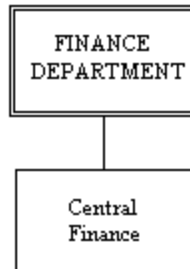


MARION COUNTY FY 2012-13 BUDGET
BY DEPARTMENT
FINANCE

FINANCE



MISSION STATEMENT

Safeguarding Marion County's fiscal integrity.

GOALS AND OBJECTIVES

- Goal 1 Ensure that the county's contracting process protects the county from unnecessary risk, is efficient and effective, that departments are trained, and that compliance is monitored and reported.
- Objective 1 Document the "as is" process used by the county for contracting for services.
 - Objective 2 Identify areas for improvement and develop an implementation and training plan.
 - Objective 3 Measure and report department compliance for each contract submission through the use of identified "key indicators."
- Goal 2 Establish enterprise wide financial and budgetary policies and procedures to achieve consistency and clarity in practices among all departments.
- Objective 1 Identify the top five areas of concern that either lack adopted policies or need improvement to current policies and procedures.
 - Objective 2 Develop or update the appropriate policies and procedures to address the five identified areas of concern.
 - Objective 3 Develop a system for managing regular policy review.
 - Objective 4 Communicate the implementation of the policies and procedures with departments and provide training as needed.
- Goal 3 Ensure that the county's process for paying for purchased materials and services is efficient, documented and appropriately followed by departments.
- Objective 1 Continue to expand the use of P-Cards throughout the county through training, identifying qualified purchase opportunities and resolving barriers to use.

MARION COUNTY FY 2012-13 BUDGET
BY DEPARTMENT
FINANCE

- Objective 2 Ensure that the vendor master list reflects only current and necessary vendor information.
- Objective 3 Identify potential areas for process improvement throughout the accounts payable system that may address efficiency improvements, technology improvements, or cash flow management improvements.

DEPARTMENT OVERVIEW

The Finance Department provides financial services that support departments in delivering their services to customers and clients. The Finance Department is part of the Central Services Fund. The Finance Department budget consists of one program - the Central Finance Program - which includes two service areas: financial services and payroll.

Resource and Requirement Summary

Finance	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 BUDGET	FY 12-13 ADOPTED	+/- %
RESOURCES					
Charges for Services	45,243	46,898	35,513	35,527	0.04%
Admin Cost Recovery	1,869,617	1,853,160	2,023,704	2,294,389	13.38%
Other Fund Transfers	38,300	40,251	41,601	43,119	3.65%
TOTAL RESOURCES	1,953,160	1,940,309	2,100,818	2,373,035	12.96%
REQUIREMENTS					
Personnel Services					
Salaries and Wages	1,093,488	1,069,635	1,104,867	1,265,241	14.52%
Fringe Benefits	525,843	514,680	586,782	709,973	20.99%
Total Personnel Services	1,619,331	1,584,315	1,691,649	1,975,214	16.76%
Materials and Services					
Supplies	10,177	16,964	12,760	13,700	7.37%
Materials	2,315	1,801	7,350	2,350	-68.03%
Communications	10,082	2,757	3,920	2,145	-45.28%
Utilities	2,843	3,101	1,000	1,000	0.00%
Contracted Services	110,026	143,421	110,894	106,700	-3.78%
Repairs and Maintenance	2,494	3,669	5,300	3,905	-26.32%
Rentals	5,215	4,367	82,001	82,509	0.62%
Miscellaneous	8,208	5,753	19,640	18,770	-4.43%
Total Materials and Services	151,360	181,834	242,865	231,079	-4.85%
Administrative Charges	182,470	174,161	166,304	166,742	0.26%
TOTAL REQUIREMENTS	1,953,160	1,940,309	2,100,818	2,373,035	12.96%
FTE	19.00	19.00	19.25	20.00	3.9%

MARION COUNTY FY 2012-13 BUDGET
 BY DEPARTMENT
 FINANCE

PROGRAMS

The Finance Department budget is allocated to one program, Central Finance.

Summary of Programs

	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 BUDGET	FY 2012-13 ADOPTED	+/- %
RESOURCES					
Central Finance	1,953,160	1,940,309	2,100,818	2,373,035	12.96%
TOTAL RESOURCES	1,953,160	1,940,309	2,100,818	2,373,035	12.96%
REQUIREMENTS					
Central Finance	1,953,160	1,940,309	2,100,818	2,373,035	12.96%
TOTAL REQUIREMENTS	1,953,160	1,940,309	2,100,818	2,373,035	12.96%

MARION COUNTY FY 2012-13 BUDGET
BY DEPARTMENT
FINANCE

Central Finance Program

- Manages county financial reporting, coordinates the annual audit, and produces the Comprehensive Annual Financial Report (CAFR).
- Provides direction and oversight for the countywide annual budget process and compliance with Oregon Local Budget Law.
- Provides fiscal policy and direction for countywide accounting and financial services.
- Produces bi-weekly payroll for more than 1,400 regular and part-time employees and meets all federal and state reporting requirements, including Public Employees Retirement System (PERS) mandates.
- Develops and interprets Marion County Public Contracting Law and policies and procedures and ensures county compliance.
- Provides oversight of Marion County tax foreclosed and surplus real property and disposal of personal property.
- Manages county debt and related compliance and reporting requirements.
- Produces the annual Budget Book.
- Provides regular monitoring of countywide budget to actual expenditure and budget forecasting.
- Produces payments for all county invoices, produces invoices for county receivables, and forwards accounts for collection.

MARION COUNTY FY 2012-13 BUDGET
BY DEPARTMENT
FINANCE

Program Summary

Finance

Program: Central Finance

	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 BUDGET	FY 12-13 ADOPTED	+/- %
RESOURCES					
Charges for Services	45,243	46,898	35,513	35,527	0.04%
Admin Cost Recovery	1,869,617	1,853,160	2,023,704	2,294,389	13.38%
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Miscellaneous	8,208	5,753	19,640	18,770	-4.43%
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FTE	19.00	19.00	19.25	20.00	3.9%

MARION COUNTY FY 2012-13 BUDGET
 BY DEPARTMENT
 FINANCE

FTE By Position Title By Program

Program: Central Finance	
Position Title	FTE
Accountant 2	3.00
Accountant Sr	1.00
Accounting Specialist	3.00
Budget Analyst Sr	1.00
Business Systems Analyst	1.00
Chief Accountant	1.00
Chief Financial Officer	1.00
Contracts and Procurement Specialist	1.00
Contracts Compliance Analyst	2.00
Department Specialist 3	1.00
Finance Accounting Manager	1.00
Payroll Analyst	1.00
Payroll Specialist	2.00
Property Specialist	1.00
Program Central Finance FTE Total:	20.00

MARION COUNTY FY 2012-13 BUDGET
BY DEPARTMENT
FINANCE

Central Finance Program Budget Justification

RESOURCES

The increase in Administrative Cost Recoveries is the only significant change to the Central Finance Program Resources and is primarily reflective of increasing Personnel Services costs for the program.

REQUIREMENTS

FTE

Total FTE in the Central Finance Program has changed from 19.25 in FY 11-12 to 20.0 in FY 12-13. In FY 11-12, a full time employee was moved from the Business Services Department to this program in the last quarter of the fiscal year, which appeared as a 0.25 FTE increase for the Central Finance Program. The position is now reflected for the entire fiscal year and is reflected as a full 1FTE.

Personnel Services

The increase in Personnel Services is a result of the full year cost of two positions added in mid-year to the Central Finance Program in FY 2011-12: a Contracts Compliance Analyst and a transfer of a Business Systems Analyst from Business Services, along with the normal increases in fringe benefits for all employees.

Materials and Services

There is no change to Materials and Services. Increases in cost for the MaPS lease (\$2,300), the contract for audit services (\$3,596) and the addition of a share of the QWest telecommunications charges for the MaPS building (\$1,275) have been offset by a proposed reduction in advertising costs.

Administrative Charges

The changes to Administrative Charges are consistent with the increasing costs of Central Services Departments.

Transfers Out

Not Applicable

Contingency

Not Applicable

Other

Not Applicable

MARION COUNTY FY 2012-13 BUDGET
 BY DEPARTMENT
 FINANCE

FUNDS

The Finance Department budget is part of the Central Services Fund.

Department Budget by Fund

Fund Name	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 BUDGET	FY 2012-13 ADOPTED	% of Total
RESOURCES					
FND 580 Central Services	1,953,160	1,940,309	2,100,818	2,373,035	100.00%
TOTAL RESOURCES	1,953,160	1,940,309	2,100,818	2,373,035	100.0%
REQUIREMENTS					
FND 580 Central Services	1,953,160	1,940,309	2,100,818	2,373,035	100.00%
TOTAL REQUIREMENTS	1,953,160	1,940,309	2,100,818	2,373,035	100.0%

MARION COUNTY FY 2012-13 BUDGET
BY DEPARTMENT
FINANCE

KEY DEPARTMENT ACCOMPLISHMENTS

- Received Certificate of Award from the Government Finance Officers Association (GFOA) for excellence in financial reporting for the tenth consecutive year.
- Reviewed and updated the Public Contracting Rules to ensure compliance with 2011 legislative changes.
- Created a Marion County Revenue Manual that documents each revenue account used at Marion County and posted on the county's intranet site for use by departments.
- In conjunction with Information Technology, Human Resources, Benefits and Project Management personnel, the Finance Department was significantly involved in several projects that improved reporting and business processes.
- Submitted the FY 2011-12 Budget Book to the Government Finance Officer's Association "Distinguished Budget Presentation Award" program for the first time and received the award.
- Coordinated with the Salem Area Mass Transit District, the Board's Office, Business Services Department and Legal Department for the development of a Request For Proposal for an Owner's Representative for the Courthouse Square project and helped with the final selection and contract negotiation for the Owner's Representative.
- Coordinated with the Salem Area Mass Transit District, the Board's Office, Business Services Department and Legal Department for the development of a Request For Proposal for the remediation of the Courthouse Square Complex.
- Prepared for and completed annual audit for Marion County and related service districts within critical deadlines while also developing the Comprehensive Annual Financial Report (CAFR).
- Worked with the Assessor's Office, the Information Technology Department and an outside consultant for the solicitation, selection and contract negotiations for a new Assessment and Taxation Software System.
- Reviewed and updated the Finance Department's Continuity of Operations Plan.

MARION COUNTY FY 2012-13 BUDGET
BY DEPARTMENT
FINANCE

KEY INDICATORS

1: P-Card Transactions

Definition and Purpose

Marion County implemented a Procurement Card (P-Card) program in July 2005. By policy, P-Cards were implemented to replace all other credit and revolving charge cards throughout the county. They are primarily to be used for the purchase of small dollar goods and services. The use of P-Cards is encouraged for several reasons: (1) lower cost per transaction than other purchase options, (2) rebate incentives provided by the vendor for achieving certain level of volume purchases, (3) greater level of internal control over purchases, and (4) improve consistency for purchases throughout the county. Reviewing the annual number of transactions and dollar volume of P-Card use is one way to monitor the success of the program goals.

Significance

This key indicator supports the county strategic priority for Operational Efficiency and Quality Service (Goal #1 - Provide efficient, effective, and responsive government through stewardship and accountability), and falls under the Finance Department Goal 3 - Objective 1: Continue to expand the use of P-Cards throughout the county. As Marion County increases the number of transactions and dollar volume of purchases made with P-Cards, several efficiencies are gained. First, because the transaction cost of using a P-Card is lower than other purchase options, the county achieves greater efficiency with each transaction moved from other purchase options to a P-Card. Second, increasing P-Card use throughout the county will eventually produce reduced costs through the rebate program once the required volume is met. Finally, increased use of the P-Card for purchases ensures that a greater level of controls are involved in county procurements.

Data Units Fiscal Year

The data provided for this key indicator is: (1) Annual number of transactions, and (2) Annual dollar volume of transactions.

FY 07-08 Actual	FY 08-09 Actual	FY 09-10 Actual	FY 10-11 Actual	FY 11-12 Estimate
1,608 - \$288,083	3,227 - \$535,216	5,910 - \$798,879	6,157 - \$836,242	6,968 - \$840,000

Explanation of Trends and Changes

The trend continues to show increased transaction counts and dollar volume of purchases through the P-Card program. To date, increases have come from both increases in number of P-Card users and movement of purchases from other options to the P-Card program. In order to achieve the P-Card goals, further increases will need to be achieved through increased use by current users. This will require additional analysis of non P-Card purchases to evaluate opportunities for movement to the P-Card process. For the calendar year 2011, Marion County achieved P-Card volume levels that produced a rebate of \$9,448.

MARION COUNTY FY 2012-13 BUDGET
BY DEPARTMENT
FINANCE

2: Contracts Processed in Compliance With County Policy and Procedure

Definition and Purpose

Marion County contracts personnel review contracts processed by departments to ensure that each contract meets standards, policies and procedures. These standards have been implemented to protect the county from unnecessary risk and to ensure that the processing of contracts is efficient and effective. As contracts are reviewed and non-compliance is identified, Finance Department personnel can identify measures to put into place to reduce the specific areas that need improvement. These measures may include additional training, policy development or improved clarification of current policy.

Significance

This key indicator supports the county strategic priority for Operational Efficiency and Quality Service (Goal #1 - Provide efficient, effective, and responsive government through stewardship and accountability), and falls under the Finance Department Goal 1 - Objective 3: Measure and report department compliance for each contract submission. Some examples of issues identified that may create risk in the contract process are: current contracts that are not extended while work continues past the expiration date, new contracts that are not signed prior to service delivery, missing insurance requirements, incomplete documentation of solicitation process, inappropriate solicitation process, etc. As Marion County identifies the non-compliance areas through tracking of this key indicator, improvements can be made to the contracts process to meet the goal of reducing risk and increasing efficiency.

Data Units Fiscal Year

The data provided for this key indicator is number of contracts identified with issues of non-compliance compared to total contracts processed by the county.

FY 11-12 Estimate
130 issues (18%) / 696 contracts processed YTD

Explanation of Trends and Changes

This is a new key indicator for Finance this year. While the department has tracked some error types in previous years, this is the first year that the department has attempted to track all errors. The intent is to identify specific areas to target for error reduction through training, policy updates, and process improvements.

MARION COUNTY FY 2012-13 BUDGET
BY DEPARTMENT
FINANCE

Resources by Fund Detail

580 - Central Services	Actual FY 09-10	Actual FY 10-11	Budget FY 11-12	Proposed FY 12-13	Approved FY 12-13	Adopted FY 12-13
Charges for Services						
341999 Other Fees	150	110	0	0	0	0
344999 Other Reimbursements	30	0	0	0	0	0
345100 Sale of Capital Assets	12,052	0	3,000	0	0	0
345300 Surplus Property Sales	(155)	3,563	0	3,000	3,000	3,000
345400 Document Fees	0	25	0	0	0	0
347101 Central Svcs to Other Agencies	33,166	43,199	32,513	32,527	32,527	32,527
Charges for Services Total	45,243	46,898	35,513	35,527	35,527	35,527
Admin Cost Recovery						
411600 Finance Allocation	1,869,617	1,853,160	2,023,704	2,294,788	2,294,389	2,294,389
Admin Cost Recovery Total	1,869,617	1,853,160	2,023,704	2,294,788	2,294,389	2,294,389
Other Fund Transfers						
381155 Xfr from Tax Title Land Sales	38,300	40,251	41,601	42,720	43,119	43,119
Other Fund Transfers Total	38,300	40,251	41,601	42,720	43,119	43,119
Central Services Total	1,953,160	1,940,309	2,100,818	2,373,035	2,373,035	2,373,035
Finance Grand Total	1,953,160	1,940,309	2,100,818	2,373,035	2,373,035	2,373,035

MARION COUNTY FY 2012-13 BUDGET
BY DEPARTMENT
FINANCE

Requirements by Fund Detail

580 - Central Services	Actual FY 09-10	Actual FY 10-11	Budget FY 11-12	Proposed FY 12-13	Approved FY 12-13	Adopted FY 12-13
Personnel Services						
Salaries and Wages						
511020 Salaries and Wages Budget Only	0	0	3,220	0	0	0
511110 Regular Wages	907,046	862,763	1,057,334	1,217,354	1,217,354	1,217,354
511120 Temporary Wages	3,155	23,298	0	0	0	0
511130 Vacation Pay	52,927	52,791	0	0	0	0
511140 Sick Pay	31,888	35,245	0	0	0	0
511150 Holiday Pay	45,570	42,680	0	0	0	0
511160 Comp Time Pay	2,072	385	0	0	0	0
511210 Compensation Credits	46,787	42,763	43,463	47,887	47,887	47,887
511240 Leave Payoff	2,714	2,230	0	0	0	0
511410 Straight Pay	85	235	0	0	0	0
511420 Premium Pay	1,243	7,245	850	0	0	0
Salaries and Wages Total	1,093,488	1,069,635	1,104,867	1,265,241	1,265,241	1,265,241
Fringe Benefits						
512110 PERS	115,736	116,220	170,623	196,112	196,112	196,112
512120 401K	18,198	17,354	19,076	22,795	22,795	22,795
512130 PERS Debt Service	55,443	43,797	51,016	56,936	56,936	56,936
512140 PERS Rate Subsidy	0	0	(31,752)	0	0	0
512200 FICA	82,637	80,187	82,695	95,098	95,098	95,098
512310 Medical Insurance	214,398	218,191	249,441	288,000	288,000	288,000
512320 Dental Insurance	24,733	23,613	28,691	30,680	30,680	30,680
512330 Group Term Life Insurance	3,884	3,709	3,172	3,652	3,652	3,652
512340 Long Term Disability Insurance	4,089	5,130	6,809	8,814	8,814	8,814
512400 Unemployment Insurance	4,391	4,275	5,173	5,947	5,947	5,947
512520 Workers Comp Insurance	466	451	548	600	600	600
512600 Wellness Program	723	669	763	792	792	792
512610 Employee Assistance Program	545	484	527	547	547	547
512700 County HSA Contributions	600	600	0	0	0	0
Fringe Benefits Total	525,843	514,680	586,782	709,973	709,973	709,973
Personnel Services Total	1,619,331	1,584,315	1,691,649	1,975,214	1,975,214	1,975,214
Materials and Services						
Supplies						
521010 Office Supplies	5,777	10,024	6,990	8,000	8,000	8,000
521070 Departmental Supplies	3,740	5,925	4,900	5,000	5,000	5,000
521080 Food Supplies	289	541	0	0	0	0

MARION COUNTY FY 2012-13 BUDGET
BY DEPARTMENT
FINANCE

580 - Central Services	Actual FY 09-10	Actual FY 10-11	Budget FY 11-12	Proposed FY 12-13	Approved FY 12-13	Adopted FY 12-13
Materials and Services						
521190 Publications	371	473	870	700	700	700
Supplies Total	10,177	16,964	12,760	13,700	13,700	13,700
Materials						
522150 Small Office Equipment	627	205	850	850	850	850
522170 Computers Non Capital	0	296	3,500	500	500	500
522180 Software	1,689	1,300	3,000	1,000	1,000	1,000
Materials Total	2,315	1,801	7,350	2,350	2,350	2,350
Communications						
523020 Phone and Communication Svcs	0	0	2,000	1,375	1,375	1,375
523050 Postage	9,359	1,924	1,200	50	50	50
523060 Cellular Phones	723	833	720	720	720	720
Communications Total	10,082	2,757	3,920	2,145	2,145	2,145
Utilities						
524090 Garbage Disposal and Recycling	2,843	3,101	1,000	1,000	1,000	1,000
Utilities Total	2,843	3,101	1,000	1,000	1,000	1,000
Contracted Services						
525150 Audit Services	76,290	80,480	81,100	84,696	84,696	84,696
525153 Fiscal Agent Services	1,550	1,550	0	0	0	0
525177 Employment Agencies	0	21,722	0	0	0	0
525450 Subscription Services	130	50	0	0	0	0
525710 Printing Services	5,969	4,165	6,200	5,825	5,825	5,825
525715 Advertising	9,869	12,989	12,094	5,579	5,579	5,579
525735 Mail Services	1,596	8,266	10,500	10,500	10,500	10,500
525740 Document Disposal Services	0	2	0	100	100	100
525999 Other Contracted Services	14,622	14,198	1,000	0	0	0
Contracted Services Total	110,026	143,421	110,894	106,700	106,700	106,700
Repairs and Maintenance						
526010 Office Equipment Maintenance	689	0	750	500	500	500
526011 Dept Equipment Maintenance	0	90	0	0	0	0
526021 Computer Software Maintenance	0	1,750	3,050	3,050	3,050	3,050
526030 Building Maintenance	1,805	1,250	1,500	355	355	355
526050 Grounds Maintenance	0	579	0	0	0	0
Repairs and Maintenance Total	2,494	3,669	5,300	3,905	3,905	3,905
Rentals						
527120 Motor Pool Mileage	863	942	900	900	900	900
527130 Parking	26	0	0	0	0	0
527210 Building Rental Private	0	0	76,667	77,175	77,175	77,175

MARION COUNTY FY 2012-13 BUDGET
BY DEPARTMENT
FINANCE

580 - Central Services	Actual FY 09-10	Actual FY 10-11	Budget FY 11-12	Proposed FY 12-13	Approved FY 12-13	Adopted FY 12-13
Materials and Services						
527300 Equipment Rental	4,325	3,425	4,434	4,434	4,434	4,434
Rentals Total	5,215	4,367	82,001	82,509	82,509	82,509
Miscellaneous						
529110 Mileage Reimbursement	139	261	250	600	600	600
529130 Meals	0	13	700	500	500	500
529140 Lodging	1,195	676	1,500	2,500	2,500	2,500
529210 Meetings	0	0	350	350	350	350
529220 Conferences	1,516	1,180	3,500	4,000	4,000	4,000
529230 Training	3,077	540	5,350	3,000	3,000	3,000
529300 Dues and Memberships	2,266	2,786	7,720	7,720	7,720	7,720
529650 Pre Employment Investigations	15	298	270	100	100	100
Miscellaneous Total	8,208	5,753	19,640	18,770	18,770	18,770
Materials and Services Total	151,360	181,834	242,865	231,079	231,079	231,079
Administrative Charges						
611100 County Admin Allocation	12,118	16,700	18,631	19,199	19,199	19,199
611110 Governing Body Allocation	6,450	0	0	0	0	0
611210 Facilities Mgt Allocation	24,115	24,565	0	0	0	0
611220 Custodial Allocation	12,699	13,934	12,334	12,328	12,328	12,328
611230 Courier Allocation	1,352	697	775	767	767	767
611250 Risk Management Allocation	3,979	3,212	3,619	3,542	3,542	3,542
611255 Benefits Allocation	0	5,131	5,850	5,442	5,442	5,442
611260 Human Resources Allocation	25,738	18,285	21,500	19,439	19,439	19,439
611300 Legal Services Allocation	8,860	8,693	10,651	11,728	11,728	11,728
611400 Information Tech Allocation	29,751	33,122	50,895	55,746	55,746	55,746
611410 FIMS Allocation	16,712	14,671	19,185	19,070	19,070	19,070
611420 Telecommunications Allocation	6,090	4,365	6,878	5,972	5,972	5,972
611700 Utilities Allocation	15,341	14,823	0	0	0	0
611800 MCBEE Allocation	3,865	2,363	1,486	1,809	1,809	1,809
614100 Liability Insurance Allocation	8,200	7,200	7,700	4,600	4,600	4,600
614200 WC Insurance Allocation	7,200	6,400	6,800	7,100	7,100	7,100
Administrative Charges Total	182,470	174,161	166,304	166,742	166,742	166,742
Central Services Total	1,953,160	1,940,309	2,100,818	2,373,035	2,373,035	2,373,035
Finance Grand Total	1,953,160	1,940,309	2,100,818	2,373,035	2,373,035	2,373,035

MARION COUNTY FY 2012-13 BUDGET
BY DEPARTMENT
FINANCE

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