

Marion County  
Second Supplemental Budget for Fiscal Year 2009-2010  
March 03, 2010

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The governing body of any municipal corporation, under certain circumstances, may make a supplemental budget for the fiscal year for which the regular budget has been prepared. Generally, these circumstances involve unanticipated resources or occurrences that require additional appropriation authority.

Supplemental budgets may involve changes that increase the appropriation of any fund by 10% or more of the total current appropriation. By law, a notice of the date and time of a public hearing on the proposed supplemental budget must be published in a local newspaper. In addition, the public notice must contain summary information describing the new revised fund totals. For increases to funds of less than 10%, publication of the changes in revenues and expenditures is required, but no public hearing must be held. The governing body may adopt these changes simply by resolution. Transfers of appropriation authority between appropriation categories within a fund do not require a supplemental budget process, a public hearing or publication. They may be accomplished through governing body resolution at any time during the year.

The second supplemental budget of fiscal year 2009-2010 increases the total Marion County budget by \$5,035,249 from \$335,761,428 to \$340,796,677. The board resolution authorizes the following specific amendments to the budget to be adopted on March 03, 2010 for the fiscal year beginning July 1, 2009 and ending June 30, 2010.

## **GENERAL FUND**

### Resources

\$893,924 increase, the sum of:

- \$162,861 increase in Intergovernmental Federal: State Criminal Alien Assistance Program (SCAAP)
- \$539,063 increase in Intergovernmental State: Chapter 530 Forest Rehabilitation
- \$192,000 increase in Charges for Services: Recording Fees

### Requirements

\$893,924 increase, the sum of:

- \$893,924 increase in Transfers to the Capital Improvement Project Fund
- \$17,821 increase in Capital Outlay in the Sheriff's Office for a new sink and garbage disposals in the jail
- \$60,000 increase in Materials and Services in the Treasurer's Office for increased bank service charges
- \$77,821 decrease in Non-Departmental Contingency

### Net Change

The net change to the General Fund is an \$893,924 increase.

## **CAPITAL IMPROVEMENT PROJECTS FUND**

### Resources

\$893,924 increase in General Fund Transfers

### Requirements

\$893,924 increase in Capital Outlay, the sum of:

- \$450,000 increase for replacement of the Jail heating system boiler
- \$443,924 increase for replacement of Jail roof sections

### Net Change

The net change to the Capital Improvement Projects Fund is \$893,924.

## **CHILDREN AND FAMILIES FUND**

### Resources

\$28,646 increase, the net of:

- \$40,917 increase in Intergovernmental Federal Revenue, a net of:
  - \$32,292 increase in Healthy Start
  - \$2,375 increase in Family Preservation and Support
  - \$6,250 increase in Youth Investment
- \$16,146 decrease in Intergovernmental State Revenue from reductions in Healthy Start
- \$3,875 increase in Net Working Capital

### Requirements

\$28,646 increase, the net of:

- \$12,500 increase in Materials and Services related to the After School Program
- \$16,146 increase in Materials and Services related to Healthy Start

### Net Change

The net change to the Children and Families Fund is a \$28,646 increase.

### Full Time Equivalent Positions Change

Change in FTE is zero.

## **COMMUNITY CORRECTIONS FUND**

### Resources

\$511,785 increase in Intergovernmental State funding, a net of:

- \$520,695 increase in Measure 57 funding
- \$8,910 decrease in Alternative Incarceration Program

### Requirements

\$511,785 increase, a net of:

- \$290,462 increase in Materials and Services, a net of:
  - \$299,372 increase for Measure 57 "Student Opportunity for Achieving Results" program
  - \$8,910 decrease in Alternative Incarceration Program
- \$221,323 increase in contingency

### Net Change

The net change to the Community Corrections Fund is a \$511,785 increase.

## **HEALTH FUND**

### Resources

\$2,432,499 increase, a net of:

- \$400,442 increase in Intergovernmental Federal funding
- \$1,207,353 increase in Intergovernmental State funding
- \$579,718 increase in Intergovernmental Local funding
- \$280,986 increase in Charges for Services
- \$40,000 decrease in Interest income
- \$4,000 increase in Other Revenues

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Requirements

\$2,432,499 increase, a net of:

- \$261,646 increase in Personal Services
- \$1,894,840 increase in Materials and Services
- \$276,013 increase in Contingency

Full Time Equivalent Positions Change

A net increase of 5.40 due to the following increases:

3.00 FTE in Drug Treatment; 2.00 in Emergency Preparedness (H1N1 response); 1.00 in Communicable Disease; 0.20 in Prevention; 0.20 in Administrative Services. This was offset by 1.0 FTE deleted in the Adult Behavioral Health program.

Net Change

The net change to the Health Fund is a \$2,432,499 increase.

**LOTTERY DISTRIBUTION FUND**

Resources:

\$181,777 increase in Net Working Capital. Net Working Capital was higher than anticipated due to economic development appropriations approved in FY 08-09 that were not fully paid.

Requirements

\$181,777 increase in Materials and Services for other contracted services. Required for economic development appropriations that were originally approved for payment in FY 08-09 that were carried over into FY 09-10.

Net Change

Net change to the Lottery Fund is a \$181,777 increase.

**SHERIFF GRANTS FUND**

Resources

\$92,694 increase, a net of:

- \$86,686 increase in Intergovernmental Federal forfeiture funding
- \$6,008 increase in Net Working Capital

Requirements

\$92,694 increase, a net of:

- \$10,000 increase in Personal Services for increased overtime pay requirements for management of Federal Forfeiture funds
- \$58,694 increase in Materials and Services for clothing, equipment, and training expenditures related to Federal Forfeiture
- \$24,000 increase in Capital Outlay for an audio video recording system

Net Change

The net change to the Sheriff Grants Fund is an increase of \$92,694.

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**TRAFFIC SAFETY TEAM FUND**

Resources

No change.

Requirements

Zero change, a net of:

- \$22,230 decrease in Personal Services related to arbitrators decision on MCLEA union contract
- \$22,230 increase in Materials and Services, a net of:
  - \$12,630 increase for E-Ticket equipment
  - \$9,600 increase for Lidar equipment

Net Change

The net change to the Traffic Safety Team Fund is zero.

**MARION COUNTY**  
**Fiscal Year 2009-10 Second Supplemental Budget**  
**Attachment to Resolution No.**

	Revised Budget December 16, 2009	2nd Supplemental Changes	Revised Budget March 03, 2010
<b>GENERAL FUND 100</b>			
<i>Resources:</i>			
Taxes	\$ 53,360,909	\$ -	\$ 53,360,909
Licenses and Permits	67,000		67,000
Intergovernmental Federal	1,510,584	162,861	1,673,445
Intergovernmental State	2,893,295	539,063	3,432,358
Charges for Services	3,038,715	192,000	3,230,715
Fines and Forfeitures	250,000		250,000
Interest	698,000		698,000
Other Fund Transfers	4,139,267		4,139,267
Net Working Capital	7,379,085		7,379,085
<b>TOTAL RESOURCES</b>	<b>\$ 73,336,855</b>	<b>\$ 893,924</b>	<b>\$ 74,230,779</b>
<i>Requirements:</i>			
Assessor's Office	\$ 5,612,460	\$ -	\$ 5,612,460
County Clerk's Office	2,540,054		2,540,054
District Attorney's Office	7,200,292		7,200,292
Justice Courts	804,408		804,408
Juvenile	8,695,184		8,695,184
Sheriff's Office	31,328,834	17,821	31,346,655
Treasurer's Office	360,096	60,000	420,096
Non-Departmental:			
Materials and Services	1,970,603		1,970,603
Debt Service Principal	280,000		280,000
Debt Service Interest	60,000		60,000
Transfers	10,047,110	893,924	10,941,034
Contingency	934,895	(77,821)	857,074
Ending Fund Balance	3,502,919		3,502,919
<b>TOTAL REQUIREMENTS</b>	<b>\$ 73,336,855</b>	<b>\$ 893,924</b>	<b>\$ 74,230,779</b>
<b>CAPITAL IMPROVEMENT PROJECTS FUND 480</b>			
<i>Resources:</i>			
Intergovernmental Local	\$ 4,645	\$ -	\$ 4,645
General Fund Transfers	-	893,924	893,924
Net Working Capital	627,815		627,815
<b>TOTAL RESOURCES</b>	<b>\$ 632,460</b>	<b>\$ 893,924</b>	<b>\$ 1,526,384</b>
<i>Requirements:</i>			
Capital Outlay	\$ 632,460	\$ 893,924	\$ 1,526,384
<b>TOTAL REQUIREMENTS</b>	<b>\$ 632,460</b>	<b>\$ 893,924</b>	<b>\$ 1,526,384</b>
<b>CHILDREN AND FAMILIES FUND 160</b>			
<i>Resources:</i>			
Intergovernmental Federal	\$ 643,960	\$ 40,917	\$ 684,877
Intergovernmental State	1,401,259	(16,146)	1,385,113
Intergovernmental Local	188,000		188,000
Interest	9,137		9,137
Other Revenues	500		500
General Fund Transfers	207,496		207,496
Other Fund Transfers	77,178		77,178
Net Working Capital	432,644	3,875	436,519
<b>TOTAL RESOURCES</b>	<b>\$ 2,960,174</b>	<b>\$ 28,646</b>	<b>\$ 2,988,820</b>
<i>Requirements:</i>			
Personal Services	\$ 625,903	\$ -	\$ 625,903

**MARION COUNTY**  
**Fiscal Year 2009-10 Second Supplemental Budget**  
**Attachment to Resolution No.**

	Revised Budget December 16, 2009	2nd Supplemental Changes	Revised Budget March 03, 2010
Materials and Services	2,142,392	28,646	2,171,038
Contingency	191,879		191,879
<b>TOTAL REQUIREMENTS</b>	<b>\$ 2,960,174</b>	<b>\$ 28,646</b>	<b>\$ 2,988,820</b>

**COMMUNITY CORRECTIONS FUND 180**

**Resources:**

Intergovernmental State	\$ 11,948,741	\$ 511,785	\$ 12,460,526
Charges for Services	898,152		898,152
Interest	75,000		75,000
Other Fund Transfers	133,841		133,841
Net Working Capital	1,221,417		1,221,417
<b>TOTAL RESOURCES</b>	<b>\$ 14,277,151</b>	<b>\$ 511,785</b>	<b>\$ 14,788,936</b>

**Requirements:**

Personal Services	\$ 6,916,513		\$ 6,916,513
Materials and Services	2,591,590	290,462	2,882,052
Transfers	3,978,865		3,978,865
Contingency	790,183	221,323	1,011,506
<b>TOTAL REQUIREMENTS</b>	<b>\$ 14,277,151</b>	<b>\$ 511,785</b>	<b>\$ 14,788,936</b>

**HEALTH FUND 190**

**Resources:**

Intergovernmental Federal	\$ 4,648,892	\$ 400,442	\$ 5,049,334
Intergovernmental State	19,781,038	1,207,353	20,988,391
Intergovernmental Local	15,406,331	579,718	15,986,049
Charges for Services	6,498,131	280,986	6,779,117
Interest	191,000	(40,000)	151,000
Other Revenues	68,804	4,000	72,804
General Fund Transfers	3,535,209		3,535,209
Other Fund Transfers	315,000		315,000
Net Working Capital	9,836,935		9,836,935
<b>TOTAL RESOURCES</b>	<b>\$ 60,281,340</b>	<b>\$ 2,432,499</b>	<b>\$ 62,713,839</b>

**Requirements:**

Personal Services	\$ 25,429,280	\$ 261,646	\$ 25,690,926
Materials and Services	27,381,817	1,894,840	29,276,657
Capital Outlay	359,751		359,751
Contingency	4,333,699	276,013	4,609,712
Ending Fund Balance	2,776,793		2,776,793
<b>TOTAL REQUIREMENTS</b>	<b>\$ 60,281,340</b>	<b>\$ 2,432,499</b>	<b>\$ 62,713,839</b>

**LOTTERY DISTRIBUTION FUND 165**

**Resources:**

Intergovernmental State	\$ 1,312,698	\$ -	\$ 1,312,698
Interest	5,500		5,500
Net Working Capital	452,903	181,777	634,680
<b>TOTAL RESOURCES</b>	<b>\$ 1,771,101</b>	<b>\$ 181,777</b>	<b>\$ 1,952,878</b>

**Requirements:**

Materials and Services	\$ 717,829	\$ 181,777	\$ 899,606
Debt Service Principal	373,180		373,180
Debt Service Interest	178,883		178,883
Transfers	324,000		324,000
Contingency	177,209		177,209

**MARION COUNTY**  
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	Revised Budget December 16, 2009	2nd Supplemental Changes	Revised Budget March 03, 2010
<b>TOTAL REQUIREMENTS</b>	\$ 1,771,101	\$ 181,777	\$ 1,952,878

**SHERIFF GRANTS FUND 250**

*Resources:*

Intergovernmental Federal	\$ 1,127,910	\$ 86,686	\$ 1,214,596
Intergovernmental State	155,461		155,461
Charges for Services	576,299		576,299
Other Revenues	23,354		23,354
General Fund Transfers	194,622		194,622
Other Fund Transfers	476,637		476,637
Net Working Capital	251,270	6,008	257,278
<b>TOTAL RESOURCES</b>	<b>\$ 2,805,553</b>	<b>\$ 92,694</b>	<b>\$ 2,898,247</b>

*Requirements:*

Personal Services	\$ 1,598,397	\$ 10,000	\$ 1,608,397
Materials and Services	1,127,598	58,694	1,186,292
Capital Outlay	79,558	24,000	103,558
<b>TOTAL REQUIREMENTS</b>	<b>\$ 2,805,553</b>	<b>\$ 92,694</b>	<b>\$ 2,898,247</b>

**TRAFFIC SAFETY TEAM FUND 255**

*Resources:*

Intergovernmental Federal	\$ 97,750	\$ -	\$ 97,750
Intergovernmental State	7,775		7,775
Fines and Forfeitures	1,274,718		1,274,718
Net Working Capital	174,079		174,079
<b>TOTAL RESOURCES</b>	<b>\$ 1,554,322</b>	<b>\$ -</b>	<b>\$ 1,554,322</b>

*Requirements:*

Personal Services	\$ 1,052,081	\$ (22,230)	\$ 1,029,851
Materials and Services	447,072	22,230	469,302
Capital Outlay	55,169		55,169
<b>TOTAL REQUIREMENTS</b>	<b>\$ 1,554,322</b>	<b>\$ -</b>	<b>\$ 1,554,322</b>

**TOTAL ALL FUNDS**

*Resources:*

	\$ 335,761,428	\$ 5,035,249	\$ 340,796,677
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*Requirements:*

Appropriations	\$ 290,332,026	\$ 5,035,249	\$ 295,367,275
Reserves	9,173,680		9,173,680
Ending Fund Balance	36,255,722		36,255,722

<b>TOTAL REQUIREMENTS</b>	<b>\$ 335,761,428</b>	<b>\$ 5,035,249</b>	<b>\$ 340,796,677</b>
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Note: Totals include all funds, although only funds with supplemental budget adjustments have been displayed.



# BOARD OF COMMISSIONERS

## Agenda Review

DATE: March 03, 2010  
 TO: Board Session Coordinator  
 Board of Commissioners' Office  
 FROM: Jeff White, Finance  
 RE: FY09-10 Second Supplemental Budget; Adoption of

Department Contact Person: Jerry Woelke, Richard Minaker Phone: x3944, x7725

Thursday Agenda Planning Date: February 25, 2010

Presenter(s) at board session: Jerry Woelke, Rich Minaker

Visual Aids for presentation: None

Copies of completed paperwork to (name & department): Jeff White, Cynthia Granatir, Rich Minaker, Jerry Woelke, Finance; John Lattimer, Jan Fritz, BOC

Estimated time for presentation: Fifteen Minutes

ISSUE: All supplemental budgets must be approved by the Board in Board Session.

BACKGROUND: This is the second supplemental budget for the Fiscal Year 2009-10.

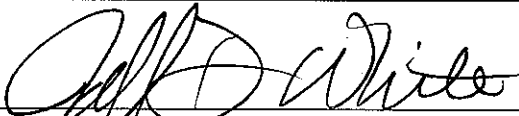
FISCAL IMPACT (Current Year *and* Yearly Projected for Following Fiscal Year): N/A

Fund:            D:            I:            P:            S:            Acct:            Project:

IMPACTS TO COUNTY DEPARTMENTS AND/OR EXTERNAL ENTITIES:  
 Some departments require additional appropriation authority due to unforeseen circumstances.

OPTIONS FOR CONSIDERATION: None

RECOMMENDATION: Board of Commissioners approve the proposed second supplemental budget.

DEPARTMENT HEAD SIGNATURE    Jeff White 

List Attachments: Resolution and schedule of resources and requirements.