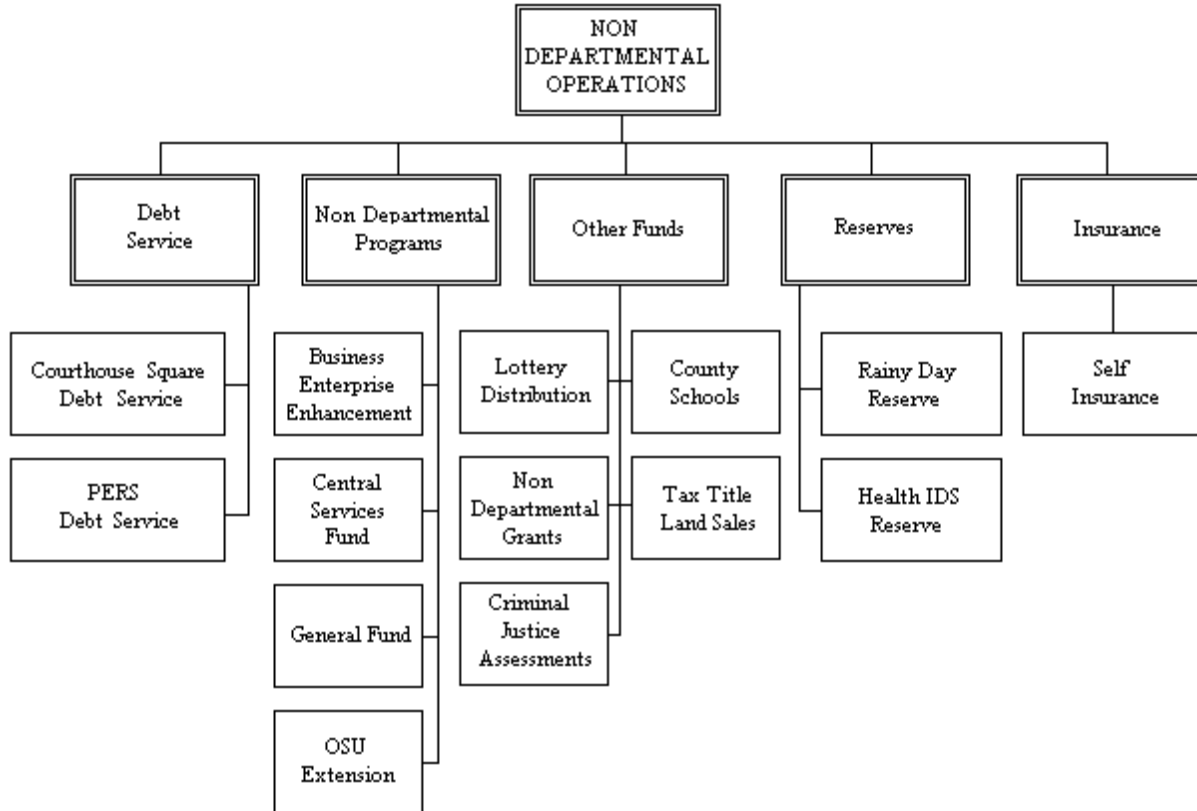


MARION COUNTY FY2010-11 BUDGET
BY NON-DEPARTMENTAL
NON DEPARTMENTAL OPERATIONS

NON DEPARTMENTAL OPERATIONS



MARION COUNTY FY2010-11 BUDGET
BY NON-DEPARTMENTAL
NON DEPARTMENTAL OPERATIONS

PROGRAMS

Summary of Programs

	FY 07-08 ACTUAL	FY 08-09 ACTUAL	FY 09-10 BUDGET	FY 2010-11 ADOPTED	+/- %
RESOURCES					
Courthouse Square Debt Svc	1,544,488	1,550,276	1,550,238	1,647,087	6.25%
PERS Debt Service	2,931,705	3,195,183	3,115,917	3,502,496	12.41%
Self Insurance	24,130,963	26,492,553	26,965,961	29,796,378	10.50%
MCBEE	338,020	451,208	797,970	780,082	-2.24%
County Schools	1,826,906	1,484,473	867,912	776,621	-10.52%
Criminal Justice Assessments	1,122,172	1,209,745	1,194,705	1,537,617	28.70%
General Fund	22,998,048	20,501,664	17,131,082	18,117,683	5.76%
Lottery Distribution	2,038,522	2,131,153	1,952,878	1,512,008	-22.58%
Non Departmental Grants	2,184,944	2,242,099	2,393,312	2,306,333	-3.63%
OSU Extension	0	0	348,828	348,828	0.00%
Tax Title Land Sales	332,360	198,109	417,925	105,135	-74.84%
Central Services Fund	2,067,895	1,675,095	1,826,920	1,912,659	4.69%
Rainy Day Reserve	4,428,053	4,023,907	3,867,300	4,045,900	4.62%
Health IDS Reserve	0	4,063,404	4,085,000	4,091,000	0.15%
TOTAL RESOURCES	65,944,076	69,218,868	66,515,948	70,479,827	5.96%
REQUIREMENTS					
Courthouse Square Debt Svc	1,544,488	1,550,275	1,550,238	1,647,087	6.25%
PERS Debt Service	2,852,318	2,981,674	3,115,917	3,502,496	12.41%
Self Insurance	16,991,672	18,966,593	26,965,961	29,796,378	10.50%
MCBEE	338,020	451,208	797,970	780,082	-2.24%
County Schools	1,535,457	1,418,857	867,912	776,621	-10.52%
Criminal Justice Assessments	809,549	755,484	1,194,705	1,537,617	28.70%
General Fund	11,720,914	13,133,751	17,131,082	18,117,683	5.76%
Lottery Distribution	1,320,070	1,493,378	1,952,878	1,512,008	-22.58%
Non Departmental Grants	1,116,321	1,148,642	2,393,312	2,306,333	-3.63%
OSU Extension	0	0	348,828	348,828	0.00%
Tax Title Land Sales	207,032	110,746	417,925	105,135	-74.84%
Central Services Fund	2,067,895	1,675,095	1,826,920	1,912,659	4.69%
Rainy Day Reserve	500,000	80,000	3,867,300	4,045,900	4.62%
Health IDS Reserve	0	0	4,085,000	4,091,000	0.15%
TOTAL REQUIREMENTS	41,003,735	43,765,702	66,515,948	70,479,827	5.96%

MARION COUNTY FY2010-11 BUDGET
 BY NON-DEPARTMENTAL
 NON DEPARTMENTAL OPERATIONS

Courthouse Square Debt Svc 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. Outstanding principal on the refunding obligations was \$15.1 million as of June 30, 2009.
- 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 Svc				
	FY 07-08 ACTUAL	FY 08-09 ACTUAL	FY 09-10 BUDGET	FY 10-11 ADOPTED	+/- %
RESOURCES					
Interest	428	122	150	0	-100.00%
General Fund Transfers	1,544,059	1,550,154	1,550,088	1,547,087	-0.19%
Other Fund Transfers	0	0	0	100,000	n.a.
TOTAL RESOURCES	1,544,487	1,550,276	1,550,238	1,647,087	6.25%
REQUIREMENTS					
Debt Service Principal	745,000	775,000	800,000	825,000	3.13%
Debt Service Interest	799,488	775,275	750,088	822,087	9.60%
Ending Fund Balance	0	0	150	0	-100.00%
TOTAL REQUIREMENTS	1,544,488	1,550,275	1,550,238	1,647,087	6.25%

Courthouse Square Debt Svc Program Budget Analysis

Resources consist of general fund transfers to meet the expected annual debt service requirements for Courthouse Square.

Requirements consist of the anticipated principal and interest payments for FY 10-11.

MARION COUNTY FY2010-11 BUDGET
BY NON-DEPARTMENTAL
NON DEPARTMENTAL OPERATIONS

PERS Debt Service Program

- Marion County issued Limited Tax Pension Obligations in 2002 and 2004 and transferred the net proceeds to the State of Oregon Public Employees Retirement System to provide for the county's unfunded actuarial liability.
- Outstanding principal on the bonds was \$49.6 million as of June 30, 2009, which includes \$7.3 million of deferred interest on the 2002 Obligation. The total outstanding principal amount net of the deferred interest is \$42.3 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 07-08 ACTUAL	FY 08-09 ACTUAL	FY 09-10 BUDGET	FY 10-11 ADOPTED	+/- %
RESOURCES					
Admin Cost Recovery	2,703,557	3,104,338	3,113,917	2,749,300	-11.71%
Interest	26,746	11,458	2,000	15,500	675.00%
Net Working Capital	201,402	79,387	0	737,696	n.a.
TOTAL RESOURCES	2,931,705	3,195,183	3,115,917	3,502,496	12.41%
REQUIREMENTS					
Debt Service Principal	385,000	515,000	650,000	795,000	22.31%
Debt Service Interest	2,467,318	2,466,674	2,463,917	2,458,761	-0.21%
Ending Fund Balance	0	0	2,000	248,735	12,336.75%
TOTAL REQUIREMENTS	2,852,318	2,981,674	3,115,917	3,502,496	12.41%

PERS Debt Service Program Budget Analysis

Administrative cost recovery is 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. Net working capital has increased substantially due to assessments that were greater than required debt service.

The increase in the PERS debt service program budget is due to an increase in principal payments due this year. While interest requirements remain somewhat consistent each year, the established schedule requires annual increases in principal. The presumption is that as personnel expenditures increase each year, the assessment percentage can remain the same while producing enough additional resources to manage the required debt service.

MARION COUNTY FY2010-11 BUDGET
 BY NON-DEPARTMENTAL
 NON DEPARTMENTAL OPERATIONS

Self Insurance Program

- The self-insurance program is within 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 liability, workers compensation, health, life, long-term disability and unemployment. Reserves are held in the fund to cover future liabilities, contingency and catastrophic losses.

Program Summary

Non Departmental Operations	Program: Self Insurance				
	FY 07-08 ACTUAL	FY 08-09 ACTUAL	FY 09-10 BUDGET	FY 10-11 ADOPTED	+/- %
RESOURCES					
Charges for Services	17,091,274	19,156,371	20,547,618	22,126,440	7.68%
Interest	259,339	147,727	32,100	38,200	19.00%
Other Revenues	0	7,667	0	0	n.a.
Settlements	1,457	41,497	0	0	n.a.
Net Working Capital	6,778,893	7,139,292	6,386,243	7,631,738	19.50%
TOTAL RESOURCES	24,130,963	26,492,553	26,965,961	29,796,378	10.50%
REQUIREMENTS					
Materials and Services					
Supplies	225	344	0	0	n.a.
Materials	1,072	634	35,000	30,000	-14.29%
Contracted Services	138,250	143,791	169,565	145,770	-14.03%
Repairs and Maintenance	5,380	0	0	0	n.a.
Insurance	16,736,194	18,031,926	20,207,353	22,108,890	9.41%
Miscellaneous	1,869	26,155	40,000	40,000	0.00%
Total Materials and Services	16,882,990	18,202,851	20,451,918	22,324,660	9.16%
Administrative Charges	91,925	101,713	125,700	134,100	6.68%
Transfers Out	16,756	662,029	0	0	n.a.
Contingency	0	0	2,000,000	2,000,000	0.00%
Ending Fund Balance	0	0	4,388,343	5,337,618	21.63%
TOTAL REQUIREMENTS	16,991,672	18,966,593	26,965,961	29,796,378	10.50%

MARION COUNTY FY2010-11 BUDGET
BY NON-DEPARTMENTAL
NON DEPARTMENTAL OPERATIONS

Self Insurance Program Budget Analysis

The increase in materials and services is attributed to higher insurance premiums and claims expense. Claims expenses were up dramatically in both unemployment and long term disability. While the total number of claims filed remained constant, or dropped in workers compensation and general liability, medical inflation continues to drive costs upwards.

The insurance fund is managed using actuarially sound principles. An actuarial study was completed during FY 09-10. 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. 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.

MARION COUNTY FY2010-11 BUDGET
 BY NON-DEPARTMENTAL
 NON DEPARTMENTAL OPERATIONS

MCBEE Program

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

Program Summary

Non Departmental Operations

Program: MCBEE

	FY 07-08 ACTUAL	FY 08-09 ACTUAL	FY 09-10 BUDGET	FY 10-11 ADOPTED	+/- %
RESOURCES					
Admin Cost Recovery	0	0	347,970	14,650	-95.79%
General Fund Transfers	338,020	451,208	450,000	765,432	70.10%
TOTAL RESOURCES	338,020	451,208	797,970	780,082	-2.24%
REQUIREMENTS					
Personal Services					
Salaries and Wages	0	0	254,387	0	-100.00%
Fringe Benefits	0	0	105,583	0	-100.00%
Total Personal Services	0	0	359,970	0	-100.00%
Materials and Services					
Supplies	818	92	0	0	n.a.
Materials	30,975	47,452	0	0	n.a.
Contracted Services	256,399	336,275	438,000	725,432	65.62%
Repairs and Maintenance	0	3,071	0	0	n.a.
Miscellaneous	49,828	1,954	0	40,000	n.a.
Total Materials and Services	338,020	388,844	438,000	765,432	74.76%
Administrative Charges	0	0	0	14,650	n.a.
Capital Outlay	0	62,364	0	0	n.a.
TOTAL REQUIREMENTS	338,020	451,208	797,970	780,082	-2.24%
FTE	0.00	0.00	3.00	0.00	-100.0%

MARION COUNTY FY2010-11 BUDGET
BY NON-DEPARTMENTAL
NON DEPARTMENTAL OPERATIONS

MCBEE Program Budget Analysis

The Marion County Business Enterprise Enhancement (MCBEE) program began in FY 06-07. The program's goals are to maximize the use of the Oracle ERP system, streamline and standardize a variety of business processes, and improve financial reporting and analysis throughout the county. There are currently three FTE associated with this program. Two are assigned to the business services department and one to the information technology department. The personnel costs have been allocated to all county departments as part of the county's cost allocation plan. Materials and services continue to be for consulting services (\$725,432) and training (\$40,000), and are supported through an allocation from the general fund.

MARION COUNTY FY2010-11 BUDGET
 BY NON-DEPARTMENTAL
 NON DEPARTMENTAL OPERATIONS

County Schools Program

- By Oregon law, federal Title I national forest service revenue, state Chapter 530 forest rehabilitation revenue, and certain state shared tax revenues are distributed among the several school districts in the county. School districts receive funds in proportion to their resident average daily membership for the preceding fiscal year.

Program Summary

Non Departmental Operations

Program: County Schools

	FY 07-08 ACTUAL	FY 08-09 ACTUAL	FY 09-10 BUDGET	FY 10-11 ADOPTED	+/- %
RESOURCES					
Intergovernmental Federal	854,785	819,069	737,529	664,183	-9.94%
Intergovernmental State	849,545	365,482	62,656	63,484	1.32%
Fines and Forfeitures	1,422	511	610	250	-59.02%
Interest	16,142	7,962	1,500	900	-40.00%
Net Working Capital	105,012	291,449	65,617	47,804	-27.15%
TOTAL RESOURCES	1,826,906	1,484,473	867,912	776,621	-10.52%
REQUIREMENTS					
Special Payments	1,535,457	1,418,857	867,912	776,621	-10.52%
TOTAL REQUIREMENTS	1,535,457	1,418,857	867,912	776,621	-10.52%

County Schools Program Budget Analysis

Federal Title I national forest revenue re-funded through the Secure Rural Schools was further reduced in FY 09-10 and it is estimated that this trend will continue in FY 10-11 under the federal funding phase out. State Chapter 530 funding was substantially reduced in two phases in prior years to the FY 09-10 level.

The decrease in special payments is reflective of the decrease in resources expected to be available for distribution.

MARION COUNTY FY2010-11 BUDGET
 BY NON-DEPARTMENTAL
 NON DEPARTMENTAL OPERATIONS

Criminal Justice Assessments Program

- The Criminal Justice Assessment Fund receives revenues from a portion of court fines collected by state and local governments. Oregon Revised Statutes 137.308 requires that these funds be used for criminal justice projects and court security.
- 60% of funds received are transferred in equal shares to Juvenile, Sheriff and Community Corrections to supplement programs in the respective departments. 40% of the funds are used for court security programs at the Marion County Courthouse, Court Annex, Juvenile and the County Jail.

Program Summary

Non Departmental Operations

Program: Criminal Justice Assessments

	FY 07-08 ACTUAL	FY 08-09 ACTUAL	FY 09-10 BUDGET	FY 10-11 ADOPTED	+/- %
RESOURCES					
Charges for Services	3,280	1,735	500	500	0.00%
Fines and Forfeitures	879,192	885,375	832,002	906,418	8.94%
Interest	13,035	10,012	1,450	2,232	53.93%
Net Working Capital	226,664	312,623	360,753	628,467	74.21%
TOTAL RESOURCES	1,122,172	1,209,745	1,194,705	1,537,617	28.70%
REQUIREMENTS					
Materials and Services					
Supplies	0	2,917	700	700	0.00%
Materials	8,202	181	0	0	n.a.
Communications	2,505	1,603	425	360	-15.29%
Contracted Services	187,383	187,329	235,000	264,250	12.45%
Repairs and Maintenance	33,095	14,258	18,000	7,500	-58.33%
Rentals	253	216	500	500	0.00%
Miscellaneous	17,037	16,807	16,750	14,750	-11.94%
Total Materials and Services	248,476	223,312	271,375	288,060	6.15%
Administrative Charges	1,828	2,808	3,776	4,347	15.12%
Capital Outlay	32,826	0	70,000	40,000	-42.86%
Transfers Out	526,418	529,364	628,026	706,467	12.49%
Contingency	0	0	20,000	20,000	0.00%
Ending Fund Balance	0	0	201,528	478,743	137.56%
TOTAL REQUIREMENTS	809,549	755,484	1,194,705	1,537,617	28.70%

MARION COUNTY FY2010-11 BUDGET
BY NON-DEPARTMENTAL
NON DEPARTMENTAL OPERATIONS

Criminal Justice Assessments Program Budget Analysis

A reduction in revenue was anticipated for FY 09-10 due to the economy, but in fact they have remained consistent, resulting in a higher net working capital for FY 10-11. This will result in an increase in transfers to Sheriff, Juvenile and Community Corrections for criminal justice programs. The ending fund balance in the court security service will increase for future security projects or enhancements.

There is an increase in materials and services for increased costs associated with court security services.

There are two capital improvement projects planned. There will be an upgrade to the CCTV control room, and replacement of some of the cameras in the courthouse.

The fund maintains a contingency of \$20,000 to cover unforeseen expenses related to court security or security equipment needs. Expenditures require approval by the court security committee and the presiding judge.

MARION COUNTY FY2010-11 BUDGET
BY NON-DEPARTMENTAL
NON DEPARTMENTAL OPERATIONS

General Fund Program

- This non-departmental program is part of the General Fund. Expenditures not assigned to specific departments and categorized as non-departmental: contribution to USDA for the predatory animal program; contribution to the water master to protect and manage water resources in Marion County; court-ordered psychiatric services not covered by regular county programs; consulting services for studies and plans of a broad nature benefiting multiple departments; allocated costs of facilities management, custodial services and utilities for common areas and other areas of county facilities not assigned to specific departments.
- General fund transfers to supplement the budgets of other funds for special purposes.
- General fund contingency and unappropriated ending fund balance.

MARION COUNTY FY2010-11 BUDGET
 BY NON-DEPARTMENTAL
 NON DEPARTMENTAL OPERATIONS

Program Summary

Non Departmental Operations

Program: General Fund

	FY 07-08 ACTUAL	FY 08-09 ACTUAL	FY 09-10 BUDGET	FY 10-11 ADOPTED	+/- %
RESOURCES					
Taxes	49,713,396	51,642,142	53,360,909	55,172,401	3.39%
Licenses and Permits	59,600	61,300	67,000	60,000	-10.45%
Intergovernmental Federal	1,588,914	1,526,096	1,354,384	1,220,968	-9.85%
Intergovernmental State	4,608,228	3,747,396	3,272,358	4,457,884	36.23%
Charges for Services	3,325,819	2,858,276	2,747,965	3,438,992	25.15%
Fines and Forfeitures	938	787	0	3,973	n.a.
Interest	1,544,414	850,497	698,000	630,000	-9.74%
Other Revenues	49,791	269	0	0	n.a.
General Fund Transfers	(49,061,858)	(53,334,500)	(51,788,619)	(54,166,733)	4.59%
Other Fund Transfers	25,000	472,269	40,000	40,000	0.00%
Settlements	21,000	0	0	0	n.a.
Financing Proceeds	0	1,400,000	0	0	n.a.
Net Working Capital	11,122,806	11,277,134	7,379,085	7,260,198	-1.61%
TOTAL RESOURCES	22,998,048	20,501,664	17,131,082	18,117,683	5.76%
REQUIREMENTS					
Materials and Services					
Contracted Services	461,020	340,473	461,346	770,976	67.11%
Miscellaneous	520,212	524,622	196,930	189,430	-3.81%
Total Materials and Services	981,232	865,095	658,276	960,406	45.90%
Administrative Charges	787,150	910,790	963,499	1,006,474	4.46%
Capital Outlay	167,226	0	0	0	n.a.
Debt Service Principal	0	0	280,000	280,000	0.00%
Debt Service Interest	153,181	15,226	60,000	60,000	0.00%
Transfers Out	9,632,125	11,342,639	10,970,314	9,957,632	-9.23%
Contingency	0	0	696,074	790,579	13.58%
Ending Fund Balance	0	0	3,502,919	5,062,592	44.52%
TOTAL REQUIREMENTS	11,720,914	13,133,751	17,131,082	18,117,683	5.76%

MARION COUNTY FY2010-11 BUDGET
BY NON-DEPARTMENTAL
NON DEPARTMENTAL OPERATIONS

General Fund Program Budget Analysis

The increase in taxes is consistent with assessed value increases for property within the county. The decrease in federal revenues is due primarily to the scheduled annual decreases in Secure Rural Schools funding. The significant increase in State resources is primarily attributed to expected increases in the County Assessment Funding grant from the state. Charges for services has increased primarily in two areas: 1) recording fees due to foreclosure filings and some improvement in the sale of homes, and 2) court fees due to a new \$45 court assessment on all fines in the Justice Courts.

The materials and services budget has increased due to restoration of funding for management audits and other consulting services to pre-FY 09-10 level.

MARION COUNTY FY2010-11 BUDGET
BY NON-DEPARTMENTAL
NON DEPARTMENTAL OPERATIONS

Lottery Distribution Program

- The Economic Development Advisory Board (EDAB) provides economic policy recommendations to the board of commissioners, evaluates lottery grant applications and oversees the process for lottery grant requests.
- Marion County receives 2.5% of state lottery revenue generated within the county. By state statute, this money is to be targeted for economic development activities.
- The Board of Commissioners allocates Lottery Fund resources to promote economic development activity within Marion County. Examples of supported activities include funding for regional agencies that promote economic development and tourism, private business development, training and land use planning. Grant funds are allocated by the Board of Commissioners with funding recommendations by the Economic Development Advisory Board.

Program Summary

Non Departmental Operations

Program: Lottery Distribution

	FY 07-08 ACTUAL	FY 08-09 ACTUAL	FY 09-10 BUDGET	FY 10-11 ADOPTED	+/- %
RESOURCES					
Intergovernmental State	1,521,182	1,391,254	1,312,698	1,141,148	-13.07%
Interest	28,736	20,447	5,500	858	-84.40%
Other Revenues	0	1,000	0	0	n.a.
Settlements	100,000	0	0	198,400	n.a.
Net Working Capital	388,604	718,451	634,680	171,602	-72.96%
TOTAL RESOURCES	2,038,522	2,131,153	1,952,878	1,512,008	-22.58%
REQUIREMENTS					
Materials and Services					
Supplies	0	84	472	0	-100.00%
Communications	1,279	0	0	0	n.a.
Contracted Services	399,129	597,741	1,048,474	577,629	-44.91%
Rentals	0	179	0	0	n.a.
Insurance	0	632	0	0	n.a.
Miscellaneous	34,602	7,819	4,233	3,000	-29.13%
Total Materials and Services	435,010	606,455	1,053,179	580,629	-44.87%
Administrative Charges	8,998	9,608	22,536	14,167	-37.14%
Debt Service Principal	338,880	355,616	373,180	391,611	4.94%
Debt Service Interest	213,184	196,447	178,883	160,453	-10.30%
Transfers Out	324,000	325,251	325,100	324,000	-0.34%
Contingency	0	0	0	41,148	n.a.
TOTAL REQUIREMENTS	1,320,070	1,493,378	1,952,878	1,512,008	-22.58%

MARION COUNTY FY2010-11 BUDGET
BY NON-DEPARTMENTAL
NON DEPARTMENTAL OPERATIONS

Lottery Distribution Program Budget Analysis

State lottery revenues for FY 09-10 have been 15.7% below the anticipated funding level; a reduction of approximately \$206,800. State lottery funding is expected to remain flat for FY 10-11 and has been budgeted at \$1,141,148. In addition, under agreements with the Oregon Garden Foundation and Moonstone, Inc. the county expects to receive \$198,400 in transient occupancy tax (TOT) revenue and a percentage of food and beverage receipts from the Oregon Garden. This revenue is recorded in the Settlements category. The revenue is used to offset Oregon Garden bond payments.

In FY 09-10 EDAB recommended, and the Board of Commissioners approved, \$757,300 in economic development grants including a \$300,000 grant in support of Sanyo Solar, Inc. The Sanyo Solar, Inc. grant is payable over two fiscal years. Other grants included continued support to the Strategic Economic Development Corporation (SEDCOR), North Santiam Canyon Economic Development Corporation and Travel Salem.

In FY 10-11 Marion County will provide continued support to the Oregon Garden in the amount of \$552,064 in annual bond payments as outlined in the management agreement approved in 2006. The lottery program also provides continuing support of \$324,000 for land use planning.

MARION COUNTY FY2010-11 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 07-08 ACTUAL	FY 08-09 ACTUAL	FY 09-10 BUDGET	FY 10-11 ADOPTED	+/- %
RESOURCES					
Intergovernmental Federal	1,128,132	1,129,635	1,682,755	1,209,555	-28.12%
Interest	49,463	28,434	578	5,529	856.57%
Other Revenues	20,322	15,406	16,788	15,976	-4.84%
Net Working Capital	987,026	1,068,623	693,191	1,075,273	55.12%
TOTAL RESOURCES	2,184,944	2,242,099	2,393,312	2,306,333	-3.63%
REQUIREMENTS					
Materials and Services					
Supplies	0	0	0	227	n.a.
Materials	48	0	0	0	n.a.
Communications	0	84	0	85	n.a.
Contracted Services	432,469	628,289	1,223,831	836,547	-31.65%
Rentals	103	234	235	258	9.79%
Miscellaneous	8,127	2,602	1,000	4,220	322.00%
Total Materials and Services	440,746	631,209	1,225,066	841,337	-31.32%
Administrative Charges	3,709	5,300	3,859	2,078	-46.15%
Transfers Out	671,866	512,133	554,916	488,449	-11.98%
Contingency	0	0	4,000	133,886	3,247.15%
Ending Fund Balance	0	0	605,471	840,583	38.83%
TOTAL REQUIREMENTS	1,116,321	1,148,642	2,393,312	2,306,333	-3.63%

MARION COUNTY FY2010-11 BUDGET
BY NON-DEPARTMENTAL
NON DEPARTMENTAL OPERATIONS

Non Departmental Grants Program Budget Analysis

The FY 10-11 budget includes remaining and reauthorized funds from Title II and Title III of the Secure Rural Schools and Community Self-Determination Act. Title III grants are for projects that are beneficial to national forest lands within Marion County. Title II grants are passed through Resource Advisory Committees which are citizen panels who recommend to the Bureau of Land Management and the U.S. Forest Service projects to improve federal forest land.

The FY 10-11 budget includes additional federal funding for the Kids First Initiative. Federal appropriations of \$740,000 will be received over two fiscal years and will fund programs that focus on children affected by methamphetamine addiction in high risk families with the goal of breaking the cycle of intergenerational drug abuse, crime and family violence.

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. Expenditures in FY 10-11 include a final transfer to the County Fair in the amount of \$40,000. During FY 09-10 two projects were closed leaving one open project that continues to receive loan payments from a previous farm worker facility rehabilitation grant.

MARION COUNTY FY2010-11 BUDGET
 BY NON-DEPARTMENTAL
 NON DEPARTMENTAL OPERATIONS

OSU Extension Program

- In partnership with Marion County, OSU Extension Service is the "Front Door to OSU".
- Delivers educational programs to Marion County citizens in several key areas: Agriculture and Natural Resources, Family and Community Development, 4-H and Youth Development, Sustainable Communities, Sea Grant and Forestry.
- Oregon State University places Extension faculty in counties in support of these program areas and also supports additional staff through special grant funded initiatives.

Program Summary

Non Departmental Operations	Program: OSU Extension				
	FY 07-08 ACTUAL	FY 08-09 ACTUAL	FY 09-10 BUDGET	FY 10-11 ADOPTED	+/- %
<hr/>					
RESOURCES					
General Fund Transfers	0	0	348,828	348,828	0.00%
TOTAL RESOURCES	0	0	348,828	348,828	0.00%
REQUIREMENTS					
Materials and Services					
Miscellaneous	0	0	348,828	348,828	0.00%
Total Materials and Services	0	0	348,828	348,828	0.00%
TOTAL REQUIREMENTS	0	0	348,828	348,828	0.00%

MARION COUNTY FY2010-11 BUDGET
BY NON-DEPARTMENTAL
NON DEPARTMENTAL OPERATIONS

OSU Extension Program Budget Analysis

This budget was formerly part of the General Fund non-departmental budget as a line-item in materials and services. In FY09-10 this activity was elevated to program level. Prior year actual amounts remain displayed in the General Fund non-departmental program in materials and services - miscellaneous.

Extension programs reach citizens of Marion County in several key elements of the County's goals. For Goal 4, Economic Development, Extension provides education and applied research in support of agriculture and natural resources enterprises and related workforce development. For Goal 6, Health and Community Services, Extension provides life-skills education for youth through a variety of clubs, activities and events, and they provide nutrition, food safety, parenting and financial management for adults. Extension also provides some education programs related to Goal 3, Public Safety, and Goal 5, Transportation.

The OSU Extension Service's total FY 10-11 proposed budget is \$348,828, a 0% change from FY 09-10. The budgeted County funds provide the support for 2.33 FTE of office support staff, 0.94 FTE for the sustainable communities faculty position and 0.5 FTE for the 4-H program assistant in the Santiam Canyon. The total budget also includes \$9,000 for support staff (0.15 FTE) and \$6,000 for materials and services at the North Willamette Research and Experiment Station which serves Marion County. The remaining budget is for materials and services which include phones, internet connections, travel, paper, copying and other supplies.

Marion County provides the office space and utilities in the Health Building as an in-kind donation. The value of this is more than \$50,000.

MARION COUNTY FY2010-11 BUDGET
 BY NON-DEPARTMENTAL
 NON DEPARTMENTAL OPERATIONS

Tax Title Land Sales Program

- The Tax Title Land Sales Fund is a special revenue fund under the administration of the Finance Department. The program coordinates management of real property held by the county as a result of tax foreclosures. Resources are derived 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 07-08 ACTUAL	FY 08-09 ACTUAL	FY 09-10 BUDGET	FY 10-11 ADOPTED	+/- %
RESOURCES					
Charges for Services	120,701	25,889	310,906	50,000	-83.92%
Interest	37,683	27,469	7,738	7,330	-5.27%
Other Revenues	21,360	19,423	20,000	8,605	-56.98%
Net Working Capital	152,617	125,328	79,281	39,200	-50.56%
TOTAL RESOURCES	332,360	198,109	417,925	105,135	-74.84%
REQUIREMENTS					
Materials and Services					
Supplies	9	8	100	50	-50.00%
Communications	136	0	200	50	-75.00%
Contracted Services	3,293	0	2,150	1,500	-30.23%
Repairs and Maintenance	146	1,409	10,025	1,500	-85.04%
Rentals	167	101	250	250	0.00%
Insurance	0	4,041	0	0	n.a.
Miscellaneous	106,584	4,717	5,275	4,887	-7.36%
Total Materials and Services	110,335	10,276	18,000	8,237	-54.24%
Administrative Charges	13,531	15,567	12,506	9,095	-27.27%
Special Payments	50,000	48,802	272,911	0	-100.00%
Transfers Out	33,166	36,100	38,300	40,251	5.09%
Contingency	0	0	10,500	10,000	-4.76%
Ending Fund Balance	0	0	65,708	37,552	-42.85%
TOTAL REQUIREMENTS	207,032	110,745	417,925	105,135	-74.84%

MARION COUNTY FY2010-11 BUDGET
BY NON-DEPARTMENTAL
NON DEPARTMENTAL OPERATIONS

Tax Title Land Sales Program Budget Analysis

Resources are projected to decrease by over \$85,000. The decreases are due primarily to two issues: 1) net working capital has been steadily declining for the past several years as sales of foreclosed properties has continued to decline, which has resulted in less funds to distribute and carry forward. The decrease in projected net working capital is approximately \$40,000 for next year. 2) Several contracts for property sales have become delinquent and are currently in process to be foreclosed on by the county. Expected principal and interest receipts for the current year are down significantly, and next year's budget for loan repayments has been reduced by over \$45,000.

There are no FTE assigned to this program. A transfer to the Central Services Fund covers the related personnel costs which are budgeted in the central finance program.

Distributions to taxing districts under special payments have been reduced to \$0 as the program is not expected to generate sufficient resources to make a distribution in FY10-11.

MARION COUNTY FY2010-11 BUDGET
 BY NON-DEPARTMENTAL
 NON DEPARTMENTAL OPERATIONS

Central Services Fund Program

- This non-departmental program is part of the Central Services Fund that records the administrative cost recoveries from most departments for the corresponding cost of electricity, natural gas, water, sewer and garbage disposal utilities for these same departments' facilities.
- The program accounts for the cost of electricity, natural gas, water, sewer and garbage disposal of all departments, except for that portion of the Public Works Department located at the campus on Silverton Road. Utilities costs are pooled and pro-rated back to departments based on square footage of department occupied space.

Program Summary

Non Departmental Operations

Program: Central Services Fund

	FY 07-08 ACTUAL	FY 08-09 ACTUAL	FY 09-10 BUDGET	FY 10-11 ADOPTED	+/- %
RESOURCES					
Admin Cost Recovery	1,508,783	1,613,808	1,826,920	1,912,659	4.69%
General Fund Transfers	59,112	61,287	0	0	n.a.
Net Working Capital	500,000	0	0	0	n.a.
TOTAL RESOURCES	2,067,895	1,675,095	1,826,920	1,912,659	4.69%
REQUIREMENTS					
Materials and Services					
Utilities	1,553,809	1,651,596	1,797,392	1,877,000	4.43%
Total Materials and Services	1,553,809	1,651,596	1,797,392	1,877,000	4.43%
Administrative Charges	14,086	23,499	29,528	35,659	20.76%
Transfers Out	500,000	0	0	0	n.a.
TOTAL REQUIREMENTS	2,067,895	1,675,095	1,826,920	1,912,659	4.69%

Central Services Fund Program Budget Analysis

The materials and services budget has increased an average of 4.5% based on utility companies estimates of rate increases. Mild weather in FY 09-10 has resulted in lower gas and electric consumption. This budget is based on projected normal weather conditions. Harsher winter or warmer summer weather will result in higher consumption, resulting in potential increases for electric and gas services.

MARION COUNTY FY2010-11 BUDGET
 BY NON-DEPARTMENTAL
 NON DEPARTMENTAL OPERATIONS

Rainy Day Reserve Program

- The rainy day reserve program accounts for the Rainy Day Fund established by the Board of Commissioners. The fund's purpose is 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 07-08 ACTUAL	FY 08-09 ACTUAL	FY 09-10 BUDGET	FY 10-11 ADOPTED	+/- %
RESOURCES					
Admin Cost Recovery	0	0	0	0	n.a.
Interest	183,251	95,854	38,300	51,900	35.51%
Net Working Capital	4,244,803	3,928,053	3,829,000	3,994,000	4.31%
TOTAL RESOURCES	4,428,053	4,023,907	3,867,300	4,045,900	4.62%
REQUIREMENTS					
Transfers Out	500,000	80,000	0	0	n.a.
Reserves	0	0	3,867,300	4,045,900	4.62%
TOTAL REQUIREMENTS	500,000	80,000	3,867,300	4,045,900	4.62%

Rainy Day Reserve Program Budget Analysis

The county is expecting significant increases in required employer contribution rates for PERS in FY 11-12 and beyond. In the department request stage, administrative cost recovery revenue of almost \$2.4 million was budgeted from imposition of an assessment of 3% of subject wages for FY 10-11. This was budgeted in the Reserves category of requirements. The budget officer removed this special assessment revenue and corresponding amount in Reserves in the proposed stage.

It is planned that the Rainy Day Reserve Program funds be held in reserve to offset future PERS rate increases.

MARION COUNTY FY2010-11 BUDGET
 BY NON-DEPARTMENTAL
 NON DEPARTMENTAL OPERATIONS

Health IDS Reserve Program

- The Health Integrated Delivery System (IDS) Reserve Fund holds moneys 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. The fund is intended to provide future outpatient mental health services for OHP/MVBCN eligible clients. IDS providers, including the health department, charge for outpatient mental health services rendered to MVBCN clients. The Health IDS Reserve will be used to cover future shortfalls in revenues for managed care OHP/Medicaid outpatient mental health services, infrastructure, and oversight necessary for the delivery of these services.

Program Summary

Non Departmental Operations	Program: Health IDS Reserve				
	FY 07-08 ACTUAL	FY 08-09 ACTUAL	FY 09-10 BUDGET	FY 10-11 ADOPTED	+/- %
RESOURCES					
Interest	0	63,404	20,000	38,000	90.00%
Other Fund Transfers	0	4,000,000	0	0	n.a.
Net Working Capital	0	0	4,065,000	4,053,000	-0.30%
TOTAL RESOURCES	0	4,063,404	4,085,000	4,091,000	0.15%
REQUIREMENTS					
Transfers Out	0	0	65,000	1,053,000	1,520.00%
Reserves	0	0	4,020,000	3,038,000	-24.43%
TOTAL REQUIREMENTS	0	0	4,085,000	4,091,000	0.15%

Health IDS Reserve Program Budget Analysis

This is the third year for the Health IDS Reserve. A balance has accumulated from capitation during years in which total capitation revenues exceeded the cost of services. This reserve will be used when the reverse is true, when cost of services exceeds capitation payments. It is anticipated that this will occur during FY 10-11 and a \$1,000,000 transfer from the Health IDS Reserve Fund to the Health Fund has been budgeted to ensure appropriate spending authority is available.

Interest earned on investment of the program's principal in the amount of \$53,000 will be transferred at the end of the year to Health Department operations.

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