



Fiscal Year 2015-16

1st Supplemental Budget

Executive Summary

The governing body of any municipal corporation, 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.

Supplemental budgets may involve changes that increase the appropriation of any fund by 10% or more of the total current appropriation. In these cases, by law, a notice of the date and time of a public hearing on the proposed supplemental budget must be published in a local newspaper. The public notice must contain a summary of the changes proposed in the funds that differ by more than 10 percent of the expenditures in the budget as most recently amended prior to the supplemental budget. For increases to funds of less than 10% no public hearing is required; the governing body may adopt these changes simply by resolution. Transfers of appropriation authority between appropriation categories within a fund do not require a supplemental budget process, a public hearing or publication; they may be accomplished through governing body resolution at any time during the year. However, Marion County's practice is to combine all changes into a comprehensive supplemental budget action.

As was done in the prior fiscal year and will continue to be the practice hereafter, funds have been modified to adjust the Net Working Capital account adopted budget to actual. Net working capital is the amount of net resources computed at the end of the fiscal year that is available as a resource in the ensuing fiscal year. Therefore, it is also known as beginning fund balance. Net Working Capital has been calculated and recorded in the financial management system making it readily available to enter in the budget system. This process has proven to make departments more aware of the importance of the annual process of estimating end-of-year net resources and avoiding deficits.

The first supplemental budget of fiscal year 2015-2016 increases the total Marion County budget by \$11,595,830 from \$380,098,982 to \$391,694,812. The budgets of 32 funds are modified. A total increase of \$8.6 million in Net Working Capital accounts for a large part of the \$11.6 million total budget increase. The board resolution authorizes the following specific amendments to the budget to be adopted on October 14, 2015 for the fiscal year beginning July 1, 2015 and ending June 30, 2016.

Executive Summary
First Supplemental Budget for Fiscal Year 2015-2016

Total of Budget Change Requests by Fund

Fund	Current Budget	1st Supplemental Increase/(Decrease)	Revised Budget
General	\$ 87,432,766	2,030,882	\$ 89,463,648
Building Inspection	3,569,761	216,890	3,786,651
Capital Improvement Projects	4,860,301	377,352	5,237,653
Central Services	22,130,941	1/	22,130,941
CH2 Redevelopment	-	25,320	25,320
Children and Families	196,632	51,310	247,942
Community Corrections	15,103,223	87,034	15,190,257
County Clerk Records	112,064	7,302	119,366
County Fair	372,506	12,312	384,818
County Schools	549,300	187,789	737,089
Criminal Justice Assessment	1,634,486	165,135	1,799,621
Debt Service	7,185,897	502,586	7,688,483
District Attorney Grants	1,082,275	30,686	1,112,961
Dog Control	1,315,757	(9,182)	1,306,575
Environmental Services	31,273,765	485,298	31,759,063
Facility Renovation	19,556,864	2,554,073	22,110,937
Fleet Management	5,590,362	58,309	5,648,671
Health	68,390,742	2,168,715	70,559,457
Inmate Welfare	420,892	(10,100)	410,792
Juvenile Grants	3,324,690	209,962	3,534,652
Land Use Planning	989,425	(25,000)	964,425
Law Library	668,800	39,797	708,597
Lottery and Economic Dev	3,090,518	68,909	3,159,427
Non-Departmental Grants	790,489	56,000	846,489
Parks	546,156	30,670	576,826
Public Works	50,985,612	2,621,302	53,606,914
Self Insurance	35,260,585	(868,547)	34,392,038
Sheriff Grants	3,640,886	161,024	3,801,910
Stormwater Management	807,850	1/	807,850
Surveyor	1,961,614	66,644	2,028,258
Tax Title Land Sales	362,641	45,921	408,562
Traffic Safety Team	2,795,602	247,437	3,043,039
Supplemental Total	\$ 376,003,402	\$ 11,595,830	\$ 387,599,232
All Other Funds 2/	4,095,580	-	4,095,580
Marion County Total	\$ 380,098,982	\$ 11,595,830	\$ 391,694,812

1/ All budget changes are shifts between appropriation (requirement) categories with no net change to total budget.

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

MARION COUNTY

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October 14, 2015

GENERAL FUND 100

Resources:

	Adopted Budget July 1, 2015	1st Supplemental Changes	Revised Budget October 14, 2015
Taxes	\$ 64,829,845	\$ -	\$ 64,829,845
Licenses and Permits	60,000	-	60,000
Intergovernmental Federal	589,380	-	589,380
Intergovernmental State	3,637,330	-	3,637,330
Charges for Services	4,695,999	-	4,695,999
Fines and Forfeitures	270,000	-	270,000
Interest	524,000	-	524,000
Other Revenues	15,000	-	15,000
Other Fund Transfers	4,001,307	31,275	4,032,582
Net Working Capital	8,809,905	1,999,607	10,809,512
TOTAL RESOURCES	\$ 87,432,766	\$ 2,030,882	\$ 89,463,648

Requirements:

Assessor's Office	\$ 5,796,757	\$ -	\$ 5,796,757
Clerk's Office	2,517,374	-	2,517,374
Community Services Department	1,032,883	(393,570)	639,313
District Attorney's Office	8,288,943	-	8,288,943
Justice Court	866,934	-	866,934
Juvenile Department	9,986,895	(1,120)	9,985,775
Sheriff's Office	36,988,759	-	36,988,759
Treasurer's Office	459,792	-	459,792
Non-Departmental			
Materials and Services	2,955,487	-	2,955,487
Transfers Out	12,303,696	2,425,572	14,729,268
Contingency	1,295,000	-	1,295,000
Unappropriated Ending Fund Balance	4,940,246	-	4,940,246
TOTAL REQUIREMENTS	\$ 87,432,766	\$ 2,030,882	\$ 89,463,648

Net Working Capital is increased to adjust to actual. Other Fund Transfers is an increase in the General Fund share of Community Corrections Grant-in-Aid that is transferred from the Community Corrections Fund to the Sheriff's Office jail operations annually.

The Community Services Department reduced Personnel Services \$43,150 due to a .50 FTE position that is being moved to the Children and Families Fund. Materials and Services is decreased \$348,828 for the annual payment to OSU Extension Services (see the Non-Departmental narrative below) and \$1,592 for supplies and materials to reflect less supporting costs needed for the personnel position being transferred to the Children and Families Fund.

The Juvenile Department reduced Materials and Services repairs and maintenance by \$1,120. A like amount will be transferred out of Non-Departmental to the Capital Improvement Projects Fund to complete the funding of a Juvenile Detention Building painting project.

In Non-Departmental, Transfers Out is increased \$2,425,572 of which \$1,927,352 is to the Facility Renovation Fund for Juvenile, Work Release Center, and Parole and Probation buildings projects, \$348,828 is for a transfer to the Marion County Extension 4H Service District, \$103,530 is to the Capital Improvement Projects Fund for new and carryover projects, and \$44,742 to the Children and Families Fund to support a new position.

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BUILDING INSPECTION FUND 330

Resources:

	Adopted Budget July 1, 2015	1st Supplemental Changes	Revised Budget October 14, 2015
Licenses and Permits	\$ 2,400,000	\$ -	\$ 2,400,000
Charges for Services	64,176	-	64,176
Interest	4,000	-	4,000
Net Working Capital	1,101,585	216,890	1,318,475
TOTAL RESOURCES	\$ 3,569,761	\$ 216,890	\$ 3,786,651

Requirements:

Public Works Department			
Personnel Services	\$ 1,989,736	\$ -	\$ 1,989,736
Materials and Services	441,339	-	441,339
Capital Outlay	10,700	-	10,700
Contingency	150,000	90,000	240,000
Unappropriated Ending Fund Balance	977,986	126,890	1,104,876
TOTAL REQUIREMENTS	\$ 3,569,761	\$ 216,890	\$ 3,786,651

Net Working Capital is adjusted to actual. A portion of the increase is allocated to Contingency and the balance to Unappropriated Ending Fund Balance..

CAPITAL IMPROVEMENT PROJECTS FUND 480

Resources:

Charges for Services	\$ 319,852	\$ 5,150	\$ 325,002
Admin Cost Recovery	307,047	-	307,047
Interest	5,600	-	5,600
General Fund Transfers	2,035,567	104,650	2,140,217
Other Fund Transfers	139,625	-	139,625
Settlements	400,000	-	400,000
Net Working Capital	1,652,610	267,552	1,920,162
TOTAL RESOURCES	\$ 4,860,301	\$ 377,352	\$ 5,237,653

Requirements:

Non-Departmental: Capital Outlay	\$ 3,212,044	\$ 430,864	\$ 3,642,908
Contingency	1,206,620	(53,512)	1,153,108
Unappropriated Ending Fund Balance	441,637	-	441,637
TOTAL REQUIREMENTS	\$ 4,860,301	\$ 377,352	\$ 5,237,653

The Charges for Services increase is for reimbursement from the Courthouse Square Condo Association for its share of the Americans with Disabilities Act (ADA) door openers project. General Fund Transfers are increased for the radio tower channel 1 project amount and the Juvenile Detention Center painting project amount. Net Working Capital is adjusted to actual and allocated to various projects.

Capital Outlay is increased / decreased for the following projects:

- (1) \$12,000 Juvenile fire alarm
- (2) \$23,927 Juvenile Detention Center exterior paint project
- (3) \$103,530 Channel 1 radio tower project
- (4) \$20,625 Jail C Pod compressor
- (5) \$10,300 CH2 ADA door openers
- (6) \$83,845 Jail vent replacement
- (7) \$40,000 Courthouse Square sidewalk repair
- (8) \$129,000 Health Building elevators (a carryover from FY 14-15)
- (9) \$15,212 IT web design (a carryover from FY 14-15)
- (10) (\$7,575) decrease in the contract management system to reduce to actual cost

Reduce Contingency to apply towards capital outlay projects listed above.

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	Adopted Budget July 1, 2015	1st Supplemental Changes	Revised Budget October 14, 2015
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CENTRAL SERVICES FUND 580

Resources:

Charges for Services	\$ 525,713	\$ 41,709	\$ 567,422
Admin Cost Recovery	21,072,426	(41,709)	21,030,717
General Fund Transfers	486,388	-	486,388
Other Fund Transfers	46,414	-	46,414
TOTAL RESOURCES	\$ 22,130,941	\$ -	\$ 22,130,941

Requirements:

Board of Commissioners' Office	\$ 2,273,361	\$ -	\$ 2,273,361
Business Services Department	6,761,580	-	6,761,580
Finance Department	2,513,785	-	2,513,785
Information Technology Department	8,801,338	-	8,801,338
Legal Department	1,367,701	-	1,367,701
Non-Departmental			
Materials and Services	413,176	-	413,176
TOTAL REQUIREMENTS	\$ 22,130,941	\$ -	\$ 22,130,941

The offsetting adjustments to Resources are for correction of misclassification of revenue within Business Services. Although there are no budget amount changes in Requirements, the Information Technology Department has made a significant modification within Personnel Services. By utilizing unexpended funds from unfilled positions four new full time equivalent (FTE) positions will be created (total cost \$304,000). The unfilled positions are also planned to be filled this fiscal year and a total of 57 FTE are expected to be in the next fiscal year budget.

CH2 REDEVELOPMENT FUND 105

Resources:

Interest	\$ -	\$ 500	\$ 500
Net Working Capital	-	24,820	24,820
TOTAL RESOURCES	\$ -	\$ 25,320	\$ 25,320

Requirements:

Non-Departmental			
Materials and Services	\$ -	\$ 25,320	\$ 25,320
TOTAL REQUIREMENTS	\$ -	\$ 25,320	\$ 25,320

Net Working Capital is adjusted to actual. This fund was not initially budgeted this fiscal year, but an unanticipated unexpended balance at the end of last fiscal year will now be budgeted. The funds are allocated to Materials and Services for supplies, contracted services, and repairs and maintenance for remaining small projects from the move back to Courthouse Square.

CHILDREN AND FAMILIES FUND 160

Resources:

Intergovernmental State	\$ -	\$ (8,077)	\$ (8,077)
Interest	885	-	885
Other Revenues	25,000	-	25,000
General Fund Transfers	-	44,742	44,742
Net Working Capital	170,747	14,645	185,392
TOTAL RESOURCES	\$ 196,632	\$ 51,310	\$ 247,942

Requirements:

Community Services Department			
Personnel Services	\$ -	\$ 44,742	\$ 44,742
Materials and Services	119,761	7,274	127,035
Contingency	16,871	(706)	16,165
Unappropriated Ending Fund Balance	60,000	-	60,000
TOTAL REQUIREMENTS	\$ 196,632	\$ 51,310	\$ 247,942

The Children and Families Fund narrative is on the following page.

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Children and Families Fund cont.

General Fund Transfers is increased to cover the Personnel Services cost increase. Net Working Capital is adjusted to actual.

Personnel Services are increased \$44,742 to cover the cost of salaries and benefits of the .50 FTE management analyst position moved from the General Fund. The increase in Materials and Services is for the Reading for All special program and for miscellaneous expense. Contingency is reduced \$706 to balance the budget.

COMMUNITY CORRECTIONS FUND 180

Resources:

Intergovernmental State	\$ 12,524,933	\$ 229,306	\$ 12,754,239
Charges for Services	979,162	-	979,162
Other Fund Transfers	175,000	-	175,000
Net Working Capital	1,424,128	(142,272)	1,281,856
TOTAL RESOURCES	\$ 15,103,223	\$ 87,034	\$ 15,190,257

Requirements:

Sheriff's Office			
Personnel Services	\$ 7,763,581	\$ 159,537	\$ 7,923,118
Materials and Services	3,309,399	(45,046)	3,264,353
Transfers Out	3,726,307	31,275	3,757,582
Contingency	303,936	(58,732)	245,204
TOTAL REQUIREMENTS	\$ 15,103,223	\$ 87,034	\$ 15,190,257

Intergovernmental State is a result of an increase in legislative changes affecting state Community Corrections Grant in Aid, Justice Reinvestment, and Family Sentencing Alternative funding. Net Working Capital is adjusted to actual.

Personnel Services increased as a result of adding two Parole/Probation deputy positions bringing the Community Corrections FTE positions to 81.7. In Materials and Services, contracted services was reduced due to the decrease in Net Working Capital. The increase in Transfers Out is a transfer to the General Fund reflecting 33% of the increase to Intergovernmental State Community Corrections Grant in Aid portion of Resources as noted above. Contingency is reduced due to the decrease in Net Working Capital.

COUNTY CLERK RECORDS FUND 120

Resources:

Charges for Services	\$ 112,000	\$ -	\$ 112,000
Interest	64	-	64
Net Working Capital	-	7,302	7,302
TOTAL RESOURCES	\$ 112,064	\$ 7,302	\$ 119,366

Requirements:

Clerk's Office			
Personnel Services	\$ 75,188	\$ -	\$ 75,188
Materials and Services	35,600	7,302	42,902
Contingency	1,276	-	1,276
TOTAL REQUIREMENTS	\$ 112,064	\$ 7,302	\$ 119,366

Adjust Net Working Capital to actual. Increase Materials and Supplies for digital and film archiving supplies used to preserve recordings of property, land, marriage, declaration of domestic partnership, passport, and other records.

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COUNTY FAIR FUND 270

Resources:

	Adopted Budget July 1, 2015	1st Supplemental Changes	Revised Budget October 14, 2015
Intergovernmental State	\$ 50,964	\$ -	\$ 50,964
Charges for Services	170,791	-	170,791
Interest	-	-	-
Other Revenues	18,000	-	18,000
General Fund Transfers	98,537	-	98,537
Net Working Capital	34,214	12,312	46,526
TOTAL RESOURCES	\$ 372,506	\$ 12,312	\$ 384,818

Requirements:

Community Services Department			
Personnel Services	\$ 58,696	\$ -	\$ 58,696
Materials and Services	310,810	9,512	320,322
Contingency	3,000	2,800	5,800
TOTAL REQUIREMENTS	\$ 372,506	\$ 12,312	\$ 384,818

Net Working Capital is adjusted to actual. Materials and Services is increased \$9,512 to reflect actual expenses associated with the 2015 Marion County Fair in the areas of marketing, entertainment, event coordination, sanitation, plumbing and electrical charges. The balance of available funds is allocated to Contingency.

COUNTY SCHOOLS FUND 210

Resources:

Intergovernmental Federal	\$ 281,200	\$ -	\$ 281,200
Intergovernmental State	267,700	64,552	332,252
Interest	400	-	400
Net Working Capital	-	123,237	123,237
TOTAL RESOURCES	\$ 549,300	\$ 187,789	\$ 737,089

Requirements:

Special Payments	\$ 549,300	\$ 187,789	\$ 737,089
TOTAL REQUIREMENTS	\$ 549,300	\$ 187,789	\$ 737,089

Adjust Intergovernmental State electric cooperative tax and Net Working Capital to actual and allocate the added funds to Special Payments for distribution to school districts in accordance with state statute.

CRIMINAL JUSTICE ASSESSMENT FUND 185

Resources:

Fines and Forfeitures	\$ 772,116	\$ -	\$ 772,116
Interest	4,717	-	4,717
Net Working Capital	857,653	165,135	1,022,788
TOTAL RESOURCES	\$ 1,634,486	\$ 165,135	\$ 1,799,621

Requirements:

Non-Departmental			
Materials and Services	\$ 261,578	\$ -	\$ 261,578
Transfers Out	525,000	-	525,000
Contingency	50,000	138,996	188,996
Unappropriated Ending Fund Balance	797,908	26,139	824,047
TOTAL REQUIREMENTS	\$ 1,634,486	\$ 165,135	\$ 1,799,621

To adjust Net Working Capital to actual. Contingency is increased by \$138,996. Unappropriated Ending Fund Balance is increased \$26,139.

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	Adopted Budget July 1, 2015	1st Supplemental Changes	Revised Budget October 14, 2015
DEBT SERVICE FUND 410			
<i>Resources:</i>			
Admin Cost Recovery	\$ 3,902,562	\$ -	\$ 3,902,562
Interest	2,900	-	2,900
General Fund Transfers	2,525,299	-	2,525,299
Other Fund Transfers	347,616	-	347,616
Net Working Capital	407,520	502,586	910,106
TOTAL RESOURCES	\$ 7,185,897	\$ 502,586	\$ 7,688,483
<i>Requirements:</i>			
Debt Service Principal	\$ 3,551,434	\$ -	\$ 3,551,434
Debt Service Interest	3,357,059	-	3,357,059
Unappropriated Ending Fund Balance	277,404	502,586	779,990
TOTAL REQUIREMENTS	\$ 7,185,897	\$ 502,586	\$ 7,688,483

Adjust Net Working Capital to actual and to allocate the full amount to Unappropriated Ending Fund Balance..

DISTRICT ATTORNEY GRANTS FUND 300

<i>Resources:</i>			
Intergovernmental Federal	\$ 323,656	\$ -	\$ 323,656
Intergovernmental State	331,854	-	331,854
Charges for Services	97,891	-	97,891
Interest	470	-	470
Other Revenues	12,000	-	12,000
General Fund Transfers	96,426	-	96,426
Net Working Capital	219,978	30,686	250,664
TOTAL RESOURCES	\$ 1,082,275	\$ 30,686	\$ 1,112,961
<i>Requirements:</i>			
District Attorney's Office			
Personnel Services	\$ 687,447	\$ -	\$ 687,447
Materials and Services	139,673	10,216	149,889
Contingency	255,155	20,470	275,625
TOTAL REQUIREMENTS	\$ 1,082,275	\$ 30,686	\$ 1,112,961

Adjust Net Working Capital to actual. Materials and Services is increased \$10,216 for commercial travel, meals, lodging, and training related primarily to Victim Assistance Program staff training. The balance is allocated to Contingency.

DOG CONTROL FUND 230

<i>Resources:</i>			
Licenses and Permits	\$ 390,750	\$ -	\$ 390,750
Charges for Services	124,617	-	124,617
Fines and Forfeitures	3,500	-	3,500
Interest	250	-	250
Other Revenues	18,100	-	18,100
General Fund Transfers	769,358	-	769,358
Net Working Capital	9,182	(9,182)	-
TOTAL RESOURCES	\$ 1,315,757	\$ (9,182)	\$ 1,306,575
<i>Requirements:</i>			
Community Services Department			
Personnel Services	\$ 771,106	\$ -	\$ 771,106
Materials and Services	494,435	-	494,435
Capital Outlay	22,618	-	22,618
Contingency	27,598	(9,182)	18,416
TOTAL REQUIREMENTS	\$ 1,315,757	\$ (9,182)	\$ 1,306,575

Adjust Net Working Capital to actual. Contingency is reduced to offset the reduction in resources.

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ENVIRONMENTAL SERVICES FUND 510

Resources:

	Adopted Budget July 1, 2015	1st Supplemental Changes	Revised Budget October 14, 2015
Taxes	\$ 285,000	\$ -	\$ 285,000
Charges for Services	18,228,181	-	18,228,181
Interest	50,000	-	50,000
Other Revenues	400	-	400
Net Working Capital	12,710,184	485,298	13,195,482
TOTAL RESOURCES	\$ 31,273,765	\$ 485,298	\$ 31,759,063

Requirements:

Public Works Department			
Personnel Services	\$ 2,506,770	\$ -	\$ 2,506,770
Materials and Services	18,711,109	-	18,711,109
Capital Outlay	156,000	-	156,000
Debt Service - Principal	85,000	-	85,000
Debt Service - Interest	3,672	-	3,672
Contingency	1,795,587	485,298	2,280,885
Unappropriated Ending Fund Balance	8,015,627	-	8,015,627
TOTAL REQUIREMENTS	\$ 31,273,765	\$ 485,298	\$ 31,759,063

Adjust Net Working Capital to actual and allocate the full amount to Contingency.

FACILITY RENOVATION FUND 455

Resources:

Interest	\$ -	\$ -	\$ -
General Fund Transfers	654,380	1,927,352	2,581,732
Other Fund Transfers	2,200,000	-	2,200,000
Financing Proceeds	5,000,000	-	5,000,000
Net Working Capital	11,702,484	626,721	12,329,205
TOTAL RESOURCES	\$ 19,556,864	\$ 2,554,073	\$ 22,110,937

Requirements:

Non-Departmental: Capital Outlay	\$ 8,444,911	\$ 2,779,791	\$ 11,224,702
Contingency	1,031,202	(225,718)	805,484
Unappropriated Ending Fund Balance	10,080,751	-	10,080,751
TOTAL REQUIREMENTS	\$ 19,556,864	\$ 2,554,073	\$ 22,110,937

Adjust Net Working Capital to actual.

Capital Outlay is increased for the following projects:

- (1) \$258,672 Jail HVAC replacement
- (2) \$230,759 Work Release Center HVAC replacement
- (3) \$333,049 Health Building improvements
- (4) \$250,352 Parole and Probation Building construction
- (5) \$747,000 Juvenile Administration Building construction
- (6) \$930,000 Work Release Center roof
- (7) \$29,959 is allocated to various other projects

Contingency is reduced \$225,718.

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	Adopted Budget July 1, 2015	1st Supplemental Changes	Revised Budget October 14, 2015
FLEET MANAGEMENT FUND 595			
Resources:			
Charges for Services	\$ 1,782,688	\$ -	\$ 1,782,688
Other Fund Transfers	-	77,779	77,779
Settlements	25,000	-	25,000
Net Working Capital	3,782,674	(19,470)	3,763,204
TOTAL RESOURCES	\$ 5,590,362	\$ 58,309	\$ 5,648,671

Requirements:

Public Works Department			
Materials and Services	\$ 478,230	\$ -	\$ 478,230
Capital Outlay	1,122,600	77,779	1,200,379
Special Payments	2,500,000	-	2,500,000
Contingency	150,000	(19,470)	130,530
Unappropriated Ending Fund Balance	1,339,532	-	1,339,532
TOTAL REQUIREMENTS	\$ 5,590,362	\$ 58,309	\$ 5,648,671

Increase Other Fund Transfers \$77,779 from the Traffic Safety Team Fund for the purchase of two motorcycles. Net Working Capital is adjusted to actual. Capital Outlay is for the motorcycle purchase, and the reduction in Contingency offsets the reduction in Net Working Capital.

HEALTH FUND 190

Resources:

Intergovernmental Federal	\$ 3,954,507	\$ (49,375)	\$ 3,905,132
Intergovernmental State	16,484,516	243,744	16,728,260
Intergovernmental Local	15,434,007	-	15,434,007
Charges for Services	6,257,665	180,131	6,437,796
Interest	65,025	-	65,025
Other Revenues	35,400	-	35,400
General Fund Transfers	3,555,085	-	3,555,085
Net Working Capital	22,604,537	1,794,215	24,398,752
TOTAL RESOURCES	\$ 68,390,742	\$ 2,168,715	\$ 70,559,457

Requirements:

Health Department			
Personnel Services	\$ 35,227,965	\$ 202,291	\$ 35,430,256
Materials and Services	17,199,944	246,199	17,446,143
Transfers Out	2,579,116	-	2,579,116
Contingency	4,475,598	1,720,225	6,195,823
Unappropriated Ending Fund Balance	8,908,119	-	8,908,119
TOTAL REQUIREMENTS	\$ 68,390,742	\$ 2,168,715	\$ 70,559,457

*The \$49,375 decrease in Intergovernmental Federal funding is due a reduction in contracted funds from Oregon Health Authority (OHA) for reproductive health services. The \$243,744 increase in Intergovernmental State funding is due to additional pass-through funds received by OHA for adult residential and foster home services. The \$180,131 increase in Charges for Services is due to a program change related to the Marion County Transitional Treatment Recovery Community (MCTTRC) services at Woodmansee. The initial budget developed with OHA did not include an ability to bill fee for service for drug treatment and mental health services provided under the grant; subsequent confirmation was received from OHA that fee for service billing revenue is expected. The \$1,720,225 increase in in Net Working Capital is to adjust to actual; the increase is due to multiple factors such as new projects that expended very little last year and Medicaid capitation funds greater than anticipated due to membership growth with Willamette Valley Community Health (WVCH). **Health Fund narrative continued on next page.***

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Adopted Budget July 1, 2015

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Health Fund cont.

The \$202,291 increase in Personnel Services is to add two full time equivalent (FTE) staff to handle growth in demands for services in Developmental Disabilities (DD) as well as an increase of one FTE associated with protective services investigations for DD and mental health clients. The \$246,199 increase in Materials and Services is due to additional funding received for adult residential and foster home services. The \$1,720,225 increase in Contingency is due to the additional Net Working Capital. Due to the uncertainty over the final contract negotiations with the Behavioral Care Network (BCN) and WVCH as well as large scale projects such as the Center Street Health and Services Building renovation it is prudent to set aside these funds in Contingency.

INMATE WELFARE FUND 290

Resources:

Charges for Services	\$ 208,000	\$ -	\$ 208,000
Net Working Capital	212,892	(10,100)	202,792
TOTAL RESOURCES	\$ 420,892	\$ (10,100)	\$ 410,792

Requirements:

Sheriff's Office			
Personnel Services	\$ 263,860	\$ -	\$ 263,860
Materials and Services	112,791	(9,822)	102,969
Contingency	44,241	(278)	43,963
TOTAL REQUIREMENTS	\$ 420,892	\$ (10,100)	\$ 410,792

Net Working Capital is adjusted to actual. Materials and Services is reduced, notably food services (-\$8,858). Contingency is reduced to balance the budget.

JUVENILE GRANTS FUND 125

Resources:

Intergovernmental Federal	\$ 105,000	\$ -	\$ 105,000
Intergovernmental State	1,101,226	2,303	1,103,529
Charges for Services	927,120	-	927,120
Other Revenues	4,511	5,000	9,511
General Fund Transfers	923,870	-	923,870
Other Fund Transfers	175,000	-	175,000
Net Working Capital	87,963	202,659	290,622
TOTAL RESOURCES	\$ 3,324,690	\$ 209,962	\$ 3,534,652

Requirements:

Juvenile Department			
Personnel Services	\$ 2,598,813	\$ (4,011)	\$ 2,594,802
Materials and Services	592,511	46,518	639,029
Contingency	133,366	167,455	300,821
TOTAL REQUIREMENTS	\$ 3,324,690	\$ 209,962	\$ 3,534,652

The Intergovernmental State increase of \$2,303 is from the Oregon Youth Authority (OYA) to match final State approved budget. The services provide for counseling and offense-specific measures to keep at risk youth from entering the OYA system. Other Revenues is increased \$5,000 from a private foundation detention initiative to train the trainers to deliver the Mental Health Training Curriculum. Net Working Capital is increased to adjust to actual.

Personnel Services is decreased \$4,011 due to the adjustment to Net Working Capital in one probation project. Materials and Services (M&S) is increased by \$46,518 for the following: \$5,148 for Drug Court Forfeiture and Scholarships; \$30,000 for Pay for Success program contracted services; and also for Victim's Emergency Services, OYA Individualized Services, for Matrix and Fuel Services. Miscellaneous expenditures for meals, lodging, meeting, and conferences are increased a total of \$8,000 for the Juvenile Accountability Risk Program and the Juvenile Administration Program. The remaining funds are allocated to Contingency.

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LAND USE PLANNING FUND 305

Resources:

	Adopted Budget July 1, 2015	1st Supplemental Changes	Revised Budget October 14, 2015
Charges for Services	\$ 165,000	\$ -	\$ 165,000
Interest	425	-	425
General Fund Transfers	475,000	-	475,000
Other Fund Transfers	324,000	-	324,000
Net Working Capital	25,000	(25,000)	-
TOTAL RESOURCES	\$ 989,425	\$ (25,000)	\$ 964,425

Requirements:

Public Works Department			
Personnel Services	\$ 715,464	\$ (25,000)	\$ 690,464
Materials and Services	255,064	-	255,064
Contingency	18,897	-	18,897
TOTAL REQUIREMENTS	\$ 989,425	\$ (25,000)	\$ 964,425

Reduce Net Working Capital to actual. Reduce Personnel Services by a like amount; one position has been vacant resulting in vacancy savings.

LAW LIBRARY FUND 260

Resources:

Charges for Services	\$ 250,000	\$ -	\$ 250,000
Interest	1,300	-	1,300
Other Revenues	500	-	500
Net Working Capital	417,000	39,797	456,797
TOTAL RESOURCES	\$ 668,800	\$ 39,797	\$ 708,597

Requirements:

Legal Department			
Personnel Services	\$ 146,868	\$ -	\$ 146,868
Materials and Services	104,728	-	104,728
Contingency	25,159	39,797	64,956
Unappropriated Ending Fund Balance	392,045	-	392,045
TOTAL REQUIREMENTS	\$ 668,800	\$ 39,797	\$ 708,597

Adjust Net Working Capital to actual and allocate to Contingency.

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LOTTERY AND ECONOMIC DEVELOPMENT FUND 165

Resources:

Intergovernmental State	\$ 1,823,323	\$ (205,000)	\$ 1,618,323
Interest	6,053	-	6,053
Other Revenues	6,000	(6,000)	-
Other Fund Transfers	47,721	-	47,721
Settlements	105,000	-	105,000
Net Working Capital	1,102,421	279,909	1,382,330
TOTAL RESOURCES	\$ 3,090,518	\$ 68,909	\$ 3,159,427

Requirements:

Community Services Department			
Personnel Services	\$ 92,477	\$ -	\$ 92,477
Materials and Services	1,179,278	(29,140)	1,150,138
Debt Service Principal	498,355	-	498,355
Debt Service Interest	53,709	-	53,709
Transfers Out	324,000	-	324,000
Contingency	359,113	(45,911)	313,202
Unappropriated Ending Fund Balance	583,586	143,960	727,546
TOTAL REQUIREMENTS	\$ 3,090,518	\$ 68,909	\$ 3,159,427

The \$205,000 decrease in Intergovernmental State is due to the Community Services Department is no longer needed to be the fiscal agent for a Regional Solutions Grant, a pass-through grant for Marion-Polk Food Share (MPFS). The \$6,000 decrease in Other Revenues is due to elimination of MPFS administrative fees for administering the Quinoa Grant. Net Working Capital is adjusted to actual.

There is a \$29,140 net reduction in Materials and Services. There is a reduction of \$205,000 in contracted services associated with the Quinoa Grant, offset by a \$175,860 allocation of Net Working Capital to contracted services for Board Allocation and Business Development Grants in the Economic Development grants.

Contingency is reduced to bring the total within 10% of total Requirements in compliance with county budget rules. The balance of the increase in Net Working Capital is allocated to Unappropriated Ending Fund Balance.

NON-DEPARTMENTAL GRANTS FUND 115

Resources:

Intergovernmental Federal	\$ 269,855	\$ -	\$ 269,855
Interest	2,159	-	2,159
Net Working Capital	518,475	56,000	574,475
TOTAL RESOURCES	\$ 790,489	\$ 56,000	\$ 846,489

Requirements:

Non-Departmental			
Materials and Services	\$ 143,922	\$ -	\$ 143,922
Transfers Out	135,568	-	135,568
Contingency	118,398	29,994	148,392
Unappropriated Ending Fund Balance	392,601	26,006	418,607
TOTAL REQUIREMENTS	\$ 790,489	\$ 56,000	\$ 846,489

Adjust Net Working Capital to actual.

Allocate \$29,994 to Contingency for the Sheriff's Office forest patrol service and \$26,006 to Unappropriated Ending Fund Balance for future use by the Sheriff's Office search and rescue service.

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PARKS FUND 310

Resources:

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Intergovernmental State	\$ 227,000	\$ -	\$ 227,000
Charges for Services	42,563	-	42,563
Interest	600	-	600
General Fund Transfers	100,000	-	100,000
Net Working Capital	175,993	30,670	206,663
TOTAL RESOURCES	\$ 546,156	\$ 30,670	\$ 576,826

Requirements:

Public Works Department			
Personnel Services	\$ 101,381	\$ -	\$ 101,381
Materials and Services	165,640	18,670	184,310
Capital Outlay	110,000	-	110,000
Contingency	26,000	12,000	38,000
Unappropriated Ending Fund Balance	143,135	-	143,135
TOTAL REQUIREMENTS	\$ 546,156	\$ 30,670	\$ 576,826

Adjust Net Working Capital to actual.

The Materials and Services increase of \$18,670 is all for park maintenance. The balance of available funds is allocated to Contingency.

PUBLIC WORKS FUND 130

Resources:

Licenses and Permits	\$ 184,600	\$ -	\$ 184,600
Intergovernmental Federal	5,456,367	504,732	5,961,099
Intergovernmental State	18,785,000	64,000	18,849,000
Charges for Services	3,845,608	-	3,845,608
Fines and Forfeitures	3,000	-	3,000
Interest	65,472	-	65,472
Other Revenues	106,243	-	106,243
General Fund Transfers	88,753	-	88,753
Net Working Capital	22,450,569	2,052,570	24,503,139
TOTAL RESOURCES	\$ 50,985,612	\$ 2,621,302	\$ 53,606,914

Requirements:

Public Works Department			
Personnel Services	\$ 12,515,194	\$ -	\$ 12,515,194
Materials and Services	9,893,529	22,500	9,916,029
Capital Outlay	9,588,909	1,293,700	10,882,609
Transfers Out	23,125	-	23,125
Contingency	2,455,953	797,032	3,252,985
Unappropriated Ending Fund Balance	16,508,902	508,070	17,016,972
TOTAL REQUIREMENTS	\$ 50,985,612	\$ 2,621,302	\$ 53,606,914

Intergovernmental Federal revenue from the Federal Highway Administration Federal-Aid Highway program is increased \$504,732 for Auburn Road transportation enhancement, Cordon Road left turn lanes, and Wipper Road improvements. Intergovernmental State Oregon Department of Transportation revenue is increased \$64,000 for a North Avenue project. Net Working Capital is adjusted to actual.

Materials and Services is increased \$22,500 for Public Works facilities Wi-Fi service access point, ergonomic chairs, facilities detention pond cleanup, and rental of portable message signs. Capital Outlay is increased by \$1,293,700 for Auburn Road enhancement, Buena Vista Bridge repairs, Cordon Road left turn lanes, Wipper Road improvements, North Avenue pedestrian and bicycle improvements, Meridian Road intersection reconfiguration, Public Works campus Building 2 floor heat, and a sign shop truck engine replacement. Contingency is increased \$797,032 and Unappropriated Ending Fund Balance is increased \$508,070.

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SELF-INSURANCE FUND 585

Resources:

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Charges for Services	\$ 25,458,564	\$ -	\$ 25,458,564
Interest	39,141	-	39,141
Settlements	15,000	-	15,000
Net Working Capital	9,747,880	(868,547)	8,879,333
TOTAL RESOURCES	\$ 35,260,585	\$ (868,547)	\$ 34,392,038

Requirements:

Non-Departmental			
Materials and Services	\$ 25,810,436	\$ -	\$ 25,810,436
Contingency	2,000,000	(868,547)	1,131,453
Unappropriated Ending Fund Balance	7,450,149	-	7,450,149
TOTAL REQUIREMENTS	\$ 35,260,585	\$ (868,547)	\$ 34,392,038

Net Working Capital is decreased to actual. Contingency is reduced by the same amount.

SHERIFF GRANTS FUND 250

Resources:

Licenses and Permits	\$ 55,000	\$ -	\$ 55,000
Intergovernmental Federal	936,210	-	936,210
Intergovernmental State	609,981	(238,188)	371,793
Charges for Services	1,257,544	-	1,257,544
Other Revenues	2,850	-	2,850
General Fund Transfers	36,193	-	36,193
Other Fund Transfers	135,568	-	135,568
Net Working Capital	607,540	399,212	1,006,752
TOTAL RESOURCES	\$ 3,640,886	\$ 161,024	\$ 3,801,910

Requirements:

Sheriff's Office			
Personnel Services	\$ 1,868,549	\$ 2,090	\$ 1,870,639
Materials and Services	1,227,082	44,298	1,271,380
Capital Outlay	31,380	-	31,380
Contingency	513,875	114,636	628,511
TOTAL REQUIREMENTS	\$ 3,640,886	\$ 161,024	\$ 3,801,910

The Intergovernmental State revenue reduction of \$238,188 reflects the elimination of Jail Reinvestment Funds. Net Working Capital is adjusted to actual.

Personnel Services is increased for overtime pay in the Patrol Program. Materials and Services is increased in various items, notably safety clothing, tires, computers and software, and investigations. The remaining available funds are allocated to Contingency.

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	Adopted Budget July 1, 2015	1st Supplemental Changes	Revised Budget October 14, 2015
STORMWATER MANAGEMENT FUND 515			
<i>Resources:</i>			
Charges for Services	\$ 807,850	\$ (78,000)	\$ 729,850
Other Fund Transfers	-	78,000	78,000
TOTAL RESOURCES	\$ 807,850	\$ -	\$ 807,850
<i>Requirements</i>			
Public Works Department			
Personnel Services	\$ 109,953	\$ -	\$ 109,953
Materials and Services	273,141	(7,000)	266,141
Capital Outlay	-	45,000	45,000
Contingency	38,000	(38,000)	-
Unappropriated Ending Fund Balance	386,756	-	386,756
TOTAL REQUIREMENTS	\$ 807,850	\$ -	\$ 807,850

Other Fund Transfers is increased to recognize a transfer from the East Salem Service District that was previously classified under Charges for Services revenue.

Materials and Services and Contingency are reduced to fund a \$45,000 Capital Outlay for a Center Street culvert replacement project.

SURVEYOR FUND 320

Resources:

Charges for Services	\$ 449,475	\$ -	\$ 449,475
Interest	5,300	-	5,300
General Fund Transfers	102,000	-	102,000
Net Working Capital	1,404,839	66,644	1,471,483
TOTAL RESOURCES	\$ 1,961,614	\$ 66,644	\$ 2,028,258

Requirements:

Public Works Department			
Personnel Services	\$ 416,077	\$ -	\$ 416,077
Materials and Services	110,699	-	110,699
Capital Outlay	12,800	-	12,800
Contingency	53,000	-	53,000
Unappropriated Ending Fund Balance	1,369,038	66,644	1,435,682
TOTAL REQUIREMENTS	\$ 1,961,614	\$ 66,644	\$ 2,028,258

Adjust Net Working Capital to actual and allocate the entire amount to Unappropriated Ending Fund Balance.

TAX TITLE LAND SALES FUND 155

Resources:

Charges for Services	\$ 250,000	\$ -	\$ 250,000
Interest	5,998	-	5,998
Other Revenues	24,372	-	24,372
Net Working Capital	82,271	45,921	128,192
TOTAL RESOURCES	\$ 362,641	\$ 45,921	\$ 408,562

Requirements:

Non-Departmental			
Materials and Services	\$ 29,216	\$ -	\$ 29,216
Special Payments	190,409	45,921	236,330
Transfers Out	46,414	-	46,414
Contingency	13,970	-	13,970
Unappropriated Ending Fund Balance	82,632	-	82,632
TOTAL REQUIREMENTS	\$ 362,641	\$ 45,921	\$ 408,562

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

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TRAFFIC SAFETY TEAM FUND 255			
<i>Resources:</i>			
Intergovernmental Federal	\$ 28,000	\$ -	\$ 28,000
Intergovernmental State	-	-	-
Charges for Services	165,823	-	165,823
Fines and Forfeitures	1,740,050	-	1,740,050
Interest	4,211	-	4,211
Net Working Capital	857,518	247,437	1,104,955
TOTAL RESOURCES	\$ 2,795,602	\$ 247,437	\$ 3,043,039
<i>Requirements:</i>			
Sheriff's Office			
Personnel Services	\$ 1,249,729	\$ -	\$ 1,249,729
Materials and Services	721,639	-	721,639
Capital Outlay	236,000	-	236,000
Transfers Out	185,000	77,779	262,779
Contingency	403,234	169,658	572,892
TOTAL REQUIREMENTS	\$ 2,795,602	\$ 247,437	\$ 3,043,039

Net Working Capital is adjusted to actual.

Transfers Out to the Fleet Management Fund for the purchase of two replacement BMW motorcycles. Contingency is increased by the balance of available funds..

TOTAL ALL FUNDS

<i>Resources:</i>	\$ 380,098,982	\$ 11,595,830	\$ 391,694,812
<i>Requirements:</i>			
Appropriations	\$ 314,444,084	\$ 10,195,535	\$ 324,639,619
Unappropriated Reserves	2,506,844	-	2,506,844
Unappropriated Ending Fund Balance	63,148,054	1,400,295	64,548,349
TOTAL REQUIREMENTS	\$ 380,098,982	\$ 11,595,830	\$ 391,694,812

Note: Totals include all funds, although only funds with supplemental budget adjustments have been displayed.