



# First Supplemental Budget

## Fiscal Year 2017-18

November 2017

Public Copy

BEFORE THE BOARD OF COMMISSIONERS

FOR MARION COUNTY, OREGON

In the Matter of the First )  
Supplemental Budget for )  
Fiscal Year 2017-2018 )

**RESOLUTION No. 17R-29**

This matter came before the Marion County Board of Commissioners at its regularly scheduled public meeting on November 22, 2017, to consider adopting the first supplemental budget and make appropriations for fiscal year 2017-2018.

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 first supplemental budget increase of \$16,274,328 for fiscal year 2017-2018 to the board; and

WHEREAS, the county has published information about the first supplemental budget and notice of the public hearing on the budget as required by local budget law in the Statesman Journal on November 16, 2017; and

WHEREAS, the first supplemental budget document was available for public inspection beginning November 17, 2017, and the board held the duly noticed public hearing on November 22, 2017; now, therefore

IT IS HEREBY RESOLVED, that for the fiscal year beginning July 1, 2017, the first supplemental budget increase of \$16,274,328 is approved for the purposes shown in the attached schedule, for a total appropriation of \$357,268,971, bringing the total budget for the fiscal year 2017-18 to \$428,655,705.

DATED at Salem, Oregon this 22<sup>nd</sup> day of November, 2017.

MARION COUNTY BOARD OF COMMISSIONERS



Chair



Commissioner



Commissioner

## Executive Summary

Under 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.

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 budget law. This law also requires that funds with increases in expenditures of 10% or more are to be discussed in the same public notice. There are seven such funds: 1) Capital Improvement Projects Fund, 2) Community Services Grants Fund, 3) County Schools Fund, 4) Lottery and Economic Development Fund, 5) Non-Departmental Grants Fund, 6) Rainy Day Fund, and 7) Tax Title Sales Fund.

Funds have been modified to adjust the Net Working Capital adopted budget amount to actual as has been the practice for annual first supplemental budgets. Net Working Capital is the amount of net resources computed at the end of the fiscal year that is available as a resource in the ensuing fiscal year.

The first supplemental budget of fiscal year 2017-2018 increases the total Marion County budget by \$16,274,328 from \$412,381,377 to \$428,655,705. The budgets of 30 funds are modified. A total increase of \$11.9 million in Net Working Capital accounts for a large part of the \$16.3 million total budget increase. The board resolution authorizes the following specific amendments to the budget to be adopted on November 22, 2017 for the fiscal year beginning July 1, 2017 and ending June 30, 2018.

Executive Summary  
First Supplemental Budget for Fiscal Year 2017-2018

**Total of Budget Change Requests by Fund**

Fund	Current Budget	1st Supplemental Increase/(Decrease)	Revised Budget
General	\$ 93,738,466	5,935,694	\$ 99,674,160
Block Grant	2,493	1,202	3,695
Building Inspection	5,001,379	320,921	5,322,300
Capital Improvement Projects	5,582,465	1,385,411	6,967,876
Central Services	24,618,561	118,220	24,736,781
Community Corrections	16,594,392	181,606	16,775,998
Community Services Grants	122,299	20,744	143,043
County Clerk Records	197,200	22,648	219,848
County Fair	501,151	51,182	552,333
County Schools	433,700	204,703	638,403
Criminal Justice Assessment	1,613,228	24,107	1,637,335
Debt Service	8,317,955	371,833	8,689,788
District Attorney Grants	1,691,285	(24,859)	1,666,426
Environmental Services	32,519,009	891,875	33,410,884
Facility Renovation	24,255,689	1,442,960	25,698,649
Fleet Management	3,613,586	(2,764)	3,610,822
Health	72,313,662	1,686,362	74,000,024
Inmate Welfare	557,906	131	558,037
Juvenile Grants	4,510,409	171,233	4,681,642
Lottery and Economic Development	3,341,123	570,799	3,911,922
Non-Departmental Grants	601,911	62,196	664,107
Parks	902,588	67,630	970,218
Public Works	55,104,203	1,791,495	56,895,698
Rainy Day	2,254,535	1,579	2,256,114
Self Insurance	37,458,032	530,157	37,988,189
Sheriff Grants	3,960,658	141,953	4,102,611
Stormwater Management	1,754,989	(4,035)	1,750,954
Surveyor	2,426,535	67,561	2,494,096
Tax Title Land Sales	430,567	122,515	553,082
Traffic Safety Team	2,468,530	119,269	2,587,799
<b>Supplemental Total</b>	<b>\$ 406,888,506</b>	<b>\$ 16,274,328</b>	<b>\$ 423,162,834</b>
All Other Funds 1/	5,492,871	-	5,492,871
<b>Marion County Total</b>	<b>\$ 412,381,377</b>	<b>\$ 16,274,328</b>	<b>\$ 428,655,705</b>

1/ This summary of All Other Funds is included to reflect the total adopted and total revised budgets for informational purposes only. There have been no supplemental budget requests submitted for any of these "all other funds".

**MARION COUNTY**  
Fiscal Year 2017-18 First Supplemental Budget

November 22, 2017

	Adopted Budget July 1, 2017	1st Supplemental Changes	Revised Budget November 22, 2017
<b>GENERAL FUND 100</b>			
<i>Resources:</i>			
Taxes	\$ 70,863,592	\$ -	\$ 70,863,592
Licenses and Permits	65,000	-	65,000
Intergovernmental Federal	308,100	-	308,100
Intergovernmental State	3,838,341	657,860	4,496,201
Charges for Services	3,899,599	-	3,899,599
Fines and Forfeitures	220,000	-	220,000
Interest	740,570	-	740,570
Other Revenues	15,000	-	15,000
Other Fund Transfers	4,330,625	4,141	4,334,766
Net Working Capital	9,457,639	5,273,693	14,731,332
<b>TOTAL RESOURCES</b>	<b>\$ 93,738,466</b>	<b>\$ 5,935,694</b>	<b>\$ 99,674,160</b>
<i>Requirements:</i>			
Assessor's Office	\$ 6,059,671	\$ -	\$ 6,059,671
Clerk's Office	2,662,824	(9,707)	2,653,117
Community Services Department	857,663	-	857,663
District Attorney's Office	9,421,245	-	9,421,245
Justice Court	913,943	-	913,943
Juvenile Department	10,421,494	-	10,421,494
Sheriff's Office	40,119,022	-	40,119,022
Treasurer's Office	442,332	-	442,332
Non-Departmental			
Materials and Services	2,764,432	-	2,764,432
Transfers Out	14,030,443	1,271,061	15,301,504
Contingency	972,537	400,647	1,373,184
Unappropriated Ending Fund Balance	5,072,860	4,273,693	9,346,553
<b>TOTAL REQUIREMENTS</b>	<b>\$ 93,738,466</b>	<b>\$ 5,935,694</b>	<b>\$ 99,674,160</b>

*In Resources, increase Net Working Capital to actual. Increase Intergovernmental State by \$657,860 for one-time marijuana tax distribution. Increase Other Fund Transfers from the Criminal Justice Assessment Fund for Sheriff's Office jail operations.*

*In Requirements, reduce the Clerk's Office Personnel Services by \$9,707 for a transfer to the Capital Improvement Projects Fund. Increase Transfers Out to the Central Services Fund \$3,930 to cover costs for the Board of Commissioner's Office that were under-estimated in the adopted budget and \$114,290 to the Central Services fund for the Information Technology (IT) Department materials and services cost \$22,100 and for one new personnel position \$92,190. Transfer \$45,198 to the Public Works Fund to cover solar eclipse event costs. Transfer \$1,107,643 to the Capital Improvement Projects (CIP) Fund for: clerk ballot sorter software costs \$9,707, Public Works radio shack improvements \$10,907, Health Department telephone system project additional cost \$47,929, and IT Department office remodel \$39,100 and other equipment needs \$1M. The state marijuana tax funds are allocated to increase Contingency while a plan for their use on one-time projects is developed, partially offset by shifts from Contingency to Transfers Out. The increase in Net Working Capital resource (less the \$1 million transfer to the CIP Fund) is allocated to Unappropriated Ending Fund Balance.*

**BLOCK GRANT FUND 170**

*Resources:*

Interest	\$ 8	\$ -	\$ 8
Net Working Capital	2,485	1,202	3,687
<b>TOTAL RESOURCES</b>	<b>\$ 2,493</b>	<b>\$ 1,202</b>	<b>\$ 3,695</b>

*Requirements:*

Contingency	\$ 2,493	\$ 1,202	\$ 3,695
<b>TOTAL REQUIREMENTS</b>	<b>\$ 2,493</b>	<b>\$ 1,202</b>	<b>\$ 3,695</b>

*Increase Net Working Capital to actual and allocate to Contingency.*

**MARION COUNTY**  
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	Adopted Budget July 1, 2017	1st Supplemental Changes	Revised Budget November 22, 2017
<b>BUILDING INSPECTION FUND 330</b>			
<i>Resources:</i>			
Licenses and Permits	\$ 2,575,000	\$ -	\$ 2,575,000
Interest	10,000	-	10,000
Net Working Capital	2,416,379	320,921	2,737,300
<b>TOTAL RESOURCES</b>	<b>\$ 5,001,379</b>	<b>\$ 320,921</b>	<b>\$ 5,322,300</b>
<i>Requirements:</i>			
Public Works Department			
Personnel Services	\$ 2,319,614	\$ -	\$ 2,319,614
Materials and Services	599,699	-	599,699
Capital Outlay	6,300	-	6,300
Contingency	259,000	-	259,000
Unappropriated Ending Fund Balance	1,816,766	320,921	2,137,687
<b>TOTAL REQUIREMENTS</b>	<b>\$ 5,001,379</b>	<b>\$ 320,921</b>	<b>\$ 5,322,300</b>

*Increase Net Working Capital to actual and allocate to Unappropriated Ending Fund Balance.*

**CAPITAL IMPROVEMENT PROJECTS FUND 480**

*Resources:*

Charges for Services	\$ 37,600	\$ -	\$ 37,600
Admin Cost Recovery	355,726	-	355,726
General Fund Transfers	1,820,800	1,107,643	2,928,443
Other Fund Transfers	203,400	139,115	342,515
Net Working Capital	3,164,939	138,653	3,303,592
<b>TOTAL RESOURCES</b>	<b>\$ 5,582,465</b>	<b>\$ 1,385,411</b>	<b>\$ 6,967,876</b>

*Requirements:*

Non-Departmental			
Capital Outlay	\$ 3,775,910	\$ 1,251,054	\$ 5,026,964
Transfers Out		35,000	35,000
Contingency	615,418	99,357	714,775
Reserve for Future Expenditures	1,191,137	-	1,191,137
<b>TOTAL REQUIREMENTS</b>	<b>\$ 5,582,465</b>	<b>\$ 1,385,411</b>	<b>\$ 6,967,876</b>

*General Fund Transfers increased by \$1,107,643 for various new projects. Increase in Other Fund Transfers is the net of \$10,000 from the Public Works Fund for a GIS Imagery project, reduction to the Self-Insurance Fund of \$16,000, and two new projects - \$92,660 from the Juvenile Grants Fund and \$52,455 from Health Fund. Net Working Capital increased by \$138,653 to actual.*

*Requirements increased for Capital Outlay, which includes six new projects, plus the remaining costs for existing projects and a reduction for one canceled project as follows:*

Existing Projects:

1. \$18,479 - Juvenile Detention Flooring
2. \$ 3,512 - Jail Door Lock Retrofit
3. \$28,953 - Juvenile Walk In Freezer
4. \$27,352 - Point of Sale Cash Management System
5. (\$80,000) - FIMS Server Replacement (Purchased in Prior Year)

New & Modified Projects:

1. \$10,907 - Public Works Radio Shack Remodel
2. \$ 9,707 - Clerk Ballot Sorter Software
3. \$47,929 - Health Phone System Upgrade
4. \$52,455 - Her Place Renovation
5. \$92,660 - Juvenile Pole Barn and Sawmill
6. \$39,100 - IT Office Remodel

*Other Capital Outlay: \$1,000,000 - To be allocated to information technology and other equipment needs currently being assessed.*

*Transfers Out increased by \$35,000 for a transfer to the Public Works Fund for the Fiber Optic Interconnect Project. Remaining funds are allocated to Contingency.*

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	Adopted Budget July 1, 2017	1st Supplemental Changes	Revised Budget November 22, 2017
<b>CENTRAL SERVICES FUND 580</b>			
<i>Resources:</i>			
Charges for Services	\$ 583,813	\$ -	\$ 583,813
Admin Cost Recovery	23,246,122	-	23,246,122
General Fund Transfers	741,377	118,220	859,597
Other Fund Transfers	47,249	-	47,249
<b>TOTAL RESOURCES</b>	<b>\$ 24,618,561</b>	<b>\$ 118,220</b>	<b>\$ 24,736,781</b>

*Requirements:*

Board of Commissioners' Office	\$ 2,671,670	\$ 3,930	\$ 2,675,600
Business Services Department	7,281,813	-	7,281,813
Finance Department	2,702,903	-	2,702,903
Information Technology Department	10,006,211	114,290	10,120,501
Legal Department	1,652,252	-	1,652,252
Non-Departmental			
Materials and Services	303,712	-	303,712
<b>TOTAL REQUIREMENTS</b>	<b>\$ 24,618,561</b>	<b>\$ 118,220</b>	<b>\$ 24,736,781</b>

*General Fund Transfers increased to cover costs for the Board of Commissioner's Office that were under-estimated in the adopted budget and additional costs for the Information Technology Department, which include: 1) a new IT Security Analyst Position, 2) a subscription for hosted services to monitor web page content for compliance on the county website, and 3) annual software support for a recently implemented enterprise point of sale system.*

**COMMUNITY CORRECTIONS FUND 180**

*Resources:*

Intergovernmental State	\$ 14,677,932	\$ 411,574	\$ 15,089,506
Charges for Services	824,300	25,000	849,300
Interest	-	30,000	30,000
Other Fund Transfers	147,364	18,303	165,667
Net Working Capital	944,796	(303,271)	641,525
<b>TOTAL RESOURCES</b>	<b>\$ 16,594,392</b>	<b>\$ 181,606</b>	<b>\$ 16,775,998</b>

*Requirements:*

Sheriff's Office			
Personnel Services	\$ 8,412,230	\$ (241,558)	\$ 8,170,672
Materials and Services	4,146,458	29,347	4,175,805
Transfers Out	4,035,704	-	4,035,704
Contingency	-	212,142	212,142
Unappropriated Ending Fund Balance	-	181,675	181,675
<b>TOTAL REQUIREMENTS</b>	<b>\$ 16,594,392</b>	<b>\$ 181,606</b>	<b>\$ 16,775,998</b>

*Based on estimates received by the State of Oregon subsequent to the adopted budget, there is a net increase in Intergovernmental State resources due to the following: an increase in the Department of Corrections State Grant in Aid revenue of \$648K, offset by a decrease in Criminal Justice Commission Justice Reinvestment Initiative funds of \$105K, and a reduction in Family Sentencing and Alternative Incarceration programs of \$132K. Charges for Services increased based on prior year collections. Interest increased based on revised projections. Other Fund Transfers increased for transfers from the Criminal Justice Assessment Fund and the Sheriff Grants Fund. The decrease in Net Working Capital is adjusted to actual.*

*Four positions will not be filled for the second one-half of the fiscal year and, as a result, Personnel Services is decreased. Materials and Services increased for 1) additional supplies as result of Department of Corrections Measure 57 unspent funds from prior year and 2) contracted services provided by Community Action Agency at the DeMuniz Resource Center. Contingency was adjusted for unanticipated increase in costs for the current year. Unappropriated Ending Fund Balance reflects estimated costs that will be incurred in next year's budget.*

**MARION COUNTY**  
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	Adopted Budget July 1, 2017	1st Supplemental Changes	Revised Budget November 22, 2017
<b>COMMUNITY SERVICES GRANTS FUND 160</b>			
<i>Resources:</i>			
Interest	\$ 700	\$ -	\$ 700
Other Revenues	30,000	-	30,000
General Fund Transfers	-	-	-
Net Working Capital	91,599	20,744	112,343
<b>TOTAL RESOURCES</b>	<b>\$ 122,299</b>	<b>\$ 20,744</b>	<b>\$ 143,043</b>
<i>Requirements:</i>			
Community Services Department			
Materials and Services	\$ 113,599	\$ 20,744	\$ 134,343
Contingency	8,700	-	8,700
<b>TOTAL REQUIREMENTS</b>	<b>\$ 122,299</b>	<b>\$ 20,744</b>	<b>\$ 143,043</b>

*Increase Net Working Capital to actual. Materials and Services increased for additional contracted services for the Family Check Up and Everyday Parenting grants.*

**COUNTY CLERK RECORDS FUND 120**

*Resources:*

Charges for Services	\$ 150,000	\$ -	\$ 150,000
Interest	200	-	200
Net Working Capital	47,000	22,648	69,648
<b>TOTAL RESOURCES</b>	<b>\$ 197,200</b>	<b>\$ 22,648</b>	<b>\$ 219,848</b>

*Requirements:*

Clerk's Office			
Personnel Services	\$ 79,333	\$ -	\$ 79,333
Materials and Services	117,867	(12,030)	105,837
Contingency	-	34,678	34,678
<b>TOTAL REQUIREMENTS</b>	<b>\$ 197,200</b>	<b>\$ 22,648</b>	<b>\$ 219,848</b>

*Increase Net Working Capital to actual. Materials and Services is reduced to remove an unneeded expense and reallocate to Contingency along with the additional Net Working Capital.*

**COUNTY FAIR FUND 270**

*Resources:*

Intergovernmental State	\$ 50,500	\$ -	\$ 50,500
Charges for Services	203,560	-	203,560
Interest	200	-	200
Other Revenues	39,400	-	39,400
General Fund Transfers	97,557	-	97,557
Net Working Capital	109,934	51,182	161,116
<b>TOTAL RESOURCES</b>	<b>\$ 501,151</b>	<b>\$ 51,182</b>	<b>\$ 552,333</b>

*Requirements:*

Community Services Department			
Personnel Services	\$ 11,201	\$ -	\$ 11,201
Materials and Services	378,763	30,000	408,763
Transfers Out	47,557	-	47,557
Contingency	63,630	21,182	84,812
<b>TOTAL REQUIREMENTS</b>	<b>\$ 501,151</b>	<b>\$ 51,182</b>	<b>\$ 552,333</b>

*Increase Net Working Capital to actual. \$30,000 is allocated to Materials and Services for additional contracted services for fair coordination, marketing and security. The remaining \$21,182 is allocated to Contingency.*

**MARION COUNTY**  
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	Adopted Budget July 1, 2017	1st Supplemental Changes	Revised Budget November 22, 2017
<b>COUNTY SCHOOLS FUND 210</b>			
<i>Resources:</i>			
Intergovernmental Federal	\$ 70,000	\$ -	\$ 70,000
Intergovernmental State	362,500	5,372	367,872
Interest	1,200	-	1,200
Net Working Capital	-	199,331	199,331
<b>TOTAL RESOURCES</b>	<b>\$ 433,700</b>	<b>\$ 204,703</b>	<b>\$ 638,403</b>
<i>Requirements:</i>			
Special Payments	\$ 433,700	\$ 204,703	\$ 638,403
<b>TOTAL REQUIREMENTS</b>	<b>\$ 433,700</b>	<b>\$ 204,703</b>	<b>\$ 638,403</b>

*Increase state Electric Cooperative Tax revenue to revised estimate. Increase Net Working Capital to actual due to additional state Chapter 530 Forest Rehabilitation revenue received in the prior year.*

*Allocate additional resources to Special Payments for distribution to school districts in accordance with state regulations.*

**CRIMINAL JUSTICE ASSESSMENT FUND 185**

<i>Resources:</i>			
Fines and Forfeitures	\$ 716,443	\$ -	\$ 716,443
Interest	6,400	-	6,400
Net Working Capital	890,385	24,107	914,492
<b>TOTAL RESOURCES</b>	<b>\$ 1,613,228</b>	<b>\$ 24,107</b>	<b>\$ 1,637,335</b>
<i>Requirements:</i>			
Non-Departmental			
Materials and Services	\$ 343,935	\$ -	\$ 343,935
Capital Outlay	100,000	-	100,000
Transfers Out	442,092	12,423	454,515
Contingency	100,000	-	100,000
Unappropriated Ending Fund Balance	627,201	11,684	638,885
<b>TOTAL REQUIREMENTS</b>	<b>\$ 1,613,228</b>	<b>\$ 24,107</b>	<b>\$ 1,637,335</b>

*Increase Net Working Capital to actual.*

*Increase Transfers Out to the General Fund for jail operations, Community Corrections Fund, and the Juvenile Grants Fund in equal amounts. Remaining resources were allocated to Unappropriated Ending Fund Balance for Court Security.*

**DEBT SERVICE FUND 410**

<i>Resources:</i>			
Admin Cost Recovery	\$ 3,956,620	\$ -	\$ 3,956,620
Interest	7,000	-	7,000
General Fund Transfers	3,138,207	-	3,138,207
Other Fund Transfers	368,262	-	368,262
Net Working Capital	847,866	371,833	1,219,699
<b>TOTAL RESOURCES</b>	<b>\$ 8,317,955</b>	<b>\$ 371,833</b>	<b>\$ 8,689,788</b>
<i>Requirements:</i>			
Debt Service Principal	\$ 4,678,326	\$ -	\$ 4,678,326
Debt Service Interest	3,229,645	-	3,229,645
Unappropriated Ending Fund Balance	409,984	371,833	781,817
<b>TOTAL REQUIREMENTS</b>	<b>\$ 8,317,955</b>	<b>\$ 371,833</b>	<b>\$ 8,689,788</b>

*Increase Net Working Capital to actual and allocate to Unappropriated Ending Fund Balance.*

**MARION COUNTY**

Fiscal Year 2017-18 First Supplemental Budget

November 22, 2017

	Adopted Budget July 1, 2017	1st Supplemental Changes	Revised Budget November 22, 2017
<b>DISTRICT ATTORNEY GRANTS FUND 300</b>			
<i>Resources:</i>			
Intergovernmental Federal	\$ 646,595	\$ -	\$ 646,595
Intergovernmental State	354,762	(39,963)	314,799
Charges for Services	179,969	-	179,969
Fines and Forfeitures	3,000	-	3,000
Interest	540	-	540
Other Revenues	10,000	-	10,000
General Fund Transfers	122,375	-	122,375
Net Working Capital	374,044	15,104	389,148
<b>TOTAL RESOURCES</b>	<b>\$ 1,691,285</b>	<b>\$ (24,859)</b>	<b>\$ 1,666,426</b>
<i>Requirements:</i>			
District Attorney's Office			
Personnel Services	\$ 1,080,698	\$ -	\$ 1,080,698
Materials and Services	343,562	(2,307)	341,255
Contingency	267,025	(22,552)	244,473
<b>TOTAL REQUIREMENTS</b>	<b>\$ 1,691,285</b>	<b>\$ (24,859)</b>	<b>\$ 1,666,426</b>

*Increase Net Working Capital to actual. The reduction in Intergovernmental State is due to a payment received in the prior year for the Criminal Fines Assessment/State Unitary Assessment Grant that is carried forward as Net Working Capital in the current year.*

*Reduce Materials and Services and Contingency due to a reduction in resources.*

**ENVIRONMENTAL SERVICES FUND 510**

*Resources:*

Taxes	\$ 350,000	\$ -	\$ 350,000
Charges for Services	22,180,754	-	22,180,754
Interest	70,000	-	70,000
Other Revenues	325	-	325
Net Working Capital	9,917,930	891,875	10,809,805
<b>TOTAL RESOURCES</b>	<b>\$ 32,519,009</b>	<b>\$ 891,875</b>	<b>\$ 33,410,884</b>

*Requirements:*

Public Works Department			
Personnel Services	\$ 2,384,298	\$ -	\$ 2,384,298
Materials and Services	19,217,931	-	19,217,931
Capital Outlay	366,900	-	366,900
Debt Service - Principal	85,000	-	85,000
Debt Service - Interest	2,754	3,876	6,630
Contingency	1,900,000	58,519	1,958,519
Unappropriated Ending Fund Balance	8,562,126	829,480	9,391,606
<b>TOTAL REQUIREMENTS</b>	<b>\$ 32,519,009</b>	<b>\$ 891,875</b>	<b>\$ 33,410,884</b>

*Increase Net Working Capital to actual.*

*Debt service interest increased \$3,876 due to a variable rate increase in an interfund loan from the Public Works Fund. Remaining resources are allocated to Contingency and Unappropriated Ending Fund Balance.*

**MARION COUNTY**

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	Adopted Budget July 1, 2017	1st Supplemental Changes	Revised Budget November 22, 2017
<b>FACILITY RENOVATION FUND 455</b>			
<i>Resources:</i>			
Interest	\$ 99,553	\$ -	\$ 99,553
General Fund Transfers	1,000,000	-	1,000,000
Financing Proceeds	5,000,000	-	5,000,000
Net Working Capital	18,156,136	1,442,960	19,599,096
<b>TOTAL RESOURCES</b>	<b>\$ 24,255,689</b>	<b>\$ 1,442,960</b>	<b>\$ 25,698,649</b>
<i>Requirements:</i>			
Non-Departmental: Capital Outlay	\$ 15,708,592	\$ 1,561,085	\$ 17,269,677
Contingency	886,569	(118,125)	768,444
Reserve for Future Expenditures	7,660,528	-	7,660,528
<b>TOTAL REQUIREMENTS</b>	<b>\$ 24,255,689</b>	<b>\$ 1,442,960</b>	<b>\$ 25,698,649</b>

*Increase Net Working Capital to actual.*

*Capital Outlay net increase of \$1,561,085 for the following projects:*

- \$291,299 increase for Transition Center HVAC project.*
- \$ 87,059 Health Renovation project to finalize punch list and make final payment.*
- \$ 10,747 increase for Transition Center Roof project.*
- (\$128,942) reduction for Juvenile Courtroom due to project ahead of schedule in prior year.*
- \$1,300,922 increase for Public Safety Building project for unspent expenditures in prior year which are being reallocated to this year.*

*Contingency is reduced by \$118,125 to cover remaining costs.*

**FLEET MANAGEMENT FUND 595**

*Resources:*

Charges for Services	\$ 1,858,229	\$ -	\$ 1,858,229
Other Fund Transfers	41,000	-	41,000
Settlements	25,000	-	25,000
Net Working Capital	1,689,357	(2,764)	1,686,593
<b>TOTAL RESOURCES</b>	<b>\$ 3,613,586</b>	<b>\$ (2,764)</b>	<b>\$ 3,610,822</b>

*Requirements:*

Public Works Department			
Materials and Services	\$ 459,669	\$ -	\$ 459,669
Capital Outlay	1,516,593	43,220	1,559,813
Contingency	190,000	(43,220)	146,780
Unappropriated Ending Fund Balance	1,447,324	(2,764)	1,444,560
<b>TOTAL REQUIREMENTS</b>	<b>\$ 3,613,586</b>	<b>\$ (2,764)</b>	<b>\$ 3,610,822</b>

*Reduce Net Working Capital to actual.*

*Capital Outlay is increased by \$43,220 for the purchase of a vehicle for use in contract work for the Oregon State Hospital. Contingency is decreased to cover the cost. Unappropriated Ending Fund Balance is reduced due to the decrease in Net Working Capital.*

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	Adopted Budget July 1, 2017	1st Supplemental Changes	Revised Budget November 22, 2017
<b>HEALTH FUND 190</b>			
<i>Resources:</i>			
Intergovernmental Federal	\$ 3,642,156	\$ (53,630)	\$ 3,588,526
Intergovernmental State	19,293,389	2,941,043	22,234,432
Intergovernmental Local	15,311,493	(984,398)	14,327,095
Charges for Services	7,459,647	-	7,459,647
Interest	185,000	-	185,000
Other Revenues	126,980	-	126,980
General Fund Transfers	3,730,390	-	3,730,390
Net Working Capital	22,564,607	(216,653)	22,347,954
<b>TOTAL RESOURCES</b>	<b>\$ 72,313,662</b>	<b>\$ 1,686,362</b>	<b>\$ 74,000,024</b>

*Requirements:*

Health Department			
Personnel Services	\$ 40,605,672	\$ (126,547)	\$ 40,479,125
Materials and Services	17,558,614	204,741	17,763,355
Capital Outlay	6,700	420,925	427,625
Transfers Out	376,177	86,690	462,867
Contingency	5,198,410	716,589	5,914,999
Unappropriated Ending Fund Balance	8,568,089	383,964	8,952,053
<b>TOTAL REQUIREMENTS</b>	<b>\$ 72,313,662</b>	<b>\$ 1,686,362</b>	<b>\$ 74,000,024</b>

*Resources for the Health Department are increasing by \$1,686,362. The decrease in Intergovernmental Federal funding is due to reductions to the Women, Infant and Children agreement. The increase in Intergovernmental State funding is due to significant funding increases for the Developmental Disabilities (DD) program based on the new biennium funding formula. The reduction to Intergovernmental Local reflects the change in Medicaid capitation received from MVBCN for Medicaid outpatient mental health. Net Working Capital is reduced to actual.*

*Requirements for the Health Department are increasing by \$1,686,362. The decrease in Personnel Services reflects vacancy savings for several positions as well as management layoffs of two Program Supervisors. The increase in Materials and Services is due to additional contracted funds for both peer delivered and respite services to support the youth and family crisis program. The increase in Capital Outlay reflects a new Capital Improvement Project for the Davcor relocation to Silverton Road as well as improvements to the phone system at Lancaster for the youth and family crisis program. The increase in Transfers Out reflects a transfer to the Public Works Fund for the Health Department portion of the new Fiber Optic Interconnect Project to improve connectivity to the Center St building as well as site improvements and repairs to Her Place. The increase in Contingency and Unappropriated Ending Fund Balance is due to the increase in funding for DD services.*

**INMATE WELFARE FUND 290**

*Resources:*

Charges for Services	\$ 169,213	\$ -	\$ 169,213
Net Working Capital	388,693	131	388,824
<b>TOTAL RESOURCES</b>	<b>\$ 557,906</b>	<b>\$ 131</b>	<b>\$ 558,037</b>

*Requirements:*

Sheriff's Office			
Personnel Services	\$ 114,292	\$ -	\$ 114,292
Materials and Services	108,714	131	108,845
Contingency	55,791	-	55,791
Unappropriated Ending Fund Balance	279,109	-	279,109
<b>TOTAL REQUIREMENTS</b>	<b>\$ 557,906</b>	<b>\$ 131</b>	<b>\$ 558,037</b>

*Increase Net Working Capital to actual and allocate to Materials and Services for supplies.*

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<b>JUVENILE GRANTS FUND 125</b>			
<i>Resources:</i>			
Intergovernmental Federal	\$ 436,086	\$ -	\$ 436,086
Intergovernmental State	1,110,450	-	1,110,450
Charges for Services	975,104	-	975,104
Other Revenues	4,400	-	4,400
General Fund Transfers	1,002,715	-	1,002,715
Other Fund Transfers	147,364	4,141	151,505
Net Working Capital	834,290	167,092	1,001,382
<b>TOTAL RESOURCES</b>	<b>\$ 4,510,409</b>	<b>\$ 171,233</b>	<b>\$ 4,681,642</b>
<i>Requirements:</i>			
Juvenile Department			
Personnel Services	\$ 3,011,617	\$ 8,032	\$ 3,019,649
Materials and Services	827,609	6,450	834,059
Transfers Out	-	92,660	92,660
Contingency	671,183	64,091	735,274
<b>TOTAL REQUIREMENTS</b>	<b>\$ 4,510,409</b>	<b>\$ 171,233</b>	<b>\$ 4,681,642</b>

*Increase Net Working Capital to actual. Other Fund Transfers increased for transfers from the Criminal Justice Assessment Fund.*

*Personnel Services and Materials and Services increased to meet additional program expenditures. Transfers Out increased for a transfer to Capital Improvement Project Fund for the purchase of the Wood Mill and related Pole Building. Remaining increase in Net Working Capital is allocated to Contingency.*

**LOTTERY AND ECONOMIC DEVELOPMENT FUND 165**

<i>Resources:</i>			
Intergovernmental Federal	\$ 25,000	\$ -	\$ 25,000
Intergovernmental State	1,777,890	-	1,777,890
Interest	11,463	-	11,463
Settlements	120,000	-	120,000
Net Working Capital	1,406,770	570,799	1,977,569
<b>TOTAL RESOURCES</b>	<b>\$ 3,341,123</b>	<b>\$ 570,799</b>	<b>\$ 3,911,922</b>
<i>Requirements:</i>			
Community Services Department			
Personnel Services	\$ 326,050	\$ -	\$ 326,050
Materials and Services	2,134,924	462,500	2,597,424
Debt Service Principal	271,092	-	271,092
Debt Service Interest	4,940	-	4,940
Transfers Out	324,000	-	324,000
Contingency	280,117	108,299	388,416
<b>TOTAL REQUIREMENTS</b>	<b>\$ 3,341,123</b>	<b>\$ 570,799</b>	<b>\$ 3,911,922</b>

*Increase Net Working Capital to adjust to actual.*

*The increase in Materials and Services reflects contracted services costs associated with the projects listed below. The remaining balance is allocated to Contingency.*

Existing Projects

1. \$60,000 - Broadband Strategic Plan & Feasibility Study
2. \$17,500 - East Marion Rail Line Study
3. \$50,000 - Rigado Business Development Grant
4. \$50,000 - Fjord Business Development Grant
5. \$35,000 - Business Oregon - Marinas

New Projects

1. \$220,000 - Strategic Plan Implement Services
2. \$30,000 - Brooks Opportunity Analysis

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<b>NON-DEPARTMENTAL GRANTS FUND 115</b>			
<i>Resources:</i>			
Intergovernmental State	\$ -	\$ 50,000	\$ 50,000
Interest	5,190	-	5,190
Net Working Capital	596,721	12,196	608,917
<b>TOTAL RESOURCES</b>	<b>\$ 601,911</b>	<b>\$ 62,196</b>	<b>\$ 664,107</b>

*Requirements:*

Non Departmental: Materials and Services	\$ -	\$ 50,000	\$ 50,000
Transfers Out	111,630	15,931	127,561
Contingency	100,000	(3,735)	96,265
Unappropriated Ending Fund Balance	390,281	-	390,281
<b>TOTAL REQUIREMENTS</b>	<b>\$ 601,911</b>	<b>\$ 62,196</b>	<b>\$ 664,107</b>

*Resources include \$50,000 from the State of Oregon to fund the new Court Care program for the court system. Net Working Capital is increased to actual primarily due to unexpended funds in Forest Patrol for the prior year.*

*Materials and Services increased \$50,000 for contracted services with the YMCA for the new Court Care Program. Increase Transfers Out to Sheriff Grants Fund \$15,931 for Forest Patrol services. Contingency is reduced to provide for the transfer.*

**PARKS FUND 310**

*Resources:*

Intergovernmental State	\$ 270,000	\$ -	\$ 270,000
Charges for Services	27,000	-	27,000
Interest	1,300	-	1,300
General Fund Transfers	238,480	-	238,480
Net Working Capital	365,808	67,630	433,438
<b>TOTAL RESOURCES</b>	<b>\$ 902,588</b>	<b>\$ 67,630</b>	<b>\$ 970,218</b>

*Requirements:*

Public Works Department			
Personnel Services	\$ 190,214	\$ -	\$ 190,214
Materials and Services	233,341	-	233,341
Capital Outlay	183,000	-	183,000
Contingency	56,000	-	56,000
Unappropriated Ending Fund Balance	240,033	67,630	307,663
<b>TOTAL REQUIREMENTS</b>	<b>\$ 902,588</b>	<b>\$ 67,630</b>	<b>\$ 970,218</b>

*Net Working Capital increased due to additional State revenue received in prior year from RV Parks Apportionment and allocated to Unappropriated Ending Fund Balance.*

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	Adopted Budget July 1, 2017	1st Supplemental Changes	Revised Budget November 22, 2017
<b>PUBLIC WORKS FUND 130</b>			
<i>Resources:</i>			
Licenses and Permits	\$ 205,000	\$ -	\$ 205,000
Intergovernmental Federal	6,119,984	37,244	6,157,228
Intergovernmental State	20,030,000	-	20,030,000
Charges for Services	3,863,448	(286,000)	3,577,448
Fines and Forfeitures	5,000	-	5,000
Interest	114,690	4,330	119,020
Other Revenues	110,143	-	110,143
General Fund Transfers	130,327	45,198	175,525
Other Fund Transfers	-	69,235	69,235
Net Working Capital	24,525,611	1,921,488	26,447,099
<b>TOTAL RESOURCES</b>	<b>\$ 55,104,203</b>	<b>\$ 1,791,495</b>	<b>\$ 56,895,698</b>

*Requirements:*

Public Works Department			
Personnel Services	\$ 13,719,031	\$ -	\$ 13,719,031
Materials and Services	10,471,616	174,692	10,646,308
Capital Outlay	10,936,949	509,931	11,446,880
Transfers Out	-	10,000	10,000
Contingency	3,130,475	-	3,130,475
Unappropriated Ending Fund Balance	16,846,132	1,096,872	17,943,004
<b>TOTAL REQUIREMENTS</b>	<b>\$ 55,104,203</b>	<b>\$ 1,791,495</b>	<b>\$ 56,895,698</b>

*Intergovernmental Federal net increase of \$37,244 for the 1) River Road slide repair for \$382,000, 2) Emergency Management grants of \$140,244, and 3) decrease for the Traffic Signal Interconnect project of \$485,000. Charges for Services decreased \$294,000 for the Fiber Optic Interconnect Project offset by an \$8,000 increase in services to the City of Turner for a slurry seal project. Interest increased due to variable rate increases on interfund loans to the Environmental Services Fund and Fargo Service District. General Fund Transfers increased for Emergency Management due the Solar Eclipse event. Other Fund Transfers increased for transfers from the Health Fund for the Traffic Signal Interconnect project. Increase Net Working Capital to actual.*

*Materials and Services increased for additional Emergency Management expenditures of \$45,198 for this year's solar eclipse event, a slurry seal project for City of Turner of \$8,000 and additional services for the Emergency Management grants of \$121,494.*

*Capital Outlays are increased net of \$509,931 for the following projects:*

1. \$598,000 - South River Road slide repair (new)
2. \$391,486 -Purchase of two hook trucks and deicer units (carryover)
3. \$ 37,180 - Purchase of hook truck components (carryover)
4. \$ 85,015 - Conversion of a water truck (carryover)
5. \$ 18,750 - Off road vehicle for Emergency Management (Oregon Health Authority grant)
6. (\$620,500) - Fiber Optic Interconnected Project (Only 40% of this project will be completed this fiscal year.  
The remaining amount of \$620,500 will be re-budgeted in FY18-19.)

*Increase in Transfers Out \$10,000 for a transfer to the Capital Improvement Project Fund for the GIS Imagery project.*

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<b>RAINY DAY FUND 381</b>			
<i>Resources:</i>			
Interest	\$ 16,000	\$ -	\$ 16,000
Net Working Capital	2,238,535	1,579	2,240,114
<b>TOTAL RESOURCES</b>	<b>\$ 2,254,535</b>	<b>\$ 1,579</b>	<b>\$ 2,256,114</b>
<i>Requirements:</i>			
Special Payments	\$ -	\$ 2,240,114	\$ 2,240,114
Reserve for Future Expenditures	2,254,535	(2,238,535)	16,000
<b>TOTAL REQUIREMENTS</b>	<b>\$ 2,254,535</b>	<b>\$ 1,579</b>	<b>\$ 2,256,114</b>

*Increase Net Working Capital to actual. Reduce Reserve for Future Expenditures and allocate for a lump sum Special Payment to establish a county side account with PERS.*

**SELF-INSURANCE FUND 585**

<i>Resources:</i>			
Charges for Services	\$ 27,232,214	\$ -	\$ 27,232,214
Interest	46,450	-	46,450
Settlements	5,000	-	5,000
Net Working Capital	10,174,368	530,157	10,704,525
<b>TOTAL RESOURCES</b>	<b>\$ 37,458,032</b>	<b>\$ 530,157</b>	<b>\$ 37,988,189</b>
<i>Requirements:</i>			
Non-Departmental			
Materials and Services	\$ 27,196,214	\$ 16,000	\$ 27,212,214
Transfers Out	41,000	(16,000)	25,000
Contingency	3,169,066	530,157	3,699,223
Unappropriated Ending Fund Balance	7,051,752	-	7,051,752
<b>TOTAL REQUIREMENTS</b>	<b>\$ 37,458,032</b>	<b>\$ 530,157</b>	<b>\$ 37,988,189</b>

*Increase Net Working Capital to actual and allocate funds to contingency. Materials and Services and Transfers Out are adjusted to correct a data entry error.*

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<b>SHERIFF GRANTS FUND 250</b>			
<i>Resources:</i>			
Licenses and Permits	\$ 57,121	\$ -	\$ 57,121
Intergovernmental Federal	631,414	-	631,414
Intergovernmental State	927,962	15,826	943,788
Charges for Services	1,397,230	-	1,397,230
Other Revenues	6,500	-	6,500
General Fund Transfers	58,916	-	58,916
Other Fund Transfers	119,545	15,931	135,476
Net Working Capital	761,970	110,196	872,166
<b>TOTAL RESOURCES</b>	<b>\$ 3,960,658</b>	<b>\$ 141,953</b>	<b>\$ 4,102,611</b>

*Requirements:*

<b>Sheriff's Office</b>			
Personnel Services	\$ 2,319,419	\$ 19,778	\$ 2,339,197
Materials and Services	1,000,862	48,990	1,049,852
Capital Outlay	51,376	-	51,376
Transfers Out	-	14,162	14,162
Contingency	400,295	44,368	444,663
Unappropriated Ending Fund Balance	188,706	14,655	203,361
<b>TOTAL REQUIREMENTS</b>	<b>\$ 3,960,658</b>	<b>\$ 141,953</b>	<b>\$ 4,102,611</b>

*Intergovernmental State increased for grants received from Department of Public Safety Standards and Training and Criminal Justice Commission Justice Reinvestment Initiative funds. The increase in Other Fund Transfers is from Non Departmental Grants for Title III Forest Patrol. Net Working Capital increased to actual.*

*Personnel Services increased for the Justice Reinvestment Initiative and overtime in Title III Forest Patrol. Materials and Services increased for contracted services provided by Community Action Agency for services at the DeMuniz Resource Center and Bridgeway Recovery Services for treatment services. Transfers Out increased for payment to the Community Corrections Fund for Link Up services provided by Bridgeway Recovery Services. Remaining resources are allocated to Unappropriated Ending Fund Balance.*

**STORMWATER MANAGEMENT FUND 515**

*Resources:*

Charges for Services	\$ 969,422	\$ -	\$ 969,422
Other Fund Transfers	2,500	-	2,500
Net Working Capital	783,067	(4,035)	779,032
<b>TOTAL RESOURCES</b>	<b>\$ 1,754,989</b>	<b>\$ (4,035)</b>	<b>\$ 1,750,954</b>

*Requirements*

<b>Public Works Department</b>			
Personnel Services	\$ 481,758	\$ -	\$ 481,758
Materials and Services	298,623	-	298,623
Capital Outlay	128,000	22,500	150,500
Transfers Out	41,000	-	41,000
Contingency	90,000	(22,500)	67,500
Unappropriated Ending Fund Balance	715,608	(4,035)	711,573
<b>TOTAL REQUIREMENTS</b>	<b>\$ 1,754,989</b>	<b>\$ (4,035)</b>	<b>\$ 1,750,954</b>

*Net Working Capital is reduced to actual.*

*Capital Outlay increased \$22,500 for the 45th Avenue bank stabilization project. Contingency is decreased to cover the Capital Outlay. Unappropriated Ending Fund Balance is reduced by the amount of the decrease in Net Working Capital.*

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<b>SURVEYOR FUND 320</b>			
<i>Resources:</i>			
Charges for Services	\$ 555,300	\$ -	\$ 555,300
Interest	9,000	-	9,000
General Fund Transfers	101,659	-	101,659
Net Working Capital	1,760,576	67,561	1,828,137
<b>TOTAL RESOURCES</b>	<b>\$ 2,426,535</b>	<b>\$ 67,561</b>	<b>\$ 2,494,096</b>
<i>Requirements:</i>			
Public Works Department			
Personnel Services	\$ 446,692	\$ -	\$ 446,692
Materials and Services	106,934	-	106,934
Contingency	49,000	-	49,000
Unappropriated Ending Fund Balance	1,823,909	67,561	1,891,470
<b>TOTAL REQUIREMENTS</b>	<b>\$ 2,426,535</b>	<b>\$ 67,561</b>	<b>\$ 2,494,096</b>

*Increase Net Working Capital to actual and allocated to Unappropriated Ending Fund Balance.*

**TAX TITLE LAND SALES FUND 155**

*Resources:*

Charges for Services	\$ 250,000	\$ -	\$ 250,000
Interest	28,739	-	28,739
Other Revenues	59,931	-	59,931
Net Working Capital	91,897	122,515	214,412
<b>TOTAL RESOURCES</b>	<b>\$ 430,567</b>	<b>\$ 122,515</b>	<b>\$ 553,082</b>
<i>Requirements:</i>			
Non-Departmental			
Materials and Services	\$ 25,802	\$ -	\$ 25,802
Special Payments	234,465	122,515	356,980
Transfers Out	47,249	-	47,249
Contingency	25,000	-	25,000
Unappropriated Ending Fund Balance	98,051	-	98,051
<b>TOTAL REQUIREMENTS</b>	<b>\$ 430,567</b>	<b>\$ 122,515</b>	<b>\$ 553,082</b>

*Increase Net Working Capital to actual and allocate to Special Payments for distribution to taxing districts.*

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<b>TRAFFIC SAFETY TEAM FUND 255</b>			
<i>Resources:</i>			
Intergovernmental Federal	\$ 20,000	\$ -	\$ 20,000
Intergovernmental State	-	35,000	35,000
Fines and Forfeitures	1,525,091	-	1,525,091
Interest	3,436	-	3,436
Net Working Capital	920,003	84,269	1,004,272
<b>TOTAL RESOURCES</b>	<b>\$ 2,468,530</b>	<b>\$ 119,269</b>	<b>\$ 2,587,799</b>
<i>Requirements:</i>			
Sheriff's Office			
Personnel Services	\$ 1,351,821	\$ 35,000	\$ 1,386,821
Materials and Services	816,137	-	816,137
Capital Outlay	75,000	-	75,000
Transfers Out	100,000	-	100,000
Contingency	125,572	84,269	209,841
<b>TOTAL REQUIREMENTS</b>	<b>\$ 2,468,530</b>	<b>\$ 119,269</b>	<b>\$ 2,587,799</b>

*Increase Net Working Capital to actual. Intergovernmental State increased for a new agreement with Oregon Department of Transportation for Motor Carrier Safety Assistance Program.*

*Increase Personnel Services for overtime associated with the Oregon Department of Transportation Motor Carrier Safety Assistance Program. Remaining increase in Net Working Capital is allocated to Contingency.*

**TOTAL ALL FUNDS**

<i>Resources:</i>	\$ 412,381,377	\$ 16,274,328	\$ 428,655,705
<i>Requirements:</i>			
Appropriations	\$ 346,369,277	\$ 10,899,694	\$ 357,268,971
Reserve for Future Expenditures	11,240,465	(2,238,535)	9,001,930
Unappropriated Ending Fund Balance	54,771,635	7,613,169	62,384,804
<b>TOTAL REQUIREMENTS</b>	<b>\$ 412,381,377</b>	<b>\$ 16,274,328</b>	<b>\$ 428,655,705</b>

Note: The totals include all funds although only funds with supplemental budget adjustments are displayed.