

**NOTICE OF BUDGET HEARING**

A public meeting of the Marion County Board of Commissioners will be held on June 17, 2026 at 9:00 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, 2026 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.

Contact: Colm Willis, Chair Board of Commissioners Telephone: 503-588-5212 Email: Commissioners@co.marion.or.us

**FINANCIAL SUMMARY - RESOURCES**

<b>TOTAL OF ALL FUNDS</b>	<b>Actual Amount 2024-25</b>	<b>Adopted Budget This Year 2025-26</b>	<b>Approved Budget Next Year 2026-27</b>
Beginning Fund Balance/Net Working Capital	235,686,556	237,596,876	189,165,654
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	117,681,045	120,283,759	121,789,012
Federal, State and all Other Grants, Gifts, Allocations and Donations	158,071,529	226,815,227	171,664,624
Revenue from Bonds and Other Debt	0	4,015,000	0
Interfund Transfers / Internal Service Reimbursements	78,021,541	88,183,035	78,986,762
All Other Resources Except Current Year Property Taxes	17,233,867	12,530,025	12,477,325
Current Year Property Taxes Estimated to be Received	92,567,511	97,824,199	102,032,801
<b>Total Resources</b>	<b>699,262,050</b>	<b>787,248,121</b>	<b>676,116,178</b>

**FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION**

Personnel Services	208,817,763	242,922,622	251,966,438
Materials and Services	162,794,592	198,102,807	182,653,574
Capital Outlay	41,661,784	151,778,819	70,412,883
Debt Service	10,808,460	11,068,317	12,086,318
Interfund Transfers	36,985,240	42,939,637	31,774,465
Contingencies	0	38,704,191	46,954,280
Special Payments	597,303	1,779,333	2,499,199
Unappropriated Ending Balance and Reserve for Future Expenditures	0	99,952,395	77,769,021
<b>Total Requirements</b>	<b>461,665,141</b>	<b>787,248,121</b>	<b>676,116,178</b>

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

<b>Name of Organizational Unit or Program FTE for that unit or program</b>			
Civic and Government Services	72,716,459	95,091,471	88,724,672
FTE	270	273	271

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 \$9.8 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 \$29.7 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; and General Fund contingency, reserve for future expenditure, and unappropriated ending balance totals \$7.9 million. In the central services area, the Board of Commissioners' budget is \$4.9 million and 18 FTE. The Business Services budget is \$8.9 million and 54 FTE. The Finance budget is \$5.9 million and 27.6 FTE. The Human Resources budget is \$4.7 million and 21 FTE. The Information Technology budget is \$13.7 million and 66 FTE. The Legal Counsel budget totals \$4 million and 11.8 FTE including the Law Library. Non-departmental Marion County Enterprise program is \$2.8 million. The overall decrease of \$6.4 million is mainly due to a reduction of Net Working Capital in the General Fund due to increased operating costs.

Public Safety	122,028,786	139,947,798	143,999,136
FTE	612	583	583

Public Safety is one of the county's highest priorities and it is allocated 76% of General Fund operating expenditures. The Sheriff's Office budget of \$97.1 million and 357.5 FTE includes enforcement, the county jail, parole and probation, and code enforcement. The District Attorney's Office budget is \$19.5 million to fund criminal prosecution, victims of crime assistance, juvenile enforcement, medical examiner and child support enforcement, utilizing 94.7 FTE. The Juvenile budget of \$25.4 million and 120.5 FTE provides detention and juvenile alternative programs, case management and counseling. The county Justice Court \$1.9 million budget and 10 FTE is used to hear traffic offenses and small civil claims. The \$4.1 million increase in the total Public Safety budget is due to an overall increase in Personnel Services and Materials and Services costs.

Economic and Community Development	14,032,364	63,922,972	53,854,556
FTE	50	50	50

Economic Development includes the Community Services Department's budget of \$33.6 million and 25.9 FTE includes eleven programs of Administration, Community Services Grants, 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 Investment. The building inspection program of \$13.3 million and 24.5 FTE is managed by the Public Works Department. The Santiam Wildfire Housing program of \$6.9 million is in Non-Departmental Operations. The \$10.1 million decrease is primarily due to spending down onetime funds in FY 2025-26 to support Community Development Block Grant (CDBG) programs and the Santiam Wildfire Housing program.

Transportation, Infrastructure and Emergency Management	95,264,731	234,571,686	170,402,652
FTE	214	207	205

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 \$170.4 million budget and 205 FTE. The \$64.2 million decrease is primarily due to major capital projects nearing completion.

Health and Community Services	88,896,713	123,783,707	117,560,318
FTE	539	513	502
The Health and Human Services (HHS) budget totals <b>\$117.6</b> million and <b>502.3</b> FTE, for the following services: addiction treatment, both children and adult mental health, acute forensic & diversion, developmental disabilities, residential support, communicable disease, prevention, emergency preparedness, environmental health, maternal child health, clinical preventative, vital records and administrative services. The decrease of <b>\$6.2</b> million is primarily due to the reduction of Behavioral Health Housing Investment funds.			
Capital	9,437,272	37,066,179	15,893,627
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 <b>\$12.2</b> million for repairs and upgrades to county buildings, <b>\$2.5</b> million for various improvements and upgrades to county equipment, <b>\$1.1</b> million for IT equipment and software replacement. The decrease of <b>\$21.2</b> million is due to the completion of various projects throughout Marion County.			
Non-Departmental / Non-Operating	59,288,817	92,864,308	85,681,217
Non-Operating activities are not assigned to specific department budgets. Budgeted requirements include <b>\$52.6</b> million for a Self-Insurance program which pays the cost of county insurance programs; <b>\$19</b> million in debt service which is comprised of <b>\$13.4</b> million for Public Employee Retirement System debt service and <b>\$5.6</b> million for capital improvement loans debt service; <b>\$1.4</b> million for a Criminal Justice Assessment program; <b>\$5</b> million for non-departmental grants, which includes veterans services; <b>\$2.2</b> million for a Tax Title Land Sales program; <b>\$2.7</b> million for a Rainy Day Reserve program; <b>\$1.1</b> million for the County Schools Fund and <b>\$1.6</b> million for the American Rescue plan (ARPA). The <b>\$7.2</b> million decrease is primarily due to ARPA funds being disbursed in FY 2025-26 and due to Marion County Enterprise Resources Planning ( ERP) project nearing completion.			
<b>Total Requirements</b>	<b>461,665,141</b>	<b>787,248,121</b>	<b>676,116,178</b>
<b>Total FTE</b>	<b>1,684</b>	<b>1,626</b>	<b>1,611</b>
<b>PROPERTY TAX LEVIES</b>			
	Rate or Amount Imposed 2024-25	Rate or Amount Imposed This Year 2025-26	Rate or Amount Approved Next Year 2026-27
Permanent Rate Levy (rate limit 3.0252 per \$1,000)	3.0252	3.0252	3.0252
Local Option Levy			
Levy For General Obligation Bonds			
<b>STATEMENT OF INDEBTEDNESS</b>			
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	\$8,935,000	\$0	
Other Borrowings	\$30,764,146	\$0	
<b>Total</b>	<b>\$39,699,146</b>	<b>\$0</b>	