

# TABLE OF CONTENTS

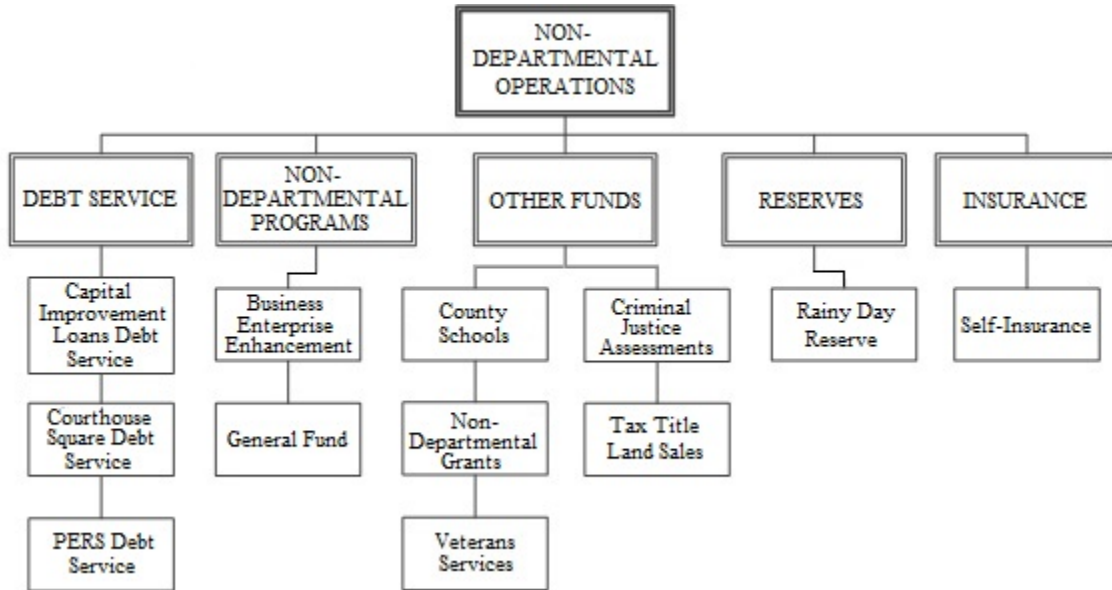
## NON-DEPARTMENTAL

Non-Departmental Organization Chart .....	491
Non-Departmental Funds Summary .....	492
Program Summary.....	493
Programs .....	493
Courthouse Square Debt Service Program .....	494
PERS Debt Service Program .....	495
Capital Improvement Loans Program .....	496
MCBEE (Marion County Business Enterprise Enhancement) Program .....	497
General Fund Program .....	498
County Schools Program.....	500
Criminal Justice Assessments Program.....	501
Non-Departmental Grants Program .....	502
Tax Title Land Sales Program.....	503
Veterans Services Program .....	504
Rainy Day Reserve Program .....	505
Self-Insurance Program.....	506
Non-Departmental Funds Resources Detail.....	507
General Fund .....	507
Non-Departmental Grants Fund.....	509
Tax Title Land Sales Fund.....	509
Block Grant Fund.....	510
Criminal Justice Assessment Fund .....	510
County Schools Fund .....	510
Rainy Day Fund .....	511
Debt Service Fund .....	511
Central Service Fund .....	511
Self-Insurance Fund .....	511
Non-Departmental Funds Requirements Detail.....	513
General Fund .....	513
Non-Departmental Grants Fund.....	515
Tax Title Land Sales Fund.....	515
Block Grant Fund.....	517
Criminal Justice Assessment Fund .....	517
County Schools Fund .....	518
Rainy Day Fund .....	518
Debt Service Fund .....	518
Central Service Fund .....	519
Self-Insurance Fund .....	519

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MARION COUNTY FY 2019-20 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 10 funds, which are separated into the following five groups:

- 1) Debt Service accounts for repayment of debt for various capital improvement and renovation projects, as well as the payments on bonds issued to reduce Marion County’s portion of the PERS unfunded actuarial liability.
- 2) Non-Departmental Programs includes the county’s General Fund, accounting for the county’s property taxes and other general revenues and transfers to supplement budgets in other funds. Non-Departmental Programs also encompasses the MCBEE program, which is the county’s business enterprise enhancement program, to assist in standardizing business processes across the county.
- 3) Other Funds accounts for various intergovernmental revenues and grants that are transferred to specific programs and projects, such as the County Schools Fund. Other Funds also includes revenue and expenditures for the Tax Title Land Sales Fund, which accounts for the 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.
- 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 includes the county’s Self Insurance Fund which is financed through assessments to the various departments to cover the costs of insurance premiums, claims, and reserves for future losses.

MARION COUNTY FY 2019-20 BUDGET  
 BY NON-DEPARTMENTAL  
 NON DEPARTMENTAL OPERATIONS

<b>FUNDS</b>					
<b>Fund Name</b>	<b>FY 16-17 ACTUAL</b>	<b>FY 17-18 ACTUAL</b>	<b>FY 18-19 BUDGET</b>	<b>FY 19-20 ADOPTED</b>	<b>% of Total</b>
<b>RESOURCES</b>					
FND 100 General Fund	27,681,003	31,294,743	27,681,785	24,336,541	28.9%
FND 115 Non Departmental Grants	651,080	1,070,462	1,267,247	1,154,742	1.4%
FND 155 Tax Title Land Sales	580,778	689,132	746,330	681,312	0.8%
FND 170 Block Grant	3,687	4,127	4,183	0	n.a
FND 185 Criminal Justice Assessment	1,700,859	1,627,980	1,531,940	1,399,346	1.7%
FND 210 County Schools	813,399	840,534	1,338,829	951,000	1.1%
FND 381 Rainy Day	2,240,114	2,264,231	2,281,631	2,312,431	2.7%
FND 410 Debt Service	8,683,775	9,213,950	10,819,208	11,424,847	13.6%
FND 580 Central Services	158,159	45,609	256,758	125,712	0.1%
FND 585 Self Insurance	35,194,945	37,448,609	40,333,461	41,764,410	49.6%
<b>TOTAL RESOURCES</b>	<b>77,707,799</b>	<b>84,499,378</b>	<b>86,261,372</b>	<b>84,150,341</b>	<b>100.0%</b>
<b>REQUIREMENTS</b>					
FND 100 General Fund	12,949,671	15,782,479	27,681,785	24,336,541	28.9%
FND 115 Non Departmental Grants	42,163	332,570	1,267,247	1,154,742	1.4%
FND 155 Tax Title Land Sales	366,367	195,603	746,330	681,312	0.8%
FND 170 Block Grant	0	0	4,183	0	n.a
FND 185 Criminal Justice Assessment	786,366	799,809	1,531,940	1,399,346	1.7%
FND 210 County Schools	614,068	421,456	1,338,829	951,000	1.1%
FND 381 Rainy Day	0	0	2,281,631	2,312,431	2.7%
FND 410 Debt Service	7,464,077	7,620,291	10,819,208	11,424,847	13.6%
FND 580 Central Services	158,159	45,609	256,758	125,712	0.1%
FND 585 Self Insurance	24,490,421	26,011,923	40,333,461	41,764,410	49.6%
<b>TOTAL REQUIREMENTS</b>	<b>46,871,292</b>	<b>51,209,740</b>	<b>86,261,372</b>	<b>84,150,341</b>	<b>100.0%</b>

MARION COUNTY FY 2019-20 BUDGET  
BY NON-DEPARTMENTAL  
NON DEPARTMENTAL OPERATIONS

**PROGRAMS**

	<b>FY 16-17 ACTUAL</b>	<b>FY 17-18 ACTUAL</b>	<b>FY 18-19 BUDGET</b>	<b>FY 19-20 ADOPTED</b>	<b>+/- %</b>
<b>RESOURCES</b>					
Courthouse Square Debt Svc	1,548,675	1,519,825	1,550,700	1,543,100	-0.5%
PERS Debt Service	5,436,133	5,995,161	6,966,139	7,600,493	9.1%
Capital Improvement Loans	1,698,967	1,698,964	2,302,369	2,281,254	-0.9%
MCBEE	158,159	45,609	256,758	125,712	-51.0%
General Fund	27,681,003	31,294,743	27,681,785	24,336,541	-12.1%
County Schools	813,399	840,534	1,338,829	951,000	-29.0%
Criminal Justice Assessments	1,700,859	1,627,980	1,531,940	1,399,346	-8.7%
Non Departmental Grants	654,767	911,790	974,222	818,987	-15.9%
Tax Title Land Sales	580,778	689,132	746,330	681,312	-8.7%
Veterans Services	0	162,799	297,208	335,755	13.0%
Rainy Day Reserve	2,240,114	2,264,231	2,281,631	2,312,431	1.3%
Self Insurance	35,194,945	37,448,609	40,333,461	41,764,410	3.5%
<b>TOTAL RESOURCES</b>	<b>77,707,799</b>	<b>84,499,378</b>	<b>86,261,372</b>	<b>84,150,341</b>	<b>-2.4%</b>
<b>REQUIREMENTS</b>					
Courthouse Square Debt Svc	1,548,675	1,519,825	1,550,700	1,543,100	-0.5%
PERS Debt Service	4,216,435	4,401,502	6,966,139	7,600,493	9.1%
Capital Improvement Loans	1,698,967	1,698,964	2,302,369	2,281,254	-0.9%
MCBEE	158,159	45,609	256,758	125,712	-51.0%
General Fund	12,949,671	15,782,479	27,681,785	24,336,541	-12.1%
County Schools	614,068	421,456	1,338,829	951,000	-29.0%
Criminal Justice Assessments	786,366	799,809	1,531,940	1,399,346	-8.7%
Non Departmental Grants	42,163	238,309	974,222	818,987	-15.9%
Tax Title Land Sales	366,367	195,603	746,330	681,312	-8.7%
Veterans Services	0	94,261	297,208	335,755	13.0%
Rainy Day Reserve	0	0	2,281,631	2,312,431	1.3%
Self Insurance	24,490,421	26,011,923	40,333,461	41,764,410	3.5%
<b>TOTAL REQUIREMENTS</b>	<b>46,871,292</b>	<b>51,209,740</b>	<b>86,261,372</b>	<b>84,150,341</b>	<b>-2.4%</b>

MARION COUNTY FY 2019-20 BUDGET  
 BY NON-DEPARTMENTAL  
 NON DEPARTMENTAL OPERATIONS

**Courthouse Square Debt Svc 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 Courthouse Square. 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 \$6.6 million as of June 30, 2018.
- 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 16-17 ACTUAL	FY 17-18 ACTUAL	FY 18-19 BUDGET	FY 19-20 ADOPTED	+/- %
<b>RESOURCES</b>					
Interest	0	8	0	0	n.a.
General Fund Transfers	1,548,675	1,519,817	1,550,700	1,543,100	-0.5%
<b>TOTAL RESOURCES</b>	<b>1,548,675</b>	<b>1,519,825</b>	<b>1,550,700</b>	<b>1,543,100</b>	<b>-0.5%</b>
<b>REQUIREMENTS</b>					
Debt Service Principal	1,070,000	1,100,000	1,190,000	1,245,000	4.6%
Debt Service Interest	478,675	419,825	360,700	298,100	-17.4%
<b>TOTAL REQUIREMENTS</b>	<b>1,548,675</b>	<b>1,519,825</b>	<b>1,550,700</b>	<b>1,543,100</b>	<b>-0.5%</b>

**Courthouse Square Debt Svc Program Budget Justification**

RESOURCES

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

REQUIREMENTS

Debt service principal and interest consist of scheduled payments for FY 2019-20.

MARION COUNTY FY 2019-20 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 \$37.7 million as of June 30, 2018, which includes \$2.2 million of deferred interest on the 2002 obligation. The total outstanding principal amount, net of the deferred interest, is \$35.5 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 16-17 ACTUAL	FY 17-18 ACTUAL	FY 18-19 BUDGET	FY 19-20 ADOPTED	+/- %
<b>RESOURCES</b>					
Admin Cost Recovery	4,460,752	4,758,866	5,361,980	4,819,557	-10.1%
Interest	10,543	16,597	10,500	16,600	58.1%
Net Working Capital	964,838	1,219,698	1,593,659	2,764,336	73.5%
<b>TOTAL RESOURCES</b>	<b>5,436,133</b>	<b>5,995,161</b>	<b>6,966,139</b>	<b>7,600,493</b>	<b>9.1%</b>
<b>REQUIREMENTS</b>					
Debt Service Principal	1,865,000	2,085,000	2,320,000	2,570,000	10.8%
Debt Service Interest	2,351,435	2,316,502	2,275,212	2,227,092	-2.1%
Ending Fund Balance	0	0	2,370,927	2,803,401	18.2%
<b>TOTAL REQUIREMENTS</b>	<b>4,216,435</b>	<b>4,401,502</b>	<b>6,966,139</b>	<b>7,600,493</b>	<b>9.1%</b>

**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.

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 2019-20 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. Principal and interest payments are due quarterly through October 2028; annual payments total \$882,277.
- In July 2016, the county obtained a second bank loan of \$9,950,000 to finance additional major capital projects. Principal and interest payments are due quarterly through June 2030; annual payments total \$816,687.
- In June 2018, the county obtained a another loan of \$5,000,000 to finance additional capital projects. Principal and interest payments are due semiannually through June 2028; annual payments total \$582,290.

**Program Summary**

Non Departmental Operations

Program: Capital Improvement Loans

	FY 16-17 ACTUAL	FY 17-18 ACTUAL	FY 18-19 BUDGET	FY 19-20 ADOPTED	+/- %
<b>RESOURCES</b>					
General Fund Transfers	1,330,705	1,330,702	1,805,029	1,783,914	-1.2%
Other Fund Transfers	368,262	368,262	497,340	497,340	0.0%
<b>TOTAL RESOURCES</b>	<b>1,698,967</b>	<b>1,698,964</b>	<b>2,302,369</b>	<b>2,281,254</b>	<b>-0.9%</b>
<b>REQUIREMENTS</b>					
Debt Service Principal	1,249,588	1,261,522	1,745,120	1,776,419	1.8%
Debt Service Interest	449,380	437,442	557,249	504,835	-9.4%
<b>TOTAL REQUIREMENTS</b>	<b>1,698,967</b>	<b>1,698,964</b>	<b>2,302,369</b>	<b>2,281,254</b>	<b>-0.9%</b>

**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 2019-20.



MARION COUNTY FY 2019-20 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 16-17 ACTUAL	FY 17-18 ACTUAL	FY 18-19 BUDGET	FY 19-20 ADOPTED	+/- %
<b>RESOURCES</b>					
Admin Cost Recovery	158,159	45,609	156,758	125,712	-19.8%
General Fund Transfers	0	0	100,000	0	-100.0%
<b>TOTAL RESOURCES</b>	<b>158,159</b>	<b>45,609</b>	<b>256,758</b>	<b>125,712</b>	<b>-51.0%</b>
<b>REQUIREMENTS</b>					
Materials and Services	148,542	42,187	250,000	120,000	-52.0%
Administrative Charges	9,616	3,422	6,758	5,712	-15.5%
<b>TOTAL REQUIREMENTS</b>	<b>158,158</b>	<b>45,609</b>	<b>256,758</b>	<b>125,712</b>	<b>-51.0%</b>

**MCBEE Program Budget Justification**

RESOURCES

Resources for the MCBEE Program is Administrative Cost Recovery in the amount of 125,712, and no General Fund Transfer. This is a net decrease of \$131,046 from FY 18-19. 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 \$120,000 in Materials and Services for identified improvements to the Oracle system. Contractual services to begin analysis of the Oracle E-Business Suite update to version 12.2, plus funding for education and training for subject matter experts and technical employees.

MARION COUNTY FY 2019-20 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 16-17 ACTUAL	FY 17-18 ACTUAL	FY 18-19 BUDGET	FY 19-20 ADOPTED	+/- %
<b>RESOURCES</b>					
Taxes	67,689,807	69,999,101	73,975,580	76,078,018	2.8%
Licenses and Permits	64,825	59,275	65,000	65,000	0.0%
Intergovernmental Federal	445,045	901,549	608,000	611,000	0.5%
Intergovernmental State	4,299,281	4,508,647	4,726,648	4,729,538	0.1%
Charges for Services	3,368,492	3,285,209	3,173,590	2,652,023	-16.4%
Fines and Forfeitures	0	240	0	0	n.a.
Interest	750,306	875,738	762,790	850,000	11.4%
Other Revenues	18,899	33,850	30,000	32,000	6.7%
General Fund Transfers	(60,288,239)	(63,247,756)	(71,276,270)	(73,392,031)	3.0%
Other Fund Transfers	100,000	147,557	104,183	275,000	164.0%
Net Working Capital	11,232,586	14,731,332	15,512,264	12,435,993	-19.8%
<b>TOTAL RESOURCES</b>	<b>27,681,003</b>	<b>31,294,743</b>	<b>27,681,785</b>	<b>24,336,541</b>	<b>-12.1%</b>
<b>REQUIREMENTS</b>					
Materials and Services	966,453	768,236	2,009,785	2,490,315	23.9%
Administrative Charges	710,085	717,434	781,422	864,889	10.7%
Transfers Out	11,273,132	14,296,809	18,634,506	12,954,722	-30.5%
Contingency	0	0	993,483	1,496,087	50.6%
Ending Fund Balance	0	0	5,262,589	6,530,528	24.1%
<b>TOTAL REQUIREMENTS</b>	<b>12,949,670</b>	<b>15,782,479</b>	<b>27,681,785</b>	<b>24,336,541</b>	<b>-12.1%</b>

**General Fund Program Budget Justification**

RESOURCES

Property taxes comprise of 83% of all General Fund revenues. Current property tax revenue of \$74,410,488 increased 4.3% over prior year estimate.

Charges for Services has decreased over the prior year mainly due to the decreasing revenue received from the Marion County Justice Court Fees and Recording Fees.

Other Fund Transfers has increased due to the additional revenue from the Traffic Safety Team Fund.

The remaining Resources are consistent with the prior year.

MARION COUNTY FY 2019-20 BUDGET  
BY NON-DEPARTMENTAL  
NON DEPARTMENTAL OPERATIONS

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REQUIREMENTS

Materials and Services category reflects an increase of \$480,530. The increase is primarily in consulting and contractual services for a variety of planned activities in FY 2019-20. Activities include the second phase of consultation for solid waste contract negotiations, 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, countywide 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 to the Juvenile Grants Fund due to the reclassification of the food program which is now accounted for as part of the General Fund cost of the Juvenile Department;
- 2) an increase to the Health and Human Services Fund to account for the full cost of new FTE added in the prior year for the Law Enforcement Assisted Diversion (LEAD) grant; and
- 3) a decrease of almost \$3.4M to the Capital Improvement Projects Fund and a decrease of \$920,000 to the Facility Renovation Fund as carryover funding will be used to fund the majority of capital projects.

Contingency is budgeted at 1.7% of adjusted Resources, which meets the county policy of a minimum of 1%.

Ending Fund Balance is budgeted at 7.2% of adjusted Resources, which meets the county policy of a minimum of 5%.

MARION COUNTY FY 2019-20 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 Federal and 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 16-17 ACTUAL	FY 17-18 ACTUAL	FY 18-19 BUDGET	FY 19-20 ADOPTED	+/- %
<b>RESOURCES</b>					
Intergovernmental Federal	48,243	292,950	50,000	50,000	0.0%
Intergovernmental State	688,360	345,042	868,250	794,000	-8.6%
Interest	1,221	3,212	1,500	5,000	233.3%
Net Working Capital	75,575	199,331	419,079	102,000	-75.7%
<b>TOTAL RESOURCES</b>	<b>813,399</b>	<b>840,534</b>	<b>1,338,829</b>	<b>951,000</b>	<b>-29.0%</b>
<b>REQUIREMENTS</b>					
Special Payments	614,068	421,456	1,338,829	951,000	-29.0%
<b>TOTAL REQUIREMENTS</b>	<b>614,068</b>	<b>421,456</b>	<b>1,338,829</b>	<b>951,000</b>	<b>-29.0%</b>

**County Schools Program Budget Justification**

RESOURCES

Intergovernmental Federal revenues from the US Forest Service are expected to be consistent with FY 2018-19 estimates.

Intergovernmental State revenues are \$701,500 for Chapter 530 Forest Rehabilitation, a \$75,000 reduction from FY 2018-19, \$90,000 for State Electric Coop Tax, and \$2,500 for State Private Rail Car Tax.

Investment interest is estimated at \$5,000.

REQUIREMENTS

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

MARION COUNTY FY 2019-20 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 16-17 ACTUAL	FY 17-18 ACTUAL	FY 18-19 BUDGET	FY 19-20 ADOPTED	+/- %
<b>RESOURCES</b>					
Fines and Forfeitures	725,234	704,012	693,569	696,065	0.4%
Interest	7,396	9,475	10,200	13,620	33.5%
Net Working Capital	968,229	914,493	828,171	689,661	-16.7%
<b>TOTAL RESOURCES</b>	<b>1,700,859</b>	<b>1,627,980</b>	<b>1,531,940</b>	<b>1,399,346</b>	<b>-8.7%</b>
<b>REQUIREMENTS</b>					
Materials and Services	323,355	339,224	301,505	312,320	3.6%
Administrative Charges	4,972	6,070	5,982	5,332	-10.9%
Capital Outlay	8,039	0	0	0	n.a.
Transfers Out	450,000	454,515	532,001	453,462	-14.8%
Contingency	0	0	61,978	20,000	-67.7%
Ending Fund Balance	0	0	630,474	608,232	-3.5%
<b>TOTAL REQUIREMENTS</b>	<b>786,366</b>	<b>799,809</b>	<b>1,531,940</b>	<b>1,399,346</b>	<b>-8.7%</b>

**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. Net Working Capital continues to decline as funds are used to cover court security costs that exceed current revenues.

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 Out are lower than FY 2018-19 which included a distribution of carryover funds from FY 2017-18. Materials and Services are primarily for security services at Juvenile, Jail and Courthouse and associated equipment maintenance.

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 reserves are being used to maintain services and equipment.

MARION COUNTY FY 2019-20 BUDGET  
 BY NON-DEPARTMENTAL  
 NON DEPARTMENTAL OPERATIONS

**Non Departmental Grants Program**

- This program includes one special revenue fund that account for federal, state and local grants that are not granted to specific county departments.
- These grants are generally distributed 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 16-17 ACTUAL	FY 17-18 ACTUAL	FY 18-19 BUDGET	FY 19-20 ADOPTED	+/- %
<b>RESOURCES</b>					
Intergovernmental Federal	0	241,414	242,754	0	-100.0%
Intergovernmental State	0	50,000	50,000	50,000	0.0%
Interest	5,005	7,372	7,986	11,205	40.3%
Other Revenues	1,200	400	0	0	n.a.
Net Working Capital	648,561	612,604	673,482	757,782	12.5%
<b>TOTAL RESOURCES</b>	<b>654,767</b>	<b>911,790</b>	<b>974,222</b>	<b>818,987</b>	<b>-15.9%</b>
<b>REQUIREMENTS</b>					
Materials and Services	0	178,754	195,605	50,000	-74.4%
Transfers Out	42,163	59,554	191,822	211,664	10.3%
Contingency	0	0	97,153	67,000	-31.0%
Ending Fund Balance	0	0	489,642	490,323	0.1%
<b>TOTAL REQUIREMENTS</b>	<b>42,163</b>	<b>238,309</b>	<b>974,222</b>	<b>818,987</b>	<b>-15.9%</b>

**Non Departmental Grants Program Budget Justification**

RESOURCES

There are no Intergovernmental Federal revenues budgeted as it's unknown if Title III funds will be reauthorized in 2019. Intergovernmental State revenues of \$50,000 are for the Court Care program established in 2017. Interest earnings are estimated at \$11,205. Block Grant Fund 170 was closed, and the fund balance transferred to General Fund in FY 18-19.

The Net Working Capital balance of \$757,582 represents the balance of reauthorized Title III funds that are utilized for forest patrol and search and rescue efforts through the Sheriff's Office.

REQUIREMENTS

There are \$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 of \$211,664 include \$171,664 for forest patrol, and \$40,000 for search and rescue programs in the Sheriff's Office. 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 funds a position in the Sheriff's Office dedicated to forest patrol.

Contingency of \$67,000 is for unanticipated search and rescue activities that may arise during the fiscal year. Ending Fund Balance of \$490,323 is restricted to forest patrol and search and rescue programs.

MARION COUNTY FY 2019-20 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 16-17 ACTUAL	FY 17-18 ACTUAL	FY 18-19 BUDGET	FY 19-20 ADOPTED	+/- %
<b>RESOURCES</b>					
Charges for Services	19,077	155,814	200,000	200,000	0.0%
Interest	37,413	27,890	20,200	17,244	-14.6%
Other Revenues	253,581	291,018	32,600	26,720	-18.0%
Net Working Capital	270,708	214,411	493,530	437,348	-11.4%
<b>TOTAL RESOURCES</b>	<b>580,778</b>	<b>689,132</b>	<b>746,330</b>	<b>681,312</b>	<b>-8.7%</b>
<b>REQUIREMENTS</b>					
Materials and Services	8,768	29,010	216,325	119,300	-44.9%
Administrative Charges	11,352	9,344	10,631	21,310	100.5%
Special Payments	300,000	110,000	383,622	188,968	-50.7%
Transfers Out	46,247	47,249	39,399	90,000	128.4%
Contingency	0	0	0	50,000	n.a.
Ending Fund Balance	0	0	96,353	211,734	119.7%
<b>TOTAL REQUIREMENTS</b>	<b>366,367</b>	<b>195,603</b>	<b>746,330</b>	<b>681,312</b>	<b>-8.7%</b>

**Tax Title Land Sales Program Budget Justification**

**RESOURCES**

Resources are lower than budgeted for FY 2018-19. Projections of loan principal and interest payments are lower due to recent contract payoffs. In addition, Net Working Capital is also anticipated to be lower than in the previous year due to increased property cleanup expenditures and distributions to taxing districts in FY 2018-19.

**REQUIREMENTS**

Total requirements for the Tax Title Fund are \$65,018 less than the FY 2018-19 budgeted amount. The most significant difference is a reduction in Special Payments for distributions to taxing districts, down by almost \$195,000 compared to FY 2018-19. This is due to a decrease in anticipated Net Working Capital, and increases in Administrative Charges, Transfers Out to the Central Services Fund, and Ending Fund Balance requirements, resulting in less funds available for distribution to taxing districts. Managing the county's foreclosed properties has resulted in an increased need for staff time, driving the increases in Transfers Out to the Central Services Fund and Administrative Charges. Ending Fund Balance requirements are calculated based on one year's expenditures without property sales revenue. Continually rising costs related to property clean up expenditures requires a larger Ending Fund Balance to carry over for future year needs. The decrease in Contingency is a result of increased costs and increased allocation to Ending Fund Balance.

MARION COUNTY FY 2019-20 BUDGET  
 BY NON-DEPARTMENTAL  
 NON DEPARTMENTAL OPERATIONS

**Veterans Services Program**

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

**Program Summary**

Non Departmental Operations	Program: Veterans Services				
	FY 16-17 ACTUAL	FY 17-18 ACTUAL	FY 18-19 BUDGET	FY 19-20 ADOPTED	+/- %
<b>RESOURCES</b>					
Intergovernmental State	0	162,799	224,470	219,770	-2.1%
General Fund Transfers	0	0	4,200	21,977	423.3%
Net Working Capital	0	0	68,538	94,008	37.2%
<b>TOTAL RESOURCES</b>	<b>0</b>	<b>162,799</b>	<b>297,208</b>	<b>335,755</b>	<b>13.0%</b>
<b>REQUIREMENTS</b>					
Materials and Services	0	94,261	297,208	291,409	-2.0%
Contingency	0	0	0	44,346	n.a.
<b>TOTAL REQUIREMENTS</b>	<b>0</b>	<b>94,261</b>	<b>297,208</b>	<b>335,755</b>	<b>13.0%</b>

**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, a transfer from the General Fund and Net Working Capital.

REQUIREMENTS

Materials and Services for this program represent contracted services with Mid-Willamette Valley Community Action Agency to administer the program. Estimated expenditures increased \$62,739 due to the addition of a third veterans services officer and increased lease costs from a move to a new office location.

Contingency is maintained for any unanticipated program expenses that may arise though the year.



MARION COUNTY FY 2019-20 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 16-17 ACTUAL	FY 17-18 ACTUAL	FY 18-19 BUDGET	FY 19-20 ADOPTED	+/- %
<b>RESOURCES</b>					
Interest	17,442	24,117	17,400	24,100	38.5%
Net Working Capital	2,222,672	2,240,114	2,264,231	2,288,331	1.1%
<b>TOTAL RESOURCES</b>	<b>2,240,114</b>	<b>2,264,231</b>	<b>2,281,631</b>	<b>2,312,431</b>	<b>1.3%</b>
<b>REQUIREMENTS</b>					
Reserve for Future Expenditure	0	0	2,281,631	2,312,431	1.3%
<b>TOTAL REQUIREMENTS</b>	<b>0</b>	<b>0</b>	<b>2,281,631</b>	<b>2,312,431</b>	<b>1.3%</b>

**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 2019-20 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 September 2018. 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 16-17 ACTUAL	FY 17-18 ACTUAL	FY 18-19 BUDGET	FY 19-20 ADOPTED	+/- %
<b>RESOURCES</b>					
Charges for Services	25,528,593	26,624,327	28,798,975	29,977,200	4.1%
Interest	64,982	94,903	87,800	222,725	153.7%
Settlements	15,502	24,855	10,000	15,000	50.0%
Net Working Capital	9,585,868	10,704,524	11,436,686	11,549,485	1.0%
<b>TOTAL RESOURCES</b>	<b>35,194,945</b>	<b>37,448,609</b>	<b>40,333,461</b>	<b>41,764,410</b>	<b>3.5%</b>
<b>REQUIREMENTS</b>					
Materials and Services	24,345,213	25,829,452	28,672,375	30,397,400	6.0%
Administrative Charges	120,208	157,471	211,600	139,400	-34.1%
Transfers Out	25,000	25,000	0	0	n.a.
Contingency	0	0	4,327,734	2,000,000	-53.8%
Ending Fund Balance	0	0	7,121,752	9,227,610	29.6%
<b>TOTAL REQUIREMENTS</b>	<b>24,490,421</b>	<b>26,011,923</b>	<b>40,333,461</b>	<b>41,764,410</b>	<b>3.5%</b>

**Self Insurance Program Budget Justification**

RESOURCES

Charges for Services are charges to departments for insurance benefits. Interest income is expected to increase in FY 2019-20, due to higher interest rates. Net Working Capital is associated primarily with liability, workers' compensation, and general reserves. Unexpended funds are carried over from year-to-year, to provide sufficient resources in the event of large claims outside of normal estimated claims based on actuarial projections.

REQUIREMENTS

Notable changes in Materials and Services include: \$1,337,991 increase for health and dental insurance premiums, \$274,200 increase for general and auto liability claims, and \$109,300 increase for workers compensation claims. Contingency decreased \$2,427,734, and Ending Fund Balance increased \$2,105,858. Overall, requirements increased by \$1,430,949 compared to FY 2018-19.

MARION COUNTY FY 2019-20 BUDGET  
 BY NON-DEPARTMENTAL  
 NON DEPARTMENTAL OPERATIONS

<b>Resources by Fund Detail</b>						
<b>100 - General Fund</b>	<b>Actual FY 16-17</b>	<b>Actual FY 17-18</b>	<b>Budget FY 18-19</b>	<b>Proposed FY 19-20</b>	<b>Approved FY 19-20</b>	<b>Adopted FY 19-20</b>
<b>Taxes</b>						
311100 Property Taxes Current Year	65,801,530	68,409,263	71,342,750	74,410,488	74,410,488	74,410,488
311200 Property Taxes Prior Years	1,141,268	945,542	1,995,300	1,030,000	1,030,000	1,030,000
311300 Prop Tx Interest and Penalties	392,300	292,754	300,000	300,000	300,000	300,000
312200 Franchise Fees Cable TV	349,117	344,836	330,000	330,000	330,000	330,000
312300 Severance Taxes	5,592	6,706	7,530	7,530	7,530	7,530
Taxes Total	<b>67,689,807</b>	<b>69,999,101</b>	<b>73,975,580</b>	<b>76,078,018</b>	<b>76,078,018</b>	<b>76,078,018</b>
<b>Licenses and Permits</b>						
321000 Marriage Licenses	64,825	59,275	65,000	65,000	65,000	65,000
Licenses and Permits Total	<b>64,825</b>	<b>59,275</b>	<b>65,000</b>	<b>65,000</b>	<b>65,000</b>	<b>65,000</b>
<b>Intergovernmental Federal</b>						
331001 Payment in Lieu of Taxes	84,354	419,532	85,000	85,000	85,000	85,000
331010 Secure Rural Schools Title I	0	196,224	498,000	498,000	498,000	498,000
331016 DOI BLM O and C Lands Act	274,515	285,785	0	0	0	0
331222 Oregon Housing Community Svcs	0	0	0	3,000	3,000	3,000
331224 USDA Child Nutrition Cluster	86,141	0	0	0	0	0
331990 Other Federal Revenues	34	8	25,000	25,000	25,000	25,000
Intergovernmental Federal Total	<b>445,045</b>	<b>901,549</b>	<b>608,000</b>	<b>611,000</b>	<b>611,000</b>	<b>611,000</b>
<b>Intergovernmental State</b>						
332010 Chapter 530 Forest Rehab	932,622	374,147	1,150,000	1,025,000	1,025,000	1,025,000
332011 OLCC General	1,761,377	1,850,771	1,943,275	2,044,325	2,044,325	2,044,325
332014 Cigarette Tax	291,497	286,591	279,880	280,720	280,720	280,720
332015 Electric Coop Tax	156,542	170,999	171,000	171,000	171,000	171,000
332016 Amusement Devise Tax	75,163	74,846	75,000	75,000	75,000	75,000
332017 Private Rail Car Tax	3,916	2,904	4,000	4,000	4,000	4,000
332019 County Assmt Funding CAFFA	1,052,874	1,032,257	1,103,493	1,103,493	1,103,493	1,103,493
332990 Other State Revenues	25,290	716,131	0	26,000	26,000	26,000
Intergovernmental State Total	<b>4,299,281</b>	<b>4,508,647</b>	<b>4,726,648</b>	<b>4,729,538</b>	<b>4,729,538</b>	<b>4,729,538</b>
<b>Charges for Services</b>						
341042 Marion Cty Justice Court Fees	603,463	544,864	540,000	500,000	500,000	500,000
341070 Filing Fees	39,410	40,287	40,000	40,000	40,000	40,000
341080 Recording Fees	1,577,626	1,476,846	1,533,060	1,200,000	1,200,000	1,200,000
341090 Passport Application Fees	141,775	140,465	85,000	100,000	100,000	100,000
341100 Assessment and Taxation Fees	32,412	32,180	30,000	30,000	30,000	30,000
341170 Witness Fees	0	0	500	500	500	500
341280 Detention Fees	60,264	0	0	0	0	0
341400 Tax Collector Fees	99,240	82,671	140,000	145,000	145,000	145,000
341420 Assessor Fees	43,237	39,563	46,000	25,000	25,000	25,000

MARION COUNTY FY 2019-20 BUDGET  
BY NON-DEPARTMENTAL  
NON DEPARTMENTAL OPERATIONS

<b>100 - General Fund</b>	<b>Actual FY 16-17</b>	<b>Actual FY 17-18</b>	<b>Budget FY 18-19</b>	<b>Proposed FY 19-20</b>	<b>Approved FY 19-20</b>	<b>Adopted FY 19-20</b>
<b>Charges for Services</b>						
341430 Copy Machine Fees	201,215	202,682	195,000	195,000	195,000	195,000
341630 Service Charges	0	0	300	300	300	300
341635 Returned Check Fees	100	595	100	100	100	100
341720 Appeal Fees	1,425	2,550	1,000	5,000	5,000	5,000
341840 Work Crew Fees	0	0	133,000	0	0	0
341880 Ownership Doc Processing Fees	23,341	0	26,000	0	0	0
341940 Declaration Domestic Partners	150	75	200	200	200	200
341952 Styrofoam Recycling	0	0	33,895	33,895	33,895	33,895
341955 Wood and Compost Sales	0	0	60,000	60,000	60,000	60,000
342200 Property Leases	0	0	0	10,378	10,378	10,378
342310 Parking Permits	245,528	247,582	226,535	226,000	226,000	226,000
342910 Public Records Request Charges	0	527	0	150	150	150
344100 Election Reimbursements	269,111	431,300	50,000	50,000	50,000	50,000
344300 Restitution	45	0	3,000	500	500	500
344999 Other Reimbursements	(565)	8,581	30,000	30,000	30,000	30,000
345300 Surplus Property Sales	749	0	0	0	0	0
347501 Comm Svcs to Other Agencies	29,968	34,442	0	0	0	0
Charges for Services Total	<b>3,368,492</b>	<b>3,285,209</b>	<b>3,173,590</b>	<b>2,652,023</b>	<b>2,652,023</b>	<b>2,652,023</b>
<b>Fines and Forfeitures</b>						
351600 Liquor Control Fines	0	240	0	0	0	0
Fines and Forfeitures Total	<b>0</b>	<b>240</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest</b>						
361000 Investment Earnings	264,784	421,217	291,750	350,000	350,000	350,000
365000 Investment Fee	485,523	454,521	471,040	500,000	500,000	500,000
Interest Total	<b>750,306</b>	<b>875,738</b>	<b>762,790</b>	<b>850,000</b>	<b>850,000</b>	<b>850,000</b>
<b>Other Revenues</b>						
371000 Miscellaneous Income	20,325	33,032	30,000	30,000	30,000	30,000
372000 Over and Short	(1,426)	818	0	2,000	2,000	2,000
Other Revenues Total	<b>18,899</b>	<b>33,850</b>	<b>30,000</b>	<b>32,000</b>	<b>32,000</b>	<b>32,000</b>
<b>General Fund Transfers</b>						
381100 Transfer from General Fund	(60,288,239)	(63,247,756)	(71,276,270)	(73,392,031)	(73,392,031)	(73,392,031)
General Fund Transfers Total	<b>(60,288,239)</b>	<b>(63,247,756)</b>	<b>(71,276,270)</b>	<b>(73,392,031)</b>	<b>(73,392,031)</b>	<b>(73,392,031)</b>
<b>Other Fund Transfers</b>						
381170 Transfer from CD Block Grants	0	0	4,183	0	0	0
381255 Xfr from Traffic Safety Team	100,000	100,000	100,000	275,000	275,000	275,000
381270 Transfer from County Fair	0	47,557	0	0	0	0
Other Fund Transfers Total	<b>100,000</b>	<b>147,557</b>	<b>104,183</b>	<b>275,000</b>	<b>275,000</b>	<b>275,000</b>

MARION COUNTY FY 2019-20 BUDGET  
 BY NON-DEPARTMENTAL  
 NON DEPARTMENTAL OPERATIONS

<b>100 - General Fund</b>	<b>Actual FY 16-17</b>	<b>Actual FY 17-18</b>	<b>Budget FY 18-19</b>	<b>Proposed FY 19-20</b>	<b>Approved FY 19-20</b>	<b>Adopted FY 19-20</b>
<b>Net Working Capital</b>						
392000 Net Working Capital Unrestr	11,232,586	14,731,332	15,512,264	12,435,993	12,435,993	12,435,993
<b>Net Working Capital Total</b>	<b>11,232,586</b>	<b>14,731,332</b>	<b>15,512,264</b>	<b>12,435,993</b>	<b>12,435,993</b>	<b>12,435,993</b>
<b>General Fund Total</b>	<b>27,681,003</b>	<b>31,294,743</b>	<b>27,681,785</b>	<b>24,336,541</b>	<b>24,336,541</b>	<b>24,336,541</b>
<b>115 - Non Departmental Grants</b>	<b>Actual FY 16-17</b>	<b>Actual FY 17-18</b>	<b>Budget FY 18-19</b>	<b>Proposed FY 19-20</b>	<b>Approved FY 19-20</b>	<b>Adopted FY 19-20</b>
<b>Intergovernmental Federal</b>						
331011 Secure Rural Schools Title II	0	128,754	145,605	0	0	0
331012 Secure Rural Schools Title III	0	112,660	97,149	0	0	0
<b>Intergovernmental Federal Total</b>	<b>0</b>	<b>241,414</b>	<b>242,754</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Intergovernmental State</b>						
332085 Oregon Dept Veterans Affairs	0	162,799	219,770	219,770	219,770	219,770
332990 Other State Revenues	0	50,000	54,700	50,000	50,000	50,000
<b>Intergovernmental State Total</b>	<b>0</b>	<b>212,799</b>	<b>274,470</b>	<b>269,770</b>	<b>269,770</b>	<b>269,770</b>
<b>Interest</b>						
361000 Investment Earnings	4,985	7,332	7,930	11,205	11,205	11,205
<b>Interest Total</b>	<b>4,985</b>	<b>7,332</b>	<b>7,930</b>	<b>11,205</b>	<b>11,205</b>	<b>11,205</b>
<b>General Fund Transfers</b>						
381100 Transfer from General Fund	0	0	4,200	21,977	21,977	21,977
<b>General Fund Transfers Total</b>	<b>0</b>	<b>0</b>	<b>4,200</b>	<b>21,977</b>	<b>21,977</b>	<b>21,977</b>
<b>Net Working Capital</b>						
391000 Net Working Capital Restricted	646,094	608,917	737,893	851,790	851,790	851,790
<b>Net Working Capital Total</b>	<b>646,094</b>	<b>608,917</b>	<b>737,893</b>	<b>851,790</b>	<b>851,790</b>	<b>851,790</b>
<b>Non Departmental Grants Total</b>	<b>651,080</b>	<b>1,070,462</b>	<b>1,267,247</b>	<b>1,154,742</b>	<b>1,154,742</b>	<b>1,154,742</b>
<b>155 - Tax Title Land Sales</b>	<b>Actual FY 16-17</b>	<b>Actual FY 17-18</b>	<b>Budget FY 18-19</b>	<b>Proposed FY 19-20</b>	<b>Approved FY 19-20</b>	<b>Adopted FY 19-20</b>
<b>Charges for Services</b>						
345200 Foreclosed Property Sales	19,077	155,814	200,000	200,000	200,000	200,000
<b>Charges for Services Total</b>	<b>19,077</b>	<b>155,814</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>
<b>Interest</b>						
361000 Investment Earnings	2,406	4,906	2,500	3,500	3,500	3,500
364900 Loan Repayment Interest	35,006	22,984	17,700	13,744	13,744	13,744
<b>Interest Total</b>	<b>37,413</b>	<b>27,890</b>	<b>20,200</b>	<b>17,244</b>	<b>17,244</b>	<b>17,244</b>
<b>Other Revenues</b>						
374900 Loan Repayment Principal	253,581	291,018	32,600	26,720	26,720	26,720
<b>Other Revenues Total</b>	<b>253,581</b>	<b>291,018</b>	<b>32,600</b>	<b>26,720</b>	<b>26,720</b>	<b>26,720</b>
<b>Net Working Capital</b>						
392000 Net Working Capital Unrestr	270,708	214,411	493,530	437,348	437,348	437,348
<b>Net Working Capital Total</b>	<b>270,708</b>	<b>214,411</b>	<b>493,530</b>	<b>437,348</b>	<b>437,348</b>	<b>437,348</b>
<b>Tax Title Land Sales Total</b>	<b>580,778</b>	<b>689,132</b>	<b>746,330</b>	<b>681,312</b>	<b>681,312</b>	<b>681,312</b>

MARION COUNTY FY 2019-20 BUDGET  
BY NON-DEPARTMENTAL  
NON DEPARTMENTAL OPERATIONS

<b>170 - Block Grant</b>	<b>Actual FY 16-17</b>	<b>Actual FY 17-18</b>	<b>Budget FY 18-19</b>	<b>Proposed FY 19-20</b>	<b>Approved FY 19-20</b>	<b>Adopted FY 19-20</b>
<b>Interest</b>						
361000 Investment Earnings	20	40	56	0	0	0
Interest Total	<b>20</b>	<b>40</b>	<b>56</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Revenues</b>						
374100 Block Grant Loan Principal	1,200	400	0	0	0	0
Other Revenues Total	<b>1,200</b>	<b>400</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Working Capital</b>						
392000 Net Working Capital Unrestr	2,467	3,687	4,127	0	0	0
Net Working Capital Total	<b>2,467</b>	<b>3,687</b>	<b>4,127</b>	<b>0</b>	<b>0</b>	<b>0</b>
Block Grant Total	<b>3,687</b>	<b>4,127</b>	<b>4,183</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>185 - Criminal Justice Assessment</b>	<b>Actual FY 16-17</b>	<b>Actual FY 17-18</b>	<b>Budget FY 18-19</b>	<b>Proposed FY 19-20</b>	<b>Approved FY 19-20</b>	<b>Adopted FY 19-20</b>
<b>Fines and Forfeitures</b>						
353100 County Assessments	436,979	510,557	446,886	453,462	453,462	453,462
353200 Court Security	288,255	193,454	246,683	242,603	242,603	242,603
Fines and Forfeitures Total	<b>725,234</b>	<b>704,012</b>	<b>693,569</b>	<b>696,065</b>	<b>696,065</b>	<b>696,065</b>
<b>Interest</b>						
361000 Investment Earnings	7,396	9,475	10,200	13,620	13,620	13,620
Interest Total	<b>7,396</b>	<b>9,475</b>	<b>10,200</b>	<b>13,620</b>	<b>13,620</b>	<b>13,620</b>
<b>Net Working Capital</b>						
392000 Net Working Capital Unrestr	968,229	914,493	828,171	689,661	689,661	689,661
Net Working Capital Total	<b>968,229</b>	<b>914,493</b>	<b>828,171</b>	<b>689,661</b>	<b>689,661</b>	<b>689,661</b>
Criminal Justice Assessment Total	<b>1,700,859</b>	<b>1,627,980</b>	<b>1,531,940</b>	<b>1,399,346</b>	<b>1,399,346</b>	<b>1,399,346</b>
<b>210 - County Schools</b>	<b>Actual FY 16-17</b>	<b>Actual FY 17-18</b>	<b>Budget FY 18-19</b>	<b>Proposed FY 19-20</b>	<b>Approved FY 19-20</b>	<b>Adopted FY 19-20</b>
<b>Intergovernmental Federal</b>						
331010 Secure Rural Schools Title I	0	239,257	0	0	0	0
331015 USDA Forest Service	48,232	53,690	50,000	50,000	50,000	50,000
331990 Other Federal Revenues	12	3	0	0	0	0
Intergovernmental Federal Total	<b>48,243</b>	<b>292,950</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>
<b>Intergovernmental State</b>						
332010 Chapter 530 Forest Rehab	607,702	257,742	786,500	701,500	701,500	701,500
332015 Electric Coop Tax	78,153	85,372	80,000	90,000	90,000	90,000
332017 Private Rail Car Tax	2,504	1,928	1,750	2,500	2,500	2,500
Intergovernmental State Total	<b>688,360</b>	<b>345,042</b>	<b>868,250</b>	<b>794,000</b>	<b>794,000</b>	<b>794,000</b>
<b>Interest</b>						
361000 Investment Earnings	1,221	3,212	1,500	5,000	5,000	5,000
Interest Total	<b>1,221</b>	<b>3,212</b>	<b>1,500</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>
<b>Net Working Capital</b>						
392000 Net Working Capital Unrestr	75,575	199,331	419,079	102,000	102,000	102,000
Net Working Capital Total	<b>75,575</b>	<b>199,331</b>	<b>419,079</b>	<b>102,000</b>	<b>102,000</b>	<b>102,000</b>
County Schools Total	<b>813,399</b>	<b>840,534</b>	<b>1,338,829</b>	<b>951,000</b>	<b>951,000</b>	<b>951,000</b>

MARION COUNTY FY 2019-20 BUDGET  
BY NON-DEPARTMENTAL  
NON DEPARTMENTAL OPERATIONS

<b>381 - Rainy Day</b>	<b>Actual FY 16-17</b>	<b>Actual FY 17-18</b>	<b>Budget FY 18-19</b>	<b>Proposed FY 19-20</b>	<b>Approved FY 19-20</b>	<b>Adopted FY 19-20</b>
<b>Interest</b>						
361000 Investment Earnings	17,442	24,117	17,400	24,100	24,100	24,100
Interest Total	<b>17,442</b>	<b>24,117</b>	<b>17,400</b>	<b>24,100</b>	<b>24,100</b>	<b>24,100</b>
<b>Net Working Capital</b>						
392000 Net Working Capital Unrestr	2,222,672	2,240,114	2,264,231	2,288,331	2,288,331	2,288,331
Net Working Capital Total	<b>2,222,672</b>	<b>2,240,114</b>	<b>2,264,231</b>	<b>2,288,331</b>	<b>2,288,331</b>	<b>2,288,331</b>
Rainy Day Total	<b>2,240,114</b>	<b>2,264,231</b>	<b>2,281,631</b>	<b>2,312,431</b>	<b>2,312,431</b>	<b>2,312,431</b>
<b>410 - Debt Service</b>	<b>Actual FY 16-17</b>	<b>Actual FY 17-18</b>	<b>Budget FY 18-19</b>	<b>Proposed FY 19-20</b>	<b>Approved FY 19-20</b>	<b>Adopted FY 19-20</b>
<b>Admin Cost Recovery</b>						
412100 PERS Debt Service Assessments	4,460,752	4,758,866	5,361,980	4,819,557	4,819,557	4,819,557
Admin Cost Recovery Total	<b>4,460,752</b>	<b>4,758,866</b>	<b>5,361,980</b>	<b>4,819,557</b>	<b>4,819,557</b>	<b>4,819,557</b>
<b>Interest</b>						
361000 Investment Earnings	10,543	16,604	10,500	16,600	16,600	16,600
Interest Total	<b>10,543</b>	<b>16,604</b>	<b>10,500</b>	<b>16,600</b>	<b>16,600</b>	<b>16,600</b>
<b>General Fund Transfers</b>						
381100 Transfer from General Fund	2,879,380	2,850,520	3,355,729	3,327,014	3,327,014	3,327,014
General Fund Transfers Total	<b>2,879,380</b>	<b>2,850,520</b>	<b>3,355,729</b>	<b>3,327,014</b>	<b>3,327,014</b>	<b>3,327,014</b>
<b>Other Fund Transfers</b>						
381180 Transfer from Comm Corrections	0	0	129,078	129,078	129,078	129,078
381190 Transfer from Health	368,262	368,262	368,262	368,262	368,262	368,262
Other Fund Transfers Total	<b>368,262</b>	<b>368,262</b>	<b>497,340</b>	<b>497,340</b>	<b>497,340</b>	<b>497,340</b>
<b>Net Working Capital</b>						
392000 Net Working Capital Unrestr	964,838	1,219,698	1,593,659	2,764,336	2,764,336	2,764,336
Net Working Capital Total	<b>964,838</b>	<b>1,219,698</b>	<b>1,593,659</b>	<b>2,764,336</b>	<b>2,764,336</b>	<b>2,764,336</b>
Debt Service Total	<b>8,683,775</b>	<b>9,213,950</b>	<b>10,819,208</b>	<b>11,424,847</b>	<b>11,424,847</b>	<b>11,424,847</b>
<b>580 - Central Services</b>	<b>Actual FY 16-17</b>	<b>Actual FY 17-18</b>	<b>Budget FY 18-19</b>	<b>Proposed FY 19-20</b>	<b>Approved FY 19-20</b>	<b>Adopted FY 19-20</b>
<b>Admin Cost Recovery</b>						
411800 MCBEE Allocation	158,159	45,609	156,758	125,712	125,712	125,712
Admin Cost Recovery Total	<b>158,159</b>	<b>45,609</b>	<b>156,758</b>	<b>125,712</b>	<b>125,712</b>	<b>125,712</b>
<b>General Fund Transfers</b>						
381100 Transfer from General Fund	0	0	100,000	0	0	0
General Fund Transfers Total	<b>0</b>	<b>0</b>	<b>100,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
Central Services Total	<b>158,159</b>	<b>45,609</b>	<b>256,758</b>	<b>125,712</b>	<b>125,712</b>	<b>125,712</b>
<b>585 - Self Insurance</b>	<b>Actual FY 16-17</b>	<b>Actual FY 17-18</b>	<b>Budget FY 18-19</b>	<b>Proposed FY 19-20</b>	<b>Approved FY 19-20</b>	<b>Adopted FY 19-20</b>
<b>Charges for Services</b>						
344800 EAIP Reimbursement	93,532	104,901	100,000	75,000	75,000	75,000
344999 Other Reimbursements	35,000	0	0	0	0	0
348100 Liability Insurance	1,368,799	1,255,799	1,442,000	1,271,400	1,271,400	1,271,400
348200 Workers Comp Insurance	836,026	831,744	727,200	744,100	744,100	744,100

MARION COUNTY FY 2019-20 BUDGET  
BY NON-DEPARTMENTAL  
NON DEPARTMENTAL OPERATIONS

<b>585 - Self Insurance</b>	<b>Actual FY 16-17</b>	<b>Actual FY 17-18</b>	<b>Budget FY 18-19</b>	<b>Proposed FY 19-20</b>	<b>Approved FY 19-20</b>	<b>Adopted FY 19-20</b>
<b>Charges for Services</b>						
348300 Medical Insurance	20,268,535	21,512,350	23,152,853	24,350,600	24,350,600	24,350,600
348310 Dental Insurance	2,011,078	2,019,554	2,279,656	2,419,900	2,419,900	2,419,900
348320 Health Savings Accounts	120,470	126,940	145,000	108,500	108,500	108,500
348400 Group Term Life Insurance	142,978	147,008	173,055	181,500	181,500	181,500
348500 Long Term Disability Insurance	291,220	298,283	387,888	407,000	407,000	407,000
348600 Unemployment Insurance	322,285	288,296	350,621	366,600	366,600	366,600
348800 Employee Assistance Program	38,669	39,452	40,702	52,600	52,600	52,600
Charges for Services Total	<b>25,528,593</b>	<b>26,624,327</b>	<b>28,798,975</b>	<b>29,977,200</b>	<b>29,977,200</b>	<b>29,977,200</b>
<b>Interest</b>						
361000 Investment Earnings	64,982	94,903	87,800	222,725	222,725	222,725
Interest Total	<b>64,982</b>	<b>94,903</b>	<b>87,800</b>	<b>222,725</b>	<b>222,725</b>	<b>222,725</b>
<b>Settlements</b>						
382100 Settlements	15,502	24,855	10,000	15,000	15,000	15,000
Settlements Total	<b>15,502</b>	<b>24,855</b>	<b>10,000</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>
<b>Net Working Capital</b>						
391000 Net Working Capital Restricted	1,830,000	1,830,000	1,830,000	1,535,800	1,535,800	1,535,800
392000 Net Working Capital Unrestr	7,755,868	8,874,524	9,606,686	10,013,685	10,013,685	10,013,685
Net Working Capital Total	<b>9,585,868</b>	<b>10,704,524</b>	<b>11,436,686</b>	<b>11,549,485</b>	<b>11,549,485</b>	<b>11,549,485</b>
Self Insurance Total	<b>35,194,945</b>	<b>37,448,609</b>	<b>40,333,461</b>	<b>41,764,410</b>	<b>41,764,410</b>	<b>41,764,410</b>
Non Departmental Operations Grand Total	77,707,799	84,499,378	86,261,372	84,150,341	84,150,341	84,150,341



MARION COUNTY FY 2019-20 BUDGET  
BY NON-DEPARTMENTAL  
NON DEPARTMENTAL OPERATIONS

<b>Requirements by Fund Detail</b>						
<b>100 - General Fund</b>	<b>Actual FY 16-17</b>	<b>Actual FY 17-18</b>	<b>Budget FY 18-19</b>	<b>Proposed FY 19-20</b>	<b>Approved FY 19-20</b>	<b>Adopted FY 19-20</b>
<b>Materials and Services</b>						
<b>Supplies</b>						
521030 Field Supplies	0	6,320	0	0	0	0
521050 Janitorial Supplies	0	599	0	0	0	0
521070 Departmental Supplies	1,625	491	0	0	0	0
521210 Gasoline	0	1,180	0	0	0	0
Supplies Total	1,625	8,589	0	0	0	0
<b>Materials</b>						
522100 Parts	0	441	0	0	0	0
522160 Small Departmental Equipment	0	1,459	0	0	0	0
Materials Total	0	1,900	0	0	0	0
<b>Utilities</b>						
524010 Electricity	153,174	139,775	158,703	163,955	163,955	163,955
524020 Street Light Electricity	164	152	157	166	166	166
524040 Natural Gas	11,368	8,719	11,759	9,603	9,603	9,603
524050 Water	14,710	13,950	12,890	9,968	9,968	9,968
524070 Sewer	13,934	14,308	14,047	12,663	12,663	12,663
524090 Garbage Disposal and Recycling	11,358	12,911	12,747	12,997	12,997	12,997
Utilities Total	204,709	189,816	210,303	209,352	209,352	209,352
<b>Contracted Services</b>						
525110 Consulting Services	0	0	500,000	650,000	650,000	650,000
525153 Fiscal Agent Services	0	0	1,650	0	0	0
525175 Temporary Staffing	10,472	576	0	0	0	0
525210 Medical Services	9,700	0	0	0	0	0
525320 Food Services	490	0	0	0	0	0
525450 Subscription Services	0	0	13,100	2,400	2,400	2,400
525510 Legal Services	34,523	14,126	82,500	125,000	125,000	125,000
525630 Insurance Admin Services	3,300	5,016	16,100	6,100	6,100	6,100
525999 Other Contracted Services	453,014	288,889	840,296	1,191,931	1,191,931	1,191,931
Contracted Services Total	511,498	308,607	1,453,646	1,975,431	1,975,431	1,975,431
<b>Rentals</b>						
527240 Condo Assn Assessments	12,301	12,329	12,621	12,584	12,584	12,584
Rentals Total	12,301	12,329	12,621	12,584	12,584	12,584
<b>Miscellaneous</b>						
529110 Mileage Reimbursement	0	22	0	0	0	0
529130 Meals	0	671	0	0	0	0
529210 Meetings	103	3,214	0	0	0	0
529230 Training	2,986	0	10,000	10,000	10,000	10,000
529300 Dues and Memberships	130,097	146,989	204,745	158,965	158,965	158,965
529540 Predatory Animals	55,672	50,604	63,270	78,783	78,783	78,783

MARION COUNTY FY 2019-20 BUDGET  
BY NON-DEPARTMENTAL  
NON DEPARTMENTAL OPERATIONS

<b>100 - General Fund</b>	<b>Actual FY 16-17</b>	<b>Actual FY 17-18</b>	<b>Budget FY 18-19</b>	<b>Proposed FY 19-20</b>	<b>Approved FY 19-20</b>	<b>Adopted FY 19-20</b>
<b>Materials and Services</b>						
529550 Water Master	8,700	8,700	8,700	8,700	8,700	8,700
529910 Awards and Recognition	3,287	7,803	6,500	6,500	6,500	6,500
529998 Retroactive PERS Adjustments	35,475	28,989	40,000	30,000	30,000	30,000
529999 Miscellaneous Expense	0	2	0	0	0	0
Miscellaneous Total	236,320	246,994	333,215	292,948	292,948	292,948
Materials and Services Total	<b>966,453</b>	<b>768,236</b>	<b>2,009,785</b>	<b>2,490,315</b>	<b>2,490,315</b>	<b>2,490,315</b>
<b>Administrative Charges</b>						
611210 Facilities Mgt Allocation	414,531	427,688	451,829	514,017	514,017	514,017
611220 Custodial Allocation	295,554	289,746	329,593	350,872	350,872	350,872
Administrative Charges Total	<b>710,085</b>	<b>717,434</b>	<b>781,422</b>	<b>864,889</b>	<b>864,889</b>	<b>864,889</b>
<b>Transfers Out</b>						
561115 Transfer to Non Dept Grants	0	0	4,200	21,977	21,977	21,977
561125 Transfer to Juvenile Grants	923,870	983,537	84,087	0	0	0
561130 Transfer to Public Works	118,782	149,786	248,307	205,761	205,761	205,761
561160 Xfer to Community Svcs Grants	39,123	2,000	42,000	5,445	5,445	5,445
561180 Transfer to Comm Corrections	0	0	280,545	0	0	0
561190 Transfer to Health	3,730,390	3,730,390	3,795,298	3,914,282	3,914,282	3,914,282
561220 Transfer to Child Support	355,864	361,463	412,733	420,616	420,616	420,616
561230 Transfer to Dog Services	795,306	836,710	1,029,423	1,111,081	1,111,081	1,111,081
561250 Transfer to Sheriff Grants	54,226	36,201	68,482	51,796	51,796	51,796
561270 Transfer to County Fair	97,557	135,702	130,000	130,000	130,000	130,000
561300 Transfer to DA Grants	55,870	101,109	140,784	120,777	120,777	120,777
561305 Transfer to Land Use Planning	261,088	305,647	544,588	572,089	572,089	572,089
561310 Transfer to Parks	88,462	214,397	229,817	200,409	200,409	200,409
561320 Transfer to Surveyor	101,659	101,659	101,659	101,659	101,659	101,659
561410 Transfer to Debt Service	2,879,380	2,850,520	3,355,729	3,327,014	3,327,014	3,327,014
561455 Xfer to Facility Renovation	368,725	1,066,000	1,000,000	80,000	80,000	80,000
561480 Xfer to Capital Impr Projects	995,822	2,928,443	6,259,835	2,200,000	2,200,000	2,200,000
561580 Transfer to Central Services	407,008	493,246	849,773	491,816	491,816	491,816
561595 Transfer to Fleet Management	0	0	57,246	0	0	0
Transfers Out Total	<b>11,273,132</b>	<b>14,296,809</b>	<b>18,634,506</b>	<b>12,954,722</b>	<b>12,954,722</b>	<b>12,954,722</b>
<b>Contingency</b>						
571010 Contingency	0	0	993,483	1,496,087	1,496,087	1,496,087
Contingency Total	<b>0</b>	<b>0</b>	<b>993,483</b>	<b>1,496,087</b>	<b>1,496,087</b>	<b>1,496,087</b>
<b>Ending Fund Balance</b>						
573010 Unapprop Ending Fund Balance	0	0	5,262,589	6,530,528	6,530,528	6,530,528
Ending Fund Balance Total	<b>0</b>	<b>0</b>	<b>5,262,589</b>	<b>6,530,528</b>	<b>6,530,528</b>	<b>6,530,528</b>

MARION COUNTY FY 2019-20 BUDGET  
BY NON-DEPARTMENTAL  
NON DEPARTMENTAL OPERATIONS

General Fund Total	12,949,670	15,782,479	27,681,785	24,336,541	24,336,541	24,336,541
<b>115 - Non Departmental Grants</b>	<b>Actual FY 16-17</b>	<b>Actual FY 17-18</b>	<b>Budget FY 18-19</b>	<b>Proposed FY 19-20</b>	<b>Approved FY 19-20</b>	<b>Adopted FY 19-20</b>
<b>Materials and Services</b>						
<b>Contracted Services</b>						
525153 Fiscal Agent Services	0	16,457	32,039	0	0	0
525251 Child Care Services	0	50,000	50,000	50,000	50,000	50,000
525255 Veterans Services	0	77,803	198,724	291,409	291,409	291,409
525999 Other Contracted Services	0	128,754	212,050	0	0	0
Contracted Services Total	0	273,015	492,813	341,409	341,409	341,409
Materials and Services Total	0	273,015	492,813	341,409	341,409	341,409
<b>Transfers Out</b>						
561250 Transfer to Sheriff Grants	42,163	59,554	187,639	211,664	211,664	211,664
Transfers Out Total	42,163	59,554	187,639	211,664	211,664	211,664
<b>Contingency</b>						
571010 Contingency	0	0	97,153	111,346	111,346	111,346
Contingency Total	0	0	97,153	111,346	111,346	111,346
<b>Ending Fund Balance</b>						
573010 Unapprop Ending Fund Balance	0	0	489,642	490,323	490,323	490,323
Ending Fund Balance Total	0	0	489,642	490,323	490,323	490,323
Non Departmental Grants Total	42,163	332,570	1,267,247	1,154,742	1,154,742	1,154,742
<b>155 - Tax Title Land Sales</b>	<b>Actual FY 16-17</b>	<b>Actual FY 17-18</b>	<b>Budget FY 18-19</b>	<b>Proposed FY 19-20</b>	<b>Approved FY 19-20</b>	<b>Adopted FY 19-20</b>
<b>Materials and Services</b>						
<b>Supplies</b>						
521010 Office Supplies	8	0	100	100	100	100
Supplies Total	8	0	100	100	100	100
<b>Materials</b>						
522060 Sign Materials	245	0	100	500	500	500
522160 Small Departmental Equipment	140	0	100	100	100	100
Materials Total	385	0	200	600	600	600
<b>Communications</b>						
523050 Postage	76	0	100	0	0	0
Communications Total	76	0	100	0	0	0
<b>Utilities</b>						
524010 Electricity	0	0	150	150	150	150
524050 Water	0	0	0	500	500	500
524090 Garbage Disposal and Recycling	0	0	200	1,250	1,250	1,250
Utilities Total	0	0	350	1,900	1,900	1,900
<b>Contracted Services</b>						
525360 Public Works Services	0	2,207	0	0	0	0
525715 Advertising	489	2,242	2,000	2,000	2,000	2,000
525735 Mail Services	191	141	0	250	250	250

MARION COUNTY FY 2019-20 BUDGET  
 BY NON-DEPARTMENTAL  
 NON DEPARTMENTAL OPERATIONS

<b>155 - Tax Title Land Sales</b>	<b>Actual FY 16-17</b>	<b>Actual FY 17-18</b>	<b>Budget FY 18-19</b>	<b>Proposed FY 19-20</b>	<b>Approved FY 19-20</b>	<b>Adopted FY 19-20</b>
<b>Materials and Services</b>						
525999 Other Contracted Services	44	10,167	151,500	55,000	55,000	55,000
Contracted Services Total	724	14,757	153,500	57,250	57,250	57,250
<b>Repairs and Maintenance</b>						
526030 Building Maintenance	1,369	4,896	2,500	3,000	3,000	3,000
526050 Grounds Maintenance	196	2,572	1,000	1,000	1,000	1,000
Repairs and Maintenance Total	1,564	7,468	3,500	4,000	4,000	4,000
<b>Rentals</b>						
527120 Motor Pool Mileage	45	482	250	500	500	500
527300 Equipment Rental	0	2,150	750	500	500	500
Rentals Total	45	2,632	1,000	1,000	1,000	1,000
<b>Miscellaneous</b>						
529110 Mileage Reimbursement	0	53	100	150	150	150
529120 Commercial Travel	5	0	0	0	0	0
529130 Meals	0	27	75	150	150	150
529140 Lodging	112	452	450	500	500	500
529220 Conferences	250	250	350	500	500	500
529300 Dues and Memberships	50	50	100	100	100	100
529880 Recording Charges	483	663	500	500	500	500
529920 Auctions	673	243	2,500	2,550	2,550	2,550
529999 Miscellaneous Expense	4,393	2,416	53,500	50,000	50,000	50,000
Miscellaneous Total	5,966	4,154	57,575	54,450	54,450	54,450
Materials and Services Total	<b>8,768</b>	<b>29,010</b>	<b>216,325</b>	<b>119,300</b>	<b>119,300</b>	<b>119,300</b>
<b>Administrative Charges</b>						
611100 County Admin Allocation	420	405	471	1,505	1,505	1,505
611230 Courier Allocation	30	25	23	47	47	47
611255 Benefits Allocation	140	145	154	310	310	310
611260 Human Resources Allocation	533	520	619	1,344	1,344	1,344
611300 Legal Services Allocation	9,306	7,405	8,355	10,144	10,144	10,144
611400 Information Tech Allocation	370	383	464	4,222	4,222	4,222
611410 FIMS Allocation	221	181	185	1,421	1,421	1,421
611420 Telecommunications Allocation	45	0	0	199	199	199
611430 Info Tech Direct Charges	0	0	0	630	630	630
611600 Finance Allocation	241	241	281	1,044	1,044	1,044
611800 MCBEE Allocation	13	3	11	64	64	64
612100 IT Equipment Use Charges	33	36	68	380	380	380
Administrative Charges Total	<b>11,352</b>	<b>9,344</b>	<b>10,631</b>	<b>21,310</b>	<b>21,310</b>	<b>21,310</b>
<b>Special Payments</b>						
551300 Distributions to Tax Districts	300,000	110,000	383,622	188,968	188,968	188,968
Special Payments Total	<b>300,000</b>	<b>110,000</b>	<b>383,622</b>	<b>188,968</b>	<b>188,968</b>	<b>188,968</b>

MARION COUNTY FY 2019-20 BUDGET  
BY NON-DEPARTMENTAL  
NON DEPARTMENTAL OPERATIONS

<b>155 - Tax Title Land Sales</b>	<b>Actual FY 16-17</b>	<b>Actual FY 17-18</b>	<b>Budget FY 18-19</b>	<b>Proposed FY 19-20</b>	<b>Approved FY 19-20</b>	<b>Adopted FY 19-20</b>
<b>Transfers Out</b>						
561580 Transfer to Central Services	46,247	47,249	39,399	90,000	90,000	90,000
Transfers Out Total	<b>46,247</b>	<b>47,249</b>	<b>39,399</b>	<b>90,000</b>	<b>90,000</b>	<b>90,000</b>
<b>Contingency</b>						
571010 Contingency	0	0	0	50,000	50,000	50,000
Contingency Total	<b>0</b>	<b>0</b>	<b>0</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>
<b>Ending Fund Balance</b>						
573010 Unapprop Ending Fund Balance	0	0	96,353	211,734	211,734	211,734
Ending Fund Balance Total	<b>0</b>	<b>0</b>	<b>96,353</b>	<b>211,734</b>	<b>211,734</b>	<b>211,734</b>
Tax Title Land Sales Total	<b>366,367</b>	<b>195,603</b>	<b>746,330</b>	<b>681,312</b>	<b>681,312</b>	<b>681,312</b>
<b>170 - Block Grant</b>	<b>Actual FY 16-17</b>	<b>Actual FY 17-18</b>	<b>Budget FY 18-19</b>	<b>Proposed FY 19-20</b>	<b>Approved FY 19-20</b>	<b>Adopted FY 19-20</b>
<b>Transfers Out</b>						
561100 Transfer to General Fund	0	0	4,183	0	0	0
Transfers Out Total	<b>0</b>	<b>0</b>	<b>4,183</b>	<b>0</b>	<b>0</b>	<b>0</b>
Block Grant Total	<b>0</b>	<b>0</b>	<b>4,183</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>185 - Criminal Justice Assessment</b>	<b>Actual FY 16-17</b>	<b>Actual FY 17-18</b>	<b>Budget FY 18-19</b>	<b>Proposed FY 19-20</b>	<b>Approved FY 19-20</b>	<b>Adopted FY 19-20</b>
<b>Materials and Services</b>						
<b>Supplies</b>						
521070 Departmental Supplies	0	0	200	100	100	100
521300 Safety Clothing	0	0	100	100	100	100
Supplies Total	<b>0</b>	<b>0</b>	<b>300</b>	<b>200</b>	<b>200</b>	<b>200</b>
<b>Communications</b>						
523090 Long Distance Charges	13	8	20	20	20	20
Communications Total	<b>13</b>	<b>8</b>	<b>20</b>	<b>20</b>	<b>20</b>	<b>20</b>
<b>Contracted Services</b>						
525555 Security Services	318,169	333,048	290,185	301,100	301,100	301,100
Contracted Services Total	<b>318,169</b>	<b>333,048</b>	<b>290,185</b>	<b>301,100</b>	<b>301,100</b>	<b>301,100</b>
<b>Repairs and Maintenance</b>						
526011 Dept Equipment Maintenance	5,173	6,169	10,000	10,000	10,000	10,000
526030 Building Maintenance	0	0	1,000	1,000	1,000	1,000
Repairs and Maintenance Total	<b>5,173</b>	<b>6,169</b>	<b>11,000</b>	<b>11,000</b>	<b>11,000</b>	<b>11,000</b>
Materials and Services Total	<b>323,355</b>	<b>339,224</b>	<b>301,505</b>	<b>312,320</b>	<b>312,320</b>	<b>312,320</b>
<b>Administrative Charges</b>						
611410 FIMS Allocation	3,703	4,525	4,005	3,684	3,684	3,684
611600 Finance Allocation	1,057	1,469	1,727	1,482	1,482	1,482
611800 MCBEE Allocation	212	76	250	166	166	166
Administrative Charges Total	<b>4,972</b>	<b>6,070</b>	<b>5,982</b>	<b>5,332</b>	<b>5,332</b>	<b>5,332</b>

MARION COUNTY FY 2019-20 BUDGET  
BY NON-DEPARTMENTAL  
NON DEPARTMENTAL OPERATIONS

<b>185 - Criminal Justice Assessment</b>	<b>Actual FY 16-17</b>	<b>Actual FY 17-18</b>	<b>Budget FY 18-19</b>	<b>Proposed FY 19-20</b>	<b>Approved FY 19-20</b>	<b>Adopted FY 19-20</b>
<b>Capital Outlay</b>						
531600 Computer Hardware Capital	8,039	0	0	0	0	0
Capital Outlay Total	<b>8,039</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Transfers Out</b>						
561100 Transfer to General Fund	150,000	151,505	177,333	151,154	151,154	151,154
561125 Transfer to Juvenile Grants	150,000	151,505	177,334	151,154	151,154	151,154
561180 Transfer to Comm Corrections	150,000	151,505	177,334	151,154	151,154	151,154
Transfers Out Total	<b>450,000</b>	<b>454,515</b>	<b>532,001</b>	<b>453,462</b>	<b>453,462</b>	<b>453,462</b>
<b>Contingency</b>						
571010 Contingency	0	0	61,978	20,000	20,000	20,000
Contingency Total	<b>0</b>	<b>0</b>	<b>61,978</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>
<b>Ending Fund Balance</b>						
573010 Unapprop Ending Fund Balance	0	0	630,474	608,232	608,232	608,232
Ending Fund Balance Total	<b>0</b>	<b>0</b>	<b>630,474</b>	<b>608,232</b>	<b>608,232</b>	<b>608,232</b>
Criminal Justice Assessment Total	<b>786,366</b>	<b>799,809</b>	<b>1,531,940</b>	<b>1,399,346</b>	<b>1,399,346</b>	<b>1,399,346</b>
<b>210 - County Schools</b>	<b>Actual FY 16-17</b>	<b>Actual FY 17-18</b>	<b>Budget FY 18-19</b>	<b>Proposed FY 19-20</b>	<b>Approved FY 19-20</b>	<b>Adopted FY 19-20</b>
<b>Special Payments</b>						
551200 Distributions to Schools	614,068	421,456	1,338,829	951,000	951,000	951,000
Special Payments Total	<b>614,068</b>	<b>421,456</b>	<b>1,338,829</b>	<b>951,000</b>	<b>951,000</b>	<b>951,000</b>
County Schools Total	<b>614,068</b>	<b>421,456</b>	<b>1,338,829</b>	<b>951,000</b>	<b>951,000</b>	<b>951,000</b>
<b>381 - Rainy Day</b>	<b>Actual FY 16-17</b>	<b>Actual FY 17-18</b>	<b>Budget FY 18-19</b>	<b>Proposed FY 19-20</b>	<b>Approved FY 19-20</b>	<b>Adopted FY 19-20</b>
<b>Reserve for Future Expenditure</b>						
572010 Reserve for Future Expenditure	0	0	2,281,631	2,312,431	2,312,431	2,312,431
Reserve for Future Expenditure Total	<b>0</b>	<b>0</b>	<b>2,281,631</b>	<b>2,312,431</b>	<b>2,312,431</b>	<b>2,312,431</b>
Rainy Day Total	<b>0</b>	<b>0</b>	<b>2,281,631</b>	<b>2,312,431</b>	<b>2,312,431</b>	<b>2,312,431</b>
<b>410 - Debt Service</b>	<b>Actual FY 16-17</b>	<b>Actual FY 17-18</b>	<b>Budget FY 18-19</b>	<b>Proposed FY 19-20</b>	<b>Approved FY 19-20</b>	<b>Adopted FY 19-20</b>
<b>Debt Service Principal</b>						
541100 Principal Payments	4,184,588	4,446,522	5,255,120	5,591,419	5,591,419	5,591,419
Debt Service Principal Total	<b>4,184,588</b>	<b>4,446,522</b>	<b>5,255,120</b>	<b>5,591,419</b>	<b>5,591,419</b>	<b>5,591,419</b>
<b>Debt Service Interest</b>						
542100 Interest Payments	3,279,489	3,173,770	3,193,161	3,030,027	3,030,027	3,030,027
Debt Service Interest Total	<b>3,279,489</b>	<b>3,173,770</b>	<b>3,193,161</b>	<b>3,030,027</b>	<b>3,030,027</b>	<b>3,030,027</b>
<b>Ending Fund Balance</b>						
573010 Unapprop Ending Fund Balance	0	0	2,370,927	2,803,401	2,803,401	2,803,401
Ending Fund Balance Total	<b>0</b>	<b>0</b>	<b>2,370,927</b>	<b>2,803,401</b>	<b>2,803,401</b>	<b>2,803,401</b>
Debt Service Total	<b>7,464,077</b>	<b>7,620,291</b>	<b>10,819,208</b>	<b>11,424,847</b>	<b>11,424,847</b>	<b>11,424,847</b>

MARION COUNTY FY 2019-20 BUDGET  
 BY NON-DEPARTMENTAL  
 NON DEPARTMENTAL OPERATIONS

<b>580 - Central Services</b>	<b>Actual FY 16-17</b>	<b>Actual FY 17-18</b>	<b>Budget FY 18-19</b>	<b>Proposed FY 19-20</b>	<b>Approved FY 19-20</b>	<b>Adopted FY 19-20</b>
<b>Materials and Services</b>						
<b>Contracted Services</b>						
525110 Consulting Services	108,065	10,080	125,000	30,000	30,000	30,000
525999 Other Contracted Services	0	0	70,000	40,000	40,000	40,000
Contracted Services Total	108,065	10,080	195,000	70,000	70,000	70,000
<b>Miscellaneous</b>						
529230 Training	40,478	32,107	55,000	50,000	50,000	50,000
Miscellaneous Total	40,478	32,107	55,000	50,000	50,000	50,000
Materials and Services Total	<b>148,542</b>	<b>42,187</b>	<b>250,000</b>	<b>120,000</b>	<b>120,000</b>	<b>120,000</b>
<b>Administrative Charges</b>						
611100 County Admin Allocation	2,100	752	1,660	1,429	1,429	1,429
611410 FIMS Allocation	5,847	2,016	3,562	3,054	3,054	3,054
611600 Finance Allocation	1,669	654	1,536	1,229	1,229	1,229
Administrative Charges Total	<b>9,616</b>	<b>3,422</b>	<b>6,758</b>	<b>5,712</b>	<b>5,712</b>	<b>5,712</b>
Central Services Total	<b>158,158</b>	<b>45,609</b>	<b>256,758</b>	<b>125,712</b>	<b>125,712</b>	<b>125,712</b>
<b>585 - Self Insurance</b>	<b>Actual FY 16-17</b>	<b>Actual FY 17-18</b>	<b>Budget FY 18-19</b>	<b>Proposed FY 19-20</b>	<b>Approved FY 19-20</b>	<b>Adopted FY 19-20</b>
<b>Materials and Services</b>						
<b>Supplies</b>						
521010 Office Supplies	118	0	0	0	0	0
521070 Departmental Supplies	174	1,091	2,500	500	500	500
521110 First Aid Supplies	0	0	0	2,500	2,500	2,500
521310 Safety Equipment	64	3,596	5,000	5,000	5,000	5,000
Supplies Total	356	4,687	7,500	8,000	8,000	8,000
<b>Materials</b>						
522150 Small Office Equipment	1,808	0	3,000	0	0	0
522160 Small Departmental Equipment	8,583	6,373	6,000	0	0	0
Materials Total	10,391	6,373	9,000	0	0	0
<b>Contracted Services</b>						
525152 Accounting Services	1,018	1,019	2,702	2,000	2,000	2,000
525450 Subscription Services	33,800	27,676	44,900	17,000	17,000	17,000
525610 Insurance Adjustors	0	0	500	500	500	500
525620 Insurance Brokers	37,287	38,406	39,000	39,000	39,000	39,000
525630 Insurance Admin Services	73,875	74,400	75,800	88,400	88,400	88,400
525999 Other Contracted Services	1,815	0	12,500	12,500	12,500	12,500
Contracted Services Total	147,795	141,501	175,402	159,400	159,400	159,400
<b>Repairs and Maintenance</b>						
526021 Computer Software Maintenance	50	0	0	0	0	0
Repairs and Maintenance Total	50	0	0	0	0	0
<b>Insurance</b>						
528120 WC Insurance Premiums	138,779	125,687	105,000	90,000	90,000	90,000

MARION COUNTY FY 2019-20 BUDGET  
BY NON-DEPARTMENTAL  
NON DEPARTMENTAL OPERATIONS

<b>585 - Self Insurance</b>	<b>Actual FY 16-17</b>	<b>Actual FY 17-18</b>	<b>Budget FY 18-19</b>	<b>Proposed FY 19-20</b>	<b>Approved FY 19-20</b>	<b>Adopted FY 19-20</b>
<b>Materials and Services</b>						
528130 Property Insurance Premiums	192,859	210,137	200,000	209,000	209,000	209,000
528150 Health Insurance Premiums	20,026,917	21,310,552	23,152,853	24,350,600	24,350,600	24,350,600
528160 Dental Insurance Premiums	1,998,995	2,012,572	2,279,656	2,419,900	2,419,900	2,419,900
528170 Life Insurance Premiums	141,685	145,986	173,055	181,500	181,500	181,500
528180 Disability Insurance Premiums	288,985	296,240	380,388	407,000	407,000	407,000
528190 County HSA Contributions	120,538	126,872	145,000	108,500	108,500	108,500
528310 Excess Workers Comp Insurance	100,113	88,838	100,000	90,000	90,000	90,000
528320 Excess Liability Insurance	126,974	129,684	150,000	154,000	154,000	154,000
528410 Liability Claims	57,671	389,910	843,000	977,300	977,300	977,300
528415 Auto Claims	50,355	42,596	75,000	214,900	214,900	214,900
528430 Unemployment Claims	226,390	218,787	347,821	363,800	363,800	363,800
528460 Long Term Disability Claims	15,260	(1,000)	7,500	0	0	0
528510 Workers Comp Claims	691,585	567,351	487,200	596,500	596,500	596,500
Insurance Total	24,177,107	25,664,211	28,446,473	30,163,000	30,163,000	30,163,000
<b>Miscellaneous</b>						
529210 Meetings	655	561	500	1,500	1,500	1,500
529220 Conferences	4,135	0	2,500	0	0	0
529230 Training	4,725	1,407	2,500	2,000	2,000	2,000
529430 Safety Incentives EAIP	0	10,711	28,500	63,500	63,500	63,500
Miscellaneous Total	9,515	12,679	34,000	67,000	67,000	67,000
Materials and Services Total	<b>24,345,213</b>	<b>25,829,452</b>	<b>28,672,375</b>	<b>30,397,400</b>	<b>30,397,400</b>	<b>30,397,400</b>
<b>Administrative Charges</b>						
611300 Legal Services Allocation	120,208	157,471	211,600	139,400	139,400	139,400
Administrative Charges Total	<b>120,208</b>	<b>157,471</b>	<b>211,600</b>	<b>139,400</b>	<b>139,400</b>	<b>139,400</b>
<b>Transfers Out</b>						
561480 Xfer to Capital Impr Projects	25,000	25,000	0	0	0	0
Transfers Out Total	<b>25,000</b>	<b>25,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Contingency</b>						
571010 Contingency	0	0	4,327,734	2,000,000	2,000,000	2,000,000
Contingency Total	<b>0</b>	<b>0</b>	<b>4,327,734</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>2,000,000</b>
<b>Ending Fund Balance</b>						
573010 Unapprop Ending Fund Balance	0	0	2,542,752	3,888,710	3,888,710	3,888,710
573050 Self Insurance Reserves	0	0	4,579,000	5,338,900	5,338,900	5,338,900
Ending Fund Balance Total	<b>0</b>	<b>0</b>	<b>7,121,752</b>	<b>9,227,610</b>	<b>9,227,610</b>	<b>9,227,610</b>
Self Insurance Total	<b>24,490,421</b>	<b>26,011,923</b>	<b>40,333,461</b>	<b>41,764,410</b>	<b>41,764,410</b>	<b>41,764,410</b>
Non Departmental Operations Grand Total	46,871,291	51,209,740	86,261,372	84,150,341	84,150,341	84,150,341