

MARION COUNTY FY 2011-12 BUDGET  
APPENDIX E  
FUND DESCRIPTIONS

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**GENERAL AND MAJOR SPECIAL REVENUE FUNDS**

<u>Fund</u>	<u>Principal Resources</u>	<u>Description of Operations</u>
General	Property taxes, grants, state shared revenue, fees, service charges, fines and forfeitures, and interest.	Accounts for all operations not required to be accounted for in other funds.
Public Works	Motor vehicle fees and gasoline tax apportionments from the State of Oregon, federal forest revenues, property improvement assessments and revenues from various federal and state agencies.	Accounts for construction, reconstruction, improvement, repair, maintenance, operation and use of public highways, roads and streets. Certain revenues are restricted for these purposes under Article IX of the State Constitution.
Health	State grants, fees, and transfers from the General Fund.	Accounts for community health and mental health programs.
Lottery Distribution	State Lottery Commission shared revenues.	Accounts for disbursements related to the state Lottery Video Poker Fund.

The County's budgets are accounted for using the modified accrual basis of accounting. The General Fund is appropriated by department. The Public Works Fund, Health Fund and Lottery Distribution Fund are appropriated by the categories of personal services, materials and services, capital outlay, debt service, special payments, transfers and contingency.

<u>Fund</u>	<u>Principal Resources</u>	<u>Description of Operations</u>
Facility Renovation	Transfers from the General Fund and other funds.	Accounts for various facility renovation projects.

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**NON-MAJOR GOVERNMENTAL FUNDS**

<u>Fund</u>	<u>Principal Resources</u>	<u>Description of Operations</u>
CH2 Redevelopment	Electricity revenues, settlement payments and interfund transfers.	Accounts for discovery, relocation, remediation, litigation and operating costs of Courthouse Square complex during its redevelopment.
Non-Departmental Grants	Federal and state grants.	Accounts for multi-departmental grant programs.
County Clerk Records	Recording fees.	Accounts for equipment needs of the County Clerk's office.
Juvenile Grants	Federal and state grants.	Accounts for grant programs administered by the Juvenile department.
Tax Title Land Sales	Proceeds from the sale of tax foreclosed property.	Accounts for the disposition of proceeds from the sale of tax foreclosed property.
Children & Families	Federal and state grants.	Accounts for grant programs administered by the Children & Families department.
Community Development Block Grant	Federal and state grants.	Accounts for various development programs and rehabilitation loans to citizens.
Community Corrections	State grants and charges for services.	Accounts for the operations of the community corrections program.
Criminal Justice Assessment	Assessments from court fines.	Accounts for County assessments for criminal justice programs and court security.
County Schools	Federal forest revenues and state shared revenues.	Accounts for support provided to schools in accordance with ORS 328.005 to 328.035.
Child Support	State reimbursements and incentive fees.	Accounts for the enforcement of court-ordered spousal and child support.
Dog Control	License and adoption fees; transfers from the General Fund.	Accounts for the county's animal control activities and dog shelter operations.
Liquor Law Enforcement	Fines and forfeitures.	Accounts for the liquor law enforcement program.

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Sheriff Grants	Federal and state grants, contracts with the state and other agencies.	Accounts for marine patrols on County waterways, security provided for other agencies, and grant programs administered by the Sheriff's office.
Traffic Safety Team	Traffic fines.	Accounts for operations of the County's traffic safety team.
Law Library	Library fees.	Accounts for the operation of the law library.
County Fair	Admissions, state shared revenues, and local sponsorships.	Accounts for the operation of the annual County Fair.
Inmate Welfare	Jail commissary sales.	Accounts for the operation of the jail commissary.
District Attorney Grants	Federal, state and local grants.	Accounts for grant programs administered by the District Attorney's office.
Land Use Planning	Planning fees and transfers from other funds.	Accounts for operations of the County's land use planning division.
Parks	Recreational vehicle registration fees and transfers from the General Fund.	Accounts for maintenance and improvement of County parks.
Surveyor	Charges for services.	Accounts for the operations of the County Surveyor's office.
Building Inspection	Building permits and fees.	Accounts for building inspection activities.
Rainy Day	Investment earnings.	Accounts for resources set aside for financial emergencies.
Capital Building & Equipment	Transfers from the General Fund and other funds.	Accounts for resources set aside for future capital improvements.
Health IDS Reserve	Transfers from the Health Fund.	Accounts for resources set aside to cover future revenue shortfalls for Integrated Delivery System mental health services.
Health Building Reserve	Transfers from the Health Fund.	Accounts for resources set aside for future acquisition and construction of health facilities.
Debt Service	Internal assessments and transfers from the General Fund.	Accounts for payment of principal and interest on long-term obligations of governmental funds.
Capital Improvement Projects	Transfers from the General Fund and other funds.	Accounts for various capital projects and acquisitions.

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**ENTERPRISE FUNDS**

Major Funds

<u>Fund</u>	<u>Principal Resources</u>	<u>Description of Operations</u>
Environmental Services	Franchise fees and disposal charges.	Accounts for the operations of the County's solid waste collection and disposal system.

**INTERNAL SERVICE FUNDS**

<u>Fund</u>	<u>Principal Resources</u>	<u>Description of Operations</u>
Central Services	Internal assessments.	Accounts for the County's central administration including the Board of Commissioners, Business Services, Information Technology and Legal Counsel.
Self-Insurance	Internal assessments.	Accounts for the County's risk management program.
Fleet Management	Internal assessments.	Accounts for acquisition and maintenance of the County's pooled vehicles.