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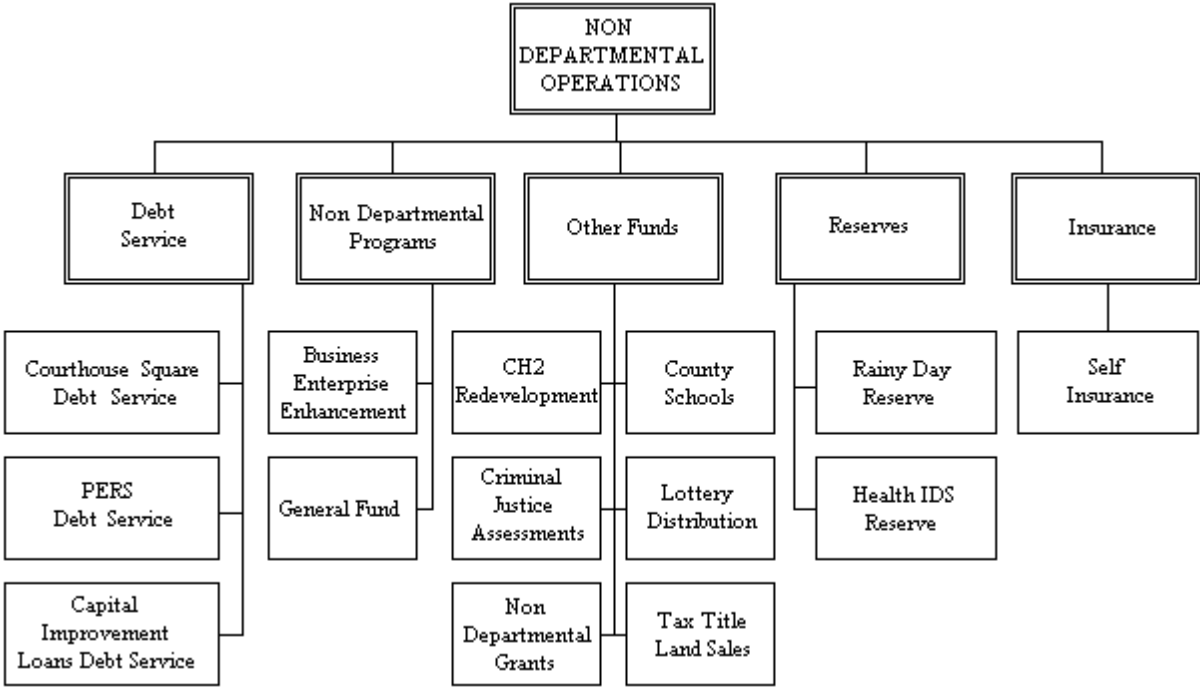
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MARION COUNTY FY 2014-15 BUDGET  
 BY NON-DEPARTMENTAL  
 NON-DEPARTMENTAL OPERATIONS

# NON DEPARTMENTAL OPERATIONS



MARION COUNTY FY 2014-15 BUDGET  
BY NON-DEPARTMENTAL  
NON-DEPARTMENTAL OPERATIONS

**PROGRAMS**

**Summary of Programs**

	<b>FY 11-12 ACTUAL</b>	<b>FY 12-13 ACTUAL</b>	<b>FY 13-14 BUDGET</b>	<b>FY 2014-15 ADOPTED</b>	<b>+/- %</b>
<b>RESOURCES</b>					
Courthouse Square Debt Service	1,551,150	1,548,900	1,549,300	1,547,300	-0.13%
Capital Improvement Loans	0	0	0	1,098,945	n.a.
PERS Debt Service	3,784,574	3,888,758	4,298,970	4,217,411	-1.90%
MCBEE	222,685	446,179	103,650	326,907	215.40%
General Fund	20,596,164	19,200,350	15,697,324	18,732,783	19.34%
CH2 Redevelopment	8,324,607	2,781,146	2,447,736	216,929	-91.14%
County Schools	884,841	530,270	643,247	166,650	-74.09%
Criminal Justice Assessments	1,538,730	2,092,746	1,989,608	1,336,358	-32.83%
Lottery Distribution	1,870,248	2,425,132	2,724,784	2,675,598	-1.81%
Non-Departmental Grants	1,383,734	1,174,861	917,072	497,098	-45.80%
Tax Title Land Sales	301,073	423,194	394,596	397,026	0.62%
Rainy Day Reserve	4,031,478	2,189,109	2,195,400	2,203,585	0.37%
Health IDS Reserve	3,030,110	2,020,105	2,017,500	0	-100.00%
Self Insurance	31,997,387	32,478,038	33,133,393	34,905,596	5.35%
OSU Extension	348,828	0	0	0	n.a.
<b>TOTAL RESOURCES</b>	<b>79,865,610</b>	<b>71,198,786</b>	<b>68,112,580</b>	<b>68,322,186</b>	<b>0.31%</b>
<b>REQUIREMENTS</b>					
Courthouse Square Debt Service	1,551,150	1,548,900	1,549,300	1,547,300	-0.13%
Capital Improvement Loans	0	0	0	1,098,945	n.a.
PERS Debt Service	3,395,446	3,549,158	4,298,970	4,217,411	-1.90%
MCBEE	222,685	446,179	103,650	326,907	215.40%
General Fund	12,471,115	10,406,376	15,697,324	18,732,783	19.34%
CH2 Redevelopment	7,162,408	399,210	2,447,736	216,929	-91.14%
County Schools	860,305	506,640	643,247	166,650	-74.09%
Criminal Justice Assessments	716,268	894,183	1,989,608	1,336,358	-32.83%
Lottery Distribution	1,148,659	1,181,859	2,724,784	2,675,598	-1.81%
Non-Departmental Grants	544,546	523,605	917,072	497,098	-45.80%
Tax Title Land Sales	212,463	313,326	394,596	397,026	0.62%
Rainy Day Reserve	1,850,440	0	2,195,400	2,203,585	0.37%
Health IDS Reserve	1,017,420	12,000	2,017,500	0	-100.00%
Self Insurance	22,346,964	22,581,845	33,133,393	34,905,596	5.35%
OSU Extension	348,828	0	0	0	n.a.
<b>TOTAL REQUIREMENTS</b>	<b>53,848,697</b>	<b>42,363,281</b>	<b>68,112,580</b>	<b>68,322,186</b>	<b>0.31%</b>

MARION COUNTY FY 2014-15 BUDGET  
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**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 \$11.7 million as of June 30, 2013.
- 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 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 14-15 ADOPTED	+/- %
<b>RESOURCES</b>					
Interest	125	0	0	0	n.a.
General Fund Transfers	1,551,025	1,548,900	1,549,300	1,547,300	-0.13%
<b>TOTAL RESOURCES</b>	<b>1,551,150</b>	<b>1,548,900</b>	<b>1,549,300</b>	<b>1,547,300</b>	<b>-0.13%</b>
<b>REQUIREMENTS</b>					
Debt Service Principal	860,000	890,000	925,000	960,000	3.78%
Debt Service Interest	691,150	658,900	624,300	587,300	-5.93%
<b>TOTAL REQUIREMENTS</b>	<b>1,551,150</b>	<b>1,548,900</b>	<b>1,549,300</b>	<b>1,547,300</b>	<b>-0.13%</b>

MARION COUNTY FY 2014-15 BUDGET  
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NON-DEPARTMENTAL OPERATIONS

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**Courthouse Square Debt Service Program Budget Justification**

RESOURCES

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

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 payments for FY 14-15 for the Courthouse Square Debt.

MARION COUNTY FY 2014-15 BUDGET  
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**Capital Improvement Loans Program**

- In October 2013, Marion County obtained a \$9,950,000 loan to finance various capital projects.
- In FY 14-15, Marion County will borrow an additional \$5,000,000 to apply towards the Parking Garage Construction project.
- Interest only payment is due October 2014; principal and interest payments are due quarterly beginning January 2015 through October 2028

**Program Summary**

Non Departmental Operations	Program: Capital Improvement Loans				
	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 14-15 ADOPTED	+/- %
<b>RESOURCES</b>					
General Fund Transfers	0	0	0	1,098,945	n.a.
Other Fund Transfers	0	0	0	0	n.a.
<b>TOTAL RESOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,098,945</b>	<b>n.a.</b>
<b>REQUIREMENTS</b>					
Debt Service Principal	0	0	0	785,295	n.a.
Debt Service Interest	0	0	0	313,650	n.a.
<b>TOTAL REQUIREMENTS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,098,945</b>	<b>n.a.</b>

**Capital Improvement Loans Program Budget Justification**

**RESOURCES**

Resources consist of General Fund Transfers to meet the expected annual debt service requirements.

**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 14-15.

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**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 \$46 million as of June 30, 2013, which includes \$5.9 million of deferred interest on the 2002 obligation. The total outstanding principal amount net of the deferred interest is \$40.1 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 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 14-15 ADOPTED	+/- %
<b>RESOURCES</b>					
Admin Cost Recovery	3,302,661	3,496,854	3,947,060	4,012,011	1.65%
Interest	3,454	2,776	3,100	2,400	-22.58%
Net Working Capital	478,459	389,128	348,810	203,000	-41.80%
<b>TOTAL RESOURCES</b>	<b>3,784,574</b>	<b>3,888,758</b>	<b>4,298,970</b>	<b>4,217,411</b>	<b>-1.90%</b>
<b>REQUIREMENTS</b>					
Debt Service Principal	945,000	1,110,000	1,280,000	1,465,000	14.45%
Debt Service Interest	2,450,446	2,439,158	2,424,178	2,404,680	-0.80%
Ending Fund Balance	0	0	594,792	347,731	-41.54%
<b>TOTAL REQUIREMENTS</b>	<b>3,395,446</b>	<b>3,549,158</b>	<b>4,298,970</b>	<b>4,217,411</b>	<b>-1.90%</b>



MARION COUNTY FY 2014-15 BUDGET  
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**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.

MARION COUNTY FY 2014-15 BUDGET  
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**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 assure 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 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 14-15 ADOPTED	+/- %
<b>RESOURCES</b>					
Admin Cost Recovery	18,508	173,982	103,650	170,907	64.89%
General Fund Transfers	204,177	272,197	0	156,000	n.a.
<b>TOTAL RESOURCES</b>	<b>222,685</b>	<b>446,179</b>	<b>103,650</b>	<b>326,907</b>	<b>215.40%</b>
<b>REQUIREMENTS</b>					
Materials and Services					
Supplies	51	647	0	0	n.a.
Materials	53,301	3,306	0	0	n.a.
Communications	217	0	0	0	n.a.
Contracted Services	116,004	396,024	90,000	325,000	261.11%
Repairs and Maintenance	800	26,027	0	0	n.a.
Rentals	12,893	0	0	0	n.a.
Miscellaneous	20,910	11,194	0	0	n.a.
Total Materials and Services	<b>204,177</b>	<b>437,197</b>	<b>90,000</b>	<b>325,000</b>	<b>261.11%</b>
Administrative Charges	18,508	8,982	13,650	1,907	-86.03%
<b>TOTAL REQUIREMENTS</b>	<b>222,685</b>	<b>446,179</b>	<b>103,650</b>	<b>326,907</b>	<b>215.40%</b>

MARION COUNTY FY 2014-15 BUDGET  
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NON-DEPARTMENTAL OPERATIONS

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**MCBEE Program Budget Justification**

RESOURCES

Resources for this program are an Administrative Cost Recovery of \$170,907 and a General Fund Transfer of \$156,000. Resources have increased for two new initiatives authorized for FY 14-15.

REQUIREMENTS

Materials and Services

Requirements have increased by \$235,000 for a total of \$325,000. Expenses are for consulting services related to the Oracle system. Planned activities include evaluation and selection of a new reporting tool and improvements to the human resources and payroll module to reduce customization and take advantage of standard system functionality.

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

Not Applicable

Contingency

Not Applicable

Other

Not Applicable

MARION COUNTY FY 2014-15 BUDGET  
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NON-DEPARTMENTAL OPERATIONS

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**General Fund 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 2014-15 BUDGET  
BY NON-DEPARTMENTAL  
NODEPARTMENTAL OPERATIONS

**Program Summary**

Non Departmental Operations

Program: General Fund

	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 14-15 ADOPTED	+/- %
<b>RESOURCES</b>					
Taxes	56,931,644	57,533,975	58,634,457	61,477,000	4.85%
Licenses and Permits	59,025	55,350	60,000	60,000	0.00%
Intergovernmental Federal	646,119	603,007	183,828	110,000	-40.16%
Intergovernmental State	3,872,964	4,003,007	4,065,042	3,665,094	-9.84%
Intergovernmental Local	0	402,656	0	0	n.a.
Charges for Services	3,121,589	2,873,634	2,733,470	2,728,085	-0.20%
Fines and Forfeitures	0	0	0	40,000	n.a.
Interest	440,073	425,591	450,150	385,000	-14.47%
Other Revenues	16,986	28,569	15,000	15,000	0.00%
General Fund Transfers	(53,409,074)	(54,978,258)	(57,890,918)	(58,930,239)	1.80%
Other Fund Transfers	74,395	127,770	144,931	80,754	-44.28%
Net Working Capital	8,842,443	8,125,048	7,301,364	9,102,089	24.66%
<b>TOTAL RESOURCES</b>	<b>20,596,164</b>	<b>19,200,350</b>	<b>15,697,324</b>	<b>18,732,783</b>	<b>19.34%</b>
<b>REQUIREMENTS</b>					
Materials and Services					
Utilities	189,030	185,209	439,221	221,802	-49.50%
Contracted Services	156,597	200,697	378,468	378,062	-0.11%
Repairs and Maintenance	0	0	23,366	0	-100.00%
Rentals	0	0	0	19,284	n.a.
Insurance	0	0	91,756	0	-100.00%
Miscellaneous	184,156	181,644	211,463	212,063	0.28%
<b>Total Materials and Services</b>	<b>529,783</b>	<b>567,549</b>	<b>1,144,274</b>	<b>831,211</b>	<b>-27.36%</b>
Administrative Charges	699,890	686,801	736,867	739,073	0.30%
Debt Service Principal	280,000	280,000	280,000	0	-100.00%
Debt Service Interest	14,130	13,204	3,080	0	-100.00%
Special Payments	0	0	120,000	0	-100.00%
Transfers Out	10,947,312	8,858,822	9,081,001	11,409,800	25.64%
Contingency	0	0	787,720	1,249,437	58.61%
Ending Fund Balance	0	0	3,544,382	4,503,262	27.05%
<b>TOTAL REQUIREMENTS</b>	<b>12,471,115</b>	<b>10,406,376</b>	<b>15,697,324</b>	<b>18,732,783</b>	<b>19.34%</b>

MARION COUNTY FY 2014-15 BUDGET  
BY NON-DEPARTMENTAL  
NON-DEPARTMENTAL OPERATIONS

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**General Fund Program Budget Justification**

RESOURCES

FY 14-15 budgeted property tax revenue is projected to increase 4.8% over the FY 13-14 budgeted amount. However, the actual amount of property tax revenue estimated to be received in FY 13-14 is approximately \$1.2 million greater than the FY 13-14 budgeted amount. Marion County's Council of Economic Advisors recommended that the county budget a 2.7% increase in property tax revenues for FY 14-15 over the FY 13-14 estimated amount to be received. The budget of \$61.4 million reflects the Council's recommendation. Property and other taxes comprise 83% of General Fund revenue.

Federal Intergovernmental revenue has decreased substantially with the elimination of Secure Rural Schools program funding.

REQUIREMENTS

Materials and Services

There is a decrease of \$313,063 in this category. This decrease reflects the elimination of Courthouse Square operational expenses which are now allocated out to departments occupying the building. Other expenses remain status quo and include activities such as support for the water master and county trapper, financial and department audits, authorized studies and other non-departmental expenditures such as retroactive PERS adjustments, dues and memberships and leadership training.

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

The Contingency amount budgeted represents 1.7% of revenue, which meets the minimum requirement of 1% per board policy.

Other

The final payment on a five-year loan was completed in FY 13-14, so no Debt Service Principal or Interest was budgeted for FY 14-15.

The Ending Fund Balance amount budgeted represents 6.15% of revenue, which exceeds the minimum requirement of 5% per board policy.

MARION COUNTY FY 2014-15 BUDGET  
BY NON-DEPARTMENTAL  
NON-DEPARTMENTAL OPERATIONS

**CH2 Redevelopment Program**

- Tracks all resources and requirements associated with Courthouse Square (CH2) redevelopment efforts which extended over several fiscal years. FY 14-15 will be the final year for this program's use.
- Records revenues and expenditures for any remaining unknown contingent issues related to CH2 after initial move back.

**Program Summary**

Non Departmental Operations	Program: CH2 Redevelopment				
	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 14-15 ADOPTED	+/- %
<b>RESOURCES</b>					
Charges for Services	4,870,797	74,303	63,300	0	-100.00%
Interest	18,192	7,640	2,500	0	-100.00%
Other Revenues	0	45,337	0	0	n.a.
Other Fund Transfers	0	700,000	0	0	n.a.
Settlements	0	791,667	0	0	n.a.
Net Working Capital	3,435,618	1,162,199	2,381,936	216,929	-90.89%
<b>TOTAL RESOURCES</b>	<b>8,324,607</b>	<b>2,781,146</b>	<b>2,447,736</b>	<b>216,929</b>	<b>-91.14%</b>
<b>REQUIREMENTS</b>					
Materials and Services					
Materials	0	0	0	16,929	n.a.
Utilities	77,101	68,582	550	768	39.64%
Contracted Services	369,374	235,518	505,075	91,426	-81.90%
Repairs and Maintenance	16,885	18,094	0	0	n.a.
Rentals	27,807	68,484	54,150	7,806	-85.58%
Insurance	136,676	8,532	0	0	n.a.
Total Materials and Services	<b>627,844</b>	<b>399,210</b>	<b>559,775</b>	<b>116,929</b>	<b>-79.11%</b>
Capital Outlay	0	0	562,961	100,000	-82.24%
Transfers Out	6,534,564	0	1,325,000	0	-100.00%
<b>TOTAL REQUIREMENTS</b>	<b>7,162,408</b>	<b>399,210</b>	<b>2,447,736</b>	<b>216,929</b>	<b>-91.14%</b>

MARION COUNTY FY 2014-15 BUDGET  
BY NON-DEPARTMENTAL  
NON-DEPARTMENTAL OPERATIONS

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**CH2 Redevelopment Program Budget Justification**

RESOURCES

Revenues consist of net working capital, which is the carry forward amount after expenses in FY 13-14.

REQUIREMENTS

Materials and Services

The Courthouse Square Redevelopment Program will continue to be used to account for storage lease and other expenses for any remaining contingent issues related to CH2 after initial move back. There is a reduction of \$1,117,846 in materials and services from FY 13-14.

Administrative Charges

Not Applicable

Transfers Out

Not Applicable

Contingency

Not Applicable

Other

Capital Outlay is for capital expenditures that may be required after the move back into Courthouse Square.



MARION COUNTY FY 2014-15 BUDGET  
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 NON-DEPARTMENTAL OPERATIONS

**County Schools Program**

- Distributes the special revenue in accordance with Oregon law, which specifies that a portion of federal Title I forest service revenue, 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 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 14-15 ADOPTED	+/- %
<b>RESOURCES</b>					
Intergovernmental Federal	336,975	322,644	319,310	0	-100.00%
Intergovernmental State	296,407	182,688	299,603	166,500	-44.43%
Fines and Forfeitures	2,574	0	720	0	-100.00%
Interest	993	401	500	150	-70.00%
Net Working Capital	247,892	24,536	23,114	0	-100.00%
<b>TOTAL RESOURCES</b>	<b>884,841</b>	<b>530,270</b>	<b>643,247</b>	<b>166,650</b>	<b>-74.09%</b>
<b>REQUIREMENTS</b>					
Special Payments	860,305	506,640	643,247	166,650	-74.09%
<b>TOTAL REQUIREMENTS</b>	<b>860,305</b>	<b>506,640</b>	<b>643,247</b>	<b>166,650</b>	<b>-74.09%</b>

MARION COUNTY FY 2014-15 BUDGET  
BY NON-DEPARTMENTAL  
NON-DEPARTMENTAL OPERATIONS

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**County Schools Program Budget Justification**

RESOURCES

No Intergovernmental Federal Secure Rural Schools Title I funding is estimated.

Intergovernmental State revenues have decreased as Chapter 530 state timber sales funding reflects 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 in which the Chapter 530 timber was cut. Other minor revenue will be allocated to districts.

MARION COUNTY FY 2014-15 BUDGET  
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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 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 14-15 ADOPTED	+/- %
<b>RESOURCES</b>					
Fines and Forfeitures	851,928	1,266,386	1,079,154	548,879	-49.14%
Interest	4,299	3,897	910	4,697	416.15%
Net Working Capital	682,504	822,462	909,544	782,782	-13.94%
<b>TOTAL RESOURCES</b>	<b>1,538,730</b>	<b>2,092,746</b>	<b>1,989,608</b>	<b>1,336,358</b>	<b>-32.83%</b>
<b>REQUIREMENTS</b>					
Materials and Services					
Supplies	663	0	350	350	0.00%
Communications	150	0	0	0	n.a.
Contracted Services	235,339	236,204	255,000	228,850	-10.25%
Repairs and Maintenance	16,551	2,336	7,000	8,000	14.29%
Miscellaneous	0	0	10,000	0	-100.00%
Total Materials and Services	<b>252,703</b>	<b>238,541</b>	<b>272,350</b>	<b>237,200</b>	<b>-12.91%</b>
Administrative Charges	4,233	4,161	4,553	4,694	3.10%
Capital Outlay	0	69,868	0	0	n.a.
Transfers Out	459,333	581,613	641,070	401,013	-37.45%
Contingency	0	0	50,000	50,000	0.00%
Ending Fund Balance	0	0	1,021,635	643,451	-37.02%
<b>TOTAL REQUIREMENTS</b>	<b>716,268</b>	<b>894,183</b>	<b>1,989,608</b>	<b>1,336,358</b>	<b>-32.83%</b>

MARION COUNTY FY 2014-15 BUDGET  
BY NON-DEPARTMENTAL  
NON-DEPARTMENTAL OPERATIONS

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**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. There is a reduction in court fines based on State of Oregon HB 2712 which changed the structure of the distribution of fines paid to counties for criminal justice programs and court security.

Other revenues include interest earnings and Net Working Capital in the court security portion of this fund.

REQUIREMENTS

Materials and Services

There is a decrease of \$35,150 in Materials and Services from the reduction of 1 security position at the Courthouse and other minor reductions in travel and training line items. There are no other significant changes in this category.

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, Juvenile Grants and Community Corrections are in equal shares of \$133,671 for a total of \$401,013.

Contingency

The 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.

Other

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

MARION COUNTY FY 2014-15 BUDGET  
BY NON-DEPARTMENTAL  
NON-DEPARTMENTAL OPERATIONS

**Lottery Distribution Program**

- Oregon law requires that 2.5% of Video Lottery net profits be transferred to Oregon counties for local economic development.
- The Board of Commissioners allocates lottery program resources to promote economic development within Marion County. Supported activities include funding for regional economic development and tourism agencies, private business development, and land use planning. Grant distributions are approved by the Board of Commissioners with funding recommendations provided by the Economic Development Advisory Board.
- The Economic Development Advisory Board (EDAB) provides economic policy recommendations to the Board of Commissioners, evaluates lottery grant applications, and administers a business grant program to enhance local job creation and retention.

**Program Summary**

Non Departmental Operations	Program: Lottery Distribution				
	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 14-15 ADOPTED	+/- %
<b>RESOURCES</b>					
Intergovernmental State	1,464,136	1,408,021	1,432,553	1,376,388	-3.92%
Interest	2,575	3,440	2,856	2,394	-16.18%
Settlements	146,329	292,081	134,992	101,416	-24.87%
Net Working Capital	257,208	721,590	1,154,383	1,195,400	3.55%
<b>TOTAL RESOURCES</b>	<b>1,870,248</b>	<b>2,425,132</b>	<b>2,724,784</b>	<b>2,675,598</b>	<b>-1.81%</b>
<b>REQUIREMENTS</b>					
Materials and Services					
Contracted Services	260,000	295,000	694,153	675,000	-2.76%
Miscellaneous	1,563	2,126	4,000	4,000	0.00%
<b>Total Materials and Services</b>	<b>261,563</b>	<b>297,126</b>	<b>698,153</b>	<b>679,000</b>	<b>-2.74%</b>
Administrative Charges	11,032	8,670	9,344	15,424	65.07%
Debt Service Principal	410,953	431,249	452,549	474,900	4.94%
Debt Service Interest	141,111	120,814	99,515	77,164	-22.46%
Transfers Out	324,000	324,000	324,000	404,754	24.92%
Contingency	0	0	137,095	100,000	-27.06%
Ending Fund Balance	0	0	1,004,128	924,356	-7.94%
<b>TOTAL REQUIREMENTS</b>	<b>1,148,659</b>	<b>1,181,859</b>	<b>2,724,784</b>	<b>2,675,598</b>	<b>-1.81%</b>

MARION COUNTY FY 2014-15 BUDGET  
BY NON-DEPARTMENTAL  
NON-DEPARTMENTAL OPERATIONS

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**Lottery Distribution Program Budget Justification**

RESOURCES

In FY 2014-15 the county anticipates \$1,376,388 in video lottery revenue from the State of Oregon. This represents a 4% decrease from the budgeted amount for FY 2013-14.

In addition, the county anticipates \$101,416 in combined settlement payments from Moonstone Garden Management and the Oregon Garden Foundation. This revenue is used to help offset annual bond payments for The Oregon Garden.

REQUIREMENTS

Materials and Services

The Board of Commissioners designates funding for organizations in Marion County that promote economic development and tourism; Public Works Planning; and Oregon Garden bond and interest payments. In FY 2014-15 this includes continuing support for SEDCOR (Strategic Economic Development Corporation), Travel Salem, and GROW North Santiam.

The board has authorized allocations for the Economic Development Advisory Board's economic development grant program in FY 2014-15 for up to \$200,000. In addition, the Oregon Garden Foundation has been authorized up to \$100,000 for operations, fund raising, and capital improvements and the Community Projects grant program has been allocated \$60,000.

Administrative Charges

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

Transfers Out

The Lottery Program provides \$324,000 in continuing support of the Public Works Land Use Planning program. There is also a transfer of \$80,754 to the Community Services Department to fund a Management Analyst 2 position that will provide economic development support services.

Contingency

Contingency is budgeted at \$100,000.

Other

Marion County continues to make annual Oregon Garden bond payments as outlined in the management agreement approved by the Board of Commissioners in 2006. Principal and interest payments total \$552,064.

The Ending Fund Balance is nearly equal to two years Oregon Garden bond payments. This is a reserve to ensure available funds for future payments.

MARION COUNTY FY 2014-15 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 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 14-15 ADOPTED	+/- %
<b>RESOURCES</b>					
Intergovernmental Federal	323,472	305,421	306,427	0	-100.00%
Interest	5,139	2,986	600	2,734	355.67%
Other Revenues	42,707	27,266	11,000	15,000	36.36%
Net Working Capital	1,012,416	839,188	599,045	479,364	-19.98%
<b>TOTAL RESOURCES</b>	<b>1,383,734</b>	<b>1,174,861</b>	<b>917,072</b>	<b>497,098</b>	<b>-45.80%</b>
<b>REQUIREMENTS</b>					
Materials and Services					
Supplies	0	51	175	175	0.00%
Contracted Services	173,031	175,912	174,978	6,100	-96.51%
Rentals	197	241	300	300	0.00%
Miscellaneous	14,893	4,823	9,672	20,003	106.81%
Total Materials and Services	<b>188,122</b>	<b>181,027</b>	<b>185,125</b>	<b>26,578</b>	<b>-85.64%</b>
Administrative Charges	224	372	0	0	n.a.
Transfers Out	356,201	342,207	378,510	143,730	-62.03%
Contingency	0	0	210,438	187,249	-11.02%
Ending Fund Balance	0	0	142,999	139,541	-2.42%
<b>TOTAL REQUIREMENTS</b>	<b>544,546</b>	<b>523,605</b>	<b>917,072</b>	<b>497,098</b>	<b>-45.80%</b>

MARION COUNTY FY 2014-15 BUDGET  
BY NON-DEPARTMENTAL  
NON-DEPARTMENTAL OPERATIONS

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**Non-Departmental Grants Program Budget Justification**

RESOURCES

The FY 14-15 budget utilizes remaining unexpended funds from Title III from the Federal Secure Rural Schools and Community Self-Determination Act of 2000. Congress granted another one-year extension of the Federal HR527 Act in FY 13-14.

The remaining balance of unexpended funds residing in Net Working Capital from the Rural Schools Act is funding Forest Patrol services for FY 14-15. There are no further funds for this program.

Title II funds pass through directly from the U.S. Bureau of Land Management and U.S. Forest Services. Title III funds fall under the jurisdiction of the county commissioners, but are restricted in use. The reauthorized Title III funds will be 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.

This program also receives special donations each year for the annual event "Striking Out Meth in Marion County". Estimated revenues from donations are reflecting an increase from \$11,000 to \$15,000 in "Other Revenues", based on FY 13-14 donations received.

REQUIREMENTS

Materials and Services

There is a small increase in this category for the Striking Out Meth project, based on anticipated increase in donations. The annual event is held in July or August each year.

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. Forest Patrol services are reducing from 3 FTE to 1 FTE for FY 14-15 because allocated funds from previous years are almost depleted.

The reauthorized Title III funding supports the search and rescue program.

Contingency

Contingency is maintained in this program for any unanticipated expenses related to the various grants that reside in this program. The decrease is from reductions related to reducing networking capital from previous Title III allocated funds for Forest Patrol services. The balance of contingency is in the search and rescue project and the block grant fund.

Other

Ending Fund Balance reflects Title III funds earmarked for Search and Rescue services in future years.



MARION COUNTY FY 2014-15 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 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 14-15 ADOPTED	+/- %
<b>RESOURCES</b>					
Charges for Services	99,128	302,257	200,000	300,000	50.00%
Interest	16,302	8,304	6,222	6,500	4.47%
Other Revenues	110,253	24,023	18,200	20,000	9.89%
Net Working Capital	75,389	88,610	170,174	70,526	-58.56%
<b>TOTAL RESOURCES</b>	<b>301,073</b>	<b>423,194</b>	<b>394,596</b>	<b>397,026</b>	<b>0.62%</b>
<b>REQUIREMENTS</b>					
Materials and Services					
Supplies	0	0	100	100	0.00%
Communications	34	17	50	50	0.00%
Utilities	35	0	0	0	n.a.
Contracted Services	189	1,494	27,500	2,500	-90.91%
Repairs and Maintenance	7,439	130	5,000	5,000	0.00%
Rentals	592	371	250	250	0.00%
Miscellaneous	8,352	829	4,400	4,650	5.68%
<b>Total Materials and Services</b>	<b>16,641</b>	<b>2,842</b>	<b>37,300</b>	<b>12,550</b>	<b>-66.35%</b>
Administrative Charges	9,565	12,736	16,722	16,348	-2.24%
Special Payments	144,656	254,908	203,020	232,234	14.39%
Transfers Out	41,601	42,840	42,465	43,498	2.43%
Contingency	0	0	10,000	10,000	0.00%
Ending Fund Balance	0	0	85,089	82,396	-3.16%
<b>TOTAL REQUIREMENTS</b>	<b>212,463</b>	<b>313,326</b>	<b>394,596</b>	<b>397,026</b>	<b>0.62%</b>

MARION COUNTY FY 2014-15 BUDGET  
BY NON-DEPARTMENTAL  
NON-DEPARTMENTAL OPERATIONS

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**Tax Title Land Sales Program Budget Justification**

RESOURCES

Resources are projected to remain the same for FY 14-15. Foreclosed property sales has been increased by \$100,000 over FY 13-14 to reflect the increase in foreclosed properties as the economic downturn has continued over the past several years. In addition, Net Working Capital has decreased by nearly \$100,000 over FY 13-14. This decrease is the result of revenues greater than anticipated in FY 12-13, which resulted in the carry forward of resources in Net Working Capital for FY 13-14. FY 14-15 Net Working Capital is expected to be closer to historical trends.

REQUIREMENTS

Materials and Services

The Materials and Services budget has decreased \$25,000 as compared to FY 13-14. The FY 13-14 budget included a one-time cost of \$25,000 for a Department of Environmental Quality site assessment on a foreclosed gas station. No such cost is anticipated in FY 14-15.

Administrative Charges

Administrative charges are budgeted per a calculated schedule. Property foreclosures and collections have continued to require additional legal advice, resulting in higher legal costs allocated to the Tax Title Fund over the past year and into next fiscal 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 14-15 is \$30,000 greater than the budget amount for FY 13-14. This is primarily the result of increased resources from foreclosed property sales that is expected to be available for distribution in FY 14-15.

MARION COUNTY FY 2014-15 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 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 14-15 ADOPTED	+/- %
<b>RESOURCES</b>					
Interest	15,681	8,070	5,400	7,685	42.31%
Net Working Capital	4,015,797	2,181,039	2,190,000	2,195,900	0.27%
<b>TOTAL RESOURCES</b>	<b>4,031,478</b>	<b>2,189,109</b>	<b>2,195,400</b>	<b>2,203,585</b>	<b>0.37%</b>
<b>REQUIREMENTS</b>					
Personnel Services					
Fringe Benefits	1,850,440	0	0	0	n.a.
Total Personnel Services	<b>1,850,440</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>n.a.</b>
Reserves	0	0	2,195,400	2,203,585	0.37%
<b>TOTAL REQUIREMENTS</b>	<b>1,850,440</b>	<b>0</b>	<b>2,195,400</b>	<b>2,203,585</b>	<b>0.37%</b>

MARION COUNTY FY 2014-15 BUDGET  
BY NON-DEPARTMENTAL  
NON-DEPARTMENTAL OPERATIONS

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**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 FY 14-15.

MARION COUNTY FY 2014-15 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 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 14-15 ADOPTED	+/- %
<b>RESOURCES</b>					
Interest	12,690	7,415	6,500	0	-100.00%
Net Working Capital	3,017,420	2,012,690	2,011,000	0	-100.00%
<b>TOTAL RESOURCES</b>	<b>3,030,110</b>	<b>2,020,105</b>	<b>2,017,500</b>	<b>0</b>	<b>-100.00%</b>
<b>REQUIREMENTS</b>					
Transfers Out	1,017,420	12,000	2,017,500	0	-100.00%
<b>TOTAL REQUIREMENTS</b>	<b>1,017,420</b>	<b>12,000</b>	<b>2,017,500</b>	<b>0</b>	<b>-100.00%</b>

**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 2014-15 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 Insurance Fund 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 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 14-15 ADOPTED	+/- %
<b>RESOURCES</b>					
Charges for Services	23,199,038	22,744,991	23,469,951	24,322,926	3.63%
Interest	40,342	30,769	25,062	33,916	35.33%
Settlements	25,499	51,856	15,000	15,000	0.00%
Net Working Capital	8,732,509	9,650,423	9,623,380	10,533,754	9.46%
<b>TOTAL RESOURCES</b>	<b>31,997,387</b>	<b>32,478,038</b>	<b>33,133,393</b>	<b>34,905,596</b>	<b>5.35%</b>
<b>REQUIREMENTS</b>					
Materials and Services					
Supplies	916	0	0	5,000	n.a.
Materials	0	12,869	24,000	14,500	-39.58%
Contracted Services	121,117	145,825	287,416	139,391	-51.50%
Repairs and Maintenance	16,900	0	0	0	n.a.
Insurance	22,080,204	22,264,494	24,165,548	24,049,284	-0.48%
Miscellaneous	11,737	52,118	54,000	55,500	2.78%
Total Materials and Services	<b>22,230,874</b>	<b>22,475,305</b>	<b>24,530,964</b>	<b>24,263,675</b>	<b>-1.09%</b>
Administrative Charges	116,090	106,540	94,800	113,647	19.88%
Contingency	0	0	1,200,000	2,000,000	66.67%
Ending Fund Balance	0	0	7,307,629	8,528,274	16.70%
<b>TOTAL REQUIREMENTS</b>	<b>22,346,964</b>	<b>22,581,845</b>	<b>33,133,393</b>	<b>34,905,596</b>	<b>5.35%</b>

MARION COUNTY FY 2014-15 BUDGET  
BY NON-DEPARTMENTAL  
NON-DEPARTMENTAL OPERATIONS

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**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 considered reserves for existing claims and are determined based on the actuarial projections.

REQUIREMENTS

Materials and Services

The increase in Materials and Services is primarily due to a health insurance cost increase related to an increase in full time equivalent (FTE) positions.

Administrative Charges

Administrative Charges of \$113,647 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 2014-15 BUDGET  
BY NON-DEPARTMENTAL  
NON-DEPARTMENTAL OPERATIONS

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MARION COUNTY FY 2014-15 BUDGET  
BY NON-DEPARTMENTAL  
NON-DEPARTMENTAL OPERATIONS

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**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 eleven non-departmental operating funds.

**Non-Departmental Funds**

Block Grant Fund  
CH2 Redevelopment Fund  
County Schools Fund  
Criminal Justice Assessment Fund  
Debt Service Fund  
Health IDS Reserve Fund  
Lottery Distribution Fund  
Non-Departmental Grants Fund  
Rainy Day Fund  
Self-Insurance Fund  
Tax Title Land Sales Fund

MARION COUNTY FY 2014-15 BUDGET  
 BY NON-DEPARTMENTAL  
 NON-DEPARTMENTAL OPERATIONS

**Block Grant Fund**

**Marion County - Budget - Income Summary**

By Fund  
 FY 2014-15

FY 11-12 ACTUAL	FY 12-13 ACTUAL		FY 13-14 BUDGET	FY 14-15 ADOPTED	+/- % Prior Budget
<b>FND 170 Block Grant</b>					
<b>RESOURCES</b>					
345	165	Interest	46	114	147.83%
31,707	2,116	Other Revenues	0	0	n.a.
12,285	44,114	Net Working Capital	45,043	46,204	2.58%
<b>44,338</b>	<b>46,396</b>	<b>TOTAL RESOURCES</b>	<b>45,089</b>	<b>46,318</b>	<b>2.73%</b>
<b>REQUIREMENTS</b>					
224	372	Administrative Charges	0	0	n.a.
0	0	Contingency	45,089	46,318	2.73%
<b>224</b>	<b>372</b>	<b>TOTAL REQUIREMENTS</b>	<b>45,089</b>	<b>46,318</b>	<b>2.73%</b>
<b>44,114</b>	<b>46,024</b>	<b>Total Net FND 170 Block Grant</b>	<b>0</b>	<b>0</b>	

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 state and federal community development block grant funds for housing rehabilitation loans and other programs in the county, plus annual revenue from revolving funds. The remaining funds are budgeted in Contingency in the event a small grant opportunity presents itself to the Board of Commissioners.

MARION COUNTY FY 2014-15 BUDGET  
BY NON-DEPARTMENTAL  
NON-DEPARTMENTAL OPERATIONS

**CH2 (Courthouse Square) Redevelopment Fund**

**Marion County - Budget - Income Summary**

By Fund

FY 2014-15

FY 11-12 ACTUAL	FY 12-13 ACTUAL		FY 13-14 BUDGET	FY 14-15 ADOPTED	+/- % Prior Budget
<b>FND 105 CH2 Redevelopment</b>					
<b>RESOURCES</b>					
4,870,797	74,303	Charges for Services	63,300	0	-100.00%
18,192	7,640	Interest	2,500	0	-100.00%
0	45,337	Other Revenues	0	0	n.a.
0	700,000	Other Fund Transfers	0	0	n.a.
0	791,667	Settlements	0	0	n.a.
3,435,618	1,162,199	Net Working Capital	2,381,936	216,929	-90.89%
<b>8,324,607</b>	<b>2,781,146</b>	<b>TOTAL RESOURCES</b>	<b>2,447,736</b>	<b>216,929</b>	<b>-91.14%</b>
<b>REQUIREMENTS</b>					
Materials and Services					
0	0	Materials	0	16,929	n.a.
77,101	68,582	Utilities	550	768	39.64%
369,374	235,518	Contracted Services	505,075	91,426	-81.90%
16,885	18,094	Repairs and Maintenance	0	0	n.a.
27,807	68,484	Rentals	54,150	7,806	-85.58%
136,676	8,532	Insurance	0	0	n.a.
627,844	399,210	Total Materials and Services	559,775	116,929	-79.11%
0	0	Capital Outlay	562,961	100,000	-82.24%
6,534,564	0	Transfers Out	1,325,000	0	-100.00%
<b>7,162,408</b>	<b>399,210</b>	<b>TOTAL REQUIREMENTS</b>	<b>2,447,736</b>	<b>216,929</b>	<b>-91.14%</b>
<b>1,162,199</b>	<b>2,381,936</b>	<b>Total Net FND 105 CH2 Redevelopment</b>	<b>0</b>	<b>0</b>	

Courthouse Square Redevelopment Fund Budget Description

The Courthouse Square Redevelopment Program is the only program within this fund. The Courthouse Square Redevelopment Fund and program accounts for storage lease and other expenses needed prior to moving back into Courthouse Square. Additional expenditures include move-back costs including moving company expenses and design and inventory services for cubicles. Capital Outlay includes furnishings, furniture and electronic equipment.

MARION COUNTY FY 2014-15 BUDGET  
BY NON-DEPARTMENTAL  
NON-DEPARTMENTAL OPERATIONS

**County Schools Fund**

**Marion County - Budget - Income Summary**

By Fund

FY 2014-15

FY 11-12 ACTUAL	FY 12-13 ACTUAL		FY 13-14 BUDGET	FY 14-15 ADOPTED	+/- % Prior Budget
<b>FND 210 County Schools</b>					
<b>RESOURCES</b>					
336,975	322,644	Intergovernmental Federal	319,310	0	-100.00%
296,407	182,688	Intergovernmental State	299,603	166,500	-44.43%
2,574	0	Fines and Forfeitures	720	0	-100.00%
993	401	Interest	500	150	-70.00%
247,892	24,536	Net Working Capital	23,114	0	-100.00%
<b>884,841</b>	<b>530,270</b>	<b>TOTAL RESOURCES</b>	<b>643,247</b>	<b>166,650</b>	<b>-74.09%</b>
<b>REQUIREMENTS</b>					
860,305	506,640	Special Payments	643,247	166,650	-74.09%
<b>860,305</b>	<b>506,640</b>	<b>TOTAL REQUIREMENTS</b>	<b>643,247</b>	<b>166,650</b>	<b>-74.09%</b>
<b>24,536</b>	<b>23,630</b>	<b>Total Net FND 210 County Schools</b>	<b>0</b>	<b>0</b>	

County Schools Fund Budget Description

This fund has one program with the same name and activity. Intergovernmental Federal revenue has been eliminated as Secure Rural Schools and Economic Self-Determination Act funding in lieu of National Forest timber revenue was not reauthorized or appropriated by the federal government for FY 14-15. Intergovernmental State revenue from state Chapter 530 state timber sales has been reduced 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 2014-15 BUDGET  
BY NON-DEPARTMENTAL  
NON-DEPARTMENTAL OPERATIONS

**Criminal Justice Assessment Fund**

**Marion County - Budget - Income Summary**

By Fund  
FY 2014-15

FY 11-12 ACTUAL	FY 12-13 ACTUAL		FY 13-14 BUDGET	FY 14-15 ADOPTED	+/- % Prior Budget
<b>FND 185 Criminal Justice Assessment</b>					
<b>RESOURCES</b>					
851,928	1,266,386	Fines and Forfeitures	1,079,154	548,879	-49.14%
4,299	3,897	Interest	910	4,697	416.15%
682,504	822,462	Net Working Capital	909,544	782,782	-13.94%
<b>1,538,730</b>	<b>2,092,746</b>	<b>TOTAL RESOURCES</b>	<b>1,989,608</b>	<b>1,336,358</b>	<b>-32.83%</b>
<b>REQUIREMENTS</b>					
Materials and Services					
663	0	Supplies	350	350	0.00%
150	0	Communications	0	0	n.a.
235,339	236,204	Contracted Services	255,000	228,850	-10.25%
16,551	2,336	Repairs and Maintenance	7,000	8,000	14.29%
0	0	Miscellaneous	10,000	0	-100.00%
252,703	238,541	Total Materials and Services	272,350	237,200	-12.91%
4,233	4,161	Administrative Charges	4,553	4,694	3.10%
0	69,868	Capital Outlay	0	0	n.a.
459,333	581,613	Transfers Out	641,070	401,013	-37.45%
0	0	Contingency	50,000	50,000	0.00%
0	0	Ending Fund Balance	1,021,635	643,451	-37.02%
<b>716,268</b>	<b>894,183</b>	<b>TOTAL REQUIREMENTS</b>	<b>1,989,608</b>	<b>1,336,358</b>	<b>-32.83%</b>
<b>822,462</b>	<b>1,198,563</b>	<b>Total Net FND 185 Criminal Justice Assessment</b>	<b>0</b>	<b>0</b>	

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 court security services in counties. Funding for criminal justice programs now also includes a direct state appropriation that is passed through the State Department of Corrections.

MARION COUNTY FY 2014-15 BUDGET  
BY NON-DEPARTMENTAL  
NON-DEPARTMENTAL OPERATIONS

**Debt Service Fund**

**Marion County - Budget - Income Summary**

By Fund

FY 2014-15

FY 11-12 ACTUAL	FY 12-13 ACTUAL		FY 13-14 BUDGET	FY 14-15 ADOPTED	+/- % Prior Budget
<b>FND 410 Debt Service</b>					
<b>RESOURCES</b>					
3,302,661	3,496,854	Admin Cost Recovery	3,947,060	4,012,011	1.65%
3,579	2,776	Interest	3,100	2,400	-22.58%
1,551,025	1,548,900	General Fund Transfers	1,549,300	2,646,245	70.80%
0	0	Other Fund Transfers	0	0	n.a.
478,460	389,129	Net Working Capital	348,810	203,000	-41.80%
<b>5,335,725</b>	<b>5,437,658</b>	<b>TOTAL RESOURCES</b>	<b>5,848,270</b>	<b>6,863,656</b>	<b>17.36%</b>
<b>REQUIREMENTS</b>					
1,805,000	2,000,000	Debt Service Principal	2,205,000	3,210,295	45.59%
3,141,596	3,098,058	Debt Service Interest	3,048,478	3,305,630	8.44%
0	0	Ending Fund Balance	594,792	347,731	-41.54%
<b>4,946,596</b>	<b>5,098,058</b>	<b>TOTAL REQUIREMENTS</b>	<b>5,848,270</b>	<b>6,863,656</b>	<b>17.36%</b>
<b>389,129</b>	<b>339,600</b>	<b>Total Net FND 410 Debt Service</b>	<b>0</b>	<b>0</b>	

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 new in FY 14-15, debt service on Capital Improvement Loans.

Total principal and interest for Courthouse Square is \$1,547,300. Principal and interest payments total \$3,869,680 for the PERS and the \$347,731 Ending Fund Balance is allocated to PERS debt. The Capital Improvement Loans principal and interest payments total \$1,098,945.

MARION COUNTY FY 2014-15 BUDGET  
 BY NON-DEPARTMENTAL  
 NON-DEPARTMENTAL OPERATIONS

**Health IDS Reserve Fund**

**Marion County - Budget - Income Summary**

By Fund

FY 2014-15

FY 11-12 ACTUAL	FY 12-13 ACTUAL		FY 13-14 BUDGET	FY 14-15 ADOPTED	+/- % Prior Budget
<b>FND 384 Health IDS Reserve</b>					
<b>RESOURCES</b>					
12,690	7,415	Interest	6,500	0	-100.00%
3,017,420	2,012,690	Net Working Capital	2,011,000	0	-100.00%
<b>3,030,110</b>	<b>2,020,105</b>	<b>TOTAL RESOURCES</b>	<b>2,017,500</b>	<b>0</b>	<b>-100.0%</b>
<b>REQUIREMENTS</b>					
1,017,420	12,000	Transfers Out	2,017,500	0	-100.00%
<b>1,017,420</b>	<b>12,000</b>	<b>TOTAL REQUIREMENTS</b>	<b>2,017,500</b>	<b>0</b>	<b>-100.0%</b>
<b>2,012,690</b>	<b>2,008,105</b>	<b>Total Net FND 384 Health IDS Reserve</b>	<b>0</b>	<b>0</b>	

Health IDS Reserve Fund Budget Description

The Marion County Integrated Delivery System (IDS) is based on a fee-for-service reimbursement system designed to support the medically necessary mental health needs of Oregon Health Plan (OHP) members receiving services, and support reporting of OHP encounter data within the Marion County IDS agencies. Funds were kept in a Reserves account for future needs. The Health Department and Board of Commissioners determined that this special fund was no longer necessary. It has been closed and the funds transferred to appropriate health services activities.

MARION COUNTY FY 2014-15 BUDGET  
BY NON-DEPARTMENTAL  
NON-DEPARTMENTAL OPERATIONS

**Lottery Distribution Fund**

**Marion County - Budget - Income Summary**

By Fund

FY 2014-15

FY 11-12 ACTUAL	FY 12-13 ACTUAL		FY 13-14 BUDGET	FY 14-15 ADOPTED	+/- % Prior Budget
<b>FND 165 Lottery Distribution</b>					
<b>RESOURCES</b>					
1,464,136	1,408,021	Intergovernmental State	1,432,553	1,376,388	-3.92%
2,575	3,440	Interest	2,856	2,394	-16.18%
146,329	292,081	Settlements	134,992	101,416	-24.87%
257,208	721,590	Net Working Capital	1,154,383	1,195,400	3.55%
<b>1,870,248</b>	<b>2,425,132</b>	<b>TOTAL RESOURCES</b>	<b>2,724,784</b>	<b>2,675,598</b>	<b>-1.81%</b>
<b>REQUIREMENTS</b>					
Materials and Services					
260,000	295,000	Contracted Services	694,153	675,000	-2.76%
1,563	2,126	Miscellaneous	4,000	4,000	0.00%
261,563	297,126	Total Materials and Services	698,153	679,000	-2.74%
11,032	8,670	Administrative Charges	9,344	15,424	65.07%
410,953	431,249	Debt Service Principal	452,549	474,900	4.94%
141,111	120,814	Debt Service Interest	99,515	77,164	-22.46%
324,000	324,000	Transfers Out	324,000	404,754	24.92%
0	0	Contingency	137,095	100,000	-27.06%
0	0	Ending Fund Balance	1,004,128	924,356	-7.94%
<b>1,148,659</b>	<b>1,181,859</b>	<b>TOTAL REQUIREMENTS</b>	<b>2,724,784</b>	<b>2,675,598</b>	<b>-1.81%</b>
<b>721,590</b>	<b>1,243,273</b>	<b>Total Net FND 165 Lottery Distribution</b>	<b>0</b>	<b>0</b>	

Lottery Distribution Fund Budget Description

This fund has one program with the same title and budget. State lottery shared revenue is the primary resource for this fund. In addition, by agreement with both the Oregon Garden Foundation and Moonstone Garden Management, the county anticipates \$101,416 in settlement payments.

The Lottery Distribution Fund provides financial support to projects and activities that promote economic development. A total of \$675,000 is allocated to local entities for projects that promote economic development. Transferred out are \$324,000 to the county Land Use Planning Program and \$80,000 to the County Fair. Marion County also makes principal and interest payments totaling \$552,064 on outstanding Oregon Garden bonds. Contingency is budgeted for unforeseen needs such as supplemental funding or new funding for economic development projects. The Ending Fund Balance allocation is established to make Oregon Garden bond payments for nearly two additional years in the event there are no or insufficient state lottery funds in later years.



MARION COUNTY FY 2014-15 BUDGET  
BY NON-DEPARTMENTAL  
NON-DEPARTMENTAL OPERATIONS

**Non-Departmental Grants Fund**

**Marion County - Budget - Income Summary**

By Fund

FY 2014-15

FY 11-12 ACTUAL	FY 12-13 ACTUAL		FY 13-14 BUDGET	FY 14-15 ADOPTED	+/- % Prior Budget
<b>FND 115 Non-Departmental Grants</b>					
<b>RESOURCES</b>					
323,472	305,421	Intergovernmental Federal	306,427	0	-100.00%
4,794	2,820	Interest	554	2,620	372.92%
11,000	25,150	Other Revenues	11,000	15,000	36.36%
1,000,131	795,074	Net Working Capital	554,002	433,160	-21.81%
<b>1,339,396</b>	<b>1,128,465</b>	<b>TOTAL RESOURCES</b>	<b>871,983</b>	<b>450,780</b>	<b>-48.30%</b>
<b>REQUIREMENTS</b>					
Materials and Services					
0	51	Supplies	175	175	0.00%
173,031	175,912	Contracted Services	174,978	6,100	-96.51%
197	241	Rentals	300	300	0.00%
14,893	4,823	Miscellaneous	9,672	20,003	106.81%
188,122	181,027	Total Materials and Services	185,125	26,578	-85.64%
356,201	342,207	Transfers Out	378,510	143,730	-62.03%
0	0	Contingency	165,349	140,931	-14.77%
0	0	Ending Fund Balance	142,999	139,541	-2.42%
<b>544,322</b>	<b>523,233</b>	<b>TOTAL REQUIREMENTS</b>	<b>871,983</b>	<b>450,780</b>	<b>-48.30%</b>

Non-Departmental Grants Fund Budget Description

This fund has one program with a Non-Departmental Grants title. FY 14-15 funding is primarily carryover of prior year unexpended federal Secure Rural Schools and Community Self-Determination Act Title III grant funds. No further Secure Rural Schools funding is anticipated in FY 14-15. There is \$143,730 budgeted to transfer to the Sheriff's Office for forest patrol and search and rescue programs. There is no revenue budgeted for Title II funds that pass through a Resource Advisory Committee for allocation to Bureau of Land Management and U.S. Forest Service projects. Expired federal appropriation authority for Secure Rural Schools means no federal funding for either title.

MARION COUNTY FY 2014-15 BUDGET  
BY NON-DEPARTMENTAL  
NON-DEPARTMENTAL OPERATIONS

**Rainy Day Fund**

**Marion County - Budget - Income Summary**

By Fund  
FY 2014-15

FY 11-12 ACTUAL	FY 12-13 ACTUAL		FY 13-14 BUDGET	FY 14-15 ADOPTED	+/- % Prior Budget
<b>FND 381 Rainy Day</b>					
<b>RESOURCES</b>					
15,681	8,070	Interest	5,400	7,685	42.31%
4,015,797	2,181,039	Net Working Capital	2,190,000	2,195,900	0.27%
<b>4,031,478</b>	<b>2,189,109</b>	<b>TOTAL RESOURCES</b>	<b>2,195,400</b>	<b>2,203,585</b>	<b>0.37%</b>
<b>REQUIREMENTS</b>					
Personnel Services					
1,850,440	0	Fringe Benefits	0	0	n.a.
1,850,440	0	Total Personnel Services	0	0	n.a.
0	0	Reserves	2,195,400	2,203,585	0.37%
<b>1,850,440</b>	<b>0</b>	<b>TOTAL REQUIREMENTS</b>	<b>2,195,400</b>	<b>2,203,585</b>	<b>0.37%</b>
<b>2,181,039</b>	<b>2,189,109</b>	<b>Total Net FND 381 Rainy Day</b>	<b>0</b>	<b>0</b>	

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. Net Working Capital was reduced due to a one-time FY 11-12 expenditure of \$1.8 million for a subsidy to departments' personnel services to partially offset a particularly high Public Employees Retirement System rate increase.

MARION COUNTY FY 2014-15 BUDGET  
BY NON-DEPARTMENTAL  
NON-DEPARTMENTAL OPERATIONS

**Self-Insurance Fund**

**Marion County - Budget - Income Summary**

By Fund

FY 2014-15

FY 11-12 ACTUAL	FY 12-13 ACTUAL		FY 13-14 BUDGET	FY 14-15 ADOPTED	+/- % Prior Budget
<b>FND 585 Self Insurance</b>					
<b>RESOURCES</b>					
23,199,038	22,744,991	Charges for Services	23,469,951	24,322,926	3.63%
40,342	30,769	Interest	25,062	33,916	35.33%
25,499	51,856	Settlements	15,000	15,000	0.00%
8,732,509	9,650,423	Net Working Capital	9,623,380	10,533,754	9.46%
<b>31,997,387</b>	<b>32,478,038</b>	<b>TOTAL RESOURCES</b>	<b>33,133,393</b>	<b>34,905,596</b>	<b>5.35%</b>
<b>REQUIREMENTS</b>					
Materials and Services					
916	0	Supplies	0	5,000	n.a.
0	12,869	Materials	24,000	14,500	-39.58%
121,117	145,825	Contracted Services	287,416	139,391	-51.50%
16,900	0	Repairs and Maintenance	0	0	n.a.
22,080,204	22,264,494	Insurance	24,165,548	24,049,284	-0.48%
11,737	52,118	Miscellaneous	54,000	55,500	2.78%
22,230,874	22,475,305	Total Materials and Services	24,530,964	24,263,675	-1.09%
116,090	106,540	Administrative Charges	94,800	113,647	19.88%
0	0	Contingency	1,200,000	2,000,000	66.67%
0	0	Ending Fund Balance	7,307,629	8,528,274	16.70%
<b>22,346,964</b>	<b>22,581,845</b>	<b>TOTAL REQUIREMENTS</b>	<b>33,133,393</b>	<b>34,905,596</b>	<b>5.35%</b>
<b>9,650,423</b>	<b>9,896,193</b>	<b>Total Net FND 585 Self Insurance</b>	<b>0</b>	<b>0</b>	

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 a catastrophic loss. The Ending Fund Balance set aside reserves for liability insurance, long term disability and workers' compensation claims, in addition to beginning year cash flow purposes.

MARION COUNTY FY 2014-15 BUDGET  
BY NON-DEPARTMENTAL  
NON-DEPARTMENTAL OPERATIONS

**Tax Title Land Sales Fund**

**Marion County - Budget - Income Summary**

By Fund

FY 2014-15

FY 11-12 ACTUAL	FY 12-13 ACTUAL		FY 13-14 BUDGET	FY 14-15 ADOPTED	+/- % Prior Budget
<b>FND 155 Tax Title Land Sales</b>					
<b>RESOURCES</b>					
99,128	302,257	Charges for Services	200,000	300,000	50.00%
16,302	8,304	Interest	6,222	6,500	4.47%
110,253	24,023	Other Revenues	18,200	20,000	9.89%
75,389	88,610	Net Working Capital	170,174	70,526	-58.56%
<b>301,073</b>	<b>423,194</b>	<b>TOTAL RESOURCES</b>	<b>394,596</b>	<b>397,026</b>	<b>0.62%</b>
<b>REQUIREMENTS</b>					
Materials and Services					
0	0	Supplies	100	100	0.00%
34	17	Communications	50	50	0.00%
35	0	Utilities	0	0	n.a.
189	1,494	Contracted Services	27,500	2,500	-90.91%
7,439	130	Repairs and Maintenance	5,000	5,000	0.00%
592	371	Rentals	250	250	0.00%
8,352	829	Miscellaneous	4,400	4,650	5.68%
16,641	2,842	Total Materials and Services	37,300	12,550	-66.35%
9,565	12,736	Administrative Charges	16,722	16,348	-2.24%
144,656	254,908	Special Payments	203,020	232,234	14.39%
41,601	42,840	Transfers Out	42,465	43,498	2.43%
0	0	Contingency	10,000	10,000	0.00%
0	0	Ending Fund Balance	85,089	82,396	-3.16%
<b>212,463</b>	<b>313,326</b>	<b>TOTAL REQUIREMENTS</b>	<b>394,596</b>	<b>397,026</b>	<b>0.62%</b>
<b>88,610</b>	<b>109,868</b>	<b>Total Net FND 155 Tax Title Land Sales</b>	<b>0</b>	<b>0</b>	

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 FY 14-15 budget has few changes from FY 13-14. The Ending Fund Balance is a set-aside in the event there are no property sales the following fiscal year.

MARION COUNTY FY 2014-15 BUDGET  
BY NON-DEPARTMENTAL  
NON-DEPARTMENTAL OPERATIONS

NON-DEPARTMENTAL FUNDS  
RESOURCES AND REQUIREMENTS DETAIL

**Marion County - Budget - Resources**

FND 170 Block Grant  
FY 2014-15

	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 14-15 PROPOSED	FY 14-15 APPROVED	FY 14-15 ADOPTED
Interest						
361000 Investment Earnings	150	165	46	114	114	114
364200 Farm Rehab Loan Interest	195	0	0	0	0	0
<b>Total Interest</b>	<b>345</b>	<b>165</b>	<b>46</b>	<b>114</b>	<b>114</b>	<b>114</b>
Other Revenues						
374100 Block Grant Loan Principal	25,205	2,116	0	0	0	0
374200 Farm Rehab Loan Principal	6,502	0	0	0	0	0
<b>Total Other Revenues</b>	<b>31,707</b>	<b>2,116</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Net Working Capital						
392000 Net Working Capital Unrestricted	12,285	44,114	45,043	46,204	46,204	46,204
<b>Total Net Working Capital</b>	<b>12,285</b>	<b>44,114</b>	<b>45,043</b>	<b>46,204</b>	<b>46,204</b>	<b>46,204</b>
<b>Total FND 170 Block Grant</b>	<b>44,338</b>	<b>46,396</b>	<b>45,089</b>	<b>46,318</b>	<b>46,318</b>	<b>46,318</b>

**Marion County - Budget - Requirements**

FND 170 Block Grant  
FY 2014-15

	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 14-15 PROPOSED	FY 14-15 APPROVED	FY 14-15 ADOPTED
Administrative Charges						
611100 County Admin Allocation	51	86	0	0	0	0
611410 FIMS Allocation	108	184	0	0	0	0
611600 Finance Allocation	57	84	0	0	0	0
611800 MCBEE Allocation	8	18	0	0	0	0
<b>Total Administrative Charges</b>	<b>224</b>	<b>372</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Contingency						
571010 Contingency	0	0	45,089	46,318	46,318	46,318
<b>Total Contingency</b>	<b>0</b>	<b>0</b>	<b>45,089</b>	<b>46,318</b>	<b>46,318</b>	<b>46,318</b>
<b>Total FND 170 Block Grant</b>	<b>224</b>	<b>372</b>	<b>45,089</b>	<b>46,318</b>	<b>46,318</b>	<b>46,318</b>

MARION COUNTY FY 2014-15 BUDGET  
BY NON-DEPARTMENTAL  
NON-DEPARTMENTAL OPERATIONS

**Marion County - Budget - Resources**

**FND 105 CH2 Redevelopment**

FY 2014-15

	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 14-15 PROPOSED	FY 14-15 APPROVED	FY 14-15 ADOPTED
Charges for Services						
341500 Electricity Generation Fees	4,800,000	0	0	0	0	0
342300 Department Parking Charges	19,080	19,080	10,680	0	0	0
342310 Parking Permits	51,717	55,223	52,620	0	0	0
<b>Total Charges for Services</b>	<b>4,870,797</b>	<b>74,303</b>	<b>63,300</b>	<b>0</b>	<b>0</b>	<b>0</b>
Interest						
361000 Investment Earnings	18,192	7,640	2,500	0	0	0
<b>Total Interest</b>	<b>18,192</b>	<b>7,640</b>	<b>2,500</b>	<b>0</b>	<b>0</b>	<b>0</b>
Other Revenues						
371000 Miscellaneous Income	0	45,337	0	0	0	0
<b>Total Other Revenues</b>	<b>0</b>	<b>45,337</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Other Fund Transfers						
381383 Xfr from Capital Bldg and Equipment	0	700,000	0	0	0	0
<b>Total Other Fund Transfers</b>	<b>0</b>	<b>700,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Settlements						
382100 Settlements	0	791,667	0	0	0	0
<b>Total Settlements</b>	<b>0</b>	<b>791,667</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Net Working Capital						
392000 Net Working Capital Unrestricted	3,435,618	1,162,199	2,381,936	216,929	216,929	216,929
<b>Total Net Working Capital</b>	<b>3,435,618</b>	<b>1,162,199</b>	<b>2,381,936</b>	<b>216,929</b>	<b>216,929</b>	<b>216,929</b>
<b>Total FND 105 CH2 Redevelopment</b>	<b>8,324,607</b>	<b>2,781,146</b>	<b>2,447,736</b>	<b>216,929</b>	<b>216,929</b>	<b>216,929</b>

MARION COUNTY FY 2014-15 BUDGET  
BY NON-DEPARTMENTAL  
NON-DEPARTMENTAL OPERATIONS

**Marion County - Budget - Requirements**

FND 105 CH2 Redevelopment

FY 2014-15

	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 14-15 PROPOSED	FY 14-15 APPROVED	FY 14-15 ADOPTED
<b>Materials and Services</b>						
<b>Materials</b>						
522160 Small Departmental Equipment	0	0	0	16,929	16,929	16,929
<b>Total Materials</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>16,929</b>	<b>16,929</b>	<b>16,929</b>
<b>Utilities</b>						
524010 Electricity	71,129	63,929	550	100	100	100
524040 Natural Gas	84	1,620	0	668	668	668
524050 Water	1,824	267	0	0	0	0
524070 Sewer	4,065	1,273	0	0	0	0
524090 Garbage Disposal and Recycling	0	1,493	0	0	0	0
<b>Total Utilities</b>	<b>77,101</b>	<b>68,582</b>	<b>550</b>	<b>768</b>	<b>768</b>	<b>768</b>
<b>Contracted Services</b>						
525152 Accounting Services	0	600	0	0	0	0
525510 Legal Services	290,409	205,520	0	0	0	0
525715 Advertising	507	0	0	0	0	0
525999 Other Contracted Services	78,458	29,398	505,075	91,426	91,426	91,426
<b>Total Contracted Services</b>	<b>369,374</b>	<b>235,518</b>	<b>505,075</b>	<b>91,426</b>	<b>91,426</b>	<b>91,426</b>
<b>Repairs and Maintenance</b>						
526030 Building Maintenance	13,609	14,754	0	0	0	0
526050 Grounds Maintenance	3,276	3,340	0	0	0	0
<b>Total Repairs and Maintenance</b>	<b>16,885</b>	<b>18,094</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Rentals</b>						
527130 Parking	24,000	22,800	16,080	0	0	0
527210 Building Rental Private	3,807	45,684	38,070	7,806	7,806	7,806
<b>Total Rentals</b>	<b>27,807</b>	<b>68,484</b>	<b>54,150</b>	<b>7,806</b>	<b>7,806</b>	<b>7,806</b>
<b>Insurance</b>						
528110 Liability Insurance Premiums	7,028	8,532	0	0	0	0
528130 Property Insurance Premiums	129,648	0	0	0	0	0
<b>Total Insurance</b>	<b>136,676</b>	<b>8,532</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Materials and Services</b>	<b>627,844</b>	<b>399,210</b>	<b>559,775</b>	<b>116,929</b>	<b>116,929</b>	<b>116,929</b>
<b>Capital Outlay</b>						
531300 Departmental Equipment Capital	0	0	562,961	0	0	0
534100 Building Construction	0	0	0	100,000	100,000	100,000
<b>Total Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>562,961</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>
<b>Transfers Out</b>						
561455 Xfer to Facility Renovation	0	0	1,325,000	0	0	0
561461 Transfer to CH2 Remediation	6,534,564	0	0	0	0	0
<b>Total Transfers Out</b>	<b>6,534,564</b>	<b>0</b>	<b>1,325,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total FND 105 CH2 Redevelopment</b>	<b>7,162,408</b>	<b>399,210</b>	<b>2,447,736</b>	<b>216,929</b>	<b>216,929</b>	<b>216,929</b>

MARION COUNTY FY 2014-15 BUDGET  
BY NON-DEPARTMENTAL  
NON-DEPARTMENTAL OPERATIONS

**Marion County - Budget - Resources**

FND 210 County Schools

FY 2014-15

	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 14-15 PROPOSED	FY 14-15 APPROVED	FY 14-15 ADOPTED
Intergovernmental Federal						
331010 Secure Rural Schools Title I	336,959	322,621	319,310	0	0	0
331990 Other Federal Revenues	15	23	0	0	0	0
<b>Total Intergovernmental Federal</b>	<b>336,975</b>	<b>322,644</b>	<b>319,310</b>	<b>0</b>	<b>0</b>	<b>0</b>
Intergovernmental State						
332010 Chapter 530 Forest Rehab	281,013	166,894	283,520	150,000	150,000	150,000
332015 Electric Coop Tax	12,810	13,750	13,750	14,100	14,100	14,100
332017 Private Rail Car Tax	2,584	2,044	2,333	2,400	2,400	2,400
<b>Total Intergovernmental State</b>	<b>296,407</b>	<b>182,688</b>	<b>299,603</b>	<b>166,500</b>	<b>166,500</b>	<b>166,500</b>
Fines and Forfeitures						
351600 Liquor Control Fines	2,574	0	720	0	0	0
<b>Total Fines and Forfeitures</b>	<b>2,574</b>	<b>0</b>	<b>720</b>	<b>0</b>	<b>0</b>	<b>0</b>
Interest						
361000 Investment Earnings	993	401	500	150	150	150
<b>Total Interest</b>	<b>993</b>	<b>401</b>	<b>500</b>	<b>150</b>	<b>150</b>	<b>150</b>
Net Working Capital						
392000 Net Working Capital Unrestr	247,892	24,536	23,114	0	0	0
<b>Total Net Working Capital</b>	<b>247,892</b>	<b>24,536</b>	<b>23,114</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total FND 210 County Schools</b>	<b>884,841</b>	<b>530,270</b>	<b>643,247</b>	<b>166,650</b>	<b>166,650</b>	<b>166,650</b>

**Marion County - Budget - Requirements**

FND 210 County Schools

FY 2014-15

	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 14-15 PROPOSED	FY 14-15 APPROVED	FY 14-15 ADOPTED
Special Payments						
551200 Distributions to Schools	860,305	506,640	643,247	166,650	166,650	166,650
<b>Total Special Payments</b>	<b>860,305</b>	<b>506,640</b>	<b>643,247</b>	<b>166,650</b>	<b>166,650</b>	<b>166,650</b>
<b>Total FND 210 County Schools</b>	<b>860,305</b>	<b>506,640</b>	<b>643,247</b>	<b>166,650</b>	<b>166,650</b>	<b>166,650</b>



MARION COUNTY FY 2014-15 BUDGET  
 BY NON-DEPARTMENTAL  
 NON-DEPARTMENTAL OPERATIONS

**Marion County - Budget - Resources**

**FND 185 Criminal Justice Assessment**

FY 2014-15

	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 14-15 PROPOSED	FY 14-15 APPROVED	FY 14-15 ADOPTED
Fines and Forfeitures						
353100 County Assessments	463,854	856,612	641,070	401,013	401,013	401,013
353200 Court Security	388,074	409,775	438,084	147,866	147,866	147,866
<b>Total Fines and Forfeitures</b>	<b>851,928</b>	<b>1,266,386</b>	<b>1,079,154</b>	<b>548,879</b>	<b>548,879</b>	<b>548,879</b>
Interest						
361000 Investment Earnings	4,299	3,897	910	4,697	4,697	4,697
<b>Total Interest</b>	<b>4,299</b>	<b>3,897</b>	<b>910</b>	<b>4,697</b>	<b>4,697</b>	<b>4,697</b>
Net Working Capital						
392000 Net Working Capital Unrestr	682,504	822,462	909,544	782,782	782,782	782,782
<b>Total Net Working Capital</b>	<b>682,504</b>	<b>822,462</b>	<b>909,544</b>	<b>782,782</b>	<b>782,782</b>	<b>782,782</b>
<b>Total FND 185 Criminal Justice Assessment</b>	<b>1,538,730</b>	<b>2,092,746</b>	<b>1,989,608</b>	<b>1,336,358</b>	<b>1,336,358</b>	<b>1,336,358</b>

MARION COUNTY FY 2014-15 BUDGET  
BY NON-DEPARTMENTAL  
NON-DEPARTMENTAL OPERATIONS

**Marion County - Budget - Requirements**

**FND 185 Criminal Justice Assessment**

FY 2014-15

	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 14-15 PROPOSED	FY 14-15 APPROVED	FY 14-15 ADOPTED
Materials and Services						
Supplies						
521070 Departmental Supplies	518	0	200	200	200	200
521300 Safety Clothing	145	0	150	150	150	150
Total Supplies	663	0	350	350	350	350
Communications						
523060 Cellular Phones	150	0	0	0	0	0
Total Communications	150	0	0	0	0	0
Contracted Services						
525555 Security Services	235,087	236,204	255,000	228,850	228,850	228,850
525710 Printing Services	252	0	0	0	0	0
Total Contracted Services	235,339	236,204	255,000	228,850	228,850	228,850
Repairs and Maintenance						
526011 Dept Equipment Maintenance	5,849	2,315	6,000	7,000	7,000	7,000
526030 Building Maintenance	801	21	1,000	1,000	1,000	1,000
526040 Remodels and Site Improvements	9,901	0	0	0	0	0
Total Repairs and Maintenance	16,551	2,336	7,000	8,000	8,000	8,000
Miscellaneous						
529110 Mileage Reimbursement	0	0	200	0	0	0
529120 Commercial Travel	0	0	2,800	0	0	0
529130 Meals	0	0	1,000	0	0	0
529140 Lodging	0	0	3,000	0	0	0
529220 Conferences	0	0	3,000	0	0	0
Total Miscellaneous	0	0	10,000	0	0	0
Total Materials and Services	252,703	238,541	272,350	237,200	237,200	237,200
Administrative Charges						
611410 FIMS Allocation	2,636	2,687	3,062	3,175	3,175	3,175
611600 Finance Allocation	1,390	1,217	1,335	1,273	1,273	1,273
611800 MCBEE Allocation	207	257	156	246	246	246
Total Administrative Charges	4,233	4,161	4,553	4,694	4,694	4,694
Capital Outlay						
531300 Departmental Equipment Capital	0	69,868	0	0	0	0
Total Capital Outlay	0	69,868	0	0	0	0
Transfers Out						
561100 Transfer to General Fund	153,111	193,871	213,690	133,671	133,671	133,671
561125 Transfer to Juvenile Grants	153,111	193,871	213,690	133,671	133,671	133,671
561180 Transfer to Comm Corrections	153,111	193,871	213,690	133,671	133,671	133,671
Total Transfers Out	459,333	581,613	641,070	401,013	401,013	401,013
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	1,021,635	643,451	643,451	643,451
Total Ending Fund Balance	0	0	1,021,635	643,451	643,451	643,451
<b>Total FND 185 Criminal Justice Assessment</b>	<b>716,268</b>	<b>894,183</b>	<b>1,989,608</b>	<b>1,336,358</b>	<b>1,336,358</b>	<b>1,336,358</b>

MARION COUNTY FY 2014-15 BUDGET  
BY NON-DEPARTMENTAL  
NON-DEPARTMENTAL OPERATIONS

**Marion County - Budget - Resources**

FND 410 Debt Service

FY 2014-15

	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 14-15 PROPOSED	FY 14-15 APPROVED	FY 14-15 ADOPTED
Admin Cost Recovery						
412100 PERS Debt Service Assessments	3,302,661	3,496,854	3,947,060	4,012,011	4,012,011	4,012,011
Total Admin Cost Recovery	3,302,661	3,496,854	3,947,060	4,012,011	4,012,011	4,012,011
Interest						
361000 Investment Earnings	3,579	2,776	3,100	2,400	2,400	2,400
Total Interest	3,579	2,776	3,100	2,400	2,400	2,400
General Fund Transfers						
381100 Transfer from General Fund	1,551,025	1,548,900	1,549,300	2,646,245	2,646,245	2,646,245
Total General Fund Transfers	1,551,025	1,548,900	1,549,300	2,646,245	2,646,245	2,646,245
Other Fund Transfers						
381385 Transfer from Health Bldg Reserve	0	0	0	0	0	0
Total Other Fund Transfers	0	0	0	0	0	0
Net Working Capital						
392000 Net Working Capital Unrestricted	478,460	389,129	348,810	203,000	203,000	203,000
Total Net Working Capital	478,460	389,129	348,810	203,000	203,000	203,000
<b>Total FND 410 Debt Service</b>	<b>5,335,725</b>	<b>5,437,658</b>	<b>5,848,270</b>	<b>6,863,656</b>	<b>6,863,656</b>	<b>6,863,656</b>

**Marion County - Budget - Requirements**

FND 410 Debt Service

FY 2014-15

	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 14-15 PROPOSED	FY 14-15 APPROVED	FY 14-15 ADOPTED
Debt Service Principal						
541100 Principal Payments	1,805,000	2,000,000	2,205,000	3,210,295	3,210,295	3,210,295
Total Debt Service Principal	1,805,000	2,000,000	2,205,000	3,210,295	3,210,295	3,210,295
Debt Service Interest						
542100 Interest Payments	3,141,596	3,098,058	3,048,478	3,305,630	3,305,630	3,305,630
Total Debt Service Interest	3,141,596	3,098,058	3,048,478	3,305,630	3,305,630	3,305,630
Ending Fund Balance						
573010 Unapprop Ending Fund Balance	0	0	594,792	347,731	347,731	347,731
Total Ending Fund Balance	0	0	594,792	347,731	347,731	347,731
<b>Total FND 410 Debt Service</b>	<b>4,946,596</b>	<b>5,098,058</b>	<b>5,848,270</b>	<b>6,863,656</b>	<b>6,863,656</b>	<b>6,863,656</b>

MARION COUNTY FY 2014-15 BUDGET  
BY NON-DEPARTMENTAL  
NON-DEPARTMENTAL OPERATIONS

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**Marion County - Budget - Resources**

FND 384 Health IDS Reserve

FY 2014-15

	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 14-15 PROPOSED	FY 14-15 APPROVED	FY 14-15 ADOPTED
Interest						
361000 Investment Earnings	12,690	7,415	6,500	0	0	0
<b>Total Interest</b>	<b>12,690</b>	<b>7,415</b>	<b>6,500</b>	<b>0</b>	<b>0</b>	<b>0</b>
Net Working Capital						
391000 Net Working Capital Restricted	3,000,000	2,000,000	2,000,000	0	0	0
392000 Net Working Capital Unrestricted	17,420	12,690	11,000	0	0	0
<b>Total Net Working Capital</b>	<b>3,017,420</b>	<b>2,012,690</b>	<b>2,011,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total FND 384 Health IDS Reserve</b>	<b>3,030,110</b>	<b>2,020,105</b>	<b>2,017,500</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Marion County - Budget - Requirements**

FND 384 Health IDS Reserve

FY 2014-15

	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 14-15 PROPOSED	FY 14-15 APPROVED	FY 14-15 ADOPTED
Transfers Out						
561190 Transfer to Health	1,017,420	12,000	2,017,500	0	0	0
<b>Total Transfers Out</b>	<b>1,017,420</b>	<b>12,000</b>	<b>2,017,500</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total FND 384 Health IDS Reserve</b>	<b>1,017,420</b>	<b>12,000</b>	<b>2,017,500</b>	<b>0</b>	<b>0</b>	<b>0</b>

MARION COUNTY FY 2014-15 BUDGET  
 BY NON-DEPARTMENTAL  
 NON-DEPARTMENTAL OPERATIONS

**Marion County - Budget - Resources**

**FND 165 Lottery Distribution**

FY 2014-15

	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 14-15 PROPOSED	FY 14-15 APPROVED	FY 14-15 ADOPTED
Intergovernmental State						
332021 Video Lottery	1,464,136	1,408,021	1,432,553	1,376,388	1,376,388	1,376,388
<b>Total Intergovernmental State</b>	<b>1,464,136</b>	<b>1,408,021</b>	<b>1,432,553</b>	<b>1,376,388</b>	<b>1,376,388</b>	<b>1,376,388</b>
Interest						
361000 Investment Earnings	2,575	3,440	2,856	2,394	2,394	2,394
<b>Total Interest</b>	<b>2,575</b>	<b>3,440</b>	<b>2,856</b>	<b>2,394</b>	<b>2,394</b>	<b>2,394</b>
Settlements						
382100 Settlements	146,329	292,081	134,992	101,416	101,416	101,416
<b>Total Settlements</b>	<b>146,329</b>	<b>292,081</b>	<b>134,992</b>	<b>101,416</b>	<b>101,416</b>	<b>101,416</b>
Net Working Capital						
392000 Net Working Capital Unrestricted	257,208	721,590	1,154,383	1,195,400	1,195,400	1,195,400
<b>Total Net Working Capital</b>	<b>257,208</b>	<b>721,590</b>	<b>1,154,383</b>	<b>1,195,400</b>	<b>1,195,400</b>	<b>1,195,400</b>
<b>Total FND 165 Lottery Distribution</b>	<b>1,870,248</b>	<b>2,425,132</b>	<b>2,724,784</b>	<b>2,675,598</b>	<b>2,675,598</b>	<b>2,675,598</b>

MARION COUNTY FY 2014-15 BUDGET  
BY NON-DEPARTMENTAL  
NON-DEPARTMENTAL OPERATIONS

**Marion County - Budget - Requirements**

FND 165 Lottery Distribution

FY 2014-15

	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 14-15 PROPOSED	FY 14-15 APPROVED	FY 14-15 ADOPTED
<b>Materials and Services</b>						
<b>Contracted Services</b>						
525999 Other Contracted Services	260,000	295,000	694,153	675,000	675,000	675,000
<b>Total Contracted Services</b>	<b>260,000</b>	<b>295,000</b>	<b>694,153</b>	<b>675,000</b>	<b>675,000</b>	<b>675,000</b>
<b>Miscellaneous</b>						
529210 Meetings	0	548	1,000	1,000	1,000	1,000
529300 Dues and Memberships	1,563	1,578	3,000	3,000	3,000	3,000
<b>Total Miscellaneous</b>	<b>1,563</b>	<b>2,126</b>	<b>4,000</b>	<b>4,000</b>	<b>4,000</b>	<b>4,000</b>
<b>Total Materials and Services</b>	<b>261,563</b>	<b>297,126</b>	<b>698,153</b>	<b>679,000</b>	<b>679,000</b>	<b>679,000</b>
<b>Administrative Charges</b>						
611100 County Admin Allocation	2,502	2,004	2,131	3,390	3,390	3,390
611410 FIMS Allocation	5,312	4,304	4,850	8,139	8,139	8,139
611600 Finance Allocation	2,801	1,949	2,116	3,265	3,265	3,265
611800 MCBEE Allocation	417	413	247	630	630	630
<b>Total Administrative Charges</b>	<b>11,032</b>	<b>8,670</b>	<b>9,344</b>	<b>15,424</b>	<b>15,424</b>	<b>15,424</b>
<b>Debt Service Principal</b>						
541100 Principal Payments	410,953	431,249	452,549	474,900	474,900	474,900
<b>Total Debt Service Principal</b>	<b>410,953</b>	<b>431,249</b>	<b>452,549</b>	<b>474,900</b>	<b>474,900</b>	<b>474,900</b>
<b>Debt Service Interest</b>						
542100 Interest Payments	141,111	120,814	99,515	77,164	77,164	77,164
<b>Total Debt Service Interest</b>	<b>141,111</b>	<b>120,814</b>	<b>99,515</b>	<b>77,164</b>	<b>77,164</b>	<b>77,164</b>
<b>Transfers Out</b>						
561100 Transfer to General Fund	0	0	0	80,754	80,754	80,754
561305 Transfer to Land Use Planning	324,000	324,000	324,000	324,000	324,000	324,000
<b>Total Transfers Out</b>	<b>324,000</b>	<b>324,000</b>	<b>324,000</b>	<b>404,754</b>	<b>404,754</b>	<b>404,754</b>
<b>Contingency</b>						
571010 Contingency	0	0	137,095	100,000	100,000	100,000
<b>Total Contingency</b>	<b>0</b>	<b>0</b>	<b>137,095</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>
<b>Ending Fund Balance</b>						
573010 Unapprop Ending Fund Balance	0	0	1,004,128	924,356	924,356	924,356
<b>Total Ending Fund Balance</b>	<b>0</b>	<b>0</b>	<b>1,004,128</b>	<b>924,356</b>	<b>924,356</b>	<b>924,356</b>
<b>Total FND 165 Lottery Distribution</b>	<b>1,148,659</b>	<b>1,181,859</b>	<b>2,724,784</b>	<b>2,675,598</b>	<b>2,675,598</b>	<b>2,675,598</b>

MARION COUNTY FY 2014-15 BUDGET  
BY NON-DEPARTMENTAL  
NON-DEPARTMENTAL OPERATIONS

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**Marion County - Budget - Resources**

**FND 115 Non-Departmental Grants**

FY 2014-15

	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 14-15 PROPOSED	FY 14-15 APPROVED	FY 14-15 ADOPTED
Intergovernmental Federal						
331011 Secure Rural Schools Title II	172,518	162,891	163,428	0	0	0
331012 Secure Rural Schools Title III	150,953	142,530	142,999	0	0	0
<b>Total Intergovernmental Federal</b>	<b>323,472</b>	<b>305,421</b>	<b>306,427</b>	<b>0</b>	<b>0</b>	<b>0</b>
Interest						
361000 Investment Earnings	4,794	2,820	554	2,620	2,620	2,620
<b>Total Interest</b>	<b>4,794</b>	<b>2,820</b>	<b>554</b>	<b>2,620</b>	<b>2,620</b>	<b>2,620</b>
Other Revenues						
373100 Special Program Donations	11,000	25,150	11,000	15,000	15,000	15,000
<b>Total Other Revenues</b>	<b>11,000</b>	<b>25,150</b>	<b>11,000</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>
Net Working Capital						
391000 Net Working Capital Restricted	1,000,131	795,074	554,002	433,160	433,160	433,160
<b>Total Net Working Capital</b>	<b>1,000,131</b>	<b>795,074</b>	<b>554,002</b>	<b>433,160</b>	<b>433,160</b>	<b>433,160</b>
<b>Total FND 115 Non Departmental Grants</b>	<b>1,339,396</b>	<b>1,128,465</b>	<b>871,983</b>	<b>450,780</b>	<b>450,780</b>	<b>450,780</b>

MARION COUNTY FY 2014-15 BUDGET  
BY NON-DEPARTMENTAL  
NON-DEPARTMENTAL OPERATIONS

**Marion County - Budget - Requirements**

**FND 115 Non-Departmental Grants**

FY 2014-15

	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 14-15 PROPOSED	FY 14-15 APPROVED	FY 14-15 ADOPTED
Materials and Services						
Supplies						
521010 Office Supplies	0	51	175	175	175	175
<b>Total Supplies</b>	<b>0</b>	<b>51</b>	<b>175</b>	<b>175</b>	<b>175</b>	<b>175</b>
Contracted Services						
525710 Printing Services	513	752	550	600	600	600
525715 Advertising	0	2,084	1,000	4,500	4,500	4,500
525999 Other Contracted Services	172,518	173,076	173,428	1,000	1,000	1,000
<b>Total Contracted Services</b>	<b>173,031</b>	<b>175,912</b>	<b>174,978</b>	<b>6,100</b>	<b>6,100</b>	<b>6,100</b>
Rentals						
527300 Equipment Rental	197	241	300	300	300	300
<b>Total Rentals</b>	<b>197</b>	<b>241</b>	<b>300</b>	<b>300</b>	<b>300</b>	<b>300</b>
Miscellaneous						
529130 Meals	2,780	0	3,000	3,000	3,000	3,000
529910 Awards and Recognition	4,565	3,560	5,000	5,000	5,000	5,000
529999 Miscellaneous Expense	7,549	1,263	1,672	12,003	12,003	12,003
<b>Total Miscellaneous</b>	<b>14,893</b>	<b>4,823</b>	<b>9,672</b>	<b>20,003</b>	<b>20,003</b>	<b>20,003</b>
<b>Total Materials and Services</b>	<b>188,122</b>	<b>181,027</b>	<b>185,125</b>	<b>26,578</b>	<b>26,578</b>	<b>26,578</b>
Transfers Out						
561250 Transfer to Sheriff Grants	356,201	342,207	378,510	143,730	143,730	143,730
<b>Total Transfers Out</b>	<b>356,201</b>	<b>342,207</b>	<b>378,510</b>	<b>143,730</b>	<b>143,730</b>	<b>143,730</b>
Contingency						
571010 Contingency	0	0	165,349	140,931	140,931	140,931
<b>Total Contingency</b>	<b>0</b>	<b>0</b>	<b>165,349</b>	<b>140,931</b>	<b>140,931</b>	<b>140,931</b>
Ending Fund Balance						
573010 Unapprop Ending Fund Balance	0	0	142,999	139,541	139,541	139,541
<b>Total Ending Fund Balance</b>	<b>0</b>	<b>0</b>	<b>142,999</b>	<b>139,541</b>	<b>139,541</b>	<b>139,541</b>
<b>Total FND 115 Non Departmental Grants</b>	<b>544,322</b>	<b>523,233</b>	<b>871,983</b>	<b>450,780</b>	<b>450,780</b>	<b>450,780</b>



MARION COUNTY FY 2014-15 BUDGET  
BY NON-DEPARTMENTAL  
NON-DEPARTMENTAL OPERATIONS

**Marion County - Budget - Resources**

FND 381 Rainy Day

FY 2014-15

	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 14-15 PROPOSED	FY 14-15 APPROVED	FY 14-15 ADOPTED
Interest						
361000 Investment Earnings	15,681	8,070	5,400	7,685	7,685	7,685
<b>Total Interest</b>	<b>15,681</b>	<b>8,070</b>	<b>5,400</b>	<b>7,685</b>	<b>7,685</b>	<b>7,685</b>
Net Working Capital						
392000 Net Working Capital Unrestricted	4,015,797	2,181,039	2,190,000	2,195,900	2,195,900	2,195,900
<b>Total Net Working Capital</b>	<b>4,015,797</b>	<b>2,181,039</b>	<b>2,190,000</b>	<b>2,195,900</b>	<b>2,195,900</b>	<b>2,195,900</b>
<b>Total FND 381 Rainy Day</b>	<b>4,031,478</b>	<b>2,189,109</b>	<b>2,195,400</b>	<b>2,203,585</b>	<b>2,203,585</b>	<b>2,203,585</b>

**Marion County - Budget - Requirements**

FND 381 Rainy Day

FY 2014-15

	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 14-15 PROPOSED	FY 14-15 APPROVED	FY 14-15 ADOPTED
Personnel Services						
Fringe Benefits						
512140 PERS Rate Subsidy	1,850,440	0	0	0	0	0
<b>Total Fringe Benefits</b>	<b>1,850,440</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Personnel Services</b>	<b>1,850,440</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Reserves						
572010 Unappropriated Reserves	0	0	2,195,400	2,203,585	2,203,585	2,203,585
<b>Total Reserves</b>	<b>0</b>	<b>0</b>	<b>2,195,400</b>	<b>2,203,585</b>	<b>2,203,585</b>	<b>2,203,585</b>
<b>Total FND 381 Rainy Day</b>	<b>1,850,440</b>	<b>0</b>	<b>2,195,400</b>	<b>2,203,585</b>	<b>2,203,585</b>	<b>2,203,585</b>

MARION COUNTY FY 2014-15 BUDGET  
BY NON-DEPARTMENTAL  
NON-DEPARTMENTAL OPERATIONS

**Marion County - Budget - Resources**

**FND 585 Self-Insurance**

FY 2014-15

	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 14-15 PROPOSED	FY 14-15 APPROVED	FY 14-15 ADOPTED
Charges for Services						
344300 Restitution	54	0	0	0	0	0
344800 EAIP Reimbursement	107,354	138,866	75,000	75,000	75,000	75,000
347101 Central Svcs to Other Agencies	274,581	282,962	279,707	0	0	0
348100 Liability Insurance	1,116,800	731,599	975,415	1,019,947	1,019,947	1,019,947
348200 Workers Comp Insurance	996,861	1,082,238	788,080	803,020	803,020	803,020
348300 Medical Insurance	17,918,630	17,877,778	18,560,880	19,487,556	19,487,556	19,487,556
348310 Dental Insurance	1,684,141	1,633,539	1,785,720	1,926,948	1,926,948	1,926,948
348320 Health Savings Accounts	125,650	115,600	128,400	115,000	115,000	115,000
348400 Group Term Life Insurance	241,248	123,000	116,736	119,057	119,057	119,057
348500 Long Term Disability Insurance	394,134	419,920	364,032	371,270	371,270	371,270
348600 Unemployment Insurance	304,523	305,010	360,960	368,137	368,137	368,137
348800 Employee Assistance Program	35,062	34,478	35,021	36,991	36,991	36,991
<b>Total Charges for Services</b>	<b>23,199,038</b>	<b>22,744,991</b>	<b>23,469,951</b>	<b>24,322,926</b>	<b>24,322,926</b>	<b>24,322,926</b>
Interest						
361000 Investment Earnings	40,342	30,769	25,062	33,916	33,916	33,916
<b>Total Interest</b>	<b>40,342</b>	<b>30,769</b>	<b>25,062</b>	<b>33,916</b>	<b>33,916</b>	<b>33,916</b>
Settlements						
382100 Settlements	25,499	51,856	15,000	15,000	15,000	15,000
<b>Total Settlements</b>	<b>25,499</b>	<b>51,856</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>
Net Working Capital						
391000 Net Working Capital Restricted	1,126,000	1,280,000	1,280,000	1,280,000	1,280,000	1,280,000
392000 Net Working Capital Unrestr	7,606,509	8,370,423	8,343,380	9,253,754	9,253,754	9,253,754
<b>Total Net Working Capital</b>	<b>8,732,509</b>	<b>9,650,423</b>	<b>9,623,380</b>	<b>10,533,754</b>	<b>10,533,754</b>	<b>10,533,754</b>
<b>Total FND 585 Self Insurance</b>	<b>31,997,387</b>	<b>32,478,038</b>	<b>33,133,393</b>	<b>34,905,596</b>	<b>34,905,596</b>	<b>34,905,596</b>

MARION COUNTY FY 2014-15 BUDGET  
BY NON-DEPARTMENTAL  
NON-DEPARTMENTAL OPERATIONS

**Marion County - Budget - Requirements**

**FND 585 Self-Insurance**

FY 2014-15

	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 14-15 PROPOSED	FY 14-15 APPROVED	FY 14-15 ADOPTED
<b>Materials and Services</b>						
<b>Supplies</b>						
521060 Electrical Supplies	916	0	0	0	0	0
521310 Safety Equipment	0	0	0	5,000	5,000	5,000
<b>Total Supplies</b>	<b>916</b>	<b>0</b>	<b>0</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>
<b>Materials</b>						
522150 Small Office Equipment	0	12,869	24,000	8,500	8,500	8,500
522160 Small Departmental Equipment	0	0	0	6,000	6,000	6,000
<b>Total Materials</b>	<b>0</b>	<b>12,869</b>	<b>24,000</b>	<b>14,500</b>	<b>14,500</b>	<b>14,500</b>
<b>Contracted Services</b>						
525152 Accounting Services	5,465	4,284	4,920	4,900	4,900	4,900
525156 Bank Services	35	0	0	0	0	0
525450 Subscription Services	2,200	18,200	18,200	18,200	18,200	18,200
525610 Insurance Adjustors	577	936	2,000	2,000	2,000	2,000
525620 Insurance Brokers	34,953	36,001	39,375	38,800	38,800	38,800
525630 Insurance Admin Services	73,128	71,928	75,921	75,491	75,491	75,491
525999 Other Contracted Services	4,760	14,475	147,000	0	0	0
<b>Total Contracted Services</b>	<b>121,117</b>	<b>145,825</b>	<b>287,416</b>	<b>139,391</b>	<b>139,391</b>	<b>139,391</b>
<b>Insurance</b>						
528110 Liability Insurance Premiums	140,000	0	0	0	0	0
528120 WC Insurance Premiums	120,508	124,674	134,000	145,200	145,200	145,200
528130 Property Insurance Premiums	58,495	167,358	170,000	204,000	204,000	204,000
528150 Health Insurance Premiums	18,050,932	18,191,301	18,804,763	19,482,656	19,482,656	19,482,656
528160 Dental Insurance Premiums	1,718,738	1,655,682	1,809,404	1,926,948	1,926,948	1,926,948
528170 Life Insurance Premiums	253,838	124,487	120,236	119,057	119,057	119,057
528180 Disability Insurance Premiums	167,323	255,653	256,800	253,334	253,334	253,334
528190 County HSA Contributions	125,650	115,968	128,400	115,000	115,000	115,000
528310 Excess Workers Comp Insurance	101,834	95,957	125,000	104,900	104,900	104,900
528320 Excess Liability Insurance	0	143,600	154,900	147,300	147,300	147,300
528410 Liability Claims	268,961	540,334	1,306,140	496,000	496,000	496,000
528415 Auto Claims	0	0	0	15,000	15,000	15,000
528430 Unemployment Claims	385,661	236,302	358,560	365,737	365,737	365,737
528460 Long Term Disability Claims	344,727	222,346	306,765	157,332	157,332	157,332
528510 Workers Comp Claims	343,536	390,831	490,580	516,820	516,820	516,820
<b>Total Insurance</b>	<b>22,080,204</b>	<b>22,264,494</b>	<b>24,165,548</b>	<b>24,049,284</b>	<b>24,049,284</b>	<b>24,049,284</b>
<b>Miscellaneous</b>						
529210 Meetings	0	447	1,000	500	500	500
529220 Conferences	0	0	3,000	2,500	2,500	2,500
529230 Training	0	0	0	2,500	2,500	2,500
529430 Safety Incentives EAIP	11,737	51,672	50,000	50,000	50,000	50,000
<b>Total Miscellaneous</b>	<b>11,737</b>	<b>52,118</b>	<b>54,000</b>	<b>55,500</b>	<b>55,500</b>	<b>55,500</b>
<b>Total Materials and Services</b>	<b>22,230,874</b>	<b>22,475,305</b>	<b>24,530,964</b>	<b>24,263,675</b>	<b>24,263,675</b>	<b>24,263,675</b>
<b>Administrative Charges</b>						
611300 Legal Services Allocation	116,090	106,540	94,800	113,647	113,647	113,647
<b>Total Administrative Charges</b>	<b>116,090</b>	<b>106,540</b>	<b>94,800</b>	<b>113,647</b>	<b>113,647</b>	<b>113,647</b>
<b>Contingency</b>						
571010 Contingency	0	0	1,200,000	2,000,000	2,000,000	2,000,000
<b>Total Contingency</b>	<b>0</b>	<b>0</b>	<b>1,200,000</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>2,000,000</b>
<b>Ending Fund Balance</b>						
573010 Unapprop Ending Fund Balance	0	0	3,920,629	5,141,274	5,141,274	5,141,274
573050 Self Insurance Reserves	0	0	3,387,000	3,387,000	3,387,000	3,387,000
<b>Total Ending Fund Balance</b>	<b>0</b>	<b>0</b>	<b>7,307,629</b>	<b>8,528,274</b>	<b>8,528,274</b>	<b>8,528,274</b>
<b>Total FND 585 Self Insurance</b>	<b>22,346,964</b>	<b>22,581,845</b>	<b>33,133,393</b>	<b>34,905,596</b>	<b>34,905,596</b>	<b>34,905,596</b>

MARION COUNTY FY 2014-15 BUDGET  
BY NON-DEPARTMENTAL  
NON-DEPARTMENTAL OPERATIONS

**Marion County - Budget - Resources**

FND 155 Tax Title Land Sales

FY 2014-15

	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 14-15 PROPOSED	FY 14-15 APPROVED	FY 14-15 ADOPTED
<b>Charges for Services</b>						
345200 Foreclosed Property Sales	99,128	302,257	200,000	300,000	300,000	300,000
<b>Total Charges for Services</b>	<b>99,128</b>	<b>302,257</b>	<b>200,000</b>	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>
<b>Interest</b>						
361000 Investment Earnings	727	920	500	500	500	500
364900 Loan Repayment Interest	15,576	7,384	5,722	6,000	6,000	6,000
<b>Total Interest</b>	<b>16,302</b>	<b>8,304</b>	<b>6,222</b>	<b>6,500</b>	<b>6,500</b>	<b>6,500</b>
<b>Other Revenues</b>						
371000 Miscellaneous Income	20	0	0	0	0	0
374900 Loan Repayment Principal	110,233	24,023	18,200	20,000	20,000	20,000
<b>Total Other Revenues</b>	<b>110,253</b>	<b>24,023</b>	<b>18,200</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>
<b>Net Working Capital</b>						
392000 Net Working Capital Unrestricted	75,389	88,610	170,174	70,526	70,526	70,526
<b>Total Net Working Capital</b>	<b>75,389</b>	<b>88,610</b>	<b>170,174</b>	<b>70,526</b>	<b>70,526</b>	<b>70,526</b>
<b>Total FND 155 Tax Title Land Sales</b>	<b>301,073</b>	<b>423,193.86</b>	<b>394,596</b>	<b>397,026</b>	<b>397,026</b>	<b>397,026</b>

**Marion County - Budget - Requirements**

FND 155 Tax Title Land Sales

FY 2014-15

	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 14-15 PROPOSED	FY 14-15 APPROVED	FY 14-15 ADOPTED
<b>Materials and Services</b>						
<b>Supplies</b>						
521010 Office Supplies	0	0	100	100	100	100
<b>Total Supplies</b>	<b>0</b>	<b>0</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>
<b>Communications</b>						
523050 Postage	34	17	50	50	50	50
<b>Total Communications</b>	<b>34</b>	<b>17</b>	<b>50</b>	<b>50</b>	<b>50</b>	<b>50</b>
<b>Utilities</b>						
524090 Garbage Disposal and Recycling	35	0	0	0	0	0
<b>Total Utilities</b>	<b>35</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Contracted Services</b>						
525710 Printing Services	50	27	0	0	0	0
525715 Advertising	139	1,467	2,500	2,500	2,500	2,500
525999 Other Contracted Services	0	0	25,000	0	0	0
<b>Total Contracted Services</b>	<b>189</b>	<b>1,494</b>	<b>27,500</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>
<b>Repairs and Maintenance</b>						
526030 Building Maintenance	5,639	130	3,000	3,000	3,000	3,000
526050 Grounds Maintenance	1,800	0	2,000	2,000	2,000	2,000
<b>Total Repairs and Maintenance</b>	<b>7,439</b>	<b>130</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>

MARION COUNTY FY 2014-15 BUDGET  
BY NON-DEPARTMENTAL  
NON-DEPARTMENTAL OPERATIONS

**Marion County - Budget - Requirements**

FND 155 Tax Title Land Sales

FY 2014-15

	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 14-15 PROPOSED	FY 14-15 APPROVED	FY 14-15 ADOPTED
<b>Materials and Services</b>						
<b>Rentals</b>						
527120 Motor Pool Mileage	592	371	250	250	250	250
<b>Total Rentals</b>	<b>592</b>	<b>371</b>	<b>250</b>	<b>250</b>	<b>250</b>	<b>250</b>
<b>Miscellaneous</b>						
529110 Mileage Reimbursement	0	0	100	100	100	100
529130 Meals	42	56	50	50	50	50
529140 Lodging	379	213	450	450	450	450
529220 Conferences	207	200	350	350	350	350
529230 Training	0	0	150	150	150	150
529300 Dues and Memberships	50	50	50	50	50	50
529880 Recording Charges	63	156	750	1,000	1,000	1,000
529920 Auctions	735	155	2,500	2,500	2,500	2,500
529999 Miscellaneous Expense	6,877	0	0	0	0	0
<b>Total Miscellaneous</b>	<b>8,352</b>	<b>829</b>	<b>4,400</b>	<b>4,650</b>	<b>4,650</b>	<b>4,650</b>
<b>Total Materials and Services</b>	<b>16,641</b>	<b>2,842</b>	<b>37,300</b>	<b>12,550</b>	<b>12,550</b>	<b>12,550</b>
<b>Administrative Charges</b>						
611100 County Admin Allocation	320	348	391	396	396	396
611230 Courier Allocation	23	28	28	31	31	31
611255 Benefits Allocation	145	141	150	164	164	164
611260 Human Resources Allocation	511	471	525	525	525	525
611300 Legal Services Allocation	7,892	10,998	14,687	14,413	14,413	14,413
611400 Information Tech Allocation	332	376	490	373	373	373
611410 FIMS Allocation	75	93	145	143	143	143
611420 Telecommunications Allocation	54	52	50	44	44	44
611600 Finance Allocation	207	220	249	248	248	248
611800 MCBEE Allocation	6	9	7	11	11	11
<b>Total Administrative Charges</b>	<b>9,565</b>	<b>12,736</b>	<b>16,722</b>	<b>16,348</b>	<b>16,348</b>	<b>16,348</b>
<b>Special Payments</b>						
551300 Distributions to Tax Districts	144,656	254,908	203,020	232,234	232,234	232,234
<b>Total Special Payments</b>	<b>144,656</b>	<b>254,908</b>	<b>203,020</b>	<b>232,234</b>	<b>232,234</b>	<b>232,234</b>
<b>Transfers Out</b>						
561580 Transfer to Central Services	41,601	42,840	42,465	43,498	43,498	43,498
<b>Total Transfers Out</b>	<b>41,601</b>	<b>42,840</b>	<b>42,465</b>	<b>43,498</b>	<b>43,498</b>	<b>43,498</b>
<b>Contingency</b>						
571010 Contingency	0	0	10,000	10,000	10,000	10,000
<b>Total Contingency</b>	<b>0</b>	<b>0</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>
<b>Ending Fund Balance</b>						
573010 Unapprop Ending Fund Balance	0	0	85,089	82,396	82,396	82,396
<b>Total Ending Fund Balance</b>	<b>0</b>	<b>0</b>	<b>85,089</b>	<b>82,396</b>	<b>82,396</b>	<b>82,396</b>
<b>Total FND 155 Tax Title Land Sales</b>	<b>212,463</b>	<b>313,326</b>	<b>394,596</b>	<b>397,026</b>	<b>397,026</b>	<b>397,026</b>

MARION COUNTY FY 2014-15 BUDGET  
BY NON-DEPARTMENTAL  
NON-DEPARTMENTAL OPERATIONS

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