

MARION COUNTY FY 2010-11 BUDGET
BY FUND

FUNDS OVERVIEW

Oregon local budget law requires the use of funds. A fund is defined as a fiscal and accounting entity of self-balancing accounts to record cash and other financial resources, related liabilities, balances and changes. Funds are segregated for specific, regulated activities and objectives.¹ Each fund records resources and requirements for the purpose of controlling and accounting for the specific activities for which the fund was created. Therefore, each fund is a self-contained, independent financial entity with its own assets and liabilities.

General Fund

A general fund is used to account for all activities for which specific types of funds are not required. The general fund is one of the largest funds within the county. The General Fund supports public safety and judicial activities, assessment and taxation, county clerk, and treasury within the fund, and transfers supplemental funding to other funds and departments.

Special Revenue Funds

Special revenue funds account for revenue that by federal law, Oregon statutes, or other requirements must be dedicated to specific expenditure purposes. The majority of Marion County's funds are special revenue funds. This includes Children and Families Fund, Community Corrections Fund, Health Fund, and Public Works Fund.

Reserve Funds

A reserve fund is a type of special revenue fund to hold moneys to be accumulated and expended for future purposes. The county has four reserve funds: 1) Rainy Day Fund, 2) Health IDS Reserve Fund (IDS stands for Integrated Delivery System), 3) Capital Building and Equipment Fund, and 5) Health Building Reserve Fund. The latter two funds and their associated programs are found in the capital section of the budget.

Debt Service Fund

A debt service fund accounts for payment of principal and interest on notes payable on general obligation long-term debt.

Enterprise Fund

An enterprise fund is used to report the same functions presented as business-type activities in the government-wide financial statements. Enterprise fund services are rendered to the general public. The county uses an enterprise fund to account for the Environmental Services Fund in public works, which provides for solid waste management.

Internal Service Fund

An internal service fund is similar to an enterprise fund except services are not rendered to the public. Rather, services are rendered to other departments and activities. The county uses an internal service fund titled Central Services Fund to account for central services such as financial management, human resources, and facilities operations and maintenance, risk management, and information technology.

Capital Fund

A capital fund accounts for the acquisition and improvement of capital facilities, which may be financed out of the general fund, grants, transfers from other funds, loans, and bond issues. Within this fund type, the Facility Renovation Fund and the Capital Improvements Project Fund are currently budgeted.

¹ p. 15, Local Budgeting Manual, Oregon Department of Revenue, Property Tax Division

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BUDGET BY FUND REQUIRED BY LAW

The Budget Committee approves and the Board of Commissioners adopts the budget on a fund basis in accordance with Oregon local budget law. The county currently uses 38 funds in its financial management.

DEPARTMENTAL FUNDS SUMMARY

In other sections of this budget book all funds included in departments' operations were presented. There are twenty four (24) of these funds. Both resources and requirements line item detail has been presented for each of these funds in the Departments section of this book

After the General Fund and Central Services Fund, funds are shown in alphabetical order.

FY 2010-11 BUDGET DEPARTMENTAL FUNDS							
Fund No.	Fund Name	FY 2007-08 Expenditures	FY 2008-09 Expenditures	FY 2009-10 Budget	FY 2010-11 Budget	Increase or (Decrease)	% Change
100	General Fund	66,440,452	71,790,983	74,230,779	77,518,080	3,287,301	4.4%
580	Central Services	20,308,435	21,217,309	22,162,942	23,039,644	876,702	4.0%
330	Building Inspection	2,980,687	2,362,071	1,982,068	2,772,614	790,546	39.9%
220	Child Support	1,346,782	1,497,342	1,607,603	1,578,171	(29,432)	-1.8%
160	Children & Families	2,323,804	2,909,609	2,988,820	3,129,741	140,921	4.7%
180	Community Corrections	12,394,276	13,088,950	14,788,936	15,602,880	813,944	5.5%
120	County Clerk Records	89,844	94,195	109,535	164,790	55,255	50.4%
270	County Fair	279,616	327,219	303,485	317,735	14,250	4.7%
300	District Attorney Grants	705,004	678,136	846,439	800,762	(45,677)	-5.4%
230	Dog Control	983,440	1,145,451	1,309,069	1,270,234	(38,835)	-3.0%
510	Environmental Services	17,803,399	19,870,893	49,105,226	45,081,323	(4,023,903)	-8.2%
595	Fleet Management Fund	1,041,183	810,464	2,820,344	3,445,417	625,073	22.2%
190	Health	41,466,568	51,315,369	64,050,294	62,535,041	(1,515,253)	-2.4%
290	Inmate Welfare	299,961	313,475	298,974	353,315	54,341	18.2%
225	Interagency Meth Strike Force	214,169	141,331	64,078	-	(64,078)	-100.0%
125	Juvenile Grants	3,504,957	3,709,435	3,470,667	3,278,954	(191,713)	-5.5%
305	Land Use Planning	1,350,561	1,449,459	1,411,877	1,396,505	(15,372)	-1.1%
260	Law Library	337,460	505,881	461,539	503,170	41,631	9.0%
240	Liquor Law Enforcement	25,000	72,269	47,070	40,000	(7,070)	-15.0%
310	Parks	342,635	301,027	336,550	290,016	(46,534)	-13.8%
130	Public Works	18,762,269	19,188,976	34,264,274	36,872,514	2,608,240	7.6%
250	Sheriff Grants	2,427,516	2,201,637	2,898,247	2,371,861	(526,386)	-18.2%
320	Surveyor	596,281	767,224	2,373,804	1,955,447	(418,357)	-17.6%
255	Traffic Safety Team	1,347,791	1,390,886	1,566,822	1,622,844	56,022	3.6%
Total		197,372,091	217,149,590	283,499,442	285,940,058	2,441,616	0.9%

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NON-DEPARTMENTAL FUNDS SUMMARY

Non-departmental funds, also referred to as non-operations, are either independent of departments, e.g., Debt Service Fund, or may pass funds to multiple departments, e.g., Criminal Justice Assessment Fund. There are fourteen (14) of these funds, which are shown below.

FY2010-11 BUDGET NON-DEPARTMENTAL FUNDS							
Fund No.	Fund Name	FY2007-08 Expenditures	FY2008-09 Expenditures	FY 2009-10 Budget	FY 2010-11 Budget	Increase or (Decrease)	% Change
170	Block Grant	599,527	218,424	222,072	53,868	(168,204)	-75.7%
383	Capital Building & Equipment	1,000,000	-	515,300	989,412	474,112	92.0%
480	Capital Improvement Projects	2,807,285	1,534,590	1,526,384	2,047,211	520,827	34.1%
210	County Schools	1,825,568	1,418,857	867,912	776,621	(91,291)	-10.5%
185	Criminal Justice Assessment	1,180,463	755,484	1,194,705	1,537,617	342,912	28.7%
410	Debt Service	5,198,807	4,531,949	4,666,155	5,149,583	483,428	10.4%
455	Facility Renovation	-	1,912,070	10,035,359	11,543,107	1,507,748	15.0%
385	Health Building Reserve	-	-	1,021,080	785,651	(235,429)	-23.1%
384	Health IDS Reserve	-	-	4,085,000	4,091,000	6,000	0.1%
165	Lottery Distribution	1,561,043	1,493,378	1,952,878	1,512,008	(440,870)	-22.6%
115	Non-Departmental Grants	1,548,173	930,218	2,171,240	2,252,465	81,225	3.7%
381	Rainy Day Fund	4,383,102	80,000	3,867,300	4,045,900	178,600	4.6%
585	Self-Insurance Fund	24,759,936	18,966,593	26,965,961	29,796,378	2,830,417	10.5%
155	Tax Title Land Sales	298,600	110,746	417,925	105,135	(312,790)	-74.8%
Total		45,162,504	31,952,309	59,509,271	64,685,956	5,176,685	8.7%

In order to account for all the resources and requirements of all funds, this information for non-departmental funds is presented on pages that follow.

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Marion County - Budget - Resources

By Fund
FY2010-11

	FY 07-08 ACTUAL	FY 08-09 ACTUAL	FY 09-10 BUDGET	FY 10-11 PROPOSED	FY 10-11 APPROVED	FY 10-11 ADOPTED
FND 170 Block Grant						
Intergovernmental Federal						
331990 Other Federal Revenues	19,626	153,840	136,753	0	0	0
Total Intergovernmental Federal	19,626	153,840	136,753	0	0	0
Interest						
361000 Investment Earnings	14,978	2,747	0	0	0	0
364200 Farm Rehab Loan Interest	939	761	578	389	389	389
Total Interest	15,917	3,508	578	389	389	389
Other Revenues						
374100 Block Grant Loan Principal	410	102	0	0	0	0
374200 Farm Rehab Loan Principal	5,927	6,105	6,288	6,476	6,476	6,476
Total Other Revenues	6,337	6,206	6,288	6,476	6,476	6,476
Net Working Capital						
392000 Net Working Capital Unrestr	415,110	128,991	78,453	47,003	47,003	47,003
Total Net Working Capital	415,110	128,991	78,453	47,003	47,003	47,003
Total FND 170 Block Grant	456,990	292,546	222,072	53,868	53,868	53,868

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	FY 07-08 ACTUAL	FY 08-09 ACTUAL	FY 09-10 BUDGET	FY 10-11 PROPOSED	FY 10-11 APPROVED	FY 10-11 ADOPTED
FND 170 Block Grant						
Materials and Services						
Contracted Services						
525999 Other Contracted Services	99,031	193,479	218,213	11,790	11,790	11,790
Total Contracted Services	99,031	193,479	218,213	11,790	11,790	11,790
Total Materials and Services	99,031	193,479	218,213	11,790	11,790	11,790
Administrative Charges						
611100 County Admin Allocation	1,252	1,056	593	445	445	445
611110 Governing Body Allocation	0	475	316	0	0	0
611410 FIMS Allocation	814	2,056	1,608	926	926	926
611600 Finance Allocation	1,644	1,713	952	502	502	502
611800 MCBEE Allocation	0	0	390	205	205	205
Total Administrative Charges	3,709	5,300	3,859	2,078	2,078	2,078
Transfers Out						
561270 Transfer to County Fair	0	19,645	0	40,000	40,000	40,000
561480 Transfer to Capital Projects	225,258	0	0	0	0	0
Total Transfers Out	225,258	19,645	0	40,000	40,000	40,000
Total FND 170 Block Grant	327,998	218,424	222,072	53,868	53,868	53,868

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	FY 07-08 ACTUAL	FY 08-09 ACTUAL	FY 09-10 BUDGET	FY 10-11 PROPOSED	FY 10-11 APPROVED	FY 10-11 ADOPTED
FND 383 Capital Building and Equipment						
Interest						
361000 Investment Earnings	44	12,369	2,600	0	0	0
Total Interest	44	12,369	2,600	0	0	0
General Fund Transfers						
381100 Transfer from General Fund	0	465,000	0	0	0	0
Total General Fund Transfers	0	465,000	0	0	0	0
Other Fund Transfers						
381999 Transfer from Other Funds	500,000	0	0	0	0	0
Total Other Fund Transfers	500,000	0	0	0	0	0
Net Working Capital						
392000 Net Working Capital Unrestr	0	500,044	512,700	989,412	989,412	989,412
Total Net Working Capital	0	500,044	512,700	989,412	989,412	989,412
Total FND 383 Capital Building and Equipment	500,044	977,413	515,300	989,412	989,412	989,412

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	FY 07-08 ACTUAL	FY 08-09 ACTUAL	FY 09-10 BUDGET	FY 10-11 PROPOSED	FY 10-11 APPROVED	FY 10-11 ADOPTED
FND 383 Capital Building and Equipment						
Transfers Out						
561480 Transfer to Capital Projects	0	0	0	475,000	475,000	475,000
Total Transfers Out	0	0	0	475,000	475,000	475,000
Reserves						
572010 Unappropriated Reserves	0	0	515,300	514,412	514,412	514,412
Total Reserves	0	0	515,300	514,412	514,412	514,412
Total FND 383 Capital Building and Equipment	0	0	515,300	989,412	989,412	989,412

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	FY 07-08 ACTUAL	FY 08-09 ACTUAL	FY 09-10 BUDGET	FY 10-11 PROPOSED	FY 10-11 APPROVED	FY 10-11 ADOPTED
FND 480 Capital Improvement Projects						
Charges for Services						
344999 Other Reimbursements	35,000	2,000	4,645	0	0	0
347999 Svcs to Other Agencies Closed	80,086	73,878	0	0	0	0
Total Charges for Services	115,086	75,878	4,645	0	0	0
Interest						
361000 Investment Earnings	60,548	12,220	0	265	265	265
Total Interest	60,548	12,220	0	265	265	265
General Fund Transfers						
381100 Transfer from General Fund	205,613	603,403	893,924	725,000	725,000	725,000
Total General Fund Transfers	205,613	603,403	893,924	725,000	725,000	725,000
Other Fund Transfers						
381190 Transfer from Health	0	14,856	0	0	0	0
381383 Xfr from Capital Bldg and Eq	0	0	0	475,000	475,000	475,000
381999 Transfer from Other Funds	742,014	12,029	0	0	0	0
Total Other Fund Transfers	742,014	26,886	0	475,000	475,000	475,000
Net Working Capital						
392000 Net Working Capital Unrestr	1,784,367	1,446,905	627,815	846,946	846,946	846,946
Total Net Working Capital	1,784,367	1,446,905	627,815	846,946	846,946	846,946
Total FND 480 Capital Improvement Projects	2,907,628	2,165,292	1,526,384	2,047,211	2,047,211	2,047,211

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	FY 07-08 ACTUAL	FY 08-09 ACTUAL	FY 09-10 BUDGET	FY 10-11 PROPOSED	FY 10-11 APPROVED	FY 10-11 ADOPTED
FND 480 Capital Improvement Projects						
Capital Outlay						
531300 Departmental Equipment Capital	16,756	0	174,064	380,000	380,000	380,000
531700 Computer Software Capital	0	0	373,751	1,200,000	1,200,000	1,200,000
534100 Building Construction	1,187,463	563,934	978,569	270,000	270,000	270,000
534300 Special Construction	244,156	20,398	0	0	0	0
534600 Site Improvements	12,348	0	0	0	0	0
Total Capital Outlay	1,460,723	584,332	1,526,384	1,850,000	1,850,000	1,850,000
Transfers Out						
561595 Transfer to Fleet Acquisition	0	225,000	0	0	0	0
561999 Transfer to Other Funds	0	725,258	0	0	0	0
Total Transfers Out	0	950,258	0	0	0	0
Contingency						
571010 Contingency	0	0	0	197,211	197,211	197,211
Total Contingency	0	0	0	197,211	197,211	197,211
Total FND 480 Capital Improvement Projects	1,460,723	1,534,590	1,526,384	2,047,211	2,047,211	2,047,211

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	FY 07-08 ACTUAL	FY 08-09 ACTUAL	FY 09-10 BUDGET	FY 10-11 PROPOSED	FY 10-11 APPROVED	FY 10-11 ADOPTED
FUND 210 County Schools						
Intergovernmental Federal						
331010 Secure Rural Schools Title I	854,785	819,069	737,529	664,183	664,183	664,183
Total Intergovernmental Federal	854,785	819,069	737,529	664,183	664,183	664,183
Intergovernmental State						
332010 Chapter 530 Forest Rehab	786,316	350,197	0	0	0	0
332015 Electric Coop Tax	60,920	12,640	60,011	60,920	60,920	60,920
332017 Private Rail Car Tax	2,310	2,645	2,645	2,564	2,564	2,564
Total Intergovernmental State	849,545	365,482	62,656	63,484	63,484	63,484
Fines and Forfeitures						
351600 Liquor Control Fines	1,422	511	610	250	250	250
Total Fines and Forfeitures	1,422	511	610	250	250	250
Interest						
361000 Investment Earnings	16,142	7,962	1,500	900	900	900
Total Interest	16,142	7,962	1,500	900	900	900
Net Working Capital						
392000 Net Working Capital Unrestr	105,012	291,449	65,617	47,804	47,804	47,804
Total Net Working Capital	105,012	291,449	65,617	47,804	47,804	47,804
Total FUND 210 County Schools	1,826,906	1,484,473	867,912	776,621	776,621	776,621

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	FY 07-08 ACTUAL	FY 08-09 ACTUAL	FY 09-10 BUDGET	FY 10-11 PROPOSED	FY 10-11 APPROVED	FY 10-11 ADOPTED
FUND 210 County Schools						
Special Payments						
551200 Distributions to Schools	1,535,457	1,418,857	867,912	776,621	776,621	776,621
Total Special Payments	1,535,457	1,418,857	867,912	776,621	776,621	776,621
Total FUND 210 County Schools	1,535,457	1,418,857	867,912	776,621	776,621	776,621

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	FY 07-08 ACTUAL	FY 08-09 ACTUAL	FY 09-10 BUDGET	FY 10-11 PROPOSED	FY 10-11 APPROVED	FY 10-11 ADOPTED
FUND 185 Criminal Justice						
Assessment						
Charges for Services						
341999 Other Fees	3,280	1,735	500	500	500	500
Total Charges for Services	3,280	1,735	500	500	500	500
Fines and Forfeitures						
353100 County Assessments	528,247	532,348	631,802	544,105	544,105	544,105
353200 Court Security	350,946	353,027	200,200	362,313	362,313	362,313
Total Fines and Forfeitures	879,192	885,375	832,002	906,418	906,418	906,418
Interest						
361000 Investment Earnings	13,035	10,012	1,450	2,232	2,232	2,232
Total Interest	13,035	10,012	1,450	2,232	2,232	2,232
Net Working Capital						
392000 Net Working Capital Unrestr	226,664	312,623	360,753	628,467	628,467	628,467
Total Net Working Capital	226,664	312,623	360,753	628,467	628,467	628,467
Total FUND 185 Criminal Justice	1,122,172	1,209,745	1,194,705	1,537,617	1,537,617	1,537,617
Assessment						

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	FY 07-08 ACTUAL	FY 08-09 ACTUAL	FY 09-10 BUDGET	FY 10-11 PROPOSED	FY 10-11 APPROVED	FY 10-11 ADOPTED
FUND 185 Criminal Justice						
Assessment						
Materials and Services						
Supplies						
521070 Departmental Supplies	0	2,874	700	700	700	700
521100 Medical Supplies	0	42	0	0	0	0
Total Supplies	0	2,917	700	700	700	700
Materials						
522060 Sign Materials	1,125	0	0	0	0	0
522160 Small Departmental Equipment	7,077	181	0	0	0	0
Total Materials	8,202	181	0	0	0	0
Communications						
523010 Telephones	592	1,243	0	0	0	0
523030 Fax	1,116	0	0	0	0	0
523060 Cellular Phones	150	360	425	360	360	360
523100 Radios and Accessories	647	0	0	0	0	0
Total Communications	2,505	1,603	425	360	360	360
Contracted Services						
525330 Transportation Services	0	164	0	250	250	250
525555 Security Services	187,383	186,687	235,000	264,000	264,000	264,000
525715 Advertising	0	478	0	0	0	0
Total Contracted Services	187,383	187,329	235,000	264,250	264,250	264,250
Repairs and Maintenance						
526011 Dept Equipment Maintenance	3,033	2,777	5,000	2,500	2,500	2,500
526014 Radio Maintenance	1,300	2,643	0	0	0	0
526030 Building Maintenance	28,762	8,838	13,000	5,000	5,000	5,000
Total Repairs and Maintenance	33,095	14,258	18,000	7,500	7,500	7,500
Rentals						
527100 Vehicle Rental	253	216	500	500	500	500
Total Rentals	253	216	500	500	500	500
Miscellaneous						
529110 Mileage Reimbursement	56	53	250	250	250	250
529120 Commercial Travel	2,924	4,064	3,000	3,000	3,000	3,000
529130 Meals	1,826	1,005	1,500	1,500	1,500	1,500
529140 Lodging	4,498	8,680	4,000	4,000	4,000	4,000
529220 Conferences	3,305	725	4,000	2,000	2,000	2,000
529230 Training	4,428	2,280	4,000	4,000	4,000	4,000
Total Miscellaneous	17,037	16,807	16,750	14,750	14,750	14,750
Total Materials and Services	248,476	223,312	271,375	288,060	288,060	288,060
Administrative Charges						
611410 FIMS Allocation	606	1,531	2,058	2,464	2,464	2,464
611600 Finance Allocation	1,223	1,277	1,219	1,336	1,336	1,336
611800 MCBEE Allocation	0	0	499	547	547	547
Total Administrative Charges	1,828	2,808	3,776	4,347	4,347	4,347
Capital Outlay						
531300 Departmental Equipment Capital	32,826	0	25,000	0	0	0
534100 Building Construction	0	0	45,000	40,000	40,000	40,000
Total Capital Outlay	32,826	0	70,000	40,000	40,000	40,000

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FUND 185 Criminal Justice						
Assessment						
Transfers Out						
561100 Transfer to General Fund	175,473	165,455	209,342	235,489	235,489	235,489
561125 Transfer to Juvenile Grants	175,473	165,455	209,342	235,489	235,489	235,489
561180 Transfer to Comm Corrections	175,473	165,455	209,342	235,489	235,489	235,489
561999 Transfer to Other Funds	0	33,000	0	0	0	0
Total Transfers Out	526,418	529,364	628,026	706,467	706,467	706,467
Contingency						
571010 Contingency	0	0	20,000	20,000	20,000	20,000
Total Contingency	0	0	20,000	20,000	20,000	20,000
Ending Fund Balance						
573010 Unapprop Ending Fund Balance	0	0	201,528	478,743	478,743	478,743
Total Ending Fund Balance	0	0	201,528	478,743	478,743	478,743
Total FUND 185 Criminal Justice	809,549	755,484	1,194,705	1,537,617	1,537,617	1,537,617
Assessment						

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	FY 07-08 ACTUAL	FY 08-09 ACTUAL	FY 09-10 BUDGET	FY 10-11 PROPOSED	FY 10-11 APPROVED	FY 10-11 ADOPTED
FUND 410 Debt Service						
Admin Cost Recovery						
412100 PERS Debt Service Assessments	2,703,557	3,104,338	3,113,917	2,749,300	2,749,300	2,749,300
Total Admin Cost Recovery	2,703,557	3,104,338	3,113,917	2,749,300	2,749,300	2,749,300
Interest						
361000 Investment Earnings	27,174	11,579	2,150	15,500	15,500	15,500
Total Interest	27,174	11,579	2,150	15,500	15,500	15,500
General Fund Transfers						
381100 Transfer from General Fund	1,544,059	1,550,154	1,550,088	1,547,087	1,547,087	1,547,087
Total General Fund Transfers	1,544,059	1,550,154	1,550,088	1,547,087	1,547,087	1,547,087
Other Fund Transfers						
381510 Transfer from Env Services	0	0	0	0	100,000	100,000
Total Other Fund Transfers	0	0	0	0	100,000	100,000
Net Working Capital						
392000 Net Working Capital Unrestr	201,403	79,387	0	737,696	737,696	737,696
Total Net Working Capital	201,403	79,387	0	737,696	737,696	737,696
Total FUND 410 Debt Service	4,476,193	4,745,459	4,666,155	5,049,583	5,149,583	5,149,583

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	FY 07-08 ACTUAL	FY 08-09 ACTUAL	FY 09-10 BUDGET	FY 10-11 PROPOSED	FY 10-11 APPROVED	FY 10-11 ADOPTED
FUND 410 Debt Service						
Debt Service Principal						
541100 Principal Payments	1,130,000	1,290,000	1,450,000	1,620,000	1,620,000	1,620,000
Total Debt Service Principal	1,130,000	1,290,000	1,450,000	1,620,000	1,620,000	1,620,000
Debt Service Interest						
542100 Interest Payments	3,266,806	3,241,949	3,214,005	3,180,848	3,280,848	3,280,848
Total Debt Service Interest	3,266,806	3,241,949	3,214,005	3,180,848	3,280,848	3,280,848
Ending Fund Balance						
573010 Unapprop Ending Fund Balance	0	0	2,150	248,735	248,735	248,735
Total Ending Fund Balance	0	0	2,150	248,735	248,735	248,735
Total FUND 410 Debt Service	4,396,806	4,531,949	4,666,155	5,049,583	5,149,583	5,149,583

MARION COUNTY FY 2010-11 BUDGET
BY FUND

Marion County - Budget - Resources

By Fund
FY2010-11

	FY 07-08 ACTUAL	FY 08-09 ACTUAL	FY 09-10 BUDGET	FY 10-11 PROPOSED	FY 10-11 APPROVED	FY 10-11 ADOPTED
FUND 455 Facility Renovation						
Intergovernmental Federal						
331990 Other Federal Revenues	0	0	609,000	0	0	0
Total Intergovernmental Federal	0	0	609,000	0	0	0
Intergovernmental State						
332990 Other State Revenues	0	0	525,003	348,298	348,298	348,298
Total Intergovernmental State	0	0	525,003	348,298	348,298	348,298
Interest						
361000 Investment Earnings	0	20,168	0	13,000	13,000	13,000
Total Interest	0	20,168	0	13,000	13,000	13,000
General Fund Transfers						
381100 Transfer from General Fund	0	1,400,000	1,235,000	0	0	0
Total General Fund Transfers	0	1,400,000	1,235,000	0	0	0
Other Fund Transfers						
381510 Transfer from Env Services	0	0	7,000,000	0	4,700,000	4,700,000
381999 Transfer from Other Funds	0	1,158,258	0	0	0	0
Total Other Fund Transfers	0	1,158,258	7,000,000	0	4,700,000	4,700,000
Financing Proceeds						
383200 Bond Proceeds	0	0	0	0	2,412,000	2,412,000
Total Financing Proceeds	0	0	0	0	2,412,000	2,412,000
Net Working Capital						
392000 Net Working Capital Unrestr	0	0	666,356	4,069,809	4,069,809	4,069,809
Total Net Working Capital	0	0	666,356	4,069,809	4,069,809	4,069,809
Total FUND 455 Facility Renovation	0	2,578,426	10,035,359	4,431,107	11,543,107	11,543,107

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	FY 07-08 ACTUAL	FY 08-09 ACTUAL	FY 09-10 BUDGET	FY 10-11 PROPOSED	FY 10-11 APPROVED	FY 10-11 ADOPTED
FUND 455 Facility Renovation						
Capital Outlay						
534100 Building Construction	0	0	1,256,725	549,913	549,913	549,913
534300 Special Construction	0	1,912,070	8,528,634	3,350,808	10,107,208	10,107,208
Total Capital Outlay	0	1,912,070	9,785,359	3,900,721	10,657,121	10,657,121
Contingency						
571010 Contingency	0	0	250,000	530,386	885,986	885,986
Total Contingency	0	0	250,000	530,386	885,986	885,986
Total FUND 455 Facility Renovation	0	1,912,070	10,035,359	4,431,107	11,543,107	11,543,107

MARION COUNTY FY 2010-11 BUDGET
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By Fund
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	FY 07-08 ACTUAL	FY 08-09 ACTUAL	FY 09-10 BUDGET	FY 10-11 PROPOSED	FY 10-11 APPROVED	FY 10-11 ADOPTED
FUND 385 Health Building Reserve						
Interest						
361000 Investment Earnings	0	15,851	5,080	8,500	8,500	8,500
Total Interest	0	15,851	5,080	8,500	8,500	8,500
Other Fund Transfers						
381190 Transfer from Health	0	1,000,000	0	0	0	0
Total Other Fund Transfers	0	1,000,000	0	0	0	0
Net Working Capital						
392000 Net Working Capital Unrestr	0	0	1,016,000	776,851	776,851	776,851
Total Net Working Capital	0	0	1,016,000	776,851	776,851	776,851
Total FUND 385 Health Building Reserve	0	1,015,851	1,021,080	785,351	785,351	785,351

Marion County - Budget - Requirements

By Fund
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	FY 07-08 ACTUAL	FY 08-09 ACTUAL	FY 09-10 BUDGET	FY 10-11 PROPOSED	FY 10-11 APPROVED	FY 10-11 ADOPTED
FUND 385 Health Building Reserve						
Transfers Out						
561190 Transfer to Health	0	0	250,000	0	0	0
Total Transfers Out	0	0	250,000	0	0	0
Reserves						
572010 Unappropriated Reserves	0	0	771,080	785,351	785,351	785,351
Total Reserves	0	0	771,080	785,351	785,351	785,351
Total FUND 385 Health Building Reserve	0	0	1,021,080	785,351	785,351	785,351

MARION COUNTY FY 2010-11 BUDGET
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Marion County - Budget - Resources

By Fund
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	FY 07-08 ACTUAL	FY 08-09 ACTUAL	FY 09-10 BUDGET	FY 10-11 PROPOSED	FY 10-11 APPROVED	FY 10-11 ADOPTED
FUND 384 Health IDS Reserve						
Interest						
361000 Investment Earnings	0	63,404	20,000	38,000	38,000	38,000
Total Interest	0	63,404	20,000	38,000	38,000	38,000
Other Fund Transfers						
381190 Transfer from Health	0	4,000,000	0	0	0	0
Total Other Fund Transfers	0	4,000,000	0	0	0	0
Net Working Capital						
391000 Net Working Capital Restricted	0	0	4,000,000	4,000,000	4,000,000	4,000,000
392000 Net Working Capital Unrestr	0	0	65,000	53,000	53,000	53,000
Total Net Working Capital	0	0	4,065,000	4,053,000	4,053,000	4,053,000
Total FUND 384 Health IDS Reserve	0	4,063,404	4,085,000	4,091,000	4,091,000	4,091,000

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By Fund
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	FY 07-08 ACTUAL	FY 08-09 ACTUAL	FY 09-10 BUDGET	FY 10-11 PROPOSED	FY 10-11 APPROVED	FY 10-11 ADOPTED
FUND 384 Health IDS Reserve						
Transfers Out						
561190 Transfer to Health	0	0	65,000	1,053,000	1,053,000	1,053,000
Total Transfers Out	0	0	65,000	1,053,000	1,053,000	1,053,000
Reserves						
572010 Unappropriated Reserves	0	0	4,020,000	3,038,000	3,038,000	3,038,000
Total Reserves	0	0	4,020,000	3,038,000	3,038,000	3,038,000
Total FUND 384 Health IDS Reserve	0	0	4,085,000	4,091,000	4,091,000	4,091,000

MARION COUNTY FY 2010-11 BUDGET
BY FUND

Marion County - Budget - Resources

By Fund
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	FY 07-08 ACTUAL	FY 08-09 ACTUAL	FY 09-10 BUDGET	FY 10-11 PROPOSED	FY 10-11 APPROVED	FY 10-11 ADOPTED
FUND 165 Lottery Distribution						
Intergovernmental State						
332021 Video Lottery	1,521,182	1,391,254	1,312,698	1,141,148	1,141,148	1,141,148
Total Intergovernmental State	1,521,182	1,391,254	1,312,698	1,141,148	1,141,148	1,141,148
Interest						
361000 Investment Earnings	28,736	20,447	5,500	858	858	858
Total Interest	28,736	20,447	5,500	858	858	858
Other Revenues						
373100 Special Program Donations	0	1,000	0	0	0	0
Total Other Revenues	0	1,000	0	0	0	0
Settlements						
382100 Settlements	100,000	0	0	198,400	198,400	198,400
Total Settlements	100,000	0	0	198,400	198,400	198,400
Net Working Capital						
392000 Net Working Capital Unrestr	388,604	718,451	634,680	171,602	171,602	171,602
Total Net Working Capital	388,604	718,451	634,680	171,602	171,602	171,602
Total FUND 165 Lottery Distribution	2,038,522	2,131,153	1,952,878	1,512,008	1,512,008	1,512,008

MARION COUNTY FY 2010-11 BUDGET
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By Fund
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	FY 07-08 ACTUAL	FY 08-09 ACTUAL	FY 09-10 BUDGET	FY 10-11 PROPOSED	FY 10-11 APPROVED	FY 10-11 ADOPTED
FUND 165 Lottery Distribution						
Materials and Services						
Supplies						
521010 Office Supplies	0	84	0	0	0	0
521080 Food Supplies	0	0	255	0	0	0
521090 Uniforms and Clothing	0	0	217	0	0	0
Total Supplies	0	84	472	0	0	0
Communications						
523050 Postage	1,279	0	0	0	0	0
Total Communications	1,279	0	0	0	0	0
Contracted Services						
525110 Consulting Services	0	1,075	0	0	0	0
525152 Accounting Services	6,275	1,750	2,500	0	0	0
525330 Transportation Services	0	0	282	0	0	0
525510 Legal Services	75,063	9,326	2,500	0	0	0
525620 Insurance Brokers	4,356	4,256	4,256	0	0	0
525710 Printing Services	0	6,612	0	0	0	0
525999 Other Contracted Services	313,435	574,722	1,038,936	577,629	577,629	577,629
Total Contracted Services	399,129	597,741	1,048,474	577,629	577,629	577,629
Rentals						
527300 Equipment Rental	0	179	0	0	0	0
Total Rentals	0	179	0	0	0	0
Insurance						
528320 Excess Liability Insurance	0	632	0	0	0	0
Total Insurance	0	632	0	0	0	0
Miscellaneous						
529110 Mileage Reimbursement	0	113	31	0	0	0
529130 Meals	0	650	779	0	0	0
529210 Meetings	464	185	0	0	0	0
529300 Dues and Memberships	9,088	2,421	3,000	3,000	3,000	3,000
529590 Special Programs Other	25,000	0	0	0	0	0
529860 Permits	0	325	0	0	0	0
529910 Awards and Recognition	50	4,126	423	0	0	0
Total Miscellaneous	34,602	7,819	4,233	3,000	3,000	3,000
Total Materials and Services	435,010	606,455	1,053,179	580,629	580,629	580,629
Administrative Charges						
611100 County Admin Allocation	1,640	1,914	3,462	3,030	3,030	3,030
611110 Governing Body Allocation	0	861	1,844	0	0	0
611410 FIMS Allocation	1,063	3,727	9,393	6,314	6,314	6,314
611600 Finance Allocation	2,148	3,106	5,561	3,421	3,421	3,421
611800 MCBEE Allocation	0	0	2,276	1,402	1,402	1,402
614100 Liability Insurance Allocation	4,146	0	0	0	0	0
Total Administrative Charges	8,998	9,608	22,536	14,167	14,167	14,167

MARION COUNTY FY 2010-11 BUDGET
BY FUND

Marion County - Budget - Requirements

By Fund
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	FY 07-08 ACTUAL	FY 08-09 ACTUAL	FY 09-10 BUDGET	FY 10-11 PROPOSED	FY 10-11 APPROVED	FY 10-11 ADOPTED
FUND 165 Lottery Distribution						
Debt Service Principal						
541100 Principal Payments	338,880	355,616	373,180	391,611	391,611	391,611
Total Debt Service Principal	338,880	355,616	373,180	391,611	391,611	391,611
Debt Service Interest						
542100 Interest Payments	213,184	196,447	178,883	160,453	160,453	160,453
Total Debt Service Interest	213,184	196,447	178,883	160,453	160,453	160,453
Transfers Out						
561270 Transfer to County Fair	0	1,251	1,100	0	0	0
561305 Transfer to Land Use Planning	324,000	324,000	324,000	324,000	324,000	324,000
Total Transfers Out	324,000	325,251	325,100	324,000	324,000	324,000
Contingency						
571010 Contingency	0	0	0	41,148	41,148	41,148
Total Contingency	0	0	0	41,148	41,148	41,148
Total FUND 165 Lottery Distribution	1,320,070	1,493,378	1,952,878	1,512,008	1,512,008	1,512,008

MARION COUNTY FY 2010-11 BUDGET
BY FUND

Marion County - Budget - Resources

By Fund
FY2010-11

	FY 07-08 ACTUAL	FY 08-09 ACTUAL	FY 09-10 BUDGET	FY 10-11 PROPOSED	FY 10-11 APPROVED	FY 10-11 ADOPTED
FUND 115 Non Departmental Grants						
Intergovernmental Federal						
331011 Secure Rural Schools Title II	332,688	430,392	387,353	349,096	349,096	349,096
331012 Secure Rural Schools Title III	775,819	376,593	338,934	305,459	305,459	305,459
331990 Other Federal Revenues	0	168,810	819,715	555,000	555,000	555,000
Total Intergovernmental Federal	1,108,506	975,795	1,546,002	1,209,555	1,209,555	1,209,555
Interest						
361000 Investment Earnings	33,546	24,926	0	5,140	5,140	5,140
Total Interest	33,546	24,926	0	5,140	5,140	5,140
Other Revenues						
373100 Special Program Donations	13,985	9,200	10,500	9,500	9,500	9,500
Total Other Revenues	13,985	9,200	10,500	9,500	9,500	9,500
Net Working Capital						
391000 Net Working Capital Restricted	571,916	939,632	429,874	1,028,270	1,028,270	1,028,270
392000 Net Working Capital Unrestr	0	0	184,864	0	0	0
Total Net Working Capital	571,916	939,632	614,738	1,028,270	1,028,270	1,028,270
Total FUND 115 Non Departmental Grants	1,727,954	1,949,553	2,171,240	2,252,465	2,252,465	2,252,465

MARION COUNTY FY 2010-11 BUDGET
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Marion County - Budget - Requirements

By Fund
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	FY 07-08 ACTUAL	FY 08-09 ACTUAL	FY 09-10 BUDGET	FY 10-11 PROPOSED	FY 10-11 APPROVED	FY 10-11 ADOPTED
FUND 115 Non Departmental Grants						
Materials and Services						
Supplies						
521010 Office Supplies	0	0	0	193	193	193
521070 Departmental Supplies	0	0	0	34	34	34
Total Supplies	0	0	0	227	227	227
Materials						
522180 Software	48	0	0	0	0	0
Total Materials	48	0	0	0	0	0
Communications						
523050 Postage	0	84	0	85	85	85
Total Communications	0	84	0	85	85	85
Contracted Services						
525110 Consulting Services	0	0	609,000	0	0	0
525715 Advertising	750	4,418	7,600	4,710	4,710	4,710
525999 Other Contracted Services	332,688	430,392	389,018	820,047	820,047	820,047
Total Contracted Services	333,438	434,810	1,005,618	824,757	824,757	824,757
Rentals						
527300 Equipment Rental	103	234	235	258	258	258
Total Rentals	103	234	235	258	258	258
Miscellaneous						
529130 Meals	0	969	1,000	750	750	750
529230 Training	0	1,633	0	0	0	0
529999 Miscellaneous Expense	8,127	0	0	3,470	3,470	3,470
Total Miscellaneous	8,127	2,602	1,000	4,220	4,220	4,220
Total Materials and Services	341,715	437,731	1,006,853	829,547	829,547	829,547
Transfers Out						
561125 Transfer to Juvenile Grants	0	2,121	14,541	0	0	0
561160 Xfer to Children and Families	0	89,222	60,742	0	0	0
561190 Transfer to Health	0	0	963	0	0	0
561250 Transfer to Sheriff Grants	446,608	398,883	478,670	448,449	448,449	448,449
561580 Transfer to Central Services	0	2,262	0	0	0	0
Total Transfers Out	446,608	492,488	554,916	448,449	448,449	448,449
Contingency						
571010 Contingency	0	0	4,000	133,886	133,886	133,886
Total Contingency	0	0	4,000	133,886	133,886	133,886
Ending Fund Balance						
573010 Unapprop Ending Fund Balance	0	0	605,471	840,583	840,583	840,583
Total Ending Fund Balance	0	0	605,471	840,583	840,583	840,583
Total FUND 115 Non Departmental Grants	788,323	930,218	2,171,240	2,252,465	2,252,465	2,252,465

MARION COUNTY FY 2010-11 BUDGET
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By Fund
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	FY 07-08 ACTUAL	FY 08-09 ACTUAL	FY 09-10 BUDGET	FY 10-11 PROPOSED	FY 10-11 APPROVED	FY 10-11 ADOPTED
FUND 381 Rainy Day						
Admin Cost Recovery						
412200 PERS Reserve Assessments	0	0	0	0	0	0
Total Admin Cost Recovery	0	0	0	0	0	0
Interest						
361000 Investment Earnings	183,251	95,854	38,300	51,900	51,900	51,900
Total Interest	183,251	95,854	38,300	51,900	51,900	51,900
Net Working Capital						
392000 Net Working Capital Unrestr	4,244,803	3,928,053	3,829,000	3,994,000	3,994,000	3,994,000
Total Net Working Capital	4,244,803	3,928,053	3,829,000	3,994,000	3,994,000	3,994,000
Total FUND 381 Rainy Day	4,428,053	4,023,907	3,867,300	4,045,900	4,045,900	4,045,900

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By Fund
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	FY 07-08 ACTUAL	FY 08-09 ACTUAL	FY 09-10 BUDGET	FY 10-11 PROPOSED	FY 10-11 APPROVED	FY 10-11 ADOPTED
FUND 381 Rainy Day						
Transfers Out						
561270 Transfer to County Fair	0	80,000	0	0	0	0
561480 Transfer to Capital Projects	500,000	0	0	0	0	0
Total Transfers Out	500,000	80,000	0	0	0	0
Reserves						
572010 Unappropriated Reserves	0	0	3,867,300	4,045,900	4,045,900	4,045,900
Total Reserves	0	0	3,867,300	4,045,900	4,045,900	4,045,900
Total FUND 381 Rainy Day	500,000	80,000	3,867,300	4,045,900	4,045,900	4,045,900

MARION COUNTY FY 2010-11 BUDGET
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By Fund
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	FY 07-08 ACTUAL	FY 08-09 ACTUAL	FY 09-10 BUDGET	FY 10-11 PROPOSED	FY 10-11 APPROVED	FY 10-11 ADOPTED
FUND 585 Self Insurance						
Charges for Services						
344300 Restitution	2,571	4,175	0	0	0	0
344800 EAIP Reimbursement	115,040	55,212	45,000	15,000	15,000	15,000
344999 Other Reimbursements	1,620	59	0	0	0	0
347101 Central Svcs to Other Agencies	0	0	0	279,836	279,836	279,836
347999 Svcs to Other Agencies Closed	211,851	236,199	258,561	0	0	0
348100 Liability Insurance	1,047,100	1,071,700	1,055,600	1,050,200	1,050,200	1,050,200
348200 Workers Comp Insurance	814,279	857,304	930,270	962,800	962,800	962,800
348300 Medical Insurance	12,434,292	14,294,815	15,367,900	16,780,800	16,780,800	16,780,800
348310 Dental Insurance	1,532,231	1,704,969	1,837,300	1,960,200	1,960,200	1,960,200
348320 Health Savings Accounts	185,400	142,950	141,600	132,000	132,000	132,000
348400 Group Term Life Insurance	229,666	254,282	217,927	261,100	261,100	261,100
348500 Long Term Disability Insurance	188,624	198,289	343,560	363,480	363,480	363,480
348600 Unemployment Insurance	295,432	301,177	309,000	280,680	280,680	280,680
348800 Employee Assistance Program	33,168	35,240	40,900	40,344	40,344	40,344
Total Charges for Services	17,091,274	19,156,371	20,547,618	22,126,440	22,126,440	22,126,440
Interest						
361000 Investment Earnings	259,339	147,727	32,100	38,200	38,200	38,200
Total Interest	259,339	147,727	32,100	38,200	38,200	38,200
Other Revenues						
371000 Miscellaneous Income	0	7,667	0	0	0	0
Total Other Revenues	0	7,667	0	0	0	0
Settlements						
382100 Settlements	1,457	41,497	0	0	0	0
Total Settlements	1,457	41,497	0	0	0	0
Net Working Capital						
391000 Net Working Capital Restricted	3,613,388	3,613,387	3,563,387	7,475,112	7,475,112	7,475,112
392000 Net Working Capital Unrestr	3,165,505	3,525,905	2,822,856	156,626	156,626	156,626
Total Net Working Capital	6,778,893	7,139,292	6,386,243	7,631,738	7,631,738	7,631,738
Total FUND 585 Self Insurance	24,130,963	26,492,553	26,965,961	29,796,378	29,796,378	29,796,378

MARION COUNTY FY 2010-11 BUDGET
BY FUND

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By Fund
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	FY 07-08 ACTUAL	FY 08-09 ACTUAL	FY 09-10 BUDGET	FY 10-11 PROPOSED	FY 10-11 APPROVED	FY 10-11 ADOPTED
FUND 585 Self Insurance						
Materials and Services						
Supplies						
521010 Office Supplies	225	0	0	0	0	0
521070 Departmental Supplies	0	344	0	0	0	0
Total Supplies	225	344	0	0	0	0
Materials						
522150 Small Office Equipment	1,072	634	35,000	30,000	30,000	30,000
Total Materials	1,072	634	35,000	30,000	30,000	30,000
Contracted Services						
525152 Accounting Services	5,053	5,729	8,700	7,000	7,000	7,000
525156 Bank Services	44	10	0	0	0	0
525510 Legal Services	17,537	7,340	12,000	14,000	14,000	14,000
525610 Insurance Adjustors	11,182	12,258	15,000	5,000	5,000	5,000
525620 Insurance Brokers	36,054	31,987	32,500	34,100	34,100	34,100
525630 Insurance Admin Services	68,381	86,468	78,865	80,670	80,670	80,670
525999 Other Contracted Services	0	0	22,500	5,000	5,000	5,000
Total Contracted Services	138,250	143,791	169,565	145,770	145,770	145,770
Repairs and Maintenance						
526011 Dept Equipment Maintenance	5,380	0	0	0	0	0
Total Repairs and Maintenance	5,380	0	0	0	0	0
Insurance						
528120 WC Insurance Premiums	119,940	125,546	128,000	133,226	133,226	133,226
528130 Property Insurance Premiums	182,925	135,649	140,890	149,069	149,069	149,069
528150 Health Insurance Premiums	12,546,297	14,346,785	15,576,503	17,018,862	17,018,862	17,018,862
528160 Dental Insurance Premiums	1,527,842	1,703,851	1,863,292	1,987,788	1,987,788	1,987,788
528170 Life Insurance Premiums	226,097	255,989	220,874	264,150	264,150	264,150
528180 Disability Insurance Premiums	68,998	73,256	75,000	152,400	152,400	152,400
528190 County HSA Contributions	186,000	142,950	141,600	125,000	125,000	125,000
528210 Public Official Bonds	8,355	0	0	0	0	0
528310 Excess Workers Comp Insurance	86,979	90,433	78,227	99,029	99,029	99,029
528320 Excess Liability Insurance	217,643	169,292	168,810	187,900	187,900	187,900
528410 Liability Claims	911,334	155,950	545,900	526,131	526,131	526,131
528430 Unemployment Claims	195,140	311,366	306,600	550,000	550,000	550,000
528460 Long Term Disability Claims	208,354	187,741	273,314	214,440	214,440	214,440
528510 Workers Comp Claims	250,290	333,117	688,343	700,895	700,895	700,895
Total Insurance	16,736,194	18,031,926	20,207,353	22,108,890	22,108,890	22,108,890
Miscellaneous						
529430 Safety Incentives EAIP	1,869	26,155	40,000	40,000	40,000	40,000
Total Miscellaneous	1,869	26,155	40,000	40,000	40,000	40,000
Total Materials and Services	16,882,990	18,202,851	20,451,918	22,324,660	22,324,660	22,324,660
Administrative Charges						
611300 Legal Services Allocation	91,925	101,713	125,700	134,100	134,100	134,100
Total Administrative Charges	91,925	101,713	125,700	134,100	134,100	134,100

MARION COUNTY FY 2010-11 BUDGET
BY FUND

Marion County - Budget - Requirements

By Fund
FY2010-11

	FY 07-08 ACTUAL	FY 08-09 ACTUAL	FY 09-10 BUDGET	FY 10-11 PROPOSED	FY 10-11 APPROVED	FY 10-11 ADOPTED
FUND 585 Self Insurance						
Transfers Out						
561100 Transfer to General Fund	0	400,000	0	0	0	0
561480 Transfer to Capital Projects	16,756	12,029	0	0	0	0
561999 Transfer to Other Funds	0	250,000	0	0	0	0
Total Transfers Out	16,756	662,029	0	0	0	0
Contingency						
571010 Contingency	0	0	2,000,000	2,000,000	2,000,000	2,000,000
Total Contingency	0	0	2,000,000	2,000,000	2,000,000	2,000,000
Ending Fund Balance						
573010 Unapprop Ending Fund Balance	0	0	4,388,343	5,337,618	5,337,618	5,337,618
Total Ending Fund Balance	0	0	4,388,343	5,337,618	5,337,618	5,337,618
Total FUND 585 Self Insurance	16,991,672	18,966,593	26,965,961	29,796,378	29,796,378	29,796,378

MARION COUNTY FY 2010-11 BUDGET
BY FUND

Marion County - Budget - Resources

By Fund
FY2010-11

	FY 07-08 ACTUAL	FY 08-09 ACTUAL	FY 09-10 BUDGET	FY 10-11 PROPOSED	FY 10-11 APPROVED	FY 10-11 ADOPTED
FUND 155 Tax Title Land Sales						
Charges for Services						
345200 Foreclosed Property Sales	120,701	25,889	310,906	50,000	50,000	50,000
Total Charges for Services	120,701	25,889	310,906	50,000	50,000	50,000
Interest						
361000 Investment Earnings	5,914	3,015	1,000	1,200	1,200	1,200
364900 Loan Repayment Interest	31,770	24,454	6,738	6,130	6,130	6,130
Total Interest	37,683	27,469	7,738	7,330	7,330	7,330
Other Revenues						
374900 Loan Repayment Principal	21,360	19,423	20,000	8,605	8,605	8,605
Total Other Revenues	21,360	19,423	20,000	8,605	8,605	8,605
Net Working Capital						
392000 Net Working Capital Unrestr	152,617	125,328	79,281	39,200	39,200	39,200
Total Net Working Capital	152,617	125,328	79,281	39,200	39,200	39,200
Total FUND 155 Tax Title Land Sales	332,360	198,109	417,925	105,135	105,135	105,135

MARION COUNTY FY 2010-11 BUDGET
BY FUND

Marion County - Budget - Requirements

By Fund
FY2010-11

	FY 07-08 ACTUAL	FY 08-09 ACTUAL	FY 09-10 BUDGET	FY 10-11 PROPOSED	FY 10-11 APPROVED	FY 10-11 ADOPTED
FUND 155 Tax Title Land Sales						
Materials and Services						
Supplies						
521010 Office Supplies	9	8	100	50	50	50
Total Supplies	9	8	100	50	50	50
Communications						
523050 Postage	0	0	200	50	50	50
523080 Telecomm Charges	136	0	0	0	0	0
Total Communications	136	0	200	50	50	50
Contracted Services						
525710 Printing Services	0	0	150	0	0	0
525715 Advertising	3,293	0	2,000	1,500	1,500	1,500
Total Contracted Services	3,293	0	2,150	1,500	1,500	1,500
Repairs and Maintenance						
526030 Building Maintenance	146	1,409	10,025	1,500	1,500	1,500
Total Repairs and Maintenance	146	1,409	10,025	1,500	1,500	1,500
Rentals						
527100 Vehicle Rental	167	0	0	0	0	0
527120 Motor Pool Mileage	0	101	250	250	250	250
Total Rentals	167	101	250	250	250	250
Insurance						
528410 Liability Claims	0	4,041	0	0	0	0
Total Insurance	0	4,041	0	0	0	0
Miscellaneous						
529110 Mileage Reimbursement	0	5	100	100	100	100
529130 Meals	0	18	50	50	50	50
529140 Lodging	193	203	450	450	450	450
529220 Conferences	50	175	350	350	350	350
529230 Training	0	0	150	150	150	150
529300 Dues and Memberships	50	50	75	50	50	50
529880 Recording Charges	1,171	888	1,600	1,237	1,237	1,237
529920 Auctions	105,120	3,377	2,500	2,500	2,500	2,500
Total Miscellaneous	106,584	4,717	5,275	4,887	4,887	4,887
Total Materials and Services	110,335	10,276	18,000	8,237	8,237	8,237
Administrative Charges						
611100 County Admin Allocation	312	223	208	315	315	315
611110 Governing Body Allocation	0	99	110	0	0	0
611200 Business Services Allocation	202	0	0	0	0	0
611230 Courier Allocation	24	29	34	32	32	32
611250 Risk Management Allocation	108	0	0	0	0	0
611255 Benefits Allocation	0	0	0	136	136	136
611260 Human Resources Allocation	507	706	650	577	577	577
611300 Legal Services Allocation	11,240	13,200	11,228	7,588	7,588	7,588
611400 Information Tech Allocation	775	902	0	145	145	145
611410 FIMS Allocation	156	55	67	77	77	77
611420 Telecommunications Allocation	0	143	0	0	0	0
611600 Finance Allocation	207	210	193	208	208	208
611800 MCBEE Allocation	0	0	16	17	17	17
Total Administrative Charges	13,531	15,567	12,506	9,095	9,095	9,095

MARION COUNTY FY 2010-11 BUDGET
BY FUND

Marion County - Budget - Requirements

By Fund
FY2010-11

	FY 07-08 ACTUAL	FY 08-09 ACTUAL	FY 09-10 BUDGET	FY 10-11 PROPOSED	FY 10-11 APPROVED	FY 10-11 ADOPTED
FUND 155 Tax Title Land Sales						
Special Payments						
551300 Distributions to Tax Districts	50,000	48,802	272,911	0	0	0
Total Special Payments	50,000	48,802	272,911	0	0	0
Transfers Out						
561580 Transfer to Central Services	33,166	36,100	38,300	40,251	40,251	40,251
Total Transfers Out	33,166	36,100	38,300	40,251	40,251	40,251
Contingency						
571010 Contingency	0	0	10,500	10,000	10,000	10,000
Total Contingency	0	0	10,500	10,000	10,000	10,000
Ending Fund Balance						
573010 Unapprop Ending Fund Balance	0	0	65,708	37,552	37,552	37,552
Total Ending Fund Balance	0	0	65,708	37,552	37,552	37,552
Total FUND 155 Tax Title Land Sales	207,032	110,745	417,925	105,135	105,135	105,135