



Second
Supplemental
Budget
Fiscal Year 2021-22

March 2022

Public Copy

BEFORE THE BOARD OF COMMISSIONERS

FOR MARION COUNTY, OREGON

In the Matter of the Second)
Supplemental Budget for)
Fiscal Year 2021-2022)

RESOLUTION No. 22R-3

This matter came before the Marion County Board of Commissioners at its regularly scheduled public meeting on March 23, 2022, to consider adopting the second supplemental budget and make appropriations for fiscal year 2021-2022.

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

WHEREAS, the Marion County Budget Officer has reviewed the requests of the departments and recommends a second supplemental budget increase of \$1,924,904 for fiscal year 2021-2022 to the board; and

WHEREAS, the county has published information about the second supplemental budget and notice of the public hearing on the budget as required by local budget law in the Woodburn Independent on March 16, 2022; and

WHEREAS, the second supplemental budget document was available for public inspection beginning March 16, 2022, and the board held the duly noticed public hearing on March 23, 2022; now, therefore

IT IS HEREBY RESOLVED, that for the fiscal year beginning July 1, 2021, the second supplemental budget increase of \$1,924,904 is approved for the purposes shown in the attached schedule, for a total appropriation of \$556,388,937 bringing the total budget for the fiscal year 2021-22 to \$649,819,924.

DATED at Salem, Oregon this 23rd day of March 2022.

MARION COUNTY BOARD OF COMMISSIONERS



Chair



Commissioner



Commissioner

Marion County
Second Supplemental Budget for
Fiscal Year 2021-22
March 23, 2022

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 second supplemental budget of fiscal year 2021-22 increases the total Marion County budget by \$1,924,904, from \$647,895,020 to \$649,819,924. The budgets of five funds are modified. The Public Works Grants Fund is a new fund that was created this supplemental budget for appropriations in the Public Works department.

In addition to budget modifications, there were several Full Time Equivalent (FTE) adjustments that had no budgetary impacts, but are noted below:

- Child Support Fund – Decrease of 1.00 FTE
- Health and Human Services Fund – Net increase of 0.45 FTE
- Juvenile Grants Fund – Increase of 0.12 FTE
- Environmental Services Fund – Increase of 1.00 FTE

The board resolution authorizes the following specific amendments to the budget to be adopted on March 23, 2022, for the fiscal year beginning July 1, 2021, and ending June 30, 2022.

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 American Rescue Plan Fund and the Tax Title Land Sales Fund had changes in expenditures of more than 10%; the General Fund had a new appropriation category. The Public Works Grants Fund is a new fund and was noticed in accordance with local budget law.

Marion County
 Second Supplemental Budget for
 Fiscal Year 2021-22
 March 23, 2022

		Total of Budget Change Requests by Fund		
Department	Fund Name	Revised Budget as of December 8, 2021	2nd Supplemental Increase/ (Decrease)	Revised Budget as of March 23, 2022
Operations				
Various	General	\$ 123,612,869	\$ 715,634	\$ 124,328,503
Various	Central Services	30,258,323	-	30,258,323
Board of Commissioners	Community Development	7,501,324	-	7,501,324
Clerk's Office	County Clerk Records	369,513	-	369,513
Community Svcs	Community Services Grants	67,996	-	67,996
Community Svcs	Lottery and Economic Development	5,019,281	-	5,019,281
Community Svcs	Dog Services	1,742,854	-	1,742,854
Community Svcs	County Fair	553,643	-	553,643
DA's Office	Child Support	2,361,991	-	2,361,991
DA's Office	District Attorney Grants	1,505,784	-	1,505,784
Health & Human Svcs	Health and Human Services	96,649,474	-	96,649,474
Juvenile	Juvenile Grants	3,526,618	-	3,526,618
Legal	Law Library	975,640	-	975,640
Public Works	Public Works	84,481,439	860,000	85,341,439
Public Works	Public Works Grants	-	59,467	59,467
Public Works	Land Use Planning	1,135,705	-	1,135,705
Public Works	Parks	1,654,552	-	1,654,552
Public Works	Surveyor	4,442,151	-	4,442,151
Public Works	Building Inspection	9,888,869	-	9,888,869
Public Works	Environmental Services	50,760,126	-	50,760,126
Public Works	Stormwater Management	2,311,788	-	2,311,788
Public Works	Fleet Management	3,964,893	-	3,964,893
Sheriff's Office	Community Corrections	19,113,760	-	19,113,760
Sheriff's Office	Enhanced Public Safety ESSD	3,142,709	-	3,142,709
Sheriff's Office	Sheriff Grants Fund	5,175,910	-	5,175,910
Sheriff's Office	Traffic Safety Team	2,527,135	-	2,527,135
Sheriff's Office	Inmate Welfare	1,163,202	-	1,163,202
Total Operations		463,907,549	1,635,101	465,542,650
Non-Departmental				
Non-Departmental	American Rescue Plan	67,559,569	-	67,559,569
Non-Departmental	Non-Departmental Grants	17,051,629	-	17,051,629
Non-Departmental	Tax Title Land Sales	807,446	289,803	1,097,249
Non-Departmental	Criminal Justice Assessment	1,407,101	-	1,407,101
Non-Departmental	County Schools	2,505,211	-	2,505,211
Non-Departmental	Rainy Day	2,382,175	-	2,382,175
Non-Departmental	Debt Service	13,529,557	-	13,529,557
Non-Departmental	Self Insurance	44,133,321	-	44,133,321
Total Non-Departmental		149,376,009	289,803	149,665,812
Capital				
Capital	Capital Building and Equipment	141,172	-	141,172
Capital	Facility Renovation	18,090,218	-	18,090,218
Capital	Capital Improvement Projects	16,380,072	-	16,380,072
Total Capital		34,611,462	-	34,611,462
Total Budget		\$ 647,895,020	\$ 1,924,904	\$ 649,819,924

MARION COUNTY
 Fiscal Year 2021-22 Second Supplemental Budget
 March 23, 2022

Revised Budget December 8, 2021	2nd Supplemental Changes	Revised Budget March 23, 2022
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OPERATIONS

GENERAL FUND 100

Resources:

Taxes	\$ 82,468,036	\$ -	\$ 82,468,036
Licenses and Permits	50,000	-	50,000
Intergovernmental Federal	1,412,042	-	1,412,042
Intergovernmental State	5,049,504	715,634	5,765,138
Charges for Services	4,248,421	-	4,248,421
Fines and Forfeitures	224,562	-	224,562
Interest	800,000	-	800,000
Other Revenues	10,500	-	10,500
Other Fund Transfers	5,000,446	-	5,000,446
Net Working Capital	24,349,358	-	24,349,358
TOTAL RESOURCES	\$ 123,612,869	\$ 715,634	\$ 124,328,503

Requirements:

Assessor's Office	\$ 7,882,465	\$ -	\$ 7,882,465
Clerk's Office	3,377,629	-	3,377,629
Community Services Department	1,014,774	-	1,014,774
District Attorney's Office	11,146,319	-	11,146,319
Justice Court	1,058,341	-	1,058,341
Juvenile Department	13,591,265	-	13,591,265
Sheriff's Office	47,249,651	-	47,249,651
Treasurer's Office	495,013	-	495,013
Non-Departmental			
Materials and Services	6,373,721	-	6,373,721
Capital Outlay	13,839	-	13,839
Special Payments	-	715,634	715,634
Transfers Out	17,554,990	-	17,554,990
Contingency	2,710,598	-	2,710,598
Reserve for Future Expenditure	1,000,000	-	1,000,000
Unappropriated Ending Fund Balance	10,144,264	-	10,144,264
TOTAL REQUIREMENTS	\$ 123,612,869	\$ 715,634	\$ 124,328,503

Resources/Requirements: Intergovernmental State increased \$715,634 for HB 5006 Wildfire Relief resources and allocated as Special Payments to taxing districts.

MARION COUNTY
Fiscal Year 2021-22 Second Supplemental Budget
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Revised Budget December 8, 2021	2nd Supplemental Changes	Revised Budget March 23, 2022
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PUBLIC WORKS

PUBLIC WORKS FUND 130

Resources:

Licenses and Permits	\$ 231,600	\$ -	\$ 231,600
Intergovernmental Federal	14,998,490	750,000	15,748,490
Intergovernmental State	28,995,440	-	28,995,440
Charges for Services	3,769,716	110,000	3,879,716
Fines and Forfeitures	15,000	-	15,000
Interest	225,000	-	225,000
Other Revenues	24,642	-	24,642
General Fund Transfers	242,249	-	242,249
Other Fund Transfers	133,250	-	133,250
Net Working Capital	35,846,052	-	35,846,052
TOTAL RESOURCES	\$ 84,481,439	\$ 860,000	\$ 85,341,439

Requirements:

Public Works Department			
Personnel Services	\$ 17,159,452	\$ (43,896)	\$ 17,115,556
Materials and Services	13,851,696	1,110,000	14,961,696
Capital Outlay	26,369,860	-	26,369,860
Transfers Out	131,320	-	131,320
Contingency	4,519,158	(206,104)	4,313,054
Unappropriated Ending Fund Balance	22,449,953	-	22,449,953
TOTAL REQUIREMENTS	\$ 84,481,439	\$ 860,000	\$ 85,341,439

FTE Changes: Deleted 0.90 FTE Management Analyst position; added 1.00 FTE Accounting Specialist position - half year.

Resources:

Intergovernmental Federal increased for Marion County's 75% share from Federal Emergency Management Agency (FEMA) in debris removal and monitoring expenses above what was originally budgeted from the February 2020 Ice Storm. Increase in Charges for Services for county proportional share related to the Ehlen Rd and I-5 Interchange project managed by the Oregon Department of Transportation.

Requirements:

Personnel Services decreased for an add/delete of a position that was filled half way through the budget year. Materials and Services increased \$110,000 for County proportional share related to the Ehlen Rd and I-5 interchange project managed by the Oregon Department of Transportation; and \$1,000,000 for additional expenses in debris removal and monitoring from the February 2020 ice storm. Contingency was reduced to balance.

PUBLIC WORKS GRANTS FUND 135

Resources:

Intergovernmental Federal	\$ -	\$ 59,467	\$ 59,467
TOTAL RESOURCES	\$ -	\$ 59,467	\$ 59,467

Requirements:

Public Works Department			
Personnel Services	\$ -	\$ 59,467	\$ 59,467
TOTAL REQUIREMENTS	\$ -	\$ 59,467	\$ 59,467

Resources: This is a grants supported fund. The intergovernmental Federal resources are from the American Rescue Plan Act (ARPA) funds.

Requirements: The Personnel Services request is for adding 2.00 FTE with expenses for the last quarter for the fiscal year. The positions include: 1.00 FTE for Senior Project Manager and 1.00 FTE for Grants/Contracts Compliance Analyst.

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NON-DEPARTMENTAL
AMERICAN RESCUE PLAN FUND 110

Resources:

Intergovernmental Federal	\$ 67,559,569	\$ -	\$ 67,559,569
TOTAL RESOURCES	\$ 67,559,569	\$ -	\$ 67,559,569

Requirements:

Non-Departmental: Materials and Services	\$ 11,264,178	\$ 46,792,500	\$ 58,056,678
Contingency	6,756,000	(2,836,069)	3,919,931
Reserve for Future Expenditures	49,539,391	(43,956,431)	5,582,960
TOTAL REQUIREMENTS	\$ 67,559,569	\$ -	\$ 67,559,569

Requirements:

Materials and Services (M&S) increased for actual Microsoft 365 Software Maintenance contract costs, additional licenses, and new software costs to assist in e-mail conversion (\$122,500). M&S also increased \$46.6M for contracted services due to preliminary grant application approvals for ARPA funding requests. Reserve for Future Expenditures and Contingency decreased to balance the increase in M&S.

TAX TITLE LAND SALES FUND 155

Resources:

Charges for Services	\$ 233,509	\$ 289,803	\$ 523,312
Interest	104,228	-	104,228
Other Revenues	135,186	-	135,186
Net Working Capital	334,523	-	334,523
TOTAL RESOURCES	\$ 807,446	\$ 289,803	\$ 1,097,249

Requirements:

Non-Departmental: Materials and Services	\$ 169,650	\$ (10,197)	\$ 159,453
Special Payments	289,291	300,000	589,291
Transfers Out	79,500	-	79,500
Contingency	50,000	-	50,000
Unappropriated Ending Fund Balance	219,005	-	219,005
TOTAL REQUIREMENTS	\$ 807,446	\$ 289,803	\$ 1,097,249

Resources/Requirements:

Charges for Services increased for additional auction sales from foreclosed properties and allocated as Special Payments to taxing districts. Materials and Services decreased slightly for contracted services no longer required in the current year.

TOTAL ALL FUNDS

Resources:

\$ 647,895,020	\$ 1,924,904	\$ 649,819,924
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Requirements:

Appropriations	\$ 510,507,602	\$ 45,881,335	\$ 556,388,937
Reserve for Future Expenditures	57,265,995	(43,956,431)	13,309,564
Unappropriated Ending Fund Balance	80,121,423	-	80,121,423

TOTAL REQUIREMENTS

\$ 647,895,020	\$ 1,924,904	\$ 649,819,924
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Note: The totals include all funds although only funds with supplemental budget adjustments are displayed.