

MARION COUNTY PROPOSED FY2008-09 BUDGET  
SUMMARY

**BUDGET OVERVIEW**

The fiscal year 2008-2009 proposed budget totals \$331,131,540. This is a \$20,063,920 increase over the total fiscal year 2007-2008 budget. Oregon local budget law requires a balanced budget to be adopted by the governing body. Therefore, total resources and total requirements are both equal to this amount.

The budget includes a \$77,472,816 general fund and \$253,658,724 for all other funds. Some county departments are funded partially or entirely through the general fund which revenues include property tax revenues and fees. The majority of non-general fund revenues are federal, state and other agencies' contracts and grants that must, by law, be spent for specific purposes.

**Resources**

In addition to revenues expected to be collected during the fiscal year, local budget law requires other available resources to be disclosed in the budget, including beginning net working capital, internal transactions, and transfers. These together are referred to as resources. Revenues are those funds received during the course of the fiscal year from outside sources. Beginning net working capital is that portion of the last fiscal year ending fund balance available to finance the succeeding fiscal year's budget. Marion County's internal transactions are transactions between funds resulting from one department providing a service to another. On the resources side, they are called administrative cost recoveries. The sum of revenues, working capital, internal transactions and transfers is the total resources. The total resources budget is \$331,131,540.

**FY 2008-2009 Resources**

Fund	Net Working Capital	Administrative Cost Recoveries	Transfers In	Current Revenues	Total Resources
General Fund	11,211,546	-	4,709,880	61,551,390	77,472,816
All Other Funds	72,294,523	40,008,356	7,740,146	133,615,699	253,658,724
Total	<b>83,506,069</b>	<b>40,008,356</b>	<b>12,450,026</b>	<b>195,167,089</b>	<b>331,131,540</b>
% of total	25%	12%	4%	59%	100%

**Requirements**

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

The total budget includes internal transactions and transfers that are counted twice. Internal transactions are transactions between funds resulting from one department providing a service to another. On the expenditure side they are referred to as internal service ("administrative") charges. Transfers are a special type of internal transaction that involves transferring resources out of one fund into another fund. For example, funds are transferred out of the general fund into the capital improvement projects fund. In the general fund, the transfer out is an expenditure, and in the capital improvement projects fund the incoming funds are a resource which is in turn allocated to expenditures. The total budget includes funds allocated for contingency. A subsequent budget amendment is required to transfer funds from this category into expenditure categories. The total budget also includes unappropriated reserves and unappropriated ending fund balance (collectively, unappropriated balance) that cannot be expended during the year while they are budgeted in those categories.

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The total requirements budget is \$331,131,540. This is the sum of the expenditures budget plus transfers out, contingency and unappropriated balance.

The expenditures budget is \$262,018,298. This is the total of direct expenditures, internal service charges and transfers out. Contingency, reserves, and unappropriated ending fund balance which total \$69,113,242 is excluded from the expenditures total.

The net budget is \$218,051,035. This is the total direct expenditure (resulting in cash outlays) for personal services, materials and services, capital outlay and special payments.

**FY 2008-2009 Requirements**

Fund	Total Direct Expenditures	Internal Service Charges	Transfers Out	Contingency	Reserves and Unappropriated Balance	Total Requirements
General Fund	52,956,397	9,496,319	9,101,957	657,573	5,260,570	77,472,816
All Other Funds	165,094,638	12,912,358	12,456,629	10,053,787	53,141,312	253,658,724
total	<b>218,051,035</b>	<b>22,408,677</b>	<b>21,558,586</b>	<b>10,711,360</b>	<b>58,401,882</b>	<b>331,131,540</b>
% of total	66%	7%	6%	3%	18%	100%

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**PRINCIPAL REVENUES**

**Property Taxes**

In Oregon, property taxes are collected by the county and distributed to each taxing district (schools, cities, county fire districts, special districts, etc.). The amount of property tax paid is based on (1) the assessed value of a property and (2) tax rates and bonded debt service amounts individual county taxing districts levy. Generally, the increase in assessed value is limited to 3 percent unless changes have been made to the taxed property. The county assessor compares the real market value (how much property is worth, as determined by the assessor as of Jan. 1 each year) to the maximum assessed value (the 1995 value reduced by 10 percent, plus any changes that were made to the property, increased by 3 percent each year after 1997).

The Oregon Constitution limits the amount of property value subject to taxation. The value limit is called the maximum assessed value (MAV). The limit was established for all properties in existence in 1997-98 by a formula described in the constitutional amendment, Measure 50. MAV for new property is computed using a different formula also contained in the amendment. A property's MAV is the taxable value limit established by the voters in 1997. An increase in MAV is limited to 3 percent annually unless changes have been made to the property being taxed. Taxes may increase by more than 3 percent through voter approved ballot measures. Taxes can also increase or decrease due to other changes, such as the amount a district needs to pay for voter approved bonded debt or property annexations.

Property taxes are placed on the tax roll in the form of a rate per \$1,000 of assessed value. In most cases, the taxes for operations are the permanent rate limits certified by the districts. Marion County's permanent property tax levy limit is \$3.0252 per \$1,000 of assessed value.

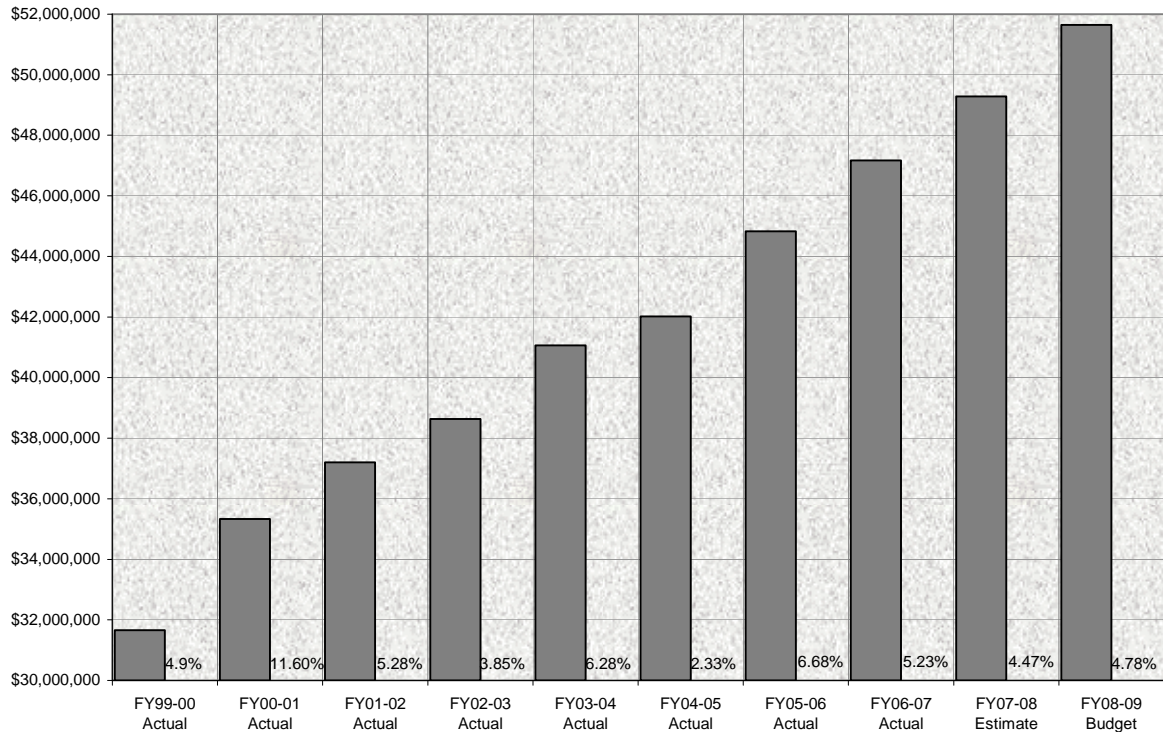
Property tax collections for Marion County totaling \$51,640,519 million constitute 26 percent of the total county current revenues budget. Property taxes are deposited to the county general fund, and they constitute 84 percent of the general fund's total current revenue. The FY2008-09 estimate is based on the assessor's record of tax imposed, total tax for distribution (tax records). Property tax revenue is projected to be up 4.8 percent in FY08-09. The percent increase was recommended by the Council of Economic Advisors after review of the tax data and history of property tax collections.

The annual growth in dollars and percent is shown below.

	FY99-00 Actual	FY00-01 Actual	FY01-02 Actual	FY02-03 Actual	FY03-04 Actual	FY04-05 Actual	FY05-06 Actual	FY06-07 Actual	FY07-08 Budget	FY08-09 Adopted
Collections	31,663,230	35,335,387	37,202,729	38,634,913	41,062,085	42,020,071	44,827,541	47,173,996	49,282,766	51,640,519
Increase	4.90%	11.60%	5.28%	3.85%	6.28%	2.33%	6.68%	5.23%	4.47%	4.78%

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## Property Tax Revenue History and Estimates



The percentages are the increase in revenue collections over the prior fiscal year.

### **Federal O&C Land – Title I**

This is Bureau of Land Management revenue earned on National Forest and public domain lands under the Oregon and California (“O&C”) land grants program. The funds are appropriated and distributed under Title I of the Secure Rural Schools and Community Self-Determination Act. The U.S. Congress has not reauthorized Secure Rural Schools funding. Therefore, after a steady \$1.4 million per year for several years for the county General Fund, the FY08-09 revenue estimate is zero dollars.

### **State Oregon Liquor Control Commission (OLCC) – General**

The estimate of \$1,151,346 is based on the state’s estimate of increase in distribution of OLCC funds to local governments in the second year of the state biennial budget. These funds are allocated to the county general fund.

### **County Clerk Recording Fees**

Recording revenue is highly dependent on the level of activity in the real estate and mortgage markets, particularly home and home loan markets. The county clerk has recommended a decrease in the FY2008-09 revenue estimate based on the assumption that existing home sales, new single-family home sales, housing starts, and residential construction are on a slight downturn. Also, some lending institutions are expected to take advantage of a program that will reduce home loan recordings from an average of 16 pages to four pages. Recording fees are charged on a per page basis. The Council of Economic Advisors concurred that a decrease in the FY2008-09 revenue estimate was in order. The clerk’s recommended revenue of \$1,339,439 is a twenty-seven percent (27%) reduction from the current year estimate. These funds are allocated to the county general fund.

# MARION COUNTY PROPOSED FY2008-09 BUDGET SUMMARY

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## **State Gas Tax**

Oregon's constitution dedicates gas tax revenue to transportation funding. State fuel taxes are calculated on a per gallon basis. Gas tax revenues have not kept pace with the increase in population and vehicle miles driven. Significant increases in gasoline prices have had some impact in slowing the normal growth in vehicle mileage. State gas tax revenues have flat lined, and the FY2008-09 revenue estimate of \$12.8 million, a four percent (4%) decline from the FY2007-08 \$13.3 million.

## **National Forest Revenue Title I**

These revenues are from collections by the Federal Government for forest reserve rentals, sales of timber, and other sources from forest reserves within Marion County. However, federal appropriations are also authorized under the Secure Rural Schools and Community Self-Determination Act, and funding authorization has ended. Therefore, after a steady \$3.4 million per year for several years, the FY08-09 revenue estimate is zero dollars. In prior years, 20 percent of these revenues were allocated to projects that benefit federal forest land. 80 percent was allocated at 75 percent to Public Works for road work and 25 percent to the County School Fund. Allocations are determined in accordance with Oregon statute.

## **State Video Poker Lottery**

The county receives from the state 2.5 percent of the net receipts from video-lottery revenue generated in Marion County. Funds are expended on economic development related programs or projects recommended by the county's Economic Development Advisory Board and approved by the Board of Commissioners. There has been a steady growth in the annual revenues. The county revenue estimate for FY08-09 is \$1,509,989, an increase of \$137,272 (10%) over FY07-08.

## **Net Working Capital**

Net working capital is a substantial part of many funds and the total county resources. Net working capital is the unexpended balance, or savings, of a fund after the end of a fiscal year that carries over into the following fiscal year as a resource. A close examination of current year resources and requirements and a realistic estimate of ending fund balances for all funds in the current year have been made. Net working capital constitutes twenty-six percent (26%) of FY2008-09 total government resources, and fourteen percent (14%) of general fund resources.

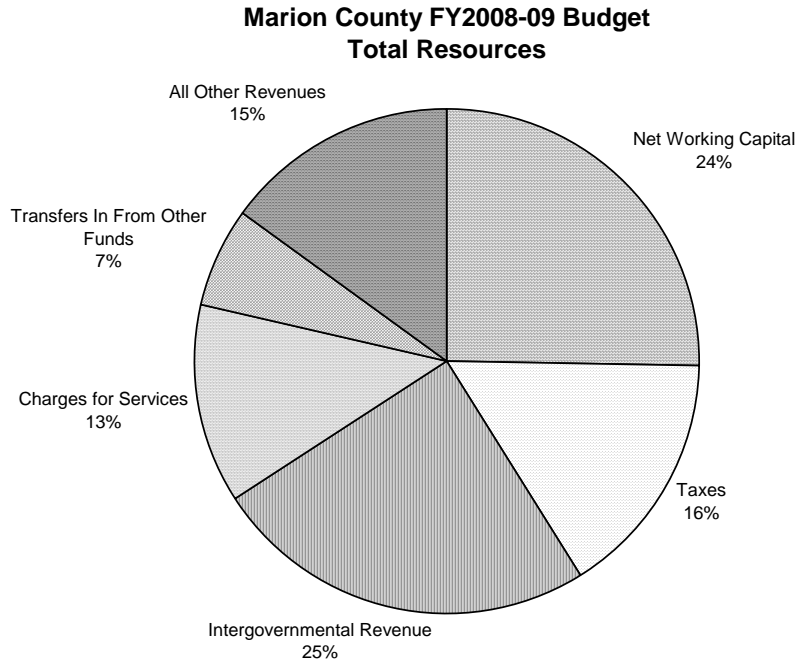
MARION COUNTY PROPOSED FY2008-09 BUDGET  
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WHERE THE MONEY COMES FROM

**Total County Resources**

The county's \$331,131,540 revenues and other available resources are shown in major categories as follows.



Net Working Capital	83,506,069
Taxes 1/	52,408,519
Intergovernmental Revenue	82,066,497
Charges for Services 2/	42,234,793
Transfers In From Other Funds	21,552,267
All Other Revenues	49,363,395
<b>TOTAL</b>	<b>331,131,540</b>

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

2/ Includes licenses, permits, fee, other charges for services, and fines.

# MARION COUNTY PROPOSED FY2008-09 BUDGET SUMMARY

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## PRINCIPAL EXPENDITURES

### Personal Services

The County's personnel regulations allow for an annual 5 percent step increase for satisfactory service (merit). However, the county has a high percent of employees who have worked enough years to have reached the last step (i.e., 7) in their grade level, or are at longevity pay steps for 10 or 15 years of service. There are no merit pay increases between longevity steps. The number of employees in the step 7 and longevity steps tends to keep overall pay increases down.

Through prudent management of Public Employee Retirement System (PERS) liabilities, the County is now in a position to reduce PERS assessments to departments (per employee). Limited Tax Pension Obligations were issued in 2002 and 2004, and the total net proceeds of \$43.6 million were transferred to the Oregon PERS, which covered the county's unfunded actuarial liability. In addition, through the annual assessment to departments, a PERS reserve was created to offset potential excessive increases in the employer contribution rate the county may be required by law to pay into the Oregon Public Employees Retirement System. These increases have not materialized, and the amount of reserve (which is now incorporated in the Rainy Day Fund) has been deemed sufficient for near future needs. Therefore, the PERS assessment is reduced by four percent (4%) for FY2008-09, thereby driving down the total cost of fringe benefits. A ten percent (10%) increase in health insurance fringe benefits is more than offset by the PERS reduction.

A strict policy of requiring vacant positions to be budgeted at no higher than step 2 rather than allowing higher steps to be budgeted has had a significant effect in some funds and programs in lowering the personal services budget. This is particularly true for positions that became vacant when the incumbent was being paid at step 7 or longevity, and departments were not allowed to budget at the same level for replacements. If any such positions are ultimately allowed to be filled at a higher step than budgeted, savings from the turnover and hiring lag must be used to offset the higher actual cost compared to budgeted cost.

A normal increase in the cost of personal services for FY2008-09 is in the range of two to five percent for funds, departments and programs. This depends on the number of employees in step 7 and longevity, the number of vacant positions budgeted to be filled a lower steps, and the amount budgeted for temporary wages and overtime pay. In addition, individual employee fringe benefits have decreased proportionate to pay as discussed in the following paragraph. Variances from the normal two to five percent range are a result of adding or reducing positions.

Several wage and benefit changes were pending bargaining agreement with unions at the time of board of commissioner approval of the budget. Cost-of-living allowances (COLA), employer assumption of the employee Public Employee Retirement System (PERS) 6% contribution, and reduction in number of hours of compensation credit pay will vary from bargaining unit to bargaining unit. Non-bargaining units, e.g. management, will be the beneficiary of the 6% assumption of PERS by the County, will give up one week of compensations credits, and will not receive the 3% COLA that was built into the budget. The approved budget contains a 3% COLA for all employees and no adjustments to either PERS or compensation credits. A supplemental budget may be required to adjust department budgets to reflect negotiated and board directed wages and benefits adjustments.

The trend in personal services has been to reduce reliance on temporary employees and payment of premium (overtime) pay, and shift this cost to regular positions. There has also been a significant impact from the increase in the annual cost of medical and dental insurance premiums on total benefits costs.

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**Materials and Services**

Departments are not allowed to budget for across-the-board increases in materials and services. High inflation items such as construction materials and petroleum oil products, as well as some contracted services, have put a strain on some program budgets. Non-general fund programs have been allowed to reflect these inflationary increases to the extent that available resources allow. Such inflationary increases are reviewed and allowed on a case-by-case basis. General fund and central services fund program budgets have been required to absorb inflationary increases by reducing whatever line items are considered lower priority than the inflation-driven line items, or simply do with less. A four-year look at materials and services expenditures is shown in the table below.

**Materials and Services Major Types of Expenditures**

	<i>FY05-06</i>	<i>FY06-07</i>	<i>FY07-08 Budget</i>	<i>FY08-09 Adopted</i>	<i>Change 4 Years</i>
SUPPLIES	2,664,019	2,615,874	2,423,697	2,630,998	-1%
Supplies as percent of total M&S	2.6%	2.5%	3.0%	3.1%	
POL (Petroleum-Oil-Lubricants)	1,369,170	1,473,110	1,624,162	1,943,688	42%
POL as percent of total M&S	1.3%	1.3%	2.0%	2.3%	
MATERIALS AND SMALL EQUIPMENT	4,562,748	4,058,188	4,879,420	3,757,989	-18%
Materials as percent of total M&S	4.4%	3.8%	4.8%	9.2%	
COMMUNICATIONS	1,497,907	1,549,717	1,776,104	1,857,326	24%
Communications as a percent of total M&S	1.5%	1.5%	2.2%	2.0%	
UTILITIES	1,591,063	1,776,631	1,816,792	1,953,454	23%
Utilities as percent of total M&S	1.5%	1.7%	2.2%	2.1%	
SERVICES	71,843,733	75,460,931	45,844,087	47,317,600	-34%
Services as percent of total M&S	69.8%	70.8%	56.0%	51.8%	
MAINTENANCE	2,112,708	2,406,830	2,507,980	2,525,009	20%
Maintenance as percent of total M&S	2.1%	2.3%	3.1%	2.8%	
RENTALS	1,321,054	1,297,586	1,543,189	3,086,243	134%
Rentals as percent of total M&S	1.3%	1.2%	1.9%	3.3%	
INSURANCE	13,907,612	13,755,135	17,390,989	19,470,582	40%
Insurance as percent of total M&S	18.5%	12.9%	21.3%	21.5%	
EMPLOYEE MILEAGE AND TRAINING	644,432	624,053	827,896	838,021	30%
Employee as percent of total M&S	0.5%	0.6%	1.0%	1.1%	
ALL OTHER EXPENSES	1,448,060	2,979,917	1,751,300	1,521,238	5%
All other as percent of total M&S	1.4%	2.8%	2.1%	1.4%	
<b>TOTAL Materials and Services</b>	<b>101,593,336</b>	<b>106,524,862</b>	<b>81,694,243</b>	<b>84,958,460</b>	<b>-18%</b>

The subcategory Services has by far the largest budget. Services include, but are not limited to, auditor, legal/attorney, insurance broker, engineering, 911 communications, health managed care, psychiatric, doctors, hospitals, laboratory, health contracts, food preparation, printing, advertising, and security services. It also includes solid waste landfill, waste-to-energy, transfer station, ash hauling, and appliance hauling contracts. In FY07-08, a \$31 million decrease in health contracts drove total materials and services expenditures to a pre-21st century level. Of particular note are POL and insurance costs, which have increased 42 and 40 percent, respectively, in the last four years. Also, a new fleet lease expenditure account budgeted at \$1.5 million has been added to the Rentals category in FY08-09.



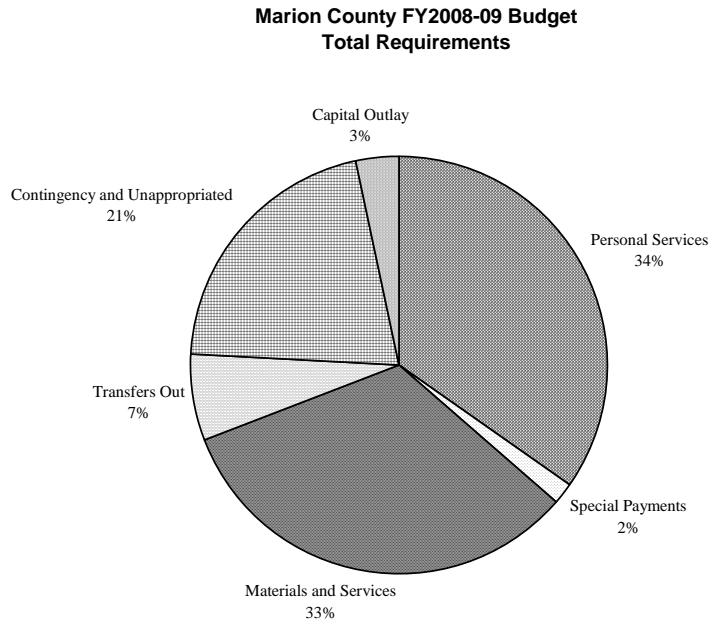
# MARION COUNTY PROPOSED FY2008-09 BUDGET SUMMARY

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## WHERE THE MONEY GOES

### Total County Requirements

The county's \$331,131,540 requirements budget is allocated to expenditures and other purposes as shown below.



Personal Services	114,590,470
Special Payments *	6,078,891
Materials and Services	108,788,203
Transfers Out	21,558,586
Contingency and Unappropriated	69,113,242
Capital Outlay	11,002,148
<b>TOTAL</b>	<b>331,131,540</b>

\* Including debt service.

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**Resources and Requirements Compared to Prior Years**

**FISCAL YEAR 2008-2009 PROPOSED BUDGET**

	FY2005-06 Actual	FY2006-07 Actual	FY2007-08 Budget 1/	FY2008-09 Adopted
<b>RESOURCES</b>				
Taxes - Property and Franchises	45,585,637	47,984,937	50,176,455	52,408,519
Federal and State Revenues	95,046,893	92,236,708	68,167,497	64,656,475
From Cities, Counties, and Other Agencies	15,337,154	15,992,076	16,201,715	17,410,022
Charges for Services 2/	42,061,323	39,684,220	41,371,668	42,234,793
Investment Interest and Miscellaneous 3/	14,603,979	9,643,032	4,671,707	9,355,042
Transfers In	25,725,086	14,922,572	18,991,322	21,552,267
Administrative Cost Recoveries	31,894,709	32,640,389	36,302,999	40,008,353
Net Working Capital	82,236,069	79,179,666	75,184,257	83,506,069
total resources	<b>352,490,849</b>	<b>332,283,600</b>	<b>311,067,620</b>	<b>331,131,540</b>
<b>REQUIREMENTS</b>				
Personal Services	95,299,894	96,426,134	107,581,922	114,590,470
Materials and Services	102,962,586	107,997,972	86,357,802	86,379,526
Administrative Charges	18,366,594	18,859,730	20,788,404	22,408,677
Capital Outlay	23,859,203	7,918,108	10,059,577	11,002,148
Special Payments	2,477,482	1,988,547	1,794,260	637,132
Debt Service 4/	4,650,418	5,207,082	5,454,181	5,441,759
Transfers Out 5/	25,725,085	14,922,572	19,047,075	21,558,586
subtotal expenditures	<b>273,341,262</b>	<b>253,320,145</b>	<b>251,083,221</b>	<b>262,018,298</b>
Contingency 6/	-	-	12,369,461	10,711,360
Unapprop. Ending Fund Bal./Reserves 6/	-	-	47,614,938	58,401,882
total requirements	<b>273,341,262</b>	<b>253,320,145</b>	<b>311,067,620</b>	<b>331,131,540</b>

1/ Including three supplemental budgets.

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

3/ FY05-06 includes \$10.3M insurance settlements for damages to the Courthouse; FY08-09 includes \$6.4M loan proceeds for facility renovation of the Courthouse and Workrelease Center.

4/ Debt Service is shown separately from other special payments. The debts include PERS unfunded liability, Courthouse Square construction, and the Courthouse Work Release Center facility renovation loan debt service bond and loan payments and interest.

5/ Transfer out fund-to-fund and to outside agencies.

6/ Expenditures are not allowed in contingency, unappropriated ending fund balance/reserves : these are budget items only.

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**Summary Budget By Fund, Department and Program**

Later sections of this book will present summary budgets for departments and program budgets for each department. One summary schedule will show all funds. The following table puts this together in a unique way that shows which funds are connected to which departments and the subsequent allocation to programs.

**Marion County  
FY2008-09 Budget By Fund, Department and Program**

<i>Fund</i>	<i>Fund Title</i>	<i>Department and Programs</i>	<i>Departments and Funds FY08-09 Budget</i>	<i>Programs</i>
100	General Fund	<b>Assessor/Tax Department</b>	<b>6,078,959</b>	
		Administration		5,495,277
		Tax Office		583,682
580	Central Services Fund	<b>Board of Commissioners Department</b>	<b>1,988,914</b>	
		Board of Commissioners		1,988,914
580	Central Services Fund	<b>Business Services Department</b>	<b>6,647,322</b>	
		Administration		981,337
		Facilities Operations		1,450,642
		Facilities Maintenance		2,067,780
		Risk Management		490,342
		Employee Benefits and Wellness		320,490
		HR Admin and Employee Relations		882,502
		Employee Recruitment and Develop.		454,229
160	Children & Families	<b>Children and Families Department</b>	<b>3,131,980</b>	
		Family Support Systems		2,219,636
		Moblizing Communities		378,259
		Infrastructure		502,695
		Comprehensive Planning		31,390
	more than one fund	<b>County Clerk Department</b>	<b>2,944,076</b>	
100	General Fund		2,781,720	
		Administration		180,832
		Board of Property Tax Appeals		59,159
		Licensing and Recording		1,066,345
		Elections		1,475,384
120	County Clerk Records	Records	162,356	162,356
	more than one fund	<b>District Attorney Department</b>	<b>10,314,826</b>	
100	General Fund		7,513,625	
		Criminal Prosecution		7,260,387
		Medical Examiner		253,238
220	Child Support	Support Enforcement	1,678,858	1,678,858
225	Interagency Meth Strike Force	Interagency Meth Strike Force	163,119	163,119
240	Liquor Law Enforcement	Liquor Law Enforcement	75,000	75,000
300	DA Grants	Grants	884,224	884,224
580	Central Services Fund	<b>Finance Department</b>	<b>2,244,960</b>	
		Financial Services		2,244,960

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**Marion County  
FY2008-09 Budget By Fund, Department and Program**

<i>Fund</i>	<i>Fund Title</i>	<i>Department and Programs</i>	Departments and Funds FY08-09 Budget	<i>Programs</i>
190	Health	<b>Health Department</b>	<b>56,461,960</b>	
		Developmental Disabilities		9,586,437
		Outpatient Behavioral Health		5,650,437
		Methadone/Alcohol & Drug		3,515,850
		Community and Provider Services		9,362,927
		Prevention/Rural/HIV		2,024,978
		Acute/Residential/Forensic		6,886,608
		Communicable Disease Services		1,939,508
		Immunization		680,015
		Environmental Health & Vital Statistics		1,163,212
		Early Childhood & Women's Health		2,661,573
		WIC		1,601,131
		Health Administrative Services		4,926,971
		Unappropriated Reserves		5,366,178
		Gero-Psych		1,096,135
580	Central Services Fund	<b>Information Technology Department</b>	<b>8,007,956</b>	
		Administration		949,371
		Infrastructure		1,378,246
		FIMS		910,427
		GIS		127,289
		Imaging		151,959
		Direct Services		2,581,684
		Telecommunications		544,950
		Support Services		1,364,030
100	General Fund	<b>Justice Courts Department</b>	<b>836,470</b>	
		East Marion Justice Court		498,384
		North Marion Justice Court		338,086
	more than one fund	<b>Juvenile Department</b>	<b>13,322,283</b>	
100	General Fund		9,126,714	
125	Juvenile Grants		4,195,569	
		Alternative Programs (AP)		1,775,783
		Guaranteed Attendance Program (GAP)		1,784,721
		Probation		3,594,491
		Detention		3,277,758
		Family Support Program (FSP)		1,041,877
		Administration		1,301,956
		Market		358,670
		Co-Occurring Program Experience		167,027
	more than one fund	<b>Legal Counsel Department</b>	<b>2,001,064</b>	
580	Central Services	Legal Counsel	1,324,953	1,324,953
260	Law Library	Law Library	676,111	676,111

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FY2008-09 Budget By Fund, Department and Program**

<i>Fund</i>	<i>Fund Title</i>	<i>Department and Programs</i>	<i>Departments and Funds FY08-09 Budget</i>	<i>Programs</i>
more than one fund		<b>Public Works Department</b>	<b>89,133,370</b>	
130	Public Works		32,027,873	
		PW Administration		11,406,971
		PW Engineering		5,612,809
		PW Operations		9,088,923
		PW Shops		3,188,705
		PW Communications		364,053
		PW Ferry Operations		873,353
		PW Emergency Management		1,493,059
230	Dog Control	Dog Control	1,260,295	1,260,295
270	County Fair	County Fair	342,916	342,916
305	Land Use Planning	Planning	1,541,459	1,541,459
310	Parks	County Parks	386,512	386,512
320	Surveyor	Surveyor's Office	2,885,761	2,885,761
330	Building Inspection	Building Inspection	3,321,459	3,321,459
510	Environmental Services	Environmental Services	45,557,715	45,557,715
595	Fleet Management Fund	Fleet Management	1,809,380	1,809,380
more than one fund		<b>Sheriff Department</b>	<b>52,238,496</b>	
100	General Fund		33,171,407	
180	Community Corrections		14,454,564	
250	Sheriff Grants		2,566,650	
		Enforcement Operations		10,785,521
		Judicial Security Unit		925,875
		Enforcement Criminal Records/Civil Process Unit		1,217,665
		Grants		741,475
		Enf/Inst Contract Work, Special Accounts		1,452,226
		Operations Services		1,239,818
		Parole & Probation Operations		12,746,415
		Parole & Probation Special Programs		1,340,122
		Institution Operations		14,384,521
		Medical Unit		2,014,721
		Institution Records/Warrants/Court Desk		1,052,253
		Work Center Operations		2,260,363
		K-9 Replacement		31,646
255	Traffic Safety Team	Traffic Safety Team	1,690,561	1,690,561
290	Inmate Welfare	Inmate Welfare	355,314	355,314
100	General Fund	<b>Treasurer Department</b>	<b>343,640</b>	
		Treasurer		343,640

MARION COUNTY PROPOSED FY2008-09 BUDGET  
SUMMARY

**Marion County  
FY2008-09 Budget By Fund, Department and Program**

<i>Fund</i>	<i>Fund Title</i>	<i>Department and Programs</i>	<i>Departments and Funds FY08-09 Budget</i>	<i>Programs</i>
	more than one fund	<b>Non-Departmental</b>	<b>74,956,504</b>	
100	General Fund		17,640,281	
		Materials & Services/Administrative Charges		2,492,510
		Transfers to Other Funds		9,101,957
		Special Payments		87,671
		Capital Outlay		40,000
		Contingency		657,573
		Unappropriated Ending Fund Balance		5,260,570
115	Non-Departmental Grants		1,708,664	
		Title II and III		944,250
		Other Grants		764,414
155	Tax Title Land Sales	Tax Title Land Sales	165,854	165,854
165	Lottery Distribution	Lottery Fund	2,067,481	2,067,481
170	Block Grant	Block Grant	238,473	238,473
185	Criminal Justice Assessment		652,836	
		Criminal Justice Assessments		499,200
		Court Security		652,836
210	County Schools	County School Fund	606,840	606,840
381	Rainy Day Fund	Rainy Day Reserve	4,025,000	4,025,000
383	Capital Bldg & Equip Reserve	Capital Building & Equipment Reserve	510,000	510,000
384	Health IDS Reserve	Health IDS Reserve	4,000,000	4,000,000
385	Health Building Reserve	Health Building Reserve	1,000,000	1,000,000
410	Debt Service		4,820,277	
		PERS Limited Tax Revenue Obligations		2,999,614
		Courthouse Square Certificates of Participation		1,550,588
		Courthouse and Work Center Renovation Loan		270,075
455	Capital Renovation	All Projects	7,525,258	7,525,258
480	Capital Improvement Projects	All Projects	1,504,744	1,504,744
580	Central Services Fund	Utilities	1,612,258	1,612,258
585	Self-Insurance Fund	Self-Insurance Fund	26,878,538	26,878,538