

MARION COUNTY FY 2010-11 BUDGET
SUMMARIES

THE GENERAL FUND

The General Fund is comprised of seven departments plus non-departmental activities that are covered individually in another section of this book. The departments are Assessor's Office, County Clerk's Office, District Attorney's Office, Justice Courts Department, Juvenile Department, Sheriff's Office, and Treasurer's Office. The Clerk, District Attorney, Juvenile, and Sheriff have other funds that support their operations.

The 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 FY 10-11 adopted budget is \$77,518,080, a \$3,287,301 increase, or 4%, over FY 09-10.

The General Fund supports the following:

- public safety (District Attorney, Justice Courts, Juvenile, Sheriff)
- general government (Assessor, County Clerk, Treasurer)
- non-department activities which support all departments
- transfers to other funds and departments

General Fund Resources

Property Taxes

In Oregon, property taxes are collected by the county and distributed to each taxing district (schools, cities, county fire districts, special districts, etc.). The Oregon constitution limits the amount of property value subject to taxation. The value limit is called the maximum assessed value (MAV). An increase in MAV is limited to 3 percent annually unless changes have been made to the property being taxed. Taxes may increase by more than 3 percent through voter approved ballot measures. Taxes can also increase or decrease due to other changes, such as the amount a district needs to pay for voter approved bonded debt or property annexations.

Property taxes are placed on the tax roll in the form of a rate per \$1,000 of assessed value. In most cases, the taxes for operations are the permanent rate limits certified by the districts. Marion County's permanent property tax levy limit is \$3.0252 per \$1,000 of assessed value.

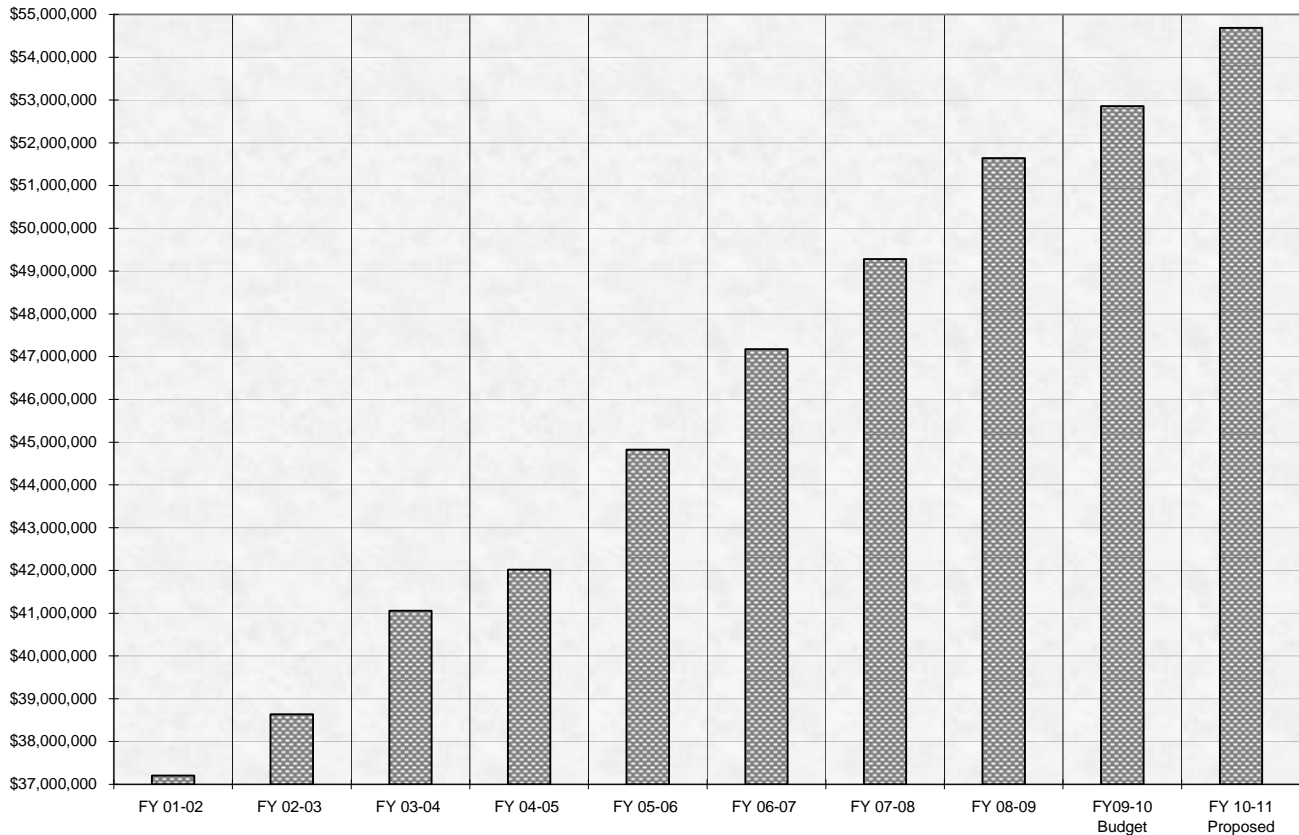
FY 10-11 estimated property tax collections for Marion County total \$54,688,401. The total is comprised of \$53,568,401 current taxes and \$1,120,000 collection of prior years' delinquent taxes. Current year property tax revenue is projected to be up 3.5 percent in FY 10-11. The percent increase was recommended by the Council of Economic Advisors after review of the assessor's tax data.

The annual growth of current property tax revenue in dollars and percent is shown below.

	FY 01-02 Actual	FY 02-03 Actual	FY 03-04 Actual	FY 04-05 Actual	FY 05-06 Actual	FY 06-07 Actual	FY 07-08 Actual	FY 08-09 Actual	FY 09-10 Budget	FY 10-11 Adopted
Collections	37,302,729	38,634,913	41,062,085	42,020,071	44,827,541	47,173,996	49,282,766	51,133,057	52,856,909	54,688,401
Increase	5.3%	3.6%	6.3%	2.3%	6.7%	5.2%	4.5%	3.8%	3.4%	3.5%

MARION COUNTY FY 2010-11 BUDGET SUMMARIES

Property Tax Revenue History and Estimates



Secure Rural Schools Title I (formerly Federal O&C Land – Title I)

This revenue was formerly Bureau of Land Management revenue earned on national forest and public domain lands under the Oregon and California (“O&C”) land grants program. The revenue was derived from collection of forest reserve rentals, sales of timber, and other sources from forest reserves within Marion County. The funds are now appropriated and distributed under Federal Title I of the Secure Rural Schools and Community Self-Determination Act. The FY 10-11 revenue estimate of \$1,051,560 is ten percent (10%) less than current year revenue, and represents the fourth year of a five year funded federal appropriation step-down.

Chapter 530 Forest Rehabilitation

The revenue refers to ORS Chapter 530 regarding acquisition and development of state forests. Revenues generated from timber sales on lands acquired by the state at no cost, or acquired from counties, in Marion County’s district are distributed to the county, county school fund, and taxing districts on which the lands are situated. The basis of revenue is primarily state estimates based on planned board feet of timber to be harvested, which varies considerably from year-to-year depending on state forestry work plans which are subject to change. The state has indicated that timber cutting plans will result in revenues at approximately the level of the current and immediate prior fiscal year.

State Oregon Liquor Control Commission (OLCC) – General

Oregon State distributes OLCC funds to local governments as state shared revenue. The FY 2010-11 estimate of \$1,472,917 is a twenty percent (20%) increase over the current year budget and four percent (4%) higher than the current estimate of \$1,414,906.

MARION COUNTY FY 2010-11 BUDGET SUMMARIES

Assessment and Taxation Apportionment

The revenue source is a county assessment funding assistance state grant to counties under Oregon statute. The percentage to be paid to each county is the percentage that the expenditures of the county certified (i.e., adopted) budget of the Assessor's Office plus the Board of Property Tax Appeals in the County Clerk's Office bears to the total of all expenditures of all counties for the same purposes. However, the pool of state revenue available to distribute to counties may also be adjusted by the state. The state has lowered total available grant funds in recent years, resulting in a lower grant in the face of an increased budget. The FY 10-11 revenue estimate of \$1,950,005 is not firm; the state may reduce this grant in the process of balancing the state budget.

County Clerk Recording Fees

Fees are established by state statute for recording documents at the offices of county clerks. Recording revenue is highly dependent on the level of activity in the real estate and mortgage markets, particularly home and home loan markets. The Council of Economic Advisors advised that an increase in the FY 10-11 revenue estimate was in order. The recommended revenue is \$1,472,917.

Investment Interest

The primary portion of this revenue category is interest earnings from investment of public funds in the state investment pool and corporate securities. All funds are eligible for investment interest. A smaller portion of this revenue is derived from an investment fee that is assessed from other funds for management of their investments. Earnings are a function of cash flow and rates, of which the latter have substantially decreased recently. The FY 10-11 revenue estimate of \$350,000 assumes a continuation of low rates in the state investment pool.

Net Working Capital

Net working capital is a substantial part of the general fund. Net working capital is the unexpended balance, or savings, of a fund after the end of a fiscal year that carries over into the following fiscal year as a resource. Net working capital of \$7,260,198 budgeted for FY 10-11 is slightly less than the current year.

MARION COUNTY FY 2010-11 BUDGET
SUMMARIES

General Fund Income Summary With Requirements by Department and Category

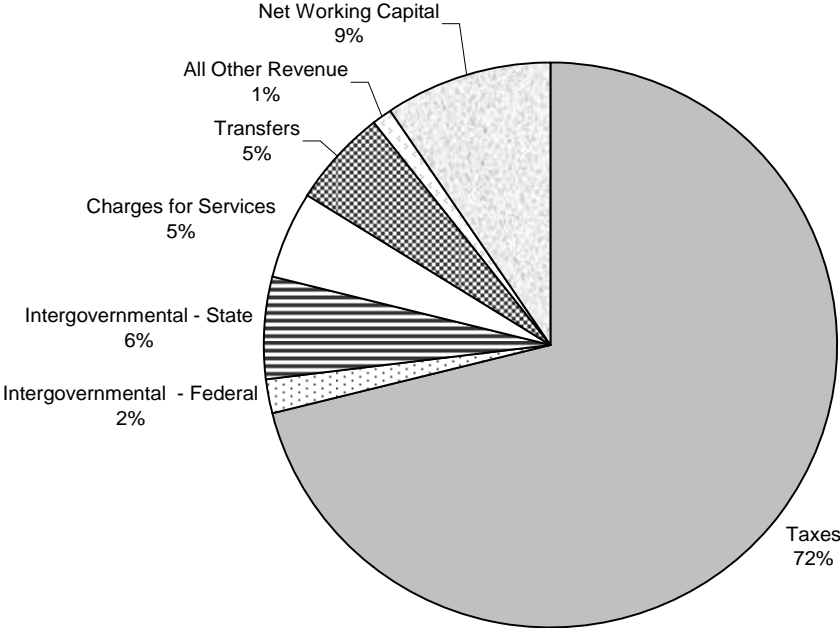
Marion County - Budget - Income Summary

100 - General 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	&/- % Prior Budget
RESOURCES							
Taxes	49,713,396	51,642,142	53,360,909	55,172,401	55,172,401	55,172,401	3.39%
Licenses and Permits	59,600	61,300	67,000	60,000	60,000	60,000	-10.45%
Intergovernmental Federal	2,126,608	1,904,180	1,673,445	1,425,968	1,425,968	1,425,968	-14.79%
Intergovernmental State	4,847,085	3,909,674	3,432,358	4,617,884	4,617,884	4,617,884	34.54%
Charges for Services	3,822,406	3,316,433	3,230,715	3,896,742	3,896,742	3,896,742	20.62%
Fines and Forfeitures	241,132	194,102	250,000	213,973	213,973	213,973	-14.41%
Interest	1,544,414	850,497	698,000	630,000	630,000	630,000	-9.74%
Other Revenues	49,864	287	0	0	0	0	n.a.
General Fund Transfers	0	0	0	0	0	0	n.a.
Other Fund Transfers	4,165,898	4,603,149	4,139,267	4,240,914	4,240,914	4,240,914	2.46%
Settlements	24,378	0	0	0	0	0	n.a.
Financing Proceeds	0	1,400,000	0	0	0	0	n.a.
Net Working Capital	11,122,806	11,277,134	7,379,085	7,260,198	7,260,198	7,260,198	-1.61%
TOTAL RESOURCES	77,717,586	79,158,897	74,230,779	77,518,080	77,518,080	77,518,080	4.43%
REQUIREMENTS							
BY DEPARTMENT							
Assessor's Office	5,463,868	5,829,642	5,612,460	5,599,655	5,599,655	5,599,655	-0.23%
Clerk's Office	2,391,175	2,694,354	2,540,054	2,543,452	2,543,452	2,543,452	0.13%
District Attorney's Office	6,765,933	7,348,043	7,200,292	7,373,202	7,373,202	7,373,202	2.40%
Justice Courts	742,624	763,553	804,408	784,183	784,183	784,183	-2.51%
Juvenile	8,243,896	8,899,778	8,695,184	8,999,817	8,999,817	8,999,817	3.50%
Sheriff's Office	30,425,606	32,301,967	31,346,655	33,325,966	33,325,966	33,325,966	6.31%
Treasurer's Office	348,417	368,688	420,096	425,294	425,294	425,294	1.24%
Non Departmental Operations	12,058,934	13,584,959	13,251,637	12,613,340	12,613,340	12,613,340	-4.82%
<i>Materials and Services</i>	1,319,253	1,253,939	1,007,104	1,309,234	1,309,234	1,309,234	30.00%
<i>Administrative Charges</i>	787,150	910,790	963,499	1,006,474	1,006,474	1,006,474	4.46%
<i>Capital Outlay</i>	167,226	62,364	0	0	0	0	n.a.
<i>Debt Service Principal</i>	0	0	280,000	280,000	280,000	280,000	0.00%
<i>Debt Service Interest</i>	153,181	15,226	60,000	60,000	60,000	60,000	0.00%
<i>Transfers Out</i>	9,632,125	11,342,639	10,941,034	9,957,632	9,957,632	9,957,632	-8.99%
Contingency	0	0	857,074	790,579	790,579	790,579	-7.76%
Ending Fund Balance	0	0	3,502,919	5,062,592	5,062,592	5,062,592	44.52%
TOTAL REQUIREMENTS	66,440,452	71,790,983	74,230,779	77,518,080	77,518,080	77,518,080	4.43%
BY CATEGORY							
Personal Services	39,692,342	42,232,735	40,299,235	42,401,729	42,401,729	42,401,729	5.22%
Materials and Services	8,691,170	8,904,915	8,690,027	9,103,128	9,103,128	9,103,128	4.75%
Administrative Charges	8,079,306	9,174,338	9,536,661	9,862,420	9,862,420	9,862,420	3.42%
Capital Outlay	192,328	121,130	63,829	0	0	0	-100.0%
Debt Service Principal	0	0	280,000	280,000	280,000	280,000	0.0%
Debt Service Interest	153,181	15,226	60,000	60,000	60,000	60,000	0.0%
Transfers Out	9,632,125	11,342,639	10,941,034	9,957,632	9,957,632	9,957,632	-8.99%
Contingency	0	0	857,074	790,579	790,579	790,579	-7.76%
Ending Fund Balance	0	0	3,502,919	5,062,592	5,062,592	5,062,592	44.52%
TOTAL REQUIREMENTS	66,440,452	71,790,983	74,230,779	77,518,080	77,518,080	77,518,080	4.43%
GRAND NET TOTAL	11,277,134	7,367,914	0	0	0	0	

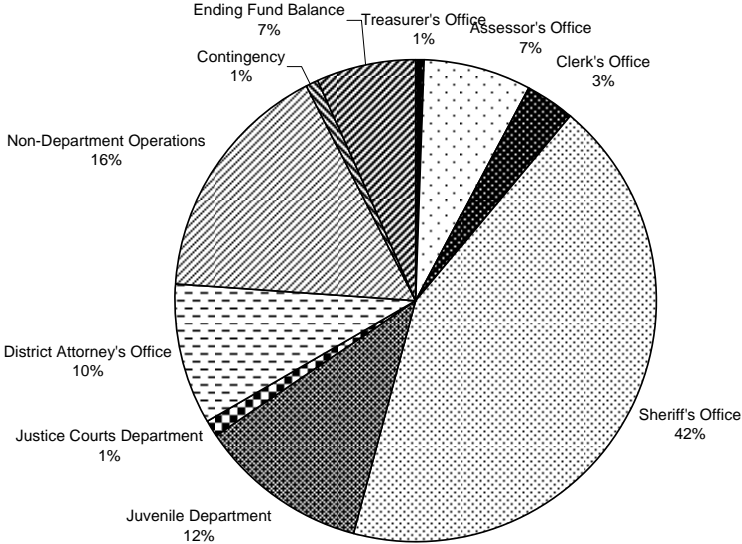
MARION COUNTY FY 2010-11 BUDGET
SUMMARIES

General Fund Resources FY2010-11

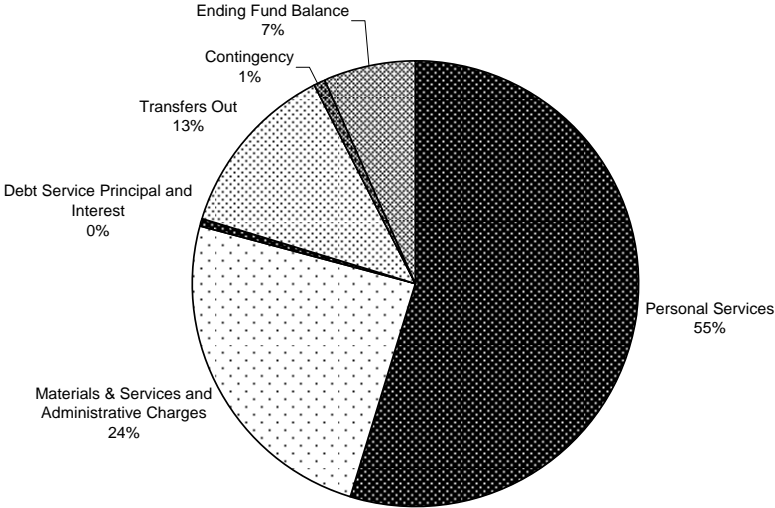


MARION COUNTY FY 2010-11 BUDGET SUMMARIES

**General Fund Requirements by Department
FY 2010-11**



**General Fund Requirements by Category
FY 2010-11**

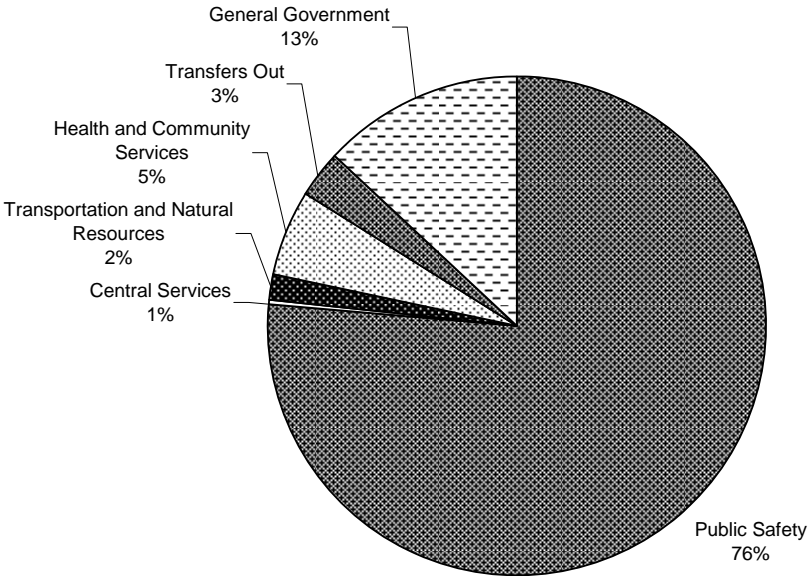


MARION COUNTY FY 2010-11 BUDGET
SUMMARIES

General Fund Allocation to Public Safety Programs

Seven percent of the General Fund allocation for operations is to public safety departments and programs. The remainder is allocated to other County programs including dog control, public health, parks, roads maintenance, property tax assessment and taxation, clerk licensing and recording, elections, board of commissioners and treasurer.

General Fund Allocation to Operations



MARION COUNTY FY 2010-11 BUDGET
SUMMARIES

Marion County - Budget - Resources

By Fund
FY2010-11

FUND 100 General Fund	FY 07-08 ACTUAL	FY 08-09 ACTUAL	FY 09-10 BUDGET	FY 10-11 PROPOSED	FY 10-11 APPROVED	FY 10-11 ADOPTED
Taxes						
311100 Property Taxes Current Year	48,244,328	50,006,125	51,756,909	53,568,401	53,568,401	53,568,401
311200 Property Taxes Prior Years	1,005,380	1,126,932	1,100,000	1,120,000	1,120,000	1,120,000
311300 Prop Tx Interest and Penalties	245,385	266,372	300,000	250,000	250,000	250,000
312200 Franchise Fees Cable TV	209,443	239,042	200,000	230,000	230,000	230,000
312300 Severance Taxes	8,859	3,672	4,000	4,000	4,000	4,000
Total Taxes	49,713,396	51,642,142	53,360,909	55,172,401	55,172,401	55,172,401
Licenses and Permits						
321000 Marriage Licenses	59,600	61,300	67,000	60,000	60,000	60,000
Total Licenses and Permits	59,600	61,300	67,000	60,000	60,000	60,000
Intergovernmental Federal						
331001 Payment in Lieu of Taxes	40,706	135,658	65,408	65,408	65,408	65,408
331010 Secure Rural Schools Title I	1,437,753	1,296,639	1,166,976	1,051,560	1,051,560	1,051,560
331013 State Criminal Alien Asst Pgm	0	0	314,061	200,000	200,000	200,000
331223 Oregon Dept of Justice	14,043	10,970	5,000	16,000	16,000	16,000
331224 USDA Child Nutrition Cluster	0	0	122,000	93,000	93,000	93,000
331990 Other Federal Revenues	634,106	460,913	0	0	0	0
Total Intergovernmental Federal	2,126,608	1,904,180	1,673,445	1,425,968	1,425,968	1,425,968
Intergovernmental State						
332010 Chapter 530 Forest Rehab	1,141,266	593,395	539,063	558,753	558,753	558,753
332011 OLCC General	1,259,025	1,294,516	1,231,452	1,472,917	1,472,917	1,472,917
332014 Cigarette Tax	353,243	343,319	301,811	305,295	305,295	305,295
332015 Electric Coop Tax	122,022	57,841	50,000	122,022	122,022	122,022
332016 Amusement Devise Tax	129,171	77,066	26,000	45,000	45,000	45,000
332017 Private Rail Car Tax	3,648	4,032	4,032	3,892	3,892	3,892
332019 County Assmt Funding CAFFA	1,583,388	1,358,578	1,100,000	1,950,005	1,950,005	1,950,005
332020 911 Monies	238,857	162,278	160,000	160,000	160,000	160,000
332030 District Attorney Subsidies	11,783	12,536	20,000	0	0	0
332032 Autopsy Reimbursements	175	0	0	0	0	0
332990 Other State Revenues	4,506	6,113	0	0	0	0
Total Intergovernmental State	4,847,085	3,909,674	3,432,358	4,617,884	4,617,884	4,617,884

MARION COUNTY FY 2010-11 BUDGET
SUMMARIES

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 100 General Fund						
Charges for Services						
341010 Jury Fees	66	16	0	0	0	0
341040 E Marion Justice Court Fees	465,906	405,894	422,000	850,000	850,000	850,000
341041 N Marion Justice Court Fees	418,035	390,877	384,000	500,000	500,000	500,000
341070 Filing Fees	38,835	35,181	36,000	44,000	44,000	44,000
341080 Recording Fees	1,524,411	1,151,747	1,292,000	1,426,000	1,426,000	1,426,000
341090 Passport Application Fees	33,540	22,250	21,000	22,500	22,500	22,500
341100 Assessment and Taxation Fees	33,517	26,838	27,000	27,000	27,000	27,000
341150 Sheriff Service Fees	125,334	124,975	120,000	95,000	95,000	95,000
341170 Witness Fees	1,120	722	500	1,200	1,200	1,200
341180 Crime Report Fees	11,944	12,481	10,000	10,000	10,000	10,000
341280 Detention Fees	66,174	66,702	40,000	59,130	59,130	59,130
341400 Tax Collector Fees	44,779	50,112	60,000	50,100	50,100	50,100
341420 Assessor Fees	52,407	49,120	55,000	49,440	49,440	49,440
341430 Copy Machine Fees	166,744	189,478	150,000	160,000	160,000	160,000
341450 Pay Telephone Fees	443	978	726	726	726	726
341630 Service Charges	48	0	0	0	0	0
341720 Appeal Fees	5,225	4,275	6,000	5,000	5,000	5,000
341840 Work Crew Fees	326,330	288,589	332,750	332,750	332,750	332,750
341880 Ownership Doc Processing Fees	31,700	25,665	25,000	30,000	30,000	30,000
341940 Declaration Domestic Partners	2,900	975	1,000	750	750	750
341999 Other Fees	28,283	29,075	20,000	20,000	20,000	20,000
344100 Election Reimbursements	434,493	429,679	225,000	210,000	210,000	210,000
344300 Restitution	759	991	1,000	1,146	1,146	1,146
344999 Other Reimbursements	2,651	7,064	739	1,000	1,000	1,000
345300 Surplus Property Sales	0	0	0	1,000	1,000	1,000
345400 Document Fees	1,785	743	1,000	0	0	0
347998 Services to Other Depts Closed	1,520	0	0	0	0	0
347999 Svcs to Other Agencies Closed	3,458	2,006	0	0	0	0
Total Charges for Services	3,822,406	3,316,433	3,230,715	3,896,742	3,896,742	3,896,742

MARION COUNTY FY 2010-11 BUDGET
SUMMARIES

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 100 General Fund						
Fines and Forfeitures						
351200 Traffic Fines	238,399	193,315	250,000	210,000	210,000	210,000
351600 Liquor Control Fines	938	787	0	3,973	3,973	3,973
352200 Miscellaneous Forfeitures	1,794	0	0	0	0	0
Total Fines and Forfeitures	241,132	194,102	250,000	213,973	213,973	213,973
Interest						
361000 Investment Earnings	1,260,354	553,233	520,000	350,000	350,000	350,000
364100 Interfund Loan Interest	789	0	0	0	0	0
365000 Investment Fee	283,270	297,264	178,000	280,000	280,000	280,000
Total Interest	1,544,414	850,497	698,000	630,000	630,000	630,000
Other Revenues						
371000 Miscellaneous Income	667	226	0	0	0	0
371100 Recoveries from Collections	192	4	0	0	0	0
372000 Over and Short	5	57	0	0	0	0
374300 Interfund Loan Principal	49,000	0	0	0	0	0
Total Other Revenues	49,864	287	0	0	0	0
Other Fund Transfers						
381180 Transfer from Comm Corrections	3,965,425	3,965,425	3,965,425	3,965,425	3,965,425	3,965,425
381185 Transfer from Criminal Justice	175,473	165,455	133,842	235,489	235,489	235,489
381240 Transfer from Liquor Law Enf	25,000	72,269	40,000	40,000	40,000	40,000
381999 Transfer from Other Funds	0	400,000	0	0	0	0
Total Other Fund Transfers	4,165,898	4,603,149	4,139,267	4,240,914	4,240,914	4,240,914
Settlements						
382100 Settlements	24,378	0	0	0	0	0
Total Settlements	24,378	0	0	0	0	0
Financing Proceeds						
383400 Interfund Loan Proceeds	0	1,400,000	0	0	0	0
Total Financing Proceeds	0	1,400,000	0	0	0	0
Net Working Capital						
392000 Net Working Capital Unrestr	11,122,806	11,277,134	7,379,085	7,260,198	7,260,198	7,260,198
Total Net Working Capital	11,122,806	11,277,134	7,379,085	7,260,198	7,260,198	7,260,198
Total FUND 100 General Fund	77,717,586	79,158,897	74,230,779	77,518,080	77,518,080	77,518,080

MARION COUNTY FY 2010-11 BUDGET
SUMMARIES

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 100 General Fund						
Personal Services						
Salaries and Wages						
511110 Regular Wages	20,377,207	21,600,415	25,509,603	26,402,328	26,402,328	26,402,328
511120 Temporary Wages	1,188,282	973,184	903,040	718,460	718,460	718,460
511130 Vacation Pay	1,317,552	1,380,887	0	0	0	0
511140 Sick Pay	863,907	895,380	0	0	0	0
511150 Holiday Pay	1,027,505	1,091,924	0	0	0	0
511160 Comp Time Pay	117,871	175,688	45,599	60,066	60,066	60,066
511180 Differential Pay	9,229	10,297	14,993	14,138	14,138	14,138
511210 Compensation Credits	1,399,078	1,144,014	1,090,238	1,062,943	1,062,943	1,062,943
511220 Pager Pay	40,104	35,023	34,323	36,784	36,784	36,784
511240 Leave Payoff	111,761	100,276	0	28,121	28,121	28,121
511250 Training Pay	0	105	8,065	0	0	0
511260 Election Workers	71,601	76,337	72,000	60,000	60,000	60,000
511270 Leadworker Pay	7,453	5,569	10,646	0	0	0
511280 Cell Phone Pay	905	903	0	0	0	0
511290 Health Insurance Waiver Pay	0	0	0	8,100	8,100	8,100
511410 Straight Pay	40,081	24,747	40,007	40,007	40,007	40,007
511420 Premium Pay	1,882,417	1,611,838	1,205,544	1,226,762	1,226,762	1,226,762
511430 Court Time	83,387	83,820	102,008	102,008	102,008	102,008
511450 Premium Pay Temps	23,837	21,606	8,184	0	0	0
511930 Clothing Allowance	7,910	6,470	9,249	8,984	8,984	8,984
Total Salaries and Wages	28,570,088	29,238,484	29,053,499	29,768,701	29,768,701	29,768,701
Fringe Benefits						
512010 Fringe Benefits Budget Only	0	0	6,432	8,173	8,173	8,173
512110 PERS	2,252,077	3,161,423	2,394,599	2,417,771	2,417,771	2,417,771
512120 401K	221,283	218,567	214,837	220,917	220,917	220,917
512130 PERS Debt Service	1,019,506	1,171,775	1,208,650	961,286	961,286	961,286
512200 FICA	2,167,217	2,219,214	2,101,579	2,131,023	2,131,023	2,131,023
512310 Medical Insurance	4,540,833	5,234,809	5,302,837	5,838,225	5,838,225	5,838,225
512320 Dental Insurance	559,189	615,491	625,952	652,292	652,292	652,292
512330 Group Term Life Insurance	87,601	96,617	83,729	82,733	82,733	82,733
512340 Long Term Disability Insurance	70,450	73,728	158,867	163,796	163,796	163,796
512400 Unemployment Insurance	114,782	117,387	106,512	109,861	109,861	109,861
512520 Workers Comp Insurance	14,157	13,311	16,771	14,659	14,659	14,659
512600 Wellness Program	17,929	18,771	3,615	18,373	18,373	18,373
512610 Employee Assistance Program	9,557	10,057	2,827	13,919	13,919	13,919
512700 County HSA Contributions	47,674	43,102	0	0	0	0
Total Fringe Benefits	11,122,254	12,994,252	12,227,207	12,633,028	12,633,028	12,633,028
Vacancy Savings						
519990 Vacancy Savings Budget Only	0	0	(1,011,571)	0	0	0
Total Vacancy Savings	0	0	(1,011,571)	0	0	0
Total Personal Services	39,692,342	42,232,736	40,269,135	42,401,729	42,401,729	42,401,729

MARION COUNTY FY 2010-11 BUDGET
SUMMARIES

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 100 General Fund						
Materials and Services						
Supplies						
521010 Office Supplies	198,655	152,147	182,465	180,076	180,076	180,076
521030 Field Supplies	47,363	40,369	33,000	95,991	95,991	95,991
521040 Institutional Supplies	207,298	195,996	194,264	195,138	195,138	195,138
521050 Janitorial Supplies	71,607	47,613	58,295	57,459	57,459	57,459
521070 Departmental Supplies	109,230	89,969	110,648	86,665	86,665	86,665
521080 Food Supplies	15,001	6,503	8,100	7,560	7,560	7,560
521090 Uniforms and Clothing	185,944	109,647	106,171	110,698	110,698	110,698
521100 Medical Supplies	42,197	31,093	34,246	34,310	34,310	34,310
521110 First Aid Supplies	563	2,624	2,900	3,250	3,250	3,250
521120 Drugs	254,679	238,551	220,000	220,000	220,000	220,000
521140 Vaccines	0	220	100	300	300	300
521170 Educational Supplies	3,976	6,035	4,393	5,300	5,300	5,300
521190 Publications	16,215	8,025	11,152	12,804	12,804	12,804
521210 Gasoline	349,884	284,289	344,677	353,390	353,390	353,390
521220 Diesel	0	14,930	20,800	19,800	19,800	19,800
521230 Propane	0	110	100	100	100	100
521240 Automotive Supplies	750	1,312	1,000	1,200	1,200	1,200
521300 Safety Clothing	5,581	2,274	4,100	4,500	4,500	4,500
521310 Safety Equipment	0	0	1,900	1,000	1,000	1,000
Total Supplies	1,508,945	1,231,707	1,338,311	1,389,541	1,389,541	1,389,541
Materials						
522020 Crushed Rock	529	459	450	3,000	3,000	3,000
522060 Sign Materials	6,352	5,567	1,000	3,704	3,704	3,704
522080 Building Materials	6,724	351	1,200	3,000	3,000	3,000
522100 Parts	2,105	1,442	8,300	4,020	4,020	4,020
522110 Batteries	30	0	0	0	0	0
522140 Small Tools	1,370	726	1,500	1,500	1,500	1,500
522150 Small Office Equipment	34,786	38,575	62,569	36,295	36,295	36,295
522160 Small Departmental Equipment	72,160	47,095	22,669	39,070	39,070	39,070
522170 Computers Non Capital	27,301	65,188	41,882	25,240	25,240	25,240
522180 Software	42,078	41,143	6,700	10,848	10,848	10,848
522190 Asphalt Concrete	0	0	885	0	0	0
Total Materials	193,433	200,547	147,155	126,677	126,677	126,677
Communications						
523010 Telephones	145,111	81,457	80,296	80,204	80,204	80,204
523040 Data Connections	61,121	59,502	73,256	56,223	56,223	56,223
523050 Postage	198,478	206,541	208,406	223,605	223,605	223,605
523060 Cellular Phones	39,619	92,776	105,797	106,944	106,944	106,944
523070 Pagers	1,268	1,667	3,100	3,278	3,278	3,278
523080 Telecomm Charges	152,056	0	0	0	0	0
523100 Radios and Accessories	6,021	19,865	1,500	23,589	23,589	23,589
Total Communications	603,674	461,807	472,355	493,843	493,843	493,843

MARION COUNTY FY 2010-11 BUDGET
SUMMARIES

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 100 General Fund						
Materials and Services						
Utilities						
524010 Electricity	21,549	16,891	17,911	18,650	18,650	18,650
524040 Natural Gas	9,481	5,497	4,066	4,086	4,086	4,086
524050 Water	2,629	1,957	1,062	1,662	1,662	1,662
524070 Sewer	35	0	0	0	0	0
524090 Garbage Disposal and Recycling	3,390	2,252	2,310	2,070	2,070	2,070
Total Utilities	37,084	26,598	25,349	26,468	26,468	26,468
Contracted Services						
525110 Consulting Services	466,051	256,345	0	284,690	284,690	284,690
525155 Credit Card Fees	81	40	25	0	0	0
525156 Bank Services	16,695	39,404	70,095	70,095	70,095	70,095
525158 Armored Car Services	40,031	38,940	29,000	30,000	30,000	30,000
525175 Temporary Staffing	19,913	9,443	12,000	11,000	11,000	11,000
525210 Medical Services	283,910	323,213	395,296	405,596	405,596	405,596
525220 Hospital Services	267,156	286,162	200,000	180,000	180,000	180,000
525225 Ambulance Services	10,120	6,433	10,000	20,000	20,000	20,000
525235 Laboratory Services	27,704	23,094	27,600	25,165	25,165	25,165
525240 XRay Services	18,487	9,136	15,200	10,200	10,200	10,200
525245 Autopsy Services	0	0	13,748	1,000	1,000	1,000
525263 Prevention Education Services	0	30	0	0	0	0
525310 Laundry Services	28,253	31,339	25,500	26,000	26,000	26,000
525320 Food Services	1,089,610	1,222,708	1,252,639	1,246,395	1,246,395	1,246,395
525330 Transportation Services	4,265	4,651	600	2,800	2,800	2,800
525340 Counseling and Mentoring Svcs	5,530	1,030	200	1,000	1,000	1,000
525350 Janitorial Services	6,955	10,260	10,528	7,128	7,128	7,128
525410 Communication Services	937,976	863,414	864,588	892,728	892,728	892,728
525420 Regional Area Info Network	20,892	21,416	23,536	17,469	17,469	17,469
525440 Client Assistance	7,806	2,517	4,401	6,500	6,500	6,500
525450 Subscription Services	0	0	0	920	920	920
525510 Legal Services	77,155	81,104	64,774	65,824	65,824	65,824
525540 Witnesses	33,025	40,342	49,595	48,095	48,095	48,095
525541 Witness Mileage Reimbursement	0	0	5,000	5,000	5,000	5,000
525550 Court Services	1,164	978	200	200	200	200
525555 Security Services	1,907	2,385	19,556	18,395	18,395	18,395
525630 Insurance Admin Services	3,432	3,432	4,000	4,000	4,000	4,000
525710 Printing Services	264,327	435,172	290,764	327,344	327,344	327,344
525715 Advertising	24,271	27,515	29,282	33,050	33,050	33,050
525735 Mail Services	43,385	46,659	54,000	36,000	36,000	36,000
525740 Shredding Services	9,132	11,021	4,040	7,190	7,190	7,190
525770 Interpreters	18,494	20,360	19,698	21,008	21,008	21,008
525870 Hazardous Waste Disposal	4,746	4,590	5,150	5,600	5,600	5,600
525999 Other Contracted Services	655,956	694,781	883,274	738,701	738,701	738,701
Total Contracted Services	4,388,429	4,517,910	4,384,289	4,549,093	4,549,093	4,549,093

MARION COUNTY FY 2010-11 BUDGET
SUMMARIES

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 100 General Fund						
Materials and Services						
Repairs and Maintenance						
526010 Office Equipment Maintenance	110,612	104,788	115,335	116,225	116,225	116,225
526011 Dept Equipment Maintenance	6,078	36,612	4,300	11,005	11,005	11,005
526012 Vehicle Maintenance	249,380	49,328	40,514	45,512	45,512	45,512
526014 Radio Maintenance	9,110	11,778	8,750	9,383	9,383	9,383
526020 Computer Hardware Maintenance	(520)	15,920	8,860	1,398	1,398	1,398
526021 Computer Software Maintenance	59,964	61,909	104,335	74,510	74,510	74,510
526022 Telephone Maintenance	3,727	900	0	0	0	0
526030 Building Maintenance	92,183	101,189	51,158	45,730	45,730	45,730
526040 Remodels and Site Improvements	278	2,703	0	1,000	1,000	1,000
Total Repairs and Maintenance	530,811	385,127	333,252	304,763	304,763	304,763
Rentals						
527100 Vehicle Rental	6,811	10,650	15,600	15,400	15,400	15,400
527110 Fleet Leases	0	799,768	718,704	773,604	773,604	773,604
527120 Motor Pool Mileage	0	859	500	3,625	3,625	3,625
527130 Parking	(35)	0	0	100	100	100
527140 County Parking	35,640	31,900	30,360	31,680	31,680	31,680
527200 Building Rental County	3,384	9,670	0	0	0	0
527210 Building Rental Private	318,040	333,025	368,524	373,384	373,384	373,384
527300 Equipment Rental	97,932	72,383	73,024	74,156	74,156	74,156
Total Rentals	461,771	1,258,255	1,206,712	1,271,949	1,271,949	1,271,949
Insurance						
528140 Malpractice Insurance Premiums	5,878	5,704	6,500	6,845	6,845	6,845
528180 Disability Insurance Premiums	9,360	0	4,600	4,600	4,600	4,600
528210 Public Official Bonds	5,600	5,100	5,585	5,600	5,600	5,600
528220 Notary Bonds	1,151	867	1,512	1,379	1,379	1,379
Total Insurance	21,989	11,671	18,197	18,424	18,424	18,424
Miscellaneous						
529110 Mileage Reimbursement	51,423	54,425	52,371	49,150	49,150	49,150
529120 Commercial Travel	3,081	4,748	5,300	7,100	7,100	7,100
529130 Meals	4,140	4,808	6,860	8,975	8,975	8,975
529140 Lodging	20,198	11,676	19,467	20,842	20,842	20,842
529210 Meetings	8,163	2,661	3,735	4,235	4,235	4,235
529220 Conferences	19,119	15,086	13,605	11,900	11,900	11,900
529230 Training	146,416	69,486	99,032	133,429	133,429	133,429
529300 Dues and Memberships	143,486	142,768	154,498	154,848	154,848	154,848
529440 Safety Grants	65	0	0	0	0	0
529510 OSU Extension Services	367,187	367,187	348,828	348,828	348,828	348,828
529540 Predatory Animals	37,000	37,000	53,230	53,230	53,230	53,230
529550 Water Master	8,700	8,700	8,700	8,700	8,700	8,700
529610 Homicide Investigations	14,106	10,779	23,000	13,000	13,000	13,000
529620 Narcotics Investigations	2,415	1,060	5,000	6,000	6,000	6,000
529630 Search and Rescue	1,028	9,197	15,000	10,200	10,200	10,200
529650 Pre Employment Investigations	39,258	23,300	13,590	3,105	3,105	3,105
529690 Other Investigations	41,568	11,593	15,000	7,500	7,500	7,500
529740 Fairs and Shows	1,048	466	800	1,500	1,500	1,500
529820 Vehicle Registration	0	0	0	450	450	450
529830 Dog Licenses	252	81	250	258	258	258
529840 Professional Licenses	120	284	220	970	970	970

MARION COUNTY FY 2010-11 BUDGET
SUMMARIES

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
FUND 100 General Fund					
529850 Device Licenses	106	150	110	1,500	1,500
529860 Permits	938	138	300	1,100	1,100
529880 Recording Charges	29,113	26,094	57,250	62,000	62,000
529910 Awards and Recognition	9,673	7,979	20,500	11,050	11,050
529998 Retroactive PERS Adjustments	(4,868)	1,431	0	2,500	2,500
529999 Miscellaneous Expense	1,298	196	0	0	0
Total Miscellaneous	945,033	811,292	916,646	922,370	922,370
Total Materials and Services	8,691,170	8,904,915	8,842,266	9,103,128	9,103,128
Administrative Charges					
611100 County Admin Allocation	462,933	356,261	345,551	479,273	479,273
611110 Governing Body Allocation	0	160,239	184,216	0	0
611200 Business Services Allocation	206,039	0	0	0	0
611210 Facilities Mgt Allocation	1,486,809	1,841,261	1,891,380	1,966,118	1,966,118
611220 Custodial Allocation	445,649	540,122	529,157	571,330	571,330
611230 Courier Allocation	24,973	29,389	36,875	31,607	31,607
611250 Risk Management Allocation	239,310	187,672	235,010	270,612	270,612
611255 Benefits Allocation	0	0	0	132,270	132,270
611260 Human Resources Allocation	515,565	728,059	693,910	562,577	562,577
611300 Legal Services Allocation	236,526	243,242	233,942	255,625	255,625
611400 Information Tech Allocation	1,330,339	1,261,226	1,088,756	1,116,962	1,116,962
611410 FIMS Allocation	225,247	304,245	409,506	435,180	435,180
611420 Telecommunications Allocation	0	169,260	211,419	177,357	177,357
611430 Info Tech Direct Charges	748,774	850,016	880,167	905,270	905,270
611600 Finance Allocation	346,541	541,875	516,407	524,311	524,311
611700 Utilities Allocation	1,118,001	1,186,071	1,343,077	1,410,812	1,410,812
611800 MCBEE Allocation	0	0	99,470	96,616	96,616
614100 Liability Insurance Allocation	394,900	454,200	451,060	554,000	554,000
614200 WC Insurance Allocation	297,700	321,200	386,758	372,500	372,500
Total Administrative Charges	8,079,306	9,174,338	9,536,661	9,862,420	9,862,420
Capital Outlay					
531100 Office Equipment Capital	0	28,100	0	0	0
531300 Departmental Equipment Capital	5,323	10,575	73,410	0	0
531600 Computer Hardware Capital	0	82,448	0	0	0
531700 Computer Software Capital	13,332	7	0	0	0
534500 Sewer Systems	167,226	0	0	0	0
534600 Site Improvements	6,448	0	0	0	0
Total Capital Outlay	192,328	121,130	73,410	0	0
Debt Service Principal					
541100 Principal Payments	0	0	280,000	280,000	280,000
Total Debt Service Principal	0	0	280,000	280,000	280,000
Debt Service Interest					
542100 Interest Payments	153,181	15,226	60,000	60,000	60,000
Total Debt Service Interest	153,181	15,226	60,000	60,000	60,000

MARION COUNTY FY 2010-11 BUDGET
SUMMARIES

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 100 General Fund						
Transfers Out						
561125 Transfer to Juvenile Grants	945,418	888,754	863,010	843,856	843,856	843,856
561130 Transfer to Public Works	41,500	41,500	37,750	37,750	37,750	37,750
561160 Xfer to Children and Families	188,925	206,203	207,496	209,763	209,763	209,763
561190 Transfer to Health	3,553,111	3,742,499	3,535,209	3,466,446	3,466,446	3,466,446
561220 Transfer to Child Support	205,458	205,458	205,458	306,100	306,100	306,100
561230 Transfer to Dog Control	499,522	670,186	636,677	653,819	653,819	653,819
561250 Transfer to Sheriff Grants	169,316	176,204	194,622	219,601	219,601	219,601
561260 Transfer to Law Library	0	0	0	24,891	24,891	24,891
561270 Transfer to County Fair	80,000	0	80,000	80,000	80,000	80,000
561300 Transfer to DA Grants	106,023	61,237	0	68,907	68,907	68,907
561305 Transfer to Land Use Planning	699,835	699,825	664,834	664,834	664,834	664,834
561310 Transfer to Parks	70,000	0	0	0	0	0
561410 Transfer to Debt Service	1,544,059	1,550,154	1,550,088	1,547,087	1,547,087	1,547,087
561455 Xfer to Facility Renovation	0	0	1,235,000	0	0	0
561480 Transfer to Capital Projects	205,613	603,403	893,924	725,000	725,000	725,000
561510 Transfer to Environmental Svcs	71,199	73,030	0	0	0	0
561580 Transfer to Central Services	585,468	503,961	841,966	1,109,578	1,109,578	1,109,578
561595 Transfer to Fleet Acquisition	548,490	0	24,280	0	0	0
561999 Transfer to Other Funds	118,189	1,920,225	0	0	0	0
Total Transfers Out	9,632,125	11,342,639	10,970,314	9,957,632	9,957,632	9,957,632
Contingency						
571010 Contingency	0	0	696,074	790,579	790,579	790,579
Total Contingency	0	0	696,074	790,579	790,579	790,579
Ending Fund Balance						
573010 Unapprop Ending Fund Balance	0	0	3,502,919	5,062,592	5,062,592	5,062,592
Total Ending Fund Balance	0	0	3,502,919	5,062,592	5,062,592	5,062,592
Total FUND 100 General Fund	66,440,452	71,790,983	74,230,779	77,518,080	77,518,080	77,518,080