

NOTICE OF BUDGET HEARING

A public meeting of the Marion County Board of Commissioners will be held on June 26, 2024 at 9:30 am at the Senator Hearing Room, 555 Court St. NE, Salem, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2024 as approved by the Marion County Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at the Board of Commissioners' Office, Room 5232, Courthouse Square, 555 Court St. NE, Salem, between the hours of 8:00 am and 5:00 pm or online at www.co.marion.or.us. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the preceding year.

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FINANCIAL SUMMARY - RESOURCES

TOTAL OF ALL FUNDS	Actual Amount	Adopted Budget	Approved Budget
	2022-23	This Year 2023-24	Next Year 2024-25
Beginning Fund Balance/Net Working Capital	206,460,167	226,763,874	223,021,824
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	111,118,514	114,016,664	118,082,342
Federal, State and all Other Grants, Gifts, Allocations and Donations	159,219,624	210,206,766	220,262,636
Revenue from Bonds and Other Debt	0	7,500,000	0
Interfund Transfers / Internal Service Reimbursements	67,179,155	63,644,912	66,378,681
All Other Resources Except Current Year Property Taxes	11,014,485	8,045,598	13,194,184
Current Year Property Taxes Estimated to be Received	85,403,478	89,711,414	91,871,062
Total Resources	640,395,423	719,889,228	732,810,729

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION

Personnel Services	177,016,781	214,729,836	220,740,125
Materials and Services	112,532,306	150,469,921	146,626,915
Capital Outlay	48,752,154	104,196,005	125,930,203
Debt Service	10,826,566	10,484,893	11,095,072
Interfund Transfers	63,818,084	62,044,409	64,271,964
Contingencies	0	38,860,466	37,603,791
Special Payments	685,640	1,728,714	1,073,961
Unappropriated Ending Balance and Reserved for Future Expenditures	0	137,374,984	125,468,698
Total Requirements	413,631,531	719,889,228	732,810,729

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY ORGANIZATIONAL UNIT OR PROGRAM

Name of Organizational Unit or Program FTE for that unit or program			
Operational Efficiency and Quality Service	61,196,369	85,634,039	88,578,595
FTE	261	267	269

Operational Efficiency and Quality Service is encompassed in general government and central service departments' programs including non-departmental programs. In the general government area, the budget for the Assessor's Office is \$8.8 million and 55 FTE to continue property appraisal and tax assessment. The Clerk's Office budget is \$4.3 million and 17.2 FTE for recording, licensing, elections, Board of Property Tax Appeals, and archive services. Other budgeted General Fund costs totaling \$23.4 million include (1) transfers to other county government operating activities; (2) transfers to capital funds; (3) contributions to outside agencies such as the state's water master and predatory animal programs; (4) funds for performance and organizational audits; (5) management and other expert consulting; (6) outside legal counsel; and (7) other Board of Commissioners directed activities. General Fund contingency, reserve for future expenditure, and unappropriated ending balance totals \$13.9 million. In the central services area, the Board of Commissioners' budget is \$4.0 million and 18 FTE. The Business Services budget is \$7.7 million and 53 FTE. The Finance budget is \$5.0 million and 27.6 FTE. The Human Resources budget is \$3.8 million and 20 FTE. The Information Technology budget is \$11.8 million and 66 FTE. The Legal Counsel budget totals \$3.5 million and 11.8 FTE including the Law Library. Non-departmental Marion County Enterprise program is \$3.0 million. The overall increase of \$2.9 million is due to new 2.0 FTE and overall increases in Personnel Services, Materials and Services costs.

Public Safety	105,705,790	125,437,634	131,051,885
FTE	591	595	595

Public Safety is one of the county's highest priorities and it is allocated 74% of General Fund operating expenditures. The Sheriff's Office budget of \$90.8 million and 375.5 FTE includes enforcement, the county jail, parole and probation, and code enforcement. The District Attorney's Office budget is \$17.7 million to fund criminal prosecution, victims of crime assistance, juvenile enforcement, medical examiner and child support enforcement, utilizing 95.7 FTE. The Juvenile budget of \$21.2 million and 115.75 FTE provides detention and juvenile alternative programs, case management and counseling. The county Justice Court \$1.3 million budget and 8 FTE is used to hear traffic offenses and small civil claims. The \$5.6 million increase in the total Public Safety budget is due to an overall increase in Personnel Services, Materials and Services costs.

Economic and Community Development	11,972,172	61,990,503	61,060,562
FTE	48	50	50

Economic Development includes the Community Services Department's budget of 37.2 million and 25.90 FTE includes twelve programs of Administration, Community Services Grants, Marion County Reentry Initiative, Dog Services, County Fair, Economic Development Administration, Lottery Distribution, Business and Workforce Development, Infrastructure and Economic Development, Santiam Wildfire Recovery, Community Development Grants and Opal Creek Promise. The building inspection program of \$11.5 million and 24.5 FTE is managed by the Public Works Department. The \$0.9 million decrease is primarily due to spending down onetime funds to support the Santiam Wildfire Recovery and CDBG programs.

Transportation, Infrastructure and Emergency Management	79,793,676	196,285,701	216,550,122
FTE	212	213	214

The Transportation, Infrastructure and Emergency Management budget includes roads and bridges maintenance and repair, ferry operations, fleet management, county surveyor, land use planning, county parks, stormwater management, and environmental services, which includes solid waste management. They are managed by the Public Works Department with a total \$216.5 million budget and 214 FTE. The increase is due to federal funding to support the Santiam Wildfire Recovery and associated infrastructure which includes sewer and water infrastructure projects in the North Santiam Canyon, a countywide radio communications project, and continuation of capital projects from previous years along with new projects.

TOTAL OF ALL FUNDS	Actual Amount 2022-23	Adopted Budget This Year 2023-24	Approved Budget Next Year 2024-25
Health and Community Services	81,035,366	109,537,653	107,380,790
FTE	547	549	531

The Health and Human Services (HHS) budget totals \$107.4 million and 530.7 FTE, for the following services: addiction treatment, both children and adult mental health, acute forensic & diversion, intensive support, developmental disabilities, residential support, communicable disease, prevention, emergency preparedness, environmental health, maternal child health, clinical preventative, vital records and administrative services. The decrease of \$2.2 million is primarily due to the reduction of 12.8 FTE in Personnel Services.

Capital	19,906,225	43,494,264	39,434,676
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The Capital budget accounts for the countywide acquisition, construction or remediation of major capital facilities, equipment or other fixed assets, excluding Public Works Department capital projects and purchases. Major projects include \$19.4 million for repairs and upgrades to county buildings, \$10.9 million for various improvements and upgrades to county equipment, \$2.2 million for IT equipment and software replacement, \$0.5 million for the construction of a new public health building, \$6.4 million for Sheriff's Office Campus and \$0.1 million in reserve for future expenditure. The decrease of \$4.1 million is primarily due to the completion of construction of the Public Health Building.

Non-Departmental / Non-Operating	54,021,932	97,509,434	88,754,099
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Non-Operating activities are not assigned to specific department budgets. Budgeted requirements include \$49.9 million for a Self-Insurance program which pays the cost of county insurance programs; \$15.1 million in debt service which is comprised of \$9.9 million for Public Employee Retirement System debt service and \$5.2 million for capital improvement loans debt service; \$1.5 million for a Criminal Justice Assessment program; \$2.0 million for non-departmental grants, which includes veterans services; \$0.8 million for a Tax Title Land Sales program; \$2.5 million for a Rainy Day Reserve program; \$0.8 million for the County Schools Fund and \$16.1 million for the American Rescue plan(ARPA). The \$8.7 million decrease is primarily due to ARPA funds being disbursed in previous years and for projects that are budgeted in other department's budgets.

Total Requirements	413,631,531	719,889,228	732,810,729
Total FTE	1,659	1,674	1,659

PROPERTY TAX LEVIES

	Rate or Amount Imposed 2022-23	Rate or Amount Imposed This Year 2023-24	Rate or Amount Approved Next Year 2024-25
Permanent Rate Levy (rate limit 3.0252 per \$1,000)	3.0252	3.0252	3.0252
Local Option Levy			
Levy For General Obligation Bonds			

STATEMENT OF INDEBTEDNESS

LONG TERM DEBT	Estimated Debt Outstanding on July 1.	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	\$0	\$0
Other Bonds	\$18,885,000	\$0
Other Borrowings	\$38,209,835	\$0
Total	\$57,094,835	\$0