,105	-0.10%
BY CATEGORY					
40,072,071	41,104,140	Personnel Services	43,199,763	44,608,766	3.26%
8,134,109	8,237,992	Materials and Services	10,207,858	10,338,096	1.28%
9,149,663	9,094,051	Administrative Charges	8,609,456	9,067,579	5.32%
66,770	5,460	Capital Outlay	15,941	0	-100.0%
280,000	280,000	Debt Service Principal	280,000	280,000	0.0%
24,412	14,857	Debt Service Interest	25,000	15,000	-40.0%
10,435,948	9,792,321	Transfers Out	11,101,294	9,411,724	-15.22%
0	0	Contingency	682,683	705,497	3.34%
0	0	Ending Fund Balance	3,980,765	3,594,443	-9.70%
68,162,973	68,528,821	TOTAL REQUIREMENTS	78,102,760	78,021,105	-0.10%
7,566,160	8,842,444	NET INCOME (LOSS)	0	0	

MARION COUNTY FY 2012-13 BUDGET
GENERAL FUND

General Fund Major Resources

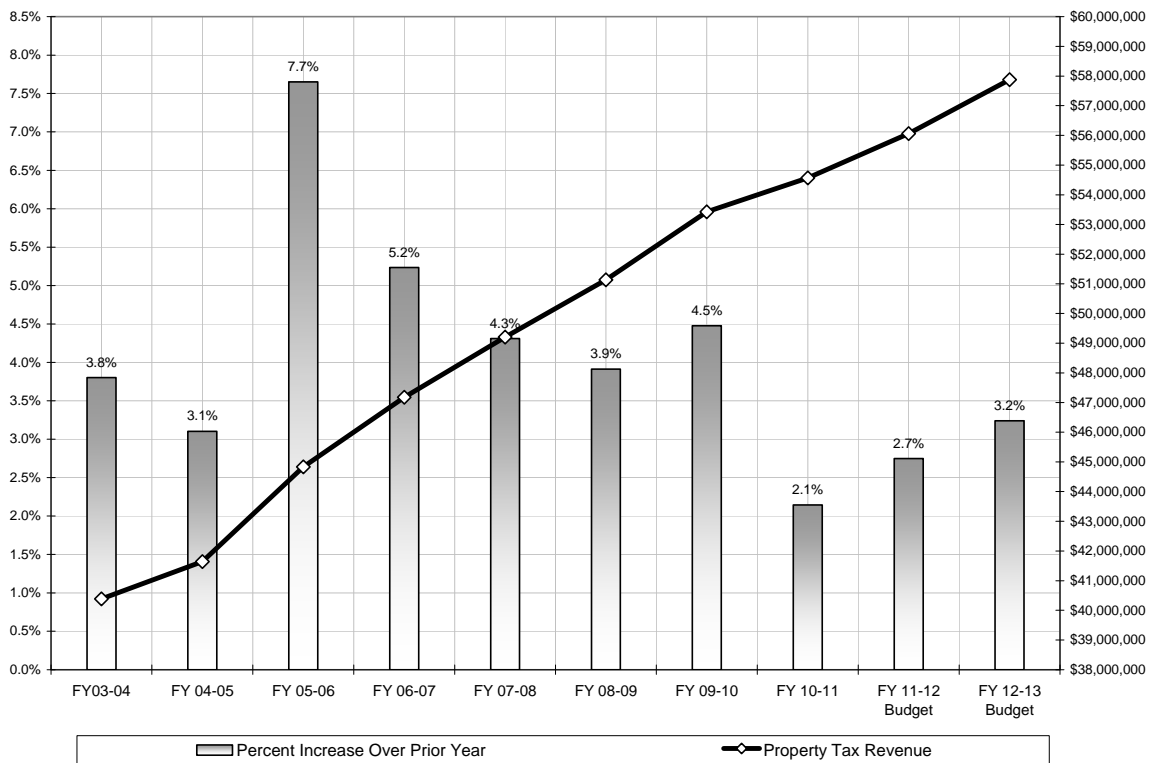
Property Taxes

In Oregon, property taxes are collected by the county and distributed to each taxing district (schools, cities, county fire districts, special districts, etc.). The Oregon constitution limits the amount of property value subject to taxation. The value limit is called the maximum assessed value (MAV). An increase in MAV is limited to 3 percent annually unless changes have been made to the property being taxed. Taxes may increase by more than 3 percent through voter approved ballot measures. Taxes can also increase or decrease due to other changes, such as the amount a district needs to pay for voter approved bonded debt or property annexations.

Property taxes are placed on the tax roll in the form of a rate per \$1,000 of assessed value. In most cases, the taxes for operations are the permanent rate limits certified by the districts. Marion County’s permanent property tax levy limit is \$3.0252 per \$1,000 of assessed value.

FY 12-13 estimated property tax collections total \$57,882,852. The total is comprised of \$56,192,852 current taxes and \$1,690,000 collection of prior years’ delinquent taxes. This is a 3.2% increase over the FY 11-12 budget. However, the FY 12-13 total includes a first-time collection of \$617,000 from the Keizer Urban Renewal District. Excluding this one-time collection, the estimated property tax collection increase would be only 2.1%.

Current and prior year property tax collections make up 82% of General Fund revenue. Its importance as a revenue is demonstrated by the fact that a two percent decline in property tax revenue is equivalent to a nine percent decrease in all other General Fund revenue combined. The following graph illustrates the variability of tax collections from year-to-year.



MARION COUNTY FY 2012-13 BUDGET
GENERAL FUND

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

This revenue was formerly Bureau of Land Management revenue earned on national forest and public domain lands under the Oregon and California (“O&C”) land grants program. The revenue was derived from collection of forest reserve rentals, sales of timber, and other sources from forest reserves within Marion County. The funds were then appropriated and distributed under Federal Title I of the Secure Rural Schools and Community Self-Determination Act. Funding under this Act went through a five-year phase-out of funding with FY 11-12 the final year. Therefore, the FY 12-13 revenue estimate is zero dollars (\$0).

In a late development, on June 29, 2012 a federal one year extension of this funding in lieu of timber sales was signed into law. The amount expected to be allocated to Title I is \$460,910.

Chapter 530 Forest Rehabilitation

The revenue refers to ORS Chapter 530 regarding acquisition and development of state forests. Revenues generated from timber sales on lands acquired by the state at no cost, or acquired from counties, in Marion County’s district are distributed to the county, county school fund, and taxing districts on which the lands are situated. The basis of revenue is primarily state estimates based on planned board feet of timber to be harvested, which varies considerably from year-to-year depending on state forestry work plans which are subject to change; the distribution of the revenue to taxing districts also varies widely depending on which property the timber is cut.

State Oregon Liquor Control Commission (OLCC) – General

Oregon State distributes OLCC funds to local governments as state shared revenue. The FY 12-13 estimate of \$1,499,077 is four percent (4%) more than the current FY 11-12 estimate, which is higher than the budget based on state furnished information.

Assessment and Taxation Apportionment

The revenue source is a county assessment funding assistance state grant to counties under Oregon statute. The percentage to be paid to each county is the percentage that the expenditures of the county certified (i.e., adopted) budget of the Assessor’s Office plus the Board of Property Tax Appeals in the County Clerk’s Office bears to the total of all expenditures of all counties for the same purposes. However, the pool of state revenue available to distribute to counties may also be adjusted by the state. The FY 12-13 revenue estimate of \$1,308,877 is a three percent (3%) increase from the FY 11-12 actual of \$1,271,000.

County Clerk Recording Fees

Fees are established by state statute for recording documents at the offices of county clerks. Recording revenue is highly dependent on the level of activity in the real estate and mortgage markets, particularly home and home loan markets. The Council of Economic Advisors advised that an increase in the FY 12-13 revenue estimate was in order. The recommended revenue is \$1,200,000 which is five percent (5%) higher than the FY 11-12 estimate of \$1,140,000.

Investment Interest

The primary portion of this revenue category is interest earnings from investment of public funds in the state investment pool and corporate securities. All funds are eligible for investment interest. A portion of this revenue is derived from an investment fee that is assessed from other funds for management of their investments. Earnings are a function of cash flow and rates, of which the latter have substantially decreased recently. The FY 12-13 revenue estimate of \$432,000 assumes a continuation of low rates.

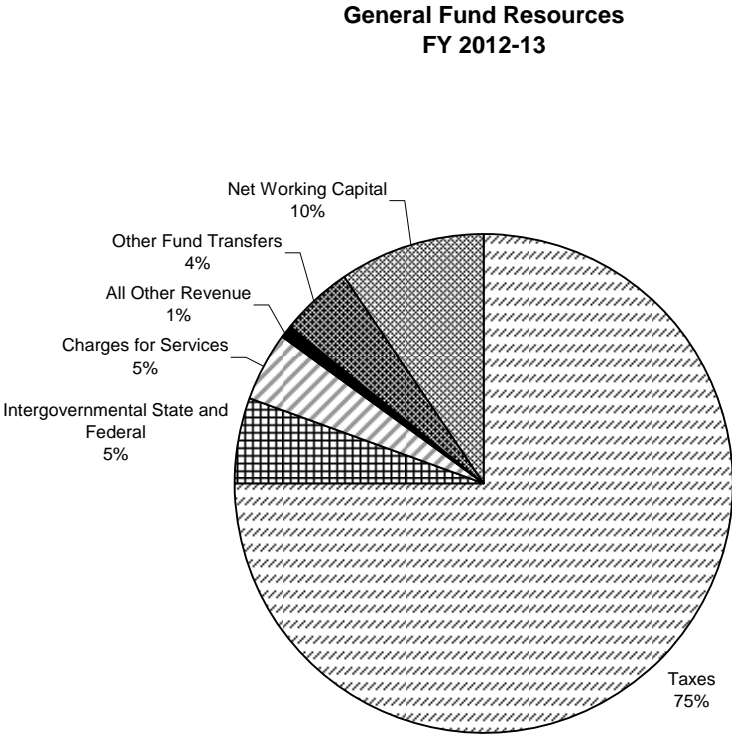
MARION COUNTY FY 2012-13 BUDGET
GENERAL FUND

Net Working Capital

Net Working Capital is a substantial part of the General Fund. Net working capital is the unexpended balance, or savings, of a fund after the end of a fiscal year that carries over into the following fiscal year as a resource. Net Working capital of \$7,471,418 budgeted for FY 12-13 is lower than the current year actual \$8,842,443.

General Fund Resources Allocation

Major General Fund resources have been discussed and a summary income chart that shows total resources by categories is shown. Some of the revenue categories have a relatively small budget. These have been combined into All Other Revenue for display purposes on the pie chart shown below.



MARION COUNTY FY 2012-13 BUDGET
GENERAL FUND

GENERAL FUND REQUIREMENTS OVERVIEW

The amount planned for expenditure during the fiscal year is considerably less than the total budget. Requirements and expenditures are defined in the Summary section and in the glossary in the Budget Overview section of this book.

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

The total General Fund requirements budget is \$78,021,105. This is the sum of the expenditures, Administrative Charges, Transfers Out, Contingency, and Ending Fund Balance.

The expenditures budget is \$73,721,165. This is the total of direct expenditures, Administrative Charges (internal service), and Transfers Out. Expenditures equal true appropriation authority, e.g., authority to expend. Contingency and Ending Fund Balance which total \$4,299,940 are excluded from the expenditures total.

Total direct expenditures are \$55,241,862. This is the direct expenditure (resulting in cash outlays) for Personnel Services, Materials and Services, Capital Outlay, and Special Payments.

FY 2012-13 General Fund Requirements

Fund	Total Direct Expenditures	Administrative Charges *	Transfers Out	Contingency	Ending Fund Balance	Total Requirements
General Fund	55,241,862	9,067,579	9,411,724	705,497	3,594,443	78,021,105
% of total	71%	12%	12%	1%	5%	100%

* Internal service charges.

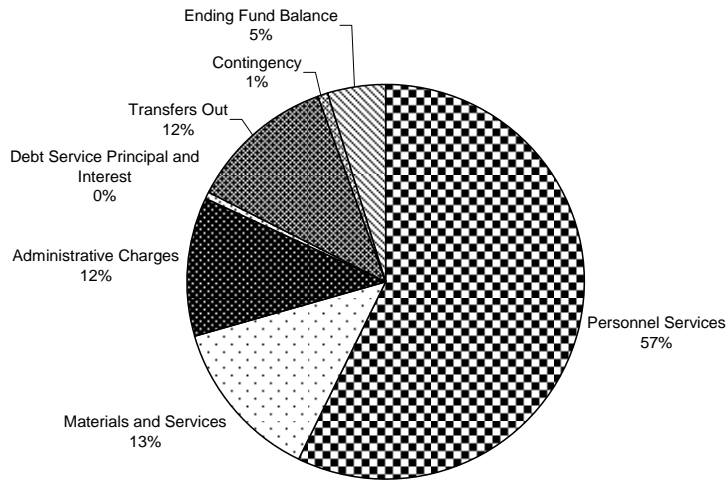
Adds to more than 100% due to rounding.

MARION COUNTY FY 2012-13 BUDGET GENERAL FUND

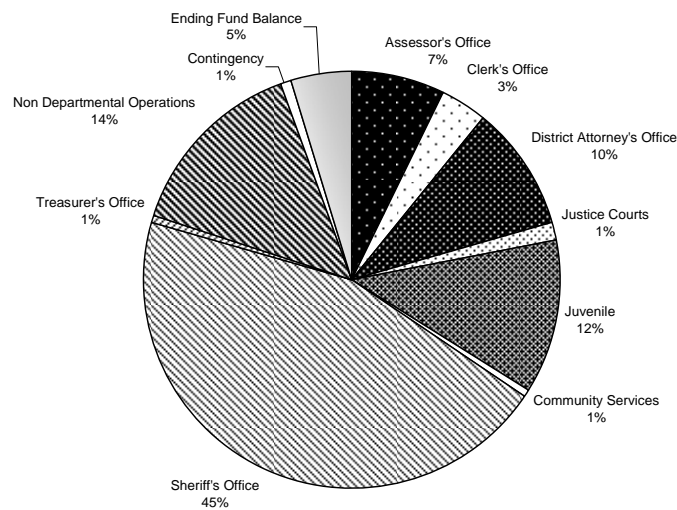
General Fund Requirements Allocation

The General Fund's \$78,021,105 requirements budget is allocated to expenditures and other purposes by category and by department as shown in the two pie charts below. The information is from the General Fund Income Summary schedule shown on the second page of this section.

**General Fund Requirements by Category
FY 2012-13**



**General Fund Requirements by Department
FY 2012-13**



MARION COUNTY FY 2012-13 BUDGET
GENERAL FUND

GENERAL FUND MAJOR REQUIREMENTS

General Fund requirements are categorized the same as all other county budget activities. Capital Outlay with a very small budget is combined with Materials and Services on the pie chart for the purpose of making it easier to read. Further discussions will follow the categories shown in the table below. Although Contingency and Ending Fund Balance are requirements, they are not classified as expenditures and therefore not subject to appropriation (by Oregon law).

General Fund Requirements Budget
FY 2012-13

FY 09-10 ACTUAL	FY 10-11 ACTUAL		FY 11-12 BUDGET	FY 12-13 ADOPTED	Increase or (Decrease) Over Prior Year	+/- % Prior Budget
40,072,071	41,104,140	Personnel Services	43,199,763	44,608,766	1,409,003	3.3%
8,134,109	8,237,993	Materials and Services	10,207,858	10,338,096	130,238	1.3%
9,149,663	9,094,051	Administrative Charges	8,609,456	9,067,579	458,123	5.3%
66,770	5,460	Capital Outlay	15,941	0	(15,941)	-100.0%
304,412	294,857	Debt Service *	305,000	295,000	(10,000)	-3.3%
10,435,948	9,792,321	Transfers Out	11,101,294	9,411,724	(1,689,570)	-15.2%
0	0	Contingency	682,683	705,497	22,814	3.3%
0	0	Ending Fund Balance	3,980,765	3,594,443	(386,322)	-9.7%
68,162,973	68,528,822	TOTAL REQUIREMENTS	78,102,760	78,021,105	(81,655)	-0.1%

* Debt service interest and principle combined.

Major requirements categories were discussed in the Summary section of this book. To a large extent, they were discussed with broad explanations that are in many cases as applicable to the General Fund as to all other funds, as the General Fund dollars were included in the budget amounts of the Summary section. Additional information specific to the General Fund follows.

Personnel Services

In FY 12-13 numerous General Funds programs have very small increases or decreases in salaries and wages due to either reduced full-time equivalent positions (FTE) or the budget policies impact previously discussed. In the four-year comparison, there is a proportionately larger percent increase in fringe benefits. In these instances Public Employee Retirement System (PERS) and health insurance benefits increases in particular are greater in the aggregate for all employees than the decrease in fringe benefits associated with fewer full-time equivalent positions (FTE). The table below also shows that in the four-year period the fringe benefits percentage increase is more than four times the salaries and wages percentage increase.

During the four year period salaries and wages increased at a rate of less than one-third the rate of the fringe benefits increase. Comparing FY 12-13 to FY 11-12 the difference in increase between Salaries and Wages and Fringe Benefits is more pronounced. The former increased by \$281,055 while the latter increased by \$1,127,948. The primary reason for the Fringe Benefits increase is that in FY 11-12 there was a one-time subsidy provided to offset a large portion of Public Employees Retirement System (PERS) benefits. The PERS subsidy was \$768,637 in FY 11-12. If the PERS subsidy had continued in FY 12-13, the Fringe Benefits increase would have been less than 3%.

MARION COUNTY FY 2012-13 BUDGET
GENERAL FUND

General Fund Personnel Services Summary

	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 BUDGET	FY 12-13 BUDGET	Change FY 11- 12 to FY 12- 13	Change 4 Years
Personnel Services						
Salaries and Wages	27,873,821	28,449,207	29,464,806	29,745,861	1%	7%
Fringe Benefits	12,198,250	12,654,934	13,734,957	14,862,905	8%	22%
Total Personnel Services	40,072,071	41,104,141	43,199,763	44,608,766	3%	11%
FTE	462	461	454	452		

Employees - Number of Positions

The General Fund allocates 57% of its resources to personnel services, which means employees. Including department heads and elected officials and employees, there are almost 500 employees paid by the General Fund. This includes regular year-around employees who work less than full time.

General Fund Budget FY 2012-13

FULL TIME EQUIVALENT POSITIONS (FTE) BY DEPARTMENT

	FY 08-09	FY 09-10	FY 10-11	FY 11-12	FY 12-13	Change FY 11-12 to FY 12-13	Change 5 Years
Assessor's Office	63.00	56.00	56.00	52.10	50.70	-1.40	-12.30
Clerk's Office	15.50	14.50	13.50	13.50	13.50	0.00	-2.00
Community Services Department	0.00	0.00	0.00	0.00	0.45	0.45	0.45
District Attorney's Office	67.48	65.07	64.11	63.14	63.10	-0.04	-4.38
Justice Courts Department	8.50	8.50	8.00	8.75	9.00	0.25	0.50
Juvenile Department	78.29	74.02	74.02	74.40	74.40	0.00	-3.89
Sheriff's Office	255.34	240.63	242.63	238.63	237.88	-0.75	-17.46
Treasurer's Office	3.00	3.00	3.00	3.00	3.00	0.00	0.00
Total	491.11	461.72	461.26	453.52	452.03	-1.49	-39.08

Additional information about Marion County's employees is found in the appendices; there is a salary listing of both exempt and non-exempt positions.

MARION COUNTY FY 2012-13 BUDGET
GENERAL FUND

Materials and Services

General Fund departments and programs are not allowed to budget for across-the-board increases in Materials and Services. They have been required to absorb inflationary increases by reducing whatever line items are considered lower priority than the inflation-driven line items, or simply do with less. An exception is that some General Fund departments began to be charged for office utilities in FY 11-12 after moving out of the county-owned Courthouse Square building after it was declared unsafe. This caused a change in the method of allocating utilities costs. Up to FY 11-12 utilities for General Fund programs were pooled and allocated to departments and programs as administrative charges. Now utilities are charged to Materials and Services. The result is primarily a shift in expenditures from the Administrative Charges category to the Materials and Services Category.

Otherwise, as certain Supplies costs such as vehicle fuel have increased Rental and insurance expenditures increases has been at least partially responsible for driving down budgets for subcategories other than rental and insurance, as departments and programs attempt to do more with less. Rents increases are largely built into office leases. Food services at the County Jail and Juvenile Detention, sheriff dispatch services, medical services at the County Jail and Juvenile Detention, and printing of public/legal notices, election ballots and brochures comprise more than 70% of Contracted Services, all of which have experienced inflationary increases over the four years. Contracted Services constitutes 42% of the total General Fund FY 12-13 Materials and Services budget.

General Fund Materials and Services Summary

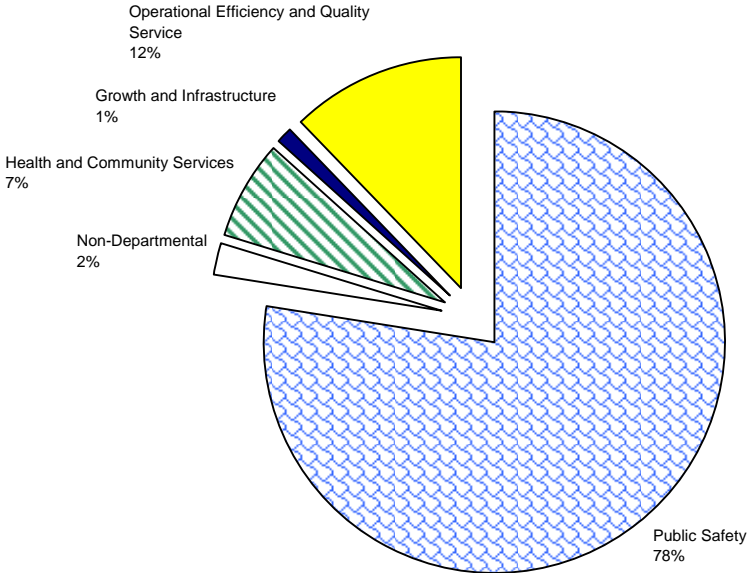
	FY 2012-13					
	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 BUDGET	FY 12-13 ADOPTED	Change 11-12 to 12-13	Change 4 Years
Supplies	1,242,487	1,361,132	1,375,340	1,444,261	5%	16%
Materials	144,740	156,140	118,218	83,764	-29%	-42%
Communications	403,054	404,565	357,900	328,218	-8%	-19%
Utilities	20,051	23,422	1,217,340	1,222,702	0%	5998%
Contracted Services	3,892,079	3,824,546	4,312,651	4,299,928	0%	10%
Repairs and Maintenance	382,888	296,887	348,342	343,510	-1%	-10%
Rentals	1,158,342	1,294,066	1,540,135	1,658,129	8%	43%
Insurance	82,600	37,718	21,239	22,280	5%	-73%
Miscellaneous 1/	807,869	839,517	916,693	935,304	2%	16%
Total Materials and Services	8,134,109	8,237,993	10,207,858	10,338,096	1%	27%

Major items are: contribution to Oregon State University Extension Services (\$348,828); dues and memberships (\$150,382); travel/meals/lodging/conferences/training (\$207,559); and contribution to the U.S. Wildlife Services predatory animals program (\$53,478). All amount are FY 12-13 budget.

MARION COUNTY FY 2012-13 BUDGET
GENERAL FUND

Allocation to Strategic Plan Goals

General Fund Allocation to Operations Service Areas



The total amount allocated to the operations shown in the chart does not include contingency and ending fund balance which are not appropriated, and non-departmental activities such as debt service that are not part of any department's operating budget.

MARION COUNTY FY 2012-13 BUDGET
GENERAL FUND

General Fund Resources Detail

Marion County - Budget - Resources

By Fund
FY 2012-13

	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 BUDGET	FY 12-13 PROPOSED	FY 12-13 APPROVED	FY 12-13 ADOPTED
FND 100 General Fund						
Taxes						
311100 Property Taxes Current Year	52,112,885	53,117,512	54,616,615	56,192,852	56,192,852	56,192,852
311200 Property Taxes Prior Years	1,310,292	1,450,328	1,450,000	1,690,000	1,690,000	1,690,000
311300 Prop Tx Interest and Penalties	304,734	338,301	275,000	420,000	420,000	420,000
312200 Franchise Fees Cable TV	258,448	299,207	240,000	280,000	280,000	280,000
312300 Severance Taxes	1,457	952	3,000	3,000	3,000	3,000
Total Taxes	53,987,816	55,206,300	56,584,615	58,585,852	58,585,852	58,585,852
Licenses and Permits						
321000 Marriage Licenses	57,350	58,325	60,000	60,000	60,000	60,000
Total Licenses and Permits	57,350	58,325	60,000	60,000	60,000	60,000
Intergovernmental Federal						
331001 Payment in Lieu of Taxes	74,206	75,419	65,408	0	0	0
331010 Secure Rural Schools Title I	1,166,975	1,051,718	638,320	0	0	0
331013 State Criminal Alien Asst Pgm	314,061	0	300,000	175,000	175,000	175,000
331223 Oregon Dept of Justice	9,480	9,732	5,000	10,000	10,000	10,000
331224 USDA Child Nutrition Cluster	79,293	77,576	93,000	70,000	70,000	70,000
331990 Other Federal Revenues	13,705	20,665	10,000	30,000	30,000	30,000
Total Intergovernmental Federal	1,657,721	1,235,111	1,111,728	285,000	285,000	285,000
Intergovernmental State						
332010 Chapter 530 Forest Rehab	772,952	1,053,352	672,000	740,000	740,000	740,000
332011 OLCC General	1,249,060	1,313,901	1,098,972	1,499,077	1,499,077	1,499,077
332014 Cigarette Tax	323,336	337,518	330,197	317,262	317,262	317,262
332015 Electric Coop Tax	26,594	25,151	75,000	25,000	25,000	25,000
332016 Amusement Devise Tax	78,726	69,014	45,000	45,000	45,000	45,000
332017 Private Rail Car Tax	3,892	4,472	4,472	4,000	4,000	4,000
332019 County Assmt Funding CAFFA	1,368,443	1,288,937	1,188,000	1,308,877	1,308,877	1,308,877
332020 911 Monies	156,068	117,567	171,000	0	0	0
332990 Other State Revenues	25,272	0	0	0	193,871	193,871
Total Intergovernmental State	4,004,343	4,209,912	3,584,641	3,939,216	4,133,087	4,133,087
Charges for Services						
341040 E Marion Justice Court Fees	674,776	780,663	500,000	450,000	450,000	450,000
341041 N Marion Justice Court Fees	484,418	710,126	400,000	425,000	425,000	425,000
341070 Filing Fees	49,854	36,443	44,000	38,000	38,000	38,000
341080 Recording Fees	1,192,117	1,201,823	1,350,000	1,200,000	1,200,000	1,200,000
341090 Passport Application Fees	20,000	16,925	22,500	18,000	18,000	18,000
341100 Assessment and Taxation Fees	27,303	25,934	27,000	25,000	25,000	25,000
341150 Sheriff Service Fees	145,061	150,270	120,000	125,000	125,000	125,000
341170 Witness Fees	872	1,145	1,000	1,000	1,000	1,000
341180 Crime Report Fees	11,467	13,448	12,000	12,000	12,000	12,000
341280 Detention Fees	63,907	65,953	63,907	64,000	64,000	64,000
341380 Workshop Fees	0	(60)	0	0	0	0
341400 Tax Collector Fees	50,202	68,671	60,000	90,000	90,000	90,000
341420 Assessor Fees	52,965	43,630	49,440	50,000	50,000	50,000
341430 Copy Machine Fees	168,328	143,717	160,000	145,000	145,000	145,000
341450 Pay Telephone Fees	396	165	500	300	300	300
341630 Service Charges	640	0	0	0	0	0

MARION COUNTY FY 2012-13 BUDGET
GENERAL FUND

Marion County - Budget - Resources

By Fund
FY 2012-13

	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 BUDGET	FY 12-13 PROPOSED	FY 12-13 APPROVED	FY 12-13 ADOPTED
FND 100 General Fund						
Charges for Services						
341670 Surveyor Fees	0	(48)	0	0	0	0
341720 Appeal Fees	3,550	1,900	3,550	1,000	1,000	1,000
341820 County Clerk Records Fees	0	(9)	0	0	0	0
341840 Work Crew Fees	366,140	400,650	332,750	282,750	282,750	282,750
341880 Ownership Doc Processing Fees	26,845	26,015	30,000	30,000	30,000	30,000
341940 Declaration Domestic Partners	1,025	775	750	750	750	750
341999 Other Fees	24,272	26,284	20,000	23,000	23,000	23,000
344100 Election Reimbursements	224,806	200,388	225,000	200,000	200,000	200,000
344300 Restitution	2,628	5,780	1,740	2,000	2,000	2,000
344701 Felony DUII Reimbursemt SB395	0	0	0	50,000	50,000	50,000
344800 EAIP Reimbursement	0	12,053	0	0	0	0
344999 Other Reimbursements	4,044	4,186	3,103	3,000	3,000	3,000
345300 Surplus Property Sales	1,363	3,630	1,000	1,000	1,000	1,000
347202 Code Enforcement Services	0	0	0	283,170	283,170	283,170
347999 Svcs to Other Agencies Closed	801	0	0	0	0	0
Total Charges for Services	3,597,778	3,940,459	3,428,240	3,519,970	3,519,970	3,519,970
Fines and Forfeitures						
351200 Traffic Fines	221,990	208,923	210,000	210,000	210,000	210,000
351600 Liquor Control Fines	3,560	170	3,973	0	0	0
352200 Miscellaneous Forfeitures	5,734	0	0	0	0	0
Total Fines and Forfeitures	231,284	209,093	213,973	210,000	210,000	210,000
Interest						
361000 Investment Earnings	292,047	135,873	180,000	132,000	132,000	132,000
365000 Investment Fee	304,353	292,957	296,800	300,000	300,000	300,000
Total Interest	596,400	428,830	476,800	432,000	432,000	432,000
Other Revenues						
371000 Miscellaneous Income	3,245	16,513	0	15,000	15,000	15,000
371100 Recoveries from Collections	41	124	0	0	0	0
372000 Over and Short	(781)	1,418	0	0	0	0
373900 Undesignated Donations	0	750	0	0	0	0
Total Other Revenues	2,505	18,805	0	15,000	15,000	15,000
Other Fund Transfers						
381180 Transfer from Comm Corrections	3,965,425	3,965,425	3,507,440	3,273,778	3,273,778	3,273,778
381185 Transfer from Criminal Justice	209,342	201,641	193,871	193,871	0	0
381240 Transfer from Liquor Law Enf	47,070	51,204	60,000	35,000	35,000	35,000
381455 Xfr from Facility Renovation	0	280,000	39,009	0	0	0
Total Other Fund Transfers	4,221,837	4,498,270	3,800,320	3,502,649	3,308,778	3,308,778
Settlements						
382100 Settlements	4,186	0	0	0	0	0
Total Settlements	4,186	0	0	0	0	0
Net Working Capital						
392000 Net Working Capital Unrestr	7,367,914	7,566,160	8,842,443	7,471,418	7,471,418	7,471,418
Total Net Working Capital	7,367,914	7,566,160	8,842,443	7,471,418	7,471,418	7,471,418
Total FND 100 General Fund	75,729,133	77,371,265	78,102,760	78,021,105	78,021,105	78,021,105

MARION COUNTY FY 2012-13 BUDGET
GENERAL FUND

General Fund Requirements Detail

Marion County - Budget - Requirements

By Fund
FY 2012-13

	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 BUDGET	FY 12-13 PROPOSED	FY 12-13 APPROVED	FY 12-13 ADOPTED
FND 100 General Fund						
Personnel Services						
Salaries and Wages						
511110 Regular Wages	21,286,630	21,631,453	26,292,222	26,607,944	26,607,944	26,607,944
511120 Temporary Wages	483,578	565,923	621,622	633,831	633,831	633,831
511130 Vacation Pay	1,399,652	1,473,253	0	0	0	0
511140 Sick Pay	909,392	930,094	0	0	0	0
511150 Holiday Pay	1,095,557	1,151,049	0	0	0	0
511160 Comp Time Pay	71,510	167,914	59,715	58,941	58,941	58,941
511180 Differential Pay	8,252	8,398	14,226	13,780	13,780	13,780
511190 Longevity Pay	0	48,675	0	0	0	0
511210 Compensation Credits	1,063,899	1,041,812	1,045,121	1,019,128	1,019,128	1,019,128
511220 Pager Pay	33,311	23,157	24,580	24,928	24,928	24,928
511240 Leave Payoff	92,956	83,307	21,556	0	0	0
511250 Training Pay	2,544	5,180	30,811	15,422	15,422	15,422
511260 Election Workers	45,899	55,216	74,000	74,000	74,000	74,000
511270 Leadworker Pay	1,052	797	0	0	0	0
511280 Cell Phone Pay	903	903	0	0	0	0
511290 Health Insurance Waiver Pay	4,128	5,682	4,860	8,100	8,100	8,100
511410 Straight Pay	35,308	48,096	14,320	38,874	38,874	38,874
511420 Premium Pay	1,226,462	1,111,386	1,150,652	1,136,064	1,136,064	1,136,064
511430 Court Time	104,133	91,405	101,500	105,002	105,002	105,002
511450 Premium Pay Temps	1,593	4,568	0	0	0	0
511470 Extra Duty Contract Pay	(2,937)	(5,783)	0	0	0	0
511930 Clothing Allowance	10,000	6,720	9,621	9,847	9,847	9,847
Total Salaries and Wages	27,873,821	28,449,207	29,464,806	29,745,861	29,745,861	29,745,861
Fringe Benefits						
512110 PERS	2,299,690	2,446,261	3,505,120	3,548,590	3,548,590	3,548,590
512120 401K	212,500	214,521	213,920	221,456	221,456	221,456
512130 PERS Debt Service	1,291,343	1,038,105	1,252,844	1,243,582	1,243,582	1,243,582
512140 PERS Rate Subsidy	0	0	(768,637)	0	0	0
512200 FICA	2,109,308	2,146,756	2,119,072	2,150,108	2,150,108	2,150,108
512310 Medical Insurance	5,298,328	5,774,709	6,288,193	6,567,093	6,567,093	6,567,093
512320 Dental Insurance	614,563	625,841	707,544	690,557	690,557	690,557
512330 Group Term Life Insurance	92,799	92,839	78,082	78,901	78,901	78,901
512340 Long Term Disability Insurance	97,548	128,107	165,407	187,933	187,933	187,933
512400 Unemployment Insurance	111,826	114,125	128,495	129,885	129,885	129,885
512520 Workers Comp Insurance	12,061	12,065	14,268	14,438	14,438	14,438
512600 Wellness Program	17,882	17,704	18,127	17,957	17,957	17,957
512610 Employee Assistance Program	10,488	11,216	12,522	12,405	12,405	12,405
512700 County HSA Contributions	29,912	32,684	0	0	0	0
Total Fringe Benefits	12,198,250	12,654,934	13,734,957	14,862,905	14,862,905	14,862,905
Total Personnel Services	40,072,071	41,104,140	43,199,763	44,608,766	44,608,766	44,608,766

MARION COUNTY FY 2012-13 BUDGET
GENERAL FUND

Marion County - Budget - Requirements

By Fund
FY 2012-13

	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 BUDGET	FY 12-13 PROPOSED	FY 12-13 APPROVED	FY 12-13 ADOPTED
FND 100 General Fund						
Materials and Services						
Supplies						
521010 Office Supplies	146,322	126,091	139,063	132,095	132,095	132,095
521030 Field Supplies	53,861	85,652	101,591	103,839	103,839	103,839
521040 Institutional Supplies	207,395	186,680	197,923	187,916	187,916	187,916
521050 Janitorial Supplies	40,714	51,240	58,550	50,530	50,530	50,530
521070 Departmental Supplies	65,962	101,722	88,465	84,024	84,024	84,024
521080 Food Supplies	6,770	7,029	25,697	46,525	46,525	46,525
521090 Uniforms and Clothing	84,038	83,483	79,515	76,675	76,675	76,675
521100 Medical Supplies	45,070	41,666	39,235	43,945	43,945	43,945
521110 First Aid Supplies	1,079	896	2,050	1,880	1,880	1,880
521120 Drugs	279,433	302,108	220,000	220,000	220,000	220,000
521140 Vaccines	0	572	564	660	660	660
521170 Educational Supplies	3,712	4,172	3,800	3,250	3,250	3,250
521190 Publications	13,928	6,743	9,850	8,166	8,166	8,166
521210 Gasoline	259,901	330,017	374,137	443,103	443,103	443,103
521220 Diesel	18,851	28,123	28,200	32,454	32,454	32,454
521230 Propane	72	113	50	50	50	50
521240 Automotive Supplies	981	141	1,200	500	500	500
521300 Safety Clothing	8,133	4,111	4,450	4,870	4,870	4,870
521310 Safety Equipment	6,263	574	1,000	3,779	3,779	3,779
Total Supplies	1,242,487	1,361,132	1,375,340	1,444,261	1,444,261	1,444,261
Materials						
522020 Crushed Rock	1,781	217	300	500	500	500
522060 Sign Materials	174	3,554	250	450	450	450
522080 Building Materials	3,457	3,624	0	1,200	1,200	1,200
522100 Parts	7,144	6,123	4,345	6,000	6,000	6,000
522140 Small Tools	1,129	354	1,200	500	500	500
522150 Small Office Equipment	42,869	56,695	32,192	25,479	25,479	25,479
522160 Small Departmental Equipment	59,906	45,516	39,446	13,940	13,940	13,940
522170 Computers Non Capital	24,219	28,143	32,450	26,695	26,695	26,695
522180 Software	4,062	11,913	8,035	9,000	9,000	9,000
Total Materials	144,740	156,140	118,218	83,764	83,764	83,764
Communications						
523010 Telephone Equipment	79,480	46,348	10,895	13,269	13,269	13,269
523020 Phone and Communication Svcs	0	15,830	49,750	56,616	56,616	56,616
523040 Data Connections	53,108	48,729	56,559	58,052	58,052	58,052
523050 Postage	170,860	178,604	139,450	110,549	110,549	110,549
523060 Cellular Phones	97,382	94,871	79,657	70,460	70,460	70,460
523070 Pagers	1,584	1,236	1,500	1,500	1,500	1,500
523090 Long Distance Charges	0	121	100	100	100	100
523100 Radios and Accessories	640	18,825	19,989	17,672	17,672	17,672

MARION COUNTY FY 2012-13 BUDGET
GENERAL FUND

Marion County - Budget - Requirements

By Fund
FY 2012-13

	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 BUDGET	FY 12-13 PROPOSED	FY 12-13 APPROVED	FY 12-13 ADOPTED
FND 100 General Fund						
Materials and Services						
Contracted Services						
525150 Audit Services	0	0	0	22,500	22,500	22,500
525156 Bank Services	60,385	75,164	90,095	90,000	90,000	90,000
525158 Armored Car Services	27,129	29,848	33,500	33,500	33,500	33,500
525175 Temporary Staffing	7,965	7,721	10,000	8,500	8,500	8,500
525210 Medical Services	437,625	411,430	363,040	369,190	369,190	369,190
525211 Psychiatric Services	0	1,150	0	0	0	0
525215 Dental Services	0	4,655	40,000	49,500	49,500	49,500
525220 Hospital Services	166,730	155,908	180,000	185,500	185,500	185,500
525225 Ambulance Services	19,893	36,121	27,000	25,000	25,000	25,000
525235 Laboratory Services	19,936	24,262	24,430	23,000	23,000	23,000
525240 XRay Services	7,955	7,280	10,100	10,100	10,100	10,100
525245 Autopsy Services	0	0	1,000	1,000	1,000	1,000
525261 Social Services	0	0	0	1,380	1,380	1,380
525310 Laundry Services	27,068	27,114	32,000	32,200	32,200	32,200
525320 Food Services	1,158,189	1,146,339	1,165,538	1,175,180	1,175,180	1,175,180
525330 Transportation Services	790	1,036	2,400	1,100	1,100	1,100
525340 Counseling and Mentoring Svcs	0	0	1,600	20,600	20,600	20,600
525350 Janitorial Services	10,430	6,389	8,748	7,128	7,128	7,128
525410 Dispatch Services	852,619	891,205	933,535	931,664	931,664	931,664
525420 Regional Area Info Network	23,536	17,469	12,969	13,437	13,437	13,437
525430 Programming and Data Services	0	4,757	10,000	171,000	171,000	171,000
525440 Client Assistance	2,879	0	7,000	3,000	3,000	3,000
525450 Subscription Services	970	4,815	4,608	6,206	6,206	6,206
525510 Legal Services	65,546	22,694	63,024	63,024	63,024	63,024
525540 Witnesses	44,840	62,087	49,550	50,550	50,550	50,550
525541 Witness Mileage Reimbursement	3,166	5,317	5,075	5,650	5,650	5,650
525550 Court Services	663	1,522	200	1,000	1,000	1,000
525555 Security Services	16,955	15,774	18,866	19,625	19,625	19,625
525630 Insurance Admin Services	2,904	2,112	2,900	2,900	2,900	2,900
525710 Printing Services	314,724	304,761	330,194	386,021	386,021	386,021
525715 Advertising	28,179	29,549	29,050	17,200	17,200	17,200
525735 Mail Services	45,226	44,157	123,550	136,275	136,275	136,275
525740 Document Disposal Services	8,569	9,859	10,275	18,871	18,871	18,871
525770 Interpreters	21,706	17,151	22,409	25,975	25,975	25,975
525870 Hazardous Waste Disposal	4,893	4,978	5,130	4,130	4,130	4,130
525999 Other Contracted Services	510,389	451,560	694,865	388,022	388,022	388,022
Total Contracted Services	3,892,079	3,824,546	4,312,651	4,299,928	4,299,928	4,299,928

MARION COUNTY FY 2012-13 BUDGET
GENERAL FUND

Marion County - Budget - Requirements

By Fund
FY 2012-13

	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 BUDGET	FY 12-13 PROPOSED	FY 12-13 APPROVED	FY 12-13 ADOPTED
FND 100 General Fund						
Materials and Services						
Rentals						
527100 Vehicle Rental	9,949	3,818	14,850	7,700	7,700	7,700
527110 Fleet Leases	699,475	829,120	816,372	919,644	919,644	919,644
527120 Motor Pool Mileage	2,226	2,757	4,160	3,440	3,440	3,440
527130 Parking	48	350	2,672	980	980	980
527140 County Parking	31,295	23,305	28,080	29,400	29,400	29,400
527210 Building Rental Private	345,858	360,273	598,042	617,048	617,048	617,048
527300 Equipment Rental	69,491	74,444	75,959	79,917	79,917	79,917
Total Rentals	1,158,342	1,294,066	1,540,135	1,658,129	1,658,129	1,658,129
Insurance						
528120 WC Insurance Premiums	1,107	1,107	1,107	1,200	1,200	1,200
528140 Malpractice Insurance Premiums	5,704	6,222	7,470	7,470	7,470	7,470
528180 Disability Insurance Premiums	5,040	5,040	5,800	5,800	5,800	5,800
528210 Public Official Bonds	5,100	6,850	5,100	5,100	5,100	5,100
528220 Notary Bonds	1,030	787	1,412	1,210	1,210	1,210
528410 Liability Claims	64,619	17,712	350	1,500	1,500	1,500
Total Insurance	82,600	37,718	21,239	22,280	22,280	22,280
Miscellaneous						
529110 Mileage Reimbursement	36,465	34,253	47,374	41,858	41,858	41,858
529120 Commercial Travel	3,525	3,526	13,974	15,426	15,426	15,426
529130 Meals	5,947	6,589	14,899	18,592	18,592	18,592
529140 Lodging	15,011	18,563	39,904	37,263	37,263	37,263
529210 Meetings	3,752	4,084	6,835	5,635	5,635	5,635
529220 Conferences	10,989	13,850	14,600	14,850	14,850	14,850
529230 Training	71,145	92,114	92,046	115,793	115,793	115,793
529300 Dues and Memberships	148,389	146,632	153,586	150,382	150,382	150,382
529510 OSU Extension Services	348,828	348,828	348,828	348,828	348,828	348,828
529540 Predatory Animals	53,230	53,230	53,478	53,478	53,478	53,478
529550 Water Master	8,700	8,700	8,700	8,700	8,700	8,700
529610 Homicide Investigations	22,992	18,597	18,000	17,000	17,000	17,000
529620 Narcotics Investigations	5,000	6,000	6,000	6,000	6,000	6,000
529630 Search and Rescue	378	3,849	3,380	0	0	0
529650 Pre Employment Investigations	14,411	4,390	25,645	26,220	26,220	26,220
529690 Other Investigations	11,174	15,146	5,300	6,975	6,975	6,975
529740 Fairs and Shows	313	108	1,550	1,500	1,500	1,500
529820 Vehicle Registration	106	0	250	250	250	250
529830 Dog Licenses	128	128	179	194	194	194
529840 Professional Licenses	200	410	300	400	400	400
529850 Device Licenses	0	0	1,500	2,200	2,200	2,200
529860 Permits	158	288	300	300	300	300
529880 Recording Charges	43,176	45,643	43,260	45,010	45,010	45,010

MARION COUNTY FY 2012-13 BUDGET
GENERAL FUND

Marion County - Budget - Requirements

By Fund
FY 2012-13

	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 BUDGET	FY 12-13 PROPOSED	FY 12-13 APPROVED	FY 12-13 ADOPTED
FND 100 General Fund						
Administrative Charges						
611100 County Admin Allocation	492,151	456,837	508,586	547,787	547,787	547,787
611210 Facilities Mgt Allocation	1,818,907	1,870,408	2,129,081	2,131,079	2,131,079	2,131,079
611220 Custodial Allocation	537,181	593,549	632,951	636,414	636,414	636,414
611230 Courier Allocation	35,226	18,360	20,484	21,242	21,242	21,242
611250 Risk Management Allocation	215,810	218,846	215,731	247,740	247,740	247,740
611255 Benefits Allocation	0	135,139	154,634	151,982	151,982	151,982
611260 Human Resources Allocation	669,313	481,587	568,357	542,886	542,886	542,886
611300 Legal Services Allocation	232,012	249,926	272,900	345,382	345,382	345,382
611400 Information Tech Allocation	1,078,316	1,056,814	1,207,293	1,357,283	1,357,283	1,357,283
611410 FIMS Allocation	422,231	393,333	516,553	528,514	528,514	528,514
611420 Telecommunications Allocation	193,830	180,296	184,382	193,313	193,313	193,313
611430 Info Tech Direct Charges	845,478	817,837	767,693	849,517	849,517	849,517
611600 Finance Allocation	507,277	493,350	526,077	645,807	645,807	645,807
611700 Utilities Allocation	1,166,217	1,137,489	0	0	0	0
611800 MCBEE Allocation	97,897	63,780	40,434	50,367	50,367	50,367
614100 Liability Insurance Allocation	451,060	554,000	508,700	419,718	419,718	419,718
614200 WC Insurance Allocation	386,758	372,500	355,600	398,548	398,548	398,548
Total Administrative Charges	9,149,663	9,094,051	8,609,456	9,067,579	9,067,579	9,067,579
Capital Outlay						
531100 Office Equipment Capital	0	0	5,616	0	0	0
531300 Departmental Equipment Capital	66,770	0	10,325	0	0	0
531600 Computer Hardware Capital	0	5,460	0	0	0	0
Total Capital Outlay	66,770	5,460	15,941	0	0	0
Debt Service Principal						
541100 Principal Payments	280,000	280,000	280,000	280,000	280,000	280,000
Total Debt Service Principal	280,000	280,000	280,000	280,000	280,000	280,000
Debt Service Interest						
542100 Interest Payments	24,412	14,857	25,000	15,000	15,000	15,000
Total Debt Service Interest	24,412	14,857	25,000	15,000	15,000	15,000
Transfers Out						
561125 Transfer to Juvenile Grants	863,010	836,873	843,856	836,054	836,054	836,054
561130 Transfer to Public Works	37,750	37,750	4,000	4,000	4,000	4,000
561160 Xfer to Children and Families	207,496	198,962	209,763	130,746	130,746	130,746
561190 Transfer to Health	3,398,037	3,466,446	3,466,446	3,439,682	3,439,682	3,439,682
561220 Transfer to Child Support	256,020	274,411	306,100	302,162	302,162	302,162
561230 Transfer to Dog Control	636,677	653,819	663,819	692,944	692,944	692,944
561250 Transfer to Sheriff Grants	194,622	208,276	134,458	96,895	96,895	96,895
561260 Transfer to Law Library	0	20,400	0	0	0	0
561270 Transfer to County Fair	80,000	80,000	80,000	80,000	80,000	80,000
561300 Transfer to DA Grants	0	61,130	102,383	95,204	95,204	95,204
561305 Transfer to Land Use Planning	664,834	604,825	664,834	656,291	656,291	656,291
561320 Transfer to Surveyor	0	0	0	25,000	25,000	25,000
561383 Xfer to Capital Bldg and Equip	0	0	711,000	0	0	0
561410 Transfer to Debt Service	1,550,088	1,547,084	1,551,150	1,548,900	1,548,900	1,548,900
561455 Xfer to Facility Renovation	1,235,000	0	0	0	0	0
561480 Transfer to Capital Projects	450,000	725,000	1,667,189	642,000	642,000	642,000
561580 Transfer to Central Services	838,134	1,077,345	696,296	861,846	861,846	861,846
561595 Transfer to Fleet Acquisition	24,280	0	0	0	0	0
Total Transfers Out	10,435,948	9,792,321	11,101,294	9,411,724	9,411,724	9,411,724

MARION COUNTY FY 2012-13 BUDGET
GENERAL FUND

Marion County - Budget - Requirements

By Fund
FY 2012-13

	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 BUDGET	FY 12-13 PROPOSED	FY 12-13 APPROVED	FY 12-13 ADOPTED
FND 100 General Fund						
Contingency						
571010 Contingency	0	0	682,683	705,497	705,497	705,497
Total Contingency	0	0	682,683	705,497	705,497	705,497
Ending Fund Balance						
573010 Unapprop Ending Fund Balance	0	0	3,980,765	3,594,443	3,594,443	3,594,443
Total Ending Fund Balance	0	0	3,980,765	3,594,443	3,594,443	3,594,443
Total FND 100 General Fund	68,162,973	68,528,822	78,102,760	78,021,105	78,021,105	78,021,105

MARION COUNTY FY 2012-13 BUDGET
GENERAL FUND

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