

MARION COUNTY FY 2011-12 BUDGET  
SUMMARY

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**TOTAL BUDGET**

The fiscal year 2011-2012 budget totals \$341,796,802. This is an \$11,136,170 decrease from the total fiscal year 2010-2011 current budget of \$352,932,972.

Oregon local budget law requires a balanced budget to be adopted by the governing body. Therefore, total resources and total requirements are both equal.

The budget includes a \$77,007,416 General Fund and \$264,789,386 for all other funds. Some county departments are funded partially or entirely through the General Fund which includes property tax revenues and fees. The majority of non-General Fund revenues are federal, state, and other agencies' contracts and grants that by law, must be spent for specific purposes.

In this Summary section and throughout the remainder of this book, all fiscal year 2010-11 budget amounts include changes in the course of three supplemental budgets.

**RESOURCE CATEGORIES**

In addition to revenues expected to be collected during the fiscal year, local budget law requires other available resources to be disclosed in the budget, including beginning net working capital, internal transactions, and transfers. These together are referred to as resources. Revenues are those funds received during the course of the fiscal year from outside sources. Beginning net working capital is that portion of the prior fiscal year ending fund balance available to finance the succeeding fiscal year's budget. Marion County's internal transactions are transactions between funds resulting from one department providing a service to another. On the resources side, they are called administrative cost recoveries. The sum of revenues, working capital, internal transactions, and transfers are the total resources. The total resources budget is \$341,796,802.

**FY 2011-12 Resources**

Fund	Net Working Capital	Administrative Cost Recoveries	Transfers In	Current Revenues	Total Resources
General Fund	7,289,114	-	4,258,305	65,459,997	77,007,416
All Other Funds	78,323,041	22,377,795	16,975,082	147,113,468	264,789,386
total	<b>85,612,155</b>	<b>22,377,795</b>	<b>21,233,387</b>	<b>212,573,465</b>	<b>341,796,802</b>
% of total	25%	7%	6%	62%	100%

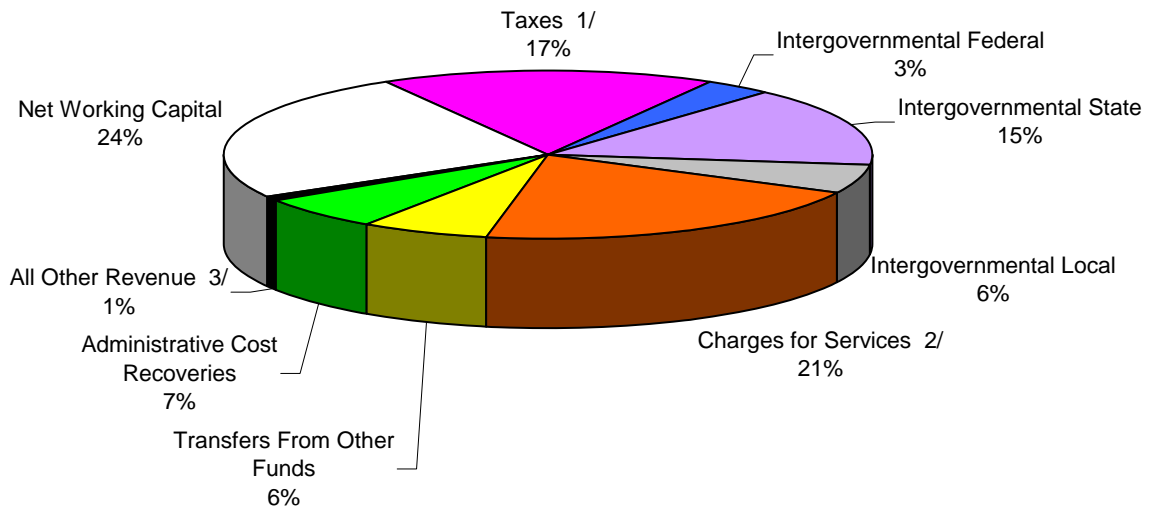
MARION COUNTY FY 2011-12 BUDGET  
SUMMARY

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**TOTAL COUNTY RESOURCES CHART**

The county's \$341,796,802 revenues and other available resources are shown in major categories on the chart.

**WHERE THE MONEY COMES FROM  
Marion County FY 2011-12 Budget**



Net Working Capital	\$	85,612,155
Taxes 1/		56,849,615
Intergovernmental Federal		11,703,701
Intergovernmental State		51,468,926
Intergovernmental Local		19,579,339
Charges for Services 2/		70,232,007
Transfers From Other Funds		21,233,387
Administrative Cost Recoveries		22,377,795
All Other Revenue 3/		<u>2,739,877</u>
<b>TOTAL</b>	<b>\$</b>	<b><u>341,796,802</u></b>

1/ Total taxes include property tax collections (current year collections, delinquent taxes anticipated to be collected in the current year, and interest and penalties on delinquent tax), and cable television franchise taxes.

2/ Includes licenses, permits, fees, other charges for services.

3/ Includes fines, interest, financing proceeds and miscellaneous revenue.

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**REQUIREMENT CATEGORIES**

The amount planned for expenditure during the fiscal year is considerably less than the total budget. Oregon local budget law requires reporting of expenditures, internal transactions between funds, transfers, contingencies, and unappropriated ending fund balance in the total budget. These together are referred to as requirements.

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

The total requirements budget is \$341,796,802. This is the sum of the expenditures, administrative charges, transfers out, contingency, reserves, and ending fund balance.

The expenditures budget is \$271,828,496. This is the total of direct expenditures, administrative charges (internal service), and transfers out. Expenditures equal true appropriation authority, e.g., authority to expend. Contingency, reserves, and ending fund balance which total \$69,968,306 are excluded from the expenditures total.

**Total direct expenditures are \$229,436,314.** This is the direct expenditure (resulting in cash outlays) for personal services, materials and services, capital outlay, and special payments.

**FY 2011-12 Requirements**

Fund	Total Direct Expenditures	Administrative Charges *	Transfers Out	Contingency	Reserves and Ending Fund Balance	Total Requirements
General Fund	54,195,054	8,609,456	10,019,376	697,183	3,486,347	77,007,416
All Other Funds	175,241,260	12,549,339	11,214,011	11,960,705	53,824,071	264,789,386
total	<b>227,436,314</b>	<b>21,158,795</b>	<b>23,233,387</b>	<b>12,657,888</b>	<b>57,310,418</b>	<b>341,796,802</b>
% of total	66%	6%	7%	4%	17%	100%

\* Internal service charges.

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**Principal Expenditures**

The principal expenditure accounts are personal services and materials and services. Others, such as capital outlay, may have large amounts budgeted but either tend to have wide variances in expenditures from year-to-year or in the case of transfers out are not direct expenditures.

**Personal Services**

The county's personnel regulations allow for an annual five percent step increase for satisfactory service (merit). However, the county has a high percent of employees who have worked enough years to have reached the last step in their grade level, or are at longevity pay steps for 10 or 15 years of service. There are no merit pay increases between longevity steps. The number of employees in the step 7 and longevity steps tends to keep overall percentage pay increases down.

A policy of requiring vacant positions to be budgeted no higher than a step 1 has had the effect in some funds and programs in lowering the personal services budget. This is particularly true for positions that became vacant at the time the incumbent is being paid at step 7 or longevity, and departments are not allowed to budget at the same level for replacements. If any such positions are ultimately allowed to be filled at a higher step than budgeted, savings from the turnover and hiring lag must be used to offset the higher actual cost compared to budgeted cost. All positions requested to be filled at a step higher than a step 1 require personnel officer and budget officer approval.

In FY 11-12 numerous funds and programs have very small increases or decreasing salaries and wages (due to reduced FTE) but a proportionately larger percent increase in fringe benefits. In these instances PERS and health insurance increases are greater in aggregate of all employees than the decreased fringe benefits associated with decreased FTE. The table below also shows that in the longer-term the fringe benefits percentage increase is almost three times more than salaries and wages.

**Countywide Personal Services Summary**

	FY 08-09 ACTUAL	FY 09-10 ACTUAL	FY 10-11 BUDGET	FY 11-12 BUDGET	Change 4 Years
Personal Services					
Salaries and Wages	74,225,842	74,862,179	80,062,260	79,171,200	7%
Fringe Benefits	34,714,663	34,667,502	36,555,038	41,497,705	20%
<b>Total Personal Services</b>	<b>108,940,505</b>	<b>109,529,681</b>	<b>116,617,298</b>	<b>120,668,905</b>	<b>11%</b>

MARION COUNTY FY 2011-12 BUDGET  
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**Materials and Services**

General Fund and Central Services Fund departments and programs are not allowed to budget for across-the-board increases in materials and services. They have been required to absorb inflationary increases by reducing whatever line items are considered lower priority than the inflation-driven line items, or simply do with less. Other departments and programs have been allowed to reflect these inflationary increases to the extent that available resources allow. Expenditures by subcategories are shown below.

**Countywide Materials and Services Summary**

	FY 08-09 ACTUAL	FY 09-10 ACTUAL	FY 10-11 BUDGET	FY 11-12 REQUESTED	Change 4 Years	
Supplies	3,830,307	3,638,921	4,418,913	4,726,836	23%	1/
Materials	3,734,155	3,033,558	3,769,210	3,861,273	3%	
Communications	1,191,764	1,440,915	1,346,700	1,221,265	2%	
Utilities	2,026,946	1,992,264	2,300,456	1,990,343	-2%	
Repairs and Maintenance	2,835,242	2,729,003	3,168,003	3,196,357	13%	
Rentals	3,288,990	3,428,734	4,468,081	4,478,924	36%	2/
Insurance	18,095,839	20,247,274	22,232,713	23,487,618	30%	3/
Miscellaneous	1,964,589	1,985,818	2,380,674	2,258,357	15%	4/
Subtotal	36,967,833	38,496,486	44,084,750	45,220,973	22%	
Contracted Services	44,165,820	46,736,550	57,219,798	44,412,473	1%	5/
<i>CH2 Redevelopment Fund</i>	0	0	2,322,115	742,904	n.a.	
<i>Children and Families Fund</i>	1,978,502	1,539,468	1,853,314	1,534,806	-22%	
<i>Community Corrections Fund</i>	1,171,194	948,274	1,376,902	1,020,393		
<i>Environmental Services Fund</i>	13,104,878	13,166,334	16,465,040	14,467,000	10%	
<i>Health Fund</i>	18,519,051	22,741,729	23,194,784	18,313,896	-1%	
<i>Public Works Fund</i>	1,368,195	766,485	3,116,089	777,630	-43%	
<i>Sheriff's Office General Fund</i>	2,454,684	2,304,979	2,294,125	2,391,418	-3%	
<i>Sheiff Grants Fund</i>	223,181	410,579	659,078	145,715	-35%	
<i>All Other Funds</i>	5,346,135	4,858,702	5,938,351	5,018,711	-6%	
Total	81,133,653	85,233,036	101,304,546	89,633,446	10%	

1/ FY 11-12 Increase over FY 10-11 is primarily in gasoline and diesel costs (not volume of consumption).

2/ FY 11-12 increase over FY 10-11 is in building rentals due to the move from Courthouse Square to rental offices.

3/ Annual increases are primarily health insurance costs.

4/ Increase from FY 09-10 to following two years is primarily safety grants and victim restitution.

5/ Major funds having contracted services are shown below in italics; the reasons for wide variances from year-to-year are best explained by reviewing narratives in department and non-department budget sections of this book.

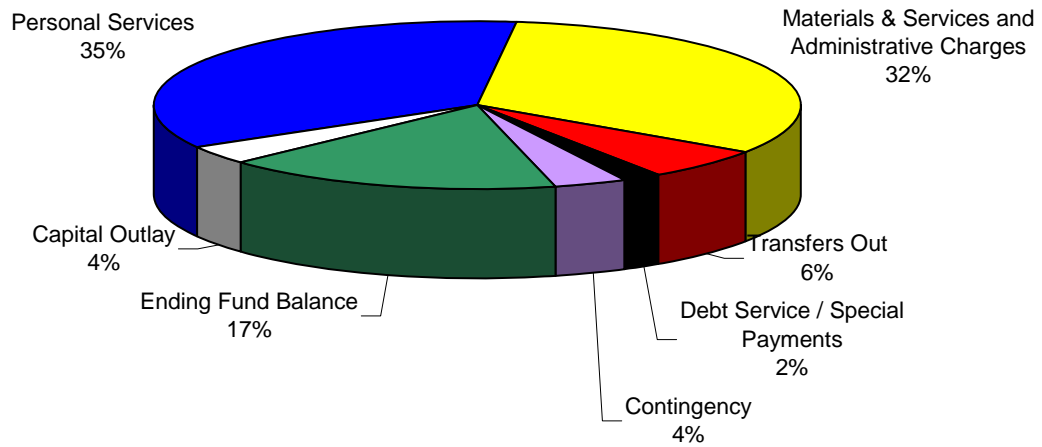
MARION COUNTY FY 2011-12 BUDGET  
SUMMARY

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TOTAL COUNTY REQUIREMENTS CHART

The county's \$341,796,802 requirements budget is allocated to expenditures and other purposes as shown below.

**WHERE THE MONEY GOES**  
Marion County FY 2011-12 Budget



Personal Services	\$	120,668,905
Materials & Services and Administrative		110,792,241
Transfers Out		21,233,387
Debt Service / Special Payments		6,631,652
Contingency		12,657,888
Ending Fund Balance		57,310,418
Capital Outlay		12,502,311
<b>TOTAL</b>		<u><u>\$ 341,796,802</u></u>

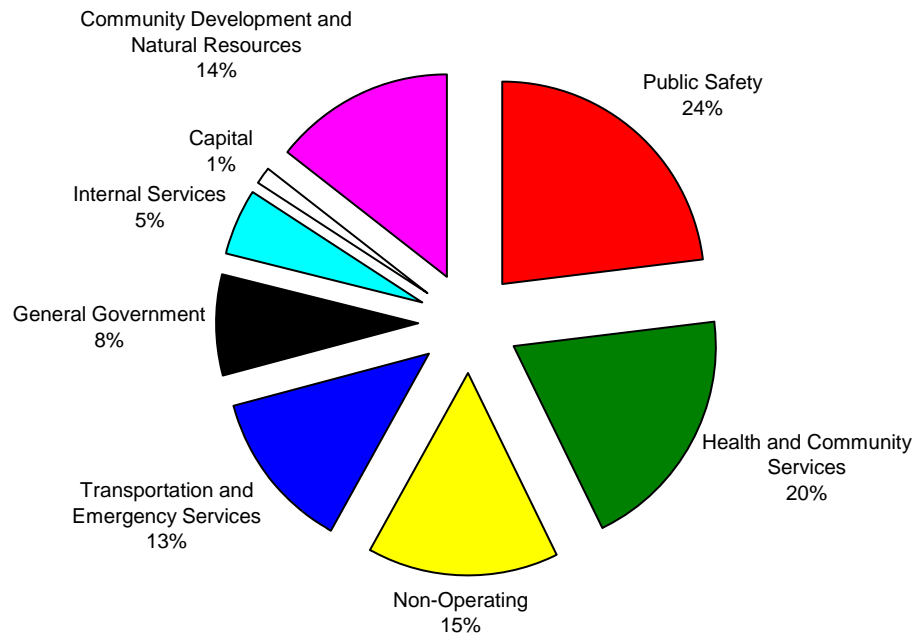
# MARION COUNTY FY 2011-12 BUDGET SUMMARY

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## Budget by Service Area

The budget officer's proposed budget is presented to the budget committee by broad service areas, e.g., public safety, giving the committee and the viewing public a larger overview of how county resources are allocated. The following pie chart shows this allocation.

**Total County FY 2011-12 Budget  
By Service Area**



Public Safety	\$ 79,095,194
Capital	4,794,998
Health and Community Services	66,774,564
Non-Operating	52,194,097
Transportation and Emergency Services	44,073,159
General Government	27,423,127
Internal Services	17,946,420
Community Development and Natural Resources	49,495,243
<b>TOTAL</b>	<b>\$ 341,796,802</b>

MARION COUNTY FY 2011-12 BUDGET  
SUMMARY

TOTAL RESOURCES AND REQUIREMENTS SUMMARY

**Total County Resources and Requirements**

FY 08-09 ACTUAL	FY 09-10 ACTUAL		FY 10-11 BUDGET	FY 11-12 PROPOSED	&/- % Prior Budget
<b>RESOURCES</b>					
51,944,139	54,250,835	Taxes	55,472,401	56,849,615	2.5%
2,454,711	2,858,418	Licenses and Permits	2,776,625	2,787,125	0.4%
13,268,197	15,182,460	Intergovernmental Federal	15,793,655	11,703,701	-25.9%
53,804,469	55,528,839	Intergovernmental State	58,110,236	51,468,926	-11.4%
13,665,654	15,579,816	Intergovernmental Local	17,803,809	19,579,339	10.0%
60,149,299	62,133,906	Charges for Services	63,684,630	64,845,868	1.8%
22,796,788	23,258,058	Admin Cost Recovery	23,846,943	22,377,795	-6.2%
2,354,227	2,751,248	Fines and Forfeitures	2,496,236	2,599,014	4.1%
2,815,542	1,618,605	Interest	1,512,191	836,934	-44.7%
199,141	534,859	Other Revenues	276,131	386,051	39.8%
11,342,639	10,435,948	General Fund Transfers	9,993,092	10,019,376	0.3%
12,335,873	12,992,796	Other Fund Transfers	13,180,083	11,214,011	-14.9%
167,057	342,635	Settlements	1,998,400	1,516,892	-24.1%
1,636,000	0	Financing Proceeds	0	0	n.a.
88,369,365	88,201,202	Net Working Capital	85,998,540	85,612,155	-0.4%
<b>337,303,101</b>	<b>345,669,624</b>	<b>TOTAL RESOURCES</b>	<b>352,942,972</b>	<b>341,796,802</b>	<b>-3.2%</b>
<b>REQUIREMENTS</b>					
108,940,505	109,529,681	Personal Services	116,617,298	120,668,905	3.5%
81,133,653	85,233,036	Materials and Services	101,304,546	89,633,446	-11.5%
21,652,063	21,638,509	Administrative Charges	23,163,957	21,158,795	-8.7%
5,480,268	9,380,681	Capital Outlay	15,939,944	12,502,311	-21.6%
1,658,787	2,175,745	Debt Service Principal	2,358,661	2,557,003	8.4%
3,454,452	3,418,540	Debt Service Interest	3,403,301	3,309,407	-2.8%
3,103,659	1,102,551	Special Payments	1,085,338	765,242	-29.5%
23,678,512	23,428,743	Transfers Out	23,173,175	21,233,387	-8.4%
0	0	Contingency	14,413,709	12,657,802	-12.2%
0	0	Reserves	8,383,663	5,349,302	-36.2%
0	0	Ending Fund Balance	43,089,380	51,961,116	20.6%
<b>249,101,899</b>	<b>255,907,486</b>	<b>TOTAL REQUIREMENTS</b>	<b>352,932,972</b>	<b>341,796,716</b>	<b>-3.2%</b>
<b>88,201,202</b>	<b>89,762,138</b>	<b>GRAND NET TOTAL</b>	<b>0</b>	<b>0</b>	

Note 1: Expenditures are not allowed in contingency, reserves or ending fund balance; these are budget items only.

Note 2: FY 10-11 amounts include changes through two supplemental budgets.



MARION COUNTY FY 2011-12 BUDGET  
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**RESOURCES AND REQUIREMENTS DETAIL**

**Marion County - Budget - Resources**  
By County Wide Detail

FY 2011-12

	FY 08-09 ACTUAL	FY 09-10 ACTUAL	FY 10-11 BUDGET	FY 11-12 PROPOSED	FY 11-12 APPROVED	FY 11-12 ADOPTED
<b>Taxes</b>						
311100 Property Taxes Current Year	50,006,125	52,112,885	53,568,401	54,616,615	54,616,615	54,616,615
311200 Property Taxes Prior Years	1,126,932	1,310,292	1,120,000	1,450,000	1,450,000	1,450,000
311300 Prop Tx Interest and Penalties	266,372	304,734	250,000	275,000	275,000	275,000
312110 Franchise Fees Trash Collect	301,997	263,019	300,000	265,000	265,000	265,000
312200 Franchise Fees Cable TV	239,042	258,448	230,000	240,000	240,000	240,000
312300 Severance Taxes	3,672	1,457	4,000	3,000	3,000	3,000
Total Taxes	51,944,139	54,250,835	55,472,401	56,849,615	56,849,615	56,849,615
<b>Licenses and Permits</b>						
321000 Marriage Licenses	61,300	57,350	60,000	60,000	60,000	60,000
322000 Dog Licenses	401,871	396,098	390,000	410,000	410,000	410,000
323010 Structural Permits	1,792,750	2,231,946	2,150,000	2,140,000	2,140,000	2,140,000
323020 Construction Plan Reviews	2,728	6,071	5,500	6,000	6,000	6,000
324010 Driveway Permits	15,539	8,832	12,000	9,000	9,000	9,000
324020 Right Of Way Permits	17,842	12,800	12,000	13,500	13,500	13,500
324060 Removal Agreements	1,632	1,450	1,500	1,000	1,000	1,000
324070 Road Closure Permits	900	600	1,200	300	300	300
324080 Event and Film Permits	2,934	3,450	1,800	1,200	1,200	1,200
324090 Sign Permits	125	0	125	125	125	125
324100 Transportation Permits	1,576	1,557	2,500	0	0	0
324110 Single Trip Permits	29,912	(4,129)	0	17,000	17,000	17,000
324120 COVP Transp Permits County	76,935	71,061	45,000	60,000	60,000	60,000
324130 COVP Transp Permits Other	46,492	64,622	85,000	42,000	42,000	42,000
324140 Non COVP State Permits	2,175	6,711	10,000	7,000	7,000	7,000
325010 Alarm Permits	0	0	0	20,000	20,000	20,000
Total Licenses and Permits	2,454,711	2,858,418	2,776,625	2,787,125	2,787,125	2,787,125
<b>Intergovernmental Federal</b>						
331001 Payment in Lieu of Taxes	149,475	87,189	76,408	76,408	76,408	76,408
331010 Secure Rural Schools Title I	4,572,916	4,115,624	3,705,913	1,820,900	1,820,900	1,820,900
331011 Secure Rural Schools Title II	508,345	387,353	349,096	181,324	181,324	181,324
331012 Secure Rural Schools Title III	376,593	338,934	305,459	154,461	154,461	154,461
331013 State Criminal Alien Asst Pgm	0	314,061	200,000	300,000	300,000	300,000
331024 US Dept of Justice DEA	20,265	10,378	17,202	17,500	17,500	17,500
331025 US Dept of Justice FATC	0	114,761	165,640	165,640	165,640	165,640
331201 OCCF Child Care Development Fd	178,743	0	0	0	0	0
331202 OCCF Family Preserv Support	126,091	40,552	123,010	81,782	81,782	81,782
331203 OCCF Youth Investment Funds	226,862	252,531	244,875	248,702	248,702	248,702
331204 OCCF Healthy Start Medicaid	111,590	114,609	50,000	60,000	60,000	60,000
331205 OCCF Crisis Nursery	31,838	216,196	0	108,098	108,098	108,098
331206 OCCF BC Youth Investment	0	64,261	0	32,130	32,130	32,130
331207 OCCF BC Family Preserv Support	0	14,237	0	7,119	7,119	7,119
331208 OCCF RHY Youth Investment	0	2,431	80,909	41,670	41,670	41,670
331221 OHSU CaCoon Contract	0	127,524	127,524	127,524	127,524	127,524
331222 Oregon Housing Community Svcs	5,205	8,938	5,300	8,938	8,938	8,938
331223 Oregon Dept of Justice	1,199,568	1,408,658	1,388,385	1,235,929	1,235,929	1,235,929
331224 USDA Child Nutrition Cluster	0	79,293	88,000	93,000	93,000	93,000
331225 Oregon State Sheriffs Assn	46,111	45,058	39,949	30,000	30,000	30,000
331226 Oregon Criminal Justice Comm	33,891	0	0	0	0	0
331227 Emergency Management Grant	0	482,582	165,000	167,948	167,948	167,948
331231 Oregon DHS Water Contract	0	143,172	86,960	118,882	118,882	118,882
331232 DHS Public Health Contract	0	2,918,001	2,631,470	2,395,051	2,395,051	2,395,051
331233 DHS Mental Health Contract	0	1,369,083	1,441,761	1,480,915	1,480,915	1,480,915

MARION COUNTY FY 2011-12 BUDGET  
SUMMARY

**RESOURCES AND REQUIREMENTS DETAIL**

**Marion County - Budget - Resources**  
By County Wide Detail

FY 2011-12

	FY 08-09 ACTUAL	FY 09-10 ACTUAL	FY 10-11 BUDGET	FY 11-12 PROPOSED	FY 11-12 APPROVED	FY 11-12 ADOPTED
331301 BIA Chemawa School Contract	0	441,824	464,665	471,478	471,478	471,478
331990 Other Federal Revenues	5,680,705	2,085,210	4,036,129	2,278,302	2,278,302	2,278,302
Total Intergovernmental Federal	13,268,197	15,182,460	15,793,655	11,703,701	11,703,701	11,703,701
<b>Intergovernmental State</b>						
332010 Chapter 530 Forest Rehab	943,592	804,886	867,672	672,000	672,000	672,000
332011 OLCC General	1,294,516	1,249,060	1,472,917	1,098,972	1,098,972	1,098,972
332012 OLCC Alcohol and Drug	261,689	278,936	260,000	276,880	276,880	276,880
332013 Gas Tax	11,421,382	12,514,025	14,151,633	15,688,590	15,688,590	15,688,590
332014 Cigarette Tax	343,319	323,336	305,295	330,197	330,197	330,197
332015 Electric Coop Tax	70,481	39,871	134,579	87,560	87,560	87,560
332016 Amusement Devise Tax	77,066	78,726	45,000	45,000	45,000	45,000
332017 Private Rail Car Tax	6,678	6,456	6,456	7,352	7,352	7,352
332018 RV Parks Apportionment	177,440	207,717	205,728	203,991	203,991	203,991
332019 County Assmt Funding CAFFA	1,358,578	1,368,443	1,950,005	1,188,000	1,188,000	1,188,000
332020 911 Monies	162,278	156,068	160,000	171,000	171,000	171,000
332021 Video Lottery	1,391,254	1,142,037	1,141,148	1,170,000	1,170,000	1,170,000
332030 District Attorney Subsidies	14,154	0	0	0	0	0
332031 Oregon Department of Justice	0	27,425	109,700	109,700	109,700	109,700
332035 ODOJ Unitary Assessment Grant	0	0	188,458	0	0	0
332040 Marine Board	121,178	125,094	126,426	126,423	126,423	126,423
332050 Oregon Emergency Management	149,234	0	0	0	0	0
332060 Oregon DHS Health Contract	844,222	700,317	821,371	695,195	695,195	695,195
332061 Oregon DHS Mental Health	18,210,938	21,061,618	20,070,696	15,731,827	15,731,827	15,731,827
332070 Community Corrections SB 1145	11,345,939	11,829,244	11,109,204	10,527,318	10,527,318	10,527,318
332071 Community Corrections Subsidy	30,226	31,884	31,884	31,884	31,884	31,884
332086 Oregon Dept of Agriculture	2,250	0	4,000	0	0	0
332101 OCCF Great Start	104,259	90,557	62,993	74,260	74,260	74,260
332102 OCCF Crisis Nursery	129,732	140,451	118,983	130,077	130,077	130,077
332103 OCCF Children Youth Families	97,622	94,360	99,264	89,978	89,978	89,978
332104 OCCF Healthy Start	784,638	703,947	648,493	656,316	656,316	656,316
332105 OCCF Basic Capacity	307,826	265,396	232,801	249,097	249,097	249,097
332106 OCCF CASA	87,318	87,356	74,447	80,902	80,902	80,902
332200 County Fair Subsidies	49,405	41,963	35,668	36,031	36,031	36,031
332990 Other State Revenues	4,017,256	2,159,665	3,675,415	1,990,376	1,990,376	1,990,376
Total Intergovernmental State	53,804,469	55,528,839	58,110,236	51,468,926	51,468,926	51,468,926
<b>Intergovernmental Local</b>						
335100 OR Comm Found Literacy Grant	0	70,513	220,428	178,494	178,494	178,494
335500 MV Behavioral Care Network	12,058,112	12,610,912	14,264,040	15,854,673	15,854,673	15,854,673
335510 MVBCN Other	247,200	1,012,783	495,990	242,979	242,979	242,979
335520 MVBCN Contracts	918,642	1,473,009	2,390,203	2,838,916	2,838,916	2,838,916
335530 MVBCN MPCHP	441,700	412,600	433,148	464,277	464,277	464,277
Total Intergovernmental Local	13,665,654	15,579,816	17,803,809	19,579,339	19,579,339	19,579,339
<b>Charges for Services</b>						
341010 Jury Fees	217	0	0	0	0	0
341040 E Marion Justice Court Fees	405,894	674,776	750,000	500,000	500,000	500,000
341041 N Marion Justice Court Fees	390,877	484,418	600,000	400,000	400,000	400,000
341060 Law Library Fees	272,058	351,690	300,000	275,000	275,000	275,000
341070 Filing Fees	35,181	49,854	44,000	44,000	44,000	44,000
341080 Recording Fees	1,151,747	1,192,163	1,410,000	1,350,000	1,350,000	1,350,000
341090 Passport Application Fees	22,250	20,000	22,500	22,500	22,500	22,500
341100 Assessment and Taxation Fees	26,838	27,303	27,000	27,000	27,000	27,000

MARION COUNTY FY 2011-12 BUDGET  
SUMMARY

**RESOURCES AND REQUIREMENTS DETAIL**

**Marion County - Budget - Resources**

By County Wide Detail

FY 2011-12

	FY 08-09 ACTUAL	FY 09-10 ACTUAL	FY 10-11 BUDGET	FY 11-12 PROPOSED	FY 11-12 APPROVED	FY 11-12 ADOPTED
341110 Corner Restoration Record Fees	430,778	433,884	400,000	420,000	420,000	420,000
341120 Road Vacation Fees	0	1,290	2,500	2,500	2,500	2,500
341140 Planning Fees	239,410	290,784	239,000	180,000	180,000	180,000
341150 Sheriff Service Fees	124,975	145,061	95,000	120,000	120,000	120,000
341160 Gun Permit Fees	112,230	107,265	70,000	75,000	75,000	75,000
341170 Witness Fees	856	1,122	1,200	1,000	1,000	1,000
341180 Crime Report Fees	12,481	11,467	12,000	12,000	12,000	12,000
341200 Towing Fees	103,049	83,164	88,087	86,500	86,500	86,500
341210 False Alarm Fees	9,344	14,330	18,200	2,000	2,000	2,000
341220 Supervision Fees	942,132	915,121	800,000	860,329	860,329	860,329
341230 Client Fees	558,031	529,550	632,544	469,792	469,792	469,792
341232 Insurance Fees	107,705	133,484	107,300	168,650	168,650	168,650
341240 Food Service Fees	0	27,650	42,100	38,667	38,667	38,667
341280 Detention Fees	66,702	63,907	63,130	63,907	63,907	63,907
341290 Site Plan Review Fees	9,755	5,418	3,500	17,000	17,000	17,000
341330 Health Inspection Fees	656,466	692,218	691,500	691,500	691,500	691,500
341350 Birth and Death Certificates	283,122	284,321	290,000	265,000	265,000	265,000
341370 Medicaid Fees	2,435,103	3,227,304	3,081,986	3,073,113	3,073,113	3,073,113
341380 Workshop Fees	2,451	1,174	6,000	0	0	0
341400 Tax Collector Fees	50,112	50,202	60,100	60,000	60,000	60,000
341420 Assessor Fees	49,120	52,965	49,440	49,440	49,440	49,440
341430 Copy Machine Fees	320,489	342,524	276,425	161,450	161,450	161,450
341440 Vending Machine Fees	80,010	102,584	80,990	70,990	70,990	70,990
341450 Pay Telephone Fees	205,922	180,281	195,455	195,229	195,229	195,229
341460 Fax Fees	54	52	0	75	75	75
341490 Ferrous Metal Fees	583,647	726,477	780,000	1,930,000	1,930,000	1,930,000
341500 Electricity Generation Fees	5,547,539	5,250,733	5,200,000	5,250,000	5,250,000	5,250,000
341520 System Development Charges	439,198	476,254	386,000	387,000	387,000	387,000
341530 Gate Receipts	54,216	56,388	60,000	60,000	60,000	60,000
341540 Food Booth Fees	22,087	24,145	23,200	24,000	24,000	24,000
341550 Commercial Space Rental Fees	15,185	16,003	18,800	17,500	17,500	17,500
341555 Sponsor Fees	25,145	25,339	30,000	40,000	40,000	40,000
341560 Carnival Fees	10,334	11,841	12,100	12,000	12,000	12,000
341565 Stall Fees	4,430	3,915	4,000	4,000	4,000	4,000
341580 Camping Fees	7,028	7,702	6,000	6,500	6,500	6,500
341590 Impound Fees	23,392	26,379	24,000	24,000	24,000	24,000
341600 Board Fees	31,802	36,488	32,000	32,000	32,000	32,000
341605 Dog Adoption Fees	39,166	53,915	49,323	54,000	54,000	54,000
341620 User Fees	130,495	161,877	128,600	125,000	125,000	125,000
341630 Service Charges	3,069	1,257	200	0	0	0
341670 Surveyor Fees	72,798	54,082	60,000	41,700	41,700	41,700
341690 Attorney Fees	0	114,833	142,200	141,100	141,100	141,100
341700 Victim Assistance Fees	172,396	169,744	4,000	192,458	192,458	192,458
341710 Juvenile Probation Fees	65,390	55,978	59,324	58,100	58,100	58,100
341711 Juvenile Probation Fees FAA	5,744	4,997	4,000	5,000	5,000	5,000
341712 Juvenile Probation Fees MIP	13,020	8,596	9,500	9,000	9,000	9,000
341720 Appeal Fees	4,275	3,550	5,000	3,550	3,550	3,550
341750 Medicare Fees	294,444	279,603	224,699	245,750	245,750	245,750
341800 Laundry Fees	46	0	0	0	0	0
341820 County Clerk Records Fees	49,858	61,451	111,017	132,416	132,416	132,416
341840 Work Crew Fees	288,589	549,920	517,095	528,413	528,413	528,413

MARION COUNTY FY 2011-12 BUDGET  
SUMMARY

**RESOURCES AND REQUIREMENTS DETAIL**

**Marion County - Budget - Resources**

By County Wide Detail

FY 2011-12

	FY 08-09 ACTUAL	FY 09-10 ACTUAL	FY 10-11 BUDGET	FY 11-12 PROPOSED	FY 11-12 APPROVED	FY 11-12 ADOPTED
341860 Grand Safety Station Fees	162	281	100	200	200	200
341880 Ownership Doc Processing Fees	25,665	26,845	30,000	30,000	30,000	30,000
341940 Declaration Domestic Partners	975	1,025	750	750	750	750
341950 Retail Sales	225,114	191,533	206,100	183,093	183,093	183,093
341955 Wood Sales	42,940	47,154	44,000	59,500	59,500	59,500
341999 Other Fees	258,212	446,356	316,118	217,500	217,500	217,500
342100 Building Rentals	81,818	83,337	85,208	181,044	181,044	181,044
342200 Property Leases	126,910	321,275	271,731	268,707	268,707	268,707
342300 Department Parking Charges	54,065	52,690	55,400	18,480	18,480	18,480
342310 Parking Permits	182,960	189,011	180,000	50,160	50,160	50,160
342400 Fleet Rentals	1,522,425	1,412,373	1,686,102	1,635,744	1,635,744	1,635,744
342510 Wheatland Ferry Tolls	527,967	545,062	525,000	525,000	525,000	525,000
342520 Buena Vista Ferry Tolls	15,119	19,141	27,424	126,900	126,900	126,900
342610 Browns Island Tipping Fees	309,633	266,557	325,000	275,000	275,000	275,000
342620 Waste to Energy Tipping Fees	9,496,490	9,847,794	9,560,652	9,900,000	9,900,000	9,900,000
342640 N Marion Tipping Fees	707,755	658,699	670,000	668,000	668,000	668,000
342650 SKRTS Tipping Fees	2,901,639	2,794,270	2,900,000	2,900,000	2,900,000	2,900,000
342660 Browns Island Composting Fees	34,099	44,191	45,000	43,000	43,000	43,000
342690 Other Tipping Fees	0	2,143	0	0	0	0
342810 CH2 Condo Fees Transit	0	176,144	31,639	0	0	0
343100 Street Assessments	6,854	7,460	0	0	0	0
344100 Election Reimbursements	429,679	224,806	210,000	225,000	225,000	225,000
344250 Telephone Use Reimbursement	0	(13)	0	0	0	0
344300 Restitution	10,000	7,371	4,146	1,740	1,740	1,740
344800 EAIP Reimbursement	59,292	35,809	29,650	15,500	15,500	15,500
344999 Other Reimbursements	1,696,621	479,072	229,300	133,662	133,662	133,662
345100 Sale of Capital Assets	3,002	12,052	2,923	3,000	3,000	3,000
345200 Foreclosed Property Sales	25,889	313,120	50,000	200,000	200,000	200,000
345300 Surplus Property Sales	37,436	113,592	61,000	53,000	53,000	53,000
345400 Document Fees	2,190	2,711	2,100	3,250	3,250	3,250
347001 PW Services to Counties	0	120,962	185,900	367,437	367,437	367,437
347002 PW Services to Cities	0	129,434	127,300	131,700	131,700	131,700
347003 PW Services to Svc Districts	0	241,182	316,200	203,000	203,000	203,000
347004 PW Services to Other Agencies	0	52,103	225,700	108,000	108,000	108,000
347005 PW Services to County Depts	0	1,357,527	2,075,000	1,609,000	1,609,000	1,609,000
347101 Central Svcs to Other Agencies	0	107,989	493,843	419,219	419,219	419,219
347201 SO Enforcement Services	0	250,288	418,641	528,526	528,526	528,526
347998 Services to Other Depts Closed	1,456,119	115,600	266,077	247,673	247,673	247,673
347999 Svcs to Other Agencies Closed	3,986,367	2,385,755	1,791,407	1,357,954	1,357,954	1,357,954
348100 Liability Insurance	1,071,700	1,055,601	1,050,200	1,047,451	1,047,451	1,047,451
348200 Workers Comp Insurance	857,304	960,786	962,800	999,964	999,964	999,964
348300 Medical Insurance	14,294,815	15,499,215	16,780,800	17,754,732	17,754,732	17,754,732
348310 Dental Insurance	1,704,969	1,801,163	1,960,200	2,042,028	2,042,028	2,042,028
348320 Health Savings Accounts	142,950	129,000	132,000	137,200	137,200	137,200
348400 Group Term Life Insurance	254,282	257,930	261,100	270,952	270,952	270,952
348500 Long Term Disability Insurance	198,289	273,370	363,480	448,804	448,804	448,804
348600 Unemployment Insurance	301,177	306,543	280,680	340,524	340,524	340,524
348700 Wellness Program	52,527	52,420	52,600	50,925	50,925	50,925
348800 Employee Assistance Program	35,240	36,388	40,344	36,420	36,420	36,420
Total Charges for Services	60,149,299	62,133,906	63,684,630	64,845,868	64,845,868	64,845,868
Admin Cost Recovery						

MARION COUNTY FY 2011-12 BUDGET  
SUMMARY

**RESOURCES AND REQUIREMENTS DETAIL**

**Marion County - Budget - Resources**  
By County Wide Detail

FY 2011-12

	FY 08-09 ACTUAL	FY 09-10 ACTUAL	FY 10-11 BUDGET	FY 11-12 PROPOSED	FY 11-12 APPROVED	FY 11-12 ADOPTED
411100 County Admin Allocation	1,577,642	1,486,307	1,539,700	1,631,284	1,631,284	1,631,284
411200 Business Services Allocation	0	0	765,753	724,810	724,810	724,810
411210 Facilities Mgt Allocation	2,405,271	2,375,647	2,298,467	2,280,524	2,280,524	2,280,524
411220 Custodial Allocation	992,512	988,573	852,472	924,276	924,276	924,276
411230 Courier Allocation	76,854	91,010	70,954	47,233	47,233	47,233
411250 Risk Management Allocation	435,138	467,773	498,753	817,704	817,704	817,704
411255 Benefits Allocation	0	0	296,927	0	0	0
411260 Human Resources Allocation	1,903,983	1,733,168	1,357,930	1,392,545	1,392,545	1,392,545
411300 Legal Services Allocation	1,147,406	1,137,071	1,172,838	1,125,282	1,125,282	1,125,282
411400 Information Tech Allocation	6,555,643	6,100,979	7,077,171	6,978,779	6,978,779	6,978,779
411410 FIMS Allocation	1,022,771	1,417,123	909,599	938,138	938,138	938,138
411600 Finance Allocation	1,961,422	1,869,617	1,978,473	1,993,474	1,993,474	1,993,474
411700 Utilities Allocation	1,613,808	1,586,344	1,912,659	0	0	0
411800 MCBEE Allocation	0	342,457	365,947	135,646	135,646	135,646
412100 PERS Debt Service Assessments	3,104,338	3,661,990	2,749,300	3,388,100	3,388,100	3,388,100
450120 Data Services Chargebacks	0	0	0	0	0	0
<b>Total Admin Cost Recovery</b>	<b>22,796,788</b>	<b>23,258,058</b>	<b>23,846,943</b>	<b>22,377,795</b>	<b>22,377,795</b>	<b>22,377,795</b>
<b>Fines and Forfeitures</b>						
351100 Dog Fines	10,603	17,532	14,500	10,000	10,000	10,000
351200 Traffic Fines	1,363,161	1,609,709	1,495,095	1,495,095	1,495,095	1,495,095
351500 Weighmaster Fines	5,036	5,849	6,000	6,000	6,000	6,000
351600 Liquor Control Fines	52,773	59,009	44,223	67,273	67,273	67,273
352200 Miscellaneous Forfeitures	0	45,043	0	7,500	7,500	7,500
352400 Criminal Forfeitures	37,279	7,528	30,000	36,146	36,146	36,146
353100 County Assessments	532,348	605,475	544,105	586,200	586,200	586,200
353200 Court Security	353,027	401,103	362,313	390,800	390,800	390,800
<b>Total Fines and Forfeitures</b>	<b>2,354,227</b>	<b>2,751,248</b>	<b>2,496,236</b>	<b>2,599,014</b>	<b>2,599,014</b>	<b>2,599,014</b>
<b>Interest</b>						
361000 Investment Earnings	2,473,178	1,272,714	1,212,672	504,039	504,039	504,039
362100 Street Assessment Interest	1,894	3,536	0	0	0	0
364100 Interfund Loan Interest	16,056	25,652	13,000	25,600	25,600	25,600
364200 Farm Rehab Loan Interest	761	578	389	195	195	195
364300 Road Impr Loan Interest	1,935	128	0	0	0	0
364900 Loan Repayment Interest	24,454	11,645	6,130	10,300	10,300	10,300
365000 Investment Fee	297,264	304,353	280,000	296,800	296,800	296,800
<b>Total Interest</b>	<b>2,815,542</b>	<b>1,618,605</b>	<b>1,512,191</b>	<b>836,934</b>	<b>836,934</b>	<b>836,934</b>
<b>Other Revenues</b>						
371000 Miscellaneous Income	36,903	31,475	43,686	16,234	16,234	16,234
371100 Recoveries from Collections	7,487	4,722	3,500	3,500	3,500	3,500
372000 Over and Short	45	(783)	0	0	0	0
373100 Special Program Donations	114,540	112,968	193,539	92,014	92,014	92,014
373200 Victims Assistance Donations	1,366	1,047	800	800	800	800
374100 Block Grant Loan Principal	102	0	0	0	0	0
374200 Farm Rehab Loan Principal	6,105	6,288	6,476	6,503	6,503	6,503
374300 Interfund Loan Principal	13,170	352,565	19,525	250,000	250,000	250,000
374900 Loan Repayment Principal	19,423	26,577	8,605	17,000	17,000	17,000
<b>Total Other Revenues</b>	<b>199,141</b>	<b>534,859</b>	<b>276,131</b>	<b>386,051</b>	<b>386,051</b>	<b>386,051</b>
<b>General Fund Transfers</b>						
381100 Transfer from General Fund	11,342,639	10,435,948	9,993,092	10,019,376	10,019,376	10,019,376
<b>Total General Fund Transfers</b>	<b>11,342,639</b>	<b>10,435,948</b>	<b>9,993,092</b>	<b>10,019,376</b>	<b>10,019,376</b>	<b>10,019,376</b>
<b>Other Fund Transfers</b>						

MARION COUNTY FY 2011-12 BUDGET  
SUMMARY

**RESOURCES AND REQUIREMENTS DETAIL**

**Marion County - Budget - Resources**

By County Wide Detail

FY 2011-12

	FY 08-09 ACTUAL	FY 09-10 ACTUAL	FY 10-11 BUDGET	FY 11-12 PROPOSED	FY 11-12 APPROVED	FY 11-12 ADOPTED
381115 Transfer from Non Dept Grants	492,488	526,751	355,969	367,861	367,861	367,861
381125 Transfer from Juvenile Grants	0	39,720	0	0	0	0
381155 Xfr from Tax Title Land Sales	0	38,300	40,251	41,601	41,601	41,601
381165 Transfer from Lottery Dist	324,000	325,100	324,000	324,000	324,000	324,000
381170 Transfer from CD Block Grants	0	0	40,000	0	0	0
381180 Transfer from Comm Corrections	3,965,425	3,965,425	3,965,425	3,965,425	3,965,425	3,965,425
381185 Transfer from Criminal Justice	496,364	628,026	706,467	581,615	581,615	581,615
381190 Transfer from Health	5,014,856	109,000	0	16,500	16,500	16,500
381240 Transfer from Liquor Law Enf	72,269	47,070	51,204	60,000	60,000	60,000
381305 Xfr from Land Use Planning	0	0	26,954	0	0	0
381383 Xfr from Capital Bldg and Eq	0	0	475,000	0	0	0
381384 Transfer from Health IDS Rsv	0	63,404	1,053,000	1,018,000	1,018,000	1,018,000
381385 Transfer from Health Bldg Rsv	0	250,000	0	0	0	0
381455 Xfr from Facility Renovation	0	0	1,279,813	39,009	39,009	39,009
381510 Transfer from Env Services	0	7,000,000	4,862,000	4,800,000	4,800,000	4,800,000
381999 Transfer from Other Funds	1,970,471	0	0	0	0	0
Total Other Fund Transfers	12,335,873	12,992,796	13,180,083	11,214,011	11,214,011	11,214,011
<b>Settlements</b>						
382100 Settlements	167,057	342,635	1,998,400	1,516,892	1,516,892	1,516,892
Total Settlements	167,057	342,635	1,998,400	1,516,892	1,516,892	1,516,892
<b>Financing Proceeds</b>						
383400 Interfund Loan Proceeds	1,636,000	0	0	0	0	0
Total Financing Proceeds	1,636,000	0	0	0	0	0
<b>Net Working Capital</b>						
391000 Net Working Capital Restricted	14,310,281	11,115,209	16,938,893	10,437,870	10,437,870	10,437,870
392000 Net Working Capital Unrestr	74,059,084	77,085,993	69,049,647	75,174,285	75,174,285	75,174,285
Total Net Working Capital	88,369,365	88,201,202	85,988,540	85,612,155	85,612,155	85,612,155
<b>GRAND TOTAL</b>	<b>337,303,101</b>	<b>345,669,624</b>	<b>352,932,972</b>	<b>341,796,802</b>	<b>341,796,802</b>	<b>341,796,802</b>

MARION COUNTY FY 2011-12 BUDGET  
SUMMARY

**Marion County -Budget - Requirements  
By County Wide Detail FY 2011-12**

	<b>FY 08-09 ACTUAL</b>	<b>FY 09-10 ACTUAL</b>	<b>FY 10-11 BUDGET</b>	<b>FY 11-12 PROPOSED</b>	<b>FY 11-12 APPROVED</b>	<b>FY 11-12 ADOPTED</b>
<b>Personal Services</b>						
<b>Salaries and Wages</b>						
511110 Regular Wages	56,553,611	57,929,090	72,329,039	71,871,152	71,871,152	71,871,152
511120 Temporary Wages	2,672,530	2,388,653	2,529,497	2,204,356	2,204,356	2,204,356
511130 Vacation Pay	3,565,546	3,768,694	0	0	0	0
511140 Sick Pay	2,378,545	2,469,433	0	0	0	0
511150 Holiday Pay	2,884,015	2,990,766	0	0	0	0
511160 Comp Time Pay	364,288	248,547	90,833	88,591	88,591	88,591
511170 Standby Pay	26,546	25,993	0	0	0	0
511180 Differential Pay	39,930	37,288	34,939	40,123	40,123	40,123
511210 Compensation Credits	2,917,706	2,683,827	2,649,648	2,521,435	2,521,435	2,521,435
511220 Pager Pay	111,586	109,610	104,143	138,034	138,034	138,034
511240 Leave Payoff	294,023	255,503	32,112	21,556	21,556	21,556
511250 Training Pay	105	2,544	5,000	42,855	42,855	42,855
511260 Election Workers	76,337	45,899	60,000	74,000	74,000	74,000
511270 Leadworker Pay	6,068	1,146	0	0	0	0
511280 Cell Phone Pay	3,072	3,700	1,800	300	300	300
511290 Health Insurance Waiver Pay	0	14,314	22,680	24,300	24,300	24,300
511410 Straight Pay	96,125	93,196	145,436	63,444	63,444	63,444
511420 Premium Pay	2,077,667	1,630,738	1,944,866	1,936,506	1,936,506	1,936,506
511430 Court Time	112,555	134,714	124,754	126,500	126,500	126,500
511450 Premium Pay Temps	35,697	18,522	2,300	7,727	7,727	7,727
511930 Clothing Allowance	6,620	10,000	9,713	9,621	9,621	9,621
511950 Shoe Allowance	3,269	0	5,000	700	700	700
<b>Total Salaries and Wages</b>	<b>74,225,842</b>	<b>74,862,179</b>	<b>80,062,260</b>	<b>79,171,200</b>	<b>79,171,200</b>	<b>79,171,200</b>
<b>Fringe Benefits</b>						
512010 Fringe Benefits Budget Only	0	0	74,945	14,541	14,541	14,541
512110 PERS	8,831,504	6,969,696	7,633,290	10,537,097	10,537,097	10,537,097
512120 401K	537,134	528,914	552,179	538,711	538,711	538,711
512130 PERS Debt Service	3,068,937	3,587,528	2,624,769	3,409,872	3,409,872	3,409,872
512140 PERS Rate Subsidy	0	0	0	(88,418)	(88,418)	(88,418)
512200 FICA	5,626,780	5,676,297	5,878,706	5,819,555	5,819,555	5,819,555
512310 Medical Insurance	13,977,026	15,082,346	16,802,990	18,095,685	18,095,685	18,095,685
512320 Dental Insurance	1,668,825	1,752,009	1,884,464	2,017,420	2,017,420	2,017,420
512330 Group Term Life Insurance	250,199	253,689	223,445	213,717	213,717	213,717
512340 Long Term Disability Insurance	195,030	268,857	443,529	455,658	455,658	455,658
512400 Unemployment Insurance	297,969	300,603	297,716	349,763	349,763	349,763
512520 Workers Comp Insurance	35,051	34,251	43,101	41,233	41,233	41,233
512600 Wellness Program	51,639	51,545	54,501	52,804	52,804	52,804
512610 Employee Assistance Program	34,019	35,167	41,303	36,467	36,467	36,467
512700 County HSA Contributions	140,550	126,600	100	3,600	3,600	3,600
<b>Total Fringe Benefits</b>	<b>34,714,663</b>	<b>34,667,502</b>	<b>36,555,038</b>	<b>41,497,705</b>	<b>41,497,705</b>	<b>41,497,705</b>
<b>Total Personal Services</b>	<b>108,940,505</b>	<b>109,529,681</b>	<b>116,617,298</b>	<b>120,668,905</b>	<b>120,668,905</b>	<b>120,668,905</b>
<b>Materials and Services</b>						
<b>Supplies</b>						
521010 Office Supplies	453,488	439,465	502,746	423,391	423,391	423,391
521030 Field Supplies	109,976	154,710	182,897	245,073	245,073	245,073
521040 Institutional Supplies	200,228	224,616	212,788	212,123	212,123	212,123
521050 Janitorial Supplies	113,220	114,251	137,549	141,450	141,450	141,450
521060 Electrical Supplies	28,848	61,550	38,450	36,500	36,500	36,500
521070 Departmental Supplies	454,185	281,694	419,919	329,156	329,156	329,156
521080 Food Supplies	58,749	78,067	69,025	55,206	55,206	55,206
521090 Uniforms and Clothing	134,220	123,621	168,733	123,278	123,278	123,278
521100 Medical Supplies	208,918	164,925	146,126	165,913	165,913	165,913
521110 First Aid Supplies	3,081	1,930	4,825	4,141	4,141	4,141
521120 Drugs	333,090	429,571	485,063	368,571	368,571	368,571
521130 Contraceptives	1,523	1,969	0	4,000	4,000	4,000
521140 Vaccines	56,181	46,987	65,672	59,744	59,744	59,744
521170 Educational Supplies	43,160	57,598	58,556	65,654	65,654	65,654
521190 Publications	144,949	97,023	144,576	150,717	150,717	150,717
521210 Gasoline	1,034,737	983,981	1,137,850	1,463,818	1,463,818	1,463,818
521220 Diesel	376,799	302,673	558,398	802,201	802,201	802,201

MARION COUNTY FY 2011-12 BUDGET  
SUMMARY

Marion County -Budget - Requirements By County Wide Detail FY 2011-12	FY 08-09 ACTUAL	FY 09-10 ACTUAL	FY 10-11 BUDGET	FY 11-12 PROPOSED	FY 11-12 APPROVED	FY 11-12 ADOPTED
521230 Propane	5,333	4,269	7,800	8,450	8,450	8,450
521240 Automotive Supplies	25,835	21,348	20,400	26,200	26,200	26,200
521290 Country Porch Sales	852	997	2,000	2,000	2,000	2,000
521300 Safety Clothing	22,134	25,139	39,790	24,150	24,150	24,150
521310 Safety Equipment	20,800	22,537	15,750	15,100	15,100	15,100
Total Supplies	3,830,307	3,638,921	4,418,913	4,726,836	4,726,836	4,726,836
Materials						
522010 Liquid Asphalt	482,432	303,043	627,470	797,746	797,746	797,746
522020 Crushed Rock	418,359	351,169	455,779	475,420	475,420	475,420
522030 Pipe	14,060	11,792	26,000	15,000	15,000	15,000
522050 Bridge Materials	6,868	(4,085)	17,000	12,000	12,000	12,000
522060 Sign Materials	106,103	78,448	146,254	146,250	146,250	146,250
522070 Paint	447,137	391,395	502,000	554,500	554,500	554,500
522080 Building Materials	1,818	7,553	6,700	3,400	3,400	3,400
522090 Chemical Sprays	56,633	49,745	83,100	71,800	71,800	71,800
522100 Parts	383,859	356,817	359,120	365,545	365,545	365,545
522110 Batteries	16,115	14,148	12,930	12,730	12,730	12,730
522120 Tires and Accessories	101,476	115,944	112,500	134,500	134,500	134,500
522140 Small Tools	17,548	20,344	29,595	31,000	31,000	31,000
522150 Small Office Equipment	170,957	198,602	140,325	139,135	139,135	139,135
522160 Small Departmental Equipment	206,840	185,398	242,180	168,252	168,252	168,252
522170 Computers Non Capital	403,030	409,410	416,494	330,185	330,185	330,185
522180 Software	203,211	83,481	121,499	54,766	54,766	54,766
522190 Asphalt Concrete	563,190	322,712	291,800	399,970	399,970	399,970
522240 Deicer	13,458	18,614	44,100	40,000	40,000	40,000
522500 Materials for Resale	121,061	119,028	134,364	109,074	109,074	109,074
Total Materials	3,734,155	3,033,558	3,769,210	3,861,273	3,861,273	3,861,273
Communications						
523010 Telephone Equipment	219,839	207,789	222,539	84,291	84,291	84,291
523020 Phone and Communication Svcs	0	0	95	331,630	331,630	331,630
523030 Fax	69	(6)	50	0	0	0
523040 Data Connections	331,368	338,777	374,347	161,922	161,922	161,922
523050 Postage	354,292	322,290	396,103	269,006	269,006	269,006
523060 Cellular Phones	237,274	254,828	253,944	282,690	282,690	282,690
523070 Pagers	4,411	3,803	6,738	3,140	3,140	3,140
523080 Telecomm Charges	1,089	0	0	0	0	0
523090 Long Distance Charges	0	0	0	100	100	100
523100 Radios and Accessories	43,423	313,435	92,884	88,486	88,486	88,486
Total Communications	1,191,764	1,440,915	1,346,700	1,221,265	1,221,265	1,221,265
Utilities						
524010 Electricity	1,192,935	1,168,473	1,351,019	1,784,246	1,784,246	1,784,246
524020 Street Light Electricity	32,052	39,468	39,300	34,100	34,100	34,100
524030 Traffic Signal Electricity	26,510	32,460	30,499	32,000	32,000	32,000
524040 Natural Gas	390,255	328,959	406,411	71,138	71,138	71,138
524050 Water	105,507	111,207	130,862	18,212	18,212	18,212
524070 Sewer	164,363	197,125	213,050	6,578	6,578	6,578
524090 Garbage Disposal and Recycling	115,324	114,572	129,315	44,069	44,069	44,069
Total Utilities	2,026,946	1,992,264	2,300,456	1,990,343	1,990,343	1,990,343
Contracted Services						
525110 Consulting Services	340,231	255,939	1,413,690	913,750	913,750	913,750
525150 Audit Services	77,088	80,690	81,500	85,100	85,100	85,100
525152 Accounting Services	72,741	101,200	63,000	82,000	82,000	82,000
525153 Fiscal Agent Services	5,659	5,725	4,200	4,200	4,200	4,200
525155 Credit Card Fees	78,913	87,186	95,480	95,315	95,315	95,315
525156 Bank Services	39,414	60,503	75,595	70,095	70,095	70,095
525158 Armored Car Services	43,748	43,740	51,150	48,450	48,450	48,450
525175 Temporary Staffing	9,443	7,965	28,000	31,000	31,000	31,000
525177 Employment Agencies	14,592	17,206	40,000	0	0	0
525210 Medical Services	1,016,501	1,190,045	1,211,531	1,220,353	1,220,353	1,220,353
525211 Psychiatric Services	0	550	0	4,500	4,500	4,500
525215 Dental Services	20,549	19,805	6,100	40,000	40,000	40,000
525220 Hospital Services	286,652	166,808	180,000	180,000	180,000	180,000
525225 Ambulance Services	7,441	20,901	21,673	28,118	28,118	28,118



MARION COUNTY FY 2011-12 BUDGET  
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Marion County -Budget - Requirements By County Wide Detail FY 2011-12	FY 08-09 ACTUAL	FY 09-10 ACTUAL	FY 10-11 BUDGET	FY 11-12 PROPOSED	FY 11-12 APPROVED	FY 11-12 ADOPTED
525230 Pharmacy Services	0	(16)	0	0	0	0
525235 Laboratory Services	203,473	252,829	244,440	203,225	203,225	203,225
525240 XRay Services	9,420	8,297	13,700	10,528	10,528	10,528
525245 Autopsy Services	0	0	1,000	1,000	1,000	1,000
525250 Foster Care Services	43,062	96,648	275,427	459,397	459,397	459,397
525263 Prevention Education Services	30	0	250	0	0	0
525264 Inpatient Services	580	0	0	0	0	0
525295 Health Providers	15,785,105	19,909,147	20,037,575	15,432,207	15,432,207	15,432,207
525310 Laundry Services	40,237	39,097	36,583	43,737	43,737	43,737
525320 Food Services	1,222,784	1,158,838	1,172,195	1,211,312	1,211,312	1,211,312
525330 Transportation Services	47,228	45,193	51,440	54,539	54,539	54,539
525335 Housing Subsidies	73,799	100,771	103,900	98,094	98,094	98,094
525340 Counseling and Mentoring Svcs	42,103	29,577	52,955	54,792	54,792	54,792
525345 Youth Stipends	54,417	30,332	50,000	30,300	30,300	30,300
525350 Janitorial Services	33,542	39,433	33,503	35,248	35,248	35,248
525355 Engineering Services	500,769	345,045	728,256	186,350	186,350	186,350
525360 Public Works Services	0	0	0	138,201	138,201	138,201
525410 Dispatch Services	1,092,893	1,085,899	1,151,433	1,205,537	1,205,537	1,205,537
525420 Regional Area Info Network	21,416	23,536	23,292	17,292	17,292	17,292
525430 Programming and Data Services	172	13	0	10,000	10,000	10,000
525440 Client Assistance	11,049	11,943	29,237	30,633	30,633	30,633
525450 Subscription Services	65,717	33,894	30,922	39,008	39,008	39,008
525510 Legal Services	274,376	188,171	339,595	417,993	417,993	417,993
525515 Polygraph Services	0	8,497	7,100	7,000	7,000	7,000
525540 Witnesses	40,378	44,884	48,270	50,750	50,750	50,750
525541 Witness Mileage Reimbursement	0	3,166	5,000	5,675	5,675	5,675
525550 Court Services	3,543	3,394	4,700	4,700	4,700	4,700
525555 Security Services	265,763	418,631	443,195	396,006	396,006	396,006
525560 Victim Emergency Services	83,836	0	14,766	12,281	12,281	12,281
525610 Insurance Adjustors	12,258	5,252	5,000	2,500	2,500	2,500
525620 Insurance Brokers	110,408	110,640	114,670	120,070	120,070	120,070
525630 Insurance Admin Services	111,690	104,560	111,670	103,470	103,470	103,470
525710 Printing Services	761,589	664,892	669,229	527,613	527,613	527,613
525715 Advertising	560,561	502,035	578,348	541,085	541,085	541,085
525725 Drafting Blueprints and Design	0	94	0	0	0	0
525735 Mail Services	48,948	46,827	40,950	186,698	186,698	186,698
525740 Document Disposal Services	23,730	21,554	22,471	25,605	25,605	25,605
525770 Interpreters	70,282	96,518	88,563	71,095	71,095	71,095
525810 Waste to Energy Contract	8,823,168	9,373,682	11,709,500	9,088,500	9,088,500	9,088,500
525830 Transfer Station Contracts	1,807,461	1,764,548	1,854,000	2,002,000	2,002,000	2,002,000
525840 Solid Waste Hauling Services	671,880	451,068	704,580	635,000	635,000	635,000
525850 Litter Patrol Services	15,503	6,661	7,500	6,500	6,500	6,500
525861 Ash Hauling Services	266,576	269,250	268,000	726,000	726,000	726,000
525862 Tire Hauling Services	70,652	61,214	75,660	75,000	75,000	75,000
525863 Metal Hauling Services	3,547	3,547	5,000	0	0	0
525864 Appliance Hauling Services	95,294	90,108	98,500	102,000	102,000	102,000
525865 Metro Haulers	57,127	102,164	80,000	80,000	80,000	80,000
525870 Hazardous Waste Disposal	4,910	54,817	194,100	238,430	238,430	238,430
525910 Fair 4H Contract	9,595	9,985	10,000	10,000	10,000	10,000
525915 Fair FFA Contract	6,106	6,197	6,200	6,200	6,200	6,200
525920 Fair Open Class	447	549	300	580	580	580
525925 Fair Entertainers	16,184	8,025	10,000	93,700	93,700	93,700
525930 Fair Events and Activities	10,227	11,057	10,400	11,005	11,005	11,005
525935 Fair Sound and Lights	5,575	4,975	5,000	5,200	5,200	5,200
525940 Fair Talent Show	4,850	3,560	4,060	2,160	2,160	2,160
525945 Fair Clean Up	2,773	3,100	3,500	2,875	2,875	2,875
525991 Match Payments	327,128	196,633	347,271	423,360	423,360	423,360
525999 Other Contracted Services	8,338,688	6,827,555	12,024,671	6,367,141	6,367,141	6,367,141
Total Contracted Services	44,165,820	46,736,550	57,219,796	44,412,473	44,412,473	44,412,473
Repairs and Maintenance						
526010 Office Equipment Maintenance	167,652	205,014	181,506	190,590	190,590	190,590
526011 Dept Equipment Maintenance	78,969	70,476	117,505	83,060	83,060	83,060
526012 Vehicle Maintenance	752,680	818,048	779,600	702,895	702,895	702,895

MARION COUNTY FY 2011-12 BUDGET  
SUMMARY

Marion County -Budget - Requirements By County Wide Detail FY 2011-12	FY 08-09 ACTUAL	FY 09-10 ACTUAL	FY 10-11 BUDGET	FY 11-12 PROPOSED	FY 11-12 APPROVED	FY 11-12 ADOPTED
526013 Ferry Maintenance	19,132	8,620	52,500	75,000	75,000	75,000
526014 Radio Maintenance	21,490	10,429	12,033	9,314	9,314	9,314
526020 Computer Hardware Maintenance	113,163	112,909	98,602	103,152	103,152	103,152
526021 Computer Software Maintenance	710,550	754,441	900,433	953,564	953,564	953,564
526022 Telephone Maintenance	2,112	2,763	1,500	2,600	2,600	2,600
526030 Building Maintenance	729,615	536,396	628,504	674,632	674,632	674,632
526031 Elevator Maintenance	19,864	1,613	3,500	5,000	5,000	5,000
526032 Roof Maintenance	0	0	0	25,000	25,000	25,000
526040 Remodels and Site Improvements	170,157	53,170	126,000	171,550	171,550	171,550
526050 Grounds Maintenance	0	58,368	142,900	109,300	109,300	109,300
526055 Park Maintenance	18,271	29,530	22,000	25,000	25,000	25,000
526060 Traffic Signal Maintenance	13,313	43,417	39,100	40,000	40,000	40,000
526061 Storm Drain Maintenance	15,632	19,704	43,320	5,700	5,700	5,700
526062 Sewer Maintenance	2,642	4,106	19,000	20,000	20,000	20,000
Total Repairs and Maintenance	2,835,242	2,729,003	3,168,003	3,196,357	3,196,357	3,196,357
Rentals						
527100 Vehicle Rental	116,930	147,381	169,510	165,120	165,120	165,120
527110 Fleet Leases	1,498,437	1,384,469	1,567,674	1,634,171	1,634,171	1,634,171
527120 Motor Pool Mileage	45,148	49,097	52,536	52,101	52,101	52,101
527130 Parking	1,557	1,449	26,850	3,922	3,922	3,922
527140 County Parking	54,065	52,690	51,315	31,890	31,890	31,890
527200 Building Rental County	62,038	52,928	52,400	147,495	147,495	147,495
527210 Building Rental Private	957,496	1,246,237	1,911,344	2,100,649	2,100,649	2,100,649
527230 Fairgrounds Rental	85,915	74,277	71,400	5,000	5,000	5,000
527240 Condo Assn Assessments	166,627	154,836	156,000	0	0	0
527300 Equipment Rental	289,888	254,751	390,639	314,526	314,526	314,526
527310 Fair Equipment Rentals	10,889	10,620	18,413	24,050	24,050	24,050
Total Rentals	3,288,990	3,428,734	4,468,081	4,478,924	4,478,924	4,478,924
Insurance						
528110 Liability Insurance Premiums	43,743	44,299	43,969	145,645	145,645	145,645
528120 WC Insurance Premiums	125,546	106,574	133,226	113,607	113,607	113,607
528130 Property Insurance Premiums	135,649	143,561	149,069	162,091	162,091	162,091
528140 Malpractice Insurance Premiums	8,154	74,374	66,875	87,470	87,470	87,470
528150 Health Insurance Premiums	14,346,785	15,616,443	17,018,862	17,987,088	17,987,088	17,987,088
528160 Dental Insurance Premiums	1,703,851	1,824,296	1,987,788	2,068,752	2,068,752	2,068,752
528170 Life Insurance Premiums	255,989	258,047	264,150	274,348	274,348	274,348
528180 Disability Insurance Premiums	73,256	117,620	157,000	167,600	167,600	167,600
528190 County HSA Contributions	142,950	129,000	125,000	130,200	130,200	130,200
528210 Public Official Bonds	6,335	5,910	6,680	6,180	6,180	6,180
528220 Notary Bonds	1,007	1,175	1,699	1,852	1,852	1,852
528310 Excess Workers Comp Insurance	90,433	85,598	99,029	84,853	84,853	84,853
528320 Excess Liability Insurance	169,924	163,100	187,900	175,000	175,000	175,000
528410 Liability Claims	159,991	517,910	526,131	531,040	531,040	531,040
528430 Unemployment Claims	311,366	521,134	550,000	338,124	338,124	338,124
528460 Long Term Disability Claims	187,741	194,271	214,440	448,107	448,107	448,107
528510 Workers Comp Claims	333,117	443,962	700,895	765,661	765,661	765,661
Total Insurance	18,095,839	20,247,274	22,232,713	23,487,618	23,487,618	23,487,618
Miscellaneous						
529110 Mileage Reimbursement	131,511	110,826	137,717	128,652	128,652	128,652
529120 Commercial Travel	18,613	10,993	21,490	34,202	34,202	34,202
529130 Meals	15,319	18,377	27,795	36,137	36,137	36,137
529140 Lodging	40,444	34,582	55,322	85,265	85,265	85,265
529210 Meetings	22,306	46,193	50,759	48,351	48,351	48,351
529220 Conferences	52,166	59,121	89,151	74,761	74,761	74,761
529230 Training	264,898	303,748	395,274	278,950	278,950	278,950
529250 Tuition Reimbursement	0	0	1,000	0	0	0
529300 Dues and Memberships	243,958	208,805	274,597	248,036	248,036	248,036
529430 Safety Incentives EAIP	26,155	10,812	40,000	40,000	40,000	40,000
529440 Safety Grants	153,688	132,720	207,278	234,500	234,500	234,500
529510 OSU Extension Services	367,187	348,828	348,828	348,828	348,828	348,828
529540 Predatory Animals	37,000	53,230	53,230	53,478	53,478	53,478
529550 Water Master	8,700	8,700	8,700	8,700	8,700	8,700
529570 Public Safety Coord Council	332	494	1,000	1,000	1,000	1,000

MARION COUNTY FY 2011-12 BUDGET  
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Marion County -Budget - Requirements By County Wide Detail FY 2011-12	FY 08-09 ACTUAL	FY 09-10 ACTUAL	FY 10-11 BUDGET	FY 11-12 PROPOSED	FY 11-12 APPROVED	FY 11-12 ADOPTED
529590 Special Programs Other	34,276	71,018	33,000	32,000	32,000	32,000
529610 Homicide Investigations	10,779	22,992	13,000	18,000	18,000	18,000
529620 Narcotics Investigations	26,363	5,000	25,300	21,000	21,000	21,000
529630 Search and Rescue	9,197	378	10,200	3,380	3,380	3,380
529640 Victim Restitution	0	81,120	62,000	80,500	80,500	80,500
529650 Pre Employment Investigations	36,999	30,877	10,930	35,326	35,326	35,326
529690 Other Investigations	19,923	20,834	17,515	16,657	16,657	16,657
529740 Fairs and Shows	16,196	12,163	23,145	40,367	40,367	40,367
529820 Vehicle Registration	344	728	4,450	850	850	850
529830 Dog Licenses	2,109	1,618	4,308	5,229	5,229	5,229
529840 Professional Licenses	5,299	1,584	4,315	2,825	2,825	2,825
529850 Device Licenses	3,271	20,173	4,600	4,600	4,600	4,600
529860 Permits	12,763	15,220	13,850	17,075	17,075	17,075
529870 DEQ Tonnage Assessment	217,179	226,421	240,000	240,000	240,000	240,000
529880 Recording Charges	29,489	45,956	62,737	45,010	45,010	45,010
529910 Awards and Recognition	28,660	37,209	34,879	37,788	37,788	37,788
529920 Auctions	3,377	2,059	2,500	2,500	2,500	2,500
529998 Retroactive PERS Adjustments	1,431	(9,530)	4,707	2,500	2,500	2,500
529999 Miscellaneous Expense	124,660	52,569	97,097	31,890	31,890	31,890
Total Miscellaneous	1,964,589	1,985,818	2,380,674	2,258,357	2,258,357	2,258,357
Total Materials and Services	81,133,653	85,233,036	101,304,546	89,633,446	89,633,446	89,633,446
Administrative Charges						
611100 County Admin Allocation	1,088,190	970,001	1,539,699	1,626,866	1,626,866	1,626,866
611110 Governing Body Allocation	489,452	516,306	0	0	0	0
611210 Facilities Mgt Allocation	2,405,271	2,375,647	2,562,330	2,542,546	2,542,546	2,542,546
611220 Custodial Allocation	992,512	988,573	1,048,107	1,120,188	1,120,188	1,120,188
611230 Courier Allocation	76,854	91,010	86,892	56,225	56,225	56,225
611250 Risk Management Allocation	435,138	467,773	540,533	483,608	483,608	483,608
611255 Benefits Allocation	0	0	363,634	424,448	424,448	424,448
611260 Human Resources Allocation	1,903,983	1,733,168	1,546,603	1,560,077	1,560,077	1,560,077
611300 Legal Services Allocation	1,249,119	1,239,510	1,306,942	1,256,182	1,256,182	1,256,182
611400 Information Tech Allocation	3,312,703	2,909,764	3,070,436	3,324,332	3,324,332	3,324,332
611410 FIMS Allocation	1,022,771	1,417,123	1,557,649	1,829,746	1,829,746	1,829,746
611420 Telecommunications Allocation	475,056	557,144	594,835	540,550	540,550	540,550
611430 Info Tech Direct Charges	2,767,884	2,634,071	2,763,853	2,211,733	2,211,733	2,211,733
611600 Finance Allocation	1,961,422	1,869,617	1,978,474	1,992,334	1,992,334	1,992,334
611700 Utilities Allocation	1,613,808	1,586,344	1,912,661	0	0	0
611800 MCBEE Allocation	0	342,457	359,307	148,760	148,760	148,760
614100 Liability Insurance Allocation	1,071,700	1,055,601	1,050,203	1,116,800	1,116,800	1,116,800
614200 WC Insurance Allocation	786,200	884,400	881,799	924,400	924,400	924,400
Total Administrative Charges	21,652,063	21,638,509	23,163,957	21,158,795	21,158,795	21,158,795
Capital Outlay						
531100 Office Equipment Capital	28,100	0	36,000	0	0	0
531300 Departmental Equipment Capital	176,565	344,190	713,575	503,475	503,475	503,475
531350 Canines	10,150	17,900	8,813	9,155	9,155	9,155
531600 Computer Hardware Capital	182,779	27,302	454,305	5,600	5,600	5,600
531700 Computer Software Capital	(365)	24,900	1,314,280	2,399,699	2,399,699	2,399,699
531800 Telephone Systems	0	0	14,750	150,000	150,000	150,000
532100 Automobiles	151,995	277,447	199,800	250,000	250,000	250,000
532200 Pickups and Trucks	519,691	973,290	968,200	938,000	938,000	938,000
532400 Off Road Vehicles	182,992	34,460	1,948,045	0	0	0
532500 Road Maintenance Vehicles	0	596,595	353,475	208,000	208,000	208,000
533110 Road Resurfacing	0	0	50,000	2,776,720	2,776,720	2,776,720
533170 Road Construction	35,821	99,697	3,041,250	1,831,000	1,831,000	1,831,000
533180 Safety Improvements	210,140	88,678	263,833	25,000	25,000	25,000
533200 Traffic Signals	23,721	52,438	50,000	125,000	125,000	125,000
533500 Bridge Construction	46,574	60,599	392,000	0	0	0
533600 Federal Highway Projects	(32,361)	200	25,000	25,000	25,000	25,000
534100 Building Construction	1,633,763	488,321	1,581,698	414,662	414,662	414,662
534150 Building Acquisitions	0	270,214	0	0	0	0
534300 Special Construction	2,305,794	6,016,940	4,408,920	2,841,000	2,841,000	2,841,000
534600 Site Improvements	0	0	116,000	0	0	0
535110 Right of Way	4,909	7,510	0	0	0	0

MARION COUNTY FY 2011-12 BUDGET  
SUMMARY

Marion County -Budget - Requirements By County Wide Detail FY 2011-12	FY 08-09 ACTUAL	FY 09-10 ACTUAL	FY 10-11 BUDGET	FY 11-12 PROPOSED	FY 11-12 APPROVED	FY 11-12 ADOPTED
Total Capital Outlay	5,480,268	9,380,681	15,939,944	12,502,311	12,502,311	12,502,311
Debt Service Principal						
541100 Principal Payments	1,658,787	2,175,745	2,358,661	2,557,003	2,557,003	2,557,003
Total Debt Service Principal	1,658,787	2,175,745	2,358,661	2,557,003	2,557,003	2,557,003
Debt Service Interest						
542100 Interest Payments	3,454,452	3,418,540	3,403,301	3,309,407	3,309,407	3,309,407
Total Debt Service Interest	3,454,452	3,418,540	3,403,301	3,309,407	3,309,407	3,309,407
Special Payments						
551100 Interfund Loan Disbursements	1,636,000	0	68,975	0	0	0
551200 Distributions to Schools	1,418,857	829,640	1,012,363	521,320	521,320	521,320
551300 Distributions to Tax Districts	48,802	272,911	4,000	243,922	243,922	243,922
Total Special Payments	3,103,659	1,102,551	1,085,338	765,242	765,242	765,242
Transfers Out						
561100 Transfer to General Fund	4,603,149	4,221,837	4,532,118	4,258,305	4,258,305	4,258,305
561105 Transfer to CH2 Redevelopment	0	0	5,792,403	4,800,000	4,800,000	4,800,000
561125 Transfer to Juvenile Grants	1,056,330	1,079,289	1,079,345	1,037,728	1,037,728	1,037,728
561130 Transfer to Public Works	41,500	37,750	99,750	4,000	4,000	4,000
561160 Xfer to Children and Families	295,425	250,662	209,763	209,763	209,763	209,763
561180 Transfer to Comm Corrections	165,455	209,342	235,489	193,872	193,872	193,872
561190 Transfer to Health	3,742,499	3,712,404	4,519,446	4,484,446	4,484,446	4,484,446
561220 Transfer to Child Support	205,458	256,020	306,100	306,100	306,100	306,100
561230 Transfer to Dog Control	670,186	636,677	689,279	653,819	653,819	653,819
561250 Transfer to Sheriff Grants	597,713	670,306	575,570	488,590	488,590	488,590
561260 Transfer to Law Library	0	0	24,891	0	0	0
561270 Transfer to County Fair	100,896	81,100	120,000	80,000	80,000	80,000
561300 Transfer to DA Grants	61,237	0	68,907	102,383	102,383	102,383
561305 Transfer to Land Use Planning	1,023,825	988,834	988,834	988,834	988,834	988,834
561410 Transfer to Debt Service	1,550,154	1,550,088	1,547,087	1,551,150	1,551,150	1,551,150
561455 Xfer to Facility Renovation	0	8,235,000	0	0	0	0
561480 Transfer to Capital Projects	630,289	450,000	1,200,000	1,150,000	1,150,000	1,150,000
561510 Transfer to Environmental Svcs	73,030	0	26,954	0	0	0
561580 Transfer to Central Services	542,323	876,434	1,157,239	907,897	907,897	907,897
561595 Transfer to Fleet Acquisition	240,562	173,000	0	16,500	16,500	16,500
561999 Transfer to Other Funds	8,078,483	0	0	0	0	0
Total Transfers Out	23,678,512	23,428,743	23,173,175	21,233,387	21,233,387	21,233,387
Contingency						
571010 Contingency	0	0	14,413,709	12,657,888	12,657,888	12,657,888
Total Contingency	0	0	14,413,709	12,657,888	12,657,888	12,657,888
Reserves						
572010 Unappropriated Reserves	0	0	8,383,663	5,349,302	5,349,302	5,349,302
Total Reserves	0	0	8,383,663	5,349,302	5,349,302	5,349,302
Ending Fund Balance						
573010 Unapprop Ending Fund Balance	0	0	28,589,380	37,147,958	37,147,958	37,147,958
573020 Capital Improvement Reserves	0	0	7,500,000	7,813,158	7,813,158	7,813,158
573030 Browns Island Landfill Reserve	0	0	2,000,000	2,000,000	2,000,000	2,000,000
573040 North Marion Landfill Reserve	0	0	5,000,000	5,000,000	5,000,000	5,000,000
Total Ending Fund Balance	0	0	43,089,380	51,961,116	51,961,116	51,961,116
<b>GRAND TOTAL</b>	<b>249,101,899</b>	<b>255,907,486</b>	<b>352,932,972</b>	<b>341,796,802</b>	<b>341,796,802</b>	<b>341,796,802</b>

# MARION COUNTY FY 2011-12 BUDGET SUMMARY

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## FUNDS OVERVIEW

Oregon local budget law requires the use of funds. A fund is defined as a fiscal and accounting entity of self-balancing accounts to record cash and other financial resources, related liabilities, balances and changes. Funds are segregated for specific, regulated activities and objectives.<sup>1</sup> Each fund records resources and requirements for the purpose of controlling and accounting for the specific activities for which the fund was created. Therefore, each fund is a self-contained, independent financial entity with its own assets and liabilities.

### **General Fund**

A 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. It supports public safety and judicial activities, assessment and taxation, county clerk, and treasury within the fund and transfers partial funding to other funds and departments.

### **Special Revenue Funds**

Special revenue funds account for revenue that by federal law, Oregon statutes, or other requirements must be dedicated to specific expenditure purposes. The majority of Marion County's funds are special revenue funds. This includes Children and Families Fund, Community Corrections Fund, Health Fund, and Public Works Fund.

### **Reserve Funds**

A reserve fund is a type of special revenue fund to hold moneys to be accumulated and expended for future purposes. The county has four reserve funds: (1) Rainy Day Fund, (2) Health IDS Reserve Fund (IDS stands for Integrated Delivery System), (3) Capital Building and Equipment Fund, and (4) Health Building Reserve Fund. The latter two funds and their associated programs are found in the capital section of the budget.

### **Debt Service Fund**

A debt service fund accounts for payment of principal and interest on notes payable on general obligation long-term debt. The county has one Debt Service Fund.

### **Enterprise Fund**

An enterprise fund is used to report the same functions presented as business-type activities in the government-wide financial statements. Enterprise fund services are rendered to the general public. The county uses an enterprise fund to account for the Environmental Services Fund in public works, which provides for solid waste management.

### **Internal Service Fund**

An internal service fund is similar to an enterprise fund except services are not rendered to the public. Rather, services are rendered to other departments and activities. The county uses an internal service fund titled Central Services Fund to account for central services such as financial management, human resources, and facilities operations and maintenance, risk management, and information technology.

### **Capital Fund**

Capital funds accounts for the acquisition and improvement of capital facilities and acquisition of capital equipment. The Facility Renovation Fund and the Capital Improvements Project Fund are currently budgeted.

The Budget Committee approves and the Board of Commissioners adopts the budget on a **fund** basis in accordance with Oregon local budget law. The county currently uses 38 funds in its financial management. A complete list of funds by type and description may be found in the appendices.

## TOTAL BUDGET BY FUND AND DEPARTMENT

The following page presents a schedule of funds by department.

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<sup>1</sup> p. 15, Local Budgeting Manual, Oregon Department of Revenue, Property Tax Division

MARION COUNTY FY 2011-12 BUDGET  
SUMMARY

Fund by Department Matrix  
FY 2011-12 Budget

Department	Assessors Office	Board of Commissioners Office	Business Services	Children and Families	Clerks Office	District Attorney's Office	Finance	Health	Information Technology	Justice Courts	Juvenile	Legal	Public Works	Sherriff's Office	Treasurers Office	Capital and Non Operations	Fund Total
General Fund	5,626,284				2,698,494	7,438,812				830,443	9,261,788			34,390,985	4,401,816	16,356,804	77,007,416
Block Grant													2,909,623			18,786	18,786
Building Inspection																	2,909,623
Capital Bldg and Equip																522,502	522,502
Capital Improv. Projects																3,152,007	3,152,007
Central Services	1,984,466		6,007,553				2,070,588		8,001,897			1,296,382				532,803	20,463,686
CH2 Redevelopment																8,750,000	8,750,000
Child Support							1,495,074										1,495,074
Children and Families				2,864,971													2,864,971
Community Corrections														13,939,031			13,939,031
County Clerk Records					172,298												172,298
County Fair													325,886				325,886
County Schools																521,320	521,320
Criminal Justice Assessment																1,607,318	1,607,318
Debt Service																5,217,792	5,217,792
District Attorney Grants						628,340							1,250,897				1,250,897
Dog Control																	628,340
Environmental Services													42,810,097				42,810,097
Facility Renovation																	334,478
Fleet Management													3,507,394				3,507,394
Health								60,875,603									60,875,603
Health Building Reserve																786,000	786,000
Health IDS Reserve																3,034,000	3,034,000
Inmate Welfare														365,297			365,297
Juvenile Grants										3,060,807							3,060,807
Land Use Planning													1,191,713				1,191,713
Law Library												607,214					607,214
Liquor Law Enforcement						62,000											62,000
Lottery Distribution																1,468,013	1,468,013
Non Departmental Grants																986,945	986,945
Parks													441,085				441,085
Public Works													38,678,908				38,678,908
Rainy Day																4,024,800	4,024,800
Self Insurance																32,288,056	32,288,056
Sheriff Grants													2,475,938				2,475,938
Surveyor													1,886,866				1,886,866
Tax Title Land Sales																386,401	386,401
Traffic Safety Team														1,679,260			1,679,260
<b>Department Total</b>	<b>5,626,284</b>	<b>1,984,466</b>	<b>6,007,553</b>	<b>2,864,971</b>	<b>2,830,792</b>	<b>9,624,226</b>	<b>2,070,588</b>	<b>60,875,603</b>	<b>8,001,897</b>	<b>830,443</b>	<b>12,322,565</b>	<b>1,873,596</b>	<b>90,002,446</b>	<b>52,662,511</b>	<b>4,401,816</b>	<b>75,193,035</b>	<b>341,796,802</b>

MARION COUNTY FY 2011-12 BUDGET  
SUMMARY

**LONG-TERM DEBT**

**Debt Policy**

Marion County has no formal debt policy, primarily because the county is not a regular issuer of debt. The most recent debt issue for the county was in 2005. In practice, the county seeks to use internal financing sources or cash when possible. Although a significant amount of statutory debt authority exists for Marion County, budgetary constraints limit the county's ability to provide for expanded debt service.

**Legal Debt Limits**

State statutes limit the amount of bonded debt a county may issue to a percentage of the real market value of the County's taxable property; the limit is 2 percent for general obligation bonds and 1 percent for limited tax obligations. Based on the County's real market value for fiscal year 2011, the current limitation is \$700 million for general obligation bonds and \$350 million for limited tax obligations. As of June 30, 2011, the County's total outstanding debt represents 0.18 percent of real market value.

**Long-Term Debt**

At the end of the current fiscal year, the County had total debt outstanding of \$61,282,657, a decrease of 3 percent from the previous fiscal year. This amount includes \$3,062,062 in revenue bonds (Oregon Garden), \$14,589,733 in refunding bonds (Courthouse Square), \$41,362,745 in limited tax pension obligations (PERS) and \$2,268,117 in notes payable (Housing Authority (not updated) and service districts). The County received an AA- rating from Standard & Poor's for its issuance of refunding bonds in fiscal year 2005. The County currently has no outstanding general obligation bonds.

**Marion County's Outstanding Debt (thousands)**

	Governmental Activities		Business-type Activities		Total	
	2011	2010	2011	2010	2011	2010
Revenue bonds	\$ 3,062	\$ 3,454	\$ -	\$ -	\$ 3,062	\$ 3,454
Refunding bonds	14,590	15,486	-	-	14,590	15,486
Limited tax pension obligations	41,363	41,865	-	-	41,363	41,865
Notes payable	-	-	2,268	2,328	2,268	2,328
Total	\$ 59,015	\$ 60,805	\$ 2,268	\$ 2,328	\$ 61,283	\$ 63,133

**Debt Payments**

1. Principal and interest payments on Oregon Garden revenue bonds are budgeted in the Lottery Distribution Service Fund. Total interest and principal budgeted for FY 2011-12 is \$552,064
2. Principal and interest payments on Courthouse Square revenue bonds are budgeted in the Debt Service Fund. Total principal and interest budgeted for FY 2011-12 is \$1,551,150.
3. Principal and interest payments on the PERS obligations are budgeted in the Debt Service Fund. Total interest and principal budgeted for FY 2011-12 is \$3,666,642.
4. Debt on Housing Authority and service district notes are not serviced with County appropriations. These payments are not included in the Marion County fiscal year 2011-12 budget.

MARION COUNTY FY 2011-12 BUDGET  
SUMMARY

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