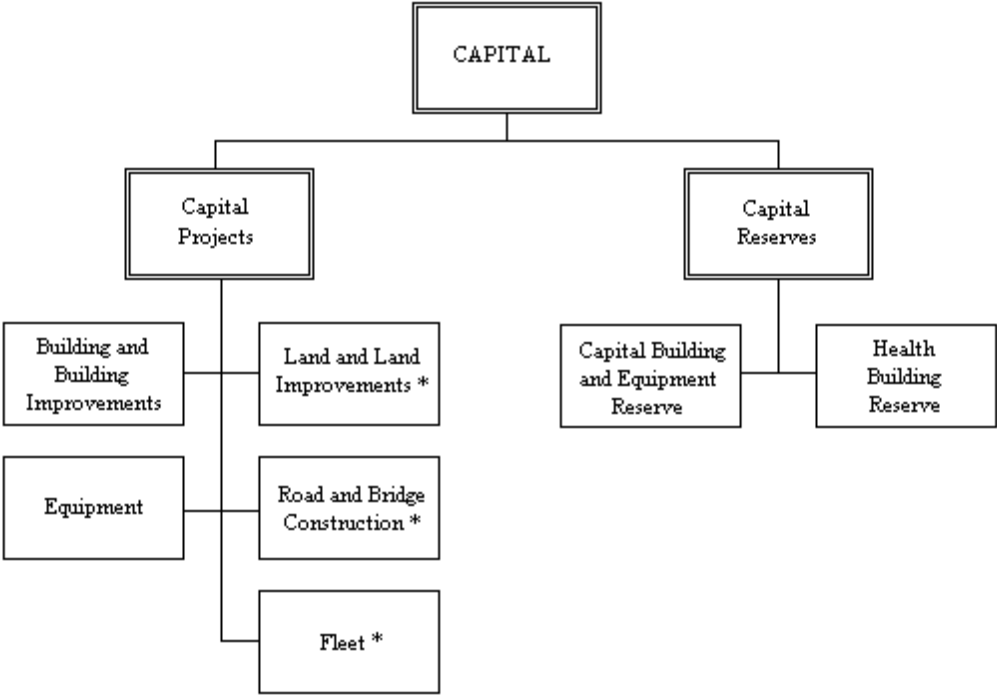


MARION COUNTY FY 2011-12 BUDGET
BY NON-DEPARTMENTAL
CAPITAL

CAPITAL



* Reserved for future use.

MARION COUNTY FY 2011-12 BUDGET
BY NON-DEPARTMENTAL
CAPITAL

PROGRAMS

The capital budget is comprised of four programs and a variable number of funds that record capital improvement projects. Capital improvement projects must meet the definition of a fixed asset and a capital item to be included in the capital budget. To be classified as a capital item, the project or acquisition must result in a fixed asset, defined as follows.

- (1) It is tangible in nature, and
 - (2) It has a useful life of more than one year, and
 - (3) Individual units have a significant value, which is a cost greater than \$5,000.
- (a) The cost of an asset is determined by the purchase price as stated on the invoice, contract or appraisal, and other criteria as follows:
- General fixed assets include taxes, freight and installation costs.
 - Land includes legal, title and survey fees, escrow and closing fees, site preparation and demolition costs.
 - Buildings include architect, legal and appraiser fees, escrow and closing fees, insurance and interest during construction.
- (b) Salvage value is the amount of money the County can expect to recover after disposing of an asset at the end of its useful life.

Summary of Programs

	FY 08-09 ACTUAL	FY 09-10 ACTUAL	FY 10-11 BUDGET	FY 2011-12 ADOPTED	+/- %
RESOURCES					
Bldgs and Bldg Improvements	4,059,016	10,285,733	4,691,302	588,671	-87.45%
Equipment	684,703	537,815	1,697,815	2,897,815	70.68%
Capital Bldg and Eq Reserve	977,413	989,101	989,412	522,502	-47.19%
Health Building Reserve	1,015,851	1,026,307	785,351	786,000	0.08%
TOTAL RESOURCES	6,736,983	12,838,956	8,163,880	4,794,988	-41.27%
REQUIREMENTS					
Bldgs and Bldg Improvements	3,299,772	6,059,643	4,691,302	588,671	-87.45%
Equipment	146,888	0	1,697,815	2,897,815	70.68%
Capital Bldg and Eq Reserve	0	0	989,412	522,502	-47.19%
Health Building Reserve	0	250,000	785,351	786,000	0.08%
TOTAL REQUIREMENTS	3,446,660	6,309,643	8,163,880	4,794,988	-41.27%

MARION COUNTY FY 2011-12 BUDGET
BY NON-DEPARTMENTAL
CAPITAL

Buildings and Building Improvements Program

- Accounts for various capital building projects including acquisition, construction, renovation, remodeling, and repairs.

Program Summary

Capital	Program: Bldgs and Bldg Improvements				
	FY 08-09 ACTUAL	FY 09-10 ACTUAL	FY 10-11 BUDGET	FY 11-12 ADOPTED	+/- %
RESOURCES					
Intergovernmental Federal	0	609,000	0	0	n.a.
Intergovernmental State	0	11,253	515,389	20,000	-96.12%
Charges for Services	75,878	179,589	0	0	n.a.
Interest	32,389	41,647	13,265	0	-100.00%
General Fund Transfers	1,465,588	1,685,000	0	0	n.a.
Other Fund Transfers	1,038,256	7,000,000	0	0	n.a.
Net Working Capital	1,446,905	759,244	4,162,648	568,671	-86.34%
TOTAL RESOURCES	4,059,016	10,285,733	4,691,302	588,671	-87.45%
REQUIREMENTS					
Capital Outlay	2,349,514	6,059,643	3,351,707	549,662	-83.60%
Transfers Out	950,258	0	1,279,813	39,009	-96.95%
Contingency	0	0	59,782	0	-100.00%
TOTAL REQUIREMENTS	3,299,772	6,059,643	4,691,302	588,671	-87.45%

MARION COUNTY FY 2011-12 BUDGET
BY NON-DEPARTMENTAL
CAPITAL

Buildings and Building Improvements Program Budget Analysis

Resources are almost entirely comprised of net working capital, which is the ending fund balance of several projects that were not completed by FY 10-11 fiscal year-end and carried forward into FY 11-12. The FY 10-11 funding source for two projects was an Energy Efficiency and Conservation Block Grant (EECBG) funded by the American Recovery and Reinvestment Act of 2009. Funding was passed through the state government.

Revenue from a state environmental program \$20,000 grant for lighting retrofit is anticipated.

Capital outlay has been budgeted for five projects in FY 11-12:

- (1) \$126,558 for a Courthouse building systems commissioning project (an EECBG project).
- (2) \$13,912 for a resource conservation project (an EECBG project).
- (3) \$20,000 for Courthouse lighting retrofit (a new state grant project).
- (4) \$135,000 for jail roof repairs.
- (5) \$254,192 for jail boilers replacement.

Transfers out reflects a \$39,009 transfer of residual funds from the Courthouse Egress Lighting Project (a completed project) to return to the General Fund.

MARION COUNTY FY 2011-12 BUDGET
BY NON-DEPARTMENTAL
CAPITAL

Equipment Program

- Accounts for capital acquisition of equipment, furnishings, computer hardware, software, and telecommunications.

Program Summary

Capital	Program: Equipment				
	FY 08-09 ACTUAL	FY 09-10 ACTUAL	FY 10-11 BUDGET	FY 11-12 ADOPTED	+/- %
RESOURCES					
General Fund Transfers	537,815	0	725,000	1,150,000	58.62%
Other Fund Transfers	146,888	0	475,000	0	-100.00%
Net Working Capital	0	537,815	497,815	1,747,815	251.10%
TOTAL RESOURCES	684,703	537,815	1,697,815	2,897,815	70.68%
REQUIREMENTS					
Capital Outlay	146,888	0	1,580,000	2,730,000	72.78%
Contingency	0	0	117,815	167,815	42.44%
TOTAL REQUIREMENTS	146,888	0	1,697,815	2,897,815	70.68%

Equipment Program Budget Analysis

There are three capital projects budgeted in FY 11-12:

- (1) \$2,200,000 appropriated for assessment and taxation software, funded by \$1,200,000 from net working capital and a \$1,000,000 transfer from the General Fund.
- (2) \$150,000 for Information Technology's replacement of the jail telephone switch, funded by a transfer from the General Fund.
- (3) \$380,000 for voter tally machines, electrical upgrades, and implementation costs as necessary, funded by net working capital.

\$167,815 is budgeted for contingency.

MARION COUNTY FY 2011-12 BUDGET
BY NON-DEPARTMENTAL
CAPITAL

Capital Building and Equipment Reserve Program

- Accounts for resources set aside for future capital development such as major information technology purchases, significant renovation of existing buildings, and the acquisition or construction of new buildings.

Program Summary

Capital	Program: Capital Bldg and Eq Reserve				
	FY 08-09 ACTUAL	FY 09-10 ACTUAL	FY 10-11 BUDGET	FY 11-12 ADOPTED	+/- %
RESOURCES					
Interest	12,369	11,688	0	4,000	n.a.
General Fund Transfers	465,000	0	0	0	n.a.
Net Working Capital	500,044	977,413	989,412	518,502	-47.59%
TOTAL RESOURCES	977,413	989,101	989,412	522,502	-47.19%
REQUIREMENTS					
Transfers Out	0	0	475,000	0	-100.00%
Reserves	0	0	514,412	522,502	1.57%
TOTAL REQUIREMENTS	0	0	989,412	522,502	-47.19%

Capital Building and Equipment Reserve Program Budget Analysis

There are no planned appropriations for this program.

MARION COUNTY FY 2011-12 BUDGET
BY NON-DEPARTMENTAL
CAPITAL

Health Building Reserve Program

- Accounts for resources set aside for the future purchase or construction of a new Health Department facility and other health facility projects as necessary.

Program Summary

Capital	Program: Health Building Reserve				
	FY 08-09 ACTUAL	FY 09-10 ACTUAL	FY 10-11 BUDGET	FY 11-12 ADOPTED	+/- %
RESOURCES					
Interest	15,851	10,456	8,500	5,000	-41.18%
Other Fund Transfers	1,000,000	0	0	0	n.a.
Net Working Capital	0	1,015,851	776,851	781,000	0.53%
TOTAL RESOURCES	1,015,851	1,026,307	785,351	786,000	0.08%
REQUIREMENTS					
Transfers Out	0	250,000	0	0	n.a.
Reserves	0	0	785,351	786,000	0.08%
TOTAL REQUIREMENTS	0	250,000	785,351	786,000	0.08%

Health Building Reserve Program Budget Analysis

There are no planned appropriations for this program.

FY 11-12 resources reflect interest to be earned.

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MARION COUNTY FY 2011-12 BUDGET
CAPITAL

CAPITAL FUNDS

The previous section covered the capital budget by program. Four capital funds record the activity of those capital programs. Some capital programs are split between capital funds. The capital funds are:

FY 2011-12 CAPITAL BUDGET BY FUND

Fund Name	FY 2008-09 Expenditures	FY 2009-10 Expenditures	FY 2010-11 Budget	FY 2011-12 Adopted
Capital Building & Equipment	-	-	989,412	522,502
Capital Improvement Projects	1,534,590	57,102	2,226,603	3,152,007
Facility Renovation	1,912,070	6,002,541	3,559,864	334,479
Health Building Reserve	-	250,000	785,351	786,000
total	3,446,660	6,309,643	7,561,230	4,794,988

In addition, the Department of Public Works manages capital projects within three operating funds. The capital expenditures are recorded by use of project and cost accounting. Public Works Fund projects are primarily roads and bridges construction, Environmental Services Fund capital expenditures are for solid waste management projects, and Fleet Fund capital outlays are for vehicle purchase. These capital expenditures are planned to be incorporated into the Capital budget in future years.

FY 2011-12 PUBLIC WORKS CAPITAL OUTLAYS BY FUND

Fund Name	FY 2008-09 Expenditures	FY 2009-10 Expenditures	FY 2010-11 Budget	FY 2011-12 Budget
Public Works Fund	861,197	1,071,029	4,948,208	5,332,720
Environmental Services Fund	1,271,717	535,596	1,967,700	250,000
Fleet Fund	404,881	1,134,366	975,000	900,000
subtotal	2,537,795	2,740,991	7,890,908	6,482,720
total county capital	5,984,455	9,050,634	15,452,138	11,277,708

Total county capital includes the FY 2011-12 Capital Budget by Fund shown in the first schedule.

CAPITAL FUNDS RESOURCES AND REQUIREMENTS DETAIL

The following pages present resources and requirements line item detail.

MARION COUNTY FY 2011-12 BUDGET
CAPITAL

Marion County - Budget - Resources

By Fund
FY 2011-12

	FY 08-09 ACTUAL	FY 09-10 ACTUAL	FY 10-11 BUDGET	FY 11-12 PROPOSED	FY 11-12 APPROVED	FY 11-12 ADOPTED
FND 383 Capital Building and Equipment						
Interest						
361000 Investment Earnings	12,369	11,688	0	4,000	4,000	4,000
Total Interest	12,369	11,688	0	4,000	4,000	4,000
General Fund Transfers						
381100 Transfer from General Fund	465,000	0	0	0	0	0
Total General Fund Transfers	465,000	0	0	0	0	0
Net Working Capital						
392000 Net Working Capital Unrestr	500,044	977,413	989,412	518,502	518,502	518,502
Total Net Working Capital	500,044	977,413	989,412	518,502	518,502	518,502
Total FND 383 Capital Building and Equipment	977,413	989,101	989,412	522,502	522,502	522,502

Marion County - Budget - Requirements

By Fund
FY 2011-12

	FY 08-09 ACTUAL	FY 09-10 ACTUAL	FY 10-11 BUDGET	FY 11-12 PROPOSED	FY 11-12 APPROVED	FY 11-12 ADOPTED
FND 383 Capital Building and Equipment						
Transfers Out						
561480 Transfer to Capital Projects	0	0	475,000	0	0	0
Total Transfers Out	0	0	475,000	0	0	0
Reserves						
572010 Unappropriated Reserves	0	0	514,412	522,502	522,502	522,502
Total Reserves	0	0	514,412	522,502	522,502	522,502
Total FND 383 Capital Building and Equipment	0	0	989,412	522,502	522,502	522,502

MARION COUNTY FY 2011-12 BUDGET
CAPITAL

Marion County - Budget - Resources

By Fund

FY 2011-12

	FY 08-09 ACTUAL	FY 09-10 ACTUAL	FY 10-11 BUDGET	FY 11-12 PROPOSED	FY 11-12 APPROVED	FY 11-12 ADOPTED
FND 480 Capital Improvement Projects						
Intergovernmental State						
332990 Other State Revenues	0	4,933	0	0	0	0
Total Intergovernmental State	0	4,933	0	0	0	0
Charges for Services						
344999 Other Reimbursements	2,000	3,445	0	0	0	0
347999 Svcs to Other Agencies Closed	73,878	0	0	0	0	0
Total Charges for Services	75,878	3,445	0	0	0	0
Interest						
361000 Investment Earnings	12,220	7,456	265	0	0	0
Total Interest	12,220	7,456	265	0	0	0
General Fund Transfers						
381100 Transfer from General Fund	603,403	450,000	725,000	1,150,000	1,150,000	1,150,000
Total General Fund Transfers	603,403	450,000	725,000	1,150,000	1,150,000	1,150,000
Other Fund Transfers						
381190 Transfer from Health	14,856	0	0	0	0	0
381383 Xfr from Capital Bldg and Eq	0	0	475,000	0	0	0
381999 Transfer from Other Funds	12,029	0	0	0	0	0
Total Other Fund Transfers	26,886	0	475,000	0	0	0
Net Working Capital						
392000 Net Working Capital Unrestr	1,446,905	630,702	1,026,338	2,002,007	2,002,007	2,002,007
Total Net Working Capital	1,446,905	630,702	1,026,338	2,002,007	2,002,007	2,002,007
Total FND 480 Capital Improvement Projects	2,165,292	1,096,536	2,226,603	3,152,007	3,152,007	3,152,007

Marion County - Budget - Requirements

By Fund

FY 2011-12

	FY 08-09 ACTUAL	FY 09-10 ACTUAL	FY 10-11 BUDGET	FY 11-12 PROPOSED	FY 11-12 APPROVED	FY 11-12 ADOPTED
FND 480 Capital Improvement Projects						
Capital Outlay						
531300 Departmental Equipment Capital	0	0	380,000	380,000	380,000	380,000
531700 Computer Software Capital	0	0	1,200,000	2,200,000	2,200,000	2,200,000
531800 Telephone Systems	0	0	0	150,000	150,000	150,000
534100 Building Construction	563,934	57,102	449,392	254,192	254,192	254,192
534300 Special Construction	20,398	0	0	0	0	0
534600 Site Improvements	0	0	50,000	0	0	0
Total Capital Outlay	584,332	57,102	2,079,392	2,984,192	2,984,192	2,984,192
Transfers Out						
561595 Transfer to Fleet Acquisition	225,000	0	0	0	0	0
561999 Transfer to Other Funds	725,258	0	0	0	0	0
Total Transfers Out	950,258	0	0	0	0	0
Contingency						
571010 Contingency	0	0	147,211	167,815	167,815	167,815
Total Contingency	0	0	147,211	167,815	167,815	167,815
Total FND 480 Capital Improvement Projects	1,534,590	57,102	2,226,603	3,152,007	3,152,007	3,152,007

MARION COUNTY FY 2011-12 BUDGET
CAPITAL

Marion County - Budget - Resources

By Fund
FY 2011-12

	FY 08-09 ACTUAL	FY 09-10 ACTUAL	FY 10-11 BUDGET	FY 11-12 PROPOSED	FY 11-12 APPROVED	FY 11-12 ADOPTED
FND 455 Facility Renovation						
Intergovernmental Federal						
331990 Other Federal Revenues	0	609,000	0	0	0	0
Total Intergovernmental Federal	0	609,000	0	0	0	0
Intergovernmental State						
332990 Other State Revenues	0	6,320	515,389	20,000	20,000	20,000
Total Intergovernmental State	0	6,320	515,389	20,000	20,000	20,000
Charges for Services						
342810 CH2 Condo Fees Transit	0	176,144	0	0	0	0
Total Charges for Services	0	176,144	0	0	0	0
Interest						
361000 Investment Earnings	20,168	34,192	13,000	0	0	0
Total Interest	20,168	34,192	13,000	0	0	0
General Fund Transfers						
381100 Transfer from General Fund	1,400,000	1,235,000	0	0	0	0
Total General Fund Transfers	1,400,000	1,235,000	0	0	0	0
Other Fund Transfers						
381510 Transfer from Env Services	0	7,000,000	0	0	0	0
381999 Transfer from Other Funds	1,158,258	0	0	0	0	0
Total Other Fund Transfers	1,158,258	7,000,000	0	0	0	0
Net Working Capital						
392000 Net Working Capital Unrestr	0	666,356	3,684,125	314,479	314,479	314,479
Total Net Working Capital	0	666,356	3,684,125	314,479	314,479	314,479
Total FND 455 Facility Renovation	2,578,426	9,727,012	4,212,514	334,479	334,479	334,479

Marion County - Budget - Requirements

By Fund
FY 2011-12

	FY 08-09 ACTUAL	FY 09-10 ACTUAL	FY 10-11 BUDGET	FY 11-12 PROPOSED	FY 11-12 APPROVED	FY 11-12 ADOPTED
FND 455 Facility Renovation						
Capital Outlay						
533180 Safety Improvements	0	32,269	0	0	0	0
534100 Building Construction	0	84,460	911,506	160,470	160,470	160,470
534300 Special Construction	1,912,070	5,885,812	1,990,809	135,000	135,000	135,000
Total Capital Outlay	1,912,070	6,002,541	2,902,315	295,470	295,470	295,470
Transfers Out						
561100 Transfer to General Fund	0	0	280,000	39,009	39,009	39,009
561105 Transfer to CH2 Redevelopment	0	0	992,403	0	0	0
561580 Transfer to Central Services	0	0	7,410	0	0	0
Total Transfers Out	0	0	1,279,813	39,009	39,009	39,009
Contingency						
571010 Contingency	0	0	30,386	0	0	0
Total Contingency	0	0	30,386	0	0	0
Total FND 455 Facility Renovation	1,912,070	6,002,541	4,212,514	334,479	334,479	334,479

MARION COUNTY FY 2011-12 BUDGET
CAPITAL

Marion County - Budget - Resources

By Fund
FY 2011-12

	FY 08-09 ACTUAL	FY 09-10 ACTUAL	FY 10-11 BUDGET	FY 11-12 PROPOSED	FY 11-12 APPROVED	FY 11-12 ADOPTED
FND 385 Health Building Reserve						
Interest						
361000 Investment Earnings	15,851	10,456	8,500	5,000	5,000	5,000
Total Interest	15,851	10,456	8,500	5,000	5,000	5,000
Other Fund Transfers						
381190 Transfer from Health	1,000,000	0	0	0	0	0
Total Other Fund Transfers	1,000,000	0	0	0	0	0
Net Working Capital						
392000 Net Working Capital Unrestr	0	1,015,851	776,851	781,000	781,000	781,000
Total Net Working Capital	0	1,015,851	776,851	781,000	781,000	781,000
Total FND 385 Health Building Reserve	1,015,851	1,026,307	785,351	786,000	786,000	786,000

Marion County - Budget - Requirements

By Fund
FY 2011-12

	FY 08-09 ACTUAL	FY 09-10 ACTUAL	FY 10-11 BUDGET	FY 11-12 PROPOSED	FY 11-12 APPROVED	FY 11-12 ADOPTED
FND 385 Health Building Reserve						
Transfers Out						
561190 Transfer to Health	0	250,000	0	0	0	0
Total Transfers Out	0	250,000	0	0	0	0
Reserves						
572010 Unappropriated Reserves	0	0	785,351	786,000	786,000	786,000
Total Reserves	0	0	785,351	786,000	786,000	786,000

MARION COUNTY FY 2011-12 BUDGET
CAPITAL

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