

# TABLE OF CONTENTS

## SUMMARY

Total Budget .....	57
Total County Resources .....	57
Total County Resources Chart .....	58
Major County Resources .....	59
County Resources Including the General Fund .....	59
Net Working Capital .....	59
Taxes .....	60
Intergovernmental Federal .....	60
Intergovernmental State .....	61
Intergovernmental Local .....	61
Charges for Services .....	62
Licenses and Permits .....	63
Financing Proceeds .....	63
Transfers from Other Funds .....	63
Administrative Cost Recoveries .....	64
All Other Revenue .....	64
Major County Requirements .....	65
Requirements Categories .....	66
Personnel Services .....	67
Materials and Services .....	68
Funds Overview .....	69
Budget by Fund .....	70
Budget by Fund and Department .....	71
General Fund Summary .....	73
Major Resources .....	73
Major Requirements .....	75
Central Services Fund Summary .....	77
Major Resources .....	78
Major Requirements .....	79
Programs Funded in Part by State Resources .....	81

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MARION COUNTY FY 2017-18 BUDGET  
SUMMARY

**TOTAL BUDGET**

The fiscal year 2017-18 budget totals \$412,381,377. This is a \$7,558,018 and a 1.9% **increase** from the total fiscal year 2016-17 final budget of \$404,823,359. 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 \$93,738,466 General Fund and \$318,642,911 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 2016-17 budget amounts include changes through two supplemental budgets.

**TOTAL COUNTY RESOURCES**

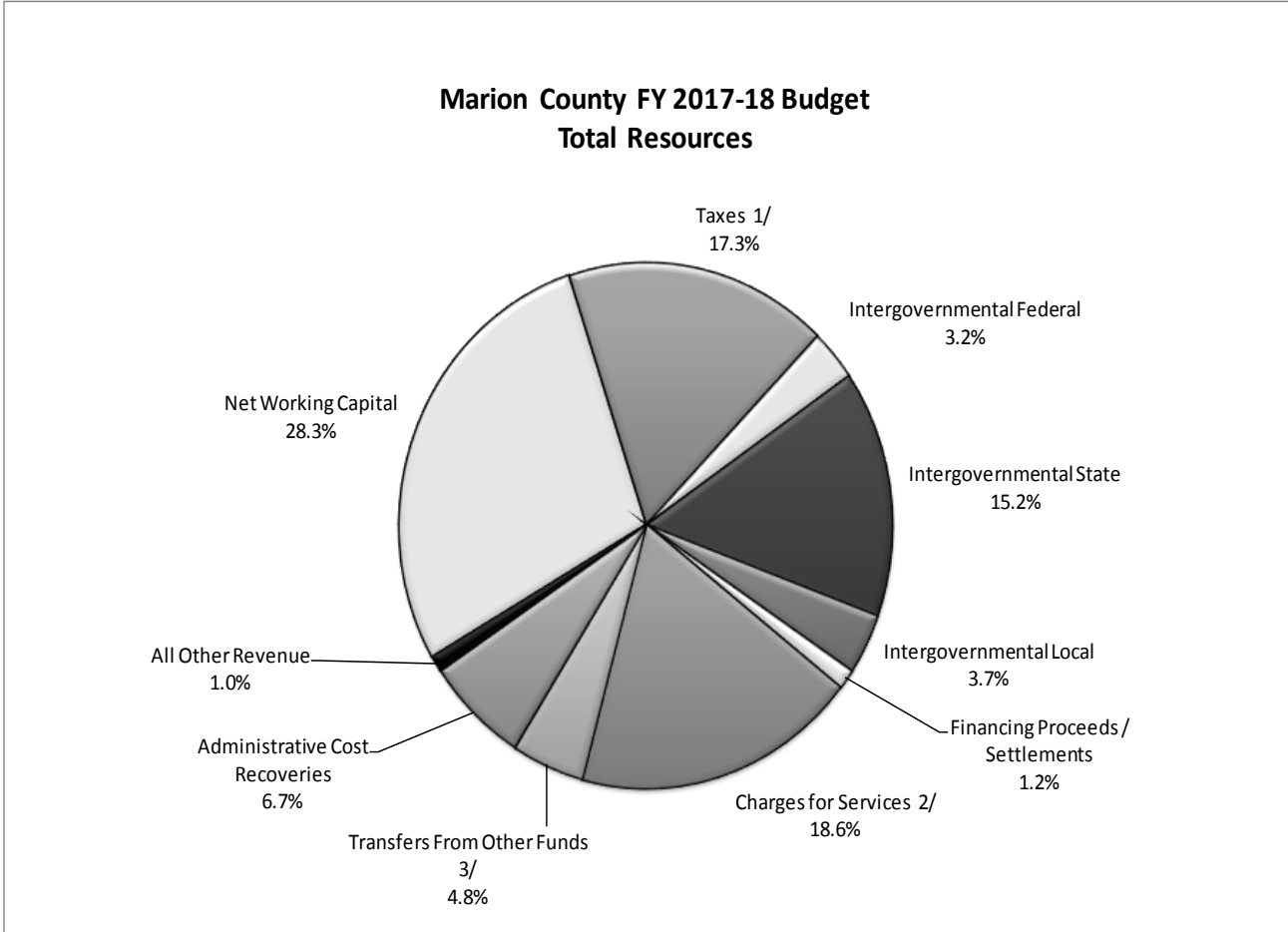
The county's revenue and other available resources are shown in major categories on the following schedules. In addition to revenues expected to be collected during the fiscal year, local budget law requires other available resources to be disclosed in the budget, including beginning net working capital, 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. On the resources side, they are called administrative cost recoveries. The sum of revenues, net working capital, internal transactions, and transfers are the total resources. The total resources budget is \$412,381,377.

**County Resources Summary**

FY 2017-18

FY 14-15 ACTUAL	FY 15-16 ACTUAL	RESOURCES	FY 16-17 BUDGET	FY 17-18 ADOPTED BUDGET	INCREASE / (DECREASE)	+/- % Prior Budget
62,670,315	65,382,045	Taxes	68,949,000	71,213,592	2,264,592	3.3%
3,041,717	3,811,302	Licenses and Permits	3,174,350	3,274,770	100,420	3.2%
12,864,158	11,866,815	Intergovernmental Federal	11,454,197	13,136,930	1,682,733	14.7%
53,944,248	59,768,896	Intergovernmental State	61,945,582	62,807,770	862,188	1.4%
28,169,791	17,933,770	Intergovernmental Local	16,472,065	15,311,493	(1,160,572)	-7.0%
61,245,953	66,059,883	Charges for Services	68,724,440	73,404,862	4,680,422	6.8%
22,630,941	24,396,671	Admin Cost Recovery	25,673,158	27,558,468	1,885,310	7.3%
3,076,921	2,709,375	Fines and Forfeitures	2,425,271	2,473,534	48,263	2.0%
982,820	1,272,870	Interest	1,054,911	1,365,799	310,888	29.5%
300,595	439,610	Other Revenues	425,973	425,179	(794)	-0.2%
12,258,975	14,336,573	General Fund Transfers	11,674,270	14,030,443	2,356,173	20.2%
6,853,752	7,784,028	Other Fund Transfers	5,880,046	5,728,809	(151,237)	-2.6%
1,026,036	956,238	Settlements	235,000	150,000	(85,000)	-36.2%
-	-	Financing Proceeds	9,950,000	5,000,000	(4,950,000)	-49.7%
103,210,200	114,413,285	Net Working Capital	116,785,096	116,499,728	(285,368)	-0.2%
<b>372,276,422</b>	<b>391,131,360</b>	<b>TOTAL RESOURCES</b>	<b>404,823,359</b>	<b>412,381,377</b>	<b>7,558,018</b>	<b>1.9%</b>

# MARION COUNTY FY 2017-18 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 2017-18 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 one of the larger funds 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 2017-18 and 2016-17. 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.

<b>Total County Resources Including the General Fund</b>						
RESOURCES	FY 16-17 BUDGET TOTAL	FY 17-18 BUDGET (excluding GF)	FY 17-18 GENERAL FUND BUDGET	FY 17-18 BUDGET TOTAL	INCREASE/ (DECREASE) PRIOR BUDGET	+/- % PRIOR BUDGET
Net Working Capital	116,785,096	107,042,089	9,457,639	116,499,728	(285,368)	-0.1%
Taxes 1/	68,949,000	350,000	70,863,592	71,213,592	2,264,592	0.6%
Intergovernmental Federal	11,454,197	12,828,830	308,100	13,136,930	1,682,733	0.4%
Intergovernmental State	61,910,582	58,969,429	3,838,341	62,807,770	897,188	0.2%
Intergovernmental Local	16,472,065	15,311,493	-	15,311,493	(1,160,572)	-0.3%
Charges for Services 2/	71,898,790	72,715,033	3,964,599	76,679,632	4,780,842	1.2%
Transfer From Other Funds	17,554,316	15,428,627	4,330,625	19,759,252	2,204,936	0.5%
Administrative Cost Recoveries	25,673,158	27,558,468	-	27,558,468	1,885,310	0.5%
Settlements	235,000	150,000	-	150,000	(85,000)	0.0%
Financing Proceeds	9,950,000	5,000,000	-	5,000,000	(4,950,000)	-1.2%
All Other Revenue 3/	3,906,155	3,288,942	975,570	4,264,512	358,357	0.1%
<b>TOTAL</b>	<b>404,788,359</b>	<b>318,642,911</b>	<b>93,738,466</b>	<b>412,381,377</b>	<b>7,593,018</b>	<b>1.9%</b>

- 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 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 \$285 thousand** compared to the prior fiscal year budget for all funds. The majority of the county’s 35 budgeted funds have Net Working Capital budgeted for FY 2017-18. 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 2017-18 BUDGET SUMMARY

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Notable increases in Net Working Capital by fund are: (1) Facility Renovation Fund increased \$5,355,084 (+42%), (2) Stormwater Management Fund increased \$289,736 (+59%), and (3) Juvenile Grants Fund increased \$268,125 (+47%).

Notable decreases in Net Working Capital by fund are: (1) Public Works Fund decreased \$2,276,242 (-12%), (2) General Fund decreased \$1,711,946 (-15%), (3) Community Corrections Fund decreased \$1,596,972 (-63%), (4) Capital Improvement Projects Fund decreased \$909,338 (-22%), (5) Sheriff's Grants Fund decreased \$342,747 (-31%), (6) Lottery and Economic Development Fund decreased \$292,989 (-17%), and (7) Community Services Grants Fund decreased \$106,026 (-54%).

## **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 2017-18 is \$70.5 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 2017-18 which is slight increase over the prior year.

### Health Contracts

These are federal funds passed through the Oregon Department of Human Services for public health \$1.8 million and mental health \$1.3 million for FY 2017-18 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 \$5.2 million from the Federal Highway Administration 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 to a federal Bureau of Indian Affairs school contract and many more, all totaling about \$3.6 million.

# MARION COUNTY FY 2017-18 BUDGET SUMMARY

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## **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 twelve funds excluding the General Fund in FY 2017-18; 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 public highways, roads, streets, roadside rest areas, and some of the cost of administration. The Department of Public Works is the recipient of all gas tax. FY 2017-18 gas tax revenue is budgeted at \$19.1 million, similar to the prior year.

### Mental Health Grants and Contracts

Mental health, alcohol and drug, and developmental disabilities contract and grant revenues are received from the Oregon Health Authority, Oregon Department of Human Resources, and other agencies. The funds are used for both Health Department in-house programs and for contracting with outside non-governmental organization providers of similar services. The FY 2017-18 budget of \$18.0 million, similar to the prior year.

### Community Corrections Grant-in-Aid

This revenue is distributed from the Oregon State 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 2017-18 revenues are budgeted at \$12.2 million which is a slight increase over 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. Economic development programs or projects are recommended by the county's Economic Development Advisory Board and approved by the Board of Commissioners. The revenue and expenditures are recorded in a non-departmental fund. Video Lottery revenue is budgeted at \$1.8 million for FY 2017-18.

## **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 Department receives state health capitation funds passed to the BCN. The primary revenues are for specific mental health services. BCN contracts with the Health Department to

# MARION COUNTY FY 2017-18 BUDGET SUMMARY

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provide Community and Provider Services (CAPS) and special crisis and respite services are provided additional funding. There are also small discretionary grant revenues which are used for purposes defined by agreement with the BCN, including, but not limited to, Health Department administration and Psychiatric Crisis Center operations. FY 2017-18 budgeted revenues total \$15.3 million which is a \$1.2 million decrease from the prior year.

## **Charges for Services**

There is a great diversity of services provided by Marion County countywide and Charges for Services reflect that diversity. Charges for services outside the General Fund 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, and more.

### 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 \$11.8 million budgeted for FY 2017-18 is a \$1.3 million increase over the prior year.

### SKRTS (Salem-Keizer Recycling and Transfer Station) and North Marion Tipping Fees

Customers who are not commercial garbage haulers bring garbage to SKRTS in southeast Salem or North Marion Recycling and Transfer Station in Woodburn and pay a tipping fee. The garbage 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 2017-18 budgeted revenues of almost \$6 million are a \$0.6 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 2017-18 budget of \$1.5 million is consistent with the prior year. The funds are allocated to Environmental Services Fund operations.

### Medicaid Fees

The Health 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 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 \$5.1 million FY 2017-18 budget is a \$0.9 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 2017-18 budget of \$0.8 million is consistent with prior years.



# MARION COUNTY FY 2017-18 BUDGET SUMMARY

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## Public Works Services to County Departments

The Public Works Department provides vehicle maintenance and minor other services, e.g., radio repair, to Marion County Sheriff's Office, Juvenile Department, and Business Services Department. Public Works also provides the same services to the county pool car and light duty fleet which it manages. The FY 2017-18 budget of almost \$1.8 million is a slight increase over the prior year.

## Public Works Fleet Rentals

The Public Works Department collects for rental of motor pool cars and for fleet vehicle leases to departments. The FY 2017-18 budget of \$1.6 million is consistent with prior years.

## Insurance

Charges for Services includes insurance charges budgeted in the Self-Insurance Fund. County departments and quasi-governmental agencies including the Marion County Housing Authority, the Mid-Valley Behavioral Care Network and several service districts that employ personnel are charged for a share of several types of county insurance costs. The FY 2017-18 budget for the major insurance is: medical and dental health insurance \$24.0 million; liability insurance \$1.2 million; workers' compensation insurance \$0.8 million; and group life, long-term disability and unemployment insurance total \$0.8 million. The cost of insurance has increased approximately \$1.0 million over the prior year.

## **Licenses and Permits**

(the dollar amounts are included in Charges for Services on the schedule at the beginning of this subsection)

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 \$2.6 million FY 2017-18 budget is essentially the same as the prior year.

## **Financing Proceeds**

Financing proceeds are infrequently budgeted. However, there is \$5,000,000 budgeted in FY 2017-18 for a bank loan for construction of a new juvenile administration building.

## **Transfers from Other Funds**

In Marion County's governmental budgeting system, resources are sometimes moved from one fund to another or others 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 permanent additional funding in order to pay the full cost of providing a service or services. Other funds are budgeted to receive a total of \$14 million from the General Fund in FY 2017-18. Another \$5.7 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, a transfer from the Lottery Distribution Fund to the Land Use Planning Fund, a transfer from the Traffic Safety Team Fund to the Capital Improvement Projects Fund, and an annual transfer from the Community Corrections Fund to the General Fund Sheriff's Office operations.

# MARION COUNTY FY 2017-18 BUDGET SUMMARY

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## **Administrative Cost Recoveries**

Administrative cost recoveries result from one department or program billing other departments or programs for services rendered. Internal services departments, grouped in the Central Services Fund, and the Self-Insurance Fund provides services or insurance coverage to all other departments and funds. Services given are county administration, information technology, financial management, payroll, human resources, risk management, facilities management, legal counsel, and a Public Employee Retirement System debt service assessment.

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 actual expenditures at fiscal year-end. The FY 2017-18 budget of \$27.6 million is an increase of \$1.9 million over FY 2016-17.

## **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 \$150,000 settlement revenue budgeted in FY 2017-18.

## **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 or otherwise varies substantially from year to year.

MARION COUNTY FY 2017-18 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 2017-18 Requirements by Major Categories

	Total Direct Expenditures	Administrative Charges *	Transfers Out	Contingency	Reserves and Ending Fund Balance	Total Requirements
General Fund	63,235,660	10,426,966	14,030,443	972,537	5,072,860	93,738,466
All Other Funds	218,886,145	15,416,984	5,728,809	17,671,733	60,939,240	318,642,911
<b>Total</b>	<b>282,121,805</b>	<b>25,843,950</b>	<b>19,759,252</b>	<b>18,644,270</b>	<b>66,012,100</b>	<b>412,381,377</b>

\* 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 \$412,381,377. This is the sum of the expenditures, administrative charges, transfers out, contingency, reserves, and ending fund balance.

The expenditures budget is \$327,725,007. 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 \$84,656,370 are excluded from the expenditures total.

**Total direct expenditures are \$282,121,805.** 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 2017-18 BUDGET  
SUMMARY

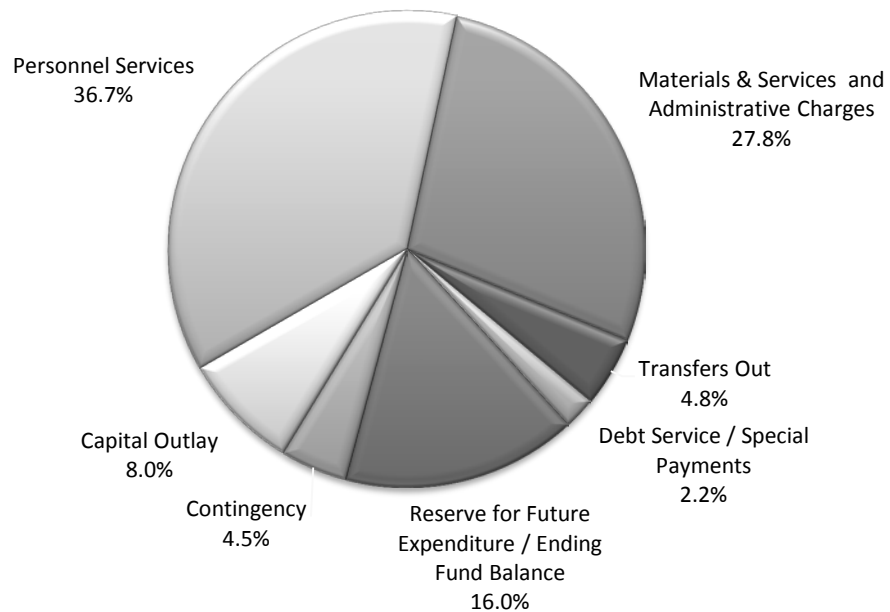
**Requirements Categories**

**County Requirements Summary**

FY 2017-18

FY 14-15 ACTUAL	FY 15-16 ACTUAL	REQUIREMENTS	FY 16-17 BUDGET	FY 17-18 ADOPTED BUDGET	INCREASE / (DECREASE)	+/- % Prior Budget
121,056,644	127,681,929	Personnel Services	141,285,115	151,228,263	9,943,148	7.0%
80,222,698	75,384,545	Materials and Services	89,011,704	89,098,300	86,596	0.1%
20,263,992	21,861,669	Administrative Charges	23,995,086	25,843,950	1,848,864	7.7%
9,896,540	16,679,247	Capital Outlay	37,431,306	32,855,320	(4,575,986)	-12.2%
3,271,933	3,840,977	Debt Service Principal	4,792,552	5,034,418	241,866	5.0%
3,382,600	3,267,113	Debt Service Interest	3,327,766	3,237,339	(90,427)	-2.7%
656,003	3,163,669	Special Payments	1,000,602	668,165	(332,437)	-33.2%
19,112,727	22,424,827	Transfers Out	17,554,316	19,759,252	2,204,936	12.6%
-	-	Contingency	18,583,814	18,644,270	60,456	0.3%
-	-	Reserve for Future Expenditure	2,525,900	11,240,465	8,714,565	345.0%
-	-	Ending Fund Balance	65,280,198	54,771,635	(10,508,563)	-16.1%
<b>257,863,137</b>	<b>274,303,976</b>	<b>TOTAL REQUIREMENTS</b>	<b>404,788,359</b>	<b>412,381,377</b>	<b>7,593,018</b>	<b>1.9%</b>

**Marion County FY 2017-18 Budget  
Total Requirements**



MARION COUNTY FY 2017-18 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 down.

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 \$9,943,148 for FY 2017-18 over FY 2016-17 are:

- (1) An increase of 26 Full-Time Equivalent (FTE) positions; the major increases are 8 in the Health Department and 5 in the Public Works Department.
- (2) Normal step increases.
- (3) Cost-of-living allowances for 82% of the total county positions; the remaining positions are in bargaining units that have not reached agreement on pay and fringe benefits.
- (4) A \$4.3 million increase in PERS (Public Employee Retirement System) fringe benefits expenditures, and a \$1.4 million increase in all other benefits, notably health insurance, making the total dollar increase in PERS and total benefits greater than the total \$4.2 million increase in pay.

<b>Countywide Personnel Services Summary</b>					
FY 14-15 ACTUAL	FY 15-16 ACTUAL	Personnel Services	FY 16-17 BUDGET	FY 17-18 ADOPTED BUDGET	+/- % Prior Budget
79,068,387	82,643,293	Salaries and Wages	92,098,884	96,322,315	4.6%
41,988,257	45,038,636	Fringe Benefits	49,186,231	54,905,948	11.6%
<b>121,056,644</b>	<b>127,681,929</b>	<b>Total Personnel Services</b>	<b>141,285,115</b>	<b>151,228,263</b>	<b>7.0%</b>
1,357	1,413	FTE	1,443	1,469	1.8%

MARION COUNTY FY 2017-18 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**

<b>FY 14-15 ACTUAL</b>	<b>FY 15-16 ACTUAL</b>	<b>CATEGORY</b>	<b>FY 16-17 BUDGET</b>	<b>FY 17-18 ADOPTED</b>	<b>+/- % Prior Budget</b>
3,873,112	3,270,063	Supplies	4,240,561	3,891,417	-8%
4,211,109	4,179,202	Materials	4,612,854	4,801,116	4%
1,012,538	1,147,157	Communications	1,340,890	1,610,004	20%
1,894,706	1,795,058	Utilities	2,002,156	2,021,875	1%
2,612,244	2,781,629	Repairs and Maintenance	3,078,347	3,194,673	4%
4,212,649	4,739,322	Rentals	4,748,816	4,504,947	-5%
22,893,001	23,251,623	Insurance	26,188,799	27,000,691	3%
2,239,293	2,143,733	Miscellaneous	2,467,026	2,476,708	0%
<b>42,948,652</b>	<b>43,307,788</b>	<b>Subtotal</b>	<b>48,679,449</b>	<b>49,501,431</b>	<b>2%</b>

**Contracted Services**

459,211	497,179	<i>Central Services Fund</i>	682,526	905,505	33%
819,466	69,382	<i>Community Services Grants Fund</i>	145,456	98,699	-32%
1,661,101	1,846,387	<i>Community Corrections Fund</i>	2,767,608	2,339,419	-15%
14,815,589	15,280,156	<i>Environmental Services Fund</i>	16,766,211	16,919,410	1%
179,376	286,092	<i>General Fund Non-Departmental</i>	1,304,110	1,588,438	22%
2,208,315	2,329,302	<i>General Fund Sheriff's Office</i>	2,619,702	2,587,443	-1%
13,237,714	7,424,269	<i>Health Fund</i>	8,429,976	8,190,407	-3%
518,708	700,208	<i>Lottery and Economic Development Fund</i>	1,987,119	1,946,295	-2%
293,465	404,703	<i>Public Works Fund</i>	1,720,836	1,438,192	-16%
503,338	394,982	<i>Sheriff Grants Fund</i>	543,617	301,621	-45%
2,577,763	2,844,097	<i>All Other Funds</i>	3,365,094	3,281,440	-2%
<b>37,274,046</b>	<b>32,076,757</b>	<b>Contracted Services Total</b>	<b>40,332,255</b>	<b>39,596,869</b>	<b>-2%</b>
<b>80,222,698</b>	<b>75,384,545</b>	<b>Total</b>	<b>89,011,704</b>	<b>89,098,300</b>	<b>0%</b>

# MARION COUNTY FY 2017-18 BUDGET SUMMARY

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## FUNDS OVERVIEW

Oregon local budget law requires the use of funds. In budgeting, funds are segregated for specific, regulated activities and objectives.<sup>1</sup> Each fund records resources and requirements for the purpose of controlling and accounting for the specific activities for which the fund was created.

### **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 one of the largest funds 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 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 funds are the Rainy Day Fund and Capital Building and Equipment Fund. The latter fund and associated programs are found in the capital section of the budget.

### **Debt Service Fund**

A debt service fund accounts for payment of principal and interest on notes payable on general obligation long-term debt.

### **Enterprise Funds**

An enterprise fund is used to report the same functions presented as business-type activities in the government-wide financial statements. Enterprise fund services 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 titled 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 accounts 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. The county currently uses 35 funds in budgeting.

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

MARION COUNTY FY 2017-18 BUDGET  
SUMMARY

**FY 2017-18 Budget by Fund**

FY 14-15 Expenditures	FY 15-16 Expenditures	Fund Category and Name	FY 16-17 Budget	FY 17-18 ADOPTED	Change from Prior year	% Change
<b>Operations</b>						
74,442,876	79,303,088	General Fund	92,129,836	93,738,466	1,608,630	1.7%
2,068,163	2,291,670	Building Inspection	4,834,768	5,001,379	166,611	3.4%
19,522,851	20,771,705	Central Services	22,594,951	24,618,561	2,023,610	9.0%
1,434,591	1,521,104	Child Support	1,630,122	1,763,245	133,123	8.2%
13,461,784	14,120,050	Community Corrections	16,473,482	16,594,392	120,910	0.7%
937,409	107,542	Community Services Grants	286,398	122,299	(164,099)	-57.3%
125,683	109,914	County Clerk Records	168,787	197,200	28,413	16.8%
455,320	374,977	County Fair	497,067	501,151	4,084	0.8%
733,863	807,700	District Attorney Grants	1,565,711	1,691,285	125,574	8.0%
1,115,961	1,207,307	Dog Control	1,353,780	1,441,365	87,585	6.5%
19,370,533	19,757,734	Environmental Services	30,406,076	32,519,009	2,112,933	6.9%
1,064,557	4,179,863	Fleet Management	3,446,985	3,613,586	166,601	4.8%
51,594,974	51,442,333	Health	73,170,789	72,313,662	(857,127)	-1.2%
338,578	96,637	Inmate Welfare	561,617	557,906	(3,711)	-0.7%
3,026,082	3,242,186	Juvenile Grants	3,925,809	4,510,409	584,600	14.9%
864,419	869,331	Land Use Planning	958,409	1,050,018	91,609	9.6%
239,684	229,811	Law Library	861,805	941,578	79,773	9.3%
1,465,328	1,724,417	Lottery & Economic Development	3,580,331	3,341,123	(239,208)	-6.7%
285,038	372,127	Parks	799,392	902,588	103,196	12.9%
25,312,248	26,773,254	Public Works	55,305,878	55,104,203	(201,675)	-0.4%
2,995,124	2,873,574	Sheriff Grants	4,228,942	3,960,658	(268,284)	-6.3%
-	406,405	Stormwater Management	1,427,690	1,754,989	327,299	22.9%
490,268	507,115	Surveyor	2,204,295	2,426,535	222,240	10.1%
1,759,489	2,051,518	Traffic Safety Team	2,555,107	2,468,530	(86,577)	-3.4%
<b>223,104,823</b>	<b>235,141,362</b>	<b>Total Operations</b>	<b>324,968,027</b>	<b>331,134,137</b>	<b>6,166,110</b>	<b>1.9%</b>
<b>Capital</b>						
-	-	Capital Building and Equipment	292,900	296,665	3,765	1.3%
2,007,051	1,825,663	Capital Improvement Projects	6,014,513	5,582,465	(432,048)	-7.2%
635,420	5,410,453	Facility Renovation	23,656,216	24,255,689	599,473	2.5%
794,544	-	Health Building Reserve	-	-	-	n.a.
<b>3,437,015</b>	<b>7,236,116</b>	<b>Total Capital</b>	<b>29,963,629</b>	<b>30,134,819</b>	<b>171,190</b>	<b>0.6%</b>
<b>Non Departmental</b>						
-	47,721	Block Grant	2,467	2,493	26	1.1%
292,523	24,972	CH2 Redevelopment	-	-	-	n.a.
451,903	578,669	County Schools	579,332	433,700	(145,632)	-25.1%
991,287	825,934	Criminal Justice Assessment	1,645,327	1,613,228	(32,099)	-2.0%
6,013,338	6,467,355	Debt Service	8,143,451	8,317,955	174,504	2.1%
285,462	229,332	Non Departmental Grants	651,749	601,911	(49,838)	-7.6%
-	-	Rainy Day	2,233,000	2,254,535	21,535	1.0%
23,125,129	23,598,332	Self Insurance	36,043,769	37,458,032	1,414,263	3.9%
161,657	154,184	Tax Title Land Sales	557,608	430,567	(127,041)	-22.8%
<b>31,321,299</b>	<b>31,926,499</b>	<b>Total Non-Departmental</b>	<b>49,856,703</b>	<b>51,112,421</b>	<b>1,255,718</b>	<b>2.5%</b>
<b>257,863,137</b>	<b>274,303,977</b>	<b>Total Budget</b>	<b>404,788,359</b>	<b>412,381,377</b>	<b>7,593,018</b>	<b>1.9%</b>



# MARION COUNTY FY 2017-18 BUDGET SUMMARY

## FY 2017-18 Adopted 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	Information Technology	Justice Court	Juvenile	Legal	Public Works	Sheriff's Office	Treasurer's Office	Capital	Non Departmental Operations	Fund Total
<b>DEPARTMENTAL</b>																		
General Fund	6,059,671			2,662,824	857,663	9,421,245				913,943	10,421,494			40,119,022	442,332		22,840,272	93,738,466
Building Inspection													5,001,379					5,001,379
Central Services		2,671,670	7,281,813				2,702,903		10,006,211			1,652,252					303,712	24,618,561
Child Support						1,763,245												1,763,245
Community Corrections														16,594,392				16,594,392
Community Services Grants					122,299													122,299
County Clerk Records				197,200														197,200
County Fair					501,151													501,151
District Attorney Grants						1,691,285												1,691,285
Dog Control					1,441,365													1,441,365
Environmental Services													32,519,009					32,519,009
Fleet Management													3,613,586					3,613,586
Health								72,313,662										72,313,662
Inmate Welfare														557,906				557,906
Juvenile Grants										4,510,409								4,510,409
Land Use Planning													1,050,018					1,050,018
Law Library												941,578						941,578
Lottery and Economic Dev					3,341,123													3,341,123
Parks													902,588					902,588
Public Works													55,104,203					55,104,203
Sheriff Grants														3,960,658				3,960,658
Stormwater Management													1,754,989					1,754,989
Surveyor													2,426,535					2,426,535
Traffic Safety Team														2,468,530				2,468,530
<b>CAPITAL</b>																		
Capital Building and Equipment																296,665		296,665
Capital Improvement Projects																5,582,465		5,582,465
Facility Renovation																24,255,689		24,255,689
<b>NON-DEPARTMENTAL</b>																		
Block Grant																	2,493	2,493
County Schools																	433,700	433,700
Criminal Justice Assessment																	1,613,228	1,613,228
Debt Service																	8,317,955	8,317,955
Non-Departmental Grants																	601,911	601,911
Rainy Day																	2,254,535	2,254,535
Self-Insurance																	37,458,032	37,458,032
Tax Title Land Sales																	430,567	430,567
<b>GRAND TOTAL</b>	<b>6,059,671</b>	<b>2,671,670</b>	<b>7,281,813</b>	<b>2,860,024</b>	<b>6,263,601</b>	<b>12,875,775</b>	<b>2,702,903</b>	<b>72,313,662</b>	<b>10,006,211</b>	<b>913,943</b>	<b>14,931,903</b>	<b>2,593,830</b>	<b>102,372,307</b>	<b>63,700,508</b>	<b>442,332</b>	<b>30,134,819</b>	<b>74,256,405</b>	<b>412,381,377</b>
FTE	51.0	15.0	63.0	13.5	21.7	91.0	20.0	444.3	59.0	8.0	107.6	11.8	207.0	353.5	2.5	N/A	N/A	1468.9

MARION COUNTY FY 2017-18 BUDGET  
SUMMARY

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MARION COUNTY FY 2017-18 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 one of the largest funds within the county. The General Fund FY 2017-18 budget is \$93,738,466, a \$1,608,630 or 1.7% decrease from FY 2016-17.

**General Fund Major Resources**

Property Taxes

FY 2017-18 estimated total property tax collections for Marion County total \$70,228,000. The total is comprised of \$69,097,000 current taxes and \$1,131,000 collection of prior years’ delinquent taxes. This revenue is part of a broader Taxes category that includes other types of taxes. The following table of current year property taxes shows that FY 2017-18 current year property tax collections are budgeted to increase by 4.6% as recommended by the county Council of Economic Advisors.

FY 08-09 Actual	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 Estimate	FY 17-18 Budget
50,006,125	52,112,885	53,117,512	54,529,383	55,130,146	57,397,291	60,078,181	63,274,521	66,060,000	69,097,000
3.65%	4.21%	1.93%	2.66%	1.10%	4.11%	4.67%	5.32%	4.40%	4.60%

Chapter 530 Forest Rehabilitation

The 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, which are subject to frequent change. The General Fund share of FY 2017-18 Chapter 530 revenue is estimated at \$400,000. This revenue is within the Intergovernmental State revenue category.

State Oregon Liquor Control Commission (OLCC) – General

Oregon State distributes OLCC funds to local governments as state shared revenue. The FY 2017-18 budget of \$1,819,545 is only slightly more than \$1,732,900 FY 2016-17 budget. Estimates are based on state forecasts. The revenue is within the Intergovernmental State revenue category.

Assessment and Taxation Apportionment

The 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 2017-18 budget estimate of \$1,099,096 is slightly increased from FY 2016-17 budget of \$1,045,000. Estimates are based on state forecasts. This revenue is within the Intergovernmental State category.

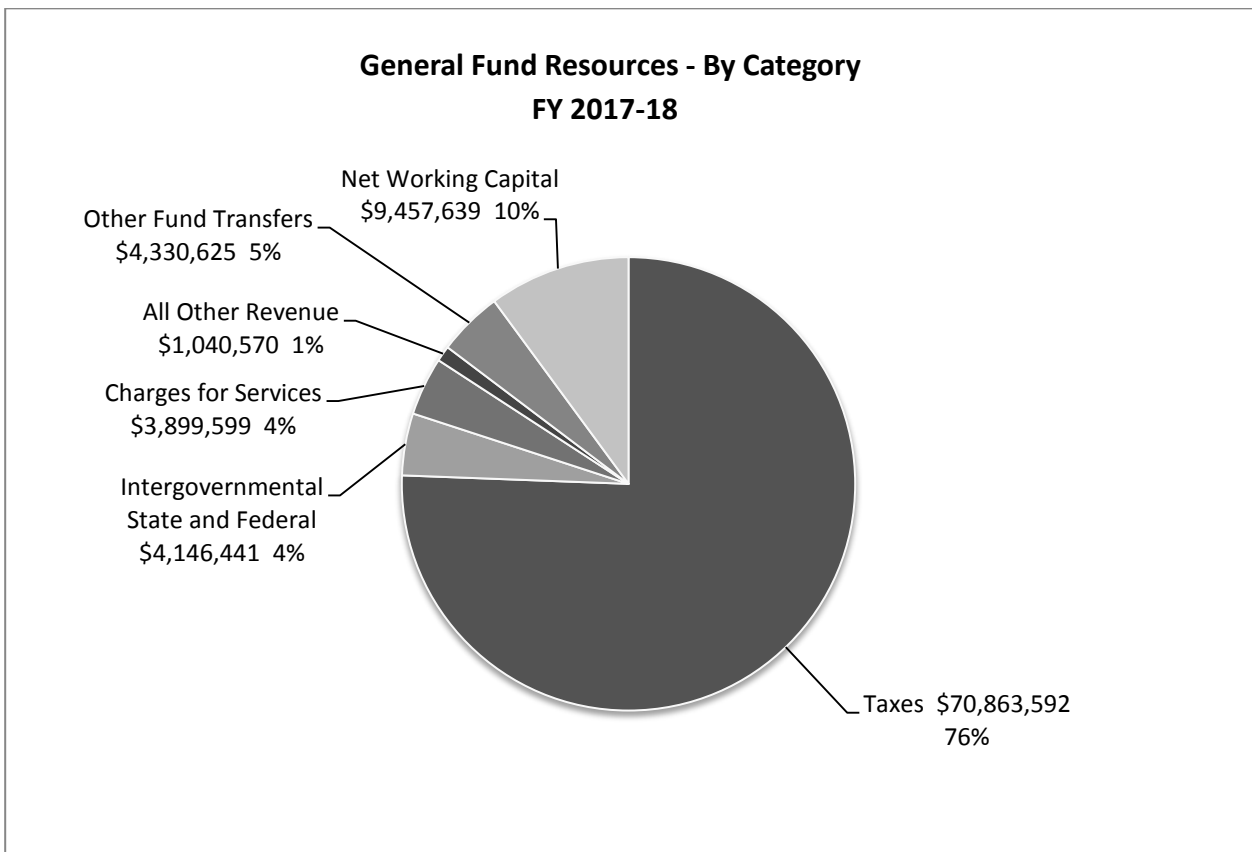
# MARION COUNTY FY 2017-18 BUDGET SUMMARY

## 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 2017-18 is \$1,703,000 compared to \$1,300,000 budgeted for FY 2016-17. This revenue is within the Charges for Services category.

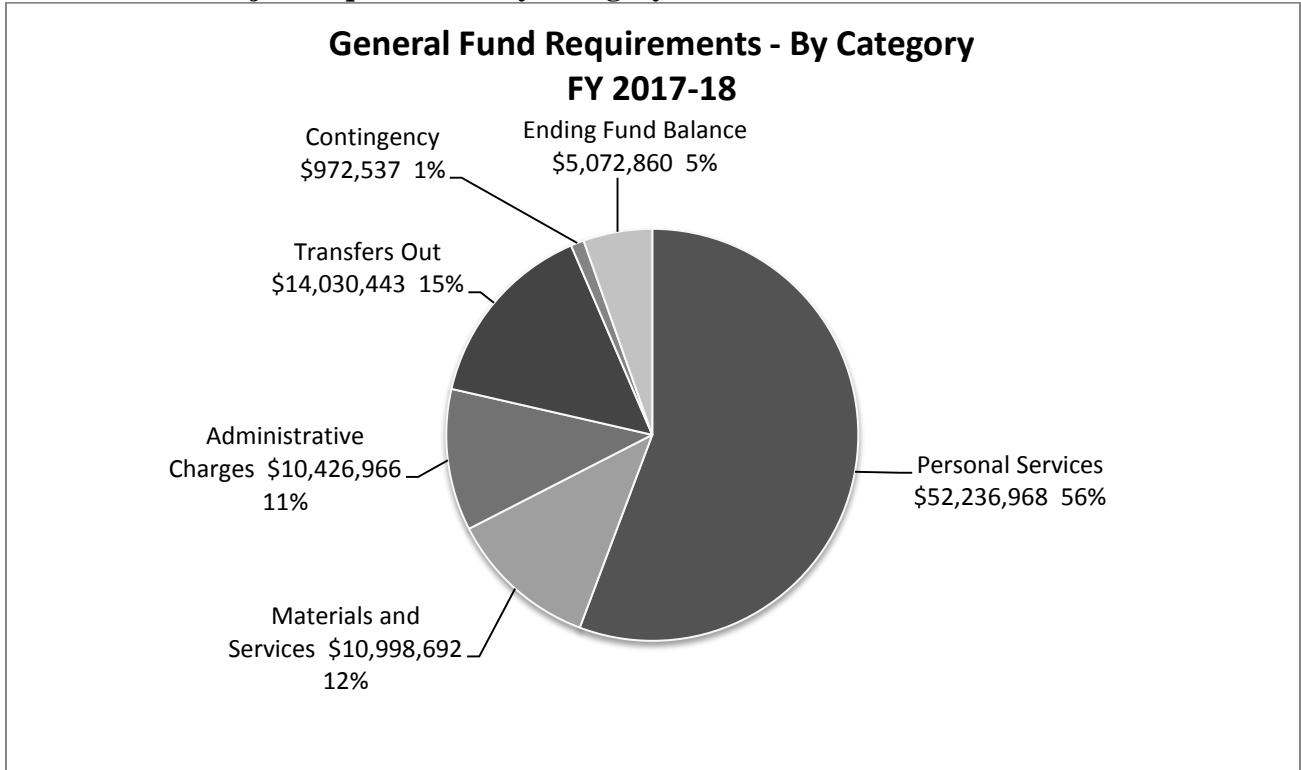
## Net Working Capital

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 \$9,457,639 for FY 2017-18, which is \$1,711,946 less than the current year budget of \$11,169,585.

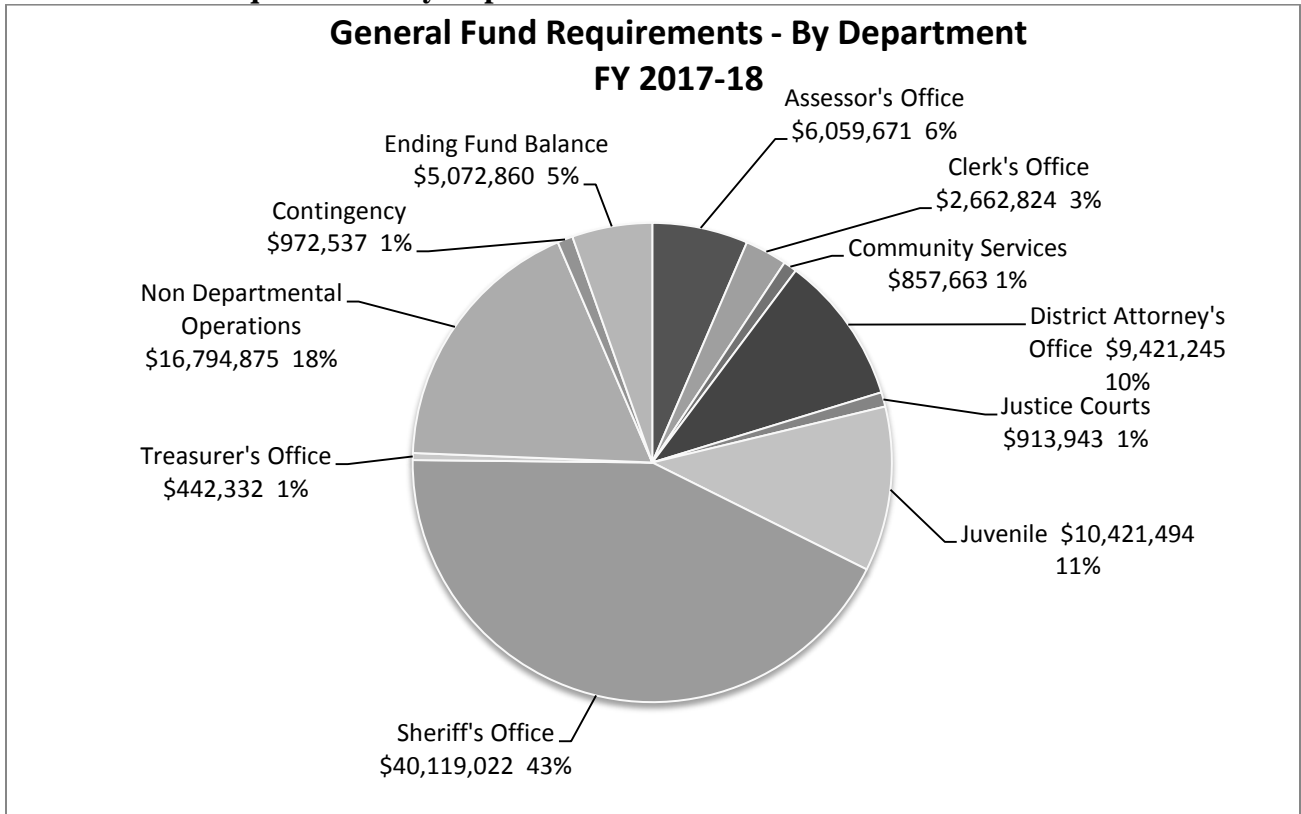


MARION COUNTY FY 2017-18 BUDGET  
SUMMARY

**General Fund Major Requirements by Category**

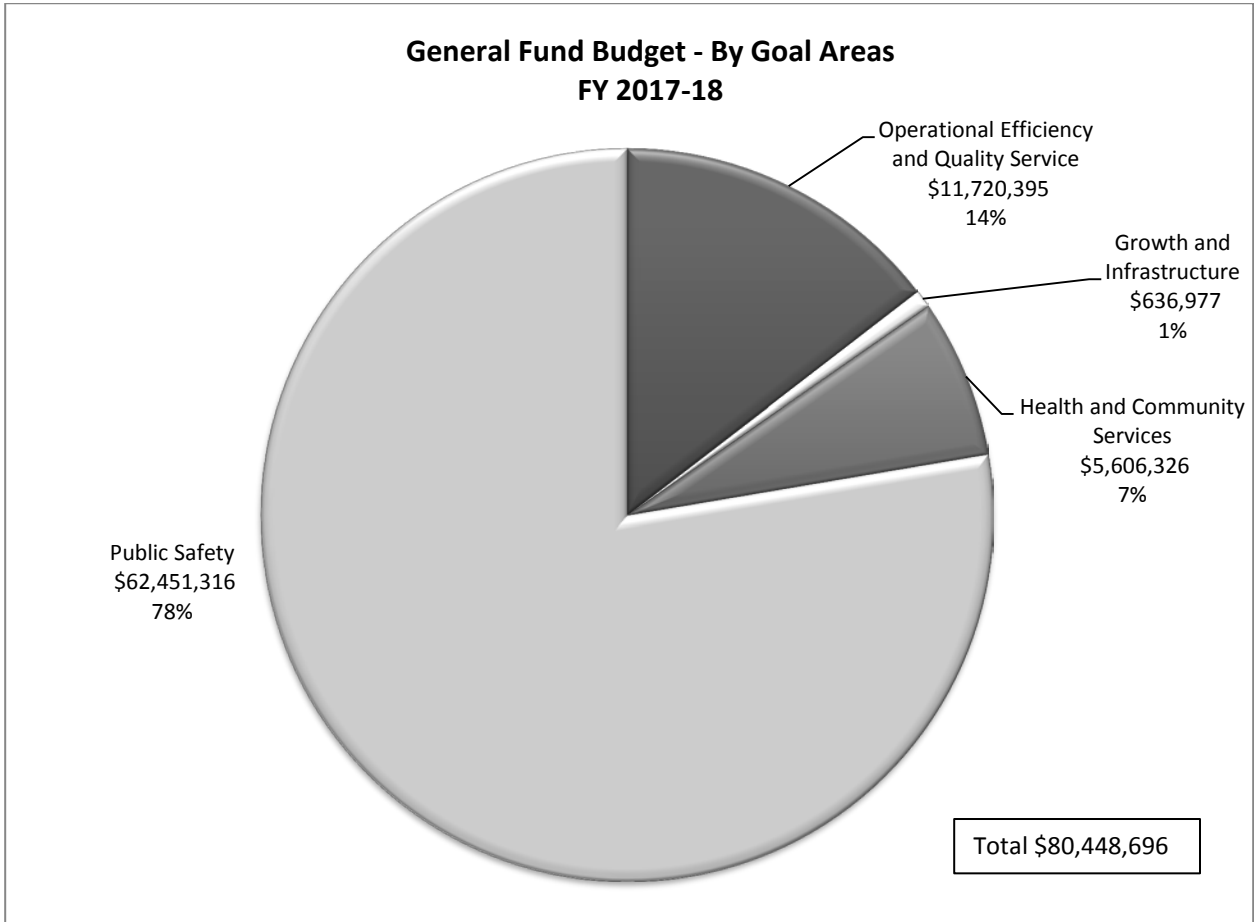


**General Fund Requirements by Department**



MARION COUNTY FY 2017-18 BUDGET  
SUMMARY

**General Fund Allocation to Goal Areas**



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 2017-18 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 Department.

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. The Central Services Fund FY 2017-18 budget is \$24,618,561, which is a \$2 million increase over the prior budget.

<b>Central Services Fund Income Summary</b>					
FY 2017-18					
FY 14-15 ACTUAL	FY 15-16 ACTUAL	CATEGORY	FY 16-17 BUDGET	FY 17-18 ADOPTED BUDGET	+/- % Prior Budget
<b><u>RESOURCES</u></b>					
615,543	749,237	Charges for Services	637,002	583,813	-8%
18,450,314	19,575,234	Admin Cost Recovery	21,416,849	23,246,122	9%
816	600	Other Revenues	-	-	n.a.
412,680	400,221	General Fund Transfers	494,853	741,377	50%
43,498	46,414	Other Fund Transfers	46,247	47,249	2%
<b>19,522,851</b>	<b>20,771,706</b>	<b>TOTAL RESOURCES</b>	<b>22,594,951</b>	<b>24,618,561</b>	<b>9%</b>
<b><u>REQUIREMENTS</u></b>					
<b><i>BY DEPARTMENT</i></b>					
2,004,660	2,101,476	Board of Commissioners Office	2,475,053	2,671,670	8%
6,091,461	6,468,495	Business Services	6,862,205	7,281,813	6%
2,242,120	2,469,915	Finance	2,420,228	2,702,903	12%
7,823,990	8,339,217	Information Technology	9,213,619	10,006,211	9%
1,224,785	1,345,174	Legal	1,433,214	1,652,252	15%
135,837	47,429	Non Departmental Operations	190,632	303,712	59%
<b>19,522,852</b>	<b>20,771,706</b>	<b>TOTAL REQUIREMENTS</b>	<b>22,594,951</b>	<b>24,618,561</b>	<b>9%</b>
<b><i>BY CATEGORY</i></b>					
15,082,725	16,174,140	Personnel Services	17,189,612	18,895,794	10%
2,919,103	3,066,092	Materials and Services	3,658,207	3,864,322	6%
1,454,638	1,531,473	Administrative Charges	1,747,132	1,858,445	6%
66,386	-	Capital Outlay	-	-	n.a.
<b>19,522,852</b>	<b>20,771,705</b>	<b>TOTAL REQUIREMENTS</b>	<b>22,594,951</b>	<b>24,618,561</b>	<b>9%</b>

# MARION COUNTY FY 2017-18 BUDGET SUMMARY

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## **Central Services Major Resources**

### Administrative Cost Recovery

The great majority of Central Services Fund revenue is derived from Administrative Cost Recovery assessments. These are 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 and 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 management of auto, general liability, and workers’ compensation claims as well as procuring appropriate insurance coverage.
- Human Resources Allocation – Business Services 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 – Information Technology 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 including the Marion County Housing Authority, the Mid-Valley Behavioral Care Network, and 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 central services 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 part of the budget 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 and personal property sales.

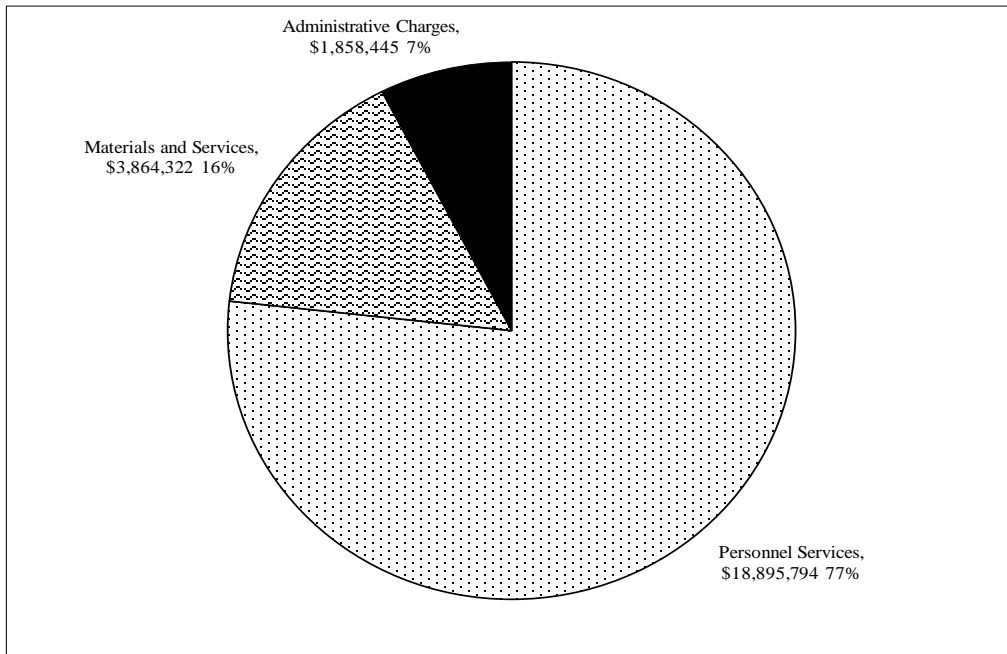


# MARION COUNTY FY 2017-18 BUDGET SUMMARY

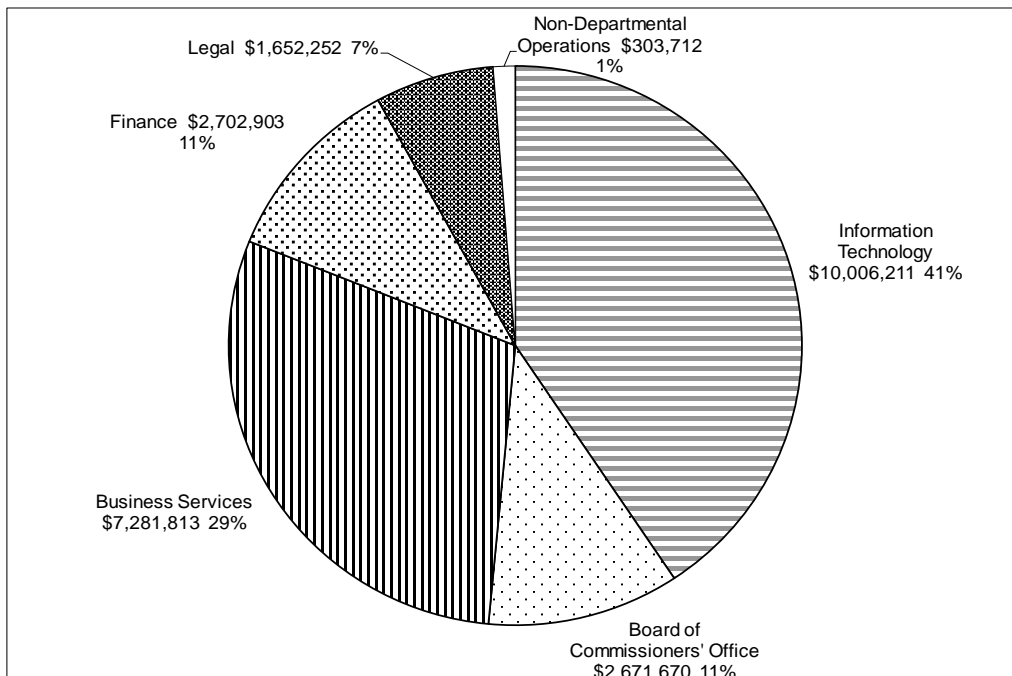
## Central Services Major Requirements

The total Central Services Fund requirements budget is \$24,618,561. Direct expenditures are for Personnel Services, Materials and Services, and Administrative Charges (internal service). The Central Service requirements budget is allocated to expenditures by department as shown in the following pie charts.

### Central Services Requirements by Category - FY 2017-18 Budget



### Central Services Requirements by Department – FY 2017-18 Budget



MARION COUNTY FY 2017-18 BUDGET  
SUMMARY

Personnel Services

In FY 2017-18 most Central Services Funds departments and programs have overall increases in salaries and wages driven by normal merit (step) increases. There were five new positions added in FY 2017-18. One position in Business Services, one position in Finance, two positions in Information Technology and one position in Legal.

<b>Central Services Fund Personnel Services Summary</b>					
FY 14-15 ACTUAL	FY 15-16 ACTUAL	PERSONNEL SERVICES	FY 16-17 BUDGET	FY 17-18 ADOPTED BUDGET	+/- % PRIOR BUDGET
\$9,986,829	\$10,660,814	Salaries and Wages	\$11,337,098	\$12,151,268	7%
5,095,896	5,513,326	Fringe Benefits	5,852,514	6,744,526	15%
<b>\$15,082,725</b>	<b>\$16,174,140</b>	<b>Total Personnel Services</b>	<b>\$17,189,612</b>	<b>\$18,895,794</b>	<b>10%</b>
157.8	162.8	FTE	163.2	168.8	3%

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 cannot be absorbed, or only partly, in the budget, and the overall M&S allocation is increased. Some cost increases situations are not related to inflation. The Marion County Business Enterprise Enhancement (MCBEE) computer financial management system in Central Services Non-Departmental has varied annual contracted needs; this accounts for the bulk of the variance in Contracted Services shown below.

<b>Central Services Fund Materials and Services Summary</b>					
FY 14-15 ACTUAL	FY 15-16 ACTUAL	MATERIAL AND SERVICES	FY 16-17 BUDGET	FY 17-18 ADOPTED BUDGET	+/- % Prior Year
\$184,435	\$173,570	Supplies	\$220,416	\$215,371	-2%
344,492	351,543	Materials	346,279	335,305	-3%
221,527	222,979	Communications	246,807	235,393	-5%
84,270	105,275	Utilities	108,672	111,731	3%
459,211	497,508	Contracted Services	682,526	905,505	33%
1,189,450	1,274,931	Repairs and Maintenance	1,469,812	1,519,317	3%
187,293	230,694	Rentals	245,778	238,103	-3%
248,423	209,592	Miscellaneous	337,917	303,597	-10%
<b>\$2,919,101</b>	<b>\$3,066,092</b>	<b>Total Materials and Services</b>	<b>\$3,658,207</b>	<b>\$3,864,322</b>	<b>6%</b>

Administrative Charges

Central Services Fund departments are the providers of services for which other departments pay 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 \$1,858,455 for FY 2017-18, a slight increase over the prior year. A detail breakdown of Administrative Charges is shown on the final page of the Requirements detail at the end of this section.

MARION COUNTY FY 2017-18 BUDGET  
SUMMARY

**PROGRAMS FUNDED IN PART BY STATE RESOURCES**

The State of Oregon requires that county government annual budgets must contain summary revenue and expenditure information for major programs and functions funded in part by the state (ORS 294.444).

**SUMMARY OF MAJOR PROGRAMS FUNDED IN PART BY STATE RESOURCES**

	Fiscal Year 2014-15 Actual	Fiscal Year 2015-16 Actual	Fiscal Year 2016-17 Budget	Fiscal Year 2017-18 Budget
<b>ASSESSMENT AND TAXATION</b>				
General Resources	\$ 4,116,127	\$ 4,497,315	\$ 4,817,719	\$ 5,030,090
State Resources	1,115,352	1,107,943	1,045,000	1,099,096
Total Resources	\$ 5,231,479	\$ 5,605,258	\$ 5,862,719	\$ 6,129,186
Total Requirements	\$ 5,231,479	\$ 5,605,258	\$ 5,862,719	\$ 6,129,186
<b>COMMUNITY CORRECTIONS</b>				
State Resources	\$ 8,204,346	\$ 10,619,135	\$ 9,369,832	\$ 10,789,592
Other Revenue	2,932,282	2,285,100	3,346,068	1,769,096
Total Resources	\$ 11,136,628	\$ 12,904,235	\$ 12,715,900	\$ 12,558,688
Total Requirements	\$ 9,854,772	\$ 10,362,468	\$ 12,715,900	\$ 12,558,688
<b>JAIL OPERATIONS</b>				
General Resources	\$ 15,178,360	\$ 15,665,236	\$ 17,344,110	\$ 17,557,512
State Resources	4,039,223	4,276,129	4,251,129	4,531,830
Federal Resources	114,257	102,073	79,003	85,000
Other Revenue	1,302,649	1,247,938	1,249,921	1,101,385
Total Resources	\$ 20,634,489	\$ 21,291,376	\$ 22,924,163	\$ 23,275,727
Total Requirements	\$ 20,145,186	\$ 20,594,763	\$ 22,924,163	\$ 23,275,727
<b>DISTRICT ATTORNEY</b>				
General Resources	\$ 8,050,079	\$ 8,477,817	\$ 9,094,691	\$ 9,935,226
State Resources	479,772	438,786	452,210	468,806
Federal Resources	1,271,078	1,431,436	1,766,279	1,884,190
Other Revenue	279,832	394,967	517,632	587,553
Total Resources	\$ 10,080,761	\$ 10,743,006	\$ 11,830,812	\$ 12,875,775
Total Requirements	\$ 9,829,817	\$ 10,398,949	\$ 11,830,812	\$ 12,875,775
<b>JUVENILE CORRECTIONS &amp; PROBATION</b>				
General Resources	\$ 10,153,874	\$ 10,697,342	\$ 11,254,632	\$ 11,424,209
State Resources	1,123,408	1,081,439	1,139,459	1,110,450
Federal Resources	83,095	516,155	203,800	436,086
Other Revenue	1,177,216	1,303,842	1,658,680	1,961,158
Total Resources	\$ 12,537,593	\$ 13,598,778	\$ 14,256,571	\$ 14,931,903
Total Requirements	\$ 12,246,972	\$ 13,031,982	\$ 14,256,571	\$ 14,931,903
<b>PUBLIC HEALTH</b>				
General Resources	\$ 2,073,980	\$ 2,238,452	\$ 2,267,086	\$ 2,372,586
State Resources	871,080	950,965	1,165,730	1,089,714
Federal Resources	2,668,567	2,478,998	2,115,693	2,041,323
Other Revenue	8,008,171	8,457,767	7,756,424	7,455,596
Total Resources	\$ 13,621,798	\$ 14,126,181	\$ 13,304,933	\$ 12,959,219
Total Requirements	\$ 8,676,253	\$ 9,330,868	\$ 13,304,933	\$ 12,959,219
<b>MENTAL HEALTH AND CHEMICAL DEPENDENCY</b>				
General Resources	\$ 1,143,360	\$ 1,260,516	\$ 1,357,804	\$ 1,357,804
State Resources	13,713,674	16,268,832	18,529,044	18,203,675
Federal Resources	1,571,004	1,650,209	1,558,731	1,600,833
Other Revenue	45,943,892	40,922,479	38,420,277	38,192,131
Total Resources	\$ 62,371,930	\$ 60,102,035	\$ 59,865,856	\$ 59,354,443
Total Requirements	\$ 42,918,722	\$ 42,111,465	\$ 59,865,856	\$ 59,354,443

MARION COUNTY FY 2017-18 BUDGET  
SUMMARY

**SUMMARY OF MAJOR PROGRAMS FUNDED IN PART BY STATE RESOURCES**

	Fiscal Year 2014-15 Actual	Fiscal Year 2015-16 Actual	Fiscal Year 2016-17 Budget	Fiscal Year 2017-18 Budget
<b>ROADS</b>				
General Resources	\$ 4,000	\$ 32,460	\$ 125,628	\$ 130,327
State Resources	19,655,948	20,310,720	20,400,000	20,030,000
Federal Resources	4,654,118	3,522,955	4,557,845	6,119,984
Other Revenue	25,501,321	28,907,461	30,222,405	28,823,892
Total Resources	\$ 49,815,387	\$ 52,773,596	\$ 55,305,878	\$ 55,104,203
Total Requirements	\$ 25,312,248	\$ 26,773,254	\$ 55,305,878	\$ 55,104,203
<b>ECONOMIC DEVELOPMENT</b>				
General Resources	\$ 484,823	\$ 352,582	\$ 473,341	\$ 632,875
State Resources	50,964	53,667	50,964	50,500
Video Lottery Resources	1,392,465	1,634,262	1,618,323	1,777,890
Federal Resources	-	-	50,000	25,000
Other Revenue	2,285,541	2,626,263	2,843,179	2,405,827
Total Resources	\$ 4,213,793	\$ 4,666,774	\$ 5,035,807	\$ 4,892,092
Total Requirements	\$ 2,805,066	\$ 2,968,725	\$ 5,035,807	\$ 4,892,092