

BEFORE THE BOARD OF COMMISSIONERS

FOR MARION COUNTY, OREGON

In the Matter of the)
Marion County Budget for)
Fiscal Year 2026-27.)

RESOLUTION No. 26R-13

This matter came before the Marion County Board of Commissioners at its regularly scheduled public meeting on June 17, 2026, to adopt the budget, make appropriations, and impose and categorize taxes for fiscal year 2026-2027.

WHEREAS, at its March 19, 2026 meeting, the Marion County Budget Committee approved a budget for fiscal year 2026-27 in the amount of \$676,116,178 and referred that budget to the Marion County Board of Commissioners, and further directed staff to prepare two changes for inclusion in the Adopted Budget: (1) to bring forward a Board action establishing a centralized interest fund and incorporate that fund into the Adopted Budget; and (2) to conduct a review on the Environmental Services Fund, which review has been completed and an adjustment to Net Working Capital has been incorporated into the Adopted Budget; now, therefore,

BE IT RESOLVED that for the fiscal year beginning July 1, 2026, the total budget amount of \$687,492,324 is hereby adopted and \$609,723,303 is hereby appropriated for the fund and department purposes shown in the attached schedule(s) and by this reference made a part hereof; and

IT IS FURTHER RESOLVED that the Marion County Board of Commissioners hereby imposes the taxes provided for in the adopted budget at the rate of \$3.0252 per \$1,000 for operations, the same rate as the prior fiscal year, and these taxes are hereby imposed for tax year 2026-2027 upon the assessed value of all taxable property within the county; and

IT IS FURTHER RESOLVED that the Marion County Board of Commissioners hereby imposes taxes for 2026-2027 as categorized below:

General Government Limitation

| | |
|-----------------------------|----------------------|
| General Fund Permanent Rate | \$3.0252 per \$1,000 |
|-----------------------------|----------------------|

DATED at Salem, Oregon, this 17th day of June 2026.

MARION COUNTY BOARD OF COMMISSIONERS



Chair



Commissioner



Commissioner

MARION COUNTY FY 2026-27 BUDGET
BOARD RESOLUTION FOR CHANGES FROM APPROVED TO ADOPTED STAGE

Attachment 1 of 2 to Resolution No. 26R-13

June 17, 2026

| Budget Committee Approved | Adopted Changes | Board Adopted |
|------------------------------|-----------------|---------------|
|------------------------------|-----------------|---------------|

GENERAL FUND 100

Resources:

| | | | |
|---------------------------|-----------------------|---------------------|-----------------------|
| Taxes | \$ 104,639,560 | \$ - | \$ 104,639,560 |
| Licenses and Permits | 55,755 | - | 55,755 |
| Intergovernmental Federal | 501,164 | - | 501,164 |
| Intergovernmental State | 4,204,672 | - | 4,204,672 |
| Charges for Services | 5,677,773 | - | 5,677,773 |
| Fines and Forfeitures | 211,792 | - | 211,792 |
| Interest | 2,553,319 | - | 2,553,319 |
| Other Revenues | 54,988 | - | 54,988 |
| Other Fund Transfers | 4,314,650 | 1,903,319 | 6,217,969 |
| Net Working Capital | 23,993,826 | - | 23,993,826 |
| TOTAL RESOURCES | \$ 146,207,499 | \$ 1,903,319 | \$ 148,110,818 |

Requirements:

| | | | |
|------------------------------------|-----------------------|---------------------|-----------------------|
| Assessor's Office | \$ 9,805,368 | \$ - | \$ 9,805,368 |
| Clerk's Office | 4,117,386 | - | 4,117,386 |
| Community Services Department | 1,325,397 | - | 1,325,397 |
| District Attorney's Office | 15,480,768 | - | 15,480,768 |
| Justice Court | 1,834,945 | - | 1,834,945 |
| Juvenile Department | 18,797,800 | - | 18,797,800 |
| Sheriff's Office | 65,148,181 | - | 65,148,181 |
| Non-Departmental | | | |
| Materials and Services | 7,636,984 | - | 7,636,984 |
| Transfers Out | 14,158,135 | 1,903,319 | 16,061,454 |
| Contingency | 1,552,268 | - | 1,552,268 |
| Unappropriated Ending Fund Balance | 6,350,267 | - | 6,350,267 |
| TOTAL REQUIREMENTS | \$ 146,207,499 | \$ 1,903,319 | \$ 148,110,818 |

Explanation of Changes: Unrestricted interest earnings are Transferred Out to the newly established countywide Interest Investment Fund, with an offsetting Transfer In from that fund resulting in no net budgetary impact.

AMERICAN RESCUE FUND 110

Resources:

| | | | |
|---------------------------|---------------------|-------------|---------------------|
| Intergovernmental Federal | \$ 1,612,577 | \$ - | \$ 1,612,577 |
| TOTAL RESOURCES | \$ 1,612,577 | \$ - | \$ 1,612,577 |

Requirements:

| | | | |
|--|---------------------|-------------|---------------------|
| Non-Departmental: Materials and Services | \$ 1,612,577 | \$ - | \$ 1,612,577 |
| TOTAL REQUIREMENTS | \$ 1,612,577 | \$ - | \$ 1,612,577 |

Explanation of Changes: No interest earnings are associated with this fund; therefore, interest-related adjustments are not applicable.

MARION COUNTY FY 2026-27 BUDGET
BOARD RESOLUTION FOR CHANGES FROM APPROVED TO ADOPTED STAGE

Attachment 1 of 2 to Resolution No. 26R-13

June 17, 2026

| Budget Committee Approved | Adopted Changes | Board Adopted |
|------------------------------|-----------------|---------------|
|------------------------------|-----------------|---------------|

BUILDING INSPECTION FUND 330

Resources:

| | | | |
|------------------------|----------------------|-------------------|----------------------|
| Licenses and Permits | \$ 4,000,000 | \$ - | \$ 4,000,000 |
| Interest | 204,000 | - | 204,000 |
| Other Fund Transfers | 1,000,000 | 204,000 | 1,204,000 |
| Net Working Capital | 8,139,203 | - | 8,139,203 |
| TOTAL RESOURCES | \$ 13,343,203 | \$ 204,000 | \$ 13,547,203 |

Requirements:

| | | | |
|------------------------------------|----------------------|-------------------|----------------------|
| Public Works Department | 9,094,907 | - | 9,094,907 |
| Transfers Out | 751,000 | 204,000 | 955,000 |
| Contingency | 1,300,000 | - | 1,300,000 |
| Unappropriated Ending Fund Balance | 2,197,296 | - | 2,197,296 |
| TOTAL REQUIREMENTS | \$ 13,343,203 | \$ 204,000 | \$ 13,547,203 |

Explanation of Changes: Unrestricted interest earnings are Transferred Out to the newly established countywide Interest Investment Fund, with an offsetting Transfer In from that fund resulting in no net budgetary impact.

CAPITAL IMPROVEMENT PROJECTS FUND 480

Resources:

| | | | |
|-------------------------|---------------------|-------------------|---------------------|
| Intergovernmental State | \$ 99,645 | \$ - | \$ 99,645 |
| Charges for Services | \$ 87,500 | | \$ 87,500 |
| Interest | 250,000 | - | 250,000 |
| General Fund Transfers | 307,655 | - | 307,655 |
| Other Fund Transfers | 2,371,974 | 250,000 | 2,621,974 |
| Net Working Capital | 5,311,768 | - | 5,311,768 |
| TOTAL RESOURCES | \$ 8,428,542 | \$ 250,000 | \$ 8,678,542 |

Requirements:

| | | | |
|----------------------------------|---------------------|-------------------|---------------------|
| Non-Departmental: Capital Outlay | \$ 7,275,976 | \$ - | \$ 7,275,976 |
| Transfers Out | - | 250,000 | 250,000 |
| Contingency | 300,000 | - | 300,000 |
| Reserve for Future Expenditures | 852,566 | - | 852,566 |
| TOTAL REQUIREMENTS | \$ 8,428,542 | \$ 250,000 | \$ 8,678,542 |

Explanation of Changes: Unrestricted interest earnings are Transferred Out to the newly established countywide Interest Investment Fund, with an offsetting Transfer In from that fund resulting in no net budgetary impact.

MARION COUNTY FY 2026-27 BUDGET
BOARD RESOLUTION FOR CHANGES FROM APPROVED TO ADOPTED STAGE

Attachment 1 of 2 to Resolution No. 26R-13

June 17, 2026

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|------------------------------|-----------------|---------------|

CENTRAL SERVICES FUND 580

Resources:

| | | | |
|---------------------------|----------------------|-------------|----------------------|
| Intergovernmental Federal | \$ 25,018 | \$ - | \$ 25,018 |
| Charges for Services | 713,622 | - | 713,622 |
| Admin Cost Recovery | 40,459,926 | - | 40,459,926 |
| General Fund Transfers | 2,216,123 | - | 2,216,123 |
| Other Fund Transfers | 120,000 | - | 120,000 |
| TOTAL RESOURCES | \$ 43,534,689 | \$ - | \$ 43,534,689 |

Requirements:

| | | | |
|--|----------------------|-------------|----------------------|
| Board of Commissioners Office | \$ 4,909,129 | \$ - | \$ 4,909,129 |
| Business Services | 8,894,463 | - | 8,894,463 |
| Finance | 5,955,697 | - | 5,955,697 |
| Human Resources | 4,652,052 | - | 4,652,052 |
| Information Technology | 13,710,448 | - | 13,710,448 |
| Legal | 2,640,070 | - | 2,640,070 |
| Non-Departmental: Materials and Services | 2,772,830 | - | 2,772,830 |
| TOTAL REQUIREMENTS | \$ 43,534,689 | \$ - | \$ 43,534,689 |

Explanation of Changes: No interest earnings are associated with this fund; therefore, interest-related adjustments are not applicable.

CHILD SUPPORT FUND 220

Resources:

| | | | |
|---------------------------|---------------------|-------------|---------------------|
| Intergovernmental Federal | \$ 1,626,693 | \$ - | \$ 1,626,693 |
| Intergovernmental State | 144,828 | - | 144,828 |
| Charges for Services | 27,835 | - | 27,835 |
| General Fund Transfers | 492,845 | - | 492,845 |
| TOTAL RESOURCES | \$ 2,292,201 | \$ - | \$ 2,292,201 |

Requirements:

| | | | |
|----------------------------|---------------------|-------------|---------------------|
| District Attorney's Office | \$2,292,201 | - | 2,292,201 |
| TOTAL REQUIREMENTS | \$ 2,292,201 | \$ - | \$ 2,292,201 |

Explanation of Changes: No interest earnings are associated with this fund; therefore, interest-related adjustments are not applicable.

MARION COUNTY FY 2026-27 BUDGET
BOARD RESOLUTION FOR CHANGES FROM APPROVED TO ADOPTED STAGE

Attachment 1 of 2 to Resolution No. 26R-13

June 17, 2026

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|------------------------------|-----------------|---------------|

COMMUNITY CORRECTIONS FUND 180

Resources:

| | | | |
|-------------------------|----------------------|-------------------|----------------------|
| Intergovernmental State | \$ 18,414,630 | \$ - | \$ 18,414,630 |
| Charges for Services | 212,003 | - | 212,003 |
| Interest | 119,948 | - | 119,948 |
| Other Revenues | 23,947 | - | 23,947 |
| General Fund Transfers | 2,000 | - | 2,000 |
| Other Fund Transfers | 252,248 | 119,948 | 372,196 |
| Net Working Capital | 1,795,332 | - | 1,795,332 |
| TOTAL RESOURCES | \$ 20,820,108 | \$ 119,948 | \$ 20,940,056 |

Requirements:

| | | | |
|---------------------------|----------------------|-------------------|----------------------|
| Sheriff's Office | 16,074,610 | \$ - | \$ 16,074,610 |
| Transfers Out | 4,191,480 | 119,948 | 4,311,428 |
| Contingency | 554,018 | - | 554,018 |
| TOTAL REQUIREMENTS | \$ 20,820,108 | \$ 119,948 | \$ 20,940,056 |

Explanation of Changes: Unrestricted interest earnings are Transferred Out to the newly established countywide Interest Investment Fund, with an offsetting Transfer In from that fund resulting in no net budgetary impact.

COMMUNITY DEVELOPMENT FUND 170

Resources:

| | | | |
|---------------------------|---------------------|-----------------|---------------------|
| Intergovernmental Federal | \$ 3,919,082 | \$ - | \$ 3,919,082 |
| Interest | 7,516 | - | 7,516 |
| Other Fund Transfers | - | 7,516 | 7,516 |
| Net Working Capital | 207,331 | - | 207,331 |
| TOTAL RESOURCES | \$ 4,133,929 | \$ 7,516 | \$ 4,141,445 |

Requirements:

| | | | |
|--------------------------------|---------------------|-----------------|---------------------|
| Community Services | \$2,411,497 | \$ - | \$ 2,411,497 |
| Transfers Out | 20,000 | 7,516 | 27,516 |
| Reserve for Future Expenditure | 1,702,432 | - | 1,702,432 |
| TOTAL REQUIREMENTS | \$ 4,133,929 | \$ 7,516 | \$ 4,141,445 |

Explanation of Changes: Unrestricted interest earnings are Transferred Out to the newly established countywide Interest Investment Fund, with an offsetting Transfer In from that fund resulting in no net budgetary impact.

COMMUNITY SERVICES GRANTS FUND 160

Resources:

| | | | |
|---------------------------|----------------------|-------------|----------------------|
| Intergovernmental Federal | \$ 17,563,771 | \$ - | \$ 17,563,771 |
| TOTAL RESOURCES | \$ 17,563,771 | \$ - | \$ 17,563,771 |

Requirements:

| | | | |
|--------------------------------|----------------------|-------------|----------------------|
| Community Services | \$ 7,416,732 | \$ - | \$ 7,416,732 |
| Reserve for Future Expenditure | 10,147,039 | - | 10,147,039 |
| TOTAL REQUIREMENTS | \$ 17,563,771 | \$ - | \$ 17,563,771 |

Explanation of Changes: No interest earnings are associated with this fund; therefore, interest-related adjustments are not applicable.

MARION COUNTY FY 2026-27 BUDGET
BOARD RESOLUTION FOR CHANGES FROM APPROVED TO ADOPTED STAGE

Attachment 1 of 2 to Resolution No. 26R-13

June 17, 2026

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|------------------------------|-----------------|---------------|
|------------------------------|-----------------|---------------|

COUNTY CLERK RECORDS FUND 120

Resources:

| | | | |
|------------------------|-------------------|-----------------|-------------------|
| Charges for Services | \$ 90,000 | \$ - | \$ 90,000 |
| Interest | 2,200 | - | 2,200 |
| General Fund Transfers | 70,042 | - | 70,042 |
| Other Fund Transfers | - | 2,200 | 2,200 |
| Net Working Capital | 35,603 | - | 35,603 |
| TOTAL RESOURCES | \$ 197,845 | \$ 2,200 | \$ 200,045 |

Requirements:

| | | | |
|---------------------------|-------------------|-----------------|-------------------|
| Clerk's Office | \$197,845 | \$ - | \$ 197,845 |
| Transfers Out | - | 2,200 | 2,200 |
| TOTAL REQUIREMENTS | \$ 197,845 | \$ 2,200 | \$ 200,045 |

Explanation of Changes: Unrestricted interest earnings are Transferred Out to the newly established countywide Interest Investment Fund, with an offsetting Transfer In from that fund resulting in no net budgetary impact.

COUNTY FAIR FUND 270

Resources:

| | | | |
|-------------------------|---------------------|------------------|---------------------|
| Intergovernmental State | \$ 79,782 | \$ - | \$ 79,782 |
| Charges for Services | 290,246 | - | 290,246 |
| Interest | 31,217 | - | 31,217 |
| Other Revenues | 18,032 | - | 18,032 |
| Other Fund Transfers | - | 31,217 | 31,217 |
| Net Working Capital | 699,160 | - | 699,160 |
| TOTAL RESOURCES | \$ 1,118,437 | \$ 31,217 | \$ 1,149,654 |

Requirements:

| | | | |
|--------------------------------|---------------------|------------------|---------------------|
| Community Services | \$625,522 | \$ - | \$ 625,522 |
| Transfers Out | - | \$ 31,217 | 31,217 |
| Reserve for Future Expenditure | 492,915 | - | 492,915 |
| TOTAL REQUIREMENTS | \$ 1,118,437 | \$ 31,217 | \$ 1,149,654 |

Explanation of Changes: Unrestricted interest earnings are Transferred Out to the newly established countywide Interest Investment Fund, with an offsetting Transfer In from that fund resulting in no net budgetary impact.

COUNTY SCHOOLS FUND 210

Resources:

| | | | |
|---------------------------|---------------------|-------------|---------------------|
| Intergovernmental Federal | \$ 204,828 | \$ - | \$ 204,828 |
| Intergovernmental State | 654,653 | - | 654,653 |
| Interest | 3,617 | - | 3,617 |
| Net Working Capital | 203,992 | - | 203,992 |
| TOTAL RESOURCES | \$ 1,067,090 | \$ - | \$ 1,067,090 |

Requirements:

| | | | |
|-------------------------------------|---------------------|-------------|---------------------|
| Non- Departmental: Special Payments | \$ 1,067,090 | \$ - | \$ 1,067,090 |
| TOTAL REQUIREMENTS | \$ 1,067,090 | \$ - | \$ 1,067,090 |

Explanation of Changes: All interest earnings for this fund were determined to be restricted and will therefore remain within the fund. No transfers of interest revenue occur, resulting in no net budgetary impact.

MARION COUNTY FY 2026-27 BUDGET
BOARD RESOLUTION FOR CHANGES FROM APPROVED TO ADOPTED STAGE

Attachment 1 of 2 to Resolution No. 26R-13

June 17, 2026

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|------------------------------|-----------------|---------------|
|------------------------------|-----------------|---------------|

CRIMINAL JUSTICE ASSESSMENT FUND 185

Resources:

| | | | |
|------------------------|---------------------|-------------|---------------------|
| Fines and Forfeitures | \$ 1,038,231 | \$ - | \$ 1,038,231 |
| Interest | 13,269 | - | 13,269 |
| Net Working Capital | 394,672 | - | 394,672 |
| TOTAL RESOURCES | \$ 1,446,172 | \$ - | \$ 1,446,172 |

Requirements:

| | | | |
|--|---------------------|-------------|---------------------|
| Non-Departmental: Materials and Services | \$ 450,949 | \$ - | \$ 450,949 |
| Transfers Out | 756,744 | - | 756,744 |
| Contingency | 68,943 | - | 68,943 |
| Unappropriated Ending Fund Balance | 169,536 | - | 169,536 |
| TOTAL REQUIREMENTS | \$ 1,446,172 | \$ - | \$ 1,446,172 |

Explanation of Changes: All interest earnings for this fund were determined to be restricted and will therefore remain within the fund. No transfers of interest revenue occur, resulting in no net budgetary impact.

DEBT SERVICE FUND 410

Resources:

| | | | |
|------------------------|----------------------|-------------|----------------------|
| Admin Cost Recovery | \$ 6,752,371 | \$ - | \$ 6,752,371 |
| Interest | 167,100 | - | 167,100 |
| General Fund Transfers | 3,335,366 | - | 3,335,366 |
| Other Fund Transfers | 2,284,875 | - | 2,284,875 |
| Net Working Capital | 6,502,239 | - | 6,502,239 |
| TOTAL RESOURCES | \$ 19,041,951 | \$ - | \$ 19,041,951 |

Requirements:

| | | | |
|--|----------------------|-------------|----------------------|
| Non-Departmental: Materials and Services | \$ 42,296 | \$ - | \$ 42,296 |
| Debt Service | 12,086,318 | - | 12,086,318 |
| Unappropriated Ending Fund Balance | 6,913,337 | - | 6,913,337 |
| TOTAL REQUIREMENTS | \$ 19,041,951 | \$ - | \$ 19,041,951 |

Explanation of Changes: All interest earnings for this fund were determined to be restricted and will therefore remain within the fund. No transfers of interest revenue occur, resulting in no net budgetary impact.

MARION COUNTY FY 2026-27 BUDGET
BOARD RESOLUTION FOR CHANGES FROM APPROVED TO ADOPTED STAGE

Attachment 1 of 2 to Resolution No. 26R-13

June 17, 2026

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|------------------------------|-----------------|---------------|

DISTRICT ATTORNEY GRANTS FUND 300

Resources:

| | | | |
|---------------------------|---------------------|-------------|---------------------|
| Intergovernmental Federal | \$ 576,385 | \$ - | \$ 576,385 |
| Intergovernmental State | 237,276 | - | 237,276 |
| Charges for Services | 273,781 | - | 273,781 |
| Interest | 3,870 | - | 3,870 |
| Other Revenues | 20,000 | - | 20,000 |
| General Fund Transfers | 178,303 | - | 178,303 |
| Other Fund Transfers | 172,496 | - | 172,496 |
| Net Working Capital | 224,738 | - | 224,738 |
| TOTAL RESOURCES | \$ 1,686,849 | \$ - | \$ 1,686,849 |

Requirements:

| | | | |
|----------------------------|---------------------|-------------|---------------------|
| District Attorney's Office | \$1,628,336 | \$ - | \$ 1,628,336 |
| Contingency | 58,513 | - | 58,513 |
| TOTAL REQUIREMENTS | \$ 1,686,849 | \$ - | \$ 1,686,849 |

Explanation of Changes: All interest earnings for this fund were determined to be restricted and will therefore remain within the fund. No transfers of interest revenue occur, resulting in no net budgetary impact.

DOG SERVICES FUND 230

Resources:

| | | | |
|------------------------|---------------------|-----------------|---------------------|
| Licenses and Permits | \$ 185,000 | \$ - | \$ 185,000 |
| Charges for Services | 84,850 | - | 84,850 |
| Fines and Forfeitures | 10,000 | - | 10,000 |
| Interest | 3,000 | - | 3,000 |
| Other Revenues | 7,800 | - | 7,800 |
| General Fund Transfers | 1,873,931 | - | 1,873,931 |
| Other Fund Transfers | - | 3,000 | 3,000 |
| Net Working Capital | 21,561 | - | 21,561 |
| TOTAL RESOURCES | \$ 2,186,142 | \$ 3,000 | \$ 2,189,142 |

Requirements:

| | | | |
|---------------------------|---------------------|-----------------|---------------------|
| Community Services | \$2,186,142 | \$ - | \$ 2,186,142 |
| Transfers Out | - | 3,000 | 3,000 |
| TOTAL REQUIREMENTS | \$ 2,186,142 | \$ 3,000 | \$ 2,189,142 |

Explanation of Changes: Unrestricted interest earnings are Transferred Out to the newly established countywide Interest Investment Fund, with an offsetting Transfer In from that fund resulting in no net budgetary impact.

MARION COUNTY FY 2026-27 BUDGET
BOARD RESOLUTION FOR CHANGES FROM APPROVED TO ADOPTED STAGE

Attachment 1 of 2 to Resolution No. 26R-13

June 17, 2026

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|------------------------------|-----------------|---------------|

ENHANCED PUBLIC SAFETY ESSD FUND 245

Resources:

| | | | |
|------------------------|---------------------|-----------------|---------------------|
| Charges for Services | \$ 2,163,260 | \$ - | \$ 2,163,260 |
| Interest | 3,418 | - | 3,418 |
| Other Fund Transfers | - | 3,418 | 3,418 |
| Net Working Capital | 94,292 | - | 94,292 |
| TOTAL RESOURCES | \$ 2,260,970 | \$ 3,418 | \$ 2,264,388 |

Requirements:

| | | | |
|---------------------------|---------------------|-----------------|---------------------|
| Sheriff's Office | \$2,260,970 | \$ - | \$ 2,260,970 |
| Transfers Out | - | 3,418 | 3,418 |
| TOTAL REQUIREMENTS | \$ 2,260,970 | \$ 3,418 | \$ 2,264,388 |

Explanation of Changes: Unrestricted interest earnings are Transferred Out to the newly established countywide Interest Investment Fund, with an offsetting Transfer In from that fund resulting in no net budgetary impact.

ENVIRONMENTAL SERVICES FUND 510

Resources:

| | | | |
|------------------------|----------------------|-------------------|----------------------|
| Taxes | \$ 560,000 | \$ - | \$ 560,000 |
| Charges for Services | 14,512,907 | - | 14,512,907 |
| Interest | 500,000 | - | 500,000 |
| Other Revenues | 1,000,000 | (1,000,000) | - |
| Other Fund Transfers | - | 500,000 | 500,000 |
| Net Working Capital | 23,104,901 | 1,071,804 | 24,176,705 |
| TOTAL RESOURCES | \$ 39,677,808 | \$ 571,804 | \$ 40,249,612 |

Requirements:

| | | | |
|---------------------------|----------------------|-------------------|----------------------|
| Public Works Department | \$22,326,825 | \$ (2,300,000) | \$ 20,026,825 |
| Transfers Out | - | 500,000 | 500,000 |
| Contingency | 17,350,983 | 2,371,804 | 19,722,787 |
| TOTAL REQUIREMENTS | \$ 39,677,808 | \$ 571,804 | \$ 40,249,612 |

Explanation of Changes: Other Revenues decreased by \$1,000,000 due to the County no longer anticipating pass-through funding from the Department of Environmental Quality (DEQ) for a contamination reduction program. Net Working Capital increased by \$1,071,804 because FY 2025-26 leachate costs were lower than initially anticipated, and Materials and Services decreased by \$2,300,000 due to FY 2026-27 leachate costs being lower than originally projected in the Proposed Budget. In addition, unrestricted interest earnings are transferred out to the newly established countywide Interest Investment Fund, with an offsetting transfer in from that fund, resulting in no net budgetary impact.

MARION COUNTY FY 2026-27 BUDGET
BOARD RESOLUTION FOR CHANGES FROM APPROVED TO ADOPTED STAGE

Attachment 1 of 2 to Resolution No. 26R-13

June 17, 2026

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|------------------------------|-----------------|---------------|

FACILITY RENOVATION FUND 455

Resources:

| | | | |
|------------------------|---------------------|------------------|---------------------|
| Interest | \$ 200,000 | \$ - | \$ 200,000 |
| Other Fund Transfers | - | 20,000 | 20,000 |
| Net Working Capital | 7,265,085 | - | 7,265,085 |
| TOTAL RESOURCES | \$ 7,465,085 | \$ 20,000 | \$ 7,485,085 |

Requirements:

| | | | |
|----------------------------------|---------------------|------------------|---------------------|
| Non-Departmental: Capital Outlay | \$ 5,662,831 | \$ - | \$ 5,662,831 |
| Transfers Out | 739,350 | 20,000 | 759,350 |
| Reserve for Future Expenditures | 1,062,904 | - | 1,062,904 |
| TOTAL REQUIREMENTS | \$ 7,465,085 | \$ 20,000 | \$ 7,485,085 |

Explanation of Changes: Unrestricted interest earnings are Transferred Out to the newly established countywide Interest Investment Fund, with an offsetting Transfer In from that fund resulting in no net budgetary impact.

FLEET MANAGEMENT FUND 595

Resources:

| | | | |
|------------------------|---------------------|-------------|---------------------|
| Charges for Services | \$ 2,968,719 | \$ - | \$ 2,968,719 |
| General Fund Transfers | 12,420.00 | - | 12,420 |
| Settlements | 66,840 | - | 66,840 |
| Net Working Capital | 3,314,120 | - | 3,314,120 |
| TOTAL RESOURCES | \$ 6,362,099 | \$ - | \$ 6,362,099 |

Requirements:

| | | | |
|------------------------------------|---------------------|-------------|---------------------|
| Public Works Department | \$ 2,738,522 | \$ - | \$ 2,738,522 |
| Contingency | 630,000 | - | 630,000 |
| Unappropriated Ending Fund Balance | 2,993,577 | - | 2,993,577 |
| TOTAL REQUIREMENTS | \$ 6,362,099 | \$ - | \$ 6,362,099 |

Explanation of Changes: No interest earnings are associated with this fund; therefore, interest-related adjustments are not applicable.

MARION COUNTY FY 2026-27 BUDGET
BOARD RESOLUTION FOR CHANGES FROM APPROVED TO ADOPTED STAGE

Attachment 1 of 2 to Resolution No. 26R-13

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|------------------------------|-----------------|---------------|
|------------------------------|-----------------|---------------|

HEALTH & HUMAN SERVICES FUND 190

Resources:

| | | | |
|---------------------------|-----------------------|---------------------|-----------------------|
| Intergovernmental Federal | \$ 4,645,968 | \$ - | \$ 4,645,968 |
| Intergovernmental State | 45,850,029 | - | 45,850,029 |
| Charges for Services | 32,196,930 | - | 32,196,930 |
| Interest | 1,009,978 | - | 1,009,978 |
| General Fund Transfers | 4,149,825 | - | 4,149,825 |
| Other Fund Transfers | 118,826 | 1,009,978 | 1,128,804 |
| Settlements | 827,265 | - | 827,265 |
| Net Working Capital | 28,761,497 | - | 28,761,497 |
| TOTAL RESOURCES | \$ 117,560,318 | \$ 1,009,978 | \$ 118,570,296 |

Requirements:

| | | | |
|------------------------------------|-----------------------|---------------------|-----------------------|
| Health and Human Services | \$96,014,672 | \$ - | \$ 96,014,672 |
| Transfers Out | 2,982,421 | 1,009,978 | 3,992,399 |
| Contingency | 11,722,393 | - | 11,722,393 |
| Unappropriated Ending Fund Balance | 6,840,832 | - | 6,840,832 |
| TOTAL REQUIREMENTS | \$ 117,560,318 | \$ 1,009,978 | \$ 118,570,296 |

Explanation of Changes: Unrestricted interest earnings are Transferred Out to the newly established countywide Interest Investment Fund, with an offsetting Transfer In from that fund resulting in no net budgetary impact.

INMATE WELFARE FUND 290

Resources:

| | | | |
|------------------------|-------------------|------------------|-------------------|
| Charges for Services | \$ 213,321 | \$ - | \$ 213,321 |
| Interest | 12,303 | - | 12,303 |
| Other Fund Transfers | - | 12,303 | 12,303 |
| Net Working Capital | 339,382 | - | 339,382 |
| TOTAL RESOURCES | \$ 565,006 | \$ 12,303 | \$ 577,309 |

Requirements:

| | | | |
|------------------------------------|-------------------|------------------|-------------------|
| Sheriff's Office | \$ 351,958 | \$ - | \$ 351,958 |
| Transfers Out | - | 12,303 | 12,303 |
| Contingency | 56,501 | - | 56,501 |
| Unappropriated Ending Fund Balance | 156,547 | - | 156,547 |
| TOTAL REQUIREMENTS | \$ 565,006 | \$ 12,303 | \$ 577,309 |

Explanation of Changes: Unrestricted interest earnings are Transferred Out to the newly established countywide Interest Investment Fund, with an offsetting Transfer In from that fund resulting in no net budgetary impact.

MARION COUNTY FY 2026-27 BUDGET
BOARD RESOLUTION FOR CHANGES FROM APPROVED TO ADOPTED STAGE

Attachment 1 of 2 to Resolution No. 26R-13

June 17, 2026

| Budget Committee Approved | Adopted Changes | Board Adopted |
|------------------------------|-----------------|---------------|
|------------------------------|-----------------|---------------|

INTEREST INVESTMENT FUND 104

Resources:

| | | | |
|------------------------|-------------|---------------------|---------------------|
| Transfers In | - | 5,652,171 | 5,652,171 |
| TOTAL RESOURCES | \$ - | \$ 5,652,171 | \$ 5,652,171 |

Requirements:

| | | | |
|---------------------------|-------------|---------------------|---------------------|
| Transfers Out | - | 5,652,171 | 5,652,171 |
| TOTAL REQUIREMENTS | \$ - | \$ 5,652,171 | \$ 5,652,171 |

Explanation of Changes: This new fund is established in the Adopted Stage to centrally track and manage unrestricted interest earnings countywide. Transfers In reflect the transfer of unrestricted interest revenue earned from various funds into the Interest Investment Fund. Transfers Out reflect the redistribution of those interest earnings back to the originating funds. Total Transfers In equal total Transfers Out, resulting in no net budgetary impact.

JUVENILE GRANTS FUND 125

Resources:

| | | | |
|---------------------------|---------------------|------------------|---------------------|
| Intergovernmental Federal | \$ 286,035 | \$ - | \$ 286,035 |
| Intergovernmental State | 1,365,634 | - | 1,365,634 |
| Charges for Services | 3,436,209 | - | 3,436,209 |
| Interest | 13,600 | - | 13,600 |
| Other Revenues | 8,200 | - | 8,200 |
| Other Fund Transfers | 252,248 | 13,600 | 265,848 |
| Net Working Capital | 1,270,226 | - | 1,270,226 |
| TOTAL RESOURCES | \$ 6,632,152 | \$ 13,600 | \$ 6,645,752 |

Requirements:

| | | | |
|--------------------------------|--------------------|------------------|---------------------|
| Juvenile Department | \$5,715,346 | \$ - | \$ 5,715,346 |
| Transfers Out | 55,000 | 13,600 | 68,600 |
| Contingency | 517,049 | - | 517,049 |
| Reserve for Future Expenditure | 344,757 | - | 344,757 |
| TOTAL REQUIREMENTS | \$6,632,152 | \$ 13,600 | \$ 6,645,752 |

Explanation of Changes: Unrestricted interest earnings are Transferred Out to the newly established countywide Interest Investment Fund, with an offsetting Transfer In from that fund resulting in no net budgetary impact.

MARION COUNTY FY 2026-27 BUDGET
BOARD RESOLUTION FOR CHANGES FROM APPROVED TO ADOPTED STAGE

Attachment 1 of 2 to Resolution No. 26R-13

June 17, 2026

| Budget Committee Approved | Adopted Changes | Board Adopted |
|------------------------------|-----------------|---------------|
|------------------------------|-----------------|---------------|

LAND USE PLANNING FUND 305

Resources:

| | | | |
|------------------------|---------------------|-----------------|---------------------|
| Charges for Services | \$ 390,000 | \$ - | \$ 390,000 |
| Interest | 2,220 | - | 2,220 |
| General Fund Transfers | 673,489 | - | 673,489 |
| Other Fund Transfers | 329,500 | 2,220 | 331,720 |
| TOTAL RESOURCES | \$ 1,395,209 | \$ 2,220 | \$ 1,397,429 |

Requirements:

| | | | |
|---------------------------|---------------------|-----------------|---------------------|
| Public Works Department | \$ 1,395,209 | \$ - | \$ 1,395,209 |
| Transfers Out | - | 2,220 | 2,220 |
| TOTAL REQUIREMENTS | \$ 1,395,209 | \$ 2,220 | \$ 1,397,429 |

Explanation of Changes: Unrestricted interest earnings are Transferred Out to the newly established countywide Interest Investment Fund, with an offsetting Transfer In from that fund resulting in no net budgetary impact.

LAW LIBRARY FUND 260

Resources:

| | | | |
|------------------------|---------------------|------------------|---------------------|
| Charges for Services | \$ 373,205 | \$ - | \$ 373,205 |
| Interest | 34,196 | - | 34,196 |
| Other Fund Transfers | - | 34,196 | 34,196 |
| Net Working Capital | 964,329 | - | 964,329 |
| TOTAL RESOURCES | \$ 1,371,730 | \$ 34,196 | \$ 1,405,926 |

Requirements:

| | | | |
|------------------------------------|---------------------|------------------|---------------------|
| Legal Department | \$401,918 | \$ - | \$ 401,918 |
| Transfers Out | - | 34,196 | 34,196 |
| Contingency | 55,000 | - | 55,000 |
| Unappropriated Ending Fund Balance | 914,812 | - | 914,812 |
| TOTAL REQUIREMENTS | \$ 1,371,730 | \$ 34,196 | \$ 1,405,926 |

Explanation of Changes: Unrestricted interest earnings are Transferred Out to the newly established countywide Interest Investment Fund, with an offsetting Transfer In from that fund resulting in no net budgetary impact.

LOTTERY AND ECONOMIC DEVELOPMENT FUND 165

Resources:

| | | | |
|---------------------------|---------------------|-------------|---------------------|
| Intergovernmental Federal | \$ 204,391 | \$ - | \$ 204,391 |
| Intergovernmental State | 2,646,000 | - | 2,646,000 |
| Interest | 136,320 | - | 136,320 |
| Net Working Capital | 4,324,351 | - | 4,324,351 |
| TOTAL RESOURCES | \$ 7,311,062 | \$ - | \$ 7,311,062 |

Requirements:

| | | | |
|--------------------------------|---------------------|-------------|---------------------|
| Community Services | \$1,932,083 | \$ - | \$ 1,932,083 |
| Transfers Out | 329,500 | - | 329,500 |
| Reserve for Future Expenditure | 5,049,479 | - | 5,049,479 |
| TOTAL REQUIREMENTS | \$ 7,311,062 | \$ - | \$ 7,311,062 |

Explanation of Changes: All interest earnings for this fund were determined to be restricted and will therefore remain within the fund. No transfers of interest revenue occur, resulting in no net budgetary impact.

MARION COUNTY FY 2026-27 BUDGET
BOARD RESOLUTION FOR CHANGES FROM APPROVED TO ADOPTED STAGE

Attachment 1 of 2 to Resolution No. 26R-13

June 17, 2026

| Budget Committee Approved | Adopted Changes | Board Adopted |
|------------------------------|-----------------|---------------|
|------------------------------|-----------------|---------------|

NON-DEPARTMENTAL GRANTS FUND 115

Resources:

| | | | |
|---------------------------|----------------------|-----------------|----------------------|
| Intergovernmental Federal | \$ 109,114 | \$ - | \$ 109,114 |
| Intergovernmental State | 1,247,985 | - | 1,247,985 |
| Interest | 6,999 | - | 6,999 |
| General Fund Transfers | 48,302 | - | 48,302 |
| Other Fund Transfers | - | 4,999 | 4,999 |
| Net Working Capital | 10,463,020 | - | 10,463,020 |
| TOTAL RESOURCES | \$ 11,875,420 | \$ 4,999 | \$ 11,880,419 |

Requirements:

| | | | |
|--|----------------------|-----------------|----------------------|
| Non-Departmental: Materials and Services | \$ 2,765,714 | \$ - | \$ 2,765,714 |
| Capital Outlay | 2,421,736 | - | 2,421,736 |
| Transfers Out | 6,670,835 | 4,999 | 6,675,834 |
| Contingency | 17,135 | - | 17,135 |
| TOTAL REQUIREMENTS | \$ 11,875,420 | \$ 4,999 | \$ 11,880,419 |

Explanation of Changes: Unrestricted interest earnings are Transferred Out to the newly established countywide Interest Investment Fund, with an offsetting Transfer In from that fund resulting in no net budgetary impact.

PARKS FUND 310

Resources:

| | | | |
|---------------------------|---------------------|-----------------|---------------------|
| Intergovernmental Federal | \$ 647,500 | \$ - | \$ 647,500 |
| Intergovernmental State | 300,000 | - | 300,000 |
| Charges for Services | 107,200 | - | 107,200 |
| Interest | 2,500 | - | 2,500 |
| General Fund Transfers | 361,078 | - | 361,078 |
| Other Fund Transfers | 20,000 | 2,500 | 22,500 |
| Net Working Capital | 616,704 | - | 616,704 |
| TOTAL RESOURCES | \$ 2,054,982 | \$ 2,500 | \$ 2,057,482 |

Requirements:

| | | | |
|---------------------------|---------------------|-----------------|---------------------|
| Public Works Department | \$1,875,813 | \$ - | \$ 1,875,813 |
| Transfers Out | - | 2,500 | 2,500 |
| Contingency | 179,169 | - | 179,169 |
| TOTAL REQUIREMENTS | \$ 2,054,982 | \$ 2,500 | \$ 2,057,482 |

Explanation of Changes: Unrestricted interest earnings are Transferred Out to the newly established countywide Interest Investment Fund, with an offsetting Transfer In from that fund resulting in no net budgetary impact.

MARION COUNTY FY 2026-27 BUDGET
BOARD RESOLUTION FOR CHANGES FROM APPROVED TO ADOPTED STAGE

Attachment 1 of 2 to Resolution No. 26R-13

June 17, 2026

| | Budget Committee Approved | Adopted Changes | Board Adopted |
|--|------------------------------|-----------------|---------------|
|--|------------------------------|-----------------|---------------|

PUBLIC SAFETY RADIO 116

Resources:

| | | | |
|------------------------|-------------------|-------------|-------------------|
| Charges for Services | \$ 206,744 | \$ - | \$ 206,744 |
| TOTAL RESOURCES | \$ 206,744 | \$ - | \$ 206,744 |

Explanation of Changes:

Requirements:

| | | | |
|--|-------------------|-------------|-------------------|
| Non-Departmental: Materials and Services | 166,692 | - | 166,692 |
| Contingency | 40,052 | - | 40,052 |
| TOTAL REQUIREMENTS | \$ 206,744 | \$ - | \$ 206,744 |

Explanation of Changes: No interest earnings are associated with this fund; therefore, interest-related adjustments are not applicable.

PUBLIC WORKS FUND 130

Resources:

| | | | |
|---------------------------|----------------------|---------------------|----------------------|
| Licenses and Permits | \$ 87,000 | \$ - | \$ 87,000 |
| Intergovernmental Federal | 19,825,029 | - | 19,825,029 |
| Intergovernmental State | 32,645,835 | - | 32,645,835 |
| Charges for Services | 5,286,067 | - | 5,286,067 |
| Fines and Forfeitures | 1,000 | - | 1,000 |
| Interest | 1,180,000 | - | 1,180,000 |
| Other Revenues | 4,000 | - | 4,000 |
| General Fund Transfers | 296,414 | - | 296,414 |
| Other Fund Transfers | - | 1,132,800 | 1,132,800 |
| Net Working Capital | 39,235,095 | - | 39,235,095 |
| TOTAL RESOURCES | \$ 98,560,440 | \$ 1,132,800 | \$ 99,693,240 |

Requirements:

| | | | |
|------------------------------------|----------------------|---------------------|----------------------|
| Public Works Department | \$71,990,356 | \$ - | \$ 71,990,356 |
| Transfers Out | 1,000,000 | 1,132,800 | 2,132,800 |
| Contingency | 5,762,000 | - | 5,762,000 |
| Unappropriated Ending Fund Balance | 19,808,084 | - | 19,808,084 |
| TOTAL REQUIREMENTS | \$ 98,560,440 | \$ 1,132,800 | \$ 99,693,240 |

Explanation of Changes: Unrestricted interest earnings are Transferred Out to the newly established countywide Interest Investment Fund, with an offsetting Transfer In from that fund resulting in no net budgetary impact.

MARION COUNTY FY 2026-27 BUDGET
BOARD RESOLUTION FOR CHANGES FROM APPROVED TO ADOPTED STAGE

Attachment 1 of 2 to Resolution No. 26R-13

June 17, 2026

| Budget Committee Approved | Adopted Changes | Board Adopted |
|------------------------------|-----------------|---------------|
|------------------------------|-----------------|---------------|

PUBLIC WORKS GRANTS FUND 135

Resources:

| | | | |
|---------------------------|----------------------|-----------------|----------------------|
| Intergovernmental Federal | \$ 11,148,869 | \$ - | \$ 11,148,869 |
| Interest | 5,000 | - | 5,000 |
| Other Fund Transfers | 5,253,445.00 | 5,000 | 5,258,445 |
| TOTAL RESOURCES | \$ 16,407,314 | \$ 5,000 | \$ 16,412,314 |

Requirements:

| | | | |
|---------------------------|----------------------|-----------------|----------------------|
| Public Works Department | \$16,407,314 | \$ - | \$ 16,407,314 |
| Transfers Out | - | 5,000 | 5,000 |
| TOTAL REQUIREMENTS | \$ 16,407,314 | \$ 5,000 | \$ 16,412,314 |

Explanation of Changes: Unrestricted interest earnings are Transferred Out to the newly established countywide Interest Investment Fund, with an offsetting Transfer In from that fund resulting in no net budgetary impact.

RAINY DAY FUND 381

Resources:

| | | | |
|------------------------|---------------------|-------------|---------------------|
| Interest | \$ 83,947 | \$ - | \$ 83,947 |
| Net Working Capital | 2,620,023 | - | 2,620,023 |
| TOTAL RESOURCES | \$ 2,703,970 | \$ - | \$ 2,703,970 |

Requirements:

| | | | |
|---------------------------------|---------------------|-------------|---------------------|
| Reserve for Future Expenditures | \$ 2,703,970 | \$ - | \$ 2,703,970 |
| TOTAL REQUIREMENTS | \$ 2,703,970 | \$ - | \$ 2,703,970 |

Explanation of Changes: All interest earnings for this fund were determined to be restricted and will therefore remain within the fund. No transfers of interest revenue occur, resulting in no net budgetary impact.

SELF INSURANCE FUND 585

Resources:

| | | | |
|------------------------|----------------------|-------------------|----------------------|
| Charges for Services | \$ 40,949,687 | \$ - | \$ 40,949,687 |
| Interest | 321,674 | - | 321,674 |
| Other Fund Transfers | - | 321,674 | 321,674 |
| Settlements | 50,000 | - | 50,000 |
| Net Working Capital | 11,251,780 | - | 11,251,780 |
| TOTAL RESOURCES | \$ 52,573,141 | \$ 321,674 | \$ 52,894,815 |

Requirements:

| | | | |
|--|----------------------|-------------------|----------------------|
| Non-Departmental: Materials and Services | \$ 41,265,917 | \$ - | \$ 41,265,917 |
| Transfers Out | - | 321,674 | 321,674 |
| Contingency | 5,457,250 | - | 5,457,250 |
| Reserve for Future Expenditures | 2,378,000 | - | 2,378,000 |
| Unappropriated Ending Fund Balance | 3,471,974 | - | 3,471,974 |
| TOTAL REQUIREMENTS | \$ 52,573,141 | \$ 321,674 | \$ 52,894,815 |

Explanation of Changes: Unrestricted interest earnings are Transferred Out to the newly established countywide Interest Investment Fund, with an offsetting Transfer In from that fund resulting in no net budgetary impact.

MARION COUNTY FY 2026-27 BUDGET
BOARD RESOLUTION FOR CHANGES FROM APPROVED TO ADOPTED STAGE

Attachment 1 of 2 to Resolution No. 26R-13

June 17, 2026

| Budget Committee Approved | Adopted Changes | Board Adopted |
|------------------------------|-----------------|---------------|
|------------------------------|-----------------|---------------|

SHERIFF GRANTS FUND 250

Resources:

| | | | |
|---------------------------|---------------------|---------------|---------------------|
| Licenses and Permits | \$ 26,472 | \$ - | \$ 26,472 |
| Intergovernmental Federal | 411,377 | - | 411,377 |
| Intergovernmental State | 450,854 | - | 450,854 |
| Charges for Services | 1,771,929 | - | 1,771,929 |
| Interest | 528 | - | 528 |
| Other Revenues | 20,000 | - | 20,000 |
| Other Fund Transfers | 1,126,068 | 528 | 1,126,596 |
| Net Working Capital | 1,261,384 | - | 1,261,384 |
| TOTAL RESOURCES | \$ 5,068,612 | \$ 528 | \$ 5,069,140 |

Requirements:

| | | | |
|------------------------------------|---------------------|---------------|---------------------|
| Sheriff's Office | \$3,963,191 | \$ - | \$ 3,963,191 |
| Transfers Out | - | 528 | 528 |
| Contingency | 499,594 | - | 499,594 |
| Unappropriated Ending Fund Balance | 605,827 | - | 605,827 |
| TOTAL REQUIREMENTS | \$ 5,068,612 | \$ 528 | \$ 5,069,140 |

Explanation of Changes: Unrestricted interest earnings are Transferred Out to the newly established countywide Interest Investment Fund, with an offsetting Transfer In from that fund resulting in no net budgetary impact.

STORMWATER MANAGEMENT FUND 515

Resources:

| | | | |
|------------------------|---------------------|------------------|---------------------|
| Charges for Services | \$ 931,674 | \$ - | \$ 931,674 |
| Interest | 30,000 | - | 30,000 |
| Other Fund Transfers | - | 30,000 | 30,000 |
| Net Working Capital | 1,175,399 | - | 1,175,399 |
| TOTAL RESOURCES | \$ 2,137,073 | \$ 30,000 | \$ 2,167,073 |

Requirements:

| | | | |
|------------------------------------|---------------------|------------------|---------------------|
| Public Works Department | \$1,710,229 | \$ - | \$ 1,710,229 |
| Transfers Out | - | 30,000 | 30,000 |
| Contingency | 200,000 | - | 200,000 |
| Unappropriated Ending Fund Balance | 226,844 | - | 226,844 |
| TOTAL REQUIREMENTS | \$ 2,137,073 | \$ 30,000 | \$ 2,167,073 |

Explanation of Changes: Unrestricted interest earnings are Transferred Out to the newly established countywide Interest Investment Fund, with an offsetting Transfer In from that fund resulting in no net budgetary impact.

MARION COUNTY FY 2026-27 BUDGET
BOARD RESOLUTION FOR CHANGES FROM APPROVED TO ADOPTED STAGE

Attachment 1 of 2 to Resolution No. 26R-13

June 17, 2026

| Budget Committee Approved | Adopted Changes | Board Adopted |
|------------------------------|-----------------|---------------|
|------------------------------|-----------------|---------------|

SURVEYOR FUND 320

Resources:

| | | | |
|------------------------|---------------------|-------------|---------------------|
| Charges for Services | \$ 697,777 | \$ - | \$ 697,777 |
| Interest | 95,000 | - | 95,000 |
| General Fund Transfers | 140,342 | - | 140,342 |
| Net Working Capital | 2,874,608 | - | 2,874,608 |
| TOTAL RESOURCES | \$ 3,807,727 | \$ - | \$ 3,807,727 |

Requirements:

| | | | |
|------------------------------------|---------------------|-------------|---------------------|
| Public Works Department | \$1,502,902 | \$ - | \$ 1,502,902 |
| Contingency | 207,000 | - | 207,000 |
| Unappropriated Ending Fund Balance | 2,097,825 | - | 2,097,825 |
| TOTAL REQUIREMENTS | \$ 3,807,727 | \$ - | \$ 3,807,727 |

Explanation of Changes: All interest earnings for this fund were determined to be restricted and will therefore remain within the fund. No transfers of interest revenue occur, resulting in no net budgetary impact.

TAX TITLE LAND SALES FUND 155

Resources:

| | | | |
|------------------------|---------------------|-------------|---------------------|
| Charges for Services | \$ 400,000 | \$ - | \$ 400,000 |
| Interest | 45,000 | - | 45,000 |
| Other Revenues | 130,000 | - | 130,000 |
| Net Working Capital | 1,658,511 | - | 1,658,511 |
| TOTAL RESOURCES | \$ 2,233,511 | \$ - | \$ 2,233,511 |

Requirements:

| | | | |
|--|---------------------|-------------|---------------------|
| Non-Departmental: Materials and Services | \$ 168,201 | \$ - | \$ 168,201 |
| Capital Outlay | \$ 25,000 | - | 25,000 |
| Special Payments | 1,432,109 | - | 1,432,109 |
| Transfers Out | 120,000 | - | 120,000 |
| Contingency | 200,000 | - | 200,000 |
| Reserve for Future Expenditures | 288,201 | - | 288,201 |
| TOTAL REQUIREMENTS | \$ 2,233,511 | \$ - | \$ 2,233,511 |

Explanation of Changes: Unrestricted interest earnings are Transferred Out to the newly established countywide Interest Investment Fund, with an offsetting Transfer In from that fund resulting in no net budgetary impact.

MARION COUNTY FY 2026-27 BUDGET
BOARD RESOLUTION FOR CHANGES FROM APPROVED TO ADOPTED STAGE

Attachment 1 of 2 to Resolution No. 26R-13

June 17, 2026

| Budget Committee Approved | Adopted Changes | Board Adopted |
|------------------------------|-----------------|---------------|
|------------------------------|-----------------|---------------|

TRAFFIC SAFETY FUND 255

Resources:

| | | | |
|---------------------------|---------------------|------------------|---------------------|
| Intergovernmental Federal | \$ 15,000 | \$ - | \$ 15,000 |
| Fines and Forfeitures | 2,110,523 | - | 2,110,523 |
| Interest | 37,755 | - | 37,755 |
| Other Fund Transfers | - | 37,755 | 37,755 |
| Net Working Capital | 1,041,522 | - | 1,041,522 |
| TOTAL RESOURCES | \$ 3,204,800 | \$ 37,755 | \$ 3,242,555 |

Requirements:

| | | | |
|---------------------------|---------------------|------------------|---------------------|
| Sheriff's Office | \$2,978,388 | \$ - | \$ 2,978,388 |
| Transfers Out | - | 37,755 | 37,755 |
| Contingency | 226,412 | - | 226,412 |
| TOTAL REQUIREMENTS | \$ 3,204,800 | \$ 37,755 | \$ 3,242,555 |

Explanation of Changes: Unrestricted interest earnings are Transferred Out to the newly established countywide Interest Investment Fund, with an offsetting Transfer In from that fund resulting in no net budgetary impact.

TOTAL ALL FUNDS

| | | | |
|-------------------|-----------------------|----------------------|-----------------------|
| Resources: | \$ 676,116,178 | \$ 11,376,146 | \$ 687,492,324 |
|-------------------|-----------------------|----------------------|-----------------------|

Requirements:

| | | | |
|------------------------------------|----------------|---------------|----------------|
| Appropriations | \$ 598,347,157 | \$ 11,376,146 | \$ 609,723,303 |
| Reserve for Future Expenditures | 25,022,263 | - | 25,022,263 |
| Unappropriated Ending Fund Balance | 52,746,758 | - | 52,746,758 |

| | | | |
|---------------------------|-----------------------|----------------------|-----------------------|
| TOTAL REQUIREMENTS | \$ 676,116,178 | \$ 11,376,146 | \$ 687,492,324 |
|---------------------------|-----------------------|----------------------|-----------------------|

MARION COUNTY FY 2026-27 BUDGET
BOARD RESOLUTION ADOPTING BUDGET AND IMPOSING TAX

Attachment 2 of 2 to Resolution No. 26R-13

June 17, 2026

| | Appropriated Budget July 1, 2026 | Unappropriated Budget July 1, 2026 | Fund Total July 1, 2026 |
|------------------------------------|--|--|----------------------------|
| GENERAL FUND | | | |
| Assessor's Office | \$ 9,805,368 | | |
| County Clerk's Office | 4,117,386 | | |
| Community Services | 1,325,397 | | |
| District Attorney's Office | 15,480,768 | | |
| Justice Court | 1,834,945 | | |
| Juvenile | 18,797,800 | | |
| Sheriff's Office | 65,148,181 | | |
| Non Departmental: | | | |
| Materials and Services | 7,636,984 | | |
| Transfers Out | 16,061,454 | | |
| Contingency | 1,552,268 | | |
| Unappropriated Ending Fund Balance | | 6,350,267 | |
| Total | \$ 141,760,551 | \$ 6,350,267 | \$ 148,110,818 |

AMERICAN RESCUE PLAN FUND

| | | | |
|--|---------------------|-------------|---------------------|
| Non-Departmental: Materials and Services | 1,612,577 | | |
| Total | \$ 1,612,577 | \$ - | \$ 1,612,577 |

BUILDING INSPECTION FUND

| | | | |
|------------------------------------|----------------------|---------------------|----------------------|
| Public Works | 9,094,907 | | |
| Transfers Out | 955,000 | | |
| Contingency | 1,300,000 | | |
| Unappropriated Ending Fund Balance | | 2,197,296 | |
| Total | \$ 11,349,907 | \$ 2,197,296 | \$ 13,547,203 |

CAPITAL IMPROVEMENT PROJECTS FUND

| | | | |
|----------------------------------|---------------------|-------------------|---------------------|
| Non-Departmental: Capital Outlay | 7,275,976 | | |
| Transfers Out | 250,000 | | |
| Contingency | 300,000 | | |
| Reserve for Future Expenditure | | 852,566 | |
| Total | \$ 7,825,976 | \$ 852,566 | \$ 8,678,542 |

MARION COUNTY FY 2026-27 BUDGET
BOARD RESOLUTION ADOPTING BUDGET AND IMPOSING TAX

Attachment 2 of 2 to Resolution No. 26R-13

June 17, 2026

| | Appropriated Budget July 1, 2026 | Unappropriated Budget July 1, 2026 | Fund Total July 1, 2026 |
|--|--|--|----------------------------|
| CENTRAL SERVICES FUND | | | |
| Board of Commissioners Office | 4,909,129 | | |
| Business Services | 8,894,463 | | |
| Finance | 5,955,697 | | |
| Human Resources | 4,652,052 | | |
| Information Technology | 13,710,448 | | |
| Legal | 2,640,070 | | |
| Non-Departmental: Materials and Services | 2,772,830 | | |
| Total | \$ 43,534,689 | \$ - | \$ 43,534,689 |
| CHILD SUPPORT FUND | | | |
| District Attorney's Office | 2,292,201 | | |
| Total | \$ 2,292,201 | \$ - | \$ 2,292,201 |
| COMMUNITY CORRECTIONS FUND | | | |
| Sheriff's Office | 16,074,610 | | |
| Transfers Out | 4,311,428 | | |
| Contingency | 554,018 | | |
| Total | \$ 20,940,056 | \$ - | \$ 20,940,056 |
| COMMUNITY DEVELOPMENT FUND | | | |
| Community Services | 2,411,497 | | |
| Transfers Out | 27,516 | | |
| Reserve for Future Expenditure | | 1,702,432 | |
| Total | \$ 2,439,013 | \$ 1,702,432 | \$ 4,141,445 |
| COMMUNITY SERVICES GRANTS FUND | | | |
| Community Services | 7,416,732 | | |
| Reserve for Future Expenditure | | 10,147,039 | |
| Total | \$ 7,416,732 | \$ 10,147,039 | \$ 17,563,771 |
| COUNTY CLERK RECORDS FUND | | | |
| Clerk's Office | 197,845 | | |
| Transfers Out | 2,200 | | |
| Total | \$ 200,045 | \$ - | \$ 200,045 |

MARION COUNTY FY 2026-27 BUDGET
BOARD RESOLUTION ADOPTING BUDGET AND IMPOSING TAX

Attachment 2 of 2 to Resolution No. 26R-13

June 17, 2026

| | Appropriated Budget July 1, 2026 | Unappropriated Budget July 1, 2026 | Fund Total July 1, 2026 |
|--|--|--|----------------------------|
| COUNTY FAIR FUND | | | |
| Community Services | 625,522 | | |
| Transfers Out | 31,217 | | |
| Reserve for Future Expenditure | | 492,915 | |
| Total | \$ 656,739 | \$ 492,915 | \$ 1,149,654 |
| COUNTY SCHOOLS FUND | | | |
| Non-Departmental: Special Payments | 1,067,090 | | |
| Total | \$ 1,067,090 | \$ - | \$ 1,067,090 |
| CRIMINAL JUSTICE ASSESSMENT FUND | | | |
| Non-Departmental: Materials and Services | 450,949 | | |
| Transfers Out | 756,744 | | |
| Contingency | 68,943 | | |
| Unappropriated Ending Fund Balance | - | 169,536 | |
| Total | \$ 1,276,636 | \$ 169,536 | \$ 1,446,172 |
| DEBT SERVICE FUND | | | |
| Non-Departmental: Materials and Services | 42,296 | | |
| Debt Service | 12,086,318 | | |
| Unappropriated Ending Fund Balance | | 6,913,337 | |
| Total | \$ 12,128,614 | \$ 6,913,337 | \$ 19,041,951 |
| DISTRICT ATTORNEY GRANTS FUND | | | |
| District Attorney's Office | 1,628,336 | | |
| Contingency | 58,513 | | |
| Total | \$ 1,686,849 | \$ - | \$ 1,686,849 |
| DOG SERVICES FUND | | | |
| Community Services | 2,186,142 | | |
| Transfers Out | 3,000 | | |
| Total | \$ 2,189,142 | \$ - | \$ 2,189,142 |
| ENHANCED PUBLIC SAFETY ESSD FUND | | | |
| Sheriff's Office | 2,260,970 | | |
| Transfers Out | 3,418 | | |
| Total | \$ 2,264,388 | \$ - | \$ 2,264,388 |

MARION COUNTY FY 2026-27 BUDGET
BOARD RESOLUTION ADOPTING BUDGET AND IMPOSING TAX

Attachment 2 of 2 to Resolution No. 26R-13

June 17, 2026

| | Appropriated Budget July 1, 2026 | Unappropriated Budget July 1, 2026 | Fund Total July 1, 2026 |
|---------------------------------------|--|--|----------------------------|
| ENVIRONMENTAL SERVICES FUND | | | |
| Public Works | 20,026,825 | | |
| Transfers Out | 500,000 | | |
| Contingency | 19,722,787 | | |
| Total | \$ 40,249,612 | \$ - | \$ 40,249,612 |
| FACILITY RENOVATION FUND | | | |
| Non-Departmental: Capital Outlay | 5,662,831 | | |
| Transfers Out | 759,350 | | |
| Reserve for Future Expenditure | | 1,062,904 | |
| Total | \$ 6,422,181 | \$ 1,062,904 | \$ 7,485,085 |
| FLEET MANAGEMENT FUND | | | |
| Public Works | 2,738,522 | | |
| Contingency | 630,000 | | |
| Unappropriated Ending Fund Balance | | 2,993,577 | |
| Total | \$ 3,368,522 | \$ 2,993,577 | \$ 6,362,099 |
| HEALTH AND HUMAN SERVICES FUND | | | |
| Health and Human Services | 96,014,672 | | |
| Transfers Out | 3,992,399 | | |
| Contingency | 11,722,393 | | |
| Unappropriated Ending Fund Balance | | 6,840,832 | |
| Total | \$ 111,729,464 | \$ 6,840,832 | \$ 118,570,296 |
| INMATE WELFARE FUND | | | |
| Sheriff's Office | 351,958 | | |
| Transfers Out | 12,303 | | |
| Contingency | 56,501 | | |
| Unappropriated Ending Fund Balance | | 156,547 | |
| Total | \$ 420,762 | \$ 156,547 | \$ 577,309 |
| INTEREST INVESTMENT FUND | | | |
| Transfers Out | 5,652,171 | | |
| Total | \$ 5,652,171 | \$ - | \$ 5,652,171 |

MARION COUNTY FY 2026-27 BUDGET
BOARD RESOLUTION ADOPTING BUDGET AND IMPOSING TAX

Attachment 2 of 2 to Resolution No. 26R-13

June 17, 2026

| | Appropriated Budget July 1, 2026 | Unappropriated Budget July 1, 2026 | Fund Total July 1, 2026 |
|--|--|--|----------------------------|
| JUVENILE GRANTS FUND | | | |
| Juvenile | 5,715,346 | | |
| Transfers Out | 68,600 | | |
| Contingency | 517,049 | | |
| Reserve for Future Expenditure | | 344,757 | |
| Total | \$ 6,300,995 | \$ 344,757 | \$ 6,645,752 |
| LAND USE PLANNING FUND | | | |
| Public Works | 1,395,209 | | |
| Transfers Out | 2,220 | | |
| Total | \$ 1,397,429 | \$ - | \$ 1,397,429 |
| LAW LIBRARY FUND | | | |
| Legal | 401,918 | | |
| Transfers Out | 34,196 | | |
| Contingency | 55,000 | | |
| Unappropriated Ending Fund Balance | | 914,812 | |
| Total | \$ 491,114 | \$ 914,812 | \$ 1,405,926 |
| LOTTERY AND ECONOMIC DEVELOPMENT FUND | | | |
| Community Services | 1,932,083 | | |
| Transfers Out | 329,500 | | |
| Reserve for Future Expenditure | | 5,049,479 | |
| Total | \$ 2,261,583 | \$ 5,049,479 | \$ 7,311,062 |
| NON-DEPARTMENTAL GRANTS FUND | | | |
| Non-Departmental: Materials and Services | 2,765,714 | | |
| Capital Outlay | 2,421,736 | | |
| Transfers Out | 6,675,834 | | |
| Contingency | 17,135 | | |
| Total | \$ 11,880,419 | \$ - | \$ 11,880,419 |
| PARKS FUND | | | |
| Public Works | 1,875,813 | | |
| Transfers Out | 2,500 | | |
| Contingency | 179,169 | | |
| Total | \$ 2,057,482 | \$ - | \$ 2,057,482 |

MARION COUNTY FY 2026-27 BUDGET
BOARD RESOLUTION ADOPTING BUDGET AND IMPOSING TAX

Attachment 2 of 2 to Resolution No. 26R-13

June 17, 2026

| Appropriated Budget July 1, 2026 | Unappropriated Budget July 1, 2026 | Fund Total July 1, 2026 |
|--|--|----------------------------|
|--|--|----------------------------|

PUBLIC SAFETY RADIO

| | | | |
|--|-------------------|-------------|-------------------|
| Non-Departmental: Materials and Services | 166,692 | | |
| Contingency | 40,052 | | |
| Total | \$ 206,744 | \$ - | \$ 206,744 |

PUBLIC WORKS FUND

| | | | |
|------------------------------------|----------------------|----------------------|----------------------|
| Public Works | 71,990,356 | | |
| Transfers Out | 2,132,800 | | |
| Contingency | 5,762,000 | | |
| Unappropriated Ending Fund Balance | | 19,808,084 | |
| Total | \$ 79,885,156 | \$ 19,808,084 | \$ 99,693,240 |

PUBLIC WORKS GRANT FUND

| | | | |
|---------------|----------------------|-------------|----------------------|
| Public Works | 16,407,314 | | |
| Transfers Out | 5,000 | | |
| Total | \$ 16,412,314 | \$ - | \$ 16,412,314 |

RAINY DAY FUND

| | | | |
|---------------------------------|-------------|---------------------|---------------------|
| Reserve for Future Expenditures | | 2,703,970 | |
| Total | \$ - | \$ 2,703,970 | \$ 2,703,970 |

SELF-INSURANCE FUND

| | | | |
|--|----------------------|---------------------|----------------------|
| Non-Departmental: Materials and Services | 41,265,917 | | |
| Transfers Out | 321,674 | | |
| Contingency | 5,457,250 | | |
| Reserve for Future Expenditures | | 2,378,000 | |
| Unappropriated Ending Fund Balance | | 3,471,974 | |
| Total | \$ 47,044,841 | \$ 5,849,974 | \$ 52,894,815 |

SHERIFF GRANTS FUND

| | | | |
|------------------------------------|---------------------|-------------------|---------------------|
| Sheriff's Office | 3,963,191 | | |
| Transfers Out | 528 | | |
| Contingency | 499,594 | | |
| Unappropriated Ending Fund Balance | | 605,827 | |
| Total | \$ 4,463,313 | \$ 605,827 | \$ 5,069,140 |

MARION COUNTY FY 2026-27 BUDGET
BOARD RESOLUTION ADOPTING BUDGET AND IMPOSING TAX

Attachment 2 of 2 to Resolution No. 26R-13

June 17, 2026

| | Appropriated Budget July 1, 2026 | Unappropriated Budget July 1, 2026 | Fund Total July 1, 2026 |
|---|--|--|----------------------------|
| STORMWATER MANAGEMENT | | | |
| Public Works | 1,710,229 | | |
| Transfers Out | 30,000 | | |
| Contingency | 200,000 | | |
| Unappropriated Ending Fund Balance | | 226,844 | |
| Total | \$ 1,940,229 | \$ 226,844 | \$ 2,167,073 |
| SURVEYOR FUND | | | |
| Public Works | 1,502,902 | | |
| Contingency | 207,000 | | |
| Unappropriated Ending Fund Balance | | 2,097,825 | |
| Total | \$ 1,709,902 | \$ 2,097,825 | \$ 3,807,727 |
| TAX TITLE LAND SALES FUND | | | |
| Non-Departmental: Materials and Services | 168,201 | | |
| Capital Outlay | 25,000 | | |
| Special Payments | 1,432,109 | | |
| Transfers Out | 120,000 | | |
| Contingency | 200,000 | | |
| Reserve for Future Expenditures | | 288,201 | |
| Total | \$ 1,945,310 | \$ 288,201 | \$ 2,233,511 |
| TRAFFIC SAFETY TEAM FUND | | | |
| Sheriff's Office | 2,978,388 | | |
| Transfers Out | 37,755 | | |
| Contingency | 226,412 | | |
| Total | \$ 3,242,555 | \$ - | \$ 3,242,555 |
| TOTAL ALL FUNDS | | | |
| Total Appropriations, All Funds | 609,723,303 | | |
| Total Unappropriated and Reserve Amounts, All Funds | | 77,769,021 | |
| Total Budget | | | 687,492,324 |
| Total | \$ 609,723,303 | \$ 77,769,021 | \$ 687,492,324 |