

# TABLE OF CONTENTS

## CAPITAL BUDGET

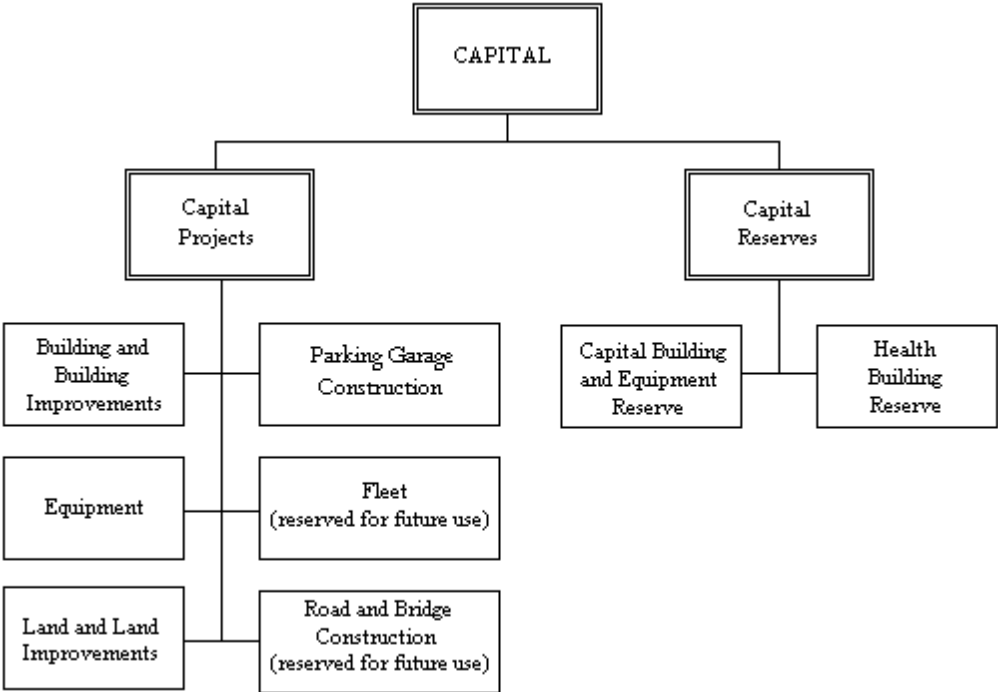
Capital Organization Chart .....	763
Capital Programs.....	764
Capital Items Defined as Fixed Assets .....	764
Summary of Programs (schedule).....	765
Building and Building Improvements Program .....	766
Equipment Program .....	769
Land and Land Improvements Program.....	771
Parking Garage Construction Program .....	772
Capital Building and Equipment Reserve Program.....	774
Health Building Reserve Program.....	775
Capital Budget Income Summary by Fund.....	777
Capital Building and Equipment Fund .....	778
Capital Improvement Projects Fund .....	779
Courthouse Square Remediation Fund .....	780
Facility Renovation Fund.....	781
Health Building Reserve Fund.....	782
Capital Funds and Public Works Projects.....	783
Summary of Capital Funds and Projects Resources and Requirements (schedule) ..	783
Capital Budget Funds Resources and Requirements Detail.....	784

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

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# CAPITAL



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

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## PROGRAMS

The Capital Budget is comprised of six active programs: (1) Buildings and Building Improvements; (2) Equipment; (3) Land and Land Improvements, (4) Parking Garage Construction; (5) Capital Building and Equipment Reserve; and (6) Health Building Reserve. The Fleet and Road and Bridges Construction Programs are not yet consolidated in the overarching county Capital Budget; these capital outlays are recorded within the Public Works Department budget.

Due to capital projects being large, one-time activities, program budgets and actual expenditures vary widely from year-to-year.

The number of funds that record capital improvement projects also varies from year-to-year. Very large construction projects are assigned a separate fund number that is discontinued after the project is complete.

Capital Items Defined as Fixed Assets:

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

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

Capital budget items range from equipment purchases to repairs, remodeling, and renovation, to new construction. They range from five thousand to millions of dollars. After purchase or construction, cost of operation, maintenance, insurance, debt service and other expenditures are budgeted in operating budgets. Life cycle costing is not formally used by Marion County in either evaluating alternatives or in mapping future budget needs. However, major construction projects do consider alternative means and outcomes as part of the planning, design, engineering and construction process.

The FY 2014-15 capital budget continues to emphasize renewal of infrastructure and includes design and construction of a parking garage adjacent to the courthouse. Loan proceeds borrowed last fiscal year are carried forward for renovations of the Health Building and Marion County Jail. The budget includes borrowing an additional \$5,000,000 for the parking garage. It is a fiscally sound decision to invest in and preserve existing facilities that provide the foundation of county service delivery. With current interest rates at their lowest in years, capital project needs that have been deferred can now be financed.

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

**Summary of Programs**

	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 2014-15 ADOPTED	+/- %
<b>RESOURCES</b>					
Bldgs and Bldg Improvements	7,981,854	20,407,065	33,882,633	9,130,098	-73.05%
Equipment	3,164,792	2,101,561	1,594,323	831,900	-47.82%
Land and Land Improvements	0	0	0	35,000	n.a.
Parking Garage Construction	0	0	2,275,000	10,070,265	342.65%
Capital Bldg and Equipment Reserve	1,232,980	1,236,277	537,240	289,999	-46.02%
Health Building Reserve	784,442	787,340	792,000	794,750	0.35%
<b>TOTAL RESOURCES</b>	<b>13,164,068</b>	<b>24,532,243</b>	<b>39,081,196</b>	<b>21,152,012</b>	<b>-45.88%</b>
<b>REQUIREMENTS</b>					
Bldgs and Bldg Improvements	1,097,986	11,825,881	33,882,633	9,130,098	-73.05%
Equipment	1,300,272	548,879	1,594,323	831,900	-47.82%
Land and Land Improvements	0	0	0	35,000	n.a.
Parking Garage Construction	0	0	2,275,000	10,070,265	342.65%
Capital Bldg and Equipment Reserve	0	700,000	537,240	289,999	-46.02%
Health Building Reserve	0	0	792,000	794,750	0.35%
<b>TOTAL REQUIREMENTS</b>	<b>2,398,258</b>	<b>13,074,760</b>	<b>39,081,196</b>	<b>21,152,012</b>	<b>-45.88%</b>

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

**Buildings and Building Improvements Program**

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

**Program Summary**

Capital Program:	Buildings and Building Improvements				
	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 14-15 ADOPTED	+/- %
<b>RESOURCES</b>					
Intergovernmental Federal	52,664	0	0	0	n.a.
Intergovernmental State	72,349	0	0	0	n.a.
Charges for Services	0	1,700,000	1,300,000	0	-100.00%
Interest	9,887	41,615	34,052	897	-97.37%
Other Revenues	12,721	49,549	4,990,780	0	-100.00%
General Fund Transfers	101,000	481,845	363,594	495,134	36.18%
Other Fund Transfers	6,735,965	(34,601)	2,762,926	794,750	-71.24%
Settlements	0	11,284,788	0	750,000	n.a.
Financing Proceeds	0	0	15,000,000	0	-100.00%
Net Working Capital	997,268	6,883,868	9,431,281	7,089,317	-24.83%
<b>TOTAL RESOURCES</b>	<b>7,981,854</b>	<b>20,407,065</b>	<b>33,882,633</b>	<b>9,130,098</b>	<b>-73.05%</b>
<b>REQUIREMENTS</b>					
Capital Outlay	952,191	11,824,781	29,914,799	7,229,941	-75.83%
Debt Service Interest	0	0	178,915	0	-100.00%
Transfers Out	145,796	1,100	3,550,000	1,000,000	-71.83%
Contingency	0	0	238,919	900,157	276.76%
<b>TOTAL REQUIREMENTS</b>	<b>1,097,986</b>	<b>11,825,881</b>	<b>33,882,633</b>	<b>9,130,098</b>	<b>-73.05%</b>

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

---

**Buildings and Building Improvements Program Budget Justification**

RESOURCES

Resources of \$9,130,098 are from multiple sources in this program:

Charges for Services decreased by \$1,300,000 to \$0 compared to FY 13-14. In previous years, electrical generation fees were approved for use for CH2 Remediation.

Other Revenue decreased by \$4,990,780 to \$0 compared to FY 13-14. In previous years, this was reimbursement from Salem Keizer Transit District for their share of CH2 Remediation.

General Fund transfers increased by \$141,507 compared to FY 13-14 and is based on the amount of funding necessary to complete the proposed list of capital projects for FY 14-15.

Other Fund Transfers decreased by \$1,968,176. The FY 14-15 Transfer of \$794,750 is from the Health Building Reserve for the major building renovation of the Health Building.

Settlements increased by \$750,000 for anticipated litigation settlement.

Net Working Capital of \$7,089,317 reflects the "carryover" amount of several projects not completed in FY 13-14 that are scheduled for completion in FY 14-15.

REQUIREMENTS

Materials and Services

Not Applicable

Administrative Charges

Not Applicable

Transfers Out

Transfers out of \$1,000,000 from the Buildings and Building Improvements Program to the Parking Garage Construction Program.

Contingency

Contingency has decreased by \$550,762 to \$900,157, primarily from completion of CH2 Remediation.

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

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Other

Capital Outlay is budgeted for \$7,229,941 for the following capital improvement projects in FY 14-15:

1. \$ 190,057 - Court Annex HVAC Improvement
2. \$ 656,000 - Jail HVAC System Improvement
3. \$ 899,500 - Work Release Center HVAC System Improvement
4. \$4,777,575 - Health Building Improvements (windows, HVAC, paint, remodel, etc.)
5. \$ 475,690 - Jail Roof Replacement
6. \$ 15,000 - Juvenile Fire Alarm Upgrade
7. \$ 130,000 - Jail C Pod Exterior Wall Sealing
8. \$ 57,000 - Work Release Center and other ADA Improvements
9. \$ 16,119 - Sheriff Office Reception Remodel
10. \$ 13,000 - Juvenile Market Echo Correction



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

**Equipment Program**

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

**Program Summary**

Capital	Program: Equipment				
	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 14-15 ADOPTED	+/- %
<b>RESOURCES</b>					
Intergovernmental State	35,088	0	0	0	n.a.
Charges for Services	0	41,185	0	0	n.a.
General Fund Transfers	1,566,189	160,155	557,595	251,381	-54.92%
Other Fund Transfers	(98,681)	35,701	395,023	0	-100.00%
Net Working Capital	1,662,196	1,864,520	641,705	580,519	-9.53%
<b>TOTAL RESOURCES</b>	<b>3,164,792</b>	<b>2,101,561</b>	<b>1,594,323</b>	<b>831,900</b>	<b>-47.82%</b>
<b>REQUIREMENTS</b>					
Capital Outlay	1,300,272	548,879	1,594,323	831,900	-47.82%
<b>TOTAL REQUIREMENTS</b>	<b>1,300,272</b>	<b>548,879</b>	<b>1,594,323</b>	<b>831,900</b>	<b>-47.82%</b>

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

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**Equipment Program Budget Justification**

RESOURCES

Resources of \$831,900 are made up of the following:

General Fund Transfer of \$251,381, which is a decrease of \$306,214 from FY 13-14. This reflects the amount necessary to fund the current proposed projects for FY 14-15.

Other Fund Transfers reduced from \$255,898 to \$0.

Net Working Capital of \$580,519 for FY 13-14 projects carried forward to FY 14-15 for completion.

These resources will be used to fund 8 capital projects in FY 14-15 as defined in the Capital Outlay description below.

REQUIREMENTS

Materials and Services

Not Applicable

Administrative Charges

Not Applicable

Transfers Out

Not Applicable

Contingency

Not Applicable

Other

Capital Outlay reflects 8 capital projects totaling \$831,900 as detailed below:

1. \$ 20,000 - Jail Water Heater Replacement
2. \$ 27,263 - Jail Washer and Dryer Replacement
3. \$341,637 - Assessor and Taxation Software System
4. \$150,000 - Contract Management System
5. \$ 68,000 - IT Web Design Project
6. \$125,000 - IT Service Management System
7. \$ 90,000 - Laserfishe Upgrade
8. \$ 10,000 - Juvenile Market Software Upgrade

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

**Land and Land Improvements Program**

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

**Program Summary**

Capital	Program: Land and Land Improvements				
	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 14-15 ADOPTED	+/- %
<b>RESOURCES</b>					
Charges for Services	0	0	0	17,500	n.a.
General Fund Transfers	0	0	0	17,500	n.a.
Other Fund Transfers	(4,995)	0	0	0	n.a.
Net Working Capital	4,995	0	0	0	n.a.
<b>TOTAL RESOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>35,000</b>	<b>n.a.</b>
<b>REQUIREMENTS</b>					
Capital Outlay	0	0	0	35,000	n.a.
<b>TOTAL REQUIREMENTS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>35,000</b>	<b>n.a.</b>

**Land and Land Improvements Program Budget Justification**

**RESOURCES**

Resources of \$35,000 are comprised of a reimbursement of \$17,500 from Salem Keizer Transit and a General Fund Transfer of \$17,500.

**REQUIREMENTS**

Materials and Services

Not Applicable

Administrative Charges

Not Applicable

Transfers Out

Not Applicable

Contingency

Not Applicable

Other

Capital Outlay reflects 1 capital project totaling \$35,000 as detailed below:

1. \$35,000 - Repair Catch Basin on Jail Campus

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

**Parking Garage Construction Program**

- Parking Garage Construction is a new program established for the design and construction of a new parking structure adjacent to the Marion County Courthouse.

**Program Summary**

Capital	Program: Parking Garage Construction				
	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 14-15 ADOPTED	+/- %
<b>RESOURCES</b>					
Interest	0	0	0	45,265	n.a.
General Fund Transfers	0	0	0	1,000,000	n.a.
Other Fund Transfers	0	0	2,275,000	1,000,000	-56.04%
Financing Proceeds	0	0	0	5,000,000	n.a.
Net Working Capital	0	0	0	3,025,000	n.a.
<b>TOTAL RESOURCES</b>	<b>0</b>	<b>0</b>	<b>2,275,000</b>	<b>10,070,265</b>	<b>342.65%</b>
<b>REQUIREMENTS</b>					
Capital Outlay	0	0	2,275,000	10,025,000	340.66%
Contingency	0	0	0	45,265	n.a.
<b>TOTAL REQUIREMENTS</b>	<b>0</b>	<b>0</b>	<b>2,275,000</b>	<b>10,070,265</b>	<b>342.65%</b>

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

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**Parking Garage Construction Program Budget Justification**

RESOURCES

Resources of \$10,070,265 is made up of the following:

\$ 45,265 Estimated Interest Earnings  
\$1,000,000 General Fund Transfer  
\$1,000,000 Other Fund Transfer  
\$5,000,000 Financing Proceeds  
\$3,025,000 Net Working Capital

REQUIREMENTS

Materials and Services

Not Applicable

Administrative Charges

Not Applicable

Transfers Out

Not Applicable

Contingency

Contingency of \$45,265 established for this project.

Other

Capital Outlay reflects 1 capital project totaling \$10,025,000 as detailed below:

1. Courthouse Parking Garage Design and Construction

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

**Capital Building and Equipment Reserve Program**

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

**Program Summary**

Capital	Program: Capital Building and Equipment Reserve				
	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 14-15 ADOPTED	+/- %
<b>RESOURCES</b>					
Interest	2,573	3,297	300	1,730	476.67%
General Fund Transfers	711,000	0	0	0	n.a.
Net Working Capital	519,408	1,232,980	536,940	288,269	-46.31%
<b>TOTAL RESOURCES</b>	<b>1,232,980</b>	<b>1,236,277</b>	<b>537,240</b>	<b>289,999</b>	<b>-46.02%</b>
<b>REQUIREMENTS</b>					
Transfers Out	0	700,000	250,000	0	-100.00%
Reserves	0	0	287,240	289,999	0.96%
<b>TOTAL REQUIREMENTS</b>	<b>0</b>	<b>700,000</b>	<b>537,240</b>	<b>289,999</b>	<b>-46.02%</b>

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

**RESOURCES**

Resources of \$289,999 consist of projected interest earnings and Net Working Capital from carrying over the reserve balance from FY 13-14.

**REQUIREMENTS**

Materials and Services

Not Applicable

Administrative Charges

Not Applicable

Transfers Out

There are no Transfers Out planned for FY 14-15.

Contingency

Not Applicable

Other

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

\$289,999 is budgeted in Reserves for long-term capital building and equipment needs.

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

**Health Building Reserve Program**

- Accounts for resources set aside for the future purchase or construction of a new Health Department facility and other health facility projects as necessary.

**Program Summary**

Capital	Program: Health Building Reserve				
	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 14-15 ADOPTED	+/- %
<b>RESOURCES</b>					
Interest	3,866	2,898	3,800	3,750	-1.32%
Net Working Capital	780,576	784,442	788,200	791,000	0.36%
<b>TOTAL RESOURCES</b>	<b>784,442</b>	<b>787,340</b>	<b>792,000</b>	<b>794,750</b>	<b>0.35%</b>
<b>REQUIREMENTS</b>					
Transfers Out	0	0	0	794,750	n.a.
Reserves	0	0	792,000	0	-100.00%
<b>TOTAL REQUIREMENTS</b>	<b>0</b>	<b>0</b>	<b>792,000</b>	<b>794,750</b>	<b>0.35%</b>

**Health Building Reserve Program Budget Justification**

**RESOURCES**

Revenues are estimated to increase slightly by the FY 14-15 interest to be earned.

**REQUIREMENTS**

Materials and Services

Not Applicable

Administrative Charges

Not Applicable

Transfers Out

The entire amount in this fund is to be transferred to the Facility Renovation Fund for Health Building improvements.

Contingency

Not Applicable

Other

Not Applicable

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

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MARION COUNTY FY 2014-15 BUDGET  
NON-DEPARTMENTAL  
CAPITAL

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**CAPITAL BUDGET INCOME SUMMARY BY FUND**

The initial part of this section covered the capital budget by program. This part describes the capital budget by fund. The number of funds that record capital improvement and acquisition projects varies from year-to-year. Very large construction projects are assigned a separate fund number that is discontinued after the project is complete. Some capital programs are split between capital funds; therefore, fund budgets are not necessarily equal to program budgets.

**Capital Funds**

Capital Building and Equipment Fund  
Capital Improvement Projects Fund  
Courthouse Square Remediation Fund  
Facility Renovation Fund  
Health Building Reserve Fund

Budget narratives regarding capital outlays are presented in the previous Program Budgets subsection. The discussion of each fund on the following pages ties together programs and funds by telling which programs and their projects belong in each fund.

MARION COUNTY FY 2014-15 BUDGET  
NON-DEPARTMENTAL  
CAPITAL

**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
<b>FND 383 Capital Building and Equipment</b>				
<b>RESOURCES</b>				
2,573	3,297	Interest	300	1,730
711,000	0	General Fund Transfers	0	0
519,408	1,232,980	Net Working Capital	536,940	288,269
<b>1,232,980</b>	<b>1,236,277</b>	<b>TOTAL RESOURCES</b>	<b>537,240</b>	<b>289,999</b>
<b>REQUIREMENTS</b>				
0	700,000	Transfers Out	250,000	0
0	0	Reserves	287,240	289,999
<b>0</b>	<b>700,000</b>	<b>TOTAL REQUIREMENTS</b>	<b>537,240</b>	<b>289,999</b>
<b>Total Net FND 383 Capital Building and</b>				
<b>1,232,980</b>	<b>536,277</b>	<b>Equipment</b>	<b>0</b>	<b>0</b>

**Capital Building and Equipment Fund Budget Description**

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

MARION COUNTY FY 2014-15 BUDGET  
NON-DEPARTMENTAL  
CAPITAL

**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
<b>FND 480 Capital Improvement Projects</b>				
<b>RESOURCES</b>				
107,437	0	Intergovernmental State	0	0
0	41,185	Charges for Services	0	17,500
7,372	6,633	Interest	0	897
1,667,189	642,000	General Fund Transfers	862,950	500,000
97,725	1,100	Other Fund Transfers	557,949	0
0	0	Settlements	0	750,000
1,991,210	2,150,454	Net Working Capital	1,963,832	1,919,836
<b>3,870,933</b>	<b>2,841,372</b>	<b>TOTAL RESOURCES</b>	<b>3,384,731</b>	<b>3,188,233</b>
<b>REQUIREMENTS</b>				
1,720,479	816,660	Capital Outlay	3,113,510	1,288,076
0	0	Transfers Out	100,000	1,000,000
0	0	Contingency	171,221	900,157
<b>1,720,479</b>	<b>816,660</b>	<b>TOTAL REQUIREMENTS</b>	<b>3,384,731</b>	<b>3,188,233</b>
<b>Total Net FND 480 Capital Improvement Projects</b>				
<b>2,150,454</b>	<b>2,024,712</b>		<b>0</b>	<b>0</b>

**Capital Improvement Projects Fund Budget Description**

The Capital Improvement Projects Fund records the Equipment Program as well as a portion of the Building and Building Improvements Program. There are eight capital projects for equipment and software.

- \$ 20,000 - Jail Water Heater Replacement
- \$ 27,263 - Jail Washer and Dryer
- \$ 341,637 - Assessment and Taxation Software
- \$ 150,000 - Contract Management System Software
- \$ 68,000 - Web Design IT project (continued from FY 13-14)
- \$ 125,000 - IT Service Management System
- \$ 90,000 - Laserfische Upgrade and Licensing
- \$ 10,000 - Juvenile Market Software Replacement
- \$ 831,900 - Total

There are seven Building and Building Improvements Program capital projects.

- \$ 35,000 - Remediate Entry Road Catch Basin at the Jail
- \$ 190,057 - Court Annex HVAC System (continued from FY 13-14)
- \$ 15,000 - Upgrade Juvenile Fire Alarm
- \$ 130,000 - Seal Jail C Pod
- \$ 57,000 - ADA Access Enhancements multiple locations
- \$ 16,119 - Sheriff Office Reception Remodel
- \$ 13,000 - Juvenile Market Meeting Room Echo Correction
- \$ 456,176 - Total

MARION COUNTY FY 2014-15 BUDGET  
NON-DEPARTMENTAL  
CAPITAL

**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
<b>FND 461 Courthouse Square Remediation</b>				
<b>RESOURCES</b>				
0	1,700,000	Charges for Services	1,300,000	0
0	34,914	Interest	13,376	0
12,721	49,549	Other Revenues	4,990,780	0
6,534,564	0	Other Fund Transfers	2,500,000	0
0	11,284,788	Settlements	0	0
0	6,507,532	Net Working Capital	8,109,154	0
<b>6,547,285</b>	<b>19,576,783</b>	<b>TOTAL RESOURCES</b>	<b>16,913,310</b>	<b>0</b>
<b>REQUIREMENTS</b>				
39,753	11,467,629	Capital Outlay	15,895,612	0
0	0	Transfers Out	950,000	0
0	0	Contingency	67,698	0
<b>39,753</b>	<b>11,467,629</b>	<b>TOTAL REQUIREMENTS</b>	<b>16,913,310</b>	<b>0</b>
<b>Total Net FND 461 Courthouse Square</b>				
<b>6,507,532</b>	<b>8,109,154</b>	<b>Remediation</b>	<b>0</b>	<b>0</b>

**Courthouse Square Remediation Fund Budget Description**

The Courthouse Square Remediation Fund has had part of the Building and Building Improvements Program budget in it. There are no resources and no appropriations budgeted for FY 14-15 as the fund has served its purpose with the completion of Courthouse Square remediation in FY 13-14.

MARION COUNTY FY 2014-15 BUDGET  
NON-DEPARTMENTAL  
CAPITAL

**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
<b>FND 455 Facility Renovation</b>				
<b>RESOURCES</b>				
52,664	0	Intergovernmental Federal	0	0
2,515	69	Interest	20,676	45,265
0	0	General Fund Transfers	58,239	1,264,015
0	0	Other Fund Transfers	2,375,000	1,794,750
0	0	Financing Proceeds	15,000,000	5,000,000
673,250	90,402	Net Working Capital	0	8,775,000
<b>728,428</b>	<b>90,471</b>	<b>TOTAL RESOURCES</b>	<b>17,453,915</b>	<b>16,879,030</b>
<b>REQUIREMENTS</b>				
492,230	89,371	Capital Outlay	14,775,000	16,833,765
0	0	Debt Service Interest	178,915	0
145,796	1,100	Transfers Out	2,500,000	0
0	0	Contingency	0	45,265
<b>638,026</b>	<b>90,471</b>	<b>TOTAL REQUIREMENTS</b>	<b>17,453,915</b>	<b>16,879,030</b>
<b>90,402</b>	<b>0</b>	<b>Total Net FND 455 Facility Renovation</b>	<b>0</b>	<b>0</b>

**Facility Renovation Fund Budget Description**

Financing of \$5,000,000 is expected for county infrastructure improvements. This financing is part of an original \$15,000,000 anticipated loan; \$10,000,000 was borrowed in FY 13-14 and the remaining loan deferred to FY 14-15.

General Fund Transfers of \$1,264,015 are allocated to Parking Garage Construction.

Other Fund Transfers totaling \$1,794,750 are comprised of a \$794,750 transfer from the Health Building Reserve Fund that is allocated to Health Building Improvements and \$1,000,000 from the Capital Improvement Projects Fund that is allocated to Parking Garage Construction.

Net Working Capital of \$8,775,000 is allocated \$3,025,000 to the Parking Garage Construction and the balance allocated to four other major capital projects discussed below.

Five capital projects totaling \$16.8 million are budgeted in this fund. These projects are all in the Building and Building Improvements Program.

- \$ 656,000 - Jail HVAC System Upgrade
- \$ 475,690 - Jail Roof Replacement
- \$ 4,777,575 - Health Building Improvements
- \$ 899,500 - Work Release Center HVAC System Upgrade
- \$10,025,000 - Parking Garage Construction (Courthouse)
- \$16,833,765 - Total

MARION COUNTY FY 2014-15 BUDGET  
NON-DEPARTMENTAL  
CAPITAL

**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
<b>FND 385 Health Building Reserve</b>				
<b>RESOURCES</b>				
3,866	2,898	Interest	3,800	3,750
780,576	784,442	Net Working Capital	788,200	791,000
<b>784,442</b>	<b>787,340</b>	<b>TOTAL RESOURCES</b>	<b>792,000</b>	<b>794,750</b>
<b>REQUIREMENTS</b>				
0	0	Transfers Out	0	794,750
0	0	Reserves	792,000	0
<b>0</b>	<b>0</b>	<b>TOTAL REQUIREMENTS</b>	<b>792,000</b>	<b>794,750</b>
<b>784,442</b>	<b>787,340</b>	<b>Total Net FND 385 Health Building Reserve</b>	<b>0</b>	<b>0</b>

**Health Building Reserve Fund Budget Description**

The Health Building Reserve Program is the only program budgeted in this fund. The FY 14-15 appropriation is a transfer of total available funds of \$794,750 to the Facility Renovation Fund for the Health Building Improvements project.

MARION COUNTY FY 2014-15 BUDGET  
NON-DEPARTMENTAL  
CAPITAL

**CAPITAL FUNDS AND PUBLIC WORKS PROJECTS**

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

SUMMARY OF COUNTYWIDE CAPITAL OUTLAYS  
FY 2014-15

FY 11-12 Actual	FY 12-13 Actual		FY 13-14 Budget	FY 14-15 Adopted	+/- % Prior Budget
<b>RESOURCES</b>					
1,232,980	1,236,277	Capital Building & Equipment	537,240	289,999	-46.0%
3,870,933	2,841,372	Capital Improvement Projects	3,384,731	3,188,233	-5.8%
6,547,285	19,576,783	Courthouse Square Remediation	16,913,310	-	-100.0%
728,428	90,471	Facility Renovation	17,453,915	16,879,030	-3.3%
784,442	787,340	Health Building Reserve	792,000	794,750	0.3%
13,164,068	24,532,243	Capital Funds subtotal	39,081,196	21,152,012	-45.2%
93,558	1,500,753	Environmental Services Fund	132,000	30,000	-77.3%
955,791	1,064,496	Fleet Fund	1,725,315	1,338,750	-22.4%
29,868	59,158	Parks Fund	80,000	45,000	-43.8%
3,027,548	6,487,478	Public Works Fund	12,749,767	10,438,704	-18.1%
4,106,765	9,111,885	Public Works Dept total	14,687,082	11,852,454	-122.1%
17,270,833	33,644,128	County Capital total	53,768,278	33,004,466	-33.3%
<b>REQUIREMENTS</b>					
-	700,000	Capital Building & Equipment	537,240	289,999	-46.0%
1,720,479	816,660	Capital Improvement Projects	3,384,731	3,188,233	-5.8%
39,753	11,467,629	Courthouse Square Remediation	16,913,310	-	-100.0%
638,026	90,471	Facility Renovation	17,453,915	16,879,030	-3.3%
-	-	Health Building Reserve	792,000	794,750	0.3%
2,398,258	13,074,760	Capital Funds subtotal	39,081,196	21,152,012	-44.7%
93,558	1,500,753	Environmental Services Fund	132,000	30,000	-77.3%
955,791	1,064,496	Fleet Fund	1,725,315	1,338,750	-22.4%
29,868	59,158	Parks Fund	80,000	45,000	-43.8%
3,027,548	6,487,478	Public Works Fund	12,749,767	10,438,704	-18.1%
4,106,765	9,111,885	Public Works Dept total	14,687,082	11,852,454	-122.1%
6,505,023	22,186,645	County Capital total	53,768,278	33,004,466	-33.3%

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

MARION COUNTY FY 2014-15 BUDGET  
NON-DEPARTMENTAL  
CAPITAL

**CAPITAL BUDGET FUNDS RESOURCES AND REQUIREMENTS DETAIL**

**Marion County - Budget - Resources**

By Fund

FY 2014-15

	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 14-15 PROPOSED	FY 14-15 APPROVED	FY 14-15 ADOPTED
<b>FND 383 Capital Building and Equipment</b>						
Interest						
361000 Investment Earnings	2,573	3,297	300	1,730	1,730	1,730
<b>Total Interest</b>	<b>2,573</b>	<b>3,297</b>	<b>300</b>	<b>1,730</b>	<b>1,730</b>	<b>1,730</b>
General Fund Transfers						
381100 Transfer from General Fund	711,000	0	0	0	0	0
<b>Total General Fund Transfers</b>	<b>711,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Net Working Capital						
392000 Net Working Capital Unrestr	519,408	1,232,980	536,940	288,269	288,269	288,269
<b>Total Net Working Capital</b>	<b>519,408</b>	<b>1,232,980</b>	<b>536,940</b>	<b>288,269</b>	<b>288,269</b>	<b>288,269</b>
<b>Total FND 383 Capital Building and Equipment</b>	<b>1,232,980</b>	<b>1,236,277</b>	<b>537,240</b>	<b>289,999</b>	<b>289,999</b>	<b>289,999</b>

**Marion County - Budget - Requirements**

By Fund

FY 2014-15

	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 14-15 PROPOSED	FY 14-15 APPROVED	FY 14-15 ADOPTED
<b>FND 383 Capital Building and Equipment</b>						
Transfers Out						
561105 Transfer to CH2 Redevelopment	0	700,000	0	0	0	0
561480 Transfer to Capital Projects	0	0	250,000	0	0	0
<b>Total Transfers Out</b>	<b>0</b>	<b>700,000</b>	<b>250,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
Reserves						
572010 Unappropriated Reserves	0	0	287,240	289,999	289,999	289,999
<b>Total Reserves</b>	<b>0</b>	<b>0</b>	<b>287,240</b>	<b>289,999</b>	<b>289,999</b>	<b>289,999</b>
<b>Total FND 383 Capital Building and Equipment</b>	<b>0</b>	<b>700,000</b>	<b>537,240</b>	<b>289,999</b>	<b>289,999</b>	<b>289,999</b>



MARION COUNTY FY 2014-15 BUDGET  
NON-DEPARTMENTAL  
CAPITAL

**Marion County - Budget - Resources**

By Fund

FY 2014-15

	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 14-15 PROPOSED	FY 14-15 APPROVED	FY 14-15 ADOPTED
<b>FND 480 Capital Improvement Projects</b>						
Intergovernmental State						
332990 Other State Revenues	107,437	0	0	0	0	0
Total Intergovernmental State	107,437	0	0	0	0	0
Charges for Services						
344800 EAIP Reimbursement	0	41,185	0	0	0	0
344999 Other Reimbursements	0	0	0	17,500	17,500	17,500
Total Charges for Services	0	41,185	0	17,500	17,500	17,500
Interest						
361000 Investment Earnings	7,372	6,633	0	897	897	897
Total Interest	7,372	6,633	0	897	897	897
General Fund Transfers						
381100 Transfer from General Fund	1,667,189	642,000	862,950	500,000	500,000	500,000
Total General Fund Transfers	1,667,189	642,000	862,950	500,000	500,000	500,000
Other Fund Transfers						
381180 Transfer from Comm Corrections	0	0	22,949	0	0	0
381250 Transfer from Sheriff Grants	0	0	7,425	0	0	0
381255 Xfr from Traffic Safety Team	0	0	277,575	0	0	0
381383 Xfr from Capital Bldg and Eq	0	0	250,000	0	0	0
381455 Xfr from Facility Renovation	97,725	1,100	0	0	0	0
Total Other Fund Transfers	97,725	1,100	557,949	0	0	0
Settlements						
382100 Settlements	0	0	0	750,000	750,000	750,000
Total Settlements	0	0	0	750,000	750,000	750,000
Net Working Capital						
392000 Net Working Capital Unrestr	1,991,210	2,150,454	1,963,832	1,919,836	1,919,836	1,919,836
Total Net Working Capital	1,991,210	2,150,454	1,963,832	1,919,836	1,919,836	1,919,836
<b>Total FND 480 Capital Improvement Projects</b>	<b>3,870,933</b>	<b>2,841,372</b>	<b>3,384,731</b>	<b>3,188,233</b>	<b>3,188,233</b>	<b>3,188,233</b>

MARION COUNTY FY 2014-15 BUDGET  
NON-DEPARTMENTAL  
CAPITAL

**Marion County - Budget - Requirements**

By Fund

FY 2014-15

	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 14-15 PROPOSED	FY 14-15 APPROVED	FY 14-15 ADOPTED
<b>FND 480 Capital Improvement Projects</b>						
Capital Outlay						
531300 Departmental Equipment Capital	314,894	101,691	201,825	47,263	47,263	47,263
531600 Computer Hardware Capital	201,396	219,108	160,000	0	0	0
531700 Computer Software Capital	660,831	240,186	2,280,253	784,637	784,637	784,637
531800 Telephone Systems	149,121	0	0	0	0	0
534100 Building Construction	394,237	7,500	116,830	231,119	231,119	231,119
534300 Special Construction	0	248,174	119,736	225,057	225,057	225,057
534600 Site Improvements	0	0	234,866	0	0	0
<b>Total Capital Outlay</b>	<b>1,720,479</b>	<b>816,660</b>	<b>3,113,510</b>	<b>1,288,076</b>	<b>1,288,076</b>	<b>1,288,076</b>
Transfers Out						
561455 Xfer to Facility Renovation	0	0	100,000	1,000,000	1,000,000	1,000,000
<b>Total Transfers Out</b>	<b>0</b>	<b>0</b>	<b>100,000</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>
Contingency						
571010 Contingency	0	0	171,221	900,157	900,157	900,157
<b>Total Contingency</b>	<b>0</b>	<b>0</b>	<b>171,221</b>	<b>900,157</b>	<b>900,157</b>	<b>900,157</b>
<b>Total FND 480 Capital Improvement Projects</b>	<b>1,720,479</b>	<b>816,660</b>	<b>3,384,731</b>	<b>3,188,233</b>	<b>3,188,233</b>	<b>3,188,233</b>

MARION COUNTY FY 2014-15 BUDGET  
NON-DEPARTMENTAL  
CAPITAL

**Marion County - Budget - Resources**

By Fund

FY 2014-15

	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 14-15 PROPOSED	FY 14-15 APPROVED	FY 14-15 ADOPTED
<b>FND 461 Courthouse Square Remediation</b>						
Charges for Services						
341500 Electricity Generation Fees	0	1,700,000	1,300,000	0	0	0
Total Charges for Services	0	1,700,000	1,300,000	0	0	0
Interest						
361000 Investment Earnings	0	34,914	13,376	0	0	0
Total Interest	0	34,914	13,376	0	0	0
Other Revenues						
371010 CH2 Remediation Transit Reimb	12,721	49,549	4,990,780	0	0	0
Total Other Revenues	12,721	49,549	4,990,780	0	0	0
Other Fund Transfers						
381105 Xfr from CH2 Redevelopment	6,534,564	0	0	0	0	0
381455 Xfr from Facility Renovation	0	0	2,500,000	0	0	0
Total Other Fund Transfers	6,534,564	0	2,500,000	0	0	0
Settlements						
382100 Settlements	0	11,284,788	0	0	0	0
Total Settlements	0	11,284,788	0	0	0	0
Net Working Capital						
392000 Net Working Capital Unrestr	0	6,507,532	8,109,154	0	0	0
Total Net Working Capital	0	6,507,532	8,109,154	0	0	0
<b>Total FND 461 Courthouse Square Remediation</b>	<b>6,547,285</b>	<b>19,576,783</b>	<b>16,913,310</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Marion County - Budget - Requirements**

By Fund

FY 2014-15

	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 14-15 PROPOSED	FY 14-15 APPROVED	FY 14-15 ADOPTED
<b>FND 461 Courthouse Square Remediation</b>						
Capital Outlay						
534100 Building Construction	0	10,768,375	15,432,427	0	0	0
534101 Building Design	0	28,980	0	0	0	0
534102 Structural Assurance Testing	0	101,385	70,248	0	0	0
534103 Construction Management	39,753	568,889	392,937	0	0	0
Total Capital Outlay	39,753	11,467,629	15,895,612	0	0	0
Transfers Out						
561455 Xfer to Facility Renovation	0	0	950,000	0	0	0
Total Transfers Out	0	0	950,000	0	0	0
Contingency						
571010 Contingency	0	0	67,698	0	0	0
Total Contingency	0	0	67,698	0	0	0
<b>Total FND 461 Courthouse Square Remediation</b>	<b>39,753</b>	<b>11,467,629</b>	<b>16,913,310</b>	<b>0</b>	<b>0</b>	<b>0</b>

MARION COUNTY FY 2014-15 BUDGET  
NON-DEPARTMENTAL  
CAPITAL

**Marion County - Budget - Resources**

By Fund

FY 2014-15

	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 14-15 PROPOSED	FY 14-15 APPROVED	FY 14-15 ADOPTED
<b>FND 455 Facility Renovation</b>						
Intergovernmental Federal						
331990 Other Federal Revenues	52,664	0	0	0	0	0
Total Intergovernmental Federal	52,664	0	0	0	0	0
Interest						
361000 Investment Earnings	2,515	69	20,676	45,265	45,265	45,265
Total Interest	2,515	69	20,676	45,265	45,265	45,265
General Fund Transfers						
381100 Transfer from General Fund	0	0	58,239	1,264,015	1,264,015	1,264,015
Total General Fund Transfers	0	0	58,239	1,264,015	1,264,015	1,264,015
Other Fund Transfers						
381105 Xfr from CH2 Redevelopment	0	0	1,325,000	0	0	0
381385 Transfer from Health Bldg Rsv	0	0	0	794,750	794,750	794,750
381461 Transfer from CH2 Remediation	0	0	950,000	0	0	0
381480 Xfr from Capital Impr Projects	0	0	100,000	1,000,000	1,000,000	1,000,000
Total Other Fund Transfers	0	0	2,375,000	1,794,750	1,794,750	1,794,750
Financing Proceeds						
383100 Loan Proceeds	0	0	15,000,000	5,000,000	5,000,000	5,000,000
Total Financing Proceeds	0	0	15,000,000	5,000,000	5,000,000	5,000,000
Net Working Capital						
392000 Net Working Capital Unrestr	673,250	90,402	0	8,775,000	8,775,000	8,775,000
Total Net Working Capital	673,250	90,402	0	8,775,000	8,775,000	8,775,000
<b>Total FND 455 Facility Renovation</b>	<b>728,428</b>	<b>90,471</b>	<b>17,453,915</b>	<b>16,879,030</b>	<b>16,879,030</b>	<b>16,879,030</b>

MARION COUNTY FY 2014-15 BUDGET  
NON-DEPARTMENTAL  
CAPITAL

**Marion County - Budget - Requirements**

By Fund

FY 2014-15

	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 14-15 PROPOSED	FY 14-15 APPROVED	FY 14-15 ADOPTED
<b>FND 455 Facility Renovation</b>						
Capital Outlay						
531300 Departmental Equipment Capital	21,585	0	0	0	0	0
534100 Building Construction	463,933	89,371	12,500,000	6,808,765	6,808,765	6,808,765
534300 Special Construction	6,712	0	2,275,000	10,025,000	10,025,000	10,025,000
Total Capital Outlay	492,230	89,371	14,775,000	16,833,765	16,833,765	16,833,765
Debt Service Interest						
542100 Interest Payments	0	0	155,220	0	0	0
542900 Issuance Costs	0	0	23,695	0	0	0
Total Debt Service Interest	0	0	178,915	0	0	0
Transfers Out						
561100 Transfer to General Fund	39,009	0	0	0	0	0
561461 Transfer to CH2 Remediation	0	0	2,500,000	0	0	0
561480 Transfer to Capital Projects	97,725	1,100	0	0	0	0
561580 Transfer to Central Services	9,062	0	0	0	0	0
Total Transfers Out	145,796	1,100	2,500,000	0	0	0
Contingency						
571010 Contingency	0	0	0	45,265	45,265	45,265
Total Contingency	0	0	0	45,265	45,265	45,265
<b>Total FND 455 Facility Renovation</b>	<b>638,026</b>	<b>90,471</b>	<b>17,453,915</b>	<b>16,879,030</b>	<b>16,879,030</b>	<b>16,879,030</b>

MARION COUNTY FY 2014-15 BUDGET  
NON-DEPARTMENTAL  
CAPITAL

**Marion County - Budget - Resources**

By Fund

FY 2014-15

	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 14-15 PROPOSED	FY 14-15 APPROVED	FY 14-15 ADOPTED
<b>FND 385 Health Building Reserve</b>						
Interest						
361000 Investment Earnings	3,866	2,898	3,800	3,750	3,750	3,750
Total Interest	3,866	2,898	3,800	3,750	3,750	3,750
Net Working Capital						
392000 Net Working Capital Unrestr	780,576	784,442	788,200	791,000	791,000	791,000
Total Net Working Capital	780,576	784,442	788,200	791,000	791,000	791,000
<b>Total FND 385 Health Building Reserve</b>	<b>784,442</b>	<b>787,340</b>	<b>792,000</b>	<b>794,750</b>	<b>794,750</b>	<b>794,750</b>

**Marion County - Budget - Requirements**

By Fund

FY 2014-15

	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 14-15 PROPOSED	FY 14-15 APPROVED	FY 14-15 ADOPTED
<b>FND 385 Health Building Reserve</b>						
Transfers Out						
561410 Transfer to Debt Service	0	0	0	0	0	0
561455 Xfer to Facility Renovation	0	0	0	794,750	794,750	794,750
Total Transfers Out	0	0	0	794,750	794,750	794,750
Reserves						
572010 Unappropriated Reserves	0	0	792,000	0	0	0
Total Reserves	0	0	792,000	0	0	0
<b>Total FND 385 Health Building Reserve</b>	<b>0</b>	<b>0</b>	<b>792,000</b>	<b>794,750</b>	<b>794,750</b>	<b>794,750</b>