

# MARION COUNTY FY2009-10 BUDGET BY FUND

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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. Marion County uses thirty-eight (38) separate funds.

### **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. The general fund supports public safety and judicial activities, assessment and taxation, county clerk, and treasury within the fund, and transfers supplemental 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, community corrections, health, and public works.

### **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, 2) health IDS reserve, 3) capital building and equipment, and 5) health building reserve. The latter two funds and their associated programs are found in the capital projects 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.

### **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 division in public works, which provides for solid waste management.

### **Internal Service Fund**

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<b>FY2009-10 BUDGET DEPARTMENTAL FUNDS</b>							
Fund No.	Fund Name	FY2006-07 Expenditures	FY2007-08 Expenditures	FY2008-09 Budget	FY2009-10 Proposed	Change FY09-10 Compared to FY08-09	% Change
100	General Fund	63,320,874	76,763,339	77,472,816	73,336,855	(4,135,961)	-5.3%
580	Central Services	19,013,805	21,175,336	21,826,363	22,135,954	309,591	1.4%
330	Building Inspection	3,004,954	4,020,800	3,321,459	1,937,068	(1,384,391)	-41.7%
220	Child Support	1,328,542	1,438,037	1,678,858	1,607,603	(71,255)	-4.2%
160	Children & Families	2,320,755	3,071,017	3,131,980	2,729,391	(402,589)	-12.9%
120	County Clerk Records	110,031	415,403	162,356	90,926	(71,430)	-44.0%
180	Community Corrections	11,836,796	13,928,887	14,454,564	14,459,492	4,928	0.0%
270	County Fair	222,165	304,255	342,916	302,385	(40,531)	-11.8%
300	District Attorney Grants	702,106	862,012	884,224	846,439	(37,785)	-4.3%
230	Dog Control	964,852	1,066,220	1,260,295	1,289,775	29,480	2.3%
510	Environmental Services	20,075,563	41,405,443	45,557,715	49,105,226	3,547,511	7.8%
595	Fleet Management Fund	347,777	1,155,423	1,809,380	2,647,344	837,964	46.3%
190	Health	70,087,432	54,043,530	56,461,960	56,727,733	265,773	0.5%
290	Inmate Welfare	311,810	391,271	355,314	298,974	(56,340)	-15.9%
255	Traffic Safety Team	986,304	1,666,028	1,690,561	1,478,166	(212,395)	-12.6%
225	Interagency Meth Strike Force	36,870	288,589	163,119	64,078	(99,041)	-60.7%
125	Juvenile Grants	3,530,976	3,774,341	4,195,569	3,320,094	(875,475)	-20.9%
305	Land Use Planning	1,276,353	1,410,100	1,541,459	1,366,877	(174,582)	-11.3%
260	Law Library	311,856	723,500	676,111	461,539	(214,572)	-31.7%
240	Liquor Law Enforcement	19,923	25,000	75,000	40,000	(35,000)	-46.7%
310	Parks	273,921	493,220	386,512	336,550	(49,962)	-12.9%
130	Public Works	22,002,184	31,605,113	32,027,873	30,807,274	(1,220,599)	-3.8%
250	Sheriff Grants	2,455,510	3,027,181	2,566,650	2,388,965	(177,685)	-6.9%
320	Surveyor	678,120	2,851,071	2,885,761	2,373,804	(511,957)	-17.7%
Total		<b>225,219,479</b>	<b>265,905,116</b>	<b>274,928,815</b>	<b>270,152,512</b>	<b>(4,776,303)</b>	<b>-1.7%</b>

MARION COUNTY FY2009-10 BUDGET  
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NON-DEPARTMENTAL FUNDS

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<b>FY2009-10 BUDGET NON-DEPARTMENTAL FUNDS</b>							
Fund No.	Fund Name	FY2006-07 Expenditures	FY2007-08 Expenditures	FY2008-09 Budget	FY2009-10 Proposed	Change FY09-10 Compared to FY08-09	% Change
170	Block Grant	325,376	599,527	238,473	105,911	(132,562)	-55.6%
383	Capital Building & Equipment	-	1,000,000	510,000	515,300	5,300	1.0%
480	Capital Improvement Projects	3,031,666	2,807,285	1,504,744	547,815	(956,929)	-63.6%
210	County Schools	1,893,548	1,825,568	606,840	802,295	195,455	32.2%
185	Criminal Justice Assessment	784,813	1,180,463	1,152,036	968,203	(183,833)	-16.0%
410	Debt Service	4,303,556	5,198,807	4,819,837	6,191,155	1,371,318	28.5%
455	Facility Renovation	-	-	7,525,258	10,355,208	2,829,950	37.6%
385	Health Building Reserve	-	-	1,000,000	1,021,080	21,080	2.1%
384	Health IDS Reserve	-	-	4,000,000	4,085,000	85,000	2.1%
465	Juvenile Facility Construction	91,885	-	-	-	-	n.a.
165	Lottery Distribution	1,203,822	1,561,043	2,067,481	1,771,101	(296,380)	-14.3%
115	Non-Departmental Grants	944,069	1,548,173	1,708,664	2,144,389	435,725	25.5%
381	Rainy Day Fund	-	4,383,102	4,025,000	3,867,300	(157,700)	-3.9%
585	Self-Insurance Fund	15,469,982	24,759,936	26,878,538	26,965,961	87,423	0.3%
155	Tax Title Land Sales	143,836	298,600	165,854	190,281	24,427	14.7%
Total		<b>28,192,552</b>	<b>45,162,504</b>	<b>56,202,725</b>	<b>59,530,999</b>	<b>3,328,274</b>	<b>5.9%</b>

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155	Tax Title Land Sales	143,836	298,600	165,854	190,281	24,427	14.7%
Total		<b>28,192,552</b>	<b>45,162,504</b>	<b>56,202,725</b>	<b>59,530,999</b>	<b>3,328,274</b>	<b>5.9%</b>

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MARION COUNTY FY2009-10 BUDGET  
BY FUND

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# MARION COUNTY FY2009-10 BUDGET BY FUND

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580	Central Services	19,013,805	21,175,336	21,826,363	22,135,954	309,591	1.4%
330	Building Inspection	3,004,954	4,020,800	3,321,459	1,937,068	(1,384,391)	-41.7%
220	Child Support	1,328,542	1,438,037	1,678,858	1,607,603	(71,255)	-4.2%
160	Children & Families	2,320,755	3,071,017	3,131,980	2,729,391	(402,589)	-12.9%
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180	Community Corrections	11,836,796	13,928,887	14,454,564	14,459,492	4,928	0.0%
270	County Fair	222,165	304,255	342,916	302,385	(40,531)	-11.8%
300	District Attorney Grants	702,106	862,012	884,224	846,439	(37,785)	-4.3%
230	Dog Control	964,852	1,066,220	1,260,295	1,289,775	29,480	2.3%
510	Environmental Services	20,075,563	41,405,443	45,557,715	49,105,226	3,547,511	7.8%
595	Fleet Management Fund	347,777	1,155,423	1,809,380	2,647,344	837,964	46.3%
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290	Inmate Welfare	311,810	391,271	355,314	298,974	(56,340)	-15.9%
255	Traffic Safety Team	986,304	1,666,028	1,690,561	1,478,166	(212,395)	-12.6%
225	Interagency Meth Strike Force	36,870	288,589	163,119	64,078	(99,041)	-60.7%
125	Juvenile Grants	3,530,976	3,774,341	4,195,569	3,320,094	(875,475)	-20.9%
305	Land Use Planning	1,276,353	1,410,100	1,541,459	1,366,877	(174,582)	-11.3%
260	Law Library	311,856	723,500	676,111	461,539	(214,572)	-31.7%
240	Liquor Law Enforcement	19,923	25,000	75,000	40,000	(35,000)	-46.7%
310	Parks	273,921	493,220	386,512	336,550	(49,962)	-12.9%
130	Public Works	22,002,184	31,605,113	32,027,873	30,807,274	(1,220,599)	-3.8%
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320	Surveyor	678,120	2,851,071	2,885,761	2,373,804	(511,957)	-17.7%
Total		<b>225,219,479</b>	<b>265,905,116</b>	<b>274,928,815</b>	<b>270,152,512</b>	<b>(4,776,303)</b>	<b>-1.7%</b>

MARION COUNTY FY2009-10 BUDGET  
BY FUND

**NON-DEPARTMENTAL FUNDS**

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Fund No.	Fund Name	FY2006-07 Expenditures	FY2007-08 Expenditures	FY2008-09 Budget	FY2009-10 Proposed	Change FY09-10 Compared to FY08-09	% Change
170	Block Grant	325,376	599,527	238,473	105,911	(132,562)	-55.6%
383	Capital Building & Equipment	-	1,000,000	510,000	515,300	5,300	1.0%
480	Capital Improvement Projects	3,031,666	2,807,285	1,504,744	547,815	(956,929)	-63.6%
210	County Schools	1,893,548	1,825,568	606,840	802,295	195,455	32.2%
185	Criminal Justice Assessment	784,813	1,180,463	1,152,036	968,203	(183,833)	-16.0%
410	Debt Service	4,303,556	5,198,807	4,819,837	6,191,155	1,371,318	28.5%
455	Facility Renovation	-	-	7,525,258	10,355,208	2,829,950	37.6%
385	Health Building Reserve	-	-	1,000,000	1,021,080	21,080	2.1%
384	Health IDS Reserve	-	-	4,000,000	4,085,000	85,000	2.1%
465	Juvenile Facility Construction	91,885	-	-	-	-	n.a.
165	Lottery Distribution	1,203,822	1,561,043	2,067,481	1,771,101	(296,380)	-14.3%
115	Non-Departmental Grants	944,069	1,548,173	1,708,664	2,144,389	435,725	25.5%
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MARION COUNTY FY2009-10 BUDGET  
BY FUND

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MARION COUNTY FY2009-10 BUDGET  
BY FUND

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MARION COUNTY FY2009-10 BUDGET  
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410	Debt Service	4,303,556	5,198,807	4,819,837	6,191,155	1,371,318	28.5%
455	Facility Renovation	-	-	7,525,258	10,355,208	2,829,950	37.6%
385	Health Building Reserve	-	-	1,000,000	1,021,080	21,080	2.1%
384	Health IDS Reserve	-	-	4,000,000	4,085,000	85,000	2.1%
465	Juvenile Facility Construction	91,885	-	-	-	-	n.a.
165	Lottery Distribution	1,203,822	1,561,043	2,067,481	1,771,101	(296,380)	-14.3%
115	Non-Departmental Grants	944,069	1,548,173	1,708,664	2,144,389	435,725	25.5%
381	Rainy Day Fund	-	4,383,102	4,025,000	3,867,300	(157,700)	-3.9%
585	Self-Insurance Fund	15,469,982	24,759,936	26,878,538	26,965,961	87,423	0.3%
155	Tax Title Land Sales	143,836	298,600	165,854	190,281	24,427	14.7%
Total		<b>28,192,552</b>	<b>45,162,504</b>	<b>56,202,725</b>	<b>59,530,999</b>	<b>3,328,274</b>	<b>5.9%</b>

In order to account for all the resources and requirements of all funds, this information for non-departmental funds is presented on pages that follow. Resources, then requirements, are presented in the order shown on the schedule above.

MARION COUNTY FY2009-10 BUDGET  
BY FUND

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