



Second Supplemental Budget

Fiscal Year 2023-24

February 2024

Public Copy

BEFORE THE BOARD OF COMMISSIONERS

FOR MARION COUNTY, OREGON

In the Matter of the Second)
Supplemental Budget for)
Fiscal Year 2023-24)

RESOLUTION No. 24/R-4

This matter came before the Marion County Board of Commissioners at its regularly scheduled public meeting on February 28, 2024, to consider adopting the second supplemental budget and make appropriations for fiscal year 2023-2024.

WHEREAS, county departments have requested budget adjustments due to unforeseen circumstances as described in the explanation attached hereto and by this reference made a part hereof; and

WHEREAS, the Marion County Budget Officer has reviewed the requests of the departments and recommends a second supplemental budget increase of \$ 1,859,402 for fiscal year 2023-2024 to the board; and

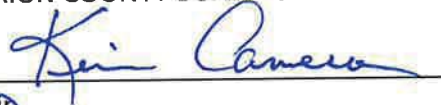
WHEREAS, the county has published information about the second supplemental budget and notice of the public hearing on the budget as required by local budget law in the Woodburn Independent on February 21, 2024; and

WHEREAS, the second supplemental budget document was available for public inspection beginning February 21, 2024, and the board held the duly noticed public hearing on February 28, 2024; now, therefore

IT IS HEREBY RESOLVED, that for the fiscal year beginning July 1, 2023, the second supplemental budget increase of \$1,859,402 is approved for the purposes shown in the attached schedule, for a total appropriation of \$582,514,244, bringing the total budget for the fiscal year 2023-24 to \$719,889,228.

DATED at Salem, Oregon this 28th day of February 2024.

MARION COUNTY BOARD OF COMMISSIONERS



Chair



Commissioner



Commissioner

Marion County
Second Supplemental Budget for
Fiscal Year 2023-24
February 28th, 2024

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EXECUTIVE SUMMARY

According to Oregon Local Budget Law, Marion County, 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.

The board resolution authorizes the following specific amendments to the budget to be adopted on February 28, 2024, for the fiscal year beginning July 1, 2023, and ending June 30, 2024. The following proposed supplemental budget amendment increases the FY 2023-24 budget per the table below:

	FY 2023-24 Revised Budget	2nd Supplemental Changes	FY 2023-24 Amended Budget
Total Budget	\$718,029,826	\$1,859,402	\$719,889,228
Appropriations Only	\$580,659,977	\$1,854,267	\$582,514,244
FTE	1672.22	-0.30	1671.92

The following proposed supplemental budget amendment requests changes adding a net total of **-0.30 FTE**:

- **Health and Human Services Department:**
 - Health and Human Services Fund:
 - -0.30 FTE - Reduction due to several incremental decreases within multiple positions.
- **Public Works Department:**
 - Public Works Fund:
 - 1.00 FTE - The increase is for the Senior Project Manager. This position was previously budgeted in the Public Works Grants fund, but will now be housed in the Public Works Fund.
 - Public Works Grants Fund:
 - -1.00 FTE - The decrease is for the movement of the Senior Project Manager to the Public Works Fund.
 - Parks Fund:
 - 0.20 FTE - The increase is for the Parks Supervisor. The previous Parks Supervisor supervised the Waste Reduction team 20% of their time. The new Parks Supervisor is focused 100% on Parks.
 - Environmental Services Fund:
 - -0.20 FTE - The reduction is for the Parks Supervisor. The previous Parks Supervisor supervised the Waste Reduction team 20% of their time. The new Parks Supervisor is focused 100% on Parks. The Waste Reduction team now reports to the Environmental Services Division Manager.

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Capital project changes for FY 2023-24 2nd supplemental budget per the table below:

Department	Fund	Capital Project Title	Project Status	Supplemental Budget Appropriation	Project Budget Total
Sheriff	250 Sheriff Grants	Snowmobile Trailer	Modified	188	23,675
Public Works	130 Public Works	House Mountain Generator Fire Recovery	New	192,000	192,000
Public Works	130 Public Works	Automated Payment Machines for Parking Fees	New	77,040	77,040
Public Works	310 Parks	Automated Payment Machines for Parking Fees	New	61,920	61,920
Capital	455 Facility Renovation	Jail Court Annex HVAC Replacement	New	22,000	842,674
Total:				\$ 353,148	\$ 1,197,309

Other key supplemental budget changes are as follows:

- The budgets of 13 funds are modified.

A notice of the date and time of a public hearing on the proposed supplemental budget has been published in a local newspaper in accordance with local budget law. This law also requires that funds with changes in expenditures of 10% or more or when a new appropriation category is added be disclosed in the same public notice.

There were no funds which had adjustments of 10% or more.

The following funds had new appropriation categories:

- Public Works Grants

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Total of Budget Change Requests by Fund

Department	Fund Name	Revised Budget as of December 27, 2023	2nd Supplemental Increase/ (Decrease)	Revised Budget as of February 28, 2023
Operations				
Various	General	\$ 135,351,530	\$ -	\$ 135,351,530
Various	Central Services	35,566,070	-	35,566,070
Clerk's Office	County Clerk Records	241,879	-	241,879
Community Services	Community Services Grants	19,874,740	-	19,874,740
Community Services	Lottery and Economic Dev	6,175,261	-	6,175,261
Community Services	Community Development	8,763,255	-	8,763,255
Community Services	Dog Services	1,851,182	-	1,851,182
Community Services	County Fair	1,222,092	-	1,222,092
District Attorney's Office	Child Support	2,285,039	-	2,285,039
District Attorney's Office	District Attorney Grants	1,810,272	-	1,810,272
Health and Human Services	Health and Human Services	108,479,972	1,057,681	109,537,653
Juvenile	Juvenile Grants	4,373,384	-	4,373,384
Legal	Law Library	1,153,159	-	1,153,159
Public Works	Public Works	105,576,247	713,936	106,290,183
Public Works	Public Works Grants	15,918,881	-	15,918,881
Public Works	Land Use Planning	1,128,196	-	1,128,196
Public Works	Parks	4,444,472	27,135	4,471,607
Public Works	Surveyor	4,307,474	-	4,307,474
Public Works	Building Inspection	11,037,196	-	11,037,196
Public Works	Environmental Services	55,082,489	-	55,082,489
Public Works	Stormwater Management	2,320,983	-	2,320,983
Public Works	Fleet Management	5,765,888	-	5,765,888
Sheriff's Office	Community Corrections	20,489,996	29,800	20,519,796
Sheriff's Office	Enhanced Public Safety ESSD	2,787,463	-	2,787,463
Sheriff's Office	Sheriff Grants	4,786,674	(4,325)	4,782,349
Sheriff's Office	Traffic Safety Team	2,271,955	35,175	2,307,130
Sheriff's Office	Inmate Welfare	960,379	-	960,379
Total Operations		564,026,128	1,859,402	565,885,530
Non-Departmental				
Non-Departmental	American Rescue Plan	26,622,287	-	26,622,287
Non-Departmental	Non-Departmental Grants	14,513,778	-	14,513,778
Non-Departmental	Tax Title Land Sales	1,215,264	-	1,215,264
Non-Departmental	Criminal Justice Assessment	1,550,098	-	1,550,098
Non-Departmental	County Schools	979,708	-	979,708
Non-Departmental	Rainy Day	2,428,275	-	2,428,275
Non-Departmental	Debt Service	14,432,625	-	14,432,625
Non-Departmental	Self Insurance	48,621,060	-	48,621,060
Total Non-Departmental		110,363,095	-	110,363,095
Capital				
Capital	Capital Building and Equipment	146,339	-	146,339
Capital	Facility Renovation	24,831,268	-	24,831,268
Capital	Capital Improvement Projects	18,662,996	-	18,662,996
Total Capital		43,640,603	-	43,640,603
Total Budget		\$ 718,029,826	\$ 1,859,402	\$ 719,889,228

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Revised Budget December 27, 2023	2nd Supplemental Changes	Revised Budget February 28, 2024
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OPERATIONS

GENERAL FUND 100

Resources:

Taxes	\$ 92,095,609	\$ -	\$ 92,095,609
Licenses and Permits	55,000	-	55,000.00
Intergovernmental Federal	1,433,645	-	1,433,645.00
Intergovernmental State	4,294,472	-	4,294,472.00
Charges for Services	3,747,963	-	3,747,963.00
Fines and Forfeitures	221,540	-	221,540.00
Interest	1,900,000	-	1,900,000.00
Other Revenues	49,326	-	49,326.00
Other Fund Transfers	4,919,805	-	4,919,805.00
Net Working Capital	26,634,170	-	26,634,169.75
TOTAL RESOURCES	\$ 135,351,530	\$ -	\$ 135,351,530

Requirements:

Assessor's Office	\$ 8,861,497	\$ -	\$ 8,861,497
Clerk's Office	3,802,729	-	3,802,729.00
Community Services Department	1,066,777	-	1,066,777.00
District Attorney's Office	12,727,062	-	12,727,062.00
Justice Court	1,179,309	-	1,179,309.00
Juvenile Department	15,412,402	-	15,412,402.00
Sheriff's Office	56,293,049	-	56,293,049.00
Non-Departmental			
Materials and Services	6,281,408	-	6,281,408.00
Transfers Out	14,752,994	41,835	14,794,829.00
Contingency	2,664,867	(41,835)	2,623,032.00
Unappropriated Ending Fund Balance	12,309,436	-	12,309,436.00
TOTAL REQUIREMENTS	\$ 135,351,530	\$ -	\$ 135,351,530

Resources/Requirements:

Non Departmental - Transfers Out increased \$41,835 for the following: an increase of \$27,135 to the Parks Fund for the Parks Supervisor position; and \$14,700 to the Fleet Management Fund for purchasing two used vehicles for the Sheriff's Office (one vehicle for the Jail and one vehicle for the LEAD Navigator position). Contingency decreased to balance.

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CENTRAL SERVICES

CENTRAL SERVICES FUND 580

Resources:

Charges for Services	\$ 626,596	\$ -	\$ 626,596
Intergovernmental Federal	460,000	-	460,000
Intergovernmental State	86,241	(86,241)	-
Admin Cost Recovery	32,990,062	-	32,990,062
General Fund Transfers	1,291,546	-	1,291,546
Other Fund Transfers	111,625	86,241	197,866
TOTAL RESOURCES	\$ 35,566,070	\$ -	\$ 35,566,070

Requirements:

Board of Commissioners' Office	\$ 3,831,485	\$ -	\$ 3,831,485
Business Services Department	7,217,237	-	7,217,237
Finance Department	4,862,724	-	4,862,724
Human Resources Department	3,392,243	-	3,392,243
Information Technology Department	11,810,951	-	11,810,951
Legal Department	2,161,515	-	2,161,515
Non-Departmental: Materials and Services	2,289,915	-	2,289,915
TOTAL REQUIREMENTS	\$ 35,566,070	\$ -	\$ 35,566,070

Resources/Requirements: Board of Commissioners - Intergovernmental State decreased \$86,241, offset by a matching transfer from the Non Departmental Grants Fund to cover an Office Specialist position with HB 5006 Wildfire Recovery grant resources. Further explanation provided in the Non Departmental Grants Fund narrative.

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HEALTH AND HUMAN SERVICES
HEALTH & HUMAN SERVICES FUND 190

Resources:

Intergovernmental Federal	\$ 8,175,618	\$ 339,238	\$ 8,514,856
Intergovernmental State	39,269,155	718,443	39,987,598
Charges for Services	28,916,777	-	28,916,777
Interest	310,065	-	310,065
Other Revenues	2,000	-	2,000
General Fund Transfers	3,569,733	-	3,569,733
Settlements	700,000	-	700,000
Net Working Capital	27,536,624	-	27,536,624
TOTAL RESOURCES	\$ 108,479,972	\$ 1,057,681	\$ 109,537,653

Requirements:

Health and Human Services			
Personnel Services	\$ 60,297,774	\$ 173,301	\$ 60,471,075
Materials and Services	29,504,933	131,256	29,636,189
Capital Outlay	85,281	-	85,281
Transfers Out	4,120,964	-	4,120,964
Contingency	8,842,970	753,124	9,596,094
Unappropriated Ending Fund Balance	5,628,050	-	5,628,050
TOTAL REQUIREMENTS	\$ 108,479,972	\$ 1,057,681	\$ 109,537,653

FTE Changes: Mental Health Specialists decreased 0.30 FTE.

Resources: State Funding is increasing by 718K largely due to the new funding allocations in the Behavioral Health Intergovernmental Grant Agreement with Oregon Health Authority. Funding for adult mental health services for non-Medicaid individuals was increased by \$400K, several other increases and decreases to mental health service elements resulted in small funding increases across multiple programs. In addition, Public Health funding for the Tobacco Prevention and Education Program (TPEP) due to carryover of ballot measure 108 funding resulted in an additional \$276K.

Requirements: The department has experienced a significant number of vacancies in FY23-24, leading to a reduction to Personnel Services in the 1st supplemental. The vacancy rate has decreased since the last supplemental, resulting in an increase in the estimate for Personnel Services. Materials and Services are increasing by \$131K, due in part to the increased funding from our Behavioral Health Intergovernmental Agreement with OHA. In addition, \$71K was added to purchase services to assist Marion County in deploying vaccines to older adults that experience barriers to access and are at a higher risk to be impacted by COVID-19. The increase in Contingency is due to unallocated revenues, funding that has been received but not yet been identified in terms of how those funds will be utilized in FY23-24.

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PUBLIC WORKS
PUBLIC WORKS FUND 130

Resources:

Licenses and Permits	\$ 221,650	\$ -	\$ 221,650
Intergovernmental Federal	20,033,195	334,746	20,367,941
Intergovernmental State	34,099,019	-	34,099,019
Charges for Services	4,285,813	188,690	4,474,503
Fines and Forfeitures	1,000	-	1,000
Interest	400,000	-	400,000
Other Revenues	5,000	-	5,000
General Fund Transfers	508,378	-	508,378
Settlements	-	190,500	190,500
Net Working Capital	46,022,192	-	46,022,192
TOTAL RESOURCES	\$ 105,576,247	\$ 713,936	\$ 106,290,183

Requirements:

Public Works Department			
Personnel Services	\$ 20,005,747	\$ 188,690	\$ 20,194,437
Materials and Services	12,976,591	334,746	13,311,337
Capital Outlay	39,079,586	269,040	39,348,626
Transfers Out	75,000	-	75,000
Contingency	6,373,000	(78,540)	6,294,460
Unappropriated Ending Fund Balance	27,066,323	-	27,066,323
TOTAL REQUIREMENTS	\$ 105,576,247	\$ 713,936	\$ 106,290,183

FTE Changes: The increase of 1.00 FTE is for the Sr. Project Manager. This position was previously budgeted in the Public Works Grant fund, but will now be housed in the Public Works Fund. Moreover, the hours worked by the Sr. Project Manager will billed be as Charges for Services to various projects within the PW Grants Fund.

Resources: Intergovernmental Federal revenue increase is for incoming grant funds for the Emergency Management program to offset expenses for the purchase of Emergency Operations Center (EOC) equipment, and to hire a 3rd party contractor to provide emergency operations planning (EOP) and emergency hazard mitigation assistance plans. The increase for Charges for Services is for billable services to the PW Grants Fund for time spent by the Sr Project Manager to support ARPA projects. Settlements increase is related to the reimbursement from self-insurance to rebuild after a fire at the House Mountain Communications site.

Requirements: The increase in Personnel Services is for the FTE increase noted above. The increase in Materials and Services is for the purchase of a video conference system and conference room chairs for the EOC (offset by Intergovernmental Federal revenue from Oregon Emergency Mgmt); and for contractors to develop emergency operations planning and emergency hazard mitigation assistance plans.

Capital Outlay is increasing due to the following:

- New - Purchase of Ventech payment machines for roadway areas within the North Fork Corridor - \$77,040
- New - Rebuilding of the House Mountain communications site due to a fire - \$192,000

Contingency decreased \$78,540 to cover the increase in Capital Outlay.

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	Revised Budget December 27, 2023	2nd Supplemental Changes	Revised Budget February 28, 2024
PUBLIC WORKS GRANTS FUND 135			
<i>Resources:</i>			
Intergovernmental Federal	\$ 15,818,881	\$ -	\$ 15,818,881
Intergovernmental State	100,000	-	100,000
TOTAL RESOURCES	\$ 15,918,881	\$ -	\$ 15,918,881

<i>Requirements:</i>			
Public Works Department			
Personnel Services	\$ 188,690	\$ (188,690)	\$ -
Materials and Services	1,850,000	-	1,850,000
Capital Outlay	13,880,191	-	13,880,191
Contingency	-	188,690	188,690
TOTAL REQUIREMENTS	\$ 15,918,881	\$ -	\$ 15,918,881

FTE Changes: FTE decreased 1.00 FTE for the movement of the Senior Project Manager to the Public Works Fund. The Senior Project Manager is billing for their services to the Public Works Grants Fund as services are rendered.

Resources/Requirements: The increase in Contingency is for the FTE reduction noted above.

PARKS FUND 310

<i>Resources:</i>			
Intergovernmental Federal	\$ 1,472,928	\$ -	\$ 1,472,928
Intergovernmental State	1,248,435	-	1,248,435
Charges for Services	35,000	-	35,000
Interest	15,000	-	15,000
General Fund Transfers	406,805	27,135	433,940
Net Working Capital	1,266,304	-	1,266,304
TOTAL RESOURCES	\$ 4,444,472	\$ 27,135	\$ 4,471,607

<i>Requirements:</i>			
Public Works Department			
Personnel Services	\$ 627,857	\$ 27,135	\$ 654,992
Materials and Services	1,248,231	-	1,248,231
Capital Outlay	1,687,916	61,920	1,749,836
Contingency	301,679	(61,920)	239,759
Unappropriated Ending Fund Balance	578,789	-	578,789
TOTAL REQUIREMENTS	\$ 4,444,472	\$ 27,135	\$ 4,471,607

FTE Changes: The increase of 0.20 FTE is for the Parks Supervisor. The previous Parks Supervisor supervised the Waste Reduction team 20% of their time. The new Parks Supervisor is focused 100% on Parks.

Resources: The increase in General Fund Transfers is for the Parks Supervisor as the position is 100% funded by the General Fund.

Requirements: The increase in Personnel Services is for the FTE increase noted above. The increase in Capital Outlay is for 2 automated payment machines for parking fees in the North Fork corridor. The payment machines will be installed at Bear Creek Park and North Fork Park and will accept payment of parking fees via credit card.

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ENVIRONMENTAL SERVICES FUND 510			
Resources:			
Taxes	\$ 525,000	\$ -	\$ 525,000
Charges for Services	22,652,379	-	22,652,379
Interest	350,000	-	350,000
Other Fund Transfers	75,000	-	75,000
Net Working Capital	31,480,110	-	31,480,110
TOTAL RESOURCES	\$ 55,082,489	\$ -	\$ 55,082,489

Requirements:			
Public Works Department			
Personnel Services	\$ 3,513,070	\$ (27,135)	\$ 3,485,935
Materials and Services	21,958,115	-	21,958,115
Capital Outlay	14,814,262	-	14,814,262
Contingency	2,750,000	-	2,750,000
Unappropriated Ending Fund Balance	12,047,042	27,135	12,074,177
TOTAL REQUIREMENTS	\$ 55,082,489	\$ -	\$ 55,082,489

FTE Changes: The reduction of 0.20 FTE is for the Parks Supervisor. The previous Parks Supervisor supervised the Waste Reduction team 20% of their time. The new Parks Supervisor is focused 100% on Parks. The Waste Reduction team now reports to the Environmental Services Division Manager.

Resources/Requirements: The reduction in Personnel Services and subsequent increase in Ending Fund Balance is for the FTE change noted above.

FLEET MANAGEMENT FUND 595

Resources:			
Charges for Services	\$ 2,475,761	\$ (14,700)	\$ 2,461,061
General Fund Transfers	220,176	14,700	234,876
Other Fund Transfers	515,245	-	515,245
Settlements	47,239	-	47,239
Net Working Capital	2,507,467	-	2,507,467
TOTAL RESOURCES	\$ 5,765,888	\$ -	\$ 5,765,888

Requirements:			
Public Works Department			
Materials and Services	\$ 764,592	\$ -	\$ 764,592
Capital Outlay	2,682,833	-	2,682,833
Contingency	540,000	-	540,000
Unappropriated Ending Fund Balance	1,778,463	-	1,778,463
TOTAL REQUIREMENTS	\$ 5,765,888	\$ -	\$ 5,765,888

Resources/Requirements: Two used vehicles are being sold to the Sheriff's Office for use, SH1104 and SH1432. SH1104 will be used for the jail and SH1432 will be used for the LEAD Navigator position. This moves the sale of these vehicles from surplus sales in Charges for Services to General Fund Transfers.

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SHERIFF'S OFFICE
COMMUNITY CORRECTIONS FUND 180

Resources:

Intergovernmental State	\$ 16,880,433	\$ 29,800	\$ 16,910,233
Charges for Services	68,861	-	68,861
Interest	94,125	-	94,125
Other Fund Transfers	223,005	-	223,005
Net Working Capital	3,223,572	-	3,223,572
TOTAL RESOURCES	\$ 20,489,996	\$ 29,800	\$ 20,519,796

Requirements:

Sheriff's Office			
Personnel Services	\$ 10,471,859	\$ -	\$ 10,471,859
Materials and Services	4,560,857	29,800	4,590,657
Transfers Out	4,626,878	-	4,626,878
Contingency	830,402	-	830,402
TOTAL REQUIREMENTS	\$ 20,489,996	\$ 29,800	\$ 20,519,796

Resources: Intergovernmental State increased for additional competitive Justice Reinvestment Initiative (JRI) funds awarded after the FY 2023-24 budget was finalized.

Requirements: Materials and Services increased for social service providers who provide treatment and mentor services, and for Housing Subsidies related to JRI funding mentioned in Resources above.

SHERIFF GRANTS FUND 250

Resources:

Licenses and Permits	\$ 39,720	\$ -	\$ 39,720
Intergovernmental Federal	191,352	-	191,352
Intergovernmental State	801,250	(4,325)	796,925
Charges for Services	1,855,537	-	1,855,537
Interest	1,740	-	1,740
Other Revenues	32,773	-	32,773
Other Fund Transfers	325,452	-	325,452
Net Working Capital	1,538,850	-	1,538,850
TOTAL RESOURCES	\$ 4,786,674	\$ (4,325)	\$ 4,782,349

Requirements:

Sheriff's Office			
Personnel Services	\$ 2,265,218	\$ -	\$ 2,265,218
Materials and Services	999,055	(4,513)	994,542
Capital Outlay	141,198	188	141,386
Contingency	477,047	-	477,047
Unappropriated Ending Fund Balance	904,156	-	904,156
TOTAL REQUIREMENTS	\$ 4,786,674	\$ (4,325)	\$ 4,782,349

Resources: Intergovernmental State decreased to balance Justice Reinvestment Initiative (JRI) Funding related to a budget adjustment for the current biennium award.

Requirements: Materials and Services increased for institutional, janitorial, drugs, and medical supplies related to jail bed costs related to JRI. Contracted Services decreased for a budget adjustment for JRI for jail food services which were unallowable in the grant requirements.

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	Revised Budget December 27, 2023	2nd Supplemental Changes	Revised Budget February 28, 2024
TRAFFIC SAFETY FUND 255			
<i>Resources:</i>			
Intergovernmental Federal	\$ 47,211	\$ 35,175	\$ 82,386
Fines and Forfeitures	2,028,983	-	2,028,983
Interest	4,540	-	4,540
Net Working Capital	191,221	-	191,221
TOTAL RESOURCES	\$ 2,271,955	\$ 35,175	\$ 2,307,130
<i>Requirements:</i>			
Sheriff's Office			
Personnel Services	\$ 1,294,304	\$ 35,175	\$ 1,329,479
Materials and Services	713,257	-	713,257
Transfers Out	264,394	-	264,394
TOTAL REQUIREMENTS	\$ 2,271,955	\$ 35,175	\$ 2,307,130

Resources: Intergovernmental Federal increased for Traffic Safety grants including DUII, Distracted Driving, Safety Belt, and Speed Enforcement.

Requirements: Personnel Services increases are related to the Traffic Safety grants described in Resources above for overtime enforcement of these grants.

NON-DEPARTMENTAL

NON-DEPARTMENTAL GRANTS FUND 115

<i>Resources:</i>			
Intergovernmental Federal	\$ 115,419	\$ -	\$ 115,419
Intergovernmental State	233,337	-	233,337
Interest	7,000	-	7,000
General Fund Transfers	71,164	-	71,164
Net Working Capital	14,086,858	-	14,086,858
TOTAL RESOURCES	\$ 14,513,778	\$ -	\$ 14,513,778
<i>Requirements:</i>			
Non-Departmental: Materials and Services	\$ 6,161,637	\$ (86,241)	\$ 6,075,396
Capital Outlay	381,688	\$ -	\$ 381,688
Transfers Out	261,058	86,241	347,299
Contingency	3,560,000	-	3,560,000
Reserve for Future Expenditure	3,913,759	-	3,913,759
Unappropriated Ending Fund Balance	235,636	-	235,636
TOTAL REQUIREMENTS	\$ 14,513,778	\$ -	\$ 14,513,778

Resources/Requirements: Materials and Services decreased \$86,241 to cover a corresponding increase in Transfers Out to the Central Services Fund, Board of Commissioners Office (BOC). The transfer is for covering the costs of an Office Specialist 3 in the BOC dedicated to Wildfire Recovery. The original budget was developed with the assumption that state wildfire funds would be reclassified at prior year end to Intergovernmental State resources; however, the resources were not reclassified and were carried forward as Net Working Capital. Therefore, the position should be covered by interfund transfers instead of reclassification of state resources.

MARION COUNTY
 Fiscal Year 2023-24 Second Supplemental Budget
 February 28, 2024

Revised Budget December 27, 2023	2nd Supplemental Changes	Revised Budget February 28, 2024
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CAPITAL

FACILITY RENOVATION FUND 455

Resources:

Interest	\$ 200,000	\$ -	\$ 200,000
Other Fund Transfers	1,371,950	-	1,371,950
Financing Proceeds	7,500,000	-	7,500,000
Net Working Capital	15,759,318	-	15,759,318
TOTAL RESOURCES	\$ 24,831,268	\$ -	\$ 24,831,268

Requirements:

Non-Departmental: Capital Outlay	\$ 20,487,230	\$ 22,000	20,509,230
Reserve for Future Expenditures	4,344,038	(22,000)	4,322,038
TOTAL REQUIREMENTS	\$ 24,831,268	\$ -	\$ 24,831,268

Resources/Requirements: Capital Outlay increased \$22,000 for one new project: Jail Courthouse Annex HVAC System Replacement (total project budget \$842,674). The current HVAC system is failing and after repeated attempts to repair it. The funding source for this project is Financing Proceeds from a budgeted \$7.5 Million bank loan. Reserve for Future Expenditures decreased to balance.

TOTAL ALL FUNDS

Resources:	\$ 718,029,826	\$ 1,859,402	\$ 719,889,228
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Requirements:

Appropriations	\$ 580,659,977	\$ 1,854,267	\$ 582,514,244
Reserve for Future Expenditures	52,679,404	(22,000)	52,657,404
Unappropriated Ending Fund Balance	84,690,445	27,135	84,717,580

TOTAL REQUIREMENTS	\$ 718,029,826	\$ 1,859,402	\$ 719,889,228
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Note: The totals include all funds although only funds with supplemental budget adjustments are displayed.