

MARION COUNTY FY2011-12 BUDGET
BUDGET OFFICER'S MESSAGE



**Marion County Annual Budget
Fiscal Year 2011-2012
Budget Officer's Message**

Mission Statement

*We serve the public to protect, promote, and enhance a positive quality of life
in Marion County.*

June 1, 2011

Members of the Budget Committee, Board of Commissioners and citizens of Marion County:

Our financial outlook is like the weather across the nation: ever changing, unpredictable and turbulent. Given the nature of the economy, increased personnel costs and Courthouse Square, we have made decisions that keep our core programs in tact and, with one exception, meet our financial policy requirements. The 2011-12 proposed budget totals \$341,796,802, with \$77,007,416 in the General Fund and \$264,789,386 in Other Funds. While we have been able to balance the budget with minimal impact to external service delivery, we have had to reduce staff, contingencies and ending fund balances to do so. The only alternative would be further reductions in staff and programs in order to maintain a higher ending fund balance. Even so, we have little margin for error.

The Economy

Reduced Revenues—The national economic problems have changed the assumptions used to forecast revenues for the current year and future years. Since the last quarter of 2008, we have been dealing with the results of a significant recession that has forced us to make difficult choices in past years and those difficult choices continue with this budget. The General Fund is the general operating fund for the county. Unlike dedicated and reserve funds, the General Fund can be used for any purpose at the discretion of the budget committee. During the last six years, many of our General Fund revenue's largest sources have declined dramatically from their historic highs in 2006. These include recording fees, investment interest, assessment and taxation apportionment, Chapter 530 state timber revenue, and Title I of the federal Secure Rural Schools and Community Self Determination Act which goes to zero in FY 2012-13.

Property tax receipts make up the largest percentage of General Fund revenue at 81% and have been one of the most stable revenue sources in the past. The falling housing market and the increased foreclosure rate have led to a 20% decrease in residential housing values in the past two years. Measure 5, adopted by the voters in 1990, restricts property taxes to \$5 for education and \$10 total for all other local governments. Tax compression occurs if the tax on a property exceeds either of these limits because the tax on the individual property will be reduced to the applicable limit. In 1997, voters adopted Measure 50 which capped assessed value at 90% of 1995-96 market value and set permanent tax rates for each local jurisdiction. It also limited the growth in assessed

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value to 3% per year. Assessed value cannot exceed market value and due to the current economy and housing market, the two values are coming closer together.

In the past two years, residential property values have dropped more rapidly than anticipated. When market value drops to or below assessed value then market value becomes the assessed value for tax purposes. Last year the assessed value of residential property was 69% of market value. For next year, assessed value of residential property in Marion County is 77.5% of market value and that percentage is rising. Oregon county assessors' think market value will continue to drop and could drop as much as 10% a year for the next two years. By FY 2013-14, we could see a zero increase and a possible decline in property tax revenues as we get closer to Measures 5 and 50's limits.

Property Tax Revenue Growth Rate

Actual	Actual	Actual	Actual	Budget	Proposed
FY 2006-07	FY 2007-08	FY 2008-09	FY 2009-10	FY 2010-11	FY 2011-12
5.23%	4.50%	3.80%	4.50%	2.40%	2.46%

In addition, Comcast has filed a statewide lawsuit over their property assessments. Because these large value lawsuits can take years to resolve in tax court, we are setting aside their disputed tax payments into a special fund. This reduces revenue to every taxing district in Marion County—a reduction of \$206,000 to our General Fund. Recent legislation signed by the governor changes the manner in which counties will handle large tax appeals in the future. The ramification of this legislative change is unknown at this time.

Another impact to our \$77 million General Fund is a decrease of more than \$1.4 million in shared revenues from the state and federal government.

Shared Revenue	FY 2010-11 Budget	FY 2011-12 Proposed
OLCC Liquor Taxes	\$1,472,917	\$ 1,098,800
Assess. & Tax Grant	1,950,005	1,188,000
Secure Rural Schools	1,051,560	638,320
State Forest Rehab	558,753	672,000
Cigarette Taxes	305,295	330,197
911 Telephone Tax	160,000	171,000
Total	\$5,498,530	\$4,098,489

Increased Costs—The economy also drives our costs. The decline in the stock market in 2008 has led to a substantial increase in PERS and health costs continue to rise more than the rate of inflation. I've been increasingly concerned about the growth in PERS and medical benefits for several years. Indeed, total budgeted PERS costs will grow by 36.4% in just one fiscal year from the current budget of \$10.1 million to \$15.9 million total funds. Medical and dental benefits are an even larger part of the budget and are \$20.1 million for all funds in this budget. Fringe benefits totaled \$36.3 million or 46% of

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salaries and wages in FY 2010-11. With this budget, benefits in Marion County now total \$41.5 million or 52% of salaries and wages. These increases exist even though employees and managers have foregone cost-of-living increases and there are 32.62 fewer FTE in my proposed budget than in the current year. In the General Fund, PERS costs grow by 42% from \$3.4 million to \$4.8 million in one year while medical and dental benefits increase by 9.8% from \$5.9 million to \$6.5 million.

Courthouse Square

Nothing has taken us more by surprise or affected our operations more than the discovery of structural problems with the 10-year old Courthouse Square complex. On July 1, 2010, engineering consultants recommended immediate closure of the transit mall at Courthouse Square. Further analysis on the office building indicated signs of serious defects making long-term occupation of the building inadvisable and the City of Salem then declared the building “dangerous.” This unfortunate development required the subsequent evacuation of county staff from the building. We had to find other space and move 305 employees, their files and equipment in three months to five different locations. Also, we had to move the county’s entire computer data center. These were monumental tasks and all the staff should be congratulated on their efforts and “can-do” attitude.

A Courthouse Square Redevelopment Fund was established by the board in FY 2010-11 to track all revenues and expenditures associated with Courthouse Square now and into the future. Expenses in FY 2010-11 included discovery, litigation and costs associated with the relocation of county offices from Courthouse Square for a total cost of \$2,511,868. Annual lease costs of \$785,000 are budgeted in departments and the existing debt service payments for Courthouse Square of \$1.55 million continue to be budgeted in the Debt Service Fund. In FY 2011-12, expenses will include ongoing litigation, operating costs, a contract for an owners’ representative, possible remediation and other solutions for Courthouse Square.

The relocation of so many employees has created operational, management and service issues as staff and services are spread out in several different locations. We have reduced our square footage by one-third, but this is not a long-term solution as there are a large number of files and most of our furniture still housed in Courthouse Square. In addition, our customers now have to find the new locations for the commissioners’ offices and board room, District Attorney’s offices, human resources, planning, building codes, property tax payments and the filing of real estate documents. The move also adds challenges to our continued enterprise management of administrative services.

76th Oregon Legislative Assembly

This session, the state has had to deal with a \$3.5 billion General Fund shortfall and is rapidly progressing toward *sine die* by the end of June. How and at what level the state funds its agencies has a direct impact on county services. General Law counties are in many ways administrative units of the state. Marion County provides the administrative infrastructure to assist the state in providing public safety, transportation, health and mental health, elections and property assessments. Other than shared revenues, the state

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revenues we receive for these programs are dedicated to specific services provided by county employees or contracted to service providers. These important services might be reduced as the legislature works its way through the state agency budgets that affect county departments.

One of our largest departments, the Health Department, is primarily funded by state and federal dollars for health, mental health, developmental disabilities and clinics for women and children. Governor Kitzhaber has recommended major changes in this relationship that can have a dramatic affect on the way counties provide health and mental health services. The Children and Families Department receives \$1.3 million from the state for Healthy Start, Court Appointed Special Advocates, Relief Nurseries and Basic Capacity. Pending legislation may change the organization, functions and funding for the department.

The Health Department and Children and Families pay \$4.5 million for central administrative services such as information technology, payroll and accounting, human resources, facilities maintenance, legal representation and risk management. Dramatic loss of funding will require restructuring our administrative support services for all county departments. Once again, this possible loss of funding points to the continued need for right sizing Marion County operations.

Budget Environment

The total proposed budget for Marion County is **\$341,796,802**. The General Fund totals **\$77,007,416** and all other funds total **\$264,789,386**. The proposed budget funds 1,314.78 FTE. In order to keep our budget structurally balanced, we have reduced 32.62 FTE, used \$2 million from the Rainy Day Fund and reduced the Ending Fund Balance in the General Fund from \$5 million to \$3.5 million. I am also recommending that we change the Rainy Day Fund financial policy. In the coming year, we will closely monitor vacancies in order to cut positions, not people, as we right size in future years.

Our General Fund revenues are down nearly 1%, while our contingency funds and ending fund balances are down 12% and 31% respectively. These reductions do not bode well for the future in an era of increasing costs and decreasing revenues.

Total county revenues are down 3.8% and contingencies and reserves are down 22% and 36% respectively. The proposed budget reduces the Health Department by 18.92 FTE, Central Services by 7.0 FTE and the District Attorney by 3.30 FTE to offset service reductions and decreasing revenues.

The move from Courthouse Square increased the rental costs by 36% due to the new lease costs and our decision to charge actual costs to departments. For example, rental costs in the Finance Department have increased from \$5,500 to \$82,001 and those in the IT Department have increased from \$19,874 to \$107,022. While utilities are slightly reduced overall due to the vacant Courthouse Square, we have changed the allocation of these costs because many departments are now housed in leased space and are paying for utilities in the lease costs. For example, there are two departments housed in old

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buildings that are difficult to heat and cool. The Sheriff's Office will see an increase in utility costs from \$748,870 to \$783,108 and the Health Department's increase is from \$205,755 to \$222,137. In past years, other departments have been subsidizing these costs.

It's Raining—In FY 2004-05, we established two reserve funds: a PERS Liability Fund and a Rainy Day Fund. In FY 2006-07, we merged the two funds into a \$4 million Rainy Day Fund to be available for PERS rate stabilization, as well as other financial disasters. In prior years, a small assessment was added to department payrolls and transferred to the fund for the exact situation we find ourselves in today. The Rainy Day Fund will cover part of the PERS increase for two years in both the General Fund and Other Funds. The rest of the increase will be absorbed by departments. I recommended a Rainy Day Fund originally because I believe in the practice, but now we need to use the fund to maintain critical services and the employees who provide them. I am still committed to maintaining prudent reserves and I know that the board is as well. We will return dollars to the Rainy Day Fund when an improved economy makes that possible. Without using the Rainy Day Fund, we would be in the position of laying off an additional 20 to 25 employees.

Over the past three years we have kept a structurally balanced budget in a number of ways and the key has been not to increase programs or staff, and to decrease staff and programs when necessary. While we are currently able to handle the reduced revenues and increased costs without major program disruption, it is difficult to gauge how the downturn will ultimately play out in the next two to three years. Prudent management and a controlled reduction in programs and staff will be necessary.

Financial and Budget Policies—We adopted four financial policies in 2008 and modified one in 2009. Out of those four, three are relevant for this year's budget. First, is the required level of reserves. We are required to have a contingency of one percent of adjusted General Fund resources and an ending fund balance of five percent. This budget has a contingency of 1% and an ending fund balance of 5%. The second finance policy requires that we limit the use of the General Fund to backfill federal or state funding reductions and we have not done so in this proposed budget. Finally, a policy requiring 5% of General Fund adjusted resources to be maintained in the Rainy Day Fund will need to be changed by order of the Board of Commissioners. I will be proposing that the Budget Committee recommend that change to the board.

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FY 2011-12 Proposed Budget

Resources			
	2010-11*	2011-12	%
	Budget	Proposed	Change
General Fund			
Revenue	\$70,257,882	\$69,718,302	-.76%
Net Working Capital	7,260,198	7,289,114	+.40%
Total GF Resources	\$77,518,080	\$77,007,416	-.66%
All Funds			
Resources	\$266,264,927	\$256,184,647	-3.79%
Net Working Capital	85,134,295	85,612,155	+.58%
Total Funds Resources	\$351,399,222	\$341,796,802	-2.73%

*Includes 2nd supplemental

Requirements			
	2010-11*	2011-12	%
	Budget	Proposed	Change
General Fund			
Requirements	\$71,664,909	\$72,823,886	+1.62%
Contingency	790,579	697,183	-11.81%
Ending Fund Balance	5,062,592	3,486,347	-31.14%
Total GF Requirements	\$77,518,080	\$77,007,416	-.66%
All Funds			
Requirements	\$283,967,078	\$271,828,496	-4.28%
Contingency	16,250,305	12,657,888	-22.11%
Unappropriated Reserves	8,383,663	5,349,302	-36.19%
Ending Fund Balance	42,798,176	51,961,116	+21.41%
Total Funds Requirements	\$343,414,714	\$341,796,802	-2.73%

*Includes 2nd supplemental

Dedicated and Other Funds—There are a number of large dedicated and other funds that are budgeted separately from the General Fund and cannot be used for general purposes. Dedicated and other funds comprise 78% of the total budget. State law or prudent financial planning requires the establishment of these funds. The county has 37 separate dedicated and other funds. Some of the larger dedicated funds include: the **Self Insurance Fund** used for health insurance, workers compensation, tort liability and unemployment insurance; the **Health Fund** used for Medicaid services, developmental disabilities, mental health and alcohol and drug rehabilitation services; the **Environmental Services Fund** retains funds for operation of the waste-to-energy facility and reserves for closing landfills and other environmental mitigation; and the **Public Works Fund** (“Road Fund”) is constitutionally dedicated for roads. The **Debt Service Fund** holds resources to pay debt service on the Courthouse Square debt and PERS bonds. Each fund has been established to meet requirements to segregate these resources

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and use them for their designated functions. The funds cannot be used for general operating purposes. It is the combined total of the General Fund, reserves, and other fund resources that establish the FY 2011-12 budget.

<u>Dedicated and Other Funds</u>	<u>FY 2010-11 Budget</u>	<u>FY 2011-12 Proposed</u>
Self-Insurance	\$29,796,378	\$32,288,050
Health	63,363,149	60,875,603
Environmental Services	45,233,977	42,810,097
Public Works "Road Fund"	37,208,896	38,678,909
Debt Service	5,049,583	5,217,792
Rainy Day	4,045,900	4,024,800

County Service Areas

Public Safety

The county spends 76% of its General Fund on Public Safety—the Sheriff's Office, including his deputies and the jail, the District Attorney and his deputies, the Juvenile Department and the Justice Courts. Given the costs of these programs, reduced revenues to the General Fund, reduced FTE, reduced crime rates and the critical interaction of all these programs, it will be important for the county to begin a strategic analysis of our public safety programs.

**Public Safety
FY 2011-12 Proposed Budget**

	<u>All Funds</u>	<u>Total FTE</u>
Sheriff	\$52,852,511	349.00
Juvenile	12,322,595	102.72
District Attorney	9,624,226	82.63
Justice Courts	<u>830,443</u>	<u>8.75</u>
TOTAL	\$75,629,775	543.10

The **Sheriff's Office** budget totals \$52,852,511 with General Fund support of \$29,184,668 comprising 38% of the county's General Fund budget. The General Fund support to the Sheriff's Office increases by \$872,765 or 3.1% over FY 2010-11. The major issue for fiscal years 2011-12 and 2012-13 are the reductions in the state allocation for Community Corrections. Reductions in this budget of \$1.3 million from the FY 2010-11 budget of \$12.5 million affects the amount of funds available for Parole and Probation staff to supervise 3,888 parolees.

The **District Attorney's** total budget is \$9,624,226 of which \$7,847,295 or 82% comes from the General Fund. While the District Attorney (DA) is a state official responsible for prosecuting state crimes including those in state institutions, the state provides no funding for deputy DA's, other staff and only a portion of the DA's salary.

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The **Juvenile Department** illustrates the affect of state budget cuts on county programs. The grants from the state for juvenile programs have dropped from \$1.5 million in 2008-09 to \$898,863 in FY 2011-12 for a decrease of 41% in three years. The total budget for FY 2011-12 is \$12,322,595 and 102.72 FTE.

The **Justice Courts** in Woodburn, Salem and Stayton are budgeted for a total of \$830,443 from the General Fund. The courts' budget increases by .25 FTE to meet workload at the North Marion Justice Court.

Transportation

The **Public Works Department** budget is \$93,002,448 or 27.2% of the total county budget with 204.8 FTE. Nearly 90% of the Public Works Department budget is comprised of two funds, the Environmental Services Fund at \$42.8 million and the Public Works Fund or "Road Fund" at \$38.7 million. The remainder of the budget is made up of the Fleet Fund at \$3.5 million, Dog Control at \$1.25 million with \$653,819 from the General Fund; \$1.9 million for the Surveyor; \$1.2 million for Land Use Planning—\$664,834 from the General Fund with \$324,000 from the Lottery Fund; and \$2.9 million for Building Inspection. In addition, the appropriation for Parks is \$441,083 and the appropriation for the Marion County Fair is \$325,886. The department was hit hard with layoffs and reduced hours in FY 2009-10 totaling 23.5 FTE or 11%. This budget increases the department's FTE by 13.4.

For FY 2011-12, Public Works will invest \$2.75 million in resurfacing 18 miles of county roads. Other FY 2011-12 road and bridge projects include 30 miles of chip seals and 4.9 miles of slurry seals, compared to 27.6 and 5 miles respectively last year. The Department will begin operating the new \$4.1 million Buena Vista Ferry. Another large on-going project is the \$3.5 million North Fork Road slide stabilization funded by a Federal Forest Highway grant.

Environmental Services has begun a new program to remove metal from the ash produced by the burner in Brooks. This will also allow us to ship the "cleaned" ash as daily cover for the Coffin Butte land fill in Corvallis.

Health and Community Services

The **Health Department** budget totals \$60,875,603 for a reduction of 3.93% from FY 2010-11. The budget includes 334.38 FTE, a reduction of 18.92 FTE, and a \$3.5 million transfer from the General Fund. Primarily funded through state and federal funds, the Health Department budget provides services to the mentally ill, developmentally disabled, drug addicted adults and children, services to treat communicable diseases and other public health programs. The Health Department budget provides another example of the difficulties created by a state budget in flux. Once again, we will not know what will be cut in FY 2011-12 or FY 2012-13 until the state adopts its 2011-13 biennial budget.

The budget for the **Department of Children and Families** is \$2,864,971 and includes a General Fund transfer of \$209,763. The department provides support for child abuse

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prevention including Healthy Start, Relief Nurseries and Court Appointed Special Advocates (CASA) with 7.65 FTE. The Governor's budget does not include funding for the state Commission on Children and Families and anticipates the creation of a new Early Learning program instead. State legislative action will determine the future of the Department of Children and Families.

General Government

The budget for the **Assessor's Office** is \$5,626,284 General Fund in FY 2011-12 with 52.1 FTE. In FY 2010-11, the Assessor reduced his staff by 3.9 FTE and continues to streamline processes and reduce costs by taking advantage of a new computerized assessment system. The department's staff continues assessing commercial, residential and farm property and collects taxes for all units of government in Marion County. The total budget for the **County Clerk** is \$2,830,782 and 14.5 FTE in FY 2011-12. The Clerk continues to provide for all elections in Marion County, administers the Board of Property Tax Appeals, maintains a permanent record of all property transactions and archives county records. The **Treasurer's** budget of \$440,816 and 3 FTE continues its current service level except for a reduction in armored car services.

Central Services

The **Board of Commissioners** budget is \$1,984,466 and 13 FTE. The **Legal Counsel** budget totals \$1,873,596 with a reduction of 1 FTE. **Business Services'** budget of \$6,607,553 and 60.5 FTE decreases by 2.83% and 2 FTE. The **Information Technology** budget is \$8,001,897 with a decrease of 2.16 % and 3 FTE. The **Finance Department** budget is \$2,070,588 with a decrease of 1 FTE. Reductions in Central Service departments total seven FTE. We have been reducing Central Service costs since FY 2009-10 and these departments are down 14 FTE.

McBee/McLean

The first major project under Marion County's Business Enterprise Enhancement (McBee) program was changing our chart of accounts in order to streamline our accounting system in 2008 and 2009. In 2010 we restructured our Oracle Human Resources (HR), Payroll and Advanced Benefits modules. Department representatives are now able to process updates to the HR system reducing paper flow and allowing departments to have more control over their employee data. Oracle's Advanced Benefits program allows the central benefits staff to manage the enrollment process, monitor daily transactions and provide real time benefits information. The county was asked to present "The Road to Release 12 – The Marion County Story" at Oracle's annual global conference. The next step in McBee is to make preparations for the upgrade of Oracle's E-Business Suite Release 12 that will be required by 2013. Implementing R-12 will be a major undertaking to maintain our financial systems and improve efficiencies.

McLean—Lean government is imperative in today's environment where budgets are shrinking and citizen needs are growing. A major function of Marion County's business enterprise enhancement program (McBee) has been to streamline our financial and human resource systems and their attendant business processes. Similarly, a "lean" process will reduce waste by initiating organizational change by examining current

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processes to improve operational efficiency. The key element is looking at how things are done today, breaking a process down, examining where the actual work is being done and where inefficiencies are costing resources. Starting in FY 2011-12, we will begin to adopt lean processing in small, "lean" steps without interrupting the business of our departments.

Non-Departmental Operations

Capital Improvement Projects—Due to the resource issues faced by Marion County, we are recommending no new General Fund CIP projects and only one new capital acquisition, a phone switch at the jail for \$150,000. We will continue the projects begun in FY 2010-11 to improve the HVAC systems and mitigate mold at the Marion County Courthouse, install the Clerk's vote tally equipment and the Assessor's new assessment system. We will also finish repairing the roof on "E" Pod at the jail, replace the jail boilers and piping and a telephone switch. Depending upon the outcome of the RFP and if the board decides to remediate Courthouse Square, appropriation authority may need to be revised during the first or second supplemental budget when costs are finalized.

Non-Departmental Operations—These programs and projects are not assigned to specific departments. Payments include contributions to outside agencies working in Marion County such as OSU Extension Service, the state's water master and predatory animal programs, as well as funds to continue audits of county departments. We have included \$500,000 for McBee to complete the reconfiguration of the Oracle Payroll and HR modules and begin the process to upgrade our Oracle E-Business Suite to Release 12.

Rainy Day Fund—The proposed budget recommends using \$2 million of the Rainy Day Fund to help mitigate the FY 2011-12 PERS increases leaving a \$2,024,800 balance in the fund for FY 2012-13. Since the Rainy Day Fund was created by an assessment on department's payrolls, this approach returns the dollars to their departments of origin.

Debt Service—The budget contains an appropriation of \$1,551,150 from the General Fund for debt service. This amount is used to pay the current debt service on refunding obligations totaling \$14.3 million for the Courthouse Square bonds. In addition, we pay \$3,395,446 as a department payroll cost for two Limited Tax Pension Obligations issued by the county to provide for the county's unfunded actuarial liability with PERS.

Future Debt Obligation—Because property taxes are not collected until late fall, cash flow from the General Fund will have to be covered with a temporary inter-fund loan. Although the amount of the loan is not known and does not need to be budgeted, interest payments must be included in the budget and we have budgeted \$25,000.

Reserves and Contingencies

A \$697,183 General Fund contingency amount is budgeted to mitigate unforeseen expenses. Our unappropriated ending fund balance of \$3.49 million is 5% of operating revenues. Our ending fund balance, reserves and contingencies totaling \$6.2 million equates to 9% of adjusted General Fund resources.

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Fiscal Year 2011-12 Proposed Budget
General Fund Reserves and Contingencies

Rainy Day Fund Unappropriated Reserves*	\$2,024,800
General Fund Contingency	697,183
General Fund Unappropriated Balance	<u>3,486,347</u>
Total	\$6,208,330
Percent of Adjusted General Fund Resources	9%

*After recommended transfers

Budget Document

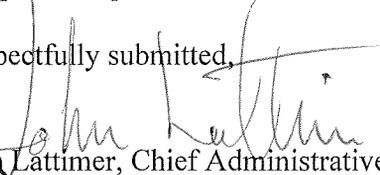
The individual department budgets have been grouped together by service sector and by department, program, and fund. Additional schedules, spreadsheets, and detailed documentation are also provided to ensure a comprehensive review of the entire budget.

Our chart of accounts consists of detailed accounts used to track expenditures for Marion County. Over time, a number of accounts have been used differently by various departments to account for certain expenditures. This has made it difficult to compare certain expenditures from one department to another and also to report on any particular type of expenditure. This year we created a "Definitions" document for all expenditure accounts and have required departments to budget based on these definitions. Some departments implemented its use in the current year. In the future, we will be able to report on and compare account information between departments and countywide with assurance that we know what is found in each line item. Its impact in the current budget process is that budget information for FY 2011-12 may not compare very well to current and previous years' budgets and actual expenditures.

In Closing

I submit to you a balanced budget built on strong financial principles with future years in mind. I would like to thank the entire budget team for their hard work and dedication and the Marion County Council of Economic Advisors who helped us create our revenue estimates and budget. As always, I thank the Board of Commissioners and the citizen members of the Budget Committee for maintaining high standards of fiscal responsibility and a commitment to serve the citizens of Marion County in a fiscally prudent manner that protects, promotes and enhances a positive quality of life.

Respectfully submitted,



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BUDGET COMMITTEE AND BOARD ACTIONS

The Marion County Budget Committee approved the budget officer's proposed budget without change. There was one budget note. The committee recommended to the Marion County Board of Commissioners, to help Marion County better identify and forecast county facility needs relative to essential program and service delivery at a time when the economy, technology and community demands are constantly changing, to develop a plan in fiscal year 2011-2012 that evaluates the highest and best use of county properties.

The Board of Commissioners then adopted the budget and tax rate as approved by the committee.