

TABLE OF CONTENTS

SUMMARY

Total Budget	31
Total County Resources.....	31
Total County Resources Chart.....	32
Major County Resources	33
County Resources Including the General Fund	33
Net Working Capital	33
Taxes	34
Intergovernmental Federal.....	34
Intergovernmental State.....	34
Intergovernmental Local.....	35
Charges for Services	35
Financing Proceeds	37
Transfers from Other Funds.....	37
Administrative Cost Recoveries	37
Settlements.....	37
All Other Revenue	38
Major County Requirements.....	39
Requirements Categories	40
Personnel Services	41
Materials and Services	42
Funds Overview	43
Budget by Fund.....	44
Budget by Fund and Department.....	45
General Fund Summary	47
Major Resources	47
Major Requirements	49
Central Services Fund Summary	52
Major Resources	53
Major Requirements	54
Programs Funded in Part by State Resources	57

THIS PAGE HAS BEEN INTENTIONALLY LEFT BLANK

MARION COUNTY FY 2018-19 BUDGET
SUMMARY

TOTAL BUDGET

The fiscal year 2018-19 budget totals \$445,424,664. This is an \$11,613,860 or a 2.7% **increase** from the total fiscal year 2017-18 final budget. Oregon local budget law requires a balanced budget to be adopted by the governing body. Therefore, total resources and total requirements must be equal.

The budget includes \$101,783,890 General Fund and \$343,640,774 for all other funds. Some county departments are funded partially or entirely through the General Fund whose primary revenue is property taxes. The majority of non-General Fund revenues are federal, state, and other agencies' contracts and grants that, by law, must be spent for specific purposes. In this Summary section and throughout the remainder of this book, all current fiscal year 2017-18 budget amounts include changes through supplemental budgets.

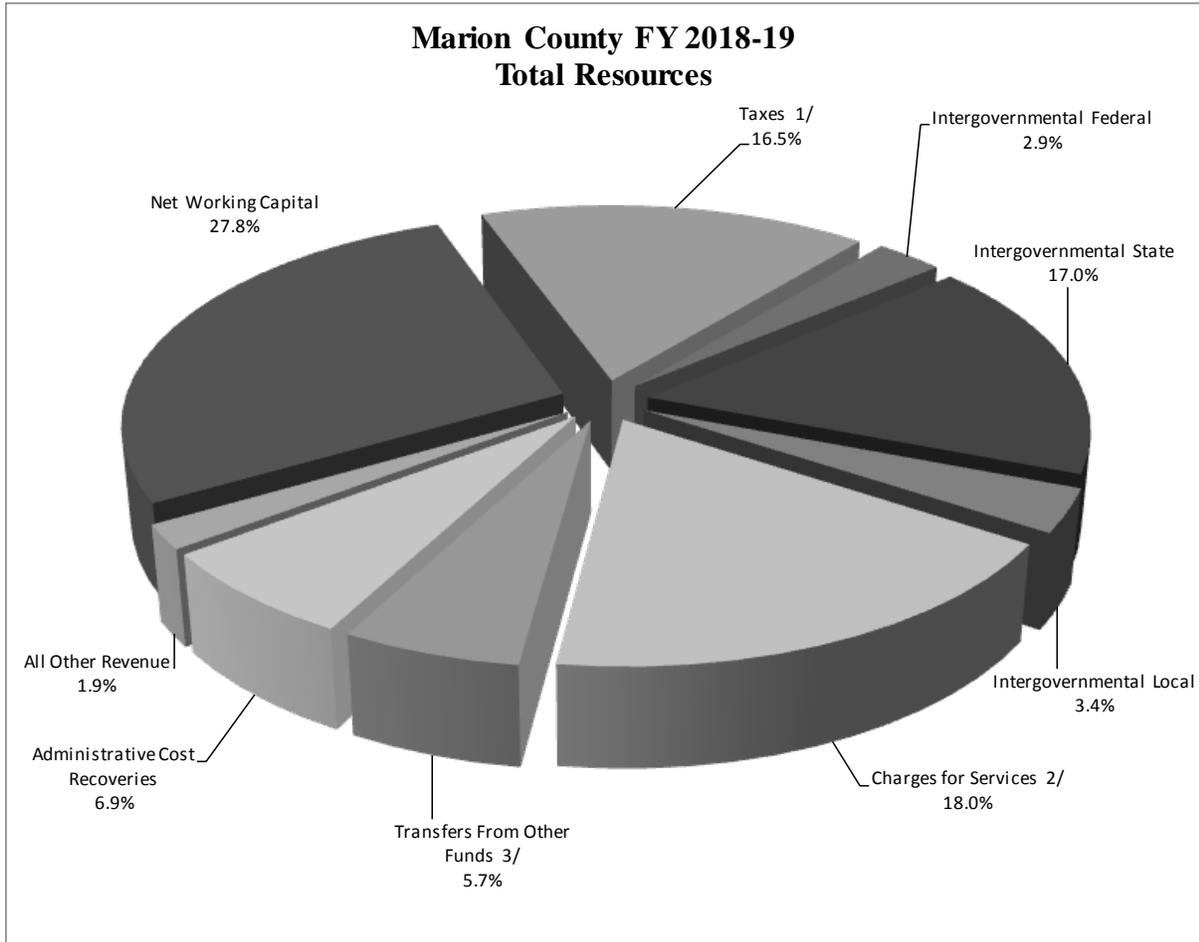
TOTAL COUNTY RESOURCES

The county's revenue and other available resources are shown in major categories on the following schedules. In addition to revenues expected to be collected during the fiscal year, local budget law requires other available resources to be disclosed in the budget, including beginning net working capital, internal transactions, and transfers. These together are referred to as resources. Beginning net working capital is the prior fiscal year ending fund balance. Marion County's internal transactions are transactions between funds resulting from one department providing a service to another. The sum of revenues, net working capital, internal transactions, and transfers are the total resources. The total resources budget is \$445,424,664.

County Resources Summary
FY 2018-19

FY 15-16 ACTUAL	FY 16-17 ACTUAL	RESOURCES	FY 17-18 BUDGET	FY 18-19 ADOPTED	INCREASE/ (DECREASE)	+/- % PRIOR BUDGET
65,382,045	68,064,503	Taxes	71,213,592	73,411,280	2,197,688	3.1%
3,811,302	3,686,976	Licenses and Permits	3,274,770	3,733,099	458,329	14.0%
11,866,815	9,709,302	Intergovernmental	12,890,407	12,783,685	(106,722)	-0.8%
59,768,896	62,723,301	Intergovernmental State	69,770,164	75,502,006	5,731,842	8.2%
17,933,770	16,177,496	Intergovernmental Local	14,327,095	14,951,379	624,284	4.4%
66,059,883	70,735,651	Charges for Services	75,203,368	80,096,003	4,892,635	6.5%
24,396,671	25,435,254	Admin Cost Recovery	27,558,468	30,853,506	3,295,038	12.0%
2,709,375	2,734,568	Fines and Forfeitures	2,473,534	2,740,391	266,857	10.8%
1,272,870	1,666,459	Interest	1,400,129	1,637,123	236,994	16.9%
439,610	719,891	Other Revenues	500,671	372,640	(128,031)	-25.6%
14,336,573	11,273,132	General Fund Transfers	15,391,213	15,822,895	431,682	2.8%
7,784,028	5,770,938	Other Fund Transfers	6,305,099	9,527,108	3,222,009	51.1%
956,238	618,832	Settlements	150,000	10,000	(140,000)	-93.3%
-	9,950,000	Financing Proceeds	5,000,000	-	(5,000,000)	-100.0%
114,413,285	116,827,384	Net Working Capital	128,352,294	123,983,549	(4,368,745)	-3.4%
391,131,360	406,093,687	TOTAL RESOURCES	433,810,804	445,424,664	11,613,860	2.7%

MARION COUNTY FY 2018-19 BUDGET
SUMMARY



- 1/ Total taxes include property tax collections (current year collections, delinquent taxes anticipated to be collected in the current year, and interest and penalties on delinquent tax), and cable television franchise taxes.
- 2/ Includes licenses, permits, fees, tolls, certain reimbursements, and other charges for services.
- 3/ Includes General Fund transfers to other funds as well as other transfers between funds.

MARION COUNTY FY 2018-19 BUDGET
SUMMARY

MAJOR COUNTY RESOURCES

County resources may be categorized according to like characteristics as shown on the total county resources pie chart on the previous page. Net Working Capital is a resource although it is not classified as revenue. The General Fund is the largest fund within the county. Resources specific to the General Fund are discussed in another section of this book.

County Resources Including the General Fund

A discussion of each total county major resource follows. Comparative budgets for resources are stated for fiscal years 2018-19 and 2017-18. The reasons for year-to-year budget changes in departmental and non-departmental program budgets are discussed in other parts of this book and not necessarily discussed in this section, other than some high level comparisons. Note that the amounts discussed in this section are rounded.

Total County Resources Including the General Fund

RESOURCES	FY 17-18 BUDGET	FY 18-19 BUDGET (excluding GF)	FY 18-19 GENERAL FUND BUDGET	FY 18-19 BUDGET TOTAL	INCREASE / (DECREASE) PRIOR BUDGET	+/- % PRIOR BUDGET
Net Working Capital	128,352,294	109,736,999	14,246,550	123,983,549	(4,368,745)	-3.4%
Taxes ^{1/}	71,213,592	400,000	73,011,280	73,411,280	2,197,688	3.1%
Intergovernmental Federal	12,890,407	12,147,685	636,000	12,783,685	(106,722)	-0.8%
Intergovernmental State	69,770,164	71,225,358	4,276,648	75,502,006	5,731,842	8.2%
Intergovernmental Local	14,327,095	14,951,379	-	14,951,379	624,284	4.4%
Charges for Services ^{2/}	75,203,368	76,049,147	4,046,856	80,096,003	4,892,635	6.5%
Transfers From Other	21,696,312	20,851,237	4,498,766	25,350,003	3,653,691	16.8%
Admin Cost Recovery	27,558,468	30,853,506	-	30,853,506	3,295,038	12.0%
Settlements	150,000	10,000	-	10,000	(140,000)	-93.3%
Financing Proceeds	5,000,000	-	-	-	(5,000,000)	-100.0%
All Other Revenues ^{3/}	7,649,104	7,415,463	1,067,790	8,483,253	834,149	10.9%
TOTAL RESOURCES	433,810,804	343,640,774	101,783,890	445,424,664	11,613,860	2.7%

1/ Taxes outside the General Fund are trash collection fees.

2/ Includes licenses, permits, fees, reimbursements, and other charges for services.

3/ Includes fines, interest, and miscellaneous revenue.

Net Working Capital

The terms “net working capital” and “beginning fund balance” are interchangeable in budgeting and Marion County uses the term net working capital. A program’s beginning fund balance is equal to the ending fund balance of the prior year. A fund balance is the accumulation of revenues over expenditures throughout the life of the fund, essentially the unexpended portion of revenues for any given fund.

Total Net Working Capital **decreased \$4.36 million** compared to the prior fiscal year budget for all funds. The majority of the county’s current funds have Net Working Capital budgeted for FY 2018-19. A couple of funds do not budget Net Working Capital, such as internal service funds. The Central Services Fund, by rule, has no ending fund balance as it charges administrative charges to other funds in an amount equal to its total expenditures. Other funds simply do not anticipate any year-end savings to carry forward. One fund is required by law to transfer out to taxing districts all revenue received.

MARION COUNTY FY 2018-19 BUDGET SUMMARY

Taxes

Property Taxes

More than ninety-nine percent (99%) of tax revenue in the County is from **property taxes** and these are recorded in the General Fund. The property taxes, interest, and penalties total budget for FY 2018-19 is \$72.7 million.

Franchise Fees on Trash Collectors

Franchise fees are classified as a tax by local government financial rule. Franchise fees are paid by trash collectors and allocated to solid waste management activities. They are managed by the Environmental Services program of the Public Works Department. The franchise fees are budgeted at \$330,000.

Intergovernmental Federal

Intergovernmental federal revenue is estimated based on current information provided by state agencies for pass-through federal funds and provided by federal grantor agencies for direct grants. In some cases departments use their knowledge of federal statutory funding requirements or what discretionary funding is available, and at what level.

Oregon Department of Justice Child Support Subsidies

These are federal child support revenues passed through the Oregon Department of Justice, Division of Child Support, to maintain child support enforcement activities, which is a 66% federal match on qualified expenses for support enforcement activities pursuant to federal statute under Title IV of the Social Security Act. There is \$1.2 million budgeted for FY 2018-19 which is similar to the prior year funding.

Health and Human Services Grants and Contracts

These are federal funds passed through the Oregon Health Authority for public health for \$1.7 million and mental health for \$1 million for FY 2018-19 services, which is similar to the prior year funding. However, additional funding is typically received during the course of the fiscal year.

Federal Aid Highway Program

The Public Works Fund is budgeted to receive \$4.4 million from the Federal Highway Administration passed through the Oregon Department of Transportation for roads and bridges repairs. Amounts vary substantially from year-to-year as major projects are funded intermittently with a wide range of project costs.

Other Federal Revenues

A wide variety of other federal funding and their amount is received by the county each year for purposes ranging from emergency management to ferry operations to Sheriff's services provided to the federal Bureau of Indian Affairs school contract and many more, all totaling about \$4.4 million.

Intergovernmental State

State revenue is estimated based on current information provided by state grant and contract officials, reinforced by quarterly state economic forecasts, trend analysis examining whatever number of years appears to best characterize a trend, and state statutory requirements to provide funding. There are numerous state grants of all sizes going to multiple funds in FY 2018-19; only the major grants are discussed below.

Gas Tax (Motor Vehicle Fuel Tax)

The gas tax is a state fuel tax calculated on a per gallon basis. Oregon's constitution is the legal authority for imposing and collecting the gas tax, and dedicates the tax revenue to transportation funding. The Oregon Department of Transportation (ODOT) is responsible for distribution of the tax revenues. Revenues must be used exclusively for the construction, reconstruction, improvement, repair, maintenance, operation and use of

MARION COUNTY FY 2018-19 BUDGET SUMMARY

public highways, roads, streets, roadside rest areas, and some of the cost of administration. The Public Works Department is the recipient of all gas tax. FY 2018-19 gas tax revenue is budgeted at \$23.2 million, a significant increase over the prior year.

Mental Health Contracts

Mental health, alcohol and drug, and developmental disabilities contract and revenues are received from the Oregon Health Authority, Oregon Department of Human Resources, and other agencies. The funds are used for programs administered through the Health and Human Services Department and for contracting with outside non-governmental organization providers of similar services. The FY 2018-19 budget of \$23.0 million, is a slight increase over the prior year.

Community Corrections Grant-in-Aid

This revenue is distributed from the Oregon Department of Corrections to the Sheriff's Office as payment for the county's assumption of responsibility for felons on parole, on probation, on post-prison supervision, sentenced to 12 months or less incarceration, and other purposes. The Sheriff's Office allocates the funding for parole and probation programs and care of county jail inmates. FY 2018-19 revenues are budgeted at \$12.8 million which is similar to the prior year.

Video Lottery

The Oregon State Lottery Commission transfers an amount equal to 2.5% of net receipts from video lottery games, similar to casino slot machines, from the State Lottery Fund to counties, with ninety percent distributed to each county in proportion to the gross receipts from the games in each county. Funds are required to be expended on economic development activities. The Community Services Department administers the economic development programs and projects that are recommended by the county's Economic Development Advisory Board and approved by the Board of Commissioners. Video Lottery revenue is budgeted at \$1.8 million for FY 2018-19, a slight increase over the prior year.

Intergovernmental Local

Although local government revenue is occasionally received from city and foundation grants, the far greater amount of the revenue in this category comes from the Mid-Valley Behavioral Care Network (MVBCN).

Mid-Valley Behavioral Care Network (MVBCN or more commonly "BCN")

Mid-Valley Behavioral Care Network is a managed behavioral healthcare organization directed by a partnership of consumer-advocates and service providers who provide mental health and chemical dependency services. The Health and Human Services Department receives state health capitation funds passed through the BCN to provide mental health services, Community and Provider Services (CAPS) and special crisis and respite services. There are also small discretionary grant revenues which are used for purposes defined by an agreement with the BCN, including, but not limited to, Psychiatric Crisis Center operations. FY 2018-19 budgeted revenues total \$14.9 million which is a \$400,000 increase from the prior year.

Charges for Services

There is a great diversity of services provided by Marion County and Charges for Services revenues reflect that diversity. Charges for services include fees for health, public safety, environmental health, surveyor, building inspection, land use planning, solid waste disposal, and dog services, as well as county fair sales, insurance assessments, various reimbursements, street assessments, ferry tolls, property leases, fleet rentals, recording fees, work crew fees, parking permits and many more.

MARION COUNTY FY 2018-19 BUDGET SUMMARY

Waste-to-Energy Tipping Fees

The Public Works Department Environmental Services Program earns solid waste disposal tipping fees collected at the Waste-to-Energy Facility located in Brooks. The plant is privately owned and operated under a contract with Marion County, with the county receiving a share of the gross receipts. Tipping revenue is relatively finite and stable because there is a limit to capacity and the plant generally operates at capacity. The \$12.8 million budgeted for FY 2018-19 is a \$1.0 million increase over the prior year.

SKRTS (Salem-Keizer Recycling and Transfer Station), North Marion and Brown's Island Tipping Fees

Customers who are not commercial garbage haulers bring garbage to SKRTS in southeast Salem, North Marion Recycling and Transfer Station in Woodburn, or Brown's Island Demolition Landfill in south Salem and pays a tipping fee. The garbage from SKRTS and North Marion is subsequently transported to the Waste-to-Energy Facility and incinerated. Compostable material goes to a commercial composting facility. Recyclable items are hauled to recycling markets. The fees are part of Environmental Services Fund general operating revenues. FY 2018-19 budgeted revenues of \$8.1 million are a \$1.0 million increase over the prior year.

Electricity Generation Fees

The Waste-to-Energy Facility incinerates waste at high temperature, generating steam that in turn drives turbines that generate electrical power. This electrical power is sold to Portland General Electric (PGE). Part of the fees earned from the sale of electricity goes to the county under the terms of the contract with the plant owner. The FY 2018-19 budget of \$1.6 million is consistent with the prior year. The funds are allocated to Environmental Services Fund operations.

Medicaid Fees

The Health and Human Services Department bills the state for federal Social Security Act Title XIX ("19") Medicaid fees for services. Behavioral health services for Medicaid are billed under an Office of Mental Health and Addiction Services (OMHAS) contract. Other billings occur under Department of Human Services, Office of Medical Assistance Program (OMAP) for services provided to clients covered by the Oregon Health Plan. Health and Human Services Department charges are based on unit cost; however the actual reimbursement is set per the payer's reimbursement schedule. The Juvenile Department also bills federal Medicaid through the state. The fees are for provision of a standardized program of rehabilitation services to qualified youth. The Guaranteed Attendance Program (GAP) also provides these services. The \$5.6 million FY 2018-19 budget is a \$0.5 million increase over the prior budget.

Supervision Fees (Probation and Parole)

A state regulated supervision fee is assessed each adult parole and probation client. The Sheriff's Office allocates these fees to offset a portion of the cost of supervision of parole and probation clients. The FY 2018-19 budget of \$0.8 million is consistent with prior years.

Public Works Fleet Rentals

The Public Works Department collects for rental of motor pool cars and for fleet vehicle leases to departments. The FY 2018-19 revenues of \$1.7 million are consistent with prior years.

Insurance

Charges for Services includes insurance charges budgeted in the Self-Insurance Fund. County departments are charged for a share of several types of county insurance costs. Significant amounts for FY 2018-19 are: medical and dental health insurance \$25.4 million; liability insurance \$1.4 million; workers' compensation insurance \$0.7 million; and group life, long-term disability and unemployment insurance total \$0.9 million. The cost of insurance has increased approximately \$1.5 million over the prior year.

MARION COUNTY FY 2018-19 BUDGET SUMMARY

Licenses and Permits

Licenses and permits revenue is estimated based on trend analysis covering five years, including review of each of the types of fees collected. State quarterly economic forecasts are also reviewed with attention to the housing industry specifically and the construction industry generally.

Structural (Building) Permits

Building inspection revenues are generated from fees for structural, mechanical, plumbing, and electrical inspections, and from permits. These are revenues managed by the Department of Public Works. The \$3.0 million FY 2018-19 budget is essentially the same as the prior year.

Financing Proceeds

Financing proceeds are used to account for any bank loans, typically for construction or capital projects. There are no financing proceeds budgeted for FY18-19.

Transfers from Other Funds

In Marion County's governmental budgeting system, resources are sometimes moved from one fund to another by means of transfer accounts. The fund receiving the transfer shows it as a fund resource. The result is that revenue is counted twice; once when revenue is initially recorded in fund "A", and a second time after transferring out of fund "A" into fund "B". One of the most common situations is a transfer from the General Fund to other funds, including capital funds, debt service funds, and operating funds that are primarily funded by non-General Fund resources but require either temporary or long-term additional funding in order to pay the full cost of providing the service. Other funds are budgeted to receive a total of \$15.8 million from the General Fund in FY 2018-19. Another \$9.5 million is budgeted for transfers between other funds, such as transfers from the Criminal Justice Assessment Fund to the Sheriff's Grant Fund and the Juvenile Grant Fund, and a variety of other transfers.

Administrative Cost Recoveries

Internal services departments provide services to all other departments and funds are recorded under Administrative Cost Recoveries. Services provided are county administration, information technology, financial management, payroll, human resources, risk management, facilities management, and legal counsel. Administrative Cost Recoveries also account for the debt service assessment for the Public Employee Retirement System.

Administrative cost recoveries are unique revenue. The maximum that can be earned is a fixed amount based on a cost allocation plan. For example, the Information Technology Department knows how much it will be allowed to charge other departments and programs for its services based on its budget approved by the budget officer. In this case, revenue is matched to expenditures. If the department expends less than budgeted, other departments will be charged accordingly and the actual revenue will be matched to the actual expenditures at fiscal year-end. The Administrative Cost Recovery revenue for FY 2018-19 is \$30.8 million, an increase of \$3.3 million over FY 2017-18.

Settlements

Settlement revenue comes from settling financial claims against outside parties either through legal proceeding or outside of court, and tend to be one-time. There is a total of \$10,000 settlement revenue budgeted in FY 2018-19.

MARION COUNTY FY 2018-19 BUDGET
SUMMARY

All Other Revenues

The revenue categories remaining are fines and forfeitures, interest (from loans or investment earnings) and miscellaneous revenue that includes inter-fund loan principal payments, donations and private foundation grants, reimbursements, and a further variety of other small revenues. Most of these are often one-time revenues and vary substantially from year to year.

MARION COUNTY FY 2018-19 BUDGET
SUMMARY

MAJOR COUNTY REQUIREMENTS

Major categories of requirements are shown on the schedule below for the purpose of presenting data discussed in the section immediately following.

FY 2018-19 Requirements by Major Categories						
	Total Direct Expenditures	Administrative Charges *	Transfers Out	Contingency	Reserves and Ending Fund Balance	Total Requirements
General Fund	67,751,942	11,632,694	15,822,895	1,313,770	5,262,589	101,783,890
All Other Funds	242,202,730	16,149,676	9,527,108	18,669,437	57,091,823	343,640,774
Total	309,954,672	27,782,370	25,350,003	19,983,207	62,354,412	445,424,664

* Internal service charges

The amount planned for expenditure during a fiscal year is always less than the total budget. Oregon local budget law requires reporting of expenditures, internal transactions between funds, transfers, contingencies, and unappropriated ending fund balance in the total budget. These together are referred to as requirements.

The total budget includes internal transactions and transfers that are counted twice. Internal transactions are transactions between funds resulting from one department providing a service to another. On the expenditure side they are referred to as internal service (“administrative”) charges. Transfers are a special type of internal transaction that involves transferring resources out of one fund into another fund. For example, funds are transferred out of the General Fund into the Capital Improvement Projects Fund. In the General Fund, the transfer out is an expenditure, and in the Capital Improvement Projects Fund the incoming transfer is a resource which is in turn allocated to expenditures.

The total requirements budget is \$445,424,664. This is the sum of the direct expenditures, administrative charges, transfers out, contingency, reserves, and ending fund balance.

The expenditures budget is \$363,087,045. This is the total of direct expenditures, administrative charges (internal service), and transfers out. Expenditures equal true appropriation authority, e.g., authority to expend. Contingency, reserves, and ending fund balance totaling \$82,337,619 are excluded from the expenditures total.

Total direct expenditures are \$309,954,672. This is the direct expenditure (resulting in cash outlays) for Personnel Services, Materials and Services, Capital Outlay, Debt Service Principal, Debt Service Interest, and Special Payments.

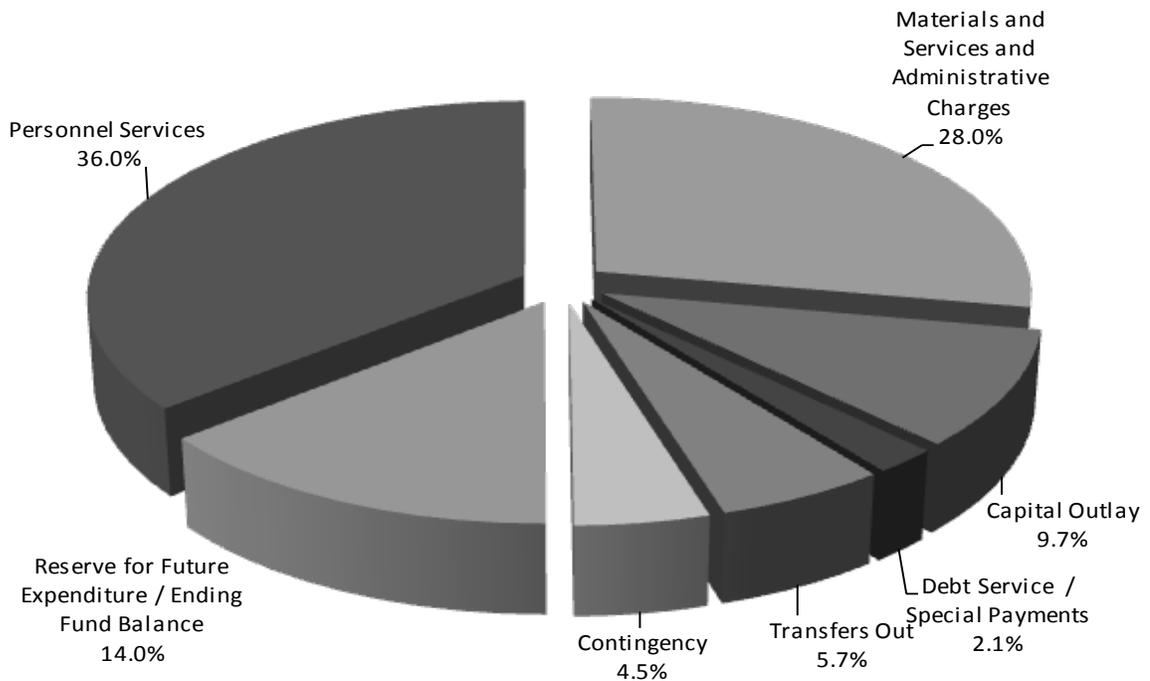
MARION COUNTY FY 2018-19 BUDGET SUMMARY

Requirements Categories

County Requirements Summary FY 2018-19

FY 15-16 ACTUAL	FY 16-17 ACTUAL	REQUIREMENTS	FY 17-18 BUDGET	FY 18-19 ADOPTED	INCREASE / (DECREASE)	+/- % PRIOR YEAR
127,681,929	133,004,904	Personnel Services	151,964,030	160,300,183	8,336,153	5.5%
75,384,545	79,464,089	Materials and Services	93,984,534	97,216,915	3,232,381	3.4%
21,861,669	23,217,508	Administrative Charges	25,843,950	27,782,370	1,938,420	7.5%
16,679,247	15,985,076	Capital Outlay	38,129,708	43,046,926	4,917,218	12.9%
3,840,977	4,792,555	Debt Service Principal	5,034,418	5,340,120	305,702	6.1%
3,267,113	3,329,758	Debt Service Interest	3,241,215	3,198,686	(42,529)	-1.3%
3,163,669	914,068	Special Payments	3,300,497	851,842	(2,448,655)	-74.2%
22,424,827	17,044,070	Transfers Out	21,696,312	25,350,003	3,653,691	16.8%
-	-	Contingency	18,376,132	19,983,207	1,607,075	8.7%
-	-	Reserve for Future Expenditure	9,001,930	5,675,351	(3,326,579)	-37.0%
-	-	Ending Fund Balance	63,238,078	56,679,061	(6,559,017)	-10.4%
274,303,977	277,752,029	TOTAL REQUIREMENTS	433,810,804	445,424,664	11,613,860	2.7%

Marion County FY 2018-19 Budget Total Requirements



MARION COUNTY FY 2018-19 BUDGET
SUMMARY

Direct Operating Expenditures

The primary direct operating expenditure accounts are Personnel Services and Materials and Services.

Personnel Services

The county’s personnel regulations allow for an annual five percent step increase for satisfactory service (merit). The county has a high percent of employees who have worked enough years to have reached the last step in their grade level, or are at longevity steps. There are no merit pay increases between longevity steps. A high number of employees in the step 7 and longevity steps tend to keep overall percentage pay increases lower than the five percent.

A policy of requiring vacant positions to be budgeted no higher than a step 1 has had the effect, in some funds and programs, of lowering the Personnel Services budget. This is particularly true for positions that became vacant at the time the incumbent is being paid at step 7, or longevity, and departments are not allowed to budget at the same level for replacements. All positions requested to be filled at a step higher than a step 1 require Personnel Officer approval. Periodic changes in pay grades for specific positions to bring pay within comparative local government rates (“market”) also has an impact on the funds and programs involved. Over time, the mean personnel position cost has increased approximately 1.8% annually for step increases and pay adjustments.

The increase in total fringe benefits in recent years is attributable to health insurance and Public Employee Retirement System (PERS) rate increases.

The main factors that affect the total Personnel Services increase of \$8.3 million for FY 2018-19 over FY 2017-18 are:

- (1) An increase of 28 Full-Time Equivalent (FTE) positions were approved by the Budget Officer; the major increases are 10 FTE in the Sheriff’s Office to support the East Salem Service District and eight FTE in Public Works Department to support road maintenance.
- (2) Normal step increases.
- (3) Cost-of-living allowances for the majority of county positions; the remaining positions are in bargaining units that have not reached agreement on pay and fringe benefits.
- (4) A \$4.5 million increase in fringe benefits is mostly attributed to PERS (Public Employee Retirement System) expenditure increase of \$2 million and health insurance \$1.4 million.
- (5) An additional 1% assessment on salaries and wages to accumulate resources to help offset future year PERS rate increases.

Countywide Personnel Services Summary					
FY 15-16 ACTUAL	FY 16-17 ACTUAL	PERSONNEL SERVICES	FY 17-18 BUDGET	FY 18-19 ADOPTED	+/- % PRIOR BUDGET
82,643,293	86,502,619	Salaries and Wages	96,858,859	100,711,247	4.0%
45,038,636	46,502,285	Fringe Benefits	55,105,171	59,588,936	8.1%
127,681,929	133,004,904	Total Personnel Services	151,964,030	160,300,183	5.5%
1413	1443	FTE	1477	1510	2.3%

MARION COUNTY FY 2018-19 BUDGET
SUMMARY

Materials and Services

General Fund and Central Services Fund departments are not allowed to budget for across-the-board increases in Materials and Services. They are generally required to absorb inflationary increases by reducing whatever line items are considered lower priority than the inflation-driven line items, or simply do with less. There are exceptions, primarily in situations where departments are required to take on new types of expenditures, or for the non-departmental portion of either fund which are sometimes allocated funds for one-time projects that require contracted services. Other departments and programs have been allowed to reflect inflationary increases to the extent that available resources allow. Expenditures by subcategories are shown below.

Countywide Materials and Services Summary

FY 15-16 ACTUAL	FY 16-17 ACTUAL	CATEGORY	FY 17-18 BUDGET	FY 18-19 ADOPTED	+/- % PRIOR BUDGET
3,270,063	3,402,640	Supplies	3,991,640	3,540,108	-11.3%
4,179,202	3,879,097	Materials	4,837,543	5,488,761	13.5%
1,147,157	1,256,347	Communications	1,694,369	1,554,241	-8.3%
1,795,058	1,965,529	Utilities	2,049,090	1,995,001	-2.6%
2,781,629	2,984,761	Repairs and Maintenance	3,347,051	3,454,633	3.2%
4,739,322	4,560,215	Rentals	4,780,992	5,191,341	8.6%
23,251,623	24,329,055	Insurance	27,000,691	28,575,315	5.8%
2,143,733	2,281,102	Miscellaneous	2,621,080	2,557,880	-2.4%
43,307,788	44,658,746	Subtotal	50,322,456	52,357,280	4.0%

Contracted Services

497,179	611,108	<i>Central Services Fund</i>	946,585	968,101	2.3%
69,382	96,674	<i>Community Services Grants Fund</i>	98,699	218,670	121.6%
1,846,387	2,502,988	<i>Community Corrections Fund</i>	2,368,496	2,678,875	13.1%
15,280,156	16,603,597	<i>Environmental Services Fund</i>	18,719,410	19,564,197	4.5%
286,092	511,498	<i>General Fund Non-Departmental</i>	939,280	1,504,166	60.1%
2,329,302	2,509,842	<i>General Fund Sheriff's Office</i>	2,647,443	2,771,760	4.7%
7,424,269	7,441,634	<i>Health & Human Services Fund</i>	9,171,978	8,743,985	-4.7%
700,208	757,124	<i>Lottery and Economic Development Fund</i>	2,379,595	2,596,850	9.1%
404,703	615,609	<i>Public Works Fund</i>	1,704,151	1,837,015	7.8%
394,982	394,905	<i>Sheriff Grants Fund</i>	347,746	239,885	-31.0%
2,844,097	2,760,364	<i>All Other Funds</i>	4,338,695	3,736,131	-13.9%
32,076,757	34,805,343	Contracted Services Subtotal	43,662,078	44,859,635	2.7%
75,384,545	79,464,089	Total	93,984,534	97,216,915	3.4%

MARION COUNTY FY 2018-19 BUDGET SUMMARY

FUNDS OVERVIEW

Oregon local budget law requires the use of funds for budgeting. Funds are self-balancing accounts used to record financial resources, related liabilities and balance changes, all segregated for specific, regulated activities and objectives.¹

General Fund

A general fund is used to account for all activities for which specific types of funds are not required. The General Fund is the largest fund within the county. The General Fund supports public safety and judicial activities, assessment and taxation, county clerk, and treasury within the fund, and transfers supplemental funding to other funds and departments.

Special Revenue Funds

Special revenue funds account for revenue that by federal law, Oregon statutes, or other requirements must be dedicated to specific expenditure purposes. The majority of Marion County's funds are special revenue funds. Major funds are the Community Corrections Fund, Health and Human Services Fund, and Public Works Fund.

Reserve Funds

A reserve fund is a type of special revenue fund to hold moneys to be accumulated and expended for future purposes. The county has two reserve funds – the Rainy Day Fund and the Capital Building and Equipment Fund.

Debt Service Fund

A debt service fund accounts for the payment of principal and interest on all long-term debt.

Enterprise Funds

An enterprise fund accounts for services that are rendered to the general public. The county uses two enterprise funds. They are the Environmental Services Fund and the Stormwater Management Fund in the Public Works Department.

Internal Service Fund

An internal service fund is similar to an enterprise fund except services are not rendered to the public. Rather, services are rendered to other departments and activities. The county uses one internal service fund, the Central Services Fund, to account for central services such as financial management, human resources, facilities operations and maintenance, risk management, information technology, and legal counsel.

Capital Funds

Capital funds account for the acquisition and improvement of capital facilities and acquisition of capital equipment. The county currently has three capital funds budgeted.

BUDGET BY FUND REQUIRED BY LAW

The Budget Committee approves and the Board of Commissioners adopts the budget on a fund basis in accordance with Oregon local budget law. For FY 2018-19, the county currently uses 36 funds.

¹ p. 19, Local Budgeting Manual, Oregon Department of Revenue (Forms-Local Budget)

MARION COUNTY FY 2018-19 BUDGET
SUMMARY

FY 2018-19 Budget by Fund

FY 15-16 Expenditures	FY 16-17 Expenditures	Fund Category and Name	FY 17-18 Budget	FY 18-19 Adopted	Change from Prior year	% Change
Operations						
79,303,088	78,507,506	General Fund	99,674,160	101,783,890	2,109,730	2.1%
2,291,670	2,528,463	Building Inspection	5,322,300	6,059,892	737,592	13.9%
20,771,706	21,825,176	Central Services	24,736,781	26,256,202	1,519,421	6.1%
1,521,104	1,602,776	Child Support	1,763,245	1,799,071	35,826	2.0%
14,120,050	15,827,805	Community Corrections	16,957,665	17,678,716	721,051	4.3%
107,542	175,338	Community Services Grants	143,043	266,083	123,040	86.0%
109,914	114,331	County Clerk Records	219,848	245,306	25,458	11.6%
374,977	345,813	County Fair	572,333	606,427	34,094	6.0%
807,700	1,115,204	District Attorney Grants	1,629,600	1,528,948	(100,652)	-6.2%
1,207,307	1,285,788	Dog Control	1,441,365	1,565,922	124,557	8.6%
-	-	Enhanced Public Safety ESSD	-	1,664,315	1,664,315	NA
19,757,734	21,010,893	Environmental Services	35,210,884	37,890,465	2,679,581	7.6%
4,179,863	1,778,593	Fleet Management	3,690,822	3,777,879	87,057	2.4%
51,442,333	50,995,285	Health and Human Services	75,670,211	75,945,396	275,185	0.4%
96,637	174,641	Inmate Welfare	558,037	501,887	(56,150)	-10.1%
3,242,186	3,027,953	Juvenile Grants	4,681,642	3,494,938	(1,186,704)	-25.3%
869,331	827,914	Land Use Planning	1,066,518	1,094,488	27,970	2.6%
229,811	214,315	Law Library	941,578	1,013,497	71,919	7.6%
1,724,417	1,858,923	Lottery and Economic Dev	3,911,922	4,389,531	477,609	12.2%
372,127	432,621	Parks	970,218	1,024,815	54,597	5.6%
26,773,254	27,368,042	Public Works	57,054,156	60,355,707	3,301,551	5.8%
2,873,574	3,178,083	Sheriff Grants	4,387,189	4,114,621	(272,568)	-6.2%
406,405	618,294	Stormwater Management	1,750,954	2,060,279	309,325	17.7%
507,115	534,437	Surveyor	2,494,096	2,841,274	347,178	13.9%
2,051,519	1,756,634	Traffic Safety Team	2,652,076	2,639,431	(12,645)	-0.5%
235,141,363	237,104,826	Total Operations	347,500,643	360,598,980	13,098,337	3.8%
Capital						
-	-	Capital Building and Equipment	296,665	135,994	(160,671)	-54.2%
1,825,663	2,728,234	Capital Improvement Projects	7,152,686	12,290,393	5,137,707	71.8%
5,410,453	4,155,507	Facility Renovation	25,764,649	16,558,995	(9,205,654)	-35.7%
7,236,116	6,883,740	Total Capital	33,214,000	28,985,382	(4,228,618)	-12.7%
Non-Departmental						
47,721	-	Block Grant	3,695	3,774	79	2.1%
24,972	-	CH2 Redevelopment	-	-	-	NA
578,669	614,068	County Schools	878,403	587,750	(290,653)	-33.1%
825,934	786,366	Criminal Justice Assessment	1,637,335	1,494,847	(142,488)	-8.7%
6,467,355	7,464,077	Debt Service	8,689,788	10,010,865	1,321,077	15.2%
229,332	42,163	Non-Departmental Grants	1,089,555	925,052	(164,503)	-15.1%
-	-	Rainy Day	2,256,114	2,274,914	18,800	0.8%
23,598,332	24,490,421	Self Insurance	37,988,189	40,086,300	2,098,111	5.5%
154,183	366,367	Tax Title Land Sales	553,082	456,800	(96,282)	-17.4%
39,162,614	40,647,203	Total Non-Departmental	86,310,161	84,825,684	(1,484,477)	-1.7%
274,303,977	277,752,029	Total Budget	433,810,804	445,424,664	11,613,860	2.7%

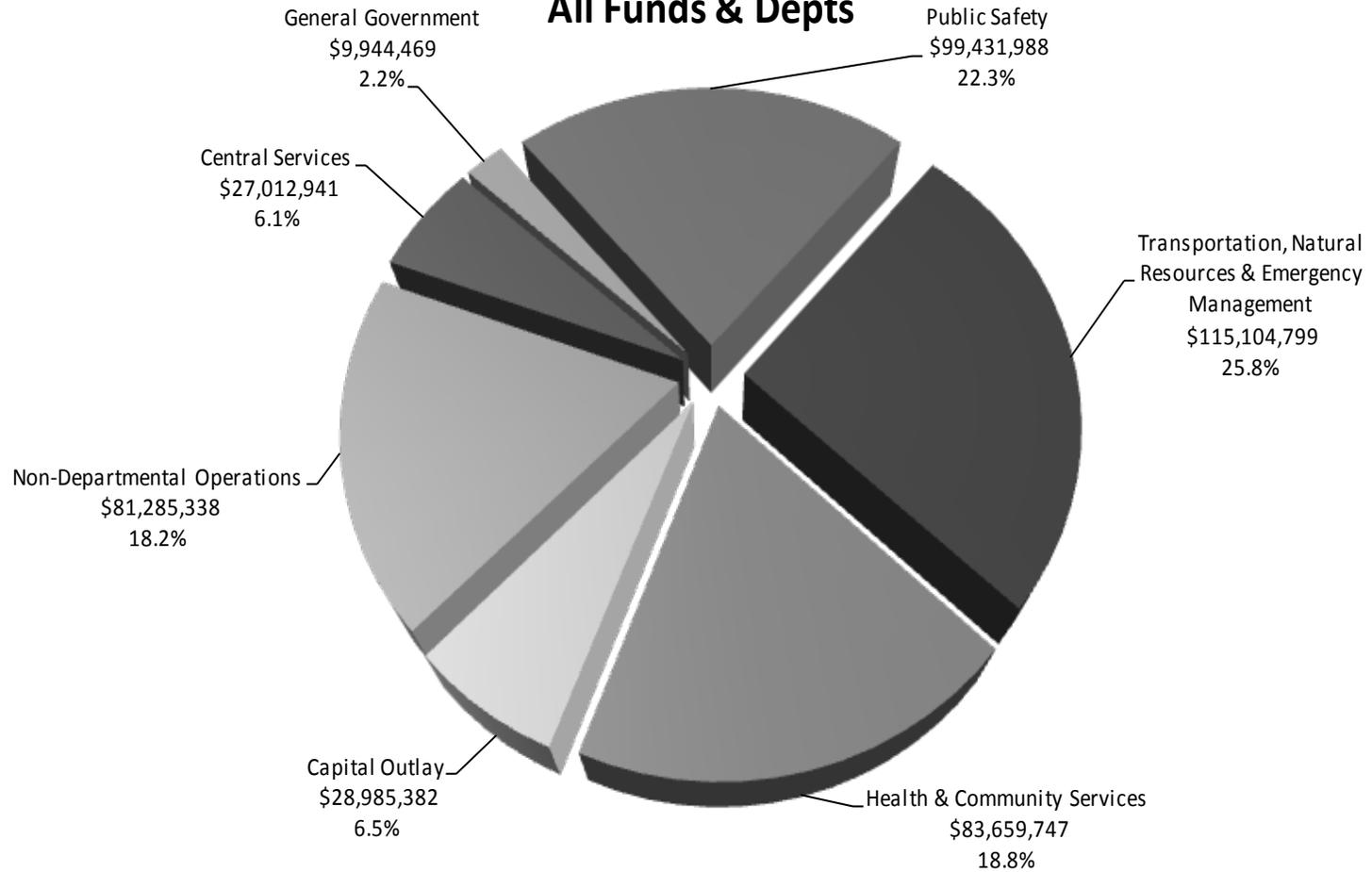
MARION COUNTY FY 2018-19 BUDGET SUMMARY

FY 2018-19 Budget by Fund and Department

Fund	Assessor's Office	Board of Commissioners Office	Business Services	Clerk's Office	Community Services	District Attorney's Office	Finance	Health and Human Services	Information Technology	Justice Court	Juvenile	Legal	Public Works	Sheriff's Office	Treasurer's Office	Capital	Non-Departmental Operations	Fund Total	
DEPARTMENTAL																			
General Fund	6,312,170			2,909,751	886,388	9,503,889				1,001,279	12,232,477			43,272,416	477,242		25,188,278	101,783,890	
Building Inspection													6,059,892					6,059,892	
Central Services		2,794,951	7,627,299				2,766,499		11,073,502			1,737,193					256,758	26,256,202	
Child Support						1,799,071												1,799,071	
Community Corrections														17,678,716				17,678,716	
Community Services Grants					266,083													266,083	
County Clerk Records				245,306														245,306	
County Fair					606,427													606,427	
District Attorney Grants						1,528,948												1,528,948	
Dog Control					1,565,922													1,565,922	
Enhanced Public Safety ESSD														1,664,315				1,664,315	
Environmental Services													37,890,465					37,890,465	
Fleet Management													3,777,879					3,777,879	
Health and Human Services								75,945,396										75,945,396	
Inmate Welfare														501,887				501,887	
Juvenile Grants											3,494,938							3,494,938	
Land Use Planning													1,094,488					1,094,488	
Law Library												1,013,497						1,013,497	
Lottery and Economic Development					4,389,531													4,389,531	
Parks													1,024,815					1,024,815	
Public Works													60,355,707					60,355,707	
Sheriff Grants														4,114,621				4,114,621	
Stormwater Management													2,060,279					2,060,279	
Surveyor													2,841,274					2,841,274	
Traffic Safety Team														2,639,431				2,639,431	
CAPITAL																			
Capital Building and Equipment																135,994		135,994	
Capital Improvement Projects																12,290,393		12,290,393	
Facility Renovation																16,558,995		16,558,995	
NON-DEPARTMENTAL																			
Block Grant																		3,774	3,774
County Schools																		587,750	587,750
Criminal Justice Assessment																		1,494,847	1,494,847
Debt Service																		10,010,865	10,010,865
Non-Departmental Grants																		925,052	925,052
Rainy Day																		2,274,914	2,274,914
Self Insurance																		40,086,300	40,086,300
Tax Title Land Sales																		456,800	456,800
GRAND TOTAL	6,312,170	2,794,951	7,627,299	3,155,057	7,714,351	12,831,908	2,766,499	75,945,396	11,073,502	1,001,279	15,727,415	2,750,690	115,104,799	69,871,386	477,242	28,985,382	81,285,338	445,424,664	
FTE	51.0	15.0	65.0	14.5	21.7	91.0	20.6	455.4	61.0	8.0	107.2	11.8	223.0	362.5	2.5	N/A	N/A	1,510.2	

MARION COUNTY FY 2018-19 BUDGET
SUMMARY

**Marion County
FY 2018-19 Requirements
All Funds & Depts**



MARION COUNTY FY 2018-19 BUDGET
SUMMARY

GENERAL FUND SUMMARY

The General Fund is allocated to eight departments plus non-departmental activities that are covered individually in another section of this book. The departments are Assessor’s Office, Community Services Department, Clerk’s Office, District Attorney’s Office, Justice Court, Juvenile Department, Sheriff’s Office, and Treasurer’s Office. The Clerk’s Office, Community Services Department, District Attorney’s Office, Juvenile Department, and Sheriff’s Office also have other funds that support their operations.

The General Fund is used to account for all activities for which specific types of funds are not required. The General Fund is the largest fund within the county. The General Fund FY 2018-19 budget is \$101,783,890, a \$2,109,730 or 2.1% increase from FY 2017-18.

General Fund Major Resources

Property Taxes

The majority of general fund revenues are derived from property taxes. The FY 2018-19 estimated total property tax collections for Marion County is \$72,673,750. The total is comprised of \$71,342,750 current taxes, \$1,031,000 collection of prior years’ delinquent taxes, and \$300,000 in property tax interest and penalties. This revenue is part of a broader Taxes category that includes other types of taxes, which are estimated at \$337,530 for FY 2018-19.

The following table of current year property taxes shows that FY 2018-19 current year property tax collections are budgeted to increase by 4.15% over the FY 2017-18 estimate, as recommended by the county Council of Economic Advisors.

Current Year Property Tax History

FY 09-10 Actual	FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Actual	FY 16-17 Actual	FY 17-18 Estimate	FY 18-19 Budget
52,112,885	53,117,512	54,529,383	55,130,146	57,397,291	60,078,181	63,274,521	65,801,530	68,500,000	71,342,750
4.21%	1.93%	2.66%	1.10%	4.11%	4.67%	5.32%	3.99%	4.10%	4.15%

Chapter 530 Forest Rehabilitation

This revenue refers to ORS Chapter 530 regarding acquisition and development of state forests. Revenues generated from timber sales on lands acquired by the state at no cost, or acquired from counties, in Marion County’s district are distributed to the county, county school fund, and taxing districts on which the lands are situated. The basis of revenue is primarily state estimates based on planned board feet of timber to be harvested, which varies considerably from year-to-year depending on state forestry work plans. The General Fund share of FY 2018-19 Chapter 530 revenue is estimated at \$700,000. This revenue is recorded within the Intergovernmental State revenue category.

State Oregon Liquor Control Commission (OLCC) – General

The State of Oregon distributes OLCC funds to local governments as state shared revenue. The FY 2018-19 budget of \$1,943,275 is only slightly more than the prior year. Estimates are based on state forecasts. The revenue is recorded within the Intergovernmental State revenue category.

Assessment and Taxation Apportionment

This revenue source is a county assessment funding assistance state grant to counties under Oregon statute. The funds paid to each county are a percentage of the Assessor’s Office budget, plus the Board of Property Tax Appeals budget in the Clerk’s Office. However, the pool of state revenue available to distribute to counties may also be adjusted by the state. The FY 2018-19 budget estimate of \$1,103,493 is slightly more

MARION COUNTY FY 2018-19 BUDGET
SUMMARY

than the prior year. Estimates are based on state forecasts. This revenue is recorded in the Intergovernmental State category.

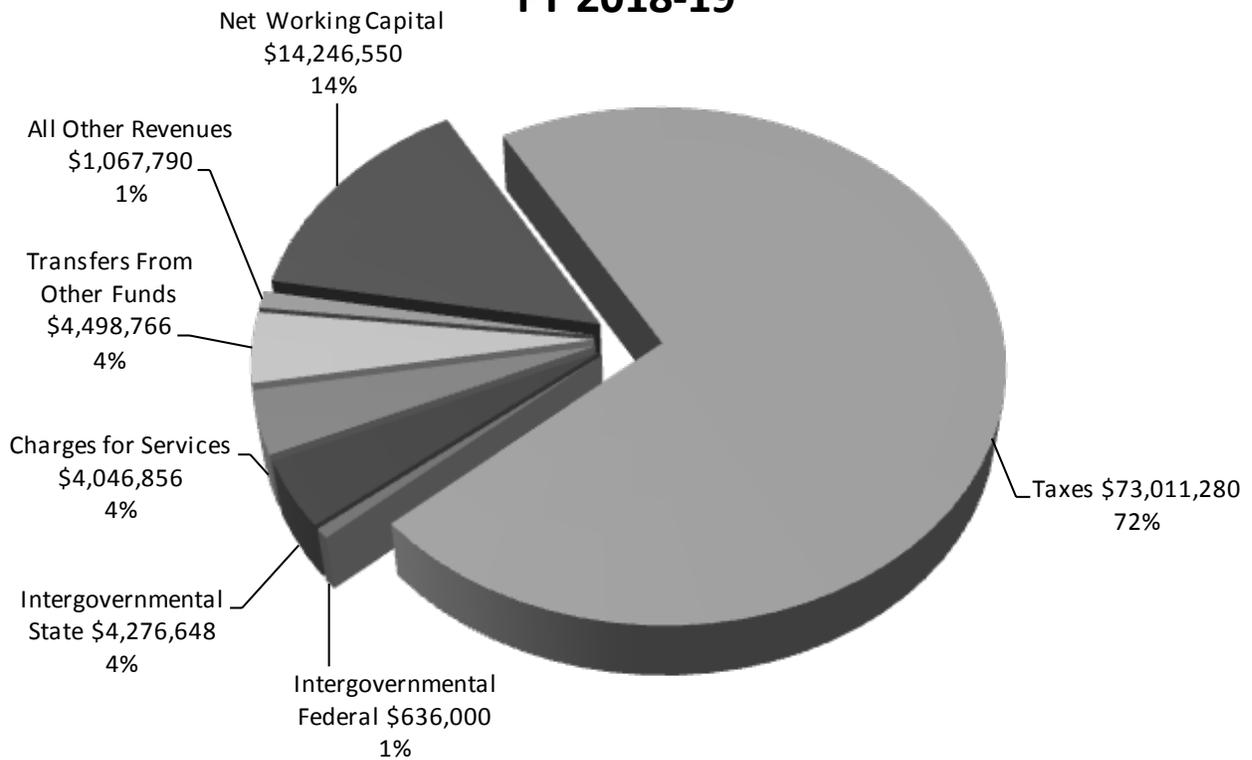
County Clerk Recording Fees

Fees are established by state statute for recording documents at the offices of county clerks. Recording revenue is highly dependent on the level of activity in the real estate and mortgage markets, particularly home and home loan markets. Revenues from fees have recently increased due to the real estate market. The budget estimate for FY 2018-19 is \$1,533,060. This revenue is within the Charges for Services category.

Net Working Capital

Net Working Capital is a substantial part of the General Fund. Net working capital is the unexpended balance, or savings, of a fund after the end of a fiscal year that carries over into the following fiscal year as a resource. Net Working Capital is budgeted at \$14,246,550 for FY 2018-19, which is consistent with current year actual amounts.

**General Fund Resources - By Category
FY 2018-19**

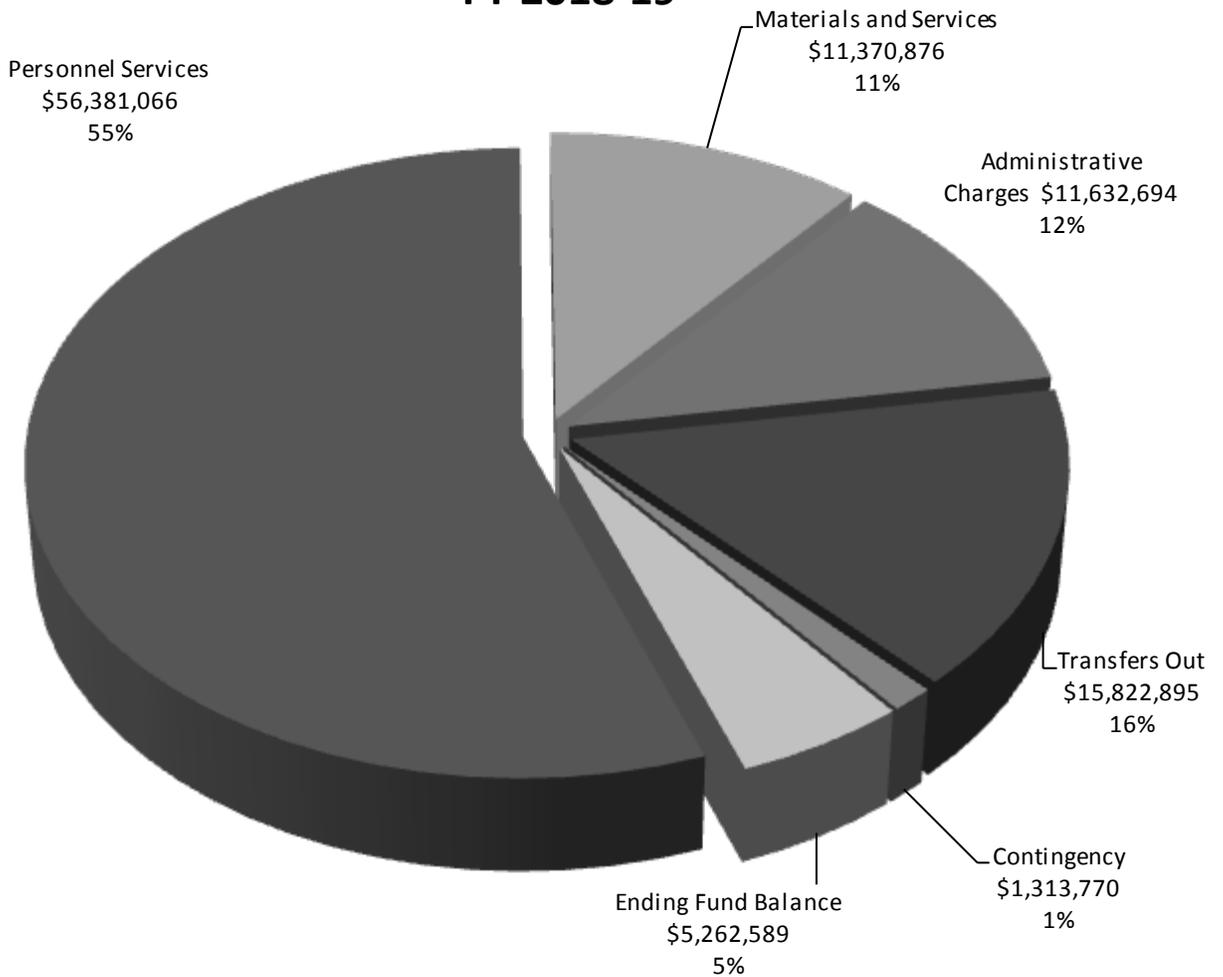


MARION COUNTY FY 2018-19 BUDGET
SUMMARY

General Fund Major Requirements by Category

As discussed earlier, Oregon local budget law requires reporting of expenditures, internal transactions between funds, transfers, contingencies, and unappropriated ending fund balance in the total budget. These together are referred to as requirements. The direct expenditures are personnel services, materials and services, administrative charges (internal service), and transfers out. Expenditures equal true appropriation authority, e.g., authority to expend. Contingency and ending fund balance are excluded from the expenditures total.

**General Fund Requirements - By Category
FY 2018-19**

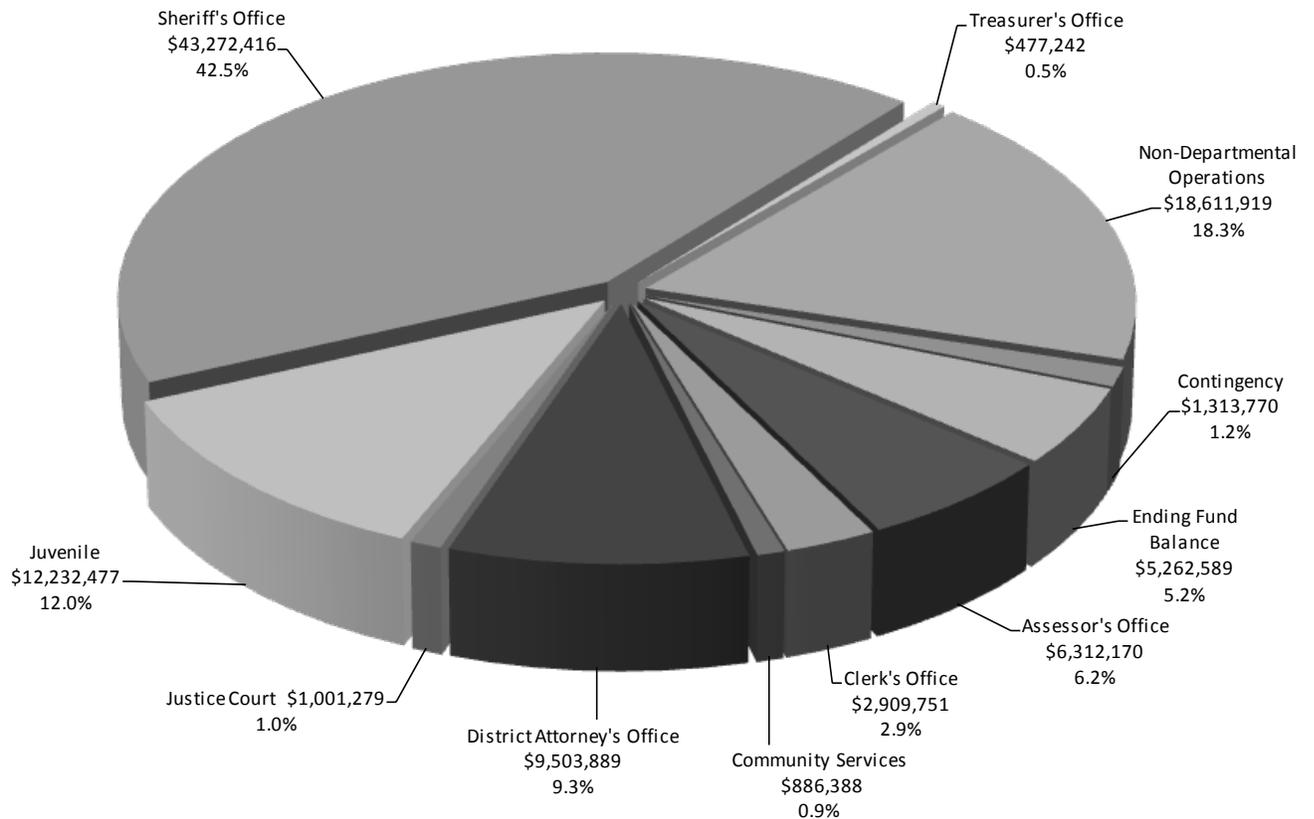


MARION COUNTY FY 2018-19 BUDGET SUMMARY

General Fund Requirements by Department

As noted earlier, the General Fund is allocated to eight departments plus non-departmental activities that are covered individually in another section of this book. The departments are: Assessor's Office, Community Services Department, Clerk's Office, District Attorney's Office, Justice Court, Juvenile Department, Sheriff's Office, and Treasurer's Office.

General Fund Requirements - By Department FY 2018-19

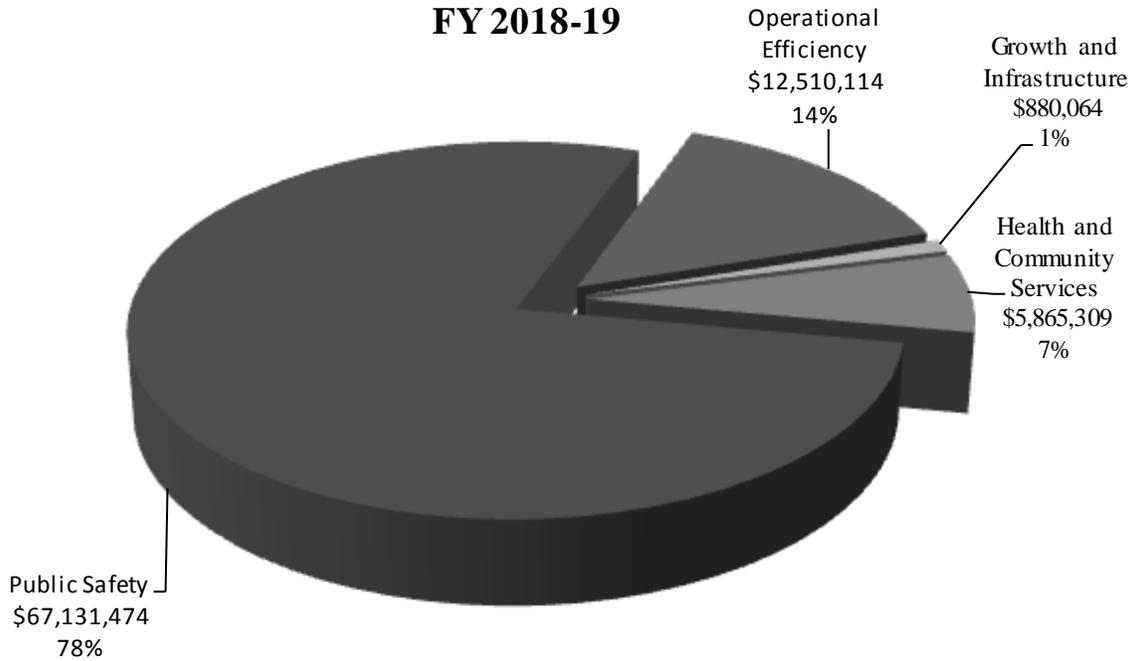


MARION COUNTY FY 2018-19 BUDGET SUMMARY

General Fund Allocation to Goal Areas

As noted in the Strategic Direction section of the budget, the county has seven goals which are linked to department key indicators. The General Fund directly supports four of those goals, with the majority being allocated to Public Safety.

**General Fund Budget - By Goal Areas
FY 2018-19**



Note: The total amount allocated to the goal areas on which the chart is based does not include contingency and ending fund balance, which are not appropriated for specific departmental and goal purposes, as well as non-departmental debt service, administrative charges and capital outlay.

MARION COUNTY FY 2018-19 BUDGET
SUMMARY

CENTRAL SERVICES FUND SUMMARY

The Central Services Fund is allocated to five departments plus non-departmental activities that are covered individually in another section of this book. The departments are Board of Commissioners' Office, Business Services Department, Finance Department, Information Technology Department, and Legal Counsel.

The Central Services Fund is used to account for internal services provided by central administration. The services are charged to departments and other activities in the form of assessments. The revenue received by central services departments is called administrative cost recovery and the expenditures charged to departments are referred to as administrative charges. For FY 2018-19, the budget for the Central Services Fund is \$26,256,202, which is a \$1.5 million increase over the prior budget.

Central Services Fund Income Summary
FY 2018-19

FY 15-16 ACTUAL	FY 16-17 ACTUAL	CATEGORY	FY 17-18 BUDGET	FY 18-19 ADOPTED	+/- % Prior Budget
<u>RESOURCES</u>					
749,237	729,260	Charges for Services	583,813	602,261	3%
19,575,234	20,642,567	Admin Cost Recovery	23,246,122	24,811,193	7%
600	94	Other Revenues	-	-	0%
400,221	407,008	General Fund Transfers	859,597	803,349	-7%
46,414	46,247	Other Fund Transfers	47,249	39,399	17%
\$ 20,771,706	\$ 21,825,176	TOTAL RESOURCES	\$ 24,736,781	\$ 26,256,202	20%
<u>REQUIREMENTS</u>					
<i>BY DEPARTMENT</i>					
2,101,476	2,374,412	Board of Commissioners Office	2,675,600	2,794,951	4%
6,468,495	6,525,870	Business Services	7,281,813	7,627,299	5%
1,345,174	1,419,699	Legal	1,652,252	1,737,193	5%
2,469,915	2,346,357	Finance	2,702,903	2,766,499	2%
8,339,217	9,000,679	Information Technology	10,120,501	11,073,502	9%
47,429	158,158	Non-Departmental Operations	303,712	256,758	-15%
\$ 20,771,706	\$ 21,825,176	TOTAL REQUIREMENTS	\$ 24,736,781	\$ 26,256,202	11%
<i>BY CATEGORY</i>					
16,174,140	16,800,369	Personnel Services	18,911,074	19,911,666	5%
3,066,093	3,317,888	Materials and Services	3,967,262	4,411,463	14%
1,531,473	1,706,919	Administrative Charges	1,858,445	1,933,073	4%
\$ 20,771,706	\$ 21,825,176	TOTAL REQUIREMENTS	\$ 24,736,781	\$ 26,256,202	22%

MARION COUNTY FY 2018-19 BUDGET SUMMARY

Central Services Major Resources

Administrative Cost Recovery

The majority of Central Services Fund revenue is derived from Administrative Cost Recovery assessments. The following list is for services rendered to other budgeted departments and activities.

- County Administration Allocation – Board of Commissioners’ Office county administration services; this does not include the governing body, e.g., the commissioners’ personnel services expenditures.
- Business Services Allocation – Business Services Department administration, e.g., department director, support staff and services.
- Facilities Management Allocation – Business Services Department repairs, preventative maintenance, renovations and construction management services regarding county facilities.
- Courier Allocation – Business Services Department inter-department mail delivery services.
- Risk Management Allocation – Business Services Department management of auto, general liability, and workers’ compensation claims as well as procuring appropriate insurance coverage.
- Human Resources Allocation – Business Services Department management of employee services and systems.
- Legal Services Allocation – Legal Department legal counsel and representation to county departments.
- Information Technology Allocation – Information Technology (IT) Department administration, day-to-day operations of the county’s IT systems and services, desktop voice and data services, and a further wide range of computer and telephone systems management, support and training.
- FIMS Allocation – IT Department direct cost of operating the county FIMS (financial information management system).
- Finance Allocation – Finance Department administration, accounting, payroll, procurement, contracting, and budgeting services.
- MCBEE Allocation – Non-Departmental Marion County Business Enterprise Enhancement program to re-engineer and integrate county business processes and software infrastructure.

Charges for Services

Services to agencies outside the county budget, such as service districts, are billed and the revenue credited to Charges for Services rather than administrative cost recovery. Occasionally, central service departments request work to be done by other departments that is outside the scope of the budgeted expenditures of the departments providing the service. The revenue from these services is credited to Charges for Services.

General Fund Transfers

With the exception of the Board of Commissioners’ Office governing body, Central Services Fund departments seldom receive General Fund Transfers. The Non-Departmental Marion County Business Enterprise Enhancement (MCBEE) program is often allocated General Fund for special purposes that vary annually.

Other Fund Transfers

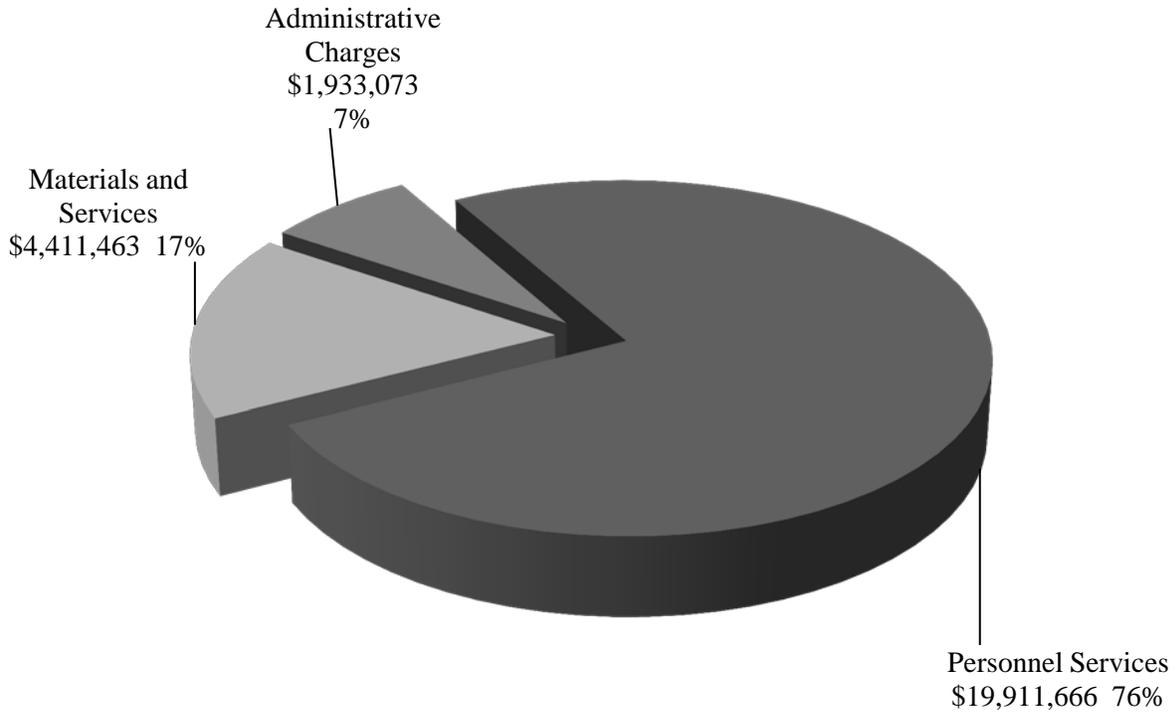
These annual transfers are from the Tax Title Land Sales Fund to the Finance Department in the Central Services Fund to cover one-half of the compensation of a Property Specialist who spends a portion of their time handling county real property sales.

MARION COUNTY FY 2018-19 BUDGET
SUMMARY

Central Services Major Requirements

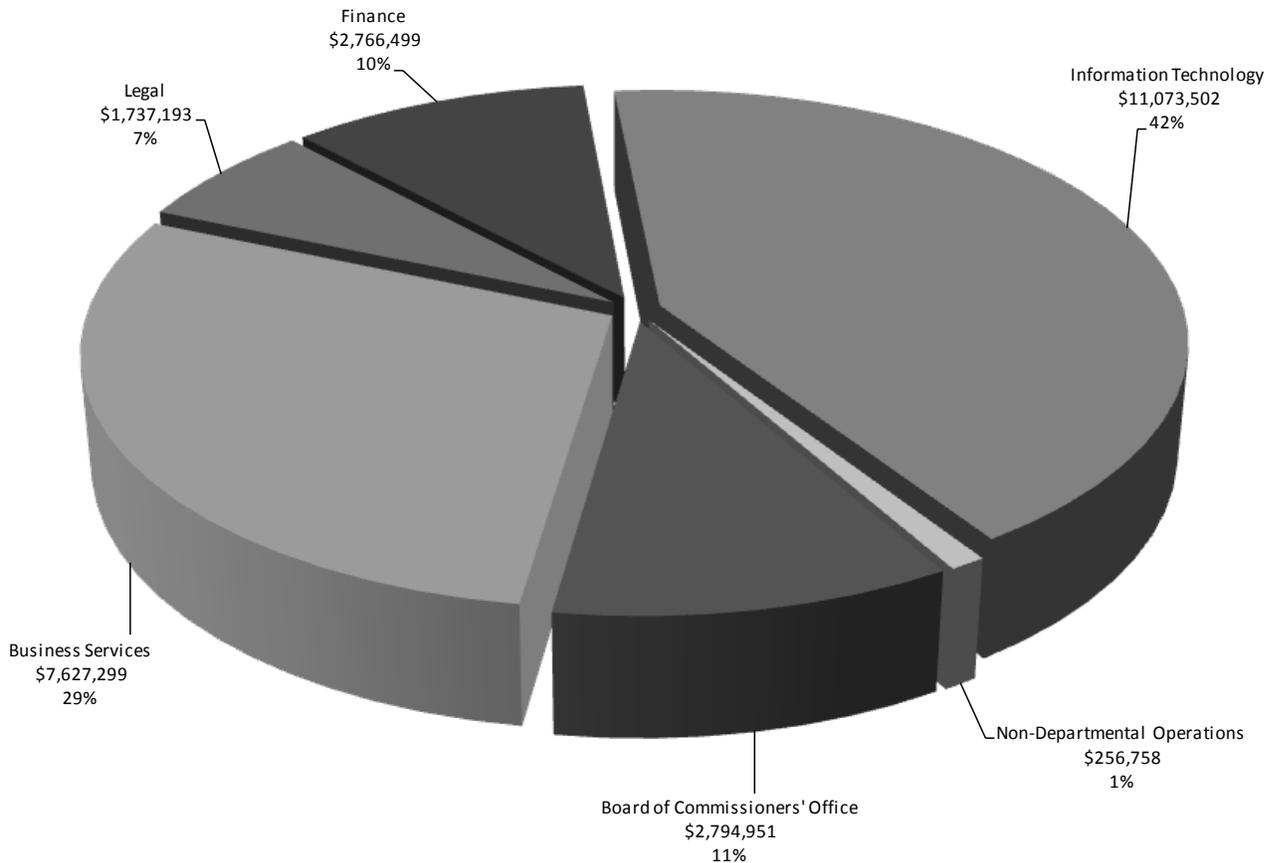
The total Central Services Fund requirements budget is \$26,256,202. Direct expenditures are for Personnel Services, Materials and Services, and Administrative Charges (internal service). The Central Service requirements budget is allocated to expenditures by category and department as shown in the following charts.

Central Services Requirements by Category - FY 2018-19 Budget



MARION COUNTY FY 2018-19 BUDGET
SUMMARY

Central Services Requirements by Department – FY 2018-19 Budget



Personnel Services

In FY 2018-19, most Central Services Fund departments and programs have overall increases in salaries and wages driven by normal merit (step) increases. In addition, there were four new positions added to the Central Services Fund in the following departments: two positions in Business Services, one position in Finance, and one position in Information Technology.

Central Services Fund Personnel Services Summary					
FY 15-16 ACTUAL	FY 16-17 ACTUAL	PERSONNEL SERVICES	FY 17-18 BUDGET	FY 18-19 ADOPTED	+/- % Prior Budget
10,660,814	11,066,156	Salaries and Wages	12,150,874	12,684,268	4.4%
5,513,326	5,734,212	Fringe Benefits	6,760,200	7,227,398	6.9%
16,174,140	16,800,368	Total Personnel Services	18,911,074	19,911,666	5.3%
161	162	FTE	168	172	2.4%

MARION COUNTY FY 2018-19 BUDGET
SUMMARY

Materials and Services

Central Services Fund departments and programs are not generally allowed to budget for across-the-board increases in Materials and Services (M&S). Inflationary increases are offset by reducing whatever line items are considered lower priority than inflation-driven line items. However, some service contracts have built-in annual increases that typically cannot be absorbed in the budget, and therefore, the overall M&S allocation is increased. Some cost increases are not related to inflation.

Central Services Fund Materials and Services Summary					
FY 15-16 ACTUAL	FY 16-17 ACTUAL	MATERIALS AND SERVICES	FY 17-18 BUDGET	FY 18-19 ADOPTED	+/- % Prior Budget
173,570	210,501	Supplies	215,771	216,760	0.5%
351,543	315,556	Materials	357,245	414,611	16.1%
222,979	214,937	Communications	236,533	324,592	37.2%
105,275	105,557	Utilities	111,796	122,270	9.4%
497,508	611,108	Contracted Services	946,585	968,101	2.3%
1,274,931	1,359,853	Repairs and Maintenance	1,542,517	1,708,839	10.8%
230,694	224,842	Rentals	241,103	234,110	-2.9%
209,592	275,534	Miscellaneous	315,712	422,180	33.7%
\$3,066,093	\$ 3,317,888	Total Materials and Services	\$ 3,967,262	\$ 4,411,463	11.2%

Administrative Charges

Central Services Fund departments are the providers of services for which other departments are charged, including services provided by Central Services Fund departments to each other. For example, the Finance Department charges each of the other central services departments for financial services rendered. Administrative cross-charges include county administration, information technology, financial management, payroll, human resources, risk management, facilities management, custodial, and legal counsel. Administrative charges are a fixed amount based on a cost allocation plan. Departments have little control over the amount of administrative charges expenditures. Budgeted Central Services Fund administrative charges total \$1,933,073 for FY 2018-19, a slight increase over the prior year. A breakdown of Administrative Charges is shown in each department's budget, on the last page of the the detail section under Requirements.

MARION COUNTY FY 2018-19 BUDGET
SUMMARY

PROGRAMS FUNDED IN PART BY STATE RESOURCES

SUMMARY OF MAJOR PROGRAMS FUNDED IN PART BY STATE RESOURCES (ORS 294.444)

	Fiscal Year 2015-16 Actual	Fiscal Year 2016-17 Actual	Fiscal Year 2017-18 Budget	Fiscal Year 2018-19 Budget
ASSESSMENT AND TAXATION				
General Resources	\$ 4,497,315	\$ 4,611,127	\$ 5,030,090	\$ 5,291,120
State Resources	1,107,943	1,052,874	1,099,096	1,103,493
Total Resources	\$ 5,605,258	\$ 5,664,001	\$ 6,129,186	\$ 6,394,613
Total Requirements	\$ 5,605,258	\$ 5,664,001	\$ 6,129,186	\$ 6,394,613
COMMUNITY CORRECTIONS				
General Resources	\$ -	\$ -	\$ -	\$ 280,545
State Resources	10,619,135	9,287,933	11,219,469	11,287,144
Other Revenue	2,285,100	3,423,815	1,520,825	1,861,223
Total Resources	\$ 12,904,235	\$ 12,711,748	\$ 12,740,294	\$ 13,428,912
Total Requirements	\$ 10,362,468	\$ 12,070,223	\$ 12,740,294	\$ 13,428,912
JAIL OPERATIONS				
General Resources	\$ 15,665,236	\$ 16,369,925	\$ 17,879,038	\$ 18,715,345
State Resources	4,363,906	4,338,906	4,629,619	4,859,902
Federal Resources	102,073	127,322	-	-
Other Revenue	1,160,161	1,352,801	1,150,747	973,814
Total Resources	\$ 21,291,376	\$ 22,188,954	\$ 23,659,404	\$ 24,549,061
Total Requirements	\$ 20,594,763	\$ 21,624,950	\$ 23,659,404	\$ 24,549,061
DISTRICT ATTORNEY				
General Resources	\$ 8,477,817	\$ 8,982,316	\$ 9,936,935	\$ 10,057,406
State Resources	438,786	450,693	440,885	454,968
Federal Resources	1,431,436	1,669,910	1,884,190	1,838,738
Other Revenue	394,967	524,037	552,080	480,796
Total Resources	\$ 10,743,006	\$ 11,626,956	\$ 12,814,090	\$ 12,831,908
Total Requirements	\$ 9,829,817	\$ 10,398,949	\$ 12,814,090	\$ 12,831,908
JUVENILE CORRECTIONS & PROBATION				
General Resources	\$ 10,697,342	\$ 10,695,968	\$ 11,424,209	\$ 12,311,321
State Resources	1,256,439	1,252,287	1,261,955	1,327,139
Federal Resources	516,155	483,438	436,086	429,800
Other Revenue	1,128,843	1,369,739	1,980,886	1,659,155
Total Resources	\$ 13,598,779	\$ 13,801,432	\$ 15,103,136	\$ 15,727,415
Total Requirements	\$ 13,031,982	\$ 12,800,050	\$ 15,103,136	\$ 15,727,415
PUBLIC HEALTH				
General Resources	\$ 2,238,452	\$ 2,463,904	\$ 2,372,586	\$ 2,396,473
State Resources	950,965	916,942	1,584,499	2,000,236
Federal Resources	2,478,998	2,077,753	1,877,586	1,950,899
Other Revenue	8,457,767	7,662,273	7,816,242	7,564,326
Total Resources	\$ 14,126,181	\$ 13,120,872	\$ 13,650,913	\$ 13,911,934
Total Requirements	\$ 9,330,868	\$ 8,620,071	\$ 13,650,913	\$ 13,911,934
MENTAL HEALTH AND CHEMICAL DEPENDENCY				
General Resources	\$ 1,260,516	\$ 1,266,486	\$ 1,357,804	\$ 1,398,825
State Resources	16,268,832	18,193,881	21,282,965	22,028,940
Federal Resources	1,650,209	1,849,514	1,710,940	1,092,865
Other Revenue	40,922,479	38,912,486	36,702,233	37,512,833
Total Resources	\$ 60,102,035	\$ 60,222,368	\$ 61,053,943	\$ 62,033,463
Total Requirements	\$ 42,111,465	\$ 42,375,215	\$ 61,053,943	\$ 62,033,463
ROADS				
General Resources	\$ 32,460	\$ 118,782	\$ 175,525	\$ 227,250
State Resources	20,310,720	20,738,619	20,030,000	25,888,250
Federal Resources	3,522,955	2,240,438	6,247,228	6,018,909
Other Revenue	28,907,461	30,717,308	30,573,559	28,221,298
Total Resources	\$ 52,773,596	\$ 53,815,147	\$ 57,026,312	\$ 60,355,707
Total Requirements	\$ 26,773,254	\$ 27,368,042	\$ 57,026,312	\$ 60,355,707
ECONOMIC DEVELOPMENT				
General Resources	\$ 352,582	\$ 358,645	\$ 632,875	\$ 654,588
State Resources	53,667	53,667	50,500	103,167
Video Lottery Resources	1,958,262	1,956,657	2,101,890	2,189,897
Federal Resources	-	-	25,000	6,250
Other Revenue	2,398,070	2,802,367	2,714,008	3,136,544
Total Resources	\$ 4,762,581	\$ 5,171,336	\$ 5,524,273	\$ 6,090,446
Total Requirements	\$ 2,968,725	\$ 3,032,650	\$ 5,524,273	\$ 6,090,446

MARION COUNTY FY 2018-19 BUDGET
SUMMARY

THIS PAGE HAS BEEN INTENTIONALLY LEFT BLANK