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MARION COUNTY FY 2019-20 BUDGET SUMMARY

TOTAL BUDGET

The fiscal year 2019-20 budget totals \$455,271,158. This is an \$-8,661,540 or a -1.9% **decrease** from the total fiscal year 2018-19 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 \$103,046,544 General Fund and \$352,224,614 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 2018-19 budget amounts include changes through supplemental budgets.

TOTAL COUNTY RESOURCES

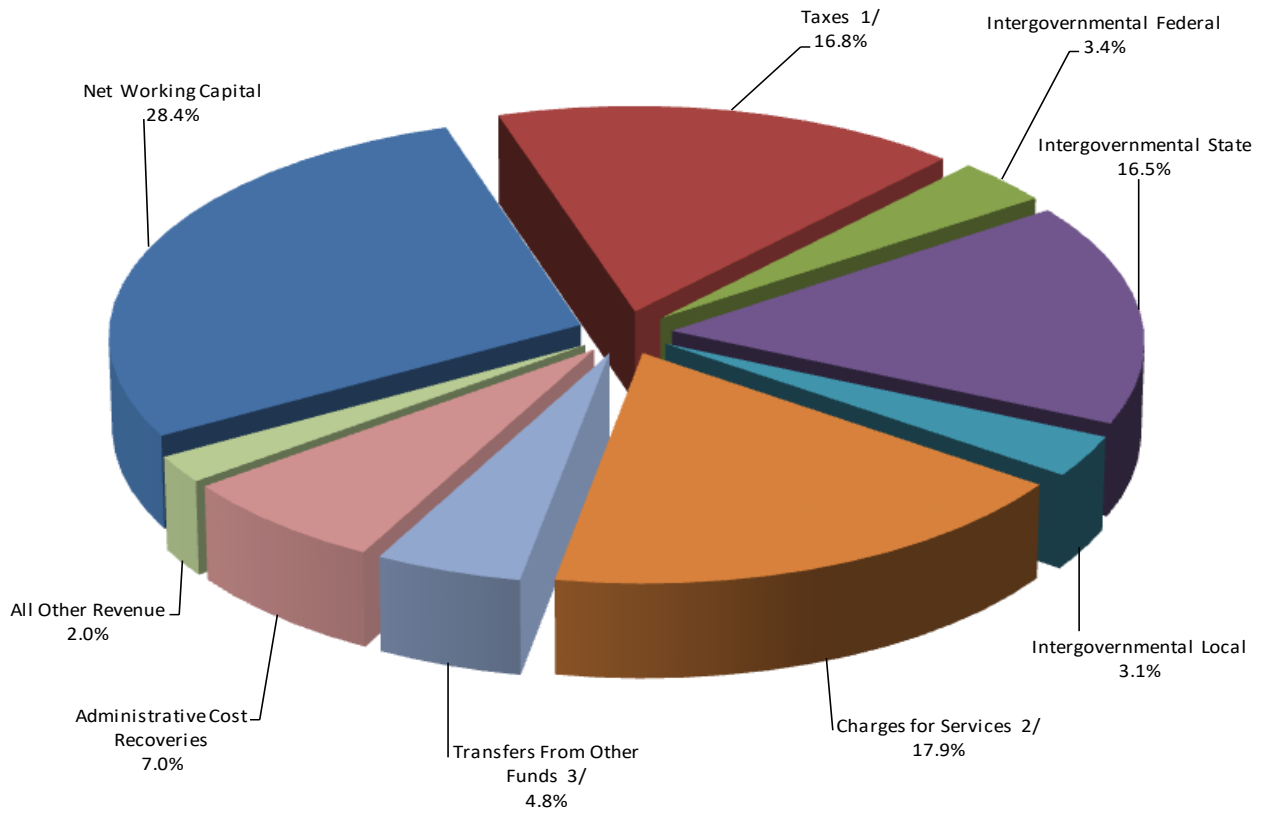
The county's revenue and other available resources are shown in major categories on the following schedules. In addition to revenues expected to be collected during the fiscal year, local budget law requires other available resources to be disclosed in the budget, including beginning net working capital, 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 \$455,271,158.

County Resources Summary
FY 2019-20

FY 16-17 ACTUAL	FY 17-18 ACTUAL	RESOURCES	FY 18-19 BUDGET	FY 19-20 ADOPTED	INCREASE/ (DECREASE)	+/- % Prior Budget
68,064,503	70,388,850	Taxes	74,375,580	76,478,018	2,102,438	2.8%
3,686,976	3,852,091	Licenses and Permits	3,733,099	3,872,420	139,321	3.7%
9,709,302	10,274,928	Intergovernmental Federal	13,063,336	15,650,098	2,586,762	19.8%
62,723,301	73,802,446	Intergovernmental State	76,212,791	75,294,509	(918,282)	-1.2%
16,177,496	14,646,083	Intergovernmental Local	15,200,882	13,896,015	(1,304,867)	-8.6%
70,735,651	77,067,280	Charges for Services	80,336,088	81,637,824	1,301,736	1.6%
25,435,254	26,164,526	Admin Cost Recovery	30,853,506	31,774,925	921,419	3.0%
2,734,568	2,906,801	Fines and Forfeitures	2,740,391	2,817,575	77,184	2.8%
1,666,459	2,084,984	Interest	1,737,123	2,144,472	407,349	23.4%
719,891	776,070	Other Revenues	370,082	358,298	(11,784)	-3.2%
11,273,132	14,296,809	General Fund Transfers	18,634,506	12,954,722	(5,679,784)	-30.5%
5,770,938	5,947,302	Other Fund Transfers	10,292,353	8,967,330	(1,325,023)	-12.9%
618,832	307,818	Settlements	183,555	15,000	(168,555)	-91.8%
9,950,000	5,000,000	Financing Proceeds	-	-	-	0.0%
116,827,384	128,341,658	Net Working Capital	136,199,406	129,409,952	(6,789,454)	-5.0%
406,093,687	435,857,645	TOTAL RESOURCES	463,932,698	455,271,158	(8,661,540)	-1.9%

MARION COUNTY FY 2019-20 BUDGET
SUMMARY

**Marion County FY 2019-20
Total Resources**



- 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 2019-20 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 2019-20. 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 18-19 BUDGET	FY 19-20 BUDGET (excluding GF)	FY 19-20 GENERAL FUND BUDGET	FY 19-20 BUDGET TOTAL	INCREASE / (DECREASE) PRIOR BUDGET	+/- % PRIOR BUDGET
Net Working Capital	136,199,406	116,973,959	12,435,993	129,409,952	(6,789,454)	-5.0%
Taxes ^{1/}	74,375,580	400,000	76,078,018	76,478,018	2,102,438	2.8%
Intergovernmental Federal	13,063,336	15,011,098	639,000	15,650,098	2,586,762	19.8%
Intergovernmental State	76,212,791	70,564,971	4,729,538	75,294,509	(918,282)	-1.2%
Intergovernmental Local	15,200,882	13,896,015	-	13,896,015	(1,304,867)	-8.6%
Charges for Services ^{2/}	80,336,088	78,081,507	3,556,317	81,637,824	1,301,736	1.6%
Transfers From Other Funds	28,926,859	17,476,374	4,445,678	21,922,052	(7,004,807)	-24.2%
Admin Cost Recovery	30,853,506	31,774,925	-	31,774,925	921,419	3.0%
Settlements	183,555	15,000	-	15,000	(168,555)	-91.8%
Financing Proceeds	-	-	-	-	-	0.0%
All Other Revenues ^{3/}	8,580,695	8,030,765	1,162,000	9,192,765	612,070	7.1%
TOTAL RESOURCES	463,932,698	352,224,614	103,046,544	455,271,158	(8,661,540)	-1.9%

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 \$6.7 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 2019-20. 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 2019-20 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 2019-20 is \$76.4 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.

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.

Health and Human Services Grants and Contracts

These are federal funds passed through the Oregon Health Authority for public health for \$1.5 million and mental health for \$1 million for FY 2019-20 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 \$7.8 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.

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 2019-20; 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 Public Works Department is the recipient of all gas tax. FY 2019-20 gas tax revenue is budgeted at \$24 million, a slight increase over the prior year.

MARION COUNTY FY 2019-20 BUDGET SUMMARY

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 2019-20 budget of \$21 million, is a slight decrease 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 2019-20 revenues are budgeted at \$12 million, a slight decrease 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. 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 \$1.9 million for FY 2019-20, 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 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 2019-20 budgeted revenues total \$13.8 million which is a slight decrease 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.

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 2019-20 is similar to the prior year.

MARION COUNTY FY 2019-20 BUDGET SUMMARY

Salem-Keizer Recycling and Transfer Station (SKRTS), 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 2019-20 budgeted revenues of \$9 million which is a slight 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 2019-20 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 contract. Other billings occur under Department of Human Services, Office of Medical Assistance Program 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 \$5.3 million FY 2019-20 budget is a slight decrease 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 2019-20 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 2019-20 revenues of \$1.5 million, a slight decrease from 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 2019-20 are: medical and dental health insurance \$26.7 million; liability insurance \$1.2 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 \$1.7 million over the prior year.

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 \$3.2 million FY 2019-20 budget is slight increase over the prior year.

MARION COUNTY FY 2019-20 BUDGET SUMMARY

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 FY 19-20.

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 \$12.9 million from the General Fund in FY 2019-20. Another \$8.9 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 2019-20 is \$31.7 million, an increase of \$1 million over FY 2018-19.

Settlements

Settlement revenue comes from settling financial claims against outside parties either through legal proceeding or outside of court, and tends to be one-time. There is a total of \$15,000 settlement revenue budgeted in FY 2019-20.

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 2019-20 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 2019-20 Requirements by Major Categories						
	Total Direct Expenditures	Administrative Charges *	Transfers Out	Contingency	Reserves and Ending Fund Balance	Total Requirements
General Fund	70,137,471	11,927,736	12,954,722	1,496,087	6,530,528	103,046,544
All Other Funds	243,438,283	17,694,121	8,967,330	19,285,598	62,839,282	352,224,614
Total	313,575,754	29,621,857	21,922,052	20,781,685	69,369,810	455,271,158

* 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 \$455,271,158. This is the sum of the direct expenditures, administrative charges, transfers out, contingency, reserves, and ending fund balance.

The expenditures budget is \$365,119,663. 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 \$90,151,495 are excluded from the expenditures total.

Total direct expenditures are \$313,575,754. 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.

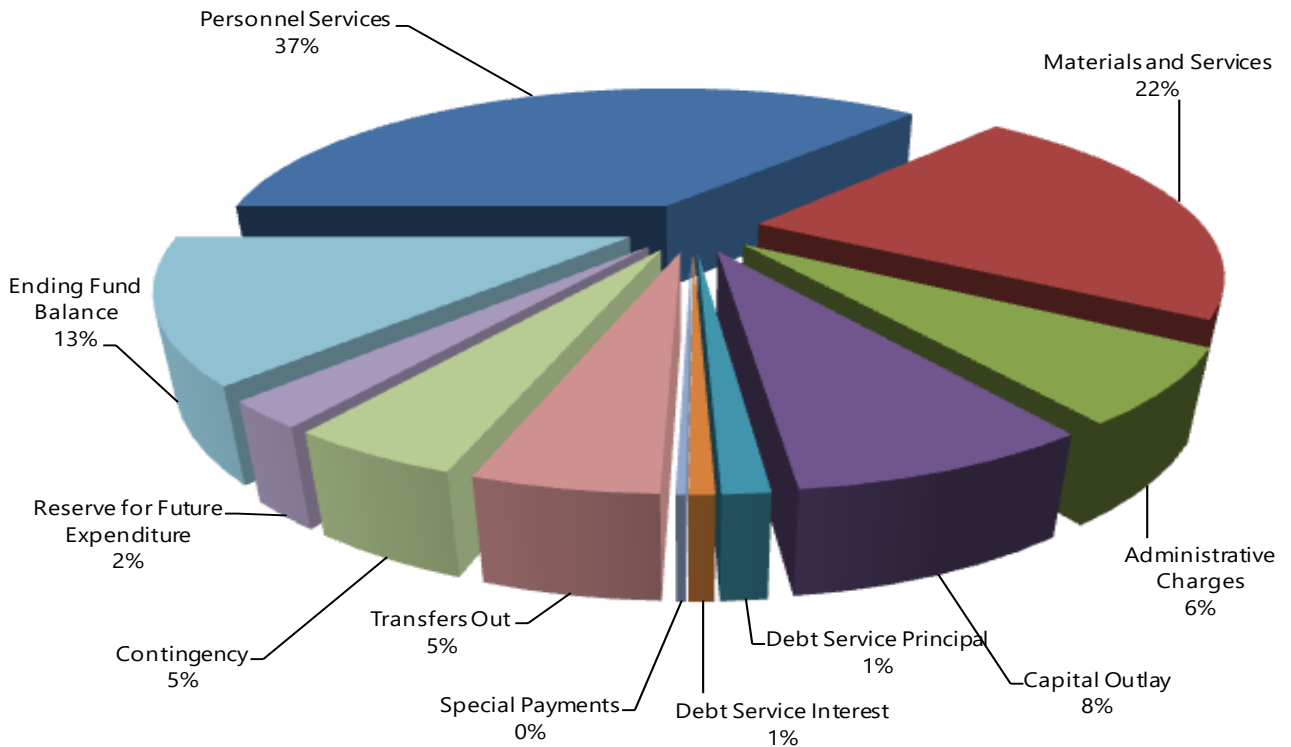
MARION COUNTY FY 2019-20 BUDGET SUMMARY

Requirements Categories

County Requirements Summary
FY 2019-20

FY 16-17 ACTUAL	FY 17-18 ACTUAL	REQUIREMENTS	FY 18-19 BUDGET	FY 19-20 ADOPTED	INCREASE / (DECREASE)	+/- % Prior Budget
133,004,904	140,875,837	Personnel Services	159,358,831	167,095,991	7,737,160	4.9%
79,464,089	83,670,056	Materials and Services	101,457,414	100,314,591	(1,142,823)	-1.1%
23,217,508	23,575,828	Administrative Charges	27,882,370	29,621,857	1,739,487	6.2%
15,985,076	22,772,355	Capital Outlay	45,790,170	36,311,108	(9,479,062)	-20.7%
4,792,555	4,802,613	Debt Service Principal	5,340,120	5,676,419	336,299	6.3%
3,329,758	3,185,231	Debt Service Interest	3,198,686	3,037,677	(161,009)	-5.0%
914,068	531,456	Special Payments	1,772,451	1,139,968	(632,483)	-35.7%
17,044,070	20,244,112	Transfers Out	28,926,859	21,922,052	(7,004,807)	-24.2%
-	-	Contingency	20,885,613	20,781,685	(103,928)	-0.5%
-	-	Reserve for Future Expenditure	7,683,692	10,645,517	2,961,825	38.5%
-	-	Ending Fund Balance	61,636,492	58,724,293	(2,912,199)	-4.7%
277,752,029	299,657,489	TOTAL REQUIREMENTS	463,932,698	455,271,158	(8,661,540)	-1.9%

Marion County FY 2019-20 Budget Total Requirements



MARION COUNTY FY 2019-20 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 \$6 million for FY 2019-20 over the prior year are:

- (1) An increase of 11 Full-Time Equivalent (FTE) positions were approved by the Budget Officer; this is offset by a decrease in positions in both Health and Human Services and Community Corrections due to decreased funding in FY2019-20. This resulted in an overall net decrease of 9 FTE countywide.
- (2) Normal step and merit 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 \$4.6 million increase in fringe benefits which are mostly attributed to PERS (Public Employee Retirement System) expenditure increase of \$4 million due to the increase in PERS rates for the 2019-21 biennium. Health and dental insurance costs also increased \$.7 million over the prior year.

Countywide Personnel Services Summary					
FY 16-17 ACTUAL	FY 17-18 ACTUAL	PERSONNEL SERVICES	FY 18-19 BUDGET	FY 19-20 ADOPTED	+/- % Prior Budget
86,502,619	89,615,524	Salaries and Wages	100,057,986	102,882,025	2.0%
46,502,285	51,260,314	Fringe Benefits	59,300,845	64,213,966	7.8%
133,004,904	140,875,837	Total Personnel Services	159,358,831	167,095,991	4.1%
1443	1477	FTE	1516	1507	-9.9%

MARION COUNTY FY 2019-20 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 16-17 ACTUAL	FY 17-18 ACTUAL	CATEGORY	FY 18-19 BUDGET	FY 19-20 ADOPTED	+/- % Prior Budget
3,402,640	3,212,426	Supplies	3,668,009	3,608,179	-1.6%
3,879,097	4,377,084	Materials	5,862,440	5,171,348	-11.8%
1,256,347	1,209,196	Communications	1,910,705	1,669,188	-12.6%
1,965,529	1,937,401	Utilities	2,063,844	1,953,969	-5.3%
34,805,343	37,296,763	Contracted Services	47,830,455	45,732,875	-4.4%
2,984,761	3,100,122	Repairs and Maintenance	3,575,532	3,782,163	5.8%
4,560,215	4,619,342	Rentals	5,189,135	5,414,407	4.3%
24,329,055	25,803,466	Insurance	28,577,514	30,304,720	6.0%
2,281,102	2,114,257	Miscellaneous	2,779,780	2,677,742	-3.7%
79,464,089	83,670,056	Total Materials and Services	101,457,414	100,314,591	-1.1%

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.

¹ p. 19, Local Budgeting Manual, Oregon Department of Revenue (Programs\Property Tax\Local Budget Law)

MARION COUNTY FY 2019-20 BUDGET SUMMARY

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 2019-20, the county currently uses 35 funds.

MARION COUNTY FY 2019-20 BUDGET
SUMMARY

FY 2019-20 Budget by Fund

FY 16-17 Expenditures	FY 17-18 Expenditures	Fund Category and Name	FY 18-19 Budget	FY 19-20 Adopted	Change from Prior year	% Change
Operations						
78,507,506	84,501,869	General Fund	104,502,296	103,046,544	(1,455,752)	-1.4%
2,528,463	2,618,239	Building Inspection	6,451,385	7,022,136	570,751	8.8%
21,825,176	22,415,323	Central Services	26,302,626	27,648,342	1,345,716	5.1%
1,602,776	1,617,688	Child Support	1,892,740	2,017,930	125,190	6.6%
15,827,805	16,122,213	Community Corrections	18,044,856	16,750,712	(1,294,144)	-7.2%
175,338	55,982	Community Services Grants	299,080	83,984	(215,096)	-71.9%
114,331	122,701	County Clerk Records	245,306	277,441	32,135	13.1%
345,813	483,251	County Fair	626,265	626,054	(211)	0.0%
1,115,204	1,224,821	District Attorney Grants	1,579,736	1,240,153	(339,583)	-21.5%
1,285,788	1,269,465	Dog Services	1,574,551	1,656,104	81,553	5.2%
-	-	Enhanced Public Safety ESSD	1,664,315	2,985,615	1,321,300	79.4%
21,010,893	22,446,726	Environmental Services	40,645,669	42,191,394	1,545,725	3.8%
1,778,593	1,908,928	Fleet Management	3,998,458	3,941,651	(56,807)	-1.4%
50,995,285	53,911,725	Health and Human Services	78,079,103	73,564,087	(4,515,016)	-5.8%
174,641	170,289	Inmate Welfare	578,325	656,163	77,838	13.5%
3,027,953	3,564,206	Juvenile Grants	3,659,670	3,317,102	(342,568)	-9.4%
827,914	951,570	Land Use Planning	1,094,488	1,222,239	127,751	11.7%
214,315	254,056	Law Library	1,016,064	1,036,717	20,653	2.0%
1,858,923	1,832,067	Lottery and Economic Dev	4,345,311	4,068,756	(276,555)	-6.4%
432,621	576,659	Parks	1,053,184	983,742	(69,442)	-6.6%
27,368,042	28,176,731	Public Works	64,399,950	66,867,739	2,467,789	3.8%
3,178,083	3,308,075	Sheriff Grants	4,173,903	4,221,307	47,404	1.1%
618,294	761,795	Stormwater Management	2,079,270	2,110,403	31,133	1.5%
534,437	446,662	Surveyor	2,810,093	2,917,226	107,133	3.8%
1,756,634	2,014,913	Traffic Safety Team	2,934,174	3,057,132	122,958	4.2%
237,104,826	250,755,954	Total Operations	374,050,818	373,510,673	(540,145)	-0.1%
Capital						
-	162,400	Capital Building and Equipment	135,994	137,101	1,107	0.8%
2,728,234	1,196,991	Capital Improvement Projects	16,642,131	13,942,661	(2,699,470)	-16.2%
4,155,507	12,160,491	Facility Renovation	14,780,926	7,992,635	(6,788,291)	-45.9%
6,883,740	13,519,883	Total Capital	31,559,051	22,072,397	(9,486,654)	-30.1%
Non-Departmental						
-	-	Block Grant	4,183	-	(4,183)	-100.0%
614,068	421,456	County Schools	1,338,829	951,000	(387,829)	-29.0%
786,366	799,809	Criminal Justice Assessment	1,531,940	1,399,346	(132,594)	-8.7%
7,464,077	7,620,291	Debt Service	10,819,208	11,424,847	605,639	5.6%
42,163	332,570	Non-Departmental Grants	1,267,247	1,154,742	(112,505)	-8.9%
-	-	Rainy Day	2,281,631	2,312,431	30,800	1.3%
24,490,421	26,011,923	Self Insurance	40,333,461	41,764,410	1,430,949	3.5%
366,367	195,603	Tax Title Land Sales	746,330	681,312	(65,018)	-8.7%
33,763,462	35,381,652	Total Non-Departmental	58,322,829	59,688,088	1,365,259	2.3%
277,752,029	299,657,489	Total Budget	463,932,698	455,271,158	(8,661,540)	-1.9%

MARION COUNTY FY 2019-20 BUDGET
SUMMARY

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MARION COUNTY FY 2019-20 BUDGET SUMMARY

FY 2019-20 Budget by Fund by Department

Fund	Assessor's Office	Board of Commissioners Office	Business Services	Clerk's Office	Community Services	District Attorney's Office	Finance	Health & Human Services	Information Technology	Justice Court	Juvenile	Legal	Public Works	Sheriff's Office	Treasurer's Office	Capital	Non Departmental Operations	Fund Total
OPERATIONS																		
General Fund	6,680,603			3,011,403	853,773	9,718,302				1,014,175	13,014,942			43,918,746	498,059		24,336,541	103,046,544
Building Inspection													7,022,136					7,022,136
Central Services		2,947,882	8,110,685				2,997,698		11,653,711			1,812,654					125,712	27,648,342
Child Support						2,017,930												2,017,930
Community Corrections														16,750,712				16,750,712
Community Services Grants					83,984													83,984
County Clerk Records				277,441														277,441
County Fair					626,054													626,054
District Attorney Grants						1,240,153												1,240,153
Dog Services					1,656,104													1,656,104
Enhanced Public Safety ESSD														2,985,615				2,985,615
Environmental Services													42,191,394					42,191,394
Fleet Management													3,941,651					3,941,651
Health and Human Services								73,564,087										73,564,087
Inmate Welfare														656,163				656,163
Juvenile Grants											3,317,102							3,317,102
Land Use Planning													1,222,239					1,222,239
Law Library												1,036,717						1,036,717
Lottery and Economic Dev					4,068,756													4,068,756
Parks													983,742					983,742
Public Works													66,867,739					66,867,739
Sheriff Grants														4,221,307				4,221,307
Stormwater Management													2,110,403					2,110,403
Surveyor													2,917,226					2,917,226
Traffic Safety Team														3,057,132				3,057,132
CAPITAL																		
Capital Building and Equipment																137,101		137,101
Capital Improvement Projects																13,942,661		13,942,661
Facility Renovation																7,992,635		7,992,635
NON-DEPARTMENTAL																		
County Schools																	951,000	951,000
Criminal Justice Assessment																	1,399,346	1,399,346
Debt Service																	11,424,847	11,424,847
Non Departmental Grants																	1,154,742	1,154,742
Rainy Day																	2,312,431	2,312,431
Self Insurance																	41,764,410	41,764,410
Tax Title Land Sales																	681,312	681,312
GRAND TOTAL	6,680,603	2,947,882	8,110,685	3,288,844	7,288,671	12,976,385	2,997,698	73,564,087	11,653,711	1,014,175	16,332,044	2,849,371	127,256,530	71,589,675	498,059	22,072,397	84,150,341	455,271,158
FTE	51.0	15.0	65.0	14.7	21.7	91.1	20.6	451.2	63.0	8.0	108.2	11.8	225.3	357.5	2.5	N/A	N/A	1506.6

MARION COUNTY FY 2019-20 BUDGET
SUMMARY

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MARION COUNTY FY 2019-20 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 2019-20 budget is \$103,046,544, a \$-1,455,752 or -1.4% decrease from the prior year. Detail for each General Fund resource can be found in the detail section of this book.

General Fund Major Resources

Property Taxes

The majority of general fund revenues are derived from property taxes. The FY 2019-20 estimated total property tax collections for Marion County is \$75,740,488. The total is comprised of \$74,410,488 current taxes, \$1,030,000 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 2019-20.

The following table of current year property taxes shows that FY 2019-20 current year property tax collections are budgeted to increase by 4.3% over the prior year, as recommended by the county Council of Economic Advisors.

Current Year Property Tax History

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 Actual	FY 18-19 Estimate	FY 19-20 Budget
53,117,512	54,529,383	55,130,146	57,397,291	60,078,181	63,274,521	65,801,530	68,409,263	71,342,750	74,410,488
1.93%	2.66%	1.10%	4.11%	4.67%	5.32%	3.99%	3.96%	4.29%	4.30%

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. 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. 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. 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. The budget estimate for FY 2019-20 is \$1.2 million. 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 \$12.4 million for FY 2019-20, a decrease from the prior year.

MARION COUNTY FY 2019-20 BUDGET
SUMMARY

General Fund Income Summary

FY 2019-20

FY 16-17 ACTUAL	FY 17-18 ACTUAL	CATEGORY	FY 18-19 BUDGET	FY 19-20 ADOPTED	+/- % Prior Budget
RESOURCES					
67,689,807	69,999,101	Taxes	73,975,580	76,078,018	2.8%
64,825	59,275	Licenses and Permits	65,000	65,000	0.0%
596,789	952,622	Intergovernmental Federal	636,000	639,000	0.5%
4,299,281	4,508,647	Intergovernmental State	4,726,648	4,729,538	0.1%
4,337,751	4,289,500	Charges for Services	4,046,856	3,556,317	-12.1%
241,011	227,722	Fines and Forfeitures	210,000	215,000	2.4%
750,306	875,738	Interest	762,790	850,000	11.4%
18,899	34,454	Other Revenues	35,838	32,000	-10.7%
4,007,582	4,334,766	Other Fund Transfers	4,531,320	4,445,678	-1.9%
-	977	Settlements	-	-	n.a.
11,232,586	14,731,332	Net Working Capital	15,512,264	12,435,993	-19.8%
93,238,838	100,014,132	TOTAL RESOURCES	104,502,296	103,046,544	-1.4%

REQUIREMENTS

BY DEPARTMENT

5,599,628	5,665,930	Assessor's Office	6,312,170	6,680,603	5.8%
2,431,514	2,597,045	Clerk's Office	2,909,751	3,011,403	3.5%
809,893	823,563	Justice Court	1,001,279	1,014,175	1.3%
635,856	761,025	Community Services	886,388	853,773	-3.7%
8,570,582	8,687,118	District Attorney's Office	9,503,889	9,718,302	2.3%
9,772,098	10,109,123	Juvenile	12,389,185	13,014,942	5.1%
37,352,845	39,656,320	Sheriff's Office	43,340,607	43,918,746	1.3%
385,418	419,265	Treasurer's Office	477,242	498,059	4.4%

Non Departmental Operations

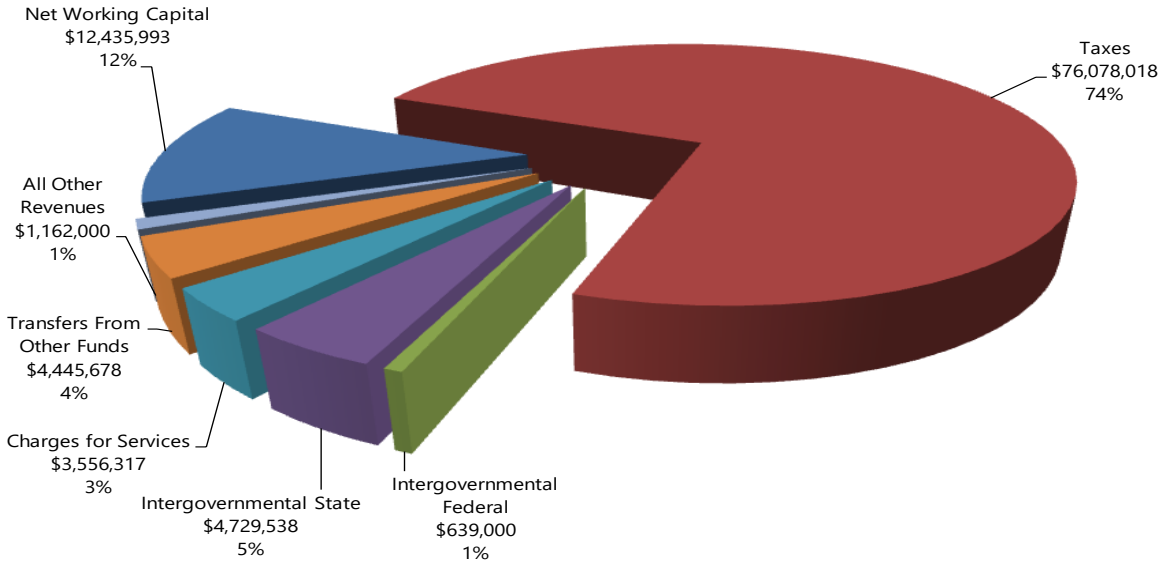
966,453	768,236	Materials and Services	2,009,785	2,490,315	23.9%
710,085	717,434	Administrative Charges	781,422	864,889	10.7%
11,273,132	14,296,809	Transfers Out	18,634,506	12,954,722	-30.5%
-	-	Contingency	993,483	1,496,087	50.6%
-	-	Ending Fund Balance	5,262,589	6,530,528	24.1%
78,507,505	84,501,869	TOTAL REQUIREMENTS	104,502,296	103,046,544	-1.4%

BY CATEGORY

48,430,874	50,900,874	Personnel Services	55,976,218	57,911,347	3.5%
9,566,983	9,747,011	Materials and Services	12,002,806	12,226,124	1.9%
9,236,516	9,557,174	Administrative Charges	11,632,694	11,927,736	2.5%
11,273,132	14,296,809	Transfers Out	18,634,506	12,954,722	-30.5%
-	-	Contingency	993,483	1,496,087	50.6%
-	-	Ending Fund Balance	5,262,589	6,530,528	24.1%
78,507,505	84,501,869	TOTAL REQUIREMENTS	104,502,296	103,046,544	-1.4%

MARION COUNTY FY 2019-20 BUDGET SUMMARY

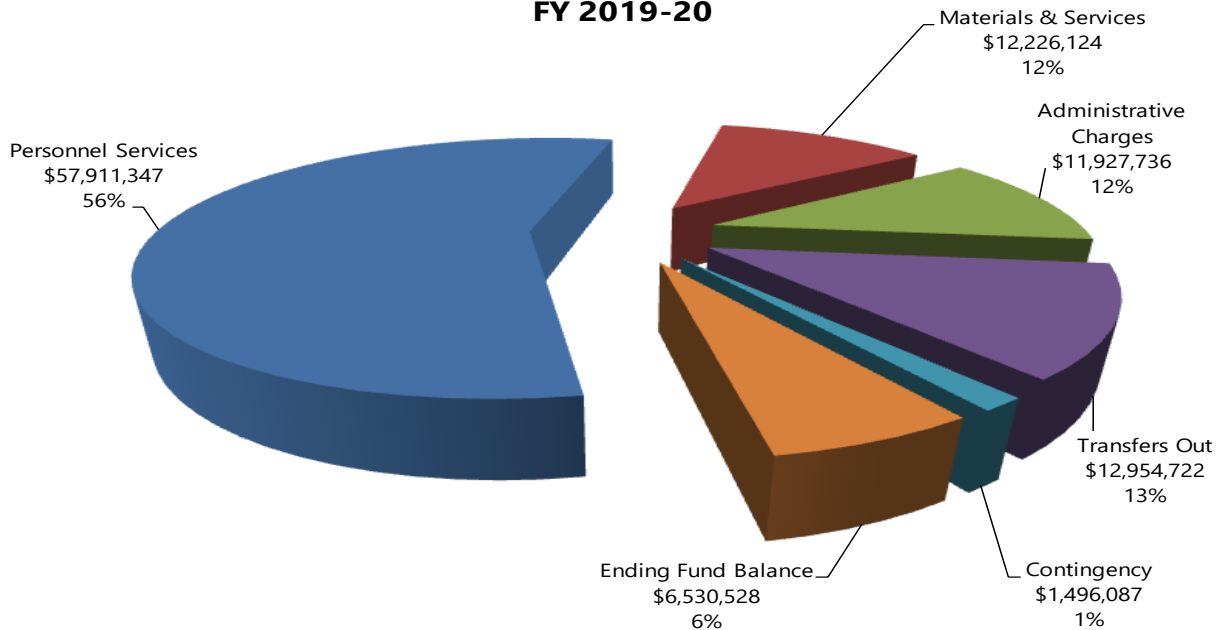
General Fund Resources - By Category FY 2019-20



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 2019-20

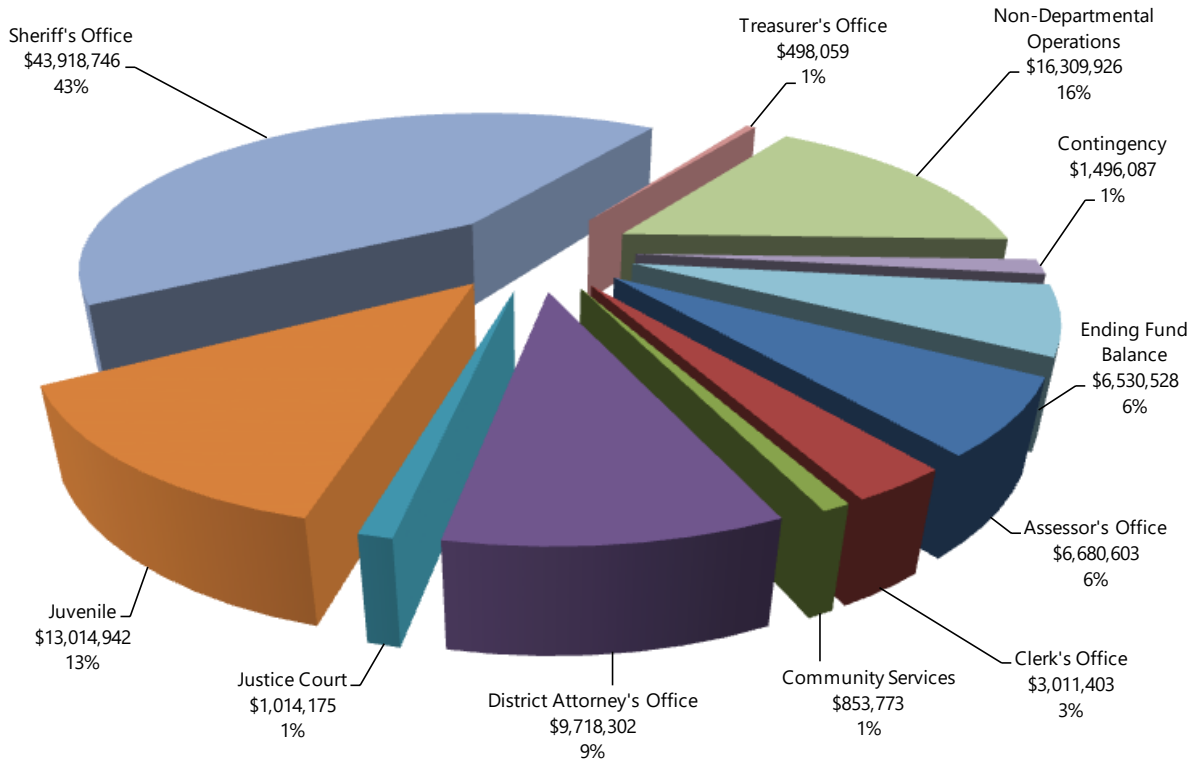


MARION COUNTY FY 2019-20 BUDGET SUMMARY

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 2019-20

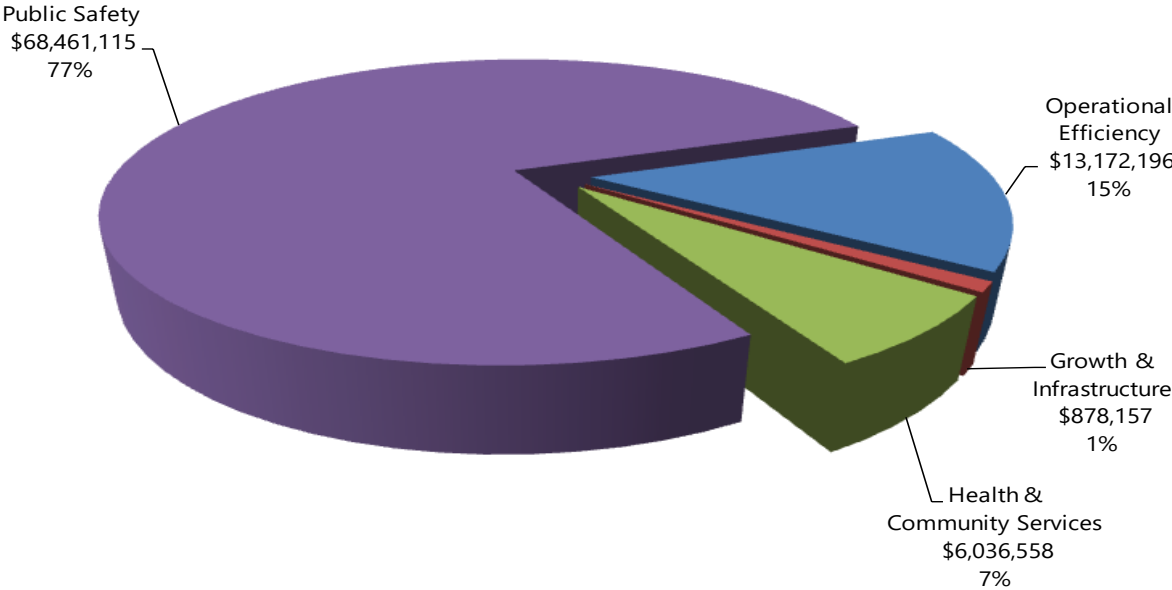


MARION COUNTY FY 2019-20 BUDGET
SUMMARY

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 2019-20**



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 2019-20 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 2019-20, the budget for the Central Services Fund is \$27,648,342, which is a \$1.34 million increase over the prior budget.

Central Services Fund Income Summary

FY 2019-20

FY 16-17 ACTUAL	FY 17-18 ACTUAL	CATEGORY	FY 18-19 BUDGET	FY 19-20 ADOPTED	+/- % Prior Budget
RESOURCES					
729,260	817,681	Charges for Services	602,261	585,918	-2.7%
20,642,567	21,049,934	Admin Cost Recovery	24,811,193	26,480,358	6.7%
94	7,213	Other Revenues	-	250	n.a.
407,008	493,246	General Fund Transfers	849,773	491,816	-42.1%
46,247	47,249	Other Fund Transfers	39,399	90,000	128.4%
21,825,176	22,415,323	TOTAL RESOURCES	26,302,626	27,648,342	5.1%
REQUIREMENTS					
<i>BY DEPARTMENT</i>					
2,374,412	2,449,090	Board of Commissioners Office	2,794,951	2,947,882	5.5%
6,525,870	6,882,747	Business Services	7,639,163	8,110,685	6.2%
1,419,699	1,564,529	Legal	1,742,193	1,812,654	4.0%
2,346,357	2,471,087	Finance	2,766,499	2,997,698	8.4%
9,000,679	9,002,261	Information Technology	11,103,062	11,653,711	5.0%
158,158	45,609	Non Departmental Operations	256,758	125,712	-51.0%
21,825,175	22,415,324	TOTAL REQUIREMENTS	26,302,626	27,648,342	5.1%
<i>BY CATEGORY</i>					
16,800,369	17,474,526	Personnel Services	19,229,928	21,075,736	9.6%
3,317,887	3,234,819	Materials and Services	5,139,625	4,506,322	-12.3%
1,706,919	1,705,979	Administrative Charges	1,933,073	2,066,284	6.9%
21,825,175	22,415,324	TOTAL REQUIREMENTS	26,302,626	27,648,342	5.1%

MARION COUNTY FY 2019-20 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

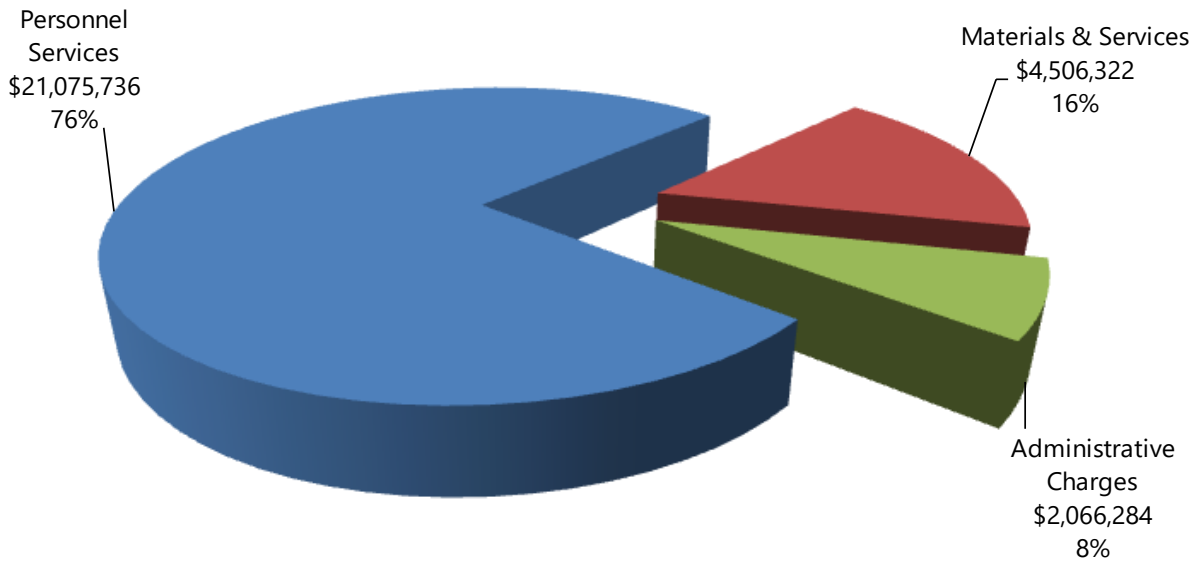
These annual transfers are from the Tax Title Land Sales Fund to the Finance Department in the Central Services Fund to cover the compensation of a Property Specialist who spends their time handling the sale of real property for the county.

MARION COUNTY FY 2019-20 BUDGET SUMMARY

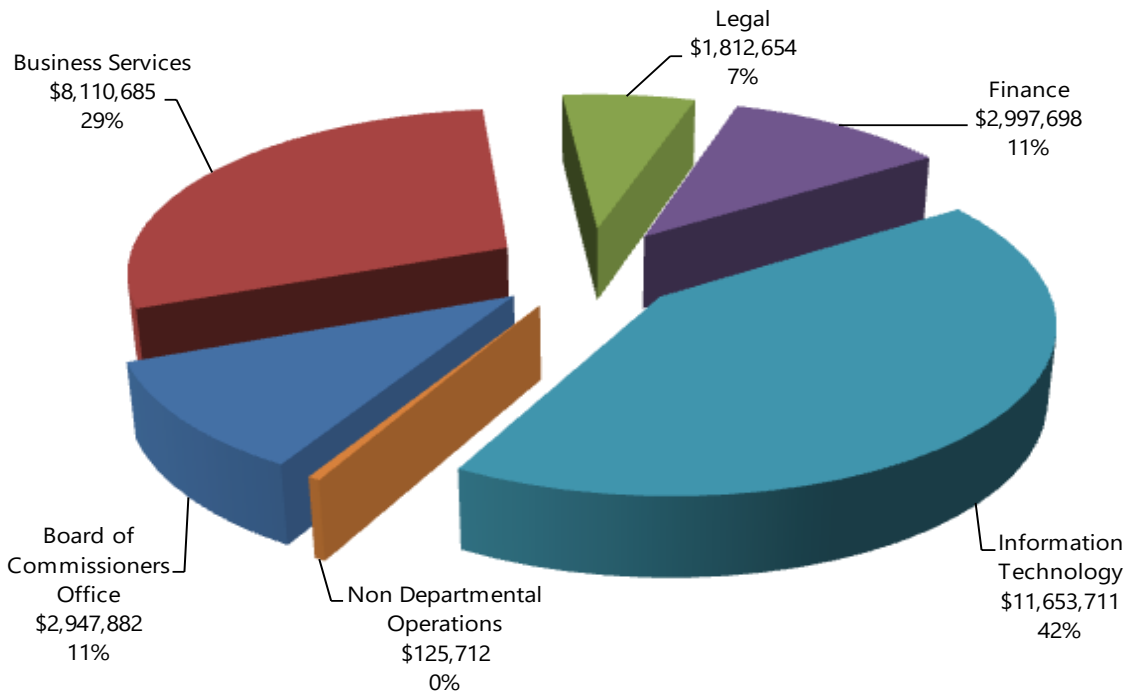
Central Services Major Requirements

The total Central Services Fund requirements budget is \$27.6 million. 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 2019-20 Budget



Central Services Requirements by Department – FY 2019-20 Budget



MARION COUNTY FY 2019-20 BUDGET
SUMMARY

Personnel Services

In FY 2019-20, 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 16-17 ACTUAL	FY 17-18 ACTUAL	PERSONNEL SERVICES	FY 18-19 BUDGET	FY 19-20 ADOPTED	+/- % Prior Budget
11,066,156	11,280,712	Salaries and Wages	12,224,398	13,156,400	7.6%
5,734,212	6,193,814	Fringe Benefits	7,005,530	7,919,336	13.0%
16,800,368	17,474,526	Total Personnel Services	19,229,928	21,075,736	9.6%
161.80	168.00	FTE	172.60	173.60	0.6%

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 16-17 ACTUAL	FY 17-18 ACTUAL	MATERIALS AND SERVICES	FY 18-19 BUDGET	FY 19-20 ADOPTED	+/- % Prior Budget
210,501	192,610	Supplies	226,385	223,248	-1.4%
315,556	211,888	Materials	442,754	411,066	-7.2%
214,937	193,027	Communications	324,292	328,358	1.3%
105,557	105,779	Utilities	122,270	126,288	3.3%
611,108	581,697	Contracted Services	1,644,706	973,148	-40.8%
1,359,853	1,436,346	Repairs and Maintenance	1,726,528	1,821,805	5.5%
224,842	220,070	Rentals	232,960	234,549	0.7%
275,534	293,401	Miscellaneous	419,730	387,860	-7.6%
3,317,888	3,234,818	Total Materials and Services	5,139,625	4,506,322	-12.3%

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 \$2 million for FY 2019-20, 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 detail section under Requirements.

MARION COUNTY FY 2019-20 BUDGET
SUMMARY

PROGRAMS FUNDED IN PART BY STATE RESOURCES

SUMMARY OF MAJOR PROGRAMS FUNDED IN PART BY STATE RESOURCES (ORS 294.444)				
	Fiscal Year 2016-17 Actual	Fiscal Year 2017-18 Actual	Fiscal Year 2018-19 Budget	Fiscal Year 2019-20 Budget
ASSESSMENT AND TAXATION				
General Resources	\$ 4,611,127	\$ 4,696,350	\$ 5,291,120	\$ 5,665,291
State Resources	1,052,874	1,032,257	1,103,493	1,103,493
Total Resources	\$ 5,664,001	\$ 5,728,607	\$ 6,394,613	\$ 6,768,784
Total Requirements	\$ 5,664,001	\$ 5,728,607	\$ 6,394,613	\$ 6,768,784
COMMUNITY CORRECTIONS				
State Resources	9,287,933	11,588,970	11,578,549	10,660,059
Other Revenue	3,423,815	1,570,445	1,935,958	2,071,129
Total Resources	\$ 12,711,748	\$ 13,159,415	\$ 13,514,507	\$ 12,731,188
Total Requirements	\$ 12,070,223	\$ 12,086,509	\$ 13,514,507	\$ 12,731,188
JAIL OPERATIONS				
General Resources	\$ 16,369,925	\$ 17,042,244	\$ 18,688,474	\$ 19,297,087
State Resources	4,338,906	4,650,270	4,892,006	4,638,965
Federal Resources	127,322	23,200	23,573	-
Other Revenue	1,352,801	1,286,537	1,088,101	1,153,090
Total Resources	\$ 22,188,954	\$ 23,002,251	\$ 24,692,154	\$ 25,089,142
Total Requirements	\$ 21,624,950	\$ 22,546,160	\$ 24,692,154	\$ 25,089,142
DISTRICT ATTORNEY				
General Resources	\$ 8,982,316	\$ 9,149,691	\$ 10,057,406	\$ 10,259,695
State Resources	450,693	455,559	518,234	507,294
Federal Resources	1,669,910	1,676,743	1,869,141	1,770,090
Other Revenue	524,213	552,514	531,584	439,306
Total Resources	\$ 11,627,132	\$ 11,834,507	\$ 12,976,365	\$ 12,976,385
Total Requirements	\$ 11,288,561	\$ 11,529,628	\$ 12,976,365	\$ 12,976,385
JUVENILE CORRECTIONS & PROBATION				
General Resources	\$ 10,695,968	\$ 11,092,660	\$ 12,468,029	\$ 13,014,942
State Resources	1,252,287	1,091,237	1,197,389	1,184,308
Federal Resources	483,438	329,190	429,800	270,400
Other Revenue	1,369,739	2,128,406	1,935,223	1,862,394
Total Resources	\$ 13,801,432	\$ 14,641,493	\$ 16,030,441	\$ 16,332,044
Total Requirements	\$ 12,800,050	\$ 13,673,328	\$ 16,030,441	\$ 16,332,044
PUBLIC HEALTH				
General Resources	\$ 2,463,904	\$ 2,308,797	\$ 2,396,473	\$ 2,403,856
State Resources	916,942	1,667,004	2,100,552	1,890,761
Federal Resources	2,077,753	1,946,256	1,906,225	1,751,765
Other Revenue	7,662,273	8,142,695	8,187,163	6,737,097
Total Resources	\$ 13,120,872	\$ 14,064,753	\$ 14,590,413	\$ 12,783,479
Total Requirements	\$ 8,620,071	\$ 9,104,923	\$ 14,590,413	\$ 12,783,479
MENTAL HEALTH AND CHEMICAL DEPENDENCY				
General Resources	\$ 1,266,486	\$ 1,421,593	\$ 1,398,825	\$ 1,510,426
State Resources	18,193,881	23,272,509	22,028,940	22,181,286
Federal Resources	1,849,514	1,839,032	1,092,865	1,029,020
Other Revenue	38,912,486	37,145,648	39,478,061	36,059,876
Total Resources	\$ 60,222,368	\$ 63,678,782	\$ 63,998,691	\$ 60,780,608
Total Requirements	\$ 42,375,215	\$ 44,806,802	\$ 63,998,691	\$ 60,780,608
ROADS				
General Resources	\$ 118,782	\$ 149,786	\$ 248,307	\$ 205,761
State Resources	20,738,619	23,378,027	25,888,250	25,783,250
Federal Resources	2,240,438	2,418,404	6,279,373	9,063,855
Other Revenue	30,717,308	30,423,480	31,984,020	31,814,873
Total Resources	\$ 53,815,147	\$ 56,369,697	\$ 64,399,950	\$ 66,867,739
Total Requirements	\$ 27,368,042	\$ 28,176,731	\$ 64,399,950	\$ 66,867,739
ECONOMIC DEVELOPMENT				
General Resources	\$ 358,645	\$ 441,349	\$ 724,588	\$ 702,089
State Resources	53,667	53,167	103,167	53,167
Video Lottery Resources	1,956,657	2,136,714	2,189,897	2,317,993
Federal Resources	-	40,061	9,939	100,000
Other Revenue	2,802,367	3,031,589	3,088,473	2,743,800
Total Resources	\$ 5,171,336	\$ 5,702,879	\$ 6,116,064	\$ 5,917,049
Total Requirements	\$ 3,032,650	\$ 3,266,888	\$ 6,116,064	\$ 5,917,049