

TABLE OF CONTENTS

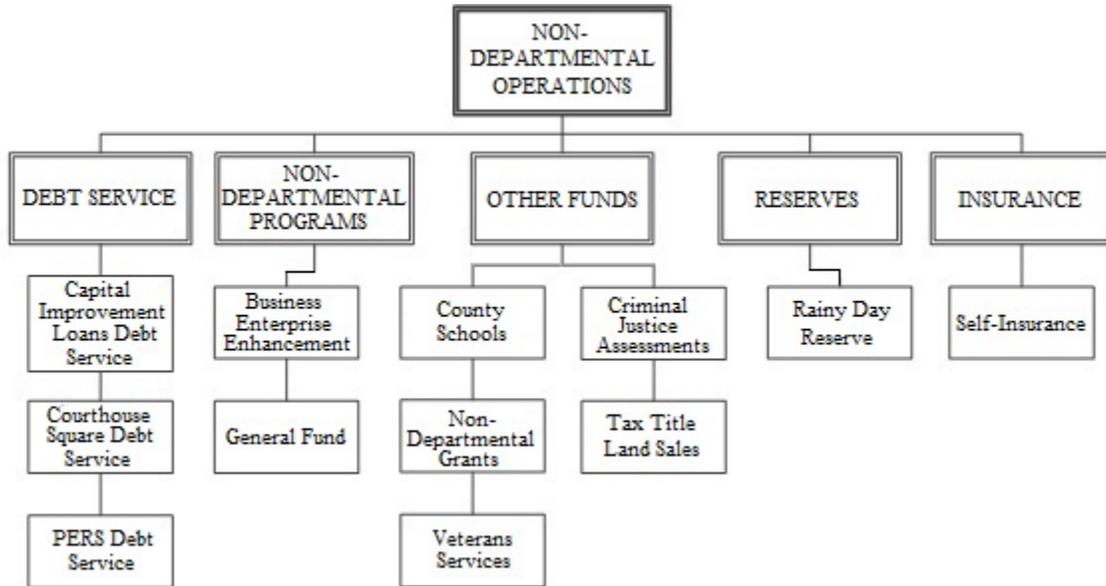
NON-DEPARTMENTAL

Non-Departmental Organization Chart.....	515
Non-Departmental Funds Summary	516
Program Summary	517
Programs	518
Courthouse Square Debt Service Program.....	518
PERS Debt Service Program	519
Capital Improvement Loans Program.....	520
MCBEE (Marion County Business Enterprise Enhancement) Program.....	521
General Fund Program.....	522
County Schools Program	524
Criminal Justice Assessments Program	525
Non-Departmental Grants Program	526
Tax Title Land Sales Program	527
Veterans Services Program	528
Rainy Day Reserve Program	529
Self-Insurance Program	530
Non-Departmental Funds Resources Detail.....	531
General Fund.....	531
Non-Departmental Grants Fund.....	532
Tax Title Land Sales Fund.....	533
Block Grant Fund.....	533
Criminal Justice Assessment Fund	534
County Schools Fund	534
Rainy Day Fund	534
Debt Service Fund.....	535
Central Service Fund.....	535
Self-Insurance Fund.....	535
Non-Departmental Funds Requirements Detail.....	537
General Fund.....	537
Non-Departmental Grants Fund.....	539
Tax Title Land Sales Fund.....	539
Block Grant Fund.....	541
Criminal Justice Assessment Fund	542
County Schools Fund	542
Rainy Day Fund	542
Debt Service Fund.....	542
Central Service Fund.....	543
Self-Insurance Fund.....	543

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MARION COUNTY FY 2018-19 BUDGET
 BY NON-DEPARTMENTAL
 NON-DEPARTMENTAL OPERATIONS

NON-DEPARTMENTAL OPERATIONS



Non-Departmental Operations are programs and activities that are not part of any department’s specific budget, yet encompass various activities for the entire county. Non-Departmental Operations is made up of 12 currently budgeted programs and 11 funds, which are separated into the following five groups:

1) Debt Service accounts for various capital improvement and renovation project loans, as well as the payments on bonds issued to reduce Marion County’s unfunded actuarial liability portion of PERS.

2) Non-Departmental programs consist of the county’s General Fund, which accounts for the county’s taxes, and supplements budgets in other funds through general fund transfers. Non-Departmental programs also encompass the MCBEE program, which is the county’s business enterprise enhancement program, to assist in standardizing business processes across the county.

3) Other Funds account for various intergovernmental revenues and grants that are then transferred to specific programs and projects, such as the County Schools Program. Other Funds also includes revenue and expenditures for the Tax Title Fund, which accounts for the sale and distribution of money obtained from the sale of tax foreclosed property, Criminal Justice Assessment, including Court Security, and other non-departmental grants, such as the Veterans Services Program which is a program that began in FY 17-18.

4) Reserves accounts for the Rainy Day Fund which was established by the Board of Commissioners to be used in a financial emergency.

5) Insurance is the county’s Self Insurance Program that is financed through assessments to the various departments to cover the costs of insurance premiums and claims, including current and future losses.

MARION COUNTY FY 2018-19 BUDGET
 BY NON-DEPARTMENTAL
 NON-DEPARTMENTAL OPERATIONS

FUNDS					
Fund Name	FY 15-16 ACTUAL	FY 16-17 ACTUAL	FY 17-18 BUDGET	FY 18-19 ADOPTED	% of Total
RESOURCES					
FND 100 General Fund	27,337,687	27,681,003	28,067,550	25,188,278	31.0%
FND 105 CH2 Redevelopment	24,972	0	0	0	n.a
FND 115 Non Departmental Grants	875,427	651,080	1,089,555	925,052	1.1%
FND 155 Tax Title Land Sales	424,890	580,778	553,082	456,800	0.6%
FND 170 Block Grant	50,188	3,687	3,695	3,774	0.0%
FND 185 Criminal Justice Assessment	1,794,163	1,700,859	1,637,335	1,494,847	1.8%
FND 210 County Schools	654,245	813,399	878,403	587,750	0.7%
FND 381 Rainy Day	2,222,672	2,240,114	2,256,114	2,274,914	2.8%
FND 410 Debt Service	7,432,193	8,683,775	8,689,788	10,010,865	12.3%
FND 580 Central Services	47,429	158,159	303,712	256,758	0.3%
FND 585 Self Insurance	33,184,199	35,194,945	37,988,189	40,086,300	49.3%
TOTAL RESOURCES	74,048,065	77,707,799	81,467,423	81,285,338	100.0%
REQUIREMENTS					
FND 100 General Fund	16,105,101	12,949,671	28,067,550	25,188,278	31.0%
FND 105 CH2 Redevelopment	24,972	0	0	0	n.a
FND 115 Non Departmental Grants	229,332	42,163	1,089,555	925,052	1.1%
FND 155 Tax Title Land Sales	154,183	366,367	553,082	456,800	0.6%
FND 170 Block Grant	47,721	0	3,695	3,774	0.0%
FND 185 Criminal Justice Assessment	825,934	786,366	1,637,335	1,494,847	1.8%
FND 210 County Schools	578,669	614,068	878,403	587,750	0.7%
FND 381 Rainy Day	0	0	2,256,114	2,274,914	2.8%
FND 410 Debt Service	6,467,355	7,464,077	8,689,788	10,010,865	12.3%
FND 580 Central Services	47,429	158,159	303,712	256,758	0.3%
FND 585 Self Insurance	23,598,332	24,490,421	37,988,189	40,086,300	49.3%
TOTAL REQUIREMENTS	48,079,028	46,871,292	81,467,423	81,285,338	100.0%

MARION COUNTY FY 2018-19 BUDGET
BY NON-DEPARTMENTAL
NON-DEPARTMENTAL OPERATIONS

PROGRAMS

	FY 15-16 ACTUAL	FY 16-17 ACTUAL	FY 17-18 BUDGET	FY 18-19 ADOPTED	+/- %
RESOURCES					
Courthouse Square Debt Svc	1,549,500	1,548,675	1,519,825	1,550,700	2.0%
PERS Debt Service	5,000,416	5,436,133	5,183,319	6,157,796	18.8%
Capital Improvement Loans	882,277	1,698,967	1,986,644	2,302,369	15.9%
MCBEE	47,429	158,159	303,712	256,758	-15.5%
General Fund	27,337,687	27,681,003	28,067,550	25,188,278	-10.3%
County Schools	654,245	813,399	878,403	587,750	-33.1%
Criminal Justice Assessments	1,794,163	1,700,859	1,637,335	1,494,847	-8.7%
Non Departmental Grants	925,615	654,767	930,451	707,561	-24.0%
Tax Title Land Sales	424,890	580,778	553,082	456,800	-17.4%
Veterans Services	0	0	162,799	221,265	35.9%
Rainy Day Reserve	2,222,672	2,240,114	2,256,114	2,274,914	0.8%
Self Insurance	33,184,199	35,194,945	37,988,189	40,086,300	5.5%
CH2 Redevelopment	24,972	0	0	0	n.a.
TOTAL RESOURCES	74,048,065	77,707,799	81,467,423	81,285,338	-0.2%
REQUIREMENTS					
Courthouse Square Debt Svc	1,549,500	1,548,675	1,519,825	1,550,700	2.0%
PERS Debt Service	4,035,578	4,216,435	5,183,319	6,157,796	18.8%
Capital Improvement Loans	882,277	1,698,967	1,986,644	2,302,369	15.9%
MCBEE	47,429	158,159	303,712	256,758	-15.5%
General Fund	16,105,101	12,949,671	28,067,550	25,188,278	-10.3%
County Schools	578,669	614,068	878,403	587,750	-33.1%
Criminal Justice Assessments	825,934	786,366	1,637,335	1,494,847	-8.7%
Non Departmental Grants	277,053	42,163	930,451	707,561	-24.0%
Tax Title Land Sales	154,183	366,367	553,082	456,800	-17.4%
Veterans Services	0	0	162,799	221,265	35.9%
Rainy Day Reserve	0	0	2,256,114	2,274,914	0.8%
Self Insurance	23,598,332	24,490,421	37,988,189	40,086,300	5.5%
CH2 Redevelopment	24,972	0	0	0	n.a.
TOTAL REQUIREMENTS	48,079,028	46,871,292	81,467,423	81,285,338	-0.2%

MARION COUNTY FY 2018-19 BUDGET
 BY NON-DEPARTMENTAL
 NON-DEPARTMENTAL OPERATIONS

Courthouse Square Debt Service Program

- In December 1998, Marion County sold Certificates of Participation to fund a portion of the county's share of development, design and construction costs for the Courthouse Square construction 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 principal on the refunding obligations was \$7.7 million as of June 30, 2017.
- Principal payments are due annually through June 1, 2023; interest is payable in December and June of each year.

Program Summary

Non-Departmental Operations	Program: Courthouse Square Debt Svc				
	FY 15-16 ACTUAL	FY 16-17 ACTUAL	FY 17-18 BUDGET	FY 18-19 ADOPTED	+/- %
RESOURCES					
General Fund Transfers	1,549,500	1,548,675	1,519,825	1,550,700	2.0%
TOTAL RESOURCES	1,549,500	1,548,675	1,519,825	1,550,700	2.0%
REQUIREMENTS					
Debt Service Principal	1,015,000	1,070,000	1,100,000	1,190,000	8.2%
Debt Service Interest	534,500	478,675	419,825	360,700	-14.1%
TOTAL REQUIREMENTS	1,549,500	1,548,675	1,519,825	1,550,700	2.0%

Courthouse Square Debt Service Program Budget Justification

RESOURCES

Resources consist of General Fund Transfers to meet the expected annual debt service requirements for the original Courthouse Square construction.

REQUIREMENTS

Debt service principal and interest consist of scheduled payments for FY 2018-19.

MARION COUNTY FY 2018-19 BUDGET
 BY NON-DEPARTMENTAL
 NON-DEPARTMENTAL OPERATIONS

PERS Debt Service Program

- Marion County issued Limited Tax Pension Obligations in 2002 and 2004 and transferred the net proceeds to the State of Oregon Public Employees Retirement System (PERS) to provide for the county's unfunded actuarial liability.
- Outstanding principal on the bonds was \$39.8 million as of June 30, 2017, which includes \$3.2 million of deferred interest on the 2002 obligation. The total outstanding principal amount, net of the deferred interest, is \$36.6 million.
- Principal payments are due annually through June 1, 2028; interest is payable in December and June of each year.

Program Summary

Non-Departmental Operations	Program: PERS Debt Service				
	FY 15-16 ACTUAL	FY 16-17 ACTUAL	FY 17-18 BUDGET	FY 18-19 ADOPTED	+/- %
RESOURCES					
Admin Cost Recovery	4,514,389	4,460,752	3,956,620	5,361,980	35.5%
Interest	7,000	10,543	7,000	10,500	50.0%
Net Working Capital	479,027	964,838	1,219,699	785,316	-35.6%
TOTAL RESOURCES	5,000,416	5,436,133	5,183,319	6,157,796	18.8%
REQUIREMENTS					
Debt Service Principal	1,655,000	1,865,000	2,085,000	2,320,000	11.3%
Debt Service Interest	2,380,578	2,351,435	2,316,502	2,275,212	-1.8%
Ending Fund Balance	0	0	781,817	1,562,584	99.9%
TOTAL REQUIREMENTS	4,035,578	4,216,435	5,183,319	6,157,796	18.8%

PERS Debt Service Program Budget Justification

RESOURCES

Resources are primarily comprised of Administrative Cost Recovery from internal assessments to departments calculated as a percentage of salaries and wages with the intent of generating sufficient resources to provide for the current year debt service. For FY 18-19, assessments have been increased to match the increase in debt service payments and an additional 1% to provide sufficient resources for future rate increases.

REQUIREMENTS

The increase in the PERS debt service program budget is a result of increasing principal payments, consistent with the scheduled payments, and an increase in Ending Fund Balance, in anticipation of increasing costs over the next several years.

MARION COUNTY FY 2018-19 BUDGET
BY NON-DEPARTMENTAL
NON-DEPARTMENTAL OPERATIONS

Capital Improvement Loans Program

- In October 2013, Marion County obtained a \$9,950,000 loan to finance major capital projects. Annual payments are \$882,277.
- In July 2016, the county obtained a second bank loan of \$9,950,000 to finance additional major capital projects. Annual payments are \$816,688.
- Marion County is anticipating borrowing an additional \$5,000,000 in FY 2017-18 for capital projects which are identified in the capital projects section of the budget document.
- Principal and interest payments are due quarterly.

Program Summary

Non-Departmental Operations	Program: Capital Improvement Loans				
	FY 15-16 ACTUAL	FY 16-17 ACTUAL	FY 17-18 BUDGET	FY 18-19 ADOPTED	+/- %
RESOURCES					
General Fund Transfers	32,074	1,330,705	1,618,382	1,805,029	11.5%
Other Fund Transfers	347,616	368,262	368,262	497,340	35.1%
Net Working Capital	502,587	0	0	0	n.a.
TOTAL RESOURCES	882,277	1,698,967	1,986,644	2,302,369	15.9%
REQUIREMENTS					
Debt Service Principal	587,623	1,249,588	1,493,326	1,745,120	16.9%
Debt Service Interest	294,654	449,380	493,318	557,249	13.0%
TOTAL REQUIREMENTS	882,277	1,698,967	1,986,644	2,302,369	15.9%

Capital Improvement Loans Program Budget Justification

RESOURCES

Total resources represent the amount required to meet the annual debt service payments. Resources consist of the following: 1) General Fund Transfers, 2) \$368,262 transfer from Health and Human Services Fund for their portion of the 2013 loan for the remodeling of the Health and Human Services building, and 3) \$129,078 transfer from the Community Corrections Fund for their portion of the 2016 loan for the construction of the Public Safety Building.

REQUIREMENTS

Debt service principal and interest amounts consist of anticipated payments for FY 2018-19. Increase over the prior year is due to recognizing a full year of principal and interest payments for the loan issued in FY 2017-18.

MARION COUNTY FY 2018-19 BUDGET
 BY NON-DEPARTMENTAL
 NON-DEPARTMENTAL OPERATIONS

MCBEE Program

- The Marion County Business Enterprise Enhancement program, also known as MCBEE, is an initiative to re-engineer and integrate county business processes and software infrastructure in order to provide meaningful information for management to make informed decisions and ensure accountability.
- Ensures that Marion County takes full advantage of its Oracle Enterprise Resource Planning software and the business practices it supports.

Program Summary

Non-Departmental Operations	Program: MCBEE				
	FY 15-16 ACTUAL	FY 16-17 ACTUAL	FY 17-18 BUDGET	FY 18-19 ADOPTED	+/- %
RESOURCES					
Admin Cost Recovery	47,429	158,159	103,712	156,758	51.1%
General Fund Transfers	0	0	200,000	100,000	-50.0%
TOTAL RESOURCES	47,429	158,159	303,712	256,758	-15.5%
REQUIREMENTS					
Materials and Services	40,553	148,542	300,000	250,000	-16.7%
Administrative Charges	6,876	9,616	3,712	6,758	82.1%
TOTAL REQUIREMENTS	47,429	158,158	303,712	256,758	-15.5%

MCBEE Program Budget Justification

RESOURCES

Resources for the MCBEE Program are comprised of Administrative Cost Recovery, and a General Fund Transfer of \$100,000. This represents a net decrease of \$46,954. There is an increase in Administrative Cost Recovery and a decrease in General Fund Transfer. Each year, projects for the Oracle Financial Information Management System (FIMS) are identified and a funding plan is developed for those projects. These funds are allocated for projects outlined in Requirements below.

REQUIREMENTS

There is \$250,000 in Materials and Services for identified improvements to the Oracle system. These projects include the upgrade of Oracle E-Business Suite to version 12.2, business analysis for various Oracle modules, and education and training for subject matter experts.

MARION COUNTY FY 2018-19 BUDGET
BY NON-DEPARTMENTAL
NON-DEPARTMENTAL OPERATIONS

General Fund Program

- A non-departmental program that is part of the General Fund; expenditures that are not assigned to specific departments are categorized as non-departmental.
- Provides services including a contribution to the United States Department of Agriculture for the predatory animal program, contribution to the Water Master program, and consulting services for studies and plans of a broad nature benefiting multiple departments.
- Provides funding for General Fund Contingency and Ending Fund Balance.
- Provides General Fund Transfers Out to supplement the budgets of other funds for special purposes.

Program Summary

Non-Departmental Operations	Program: General Fund				
	FY 15-16 ACTUAL	FY 16-17 ACTUAL	FY 17-18 BUDGET	FY 18-19 ADOPTED	+/- %
RESOURCES					
Taxes	65,034,837	67,689,807	70,863,592	73,011,280	3.0%
Licenses and Permits	64,500	64,825	65,000	65,000	0.0%
Intergovernmental Federal	628,257	445,045	198,100	608,000	206.9%
Intergovernmental State	3,516,247	4,299,281	4,496,201	4,276,648	-4.9%
Charges for Services	4,358,784	3,368,492	3,101,535	3,173,590	2.3%
Interest	633,531	750,306	740,570	762,790	3.0%
Other Revenues	15,340	18,899	15,000	30,000	100.0%
General Fund Transfers	(57,822,204)	(60,288,239)	(66,291,337)	(71,085,580)	7.2%
Other Fund Transfers	100,000	100,000	147,557	100,000	-32.2%
Net Working Capital	10,808,395	11,232,586	14,731,332	14,246,550	-3.3%
TOTAL RESOURCES	27,337,687	27,681,003	28,067,550	25,188,278	-10.3%
REQUIREMENTS					
Materials and Services	713,601	966,453	1,455,068	2,007,602	38.0%
Administrative Charges	706,099	710,085	750,241	781,422	4.2%
Transfers Out	14,685,401	11,273,132	15,391,213	15,822,895	2.8%
Contingency	0	0	1,124,475	1,313,770	16.8%
Ending Fund Balance	0	0	9,346,553	5,262,589	-43.7%
TOTAL REQUIREMENTS	16,105,101	12,949,670	28,067,550	25,188,278	-10.3%

General Fund Program Budget Justification

RESOURCES

Property taxes comprise about 83% of all General Fund revenues. Current property tax revenue (\$71,342,750) is budgeted to increase 4.15% over the FY 17-18 estimate (\$68,500,000).

Intergovernmental Federal has increased just over \$400,000 due primarily to the inclusion of Secure Rural Schools funding which has recently been reauthorized.

Intergovernmental State has decreased by over \$200,000 due to the expected increase of \$300,000 of Chapter 530 revenue offset by a decrease of \$600,000 of one time marijuana revenue in FY 17-18.

The remaining Resources are generally consistent with FY 17-18.

MARION COUNTY FY 2018-19 BUDGET
BY NON-DEPARTMENTAL
NON-DEPARTMENTAL OPERATIONS

REQUIREMENTS

Materials and Services category reflects an increase of \$552,534. The increase is primarily in consulting and contractual services for a variety of planned activities in FY 2018-19. Activities include the second phase of consultation for solid waste contract negotiations, funds allocated for consultation and other services regarding the Marion County Housing Authority, county contribution for the Homelessness Initiative, departmental audits, continuation of lobbying services, and other business process improvements. In addition, continued support for the Water Master and USDA Wildlife Services (county trapper) programs are included, county-wide dues and memberships, utilities for state courts and other non-departmental areas, department head and elected official training, and employee awards and recognition.

Transfers Out are consistent with the previous year, with the following notable differences:

- 1) a reduction of \$900,000 to the Juvenile Grants Fund due to the reclassification of certain program elements which are now accounted for as part of the General Fund cost of the Juvenile Department;
- 2) an increase of \$280,545 for the operational cost of the transitional housing project;
- 3) an increase of \$600,000 to Capital Improvement Projects Fund; and
- 4) an increase of \$186,000 to the Debt Service Program due to the additional payments required for the recently obtained capital loan.

Contingency is budgeted at 1.5% of adjusted Resources, which meets the county of policy of a minimum 1% budget.

Ending Fund Balance is budgeted at 6.01% of adjusted Resources, which meets the county policy of a minimum of 5%.

MARION COUNTY FY 2018-19 BUDGET
 BY NON-DEPARTMENTAL
 NON-DEPARTMENTAL OPERATIONS

County Schools Program

- Distributes special revenue in accordance with Oregon law, which specifies that a portion of state Chapter 530 Forest Rehabilitation revenue and certain state shared revenues are distributed to school districts in proportion to their resident average daily membership for the preceding fiscal year.

Program Summary

Non-Departmental Operations	Program: County Schools				
	FY 15-16 ACTUAL	FY 16-17 ACTUAL	FY 17-18 BUDGET	FY 18-19 ADOPTED	+/- %
RESOURCES					
Intergovernmental Federal	309,860	48,243	310,000	50,000	-83.9%
Intergovernmental State	220,226	688,360	367,872	536,250	45.8%
Interest	922	1,221	1,200	1,500	25.0%
Net Working Capital	123,237	75,575	199,331	0	-100.0%
TOTAL RESOURCES	654,245	813,399	878,403	587,750	-33.1%
REQUIREMENTS					
Special Payments	578,669	614,068	878,403	587,750	-33.1%
TOTAL REQUIREMENTS	578,669	614,068	878,403	587,750	-33.1%

County Schools Program Budget Justification

RESOURCES

Intergovernmental Federal revenues received from US Department of Forestry have remained consistent over the past few years.

Intergovernmental State revenues are Chapter 530 Forest Rehabilitation \$454,500, State Electric Coop Tax \$80,000, and State Private Rail Car Tax \$1,750.

Investment interest is estimated at \$1,500.

REQUIREMENTS

All Resources are expected to be distributed to school districts in accordance with Oregon statute.

MARION COUNTY FY 2018-19 BUDGET
BY NON-DEPARTMENTAL
NON-DEPARTMENTAL OPERATIONS

Criminal Justice Assessments Program

- This program is funded by a portion of court fines and allocation from the State of Oregon in accordance with ORS 153.660.
- 60% may be used for drug and alcohol programs and for the costs of planning, operating and maintaining county juvenile and adult corrections programs and facilities, and the remaining 40% is to be used for court security services and improvements in buildings containing court facilities.

Program Summary

Non-Departmental Operations	Program: Criminal Justice Assessments				
	FY 15-16 ACTUAL	FY 16-17 ACTUAL	FY 17-18 BUDGET	FY 18-19 ADOPTED	+/- %
RESOURCES					
Fines and Forfeitures	765,004	725,234	716,443	693,569	-3.2%
Interest	6,371	7,396	6,400	10,200	59.4%
Net Working Capital	1,022,788	968,229	914,492	791,078	-13.5%
TOTAL RESOURCES	1,794,163	1,700,859	1,637,335	1,494,847	-8.7%
REQUIREMENTS					
Materials and Services	296,906	323,355	347,320	301,505	-13.2%
Administrative Charges	4,028	4,972	6,615	5,982	-9.6%
Capital Outlay	0	8,039	100,000	100,000	0.0%
Transfers Out	525,000	450,000	454,515	446,886	-1.7%
Contingency	0	0	90,000	10,000	-88.9%
Ending Fund Balance	0	0	638,885	630,474	-1.3%
TOTAL REQUIREMENTS	825,934	786,366	1,637,335	1,494,847	-8.7%

Criminal Justice Assessments Program Budget Justification

RESOURCES

Resources include a direct allocation from the State of Oregon, and a portion of court fines from state, county, and local jurisdictions. The distribution of court fines was modified by State of Oregon House Bill 2712 in 2011 and again by House Bill 2562 in 2013. Revenues are beginning to stabilize, although still remain lower than fines received prior to the passage of House Bill 2712.

REQUIREMENTS

Activities in this program include: (1) Transfers to the General Fund for Jail Operations, the Juvenile Grants Fund for Alternative Programs, and the Community Corrections Fund; and (2) Court Security. Transfers are slightly reduced due to the projected reduction in court fines. Materials and Services are primarily for security services at Juvenile, Jail and Courthouse. Court Security Committee approved the reduction of security staffing from 8 FTE to 6 FTE beginning July 1, 2018 to preserve the reserves to cover security services in future years.

A CIP initiated in FY 17-18 for the replacement of the camera matrix and associated equipment at the courthouse is carried forward and will be completed in FY 18-19.

Contingency is budgeted for unforeseen court security expenditures authorized by the Court Security Committee during the fiscal year. Ending Fund Balance for court security has reduced; as resources continue to decline, reserves are being used to maintain services and equipment.

MARION COUNTY FY 2018-19 BUDGET
 BY NON-DEPARTMENTAL
 NON-DEPARTMENTAL OPERATIONS

Non-Departmental Grants Program

- This program includes two special revenue funds that account for federal, state and local 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.

Program Summary

Non-Departmental Operations	Program: Non Departmental Grants				
	FY 15-16 ACTUAL	FY 16-17 ACTUAL	FY 17-18 BUDGET	FY 18-19 ADOPTED	+/- %
RESOURCES					
Intergovernmental Federal	297,348	0	262,649	97,149	-63.0%
Intergovernmental State	0	0	50,000	50,000	0.0%
Interest	3,739	5,005	5,198	7,986	53.6%
Other Revenues	1,200	1,200	0	0	n.a.
Net Working Capital	623,327	648,561	612,604	552,426	-9.8%
TOTAL RESOURCES	925,615	654,767	930,451	707,561	-24.0%
REQUIREMENTS					
Materials and Services	158,586	0	199,989	50,000	-75.0%
Transfers Out	118,467	42,163	147,561	187,639	27.2%
Contingency	0	0	79,960	85,774	7.3%
Ending Fund Balance	0	0	502,941	384,148	-23.6%
TOTAL REQUIREMENTS	277,053	42,163	930,451	707,561	-24.0%

Non-Departmental Grants Program Budget Justification

RESOURCES

Intergovernmental Federal of \$97,149 is from reauthorized Title III funds. Intergovernmental State of \$50,000 is for the new Court Care program established in 2017. Interest earnings are estimated at \$7,986.

The Net Working Capital balance of \$552,426 represents the balance of reauthorized Title III funds of \$548,708 and Community Development Block Grant funds of \$3,718 that were received in FY 17-18 and carried over to the FY 18-19 budget year.

The Block Grant fund includes annual revenues from payments on revolving loans and Net Working Capital from state and federal community development block grants received in previous years for housing rehabilitation, and other programs in Marion County. There are no immediate plans for using the balance of these funds.

REQUIREMENTS

There is \$50,000 in Materials and Services for the Court Care Program, which is a daycare program housed at the YMCA for families attending court proceedings.

Transfers Out include \$167,639 for forest patrol, and \$20,000 for search and rescue programs. Recent legislation expanded the use of reauthorized Title III funds, allowing use of the funds previously dedicated to search and rescue for forest patrol and other emergency services. The increase in Transfers Out is to fund a position in the sheriff's office dedicated to forest patrol. The original Title III funds dedicated to forest patrol will be depleted in FY 18-19.

Contingency consists of two balances: \$82,000 is maintained for unanticipated search and rescue activities that may come up during the fiscal year, and \$3,774 for the Block Grant Fund. Ending Fund Balance of \$384,148 is dedicated to these programs.

MARION COUNTY FY 2018-19 BUDGET
BY NON-DEPARTMENTAL
NON-DEPARTMENTAL OPERATIONS

Tax Title Land Sales Program

- The program includes the Tax Title Land Sales Fund, a special revenue fund under the administration of the Finance Department.
- Coordinates management of real property held by the county as a result of tax foreclosure.
- Collects revenue 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 distributed to the county's taxing districts annually.

Program Summary

Non Departmental Operations	Program: Tax Title Land Sales				
	FY 15-16 ACTUAL	FY 16-17 ACTUAL	FY 17-18 BUDGET	FY 18-19 ADOPTED	+/- %
RESOURCES					
Charges for Services	210,768	19,077	250,000	200,000	-20.0%
Interest	20,572	37,413	28,739	20,200	-29.7%
Other Revenues	65,358	253,581	59,931	32,600	-45.6%
Net Working Capital	128,192	270,708	214,412	204,000	-4.9%
TOTAL RESOURCES	424,890	580,778	553,082	456,800	-17.4%
REQUIREMENTS					
Materials and Services	9,291	8,768	198,525	16,325	-91.8%
Administrative Charges	13,478	11,352	10,277	10,631	3.4%
Special Payments	85,000	300,000	181,980	264,092	45.1%
Transfers Out	46,414	46,247	47,249	39,399	-16.6%
Contingency	0	0	17,000	30,000	76.5%
Ending Fund Balance	0	0	98,051	96,353	-1.7%
TOTAL REQUIREMENTS	154,183	366,367	553,082	456,800	-17.4%

Tax Title Land Sales Program Budget Justification

RESOURCES

Resources are lower than budgeted for FY 2017-18. This is primarily due to the reduction of estimated foreclosed property auction sales. The inventory of tax foreclosed property has decreased. Loan principal and interest projections have also decreased due to recent contract payoffs that will result in decreased contract payments to the county. Finally, Net Working Capital is also anticipated to be lower than in the previous year due to some additional property cleanup expenditures in FY 2017-18.

REQUIREMENTS

Total requirements for the Tax Title Fund are \$96,282 less than the FY 2017-18 budgeted amount. The most significant difference is due to a reduced budget for Special Payments, which are distributions to taxing districts (down by \$92,888 compared to FY 2017-18). This decrease is primarily a result of the reductions in Net Working Capital and property sales resources available for distribution and as noted in the Resources explanation.

MARION COUNTY FY 2018-19 BUDGET
 BY NON-DEPARTMENTAL
 NON-DEPARTMENTAL OPERATIONS

Veterans Services Program

- The Marion County Veterans Services Program is a program that started in FY 2017-18.
- The program establishes a Veterans Services office in Marion County, administered through the Mid-Valley Community Action Agency. Services will be provided to qualified veterans, spouses, and dependents residing in Marion County.

Program Summary

Non-Departmental Operations				Program: Veterans Services	
	FY 15-16 ACTUAL	FY 16-17 ACTUAL	FY 17-18 BUDGET	FY 18-19 ADOPTED	+/- %
RESOURCES					
Intergovernmental State	0	0	162,799	217,065	33.3%
General Fund Transfers	0	0	0	4,200	n.a.
TOTAL RESOURCES	0	0	162,799	221,265	35.9%
REQUIREMENTS					
Materials and Services	0	0	162,799	221,265	35.9%
TOTAL REQUIREMENTS	0	0	162,799	221,265	35.9%

Veterans Services Program Budget Justification

RESOURCES

Resources received for this program are a combination of state funding through an intergovernmental agreement with the Oregon Department of Veterans' Affairs, and a transfer from the General Fund.

REQUIREMENTS

Materials and Services for this program represent contracted services with Mid-Valley Community Action Agency to administer the program.

MARION COUNTY FY 2018-19 BUDGET
 BY NON-DEPARTMENTAL
 NON-DEPARTMENTAL OPERATIONS

Rainy Day Reserve Program

- This program is located in the Rainy Day Fund established by the Board of Commissioners.
- Provides non-routine funding to meet the needs of the county in the event of natural or manmade disaster, labor disputes, or financial emergencies, and to stabilize increases in PERS contribution rates or otherwise reduce the county's PERS obligations.

Program Summary

Non-Departmental Operations				Program: Rainy Day Reserve	
	FY 15-16 ACTUAL	FY 16-17 ACTUAL	FY 17-18 BUDGET	FY 18-19 ADOPTED	+/- %
RESOURCES					
Interest	13,534	17,442	16,000	17,400	8.8%
Net Working Capital	2,209,138	2,222,672	2,240,114	2,257,514	0.8%
TOTAL RESOURCES	2,222,672	2,240,114	2,256,114	2,274,914	0.8%
REQUIREMENTS					
Special Payments	0	0	2,240,114	0	-100.0%
Reserve for Future Expenditure	0	0	16,000	2,274,914	14,118.2%
TOTAL REQUIREMENTS	0	0	2,256,114	2,274,914	0.8%

Rainy Day Reserve Program Budget Justification

RESOURCES

Net Working Capital continues to build slightly as a small amount of interest income is added each year.

REQUIREMENTS

All resources are reserved for future use.

MARION COUNTY FY 2018-19 BUDGET
 BY NON-DEPARTMENTAL
 NON-DEPARTMENTAL OPERATIONS

Self Insurance Program

- The Self Insurance Program is an internal service fund that derives its revenues through assessments to departments. The program is maintained to pay the costs of county insurance premiums and self-insured claims, including general liability, auto liability, workers compensation medical, dental, life, long-term disability, and unemployment. Reserves are held in the fund to cover future liabilities, contingency, and catastrophic losses.
- The Self Insurance Program is managed using actuarially sound principles. An updated actuarial study was completed in FY 2015-16. The study is used for the county's comprehensive annual financial report and as part of the mandatory filing with the Oregon State Insurance Division for the county's certificate of self-insurance.

Program Summary

Non-Departmental Operations	Program: Self Insurance				
	FY 15-16 ACTUAL	FY 16-17 ACTUAL	FY 17-18 BUDGET	FY 18-19 ADOPTED	+/- %
RESOURCES					
Charges for Services	24,237,839	25,528,593	27,232,214	28,798,975	5.8%
Interest	49,229	64,982	46,450	87,800	89.0%
Settlements	17,798	15,502	5,000	10,000	100.0%
Net Working Capital	8,879,333	9,585,868	10,704,525	11,189,525	4.5%
TOTAL RESOURCES	33,184,199	35,194,945	37,988,189	40,086,300	5.5%
REQUIREMENTS					
Materials and Services	23,456,745	24,345,213	27,084,714	28,672,375	5.9%
Administrative Charges	141,587	120,208	127,500	111,600	-12.5%
Transfers Out	0	25,000	25,000	0	-100.0%
Contingency	0	0	3,699,223	4,180,573	13.0%
Ending Fund Balance	0	0	7,051,752	7,121,752	1.0%
TOTAL REQUIREMENTS	23,598,332	24,490,421	37,988,189	40,086,300	5.5%

Self Insurance Program Budget Justification

RESOURCES

Charges for Services are charges to departments for insurance benefits. Net Working Capital is associated primarily with liability insurance, long-term disability and workers' compensation. Unexpended funds are carried over from year-to-year, to provide sufficient available resources in the event of large claims outside of normal estimated claims based on actuarial projections.

REQUIREMENTS

Materials and Services expenditures notable changes are an increase for health and dental insurance premiums of \$1,450,907. Contingency is increased \$481,350. Overall, the fund budget increased by \$2,098,111 compared to FY 2017-18.

MARION COUNTY FY 2018-19 BUDGET
BY NON-DEPARTMENTAL
NON-DEPARTMENTAL OPERATIONS

Resources by Fund Detail

100 - General Fund	Actual FY 15-16	Actual FY 16-17	Budget FY 17-18	Proposed FY 18-19	Approved FY 18-19	Adopted FY 18-19
Taxes						
311100 Property Taxes Current Year	63,274,521	65,801,530	69,097,000	71,342,750	71,342,750	71,342,750
311200 Property Taxes Prior Years	1,096,246	1,141,268	1,131,000	1,031,000	1,031,000	1,031,000
311300 Prop Tx Interest and Penalties	326,694	392,300	300,000	300,000	300,000	300,000
312200 Franchise Fees Cable TV	329,645	349,117	330,000	330,000	330,000	330,000
312300 Severance Taxes	7,730	5,592	5,592	7,530	7,530	7,530
Taxes Total	65,034,837	67,689,807	70,863,592	73,011,280	73,011,280	73,011,280
Licenses and Permits						
321000 Marriage Licenses	64,500	64,825	65,000	65,000	65,000	65,000
Licenses and Permits Total	64,500	64,825	65,000	65,000	65,000	65,000
Intergovernmental Federal						
331001 Payment in Lieu of Taxes	89,701	84,354	83,100	85,000	85,000	85,000
331010 Secure Rural Schools Title I	445,572	0	0	198,000	198,000	198,000
331016 DOI BLM O and C Lands Act	0	274,515	0	300,000	300,000	300,000
331224 USDA Child Nutrition Cluster	92,955	86,141	85,000	0	0	0
331990 Other Federal Revenues	29	34	30,000	25,000	25,000	25,000
Intergovernmental Federal Total	628,257	445,045	198,100	608,000	608,000	608,000
Intergovernmental State						
332010 Chapter 530 Forest Rehab	235,574	932,622	400,000	700,000	700,000	700,000
332011 OLCC General	1,633,287	1,761,377	1,819,545	1,943,275	1,943,275	1,943,275
332014 Cigarette Tax	299,564	291,497	283,700	279,880	279,880	279,880
332015 Electric Coop Tax	159,744	156,542	157,000	171,000	171,000	171,000
332016 Amusement Devise Tax	76,213	75,163	75,000	75,000	75,000	75,000
332017 Private Rail Car Tax	3,916	3,916	4,000	4,000	4,000	4,000
332019 County Assmt Funding CAFFA	1,107,943	1,052,874	1,099,096	1,103,493	1,103,493	1,103,493
332990 Other State Revenues	7	25,290	657,860	0	0	0
Intergovernmental State Total	3,516,247	4,299,281	4,496,201	4,276,648	4,276,648	4,276,648
Charges for Services						
341042 Marion Cty Justice Court Fees	601,487	603,463	585,000	540,000	540,000	540,000
341070 Filing Fees	38,632	39,410	40,000	40,000	40,000	40,000
341080 Recording Fees	1,371,709	1,577,626	1,703,000	1,533,060	1,533,060	1,533,060
341090 Passport Application Fees	28,025	141,775	50,000	85,000	85,000	85,000
341100 Assessment and Taxation Fees	29,254	32,412	30,000	30,000	30,000	30,000
341170 Witness Fees	0	0	500	500	500	500
341280 Detention Fees	59,778	60,264	0	0	0	0
341400 Tax Collector Fees	130,139	99,240	140,000	140,000	140,000	140,000
341420 Assessor Fees	47,148	43,237	46,000	46,000	46,000	46,000
341430 Copy Machine Fees	187,619	201,215	195,000	195,000	195,000	195,000
341630 Service Charges	0	0	300	300	300	300
341635 Returned Check Fees	0	100	0	100	100	100
341720 Appeal Fees	1,400	1,425	1,000	1,000	1,000	1,000
341840 Work Crew Fees	0	0	0	133,000	133,000	133,000
341880 Ownership Doc Processing Fees	28,479	23,341	26,000	26,000	26,000	26,000
341940 Declaration Domestic Partners	125	150	200	200	200	200
341952 Styrofoam Recycling	0	0	0	33,895	33,895	33,895

MARION COUNTY FY 2018-19 BUDGET
BY NON-DEPARTMENTAL
NON-DEPARTMENTAL OPERATIONS

100 - General Fund	Actual FY 15-16	Actual FY 16-17	Budget FY 17-18	Proposed FY 18-19	Approved FY 18-19	Adopted FY 18-19
Charges for Services						
341955 Wood and Compost Sales	0	0	0	60,000	60,000	60,000
342310 Parking Permits	238,566	245,528	226,535	226,535	226,535	226,535
344100 Election Reimbursements	224,246	269,111	50,000	50,000	50,000	50,000
344300 Restitution	473	45	3,000	3,000	3,000	3,000
344999 Other Reimbursements	1,344,964	(565)	5,000	30,000	30,000	30,000
345300 Surplus Property Sales	0	749	0	0	0	0
347501 Comm Svcs to Other Agencies	26,739	29,968	0	0	0	0
Charges for Services Total	4,358,784	3,368,492	3,101,535	3,173,590	3,173,590	3,173,590
Interest						
361000 Investment Earnings	192,887	264,784	283,250	291,750	291,750	291,750
365000 Investment Fee	440,644	485,523	457,320	471,040	471,040	471,040
Interest Total	633,531	750,306	740,570	762,790	762,790	762,790
Other Revenues						
371000 Miscellaneous Income	16,142	20,325	15,000	30,000	30,000	30,000
371100 Recoveries from Collections	65	0	0	0	0	0
372000 Over and Short	(1,068)	(1,426)	0	0	0	0
373900 Undesignated Donations	200	0	0	0	0	0
Other Revenues Total	15,340	18,899	15,000	30,000	30,000	30,000
General Fund Transfers						
381100 Transfer from General Fund	(57,822,204)	(60,288,239)	(66,291,337)	(71,085,580)	(71,085,580)	(71,085,580)
General Fund Transfers Total	(57,822,204)	(60,288,239)	(66,291,337)	(71,085,580)	(71,085,580)	(71,085,580)
Other Fund Transfers						
381255 Xfr from Traffic Safety Team	100,000	100,000	100,000	100,000	100,000	100,000
381270 Transfer from County Fair	0	0	47,557	0	0	0
Other Fund Transfers Total	100,000	100,000	147,557	100,000	100,000	100,000
Net Working Capital						
392000 Net Working Capital Unrestr	10,808,395	11,232,586	14,731,332	14,246,550	14,246,550	14,246,550
Net Working Capital Total	10,808,395	11,232,586	14,731,332	14,246,550	14,246,550	14,246,550
General Fund Total	27,337,687	27,681,003	28,067,550	25,188,278	25,188,278	25,188,278
105 - CH2 Redevelopment	Actual FY 15-16	Actual FY 16-17	Budget FY 17-18	Proposed FY 18-19	Approved FY 18-19	Adopted FY 18-19
Interest						
361000 Investment Earnings	152	0	0	0	0	0
Interest Total	152	0	0	0	0	0
Net Working Capital						
392000 Net Working Capital Unrestr	24,820	0	0	0	0	0
Net Working Capital Total	24,820	0	0	0	0	0
CH2 Redevelopment Total	24,972	0	0	0	0	0
115 - Non-Departmental Grants	Actual FY 15-16	Actual FY 16-17	Budget FY 17-18	Proposed FY 18-19	Approved FY 18-19	Adopted FY 18-19
Intergovernmental Federal						
331011 Secure Rural Schools Title II	158,586	0	149,989	0	0	0

MARION COUNTY FY 2018-19 BUDGET
BY NON-DEPARTMENTAL
NON-DEPARTMENTAL OPERATIONS

115 - Non-Departmental Grants	Actual FY 15-16	Actual FY 16-17	Budget FY 17-18	Proposed FY 18-19	Approved FY 18-19	Adopted FY 18-19
Intergovernmental Federal						
331012 Secure Rural Schools Title III	138,763	0	112,660	97,149	97,149	97,149
Intergovernmental Federal Total	297,348	0	262,649	97,149	97,149	97,149
Intergovernmental State						
332085 Oregon Dept Veterans Affairs	0	0	162,799	217,065	217,065	217,065
332990 Other State Revenues	0	0	50,000	50,000	50,000	50,000
Intergovernmental State Total	0	0	212,799	267,065	267,065	267,065
Interest						
361000 Investment Earnings	3,603	4,985	5,190	7,930	7,930	7,930
Interest Total	3,603	4,985	5,190	7,930	7,930	7,930
General Fund Transfers						
381100 Transfer from General Fund	0	0	0	4,200	4,200	4,200
General Fund Transfers Total	0	0	0	4,200	4,200	4,200
Net Working Capital						
391000 Net Working Capital Restricted	574,475	646,094	608,917	548,708	548,708	548,708
Net Working Capital Total	574,475	646,094	608,917	548,708	548,708	548,708
Non Departmental Grants Total	875,427	651,080	1,089,555	925,052	925,052	925,052
155 - Tax Title Land Sales						
	Actual FY 15-16	Actual FY 16-17	Budget FY 17-18	Proposed FY 18-19	Approved FY 18-19	Adopted FY 18-19
Charges for Services						
345200 Foreclosed Property Sales	210,768	19,077	250,000	200,000	200,000	200,000
Charges for Services Total	210,768	19,077	250,000	200,000	200,000	200,000
Interest						
361000 Investment Earnings	877	2,406	750	2,500	2,500	2,500
364900 Loan Repayment Interest	19,695	35,006	27,989	17,700	17,700	17,700
Interest Total	20,572	37,413	28,739	20,200	20,200	20,200
Other Revenues						
374900 Loan Repayment Principal	65,358	253,581	59,931	32,600	32,600	32,600
Other Revenues Total	65,358	253,581	59,931	32,600	32,600	32,600
Net Working Capital						
392000 Net Working Capital Unrestr	128,192	270,708	214,412	204,000	204,000	204,000
Net Working Capital Total	128,192	270,708	214,412	204,000	204,000	204,000
Tax Title Land Sales Total	424,890	580,778	553,082	456,800	456,800	456,800
170 - Block Grant						
	Actual FY 15-16	Actual FY 16-17	Budget FY 17-18	Proposed FY 18-19	Approved FY 18-19	Adopted FY 18-19
Interest						
361000 Investment Earnings	136	20	8	56	56	56
Interest Total	136	20	8	56	56	56
Other Revenues						
374100 Block Grant Loan Principal	1,200	1,200	0	0	0	0
Other Revenues Total	1,200	1,200	0	0	0	0

MARION COUNTY FY 2018-19 BUDGET
BY NON-DEPARTMENTAL
NON-DEPARTMENTAL OPERATIONS

170 - Block Grant	Actual FY 15-16	Actual FY 16-17	Budget FY 17-18	Proposed FY 18-19	Approved FY 18-19	Adopted FY 18-19
Net Working Capital						
392000 Net Working Capital Unrestr	48,852	2,467	3,687	3,718	3,718	3,718
Net Working Capital Total	48,852	2,467	3,687	3,718	3,718	3,718
Block Grant Total	50,188	3,687	3,695	3,774	3,774	3,774
185 - Criminal Justice Assessment	Actual FY 15-16	Actual FY 16-17	Budget FY 17-18	Proposed FY 18-19	Approved FY 18-19	Adopted FY 18-19
Fines and Forfeitures						
353100 County Assessments	428,098	436,979	425,443	446,886	446,886	446,886
353200 Court Security	336,906	288,255	291,000	246,683	246,683	246,683
Fines and Forfeitures Total	765,004	725,234	716,443	693,569	693,569	693,569
Interest						
361000 Investment Earnings	6,371	7,396	6,400	10,200	10,200	10,200
Interest Total	6,371	7,396	6,400	10,200	10,200	10,200
Net Working Capital						
392000 Net Working Capital Unrestr	1,022,788	968,229	914,492	791,078	791,078	791,078
Net Working Capital Total	1,022,788	968,229	914,492	791,078	791,078	791,078
Criminal Justice Assessment Total	1,794,163	1,700,859	1,637,335	1,494,847	1,494,847	1,494,847
210 - County Schools	Actual FY 15-16	Actual FY 16-17	Budget FY 17-18	Proposed FY 18-19	Approved FY 18-19	Adopted FY 18-19
Intergovernmental Federal						
331010 Secure Rural Schools Title I	309,851	0	240,000	0	0	0
331015 USDA Forest Service	0	48,232	70,000	50,000	50,000	50,000
331990 Other Federal Revenues	10	12	0	0	0	0
Intergovernmental Federal Total	309,860	48,243	310,000	50,000	50,000	50,000
Intergovernmental State						
332010 Chapter 530 Forest Rehab	137,934	607,702	280,000	454,500	454,500	454,500
332015 Electric Coop Tax	79,752	78,153	85,372	80,000	80,000	80,000
332017 Private Rail Car Tax	2,540	2,504	2,500	1,750	1,750	1,750
Intergovernmental State Total	220,226	688,360	367,872	536,250	536,250	536,250
Interest						
361000 Investment Earnings	922	1,221	1,200	1,500	1,500	1,500
Interest Total	922	1,221	1,200	1,500	1,500	1,500
Net Working Capital						
392000 Net Working Capital Unrestr	123,237	75,575	199,331	0	0	0
Net Working Capital Total	123,237	75,575	199,331	0	0	0
County Schools Total	654,245	813,399	878,403	587,750	587,750	587,750
381 - Rainy Day	Actual FY 15-16	Actual FY 16-17	Budget FY 17-18	Proposed FY 18-19	Approved FY 18-19	Adopted FY 18-19
Interest						
361000 Investment Earnings	13,534	17,442	16,000	17,400	17,400	17,400
Interest Total	13,534	17,442	16,000	17,400	17,400	17,400

MARION COUNTY FY 2018-19 BUDGET
BY NON-DEPARTMENTAL
NON-DEPARTMENTAL OPERATIONS

381 - Rainy Day	Actual FY 15-16	Actual FY 16-17	Budget FY 17-18	Proposed FY 18-19	Approved FY 18-19	Adopted FY 18-19
Net Working Capital						
392000 Net Working Capital Unrestr	2,209,138	2,222,672	2,240,114	2,257,514	2,257,514	2,257,514
Net Working Capital Total	2,209,138	2,222,672	2,240,114	2,257,514	2,257,514	2,257,514
Rainy Day Total	2,222,672	2,240,114	2,256,114	2,274,914	2,274,914	2,274,914
410 - Debt Service	Actual FY 15-16	Actual FY 16-17	Budget FY 17-18	Proposed FY 18-19	Approved FY 18-19	Adopted FY 18-19
Admin Cost Recovery						
412100 PERS Debt Service Assessments	4,514,389	4,460,752	3,956,620	5,361,980	5,361,980	5,361,980
Admin Cost Recovery Total	4,514,389	4,460,752	3,956,620	5,361,980	5,361,980	5,361,980
Interest						
361000 Investment Earnings	7,000	10,543	7,000	10,500	10,500	10,500
Interest Total	7,000	10,543	7,000	10,500	10,500	10,500
General Fund Transfers						
381100 Transfer from General Fund	1,581,574	2,879,380	3,138,207	3,355,729	3,355,729	3,355,729
General Fund Transfers Total	1,581,574	2,879,380	3,138,207	3,355,729	3,355,729	3,355,729
Other Fund Transfers						
381180 Transfer from Comm Corrections	0	0	0	129,078	129,078	129,078
381190 Transfer from Health	347,616	368,262	368,262	368,262	368,262	368,262
Other Fund Transfers Total	347,616	368,262	368,262	497,340	497,340	497,340
Net Working Capital						
392000 Net Working Capital Unrestr	981,614	964,838	1,219,699	785,316	785,316	785,316
Net Working Capital Total	981,614	964,838	1,219,699	785,316	785,316	785,316
Debt Service Total	7,432,193	8,683,775	8,689,788	10,010,865	10,010,865	10,010,865
580 - Central Services	Actual FY 15-16	Actual FY 16-17	Budget FY 17-18	Proposed FY 18-19	Approved FY 18-19	Adopted FY 18-19
Admin Cost Recovery						
411800 MCBEE Allocation	47,429	158,159	103,712	156,758	156,758	156,758
Admin Cost Recovery Total	47,429	158,159	103,712	156,758	156,758	156,758
General Fund Transfers						
381100 Transfer from General Fund	0	0	200,000	100,000	100,000	100,000
General Fund Transfers Total	0	0	200,000	100,000	100,000	100,000
Central Services Total	47,429	158,159	303,712	256,758	256,758	256,758
585 - Self Insurance	Actual FY 15-16	Actual FY 16-17	Budget FY 17-18	Proposed FY 18-19	Approved FY 18-19	Adopted FY 18-19
Charges for Services						
344800 EAIP Reimbursement	92,245	93,532	100,000	100,000	100,000	100,000
344999 Other Reimbursements	0	35,000	0	0	0	0
348100 Liability Insurance	1,096,801	1,368,799	1,255,800	1,442,000	1,442,000	1,442,000
348200 Workers Comp Insurance	827,925	836,026	756,900	727,200	727,200	727,200
348300 Medical Insurance	19,312,946	20,268,535	21,906,635	23,152,853	23,152,853	23,152,853
348310 Dental Insurance	1,925,426	2,011,078	2,155,305	2,279,656	2,279,656	2,279,656

MARION COUNTY FY 2018-19 BUDGET
BY NON-DEPARTMENTAL
NON-DEPARTMENTAL OPERATIONS

585 - Self Insurance	Actual FY 15-16	Actual FY 16-17	Budget FY 17-18	Proposed FY 18-19	Approved FY 18-19	Adopted FY 18-19
Charges for Services						
348320 Health Savings Accounts	131,922	120,470	145,000	145,000	145,000	145,000
348400 Group Term Life Insurance	136,520	142,978	165,988	173,055	173,055	173,055
348500 Long Term Disability Insurance	342,793	291,220	372,189	387,888	387,888	387,888
348600 Unemployment Insurance	333,853	322,285	334,552	350,621	350,621	350,621
348800 Employee Assistance Program	37,407	38,669	39,845	40,702	40,702	40,702
Charges for Services Total	24,237,839	25,528,593	27,232,214	28,798,975	28,798,975	28,798,975
Interest						
361000 Investment Earnings	49,229	64,982	46,450	87,800	87,800	87,800
Interest Total	49,229	64,982	46,450	87,800	87,800	87,800
Settlements						
382100 Settlements	17,798	15,502	5,000	10,000	10,000	10,000
Settlements Total	17,798	15,502	5,000	10,000	10,000	10,000
Net Working Capital						
391000 Net Working Capital Restricted	1,830,000	1,830,000	1,830,000	1,830,000	1,830,000	1,830,000
392000 Net Working Capital Unrestr	7,049,333	7,755,868	8,874,525	9,359,525	9,359,525	9,359,525
Net Working Capital Total	8,879,333	9,585,868	10,704,525	11,189,525	11,189,525	11,189,525
Self Insurance Total	33,184,199	35,194,945	37,988,189	40,086,300	40,086,300	40,086,300
Non-Departmental Operations Grand Total	74,048,065	77,707,799	81,467,423	81,285,338	81,285,338	81,285,338

MARION COUNTY FY 2018-19 BUDGET
BY NON-DEPARTMENTAL
NON-DEPARTMENTAL OPERATIONS

Requirements by Fund Detail						
100 - General Fund	Actual FY 15-16	Actual FY 16-17	Budget FY 17-18	Proposed FY 18-19	Approved FY 18-19	Adopted FY 18-19
Materials and Services						
Supplies						
521070 Departmental Supplies	0	1,625	0	0	0	0
Supplies Total	0	1,625	0	0	0	0
Materials						
522160 Small Departmental Equipment	0	0	1,460	0	0	0
Materials Total	0	0	1,460	0	0	0
Utilities						
524010 Electricity	151,210	153,174	160,426	158,703	158,703	158,703
524020 Street Light Electricity	152	164	148	157	157	157
524040 Natural Gas	11,699	11,368	9,528	11,759	11,759	11,759
524050 Water	8,730	14,710	14,846	12,890	12,890	12,890
524070 Sewer	12,164	13,934	14,722	11,547	11,547	11,547
524090 Garbage Disposal and Recycling	10,920	11,358	13,107	12,747	12,747	12,747
Utilities Total	194,875	204,709	212,777	207,803	207,803	207,803
Contracted Services						
525110 Consulting Services	0	0	102,877	500,000	500,000	500,000
525175 Temporary Staffing	0	10,472	576	0	0	0
525210 Medical Services	6,500	9,700	0	0	0	0
525320 Food Services	717	490	0	0	0	0
525450 Subscription Services	2,800	0	8,400	13,100	13,100	13,100
525510 Legal Services	0	34,523	25,000	25,000	25,000	25,000
525630 Insurance Admin Services	2,904	3,300	6,100	6,100	6,100	6,100
525999 Other Contracted Services	273,171	453,014	796,327	959,966	959,966	959,966
Contracted Services Total	286,092	511,498	939,280	1,504,166	1,504,166	1,504,166
Rentals						
527240 Condo Assn Assessments	15,439	12,301	13,479	12,621	12,621	12,621
Rentals Total	15,439	12,301	13,479	12,621	12,621	12,621
Miscellaneous						
529210 Meetings	349	103	0	0	0	0
529230 Training	0	2,986	10,000	10,000	10,000	10,000
529300 Dues and Memberships	131,823	130,097	145,816	144,542	144,542	144,542
529540 Predatory Animals	55,684	55,672	55,956	63,270	63,270	63,270
529550 Water Master	8,700	8,700	8,700	8,700	8,700	8,700
529910 Awards and Recognition	3,866	3,287	7,600	6,500	6,500	6,500
529998 Retroactive PERS Adjustments	16,770	35,475	60,000	50,000	50,000	50,000
529999 Miscellaneous Expense	3	0	0	0	0	0
Miscellaneous Total	217,195	236,320	288,072	283,012	283,012	283,012
Materials and Services Total	713,601	966,453	1,455,068	2,007,602	2,007,602	2,007,602
Administrative Charges						
611210 Facilities Mgt Allocation	420,756	414,531	445,896	451,829	451,829	451,829
611220 Custodial Allocation	285,343	295,554	304,345	329,593	329,593	329,593
Administrative Charges Total	706,099	710,085	750,241	781,422	781,422	781,422

MARION COUNTY FY 2018-19 BUDGET
BY NON-DEPARTMENTAL
NON-DEPARTMENTAL OPERATIONS

100 - General Fund	Actual FY 15-16	Actual FY 16-17	Budget FY 17-18	Proposed FY 18-19	Approved FY 18-19	Adopted FY 18-19
Transfers Out						
561115 Transfer to Non Dept Grants	0	0	0	4,200	4,200	4,200
561125 Transfer to Juvenile Grants	907,545	923,870	1,002,715	78,844	78,844	78,844
561130 Transfer to Public Works	32,460	118,782	175,525	227,250	227,250	227,250
561160 Xfer to Community Svcs Grants	4,729	39,123	2,000	40,000	40,000	40,000
561180 Transfer to Comm Corrections	0	0	0	280,545	280,545	280,545
561190 Transfer to Health	3,498,968	3,730,390	3,730,390	3,795,298	3,795,298	3,795,298
561220 Transfer to Child Support	322,920	355,864	391,606	412,733	412,733	412,733
561230 Transfer to Dog Control	693,883	795,306	920,716	1,029,423	1,029,423	1,029,423
561250 Transfer to Sheriff Grants	39,652	54,226	58,916	64,363	64,363	64,363
561270 Transfer to County Fair	98,537	97,557	117,557	110,000	110,000	110,000
561300 Transfer to DA Grants	84,751	55,870	124,084	140,784	140,784	140,784
561305 Transfer to Land Use Planning	254,045	261,088	535,318	544,588	544,588	544,588
561310 Transfer to Parks	164,950	88,462	238,480	229,817	229,817	229,817
561320 Transfer to Surveyor	102,000	101,659	101,659	101,659	101,659	101,659
561410 Transfer to Debt Service	1,581,574	2,879,380	3,138,207	3,355,729	3,355,729	3,355,729
561455 Xfer to Facility Renovation	3,545,732	368,725	1,066,000	1,000,000	1,000,000	1,000,000
561480 Xfer to Capital Impr Projects	2,604,605	995,822	2,928,443	3,547,067	3,547,067	3,547,067
561580 Transfer to Central Services	400,221	407,008	859,597	803,349	803,349	803,349
561595 Transfer to Fleet Management	0	0	0	57,246	57,246	57,246
561605 Transfer to MCE4H Svc District	348,828	0	0	0	0	0
Transfers Out Total	14,685,401	11,273,132	15,391,213	15,822,895	15,822,895	15,822,895
Contingency						
571010 Contingency	0	0	1,124,475	1,313,770	1,313,770	1,313,770
Contingency Total	0	0	1,124,475	1,313,770	1,313,770	1,313,770
Ending Fund Balance						
573010 Unapprop Ending Fund Balance	0	0	9,346,553	5,262,589	5,262,589	5,262,589
Ending Fund Balance Total	0	0	9,346,553	5,262,589	5,262,589	5,262,589
General Fund Total	16,105,101	12,949,670	28,067,550	25,188,278	25,188,278	25,188,278
105 - CH2 Redevelopment	Actual FY 15-16	Actual FY 16-17	Budget FY 17-18	Proposed FY 18-19	Approved FY 18-19	Adopted FY 18-19
Materials and Services						
Materials						
522150 Small Office Equipment	12,814	0	0	0	0	0
Materials Total	12,814	0	0	0	0	0
Contracted Services						
525999 Other Contracted Services	7,779	0	0	0	0	0
Contracted Services Total	7,779	0	0	0	0	0
Repairs and Maintenance						
526030 Building Maintenance	3,629	0	0	0	0	0
Repairs and Maintenance Total	3,629	0	0	0	0	0
Materials and Services Total	24,222	0	0	0	0	0

MARION COUNTY FY 2018-19 BUDGET
BY NON-DEPARTMENTAL
NON-DEPARTMENTAL OPERATIONS

105 - CH2 Redevelopment	Actual FY 15-16	Actual FY 16-17	Budget FY 17-18	Proposed FY 18-19	Approved FY 18-19	Adopted FY 18-19
Transfers Out						
561480 Xfer to Capital Impr Projects	750	0	0	0	0	0
Transfers Out Total	750	0	0	0	0	0
CH2 Redevelopment Total	24,972	0	0	0	0	0
115 - Non-Departmental Grants	Actual FY 15-16	Actual FY 16-17	Budget FY 17-18	Proposed FY 18-19	Approved FY 18-19	Adopted FY 18-19
Materials and Services						
Contracted Services						
525153 Fiscal Agent Services	0	0	0	4,200	4,200	4,200
525251 Child Care Services	0	0	50,000	50,000	50,000	50,000
525255 Veterans Services	0	0	162,799	217,065	217,065	217,065
525999 Other Contracted Services	158,586	0	149,989	0	0	0
Contracted Services Total	158,586	0	362,788	271,265	271,265	271,265
Materials and Services Total	158,586	0	362,788	271,265	271,265	271,265
Transfers Out						
561250 Transfer to Sheriff Grants	70,746	42,163	147,561	187,639	187,639	187,639
Transfers Out Total	70,746	42,163	147,561	187,639	187,639	187,639
Contingency						
571010 Contingency	0	0	76,265	82,000	82,000	82,000
Contingency Total	0	0	76,265	82,000	82,000	82,000
Ending Fund Balance						
573010 Unapprop Ending Fund Balance	0	0	502,941	384,148	384,148	384,148
Ending Fund Balance Total	0	0	502,941	384,148	384,148	384,148
Non Departmental Grants Total	229,332	42,163	1,089,555	925,052	925,052	925,052
155 - Tax Title Land Sales	Actual FY 15-16	Actual FY 16-17	Budget FY 17-18	Proposed FY 18-19	Approved FY 18-19	Adopted FY 18-19
Materials and Services						
Supplies						
521010 Office Supplies	4	8	100	100	100	100
521030 Field Supplies	1	0	0	0	0	0
Supplies Total	5	8	100	100	100	100
Materials						
522060 Sign Materials	0	245	100	100	100	100
522160 Small Departmental Equipment	0	140	0	100	100	100
Materials Total	0	385	100	200	200	200
Communications						
523050 Postage	36	76	100	100	100	100
Communications Total	36	76	100	100	100	100
Utilities						
524010 Electricity	185	0	150	150	150	150
524050 Water	250	0	0	0	0	0

MARION COUNTY FY 2018-19 BUDGET
BY NON-DEPARTMENTAL
NON-DEPARTMENTAL OPERATIONS

155 - Tax Title Land Sales	Actual FY 15-16	Actual FY 16-17	Budget FY 17-18	Proposed FY 18-19	Approved FY 18-19	Adopted FY 18-19
Materials and Services						
524090 Garbage Disposal and Recycling	0	0	200	200	200	200
Utilities Total	435	0	350	350	350	350
Contracted Services						
525360 Public Works Services	204	0	0	0	0	0
525710 Printing Services	0	0	100	0	0	0
525715 Advertising	2,212	489	3,000	2,000	2,000	2,000
525735 Mail Services	83	191	0	0	0	0
525999 Other Contracted Services	0	44	175,000	1,500	1,500	1,500
Contracted Services Total	2,499	724	178,100	3,500	3,500	3,500
Repairs and Maintenance						
526030 Building Maintenance	2,123	1,369	4,500	2,500	2,500	2,500
526050 Grounds Maintenance	529	196	6,000	1,000	1,000	1,000
Repairs and Maintenance Total	2,652	1,564	10,500	3,500	3,500	3,500
Rentals						
527120 Motor Pool Mileage	552	45	400	250	250	250
527130 Parking	10	0	0	0	0	0
527300 Equipment Rental	0	0	0	750	750	750
Rentals Total	562	45	400	1,000	1,000	1,000
Miscellaneous						
529110 Mileage Reimbursement	0	0	200	100	100	100
529120 Commercial Travel	0	5	0	0	0	0
529130 Meals	68	0	125	75	75	75
529140 Lodging	462	112	500	450	450	450
529220 Conferences	250	250	500	350	350	350
529230 Training	0	0	500	0	0	0
529300 Dues and Memberships	50	50	50	100	100	100
529880 Recording Charges	202	483	1,000	500	500	500
529920 Auctions	251	673	2,500	2,500	2,500	2,500
529999 Miscellaneous Expense	1,819	4,393	3,500	3,500	3,500	3,500
Miscellaneous Total	3,101	5,966	8,875	7,575	7,575	7,575
Materials and Services Total	9,291	8,768	198,525	16,325	16,325	16,325
Administrative Charges						
611100 County Admin Allocation	358	420	453	471	471	471
611230 Courier Allocation	30	30	34	23	23	23
611255 Benefits Allocation	149	140	153	154	154	154
611260 Human Resources Allocation	514	533	621	619	619	619
611300 Legal Services Allocation	11,604	9,306	8,118	8,355	8,355	8,355
611400 Information Tech Allocation	349	370	413	464	464	464
611410 FIMS Allocation	154	221	191	185	185	185
611420 Telecommunications Allocation	42	45	0	0	0	0
611600 Finance Allocation	244	241	251	281	281	281
611800 MCBEE Allocation	3	13	7	11	11	11

MARION COUNTY FY 2018-19 BUDGET
BY NON-DEPARTMENTAL
NON-DEPARTMENTAL OPERATIONS

155 - Tax Title Land Sales	Actual FY 15-16	Actual FY 16-17	Budget FY 17-18	Proposed FY 18-19	Approved FY 18-19	Adopted FY 18-19
Administrative Charges						
612100 IT Equipment Use Charges	31	33	36	68	68	68
Administrative Charges Total	13,478	11,352	10,277	10,631	10,631	10,631
Special Payments						
551300 Distributions to Tax Districts	85,000	300,000	181,980	264,092	264,092	264,092
Special Payments Total	85,000	300,000	181,980	264,092	264,092	264,092
Transfers Out						
561580 Transfer to Central Services	46,414	46,247	47,249	39,399	39,399	39,399
Transfers Out Total	46,414	46,247	47,249	39,399	39,399	39,399
Contingency						
571010 Contingency	0	0	17,000	30,000	30,000	30,000
Contingency Total	0	0	17,000	30,000	30,000	30,000
Ending Fund Balance						
573010 Unapprop Ending Fund Balance	0	0	98,051	96,353	96,353	96,353
Ending Fund Balance Total	0	0	98,051	96,353	96,353	96,353
Tax Title Land Sales Total	154,183	366,367	553,082	456,800	456,800	456,800
170 - Block Grant						
Transfers Out						
561165 Xfer to Lottery and Econ Dev	47,721	0	0	0	0	0
Transfers Out Total	47,721	0	0	0	0	0
Contingency						
571010 Contingency	0	0	3,695	3,774	3,774	3,774
Contingency Total	0	0	3,695	3,774	3,774	3,774
Block Grant Total	47,721	0	3,695	3,774	3,774	3,774
185 - Criminal Justice Assessment						
Materials and Services						
Supplies						
521070 Departmental Supplies	0	0	200	200	200	200
521300 Safety Clothing	0	0	100	100	100	100
Supplies Total	0	0	300	300	300	300
Communications						
523090 Long Distance Charges	5	13	20	20	20	20
Communications Total	5	13	20	20	20	20
Contracted Services						
525555 Security Services	285,673	318,169	335,000	290,185	290,185	290,185
Contracted Services Total	285,673	318,169	335,000	290,185	290,185	290,185
Repairs and Maintenance						
526011 Dept Equipment Maintenance	9,650	5,173	10,000	10,000	10,000	10,000
526030 Building Maintenance	1,578	0	2,000	1,000	1,000	1,000
Repairs and Maintenance Total	11,228	5,173	12,000	11,000	11,000	11,000
Materials and Services Total	296,906	323,355	347,320	301,505	301,505	301,505

MARION COUNTY FY 2018-19 BUDGET
BY NON-DEPARTMENTAL
NON-DEPARTMENTAL OPERATIONS

185 - Criminal Justice Assessment	Actual FY 15-16	Actual FY 16-17	Budget FY 17-18	Proposed FY 18-19	Approved FY 18-19	Adopted FY 18-19
Administrative Charges						
611410 FIMS Allocation	2,905	3,703	4,765	4,005	4,005	4,005
611600 Finance Allocation	1,066	1,057	1,676	1,727	1,727	1,727
611800 MCBEE Allocation	57	212	174	250	250	250
Administrative Charges Total	4,028	4,972	6,615	5,982	5,982	5,982
Capital Outlay						
531300 Departmental Equipment Capital	0	0	100,000	100,000	100,000	100,000
531600 Computer Hardware Capital	0	8,039	0	0	0	0
Capital Outlay Total	0	8,039	100,000	100,000	100,000	100,000
Transfers Out						
561100 Transfer to General Fund	175,000	150,000	151,505	148,962	148,962	148,962
561125 Transfer to Juvenile Grants	175,000	150,000	151,505	148,962	148,962	148,962
561180 Transfer to Comm Corrections	175,000	150,000	151,505	148,962	148,962	148,962
Transfers Out Total	525,000	450,000	454,515	446,886	446,886	446,886
Contingency						
571010 Contingency	0	0	90,000	10,000	10,000	10,000
Contingency Total	0	0	90,000	10,000	10,000	10,000
Ending Fund Balance						
573010 Unapprop Ending Fund Balance	0	0	638,885	630,474	630,474	630,474
Ending Fund Balance Total	0	0	638,885	630,474	630,474	630,474
Criminal Justice Assessment Total	825,934	786,366	1,637,335	1,494,847	1,494,847	1,494,847
210 - County Schools	Actual FY 15-16	Actual FY 16-17	Budget FY 17-18	Proposed FY 18-19	Approved FY 18-19	Adopted FY 18-19
Special Payments						
551200 Distributions to Schools	578,669	614,068	878,403	587,750	587,750	587,750
Special Payments Total	578,669	614,068	878,403	587,750	587,750	587,750
County Schools Total	578,669	614,068	878,403	587,750	587,750	587,750
381 - Rainy Day	Actual FY 15-16	Actual FY 16-17	Budget FY 17-18	Proposed FY 18-19	Approved FY 18-19	Adopted FY 18-19
Special Payments						
551990 Other Special Payments	0	0	2,240,114	0	0	0
Special Payments Total	0	0	2,240,114	0	0	0
Reserve for Future Expenditure						
572010 Reserve for Future Expenditure	0	0	16,000	2,274,914	2,274,914	2,274,914
Reserve for Future Expenditure Total	0	0	16,000	2,274,914	2,274,914	2,274,914
Rainy Day Total	0	0	2,256,114	2,274,914	2,274,914	2,274,914
410 - Debt Service	Actual FY 15-16	Actual FY 16-17	Budget FY 17-18	Proposed FY 18-19	Approved FY 18-19	Adopted FY 18-19
Debt Service Principal						
541100 Principal Payments	3,257,623	4,184,588	4,678,326	5,255,120	5,255,120	5,255,120
Debt Service Principal Total	3,257,623	4,184,588	4,678,326	5,255,120	5,255,120	5,255,120

MARION COUNTY FY 2018-19 BUDGET
BY NON-DEPARTMENTAL
NON-DEPARTMENTAL OPERATIONS

410 - Debt Service	Actual FY 15-16	Actual FY 16-17	Budget FY 17-18	Proposed FY 18-19	Approved FY 18-19	Adopted FY 18-19
Debt Service Interest						
542100 Interest Payments	3,209,732	3,279,489	3,229,645	3,193,161	3,193,161	3,193,161
Debt Service Interest Total	3,209,732	3,279,489	3,229,645	3,193,161	3,193,161	3,193,161
Ending Fund Balance						
573010 Unapprop Ending Fund Balance	0	0	781,817	1,562,584	1,562,584	1,562,584
Ending Fund Balance Total	0	0	781,817	1,562,584	1,562,584	1,562,584
Debt Service Total	6,467,355	7,464,077	8,689,788	10,010,865	10,010,865	10,010,865
580 - Central Services	Actual FY 15-16	Actual FY 16-17	Budget FY 17-18	Proposed FY 18-19	Approved FY 18-19	Adopted FY 18-19
Materials and Services						
Materials						
522180 Software	8,249	0	0	0	0	0
Materials Total	8,249	0	0	0	0	0
Contracted Services						
525110 Consulting Services	14,156	108,065	220,000	125,000	125,000	125,000
525999 Other Contracted Services	0	0	70,000	70,000	70,000	70,000
Contracted Services Total	14,156	108,065	290,000	195,000	195,000	195,000
Repairs and Maintenance						
526021 Computer Software Maintenance	18,148	0	0	0	0	0
Repairs and Maintenance Total	18,148	0	0	0	0	0
Miscellaneous						
529230 Training	0	40,478	10,000	55,000	55,000	55,000
Miscellaneous Total	0	40,478	10,000	55,000	55,000	55,000
Materials and Services Total	40,553	148,542	300,000	250,000	250,000	250,000
Administrative Charges						
611100 County Admin Allocation	1,435	2,100	842	1,660	1,660	1,660
611410 FIMS Allocation	3,980	5,847	2,123	3,562	3,562	3,562
611600 Finance Allocation	1,461	1,669	747	1,536	1,536	1,536
Administrative Charges Total	6,876	9,616	3,712	6,758	6,758	6,758
Central Services Total	47,429	158,158	303,712	256,758	256,758	256,758
585 - Self Insurance	Actual FY 15-16	Actual FY 16-17	Budget FY 17-18	Proposed FY 18-19	Approved FY 18-19	Adopted FY 18-19
Materials and Services						
Supplies						
521010 Office Supplies	0	118	0	0	0	0
521070 Departmental Supplies	263	174	0	2,500	2,500	2,500
521310 Safety Equipment	0	64	5,000	5,000	5,000	5,000
Supplies Total	263	356	5,000	7,500	7,500	7,500
Materials						
522150 Small Office Equipment	1,885	1,808	5,000	3,000	3,000	3,000
522160 Small Departmental Equipment	0	8,583	6,000	6,000	6,000	6,000
Materials Total	1,885	10,391	11,000	9,000	9,000	9,000

MARION COUNTY FY 2018-19 BUDGET
BY NON-DEPARTMENTAL
NON-DEPARTMENTAL OPERATIONS

585 - Self Insurance	Actual FY 15-16	Actual FY 16-17	Budget FY 17-18	Proposed FY 18-19	Approved FY 18-19	Adopted FY 18-19
Materials and Services						
Contracted Services						
525152 Accounting Services	1,851	1,018	1,845	2,702	2,702	2,702
525450 Subscription Services	13,800	33,800	40,800	44,900	44,900	44,900
525610 Insurance Adjustors	260	0	500	500	500	500
525620 Insurance Brokers	36,201	37,287	38,000	39,000	39,000	39,000
525630 Insurance Admin Services	73,350	73,875	75,800	75,800	75,800	75,800
525999 Other Contracted Services	12,100	1,815	5,000	12,500	12,500	12,500
Contracted Services Total	137,562	147,795	161,945	175,402	175,402	175,402
Repairs and Maintenance						
526021 Computer Software Maintenance	0	50	0	0	0	0
Repairs and Maintenance Total	0	50	0	0	0	0
Insurance						
528120 WC Insurance Premiums	134,597	138,779	105,000	105,000	105,000	105,000
528130 Property Insurance Premiums	193,820	192,859	200,000	200,000	200,000	200,000
528150 Health Insurance Premiums	19,061,939	20,026,917	21,906,635	23,152,853	23,152,853	23,152,853
528160 Dental Insurance Premiums	1,911,697	1,998,995	2,155,305	2,279,656	2,279,656	2,279,656
528170 Life Insurance Premiums	134,667	141,685	165,988	173,055	173,055	173,055
528180 Disability Insurance Premiums	274,712	288,985	357,189	380,388	380,388	380,388
528190 County HSA Contributions	131,922	120,538	145,000	145,000	145,000	145,000
528310 Excess Workers Comp Insurance	89,265	100,113	100,000	100,000	100,000	100,000
528320 Excess Liability Insurance	130,590	126,974	134,000	150,000	150,000	150,000
528410 Liability Claims	125,151	57,671	665,500	843,000	843,000	843,000
528415 Auto Claims	19,001	50,355	75,000	75,000	75,000	75,000
528430 Unemployment Claims	222,769	226,390	331,752	347,821	347,821	347,821
528460 Long Term Disability Claims	1,627	15,260	15,000	7,500	7,500	7,500
528510 Workers Comp Claims	680,033	691,585	516,800	487,200	487,200	487,200
Insurance Total	23,111,791	24,177,107	26,873,169	28,446,473	28,446,473	28,446,473
Miscellaneous						
529210 Meetings	408	655	500	500	500	500
529220 Conferences	0	4,135	2,500	2,500	2,500	2,500
529230 Training	6,050	4,725	2,500	2,500	2,500	2,500
529430 Safety Incentives EAIP	198,787	0	28,100	28,500	28,500	28,500
Miscellaneous Total	205,245	9,515	33,600	34,000	34,000	34,000
Materials and Services Total	23,456,745	24,345,213	27,084,714	28,672,375	28,672,375	28,672,375
Administrative Charges						
611300 Legal Services Allocation	141,587	120,208	127,500	111,600	111,600	111,600
Administrative Charges Total	141,587	120,208	127,500	111,600	111,600	111,600
Transfers Out						
561480 Xfer to Capital Impr Projects	0	25,000	25,000	0	0	0
Transfers Out Total	0	25,000	25,000	0	0	0
Contingency						
571010 Contingency	0	0	3,699,223	4,180,573	4,180,573	4,180,573
Contingency Total	0	0	3,699,223	4,180,573	4,180,573	4,180,573

MARION COUNTY FY 2018-19 BUDGET
 BY NON-DEPARTMENTAL
 NON-DEPARTMENTAL OPERATIONS

585 - Self Insurance	Actual FY 15-16	Actual FY 16-17	Budget FY 17-18	Proposed FY 18-19	Approved FY 18-19	Adopted FY 18-19
Ending Fund Balance						
573010 Unappropriated Ending Fund Balance	0	0	2,472,752	2,542,752	2,542,752	2,542,752
573050 Self Insurance Reserves	0	0	4,579,000	4,579,000	4,579,000	4,579,000
Ending Fund Balance Total	0	0	7,051,752	7,121,752	7,121,752	7,121,752
Self Insurance Total	23,598,332	24,490,421	37,988,189	40,086,300	40,086,300	40,086,300
Non-Departmental Operations Grand Total	48,079,028	46,871,291	81,467,423	81,285,338	81,285,338	81,285,338

MARION COUNTY FY 2018-19 BUDGET
BY NON-DEPARTMENTAL
NON-DEPARTMENTAL OPERATIONS

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