

MARION COUNTY FY2008-09 BUDGET  
BY FUND

**Budget by Fund Summary**

The Board of Commissioners adopted the FY2008-09 budget on a fund basis in accordance with Oregon local budget law. The county will use 38 funds in its financial management. 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.

FY2008-09 BUDGET BY FUND							
Fund No.	Fund Name	FY2005-06 Actual Expenditures	FY2006-07 Actual Expenditures	FY2007-08 Budget	FY2008-09 Adopted	Change FY08-09 Compared to FY07-08	% Change
<b>Operations:</b>							
100	General Fund	63,202,075	63,320,874	76,763,339	77,472,816	709,477	1%
580	Central Services	18,673,123	19,013,805	21,175,336	21,826,363	651,027	3%
330	Building Inspection	2,714,221	3,004,954	4,020,800	3,321,459	(699,341)	-17%
220	Child Support	1,289,176	1,328,542	1,438,037	1,678,858	240,821	17%
160	Children & Families	2,156,950	2,320,755	3,071,017	3,131,980	60,963	2%
120	County Clerk Records	88,450	110,031	415,403	162,356	(253,047)	-61%
180	Community Corrections	11,379,086	11,836,796	13,928,887	14,454,564	525,677	4%
270	County Fair	203,951	222,165	304,255	342,916	38,661	13%
300	District Attorney Grants	794,312	702,106	862,012	884,224	22,212	3%
230	Dog Control	725,370	964,852	1,066,220	1,260,295	194,075	18%
510	Environmental Services	19,809,032	20,075,563	41,405,443	45,557,715	4,152,272	10%
595	Fleet Management Fund	-	347,777	1,155,423	1,809,380	653,957	57%
190	Health	68,585,577	70,087,432	54,043,530	56,461,960	2,418,430	4%
290	Inmate Welfare	293,198	311,810	391,271	355,314	(35,957)	-9%
225	Interagency Meth Strike Force	-	36,870	288,589	163,119	(125,470)	-43%
125	Juvenile Grants	3,088,727	3,530,976	3,774,341	4,195,569	421,228	11%
305	Land Use Planning	1,264,493	1,276,353	1,410,100	1,541,459	131,359	9%
260	Law Library	256,543	311,856	723,500	676,111	(47,389)	-7%
240	Liquor Law Enforcement	24,500	19,923	25,000	75,000	50,000	200%
310	Parks	947,110	273,921	493,220	386,512	(106,708)	-22%
130	Public Works	21,368,377	22,002,184	31,605,113	32,027,873	422,760	1%
320	Surveyor	894,590	678,120	2,851,071	2,885,761	34,690	1%
250	Sheriff Grants	2,259,920	2,455,510	3,027,181	2,566,650	(460,531)	-15%
255	Traffic Safety Team	709,441	986,304	1,666,028	1,690,561	24,533	1%
Subtotal - Operations		220,728,220	225,219,479	265,905,116	274,928,815	9,023,699	3%
<b>Non-Operations:</b>							
170	Block Grant	678,826	325,376	599,527	238,473	(361,054)	-60%
383	Capital Building & Equipment	-	-	1,000,000	510,000	(490,000)	-49%
480	Capital Improvement Projects	15,418,191	3,031,666	2,807,285	1,504,744	(1,302,541)	-46%
210	County Schools	1,640,791	1,893,548	1,825,568	606,840	(1,218,728)	-67%
185	Criminal Justice Assessment	778,679	784,813	1,180,463	1,152,036	(28,427)	-2%
410	Debt Service	4,226,191	4,303,556	5,198,807	4,819,837	(378,970)	-7%
455	Facility Renovation	-	-	-	7,525,258	7,525,258	n.a.
384	Health IDS Reserve	-	-	-	4,000,000	4,000,000	n.a.
385	Health Building Reserve	-	-	-	1,000,000	1,000,000	n.a.
165	Lottery Distribution	1,196,133	1,203,822	1,561,043	2,067,481	506,438	32%
115	Non-Departmental Grants	1,027,467	944,069	1,548,173	1,708,664	160,491	10%
381	Rainy Day Fund	1,600,000	-	4,383,102	4,025,000	(358,102)	-8%
585	Self-Insurance Fund	17,795,137	15,469,982	24,759,936	26,878,538	2,118,602	9%
155	Tax Title Land Sales	300,368	143,836	298,600	165,854	(132,746)	-44%
Subtotal - Non-Operations		44,661,783	28,100,667	45,162,504	56,202,725	11,040,221	24%
Total		265,390,003	253,320,146	311,067,620	331,131,540	20,063,920	6%

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**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 FY08-09 budget is \$77,472,816, a \$709,477 increase, or less than one percent, over FY07-08.

FUND - 100 General Fund	FY05-06	FY06-07	FY07-08 Budget	FY08-09 Adopted	% Change 07-08 to 08-09
<b>RESOURCES</b>					
Intergovernmental - Federal	1,718,604	1,849,067	1,739,527	490,140	-71.8%
Intergovernmental - State	4,338,083	4,885,813	4,390,495	4,150,412	-5.5%
Intergovernmental - Other	46,045	5,040	0	0	n.a.
Fees and Charges	3,867,627	4,289,712	4,047,103	3,440,969	-15.0%
Other - Taxes	45,346,564	47,693,310	49,941,455	52,148,519	4.4%
Other - Fines	266,652	302,880	250,000	250,000	0.0%
Other - Interest	959,043	1,824,855	1,641,000	1,071,350	-34.7%
Other - Miscellaneous	7,681	9,901	0	0	n.a.
Other - Transfers In	6,636,684	4,110,693	4,176,519	4,709,880	12.8%
Net Working Capital	9,487,499	9,472,408	10,577,240	11,211,546	6.0%
<b>TOTAL RESOURCES</b>	<b>72,674,482</b>	<b>74,443,680</b>	<b>76,763,339</b>	<b>77,472,816</b>	<b>0.9%</b>
<b>REQUIREMENTS</b>					
Assessors Office	5,190,295	5,104,693	5,959,554	6,124,940	2.8%
Clerks Office	2,262,494	2,435,367	2,497,316	2,781,720	11.4%
District Attorney	6,323,213	6,439,314	7,039,011	7,513,625	6.7%
Justice Courts	664,715	700,907	776,594	836,470	7.7%
Juvenile Department	7,835,123	7,918,953	8,600,049	9,050,611	5.2%
Sheriffs Office	28,704,233	29,354,949	31,089,330	33,171,407	6.7%
Treasurer	311,349	317,047	362,328	343,640	-5.2%
<b>Non-Departmental:</b>					
Materials and Services	666,594	773,458	1,619,672	1,555,590	-4.0%
Administrative Charges	710,619	722,897	810,132	936,920	15.7%
Capital Outlay	0	0	167,226	40,000	n.a.
Special Payments	32,411	298,000	340,000	87,671	-74.2%
Transfers Out	10,501,028	9,255,289	11,906,679	9,101,957	-23.6%
Contingency	0	0	377,871	657,573	74.0%
Unapprop. Ending Fund Bal	0	0	5,217,577	5,270,692	1.0%
<b>TOTAL REQUIREMENTS</b>	<b>63,202,075</b>	<b>63,320,874</b>	<b>76,763,339</b>	<b>77,472,816</b>	<b>0.9%</b>
<b>NET INCOME (LOSS)</b>	<b>9,472,408</b>	<b>11,122,806</b>	<b>0</b>	<b>0</b>	

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**General Fund Non-Departmental**

Some types of general fund expenses are not assigned to specific departments and are categorized as non-departmental. 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.
- The requirements noted above are interspersed among the line item amounts shown on the Requirements by Fund Detail report on the third following page.

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**Resources by Fund Detail**

<b>General Fund</b>				
<b>100 - General Fund</b>	Actual FY 2006	Actual FY 2007	Budget FY 2008	Adopted FY 2009
<b>Intergovernmental - Federal</b>				
33102 Title I - O & C Land	1,426,445	1,440,710	1,440,710	0
33103 In Lieu Of Taxes	0	41,000	0	41,000
33119 Child Support Subsidies	10,756	25,160	8,000	5,000
33199 Other Federal Revenue	281,403	342,197	290,817	444,140
<b>Intergovernmental - Federal Total</b>	<b>1,718,604</b>	<b>1,849,067</b>	<b>1,739,527</b>	<b>490,140</b>
<b>Intergovernmental - State</b>				
33201 Chapter 530 Forest Rehab	693,816	1,455,261	850,000	938,682
33202 OLCC - General	1,068,471	1,102,501	1,090,000	1,151,346
33205 Cigarette Tax	382,606	383,318	415,800	400,415
33207 Electric Coop Tax	122,545	110,569	110,569	122,022
33208 Amusement Devise Tax	50,503	89,598	78,128	64,900
33209 Private Rail Car Tax	3,522	3,688	3,688	3,688
33211 Assessment & Taxation	1,904,046	1,576,313	1,724,310	1,309,359
33214 District Attorney Subsidies	2,221	6,847	0	0
33218 Autopsies	2,200	0	0	0
33221 911 Monies	88,309	157,720	118,000	160,000
33299 Other State Revenue	19,843	0	0	0
<b>Intergovernmental - State Total</b>	<b>4,338,082</b>	<b>4,885,813</b>	<b>4,390,495</b>	<b>4,150,412</b>
<b>Intergovernmental - Other</b>				
33510 MC Housing Authority	45,065	3,400	0	0
33600 From Other Funds	980	1,640	0	0
<b>Intergovernmental - Other Total</b>	<b>46,045</b>	<b>5,040</b>	<b>0</b>	<b>0</b>
<b>Fees and Charges</b>				
32100 Marriage Licenses	53,125	58,150	54,000	59,130
34101 Jury Fees	(974)	(312)	0	0
34104 East Marion Justice Court Fees	459,810	488,620	488,000	502,000
34105 North Marion Justice Court	546,950	486,812	564,000	441,000
34107 Filing Fees	30,283	37,222	36,000	40,000
34108 Recording Fees	2,140,391	2,059,337	1,831,500	1,339,439
34109 Passport Application Fees	19,050	41,340	32,400	36,000
34110 Assessment And Taxation Fees	42,145	40,187	40,000	40,000
34115 Sheriff Service Fees	142,866	131,084	146,380	120,000
34117 Witness Fees	496	643	500	500
34118 Crime Report Fees	9,384	11,589	8,700	10,000
34123 Client Fees	3,410	4,530	2,500	2,500
34128 Detention Fees	59,130	59,454	55,000	65,000
34138 Workshop Fees	0	0	5,120	0
34140 Tax Collector Fees	74,796	56,480	90,000	60,000
34142 Assessor Fees	51,530	60,752	60,000	60,000
34143 Copy Machine Fees	89,124	130,344	120,000	150,000
34145 Pay Telephone Fees	1,960	0	2,000	100
34172 Appeal Fees	5,400	7,125	6,000	6,000
34184 Work Crew Fees	237,400	282,025	278,000	278,000
34188 Ownership Document	24,340	35,020	25,000	25,000

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**Resources by Fund Detail**

<b>General Fund</b>				
	Actual FY 2006	Actual FY 2007	Budget FY 2008	Adopted FY 2009
<b>100 - General Fund</b>				
<b>Fees and Charges</b>				
34199 Other Fees	25,493	28,592	20,000	20,000
34210 Rentals	0	1,500	0	0
34410 Election Reimbursements	39,267	239,087	170,937	170,000
34430 Restitution	1,353	3,977	3,616	3,800
34480 State - EAIP	44,768	17,801	0	0
34490 Other Reimbursements	(254,404)	1,545	500	500
34510 Sale Of Fixed Assets	0	0	4,950	0
34530 Surplus Property Sales	11,331	5,520	0	5,000
34540 Sale Of Documents	9,203	1,290	2,000	2,000
Fees and Charges Total	<b>3,867,627</b>	<b>4,289,712</b>	<b>4,047,103</b>	<b>3,440,969</b>
<b>Other - Taxes</b>				
31110 Current Year Taxes	43,705,451	46,091,049	48,300,880	50,540,519
31120 Prior Year Taxes	1,122,090	1,082,947	1,132,575	1,100,000
31130 Interest & Penalties/Delinq Taxes	302,443	303,854	300,000	300,000
31220 Cable Television Franchise	208,644	215,460	200,000	200,000
31310 Severance Tax	7,936	0	8,000	8,000
Other - Taxes Total	<b>45,346,564</b>	<b>47,693,310</b>	<b>49,941,455</b>	<b>52,148,519</b>
<b>Other - Fines</b>				
35120 Traffic Fines	266,659	302,901	250,000	250,000
35410 Late Fees	(7)	(21)	0	0
Other - Fines Total	<b>266,652</b>	<b>302,880</b>	<b>250,000</b>	<b>250,000</b>
<b>Other - Interest</b>				
36100 Investment Interest	697,542	1,548,131	1,371,000	893,350
36500 Investment Fee	261,501	276,724	270,000	178,000
Other - Interest Total	<b>959,043</b>	<b>1,824,855</b>	<b>1,641,000</b>	<b>1,071,350</b>
<b>Other - Miscellaneous</b>				
37100 Miscellaneous	7,619	830	0	0
37110 Recoveries from Collections	68	69	0	0
37200 Over and Short	(5)	(238)	0	0
38200 Settlements	0	9,240	0	0
Other - Miscellaneous Total	<b>7,682</b>	<b>9,901</b>	<b>0</b>	<b>0</b>
<b>Other - Transfers In</b>				
38102 Transfer from Lottery Distribution	0	0	0	104,000
38103 Transfer from Criminal Justice	140,370	183,250	186,094	165,455
38104 Transfer from Liquor Law Enforcement	24,500	19,923	25,000	75,000
38107 Transfer from Community Corrections	3,952,814	3,892,776	3,965,425	3,965,425
38199 Transfer from Other Funds	2,519,000	14,744	0	400,000
Other - Transfers In Total	<b>6,636,684</b>	<b>4,110,693</b>	<b>4,176,519</b>	<b>4,709,880</b>
<b>Net Working Capital</b>				
39200 Unrestricted Net Working Capital	9,487,499	9,472,408	10,577,240	11,211,546
Net Working Capital Total	<b>9,487,499</b>	<b>9,472,408</b>	<b>10,577,240</b>	<b>11,211,546</b>
General Fund 100 Total	<b>72,674,482</b>	<b>74,443,680</b>	<b>76,763,339</b>	<b>77,472,816</b>

MARION COUNTY FY2008-09 BUDGET  
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**Requirements by Fund Detail**

<b>General Fund</b>				
<b>100 - General Fund</b>	Actual FY 2006	Actual FY 2007	Budget FY 2008	Adopted FY 2009
<b>Personal Services</b>				
<b>Salaries and Wages</b>				
51102 COLA-Budget	0	0	128,679	0
51111 Regular Wages	18,978,147	19,497,647	25,822,829	26,885,534
51112 Temporary Wages	1,067,649	1,034,217	905,829	965,253
51113 Vacation Pay	1,196,536	1,274,427	0	0
51114 Sick Pay	770,210	815,296	0	0
51115 Holiday Pay	933,298	964,941	0	0
51116 Comp Time Pay	72,766	79,431	0	0
51118 Differential Pay	8,158	9,311	9,816	11,669
51121 Compensation Credits	1,271,619	1,344,940	1,390,527	1,462,674
51122 Pager Pay	48,875	52,057	41,308	80,564
51124 Leave Payoff	48,167	128,642	15,478	14,029
51125 Training Pay	0	0	7,143	7,428
51126 Election Workers	26,260	52,717	47,500	85,300
51127 Leadworker Pay	7,138	7,569	7,065	10,339
51128 Cell Phone Pay	373	739	0	0
51141 Straight Pay	41,287	35,579	40,007	37,681
51142 Premium Pay	1,719,238	1,780,759	1,192,458	1,209,237
51143 Court Time	80,126	68,861	0	102,008
51145 Temporary-Premium	22,708	11,510	8,184	8,184
51193 Clothing Allowance	9,585	8,490	9,552	8,973
<b>Salaries and Wages Total</b>	<b>26,302,139</b>	<b>27,167,135</b>	<b>29,626,375</b>	<b>30,884,664</b>
<b>Fringe Benefits</b>				
51211 PERS	2,698,916	2,284,816	2,169,424	2,279,158
51212 401(k)	208,455	212,891	224,149	231,675
51213 PERS Debt Service	1,104,509	858,207	1,084,718	1,281,464
51220 FICA	2,007,625	2,058,085	2,130,746	2,230,451
51231 Medical Insurance	3,972,710	4,280,621	5,011,074	5,465,757
51232 Dental Insurance	497,200	523,631	564,621	616,771
51233 Life Insurance	75,846	78,234	72,518	95,630
51234 Disability Insurance	65,689	67,719	100,931	108,756
51240 Unemployment	106,268	109,060	108,647	113,406
51252 WC-Hourly Rate	14,697	13,151	17,590	17,617
51260 Wellness	7,352	17,890	0	0
51261 EAP	2,708	8,328	0	0
51270 County HSA Contributions	0	33,672	0	0
<b>Fringe Benefits Total</b>	<b>10,761,975</b>	<b>10,546,305</b>	<b>11,532,700</b>	<b>12,432,758</b>
<b>Personal Services Total</b>	<b>37,064,114</b>	<b>37,713,440</b>	<b>41,159,075</b>	<b>43,317,422</b>
<b>Materials and Services</b>				
52101 Office Supplies	181,749	200,154	200,278	194,317
52102 Shop Supplies	6,000	4,830	5,000	5,000
52103 Field Supplies	47,392	51,749	53,980	50,180
52104 Institutional Supplies	146,241	206,368	195,052	174,274

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<b>General Fund</b>				
<b>100 - General Fund</b>	Actual FY 2006	Actual FY 2007	Budget FY 2008	Adopted FY 2009
<b>Materials and Services</b>				
52105 Janitorial Supplies	70,878	51,537	72,855	60,855
52106 Electrical Supplies	0	648	0	0
52107 Departmental Supplies	144,161	135,942	163,428	124,314
52108 Food Supplies	16,805	13,830	15,150	16,050
52109 Clothing	107,468	121,361	132,255	101,568
52110 Medical Supplies	41,646	33,268	54,046	39,700
52111 First Aid Supplies	11,857	3,550	2,750	2,750
52112 Drugs	357,803	249,156	250,550	250,550
52114 Vaccines	817	197	600	600
52117 Educational Supplies	166	1,421	2,764	1,000
52118 Books	2,237	529	1,500	1,600
52119 Magazines & Publications	6,171	5,316	6,100	5,955
52120 Newspapers	996	568	590	590
52121 Gasoline	341,011	329,168	232,854	372,880
52124 Oils	429	389	700	400
52127 Hygiene Kits	47,794	41,187	40,000	43,000
52202 Crushed Rock	1,524	1,031	2,000	2,000
52204 Concrete	0	0	3,000	0
52206 Sign Materials	850	989	500	0
52208 Building Materials	1,796	2,997	5,350	5,500
52209 Chemical Sprays	100	0	0	0
52210 Parts	8,584	1,493	4,000	3,000
52211 Batteries	93	0	0	0
52212 Tires	1,238	0	0	0
52214 Small Tools	5,045	5,239	3,500	2,500
52215 Small Office Equipment	30,923	35,343	37,342	40,750
52216 Small Departmental Equipment	20,403	29,042	58,452	22,300
52217 Computer Equipment (<\$5,000)	58,452	28,606	35,250	18,539
52218 Software	10,696	16,501	43,735	10,500
52220 Misc. Materials	102,293	(1,221)	0	0
52222 Radios (<\$5,000)	15,945	8,737	23,389	14,000
52301 Telephones	335,984	339,969	174,404	172,222
52304 Data Connections	7,146	8,214	71,422	70,593
52305 Postage	141,352	238,751	211,400	267,975
52306 Cellular Phones	6,829	5,016	25,272	20,005
52307 Pagers	1,171	1,462	1,750	1,425
52308 Telecomm Charges	0	0	164,413	0
52401 Electricity	16,798	19,380	19,600	21,900
52404 Natural Gas	4,927	8,470	7,950	5,850
52405 Water	618	1,445	2,700	2,400
52409 Garbage Disposal	6,729	2,380	2,300	3,900
52503 Legal Services	77,465	16,739	69,810	55,500
52504 Attorney Hires	18,378	21,273	15,000	19,710
52505 Armour Car Services	22,255	30,922	31,000	36,000

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**Requirements by Fund Detail**

<b>General Fund</b>				
<b>100 - General Fund</b>	Actual FY 2006	Actual FY 2007	Budget FY 2008	Adopted FY 2009
52508 Insurance Administration	1,960	3,312	4,000	4,000
52509 Managed Care Services	84,752	92,048	92,350	92,350
52511 Communication Services	851,012	851,941	954,212	862,308
52520 Pyschiatric Services	34,911	21,540	24,000	24,000
52521 Doctors	151,652	168,921	130,419	146,500
52523 Hospitals	358,733	381,421	70,000	200,000
52524 Ambulances	12,250	10,178	10,000	10,000
52526 Laboratory Services	41,790	49,460	34,050	34,250
52527 X-Ray Services	22,831	14,820	15,200	15,200
52528 Autopsy	0	1,875	21,000	20,358
52530 Food Services	1,027,525	1,084,493	1,190,004	1,210,556
52531 Laundry Services	22,818	26,843	22,980	22,980
52534 RAIN	17,000	25,667	22,000	22,000
52538 Client Assistance	9,055	8,438	8,000	8,000
52540 Court Reporters	247	2,005	3,000	2,000
52541 Witness	29,511	56,169	49,600	49,600
52542 Interpreters	15,110	13,647	19,800	16,500
52543 Polygraph Services	6,627	2,485	2,500	2,500
52544 Printing Services	205,368	315,974	263,438	345,250
52545 Advertising	2,519	26,305	25,450	25,950
52549 Janitorial Services	3,738	3,690	8,000	7,780
52551 Graphic Services	289	0	4,690	0
52561 Mail Services	37,423	31,665	59,500	65,000
52562 Bank Card Services	50	66	75	75
52564 Bank Services	6,856	21,557	38,100	7,600
52565 Employment Agencies	8,319	0	0	0
52568 Court Services	116	164	235	550
52573 Hazardous Waste Disposal	737	5,498	4,200	3,500
52577 Security Services	1,220	1,940	1,500	1,995
52580 Transportation Services	6,014	2,691	2,100	1,600
52581 Subsidy Housing	0	1,230	0	0
52582 Shredding Services	6,935	7,956	7,069	7,880
52584 Training Services	0	160	0	0
52585 Consultations	0	176,684	653,189	275,000
52586 Victims Services	0	628	0	0
52589 Temp Staffing-external	0	81,876	37,000	26,000
52592 Counseling Services	27,285	6,505	4,000	13,500
52593 Youth Stipends	2,256	439	0	0
52599 Miscellaneous Contractual	918,255	698,376	750,642	1,063,160
52601 Maint- Office Equipment	72,955	58,222	146,105	140,163
52602 Maint- Vehicle	254,235	267,474	225,332	27,802
52604 Maint- Radios	31,104	20,971	20,480	12,540
52605 Maint- Bldg & Grounds	88,490	117,152	60,776	69,511
52606 Maint- Building Remodels	1,395	5,436	3,000	2,897
52607 Maint- Departmental Equip	11,133	7,519	8,482	8,982
52608 Maint- Telephones	0	952	0	2,000
52609 Maint- Computer Hardware	8,659	520	0	0
52610 Maint- Software	90,868	34,175	67,486	69,891

MARION COUNTY FY2008-09 BUDGET  
BY FUND

**Requirements by Fund Detail**

<b>General Fund</b>				
<b>100 - General Fund</b>	Actual FY 2006	Budget FY 2007	Budget FY 2008	Adopted FY 2009
<b>Materials and Services</b>				
52616 Misc Maintenance and Repair	1,062	1,889	3,358	2,000
52701 Vehicle Rental	512	1,487	2,210	14,600
52702 Building Rental - County	4,040	4,620	5,000	5,000
52703 Building Rental - Private	294,889	320,119	346,549	353,955
52704 Equipment Rental	63,802	62,486	81,393	77,760
52706 Parking Spaces	2,974	(226)	825	100
52721 Motor Pool Mileage	0	0	0	400
52722 Fleet Leases	0	0	0	838,714
52813 Property Premium	8,156	2,458	0	0
52814 Malpractice Premium	4,930	10,053	7,000	6,500
52818 Disability Insurance Premium	0	0	4,320	4,600
52821 Public Officials Bonds	2,350	3,950	2,600	5,100
52822 Notary Bond	675	397	815	1,025
52911 Mileage-Employee	47,757	49,096	57,010	57,200
52912 Commercial Carrier	1,215	1,643	8,500	9,600
52913 Meals	2,850	4,064	7,850	9,000
52914 Lodging	7,810	14,056	17,900	24,092
52915 Mileage-Non-Employee	3,749	3,835	5,073	5,000
52921 Meetings	17,717	22,376	17,375	7,100
52922 Conferences	10,679	12,171	17,100	20,950
52923 Training	60,483	109,368	202,429	199,092
52930 Dues and Memberships	30,130	31,679	155,255	152,912
52935 Write-Off Expense	1,207	2,622	40	0
52936 PERS Adjustments	0	7,145	0	0
52941 Safety Clothing	4,579	3,391	3,500	2,500
52951 OSU Extension	346,403	346,403	367,187	367,187
52954 Predatory Animals	35,900	37,000	37,000	37,000
52955 Water Master	0	8,700	8,700	8,700
52961 Homicide Investigations	1,938	11,881	25,000	23,000
52962 Narcotics Investigation	20,000	22,181	25,000	10,000
52963 Search and Rescue	7,021	3,539	10,000	5,000
52965 Pre-Employment Investigations	28,161	30,528	43,099	30,500
52969 Misc. Investigations	34,029	35,653	28,343	20,000
52974 Fairs & Shows	849	1,562	1,400	900
52983 Dog Licenses	0	410	300	250
52984 Professional Licenses	168	200	0	220
52985 Device Licenses	137	284	100	110
52986 Permits	359	349	500	500
52988 Recording Charges	28,342	23,350	35,000	35,000
52991 Awards And Recognition	2,443	7,575	6,921	9,857
52999 Miscellaneous-Other	1,176	60,635	0	0
<b>Materials and Services Total</b>	<b>7,981,704</b>	<b>8,244,685</b>	<b>9,040,603</b>	<b>9,511,304</b>

MARION COUNTY FY2008-09 BUDGET  
BY FUND

**Requirements by Fund Detail**

<b>General Fund</b>				
<b>100 - General Fund</b>	Actual FY 2006	Budget FY 2007	Budget FY 2008	Adopted FY 2009
<b>Administrative Charges</b>				
60100 Board of Commissioners	476,890	462,824	497,405	388,781
60110 Governing Body Allocation	0	0	0	170,276
60200 Business Services Allocation	261,440	198,728	234,136	0
60250 Risk Management Allocation	271,516	241,607	285,492	226,138
60260 Liability Insurance Allocation	356,432	482,000	394,900	454,200
60270 Workers Comp Insurance	239,663	208,100	297,700	321,200
60300 Human Resources Allocation	474,953	442,499	529,807	731,412
60350 Facilities Management	1,306,743	1,395,016	1,553,189	1,892,380
60351 Department Parking Allocation	44,941	46,963	36,960	33,000
60352 Custodial Charges Allocation	392,676	416,692	462,265	569,349
60353 Courier Allocation	23,254	24,057	26,082	30,331
60354 Utilities Allocation	976,512	1,093,454	1,118,069	1,184,932
60400 Financial Services Allocation	295,548	302,223	372,969	568,869
60410 Legal Services Allocation	185,703	229,559	246,022	244,990
60450 Information Technology	1,301,551	1,335,300	1,429,228	1,287,399
60451 Information Technology Direct	815,322	718,761	807,032	908,940
60452 FIMS Allocation	199,675	211,677	220,691	297,932
60453 Telecommunications Alloc	0	0	0	186,190
Administrative Charges Total	<b>7,622,818</b>	<b>7,809,460</b>	<b>8,511,947</b>	<b>9,496,319</b>
<b>Capital Outlay</b>				
53110 Office Equipment	0	0	16,000	0
53130 Department Equipment	0	0	5,590	0
53170 Software	0	0	14,000	40,000
53450 Sewer Systems	0	0	167,226	0
53170 Software	0	0	6,771	0
Capital Outlay Total	<b>0</b>	<b>0</b>	<b>209,587</b>	<b>40,000</b>
<b>Special Payments</b>				
54130 Loan Payments	0	0	0	0
54230 Loan Interest	32,411	0	0	0
54240 Note Interest	0	298,000	340,000	87,671
Special Payments Total	<b>32,411</b>	<b>298,000</b>	<b>340,000</b>	<b>87,671</b>
<b>Transfers Out</b>				
56125 Transfer to Juvenile Grants	945,707	997,920	945,418	888,754
56130 Transfer to Public Works	68,786	41,500	41,500	41,500
56160 Transfer to Children&Families	113,574	88,574	188,925	206,203
56180 Transfer to Community Corr	0	85,837	0	0
56190 Transfer to Health	3,282,348	3,391,405	3,630,557	3,742,499
56220 Transfer to Child Support	205,458	205,458	205,458	0
56230 Transfer to Dog Control	225,178	488,118	499,522	0

MARION COUNTY FY2008-09 BUDGET  
BY FUND

**Requirements by Fund Detail**

**General Fund**

<b>100 - General Fund</b>	Actual FY 2006	Actual FY 2007	Budget FY 2008	Adopted FY 2009
56250 Transfer to Sheriff Grants	0	338,287	169,316	176,204
56270 Transfer to County Fair	70,000	70,000	80,000	0
56300 Transfer to DA Grants	110,029	54,559	106,023	1,237
56305 Transfer to Land Use Planning	436,264	540,627	699,835	699,825
56310 Transfer to Parks	25,080	30,607	70,000	0
56410 Transfer to Debt Service	1,544,539	1,540,310	1,544,487	1,820,163
56480 Transfer to Capital Improvement	2,861,518	880,155	1,883,855	0
56510 Transfer to Environmental Services	0	64,575	71,199	73,030
56580 Transfer to Central Services	549,547	437,358	599,895	461,673
56590 Transfers to Other Funds	63,000	0	618,189	55,225
56595 Transfers to Fleet Acquisition	0	0	552,500	55,225
Transfers Out Total	<b>10,501,028</b>	<b>9,255,289</b>	<b>11,906,679</b>	<b>9,101,957</b>
<b>Contingency</b>				
55100 Contingency	0	0	377,871	657,573
Contingency Total	<b>0</b>	<b>0</b>	<b>377,871</b>	<b>657,573</b>
<b>Unappropriated Ending Fund Bal</b>				
57100 Undesignated Ending Fund Balance	0	0	5,217,577	5,260,570
Unappropriated Ending Fund Bal Total	<b>0</b>	<b>0</b>	<b>5,217,577</b>	<b>5,260,570</b>
General Fund 100 Total	<b>63,202,075</b>	<b>63,320,874</b>	<b>76,763,339</b>	<b>77,472,816</b>

MARION COUNTY FY2008-09 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.

<b>FUND - 580 Central Services Fund</b>	<b>FY 2005-06 Actual</b>	<b>FY 2006-07 Actual</b>	<b>FY 2007-08 Budget</b>	<b>FY 2008-09 Adopted</b>
<b>REVENUES</b>				
General Fund	549,547	437,358	599,895	461,671
Intergovernmental - Other	218,695	265,700	248,163	370,960
Fees and Charges	990,978	966,701	882,513	406,972
Other - Transfers In	95,000	31,597	63,166	36,100
Administrative Cost Recovery	16,887,910	17,296,562	18,881,599	20,550,660
Net Working Capital	500,000	569,007	500,000	0
<b>TOTAL REVENUES</b>	<b>19,242,130</b>	<b>19,566,924</b>	<b>21,175,336</b>	<b>21,826,363</b>
<b>EXPENDITURES</b>				
Board of Commissioners	1,908,894	1,927,653	1,866,171	1,988,914
Business Services	5,865,786	5,645,238	6,348,245	6,647,322
Finance	1,390,939	1,535,705	1,971,893	2,244,960
Information Technology	7,071,297	7,369,924	7,696,059	8,007,956
Legal Counsel	1,104,295	1,071,830	1,213,355	1,324,953
Non-Departmental:				
M&S - Utilities	1,291,056	1,445,097	1,564,697	1,590,309
Administrative Charges	10,555	13,357	14,916	21,949
Transfers Out	30,300	5,000	500,000	0
<b>TOTAL EXPENDITURES</b>	<b>18,673,122</b>	<b>19,013,805</b>	<b>21,175,336</b>	<b>21,826,363</b>
<b>NET INCOME (LOSS)</b>	<b>569,007</b>	<b>553,119</b>	<b>0</b>	<b>0</b>

MARION COUNTY FY2008-09 BUDGET  
BY FUND

**Requirements by Fund Detail**

<b>Central Services Fund</b>				
<b>580 - Central Services</b>	Actual FY 2006	Actual FY 2007	Budget FY 2008	Adopted FY 2009
<b>Personal Services</b>				
<b>Salaries and Wages</b>				
51102 COLA-Budget	0	0	75,374	0
51111 Regular Wages	7,028,743	7,275,052	9,380,437	10,188,905
51112 Temporary Wages	116,743	96,861	56,073	62,954
51113 Vacation Pay	421,013	431,524	0	0
51114 Sick Pay	244,327	272,453	0	0
51115 Holiday Pay	343,780	357,353	0	0
51116 Comp Time Pay	33,292	41,551	0	0
51118 Differential Pay	9,761	9,910	14,100	12,000
51121 Compensation Credits	571,520	591,412	620,704	672,056
51122 Pager Pay	33,477	30,784	5,500	5,200
51124 Leave Payoff	46,050	47,224	6,112	3,000
51125 Training Pay	0	1,639	0	0
51127 Leadworker Pay	369	0	0	0
51128 Cell Phone Pay	2,302	2,159	600	600
51141 Straight Pay	87	236	0	0
51142 Premium Pay	38,326	40,776	28,400	28,400
51145 Temporary-Premium	504	18	0	0
<b>Salaries and Wages Total</b>	<b>8,890,293</b>	<b>9,198,952</b>	<b>10,187,300</b>	<b>10,973,115</b>
<b>Fringe Benefits</b>				
51211 PERS	902,886	767,239	809,199	868,884
51212 401(k)	116,862	115,177	133,402	151,876
51213 PERS Debt Service	369,906	289,402	404,599	488,745
51220 FICA	667,181	686,814	768,673	827,711
51231 Medical Insurance	1,289,329	1,361,127	1,687,180	1,838,919
51232 Dental Insurance	150,890	161,280	169,876	210,540
51233 Life Insurance	26,460	27,326	25,495	35,185
51234 Disability Insurance	23,913	24,411	37,632	41,710
51240 Unemployment	35,712	37,737	40,452	43,440
51252 WC-Hourly Rate	4,441	4,038	5,634	5,745
51260 Wellness	2,481	5,992	0	0
51261 EAP	1,255	3,796	0	0
51270 County HSA Contributions	0	24,600	0	0
<b>Fringe Benefits Total</b>	<b>3,591,316</b>	<b>3,508,937</b>	<b>4,082,142</b>	<b>4,512,755</b>
<b>Personal Services Total</b>	<b>12,481,609</b>	<b>12,707,890</b>	<b>14,269,442</b>	<b>15,485,870</b>
<b>Materials and Services</b>				
52101 Office Supplies	42,296	34,911	43,250	36,999
52105 Janitorial Supplies	55,303	24,943	47,500	48,500
52106 Electrical Supplies	47,085	47,952	45,000	50,000
52107 Departmental Supplies	102,628	63,947	76,350	81,950
52108 Food Supplies	4,149	2,030	4,050	2,700
52109 Clothing	3,548	2,468	1,500	2,000
52111 First Aid Supplies	0	255	250	350
52114 Vaccines	11,872	11,930	17,700	17,000
52117 Educational Supplies	8,046	7,663	7,850	7,850

MARION COUNTY FY2008-09 BUDGET  
BY FUND

**Requirements by Fund Detail**

<b>Central Services Fund</b>				
<b>580 - Central Services</b>	Actual FY 2006	Actual FY 2007	Budget FY 2008	Adopted FY 2009
<b>Materials and Services</b>				
52118 Books	2,431	2,162	3,425	2,950
52119 Magazines & Publications	3,984	5,279	3,955	5,768
52120 Newspapers	596	346	550	525
52121 Gasoline	11,675	11,749	11,300	11,250
52122 Diesel	833	1,203	1,000	1,300
52123 Propane	101	313	200	300
52206 Sign Materials	386	776	200	500
52207 Paint	8,553	4,480	4,000	6,000
52211 Batteries	2,290	2,047	2,250	2,000
52212 Tire	65	73	500	0
52214 Small Tools	12,719	3,643	4,300	5,000
52215 Small Office Equipment	8,891	15,857	31,350	13,800
52216 Small Departmental Equipment	23,400	29,854	10,000	17,000
52217 Computer Equipment	414,722	183,430	293,895	317,800
52218 Software	237,288	256,947	163,583	137,520
52301 Telephones	278,820	50,634	2,500	50
52303 Fax	(63)	(92)	100	100
52304 Data Connections	39,931	164,192	204,000	216,660
52305 Postage	22,650	23,363	30,420	25,100
52306 Cellular Phones	23,172	42,499	31,830	29,824
52307 Pagers	1,937	2,006	2,460	2,460
52308 Telecomm Charges	0	0	28,768	0
52401 Electricity	735,063	841,201	908,459	924,656
52402 Street Light Electricity	1,335	1,367	1,430	1,296
52404 Natural Gas	267,759	303,459	322,601	324,509
52405 Water	83,030	91,296	109,625	108,490
52406 Irrigation Assessment	174	0	200	0
52407 Sewer	132,022	131,508	141,687	141,076
52409 Garbage Disposal	72,233	76,798	81,395	90,782
52501 Audit Services	62,450	63,635	79,000	84,750
52503 Legal Services	101,465	69,804	61,123	69,000
52507 Insurance Broker	131,886	80,000	80,000	80,000
52508 Insurance Administration	30,286	29,796	32,500	27,000
52541 Witness	0	257	200	100
52542 Interpreters	75	0	0	0
52544 Printing Services	21,910	18,555	36,075	58,475
52545 Advertising	32,327	44,868	41,000	45,200
52546 Blue Prints	0	146	300	200
52548 Elevator Contractors	21,732	23,071	23,000	23,000
52561 Mail Services	35	0	0	3,000
52563 Fiscal Agent Services	1,550	1,550	0	0
52565 Employment Agencies	2,549	5,871	21,500	5,000
52575 Subscription Services	0	0	100	350
52579 Electronic Subscription	4,339	10,976	10,400	4,960

MARION COUNTY FY2008-09 BUDGET  
BY FUND

**Requirements by Fund Detail**

<b>Central Services Fund</b>				
	Actual FY 2006	Actual FY 2007	Budget FY 2008	Adopted FY 2009
<b>580 - Central Services</b>				
52582 Shredding Services	470	315	1,000	1,100
52584 Training Services	0	0	1,500	5,500
52585 Consultations	0	0	7,500	0
52599 Miscellaneous Contractual	397,744	405,069	307,626	244,285
52601 Maint - Office Equipment	1,004	953	1,950	1,200
52602 Maint - Vehicle	15,872	14,985	11,000	0
52604 Maint - Radios	90	5,002	0	0
52605 Maint - Building & Grounds	204,711	188,830	166,866	185,120
52606 Maint - Building Remodels	819	341	0	0
52607 Maint - Departmental Equipment	2,877	7,149	9,500	46,200
52608 Maint - Telephones	0	280	1,500	1,500
52609 Maint - Computer Hardware	166,437	0	88,860	75,858
52610 Maint - Software	336,830	105,824	525,092	585,817
52701 Vehicle Rental	141	561,305	4,200	0
52703 Building Rental - Private	60	5,032	0	0
52704 Equipment Rental	20,208	0	30,215	39,870
52706 Parking Spaces	105	29,394	500	0
52713 Condo Assn Assessments	0	0	150,000	150,000
52721 Motor Pool Mileage	0	0	0	8,340
52722 Fleet Leases	0	0	0	46,091
52822 Notary Bond	60	141	0	0
52841 Liability Claims	5	0	0	0
52858 Wkr Comp Outside Legal Counsel	0	0	0	0
52911 Mileage-Employee	11,813	5,957	8,900	7,087
52912 Commercial Carrier	3,026	3,574	8,760	7,230
52913 Meals	3,755	2,386	7,800	6,930
52914 Lodging	10,166	10,634	16,080	15,800
52921 Meetings	4,678	5,021	7,570	6,760
52922 Conferences	19,456	22,431	27,115	25,900
52923 Training	73,231	46,638	83,460	71,131
52925 Tuition Reimbursement	1,119	300	400	0
52930 Dues and Memberships	102,074	120,793	14,335	16,685
52941 Safety Clothing	0	582	1,250	500
52944 Safety Grants	8,596	7,357	9,000	9,000
52957 PSCC	1,582	742	5,000	5,000
52965 Pre-Employment Investigations	2,508	3,013	6,935	4,535
52974 Fairs & Shows	271	833	375	375
52984 Professional Licenses	1,100	798	600	800
52985 Device Licenses	2,389	889	1,500	0
52986 Permits	729	780	2,500	0

MARION COUNTY FY2008-09 BUDGET  
BY FUND

**Requirements by Fund Detail**

<b>Central Services Fund</b>				
<b>580 - Central Services</b>	Actual FY 2006	Budget FY 2007	Proposed FY 2008	Proposed FY 2009
<b>Materials and Services</b>				
52988 Recording Charges	289	0	0	0
52991 Awards And Recognition	16,802	3,984	27,300	20,500
52999 Miscellaneous-Other	120,789	127,717	0	0
<b>Materials and Services Total</b>	<b>4,603,411</b>	<b>4,479,978</b>	<b>4,561,050</b>	<b>4,626,264</b>
<b>Administrative Charges</b>				
60100 County Admin Allocation	116,465	115,498	119,920	120,879
60200 Business Services Allocation	69,458	55,609	58,033	0
60250 Risk Management Allocation	68,328	55,337	72,502	30,881
60260 Liability Insurance Allocation	102,100	98,700	108,800	900
60270 Workers Comp Insurance	40,100	43,900	61,500	75,000
60300 Human Resources Allocation	126,017	119,442	136,778	142,419
60350 Facilities Management	114,075	138,432	154,837	143,074
60351 Department Parking Allocation	5,060	2,805	2,640	2,640
60352 Custodial Charges Allocation	63,103	74,190	89,604	83,879
60353 Courier Allocation	6,651	6,762	7,050	5,905
60354 Utilities Allocation	100,731	124,212	137,676	156,055
60400 Financial Services Allocation	57,339	59,908	70,924	131,443
60410 Legal Services Allocation	232,767	231,765	230,688	249,610
60450 Information Technology	210,238	197,961	224,158	197,976
60451 Information Technology Direct	112,289	88,355	71,549	66,374
60452 FIMS Allocation	40,957	42,984	43,372	60,954
60453 Telecommunications	0	0	0	40,040
<b>Administrative Charges Total</b>	<b>1,465,678</b>	<b>1,455,860</b>	<b>1,590,031</b>	<b>1,508,029</b>
<b>Capital Outlay</b>				
53130 Departmental Equipment	0	0	5,868	6,200
53160 Computers	92,124	20,991	198,945	90,000
53170 Software	0	29,168	50,000	20,000
53180 Telephone Systems	0	315,919	0	0
<b>Capital Outlay Total</b>	<b>92,124</b>	<b>366,078</b>	<b>254,813</b>	<b>116,200</b>
<b>Transfers Out</b>				
56480 Transfer to Capital	30,300	5,000	500,000	0
<b>Transfers Out Total</b>	<b>30,300</b>	<b>5,000</b>	<b>500,000</b>	<b>0</b>
<b>Contingency</b>				
55100 Contingency	0	0	0	0
<b>Contingency Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Unappropriated Ending Fund Bal</b>				
57100 Undesignated Ending Fund	0	0	0	0
<b>Unappropriated Ending Fund Bal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Central Services Fund 580 Total</b>	<b>18,673,123</b>	<b>19,013,805</b>	<b>21,175,336</b>	<b>21,826,363</b>

MARION COUNTY FY2008-09 BUDGET  
BY FUND

**BLOCK GRANT FUND**

The block grant fund accounts for state and federal grants received for housing rehabilitation and other programs in Marion County, plus annual revenue from revolving loans. The board of commissioners office manages the Block Grant Fund and there are currently three grants accounted for in the fund. One grant provides housing rehabilitation loans for low and moderate income families living in the unincorporated areas of Marion County. Loan repayments are being received from a previous farm worker facilities rehabilitation grant and a third grant has been awarded to the North Santiam Economic Development Corporation.

The block grant fund FY08-09 budget is \$238,473, a 60.2% decrease from FY07-08. The block grant fund is fund 170.

<i>Resource and Requirement Summary</i>					
<b>Block Grant Fund</b>	<b>FY 2005-06 Actual</b>	<b>FY 2006-07 Actual</b>	<b>FY 2007-08 Budget</b>	<b>FY 2008-09 Adopted</b>	<b>+/- %</b>
<b>Resources:</b>					
Intergovernmental Funding:					
Federal	438,559	194,869	248,175	100,000	-59.7%
Fees & Charges	2,475	0	0	0	n.a.
Other Funding	321,498	118,607	9,815	7,913	-19.4%
Net Working Capital					
Unrestricted	343,306	427,010	341,537	130,560	-61.8%
<b>Total Resources</b>	<b>1,105,837</b>	<b>740,487</b>	<b>599,527</b>	<b>238,473</b>	<b>-60.2%</b>
<b>Requirements:</b>					
Materials and Services	675,637	301,961	328,175	202,358	-38.3%
Administrative Charges	3,189	9,223	3,924	5,400	37.6%
Transfers Out	0	14,192	225,258	0	-100.0%
Ending Fund Balance	0	0	42,170	30,715	-27.2%
<b>Total Requirements</b>	<b>678,826</b>	<b>325,376</b>	<b>599,527</b>	<b>238,473</b>	<b>-60.2%</b>

**Block Grant Fund Budget Analysis**

Federal funding will be expended through a sub-recipient agreement for housing rehabilitation loans. The remaining expenditures include contracted payments for economic development activities in the North Santiam Canyon from farm worker housing rehabilitation loan payment reserves, and administrative charges.

MARION COUNTY FY2008-09 BUDGET  
BY FUND

**Resources by Fund Detail**

<b>Block Grant Fund</b>				
<b>170 - Block Grant</b>	Actual FY 2006	Actual FY 2007	Budget FY 2008	Adopted FY 2009
<b>Intergovernmental - Federal</b>				
33199 Other Federal Revenue	438,559	194,869	248,175	100,000
Intergovernmental - Federal Total	<b>438,559</b>	<b>194,869</b>	<b>248,175</b>	<b>100,000</b>
<b>Fees and Charges</b>				
34220 Leases	2,475	0	0	0
Fees and Charges Total	<b>2,475</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other - Interest</b>				
36100 Investment Interest	16,713	20,727	2,950	1,047
36420 Farm Rehab Loan Interest	2,404	1,681	0	761
Other - Interest Total	<b>19,117</b>	<b>22,409</b>	<b>2,950</b>	<b>1,808</b>
<b>Other - Miscellaneous</b>				
37310 Special Program Donations	268,075	7,960	0	0
37410 Block Grant Loan Principal	10,250	8,661	0	0
37420 Farm Rehab Loan Principal	24,056	24,777	6,865	6,105
38200 Settlements	0	54,800	0	0
Other - Miscellaneous Total	<b>302,381</b>	<b>96,198</b>	<b>6,865</b>	<b>6,105</b>
<b>Net Working Capital</b>				
39200 Unrestricted Net Working	343,306	427,010	341,537	130,560
Net Working Capital Total	<b>343,306</b>	<b>427,010</b>	<b>341,537</b>	<b>130,560</b>
Block Grant Fund 170 Total	<b>1,105,837</b>	<b>740,486</b>	<b>599,527</b>	<b>238,473</b>

**Requirements by Fund Detail**

<b>Block Grant Fund</b>				
<b>170 - Block Grant</b>	Actual FY 2006	Actual FY 2007	Budget FY 2008	Adopted FY 2009
<b>Materials and Services</b>				
52563 Fiscal Agent Services	5,000	0	0	0
52599 Miscellaneous Contractual	666,637	301,961	328,175	201,628
52605 Maint - Building & Grounds	4,000	0	0	0
Materials and Services Total	<b>675,637</b>	<b>301,961</b>	<b>328,175</b>	<b>202,358</b>
<b>Administrative Charges</b>				
60100 Board of Commissioners	1,271	3,426	1,347	1,153
60110 Governing Body Allocation	0	0	0	453
60400 Financial Services Allocation	1,257	3,772	1,780	1,781
60452 FIMS Allocation	661	2,025	797	2,013
Administrative Charges Total	<b>3,189</b>	<b>9,223</b>	<b>3,924</b>	<b>5,400</b>
<b>Transfers Out</b>				
56100 Transfer to General Fund	0	14,192	0	0
56480 Transfer to Capital	0	0	225,258	0
Transfers Out Total	<b>0</b>	<b>14,192</b>	<b>225,258</b>	<b>0</b>
<b>Unappropriated Ending Fund Bal</b>				
57100 Undesignated Ending Fund	0	0	42,170	30,715
Unappropriated Ending Fund Bal	<b>0</b>	<b>0</b>	<b>42,170</b>	<b>30,715</b>
Block Grant Fund 170 Total	<b>678,826</b>	<b>325,376</b>	<b>599,527</b>	<b>238,473</b>

MARION COUNTY FY2008-09 BUDGET  
BY FUND

**CAPITAL BUILDING AND EQUIPMENT FUND**

The capital building and equipment fund was a new fund in FY07-08. The fund was 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 FY08-09 budget is \$510,000. The capital building and equipment fund is fund 383.

<i>Resource and Requirement Summary</i>					
<b>Capital Building and Equipment Fund</b>	<b>FY 2005-06 Actual</b>	<b>FY 2006-07 Actual</b>	<b>FY 2007-08 Budget</b>	<b>FY 2008-09 Adopted</b>	<b>+/- %</b>
<b><i>Resources:</i></b>					
Transfers In	0	0	1,000,000	0	-100.0%
Interest	0	0	0	10,000	n.a.
<b>Net Working Capital</b>					
Restricted	0	0	0	500,000	n.a.
<b>Total Resources</b>	<b>0</b>	<b>0</b>	<b>1,000,000</b>	<b>510,000</b>	<b>-49.0%</b>
<b><i>Requirements:</i></b>					
Ending Fund Balance	0	0	1,000,000	510,000	-49.0%
<b>Total Requirements</b>	<b>0</b>	<b>0</b>	<b>1,000,000</b>	<b>510,000</b>	<b>-49.0%</b>

**Capital Building and Equipment Fund Budget Analysis**

A FY07-08 budgeted transfer of \$500,000 from the general fund to the capital building and equipment fund will not be carried out. Consequently, the fund will have an actual ending fund balance of \$500,000, which will be funded by a transfer from the central services fund. There are no plans for expenditures in FY08-09. Interest is calculated at the prescribed rate.

MARION COUNTY FY2008-09 BUDGET  
BY FUND

**Resources by Fund Detail**

**Capital Building and Equipment**

<b>383 - Capital Building &amp; General Fund</b>	Actual FY 2006	Actual FY 2007	Budget FY 2008	Adopted FY 2009
38101 Transfer from General Fund	0	0	500,000	0
<b>General Fund Total</b>	<b>0</b>	<b>0</b>	<b>500,000</b>	<b>0</b>
<b>Other</b>				
36100 Interest				10,000
38199 Transfer from Other Funds	0	0	500,000	0
<b>Other - Transfers In Total</b>	<b>0</b>	<b>0</b>	<b>500,000</b>	<b>10,000</b>
<b>Net Working Capital</b>				
39100 Restricted Net Working	0	0	0	500,000
<b>Net Working Capital Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>500,000</b>
<b>Capital Bldg &amp; Equip Fund 383 Total</b>	<b>0</b>	<b>0</b>	<b>1,000,000</b>	<b>510,000</b>

**Requirements by Fund Detail**

**Capital Building and Equipment Fund**

<b>383 - Capital Building &amp; Equip</b>	Actual FY 2006	Actual FY 2007	Budget FY 2008	Adoptd FY 2009
<b>Capital Outlay</b>				
53160 Computers	0	0	0	0
53170 Software	0	0	0	0
53410 Building Construction	0	0	0	0
53430 Special Construction	0	0	0	0
53520 Purchased Land	0	0	0	0
<b>Capital Outlay Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Contingency</b>				
55100 Contingency	0	0	0	0
<b>Contingency Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Unappropriated Ending Fund Bal.</b>				
55700 Undesignated Ending Fund Bal.	0	0	1,000,000	510,000
<b>Contingency Total</b>	<b>0</b>	<b>0</b>	<b>1,000,000</b>	<b>510,000</b>
<b>Capital Bldg &amp; Equip Fund 383 Total</b>	<b>0</b>	<b>0</b>	<b>1,000,000</b>	<b>510,000</b>

MARION COUNTY FY2008-09 BUDGET  
BY FUND

**CAPITAL IMPROVEMENT PROJECTS FUND**

The capital improvement projects fund includes all capital improvement projects funded whole or with majority funding by the general fund. The fund is restricted to capital improvement projects, which excludes capital outlays for purchases of equipment, vehicles, etc.

The capital improvement projects fund total FY08-09 budget is \$1,504,744, a \$1,302,541 decrease, or 46.4% less than FY07-08. The capital improvement projects fund is fund 480.

<i>Resource and Requirement Summary</i>					
<b>Capital Improvement Projects Fund</b>	<b>FY 2005-06 Actual</b>	<b>FY 2006-07 Actual</b>	<b>FY 2007-08 Budget</b>	<b>FY 2008-09 Adopted</b>	<b>+/- %</b>
<b>Resources:</b>					
General Fund	2,861,518	880,155	1,833,855	0	-100.0%
Intergovernmental - State	0	76,179	21,436	0	-100.0%
Intergovernmental - Other	0	9,957	54,800	0	-100.0%
Fees & Charges - Reimbursement	4,224	60,596	35,000	0	-100.0%
Other - Interest	59,105	22,788	0	2,000	n.a.
Insurance Settlements	10,234,737	1,215,375	0	0	n.a.
Transfers In	2,694,372	177,786	743,228	135,744	-81.7%
Net Working Capital					
Unrestricted	1,845,547	2,281,312	118,966	1,367,000	n.a.
<b>Total Resources</b>	<b>17,699,503</b>	<b>4,724,147</b>	<b>2,807,285</b>	<b>1,504,744</b>	<b>-46.4%</b>
<b>Requirements:</b>					
Capital Outlay	14,687,998	2,939,780	2,807,285	544,244	-80.6%
Transfers Out	730,193	0	0	0	n.a.
Transfers Out: Fleet	0	0	0	225,000	n.a.
Transfers Out: Facility Renovation	0	0	0	725,258	n.a.
Contingency	0	0	0	10,242	n.a.
<b>Total Requirements</b>	<b>15,418,191</b>	<b>2,939,780</b>	<b>2,807,285</b>	<b>1,504,744</b>	<b>-46.4%</b>

**Capital Improvement Projects Fund Budget Analysis**

A large net working capital is due to year-end transfers in that will be in turn transferred out in FY08-09, as well as savings from incomplete projects. The number and scope of Capital Outlay projects has been reduced. Funded projects include roofs at corrections, health, and juvenile; CH2 tenant improvements, window replacements, and ground testing; corrections HVAC repair; flooring at dog control; an isolation room at juvenile; and a remodel at health. Transfers out include funds to fleet management for annual vehicle acquisition and to facility renovation for the courthouse and work center release center.

MARION COUNTY FY2008-09 BUDGET  
BY FUND

**Resources by Fund Detail**

<b>Capital Improvement Projects</b>				
<b>480 - Capital Improvement Projects</b>	Actual FY 2006	Actual FY 2007	Budget FY 2008	Adopted FY 2009
<b>General Fund</b>				
38101 Transfer from General Fund	2,861,518	880,155	1,833,855	0
General Fund Total	<b>2,861,518</b>	<b>880,155</b>	<b>1,833,855</b>	<b>0</b>
<b>Intergovernmental - State</b>				
33299 Other State Revenue	0	76,179	21,436	0
Other State Total	<b>0</b>	<b>76,179</b>	<b>21,436</b>	<b>0</b>
<b>Intergovernmental - Other</b>				
33590 From Other Agencies - Misc	0	9,957	54,800	93,500
Other State Total	<b>0</b>	<b>9,957</b>	<b>54,800</b>	<b>93,500</b>
<b>Fees and Charges</b>				
34490 Other Reimbursement	0	0	35,000	0
34510 Sale Of Fixed Assets	0	60,596	0	0
34530 Surplus Property Sales	4,224	0	0	0
Fees and Charges Total	<b>4,224</b>	<b>60,596</b>	<b>35,000</b>	<b>0</b>
<b>Other - Interest</b>				
36100 Investment Interest	59,105	22,788	0	2,000
Other - Interest Total	<b>59,105</b>	<b>22,788</b>	<b>0</b>	<b>2,000</b>
<b>Other - Miscellaneous</b>				
38200 Settlements	10,234,737	1,215,375	0	0
Other - Miscellaneous Total	<b>10,234,737</b>	<b>1,215,375</b>	<b>0</b>	<b>0</b>
<b>Other - Transfers In</b>				
38103 Transfer from Criminal Justice	79,000	0	0	0
38106 Transfer from Health	0	0	0	24,244
38107 Transfer from Community	198,278	60,000	0	0
38109 Transfer from Juvenile Grants	4,200	0	0	0
38111 Transfer from Block Grant	0	0	225,228	0
38199 Transfer from Other Funds	2,412,894	117,786	518,000	18,000
Other - Transfers In Total	<b>2,694,372</b>	<b>177,786</b>	<b>743,228</b>	<b>42,244</b>
<b>Net Working Capital</b>				
39200 Unrestricted Net Working	1,845,547	2,281,312	118,966	1,367,000
Net Working Capital Total	<b>1,845,547</b>	<b>2,281,312</b>	<b>118,966</b>	<b>1,367,000</b>
Capital Improvement Proj Fund 480	<b>17,699,503</b>	<b>4,724,147</b>	<b>2,807,285</b>	<b>1,504,744</b>

MARION COUNTY FY2008-09 BUDGET  
BY FUND

**Requirements by Fund Detail**

<b>Capital Improvement Projects</b>				
<b>480 - Capital Improvement Projects</b>	Actual FY 2006	Actual FY 2007	Budget FY 2008	Adopted FY 2009
<b>Capital Outlay</b>				
53130 Departmental Equipment	34,218	40,977	18,000	0
53160 Computers	0	199,850	0	0
53170 Software	79,983	84,478	0	0
53210 Automobiles	411,970	117,027	0	0
53220 Pickups	21,819	0	0	0
53311 Resurfacing Contracts	0	0	0	0
53410 Building Construction	14,133,742	2,427,585	1,233,002	0
53430 Special Construction	602	69,862	1,520,783	544,244
53460 Site Improvements	5,663	0	35,500	0
53520 Purchased Land	0	0	0	0
Capital Outlay Total	<b>14,687,998</b>	<b>2,939,780</b>	<b>2,807,285</b>	<b>544,244</b>
<b>Transfers Out</b>				
56310 Transfer to Parks	85,000	0	0	0
56465 Transfer to Juvenile Facility	645,193	0	0	0
56590 Transfers to Other Funds	0	0	0	725,258
56595 Transfer to Fleet	0	0	0	225,000
Transfers Out Total	<b>730,193</b>	<b>0</b>	<b>0</b>	<b>950,258</b>
<b>Contingency</b>				
55100 Contingency	0	0	0	10,242
Contingency Total	<b>0</b>	<b>0</b>	<b>0</b>	<b>10,242</b>
Capital Projects Fund 480 Total	<b>15,418,191</b>	<b>2,939,780</b>	<b>2,807,285</b>	<b>1,504,744</b>

MARION COUNTY FY2008-09 BUDGET  
BY FUND

**COUNTY SCHOOLS FUND**

By Oregon law, federal Title I national forest service revenue, state Chapter 530 forest rehabilitation revenue, and certain state shared tax revenue 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.

The county schools fund FY08-09 budget is \$606,840, a \$1,218,728 decrease, or 66.8% decrease from FY07-08. County schools activity is accounted for in fund 210.

<i>Resource and Requirement Summary</i>					
County Schools Fund	FY 2005-06 Actual	FY 2006-07 Actual	FY 2007-08 Budget	FY 2008-09 Adopted	+/- %
<b>Resources:</b>					
Intergovernmental Funding:					
Federal	848,062	856,543	854,785	0	-100.0%
State	578,535	933,220	849,546	512,840	-39.6%
Fines	1,052	474	1,418	0	n.a.
Interest	18,749	15,549	14,807	2,000	-86.5%
Net Working Capital					
Unrestricted	387,165	192,773	105,012	92,000	-12.4%
<b>Total Resources</b>	<b>1,833,564</b>	<b>1,998,559</b>	<b>1,825,568</b>	<b>606,840</b>	<b>-66.8%</b>
<b>Requirements:</b>					
Special Payments	1,640,791	1,893,548	1,825,568	606,840	-66.8%
Unapprop. Ending Fund Bal.	0	0	0	0	n.a.
<b>Total Requirements</b>	<b>1,640,791</b>	<b>1,893,548</b>	<b>1,825,568</b>	<b>606,840</b>	<b>-66.8%</b>

**County Schools Fund Budget Analysis**

No federal funds are expected for FY08-09, and special payments have been reduced accordingly.

MARION COUNTY FY2008-09 BUDGET  
BY FUND

**Resources by Fund Detail**

<b>County Schools Fund</b>				
<b>210 - County Schools</b>	Actual FY 2006	Actual FY 2007	Budget FY 2008	Adopted FY 2009
<b>Intergovernmental - Federal</b>				
33101 Title I - National Forest	848,062	856,543	854,785	0
Intergovernmental - Federal Total	<b>848,062</b>	<b>856,543</b>	<b>854,785</b>	<b>0</b>
<b>Intergovernmental - State</b>				
33201 Chapter 530 Forest Rehab	515,151	875,637	786,316	450,000
33207 Electric Coop Tax	61,181	55,201	60,920	61,000
33209 Private Rail Car Tax	2,203	2,382	2,310	1,840
Intergovernmental - State Total	<b>578,535</b>	<b>933,220</b>	<b>849,546</b>	<b>512,840</b>
<b>Other - Fines</b>				
35160 Court Fines	1,052	474	1,418	0
Other - Fines Total	<b>1,052</b>	<b>474</b>	<b>1,418</b>	<b>0</b>
<b>Other - Interest</b>				
36100 Investment Interest	18,749	15,549	14,807	2,000
Other - Interest Total	<b>18,749</b>	<b>15,549</b>	<b>14,807</b>	<b>2,000</b>
<b>Net Working Capital</b>				
39200 Unrestricted Net Working	387,165	192,773	105,012	92,000
Net Working Capital Total	<b>387,165</b>	<b>192,773</b>	<b>105,012</b>	<b>92,000</b>
County Schools Fund 210 Total	<b>1,833,564</b>	<b>1,998,559</b>	<b>1,825,568</b>	<b>606,840</b>

**Requirements by Fund Detail**

<b>County Schools Fund</b>				
<b>210 - County Schools</b>	Actual FY 2006	Actual FY 2007	Budget FY 2008	Adopted FY 2009
<b>Special Payments</b>				
54410 Distributions to Schools	1,640,791	1,893,548	1,825,568	606,840
Special Payments Total	<b>1,640,791</b>	<b>1,893,548</b>	<b>1,825,568</b>	<b>606,840</b>
<b>Unappropriated Ending Fund Bal</b>				
57100 Undesignated Ending Fund	0	0	0	0
Unappropriated Ending Fund Bal	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
County Schools Fund 210 Total	<b>1,640,791</b>	<b>1,893,548</b>	<b>1,825,568</b>	<b>606,840</b>

MARION COUNTY FY2008-09 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, Juvenile and the Corrections Facility.

The criminal justice assessment fund FY08-09 budget is \$1,152,036, which is a reduction of 2.4% from FY07-08.

<i>Resource and Requirement Summary</i>					
<b>Criminal Justice Assessment Fund</b>	<b>FY 2005-06 Actual</b>	<b>FY 2006-07 Actual</b>	<b>FY 2007-08 Budget</b>	<b>FY 2008-09 Adopted</b>	<b>+/- %</b>
<b>Resources:</b>					
Fees & Charges	4,000	1,185	5,000	0	-100.0%
Other - Fines	744,626	876,555	933,800	832,000	-10.9%
Investment Interest	7,228	9,797	15,000	6,700	-55.3%
Net Working Capital					
Unrestricted	146,765	123,940	226,663	313,336	38.2%
<b>Total Resources</b>	<b>902,619</b>	<b>1,011,477</b>	<b>1,180,463</b>	<b>1,152,036</b>	<b>-2.4%</b>
<b>Requirements:</b>					
Personal Services:					
Salaries and Wages	0	0	2,000	0	-100.0%
Subtotal	0	0	2,000	0	-100.0%
Materials and Services	212,161	212,406	264,563	259,000	-2.1%
Administrative Charges	1,425	1,656	1,918	2,836	47.9%
Capital Outlay	0	0	32,826	30,000	-8.6%
Transfers Out	565,093	570,751	558,282	496,364	-11.1%
Contingency	0	0	2,174	20,000	820.0%
Unapprop. Ending Fund Bal.	0	0	318,700	343,836	7.9%
<b>Total Requirements</b>	<b>778,679</b>	<b>784,813</b>	<b>1,180,463</b>	<b>1,152,036</b>	<b>-2.4%</b>

**Criminal Justice Assessment Fund Budget Analysis**

This is a status quo budget. A reduction in paid fines is anticipated due to the down turn in the economy. The trial court administrator's office has also discontinued charging a security key card fee to attorneys accessing the courthouse, which reduces incoming revenue by approximately \$3,000. A 10% increase has is budgeted for security services costs.

There is a capital outlay request in the amount of \$30,000 for the purchase of an x-ray imaging system for the Juvenile Administration building. The fund maintains a contingency of \$20,000 to cover unforeseen expenses related to court security. Expenditures require approval by the court security committee and the presiding judge.

MARION COUNTY FY2008-09 BUDGET  
BY FUND

**Resources by Fund Detail**

<b>Criminal Justice Assessment Fund</b>				
<b>185 - Criminal Justice Assessment</b>	Actual FY 2006	Actual FY 2007	Budget FY 2008	Adopted FY 2009
<b>Fees and Charges</b>				
34199 Other Fees	4,000	1,185	5,000	0
Fees and Charges Total	<b>4,000</b>	<b>1,185</b>	<b>5,000</b>	<b>0</b>
<b>Other - Fines</b>				
35310 County Assessments	447,346	526,595	560,200	499,200
35320 Court Security	297,281	349,959	373,600	332,800
Other - Fines Total	<b>744,627</b>	<b>876,555</b>	<b>933,800</b>	<b>832,000</b>
<b>Other - Interest</b>				
36100 Investment Interest	7,228	9,797	15,000	6,700
Other - Interest Total	<b>7,228</b>	<b>9,797</b>	<b>15,000</b>	<b>6,700</b>
<b>Net Working Capital</b>				
39200 Unrestricted Net Working	146,765	123,940	226,663	313,336
Net Working Capital Total	<b>146,765</b>	<b>123,940</b>	<b>226,663</b>	<b>313,336</b>
Criminal Justice Assessment Fund	<b>902,619</b>	<b>1,011,477</b>	<b>1,180,463</b>	<b>1,152,036</b>

MARION COUNTY FY2008-09 BUDGET  
BY FUND

**Requirements by Fund Detail**

<b>Criminal Justice Assessment Fund</b>				
<b>185 - Criminal Justice Assessment</b>	Actual FY 2006	Actual FY 2007	Budget FY 2008	Adopted FY 2009
<b>Personal Services</b>				
<b>Salaries and Wages</b>				
51141 Straight Pay	0	0	2,000	0
Salaries and Wages Total	<b>0</b>	<b>0</b>	<b>2,000</b>	<b>0</b>
Personal Services Total	<b>0</b>	<b>0</b>	<b>2,000</b>	<b>0</b>
<b>Materials and Services</b>				
52107 Departmental Supplies	10,390	616	1,500	1,250
52301 Telephones	1,513	944	0	0
52306 Cellular Phones	0	0	1,500	250
52577 Security Services	175,841	195,859	204,000	224,000
52605 Maint - Building & Grounds	4,805	2,470	29,563	7,500
52607 Maint - Departmental Equip	9,687	2,560	7,000	5,000
52701 Vehicle Rental	0	0	500	500
52911 Mileage-Employee	527	100	500	500
52912 Commercial Carrier	1,477	2,702	5,000	5,000
52913 Meals	496	648	1,000	1,000
52914 Lodging	2,265	1,340	4,000	4,000
52921 Meetings	2,084	(34)	0	0
52922 Conferences	(535)	1,345	5,000	5,000
52923 Training	3,611	3,854	5,000	5,000
Materials and Services Total	<b>212,161</b>	<b>212,406</b>	<b>264,563</b>	<b>259,000</b>
<b>Administrative Charges</b>				
60110 Governing Body Allocation	0	0	0	9
60400 Financial Services Allocation	936	1,077	1,325	1,327
60452 FIMS Allocation	489	579	593	1,500
Administrative Charges Total	<b>1,425</b>	<b>1,656</b>	<b>1,918</b>	<b>2,836</b>
<b>Capital Outlay</b>				
53130 Departmental Equipment	0	0	32,826	30,000
Capital Outlay Total	<b>0</b>	<b>0</b>	<b>32,826</b>	<b>0</b>
<b>Transfers Out</b>				
56100 Transfer to General Fund	140,370	183,250	186,094	165,455
56125 Transfer to Juvenile Grants	140,370	183,250	186,094	165,455
56180 Transfer to Community	140,370	183,250	186,094	165,454
56465 Transfer to Juvenile Facility	64,984	0	0	0
56480 Transfer to Capital Improv	79,000	21,000	0	0
Transfers Out Total	<b>565,093</b>	<b>570,751</b>	<b>558,282</b>	<b>496,364</b>
<b>Contingency</b>				
55100 Contingency	0	0	2,174	20,000
Contingency Total	<b>0</b>	<b>0</b>	<b>35,000</b>	<b>20,000</b>
<b>Unappropriated Ending Fund Bal</b>				
57100 Undesignated Ending Fund	0	0	318,700	373,836
Unappropriated Ending Fund Bal	<b>0</b>	<b>0</b>	<b>318,700</b>	<b>373,836</b>
Criminal Justice Assessment Fund	<b>778,679</b>	<b>784,813</b>	<b>1,180,463</b>	<b>1,152,036</b>

MARION COUNTY FY2008-09 BUDGET  
BY FUND

**DEBT SERVICE FUND**

The debt service fund accounts for payment of principal and interest on notes payable of governmental funds. For FY08-09 this will include PERS debt service, Courthouse Square debt service, and Court House Work Center Renovation Loan.

The PERS debt service is for two Limited Tax Pension Obligations issued by the county, of which 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, 2007 was slightly less 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 \$17.4 million on June 30, 2007. Principal and interest payments are due annually through June 1, 2023.

A loan from the Oregon Department of Energy for low interest financing of the Courthouse and Work Center Renovation Project is included this year. Principal and interest payments are estimated at \$270,075 for the first year of the loan beginning in October 2008.

The debt service fund FY08-09 budget is \$4,819,837, a \$378,970 or 7.3% decrease under FY07-08. Debt service is accounted for in fund 410.

*Resource and Requirement Summary*

Debt Service	FY 2005-06 Actual	FY 2006-07 Actual	FY 2007-08 Budget	FY 2008-09 Adopted	+/- %
<b>Resources:</b>					
General Funds	1,544,539	1,540,310	1,544,487	1,820,163	17.8%
Intergovernmental Funding:					
Fees & Charges	2,762,731	2,171,876	2,852,320	2,755,274	-3.4%
Other Funding	40,460	55,086	36,000	18,000	-50.0%
Net Working Capital:					
Restricted	0	0	760,000	0	-100.0%
Unrestricted	616,148	737,686	6,000	226,400	3,673.3%
<b>Total Resources</b>	<b>4,963,878</b>	<b>4,504,958</b>	<b>5,198,807</b>	<b>4,819,837</b>	<b>-7.3%</b>
<b>Requirements:</b>					
Personal Services:					
Subtotal Personal Services	0	0	0	0	n.a.
Special Payments	4,226,191	4,303,556	4,396,807	4,801,837	9.2%
Unappropriated:					
Ending Fund Balance	0	0	802,000	18,000	-97.8%
<b>Total Requirements</b>	<b>4,226,191</b>	<b>4,303,556</b>	<b>5,198,807</b>	<b>4,819,837</b>	<b>-7.3%</b>

MARION COUNTY FY2008-09 BUDGET  
BY FUND

**PROGRAMS**

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

	FY 2005-06 Actual	FY 2006-07 Actual	FY 2007-08 Budget	FY 2008-09 Adopted	+/- %
<b>RESOURCES</b>	<b>4,963,878</b>	<b>4,504,958</b>	<b>5,198,807</b>	<b>4,819,837</b>	<b>-7.3%</b>

**REQUIREMENTS BY PROGRAM**

PERS Limited Tax Revenue	2,681,654	2,757,318	3,648,320	2,999,174	-17.8%
CH2 Certificates of Participation	1,544,537	1,546,238	1,550,487	1,550,588	0.0%
Courthouse and Work Center	0	0	0	270,075	n.a.
<b>Total</b>	<b>4,226,191</b>	<b>4,303,556</b>	<b>5,198,807</b>	<b>4,819,837</b>	<b>-7.3%</b>

**PERS Limited Tax Revenue**

- Limited Tax Pension Obligations management.

**Fund: Debt Service**

**Program: PERS Limited Tax Revenue**

	FY 2005-06 Actual	FY 2006-07 Actual	FY 2007-08 Budget	FY 2008-09 Adopted	+/- %
<b>Resources:</b>					
Fees & Charges	2,762,731	2,171,876	2,852,320	2,755,274	-3.4%
Investment Interest	38,927	54,722	36,000	17,500	-51.4%
Net Working Capital					
Restricted	612,118	732,122	760,000	226,400	-70.2%
<b>Total Resources</b>	<b>3,413,776</b>	<b>2,958,720</b>	<b>3,648,320</b>	<b>2,999,174</b>	<b>-17.8%</b>
<b>Requirements:</b>					
Special Payments (Bond)	2,681,654	2,757,318	2,852,320	2,981,674	4.5%
Unapprop. Ending Fund Bal.	0	0	796,000	17,500	-97.8%
<b>Total Requirements</b>	<b>2,681,654</b>	<b>2,757,318</b>	<b>3,648,320</b>	<b>2,999,174</b>	<b>-17.8%</b>

**PERS Limited Tax Revenue Budget Analysis**

The decrease in the PERS Limited Tax Revenue budget is due to reduction of both net working capital and fund balance in order to avoid an increase in PERS debt assessment rates for another year.

MARION COUNTY FY2008-09 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**

	<b>FY 2005-06 Actual</b>	<b>FY 2006-07 Actual</b>	<b>FY 2007-08 Budget</b>	<b>FY 2008-09 Adopted</b>	<b>+/- %</b>
<b>Resources:</b>					
General Fund	1,544,539	1,540,310	1,544,487	1,550,088	0.4%
Investment Interest	1,533	364	0	500	n.a.
Net Working Capital					
Restricted	4,030	5,565	6,000	0	-100.0%
<b>Total Resources</b>	<b>1,550,102</b>	<b>1,546,238</b>	<b>1,550,487</b>	<b>1,550,588</b>	<b>0.0%</b>
<b>Requirements:</b>					
Special Payments (Certificate)	675,000	1,546,238	745,000	775,000	4.0%
Interest & Issuance Costs	869,537	0	799,487	775,275	-3.0%
Unapprop. Ending Fund Bal.	0	0	6,000	313	-94.8%
<b>Total Requirements</b>	<b>1,544,537</b>	<b>1,546,238</b>	<b>1,550,487</b>	<b>1,550,588</b>	<b>0.0%</b>

**Courthouse Square Refunding Obligations Program Budget Analysis**

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

**Courthouse and Work Center Renovation Loan**

- Principle and interest payments budgeted for FY08-09 in anticipation of a low interest financing loan from the Oregon Department of Energy for the Courthouse and Work Center Renovation Project.

**Fund: Debt Service**

**Program: Courthouse and Work Center Renovation Loan**

	<b>FY 2005-06 Actual</b>	<b>FY 2006-07 Actual</b>	<b>FY 2007-08 Budget</b>	<b>FY 2008-09 Adopted</b>	<b>+/- %</b>
<b>Resources:</b>					
General Fund	0	0	0	270,075	n.a.
<b>Total Resources</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>270,075</b>	<b>n.a.</b>
<b>Requirements:</b>					
Special Payments	0	0	0	270,075	n.a.
<b>Total Requirements</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>270,075</b>	<b>n.a.</b>

**Courthouse and Work Center Renovation Loan Program Budget Analysis**

This is a new program established in the FY08-09 budget.

MARION COUNTY FY2008-09 BUDGET  
BY FUND

**Resources by Fund Detail**

<b>Debt Service</b>				
<b>410 - Debt Service</b>	Actual FY2006	Actual FY 2007	Budget FY 2008	Adopted FY 2009
<b>General Fund</b>				
38101 Transfer from General Fund	1,544,539	1,540,310	1,544,487	1,820,163
General Fund Total	<b>1,544,539</b>	<b>1,540,310</b>	<b>1,544,487</b>	<b>1,820,163</b>
<b>Fees and Charges</b>				
34460 Debt Service	2,762,731	2,171,876	2,852,320	2,755,274
Fees and Charges Total	<b>2,762,731</b>	<b>2,171,876</b>	<b>2,852,320</b>	<b>2,755,274</b>
<b>Other - Interest</b>				
36100 Investment Interest	40,460	55,086	36,000	18,000
Other - Interest Total	<b>40,460</b>	<b>55,086</b>	<b>36,000</b>	<b>18,000</b>
<b>Net Working Capital</b>				
39100 Restricted Net Working Capital	0	0	760,000	0
39200 Unrestricted Net Working Capital	616,148	737,686	6,000	226,400
Net Working Capital Total	<b>616,148</b>	<b>737,686</b>	<b>766,000</b>	<b>226,400</b>
Debt Service Grand Total	<b>4,963,878</b>	<b>4,504,958</b>	<b>5,198,807</b>	<b>4,819,837</b>

**Requirements by Fund Detail**

<b>Debt Service Fund</b>				
<b>410 - Debt Service</b>	Actual FY 2006	Actual FY 2007	Budget FY 2008	Adopted FY 2009
<b>Special Payments</b>				
54110 Bond Payments	215,000	290,000	385,000	515,000
54120 Certificate Payments	675,000	725,000	745,000	800,000
54210 Bond Interest	2,466,654	2,467,318	2,467,320	2,466,674
54220 Certificate Interest	869,537	821,238	799,487	750,088
54230 Loan Interest	0	0	0	270,075
Special Payments Total	<b>4,226,191</b>	<b>4,303,556</b>	<b>4,396,807</b>	<b>4,801,837</b>
<b>Unappropriated Ending Fund Bal</b>				
57100 Undesignated Ending Fund	0	0	802,000	18,000
Unappropriated Ending Fund Bal Total	<b>0</b>	<b>0</b>	<b>802,000</b>	<b>18,000</b>
Debt Service Fund 410 Total	<b>4,226,191</b>	<b>4,303,556</b>	<b>5,198,807</b>	<b>4,819,837</b>

MARION COUNTY FY2008-09 BUDGET  
BY FUND

**FACILITY RENOVATION FUND**

This new fund was created to manage major facility renovation projects. During fiscal year 2008-09 the Courthouse and Work Center Renovation Project will incorporate two major facility renovations into one Energy Saving Performance Contract (ESPC). An energy services company (ESCO) will complete an energy audit of the two facilities and is responsible for: analysis and identification of projects, design, construction and management. The project is to replace roofs, mechanical systems, windows, and lighting fixtures at the Courthouse and the Work Release Center to achieve energy efficiencies. Total cost for the project is estimated between \$5 -7.5 million. Cost savings are anticipated through the use of energy credits and incentives and by obtaining low interest financing through the Oregon Department of Energy. Work on both projects is scheduled to begin August 2008 and conclude by June 2009.

The facility renovation fund total FY08-09 proposed budget is \$7,525,258, during the first year of existence. The facility renovation fund is fund 455.

<i>Resource and Requirement Summary</i>					
Facility Renovation Fund	FY 2005-06 Actual	FY 2006-07 Actual	FY 2007-08 Budget	FY 2008-09 Adopted	+/- %
<b>Resources:</b>					
Transfer In from Law Library	0	0	0	150,000	n.a.
Transfer In from Self Insurance	0	0	0	250,000	n.a.
Transfer In from CIP	0	0	0	725,258	n.a.
Loan proceeds	0	0	0	6,400,000	n.a.
<b>Total Resources</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,525,258</b>	<b>n.a.</b>
<b>Requirements:</b>					
Misc. Contractual Services	0	0	0	0	n.a.
Building Construction	0	0	0	0	n.a.
Special Construction	0	0	0	7,025,258	n.a.
Contingency	0	0	0	500,000	n.a.
<b>Total Requirements</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,525,258</b>	<b>n.a.</b>

**Facility Renovation Fund Budget Analysis**

This is a first year fund created to track resources and requirements for the Courthouse and Work Center Restoration Project. Future county remodeling and renovation projects will also be accounted for in this fund.

MARION COUNTY FY2008-09 BUDGET  
BY FUND

**Resources by Fund Detail**

<b>Facility Renovation Fund</b>				
<b>455 - Facility Renovation</b>	Actual FY 2006	Actual FY 2007	Budget FY 2008	Adopted FY 2009
<b>Other - Transfers In</b>				
38300 Loan Proceeds				
Oregon Dept. of Energy Loan	0	0	0	6,400,000
38199 Transfer from Other Funds	0	0	0	1,125,258
Other - Transfers In Total	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,525,258</b>
<b>Facility Renovation Fund 455 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,525,258</b>

**Requirements by Fund Detail**

<b>Facility Revovation Fund</b>				
<b>455 - Facility Renovation</b>	Actual FY 2006	Actual FY 2007	Budget FY 2008	Proposed FY 2009
<b>Capital Outlay</b>				
53410 Building Construction	0	0	0	0
53430 Special Construction	0	0	0	7,025,258
Capital Outlay Total	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,025,258</b>
<b>Contingency</b>				
55100 Contingency	0	0	0	500,000
Contingency Total	<b>0</b>	<b>0</b>	<b>0</b>	<b>500,000</b>
<b>Facility Renovation Fund 455 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,525,258</b>

MARION COUNTY FY2008-09 BUDGET  
BY FUND

**HEALTH BUILDING RESERVE FUND**

The Health Building Reserve fund includes resources transferred from the health fund set aside for the planning and construction of a new health department facility. The fund is restricted to be used towards a Health Department facility.

The Health Building Reserve fund total FY08-09 requested budget is \$1,000,000, the first year of existence. The Health Building Reserve fund is fund 385.

<i>Resource and Requirement Summary</i>					
<b>Health Building Reserve Fund</b>	<b>FY 2005-06 Actual</b>	<b>FY 2006-07 Actual</b>	<b>FY 2007-08 Budget</b>	<b>FY 2008-09 Adopted</b>	<b>+/- %</b>
<i>Resources:</i>					
General Fund	0	0	0	0	n.a.
Transfer In from Health	0	0	0	1,000,000	n.a.
<b>Total Resources</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,000,000</b>	<b>n.a.</b>
<i>Requirements:</i>					
Contingency	0	0	0	0	n.a.
<i>Unappropriated:</i>					
Ending Fund Balance	0	0	0	1,000,000	n.a.
<b>Total Requirements</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,000,000</b>	<b>n.a.</b>

**Health Building Reserve Fund Budget Analysis**

This is a first-year fund created to hold and accumulate moneys for the purpose of planning, purchase, construction of buildings to house the operations of the health department. As this is a reserve fund, no appropriations are planned.

MARION COUNTY FY2008-09 BUDGET  
BY FUND

**Resources by Fund Detail**

<b>Health Building Reserve Fund</b>				
	Actual FY 2006	Actual FY 2007	Budget FY 2008	Adopted FY 2009
<b>385 - Health Building Reserve</b>				
<b>Other - Transfers In</b>				
38106 Transfer from Health	0	0	0	1,000,000
Other - Transfers In Total	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,000,000</b>
<b>Net Working Capital</b>				
39200 Unrestricted Net Working Capital	0	0	0	0
Net Working Capital Total	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Health Building Reserve Fund Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,000,000</b>

**Requirements by Fund Detail**

<b>Health Building Reserve Fund</b>				
	Actual FY 2006	Actual FY 2007	Budget FY 2008	Adopted FY 2009
<b>385 - Health Building Reserve</b>				
<b>Unappropriated Ending Fund Bal</b>				
54590 Undesignated Reserves	0	0	0	1,000,000
Unappropriated Ending Fund Bal Total	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,000,000</b>
<b>Health Building Reserve Fund Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,000,000</b>

MARION COUNTY FY2008-09 BUDGET  
BY FUND

**HEALTH IDS RESERVE FUND**

The Health Integrated Delivery System (IDS) Reserve fund holds moneys accumulated in prior years through the provision of capitated health services under the Oregon Health Plan (OHP) / Mid-Valley Behavioral Care Network (MVBCN) capitated revenues. The fund is intended to provide future for outpatient mental health services for OHP/MVBCN eligible clients. Integrated Delivery System (IDS) providers, including Marion County Health Department, charge for outpatient mental health services rendered to MVBCN clients. The Health IDS Reserve fund will be used to cover future shortfalls in revenues for managed care OHP / Medicaid outpatient mental health services, infrastructure and oversight necessary for the delivery of these services.

The Health IDS Reserve fund total FY08-09 requested budget is \$4,000,000, the first year of existence. The Health IDS Reserve fund is fund 384.

<i>Resource and Requirement Summary</i>					
Health IDS Reserve Fund	FY 2005-06 Actual	FY 2006-07 Actual	FY 2007-08 Budget	FY 2008-09 Proposed	+/- %
<b>Resources:</b>					
General Fund	0	0	0	0	n.a.
Transfer In from Health	0	0	0	4,000,000	n.a.
<b>Total Resources</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,000,000</b>	<b>n.a.</b>
<b>Requirements:</b>					
Unappropriated:					
Ending Fund Balance	0	0	0	4,000,000	n.a.
<b>Total Requirements</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,000,000</b>	<b>n.a.</b>

**Health IDS Reserve Fund Budget Analysis**

This is a first-year fund created to fund future outpatient mental health services to OHP/MVBCN Medicaid eligible individuals. Marion County receives capitated funds for OHP outpatient mental health services from the MVBCN. This use of a risk-bearing contract means that Marion County must manage the cost of treatment with the available funds. A balance has accumulated from this capitation contract during prior years in which total capitation revenues received exceeded the demand for services. This “reserve” has been transferred to the new Health IDS Reserve fund and will be used during years in which demand for services exceed total capitation revenues received.

MARION COUNTY FY2008-09 BUDGET  
BY FUND

**Resources by Fund Detail**

<b>Health Integrated Delivery System</b>				
	Actual FY 2006	Actual FY 2007	Budget FY 2008	Proposed FY 2009
<b>384 - Health IDS Reserve</b>				
<b>Other - Transfers In</b>				
38106 Transfer from Health	0	0	0	4,000,000
Other - Transfers In Total	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,000,000</b>
<b>Health IDS Reserve Fund 384 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,000,000</b>

**Requirements by Fund Detail**

<b>Health Integrated Delivery System</b>				
	Actual FY 2006	Actual FY 2007	Budget FY 2008	Proposed FY 2009
<b>384 - Health IDS Reserve</b>				
<b>Unappropriated Ending Fund Bal</b>				
54590 Undesignated Reserves	0	0	0	4,000,000
Unappropriated Ending Fund Bal Total	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,000,000</b>
<b>Health IDS Reserve Fund 384 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,000,000</b>

MARION COUNTY FY2008-09 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) makes economic policy recommendations to the board of commissioners, evaluates the video lottery grant application and oversees the process for lottery grant requests.

The lottery distribution fund FY08-09 budget is \$2,067,481, a \$506,438 increase, or 32.4%, over FY07-08. Lottery distribution is accounted for in fund 165.

<i>Resource and Requirement Summary</i>					
Lottery Distribution Fund	FY 2005-06 Actual	FY 2006-07 Actual	FY 2007-08 Budget	FY 2008-09 Adopted	+/- %
<b>Resources:</b>					
Intergovernmental - State:					
Lottery Funds	1,119,197	1,397,951	1,372,717	1,509,989	10.0%
Interest	13,561	19,532	15,000	18,852	25.7%
Net Working Capital					
Unrestricted	238,318	174,943	173,326	538,640	210.8%
<b>Total Resources</b>	<b>1,371,076</b>	<b>1,592,426</b>	<b>1,561,043</b>	<b>2,067,481</b>	<b>32.4%</b>
<b>Requirements:</b>					
Materials and Services	428,783	315,818	675,701	1,181,629	74.9%
Administrative Charges	11,693	11,941	9,276	9,788	5.5%
Special Payments	336,657	552,063	552,066	552,064	0.0%
Transfers Out	419,000	324,000	324,000	324,000	0.0%
<b>Total Requirements</b>	<b>1,196,133</b>	<b>1,203,822</b>	<b>1,561,043</b>	<b>2,067,481</b>	<b>32.4%</b>

**Lottery Distribution Fund Budget Analysis**

FY2007-08 lottery revenues were substantially higher than anticipated. The additional funds were not allocated to projects, allowing carryover of \$538,640 in net working capital. In FY07-08 the Economic Development Advisory Board (EDAB) reviewed and recommended continued support of the Strategic Economic Development Corporation (SEDCOR). Under a management agreement approved in 2006, Marion County will provide continued support to the Oregon Garden in the form of \$552,000 in annual bond payments. In addition to continuing support of \$324,000 for planning services, three existing projects will receive lottery support for FY 08-09.

The proposed budget called for transfer of lottery funds to the general fund to support the annual lobbying contract (\$104,000), to the county fair fund for general support (\$80,000), and to the parks fund for playground equipment (\$10,000). However, the budget committee eliminated these transfers and shifted the funding to contractual services in the materials and services category.

MARION COUNTY FY2008-09 BUDGET  
BY FUND

**Resources by Fund Detail**

<b>Lottery Distribution Fund</b>					
<b>165 - Lottery Distribution</b>	Actual FY 2006	Actual FY 2007	Budget FY 2008	Requested FY 2009	Adopted FY 2009
<b>Intergovernmental - State</b>					
33213 Video Poker - Lottery	1,119,197	1,397,951	1,372,717	1,509,989	1,509,989
Intergovernmental - State Total	<b>1,119,197</b>	<b>1,397,951</b>	<b>1,372,717</b>	<b>1,509,989</b>	<b>1,509,989</b>
<b>Other - Interest</b>					
36100 Investment Interest	13,561	19,532	15,000	18,852	18,852
Other - Interest Total	<b>13,561</b>	<b>19,532</b>	<b>15,000</b>	<b>18,852</b>	<b>18,852</b>
<b>Net Working Capital</b>					
39200 Unrestricted Net Working	238,318	174,943	173,326	538,640	538,640
Net Working Capital Total	<b>238,318</b>	<b>174,943</b>	<b>173,326</b>	<b>538,640</b>	<b>538,640</b>
Lottery Distribution Fund 165 Total	<b>1,371,075</b>	<b>1,592,426</b>	<b>1,561,043</b>	<b>2,067,481</b>	<b>2,067,481</b>

MARION COUNTY FY2008-09 BUDGET  
BY FUND

**Requirements by Fund Detail**

<b>Lottery Distribution Fund</b>				
<b>165 - Lottery Distribution</b>	Actual FY 2006	Actual FY 2007	Budget FY 2008	Adopted FY 2009
<b>Materials and Services</b>				
52305 Postage	0	0	1,279	0
52502 Accounting Services	0	0	6,275	2,500
52503 Legal Services	6,491	112,806	80,912	10,000
52507 Insurance Broker	0	0	4,356	0
52599 Miscellaneous Contractual	422,292	198,077	570,141	1,166,129
52921 Meetings	0	2,074	3,600	0
52930 Dues and Memberships	0	2,861	9,088	3,000
52999 Miscellaneous - Other	0	0	50	0
Materials and Services Total	<b>428,783</b>	<b>315,818</b>	<b>675,701</b>	<b>1,181,629</b>
<b>Administrative Charges</b>				
60100 Board of Commissioners	4,652	1,442	1,761	2,089
60110 Governing Body allocation	0	0	0	821
60260 Liability Insurance Allocation	0	0	4,146	0
60400 Financial Services Allocation	4,611	6,045	2,327	3,229
60451 Information Technology Direct	0	1,778	0	0
60452 FIMS Allocation	2,430	2,676	1,042	3,649
Administrative Charges Total	<b>11,693</b>	<b>11,941</b>	<b>9,276</b>	<b>9,788</b>
<b>Special Payments</b>				
54110 Bond Payments	155,720	322,930	338,882	355,617
54210 Bond Interest	180,937	229,133	213,184	196,447
Special Payments Total	<b>336,657</b>	<b>552,063</b>	<b>552,066</b>	<b>552,064</b>
<b>Transfers Out</b>				
56305 Transfer to Land Use Planning	324,000	324,000	324,000	324,000
56580 Transfer to Central Services	95,000	0	0	0
Transfers Out Total	<b>419,000</b>	<b>324,000</b>	<b>324,000</b>	<b>324,000</b>
<b>Contingency</b>				
55100 Contingency	0	0	0	0
Contingency Total	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Lottery Distribution Fund 165 Total	<b>1,196,133</b>	<b>1,203,822</b>	<b>1,561,043</b>	<b>2,067,481</b>

MARION COUNTY FY2008-09 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-departmental grants budgeted in FY08-09 includes remaining funds from 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 FY08-09 also includes federal appropriation for the Kids First Initiative. Marion County's Kids First initiative will focus on children affected by methamphetamine addiction in "high-risk" families with the goal of breaking the cycle of intergenerational drug abuse, crime and family violence prevalent in Marion County.

The non-departmental grants fund FY08-09 budget is \$1,708,664, a \$160,491 increase, or 10.4%, over FY07-08. The non-departmental grants fund is fund 115.

<i>Resource and Requirement Summary</i>					
Non-Departmental Grants Fund	FY 2005-06 Actual	FY 2006-07 Actual	FY 2007-08 Budget	FY 2008-09 Adopted	+/- %
<b>Resources:</b>					
Intergovernmental Funding:					
Federal	1,108,788	1,110,786	1,110,786	355,414	-68.0%
Other Funding	18,125	38,252	15,452	38,254	147.6%
Net Working Capital					
Restricted	267,502	366,948	421,935	915,496	117.0%
Unrestricted				399,500	100.0%
<b>Total Resources</b>	<b>1,394,415</b>	<b>1,515,986</b>	<b>1,548,173</b>	<b>1,708,664</b>	<b>10.4%</b>
<b>Requirements:</b>					
Materials and Services	559,924	453,480	343,132	405,900	18.3%
Transfers Out	467,543	490,589	447,627	532,612	19.0%
Contingency	0	0	0	155,414	100.0%
Unapp Ending Fund Balance	0	0	757,414	614,738	-18.8%
<b>Total Requirements</b>	<b>1,027,467</b>	<b>944,069</b>	<b>1,548,173</b>	<b>1,708,664</b>	<b>10.4%</b>

**Non-Departmental Grants Fund Budget Analysis**

At this time, there is no new federal funding anticipated for the Secure Rural Schools and Community Self-Determination Act of 2000 during FY08-09. Therefore, no additional funding has been budgeted. The available funding is a carry over from unexpended prior allocations and \$329,512 will be transferred to the Sheriff's Office to continue the Title III Forest Patrol program into FY08-09. The remaining Title III funds are allocated as an unappropriated ending fund balance for the FY09/10 Forest Patrol program. Unrestricted net working capital of \$399,500 is a federal appropriation for the Kids First initiative received in FY07-08 with expenditures budgeted for FY08-09 and additional federal appropriations of \$355,414 that will be received in FY08-09.

MARION COUNTY FY2008-09 BUDGET  
BY FUND

**Resources by Fund Detail**

<b>Non-Departmental Grants Fund</b>				
<b>115 - Non-Departmental Grants</b>	Actual FY 2006	Actual FY 2007	Budget FY 2008	Adopted FY 2009
<b>Intergovernmental - Federal</b>				
33100 Federal Revenues				355,414
33129 Title III	769,717	777,414	777,414	0
33132 Title II	339,071	333,372	333,372	0
33199 Other Federal Revenue	0	0	0	0
Intergovernmental - Federal Total	<b>1,108,788</b>	<b>1,110,786</b>	<b>1,110,786</b>	<b>355,414</b>
<b>Other</b>				
36100 Investment Interest	18,125	28,852	5,692	28,754
37310 Special Program Donatons		9,400	9,760	9,500
Other - Interest Total	<b>18,125</b>	<b>38,252</b>	<b>15,452</b>	<b>38,254</b>
<b>Net Working Capital</b>				
39100 Restricted Net Working	267,502	366,948	421,935	915,496
39200 Unrestricted Net Working				399,500
Net Working Capital Total	<b>267,502</b>	<b>366,948</b>	<b>421,935</b>	<b>1,314,996</b>
Non-Departmental Grants Fund 115	<b>1,394,415</b>	<b>1,515,986</b>	<b>1,548,173</b>	<b>1,708,664</b>

MARION COUNTY FY2008-09 BUDGET  
BY FUND

**Requirements by Fund Detail**

<b>Non-Departmental Grants Fund</b>				
<b>115 - Non-Departmental Grants</b>	Actual FY 2006	Actual FY 2007	Budget FY 2008	Adopted FY 2009
<b>Materials and Services</b>				
52101 Office Supplies	0	453	0	0
52107 Departmental Supplies	0	4,182	0	0
52545 Advertising	0	50	6,860	6,600
52599 Miscellaneous Contractual	559,924	445,855	336,072	396,100
52704 Equipment Rental	0	0	200	0
52921 Meetings	0	240	0	200
52923 Training	0	0	0	3,000
52999 Miscellaneous - Other	0	2,700	0	0
Materials and Services Total	<b>559,924</b>	<b>453,480</b>	<b>343,132</b>	<b>405,900</b>
<b>Transfers Out</b>				
56125 Transfer to Juvenile Grants	0	106	0	3,000
56190 Transfer to Health	0	0	0	3,600
56250 Transfer to Sheriff Grants	461,553	487,732	447,627	526,012
56300 Transfer to DA Grants	0	132	0	0
56305 Transfer to Land Use Planning	5,991	2,620	0	0
Transfers Out Total	<b>467,543</b>	<b>490,589</b>	<b>447,627</b>	<b>532,612</b>
<b>Contingency</b>				
55100 Contingency	0	106	0	155,414
Contingency Total				<b>155,414</b>
57100 Undesignated Ending Fund	<b>0</b>	<b>0</b>	757,414	614,738
Unappropriated Ending Fund Bal			<b>757,414</b>	<b>614,738</b>
Non-Departmental Grants Fund 115	<b>1,027,467</b>	<b>944,069</b>	<b>1,548,173</b>	<b>1,708,664</b>

MARION COUNTY FY2008-09 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. Funds are 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 FY08-09 budget is \$4,025,000, a \$358,102 decrease, or 8.2%, less than FY07-08. The rainy day fund is fund 381.

<i>Resource and Requirement Summary</i>					
Rainy Day Fund	FY 2005-06 Actual	FY 2006-07 Actual	FY 2007-08 Budget	FY 2008-09 Proposed	+/- %
<b>Resources:</b>					
Other Funding *	4,688,854	211,701	180,000	85,000	-52.8%
Net Working Capital					
Unrestricted	5,789,065	4,033,102	4,203,102	3,940,000	-6.3%
<b>Total Resources</b>	<b>10,477,919</b>	<b>4,244,803</b>	<b>4,383,102</b>	<b>4,025,000</b>	<b>-8.2%</b>
<b>Requirements:</b>					
Personal Services:					
Salaries and Wages	0	0	0	0	n.a.
Fringe Benefits	1,052,004	0	0	0	n.a.
Subtotal	1,052,004	0	0	0	n.a.
Transfers Out	5,392,812	0	500,000	194,000	-61.2%
Unappropriated Reserves	0	0	3,883,102	3,831,000	-1.3%
<b>Total Requirements</b>	<b>6,444,816</b>	<b>0</b>	<b>4,383,102</b>	<b>4,025,000</b>	<b>-8.2%</b>

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

**Rainy Day Fund Budget Analysis**

No appropriation was proposed for the rainy day fund. However, the Budget Committee added \$194,000 to Transfers Out and reduced Unappropriated Reserves accordingly. Rainy day funds were substituted for lottery distribution funds for: 1) \$104,000 to general fund non-departmental for contractual services for a lobbyist; 2) \$80,000 for support for the county fair fund; and 3) \$10,000 for a park fund for a park water well.

MARION COUNTY FY2008-09 BUDGET  
BY FUND

**Resources by Fund Detail**

<b>Reserve Funds *</b>				
<b>381 - Rainy Day</b>	Actual FY 2006	Actual FY 2007	Budget FY 2008	Adopted FY 2009
<b>Other - Interest</b>				
36100 Investment Interest	244,888	211,701	180,000	85,000
Other - Interest Total	<b>244,888</b>	<b>211,701</b>	<b>180,000</b>	<b>85,000</b>
<b>Administrative Cost Recovery</b>				
43200 PERS Assessments-Reserve	920,154	0	0	0
Administrative Cost Recovery Total	<b>920,154</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other - Transfers In</b>				
38199 Transfer from Other Funds	3,523,812	0	0	0
Other - Transfers In Total	<b>3,523,812</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Working Capital</b>				
39200 Unrestricted Net Working	5,789,065	4,033,102	4,203,102	3,940,000
Net Working Capital Total	<b>5,789,065</b>	<b>4,033,102</b>	<b>4,203,102</b>	<b>3,940,000</b>
<b>Rainy Day Total</b>	<b>10,477,919</b>	<b>4,244,803</b>	<b>4,383,102</b>	<b>4,025,000</b>

\* Both the Rainy Day Fund and the PERS Liability Fund activity is shown through FY05-06.

**Requirements by Fund Detail**

<b>Reserve Funds *</b>				
<b>381 - Rainy Day</b>	Actual FY 2006	Actual FY 2007	Budget FY 2008	Adopted FY 2009
<b>Personal Services</b>				
<b>Fringe Benefits</b>				
51211 PERS	1,052,004	0	0	0
Fringe Benefits Total	<b>1,052,004</b>	<b>0</b>	<b>0</b>	<b>0</b>
Personal Services Total	<b>1,052,004</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Transfers Out</b>				
56100 Transfer to General Fund	269,000	0	0	0
56480 Transfer to Capital	1,600,000	0	500,000	0
56590 Transfers to Other Funds	3,523,812	0	0	0
Transfers Out Total	<b>5,392,812</b>	<b>0</b>	<b>500,000</b>	<b>0</b>
<b>Unappropriated Reserves</b>				
54590 Undesignated Reserves	0	0	3,883,102	4,025,000
Unappropriated Reserves Total	<b>0</b>	<b>0</b>	<b>3,883,102</b>	<b>4,025,000</b>
<b>Rainy Day and PERS Liability Fund</b>	<b>6,444,817</b>	<b>0</b>	<b>4,383,102</b>	<b>4,025,000</b>

\* Both the Rainy Day Fund and the PERS Liability Fund activity is shown through FY05-06, after which time the PERS Liability Fund was closed

MARION COUNTY FY2008-09 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 FY08-09 budget is \$26,878,538, a \$2,118,602 increase, or 8.6%, over FY07-08. Self-insurance is accounted for in fund 585.

<i>Resource and Requirement Summary</i>					
Self-Insurance Fund	FY 2005-06 Actual	FY 2006-07 Actual	FY 2007-08 Budget	FY 2008-09 Proposed	+/- %
<b>Resources:</b>					
Intergovernmental Funding:					
Other - Housing & BCN	189,033	203,045	208,750	246,466	18.1%
Fees & Charges - State EAIP	31,894	44,823	60,000	45,000	-25.0%
Interest	269,557	213,378	336,600	139,000	-58.7%
Settlements	113,662	374,089	0	0	0.0%
Transfers In	1,916	0	0	0	0.0%
Administrative Cost Recovery	14,086,644	15,343,828	17,421,400	19,457,693	11.7%
Net Working Capital					0.0%
Restricted	480,883	3,619,473	3,613,387	3,613,387	0.0%
Unrestricted	8,691,261	2,450,239	3,119,799	3,376,992	8.2%
<b>Total Resources</b>	<b>23,864,849</b>	<b>22,248,875</b>	<b>24,759,936</b>	<b>26,878,538</b>	<b>8.6%</b>
<b>Requirements:</b>					
Personal Services:					
Salaries and Wages	170,694	19,379	0	0	n.a.
Fringe Benefits	0	0	0	0	n.a.
Subtotal	170,694	19,379	0	0	n.a.
Materials and Services	14,292,155	15,336,173	17,597,050	19,676,459	11.8%
Administrative Charges	82,288	114,430	93,100	111,500	19.8%
Transfers Out	3,250,000	0	0	668,000	0.0%
Contingency	0	0	2,000,000	2,000,000	0.0%
Unapprop. Ending Fund Bal.	0	0	5,069,786	4,422,579	-12.8%
<b>Total Requirements</b>	<b>17,795,137</b>	<b>15,469,982</b>	<b>24,759,936</b>	<b>26,878,538</b>	<b>8.6%</b>

**Self-Insurance Fund Budget Analysis**

There were changes in insurance providers in January 2008. The county discontinued services with CIGNA, and selected two new plans with ODS: 1) point of service for medical care and 2) an HSA plan. The increase in Materials and Services is attributed to higher insurance premiums, primarily medical and dental insurance. There will be a transfer out of the fund of excess general liability reserves in the amount of \$668,000 to the general fund and the capital improvement fund.

MARION COUNTY FY2008-09 BUDGET  
BY FUND

**Resources by Fund Detail**

<b>Self Insurance Fund</b>				
	Actual FY 2006	Actual FY 2007	Budget FY 2008	Adopted FY 2009
<b>585 - Self-Insurance</b>				
<b>Intergovernmental - Other</b>				
33510 MC Housing Authority	186,933	200,545	206,650	241,006
33590 From Other Agencies-Miscellaneous	2,100	2,500	2,100	5,460
<b>Intergovernmental - Other Total</b>	<b>189,033</b>	<b>203,045</b>	<b>208,750</b>	<b>246,466</b>
<b>Fees and Charges</b>				
34430 Restitution	0	4,338	0	0
34480 State - EAIP	0	40,485	60,000	45,000
34490 Other Reimbursement	31,894	0	0	0
<b>Fees and Charges Total</b>	<b>31,894</b>	<b>44,823</b>	<b>60,000</b>	<b>45,000</b>
<b>Other - Interest</b>				
36100 Investment Interest	269,557	213,378	336,600	139,000
<b>Other - Interest Total</b>	<b>269,557</b>	<b>213,378</b>	<b>336,600</b>	<b>139,000</b>
<b>Other - Miscellaneous</b>				
38200 Settlements	113,662	374,089	0	0
<b>Other - Miscellaneous Total</b>	<b>113,662</b>	<b>374,089</b>	<b>0</b>	<b>0</b>
<b>Other - Transfers In</b>				
38199 Transfer from Other Funds	1,916	0	0	0
<b>Other - Transfers In Total</b>	<b>1,916</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Administrative Cost Recovery</b>				
44200 Liability Insurance	896,300	977,900	1,047,100	1,030,222
44300 Unemployment	269,890	279,408	270,000	292,000
44400 Disability Insurance	172,171	178,576	187,000	219,000
44500 Medical Insurance	10,661,095	11,581,712	13,405,000	14,887,800
44600 Dental Insurance	1,297,601	1,405,383	1,444,000	1,716,000
44700 Life Insurance	193,539	201,424	201,000	226,300
44810 EAP	0	0	38,800	40,344
44820 HSA	0	129,000		169,200
44900 Workers Comp Insurance	596,048	590,425	828,500	876,827
<b>Administrative Cost Recovery Total</b>	<b>14,086,644</b>	<b>15,343,828</b>	<b>17,421,400</b>	<b>19,457,693</b>
<b>Net Working Capital</b>				
39100 Restricted Net Working Capital	480,883	3,619,473	3,613,387	3,613,387
39200 Unrestricted Net Working Capital	8,691,261	2,450,239	3,119,799	3,376,992
<b>Net Working Capital Total</b>	<b>9,172,143</b>	<b>6,069,712</b>	<b>6,733,186</b>	<b>6,990,379</b>
<b>Self-Insurance Fund 585 Total</b>	<b>23,864,849</b>	<b>22,248,875</b>	<b>24,759,936</b>	<b>26,878,538</b>

MARION COUNTY FY2008-09 BUDGET  
BY FUND

**Requirements by Fund Detail**

<b>Self Insurance Fund</b>				
<b>585 - Self-Insurance</b>	Actual FY 2006	Actual FY 2007	Budget FY 2008	Adopted FY 2009
<b>Personal Services</b>				
<b>Salaries and Wages</b>				
51111 Regular Wages	646	0	0	0
51112 Temporary Wages	129,791	18,839	0	0
51141 Straight Pay	2,001	0	0	0
51142 Premium Pay	28,615	89	0	0
51145 Temporary-Premium	9,641	451	0	0
Salaries and Wages Total	<b>170,694</b>	<b>19,379</b>	<b>0</b>	<b>0</b>
Personal Services Total	<b>170,694</b>	<b>19,379</b>	<b>0</b>	<b>0</b>
<b>Materials and Services</b>				
52101 Office Supplies	16,298	370	0	0
52105 Janitorial Supplies	3,339	4,013	0	0
52106 Electrical Supplies	2,739	28,400	0	0
52107 Departmental Supplies	9,943	9,236	0	0
52108 Food Supplies	427	0	0	0
52123 Propane	2,535	0	0	0
52206 Sign Materials	141	0	0	0
52214 Small Tools	1,552	0	0	0
52215 Small Office Equipment	2,423	5,656	0	0
52216 Small Departmental Equipment	41,273	8,626	0	0
52217 Computer Equipment	(2,654)	330	0	0
52218 Software	2,625	6,755	0	0
52301 Telephones	15,067	1,339	0	0
52409 Garbage Disposal	1,570	123	0	0
52503 Legal Services	108,501	48,390	75,000	50,000
52506 Insurance Adjustor	12,637	11,356	25,000	20,000
52507 Insurance Broker	29,273	93,073	31,056	31,514
52508 Insurance Administration	36,290	85,016	80,900	83,011
52544 Printing Services	1,654	0	0	0
52545 Advertising	86	0	0	0
52573 Hazardous Waste Disposal	2,375	0	0	0
52599 Miscellaneous Contractual	8,135	16,366	0	0
52601 Maint - Office Equipment	803	0	0	0
52605 Maint - Building & Grounds	1,172	58,079	0	0
52607 Maint - Departmental Equip	0	54	0	0
52616 Misc Maintenance & Repair	2,085	0	0	0
52703 Building Rental - Private	56,677	0	0	0
52704 Equipment Rental	752	3,600	0	0
52706 Parking Spaces	41,400	1,406	0	0
52711 Tents	1,092	0	0	0
52812 Workers Comp Premium	120,869	115,924	123,000	139,332
52813 Property Premium	174,793	178,063	195,000	182,925
52815 Medical Insurance Premium	10,660,992	11,598,348	13,583,200	15,097,332
52816 Dental Insurance Premium	1,301,889	1,406,182	1,468,200	1,741,080
52817 Life Insurance Premium	193,672	200,286	202,950	229,352
52818 Disability Insurance Premium	61,076	65,646	67,000	80,300

MARION COUNTY FY2008-09 BUDGET  
BY FUND

**Requirements by Fund Detail**

<b>Self Insurance Fund</b>				
	Actual FY 2006	Actual FY 2007	Budget FY 2008	Adopted FY 2009
<b>585 - Self-Insurance</b>				
<b>Materials and Services</b>				
52819 County HSA Contributions	0	128,400	0	169,200
52821 Public Officials Bonds	8,480	8,335	8,918	8,355
52831 Excess Workers Comp	61,894	78,767	74,500	70,955
52832 Excess Liability	185,410	172,834	185,000	186,428
52841 Liability Claims	264,196	550,447	434,326	439,800
52843 Unemployment Claims	252,874	133,236	267,000	289,000
52846 LTD Claims	147,608	40,483	122,300	141,475
52851 Wkr Comp Claims	451,620	321,937	593,700	632,600
52911 Mileage-Employee	5,740	680	0	0
52913 Meals	46	0	0	0
52921 Meetings	40	0	0	0
52935 Write-Off Expense	0	6,450		
52941 Safety Clothing	510	59	0	0
52942 Safety Appliances	0	178	0	0
52943 Safety Incentives	0	0	42,000	83,800
52986 Permits	238	0	0	0
Materials and Services Total	<b>14,292,155</b>	<b>15,336,173</b>	<b>17,579,050</b>	<b>19,676,459</b>
<b>Administrative Charges</b>				
60410 Legal Services	82,288	114,430	93,100	111,500
Administrative Charges Total	<b>82,288</b>	<b>114,430</b>	<b>93,100</b>	<b>111,500</b>
<b>Transfers Out</b>				
56100 Transfer to General Fund	1,500,000	0	0	400,000
56480 Transfer to Capital Improv.	0	0	18,000	400,000
56590 Transfers to Other Funds	1,750,000	0	0	268,000
Transfers Out Total	<b>3,250,000</b>	<b>0</b>	<b>18,000</b>	<b>1,068,000</b>
<b>Contingency</b>				
55100 Contingency	0	0	2,000,000	2,000,000
Contingency Total	<b>0</b>	<b>0</b>	<b>2,000,000</b>	<b>2,000,000</b>
<b>Unappropriated Ending Fund Bal</b>				
57100 Undesignated Ending Fund	0	0	5,069,786	4,422,579
Unappropriated Ending Fund Bal	<b>0</b>	<b>0</b>	<b>5,069,786</b>	<b>4,422,579</b>
Self Insurance Fund 585 Total	<b>17,795,137</b>	<b>15,469,982</b>	<b>24,759,936</b>	<b>26,878,538</b>

MARION COUNTY FY2008-09 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 FY08-09 budget is \$165,854, a \$132,746 decrease, or 44.5% less than FY07-08. Tax title land sales is in fund 155.

<i>Resource and Requirement Summary</i>					
Tax Title Land Sales Fund	FY 2005-06 Actual	FY 2006-07 Actual	FY 2007-08 Budget	FY 2008-09 Proposed	+/- %
<i>Resources:</i>					
Fees & Charges	258,063	21,227	91,983	50,000	-46%
Interest	14,522	19,240	6,000	36,248	504%
Loan Repayment Principal	0	54,544	48,000	24,267	-49%
Net Working Capital					
Restricted	0	0	0	0	n.a.
Unrestricted	229,225	201,442	152,617	55,339	-64%
<b>Total Resources</b>	<b>501,810</b>	<b>296,453</b>	<b>298,600</b>	<b>165,854</b>	<b>-44.5%</b>
<i>Requirements:</i>					
Personal Services:					
Salaries and Wages	18,049	0	0	0	n.a.
Fringe Benefits	8,815	0	0	0	n.a.
Subtotal	26,864	0	0	0	n.a.
Materials and Services	6,423	7,413	130,000	8,475	-93.5%
Administrative Charges	7,390	9,826	14,173	15,775	11.3%
Special Payments	259,691	95,000	55,000	30,292	-44.9%
Transfers - Central Services	0	31,597	33,166	36,100	8.8%
Contingency			10,922	10,000	-8.4%
Unapprop. Ending Fund Bal.	0	0	55,339	65,212	17.8%
<b>Total Requirements</b>	<b>300,368</b>	<b>143,836</b>	<b>298,600</b>	<b>165,854</b>	<b>-44.5%</b>

**Tax Title Land Sales Fund Budget Analysis**

The \$132,746 decrease in the FY08-09 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 FY2008-09 BUDGET  
BY FUND

**Resources by Fund Detail**

<b>Tax Title Land Sales Fund</b>				
<b>155 - Tax Title Land Sales</b>	Actual FY 2006	Actual FY 2007	Budget FY 2008	Adopted FY 2009
<b>Fees and Charges</b>				
34490 Other Reimbursement	0	0	0	0
34520 Foreclosed Property Sales	258,063	21,227	91,983	50,000
Fees and Charges Total	<b>258,063</b>	<b>21,227</b>	<b>91,983</b>	<b>50,000</b>
<b>Other - Interest</b>				
36100 Investment Interest	14,522	9,345	6,000	1,000
36490 Loan Repayment Interest	0	9,895	0	35,248
Other - Interest Total	<b>14,522</b>	<b>19,240</b>	<b>6,000</b>	<b>36,248</b>
<b>Other - Miscellaneous</b>				
37490 Loan Repayment Principal	0	54,544	48,000	24,267
Other - Misc Total	<b>0</b>	<b>54,544</b>	<b>48,000</b>	<b>24,267</b>
<b>Net Working Capital</b>				
39100 Restricted Net Working	0	0	0	0
39200 Unrestricted Net Working	229,225	201,442	152,617	55,339
Net Working Capital Total	<b>229,225</b>	<b>201,442</b>	<b>152,617</b>	<b>55,339</b>
Tax Title Land Sales Fund 155 Total	<b>501,810</b>	<b>296,453</b>	<b>298,600</b>	<b>165,854</b>

MARION COUNTY FY2008-09 BUDGET  
BY FUND

**Requirements by Fund Detail**

<b>Tax Title Land Sales Fund</b>				
<b>155 - Tax Title Land Sales</b>	Actual FY 2006	Actual FY 2007	Budget FY 2008	Adopted FY 2009
<b>Personal Services</b>				
<b>Salaries and Wages</b>				
51111 Regular Wages	15,669	0	0	0
51112 Temporary Wages	0	0	0	0
51113 Vacation Pay	486	0	0	0
51114 Sick Pay	401	0	0	0
51115 Holiday Pay	773	0	0	0
51121 Compensation Credits	721	0	0	0
Salaries and Wages Total	<b>18,049</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Fringe Benefits</b>				
51211 PERS	1,832	0	0	0
51213 PERS Debt Service	751	0	0	0
51220 FICA	1,406	0	0	0
51231 Medical Insurance	4,130	0	0	0
51232 Dental Insurance	479	0	0	0
51233 Life Insurance	59	0	0	0
51234 Disability Insurance	56	0	0	0
51240 Unemployment	73	0	0	0
51252 WC-Hourly Rate	14	0	0	0
Fringe Benefits Total	<b>8,815</b>	<b>0</b>	<b>0</b>	<b>0</b>
Personal Services Total	<b>26,864</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Materials and Services</b>				
52101 Office Supplies	20	73	100	100
52107 Departmental Supplies	264	0	0	0
52301 Telephones	384	480	0	0
52305 Postage	0	100	200	200
52308 Telecomm Charges	0	0	200	0
52406 Irrigation Assessment	0	54	0	
52544 Printing Services	0	37	150	150
52545 Advertising	391	489	2,000	2,000
52599 Miscellaneous Contractual	893	0	0	0
52605 Maint - Building & Grounds	410	201	500	500
52721 Motor Pool Mileage	0	0	0	250
52911 Mileage-Employee	0	208	200	100
52913 Meals	0	12	0	0
52914 Lodging	0	380	500	500
52922 Conferences	0	120	350	350
52923 Training	0	75	150	150
52930 Dues and Memberships	50	50	75	75
52984 Professional Licenses	0	230	250	0
52988 Recording Charges	782	2,233	1,600	1,600
52992 Auction	3,228	2,672	123,725	2,500
Materials and Services Total	<b>6,423</b>	<b>7,413</b>	<b>130,000</b>	<b>8,475</b>

MARION COUNTY FY2008-09 BUDGET  
BY FUND

**Requirements by Fund Detail**

**Tax Title Land Sales Fund**

<b>155 - Tax Title Land Sales</b>	Actual FY 2006	Actual FY 2007	Budget FY 2008	Adopted FY 2009
<b>Administrative Charges</b>				
60100 Board of Commissioners	481	424	337	242
60110 Governing Body Allocation	0	0	0	138
60200 Business Services Allocation	273	202	230	0
60250 Risk Management Allocation	185	144	140	0
60260 Liability Insurance Allocation	100	100	0	0
60270 Workers Comp Insurance	100	100	0	0
60300 Human Resources Allocation	491	442	521	709
60353 Courier	23	23	25	30
60400 Financial Services Allocation	187	313	223	221
60410 Legal Services	4,226	7,125	11,689	13,295
60450 Information Technology	1,179	746	855	930
60452 FIMS Allocation	145	207	153	53
60453 Telecom Allocation	0	0	0	157
Administrative Charges Total	<b>7,390</b>	<b>9,826</b>	<b>14,173</b>	<b>15,775</b>
<b>Special Payments</b>				
54411 Distrib. to Taxing Districts	259,691	95,000	55,000	30,292
Special Payments Total	<b>259,691</b>	<b>95,000</b>	<b>55,000</b>	<b>30,292</b>
<b>Transfers Out</b>				
56580 Transfer to Central Services	0	31,597	33,166	36,100
Transfers Out Total	<b>0</b>	<b>31,597</b>	<b>33,166</b>	<b>36,100</b>
<b>Contingency</b>				
55100 Contingency	0	0	10,922	10,000
Contingency Total	<b>0</b>	<b>0</b>	<b>10,922</b>	<b>10,000</b>
<b>Unappropriated Ending Fund Bal</b>				
57100 Undesignated Ending Fund	0	0	55,339	65,212
Unappropriated Ending Fund Bal	<b>0</b>	<b>0</b>	<b>55,339</b>	<b>65,212</b>
Tax Title Land Sales Fund 155 Total	<b>300,368</b>	<b>143,836</b>	<b>298,600</b>	<b>165,854</b>