

MARION COUNTY FY2007-08 BUDGET
BUDGET BY FUND

Budget by Fund Overview

In accordance with Oregon local budget law, the Board of Commissioners adopts the budget on a fund basis. The county will utilize 35 funds in its financial management in FY2007-08. In the Budget by Department section of this budget book, all funds included in departments' operations were discussed. These funds will not be repeated in this section. Nevertheless, it is instructive to view the general fund and the central service fund as a whole, as these funds are allocated to multiple departments. After this information is presented, each non-operating fund is discussed in alphabetical order.

Fund No.	Fund Name	FY2004-05 Actual Expenditures	FY2005-06 Actual Expenditures	FY2006-07 Budget *	FY2007-08 Adopted
Operations:					
100	General Fund	61,074,623	63,202,075	71,363,790	77,213,339
580	Central Services	17,315,829	18,673,123	20,557,066	21,095,336
330	Building Inspection	2,696,282	2,714,221	3,753,300	4,020,800
220	Child Support	1,186,529	1,289,176	1,404,048	1,438,037
160	Children & Families	2,884,834	2,156,950	2,529,949	3,071,017
120	County Clerk Records	107,117	88,450	409,859	415,403
180	Community Corrections	6,582,540	11,379,086	12,103,194	14,177,251
270	County Fair	185,294	203,951	253,834	304,255
300	District Attorney Grants	938,764	794,312	735,278	826,499
230	Dog Control	717,768	725,370	987,065	966,249
510	Environmental Services	19,244,200	19,809,032	36,553,746	41,405,443
595	Fleet Management	-	-	400,000	1,049,464
190	Health	63,348,309	68,585,577	79,461,366	49,463,162
290	Inmate Welfare	160,638	293,198	353,755	377,128
225	Interagency Meth Strke Force	0	0	220,000	288,589
465	Juvenile Facility Construction	5,204,206	3,106,363	92,366	0
125	Juvenile Grants	2,723,264	3,088,727	3,979,528	3,672,055
305	Land Use Planning	1,214,087	1,264,493	1,414,625	1,410,100
260	Law Library	245,190	256,543	630,100	723,500
240	Liquor Law Enforcement	28,000	24,500	25,000	25,000
310	Parks	292,941	947,110	397,852	493,220
130	Public Works	19,568,948	21,368,377	31,982,085	31,213,934
320	Surveyor	592,584	894,590	2,484,620	2,851,071
250	Sheriff Grants	2,127,082	2,259,920	3,456,014	3,053,018
255	Traffic Safety Team	326,165	709,441	1,030,256	1,657,028
Non-Operations:					
170	Block Grant	260,652	678,826	730,690	351,352
383	Capital Building & Equip Fund	-	-	-	1,000,000
480	Capital Improvement Projects	1,671,649	15,418,191	4,404,052	2,857,800
210	County Schools	1,699,570	1,640,791	1,987,063	1,383,143
185	Criminal Justice Assessment	643,918	778,679	867,334	1,158,400
410	Debt Service	23,621,751	4,226,191	4,991,238	5,198,807
165	Lottery Distribution	1,486,430	1,196,133	1,315,000	1,561,043
115	Non-Departmental Grants	1,282,440	1,027,467	1,076,400	1,538,413
381	Rainy Day	-	6,444,816	3,807,500	4,383,102
585	Self-Insurance	15,189,828	17,795,137	24,699,894	24,759,936
155	Tax Title Land Sales	98,628	300,368	241,100	202,287
TOTAL		254,720,060	273,341,183	320,698,967	305,605,181

* FY06-07 amounts include all supplemental budgets.

MARION COUNTY FY2007-08 BUDGET
BUDGET BY FUND

GENERAL FUND

The general fund is comprised of seven departments plus non-departmental activities. These were covered individually in the Budget by Department section of this book. The following schedule is the grand total of the departments and non-departmental activities. The general fund FY07-08 budget is \$77,213,339, a \$5,849,549 increase, or 8%, over FY06-07.

General Fund Budget

FUND - 100 General Fund	FY04-05 Actual	FY05-06 Actual	FY06-07 Budget	FY07-08 Adopted	% Change 06-07 to 07-08
RESOURCES					
Intergovernmental - Federal	1,546,149	1,718,604	1,727,217	1,739,527	0.7%
Intergovernmental - State	7,883,920	4,338,083	3,792,898	4,390,495	15.8%
Intergovernmental - Other	0	46,045	0	0	
Fees and Charges	3,776,339	3,867,627	4,236,580	4,047,103	-4.5%
Other - Taxes	41,907,494	45,346,564	47,519,788	49,941,455	5.1%
Other - Fines	231,405	266,652	220,030	250,000	13.6%
Other - Interest	635,150	959,043	790,000	1,641,000	107.7%
Other - Miscellaneous	80	7,681	0	0	
Other - Transfers In	254,338	6,636,684	4,078,462	4,626,519	13.4%
Net Working Capital	14,327,246	9,487,499	8,998,815	10,577,240	17.5%
TOTAL RESOURCES	70,562,122	72,674,482	71,363,790	77,213,339	8.2%
REQUIREMENTS					
Assessors Office	4,809,771	5,190,295	5,661,565	5,959,554	5.3%
Clerks Office	2,366,705	2,262,494	2,526,953	2,497,316	-1.2%
District Attorney	5,866,904	6,323,213	6,907,415	7,039,011	1.9%
Justice Courts	650,525	664,715	713,282	753,594	5.7%
Juvenile Department	7,157,520	7,835,123	8,178,447	8,600,049	5.2%
Sheriffs Office	26,594,218	28,704,233	29,745,309	31,089,330	4.5%
Treasurer	298,629	311,349	335,373	342,328	2.1%
Non-Departmental:					
Materials and Services	502,184	666,594	1,023,810	1,621,590	58.4%
Administrative Charges	677,483	710,619	764,931	810,132	5.9%
Special Payments	0	32,411	330,000	505,308	53.1%
Transfers Out	12,150,685	10,501,028	9,477,014	12,125,396	27.9%
Contingency	0	0	134,201	652,154	386.0%
Unapprop. Ending Fund Bal	0	0	5,565,490	5,217,577	-6.3%
TOTAL REQUIREMENTS	61,074,623	63,202,075	71,363,790	77,213,339	8.2%
NET INCOME (LOSS)	9,487,499	9,472,408	0	0	

MARION COUNTY FY2007-08 BUDGET
BUDGET BY FUND

Resources by Fund Detail

General Fund

	Actual FY 2005	Actual FY 2006	Budget FY 2007	Proposed FY 2008	Approved FY 2008	Adapted FY 2008
100 - General Fund						
Intergovernmental - Federal						
33102 Title I - O & C Land	1,394,374	1,426,445	1,424,600	0	1,440,710	1,440,710
33103 In Lieu Of Taxes	40,446	0	0	0	0	0
33119 Child Support Subsidies	10,120	10,756	13,000	8,000	8,000	8,000
33199 Other Federal Revenue	101,208	281,403	117,600	290,817	290,817	290,817
Intergovernmental - Federal Total	1,546,149	1,718,604	1,555,200	298,817	1,739,527	1,739,527
Intergovernmental - State						
33201 Chapter 530 Forest Rehab	1,526,554	693,816	500,000	850,000	850,000	850,000
33202 OLCC - General	967,940	1,068,471	963,000	1,090,000	1,090,000	1,090,000
33205 Cigarette Tax	381,864	382,606	377,800	415,800	415,800	415,800
33207 Electric Coop Tax	115,102	122,545	125,000	110,569	110,569	110,569
33208 Amusement Devise Tax	60,922	50,503	55,000	78,128	78,128	78,128
33209 Private Rail Car Tax	2,350	3,522	5,000	3,688	3,688	3,688
33211 Assessment & Taxation	1,923,128	1,904,046	1,639,098	1,724,310	1,724,310	1,724,310
33214 District Attorney Subsidies	30,023	2,221	5,000	0	0	0
33218 Autopsies	2,400	2,200	5,000	0	0	0
33221 911 Monies	164,876	88,309	118,000	118,000	118,000	118,000
33225 Community Corrections	2,720,543	0	0	0	0	0
33299 Other State Revenue	55	19,843	0	0	0	0
Intergovernmental - State Total	7,895,757	4,338,082	3,792,898	4,390,495	4,390,495	4,390,495
Intergovernmental - Other						
33400 From Cities	(22,500)	0	0	0	0	0
33510 MC Housing Authority	3,708	45,065	0	0	0	0
33600 From Other Funds	6,956	980	0	0	0	0
Intergovernmental - Other Total	(11,837)	46,045	0	0	0	0
Fees and Charges						
32100 Marriage Licenses	53,850	53,125	54,000	54,000	54,000	54,000
34101 Jury Fees	(936)	(974)	0	0	0	0
34104 East Marion Justice Court Fees	394,967	459,810	430,000	488,000	488,000	488,000
34105 North Marion Justice Court	520,684	546,950	540,000	574,000	564,000	564,000
34107 Filing Fees	34,014	30,283	30,000	36,000	36,000	36,000
34108 Recording Fees	1,926,644	2,140,391	2,157,000	1,831,500	1,831,500	1,831,500
34109 Passport Application Fees	23,010	19,050	20,000	32,400	32,400	32,400
34110 Assessment And Taxation Fees	39,703	42,145	40,000	40,000	40,000	40,000
34115 Sheriff Service Fees	142,447	142,866	146,380	146,380	146,380	146,380
34117 Witness Fees	365	496	500	500	500	500
34118 Crime Report Fees	7,926	9,384	8,700	8,700	8,700	8,700
34123 Client Fees	1,290	3,410	2,500	2,500	2,500	2,500
34128 Detention Fees	56,575	59,130	55,000	55,000	55,000	55,000
34138 Workshop Fees	0	0	0	5,120	5,120	5,120
34140 Tax Collector Fees	70,192	74,796	70,000	90,000	90,000	90,000
34142 Assessor Fees	45,266	51,530	50,000	90,000	90,000	90,000
34143 Copy Machine Fees	60,662	89,124	65,000	90,000	90,000	90,000
34145 Pay Telephone Fees	40	1,960	0	2,000	2,000	2,000
34172 Appeal Fees	1,900	5,400	2,000	6,000	6,000	6,000
34184 Work Crew Fees	28,000	237,400	240,000	278,000	278,000	278,000
34188 Ownership Document	2,915	24,340	0	25,000	25,000	25,000

MARION COUNTY FY2007-08 BUDGET
BUDGET BY FUND

Resources by Fund Detail

General Fund

	Actual FY 2005	Actual FY 2006	Budget FY 2007	Proposed FY 2008	Approved FY 2008	Adopted FY 2008
100 - General Fund						
34199 Other Fees	25,844	25,493	0	20,000	20,000	20,000
34410 Election Reimbursements	311,466	39,267	300,000	170,937	170,937	170,937
34430 Restitution	4,648	1,353	0	3,616	3,616	3,616
34480 State - EAIP	3,621	44,768	15,000	0	0	0
34490 Other Reimbursements	6,709	(254,404)	500	500	500	500
34510 Sale Of Fixed Assets	2,402	0	0	4,950	4,950	4,950
34530 Surplus Property Sales	0	11,331	0	0	0	0
34540 Sale Of Documents	12,138	9,203	10,000	2,000	2,000	2,000
Fees and Charges Total	3,776,339	3,867,627	4,236,580	4,047,103	4,047,103	4,047,103
Other - Taxes						
31110 Current Year Taxes	41,117,030	43,705,451	45,659,213	48,300,880	48,300,880	48,300,880
31120 Prior Year Taxes	524,556	1,122,090	1,332,575	1,132,575	1,132,575	1,132,575
31130 Interest & Penalties/Delinquent	21,622	302,443	280,000	300,000	300,000	300,000
31220 Cable Television Franchise	237,047	208,644	240,000	200,000	200,000	200,000
31310 Severance Tax	7,239	7,936	8,000	8,000	8,000	8,000
Other - Taxes Total	41,907,494	45,346,564	47,519,788	49,941,455	49,941,455	49,941,455
Other - Fines						
35120 Traffic Fines	231,835	266,659	220,030	250,000	250,000	250,000
35410 Late Fees	(430)	(7)	0	0	0	0
Other - Fines Total	231,405	266,652	220,030	250,000	250,000	250,000
Other - Interest						
36100 Investment Interest	369,371	697,542	580,000	1,371,000	1,371,000	1,371,000
36500 Investment Fee	265,779	261,501	210,000	270,000	270,000	270,000
Other - Interest Total	635,150	959,043	790,000	1,641,000	1,641,000	1,641,000
Other - Miscellaneous						
37100 Miscellaneous	197	7,619	0	0	0	0
37110 Recoveries from Collections	0	68	0	0	0	0
37200 Over and Short	(117)	(5)	0	0	0	0
Other - Miscellaneous Total	80	7,682	0	0	0	0
Other - Transfers In						
38103 Transfer from Criminal Justice	126,338	140,370	145,462	186,094	186,094	186,094
38104 Transfer from Liquor Law	28,000	24,500	25,000	25,000	25,000	25,000
38107 Transfer from Community	0	3,952,814	3,892,776	4,415,425	4,415,425	4,415,425
38199 Transfer from Other Funds	100,000	2,519,000	15,224	0	0	0
Other - Transfers In Total	254,338	6,636,684	4,078,462	4,626,519	4,626,519	4,626,519
Net Working Capital						
39200 Unrestricted Net Working	14,327,246	9,487,499	8,998,815	10,577,240	10,577,240	10,577,240
Net Working Capital Total	14,327,246	9,487,499	8,998,815	10,577,240	10,577,240	10,577,240
General Fund 100 Total	70,562,122	72,674,482	71,363,790	75,772,629	77,213,339	77,213,339

MARION COUNTY FY2007-08 BUDGET
BUDGET BY FUND

Requirements by Fund Detail

General Fund

100 - General Fund	Actual FY 2005	Actual FY 2006	Budget FY 2007	Proposed FY 2008	Approved FY 2008	Adopted FY 2008
Personal Services						
Salaries and Wages						
51102 COLA-Budget	0	0	0	0	0	128,679
51111 Regular Wages	17,243,892	18,978,147	24,137,197	25,764,074	25,799,829	25,799,829
51112 Temporary Wages	1,311,384	1,067,649	961,056	898,829	898,829	898,829
51113 Vacation Pay	1,089,593	1,196,536	0	0	0	0
51114 Sick Pay	647,850	770,210	0	0	0	0
51115 Holiday Pay	874,582	933,298	0	0	0	0
51116 Comp Time Pay	47,123	72,766	0	0	0	0
51118 Differential Pay	6,614	8,158	10,505	9,816	9,816	9,816
51121 Compensation Credits	1,130,962	1,271,619	1,326,814	1,388,561	1,390,527	1,390,527
51122 Pager Pay	34,347	48,875	38,194	41,308	41,308	41,308
51124 Leave Payoff	41,136	48,167	24,897	15,478	15,478	15,478
51125 Training Pay	0	0	3,371	7,143	7,143	7,143
51126 Election Workers	66,358	26,260	55,000	47,500	47,500	47,500
51127 Leadworker Pay	5,253	7,138	6,927	7,065	7,065	7,065
51128 Cell Phone Pay	0	373	600	0	0	0
51141 Straight Pay	47,542	41,287	40,007	40,007	47,007	47,007
51142 Premium Pay	1,641,685	1,719,238	1,195,692	1,192,458	1,192,458	1,192,458
51143 Court Time	85,126	80,126	0	0	0	0
51145 Temporary-Premium	63,197	22,708	8,000	8,184	8,184	8,184
51193 Clothing Allowance	6,450	9,585	9,948	9,552	9,552	9,552
Salaries and Wages Total	24,343,095	26,302,139	27,818,208	29,429,975	29,429,975	29,603,375
Fringe Benefits						
51201 Fringe Benefits-Budget	0	0	24,339	34,220	34,218	34,218
51211 PERS	2,617,808	2,698,916	2,387,836	2,170,145	2,173,163	2,173,163
51212 401(k)	191,206	208,455	220,521	224,149	224,149	224,149
51213 PERS Debt Service	1,064,058	1,104,509	1,015,636	1,085,078	1,086,587	1,086,587
51220 FICA	1,858,553	2,007,625	2,020,547	2,131,363	2,134,249	2,134,249
51231 Medical Insurance	3,418,181	3,972,710	4,685,032	5,005,779	5,016,027	5,016,027
51232 Dental Insurance	458,740	497,200	559,535	563,439	563,439	564,621
51233 Life Insurance	69,306	75,846	68,561	72,423	72,518	72,518
51234 Disability Insurance	60,014	65,689	95,383	100,791	100,931	100,931
51240 Unemployment	98,126	106,268	102,657	108,496	108,496	108,647
51252 WC-Hourly Rate	15,208	14,697	16,168	17,556	17,590	17,590
51260 Wellness	0	7,352	0	0	0	0
51261 EAP	0	2,708	0	0	0	0
Fringe Benefits Total	9,851,201	10,761,975	11,196,215	11,513,439	11,532,700	11,532,700
51999 Vacancy Savings	0	0	(242,185)	0	0	0
Personal Services Total	34,194,296	37,064,114	38,772,238	40,943,414	41,136,077	41,136,075
Materials and Services						
52101 Office Supplies	203,598	181,749	211,912	207,260	207,260	207,260
52102 Shop Supplies	4,757	6,000	7,000	7,000	7,000	7,000
52103 Field Supplies	47,989	47,392	56,980	53,980	53,980	53,980
52104 Institutional Supplies	197,865	146,241	202,313	211,413	211,413	211,413

MARION COUNTY FY2007-08 BUDGET
BUDGET BY FUND

Requirements by Fund Detail

General Fund

100 - General Fund	Actual FY 2005	Actual FY 2006	Budget FY 2007	Proposed FY 2008	Approved FY 2008	Adopted FY 2008
52105 Janitorial Supplies	24,124	70,878	97,175	77,175	77,175	77,175
52106 Electrical Supplies	60	0	0	0	0	0
52107 Departmental Supplies	156,756	144,161	180,961	149,428	149,428	149,428
52108 Food Supplies	15,146	16,805	7,603	14,350	14,350	14,350
52109 Clothing	109,798	107,468	109,629	129,255	129,255	129,255
52110 Medical Supplies	40,841	41,646	54,046	54,046	54,046	54,046
52111 First Aid Supplies	1,542	11,857	3,500	2,750	2,750	2,750
52112 Drugs	290,189	357,803	250,550	250,550	250,550	250,550
52114 Vaccines	2,741	817	500	600	600	600
52116 Laboratory Supplies	8	0	0	0	0	0
52117 Educational Supplies	1,048	166	0	3,264	3,264	3,264
52118 Books	2,159	2,237	300	900	900	900
52119 Magazines & Publications	6,251	6,171	6,650	6,100	6,100	6,100
52120 Newspapers	1,334	996	650	590	590	590
52121 Gasoline	277,958	341,011	321,821	230,731	230,731	230,731
52124 Oils	585	429	700	700	700	700
52127 Hygiene Kits	41,803	47,794	35,000	40,000	40,000	40,000
52202 Crushed Rock	1,741	1,524	1,000	2,000	2,000	2,000
52204 Concrete	0	0	0	3,000	3,000	3,000
52206 Sign Materials	0	850	1,000	500	500	500
52207 Paint	70	0	500	0	0	0
52208 Building Materials	2,242	1,796	1,850	1,850	1,850	1,850
52209 Chemical Sprays	0	100	0	0	0	0
52210 Parts	20,036	8,584	13,000	9,000	9,000	9,000
52211 Batteries	331	93	800	0	0	0
52212 Tires	3,398	1,238	3,633	0	0	0
52214 Small Tools	6,154	5,045	3,000	4,500	4,500	4,500
52215 Small Office Equipment	21,974	30,923	50,319	35,250	35,250	35,250
52216 Small Departmental Equipment	17,248	20,403	66,356	58,246	58,246	58,246
52217 Computer Equipment (<\$5,000)	54,245	58,452	29,539	29,039	35,039	35,039
52218 Software	18,806	10,696	19,591	43,400	43,400	43,400
52220 Misc. Materials	0	102,293	0	0	0	0
52222 Radios (<\$5,000)	172	15,945	24,389	23,389	23,389	23,389
52301 Telephones	313,642	335,984	347,367	192,858	192,858	192,858
52304 Data Connections	8,012	7,146	9,254	71,422	71,422	71,422
52305 Postage	236,780	141,352	228,140	215,750	215,750	215,750
52306 Cellular Phones	6,666	6,829	8,866	6,948	6,948	6,948
52307 Pagers	6,769	1,171	1,350	1,750	1,750	1,750
52308 Telecomm Charges	0	0	0	164,413	164,413	164,413
52401 Electricity	16,063	16,798	13,200	19,600	19,600	19,600
52404 Natural Gas	4,454	4,927	6,200	7,950	7,950	7,950
52405 Water	348	618	300	1,500	1,500	1,500
52409 Garbage Disposal	7,745	6,729	5,525	2,300	2,300	2,300
52503 Legal Services	(2,155)	77,465	3,597	69,841	69,810	69,810
52504 Attorney Hires	22,035	18,378	22,000	15,000	15,000	15,000

MARION COUNTY FY2007-08 BUDGET
BUDGET BY FUND

Requirements by Fund Detail

General Fund

100 - General Fund	Actual FY 2005	Actual FY 2006	Budget FY 2007	Proposed FY 2008	Approved FY 2008	Adopted FY 2008
52505 Armour Car Services	0	22,255	26,000	26,000	26,000	26,000
52508 Insurance Administration	1,380	1,960	3,312	4,000	4,000	4,000
52509 Managed Care Services	68,240	84,752	86,850	92,350	92,350	92,350
52511 Communication Services	834,201	851,012	852,641	954,212	954,212	954,212
52520 Pyschiatric Services	44,488	34,911	24,150	23,500	23,500	23,500
52521 Doctors	147,555	151,652	129,200	129,500	129,500	129,500
52523 Hospitals	344,856	358,733	390,000	70,000	70,000	70,000
52524 Ambulances	24,543	12,250	10,000	10,000	10,000	10,000
52526 Laboratory Services	41,131	41,790	32,800	33,050	33,050	33,050
52527 X-Ray Services	27,266	22,831	15,300	15,200	15,200	15,200
52528 Autopsy	5,791	0	21,050	21,000	21,000	21,000
52530 Food Services	920,490	1,027,525	1,129,504	1,136,504	1,190,004	1,190,004
52531 Laundry Services	24,430	22,818	25,524	22,980	22,980	22,980
52532 Foster Care Services	0	0	40,000	0	0	0
52534 RAIN	8,387	17,000	0	22,000	22,000	22,000
52538 Client Assistance	9,133	9,055	8,000	8,000	8,000	8,000
52540 Court Reporters	1,395	247	1,500	3,000	3,000	3,000
52541 Witness	33,230	29,511	49,950	49,600	49,600	49,600
52542 Interpreters	19,615	15,110	22,927	19,750	19,750	19,750
52543 Polygraph Services	11,658	6,627	5,000	2,500	2,500	2,500
52544 Printing Services	349,185	205,368	311,307	262,688	262,688	262,688
52545 Advertising	5,741	2,519	15,950	23,450	23,450	23,450
52549 Janitorial Services	3,378	3,738	2,700	7,180	7,180	7,180
52551 Graphic Services	3,143	289	0	5,000	5,000	5,000
52561 Mail Services	30,825	37,423	65,000	59,500	59,500	59,500
52562 Bank Card Services	183	50	0	75	75	75
52564 Bank Services	16,470	6,856	15,100	38,100	38,100	38,100
52565 Employment Agencies	8,760	8,319	0	0	0	0
52566 Microfiche Services	0	0	0	5,000	5,000	5,000
52568 Court Services	111	116	137	235	235	235
52573 Hazardous Waste Disposal	0	737	800	4,200	4,200	4,200
52577 Security Services	1,058	1,220	500	1,700	1,700	1,700
52580 Transportation Services	2,527	6,014	1,400	2,625	2,625	2,625
52581 Subsidy Housing	0	0	1,230	0	0	0
52582 Shredding Services	6,905	6,935	6,700	7,000	7,000	7,000
52585 Consultations	0	0	462,740	674,000	674,000	674,000
52589 Temporary Staffing-external	0	0	59,000	37,000	37,000	37,000
52592 Counseling Services	3,627	27,285	15,000	4,000	4,000	4,000
52593 Youth Stipends	0	2,256	10,000	0	0	0
52599 Miscellaneous Contractual	753,947	918,255	854,798	714,653	737,211	737,211
52601 Maint - Office Equipment	73,396	72,955	83,597	160,105	160,105	160,105
52602 Maint - Vehicle	292,757	254,235	227,072	227,332	227,332	227,332
52604 Maint - Radios	32,595	31,104	21,480	17,980	17,980	17,980
52605 Maint - Building & Grounds	49,256	88,490	42,699	60,153	60,153	60,153
52606 Maint - Building Remodels	9,720	1,395	10,000	5,000	5,000	5,000
52607 Maint - Departmental Equipment	1,921	11,133	6,282	8,482	8,482	8,482
52609 Maint - Computer Hardware	2,665	8,659	3,000	0	0	0

MARION COUNTY FY2007-08 BUDGET
BUDGET BY FUND

Requirements by Fund Detail

General Fund

100 - General Fund	Actual FY 2005	Actual FY 2006	Budget FY 2007	Proposed FY 2008	Approved FY 2008	Adopted FY 2008
52610 Maint - Software	89,609	90,868	81,275	67,486	67,486	67,486
52616 Misc Maintenance and Repair	1,090	1,062	1,858	1,858	1,858	1,858
52701 Vehicle Rental	1,754	512	600	2,700	2,700	2,700
52702 Building Rental - County	4,620	4,040	7,280	5,000	5,000	5,000
52703 Building Rental - Private	266,531	294,889	343,702	346,549	346,549	346,549
52704 Equipment Rental	49,885	63,802	59,750	79,949	79,949	79,949
52706 Parking Spaces	297	2,974	500	825	825	825
52811 Liability Premium	443	0	1,000	0	0	0
52813 Property Premium	0	8,156	0	0	0	0
52814 Malpractice Premium	4,663	4,930	7,203	7,000	7,000	7,000
52821 Public Officials Bonds	0	2,350	3,000	2,600	2,600	2,600
52822 Notary Bond	313	675	705	815	815	815
52911 Mileage-Employee	46,222	47,757	56,980	57,010	57,010	57,010
52912 Commercial Carrier	4,231	1,215	8,000	8,500	8,500	8,500
52913 Meals	5,623	2,850	7,950	8,250	8,250	8,250
52914 Lodging	12,394	7,810	19,060	17,900	17,900	17,900
52915 Mileage-Non-Employee	3,892	3,749	5,073	5,073	5,073	5,073
52921 Meetings	10,973	17,717	17,375	17,375	17,375	17,375
52922 Conferences	21,729	10,679	12,647	17,100	17,100	17,100
52923 Training	85,213	60,483	115,191	192,529	192,529	192,529
52924 Schools	493	0	0	0	0	0
52930 Dues and Memberships	27,268	30,130	38,394	155,255	155,255	155,255
52935 Write-Off Expense	(18,642)	1,207	2,621	0	0	0
52941 Safety Clothing	1,801	4,579	4,300	3,500	3,500	3,500
52942 Safety Appliances	777	0	0	0	0	0
52951 OSU Extension	314,958	346,403	346,403	367,187	367,187	367,187
52954 Preditory Animals	33,900	35,900	37,000	37,000	37,000	37,000
52955 Water Master	8,700	0	8,700	8,700	8,700	8,700
52961 Homicide Death Investigations	6,501	1,938	22,000	25,000	25,000	25,000
52962 Narcotics Investigation	8,000	20,000	25,000	25,000	25,000	25,000
52963 Search and Rescue	4,582	7,021	10,000	10,000	10,000	10,000
52964 Vice and Gambling	33,364	0	0	0	0	0
52965 Pre-Employment Investigations	4,477	28,161	42,849	43,599	43,599	43,599
52969 Misc. Investigations	3,355	34,029	19,843	28,343	28,343	28,343
52974 Fairs & Shows	292	849	1,400	1,400	1,400	1,400
52983 Dog Licenses	0	0	0	300	300	300
52984 Professional Licenses	50	168	0	0	0	0
52985 Device Licenses	0	137	100	100	100	100
52986 Permits	198	359	500	700	700	700
52988 Recording Charges	39,745	28,342	24,750	30,000	30,000	30,000
52991 Awards And Recognition	2,434	2,443	6,866	4,050	4,050	4,050
52999 Miscellaneous-Other	21,439	1,176	11,371	0	0	0
Materials and Services Total	7,512,491	7,981,704	8,880,712	8,966,855	9,048,882	9,048,882

MARION COUNTY FY2007-08 BUDGET
BUDGET BY FUND

Requirements by Fund Detail

General Fund

	Actual FY 2005	Actual FY 2006	Budget FY 2007	Proposed FY 2008	Approved FY 2008	Adopted FY 2008
100 - General Fund						
Administrative Charges						
60100 Board of Commissioners	488,370	476,890	473,300	497,405	497,405	497,405
60200 Business Services Allocation	293,916	261,440	200,142	234,136	234,136	234,136
60250 Risk Management Allocation	304,830	271,516	298,873	285,492	285,492	285,492
60260 Liability Insurance Allocation	298,632	356,432	482,000	394,900	394,900	394,900
60270 Workers Comp Insurance	255,454	239,663	208,100	297,700	297,700	297,700
60300 Human Resources Allocation	481,761	474,953	493,021	529,807	529,807	529,807
60350 Facilities Management	1,167,200	1,306,743	1,514,621	1,553,189	1,553,189	1,553,189
60351 Department Parking Allocation	51,183	44,941	47,568	36,960	36,960	36,960
60352 Custodial Charges Allocation	372,278	392,676	463,956	462,265	462,265	462,265
60353 Courier Allocation	23,722	23,254	25,178	26,082	26,082	26,082
60354 Utilities Allocation	867,659	976,512	1,078,382	1,118,069	1,118,069	1,118,069
60400 Financial Services Allocation	331,410	295,548	346,852	372,969	372,969	372,969
60410 Legal Services Allocation	191,523	185,703	247,038	246,022	246,022	246,022
60450 Information Technology	1,090,917	1,301,551	1,286,756	1,429,228	1,429,228	1,429,228
60451 Information Technology Direct	803,584	815,322	827,713	807,032	807,032	807,032
60452 FIMS Allocation	194,713	199,675	210,635	220,691	220,691	220,691
Administrative Charges Total	7,217,151	7,622,818	8,204,135	8,511,947	8,511,947	8,511,947
Capital Outlay						
53110 Office Equipment	0	0	0	16,000	16,000	16,000
53210 Automobiles	0	0	0	52,500	0	0
Capital Outlay Total	0	0	0	68,500	16,000	16,000
Special Payments						
54130 Loan Payments	0	0	0	165,308	165,308	165,308
54230 Loan Interest	0	32,411	0	0	0	0
54240 Note Interest	0	0	330,000	340,000	340,000	340,000
Special Payments Total	0	32,411	330,000	505,308	505,308	505,308
Transfers Out						
56125 Transfer to Juvenile Grants	879,038	945,707	997,920	1,002,400	945,418	945,418
56130 Transfer to Public Works	0	68,786	41,500	41,500	94,000	94,000
56160 Transfer to Children & Families	75,129	113,574	88,574	89,107	188,925	188,925
56180 Transfer to Community	792,694	0	85,837	0	0	0
56190 Transfer to Health	3,198,134	3,282,348	3,391,405	3,530,557	3,630,557	3,630,557
56220 Transfer to Child Support	199,479	205,458	205,458	205,458	205,458	205,458
56230 Transfer to Dog Control	143,922	225,178	488,118	499,522	499,522	499,522

MARION COUNTY FY2007-08 BUDGET
BUDGET BY FUND

Requirements by Fund Detail

General Fund

100 - General Fund	Actual FY 2005	Actual FY 2006	Budget FY 2007	Proposed FY 2008	Approved FY 2008	Adopted FY 2008
56250 Transfer to Sheriff Grants	20,478	0	338,287	169,316	169,316	169,316
56270 Transfer to County Fair	60,000	70,000	70,000	80,000	80,000	80,000
56300 Transfer to DA Grants	125,345	110,029	54,559	70,660	106,023	106,023
56305 Transfer to Land Use Planning	656,712	436,264	740,627	699,835	699,835	699,835
56310 Transfer to Parks	0	25,080	35,000	70,000	70,000	70,000
56410 Transfer to Debt Service	1,480,772	1,544,539	1,546,238	1,544,487	1,544,487	1,544,487
56465 Transfer to Juvenile Facility	48,889	0	0	0	0	0
56480 Transfer to Capital	3,228,853	2,861,518	880,155	1,580,572	2,182,572	2,182,572
56510 Transfer to Environmental	0	0	64,575	71,168	71,168	71,168
56580 Transfer to Central Services	401,554	549,547	438,761	444,521	519,895	519,895
56590 Transfers to Other Funds	839,687	63,000	0	526,090	1,118,189	1,118,189
Transfers Out Total	12,150,685	10,501,028	9,467,014	10,625,193	12,125,396	12,125,396
Contingency						
55100 Contingency	0	0	144,201	500,000	652,154	652,154
Contingency Total	0	0	444,846	500,000	652,154	652,154
Unappropriated Ending Fund Bal						
57100 Undesignated Ending Fund	0	0	5,565,490	5,651,412	5,217,577	5,217,577
Unappropriated Ending Fund Bal	0	0	5,565,490	5,651,412	5,217,577	5,217,577
General Fund 100 Total	61,074,623	63,202,075	71,363,790	75,772,629	77,213,339	77,213,339

MARION COUNTY FY2007-08 BUDGET

BUDGET BY FUND

General Fund Non-Departmental

Some types of general fund expenses are not assigned to specific departments. General fund revenues are utilized for these non-departmental purposes:

- Contributions to outside agencies such as Oregon State University Extension Service, Oregon Department of Fish & Wildlife for the predatory animal program, and the Water Master.
- Court-ordered psychiatric services not covered by regular county programs.
- Marion County Business Enterprise Enhancement (“MCBEE”) project costs including consultants, software purchases, advertising, and training.
- The cost of contracted consulting services for studies and plans of a broad nature benefiting multiple departments.
- The cost of facilities management, custodial services, and utilities of the common areas (shared by all occupants) of the Courthouse Square building which are not readily billable to specific building tenants, as well as the cost of utilities for the Marion County Housing Authority and Oregon State University Extension Service (utilities costs are included in the Housing Authority rent; OSU Extension is not charged for utilities).
- General fund discretionary transfers to non-general fund departments to supplement the budgets of other funds in other departments for special purposes, usually one-time.
- General fund contingency is included.

Because general fund non-departmental is part of the larger general fund, the detail resources and requirements that follow present portions of the resources and requirements detail shown on preceding pages.

MARION COUNTY FY2007-08 BUDGET
BUDGET BY FUND

Requirements by Fund Detail

General Fund Non-Departmental

100 - General Fund	Actual FY 2005	Actual FY 2006	Budget FY 2007	Proposed FY 2008	Approved FY 2008	Adopted FY 2008
Materials and Services						
52218 Software	0	0	10,325	30,000	30,000	30,000
52301 Telephones	19	12	13	0	0	0
52503 Legal Services	0	38,895	2,597	68,841	68,810	68,810
52508 Insurance Administration	1,380	1,960	3,312	4,000	4,000	4,000
52511 Communication Services	98,340	85,050	0	0	0	0
52520 Pyschiatric Services	9,800	10,150	8,150	10,000	10,000	10,000
52545 Advertising	0	0	1,150	3,000	3,000	3,000
52564 Bank Services	0	0	0	24,000	24,000	24,000
52585 Consultations	0	0	462,740	674,000	674,000	674,000
52599 Miscellaneous Contractual	8,912	147,161	100,000	152,335	174,893	174,893
52923 Training	0	0	21,225	100,000	100,000	100,000
52930 Dues and Memberships	0	0	5,800	120,000	120,000	120,000
52935 Write-Off Expense	5,676	1,063	2,621	0	0	0
52951 OSU Extension	314,958	346,403	346,403	367,187	367,187	367,187
52954 Preditory Animals	33,900	35,900	37,000	37,000	37,000	37,000
52955 Water Master	8,700	0	8,700	8,700	8,700	8,700
52991 Awards And Recognition	0	0	2,216	0	0	0
52999 Miscellaneous-Other	20,499	0	11,371	0	0	0
Materials and Services Total	502,184	666,594	1,023,810	1,599,063	1,621,590	1,621,590
Administrative Charges						
60350 Facilities Management	301,899	312,680	340,737	355,435	355,435	355,435
60352 Custodial Charges	151,160	165,354	182,653	201,596	201,596	201,596
60354 Utilities Allocation	224,424	232,585	241,541	253,101	253,101	253,101
Administrative Charges Total	677,483	710,619	764,931	810,132	810,132	810,132
Special Payments						
54130 Loan Payments	0	0	0	165,308	165,308	165,308
54230 Loan Interest	0	32,411	0	0	0	0
54240 Note Interest	0	0	330,000	340,000	340,000	340,000
Special Payments Total	0	32,411	330,000	505,308	505,308	505,308
Transfers Out						
56125 Transfer to Juvenile Grants	879,038	945,707	997,920	1,002,400	945,418	945,418
56130 Transfer to Public Works	0	68,786	41,500	41,500	94,000	94,000
56160 Transfer to Children &	75,129	113,574	88,574	89,107	188,925	188,925
56180 Transfer to Community	792,694	0	85,837	0	0	0
56190 Transfer to Health	3,198,134	3,282,348	3,391,405	3,530,557	3,630,557	3,630,557
56220 Transfer to Child Support Fund	199,479	205,458	205,458	205,458	205,458	205,458
56230 Transfer to Dog Control	143,922	225,178	488,118	499,522	499,522	499,522
56250 Transfer to Sheriff Grants	20,478	0	338,287	169,316	169,316	169,316
56270 Transfer to County Fair	60,000	70,000	70,000	80,000	80,000	80,000
56300 Transfer to DA Grants	125,345	110,029	54,559	70,660	106,023	106,023
56305 Transfer to Land Use Planning	656,712	436,264	740,627	699,835	699,835	699,835
56310 Transfer to Parks	0	25,080	35,000	70,000	70,000	70,000
56410 Transfer to Debt Service	1,480,772	1,544,539	1,546,238	1,544,487	1,544,487	1,544,487
56465 Transfer to Juvenile Facility	48,889	0	0	0	0	0
56480 Transfer to Capital	3,228,853	2,861,518	796,856	1,580,572	2,182,572	2,182,572
56510 Transfer to Environmental	0	0	64,575	71,168	71,199	71,199
56580 Transfer to Central Services	401,554	549,547	420,383	444,521	519,895	519,895
56590 Transfers to Other Funds	839,687	63,000	0	526,090	1,118,189	1,118,189
Transfers Out Total	12,150,685	10,501,028	9,365,337	10,625,193	12,125,396	12,125,396
Contingency						
55100 Contingency	0	0	444,846	500,000	652,154	652,154
Contingency Total	0	0	444,846	500,000	652,154	652,154
GF Non-Departmental Total	13,330,352	11,910,652	11,928,924	14,039,696	15,714,580	15,714,580

MARION COUNTY FY2007-08 BUDGET
BUDGET BY FUND

CENTRAL SERVICES FUND

The central services fund is comprised of five departments, plus non-departmental utilities. The departments within this fund are Board of Commissioners, Business Services, Finance, Information Technology and Legal Counsel. The non-department part of the fund 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. Utilities costs are pooled and pro-rated back to departments based on square footage of department facilities. The utilities activity was formerly part of the business services operating budget. The business services department administers this activity.

CENTRAL SERVICES FUND BUDGET

FUND - 580 Central Services Fund	FY04-05 Actual	FY05-06 Actual	FY06-07 Budget	FY07-08 Adopted	% Change 06-07 to 07-08
REVENUES					
General Fund	401,554	549,547	420,383	519,895	23.7%
Intergovernmental - Other	235,252	218,695	257,876	248,163	-3.8%
Fees and Charges	931,698	990,978	910,609	882,513	-3.1%
Other - Transfers In	500,000	95,000	31,599	63,166	99.9%
Administrative Cost Recovery	15,747,325	16,887,910	18,349,214	18,881,599	2.9%
Net Working Capital	0	500,000	569,007	500,000	-12.1%
TOTAL REVENUES	17,815,829	19,242,130	20,538,688	21,095,336	2.7%
EXPENDITURES					
Board of Commissioners	1,807,123	1,908,894	1,961,409	1,866,171	-4.9%
Business Services	6,028,528	5,865,786	6,094,531	6,348,245	4.2%
Finance	1,422,003	1,390,939	1,803,014	1,971,893	9.4%
Information Technology	5,931,084	7,071,297	7,616,037	7,696,059	1.1%
Legal Counsel	910,401	1,104,295	1,121,009	1,203,355	7.3%
Non-Departmental:					
Materials & Services - Utilities	1,206,495	1,291,056	1,422,900	1,494,697	5.0%
Administrative Charges	10,196	10,555	14,788	14,916	0.9%
Transfers Out	0	30,300	5,000	500,000	9900.0%
Unapprop. Ending Fund Bal	0	0	500,000	0	-100.0%
TOTAL EXPENDITURES	17,315,830	18,673,122	20,538,688	21,095,336	2.7%
NET INCOME (LOSS)	500,000	569,007	0	0	

MARION COUNTY FY2007-08 BUDGET
BUDGET BY FUND

Requirements by Fund Detail

Central Services Fund

	Actual FY 2005	Actual FY 2006	Budget FY 2007	Proposed FY 2008	Approved FY 2008	Adopted FY 2008
580 - Central Services						
Personal Services						
Salaries and Wages						
51102 COLA-Budget					75,374	75,374
51111 Regular Wages	6,557,759	7,028,743	8,689,874	9,494,349	9,494,349	9,494,349
51112 Temporary Wages	86,340	116,743	23,745	18,073	18,073	18,073
51113 Vacation Pay	317,689	421,013	0	0	0	0
51114 Sick Pay	212,534	244,327	0	0	0	0
51115 Holiday Pay	314,026	343,780	0	0	0	0
51116 Comp Time Pay	39,921	33,292	0	0	0	0
51118 Differential Pay	7,993	9,761	10,571	14,100	14,100	14,100
51121 Compensation Credits	502,709	571,520	520,380	620,704	620,704	620,704
51122 Pager Pay	26,499	33,477	5,500	5,500	5,500	5,500
51124 Leave Payoff	11,567	46,050	0	0	0	0
51125 Training Pay	4,534	0	0	0	0	0
51127 Leadworker Pay	465	369	0	0	0	0
51128 Cell Phone Pay	415	2,302	1,200	600	600	600
51141 Straight Pay	149	87	0	0	0	0
51142 Premium Pay	78,255	38,326	26,000	28,400	28,400	28,400
51145 Temporary-Premium	102	504	0	0	0	0
Salaries and Wages Total	8,160,957	8,890,293	9,277,270	10,181,726	10,257,100	10,257,100
Fringe Benefits						
51201 Fringe Benefits-Budget	0	0	36,264	0	0	0
51211 PERS	895,883	902,886	920,952	809,199	809,199	809,199
51212 401(k)	108,260	116,862	130,111	133,402	133,402	133,402
51213 PERS Debt Service	363,939	369,906	415,142	404,599	404,599	404,599
51220 FICA	613,428	667,181	722,034	768,673	768,673	768,673
51231 Medical Insurance	1,132,681	1,289,329	1,565,667	1,682,380	1,682,380	1,682,380
51232 Dental Insurance	152,944	150,890	168,150	169,876	169,876	169,876
51233 Life Insurance	24,494	26,460	24,054	25,495	25,495	25,495
51234 Disability Insurance	22,344	23,913	35,497	37,632	37,632	37,632
51240 Unemployment	32,760	35,712	38,177	40,452	40,452	40,452
51252 WC-Hourly Rate	4,570	4,441	5,162	5,634	5,634	5,634
51260 Wellness	0	2,481	0	0	0	0
51261 EAP	0	1,255	0	0	0	0
Fringe Benefits Total	3,351,303	3,591,316	4,061,210	4,077,342	4,077,342	4,077,342
Personal Services Total	11,512,260	12,481,609	13,338,480	14,259,068	14,334,442	14,334,442
Materials and Services						
52101 Office Supplies	43,311	42,296	56,493	43,250	43,250	43,250
52105 Janitorial Supplies	40,055	55,303	45,000	47,500	47,500	47,500
52106 Electrical Supplies	30,785	47,085	37,500	45,000	45,000	45,000
52107 Departmental Supplies	116,115	102,628	74,975	76,350	76,350	76,350
52108 Food Supplies	1,888	4,149	3,750	4,050	4,050	4,050
52109 Clothing	2,124	3,548	1,800	1,500	1,500	1,500
52111 First Aid Supplies	0	0	250	250	250	250
52114 Vaccines	3,235	11,872	17,700	17,700	17,700	17,700
52117 Educational Supplies	4,664	8,046	9,000	7,850	7,850	7,850

MARION COUNTY FY2007-08 BUDGET
BUDGET BY FUND

Requirements by Fund Detail

Central Services Fund

580 - Central Services	Actual FY 2005	Actual FY 2006	Budget FY 2007	Proposed FY 2008	Approved FY 2008	Adopted FY 2008
52118 Books	1,382	2,431	2,700	3,300	3,300	3,300
52119 Magazines & Publications	4,336	3,984	3,675	3,955	3,955	3,955
52120 Newspapers	531	596	525	525	525	525
52121 Gasoline	8,727	11,675	13,714	11,300	11,300	11,300
52122 Diesel	972	833	1,500	1,000	1,000	1,000
52123 Propane	0	101	250	200	200	200
52206 Sign Materials	158	386	200	200	200	200
52207 Paint	1,555	8,553	4,000	4,000	4,000	4,000
52210 Parts	7	4	0	0	0	0
52211 Batteries	2,026	2,290	2,150	2,250	2,250	2,250
52212 Tire	63	65	750	500	500	500
52214 Small Tools	18,868	12,719	6,800	4,300	4,300	4,300
52215 Small Office Equipment	16,090	8,891	6,625	9,850	9,850	9,850
52216 Small Departmental Equipment	30,993	23,400	10,500	10,000	10,000	10,000
52217 Computer Equipment	409,444	414,722	263,820	215,620	215,620	215,620
52218 Software	262,906	237,288	173,719	163,583	163,583	163,583
52301 Telephones	206,303	278,820	62,450	2,500	2,500	2,500
52303 Fax	(99)	(63)	0	100	100	100
52304 Data Connections	12,371	39,931	186,000	180,000	180,000	180,000
52305 Postage	25,100	22,650	29,275	30,420	30,420	30,420
52306 Cellular Phones	22,780	23,172	49,939	31,830	31,830	31,830
52307 Pagers	2,310	1,937	2,560	2,460	2,460	2,460
52308 Telecomm Charges	0	0	0	28,768	28,768	28,768
52401 Electricity	687,585	735,063	767,500	893,459	893,459	893,459
52402 Street Light Electricity	1,237	1,335	1,400	1,430	1,430	1,430
52404 Natural Gas	242,223	267,759	337,000	267,601	267,601	267,601
52405 Water	73,986	83,030	88,000	109,625	109,625	109,625
52406 Irrigation Assessment	174	174	200	200	200	200
52407 Sewer	130,763	132,022	153,000	141,687	141,687	141,687
52409 Garbage Disposal	71,362	72,233	76,500	81,395	81,395	81,395
52501 Audit Services	76,993	62,450	95,000	79,000	79,000	79,000
52503 Legal Services	1,424	101,465	21,500	89,123	89,123	89,123
52507 Insurance Broker	115,340	131,886	80,000	80,000	80,000	80,000
52508 Insurance Administration	28,177	30,286	30,000	32,500	32,500	32,500
52541 Witness	97	0	0	200	200	200
52544 Printing Services	21,675	21,910	34,600	34,575	34,575	34,575
52545 Advertising	50,508	32,327	39,200	40,000	40,000	40,000
52546 Blue Prints	15	0	300	300	300	300
52548 Elevator Contractors	20,974	21,732	26,600	23,000	23,000	23,000
52550 Roofing Contractors	5,672	0	0	0	0	0
52551 Graphic Services	2,332	0	0	0	0	0
52561 Mail Services	151	35	0	0	0	0
52563 Fiscal Agent Services	3,700	1,550	0	0	0	0
52565 Employment Agencies	4,601	2,549	2,679	3,500	3,500	3,500
52575 Subscription Services	25	0	200	100	100	100
52579 Electronic Subscription	8,693	4,339	10,400	10,400	10,400	10,400

MARION COUNTY FY2007-08 BUDGET
BUDGET BY FUND

Requirements by Fund Detail

Central Services Fund

580 - Central Services	Actual FY 2005	Actual FY 2006	Budget FY 2007	Proposed FY 2008	Approved FY 2008	Adopted FY 2008
52582 Shredding Services	648	470	550	1,000	1,000	1,000
52584 Training Services	0	0	1,500	1,500	1,500	1,500
52585 Consultations	0	0	0	35,000	35,000	35,000
52599 Miscellaneous Contractual	484,661	397,744	572,618	332,494	332,494	332,494
52601 Maint - Office Equipment	2,322	1,004	3,500	1,950	1,950	1,950
52602 Maint - Vehicle	4,482	15,872	1,368	11,000	11,000	11,000
52604 Maint - Radios	0	90	0	0	0	0
52605 Maint - Building & Grounds	232,495	204,711	152,550	166,866	166,866	166,866
52606 Maint - Building Remodels	0	819	0	0	0	0
52607 Maint - Departmental	2,955	2,877	8,500	9,500	9,500	9,500
52608 Maint - Telephones	7	0	0	1,500	1,500	1,500
52609 Maint - Computer Hardware	62,935	166,437	160,700	88,860	88,860	88,860
52610 Maint - Software	262,406	336,830	487,380	525,092	525,092	525,092
52616 Misc Maintenance and Repair	390	0	0	0	0	0
52701 Vehicle Rental	0	141	0	4,200	4,200	4,200
52703 Building Rental - Private	0	60	0	0	0	0
52704 Equipment Rental	19,944	20,208	28,150	29,965	29,965	29,965
52706 Parking Spaces	480	105	500	500	500	500
52713 Condo Assn Assessments	0	0	0	150,000	150,000	150,000
52822 Notary Bond	40	60	0	0	0	0
52841 Liability Claims	6,000	5	0	0	0	0
52858 Wkr Comp Outside Legal	1,391	0	0	0	0	0
52911 Mileage-Employee	16,517	11,813	14,989	8,900	8,900	8,900
52912 Commercial Carrier	3,868	3,026	10,700	8,450	8,450	8,450
52913 Meals	3,701	3,755	7,750	7,700	7,700	7,700
52914 Lodging	14,626	10,166	17,975	15,750	15,750	15,750
52915 Mileage-Non-Employee	20	0	0	0	0	0
52921 Meetings	6,074	4,678	6,125	7,050	7,050	7,050
52922 Conferences	12,069	19,456	25,915	27,115	27,115	27,115
52923 Training	59,178	73,231	80,010	83,460	83,460	83,460
52925 Tuition Reimbursement	660	1,119	1,400	400	400	400
52930 Dues and Memberships	105,208	102,074	132,446	14,335	14,335	14,335
52941 Safety Clothing	701	0	1,250	1,250	1,250	1,250
52942 Safety Appliances	1,143	0	0	0	0	0
52944 Safety Grants	9,622	8,596	9,000	9,000	9,000	9,000
52957 PSCC	0	1,582	5,000	5,000	5,000	5,000
52965 Pre-Employment Investigations	6,183	2,508	9,200	6,900	6,900	6,900
52969 Misc. Investigations	0	76	0	0	0	0
52974 Fairs & Shows	58	271	350	375	375	375
52984 Professional Licenses	1,450	1,100	800	600	600	600
52985 Device Licenses	44	2,389	1,500	1,500	1,500	1,500
52986 Permits	1,349	729	500	2,500	2,500	2,500
52988 Recording Charges	0	289	0	0	0	0
52991 Awards And Recognition	26,628	16,802	26,500	24,000	24,000	24,000
52992 Auction	30	0	0	0	0	0
52999 Miscellaneous-Other	125,205	120,789	150,000	0	0	0
Materials and Services Total	4,292,354	4,603,411	4,750,425	4,421,918	4,421,918	4,421,918

MARION COUNTY FY2007-08 BUDGET
BUDGET BY FUND

Requirements by Fund Detail

Central Services Fund

	Actual FY 2005	Actual FY 2006	Budget FY 2007	Proposed FY 2008	Proposed FY 2008	Proposed FY 2008
580 - Central Services						
Administrative Charges						
60100 Board of Commissioners	115,915	116,465	116,502	119,920	119,920	119,920
60200 Business Services Allocation	79,556	69,458	55,648	58,033	58,033	58,033
60250 Risk Management Allocation	66,932	68,328	69,836	72,502	72,502	72,502
60260 Liability Insurance Allocation	77,200	102,100	98,700	108,800	108,800	108,800
60270 Workers Comp Insurance	38,100	40,100	43,900	61,500	61,500	61,500
60300 Human Resources Allocation	122,827	126,017	133,697	136,778	136,778	136,778
60350 Facilities Management	106,975	114,075	150,415	154,837	154,837	154,837
60351 Department Parking Allocation	3,300	5,060	3,300	2,640	2,640	2,640
60352 Custodial Charges Allocation	61,042	63,103	82,988	89,604	89,604	89,604
60353 Courier Allocation	6,499	6,651	7,041	7,050	7,050	7,050
60354 Utilities Allocation	93,806	100,731	122,295	137,676	137,676	137,676
60400 Financial Services Allocation	67,697	57,339	67,021	70,924	70,924	70,924
60410 Legal Services Allocation	244,624	232,767	249,861	230,688	230,688	230,688
60450 Information Technology	167,152	210,238	198,049	224,158	224,158	224,158
60451 Information Technology Direct	170,246	112,289	101,747	71,549	71,549	71,549
60452 FIMS Allocation	38,680	40,957	42,976	43,372	43,372	43,372
Administrative Charges Total	1,460,551	1,465,678	1,543,976	1,590,031	1,590,031	1,590,031
Capital Outlay						
53160 Computers	50,665	92,124	21,300	198,945	198,945	198,945
53170 Software	0	0	31,500	50,000	50,000	50,000
53180 Telephone Systems	0	0	348,007	0	0	0
Capital Outlay Total	50,665	92,124	400,807	248,945	248,945	248,945
Transfers Out						
56480 Transfer to Capital	0	30,300	5,000	500,000	500,000	500,000
Transfers Out Total	0	30,300	5,000	500,000	500,000	500,000
Contingency						
55100 Contingency	0	0	0	0	0	0
Contingency Total	0	0	0	0	0	0
Unappropriated Ending Fund Bal						
57100 Undesignated Ending Fund	0	0	500,000	0	0	0
Unappropriated Ending Fund Bal	0	0	500,000	0	0	0
Central Services Fund 580 Total	17,315,829	18,673,123	20,538,688	21,019,962	21,095,336	21,095,336

MARION COUNTY FY2007-08 BUDGET
BUDGET BY FUND

THIS PAGE HAS BEEN INTENTIONALLY LEFT BLANK

MARION COUNTY FY2007-08 BUDGET
BUDGET BY FUND

Other Non-Operating Funds

A number of funds are not assigned to specific department budgets, although all have departments responsible for their management. These funds do not fund department operations. Some transfer special funds to more than one department. Others are entirely independent. None of these funds have employees charged to them and they do not otherwise provide direct services.

BLOCK GRANT FUND

The block grant fund accounts for state and federal grants received for economic development and other programs in Marion County, plus annual revenue from revolving loans. The board of commissioners office manages the fund. There are currently two grants accounted for in this fund. One is a Home Rehabilitation Loan program and the other is a farm worker facilities rehabilitation loan program. The housing rehabilitation loan program will be closed with funds transferred to a Capital Improvement Fund. Funds are required to be used for a health and safety issue. The funds will be dedicated to the remodel of the Sheriff's office work release center, which currently has air quality problems and is a health and safety issue for the staff. The farm worker facilities rehabilitation loan program has been closed out with remaining revenues negotiated and approved by the state for economic development services. A new housing rehabilitation loan grant application has been submitted for the FY07-08 year with review anticipated in early July.

The block grant fund total FY07-08 adopted budget is \$351,352, a 52% decrease from FY06-07.

Fund: Block Grant

	FY 2004-05 Actual	FY 2005-06 Actual	FY 2006-07 Budget	FY 2007-08 Adopted	+/- %
Resources:					
Intergovernmental Funding:					
Federal	246,072	438,559	194,790	0	-100.0%
Fees & Charges	4,242	2,475	0	0	0%
Other Funding	33,263	321,498	106,000	9,815	-90.7%
Net Working Capital					
Unrestricted	320,380	343,306	429,900	341,537	-20.6%
Total Resources	603,957	1,105,837	730,690	351,352	-51.9%
Requirements:					
Materials and Services	260,496	675,637	370,677	80,000	-78.4%
Administrative Charges	156	3,189	10,142	3,924	-61.3%
Transfers Out	0	0	14,192	225,258	1,487.2%
Ending Fund Balance	0	0	335,679	42,170	-87.4%
Total Requirements	260,652	678,826	730,690	351,352	-51.9%

Block Grant Fund Budget Analysis

The home rehabilitation loan program balance will be transferred into the capital improvement projects fund for the work release center upgrade. The Farm Workers Housing Rehabilitation Loan program close out agreement was revised to support economic development services in the North Santiam Canyon area of Marion County. These funds will be distributed over the next two fiscal years for this purpose.

MARION COUNTY FY2007-08 BUDGET
BUDGET BY FUND

Resources by Fund Detail

Block Grant Fund

	Actual FY 2005	Actual FY 2006	Budget FY 2007	Proposed FY 2008	Approved FY 2008	Adopted FY 2008
170 - Block Grant						
Intergovernmental - Federal						
33199 Other Federal Revenue	246,072	438,559	194,790	0	0	0
Intergovernmental - Federal Total	246,072	438,559	194,790	0	0	0
Fees and Charges						
34220 Leases	4,242	2,475	0	0	0	0
Fees and Charges Total	4,242	2,475	0	0	0	0
Other - Interest						
36100 Investment Interest	6,193	16,713	11,500	2,950	2,950	2,950
36420 Farm Rehab Loan Interest	3,105	2,404	0	0	0	0
Other - Interest Total	9,298	19,117	11,500	2,950	2,950	2,950
Other - Miscellaneous						
37310 Special Program Donations	0	268,075	68,000	0	0	0
37410 Block Grant Loan Principal	610	10,250	0	0	0	0
37420 Farm Rehab Loan Principal	23,355	24,056	26,500	6,865	6,865	6,865
Other - Miscellaneous Total	23,965	302,381	94,500	6,865	6,865	6,865
Net Working Capital						
39200 Unrestricted Net Working	320,380	343,306	429,900	341,537	341,537	341,537
Net Working Capital Total	320,380	343,306	429,900	341,537	341,537	341,537
Block Grant Fund 170 Total	603,957	1,105,837	730,690	351,352	351,352	351,352

MARION COUNTY FY2007-08 BUDGET
BUDGET BY FUND

Requirements by Fund Detail

Block Grant Fund

	Actual FY2005	Actual FY 2006	Budget FY 2007	Proposed FY 2008	Approved FY 2008	Adopted FY 2008
170 - Block Grant						
Materials and Services						
52563 Fiscal Agent Services	5,000	5,000	5,000	0	0	0
52599 Miscellaneous Contractual	246,072	666,637	365,677	80,000	80,000	80,000
52605 Maint - Building & Grounds	9,424	4,000	0	0	0	0
Materials and Services Total	260,496	675,637	370,677	80,000	80,000	80,000
Administrative Charges						
60100 Board of Commissioners	60	1,271	3,507	1,347	1,347	1,347
60400 Financial Services Allocation	70	1,257	4,617	1,780	1,780	1,780
60452 FIMS Allocation	26	661	2,018	797	797	797
Administrative Charges Total	156	3,189	10,142	3,924	3,924	3,924
Transfers Out						
56100 Transfer to General Fund	0	0	14,192	0	0	0
56480 Transfer to Capital	0	0	0	225,258	225,258	225,258
Transfers Out Total	0	0	14,192	225,258	225,258	225,258
Unappropriated Ending Fund Bal						
57100 Undesignated Ending Fund	0	0	335,679	42,170	42,170	42,170
Unappropriated Ending Fund Bal	0	0	335,679	42,170	42,170	42,170
Block Grant Fund 170 Total	260,652	678,826	730,690	351,352	351,352	351,352

MARION COUNTY FY2007-08 BUDGET
BUDGET BY FUND

CAPITAL BUILDING AND EQUIPMENT FUND

The capital building and equipment fund is a new fund. This fund has been created for the purpose of accumulating moneys to be expended only for capital development such as major information technology purchases, significant remodeling projects to existing buildings, and the purchase or construction of new buildings. The adopted FY07-08 budget is \$1,000,000.

Department: Capital Reserve Fund

	FY 2004-05 Actual	FY 2005-06 Actual	FY 2006-07 Budget	FY 2007-08 Adopted	+/- %
<i>Resources:</i>					
Transfers In	0	0	0	1,000,000	n.a.
Total Resources	0	0	0	1,000,000	n.a.
<i>Requirements:</i>					
Ending Fund Balance	0	0	0	1,000,000	n.a.
Total Requirements	0	0	0	1,000,000	n.a.

Capital Building and Equipment Fund Budget Analysis

The seed money for put into operation this new fund comes from a \$500,000 transfer from the general fund and a \$500,000 transfer from the central services fund (an unappropriated balance that was formerly used for cash flow).

MARION COUNTY FY2007-08 BUDGET
BUDGET BY FUND

CAPITAL IMPROVEMENTS PROJECTS FUND

The capital improvement projects fund includes all capital improvement projects funded whole or with majority funding by the general fund. Depending on their nature, certain other capital outlays may also be budgeted in this fund.

The capital improvement projects fund total FY07-08 adopted budget is \$2,857,800, a \$1,462,953 decrease, or 34% from FY06-07.

Department: Capital Improvement Project Fund

	FY 2004-05 Actual	FY 2005-06 Actual	FY 2006-07 Budget	FY 2007-08 Adopted	+/- %
Resources:					
General Fund	3,228,853	2,861,518	890,155	2,132,572	139.6%
Fees & Charges	0	4,224	62,996	0	-100.0%
Other	31,451	59,105	0	0	0.0%
Insurance Settlements	0	10,234,737	2,015,316	0	-100.0%
Transfers In	256,891	2,694,372	147,000	725,228	393.4%
Net Working Capital					
Unrestricted	0	1,845,547	1,288,585	0	-100.0%
Total Resources	3,517,195	17,699,503	4,404,052	2,857,800	-35.1%
Requirements:					
Capital Outlay	1,648,441	14,687,998	4,141,604	2,857,800	-31.0%
Transfers Out	23,208	730,193	0	0	0.0%
Contingency	0	0	262,448	0	-100.0%
Total Requirements	1,671,649	15,418,191	4,404,052	2,857,800	-35.1%

Capital Improvement Projects Fund Budget Analysis

The FY07-08 budget is much smaller than FY06-07. In FY07-08 the fund is restricted to capital improvement projects, excluding capital outlays for purchases of equipment, vehicles, etc. Projects include:

- Work Release Center Renovation: \$1,850,000
- Jail Shower Wall Resurfacing: \$137,500
- Health Chiller System Replacement: \$135,000
- Juvenile Kitchen Upgrade: \$100,000
- Courthouse Square Finishing: \$320,000
- Aumsville Road Campus Fueling Station: \$52,000
- Ten smaller repairs and maintenance projects under the supervision of Facilities: \$263,300.

MARION COUNTY FY2007-08 BUDGET
BUDGET BY FUND

Resources by Fund Detail

Capital Improvement Projects Fund

480 - Capital Improvement Projects	Actual FY 2005	Actual FY 2006	Budget FY 2007	Proposed FY 2008	Approved FY 2008	Adopted FY 2008
General Fund						
38101 Transfer from General Fund	3,228,853	2,861,518	890,155	1,530,572	2,132,572	2,132,572
General Fund Total	3,228,853	2,861,518	890,155	1,530,572	2,132,572	2,132,572
Fees and Charges						
34510 Sale Of Fixed Assets	0	0	62,996	0	0	0
34530 Surplus Property Sales	0	4,224	0	0	0	0
Fees and Charges Total	0	4,224	62,996	0	0	0
Other - Interest						
36100 Investment Interest	31,451	59,105	0	0	0	0
Other - Interest Total	31,451	59,105	0	0	0	0
Other - Miscellaneous						
38200 Settlements	0	10,234,737	2,015,316	0	0	0
Other - Miscellaneous Total	0	10,234,737	2,015,316	0	0	0
Other - Transfers In						
38103 Transfer from Criminal Justice	0	79,000	0	0	0	0
38106 Transfer from Health	6,000	0	0	0	0	0
38107 Transfer from Community	0	198,278	60,000	0	0	0
38109 Transfer from Juvenile Grants	891	4,200	0	0	0	0
38111 Transfer from Block Grant	0	0	0	225,228	225,228	225,228
38199 Transfer from Other Funds	250,000	2,412,894	87,000	1,000,000	500,000	500,000
Other - Transfers In Total	256,891	2,694,372	147,000	1,225,228	725,228	725,228
Net Working Capital						
39200 Unrestricted Net Working	0	1,845,547	1,288,585	0	0	0
Net Working Capital Total	0	1,845,547	1,288,585	0	0	0
Capital Improvement Proj Fund 480	3,517,195	17,699,503	4,404,052	2,755,800	2,857,800	2,857,800

MARION COUNTY FY2007-08 BUDGET
BUDGET BY FUND

Requirements by Fund Detail

Capital Improvement Projects Fund

480 - Capital Improvement Projects	Actual FY 2005	Actual FY 2006	Budget FY 2007	Proposed FY 2008	Approved FY 2008	Adopted FY 2008
Capital Outlay						
53130 Departmental Equipment	65,389	34,218	40,628	0	0	0
53160 Computers	50,880	0	170,000	0	0	0
53170 Software	128,234	79,983	161,151	0	0	0
53210 Automobiles	437,458	411,970	108,615	0	0	0
53220 Pickups	0	21,819	0	0	0	0
53311 Resurfacing Contracts	5,065	0	0	0	0	0
53410 Building Construction	616,124	14,133,742	3,473,166	0	955,800	955,800
53430 Special Construction	20,171	602	188,044	2,755,800	1,902,000	1,902,000
53460 Site Improvements	87,196	5,663	0	0	0	0
53520 Purchased Land	237,924	0	0	0	0	0
Capital Outlay Total	1,648,441	14,687,998	4,141,604	2,755,800	2,857,800	2,857,800
Transfers Out						
56310 Transfer to Parks	23,208	85,000	0	0	0	0
56465 Transfer to Juvenile Facility	0	645,193	0	0	0	0
Transfers Out Total	23,208	730,193	0	0	0	0
Contingency						
55100 Contingency	0	0	262,448	0	0	0
Contingency Total	0	0	262,448	0	0	0
Capital Projects Fund 480 Total	1,671,649	15,418,191	4,404,052	2,755,800	2,857,800	2,857,800

MARION COUNTY FY2007-08 BUDGET
BUDGET BY FUND

COUNTY SCHOOLS FUND

By Oregon law, certain federal forest service revenues and certain state shared tax revenues are apportioned among the several school districts in the county, in proportion to the resident average daily membership for the preceding fiscal year in each district as reported by the district to the chief administrative officer of the county.

Within its permanent rate level limit, the county did allocate a portion of county property tax to the county schools fund through FY2004-05. This was apportioned to school districts in the same manner as the federal and state forest funds. This allocation was terminated in FY2005-06 with the understanding that state funding to the effected school districts is adjusted to cover the amount of the property tax transfer reduction.

The county schools fund FY07-08 budget is \$1,383,143, a \$603,920 decrease, or 30% increase from FY06-07. County schools activity is accounted for in fund 210.

Fund: County Schools

	FY 2004-05 Actual	FY 2005-06 Actual	FY 2006-07 Budget	FY 2007-08 Adopted	+/- %
Resources:					
Intergovernmental Funding:					
Federal	828,996	848,062	856,543	856,543	0.0%
State	699,478	578,535	933,220	517,600	-44.5%
Interest	366,769	19,802	12,300	6,000	-51.2%
Net Working Capital					
Restricted	191,493	387,165	185,000	0	-100.0%
Unrestricted	0	0	0	3,000	n.a.
Total Resources	2,086,736	1,833,564	1,987,063	1,383,143	-30.4%
Requirements:					
Special Payments	1,699,570	1,640,791	1,893,548	1,383,143	-27.0%
Unapprop. Ending Fund Bal.	0	0	93,515	0	-100.0%
Total Requirements	1,699,570	1,640,791	1,987,063	1,383,143	-30.4%

County Schools Fund Budget Analysis

Federal forest revenue for schools that is funded through the Secure Rural Schools and Community Development Act was initially anticipated to be eliminated in FY07-08, but at the budget committee stage it received a one-year restoration. In addition, Chapter 530 State timber sales revenue is estimated to be less than prior years' levels.

MARION COUNTY FY2007-08 BUDGET
BUDGET BY FUND

Resources by Fund Detail

County Schools Fund

	Actual FY 2005	Actual FY 2006	Budget FY 2007	Proposed FY 2008	Approved FY 2008	Adopted FY 2008
210 - County Schools						
Intergovernmental - Federal						
33101 Title I - National Forest	828,996	848,062	856,543	0	856,543	856,543
Intergovernmental - Federal Total	828,996	848,062	856,543	0	856,543	856,543
Intergovernmental - State						
33201 Chapter 530 Forest Rehab	640,535	515,151	868,720	460,000	460,000	460,000
33207 Electric Coop Tax	57,465	61,181	62,000	55,200	55,200	55,200
33209 Private Rail Car Tax	1,478	2,203	2,500	2,400	2,400	2,400
Intergovernmental - State Total	699,478	578,535	933,220	517,600	517,600	517,600
Other - Taxes						
31110 Current Year Taxes	352,995	0	0	0	0	0
31120 Prior Year Taxes	4,176	0	0	0	0	0
31130 Interest & Penalties/Delinquent	(308)	0	0	0	0	0
Other - Taxes Total	356,863	0	0	0	0	0
Other - Fines						
35160 Court Fines	333	1,052	300	0	0	0
Other - Fines Total	333	1,052	300	0	0	0
Other - Interest						
36100 Investment Interest	9,574	18,749	12,000	6,000	6,000	6,000
Other - Interest Total	9,574	18,749	12,000	6,000	6,000	6,000
Net Working Capital						
39100 Restricted Net Working Capital	0	0	185,000	0	0	0
39200 Unrestricted Net Working	191,493	387,165	0	3,000	3,000	3,000
Net Working Capital Total	191,493	387,165	185,000	3,000	3,000	3,000
County Schools Fund 210 Total	2,086,735	1,833,564	1,987,063	526,600	1,383,143	1,383,143

MARION COUNTY FY2007-08 BUDGET
BUDGET BY FUND

Requirements by Fund Detail

County Schools Fund

	Actual FY 2005	Actual FY 2006	Budget FY 2007	Proposed FY 2008	Approvd FY 2008	Adopted FY 2008
210 - County Schools						
Special Payments						
54410 Distributions to Schools	1,699,570	1,640,791	1,893,548	526,600	1,383,143	1,383,143
Special Payments Total	1,699,570	1,640,791	1,893,548	526,600	1,383,143	1,383,143
Unappropriated Ending Fund Bal						
57100 Undesignated Ending Fund	0	0	93,515	0	0	0
Unappropriated Ending Fund Bal	0	0	93,515	0	0	0
County Schools Fund 210 Total	1,699,570	1,640,791	1,987,063	526,600	1,383,143	1,383,143

MARION COUNTY FY2007-08 BUDGET
BUDGET BY FUND

CRIMINAL JUSTICE ASSESSMENT FUND

The criminal justice assessment fund receives revenues from a portion of fines collected from state and local governments. Oregon State Statute ORS 137.308 requires that these funds be used for criminal justice projects. 60% of funds received are transferred in equal shares to juvenile, sheriff and community corrections to supplement programs in their respective departments. 40% of the funds are used for court security programs at Marion County Courthouse, Court Annex and the Corrections Facility.

The criminal justice assessment fund FY07-08 budget is \$1,158,400, a \$291,066 increase, or 34%, over FY06-07.

Fund: Criminal Justice Assessment

	FY 2004-05 Actual	FY 2005-06 Actual	FY 2006-07 Budget	FY 2007-08 Adopted	+/- %
Resources:					
Fees & Charges	4,950	4,000	0	5,000	0.0%
Other Funding- Fines	630,904	744,626	828,714	933,800	12.7%
Investment Interest	3,267	7,228	1,920	15,000	681.3%
Net Working Capital					
Unrestricted	151,562	146,765	36,700	204,600	457.5%
Total Resources	790,683	902,619	867,334	1,158,400	33.6%
Requirements:					
Personal Services:					
Salaries and Wages	0	0	2,000	2,000	0.0%
Subtotal	0	0	2,000	2,000	0.0%
Materials and Services	256,767	212,161	242,500	242,500	0.0%
Administrative Charges	2,936	1,425	1,892	1,918	1.4%
Capital Outlay	5,200	0	0	0	0.0%
Transfers Out	379,015	565,093	582,142	558,282	-4.1%
Contingency	0	0	4,000	35,000	775.0%
Unapprop. Ending Fund Bal.	0	0	34,800	318,700	815.8%
Total Requirements	643,918	778,679	867,334	1,158,400	33.6%

Criminal Justice Assessment Fund Budget Analysis

There are no FTE assigned to this fund, but \$2,000 is budgeted as straight time for sheriff's employees to provide security training to court employees. The significant change in this fund is an increase in revenue. There has been a 10-16% increase in revenues since FY04-05, which accounts for the increase in net working capital and ending fund balance in the court security portion of the fund. Revenue for FY07-08 is projected at a 10% increase above the anticipated revenue for FY06-07. This increase can be attributed to an increase in the collection of traffic fines.

The court security committee has been conservative in its expenditures over the past several years in an effort to build the fund balance for future building security and project related activities. This fund contributed \$100,000 towards improvements to the courthouse during the restoration process.

MARION COUNTY FY2007-08 BUDGET
BUDGET BY FUND

Resources by Fund Detail

Criminal Justice Assessment Fund

	Actual FY 2005	Actual FY 2006	Budget FY 2007	Proposed FY 2008	Approved FY 2008	Adopted FY 2008
185 - Criminal Justice Assessment						
Fees and Charges						
34199 Other Fees	4,950	4,000	0	5,000	5,000	5,000
Fees and Charges Total	4,950	4,000	0	5,000	5,000	5,000
Other - Fines						
35310 County Assessments	378,227	447,346	538,034	560,200	560,200	560,200
35320 Court Security	252,677	297,281	290,680	373,600	373,600	373,600
Other - Fines Total	630,904	744,627	828,714	933,800	933,800	933,800
Other - Interest						
36100 Investment Interest	3,267	7,228	1,920	15,000	15,000	15,000
Other - Interest Total	3,267	7,228	1,920	15,000	15,000	15,000
Net Working Capital						
39200 Unrestricted Net Working	151,562	146,765	36,700	204,600	204,600	204,600
Net Working Capital Total	151,562	146,765	36,700	204,600	204,600	204,600
Criminal Justice Assessment Fund 185	790,683	902,619	867,334	1,158,400	1,158,400	1,158,400

MARION COUNTY FY2007-08 BUDGET
BUDGET BY FUND

Requirements by Fund Detail

Criminal Justice Assessment Fund

185 - Criminal Justice Assessment	Actual FY 2005	Actual FY 2006	Budget FY 2007	Proposed FY 2008	Approved FY 2008	Adopted FY 2008
Personal Services						
Salaries and Wages						
51141 Straight Pay	0	0	2,000	2,000	2,000	2,000
Salaries and Wages Total	0	0	2,000	2,000	2,000	2,000
Personal Services Total	0	0	2,000	2,000	2,000	2,000
Materials and Services						
52107 Departmental Supplies	3,414	10,390	1,500	1,500	1,500	1,500
52301 Telephones	992	1,513	0	0	0	0
52306 Cellular Phones	124	0	1,500	1,500	1,500	1,500
52577 Security Services	209,946	175,841	204,000	204,000	204,000	204,000
52580 Transportation Services	1,395	0	0	0	0	0
52605 Maint - Building & Grounds	17,583	4,805	7,500	7,500	7,500	7,500
52606 Maint - Building Remodels	1,410	0	0	0	0	0
52607 Maint - Departmental	3,679	9,687	7,000	7,000	7,000	7,000
52701 Vehicle Rental	202	0	500	500	500	500
52911 Mileage-Employee	633	527	500	500	500	500
52912 Commercial Carrier	5,616	1,477	5,000	5,000	5,000	5,000
52913 Meals	718	496	1,000	1,000	1,000	1,000
52914 Lodging	3,181	2,265	4,000	4,000	4,000	4,000
52921 Meetings	0	2,084	0	0	0	0
52922 Conferences	2,740	(535)	5,000	5,000	5,000	5,000
52923 Training	5,135	3,611	5,000	5,000	5,000	5,000
Materials and Services Total	256,767	212,161	242,500	242,500	242,500	242,500
Administrative Charges						
60100 Board of Commissioners	1,149	0	0	0	0	0
60400 Financial Services Allocation	1,223	936	1,317	1,325	1,325	1,325
60452 FIMS Allocation	564	489	575	593	593	593
Administrative Charges Total	2,936	1,425	1,892	1,918	1,918	1,918
Capital Outlay						
53130 Departmental Equipment	5,200	0	0	0	0	0
Capital Outlay Total	5,200	0	0	0	0	0
Transfers Out						
56100 Transfer to General Fund	126,338	140,370	187,048	186,094	186,094	186,094
56125 Transfer to Juvenile Grants	126,338	140,370	187,048	186,094	186,094	186,094
56180 Transfer to Community	126,338	140,370	187,046	186,094	186,094	186,094
56465 Transfer to Juvenile Facility	0	64,984	0	0	0	0
56480 Transfer to Capital	0	79,000	21,000	0	0	0
Transfers Out Total	379,015	565,093	582,142	558,282	558,282	558,282
Contingency						
55100 Contingency	0	0	4,000	35,000	35,000	35,000
Contingency Total	0	0	4,000	35,000	35,000	35,000
Unappropriated Ending Fund Bal						
57100 Undesignated Ending Fund	0	0	34,800	318,700	318,700	318,700
Unappropriated Ending Fund Bal	0	0	34,800	318,700	318,700	318,700
Criminal Justice Assessment Fund 185	643,918	778,679	867,334	1,158,400	1,158,400	1,158,400

MARION COUNTY FY2007-08 BUDGET
BUDGET BY FUND

DEBT SERVICE FUND

The debt service fund accounts for payment of principal and interest on notes payable of governmental funds. For FY07-08 this will include PERS debt service and Courthouse Square debt service. A work release center debt was paid off in FY04-05.

The PERS debt service is for two Limited Tax Pension Obligations issued by the county, the net proceeds were transferred to the State of Oregon Public Employees Retirement System to provide for the county's unfunded actuarial liability. The total outstanding balance at July 1, 2005 was slightly more than \$43 million. Principal payments are due annually through June 1, 2028.

In December 1998, the County sold Certificates of Participation to fund a portion of the county's share of development, design and construction costs for the Courthouse Square 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, and the outstanding balance of the defeased certificates was \$18.8 million on June 30, 2006. Principal and interest payments are due annually through June 1, 2023.

The debt service fund FY07-08 budget is \$5,198,807 a \$207,569 and 4% increase over FY06-07.

Fund: Debt Service

	FY 2004-05 Actual	FY 2005-06 Actual	FY 2006-07 Budget	FY 2007-08 Adopted	+/- %
Resources:					
General Fund	1,480,772	1,544,539	1,546,238	1,544,487	-0.1%
Fees & Charges	2,654,193	2,762,731	2,750,000	2,852,320	3.7%
Investment Interest	27,646	40,460	34,000	36,000	5.9%
Bond Proceeds	19,527,212	0	0	0	0.0%
Net Working Capital					
Restricted	0	0	656,000	760,000	15.9%
Unrestricted	547,859	616,148	5,000	6,000	20.0%
Total Resources	24,237,682	4,963,878	4,991,238	5,198,807	4.2%
Requirements:					
Special Payments	23,621,751	4,226,191	4,303,558	4,396,807	2.2%
Unapprop. Ending Fund Bal.	0	0	687,680	802,000	16.6%
Total Requirements	23,621,751	4,226,191	4,991,238	5,198,807	4.2%

MARION COUNTY FY2007-08 BUDGET
BUDGET BY FUND

PROGRAMS

The debt service fund budget is allocated to two active programs that are shown on the following table.

	FY 2004-05 Actual	FY 2005-06 Actual	FY 2006-07 Budget	FY 2007-08 Adopted	+/- %
RESOURCES	24,237,682	4,963,878	4,991,238	5,198,807	4.2%

REQUIREMENTS BY PROGRAM

PERS Limited Tax Revenue	2,617,576	2,681,654	3,436,000	3,648,320	6.2%
CH2 Certificates of Participation	20,556,161	1,544,537	1,555,238	1,550,487	-0.3%
Work Release Center Lease Purchase	448,013	0	0	0	n.a.
Total	23,621,750	4,226,191	4,991,238	5,198,807	4.2%

PERS Limited Tax Revenue

- Limited Tax Pension Obligations management.

Fund: Debt Service

Program: PERS Limited Tax Revenue

	FY 2004-05 Actual	FY 2005-06 Actual	FY 2006-07 Budget	FY 2007-08 Adopted	+/- %
Resources:					
Fees & Charges	2,654,193	2,762,731	2,750,000	2,852,320	3.7%
Investment Interest	27,646	38,927	30,000	36,000	20.0%
Net Working Capital					
Restricted	547,855	612,118	656,000	760,000	15.9%
Total Resources	3,229,694	3,413,776	3,436,000	3,648,320	6.2%
Requirements:					
Special Payments (Bond)	2,617,576	2,681,654	2,757,320	2,852,320	3.4%
Unapprop. Ending Fund Bal.	0	0	678,680	796,000	17.3%
Total Requirements	2,617,576	2,681,654	3,436,000	3,648,320	6.2%

PERS Limited Tax Revenue Budget Analysis

The increase in the PERS Limited Tax Revenue budget is due to the large net working capital plus investment interest, in excess of bond payment needs.

MARION COUNTY FY2007-08 BUDGET
BUDGET BY FUND

Courthouse Square Refunding Obligations

- Manage defeased certificates of participation that were sold to fund a portion of the county's share of all costs associated with construction of the Courthouse Square building.

Fund: Debt Service

Program: CH2 Certificates of Participation

	FY 2004-05 Actual	FY 2005-06 Actual	FY 2006-07 Budget	FY 2007-08 Proposed	+/- %
Resources:					
General Fund	1,032,760	1,544,539	1,546,238	1,544,487	-0.1%
Investment Interest	217	1,533	4,000	0	-100.0%
Bond Proceeds	19,527,212	0	0	0	n.a.
Net Working Capital					
Restricted	3	4,030	5,000	6,000	20.0%
Total Resources	20,560,192	1,550,102	1,555,238	1,550,487	-0.3%
Requirements:					
Special Payments (Bond)	19,882,934	0	0	0	n.a.
Special Payments (Certificate)	0	675,000	725,000	745,000	2.8%
Interest & Issuance Costs	673,228	869,537	821,238	799,487	-2.6%
Unapprop. Ending Fund Bal.	0	0	9,000	6,000	-33.3%
Total Requirements	20,556,162	1,544,537	1,555,238	1,550,487	-0.3%

Courthouse Square Refunding Obligations Program Budget Analysis

Defeased certificate payments and interest are budgeted according to the bond payments schedule.

Work Release Center Lease Purchase

- This program was closed at the end of FY04-05. The activity of that year is displayed in fund summary schedules.

Fund: Debt Service

**Program: Work Release Center Lease
Purchase**

	FY 2004-05 Actual	FY 2005-06 Actual	FY 2006-07 Budget	FY 2007-08 Proposed	+/- %
Resources:					
General Fund	448,012	0	0	0	n.a.
Total Resources	448,012	0	0	0	n.a.
Requirements:					
Special Payments (Loan)	448,012	0	0	0	n.a.
Total Requirements	448,012	0	0	0	n.a.

Work Release Center Program Budget Analysis

This program has ended.

MARION COUNTY FY2007-08 BUDGET
BUDGET BY FUND

Resources by Fund Detail

Debt Service Fund

	Actual FY 2005	Actual FY 2006	Budget FY 2007	Proposed FY 2008	Approved FY 2008	Adopted FY 2008
410 - Debt Service						
General Fund						
38101 Transfer from General Fund	1,480,772	1,544,539	1,546,238	1,544,487	1,544,487	1,544,487
General Fund Total	1,480,772	1,544,539	1,546,238	1,544,487	1,544,487	1,544,487
Fees and Charges						
34460 Debt Service	2,654,193	2,762,731	2,750,000	2,852,320	2,852,320	2,852,320
Fees and Charges Total	2,654,193	2,762,731	2,750,000	2,852,320	2,852,320	2,852,320
Other - Interest						
36100 Investment Interest	27,863	40,460	34,000	36,000	36,000	36,000
Other - Interest Total	27,863	40,460	34,000	36,000	36,000	36,000
Other - Financing Proceeds						
38450 Bond Proceeds	19,527,212	0	0	0	0	0
Other - Financing Proceeds Total	19,527,212	0	0	0	0	0
Net Working Capital						
39100 Restricted Net Working Capital	0	0	656,000	760,000	760,000	760,000
39200 Unrestricted Net Working	547,859	616,148	5,000	6,000	6,000	6,000
Net Working Capital Total	547,859	616,148	661,000	766,000	766,000	766,000
Debt Service Fund 410 Total	24,237,899	4,963,878	4,991,238	5,198,807	5,198,807	5,198,807

Requirements by Fund Detail

Debt Service Fund

	Actual FY2005	Actual FY 2006	Budget FY 2007	Proposed FY 2008	Approved FY 2008	Adopted FY 2008
410 - Debt Service						
Special Payments						
54110 Bond Payments	20,022,934	215,000	290,000	385,000	385,000	385,000
54120 Certificate Payments	0	675,000	725,000	745,000	745,000	745,000
54130 Loan Payments	457,878	0	0	0	0	0
54210 Bond Interest	2,477,576	2,466,654	2,467,320	2,467,320	2,467,320	2,467,320
54220 Certificate Interest	448,879	869,537	821,238	799,487	799,487	799,487
54230 Loan Interest	(9,865)	0	0	0	0	0
54290 Bond Issuance Costs	224,349	0	0	0	0	0
Special Payments Total	23,621,751	4,226,191	4,303,558	4,396,807	4,396,807	4,396,807
Unappropriated Ending Fund Bal						
57100 Undesignated Ending Fund	0	0	687,680	802,000	802,000	802,000
Unappropriated Ending Fund Bal	0	0	687,680	802,000	802,000	802,000
Debt Service Fund 410 Total	23,621,751	4,226,191	4,991,238	5,198,807	5,198,807	5,198,807

MARION COUNTY FY2007-08 BUDGET
BUDGET BY FUND

LOTTERY DISTRIBUTION FUND

Marion County receives from the state 2.5% of all lottery revenue generated within the county. By state statute, this money is to be targeted for economic development projects.

The Marion County Economic Development Advisory Board (EDAB) was created in 2003 to make economic policy recommendations to the board of commissioners, redesign the video lottery grant application and oversee the process for lottery grant requests.

The lottery distribution fund FY07-08 budget is \$1,561,043, a \$246,043 increase, or 18.7%, over FY06-07.

Fund: Lottery Distribution

	FY 2004-05 Actual	FY 2005-06 Actual	FY 2006-07 Budget	FY 2007-08 Adopted	+/- %
Resources:					
State Funding:					
Lottery Funds	794,704	1,119,197	1,120,000	1,372,717	22.6%
Interest	16,695	13,561	15,000	15,000	0.0%
Net Working Capital					
Unrestricted	913,348	238,318	180,000	173,326	-3.7%
Total Resources	1,724,747	1,371,076	1,315,000	1,561,043	18.7%
Requirements:					
Materials and Services	1,154,981	428,783	425,865	594,847	39.7%
Administrative Charges	7,449	11,693	13,069	9,276	-29.0%
Transfers Out	324,000	419,000	324,000	324,000	0.0%
Special Payments	0	336,657	552,066	572,066	3.6%
Contingency	0	0	0	60,854	100%
Total Requirements	1,486,430	1,196,133	1,315,000	1,561,043	18.7%

Lottery Distribution Fund Budget Analysis

In FY06-07, the Economic Development Advisory Board (EDAB) reviewed and recommended continued support of the Strategic Economic Development Corporation (SEDCOR). Future grants were put on hold until the issues regarding the Oregon Garden were resolved.

In December 2006, an agreement was signed that will keep the Oregon Garden open and provide for \$553,000 in annual payments on the bond and up to \$200,000 as an annual operating subsidy until a resort is built. The parties in the agreement include Marion County, City of Silverton, Chemeketa Community College, and Moonstone Properties, a private business.

MARION COUNTY FY2007-08 BUDGET
BUDGET BY FUND

Resources by Fund Detail

Lottery Distribution Fund

165 - Lottery Distribution	Actual FY 2005	Actual FY 2006	Budget FY 2007	Proposed FY 2008	Approved FY 2008	Adopted FY 2008
Intergovernmental - State						
33213 Video Poker - Lottery	794,704	1,119,197	1,120,000	1,372,717	1,372,717	1,372,717
Intergovernmental - State Total	794,704	1,119,197	1,120,000	1,372,717	1,372,717	1,372,717
Other - Interest						
36100 Investment Interest	16,695	13,561	15,000	15,000	15,000	15,000
Other - Interest Total	16,695	13,561	15,000	15,000	15,000	15,000
Net Working Capital						
39200 Unrestricted Net Working	913,348	238,318	180,000	173,326	173,326	173,326
Net Working Capital Total	913,348	238,318	180,000	173,326	173,326	173,326
Lottery Distribution Fund 165 Total	1,724,747	1,371,075	1,315,000	1,561,043	1,561,043	1,561,043

MARION COUNTY FY2007-08 BUDGET
BUDGET BY FUND

Requirements by Fund Detail

Lottery Distribution Fund

	Actual FY 2005	Actual FY 2006	Budget FY 2007	Proposed FY 2008	Approved FY 2008	Adopted FY 2008
165 - Lottery Distribution						
Materials and Services						
52503 Legal Services	0	6,491	115,001	45,247	45,247	45,247
52599 Miscellaneous Contractual	816,658	422,292	304,803	540,000	540,000	540,000
52921 Meetings	0	0	3,200	3,600	3,600	3,600
52930 Dues and Memberships	0	0	2,861	6,000	6,000	6,000
52999 Miscellaneous-Other	338,323	0	0	0	0	0
Materials and Services Total	1,154,981	428,783	425,865	594,847	594,847	594,847
Administrative Charges						
60100 Board of Commissioners	2,897	4,652	1,487	1,761	1,761	1,761
60260 Liability Insurance Allocation	0	0	0	4,146	4,146	4,146
60400 Financial Services Allocation	3,113	4,611	6,789	2,327	2,327	2,327
60451 Information Technology Direct	0	0	1,940	0	0	0
60452 FIMS Allocation	1,439	2,430	2,853	1,042	1,042	1,042
Administrative Charges Total	7,449	11,693	13,069	9,276	9,276	9,276
Special Payments						
54110 Bond Payments	0	155,720	322,931	338,882	338,882	338,882
54210 Bond Interest	0	180,937	229,135	213,184	213,184	213,184
54412 Community Support	0	0	0	20,000	20,000	20,000
Special Payments Total	0	336,657	552,066	572,066	572,066	572,066
Transfers Out						
56305 Transfer to Land Use Planning	324,000	324,000	324,000	324,000	324,000	324,000
56580 Transfer to Central Services	0	95,000	0	0	0	0
Transfers Out Total	324,000	419,000	324,000	324,000	324,000	324,000
Contingency						
55100 Contingency	0	0	0	60,854	60,854	60,854
Contingency Total	0	0	0	60,854	60,854	60,854
Lottery Distribution Fund 165 Total	1,486,430	1,196,133	1,315,000	1,561,043	1,561,043	1,561,043

MARION COUNTY FY2007-08 BUDGET
BUDGET BY FUND

NON-DEPARTMENTAL GRANTS FUND

The non-departmental grants fund is a special revenue fund that records all federal and state 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. The non-department grants budgeted in FY07-08 includes Title III of the Secure Rural Schools and Community Self-Determination Act of 2000. Title III grants are for projects that are beneficial to national forest lands within Marion County. The Title III funds are either awarded to County departments or contracted (similar to a grant award) with outside organizations through a Request for Proposal process.

The non-departmental grants fund FY07-08 budget is \$427,627, a \$648,773 decrease, or 60%, from FY06-07.

Fund: Non-Departmental Grants					
	FY 2004-05 Actual	FY 2005-06 Actual	FY 2006-07 Budget	FY 2007-08 Adopted	+/- %
Resources:					
General Fund	424,294	0	0	0	n.a.
Intergovernmental Funding:					
Federal	1,116,116	1,108,788	1,076,400	1,110,786	3.2%
Fees & Charges	145	0	0	0	n.a.
Other Funding	9,386	18,125	0	5,692	n.a.
Net Working Capital					
Restricted	0	267,502	0	421,935	n.a.
Total Resources	1,549,941	1,394,415	1,076,400	1,538,413	42.9%
Requirements:					
Materials and Services	537,365	559,924	585,808	333,372	-43.1%
Transfers Out	745,075	467,543	490,592	447,627	-8.8%
Unapp Ending Fund Balance	0	0	0	757,414	n.a.
Total Requirements	1,282,440	1,027,467	1,076,400	1,538,413	42.9%

Non-Departmental Grants Fund Budget Analysis

There was a last minute one-year extension of the Secure Rural Schools and Community Self-Determination Act of 2000 for FY07-08. This occurred during the budget committee approval stage. Therefore, federal funding has been budgeted for this year.

MARION COUNTY FY2007-08 BUDGET
BUDGET BY FUND

Resources by Fund Detail

Non-Departmental Grants Fund

115 - Non-Departmental Grants	Actual FY 2005	Actual FY 2006	Budget FY 2007	Proposed FY 2008	Approved FY 2008	Adopted FY 2008
General Fund						
38101 Transfer from General Fund	424,294	0	0	0	0	0
General Fund Total	424,294	0	0	0	0	0
Intergovernmental - Federal						
33129 Title III	752,412	769,717	753,550	0	777,414	777,414
33132 Title II	322,650	339,071	322,850	0	333,372	333,372
33199 Other Federal Revenue	41,054	0	0	0	0	0
Intergovernmental - Federal Total	1,116,116	1,108,788	1,076,400	0	1,110,786	1,110,786
Fees and Charges						
34490 Other Reimbursement	145	0	0	0	0	0
Fees and Charges Total	145	0	0	0	0	0
Other - Interest						
36100 Investment Interest	9,386	18,125	0	5,692	5,692	5,692
Other - Interest Total	9,386	18,125	0	5,692	5,692	5,692
Net Working Capital						
39100 Restricted Net Working Capital	0	267,502	0	421,935	421,935	421,935
Net Working Capital Total	0	267,502	0	421,935	421,935	421,935
Non-Departmental Grants Fund 115	1,549,941	1,394,415	1,076,400	427,627	1,538,413	1,538,413

Requirements by Fund Detail

Non-Departmental Grants Fund

115 - Non-Departmental Grants	Actual FY2005	Actual FY 2006	Budget FY 2007	Proposed FY 2008	Approved FY 2008	Adopted FY 2008
Materials and Services						
52599 Miscellaneous Contractual	537,365	559,924	585,808	0	333,372	333,372
Materials and Services Total	537,365	559,924	585,808	0	333,372	333,372
Transfers Out						
56125 Transfer to Juvenile Grants	6,416	0	0	0	0	0
56250 Transfer to Sheriff Grants	566,848	461,553	482,592	427,627	447,627	447,627
56300 Transfer to DA Grants	6,416	0	0	0	0	0
56305 Transfer to Land Use Planning	15,394	5,991	8,000	0	0	0
56310 Transfer to Parks	150,000	0	0	0	0	0
Transfers Out Total	745,075	467,543	490,592	427,627	427,627	427,627
Unappropriated Ending Fund Bal						
57100 Undesignated Ending Fund	0	0	0	0	757,414	757,414
Unappropriated Ending Fund Bal					757,414	757,414
Non-Departmental Grants Fund 115	1,282,440	1,027,467	1,076,400	427,627	1,518,413	1,518,413

MARION COUNTY FY2007-08 BUDGET
BUDGET BY FUND

RAINY DAY FUND

The rainy day fund is a reserve fund under the direction of 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. Moneys to be expended to offset increases in the employer contribution rate into the Oregon Public Employees Retirement System or to otherwise reduce the county's obligations under any public employee retirement program are also budgeted here.

The rainy day fund FY07-08 budget is \$4,383,102, a \$575,602 increase, or 15%, over FY06-07.

Rainy Day Reserve Fund

	FY 2004-05 Actual	FY 2005-06 Actual	FY 2006-07 Budget	FY 2007-08 Proposed	+/- %
Resources:					
General Fund	319,389	0	0	0	n.a.
Other Funding *	5,469,676	4,688,854	140,000	180,000	28.6%
Net Working Capital					
Unrestricted	0	5,789,065	3,667,500	4,203,102	14.6%
Total Resources	5,789,065	10,477,919	3,807,500	4,383,102	15.1%

Requirements:					
Personal Services:					
Salaries and Wages	0	0	0	0	n.a.
Fringe Benefits	0	1,052,004	0	0	n.a.
Subtotal	0	1,052,004	0	0	n.a.
Transfers Out	0	5,392,812	0	500,000	n.a.
Unappropriated Reserves	0	0	3,807,500	3,883,102	2.0%
Total Requirements	0	6,444,816	3,807,500	4,383,102	15.1%

* Primarily transfers from the self-insurance fund and PERS assessments and transfers from the PERS liability fund to the rainy day fund. Investment interest only in FY06-07 and FY07-08.

The fund summary shown above includes the rainy day fund and the public employee retirement system (PERS) liability fund actual resources and requirements for FY04-05 and FY05-06. In FY05-06, the PERS liability fund was closed and its balance transferred to the rainy day fund. Therefore, the FY06-07 and FY07-08 budget amounts are rainy day fund only.

Rainy Day Fund Budget Analysis

The budget officer proposed a \$1,000,000 transfer to the capital improvement projects fund for partial funding of the renovation and repair of the work release center is budgeted. The budget committee reduced this transfer to \$500,000, as other funding arrangements were found for the work release center.

MARION COUNTY FY2007-08 BUDGET
BUDGET BY FUND

Resources by Fund Detail

Reserve Funds *

	Actual FY 2005	Actual FY 2006	Budget FY 2007	Proposed FY 2008	Approved FY 2008	Adopted FY 2008
381 - Rainy Day						
General Fund						
38101 Transfer from General Fund	319,389	0	0	0	0	0
General Fund Total	319,389	0	0	0	0	0
Other - Interest						
36100 Investment Interest	66,940	244,888	140,000	180,000	180,000	180,000
Other - Interest Total	66,940	244,888	140,000	180,000	180,000	180,000
Administrative Cost Recovery						
43200 PERS Assessments-Reserve	3,402,736	920,154	0	0	0	0
Administrative Cost Recovery Total	3,402,736	920,154	0	0	0	0
Other - Transfers In						
38199 Transfer from Other Funds	2,000,000	3,523,812	0	0	0	0
Other - Transfers In Total	2,000,000	3,523,812	0	0	0	0
Net Working Capital						
39200 Unrestricted Net Working	0	5,789,065	3,667,500	4,203,102	4,203,102	4,203,102
Net Working Capital Total	0	5,789,065	3,667,500	4,203,102	4,203,102	4,203,102
Rainy Day Total	5,789,065	10,477,919	3,807,500	4,383,102	4,383,102	4,383,102

* Both the Rainy Day Fund and the PERS Liability Fund activity is shown through FY06-07, at which time the PERS Liability Fund was closed

MARION COUNTY FY2007-08 BUDGET
BUDGET BY FUND

Requirements by Fund Detail

Reserve Funds *

	Actual FY 2005	Actual FY 2006	Budget FY 2007	Proposed FY 2008	Approved FY 2008	Adopted FY 2008
381 - Rainy Day						
Personal Services						
Fringe Benefits						
51211 PERS	0	1,052,004	0	0	0	0
Fringe Benefits Total	0	1,052,004	0	0	0	0
Personal Services Total	0	1,052,004	0	0	0	0
Transfers Out						
56100 Transfer to General Fund	0	269,000	0	0	0	0
56480 Transfer to Capital	0	1,600,000	0	1,000,000	500,000	500,000
56590 Transfers to Other Funds	0	3,523,812	0	0	0	0
Transfers Out Total	0	5,392,812	0	1,000,000	500,000	500,000
Unappropriated Reserves						
54590 Undesignated Reserves	0	0	3,807,500	3,383,102	3,883,102	3,883,102
Unappropriated Reserves Total	0	0	3,807,500	3,383,102	3,883,102	3,883,102
Rainy Day and PERS Liability Fund	0	6,444,817	3,807,500	4,383,102	4,383,102	4,383,102

* Both the Rainy Day Fund and the PERS Liability Fund activity is shown through FY06-07, at which time the PERS Liability Fund was closed

MARION COUNTY FY2007-08 BUDGET
BUDGET BY FUND

SELF-INSURANCE FUND

The self-insurance fund is an internal service fund that derives its revenues through assessments to departments. The fund is maintained to pay the costs of county insurance programs, including liability, workers compensation, employee fringe benefits and unemployment. Reserves are held in the fund to cover future liability, contingency and catastrophic losses.

The self-insurance fund total FY07-08 budget is \$24,759,936, a \$60,042 increase, or 0.2%, over FY06-07.

Fund: Self-Insurance

	FY 2004-05 Actual	FY 2005-06 Actual	FY 2006-07 Budget	FY 2007-08 Proposed	+/- %
Resources:					
Intergovernmental Funding:					
Federal	0	0	0	0	0.0%
State	0	0	0	0	0.0%
Other	177,372	189,033	204,385	208,750	2.1%
Fees & Charges	11,629	31,894	0	60,000	0.0%
Interest	141,208	269,557	262,400	336,600	28.3%
Administrative Cost Recovery	12,186,088	14,202,222	16,158,885	17,421,400	7.8%
Net Working Capital					
Restricted	424,029	480,883	3,613,387	3,613,387	0.0%
Unrestricted	11,421,644	8,691,261	4,460,837	3,119,799	-30.1%
Total Resources	24,361,970	23,864,850	24,699,894	24,759,936	0.2%
Requirements:					
Personal Services:					
Salaries and Wages	0	170,694	20,000	0	-100.0%
Fringe Benefits	0	0	0	0	0.0%
Subtotal	0	170,694	20,000	0	-100.0%
Materials and Services	12,362,652	14,292,155	16,324,070	17,597,050	7.8%
Administrative Charges	77,176	82,288	109,200	93,100	-14.7%
Transfers Out	2,750,000	3,250,000	0	0	n.a.
Contingency	0	0	2,480,000	2,000,000	-19.4%
Unapprop. Ending Fund Bal.	0	0	5,766,624	5,069,786	-12.1%
Total Requirements	15,189,828	17,795,137	24,699,894	24,759,936	0.2%

Self-Insurance Fund Budget Analysis

The risk division of the business services department manages this fund. A change was made in FY06-07 to record Employee At Injury Program (EAIP) reimbursements and expenses into the insurance fund. This allows for potential growth in revenue that can provide safety incentive benefits to departments who typically do not have employees out due to workers compensation claims. Accounting for the Employee Assistance Program (EAP) was moved in January 2007 from the benefits and wellness program in the business services department budget to the self-insurance fund.

There are increases to the general liability and workers compensation assessments to departments based on the results of the actuarial study conducted in FY06-07. The increase is primarily driven by one large workers compensation claim and two large general liability claims. Changes were made to the medical insurance provider following an extensive RFP process that resulted in premiums savings for some plans, but the overall trend for premium increases remains in the double digits.

MARION COUNTY FY2007-08 BUDGET
BUDGET BY FUND

Resources by Fund Detail

Self Insurance Fund

	Actual FY 2005	Actual FY 2006	Budget FY 2007	Proposed FY 2008	Adopted FY 2008	Approved FY 2008
585 - Self-Insurance						
Intergovernmental - Other						
33510 MC Housing Authority	175,572	186,933	202,285	206,650	206,650	206,650
33590 From Other Agencies-Miscellaneous	1,800	2,100	2,100	2,100	2,100	2,100
Intergovernmental - Other Total	177,372	189,033	204,385	208,750	208,750	208,750
Fees and Charges						
34430 Restitution	153	0	0	0	0	0
34480 State - EAIP	0	0	0	60,000	60,000	60,000
34490 Other Reimbursement	11,477	31,894	0	0	0	0
Fees and Charges Total	11,629	31,894	0	60,000	60,000	60,000
Other - Interest						
36100 Investment Interest	141,208	269,557	262,400	336,600	336,600	336,600
Other - Interest Total	141,208	269,557	262,400	336,600	336,600	336,600
Other - Miscellaneous						
38200 Settlements	0	113,662	0	0	0	0
Other - Miscellaneous Total	0	113,662	0	0	0	0
Other - Transfers In						
38199 Transfer from Other Funds	0	1,916	0	0	0	0
Other - Transfers In Total	0	1,916	0	0	0	0
Administrative Cost Recovery						
44200 Liability Insurance	697,700	896,300	977,900	1,047,100	1,047,100	1,047,100
44300 Unemployment	245,692	269,890	273,000	270,000	270,000	270,000
44400 Disability Insurance	155,945	172,171	246,400	187,000	187,000	187,000
44500 Medical Insurance	9,115,197	10,661,095	12,329,604	13,405,000	13,405,000	13,405,000
44600 Dental Insurance	1,227,019	1,297,601	1,543,776	1,444,000	1,444,000	1,444,000
44700 Life Insurance	174,984	193,539	184,750	201,000	201,000	201,000
44810 EAP	0	0	0	38,800	38,800	38,800
44900 Workers Comp Insurance	569,550	596,048	603,455	828,500	828,500	828,500
Administrative Cost Recovery Total	12,186,088	14,086,644	16,158,885	17,421,400	17,421,400	17,421,400
Net Working Capital						
39100 Restricted Net Working Capital	424,029	480,883	3,613,387	3,613,387	3,613,387	3,613,387
39200 Unrestricted Net Working Capital	11,421,644	8,691,261	4,460,837	3,119,799	3,119,799	3,119,799
Net Working Capital Total	11,845,673	9,172,143	8,074,224	6,733,186	6,733,186	6,733,186
Self-Insurance Fund 585 Total	24,361,970	23,864,849	24,699,894	24,759,936	24,759,936	24,759,936

MARION COUNTY FY2007-08 BUDGET
BUDGET BY FUND

Requirements by Fund Detail

Self Insurance Fund

	Actual FY 2005	Actual FY 2006	Budget FY 2007	Proposed FY 2008	Proposed FY 2008	Proposed FY 2008
585 - Self-Insurance						
Personal Services						
Salaries and Wages						
51111 Regular Wages	0	646	0	0	0	0
51112 Temporary Wages	0	129,791	20,000	0	0	0
51141 Straight Pay	0	2,001	0	0	0	0
51142 Premium Pay	0	28,615	0	0	0	0
51145 Temporary-Premium	0	9,641	0	0	0	0
Salaries and Wages Total	0	170,694	20,000	0	0	0
Personal Services Total	0	170,694	20,000	0	0	0
Materials and Services						
52101 Office Supplies	0	16,298	0	0	0	0
52105 Janitorial Supplies	0	3,339	0	0	0	0
52106 Electrical Supplies	0	2,739	0	0	0	0
52107 Departmental Supplies	0	9,943	0	0	0	0
52108 Food Supplies	0	427	0	0	0	0
52123 Propane	0	2,535	0	0	0	0
52206 Sign Materials	0	141	0	0	0	0
52214 Small Tools	0	1,552	0	0	0	0
52215 Small Office Equipment	0	2,423	0	0	0	0
52216 Small Departmental Equipment	0	41,273	0	0	0	0
52217 Computer Equipment	0	(2,654)	0	0	0	0
52218 Software	0	2,625	0	0	0	0
52301 Telephones	0	15,067	0	0	0	0
52409 Garbage Disposal	0	1,570	0	0	0	0
52503 Legal Services	0	108,501	95,000	75,000	75,000	75,000
52506 Insurance Adjustor	15,153	12,637	25,000	25,000	25,000	25,000
52507 Insurance Broker	21,420	29,273	30,151	31,056	31,056	31,056
52508 Insurance Administration	34,400	36,290	38,600	80,900	80,900	80,900
52544 Printing Services	0	1,654	0	0	0	0
52545 Advertising	0	86	0	0	0	0
52573 Hazardous Waste Disposal	0	2,375	0	0	0	0
52599 Miscellaneous Contractual	0	8,135	70,000	0	0	0
52601 Maint - Office Equipment	0	803	0	0	0	0
52605 Maint - Building & Grounds	0	1,172	0	0	0	0
52616 Misc Maintenance and Repair	0	2,085	0	0	0	0
52703 Building Rental - Private	0	56,677	0	0	0	0
52704 Equipment Rental	0	752	0	0	0	0
52706 Parking Spaces	0	41,400	0	0	0	0
52711 Tents	0	1,092	0	0	0	0
52812 Workers Comp Premium	124,554	120,869	132,658	123,000	123,000	123,000
52813 Property Premium	157,498	174,793	195,903	195,000	195,000	195,000
52815 Health Insurance Premium	9,043,317	10,660,992	12,505,914	13,583,200	13,583,200	13,583,200
52816 Dental Insurance Premium	1,237,717	1,301,889	1,565,526	1,468,200	1,468,200	1,468,200
52817 Life Insurance Premium	173,442	193,672	188,150	202,950	202,950	202,950
52818 Disability Insurance Premium	56,868	61,076	41,400	67,000	67,000	67,000

MARION COUNTY FY2007-08 BUDGET
BUDGET BY FUND

Requirements by Fund Detail

Self Insurance Fund

	Actual FY 2005	Actual FY 2006	Budget FY 2007	Proposed FY 2008	Approved FY 2008	Adopted FY 2008
585 - Self-Insurance						
52821 Public Officials Bonds	10,286	8,480	9,895	8,918	8,918	8,918
52831 Excess Workers Comp	53,496	61,894	59,107	74,500	74,500	74,500
52832 Excess Liability	161,453	185,410	183,612	185,000	185,000	185,000
52841 Liability Claims	175,719	264,196	329,439	434,326	434,326	434,326
52843 Unemployment Claims	284,343	252,874	270,000	267,000	267,000	267,000
52846 LTD Claims	200,210	147,608	205,825	122,300	122,300	122,300
52851 Wkr Comp Claims	517,863	451,620	377,890	593,700	593,700	593,700
52858 Wkr Comp Outside Legal	94,912	0	0	0	0	0
52911 Mileage-Employee	0	5,740	0	0	0	0
52913 Meals	0	46	0	0	0	0
52921 Meetings	0	40	0	0	0	0
52941 Safety Clothing	0	510	0	0	0	0
52943 Safety Incentives	0	0	0	60,000	60,000	60,000
52986 Permits	0	238	0	0	0	0
Materials and Services Total	12,362,652	14,292,155	16,324,070	17,597,050	17,597,050	17,597,050
Administrative Charges						
60410 Legal Services	77,176	82,288	109,200	93,100	93,100	93,100
Administrative Charges Total	77,176	82,288	109,200	93,100	93,100	93,100
Transfers Out						
56100 Transfer to General Fund	0	1,500,000	0	0	0	0
56480 Transfer to Capital	250,000	0	0	0	0	0
56580 Transfer to Central Services	500,000	0	0	0	0	0
56590 Transfers to Other Funds	2,000,000	1,750,000	0	0	0	0
Transfers Out Total	2,750,000	3,250,000	0	0	0	0
Contingency						
55100 Contingency	0	0	2,480,000	2,000,000	2,000,000	2,000,000
Contingency Total	0	0	2,480,000	2,000,000	2,000,000	2,000,000
Unappropriated Ending Fund Bal						
57100 Undesignated Ending Fund	0	0	5,766,624	5,069,786	5,069,786	5,069,786
Unappropriated Ending Fund Bal	0	0	5,766,624	5,069,786	5,069,786	5,069,786
Self Insurance Fund 585 Total	15,189,828	17,795,137	24,699,894	24,759,936	24,759,936	24,759,936

MARION COUNTY FY2007-08 BUDGET
BUDGET BY FUND

TAX TITLE LAND SALES FUND

The tax title land sales fund is a special revenue fund under the administration of the finance department. The program coordinates management of the county owned real property, such as tax foreclosures, surplus lands, cemeteries and easements. 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.

The tax title land sales fund total FY07-08 budget is \$202,287, a \$38,813 decrease, or 16%, less than FY06-07.

Fund: Tax Title Land Sales

	FY 2004-05 Actual	FY 2005-06 Actual	FY 2006-07 Budget	FY 2007-08 Request	+/- %
Resources:					
Fees & Charges	192,212	258,063	70,000	70,000	0.0%
Other Funding	3,820	14,522	3,100	6,000	93.5%
Net Working Capital					
Restricted	0	0	168,000	126,287	-24.8%
Unrestricted	131,821	229,225	0	0	0.0%
Total Resources	327,853	501,810	241,100	202,287	-16.1%
Requirements:					
Personal Services:					
Salaries and Wages	17,395	18,049	0	0	0.0%
Fringe Benefits	7,802	8,815	0	0	0.0%
Subtotal	25,197	26,864	0	0	0.0%
Materials and Services	7,561	6,423	9,139	8,775	-4.0%
Administrative Charges	5,870	7,390	10,558	14,173	34.2%
Special Payments	60,000	259,691	95,000	79,912	-15.9%
Transfers Out	0	0	31,597	33,166	5.0%
Contingency				10,922	n.a.
Unapprop. Ending Fund Bal.	0	0	94,806	55,339	-41.6%
Total Requirements	98,628	300,368	241,100	202,287	-16.1%

Tax Title Land Sales Fund Budget Analysis

The \$38,813 decrease in the FY07-08 budget is primarily due to fluctuations in foreclosures and distributions of foreclosure funds received from year-to-year. The transfer-out expenditure is to the finance department to provide for fifty percent of the personnel costs of the position fulfilling the required duties of this fund.

MARION COUNTY FY2007-08 BUDGET
BUDGET BY FUND

Resources by Fund Detail

Tax Title Land Sales Fund

	Actual FY 2005	Actual FY 2006	Budget FY 2007	Proposed FY 2008	Approved FY 2008	Adopted FY 2008
155 - Tax Title Land Sales						
Fees and Charges						
34490 Other Reimbursement	5	0	0	0	0	0
34520 Foreclosed Property Sales	192,207	258,063	70,000	70,000	70,000	70,000
Fees and Charges Total	192,212	258,063	70,000	70,000	70,000	70,000
Other - Interest						
36100 Investment Interest	3,820	14,522	3,100	6,000	6,000	6,000
Other - Interest Total	3,820	14,522	3,100	6,000	6,000	6,000
Net Working Capital						
39100 Restricted Net Working Capital	0	0	168,000	126,287	126,287	126,287
39200 Unrestricted Net Working	131,821	229,225	0	0	0	0
Net Working Capital Total	131,821	229,225	168,000	126,287	126,287	126,287
Tax Title Land Sales Fund 155 Total	327,853	501,810	241,100	202,287	202,287	202,287

MARION COUNTY FY2007-08 BUDGET
BUDGET BY FUND

Requirements by Fund Detail

Tax Title Land Sales Fund

	Actual FY 2005	Actual FY 2006	Budget FY 2007	Proposed FY 2008	Approved FY 2008	Adopted FY 2008
155 - Tax Title Land Sales						
Personal Services						
Salaries and Wages						
51111 Regular Wages	13,865	15,669	0	0	0	0
51112 Temporary Wages	2,863	0	0	0	0	0
51113 Vacation Pay	0	486	0	0	0	0
51114 Sick Pay	300	401	0	0	0	0
51115 Holiday Pay	367	773	0	0	0	0
51121 Compensation Credits	0	721	0	0	0	0
Salaries and Wages Total	17,395	18,049	0	0	0	0
Fringe Benefits						
51211 PERS	1,122	1,832	0	0	0	0
51213 PERS Debt Service	457	751	0	0	0	0
51220 FICA	1,642	1,406	0	0	0	0
51231 Medical Insurance	4,410	4,130	0	0	0	0
51232 Dental Insurance	0	479	0	0	0	0
51233 Life Insurance	33	59	0	0	0	0
51234 Disability Insurance	30	56	0	0	0	0
51240 Unemployment	86	73	0	0	0	0
51252 WC-Hourly Rate	21	14	0	0	0	0
51260 Wellness	0	8	0	0	0	0
51261 EAP	0	6	0	0	0	0
Fringe Benefits Total	7,802	8,815	0	0	0	0
Personal Services Total	25,197	26,864	0	0	0	0
Materials and Services						
52101 Office Supplies	31	20	100	100	100	100
52107 Departmental Supplies	49	264	0	0	0	0
52301 Telephones	285	384	300	0	0	0
52305 Postage	0	0	100	200	200	200
52308 Telecomm Charges	0	0	0	200	200	200
52503 Legal Services	713	0	1,000	0	0	0
52544 Printing Services	50	0	0	150	150	150
52545 Advertising	820	391	1,750	2,000	2,000	2,000
52599 Miscellaneous Contractual	2,678	893	1,000	0	0	0
52605 Maint - Building & Grounds	641	410	500	500	500	500
52704 Equipment Rental	2,148	0	0	0	0	0
52911 Mileage-Employee	0	0	100	200	200	200
52914 Lodging	0	0	0	500	500	500
52922 Conferences	0	0	0	350	350	350
52923 Training	0	0	300	150	150	150
52930 Dues and Memberships	0	50	0	75	75	75
52931 Land Use Inquiries	93	0	0	0	0	0
52965 Pre-Employment Investigations	35	0	0	0	0	0
52984 Professional Licenses	0	0	150	250	250	250

MARION COUNTY FY2007-08 BUDGET
BUDGET BY FUND

Requirements by Fund Detail

Tax Title Land Sales Fund

	Actual FY 2005	Actual FY 2006	Budget FY 2007	Proposed FY 2008	Approved FY 2008	Adopted FY 2008
155 - Tax Title Land Sales						
52988 Recording Charges	20	782	100	1,600	1,600	1,600
52992 Auction	0	3,228	3,739	2,500	2,500	2,500
Materials and Services Total	7,561	6,423	9,139	8,775	8,775	8,775
Administrative Charges						
60100 Board of Commissioners	307	481	441	337	337	337
60200 Business Services Allocation	180	273	201	230	230	230
60250 Risk Management Allocation	153	185	180	140	140	140
60260 Liability Insurance Allocation	100	100	100	0	0	0
60270 Workers Comp Insurance	100	100	100	0	0	0
60300 Human Resources Allocation	292	491	494	521	521	521
60353 Courier	11	23	25	25	25	25
60400 Financial Services Allocation	137	187	353	223	223	223
60410 Legal Services	4,182	4,226	7,668	11,689	11,689	11,689
60450 Information Technology	314	920	782	855	855	855
60451 Information Technology Direct	0	259	0	0	0	0
60452 FIMS Allocation	94	145	214	153	153	153
Administrative Charges Total	5,870	7,390	10,558	14,173	14,173	14,173
Special Payments						
54411 Distributions to Taxing	60,000	259,691	95,000	79,912	79,912	79,912
Special Payments Total	60,000	259,691	95,000	79,912	79,912	79,912
Transfers Out						
56580 Transfer to Central Services	0	0	31,597	33,166	33,166	33,166
Transfers Out Total	0	0	31,597	33,166	33,166	33,166
Contingency						
55100 Contingency	0	0	0	10,922	10,922	10,922
Contingency Total	0	0	0	10,922	10,922	10,922
Unappropriated Ending Fund Bal						
57100 Undesignated Ending Fund	0	0	94,806	55,339	55,339	55,339
Unappropriated Ending Fund Bal	0	0	94,806	55,339	55,339	55,339
Tax Title Land Sales Fund 155 Total	98,628	300,368	241,100	202,287	202,287	202,287

MARION COUNTY FY2007-08 BUDGET
BUDGET BY FUND

THIS PAGE HAS BEEN INTENTIONALLY LEFT BLANK