



MARION COUNTY BOARD OF COMMISSIONERS

Board Session Agenda Review Form

Meeting date: June 25th, 2025

Department: Finance

Title: Adoption of the Fiscal Year 2025-26 Budget

Management Update/Work Session Date: 05/29/2025 Budget Committee Meeting Audio/Visual aids ☐

Time Required: 10 min Contact: Jeff White Phone: ext.4433

Requested Action: Adoption of the Fiscal Year 2025-26 Budget

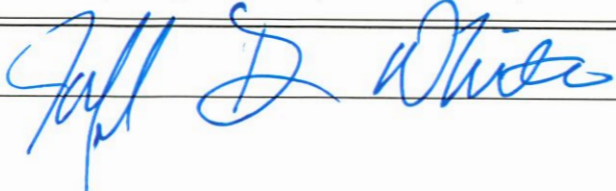
Issue, Description & Background: Oregon Local Budget Law requires the Board of Commissioners to adopt a budget no later than June 30th, in order to incur expenditures for the ensuing fiscal year. The resolution will adopt the budget, impose and categorize taxes, and make appropriations for fiscal year 2025-26.

Financial Impacts: Departments will have lawful authority to expend funds from July 1, 2025 through June 30, 2026.

Impacts to Department & External Agencies: The expenditures of some departments include funds contracted to external agencies that provide critical services to county citizens.

List of attachments: Resolution and schedule of appropriations

Presenter: Jan Fritz, Budget Officer; Daniel Adatto, Senior Budget Analyst

Department Head Signature: 

BEFORE THE BOARD OF COMMISSIONERS

FOR MARION COUNTY, OREGON

In the Matter of the)
Marion County Budget for)
Fiscal Year 2025-26.)

RESOLUTION No._____

This matter came before the Marion County Board of Commissioners at its regularly scheduled public meeting on June 25, 2025, to adopt the budget, make appropriations, and impose and categorize taxes for fiscal year 2025-2026.

WHEREAS, the Marion County Budget Committee approved a budget for fiscal year 2025-26 in the amount of \$743,294,651 and referred that budget to the Marion County Board of Commissioners; now, therefore

BE IT RESOLVED that for the fiscal year beginning July 1, 2025, the total budget amount of \$743,294,651 is hereby adopted and \$647,821,930 is hereby appropriated for the fund and department purposes shown in the attached schedule and by this reference made a part hereof; and

IT IS FURTHER RESOLVED that the Marion County Board of Commissioners hereby imposes the taxes provided for in the adopted budget at the rate of \$3.0252 per \$1,000 for operations, and these taxes are hereby imposed for tax year 2025-2026 upon the assessed value of all taxable property within the county; and

IT IS FURTHER RESOLVED that the Marion County Board of Commissioners
hereby imposes taxes for 2025-2026 as categorized below:

General Government Limitation

General Fund Permanent Rate	\$3.0252 per \$1,000
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DATED at Salem, Oregon, this 25th day of June 2025.

MARION COUNTY BOARD OF COMMISSIONERS

Chair

Commissioner

Commissioner

MARION COUNTY FY 2025-26 BUDGET
BOARD RESOLUTION ADOPTING BUDGET AND IMPOSING TAX

Attachment to Resolution No. _____

June 25, 2025

	Appropriated Budget July 1, 2025	Unappropriated Budget July 1, 2025	Fund Total July 1, 2025
GENERAL FUND			
Assessor's Office	\$ 9,564,453		
County Clerk's Office	4,153,176		
Community Services	1,227,071		
District Attorney's Office	14,728,417		
Justice Court	1,480,565		
Juvenile	18,101,282		
Sheriff's Office	64,028,959		
Non Departmental:			
Materials and Services	7,038,981		
Transfers Out	13,863,900		
Contingency	2,862,161		
Unappropriated Ending Fund Balance		11,672,446	
Total	\$ 137,048,965	\$ 11,672,446	\$ 148,721,411

AMERICAN RESCUE PLAN FUND

Non-Departmental: Materials and Services	3,108,877		
Total	\$ 3,108,877	\$ -	\$ 3,108,877

BUILDING INSPECTION FUND

Public Works	5,294,957		
Contingency	700,000		
Unappropriated Ending Fund Balance		5,436,107	
Total	\$ 5,994,957	\$ 5,436,107	\$ 11,431,064

CAPITAL IMPROVEMENT PROJECTS FUND

Non-Departmental: Capital Outlay	8,472,737		
Transfers Out	4,728,692		
Contingency	500,000		
Reserve for Future Expenditure		1,080,787	
Total	\$ 13,701,429	\$ 1,080,787	\$ 14,782,216

MARION COUNTY FY 2025-26 BUDGET
BOARD RESOLUTION ADOPTING BUDGET AND IMPOSING TAX

Attachment to Resolution No. _____

June 25, 2025

	Appropriated Budget July 1, 2025	Unappropriated Budget July 1, 2025	Fund Total July 1, 2025
CENTRAL SERVICES FUND			
Board of Commissioners Office	4,714,565		
Business Services	8,662,303		
Finance	5,694,701		
Human Resources	4,678,111		
Information Technology	12,863,027		
Legal	2,447,686		
Non-Departmental: Materials and Services	3,263,692		
Total	\$ 42,324,085	\$ -	\$ 42,324,085
CHILD SUPPORT FUND			
District Attorney's Office	2,392,188		
Total	\$ 2,392,188	\$ -	\$ 2,392,188
COMMUNITY CORRECTIONS FUND			
Sheriff's Office	16,228,274		
Transfers Out	5,495,646		
Contingency	383,745		
Total	\$ 22,107,665	\$ -	\$ 22,107,665
COMMUNITY DEVELOPMENT FUND			
Community Services	3,656,574		
Reserve for Future Expenditure		2,036,407	
Total	\$ 3,656,574	\$ 2,036,407	\$ 5,692,981
COMMUNITY SERVICES GRANTS FUND			
Community Services	5,348,073		
Contingency	159,000		
Reserve for Future Expenditure		13,083,060	
Total	\$ 5,507,073	\$ 13,083,060	\$ 18,590,133
COUNTY CLERK RECORDS FUND			
Clerk's Office	181,505		
Total	\$ 181,505	\$ -	\$ 181,505

MARION COUNTY FY 2025-26 BUDGET
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Attachment to Resolution No. _____

June 25, 2025

	Appropriated Budget July 1, 2025	Unappropriated Budget July 1, 2025	Fund Total July 1, 2025
COUNTY FAIR FUND			
Community Services	728,057		
Contingency	72,013		
Reserve for Future Expenditure		436,862	
Total	\$ 800,070	\$ 436,862	\$ 1,236,932
COUNTY SCHOOLS FUND			
Non-Departmental: Special Payments	795,306		
Total	\$ 795,306	\$ -	\$ 795,306
CRIMINAL JUSTICE ASSESSMENT FUND			
Non-Departmental: Materials and Services	423,933		
Transfers Out	528,852		
Contingency	79,208		
Unappropriated Ending Fund Balance	-	288,936	
Total	\$ 1,031,993	\$ 288,936	\$ 1,320,929
DEBT SERVICE FUND			
Non-Departmental: Materials and Services	39,498		
Debt Service	11,068,317		
Unappropriated Ending Fund Balance		5,698,053	
Total	\$ 11,107,815	\$ 5,698,053	\$ 16,805,868
DISTRICT ATTORNEY GRANTS FUND			
District Attorney's Office	1,871,630		
Contingency	58,513		
Total	\$ 1,930,143	\$ -	\$ 1,930,143
DOG SERVICES FUND			
Community Services	2,122,013		
Transfers Out	13,244		
Total	\$ 2,135,257	\$ -	\$ 2,135,257
ENHANCED PUBLIC SAFETY ESSD FUND			
Sheriff's Office	2,328,309		
Transfers Out	19,745		
Contingency	14,030		
Total	\$ 2,362,084	\$ -	\$ 2,362,084

MARION COUNTY FY 2025-26 BUDGET
BOARD RESOLUTION ADOPTING BUDGET AND IMPOSING TAX

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June 25, 2025

	Appropriated Budget July 1, 2025	Unappropriated Budget July 1, 2025	Fund Total July 1, 2025
ENVIRONMENTAL SERVICES FUND			
Public Works	32,589,426		
Contingency	4,070,000		
Unappropriated Ending Fund Balance		3,804,251	
Total	\$ 36,659,426	\$ 3,804,251	\$ 40,463,677
FACILITY RENOVATION FUND			
Non-Departmental: Capital Outlay	15,567,163		
Reserve for Future Expenditure		2,153,966	
Total	\$ 15,567,163	\$ 2,153,966	\$ 17,721,129
FLEET MANAGEMENT FUND			
Public Works	3,270,004		
Contingency	640,000		
Unappropriated Ending Fund Balance		2,415,453	
Total	\$ 3,910,004	\$ 2,415,453	\$ 6,325,457
HEALTH AND HUMAN SERVICES FUND			
Health and Human Services	98,626,504		
Transfers Out	4,333,578		
Contingency	9,421,231		
Unappropriated Ending Fund Balance		5,387,472	
Total	\$ 112,381,313	\$ 5,387,472	\$ 117,768,785
INMATE WELFARE FUND			
Sheriff's Office	561,644		
Contingency	71,058		
Unappropriated Ending Fund Balance		77,882	
Total	\$ 632,702	\$ 77,882	\$ 710,584
JUVENILE GRANTS FUND			
Juvenile	5,331,436		
Transfers Out	55,000		
Contingency	516,093		
Reserve for Future Expenditure		560,352	
Total	\$ 5,902,529	\$ 560,352	\$ 6,462,881

MARION COUNTY FY 2025-26 BUDGET
BOARD RESOLUTION ADOPTING BUDGET AND IMPOSING TAX

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June 25, 2025

	Appropriated Budget July 1, 2025	Unappropriated Budget July 1, 2025	Fund Total July 1, 2025
LAND USE PLANNING FUND			
Public Works	1,255,423		
Total	\$ 1,255,423	\$ -	\$ 1,255,423
LAW LIBRARY FUND			
Legal	388,133		
Contingency	55,000		
Unappropriated Ending Fund Balance		851,896	
Total	\$ 443,133	\$ 851,896	\$ 1,295,029
LOTTERY AND ECONOMIC DEVELOPMENT FUND			
Community Services	2,395,755		
Transfers Out	482,229		
Contingency	233,562		
Reserve for Future Expenditure		4,527,523	
Total	\$ 3,111,546	\$ 4,527,523	\$ 7,639,069
NON-DEPARTMENTAL GRANTS FUND			
Non-Departmental: Materials and Services	15,793,793		
Transfers Out	1,998,613		
Contingency	657,633		
Reserve for Future Expenditure		2,188,136	
Total	\$ 18,450,039	\$ 2,188,136	\$ 20,638,175
PARKS FUND			
Public Works	1,958,775		
Contingency	573,229		
Total	\$ 2,532,004	\$ -	\$ 2,532,004
PUBLIC WORKS FUND			
Public Works	69,944,136		
Transfers Out	2,030,970		
Contingency	5,799,000		
Unappropriated Ending Fund Balance		22,229,748	
Total	\$ 77,774,106	\$ 22,229,748	\$ 100,003,854

MARION COUNTY FY 2025-26 BUDGET
BOARD RESOLUTION ADOPTING BUDGET AND IMPOSING TAX

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June 25, 2025

	Appropriated Budget July 1, 2025	Unappropriated Budget July 1, 2025	Fund Total July 1, 2025
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PUBLIC WORKS GRANT FUND

Public Works	50,267,809		
Total	\$ 50,267,809	\$ -	\$ 50,267,809

RAINY DAY FUND

Reserve for Future Expenditures		2,610,039	
Total	\$ -	\$ 2,610,039	\$ 2,610,039

SELF-INSURANCE FUND

Non-Departmental: Materials and Services	40,691,346		
Contingency	8,983,805		
Unappropriated Ending Fund Balance		5,039,324	
Total	\$ 49,675,151	\$ 5,039,324	\$ 54,714,475

SHERIFF GRANTS FUND

Sheriff's Office	4,451,166		
Transfers Out	69,865		
Contingency	530,890		
Unappropriated Ending Fund Balance		401,307	
Total	\$ 5,051,921	\$ 401,307	\$ 5,453,228

STORMWATER MANAGEMENT

Public Works	1,508,294		
Contingency	220,000		
Unappropriated Ending Fund Balance		648,456	
Total	\$ 1,728,294	\$ 648,456	\$ 2,376,750

SURVEYOR FUND

Public Works	1,299,898		
Contingency	350,000		
Unappropriated Ending Fund Balance		2,585,338	
Total	\$ 1,649,898	\$ 2,585,338	\$ 4,235,236

MARION COUNTY FY 2025-26 BUDGET
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June 25, 2025

	Appropriated Budget July 1, 2025	Unappropriated Budget July 1, 2025	Fund Total July 1, 2025
TAX TITLE LAND SALES FUND			
Non-Departmental: Materials and Services	159,750		
Capital Outlay	25,000		
Special Payments	1,192,508		
Transfers Out	100,000		
Contingency	199,170		
Unappropriated Ending Fund Balance		258,920	
Total	\$ 1,676,428	\$ 258,920	\$ 1,935,348
TRAFFIC SAFETY TEAM FUND			
Sheriff's Office	2,685,010		
Contingency	282,045		
Total	\$ 2,967,055	\$ -	\$ 2,967,055
TOTAL ALL FUNDS			
Total Appropriations, All Funds	647,821,930		
Total Unappropriated and Reserve Amounts, All Funds		95,472,721	
Total Budget			743,294,651
Total	\$ 647,821,930	\$ 95,472,721	\$ 743,294,651