

MARION COUNTY FY2009-10 BUDGET
GENERAL FUND

THE GENERAL FUND

The general fund is comprised of seven departments plus non-departmental activities that are covered individually in another section of this book. The departments are assessor, clerk, district attorney, justice courts, juvenile, sheriff, and treasurer. The clerk, district attorney, juvenile, and sheriff have other funds that support their operations.

The general fund is used to account for all activities for which specific types of funds are not required. The general fund is one of the largest funds within the county. The general fund FY2009-10 proposed budget is \$73,336,855, a \$4,135,961 decrease, or 5%, from FY2008-09.

The general fund supports the following:

- public safety (including judicial)
- general government (assessor, county clerk, treasurer)
- non-department activities which support all departments
- supplemental funding, e.g., transfers, to other funds and departments

General Fund Resources

Property Taxes

In Oregon, property taxes are collected by the county and distributed to each taxing district (schools, cities, county fire districts, special districts, etc.). The amount of property tax paid is based on (1) the assessed value of a property and (2) tax rates and bonded debt service amounts individual county taxing districts levy. The county assessor compares the real market value (how much property is worth, as determined by the assessor as of January 1 each year) to the maximum assessed value (the 1995 value reduced by 10 percent, plus any changes that were made to the property, increased by 3 percent each year after 1997).

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

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

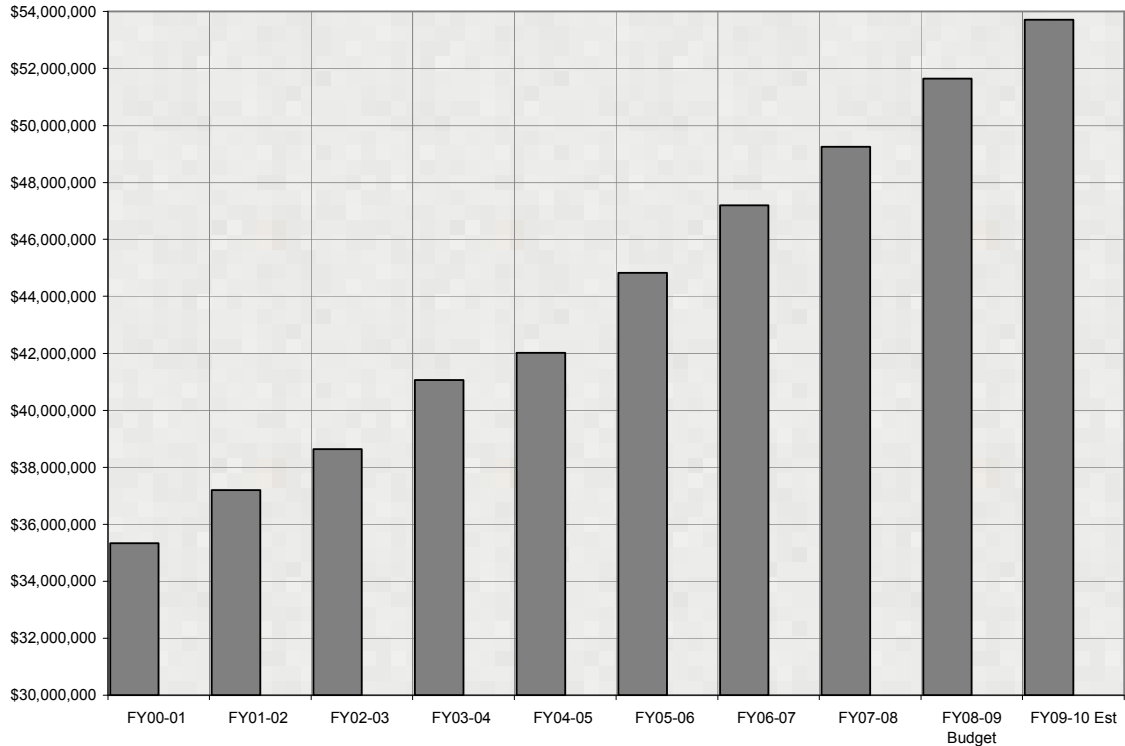
FY2009-10 estimated property tax collections for Marion County totaling \$52,856,909 million constitute 26 percent of the total county current revenues budget. The total is comprised of \$51,756,909 current taxes and \$1,100,000 collection of prior years' delinquent taxes. Current year property tax revenue is projected to be up 3.4 percent in FY09-10. The percent increase was recommended by the Council of Economic Advisors after review of the assessor's record of tax imposed and tax records including the history of property tax collections. Total collections are estimated to increase 2.3% for FY2009-10, a composite of 3.4% for current taxes and zero percent for prior years' delinquent taxes.

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The annual growth of annual current property tax revenue in dollars and percent is shown below.

	FY00-01 Actual	FY01-02 Actual	FY02-03 Actual	FY03-04 Actual	FY04-05 Actual	FY05-06 Actual	FY06-07 Actual	FY07-08 Actual	FY08-09 Budget	FY09-10 Proposed
Collections	35,335,387	37,202,729	38,634,913	41,062,085	42,020,071	44,827,541	47,173,996	49,282,766	51,640,519	52,856,909
Increase	11.60%	5.28%	3.85%	6.28%	2.33%	6.68%	5.23%	4.47%	4.78%	2.36%

Property Tax Revenue History and Estimates



Federal O&C Land – Title I

This is Bureau of Land Management revenue earned on national forest and public domain lands under the Oregon and California (“O&C”) land grants program. The revenue is derived from collection of forest reserve rentals, sales of timber, and other sources from forest reserves within Marion County. The funds are appropriated and distributed under Federal Title I of the Secure Rural Schools and Community Self-Determination Act. The FY09-10 revenue estimate of \$1,166,976 is ten percent (10%) less than current year actual revenue (which is not budgeted). Allocations are determined in accordance with Oregon statute. The amount discussed is the general fund share of these revenues.

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Chapter 530 Forest Rehabilitation

The revenue refers to ORS Chapter 530 regarding acquisition and development of state forests. Revenues generated from timber sales on lands acquired by the state at no cost, or acquired from counties, in Marion County's district are distributed to the county, county school fund, and taxing districts on which the lands are situated. The basis of revenue is primarily state estimates based on planned board feet of timber to be harvested, which varies considerably from year-to-year depending on state forestry work plans which are subject to change. At this time the state has indicated that timber cutting plans have been suspended due to low timber demand. Therefore, the FY2009-10 budget estimate is zero dollars.

State Oregon Liquor Control Commission (OLCC) – General

Oregon State distributes OLCC funds to local governments as state shared revenue. The FY2009-10 estimate of \$1,231,452 is a seven percent (7%) increase over the current year.

Assessment and Taxation Apportionment

The revenue source is a county assessment funding assistance state grant to counties under Oregon statute. The percentage to be paid to each county is the percentage that the expenditures of the county certified (i.e., proposed) budget of the assessor's office plus the Board of Property Tax Appeals in the clerk's office bears to the total of all expenditures of all counties for the same purposes. However, the pool of state revenue available to distribute to counties may also be adjusted by the state. The state has lowered total available grant funds in recent years, resulting in a lower grant in the face of an increased budget. The FY2009-10 revenue estimate of \$1,100,000 is not firm; the state may substantially reduce or eliminate this grant in the process of balancing the state budget.

County Clerk Recording Fees

Fees are established by state statute for recording documents at the offices of county clerks. Recording revenue is highly dependent on the level of activity in the real estate and mortgage markets, particularly home and home loan markets. The county clerk has recommended a decrease in the FY2009-10 revenue estimate based on the assumption that existing home sales, new single-family home sales, housing starts, and residential construction are on a slight downturn. Also, some lending institutions are expected to take advantage of a program that will reduce home loan recordings from an average of 16 pages to four pages. Recording fees are charged on a \$5 per page basis. The Council of Economic Advisors concurred that a decrease in the FY2009-10 revenue estimate was in order. The clerk's recommended revenue of \$1,100,000 is an eighteen percent (18%) reduction from the current year.

Investment Interest

The primary portion of this revenue category is interest earnings from investment of public funds in the state investment pool and corporate securities. All funds are eligible for investment interest. A smaller portion of this revenue is derived from an investment fee that is assessed from other funds for management of their investments. Earnings are a function of cash flow and rates, of which the latter have substantially decreased recently. The FY2009-10 revenue estimate of \$520,000 assumes a continuation of low rates in the state investment pool.

Net Working Capital

Net working capital is a substantial part of the general fund. Net working capital is the unexpended balance, or savings, of a fund after the end of a fiscal year that carries over into the following fiscal year as a resource. Net working capital of \$7,379,085 budgeted for FY2009-10 is thirty-four percent (34%) less than the current year.

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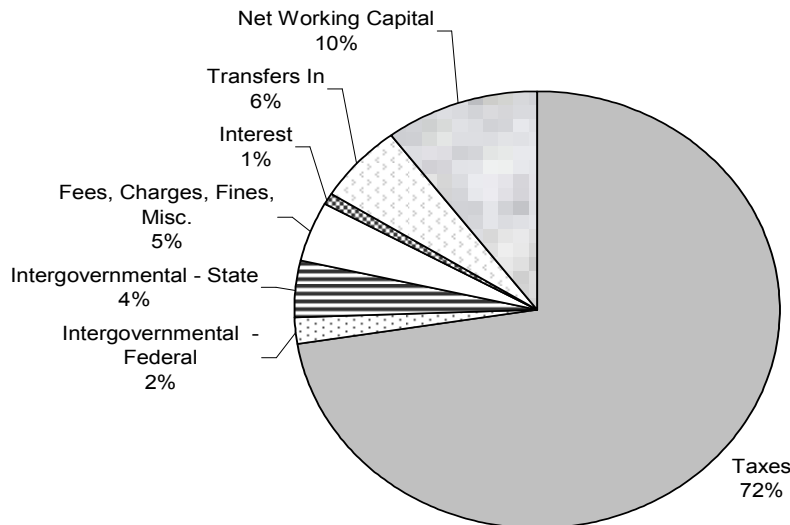
General Fund Resources FY2009-10

Resources	FY 2006-07 Actual	FY 2007-08 Actual	FY 2008-09 Budget	FY 2009-10 Proposed	+/- %
Property Taxes 1/	47,477,850	49,495,094	51,940,519	53,156,909	2.3%
Other Taxes	215,460	218,302	208,000	204,000	-1.9%
Intergovernmental - Federal 2/	1,849,067	2,126,608	490,140	1,510,584	208.2%
Intergovernmental - State	4,885,813	4,847,085	4,150,412	2,893,295	-30.3%
Intergovernmental - Other	5,040	4,978	0	0	n.a.
Fees and Charges	4,289,712	3,877,028	3,440,969	3,110,715	-9.6%
Fines	302,880	241,132	250,000	250,000	0.0%
Miscellaneous	9,901	74,242	0	0	n.a.
Interest	1,824,855	1,544,414	1,071,350	698,000	-34.8%
Transfers In	4,110,693	4,165,898	4,709,880	4,134,267	-12.2%
Net Working Capital	9,472,408	11,122,806	11,211,546	7,379,085	-34.2%
TOTAL RESOURCE	74,443,680	77,717,586	77,472,816	73,336,855	-5.3%

1/ Includes current year and prior year tax collections, and interest and penalties on delinquencies.

2/ The FY2008-09 budget does not include an actual O&C Title I payment of \$1,296,639 received after adoption of the budget.

General Fund Resources FY2009-10



MARION COUNTY FY2009-10 BUDGET
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Department: **All Departments**

100 - General Fund	Actual FY2007	Actual FY 2008	Budget FY 2009	Requested FY 2010	Proposed FY 2010
General Fund					
39301 General Fund Support	0	0	0	0	0
General Fund Total	0	0	0	0	0
Intergovernmental - Federal					
33102 Title I - O & C Land	1,440,710	1,437,753	0	1,166,976	1,166,976
33103 In Lieu Of Taxes	41,000	40,706	41,000	65,408	65,408
33112 Federal Holds	0	0	0	2,000	2,000
33119 Child Support Subsidies	25,160	14,043	5,000	5,000	5,000
33199 Other Federal Revenue	342,197	634,106	444,140	271,200	271,200
Intergovernmental - Federal Total	1,849,067	2,126,608	490,140	1,510,584	1,510,584
Intergovernmental - State					
33201 Chapter 530 Forest Rehab	1,455,261	1,141,266	938,682	30,000	0
33202 OLCC - General	1,102,501	1,259,025	1,151,346	1,236,538	1,231,452
33205 Cigarette Tax	383,318	353,243	400,415	301,811	301,811
33207 Electric Coop Tax	110,569	122,022	122,022	122,022	50,000
33208 Amusement Devise Tax	89,598	129,171	64,900	64,900	26,000
33209 Private Rail Car Tax	3,688	3,648	3,688	4,032	4,032
33211 Assessment & Taxation Apportionment	1,576,313	1,583,388	1,309,359	1,231,452	1,100,000
33214 District Attorney Subsidies	6,847	11,783	0	20,000	20,000
33218 Autopsies	0	175	0	0	0
33221 911 Monies	157,720	238,857	160,000	160,000	160,000
33299 Other State Revenue	0	4,506	0	0	0
Intergovernmental - State Total	4,885,813	4,847,085	4,150,412	3,170,755	2,893,295
Intergovernmental - Other					
33510 MC Housing Authority	3,400	3,458	0	0	0
33600 From Other Funds	1,640	1,520	0	0	0
Intergovernmental - Other Total	5,040	4,978	0	0	0
Fees and Charges					
32100 Marriage Licenses	58,150	59,600	59,130	67,000	67,000
34101 Jury Fees	(312)	66	0	14	0
34104 East Marion Justice Court Fees	488,620	465,906	502,000	400,000	422,000
34105 North Marion Justice Court Fees	486,812	418,035	441,000	400,000	384,000
34107 Filing Fees	37,222	38,835	40,000	40,000	36,000
34108 Recording Fees	2,059,337	1,524,411	1,339,439	995,000	1,100,000
34109 Passport Application Fees	41,340	33,540	36,000	21,000	21,000
34110 Assessment And Taxation Fees	40,187	33,517	40,000	30,000	27,000

MARION COUNTY FY2009-10 BUDGET
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Department: **All Departments**

100 - General Fund	Actual FY2007	Actual FY 2008	Budget FY 2009	Requested FY 2010	Proposed FY 2010
Fees and Charges					
34115 Sheriff Service Fees	131,084	125,334	120,000	120,000	120,000
34117 Witness Fees	643	1,120	500	500	500
34118 Crime Report Fees	11,589	11,944	10,000	10,000	10,000
34123 Client Fees	4,530	0	2,500	0	0
34128 Detention Fees	59,454	66,174	65,000	65,000	40,000
34140 Tax Collector Fees	56,480	44,779	60,000	60,000	60,000
34142 Assessor Fees	60,752	52,407	60,000	60,000	55,000
34143 Copy Machine Fees	130,362	166,744	150,000	150,000	150,000
34145 Pay Telephone Fees	0	443	100	277	726
34162 User Fees	(19)	0	0	0	0
34163 Service Charges	0	48	0	0	0
34172 Appeal Fees	7,125	5,225	6,000	6,000	6,000
34184 Work Crew Fees	282,025	326,330	278,000	278,000	332,750
34188 Ownership Document Processing Fee-MC	35,020	31,700	25,000	25,000	25,000
34194 Declarations of Domestic Partnership	0	2,900	5,000	1,000	1,000
34199 Other Fees	28,592	28,283	20,000	20,000	20,000
34210 Rentals	1,500	0	0	0	0
34410 Election Reimbursements	239,087	434,493	170,000	300,000	225,000
34430 Restitution	3,977	759	3,800	3,800	1,000
34480 State - EAIP	17,801	0	0	0	0
34490 Other Reimbursement	1,545	2,651	500	739	739
34530 Surplus Property Sales	5,520	0	5,000	5,000	0
34540 Sale Of Documents	1,290	1,785	2,000	2,000	1,000
Fees and Charges Total	4,289,712	3,877,028	3,440,969	3,060,330	3,105,715
Other - Taxes					
31110 Current Year Taxes	46,091,049	48,244,328	50,540,519	51,756,909	51,756,909
31120 Prior Year Taxes	1,082,947	1,005,380	1,100,000	1,100,000	1,100,000
31130 Interest & Penalties/Delinquent Taxes	303,854	245,385	300,000	300,000	300,000
31220 Cable Television Franchise	215,460	209,443	200,000	200,000	200,000
31310 Severance Tax	0	8,859	8,000	4,000	4,000
Other - Taxes Total	47,693,310	49,713,396	52,148,519	53,360,909	53,360,909
Other - Fines					
35120 Traffic Fines	302,901	238,399	250,000	250,000	250,000
35160 Court Fines	18	938	0	0	0
35220 Miscellaneous Forfeitures	0	1,794	0	0	0
35410 Late Fees	(39)	0	0	0	0
Other - Fines Total	302,880	241,132	250,000	250,000	250,000

MARION COUNTY FY2009-10 BUDGET
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Department: **All Departments**

	Actual FY2007	Actual FY 2008	Budget FY 2009	Requested FY 2010	Proposed FY 2010
100 - General Fund					
Other - Interest					
36100 Investment Interest	1,548,131	1,260,354	893,350	520,000	520,000
36300 Late Penalty Fees	(39)	0	0	0	0
36410 Interfund Loan Interest	0	789	0	0	0
36500 Investment Fee	276,763	283,270	178,000	178,000	178,000
Other - Interest Total	1,824,855	1,544,414	1,071,350	698,000	698,000
Other - Miscellaneous					
37100 Miscellaneous	830	667	0	0	0
37110 Recoveries from Collections	69	192	0	0	0
37200 Over and Short	(238)	5	0	0	0
37430 Interfund Loan Principal	0	49,000	0	0	0
38200 Settlements	9,240	24,378	0	0	0
Other - Miscellaneous Total	9,901	74,242	0	0	0
Other - Transfers In					
38103 Transfer from Criminal Justice Assessment	183,250	175,473	165,455	133,798	133,842
38104 Transfer from Liquor Law Enforcement	19,923	25,000	75,000	35,000	40,000
38107 Transfer from Community Corrections	3,892,776	3,965,425	3,965,425	3,965,425	3,965,425
38199 Transfer from Other Funds	14,744	0	504,000	0	0
Other - Transfers In Total	4,110,693	4,165,898	4,709,880	4,134,223	4,139,267
Net Working Capital					
39200 Unrestricted Net Working Capital	9,472,408	11,122,806	11,211,546	6,918,893	7,379,085
Net Working Capital Total	9,472,408	11,122,806	11,211,546	6,918,893	7,379,085
General Fund Total	74,443,680	77,717,586	77,472,816	73,103,694	73,336,855
All Departments Grand Total	74,443,680	77,717,586	77,472,816	73,103,694	73,336,855

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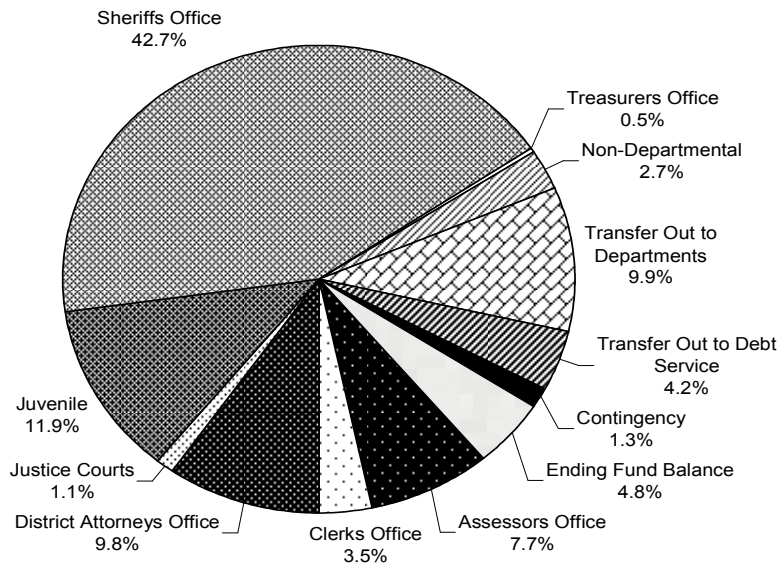
General Fund Requirements by Department

Requirements include expenditures as well as contingency and ending fund balance in the current fiscal year and the FY2009-10 proposed budget. The following schedule and pie chart shows the general fund allocation to general fund departments and to other purposes.

General Fund Requirements by Department

General Fund Departments	FY 2006-07 Actual	FY 2007-08 Actual	FY 2008-09 Budget	FY 2009-10 Proposed	+/- %
Assessors Office	5,104,693	5,463,868	6,058,959	5,612,460	-7.4%
Clerks Office	2,435,367	2,391,175	2,781,720	2,540,054	-8.7%
District Attorneys Office	6,439,314	6,765,933	7,513,625	7,200,292	-4.2%
Justice Courts	700,907	742,624	836,470	804,408	-3.8%
Juvenile	7,918,953	8,243,896	9,126,714	8,695,184	-4.7%
Sheriffs Office	29,354,949	30,425,606	33,171,407	31,282,826	-5.7%
Treasurers Office	317,047	348,417	343,640	360,096	4.8%
Non-Departmental	1,794,355	2,276,363	2,547,736	2,004,373	-21.3%
Transfer Out to Departments	9,255,289	9,632,125	7,819,609	7,269,788	-7.0%
Transfer Out to Debt Service	1,540,310	1,544,059	1,820,163	3,075,088	68.9%
Contingency	0	0	192,203	989,367	414.8%
Ending Fund Balance	0	0	5,260,570	3,502,919	-33.4%
Total Requirements	63,320,874	66,440,452	77,472,816	73,336,855	-5.3%

General Fund Requirements by Department
FY2009-10



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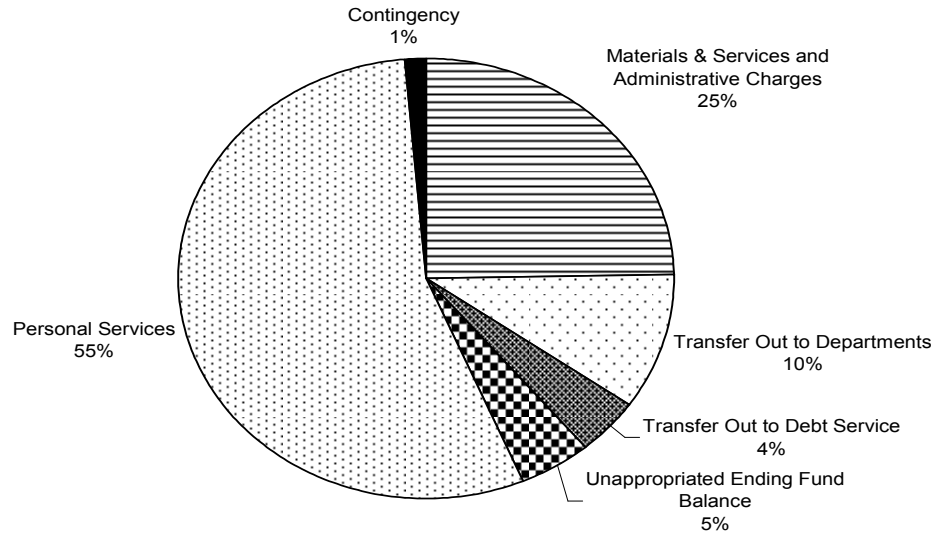
General Fund Requirements by Category

The following schedule and pie chart shows the general fund allocation to general fund departments and to other purposes when department budgets are converted to and totaled by expenditure categories.

General Fund Requirements by Category

All General Fund Departments	FY 2006-07 Actual	FY 2007-08 Actual	FY 2008-09 Budget	FY 2009-10 Proposed	+/- %
REQUIREMENTS					
Personal Services	37,713,440	39,692,342	43,317,422	40,299,235	-7.0%
Materials and Services	8,244,685	8,655,530	9,463,204	8,583,437	-9.3%
Administrative Charges	7,809,460	8,114,946	9,496,319	9,567,021	0.7%
Capital Outlay	0	192,328	48,100	0	-100.0%
Special Payments	298,000	153,181	15,226	20,000	31.4%
Transfer Out to Departments	9,255,289	9,632,125	7,819,609	7,269,788	-7.0%
Transfer Out to Debt Services	1,540,310	1,544,059	1,820,163	3,075,088	68.9%
Contingency	0	0	192,203	989,367	414.8%
Unappropriated Ending Fund Bal	0	0	5,260,570	3,532,919	-32.8%
TOTAL REQUIREMENTS	63,320,874	66,440,452	77,472,816	73,336,855	-5.3%

General Fund Requirements by Category
FY2009-10



Note: \$20,000 budgeted for special payments is not included in the pie chart data.

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