

**FY 2011 SUPPLEMENTAL BUDGET
MESSAGE**

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THE DOCUMENT

The document consists of three sections:

1. The budget message explaining the reasons for the changes proposed,
2. A section of detailed estimate sheets and descriptions for those actions resulting in changes in expenditures,
3. A financial summary of the resources and requirements being changed by fund.

REASONS FOR CHANGES

A Supplemental Budget is the vehicle allowed by ORS Chapter 294 for the Board to address changes in financial conditions not anticipated at the time the budget was adopted. The law allows the Board to make additional appropriations after publishing a summary of the supplemental budget and holding a public hearing on it. This supplemental budget was published in the *Oregonian* on January 6th, 2011.

This FY 2011 Supplemental Budget appropriates beginning working capital (BWC) in four county funds; increases a cash transfer, personal income tax, and intergovernmental revenues in the General Fund; and appropriates donations for the Kyron Horman investigation. These revenues increase the FY 2011 budget by \$7.8 million in total, \$5.5 million of which is BWC; and increase services at the new Rockwood Health Center, in several DCHS programs, in the County's Juvenile Detention facility. Additionally, \$1.3 million in prior-year personal income tax (ITAX) revenue is passed through to Multnomah County schools.

BWC represents the difference between revenues and expenditures in a fiscal year. Added to the following year's budget, BWC becomes a one-time resource for County programs. It is especially important to account for and spend any BWC associated with grant funds, as County Financial Policies state a preference for spending grant funds prior to spending unrestricted (General Fund) resources on the same programs.

Estimated BWC is included in the County's budget via the annual budget process, but since we "close the books" well after the budget is adopted in a fiscal year, there is normally some difference between the amount that was included in the budget and the amount that actually remains at year-end. This supplemental budget closes that gap by adding the difference that was not included when we adopted the budget. The four funds adding BWC are the Animal Services Fund (1508), the Federal-State Fund (1505), the Inmate Welfare Fund (1513), and the Justice Services Special Operations Fund (1516). Additionally, donation revenue is added to the Justice Services Special Operations Fund for the Kyron Horman investigation, and intergovernmental fee revenue from Clackamas and Washington counties is added to the General Fund to pay for additional beds at the Juvenile Detention facility.

The personal income tax (ITAX) was created when voters approved Ballot Measure 26-48 in May, 2003. It was a three-year measure that raised local funds to prevent further cuts to Multnomah County's public schools and to programs that help the County's most vulnerable residents. The bulk of the revenue, approximately \$90 million per year in 2003, 2004, and 2005, was divided equally on a per-pupil basis to all county public school districts. Since the end of

the ITAX in 2005, the County has pursued collections from delinquent accounts. The revenue added in this supplemental budget represents prior-year taxes collected in FY 2010. Revenues are allocated to the school districts on the same per-pupil basis as existed during the last year of full collections.

Each of these items affects FY 2011 only; there is no ongoing fiscal impact.

Fund increases are as follows:

Animal Services Fund: \$387,957. This fund accounts for revenues from dog and cat licenses and animal services fees per ORS 609.060(3). Cash transfers are made to the General Fund for animal services activities. The BWC results from licenses and fee revenues that exceeded expectations in FY 2010 and were not transferred into the General Fund then. The FY 2011 supplemental budget transfers the BWC into the General Fund contingency to be re-allocated by the Board.

Federal-State Fund: \$4,949,300. This special revenue fund accounts for the majority of revenues and expenditures related to federal and state financial assistance and health care programs. About one third of the BWC here will be used in DCHS' Mental Health & Addictions Services residential treatment and transitional housing. Most of the remainder will be used to expand and enhance the County's health clinic system through expansion of the electronic health records system in the Health Department, and support of the business plan for the new Rockwood Health Clinic as needed.

Inmate Welfare Fund: \$76,600. This fund accounts for proceeds from the sale of commissary items in the jails. The BWC results from fund under-expenditures in FY 2010. FY 2011 expenditures will go toward commissary inventory items.

Justice Services Special Operations Fund: \$129,356. This fund accounts for revenues and expenditures for dedicated services provided by the Department of Community Justice, the Sheriff's Office, and the Health Department. BWC is being added in the Sheriff's Office and will be spent on Hazardous Materials training activities, supplies, Alarm Unit refunds, and the Kyron Horman Investigation. BWC added in the Health Department will be used for Emergency Medical Services.

General Fund \$2,203,496. This fund accounts for and reports all financial operations of the County which are not accounted for and reported in another fund. The supplemental budget increases the General Fund by adding the cash transfer from the Animal Services Fund; by adding intergovernmental revenue from Clackamas and Washington counties; by adding prior-year personal income tax collections; and by adding indirect revenue from BWC revenues in other funds.

Risk Fund \$61,677. This fund accounts for all internal service reimbursements, revenues, and expenses associated with the County's insurance requirements and administration of workers' compensation, general liability, tort, auto, property, employee medical, dental, vision, life and long-term disability claims and insurance, employee benefits, health promotion, post-retirement benefits, and unemployment insured and self-insured programs. Service reimbursement revenue is increased due to the limited-duration positions budgeted in the Juvenile Detention facility. Funds will be spent on insurance premiums for those employees.

General Fund (1000)

This fund accounts for and reports all financial operations of the County which are not accounted for and reported in another fund. The supplemental budget increases the General Fund in four ways:

- By receiving a cash transfer from the Animal Services Fund, which will be added to the General Fund contingency for re-allocation by the Board of County Commissioners.
- By adding intergovernmental revenue from Clackamas and Washington counties, which will allow the Department of Community Justice to open a 16-bed detention unit for boys. Clackamas and Washington counties will each pay the cost of 4 additional detention beds at \$125 per bed per day, which will cover the costs for staffing and supplies that are the added operational costs of this 16 bed unit through June 30, 2011. The funding received from Clackamas and Washington counties totals \$273,000.
- By adding \$1.3 million in prior-year ITAX revenue, all of which will be allocated to school districts in Multnomah County on the same per-pupil basis as existed the last year of full collections.
- By adding indirect revenue generated by BWC revenues in other funds. Central indirect revenue totals \$51,020 and will be added to the General Fund contingency. Departmental indirect revenue of \$9,822 in the Sheriff's Office and \$181,696 in the Health Department will pay for administrative expenses associated with increased expenditures in those departments.

General Fund	FY 2011 Adopted Budget	This Action	FY 2011 Revised Budget
60000 Permanent	125,005,562	155,660	125,161,222
60100 Temporary	2,748,342	0	2,748,342
60110 Overtime	4,057,184	(30,039)	4,027,145
60120 Premium	2,012,765	0	2,012,765
60130 Salary Related	42,804,850	46,730	42,851,580
60135 Non-Base Salary Related	414,593	0	414,593
60140 Insurance	37,792,563	61,053	37,853,616
60145 Non-Base Insurance	113,576	0	113,576
Total Personal Services	214,949,435	233,404	215,182,839
60150 County Supplements	6,004,075	1,300,000	7,304,075
60155 Direct Client Assistance	1,315,643	0	1,315,643
60160 Pass-through Payments	31,833,001	0	31,833,001
60170 Professional Svcs	20,605,849	0	20,605,849
60180 Printing	1,397,645	0	1,397,645
60190 Utilities	8,240	0	8,240
60200 Communications	766,136	0	766,136
60210 Rentals	168,481	0	168,481
60220 Repairs & Maintenance	379,096	0	379,096
60230 Postage	279,917	0	279,917
60240 Supplies	3,760,731	191,519	3,952,250
60245 Library Books & Materials	0	0	0
60246 Medical & Dental Supplies	194,181	7,500	201,681
60250 Food	2,891,322	13,346	2,904,668
60260 Education and Training	1,091,462	0	1,091,462
60270 Local Travel and Mileage	361,649	0	361,649
60280 Insurance	608	0	608
60290 External Data Processing	2,060,313	0	2,060,313
60310 Drugs	1,234,982	18,750	1,253,732
60320 Refunds	5,500	0	5,500
60340 Dues and Subscriptions	577,021	0	577,021
60350 Indirect Costs	0	0	0
60355 Departmental Indirect	0	0	0
60370 Telephone	2,067,085	0	2,067,085
60380 Data Processing	15,275,163	0	15,275,163
60390 PC Replacement	37,800	0	37,800
60410 Motor Pool	2,628,013	0	2,628,013
60420 Electronics	643,359	0	643,359
60430 Building Management	22,378,110	0	22,378,110
60440 Other Internal	285,330	0	285,330
60450 Capital Debt Retirement Fund	750,000	0	750,000
60460 Distribution/Postage	1,762,532	0	1,762,532
Total Materials and Services	120,763,244	1,531,115	122,294,359
60540 Other Improvements	0	0	0
60550 Equipment	163,898	0	163,898
Total Capital	163,898	0	163,898
60500 Interest	350,000	0	350,000
60570 Bad Debt Expense	40,000	0	40,000
Total Capital	390,000	0	390,000
60470 Contingency	7,232,629	438,977	7,671,606
60560 Cash transfers	19,863,244		19,863,244
Total Contingencies & Transfers	27,095,873	438,977	27,534,850
60480 Unappropriated Fund Balance	29,885,452		29,885,452
Fund Total:	393,247,902	2,203,496	395,451,398

Animal Services Fund (1508)

This fund accounts for revenues from dog and cat licenses and animal services fees per ORS 609.060(3). Cash transfers are made to the General Fund for animal services activities. The BWC results from licenses and fee revenues that exceeded expectations in FY 2010 and were not transferred into the General Fund then. The FY 2011 supplemental budget transfers the BWC into the General Fund contingency to be re-allocated by the Board.

Animal Services Fund	FY 2011 Adopted Budget	This Action	FY 2011 Revised Budget
60000 Permanent	0	0	0
60100 Temporary	0	0	0
60110 Overtime	0	0	0
60120 Premium	0	0	0
60130 Salary Related	0	0	0
60135 Non-Base Salary Related	0	0	0
60140 Insurance	0	0	0
60145 Non-Base Insurance	0	0	0
Total Personal Services	0	0	0
60150 County Supplements	0	0	0
60155 Direct Client Assistance	0	0	0
60160 Pass-through Payments	0	0	0
60170 Professional Svcs	490,000	0	490,000
60180 Printing	2,500	0	2,500
60190 Utilities	0	0	0
60200 Communications	0	0	0
60210 Rentals	0	0	0
60220 Repairs & Maintenance	0	0	0
60230 Postage	0	0	0
60240 Supplies	55,000	0	55,000
60245 Library Books & Materials	0	0	0
60246 Medical & Dental Supplies	15,000	0	15,000
60250 Food	2,500	0	2,500
60260 Education and Training	0	0	0
60270 Local Travel and Mileage	0	0	0
60280 Insurance	0	0	0
60290 External Data Processing	0	0	0
60310 Drugs	2,500	0	2,500
60320 Refunds	0	0	0
60340 Dues and Subscriptions	0	0	0
60350 Indirect Costs	0	0	0
60355 Departmental Indirect	0	0	0
60370 Telephone	0	0	0
60380 Data Processing	0	0	0
60390 PC Replacement	0	0	0
60410 Motor Pool	0	0	0
60420 Electronics	0	0	0
60430 Building Management	0	0	0
60440 Other Internal	0	0	0
60460 Distribution/Postage	0	0	0
Total Materials and Services	567,500	0	567,500
60540 Other Improvements	34,000	0	34,000
60550 Equipment	66,000	0	66,000
Total Capital	100,000	0	100,000
60470 Contingency	173,873	0	173,873
60560 Cash transfers	1,850,000	387,957	2,237,957
Total Contingencies & Transfers	2,023,873	387,957	2,411,830
60480 Unappropriated Fund Balance			0
Fund Total:	2,691,373	387,957	3,079,330

Federal-State Fund (1505)

The Federal-State fund increases by \$4,949,300 due to numerous actions in two County departments.

In the Department of County Human Services:

1. Aging & Disability Services is adjusting BWC in seven programs by a total of \$13,615. These are small adjustments to revenues and expenditures in programs providing transportation, veterans' services, respite resources for grandparents raising grandchildren, and nutrition services to seniors.
2. Mental Health and Addictions Services is increasing BWC by \$1,743,985. The bulk of this increase will go toward adult residential treatment services. \$54,790 of this amount will fund services for women affected by domestic violence, and \$43,055 will increase community-based mental health services for children and families.
3. Community Services is adding \$383,701 in BWC from weatherization rebates. This increased appropriation will pay for weatherization services for 77 households.

In the Health Department:

Integrated Clinical Services (ICS) is adding \$2,807,999 in BWC, which will be used to expand and enhance the health clinic system through expansion of the electronic health record system in the Health Department and to support the business plan for the new Rockwood Health Clinic. ICS is funded primarily by fee for service reimbursements from Medicaid, Medicare, private insurance, patient payments, and dental capitation payments. ICS continues to receive higher medical fee reimbursements due to greater provider productivity and the addition of provider teams funded by the Increased Demand for Services (IDS) ARRA grant.

Supplemental Budget

Fund Detail

Federal-State Fund	FY 2011 Adopted Budget	This Action	FY 2011 Revised Budget
60000 Permanent	85,684,352	0	85,684,352
60100 Temporary	1,715,522	0	1,715,522
60110 Overtime	1,041,475	0	1,041,475
60120 Premium	832,808	0	832,808
60130 Salary Related	27,845,302	0	27,845,302
60135 Non-Base Salary Related	266,661	0	266,661
60140 Insurance	26,425,642	0	26,425,642
60145 Non-Base Insurance	84,227	0	84,227
Total Personal Services	143,895,989	0	143,895,989
60150 County Supplements	617,275	0	617,275
60155 Direct Client Assistance	25,302,280	409,423	25,711,703
60160 Pass-through Payments	52,207,049	1,725,212	53,932,261
60170 Professional Svcs	9,449,546	2,586,375	12,035,921
60180 Printing	542,096	0	542,096
60190 Utilities	0	0	0
60200 Communications	375,276	0	375,276
60210 Rentals	60,657	0	60,657
60220 Repairs & Maintenance	92,883	0	92,883
60230 Postage	12,957	0	12,957
60240 Supplies	4,144,761	0	4,144,761
60245 Library Books & Materials	0	0	0
60246 Medical & Dental Supplies	1,225,027	0	1,225,027
60250 Food	160,025	0	160,025
60260 Education and Training	890,614	0	890,614
60270 Local Travel and Mileage	395,360	0	395,360
60280 Insurance	8,626	0	8,626
60290 External Data Processing	12,170	0	12,170
60310 Drugs	9,800,655	0	9,800,655
60320 Refunds	0	0	0
60340 Dues and Subscriptions	132,587	0	132,587
60350 Indirect Costs	3,132,600	47,736	3,180,336
60355 Departmental Indirect	8,729,765	180,554	8,910,319
60370 Telephone	1,211,471	0	1,211,471
60380 Data Processing	6,711,337	0	6,711,337
60390 PC Replacements	2,000	0	2,000
60410 Motor Pool	281,533	0	281,533
60420 Electronics	14,000	0	14,000
60430 Building Management	7,383,000	0	7,383,000
60440 Other Internal	0	0	0
60460 Distribution/Postage	840,618	0	840,618
Total Materials and Services	133,736,168	4,949,300	138,685,468
60550 Equipment	162,101	0	162,101
Total Capital	162,101	0	162,101
60470 Contingency	0	0	0
60560 Cash transfers	0	0	0
Total Contingencies & Transfers	0	0	0
60480 Unappropriated Fund Balance	0	0	0
Fund Total:	277,794,258	4,949,300	282,743,558

Inmate Welfare Fund (Fund 1513)

The Inmate Welfare Fund is an inmate trust fund used for the benefit of Multnomah County inmates. Through the profits from the sale of commissary items, telephone usage and other sources, the Inmate Welfare Fund provides direct services and products that otherwise might not be funded for the benefit of the inmates. Beginning working capital of \$76,600 resulted from fund under-expenditures in FY 2010. FY 2011 expenditures will go toward commissary inventory items and will pay for indirect costs.

Inmate Welfare Fund	FY 2011 Adopted Budget	This Action	FY 2011 Revised Budget
60000 Permanent	431,936	0	431,936
60100 Temporary	0	0	0
60110 Overtime	6,000	0	6,000
60120 Premium	35,348	0	35,348
60130 Salary Related	146,721	0	146,721
60135 Non-Base Salary Related	0	0	0
60140 Insurance	157,781	0	157,781
60145 Non-Base Insurance	0	0	0
Total Personal Services	777,786	0	777,786
60150 County Supplements	0	0	0
60155 Direct Client Assistance	0	0	0
60160 Pass-through Payments	0	0	0
60170 Professional Svcs	80,332	71,389	151,721
60180 Printing	2,338	0	2,338
60190 Utilities	0	0	0
60200 Communications	2,000	0	2,000
60210 Rentals	0	0	0
60220 Repairs & Maintenance	0	0	0
60230 Postage	0	0	0
60240 Supplies	133,162	0	133,162
60245 Library Books & Materials	0	0	0
60246 Medical & Dental Supplies	0	0	0
60250 Food	200,000	0	200,000
60260 Education and Training	3,000	0	3,000
60270 Local Travel and Mileage	2,253	0	2,253
60280 Insurance	0	0	0
60290 External Data Processing	0	0	0
60310 Drugs	0	0	0
60320 Refunds	0	0	0
60340 Dues and Subscriptions	0	0	0
60350 Indirect Costs	21,927	1,214	23,141
60355 Departmental Indirect	72,253	3,998	76,251
60370 Telephone	40,308	0	40,308
60380 Data Processing	0	0	0
60390 PC Replacements	0	0	0
60410 Motor Pool	0	0	0
60420 Electronics	12,500	0	12,500
60430 Building Management	0	0	0
60440 Other Internal	35,000	0	35,000
60460 Distribution/Postage	1,156	0	1,156
Total Materials and Services	606,229	76,600	682,829
60550 Equipment	0	0	0
Total Capital	0	0	0
60470 Contingency	0	0	0
60560 Cash transfers	0	0	0
Total Contingencies & Transfers	0	0	0
60480 Unappropriated Fund Balance	0	0	0
Fund Total:	1,384,015	76,600	1,460,615

Justice Services Special Operations Fund (Fund 1516)

This fund accounts for revenues and expenditures for dedicated services provided by the Department of Community Justice, the Sheriff's Office, and the Health Department. This fund increases by \$129,356 due to numerous actions in two County departments.

In the Sheriff's Office,

1. The Alarms Unit adds \$58,206 in BWC. This amount is excess Alarms Unit revenue and will be returned to participating Multnomah County jurisdictions. Any surplus from the previous year must be returned to each jurisdiction proportionate to the percentage of permit holders within each respective jurisdiction.
2. \$7,277 in BWC will be added for Hazardous Materials training for Sheriff's Office employees. This is reimbursement from the Oregon Fire Marshal for past activities, and can only be used for specified hazardous materials training activities.
3. \$11,118 of prior-year donations (BWC) and \$35,000 in current year donations are added for the Kyron Horman investigation. These funds have been donated by the public and are expected to be used to support this investigation.

In the Health Department:

1. Emergency Medical Services (EMS) is adding \$17,755 in BWC. EMS is funded entirely by fees, fines and licenses, a portion of which are not assessed until the end of each contract year. The amount typically isn't paid until after the budget for the next fiscal year has already been finalized. These fines are used to help offset the cost of equipment purchases for the contracted response agencies.

These added revenues also create indirect revenues of \$9,036, which will pay for administrative activities associated with the increased program expenditures, above.

Justice Services Special Ops Fund	FY 2011 Adopted Budget	This Action	FY 2011 Revised Budget
60000 Permanent	3,386,428	0	3,386,428
60100 Temporary	64,455	0	64,455
60110 Overtime	43,746	5,939	49,685
60120 Premium	26,025	0	26,025
60130 Salary Related	1,156,472	0	1,156,472
60135 Non-Base Salary Related	5,376	220	5,596
60140 Insurance	1,029,143	0	1,029,143
60145 Non-Base Insurance	2,080	624	2,704
Total Personal Services	5,713,725	6,782	5,720,507
60150 County Supplements	0	0	0
60155 Direct Client Assistance	0	0	0
60160 Pass-through Payments	686,628	54,246	740,874
60170 Professional Svcs	368,358	42,980	411,338
60180 Printing	30,489	0	30,489
60190 Utilities	0	0	0
60200 Communications	12,120	0	12,120
60210 Rentals	7,620	0	7,620
60220 Repairs & Maintenance	0	0	0
60230 Postage	1,367	0	1,367
60240 Supplies	534,418	16,311	550,729
60245 Library Books & Materials	0	0	0
60246 Medical & Dental Supplies	0	0	0
60250 Food	32,150	0	32,150
60260 Education and Training	20,450	0	20,450
60270 Local Travel and Mileage	1,644	0	1,644
60280 Insurance	0	0	0
60290 External Data Processing	0	0	0
60310 Drugs	0	0	0
60340 Dues and Subscriptions	2,452	0	2,452
60350 Indirect Costs	126,418	2,070	128,488
60355 Departmental Indirect	460,077	6,966	467,043
60370 Telephone	21,947	0	21,947
60380 Data Processing	33,121	0	33,121
60390 PC Flat Fee	0	0	0
60410 Motor Pool	738	0	738
60420 Electronics	0	0	0
60430 Building Management	87,313	0	87,313
60440 Other Internal	17,020	0	17,020
60450 Capital Lease Retirement	0	0	0
60460 Distribution/Postage	28,759	0	28,759
Total Materials and Services	2,473,089	122,574	2,595,663
60520 Land	0	0	0
60530 Buildings	0	0	0
60540 Other Improvements	0	0	0
60550 Equipment	10,000	0	10,000
Total Capital	10,000	0	10,000
60490 Principal	0	0	0
60500 Interest	0	0	0
Total Debt Service	0	0	0
60470 Contingency	0	0	0
60560 Cash transfers	0	0	0
Total Contingencies & Transfers	0	0	0
60480 Unappropriated Fund Balance	0	0	0
Fund Total:	8,196,814	129,356	8,326,170

Risk Fund (Fund 3500)

This fund accounts for all internal service reimbursements, revenues, and expenses associated with the County's insurance requirements and administration of workers' compensation, general liability, tort, auto, property, employee medical, dental, vision, life and long-term disability claims and insurance, employee benefits, health promotion, post-retirement benefits, and unemployment insured and self-insured programs. Service reimbursement revenue is increased due to the limited-duration positions budgeted in the Juvenile Detention facility. Funds will be spent on insurance premiums for those employees.

Supplemental Budget

Fund Detail

Risk Fund	FY 2011 Adopted Budget	This Action	FY 2011 Revised Budget
60000 Permanent	3,233,045	0	3,233,045
60100 Temporary	10,000	0	10,000
60110 Overtime	0	0	0
60120 Premium	387,500	0	387,500
60130 Salary Related	1,028,551	0	1,028,551
60135 Non-Base Salary Related	834	0	834
60140 Insurance	772,513	0	772,513
60145 Non-Base Insurance	250	0	250
Total Personal Services	5,432,693	0	5,432,693
60150 County Supplements	52,000	0	52,000
60155 Direct Client Assistance	0	0	0
60160 Pass-through Payments	0	0	0
60170 Professional Svcs	1,520,227	0	1,520,227
60180 Printing	28,650	0	28,650
60190 Utilities	0	0	0
60200 Communications	0	0	0
60210 Rentals	0	0	0
60220 Repairs & Maintenance	1,100	0	1,100
60230 Postage	250	0	250
60240 Supplies	8,495,145	0	8,495,145
60245 Library Books & Materials	0	0	0
60246 Medical & Dental Supplies	0	0	0
60250 Food	0	0	0
60260 Education and Training	47,530	0	47,530
60270 Local Travel and Mileage	1,243,600	0	1,243,600
60280 Insurance	42,102,652	0	42,102,652
60290 External Data Processing	0	0	0
60310 Drugs	5,312,240	0	5,312,240
60320 Refunds	5,300	0	5,300
60330 Claims Paid	25,792,083	61,677	25,853,760
60340 Dues and Subscriptions	56,280	0	56,280
60350 Indirect Costs	0	0	0
60355 Departmental Indirect	0	0	0
60370 Telephone	48,224	0	48,224
60380 Data Processing	222,541	0	222,541
60390 PC Replacement	0	0	0
60410 Motor Pool	5,689	0	5,689
60420 Electronics	0	0	0
60430 Building Management	484,438	0	484,438
60440 Other Internal	0	0	0
60460 Distribution/Postage	63,786	0	63,786
Total Materials and Services	85,481,735	61,677	85,543,412
60540 Other Improvements	0	0	0
60680	65,267	0	65,267
Total Capital	65,267	0	65,267
60470 Contingency	2,000,000	0	2,000,000
60560 Cash transfers	0	0	0
Total Contingencies & Transfers	2,000,000	0	2,000,000
60480 Unappropriated Fund Balance	21,868,000	0	21,868,000
Fund Total:	114,847,695	61,677	114,909,372

General Fund			
	FY 2011 Adopted Budget	This Action	FY 2011 Revised Budget
<u>Resources</u>			
Intergovernmental: Local Operations	2,982,768	273,000	3,255,768
Cash Transfer Revenue	3,011,000	387,957	3,398,957
Indirect Revenue	9,832,672	242,539	10,075,211
Personal Income Tax	200,000	1,300,000	1,500,000
All Other Revenues as Adopted	<u>377,221,462</u>	<u>0</u>	<u>377,221,462</u>
<u>Total Resources</u>	393,247,902	2,203,496	395,451,398
<u>Requirements</u>			
Personnel	214,949,435	233,404	215,182,839
Materials & Supplies	120,763,244	1,531,115	122,294,359
All Other Expenditures as Adopted	<u>57,535,223</u>	<u>438,977</u>	<u>57,974,200</u>
<u>Total Expenditures</u>	393,247,902	2,203,496	395,451,398
<u>Total Requirements</u>	393,247,902	2,203,496	395,451,398
Animal Services			
<u>Resources</u>			
Beginning Working Capital	552,873	387,957	940,830
All Other Revenues as Adopted	<u>2,138,500</u>	<u>0</u>	<u>2,138,500</u>
<u>Total Resources</u>	2,691,373	387,957	3,079,330
<u>Requirements</u>			
Cash Transfer	1,850,000	387,957	2,237,957
All Other Expenditures as Adopted	<u>841,373</u>	<u>0</u>	<u>841,373</u>
<u>Total Expenditures</u>	2,691,373	387,957	3,079,330
<u>Total Requirements</u>	2,691,373	387,957	3,079,330
Federal-State Fund			
<u>Resources</u>			
Beginning Working Capital	986,116	4,949,300	5,935,416
All Other Revenues as Adopted	<u>276,808,142</u>	<u>0</u>	<u>276,808,142</u>
<u>Total Resources</u>	277,794,258	4,949,301	282,743,558
<u>Requirements</u>			
Personnel	143,895,989	0	143,895,989
Materials & Supplies	133,736,168	4,949,300	138,685,468
All Other Expenditures as Adopted	<u>162,101</u>	<u>0</u>	<u>162,101</u>
<u>Total Expenditures</u>	277,794,258	4,949,300	282,743,558
<u>Total Requirements</u>	277,794,258	4,949,300	282,743,558
Inmate Welfare Fund			
<u>Resources</u>			
Beginning Working Capital	100,000	76,600	176,600
All Other Revenues as Adopted	<u>1,284,015</u>	<u>0</u>	<u>1,284,015</u>
<u>Total Resources</u>	1,384,015	76,600	1,460,615
<u>Requirements</u>			
Materials & Supplies	606,229	76,600	682,829
All Other Expenditures as Adopted	<u>777,786</u>	<u>0</u>	<u>777,786</u>
<u>Total Expenditures</u>	1,384,015	76,600	1,460,615
<u>Total Requirements</u>	1,384,015	76,600	1,460,615

Special Operations Fund				
<u>Resources</u>				
	Beginning Working Capital	805,889	94,356	900,245
	Donations: Operations	2,000	35,000	37,000
	All Other Revenues as Adopted	<u>7,388,925</u>	<u>0</u>	<u>7,388,925</u>
	<u>Total Resources</u>	8,196,814	129,356	8,326,170
<u>Requirements</u>				
	Materials & Supplies	2,473,089	122,574	2,595,663
	All Other Expenditures as Adopted	<u>5,723,725</u>	<u>6,782</u>	<u>5,730,507</u>
	<u>Total Expenditures</u>	8,196,814	129,356	8,326,170
	<u>Total Requirements</u>	8,196,814	129,356	8,326,170
Risk Fund				
<u>Resources</u>				
	Insurance Service Reimbursements	55,424,464	61,677	55,486,141
	All Other Revenues as Adopted	<u>59,423,231</u>	<u>0</u>	<u>59,423,231</u>
	<u>Total Resources</u>	114,847,695	61,677	114,909,372
<u>Requirements</u>				
	Claims Paid	25,792,083	61,677	25,853,760
	All Other Expenditures as Adopted	<u>89,055,612</u>	<u>0</u>	<u>89,055,612</u>
	<u>Total Expenditures</u>	114,847,695	61,677	114,909,372