

# MARION COUNTY FY 2010-11 BUDGET OVERVIEW

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## FOUNDATION

A solid foundation exists on which to build each fiscal year's county budget. The organizational structure is well designed for delivery of essential services. Committed and expert leaders work together to manage operations. Skilled and dedicated staff members make sure that services are professionally provided. Citizen budget committee members offer a needed outside perspective in examining budget requests. Citizens attend public hearings and otherwise communicate their points of view on county government priorities. A clear mission, vision, strategic plan and county goals guide us.

### **Marion County Statement of Values**

#### **Values**

- Customer Service -- We treat our customers and one another with courtesy, respect, dignity, fairness, and understanding. We work to make Marion County accessible and responsive to a wide range of individual and community needs and interests. We promote flexible, creative, solutions-oriented approaches to resolving customer problems and meeting customer needs.
- Professionalism -- We hire, train, and develop our employees to be knowledgeable and expert in their respective roles. We strive for the highest levels of accuracy and quality in carrying out our responsibilities to the public.
- Integrity -- We are honest, forthright, and ethical in our dealings with others and on behalf of the public trust. We follow-through on our commitments and we hold one another and ourselves personally accountable for doing what we promise.
- Stewardship -- We seek to make the most efficient and effective use of public resources, and we work to continuously improve our services through collaboration, innovation, and competence. We strive to create and maintain a fair, transparent and open process of government that actively seeks citizen participation and recognizes the diverse and competing interests of all of the county's constituencies.

# MARION COUNTY FY 2010-11 BUDGET OVERVIEW

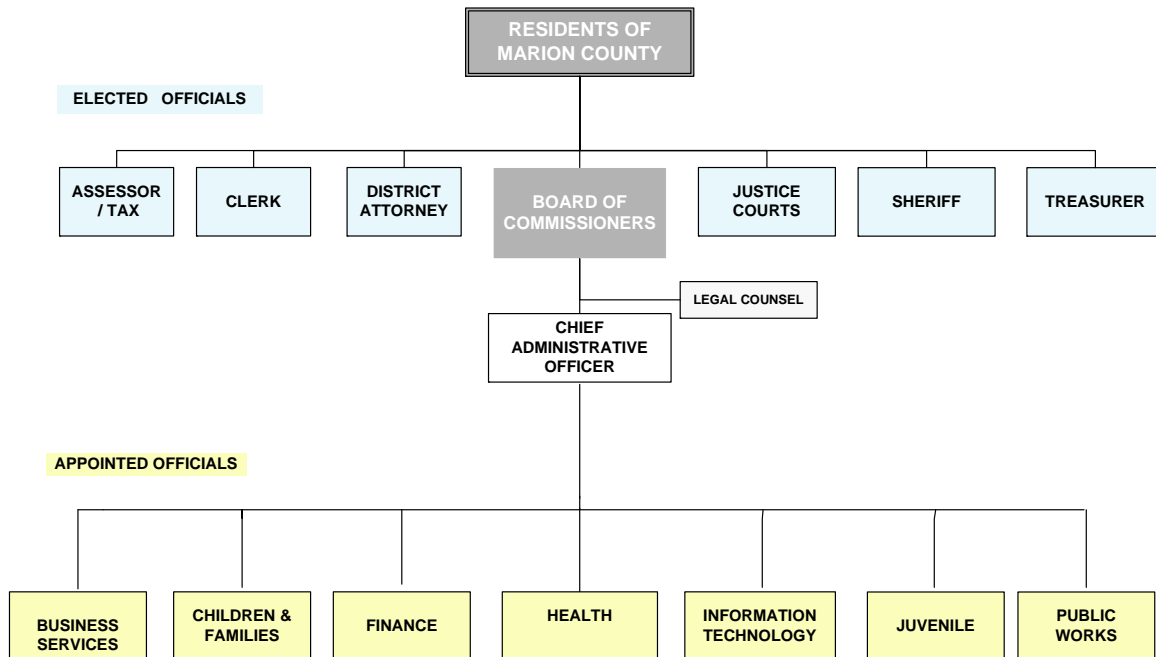
## ORGANIZATIONAL STRUCTURE

### Organization Chart

The Marion County government organization is headed by an elected Board of Commissioners and has 15 departments. In addition to the Board of Commissioners, six other departments are headed by elected officials: Assessor/Tax, Clerk, District Attorney, Justice Courts, Sheriff, and Treasurer. The remaining eight departments are headed by appointed officials who report to the chief administrative officer: Health, Children & Families, Finance, Business Services, Information Technology, Juvenile, Legal Counsel and Public Works.

### COUNTY ORGANIZATION

ORGANIZATION CHART FOR FY2010-11  
BUDGET



MARION COUNTY FY 2010-11 BUDGET  
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**Department Heads and Elected Officials**

| DEPARTMENT             | DIRECTOR                                       | TYPE      |
|------------------------|--|-----------|
| Assessor               | Richard Kreitzer                               | Elected   |
| Board of Commissioners | Sam Brentano                                   | Elected   |
| Board of Commissioners | Janet Carlson                                  | Elected   |
| Board of Commissioners | Patricia Milne                                 | Elected   |
| Business Services      | Dave Henderson                                 | Appointed |
| Children & Families    | Alison Kelly                                   | Appointed |
| County Clerk           | Bill Burgess                                   | Elected   |
| District Attorney      | Walt Beglau                                    | Elected   |
| Finance                | Jeff White                                     | Appointed |
| Health                 | Roderick Calkins                               | Appointed |
| Information Technology | Grisha Alpernas                                | Appointed |
| Justice Courts         | Judge Steven Summers<br>Judge Janice Zyryanoff | Elected   |
| Juvenile               | Faye Fagel                                     | Appointed |
| Legal Counsel          | Jane Ellen Stonecipher                         | Appointed |
| Public Works           | Bill Worcester                                 | Appointed |
| Sheriff                | Jason Myers                                    | Elected   |
| Treasurer              | Laurie Steele                                  | Elected   |

**Employees**

Including the department heads and elected officials, there are more than 1,300 full-time regular and part-time regular employees working for Marion County. As many as 300 part-time temporary employees are also employed in a peak month; the count varies as some employment is seasonal.

With the exception of a downturn in fiscal year 2003-04 when state funds were temporarily reduced for health and several other programs, county total employment has stayed relatively stable over the past ten-years period. This is remarkable in the face of a significant increase in the number of clients and other customers in most programs.

**Marion County 10 Year History of Full-Time Equivalent Positions**

| FY 01-02    | FY 02-03    | FY 03-04    | FY 04-05    | FY 05-06    | FY 06-07    | FY 07-08    | FY 08-09    | FY 09-10    | FY 10-11    |
|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| <b>1258</b> | <b>1263</b> | <b>1162</b> | <b>1233</b> | <b>1293</b> | <b>1293</b> | <b>1381</b> | <b>1385</b> | <b>1312</b> | <b>1340</b> |

Excludes temporary employees, volunteers, students, interns, contract workers.

Additional information about Marion County's employees is found in the appendices where there is a complete full-time equivalent (FTE) positions history, as well as salary listings of both exempt and non-exempt positions.

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## **Government Services**

Programs and services delivered or managed by Marion County touch the lives of virtually all residents of the county, fulfilling many roles. Marion County is a general law county, acting as an agent of the state. The county performs functions on behalf of the state as well as county services.

### **Assessor**

The Assessor's Office assesses the value of all commercial, industrial and residential property subject to tax; collects all property taxes levied by local school districts, cities, special districts and the county; and distributes these revenues to the taxing districts to support their operations.

### **Board of Commissioners**

The Board of Commissioners' Office consists of three county commissioners, elected at large, who constitute the county governing body. The board appoints a chief administrative officer who is responsible for carrying out directives, policies, and ordinances of the board. This office directly manages projects funded from the state lottery and some federal grant programs, allowing the county to award funds for various programs and activities within the county and to outside entities.

### **Business Services**

The Business Services Department provides services that support departments in delivering their services to customers and clients. This involves functions such as human resources (processing job applications, training, etc.), employee benefits, wellness, labor relations, risk management, and building maintenance.

### **Children and Families**

The Children and Families Department is responsible for developing and recommending to the board of commissioners a Marion County Children and Families Coordinated Comprehensive Plan, and related policies, strategies and investments. In addition, the department has responsibility for mobilizing communities to improve family wellness and for building a comprehensive family support system.

### **County Clerk**

The Clerk's Office is responsible for recording, maintaining, and archiving all county records. This office also conducts all elections within Marion County, whether for federal, state or local government.

### **District Attorney**

The District Attorney's Office prosecutes people accused of committing crimes in the county. This office also collects child support payments ordered by the courts and provides assistance to crime victims.

### **Finance**

The Finance Department provides financial services that support departments in delivering their services to customers and clients. This involves functions such as processing and maintaining the county's payroll and accounting records, accounts payable and receivable, purchasing, contract management, property management, and budget preparation. In addition, tax-foreclosed property is processed in the finance department.

### **Health**

The Health Department inspects and licenses all restaurants, school cafeterias and other food vendors. It provides immunizations for children and tracks and works to control infectious diseases. It records birth and death certificates. It provides case management for those with developmental disabilities; maintains programs for those with chronic and acute mental illness; and provides treatment for those with substance and gambling addictions.

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## **Information Technology**

The Information Technology Department provides supporting services to county departments by operating and maintaining the county's information technology and telecommunications systems.

## **Justice Courts**

The Justice Courts hear minor traffic offenses, some misdemeanors and small civil claims (\$7,500 or less). In addition, the Justice Courts hear cases related to violations of county ordinances, such as charges of excessive noise or dogs running at large. For citizen convenience, these courts have three locations within the county: East Salem, Stayton, and Woodburn.

## **Juvenile**

The Juvenile Department operates a juvenile detention center, restitution and education programs, and probation services for juvenile offenders. The department keeps juveniles who are under court order in schools, educational and vocational programs, and under supervision.

## **Legal**

The Legal counsel staff is the civil lawyers and counselors for Marion County. The county law library serves attorneys, judges, litigants and the public. The law library is authorized and mandated by the state, and operates solely on revenue derived from filing fees in the circuit court.

## **Public Works**

The Public Works Department is responsible for road and bridge maintenance, construction, dog licensing and control, management of the regional emergency operations center, county parks, the Buena Vista and Wheatland ferries, and disposal of solid waste, while protecting the environment and promoting recycling. Land use planning, surveying, and building inspection are also managed by public works. The department also manages the Marion County Fair, which provides a venue for 4-H and FFA members to become eligible to show their animals or to exhibit their projects at the Oregon State Fair.

## **Sheriff**

The Sheriff's Office is responsible for patrol duties, traffic enforcement, criminal investigations, search and rescue, marine patrol and law enforcement contracts throughout the entire county. In addition, the sheriff's office manages the county jail. The Sheriff's Office also manages parole and probation offenders in Marion County.

## **Treasurer**

The Treasurer's Office is the cash custodian for the county and maintains records for the receipt and payment of county funds. The treasurer is also the investment manager for the county, investing funds in accordance with Oregon law and the county's investment policy, and ensuring adequate cash is available to meet county obligations.

# MARION COUNTY FY 2010-11 BUDGET OVERVIEW

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## **Budget Development Participants**

### Budget Committee

Oregon local budget law requires that the governing body of each local government must establish a Budget Committee. Budget Committees are composed of the governing body and an equal number of electors appointed by the governing body. Marion County, with three elected commissioners, appoints three elector members to the Budget Committee. The committee meets publicly to review the budget document as proposed by the budget officer. The committee receives the budget and the budget message and provides an opportunity for public comment on the budget. The committee makes adjustments based on input and then approves the budget.

#### Citizen Members

Don Judson  
Dave Kinney  
Patrick Vance

#### Commissioner Members

Sam Brentano  
Janet Carlson  
Patti Milne

Qualified voters who have the right to vote for the adoption of any measure may be appointed to the Budget Committee. Citizen members serve staggered terms of up to four years. They may be appointed for multiple terms. The Budget Committee meets in May and early June of each year to consider the upcoming budget, and may meet at other times during the year to be brought up to date on current budget developments.

### Budget Development Team

The county used a team approach to develop the FY 2010-11 budget. At each phase of the budget process, team members contributed expertise as required.

John Lattimer, Budget Officer and Chief Administrative Officer  
Jan Fritz, Deputy County Administrative Officer  
Jeff White, Chief Financial Officer  
Rich Minaker, Senior Budget Analyst  
Jerry Woelke, County Management Analyst  
Cynthia Granatir, Chief Accountant

### Public Hearings/Public Comment

The public is welcome to attend budget committee meetings and deliberations, and may share comments with the committee at designated public hearings. Members of the public may also discuss budget matters with the board of commissioners during regular board sessions throughout the year. For those unable to attend a board session or budget committee meeting, Capital Community Television (CCTV) broadcasts all board and budget committee meetings, and the sessions can be viewed on the Internet.

### Boards and Commissions

County boards, committees and commissions make important contributions to public policy development in Marion County. The board of commissioners appoints members of the public and, in some cases, elected officials or staff also serve on committees and commissions. The work of these boards, committees, and commissions often directly or indirectly impact budget decisions. Contact Glenis Chapin, Volunteer Coordinator (503-588-7990; [volunteer@co.marion.or.us](mailto:volunteer@co.marion.or.us)) to find out about current and possible future openings.

# MARION COUNTY FY 2010-11 BUDGET OVERVIEW

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## Other Volunteers

In addition to members of boards, committees and commissions, there are many other volunteers serving the county. Volunteer services and accomplishments vary as greatly as the services provided by the county. Volunteers serve without compensation or receive small stipends. Volunteers bring their community perspective, ideas and energy to county boards, committees, commissions and programs. They are screened for verification of their expertise in the areas that they serve, and attend county volunteer orientation classes. Contact Glenis Chapin, Volunteer Coordinator (503-588-7990; [volunteer@co.marion.or.us](mailto:volunteer@co.marion.or.us)) to find out about current and possible future openings.

## Marion County Web Site

To assist all participants in reviewing budget information, the entire adopted budget is available on the county Web site at [www.co.marion.or.us](http://www.co.marion.or.us).

## BUDGET PROCESS

The Marion County budget is a financial plan with estimates of resources (revenues) and requirements (expenditures), for a single fiscal year. The fiscal year begins on July 1 and ends on June 30.

According to Oregon's local budget law, each county must have a budget officer appointed by the governing body. Marion County's chief administrative officer also serves as the budget officer. The budget officer is responsible for preparing, or supervising the preparation of, a proposed budget that will be presented to the county's budget committee. A budget committee is another legal requirement of Oregon's local budget law. The Marion County Budget Committee is comprised of three citizens of the county, who are not county employees, and the three county commissioners. The make-up of the budget committee ensures that citizens/electors are involved in the budget process.

In Marion County, the budget development process begins in late fall and ends with adoption of the budget by the Board of Commissioners by June 30 of each year. Budgeting is a continuous cycle. After the budget is adopted, revenues and expenditures are monitored in order to ensure that expenditures do not exceed budgeted amounts, by categories specified by Oregon's local budget law. Necessary adjustments to the budget are made during the fiscal year through the supplemental budget process. Marion County typically has one to three supplemental budget actions during the fiscal year.

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**Required Steps In the Budget Process According to Local Budget Law**

| <b>Formal steps required by local budget law</b>                    | <b>Additional Marion County Information</b>  |
|---|--|
| A budget officer is appointed.                                      | Marion County's chief administrative officer.  |
| Appoint Electors to the Budget Committee.                           | The Board of Commissioners appoint three electors to the committee.  |
| The proposed budget is prepared for the Budget Committee.           | Departments submit budget requests to the budget officer, who modifies requests as necessary to balance the budget and prepares and submits a proposed budget (with the Budget Officer's Message) to the Budget Committee. |
| Budget officer publishes notice of Budget Committee meetings.       | Published in local newspaper.  |
| Budget Committee meets.   | The committee conducts a series of budget meetings with the budget officer, department heads, and elected officials, and accepts public comments.  |
| Budget Committee approves budget.                                   | The committee makes desired changes to the proposed budget and approves the budget. It is then presented to the Board of Commissioners for adoption.   |
| Budget summary and notice of budget hearing published.              | Published in local newspaper.  |
| Budget hearing held.  | The Board of Commissioners conducts a budget hearing, allowing citizens to be heard as well as the budget officer, department heads, and elected officials.  |
| Budget adopted, taxes declared.                                     | The Board of Commissioners adopts the budget by formal resolution. The property tax rate (millage) is declared.  |
| Taxes certified by county assessor.                                 | The county assessor certifies the tax roll.  |
| Post-adoption budget changes are done in accordance with state law. | Supplemental budget processes are followed.  |

# MARION COUNTY FY 2010-11 BUDGET OVERVIEW

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## **Budget Manual**

The finance department maintains a budget manual that is the guideline for planning, preparing and executing a budget. The manual is updated periodically to reflect current requirements for both form and content of department budgets, and budget execution requirements. Each department retains one or more manuals and is responsible for insertion of updated pages sent by the finance department.

## **Budget Terminology**

Budget terminology used in this document may be unfamiliar to those who do not deal with local budgeting on a regular basis. The county budget revolves around sources, which are called resources, and uses, which are called requirements. The reader will have a better understanding of tables, graphs, charts and narratives in this document if key terms are understood.

Sources of funds are collectively entitled “**resources**”. The source of funds most commonly recognized by citizens is **revenue**, such as taxes and charges for services. However, there are other sources of funds available to the county. These include transfers, administrative cost recoveries, financing proceeds, and net working capital. **Transfers** reflect the movement of resources that one fund or department receives from another fund or department for special purposes; goods and services are not provided in return for these transfers. **Administrative cost recoveries** are charges for services one department renders to another department. **Financing proceeds** are derived from the sale of general or special revenue bonds. **Net working capital** is the prior year savings of a fund.

Collectively, all allocations of resources are entitled “**requirements**”. The use of funds most commonly recognized by citizens is an **expenditure**, such as payment of wages and benefits or purchasing of office supplies. Two other uses are **transfers out** and **administrative charges**. As stated above, incoming transfers are recorded as resources for the receiving fund or department, whereas outgoing transfers are uses of funds for the paying fund or department’s side. There are other uses of funds which do not actually allow an expenditure. One such “use” is **contingency**. Amounts budgeted for contingency are not available for immediate expenditure. Rather, contingent funds are recognized as being available for unforeseen needs in the budget year, provided the governing body first authorizes the reallocation of budgeted contingency to an expenditure category(s). Another non-expendable “use” of funds is **unappropriated ending fund balance**. This is the estimated amount of budgeted year-end resources that are not allocated for any other uses and are not available in the budget year.

Oregon local budget law requires use of specific categories for requirements. These are **personal services, materials and services, capital outlay, transfers (out), debt service, special payments**, general operating **contingencies, reserves** (in reserve funds only), and **unappropriated ending fund balance**.

Under Oregon budget law, **administrative charges** and indirect costs are considered part of the materials and services budget category. Administrative charges in Marion County are internal service charges assessed by central services departments to other departments for central support services rendered. All tables and charts in this book refer only to materials and services, with administrative charges included in these totals.

The designation “FTE” refers to full-time equivalent employee positions. An FTE may be one position budgeted for the full fiscal year (1 FTE), or it may be part of a position, one that is not budgeted for the full fiscal year (.5 FTE). Therefore, the FTE count for each fund and department is the sum of all of the whole or partial FTE for each budgeted position. Temporary positions are not included in the FTE counts.

# MARION COUNTY FY 2010-11 BUDGET OVERVIEW

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## **Budget Glossary**

### **COMMONLY USED ACRONYMS**

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|       |   |
|-------|---|
| BOC   | Board of Commissioners                        |
| CDBG  | Community Development Block Grant             |
| CIP   | Capital Improvement Project                   |
| COLA  | Cost-of-Living Allowance                      |
| COPs  | Certificates of Participation                 |
| ERP   | Enterprise Resource Planning                  |
| GFOA  | Government Finance Officers Association       |
| FIMS  | Financial Information Management System       |
| IT    | Information Technology                        |
| MCBEE | Marion County Business Enterprise Enhancement |
| OAR   | Oregon Administrative Rules                   |
| ORS   | Oregon Revised Statutes                       |
| PERS  | Public Employees Retirement System            |
| UEFB  | Unappropriated Ending Fund Balance            |

### **ACCRUAL BASIS OF ACCOUNTING**

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A method of accounting in which revenues are recorded when earned and expenses are recorded when the obligations are incurred, as opposed to when cash is received or spent.

### **ADJUSTED GENERAL FUND RESOURCES**

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For Marion County, this term refers to the net calculation of **Estimated General Fund Resources** less adjustments for (a) certain one-time resources or transfers that are not related to the ongoing operations of the County, and (b) **Net Working Capital**. This net amount is then used in the calculation of budgeted amounts for General Fund **Contingency** and **Unappropriated Ending Fund Balance** and the Rainy Day Fund **Unappropriated Reserve**.

### **ADMINISTRATIVE CHARGES**

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**Expenditures** incurred by County **departments** in return for general government services such as accounting, purchasing and personnel. Administrative charges are determined in accordance with the County's cost allocation plan.

### **ADMINISTRATIVE COST RECOVERIES**

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Amounts recovered by **central services departments** in return for general government services provided to County **departments**.

### **ADOPTED BUDGET**

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The annual **budget** authorized by a resolution of the Board of Commissioners before the beginning of each **fiscal year**.

# MARION COUNTY FY 2010-11 BUDGET OVERVIEW

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## **APPROPRIATION**

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Authorization granted by the Board of Commissioners to make **expenditures** and incur obligations for specific purposes. Appropriations are limited to a single **fiscal year**.

## **APPROVED BUDGET**

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The annual **budget** agreed upon by the **Budget Committee** and recommended for adoption to the Board of Commissioners. Under **Local Budget Law**, the Board of Commissioners has authority to modify the approved budget prior to adoption.

## **ASSESSED VALUE**

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The value set by the County Assessor on real estate and certain personal property as a basis for a property **tax levy**.

## **BASE BUDGET**

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The **budget** used in the ongoing operation of a **program** at a current service level.

## **BEGINNING FUND BALANCE**

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A fund accounting term used to describe financial resources that are available in the current **fiscal year** because they were not expended in the previous **fiscal year**.

## **BUD SYSTEM**

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An in-house computer program used by the County to develop the annual **budget**.

## **BUDGET**

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A comprehensive annual financial plan that includes an estimate of **expenditures** for a given purpose and the proposed means of financing the estimated **expenditures**.

## **BUDGET CALENDAR**

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A schedule of dates outlined by the County for the preparation and adoption of the annual **budget**.

## **BUDGET CATEGORY**

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The functional level of **expenditure** detail at which the **budget** is appropriated and for which the County is held accountable. The County uses the following budget categories:

**Personal Services** – Includes salaries and wages, overtime, part-time pay and fringe benefits.

**Materials and Services** – Includes **contracted services**, consumable materials, supplies, operating costs and other services. This category also includes **administrative charges**.

**Capital Outlay** – **Expenditures** for the acquisition of **fixed assets**.

**Debt Service** – Payment of principal and interest on borrowed funds.

**Special Payments** – Includes **expenditures** not readily classified in one of the other budget categories.

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**Interfund Transfers** – Amounts moved from one **fund** to finance activities in another **fund**.

**Contingency** – An appropriated amount reserved to fulfill unanticipated demands and expenses. The Board of Commissioners must first authorize the reallocation of contingency to an expenditure category before the expenditure may be incurred.

## **BUDGET COMMITTEE**

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A committee comprised of the Board of Commissioners and an equal number of citizens appointed from the County that reviews and approves the annual **budget** prior to adoption by the Board of Commissioners.

## **BUDGET MESSAGE**

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A document prepared and presented by the **Budget Officer** that explains the County's annual **budget** and financial priorities.

## **BUDGET OFFICER**

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A person appointed by the Board of Commissioners to assemble **budget** information and oversee preparation of the proposed **budget**. The Chief Administrative Officer generally serves as the Budget Officer.

## **CAPITAL IMPROVEMENT PROGRAM**

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The County's long-term plan for providing the **fixed assets** needed for service delivery, including public facilities and infrastructure.

## **CAPITAL IMPROVEMENT PROJECT (CIP)**

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A project proposed by a County **department** to acquire or construct **fixed assets**.

## **CENTRAL SERVICES DEPARTMENTS**

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County **departments** that provide general government services such as accounting, purchasing and personnel.

## **CONTRACTED SERVICES**

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Services provided under contract by businesses or by individuals who are not County employees.

## **DEBT SERVICE**

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The payments required for interest on, and repayment of, principal amount of debt.

## **DECISION PACKAGE**

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A **budget** request for items not included in a **department's base budget**.

# MARION COUNTY FY 2010-11 BUDGET OVERVIEW

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## **DEDICATED FUNDS**

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County resources subject to restrictions imposed by creditors, grantors, contributors, or the laws or regulations of other governments.

## **DEPARTMENT**

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The basic organizational unit of the County.

## **DISCRETIONARY RESOURCES**

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County resources not subject to outside restrictions.

## **EMPLOYEE BENEFITS**

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Amounts paid on behalf of employees, which are not included in gross salary, but are considered a part of the cost of salaries and benefits. Examples include group health premiums, contributions to PERS, Social Security taxes, and group life insurance premiums.

## **ENCUMBRANCE**

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The commitment of appropriated funds to purchase an item or service in the form of a purchase order, contract or other obligation.

## **ENTERPRISE RESOURCE PLANNING (ERP) SYSTEM**

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An integrated set of business processes and associated software modules.

## **ESTIMATED GENERAL FUND RESOURCES**

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Estimates prepared during the budget process for all resources attributable to the **General Fund**, including **Net Working Capital**, Revenues and Transfers.

## **EXPENDITURE**

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The liability incurred by the County for goods or services received.

## **FISCAL YEAR**

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The twelve-month accounting period beginning on July 1 and ending on June 30.

## **FIXED ASSET**

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A tangible item with a value of \$5,000 or more and a useful economic lifetime of two years or more, such as land, buildings, machinery, furniture and equipment.

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## **FULL-TIME EQUIVALENT (FTE)**

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A part-time position converted to the decimal equivalent of a full-time position based on 2,080 hours per year. For example, a part-time employee working 10 hours per week would be equivalent to .25 FTE (10 x 52 / 2,080). The following processes relate to changes in FTE's:

**Add** – A new position approved by the **Budget Committee** or the Position Review Committee.

**Delete** – Elimination of an existing position.

**Add/Delete** – Simultaneous deletion of an existing vacant position and addition of a new position.

**Reclassification** – Review and adjustment of an existing position based on analysis by Human Resources and approval by the Personnel Officer.

## **FUND**

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A fiscal and accounting entity with a self-balancing set of accounts that record cash and other financial resources, related liabilities, balances and changes, which are segregated for a specific activity or objective. The County uses the following types of funds:

**General Fund** – Accounts for all County activities that are not required to be accounted for in another fund. The General Fund is the main operating fund of the County.

**Special Revenue Fund** – Accounts for the proceeds of revenue sources that are legally required to be expended for specific purposes.

**Debt Service Fund** – Accounts for the payment of general long-term debt principal and interest.

**Capital Projects Fund** – Accounts for resources to be used for the purchase or construction of major capital items.

**Enterprise Fund** – Accounts for activities that are financed and operated in a manner similar to private business enterprises.

**Internal Service Fund** – Accounts for certain activities of a County **department** in which goods and services are provided to other **departments** on a cost reimbursement basis.

**Agency Fund** – Accounts for assets received by the County on behalf of other governments or organizations.

## **FUND BALANCE**

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The excess of **fund** assets over liabilities. Accumulated balances are the result of an excess of revenues over **expenditures** during some period. A negative fund balance is a deficit balance.

## **GENERAL RESERVES**

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For Marion County, general reserves include the **General Fund Contingency** and **Unappropriated Ending Fund Balance** and the Rainy Day Fund **Unappropriated Reserve**. These are the resources maintained by the County to ensure the future financial stability of the County.

## **LOCAL BUDGET LAW**

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The set of state statutes that local governments in Oregon are required to follow in the budgeting and **expenditure** of public funds.

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## **MARION COUNTY BUSINESS ENTERPRISE ENHANCEMENT (MCBEE)**

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Marion County has assessed its **Enterprise Resource Planning (ERP)** system and has recognized the need to enhance its business processes in order to fully leverage its infrastructure investment. This term is used to reference the project associated with creating business systems within Marion County that are integrated enterprise-wide systems.

## **MODIFIED ACCRUAL BASIS OF ACCOUNTING**

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A method of accounting in which revenues are recorded when measurable and available and expenditures are recorded when the obligations are incurred, as opposed to when cash is received or spent.

## **NET ASSETS**

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The difference between a government's assets and its liabilities. This term is a financial (non-budgetary) term used primarily in government-wide financial reporting and proprietary fund financial reporting.

## **NET WORKING CAPITAL**

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A term used in the **budget** to define the amount of net resources computed at the end of the **fiscal year** that is available as a resource in the ensuing **fiscal year**.

## **PERMANENT RATE LIMIT**

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The maximum rate of ad valorem property taxes that a local government may impose. There is no action that can increase the permanent rate. For Marion County, the permanent rate limit is \$3.0252 per \$1,000 of assessed property value.

## **PROGRAM UNIT**

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A group of related activities aimed at accomplishing a major service or function for which the County is responsible.

## **PROPOSED BUDGET**

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The annual **budget** recommended for approval to the **Budget Committee** by the Budget Officer. Under **Local Budget Law**, the Budget Committee has authority to modify the proposed budget prior to approval.

## **RESERVE**

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An account used either to set aside budgeted revenues that are not required for **expenditure** in the current budget year or to earmark revenues for a specific future purpose.

## **STRATEGIC PLAN**

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A policy document developed by the Board of Commissioners in April 2006. This document established, in written form, the County's Mission, Vision, Strategic Issues and Goals based on a set of defined Values.

## **SUPPLEMENTAL BUDGET**

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A **budget** prepared to meet needs or spend resources that were not anticipated when the regular **budget** was adopted. In general, a supplemental budget must be published, discussed in a public hearing and adopted by the Board of Commissioners.

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**TAX ANTICIPATION NOTES (TANS)**

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Short-term notes issued by the County in anticipation of the collection of taxes. Typically, the County issues TANS to smooth out fluctuations in cash flow related to property tax collections.

**TAX LEVY**

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The total amount of property taxes imposed by the County for the **fiscal year**.

**UNAPPROPRIATED ENDING FUND BALANCE**

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The amount set aside in the **budget** to be used as a resource in the next year's **budget**. This amount cannot be transferred by resolution or used through a **supplemental budget**, unless necessitated by a qualifying emergency.

**UNAPPROPRIATED RESERVE**

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For Marion County, unappropriated **reserve** is used to reflect the balance in the Rainy Day Fund that has not received **appropriation** authority for **expenditure** in the current year.

# MARION COUNTY FY 2010-11 BUDGET OVERVIEW

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## **MARION COUNTY MISSION STATEMENT**

We serve the public to protect, promote and enhance a positive quality of life in Marion County.

## **MARION COUNTY VISION STATEMENT**

Marion County is a healthy, safe and vibrant place to live and work.

## **COUNTY GOALS AND KEY INDICATORS**

Demands for county services continue to increase during a time when resources to meet those demands are decreasing. For fiscal year 2010-2011, county departments will align their individual department goals with overall county goals. This will assist Marion County in managing public resources carefully and in working effectively in a focused way to address identified issues.

In order to help provide a basis for reporting evidence based program accomplishments to the public, Marion County began reporting key indicator data for select departments as part of the budget process in fiscal year 2009-2010. Each key indicator includes a purpose for being tracked, the significance of the indicator for the program and county, specific data for multiple years, and an analysis of what the trend of the data indicates. For fiscal year 2010-2011, all departments have included key indicators in their budget document and have identified a specific primary county goal that each key indicator supports. Key indicators will be used to help forecast trends and determine both budget and program needs. In order to remain relevant, key indicators that consist of statistics and fact-based data will be updated on a regular basis. The use of key indicators is designed to link program needs with available resources and identify potential issues and concerns for use in budget projections and policy decisions.

Each of Marion County's goals is listed below, with a summary of associated key indicators by department. The detail information for each key indicator is found as a section of the department's budget.

### **Operational Efficiency and Quality Service**

**Goal #1: *Ensure efficient, effective and responsive government.***

#### **Key Indicators**

##### Assessor's Office

- Total number of property accounts
- Total building permits
- Total county real market value
- Total county assessed value of exceptions
- Total county assessed value

# MARION COUNTY FY 2010-11 BUDGET OVERVIEW

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## Board of Commissioners' Office

- Number of constituent communications received
- Percentage of constituent communications resolved within five working days

## Business Services Department

- Employee days away, restricted or transferred due to workplace injury
- Ratio of preventative maintenance hours to repair hours
- Total units of energy expended
- Employee retention rate

## County Clerk's Office

- Licensing and recording revenue
- Per ballot cost of elections
- Number of appeals filed with the Board of Property Tax Appeals
- Number of marriage licenses, passports, documents processed

## Finance Department

- Number and dollar volume of P-Card transactions
- Number of payroll adjustments processed annually
- Number of invoices processed annually

## Information Technology Department

- Number of IT related purchases for customers
- Number of hours spent on user training
- Total percent of email threats blocked each month
- Volume of network usage by customers
- Average number of Web GIS application visits per day
- Average number of Web GIS data downloads per day
- Number of document images stored in Laser Fiche that are accessible to users
- Number of incident tickets resolved per month
- Number of change request tickets accomplished per month
- Number of desktop computers replaced annually through the lifecycle replacement program

## Legal Department

- Number of contracts reviewed annually
- Number of tort claim notices received annually

## Treasurer's Office

- Dollar volume and number of receipts posted
- Investment portfolio returns in comparison with the Local Government Investment Pool

MARION COUNTY FY 2010-11 BUDGET  
OVERVIEW

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**Growth and Infrastructure**

**Goal #2:** *Provide leadership and direction that addresses the challenges and opportunities that come with the continual growth and diversity of Marion County's population. Sustain an organization that focuses resources on smart, healthy growth options which best meet the needs of Marion County residents and help build a climate that is friendly to business.*

**Key Indicators**

Public Works Department

- Number of building and motor carrier permits issued annually
- Percentage of solid waste recycled annually
- Number of annual code enforcement actions

**Public Safety**

**Goal #3:** *Protect the people, property and economy of Marion County by pursuing a safe and secure community. This is achieved through a balanced, collaborative and coordinated public safety system that can be efficiently supported and sustained into the future.*

**Key Indicators**

Children and Families Department

- Annual 3<sup>rd</sup> grade reading scores
- Annual 8<sup>th</sup> grade reading scores
- High school completion rate
- High school dropout rate

District Attorney's Office

- Adult prosecution criminal cases submitted
- Adult prosecution drug endangered children cases prosecuted
- Adult prosecution cases resolved in the Early Disposition Program (EDP)
- Juvenile enforcement delinquency petitions filed
- Juvenile enforcement dependency petitions filed
- Victim Assistance Program services provided to victims of crime
- Notices sent to victims of crime
- Child support enforcement funds collected
- Number of death investigations completed by the Medical Examiner
- Number of homicide investigations completed by the Medical Examiner

# MARION COUNTY FY 2010-11 BUDGET OVERVIEW

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## Justice Courts Department

- Volume of citations processed
- Amount of fines collected

## Juvenile Department

- Recidivism - number of juveniles, no subsequent referrals, and subsequent referrals
- Chronic offender recidivism
- Restitution payments made to crime victims

## Sheriff's Office

- Crime prevention unit outreach to Neighborhood Watch meetings and community events
- Intelligence led public safety services
- Mentally ill persons entering the corrections system
- Number of community education events and number of traffic crashes and fatalities handled by the traffic safety team
- Comparison of recidivism rates

## **Economic Development**

**Goal #4:** *Promote economic and workforce development opportunities for Marion County residents, businesses and local communities by encouraging a diversified and expanded economy.*

### **Key Indicators**

#### Legal

- Number of cases submitted annually to the hearings officer by type

#### Board of Commissioners' Office

The number and dollar amount of lottery fund grants approved annually for Marion County businesses and organizations.

## **Transportation**

**Goal #5:** *Provide a safe, efficient and reliable transportation system by ensuring a well-planned, well-maintained and cost-effective transportation infrastructure.*

### **Key Indicators**

#### Public Works Department

- Cost per mile for surface treatments on county roads
- Miles of roads surfaced by treatment type

# MARION COUNTY FY 2010-11 BUDGET OVERVIEW

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- Pavement condition index (PCI)
- Bridge sufficiency rating

## **Health and Community Services**

**Goal #6: *Improve the delivery of quality and cost-efficient health and community services for the citizens of Marion County who require such services. Collaborate with non-profit and private providers, schools, law enforcement and families to provide an enhanced continuum of care for those needing supportive services in our community, while encouraging self-reliance and a progressively decreasing dependence on human and public safety services.***

### **Key Indicators**

#### Children and Families Department

- Community mobilization and engagement

#### Juvenile

- Juvenile referral data by crime type

#### Health Department

- Prevention of communicable diseases – school exclusion orders issued
- Prevention of communicable diseases – vaccines available to the public
- Prevention of foodborne and waterborne illness – restaurant inspections conducted
- Prevention of foodborne and waterborne illness – restaurants failing inspections
- Prevention of foodborne and waterborne illness – pool/spa inspections conducted
- Parent and child health services – monthly participation in WIC (women, infants and children)
- Parent and child mental health services – the number of families enrolled in PCIT (parent child interactive therapy)
- Alcohol and drug treatment for families – number of parents enrolled in ITRS (intensive treatment and recovery services)
- Alcohol and drug treatment for families – number of children reunited with parents as a result of ITRS services
- Acute care utilization – number of Psychiatric Crisis Center evaluations
- Acute care utilization – the number of hospitalizations and their percent of evaluations

#### Public Works Department

- Percent of incoming dogs placed annually
- Number of dog licenses issued
- Number of visitors using higher use parks

MARION COUNTY FY 2010-11 BUDGET  
OVERVIEW

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**Emergency Management**

**Goal #7:** *Proactively plan a comprehensive emergency management program for all types of natural and man-made disasters that might occur in Marion County. Implement a recovery system to prevent loss of life and minimize property damage, returning the county and its communities to a normal status as soon as possible following an emergency.*

**Key Indicators**

Public Works Department

- Flood insurance discount rate received by citizens