



First Supplemental
Budget
Fiscal Year 2023-24

December 2023

Public Copy

BEFORE THE BOARD OF COMMISSIONERS

FOR MARION COUNTY, OREGON

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

RESOLUTION No. 23R-37

This matter came before the Marion County Board of Commissioners at its regularly scheduled public meeting on December 27, 2023, to consider adopting the first 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 first supplemental budget increase of \$29,156,361 for fiscal year 2023-2024 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 Woodburn Independent on December 20, 2023; and

WHEREAS, the first supplemental budget document was available for public inspection beginning December 20, 2023, and the board held the duly noticed public hearing on December 27, 2023; now, therefore

IT IS HEREBY RESOLVED, that for the fiscal year beginning July 1, 2023, the first supplemental budget increase of \$29,156,361 is approved for the purposes shown in the attached schedule, for a total appropriation of \$580,659,977, bringing the total budget for the fiscal year 2023-24 to \$718,029,826.

DATED at Salem, Oregon this 27th day of December 2023.

MARION COUNTY BOARD OF COMMISSIONERS



Chair



Commissioner

Not Present At Meeting

Commissioner

Marion County
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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 December 27, 2023, 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 Adopted Budget	1 st Supplemental Changes	FY 2023-24 Amended Budget
Total Budget	\$688,873,465	\$29,156,361	\$718,029,826
Appropriations Only	\$565,681,379	\$14,978,598	\$580,659,977
FTE	1672.75	-0.53	1672.22

The following proposed supplemental budget amendment requests changes adding a net total of **-0.53 FTE**:

- **Health and Human Services Department:**
 - Health and Human Services Fund:
 - -1.53 FTE - Reduction due to several incremental decreases within multiple positions.
- **Public Works Department:**
 - Parks Fund:
 - 2.0 FTE - Two Maintenance Workers.
- **Sheriff's Office:**
 - Sheriff Grants Fund:
 - -1.0 FTE - Reduction of Deputy Sheriff position which was previously funded by a contract with the Oregon State Hospital for transportation services.

Other key supplemental budget changes are as follows:

- The budgets of 35 funds are modified.
- Net Working Capital was adjusted to actual in accordance with county policy.

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.

The following funds had adjustments of 10% or more:

- | | |
|------------------------|--------------------------------|
| • Public Works Grants | • Facility Renovation |
| • Tax Title Land Sales | • Capital Improvement Projects |

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The following funds had new appropriation categories:

- Health and Human Services
- Public Works
- Non-Departmental Grants
- Criminal Justice Assessment
- Self-Insurance

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Total of Budget Change Requests by Fund

Department	Fund Name	Adopted Budget July 1, 2023	1st Supplemental Increase/ (Decrease)	Revised Budget as of December 27, 2023
Operations				
Various	General	\$ 133,922,701	\$ 1,428,829	\$ 135,351,530
Various	Central Services	35,420,070	146,000	35,566,070
Clerk's Office	County Clerk Records	260,767	(18,888)	241,879
Community Services	Community Services Grants	19,856,372	18,368	19,874,740
Community Services	Lottery and Economic Dev	5,623,498	551,763	6,175,261
Community Services	Community Development	8,743,712	19,543	8,763,255
Community Services	Dog Services	1,851,182	-	1,851,182
Community Services	County Fair	1,036,117	185,975	1,222,092
District Attorney's Office	Child Support	2,285,039	-	2,285,039
District Attorney's Office	District Attorney Grants	1,737,162	73,110	1,810,272
Health and Human Services	Health and Human Services	103,909,254	4,570,718	108,479,972
Juvenile	Juvenile Grants	4,093,015	280,369	4,373,384
Legal	Law Library	1,104,198	48,961	1,153,159
Public Works	Public Works	96,430,460	9,145,787	105,576,247
Public Works	Public Works Grants	14,218,881	1,700,000	15,918,881
Public Works	Land Use Planning	1,113,196	15,000	1,128,196
Public Works	Parks	4,285,670	158,802	4,444,472
Public Works	Surveyor	4,239,456	68,018	4,307,474
Public Works	Building Inspection	10,409,499	627,697	11,037,196
Public Works	Environmental Services	52,902,521	2,179,968	55,082,489
Public Works	Stormwater Management	2,113,864	207,119	2,320,983
Public Works	Fleet Management	5,464,074	301,814	5,765,888
Sheriff's Office	Community Corrections	21,054,985	(564,989)	20,489,996
Sheriff's Office	Enhanced Public Safety ESSD	2,735,317	52,146	2,787,463
Sheriff's Office	Sheriff Grants	4,506,967	279,707	4,786,674
Sheriff's Office	Traffic Safety Team	2,329,444	(57,489)	2,271,955
Sheriff's Office	Inmate Welfare	1,059,774	(99,395)	960,379
Total Operations		542,707,195	21,318,933	564,026,128
Non-Departmental				
Non-Departmental	American Rescue Plan	26,622,287	-	26,622,287
Non-Departmental	Non-Departmental Grants	14,611,671	(97,893)	14,513,778
Non-Departmental	Tax Title Land Sales	641,258	574,006	1,215,264
Non-Departmental	Criminal Justice Assessment	1,458,952	91,146	1,550,098
Non-Departmental	County Schools	1,067,934	(88,226)	979,708
Non-Departmental	Rainy Day	2,419,266	9,009	2,428,275
Non-Departmental	Debt Service	13,702,731	729,894	14,432,625
Non-Departmental	Self Insurance	48,154,988	466,072	48,621,060
Total Non-Departmental		108,679,087	1,684,008	110,363,095
Capital				
Capital	Capital Building and Equipment	146,339	-	146,339
Capital	Facility Renovation	21,670,799	3,160,469	24,831,268
Capital	Capital Improvement Projects	15,670,045	2,992,951	18,662,996
Total Capital		37,487,183	6,153,420	43,640,603
Total Budget		\$ 688,873,465	\$ 29,156,361	\$ 718,029,826

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Adopted Budget	1st Supplemental Changes	Revised Budget December 27, 2023
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OPERATIONS

GENERAL FUND 100

Resources:

Taxes	\$ 92,095,609	\$ -	\$ 92,095,609
Licenses and Permits	55,000	-	55,000
Intergovernmental Federal	1,433,645	-	1,433,645
Intergovernmental State	4,294,472	-	4,294,472
Charges for Services	3,747,963	-	3,747,963
Fines and Forfeitures	221,540	-	221,540
Interest	1,900,000	-	1,900,000
Other Revenues	49,326	-	49,326
Other Fund Transfers	4,916,967	2,838	4,919,805
Net Working Capital	25,208,179	1,425,991	26,634,170
TOTAL RESOURCES	\$ 133,922,701	\$ 1,428,829	\$ 135,351,530

Requirements:

Assessor's Office	\$ 8,861,497	\$ -	\$ 8,861,497
Clerk's Office	3,677,480	125,249	3,802,729
Community Services Department	1,066,777	-	1,066,777
District Attorney's Office	12,727,062	-	12,727,062
Justice Court	1,179,309	-	1,179,309
Juvenile Department	15,412,402	-	15,412,402
Sheriff's Office	56,306,696	(13,647)	56,293,049
Non-Departmental			
Materials and Services	6,281,408	-	6,281,408
Transfers Out	12,839,198	1,913,796	14,752,994
Contingency	3,261,436	(596,569)	2,664,867
Unappropriated Ending Fund Balance	12,309,436		12,309,436
TOTAL REQUIREMENTS	\$ 133,922,701	\$ 1,428,829	\$ 135,351,530

Resources: Other Fund Transfers increased by a net total of \$2,838, due to an increase of \$17,217 from the Criminal Justice Fund for additional assessments, offset by a decrease of \$14,379 from the Community Corrections Fund based on lower statewide funding than anticipated. Net Working Capital was adjusted to actual.

Requirements: Sheriff's Office - Materials and Services decreased by \$20,272 primarily in radio repairs, offset by an increase of \$6,625 in Capital Outlay to replace an ice machine at the Marion County Jail.

Clerk's Office - Increased Materials and Services a total of \$125,249 for the following: \$63,550 for training, ongoing maintenance, autoindexing, business continuity, and printers and scanners associated with the Helion Land Records System capital project; \$56,699 in software services for the Gimmal Assession and Records Management System; \$5,000 in training costs associated with the new Ballot Sorter capital project.

Non Departmental - Transfers Out increased \$1,913,796 for the following: an increase of \$1,620,274 to the Capital Improvement Projects Fund for new and modified projects; \$146,000 to the Central Services Fund (Business Services) for cost associated with HVAC failures at county facilities; \$157,839 the Fleet Management Fund for a \$114,000 Juvenile Department dump truck, and \$43,839 for a portion of two totaled Sheriff's Office vehicles; increases were offset by a reduction of \$10,317 to the Dog Services Fund.

Contingency decreased to cover the increase in Transfers Out.

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Adopted Budget	1st Supplemental Changes	Revised Budget December 27, 2023
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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	1,145,546	146,000	1,291,546
Other Fund Transfers	111,625	-	111,625
TOTAL RESOURCES	\$ 35,420,070	\$ 146,000	\$ 35,566,070

Requirements:

Board of Commissioners' Office	\$ 3,831,485	\$ -	\$ 3,831,485
Business Services Department	7,071,237	146,000	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	\$ 35,420,070	\$ 146,000	\$ 35,566,070

Resources/Requirements: General Fund transfers increased \$146,000 for equipment rental, supplies and repair costs due to HVAC failures at the Court Annex and allocated to Materials and Services in the Business Services Department.

CLERK'S OFFICE

COUNTY CLERK RECORDS FUND 120

Resources:

Charges for Services	\$ 98,000	\$ -	\$ 98,000
Interest	2,200	-	2,200
Net Working Capital	160,567	(18,888)	141,679
TOTAL RESOURCES	\$ 260,767	\$ (18,888)	\$ 241,879

Requirements:

Clerk's Office	\$ 112,082	\$ -	\$ 112,082
Personnel Services	148,685	(18,888)	129,797
Materials and Services	148,685	(18,888)	129,797
TOTAL REQUIREMENTS	\$ 260,767	\$ (18,888)	\$ 241,879

Resources/Requirements: Adjusted Net Working Capital to actual and reduced Materials and Services to balance.

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COMMUNITY SERVICES

COMMUNITY SERVICES GRANTS FUND 160

Resources:

Intergovernmental Federal	\$ 19,750,000	\$ 33,000	\$ 19,783,000
Other Revenues	27,869	-	27,869
General Fund Transfers	2,000	-	2,000
Other Fund Transfers	1,000	-	1,000
Net Working Capital	75,503	(14,632)	60,871
TOTAL RESOURCES	\$ 19,856,372	\$ 18,368	\$ 19,874,740

Requirements:

Community Services			
Materials and Services	\$ 1,649,163	\$ (20,444)	\$ 1,628,719
Contingency	1,985,000	\$ 27,757	\$ 2,012,757
Reserve for Future Expenditure	16,222,209	\$ 11,055	\$ 16,233,264
TOTAL REQUIREMENTS	\$ 19,856,372	\$ 18,368	\$ 19,874,740

Resources/Requirements: Intergovernmental Federal revenue increased primarily due to carry over funding in American Rescue Plan Act (ARPA) funds via the Oregon Department of Administrative Services (DAS). Materials and Services decreased slightly in several program areas. Contingency and Reserve for Future Expenditure adjusted to balance.

LOTTERY AND ECONOMIC DEVELOPMENT FUND 165

Resources:

Intergovernmental Federal	\$ 42,555	\$ -	\$ 42,555
Intergovernmental State	2,225,526	-	2,225,526
Interest	15,000	-	15,000
Net Working Capital	3,340,417	551,763	3,892,180
TOTAL RESOURCES	\$ 5,623,498	\$ 551,763	\$ 6,175,261

Requirements:

Community Services			
Personnel Services	\$ 468,019	\$ -	\$ 468,019
Materials and Services	2,871,884	-	2,871,884
Transfers Out	324,000	-	324,000
Contingency	378,980	-	378,980
Reserve for Future Expenditure	1,580,615	551,763	2,132,378
TOTAL REQUIREMENTS	\$ 5,623,498	\$ 551,763	\$ 6,175,261

Resources/Requirements: Adjusted Net Working Capital to actual and allocated to Unappropriated Ending Fund Balance to balance.

COMMUNITY DEVELOPMENT FUND 170

Resources:

Intergovernmental Federal	\$ 8,181,264	\$ (47,492)	\$ 8,133,772
Interest	5,000	-	5,000
Net Working Capital	557,448	67,035	624,483
TOTAL RESOURCES	\$ 8,743,712	\$ 19,543	\$ 8,763,255

Requirements:

Community Services			
Personnel Services	\$ 235,382	\$ -	235,382
Materials and Services	884,796	-	884,796
Contingency	401,714	-	401,714
Reserve for Future Expenditure	7,221,820	19,543	7,241,363
TOTAL REQUIREMENTS	\$ 8,743,712	\$ 19,543	\$ 8,763,255

Resources/Requirements: Intergovernmental Federal revenue decreased due to carry over funding in American Rescue Plan Act (ARPA) funds via the Oregon Department of Administrative Services (DAS) for Lyons Emergency Enhancement. Net Working Capital was adjusted to actual. Reserve for Future Expenditure increased to balance.

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DOG SERVICES FUND 230

Resources:

Licenses and Permits	\$ 240,000	\$ -	\$ 240,000
Charges for Services	97,450	-	97,450
Fines and Forfeitures	10,000	-	10,000
Interest	1,000	-	1,000
Other Revenues	3,900	-	3,900
General Fund Transfers	1,447,099	(10,317)	1,436,782
Net Working Capital	51,733	10,317	62,050
TOTAL RESOURCES	\$ 1,851,182	\$ -	\$ 1,851,182

Requirements:

Community Services			
Personnel Services	\$ 1,285,230	\$ -	\$ 1,285,230
Materials and Services	565,952	-	565,952
TOTAL REQUIREMENTS	\$ 1,851,182	\$ -	\$ 1,851,182

Resources/Requirements: Increased Net Working Capital to actual from prior year donations and reduced General Fund Transfers to balance.

COUNTY FAIR FUND 270

Resources:

Intergovernmental State	\$ 57,290	\$ -	\$ 57,290
Charges for Services	271,100	-	271,100
Interest	1,500	-	1,500
Other Revenues	30,500	-	30,500
General Fund Transfers	70,000	-	70,000
Net Working Capital	605,727	185,975	791,702
TOTAL RESOURCES	\$ 1,036,117	\$ 185,975	\$ 1,222,092

Requirements:

Community Services			
Personnel Services	\$ 7,151	\$ -	\$ 7,151
Materials and Services	597,825	-	597,825
Contingency	95,000	-	95,000
Unappropriated Ending Fund Balance	336,141	185,975	522,116
TOTAL REQUIREMENTS	\$ 1,036,117	\$ 185,975	\$ 1,222,092

Resources/Requirements: Increased Net Working Capital to actual and allocated to Unappropriated Ending Fund Balance to balance.

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	Adopted Budget	1st Supplemental Changes	Revised Budget December 27, 2023
DISTRICT ATTORNEY GRANTS FUND 300			
Resources:			
Intergovernmental Federal	\$ 812,766	\$ (126,092)	\$ 686,674
Intergovernmental State	199,030	249,054	448,084
Charges for Services	219,622	-	219,622
Other Revenues	20,000	-	20,000
General Fund Transfers	135,508	-	135,508
Net Working Capital	350,236	(49,852)	300,384
TOTAL RESOURCES	\$ 1,737,162	\$ 73,110	\$ 1,810,272
Requirements:			
District Attorney's Office			
Personnel Services	\$ 1,163,280	\$ 564	\$ 1,163,844
Materials and Services	463,019	23,976	486,995
Contingency	110,863	48,570	159,433
TOTAL REQUIREMENTS	\$ 1,737,162	\$ 73,110	\$ 1,810,272

Resources: Intergovernmental Federal decreased by a total of \$126,092 - \$99,760 of decrease is due to reallocating funds from Federal to State funding and \$26,332 is due to a funding adjustment on the VOCA Non-Competitive grant. Intergovernmental State increased by \$249,054 due to \$223,755 of increase is due to carry over funds from FY 2022-23 in the Criminal Fines Assessment (CFA) grant and VOCA Competitive grant and \$25,299 of increase is due to funding received for Trauma Informed Training Grant. Net Working Capital was adjusted to actual.

Requirements: Personnel Service increased by \$564 in the Violence Against Women's Act (VAWA) grant. Materials and Services increased due to department needs and costs for the Training for Trauma Informed grant. Contracted Services were decreased in Victim Emergency Services. Miscellaneous increased in Training for Trauma Informed Training grant. Contingency was adjusted to balance the fund.

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HEALTH AND HUMAN SERVICES
HEALTH & HUMAN SERVICES FUND 190

Resources:

Intergovernmental Federal	\$ 7,594,181	\$ 581,437	\$ 8,175,618
Intergovernmental State	39,545,324	(276,169)	39,269,155
Charges for Services	28,789,320	127,457	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	23,398,631	4,137,993	27,536,624
TOTAL RESOURCES	\$ 103,909,254	\$ 4,570,718	\$ 108,479,972

Requirements:

Health and Human Services			
Personnel Services	\$ 61,887,795	\$ (1,590,021)	\$ 60,297,774
Materials and Services	26,518,444	2,986,489	29,504,933
Capital Outlay	-	85,281	85,281
Transfers Out	3,462,464	658,500	4,120,964
Contingency	6,412,501	2,430,469	8,842,970
Unappropriated Ending Fund Balance	5,628,050	-	5,628,050
TOTAL REQUIREMENTS	\$ 103,909,254	\$ 4,570,718	\$ 108,479,972

FTE Changes: FTE decreased by a total of 1.53 FTE due to several incremental decreases.

Resources: Intergovernmental Federal Funding is increasing \$581K due to additional carryover of unspent COVID Emerging Infectious Diseases (ELC) funds in the amount of \$844K. This was offset by reductions in funding for Public Health (PH) Modernization ARPA funding in the amount of \$208K, Women, Infant, Children (\$31K) other minor increases in funding to balance to the new Public Health contract with Oregon Health Authority. Intergovernmental State funding is decreasing by \$276K due to PH Modernization Regional funding that ended as of 10/1/2023. Historically Marion County had served as the grant administrator for the Marion/Polk regional Modernization project. The mutual decision to end this joint project would allow both counties to focus on their individual modernization efforts. There was \$4.1M in Net Working Capital (NWC) due to reconciling the fund balance carryover from FY 2022-23. Vacancies in FY 2022-23 exceeded original budget expectations resulting in additional NWC carryover from 2023-24.

Requirements: Payroll costs are decreasing due to significant department vacancies. Current vacancy rate within the Department is approximately 25% with the majority of the vacancies in Behavioral Health. Materials are increasing due to furniture purchases for the new Health and Human Services Building; these purchases were originally budgeted to occur in FY 2022-23 but they were not paid until FY 2023-24. Contracted Services are increasing by \$1.3M related to Behavioral Health (BH) Housing Investment funding that has been contracted to community partners to increase residential capacity in Marion County. Another \$700K increase is related to Marion County Behavioral Health Resource Network (BHRN) funding associated with Measure 110 which was extended in FY23-24. These contracts will be used to fund community based projects. The \$85K increase in Capital Outlay is due to improvements at His Place. An increase of \$659K in total Transfers Out reflects the purchases of \$359K for vehicles to increase the fleet for HHS and \$300K transfer to Capital Improvement Projects fund for a portion of the Jail D-Pod Exercise Space. The increase in Contingency reflects unallocated revenues that are anticipated to be needed in FY 2023-24.

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JUVENILE DEPARTMENT
JUVENILE GRANTS FUND 125

Resources:

Intergovernmental Federal	\$ 310,000	\$ -	\$ 310,000
Intergovernmental State	1,379,905	25,300	1,405,205
Charges for Services	773,207	-	773,207
Interest	4,500	-	4,500
Other Revenues	5,000	-	5,000
Other Fund Transfers	317,776	17,217	334,993
Net Working Capital	1,302,627	237,852	1,540,479
TOTAL RESOURCES	\$ 4,093,015	\$ 280,369	\$ 4,373,384

Requirements:

Juvenile Department			
Personnel Services	\$ 2,697,952	\$ -	\$ 2,697,952
Materials and Services	707,306	40,988	748,294
Contingency	393,166	(41,106)	352,060
Reserve for Future Expenditure	294,591	280,487	575,078
TOTAL REQUIREMENTS	\$ 4,093,015	\$ 280,369	\$ 4,373,384

Resources: There is a net increase to Intergovernmental State Revenue due to a new Youth Development Division (YDD) Community Investment grant award through the Oregon Department of Education for counseling and mentoring services for youth at the Recognizing Opportunity Center (ROC). Other Fund Transfers increased due to additional Criminal Justice Assessment Funds allocated to the department. Net Working Capital had a net increase due to carryover from the prior fiscal year in Title IV-E, Behavior Rehabilitation Services (BRS), Criminal Justice Assessment, Youth Scholarship, Fiscal Services, Probation Fees, and Oregon Social Learning Center (OSLC) Contingency Management projects primarily from vacancy savings and higher than anticipated eligibility rates for BRS.

Resources: Materials and Services increased by \$40,988 due to new revenue through the YDD Community Investment Grant for counseling and mentoring services for youth at the ROC, and increased Net Working Capital carried over from the prior fiscal year in OSLC Contingency Management and Probation Fees for youth program supplies and employee development for Juvenile Probation Officers.

Contingency decreased due to a decrease in estimated Net Working Capital from the Fresh Start Market. Reserve for Future Expenditures increased due to increased Net Working Capital in Title IV-E, BRS and Criminal Justice Assessment Funds.

LEGAL DEPARTMENT
LAW LIBRARY FUND 260

Resources:

Charges for Services	317,472	-	317,472
Interest	4,445	-	4,445
Net Working Capital	782,281	48,961	831,242
TOTAL RESOURCES	\$ 1,104,198	\$ 48,961	\$ 1,153,159

Requirements:

Legal Department			
Personnel Services	\$ 229,669	\$ -	\$ 229,669
Materials and Services	97,881	-	97,881
Contingency	50,601	-	50,601
Unappropriated Ending Fund Balance	726,047	48,961	775,008
TOTAL REQUIREMENTS	\$ 1,104,198	\$ 48,961	\$ 1,153,159

Resources/Requirements: Net working Capital was adjusted to actual and allocated to Unappropriated Ending Fund Balance.

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PUBLIC WORKS
PUBLIC WORKS FUND 130

Resources:

Licenses and Permits	\$ 221,650	\$ -	\$ 221,650
Intergovernmental Federal	17,142,397	2,890,798	20,033,195
Intergovernmental State	35,677,090	(1,578,071)	34,099,019
Charges for Services	4,285,813	-	4,285,813
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
Net Working Capital	38,189,132	7,833,060	46,022,192
TOTAL RESOURCES	\$ 96,430,460	\$ 9,145,787	\$ 105,576,247

Requirements:

Public Works Department			
Personnel Services	\$ 20,005,747	\$ -	\$ 20,005,747
Materials and Services	12,941,591	35,000	12,976,591
Capital Outlay	36,667,057	2,412,529	39,079,586
Transfers Out	-	75,000	75,000
Contingency	6,373,000	-	6,373,000
Unappropriated Ending Fund Balance	20,443,065	6,623,258	27,066,323
TOTAL REQUIREMENTS	\$ 96,430,460	\$ 9,145,787	\$ 105,576,247

Resources: Intergovernmental Federal increase attributed to anticipated revenue from Oregon Department of Transportation (ODOT), Oregon Business Development Department (OBDD), and ARPA funds for ferry boat and capital roadway construction projects. Intergovernmental State decrease from using federal grant awards to offset project expenses that were previously covered by gas tax. Net Working Capital was adjusted to actual.

Requirements: Materials and Services increased primarily for a consultant to assist with a 5-year dredging permit at the Wheatland Ferry.

Capital Outlay increased for the following:

Carry Forward & modified projects:

- 16-038 - Silverton Rd Bridge #962A (Little Pudding River) Replacement - \$7,500
- 16-050 - Wheatland Ferry Improvements Phase 3 - \$45,500
- 16-051 - Buena Vista Ferry Improvements Phase 3 - \$45,500
- 21-162 - River Rd S Bridge #5789A (Independence Bridge) Loading Improvements - \$105,750
- 23-303 - Bldg 1 Water Heater Replacement - \$35,360
- 23-304 - Bldg 4 Water Maze Replacement - \$26,560
- 23-322 - ECMS Replacement - \$61,600
- 23-358 - Excavator Mulching Head Attachment - \$45,429
- 23-363 - SHSP Grant 38KW Generator - \$33,755
- 23-364 - SHSP Grant 60KW Generator - \$52,923
- 23-365 - SHSP Grant Trailer Mounted Light Tower #1 - \$11,027
- 23-366 - SHSP Grant Trailer Mounted Light Tower #2 - \$11,027
- 23-345 - Abiqua MP 0.31 Slide Repair - Increase project total - \$625,000

New FY 2023-24 Projects:

- 24-350 - Public Works Radio Project - \$750,000
- 24-340 - North Fork Rd Omnibus Improvements Project - \$28,750
- 24-341 - Nusom Road Scour Repair - \$500,000
- 24-342 - North Marion Building # 3 HVAC Replacement - \$10,830
- 24-343 - Reader Board Replacement for Road Operations Truck - \$16,018

Transfers Out increase of \$75,000 is for a transfer to the Environmental Services fund for the purchase of a front end loader (PW0901).

The remaining resources were allocated to Unappropriated Ending Fund Balance.

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PUBLIC WORKS GRANTS FUND 135

Resources:

Intergovernmental Federal	\$ 14,218,881	\$ 1,600,000	\$ 15,818,881
Intergovernmental State	-	100,000	100,000
TOTAL RESOURCES	\$ 14,218,881	\$ 1,700,000	\$ 15,918,881

Requirements:

Public Works Department			
Personnel Services	\$ 188,690	\$ -	\$ 188,690
Materials and Services	150,000	1,700,000	1,850,000
Capital Outlay	13,880,191		13,880,191
TOTAL REQUIREMENTS	\$ 14,218,881	\$ 1,700,000	\$ 15,918,881

Resources: Intergovernmental Federal is increasing by \$1.6M for grant revenue received by Oregon Business Development Department (OBDD) to disburse funds to residential and commercial septic grant applicants in the Santiam Canyon. Intergovernmental State is increasing by \$100K for grant revenue received by Oregon Department of Business & Consumer Services to disburse funds to fire hardening grant applicants residing in wildfire impacted areas.

Requirements: Contracted Services is increasing by \$1.7M for grant disbursements issued to grant recipients noted in Materials and Services.

LAND USE PLANNING FUND 305

Resources:

Charges for Services	\$ 350,000	\$ 15,000	\$ 365,000
Interest	1,200	-	1,200
General Fund Transfers	437,996		437,996
Other Fund Transfers	324,000	-	324,000
TOTAL RESOURCES	\$ 1,113,196	\$ 15,000	\$ 1,128,196

Requirements:

Public Works Department			
Personnel Services	\$ 682,515	\$ -	\$ 682,515
Materials and Services	430,681	15,000	445,681
TOTAL REQUIREMENTS	\$ 1,113,196	\$ 15,000	\$ 1,128,196

Resources/Requirements: Charges for Services increased based on current trends and will offset expenses with Moore Iacofano Goltsman (MIG), Inc. to develop a community engagement plan related to Oregon Climate Friendly and Equitable Communities Rules.

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PARKS FUND 310			
Resources:			
Intergovernmental Federal	\$ 1,472,928	\$ -	\$ 1,472,928
Intergovernmental State	1,141,718	106,717	1,248,435
Charges for Services	35,000	-	35,000
Interest	15,000	-	15,000
General Fund Transfers	406,805	-	406,805
Net Working Capital	1,214,219	52,085	1,266,304
TOTAL RESOURCES	\$ 4,285,670	\$ 158,802	\$ 4,444,472

Requirements:			
Public Works Department			
Personnel Services	\$ 471,394	156,463	\$ 627,857
Materials and Services	1,247,571	660	1,248,231
Capital Outlay	1,587,916	100,000	1,687,916
Contingency	400,000	(98,321)	301,679
Unappropriated Ending Fund Balance	578,789		578,789
TOTAL REQUIREMENTS	\$ 4,285,670	\$ 158,802	\$ 4,444,472

FTE Changes: Increased 2.00 FTE for two Maintenance Workers.

Resources: Increase in Intergovernmental State resources is a grant with Oregon Watershed Enhancement Board for a Civil Engineering Associate 1. Net Working Capital was adjusted to actual.

Requirements: Personnel Services increase is for the 2.00 FTE Maintenance Workers and a Civil Engineering Associate 1, offset by a reduction in temporary parks staff. Materials and Services increase for subscription services related to cameras that are in the parks system. Capital Outlay increase is for North Fork Park Restoration - CE # 24-345. Contingency reduced to cover the increases noted in Requirements.

SURVEYOR FUND 320

Resources:			
Charges for Services	\$ 881,697	\$ -	\$ 881,697
Interest	30,000	-	30,000
General Fund Transfers	140,342	-	140,342
Net Working Capital	3,187,417	68,018	3,255,435
TOTAL RESOURCES	\$ 4,239,456	\$ 68,018	\$ 4,307,474

Requirements:			
Public Works Department			
Personnel Services	\$ 853,397	\$ -	\$ 853,397
Materials and Services	256,905	-	256,905
Capital Outlay	10,000		10,000
Contingency	400,000	-	400,000
Unappropriated Ending Fund Balance	2,719,154	68,018	2,787,172
TOTAL REQUIREMENTS	\$ 4,239,456	\$ 68,018	\$ 4,307,474

Resources/Requirements: Net working Capital was adjusted to actual and allocated to Unappropriated Ending Fund Balance.

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BUILDING INSPECTION FUND 330

Resources:

Licenses and Permits	\$ 3,700,000	\$ -	\$ 3,700,000
Interest	100,000	-	100,000
Net Working Capital	6,609,499	627,697	7,237,196
TOTAL RESOURCES	\$ 10,409,499	\$ 627,697	\$ 11,037,196

Requirements:

Public Works Department			
Personnel Services	\$ 3,491,750	\$ -	\$ 3,491,750
Materials and Services	1,030,182	-	1,030,182
Contingency	1,000,000	-	1,000,000
Unappropriated Ending Fund Balance	4,887,567	627,697	5,515,264
TOTAL REQUIREMENTS	\$ 10,409,499	\$ 627,697	\$ 11,037,196

Resources/Requirements: Net working Capital was adjusted to actual and allocated to Unappropriated Ending Fund Balance.

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	29,375,142	2,104,968	31,480,110
TOTAL RESOURCES	\$ 52,902,521	\$ 2,179,968	\$ 55,082,489

Requirements:

Public Works Department			
Personnel Services	\$ 3,513,070	\$ -	\$ 3,513,070
Materials and Services	21,843,115	115,000	21,958,115
Capital Outlay	14,771,662	42,600	14,814,262
Contingency	2,750,000	-	2,750,000
Unappropriated Ending Fund Balance	10,024,674	2,022,368	12,047,042
TOTAL REQUIREMENTS	\$ 52,902,521	\$ 2,179,968	\$ 55,082,489

Resources: Other Transfers is for the transfer of a used front end loader to Public Works to be utilized at the Silverton location. Net Working Capital was adjusted to actual.

Requirements: Materials and Services increased for refrigerant removal at the waste stations, repairs to a damaged dozer at the Browns Island Landfill, and rental costs incurred while the dozer is being repaired. Capital Outlay increase is for replacement of the fire suppression system at the household hazardous waste facility. The remaining resources were allocated to Unappropriated Ending Fund Balance.

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STORMWATER MANAGEMENT FUND 515

Resources:

Charges for Services	\$ 1,069,638	\$ -	\$ 1,069,638
Interest	14,400	-	14,400
Net Working Capital	1,029,826	207,119	1,236,945
TOTAL RESOURCES	\$ 2,113,864	\$ 207,119	\$ 2,320,983

Requirements:

Public Works Department			
Personnel Services	\$ 652,243	\$ -	\$ 652,243
Materials and Services	593,533	38,000	631,533
Capital Outlay	287,059	100,000	387,059
Contingency	210,000	-	210,000
Unappropriated Ending Fund Balance	371,029	69,119	440,148
TOTAL REQUIREMENTS	\$ 2,113,864	\$ 207,119	\$ 2,320,983

Resources/Requirements: Net Working Capital increased due to adjustments from FY 2022-23 projections to final actual balance. Materials increase is for a computer to be added in the piper camera van. Contracted Services increase is for 3rd party vegetation maintenance. Capital Outlay increase is for the carry-forward of CE # 19-039 Eldin Culvert project. Ending Fund Balance increase is for the net difference of the Net Working Capital increase and the requirements listed above.

FLEET MANAGEMENT FUND 595

Resources:

Charges for Services	\$ 2,475,761	\$ -	\$ 2,475,761
General Fund Transfers	62,337	157,839	220,176
Other Fund Transfers	156,745	358,500	515,245
Settlements	-	47,239	47,239
Net Working Capital	2,769,231	(261,764)	2,507,467
TOTAL RESOURCES	\$ 5,464,074	\$ 301,814	\$ 5,765,888

Requirements:

Public Works Department			
Materials and Services	\$ 764,592	\$ -	\$ 764,592
Capital Outlay	2,381,019	301,814	2,682,833
Contingency	540,000	-	540,000
Unappropriated Ending Fund Balance	1,778,463	-	1,778,463
TOTAL REQUIREMENTS	\$ 5,464,074	\$ 301,814	\$ 5,765,888

Resources: General Fund Transfer increase is for the following: 1) a portion of the replacement of two totaled vehicles at the Sheriff's Department - \$43,839; 2) an F550 Crew Cab Truck with dump bed for the Juvenile Department - \$114,000. Other Funds Transfer increase is for the following: 1) Health and Human Services replacing twelve used vehicles purchased from the Department of Administrative Services - \$323,400; 2) Health and Human Services purchasing seven used vehicles from Fleet Management - \$35,100. Settlements is for the market value of the two totaled vehicles at the Sheriff's Department. Net Working Capital was adjusted to actual.

Requirements: Capital Outlay increase is for the following:

1. CE # 24-344 Health and Human Services replacing twelve used vehicles from the Department of Administrative Services - \$323,400
2. CE #24-348 and 24-349 Two vehicles at Sheriff's Office totaled in accidents - \$144,100
3. CE # 24-346 Juvenile Department F550 Crew Cab truck with dump bed - \$114,000
4. CE # 24-338 for adding a vehicle to the annual fleet replacement schedule - PW133 - \$50,000
5. CE # 24-338 FY2023-24 annual vehicle replacement based on recent quotes received for new vehicles - \$50,000
6. CE # 23-336 for FY 2022-23 vehicle replacements (many received before fiscal year end) - (\$379,686)

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SHERIFF'S OFFICE
COMMUNITY CORRECTIONS FUND 180

Resources:

Intergovernmental State	\$ 16,894,195	\$ (13,762)	\$ 16,880,433
Charges for Services	2,400	66,461	68,861
Interest	94,125		94,125
Other Fund Transfers	205,788	17,217	223,005
Net Working Capital	3,858,477	(634,905)	3,223,572
TOTAL RESOURCES	\$ 21,054,985	\$ (564,989)	\$ 20,489,996

Requirements:

Sheriff's Office			
Personnel Services	\$ 10,318,480	\$ 153,379	\$ 10,471,859
Materials and Services	4,330,671	230,186	4,560,857
Transfers Out	4,641,257	(14,379)	4,626,878
Contingency	1,764,577	(934,175)	830,402
TOTAL REQUIREMENTS	\$ 21,054,985	\$ (564,989)	\$ 20,489,996

Resources: Intergovernmental State decreased due to lower statewide baseline Community Corrections funding. Charges for Service increased for carryover funding related to the Community Restoration Monitor contract with Marion County Health and Human Services (MCHHS). Other Fund Transfers increased for Criminal Justice Assessment Revenues. Net Working Capital was adjusted to actual.

Requirements: Personnel Services overtime and fringe benefits increased related to carryover funding from the prior biennium Justice Reinvestment Initiative (JRI) funding for a Gender Responsive Deputy position. Materials and Services increased primarily for contracted services for carryover JRI funding for social service providers, housing subsidies, and a deputy district attorney. Transfers Out decreased to the Jail and Transition Center due to lower than anticipated statewide baseline funding. Contingency decreased to balance the fund.

ENHANCED PUBLIC SAFETY ESSD FUND 245

Resources:

Charges for Services	\$ 1,601,767	\$ -	\$ 1,601,767
Interest	27,378	-	27,378
Net Working Capital	1,106,172	52,146	1,158,318
TOTAL RESOURCES	\$ 2,735,317	\$ 52,146	\$ 2,787,463

Requirements:

Sheriff's Office			
Personnel Services	\$ 1,500,235	\$ -	\$ 1,500,235
Materials and Services	495,992	-	495,992
Contingency	273,532	5,214	278,746
Unappropriated Ending Fund Balance	465,558	46,932	512,490
TOTAL REQUIREMENTS	\$ 2,735,317	\$ 52,146	\$ 2,787,463

Resources/Requirements: Net Working Capital was adjusted to actual and allocated to Contingency and Unappropriated Ending Fund Balance.

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SHERIFF GRANTS FUND 250

Resources:

Licenses and Permits	\$ 39,720	\$ -	\$ 39,720
Intergovernmental Federal	166,609	24,743	191,352
Intergovernmental State	802,034	(784)	801,250
Charges for Services	1,822,776	32,761	1,855,537
Interest	1,740	-	1,740
Other Revenues	31,128	1,645	32,773
Other Fund Transfers	325,452	-	325,452
Net Working Capital	1,317,508	221,342	1,538,850
TOTAL RESOURCES	\$ 4,506,967	\$ 279,707	\$ 4,786,674

Requirements:

Sheriff's Office			
Personnel Services	\$ 2,340,366	\$ (75,148)	\$ 2,265,218
Materials and Services	951,813	47,242	999,055
Capital Outlay	140,955	243	141,198
Contingency	349,469	127,578	477,047
Unappropriated Ending Fund Balance	724,364	179,792	904,156
TOTAL REQUIREMENTS	\$ 4,506,967	\$ 279,707	\$ 4,786,674

FTE Changes: 1.0 FTE reduction of Deputy Sheriff position which was previously funded by a contract with the Oregon State Hospital for transportation services

Resources: Intergovernmental Federal increased for two Justice Assistance Grant Awards. Intergovernmental State decreased to balance additional carryover funds in Marine Patrol State. Charges for Service increased for funds received from the St. Paul Rodeo and two overtime contracts for service with local cities. Other Revenues increased for actual funds received from the sale of a grant-funded work crew trailer. Net Working Capital was adjusted to actual.

Requirements: Personnel Services decreased primarily due to the reduction of one position which was previously funded by a contract with the Oregon State Hospital for transportation services with offsetting increases for Justice Assistance Grant funded K9 overtime for training. Materials and Services increased for multiple department needs including crime prevention supplies, costs for Concealed Handgun Licensing booking software, and client assistance. Capital Outlay increased due to a cost increase for a snowmobile trailer. Remaining resources were allocated to Contingency and Unappropriated Ending Fund Balance.

TRAFFIC SAFETY FUND 255

Resources:

Intergovernmental Federal	\$ 47,211	\$ -	\$ 47,211
Fines and Forfeitures	2,028,983	-	2,028,983
Interest	4,540	-	4,540
Net Working Capital	248,710	(57,489)	191,221
TOTAL RESOURCES	\$ 2,329,444	\$ (57,489)	\$ 2,271,955

Requirements:

Sheriff's Office			
Personnel Services	\$ 1,328,927	\$ (34,623)	\$ 1,294,304
Materials and Services	736,123	(22,866)	713,257
Transfers Out	264,394	-	264,394
TOTAL REQUIREMENTS	\$ 2,329,444	\$ (57,489)	\$ 2,271,955

Resources: Net Working Capital was adjusted to actual.

Requirements: Personnel Services and Materials and Services accounts decreased to balance lower than anticipated Net Working Capital as described above in Resources.

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INMATE WELFARE FUND 290

Resources:

Charges for Services	\$ 245,304	\$ 10,000	\$ 255,304
Interest	19,671	-	\$ 19,671
Net Working Capital	794,799	(109,395)	685,404
TOTAL RESOURCES	\$ 1,059,774	\$ (99,395)	\$ 960,379

Requirements:

Sheriff's Office			
Materials and Services	\$ 321,684	\$ -	\$ 321,684
Capital Outlay	10,780	-	10,780
Contingency	105,977	(99,395)	6,582
Unappropriated Ending Fund Balance	621,333	-	621,333
TOTAL REQUIREMENTS	\$ 1,059,774	\$ (99,395)	\$ 960,379

Resources: Charges for Service increased for vending machine fees based on updated revenue projections. Net Working Capital was adjusted to actual.

Requirements: Contingency decreased to balance reduced resources.

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NON-DEPARTMENTAL

NON-DEPARTMENTAL GRANTS FUND 115

Resources:

Intergovernmental Federal	\$ 115,419	\$ -	\$ 115,419
Intergovernmental State	12,143,196	(11,909,859)	233,337
Interest	7,000	-	7,000
General Fund Transfers	71,164	-	71,164
Net Working Capital	2,274,892	11,811,966	14,086,858
TOTAL RESOURCES	\$ 14,611,671	\$ (97,893)	\$ 14,513,778

Requirements:

Non-Departmental: Materials and Services	\$ 6,670,273	\$ (508,636)	\$ 6,161,637
Capital Outlay	-	381,688	381,688
Transfers Out	261,058	-	261,058
Contingency	3,560,000	-	3,560,000
Reserve for Future Expenditure	3,913,759	-	3,913,759
Unappropriated Ending Fund Balance	206,581	29,055	235,636
TOTAL REQUIREMENTS	\$ 14,611,671	\$ (97,893)	\$ 14,513,778

Resources: Intergovernmental State revenue decreased \$11,913,759 due to the timing of HB 5006 Wildfire Recovery Resources arriving in the prior fiscal year, and carried forward as Net Working Capital, offset by an increase of \$3,900 from the Oregon Department of Veterans Affairs. Net Working Capital had a net increase of \$11,811,966 due to adjustments to actual in the Wildfire Recovery program - \$11,776,182; Title III Sheriff's Patrol - \$29,055; Clerk's Office Election Modernization Grant -\$20,000; and Veterans Services - (\$13,271).

Requirements: Materials and Services decreased a net total of \$508,636 due to the following: Clerk's Office Election Modernization grant expenses - increase \$20,000; Veterans Services - decrease \$9,371; Wildfire Recovery Housing adjusted to actual carry forward - decrease \$137,577 and for re-allocating to Capital Outlay for purchasing a vacant lot in Gates, Oregon, for community housing - decrease - \$381,688. Capital Outlay increased \$381,688 for purchasing a vacant lot in Gates, Oregon, for developing community housing for those impacted by wildfires. Remaining resources were allocated to Unappropriated Ending Fund Balance.

TAX TITLE LAND SALES FUND 155

Resources:

Charges for Services	\$ 140,000	\$ -	\$ 140,000
Interest	102,410	-	102,410
Other Revenues	151,992	-	151,992
Net Working Capital	246,856	574,006	820,862
TOTAL RESOURCES	\$ 641,258	\$ 574,006	\$ 1,215,264

Requirements:

Non-Departmental: Materials and Services	\$ 160,231	\$ -	\$ 160,231
Special Payments	175,000	574,006	749,006
Transfers Out	111,625	-	111,625
Contingency	50,000	-	50,000
Unappropriated Ending Fund Balance	144,402	-	144,402
TOTAL REQUIREMENTS	\$ 641,258	\$ 574,006	\$ 1,215,264

Resources/Requirements: Increase Net Working Capital to actual to recognize actual carry forward balance from FY 2022-23. Increase Special Payments to provide appropriation authority to distribute the additional NWC to taxing districts.

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CRIMINAL JUSTICE ASSESSMENT FUND 185

Resources:

Intergovernmental State	\$ -	\$ 26,775	\$ 26,775
Fines and Forfeitures	905,700.00	-	905,700
Interest	13,362	-	13,362
Net Working Capital	539,890	64,371	604,261
TOTAL RESOURCES	\$ 1,458,952	\$ 91,146	\$ 1,550,098

Requirements:

Non-Departmental: Materials and Services	\$ 369,345	\$ -	\$ 369,345
Capital Outlay	-	26,775	26,775
Transfers Out	617,364	51,651	669,015
Contingency	84,159	12,720	96,879
Unappropriated Ending Fund Balance	388,084	-	388,084
TOTAL REQUIREMENTS	\$ 1,458,952	\$ 91,146	\$ 1,550,098

Resources/Requirements: Net Working Capital adjusted to actual. Additional funds are coming from Oregon Judicial Department (OJD) to cover an x-ray scanner capital purchase. Capital Outlay is for x-ray scanner for the courthouse. Transfers Out increased to balance Net Working Capital in criminal justice transfers. Contingency increased to balance the fund.

COUNTY SCHOOLS FUND 210

Resources:

Intergovernmental Federal	\$ 262,907	\$ -	\$ 262,907
Intergovernmental State	449,454	-	449,454
Interest	5,986	-	5,986
Net Working Capital	349,587	(88,226)	261,361
TOTAL RESOURCES	\$ 1,067,934	\$ (88,226)	\$ 979,708

Requirements:

Special Payments	\$ 1,067,934	\$ (88,226)	\$ 979,708
TOTAL REQUIREMENTS	\$ 1,067,934	\$ (88,226)	\$ 979,708

Resources/Requirements: Adjusted Net Working Capital to actual and decreased Special Payments to school districts.

RAINY DAY FUND 381

Resources:

Interest	\$ 25,236	\$ -	\$ 25,236
Net Working Capital	2,394,030	9,009	2,403,039
TOTAL RESOURCES	\$ 2,419,266	\$ 9,009	\$ 2,428,275

Requirements:

Reserve for Future Expenditures	\$ 2,419,266	\$ 9,009	\$ 2,428,275
TOTAL REQUIREMENTS	\$ 2,419,266	\$ 9,009	\$ 2,428,275

Resources/Requirements: Adjusted Net Working Capital to actual and increased Reserve for Future Expenditures.

DEBT SERVICE FUND 410

Resources:

Admin Cost Recovery	\$ 4,895,246	\$ -	\$ 4,895,246
Interest	25,000	-	25,000
General Fund Transfers	3,465,933	-	3,465,933
Other Fund Transfers	1,329,359	-	1,329,359
Net Working Capital	3,987,193	729,894	4,717,087
TOTAL RESOURCES	\$ 13,702,731	\$ 729,894	\$ 14,432,625

Requirements:

Debt Service Principal	\$ 7,831,179	\$ -	\$ 7,831,179
Debt Service Interest	2,653,714	-	2,653,714
Unappropriated Ending Fund Balance	3,217,838	729,894	3,947,732
TOTAL REQUIREMENTS	\$ 13,702,731	\$ 729,894	\$ 14,432,625

Resources/Requirements: Adjusted Net Working Capital to actual and allocated to Unappropriated Ending Fund Balance.

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SELF INSURANCE FUND 585			
Resources:			
Charges for Services	\$ 35,637,916	\$ -	\$ 35,637,916
Interest	83,910	-	83,910
Settlements	10,000	-	10,000
Net Working Capital	12,423,162	466,072	12,889,234
TOTAL RESOURCES	\$ 48,154,988	\$ 466,072	\$ 48,621,060
Requirements:			
Non-Departmental: Materials and Services	\$ 36,251,093	\$ 181,519	36,432,612
Transfers Out	-	9,170	9,170
Contingency	3,415,094	275,383	3,690,477
Unappropriated Ending Fund Balance	8,488,801	-	8,488,801
TOTAL REQUIREMENTS	\$ 48,154,988	\$ 466,072	\$ 48,621,060

Resources: Net Working Capital was adjusted to actual.

Requirements: Materials and Services increased due to increases in Property Insurance Premiums, Transfers Out increased due to a transfer to the Capital Improvement Projects Fund for Safety Rails at the Public Safety Building. Allocated remaining resources to Contingency.

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	12,598,849	3,160,469	15,759,318
TOTAL RESOURCES	\$ 21,670,799	\$ 3,160,469	\$ 24,831,268
Requirements:			
Non-Departmental: Capital Outlay	\$ 18,162,243	\$ 2,324,987	\$ 20,487,230
Reserve for Future Expenditures	3,508,556	835,482	4,344,038
TOTAL REQUIREMENTS	\$ 21,670,799	\$ 3,160,469	\$ 24,831,268

Resources: Net Working Capital was adjusted to actual.

Requirements: Capital Outlay increased a net total of \$2,324,987 for the following carry forward balances: \$2,517,189 increase for the Jail Door/Locks project; \$49,859 for the Health and Human Services Psychiatric Treatment Center, \$26,659 for the Sheriff's Office Evidence Building, offset by a decrease of 268,720 for the new Health and Human Services Center Street Buildings Reserve for Future Expenditures increased to balance the fund.

MARION COUNTY
 Fiscal Year 2023-24 First Supplemental Budget
 December 27, 2023

	Adopted Budget	1st Supplemental Changes	Revised Budget December 27, 2023
CAPITAL IMPROVEMENT PROJECTS FUND 480			
Resources:			
Intergovernmental Federal	\$ 1,902,637	\$ -	\$ 1,902,637
Charges for Services	-	322	322
Admin Cost Recovery	416,430	-	416,430
Interest	92,137	-	92,137
General Fund Transfers	840,390	1,620,274	2,460,664
Other Fund Transfers	621,500	309,170	930,670
Net Working Capital	11,796,951	1,063,185	12,860,136
TOTAL RESOURCES	\$ 15,670,045	\$ 2,992,951	\$ 18,662,996
Requirements:			
Non-Departmental: Capital Outlay	\$ 9,007,837	\$ 1,153,596	\$ 10,161,433
Contingency	689,000	-	689,000
Reserve for Future Expenditures	5,973,208	1,839,355	7,812,563
TOTAL REQUIREMENTS	\$ 15,670,045	\$ 2,992,951	\$ 18,662,996

Resources: Charges for Services increased for reimbursements for State Court courtroom refurbishments. General Fund transfers increased \$1,620,274 for the following: new projects including \$579,700 for the District Attorney Medical Office Remodel; \$487,574 for the Jail D-Pod Exercise Space; \$434,500 for the Public Safety VHF Radio Upgrade at the House Mountain radio site; \$79,750 for the Clerk's Office ballot sorter; \$14,295 for the Jail Kitchen Fire Suppression System; \$13,260 for a Riding Vacuum; and \$11,195 for modified carryover projects. Other Fund Transfers increased \$309,170 for the following: \$300,000 from the Health and Human Services Fund for the Jail D-Pod Exercise Space and \$9,170 from the Self Insurance Fund for the Public Safety Building Safety Rail. Net Working Capital was adjusted to actual.

Requirements: Capital Outlay increased \$1,153,596 for the following:

New projects:

- Juvenile Detention Counters - \$9,995
- Public Safety Building Safety Rail - \$12,287
- Riding Vacuum - \$13,260
- Jail Kitchen Fire System - \$14,295
- Health Building Server Room HVAC - \$18,362
- Clerk's Office Ballot Sorter - \$79,750
- Public Safety VHF Radio Upgrade - \$412,500 (total project budget \$434,500)
- Jail D-Pod Exercise Yard - \$131,100 (total project budget \$787,574)
- District Attorney Medical Examiners Office Remodel - \$579,700

Carry forward and modified (continued):

- Juvenile Detention Stove & Grill - \$9,483*
- Juvenile Detention Oven - \$9,800
- Juvenile Surveillance Video - \$11,136
- Dog Shelter Floor Heating - \$11,703
- Dog Shelter Kennels Misters - \$12,100
- Courthouse Square IT Equipment Cage - \$13,227
- Transition Center Industrial Washer - \$20,129
- Jail Video Surveillance - \$22,830
- Jail Washer & Dryer - \$30,249
- Tyler CAD Interface (Sheriff's Office) - \$34,880
- Juvenile Dept. Styrofoam Densifier - \$59,483
- Risk Management Information System- \$61,138
- Juvenile Detention Shower Floors - \$70,619
- Clerk's Records Management System - \$78,080*
- Juvenile Detention Shower Control Box - \$97,785
- Pictometry Flight for Assessor's Data - \$114,836
- Assessment and Tax Software - \$115,000
- DA Case Management System - \$153,873
- Oracle Server Hardware - \$185,030

Carry forward (CF), modified* and canceled** projects:

- Jail FPod HVAC Upgrade - (\$381,151)
- Clerk's Office Election Tally Upgrade - (\$245,951)**
- House Mtn Power Upgrade - (\$182,666)
- Juvenile Detention Body Scanner -(\$179,025)
- Jail Shop Roof Repair - (\$151,223)**
- Clerk's Office Records Mgmt System (\$55,000)**
- Dog Shelter Path - (\$24,970)
- Public Works Building Server Room HVAC - (\$8,961)
- Transition Center Showers Refurbish - (\$409)
- Courthouse Room 2D Remodel - \$322

Reserve for Future Expenditures increased from savings from completed projects with \$22,000 reserved for the VHF Radio Upgrade, and \$656,474 for the Jail D-Pod Exercise Space for completion next fiscal year.

MARION COUNTY
 Fiscal Year 2023-24 First Supplemental Budget
 December 27, 2023

	Adopted Budget	1st Supplemental Changes	Revised Budget December 27, 2023
TOTAL ALL FUNDS			
<i>Resources:</i>	\$ 688,873,465	\$ 29,156,361	\$ 718,029,826
<i>Requirements:</i>			
Appropriations	\$ 565,681,379	\$ 14,978,598	\$ 580,659,977
Reserve for Future Expenditures	49,132,710	3,546,694	52,679,404
Unappropriated Ending Fund Balance	74,059,376	10,631,069	84,690,445
TOTAL REQUIREMENTS	\$ 688,873,465	\$ 29,156,361	\$ 718,029,826

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