



MARION COUNTY BOARD OF COMMISSIONERS

Board Session Agenda Review Form

Meeting date: June 21, 2023

Department: Finance Agenda Planning Date: June 8, 2023 Time required: 10

Audio/Visual aids

Contact: Daniel Adatto Phone: 503-584-4756

Department Head Signature: Jeff D White

TITLE Adoption of the Fiscal Year 2023-24 Budget

Issue, Description & Background Oregon Local Budget Law requires the Board of Commissioners to adopt a budget no later than June 30th, in order to incur expenditures for the ensuing fiscal year. The resolution will adopt the budget, impose and categorize taxes, and make appropriations for fiscal year 2023-2024.

Financial Impacts: Departments will have lawful authority to expend funds from July 1, 2023 through June 30, 2024.

Impacts to Department & External Agencies The expenditures of some departments include funds contracted to external agencies that provide critical services to county citizens.

Options for Consideration:

Recommendation: Approve the attached resolution to adopt the budget and impose and categorize property taxes for Fiscal Year 2023-2024, and make appropriations according to the attached schedule.

List of attachments: Resolution and schedule of appropriations.

Presenter: Jan Fritz, Budget Officer; Daniel Adatto dgadatto@co.marion.or.us

Copies of completed paperwork sent to the following: (Include names and e-mail addresses.)

Copies to: Jeff White jdwhite@co.marion.or.us; Daniel Adatto dgadatto@co.marion.or.us; Sherry Downs sdowns@co.marion.or.us; Zivile Sliosoraite zslisosoraite@co.marion.or.us; Perry Grier pgrier@co.marion.or.us

BEFORE THE BOARD OF COMMISSIONERS

FOR MARION COUNTY, OREGON

In the Matter of the )  
Marion County Budget for )  
Fiscal Year 2023-24. )

**RESOLUTION No. \_\_\_\_\_**

This matter came before the Marion County Board of Commissioners at its regularly scheduled public meeting on June 21, 2023, to adopt the budget, make appropriations, and impose and categorize taxes for fiscal year 2023-2024.

WHEREAS, the Marion County Budget Committee approved a budget for fiscal year 2023-2024 in the amount of \$688,873,465 and referred that budget to the Marion County Board of Commissioners; now, therefore

BE IT RESOLVED that for the fiscal year beginning July 1, 2023, the total budget amount of \$688,873,465 is hereby adopted and \$565,681,379 is hereby appropriated for the fund and department purposes shown in the attached schedule and by this reference made a part hereof; and

IT IS FURTHER RESOLVED that the Marion County Board of Commissioners hereby imposes the taxes provided for in the adopted budget at the rate of \$3.0252 per \$1,000 for operations, and these taxes are hereby imposed for tax year 2023-2024 upon the assessed value of all taxable property within the county; and

IT IS FURTHER RESOLVED that the Marion County Board of Commissioners hereby imposes taxes for 2023-2024 as categorized below:

General Government Limitation

General Fund Permanent Rate \$3.0252 per \$1,000

DATED at Salem, Oregon, this 21st day of June 2023.

MARION COUNTY BOARD OF COMMISSIONERS

\_\_\_\_\_  
Chair

\_\_\_\_\_  
Commissioner

\_\_\_\_\_  
Commissioner

**MARION COUNTY FY 2023-24 BUDGET**  
**BOARD RESOLUTION ADOPTING BUDGET AND IMPOSING TAX**

Attachment to Resolution No. \_\_\_\_\_

June 21, 2023

| Appropriated<br>Budget<br>July 1, 2023 | Unappropriated<br>Budget<br>July 1, 2023 | Fund Total<br>July 1, 2023 |
|--|--|----------------------------|
|--|--|----------------------------|

**GENERAL FUND**

|                                    |                       |                      |                       |
|------------------------------------|-----------------------|----------------------|-----------------------|
| Assessor's Office                  | \$ 8,861,497          |                      |                       |
| County Clerk's Office              | 3,677,480             |                      |                       |
| Community Services                 | 1,066,777             |                      |                       |
| District Attorney's Office         | 12,727,062            |                      |                       |
| Justice Court                      | 1,179,309             |                      |                       |
| Juvenile                           | 15,412,402            |                      |                       |
| Sheriff's Office                   | 56,306,696            |                      |                       |
| Non Departmental:                  |                       |                      |                       |
| Materials and Services             | 6,281,408             |                      |                       |
| Transfers Out                      | 12,839,198            |                      |                       |
| Contingency                        | 3,261,436             |                      |                       |
| Unappropriated Ending Fund Balance |                       | 12,309,436           |                       |
| <b>Total</b>                       | <b>\$ 121,613,265</b> | <b>\$ 12,309,436</b> | <b>\$ 133,922,701</b> |

**AMERICAN RESCUE PLAN FUND**

|  |                      |                     |                      |
|--|----------------------|---------------------|----------------------|
| Non-Departmental: Materials and Services | 16,881,187           |                     |                      |
| Contingency                              | 1,888,753            |                     |                      |
| Reserve for Future Expenditures          |                      | 7,852,347           |                      |
| <b>Total</b>                             | <b>\$ 18,769,940</b> | <b>\$ 7,852,347</b> | <b>\$ 26,622,287</b> |

**BUILDING INSPECTION FUND**

|                                    |                     |                     |                      |
|------------------------------------|---------------------|---------------------|----------------------|
| Public Works                       | 4,521,932           |                     |                      |
| Contingency                        | 1,000,000           |                     |                      |
| Unappropriated Ending Fund Balance |                     | 4,887,567           |                      |
| <b>Total</b>                       | <b>\$ 5,521,932</b> | <b>\$ 4,887,567</b> | <b>\$ 10,409,499</b> |

**CAPITAL BUILDING AND EQUIPMENT FUND**

|                                |             |                   |                   |
|--------------------------------|-------------|-------------------|-------------------|
| Reserve for Future Expenditure |             | 146,339           |                   |
| <b>Total</b>                   | <b>\$ -</b> | <b>\$ 146,339</b> | <b>\$ 146,339</b> |

**CAPITAL IMPROVEMENT PROJECTS FUND**

|                                  |                     |                     |                      |
|----------------------------------|---------------------|---------------------|----------------------|
| Non-Departmental: Capital Outlay | 9,007,837           |                     |                      |
| Contingency                      | 689,000             |                     |                      |
| Reserve for Future Expenditure   |                     | 5,973,208           |                      |
| <b>Total</b>                     | <b>\$ 9,696,837</b> | <b>\$ 5,973,208</b> | <b>\$ 15,670,045</b> |

**CENTRAL SERVICES FUND**

|                               |           |  |  |
|-------------------------------|-----------|--|--|
| Board of Commissioners Office | 3,831,485 |  |  |
|-------------------------------|-----------|--|--|

MARION COUNTY FY 2023-24 BUDGET  
BOARD RESOLUTION ADOPTING BUDGET AND IMPOSING TAX

Attachment to Resolution No. \_\_\_\_\_

June 21, 2023

|  | Appropriated<br>Budget<br>July 1, 2023 | Unappropriated<br>Budget<br>July 1, 2023 | Fund Total<br>July 1, 2023 |
|--|--|--|----------------------------|
| Business Services                        | 7,071,237                              |  |                            |
| Finance                                  | 4,862,724                              |  |                            |
| Human Resources                          | 3,392,243                              |  |                            |
| Information Technology                   | 11,810,951                             |  |                            |
| Legal                                    | 2,161,515                              |  |                            |
| Non-Departmental: Materials and Services | 2,289,915                              |  |                            |
| <b>Total</b>                             | <b>\$ 35,420,070</b>                   | <b>\$ -</b>                              | <b>\$ 35,420,070</b>       |

**CHILD SUPPORT FUND**

|                            |                     |             |                     |
|----------------------------|---------------------|-------------|---------------------|
| District Attorney's Office | 2,285,039           |             |                     |
| <b>Total</b>               | <b>\$ 2,285,039</b> | <b>\$ -</b> | <b>\$ 2,285,039</b> |

**COMMUNITY CORRECTIONS FUND**

|                  |                      |             |                      |
|------------------|----------------------|-------------|----------------------|
| Sheriff's Office | 14,649,151           |             |                      |
| Transfers Out    | 4,641,257            |             |                      |
| Contingency      | 1,764,577            |             |                      |
| <b>Total</b>     | <b>\$ 21,054,985</b> | <b>\$ -</b> | <b>\$ 21,054,985</b> |

**COMMUNITY DEVELOPMENT FUND**

|                                |                     |                     |                     |
|--------------------------------|---------------------|---------------------|---------------------|
| Community Services             | 1,120,178           |                     |                     |
| Contingency                    | 401,714             |                     |                     |
| Reserve for Future Expenditure |                     | 7,221,820           |                     |
| <b>Total</b>                   | <b>\$ 1,521,892</b> | <b>\$ 7,221,820</b> | <b>\$ 8,743,712</b> |

**COMMUNITY SERVICES GRANTS FUND**

|                                |                     |                      |                      |
|--------------------------------|---------------------|----------------------|----------------------|
| Community Services             | 1,649,163           |                      |                      |
| Contingency                    | 1,985,000           |                      |                      |
| Reserve for Future Expenditure |                     | 16,222,209           |                      |
| <b>Total</b>                   | <b>\$ 3,634,163</b> | <b>\$ 16,222,209</b> | <b>\$ 19,856,372</b> |

**COUNTY CLERK RECORDS FUND**

|                |                   |             |                   |
|----------------|-------------------|-------------|-------------------|
| Clerk's Office | 260,767           |             |                   |
| <b>Total</b>   | <b>\$ 260,767</b> | <b>\$ -</b> | <b>\$ 260,767</b> |

**COUNTY FAIR FUND**

|                                    |                   |                   |                     |
|------------------------------------|-------------------|-------------------|---------------------|
| Community Services                 | 604,976           |                   |                     |
| Contingency                        | 95,000            |                   |                     |
| Unappropriated Ending Fund Balance |                   | 336,141           |                     |
| <b>Total</b>                       | <b>\$ 699,976</b> | <b>\$ 336,141</b> | <b>\$ 1,036,117</b> |

**COUNTY SCHOOLS FUND**

|                                    |                     |             |                     |
|------------------------------------|---------------------|-------------|---------------------|
| Non-Departmental: Special Payments | 1,067,934           |             |                     |
| <b>Total</b>                       | <b>\$ 1,067,934</b> | <b>\$ -</b> | <b>\$ 1,067,934</b> |

MARION COUNTY FY 2023-24 BUDGET  
BOARD RESOLUTION ADOPTING BUDGET AND IMPOSING TAX

Attachment to Resolution No. \_\_\_\_\_

June 21, 2023

|  | Appropriated<br>Budget<br>July 1, 2023 | Unappropriated<br>Budget<br>July 1, 2023 | Fund Total<br>July 1, 2023 |
|--|--|--|----------------------------|
|--|--|--|----------------------------|

**CRIMINAL JUSTICE ASSESSMENT FUND**

|  |                     |                   |                     |
|--|---------------------|-------------------|---------------------|
| Non-Departmental: Materials and Services | 369,345             |                   |                     |
| Transfers Out                            | 617,364             |                   |                     |
| Contingency                              | 84,159              |                   |                     |
| Unappropriated Ending Fund Balance       |                     | 388,084           |                     |
| <b>Total</b>                             | <b>\$ 1,070,868</b> | <b>\$ 388,084</b> | <b>\$ 1,458,952</b> |

**DEBT SERVICE FUND**

|                                    |                      |                     |                      |
|------------------------------------|----------------------|---------------------|----------------------|
| Debt Service                       | 10,484,893           |                     |                      |
| Unappropriated Ending Fund Balance |                      | 3,217,838           |                      |
| <b>Total</b>                       | <b>\$ 10,484,893</b> | <b>\$ 3,217,838</b> | <b>\$ 13,702,731</b> |

**DISTRICT ATTORNEY GRANTS FUND**

|                            |                     |             |                     |
|----------------------------|---------------------|-------------|---------------------|
| District Attorney's Office | 1,626,299           |             |                     |
| Contingency                | 110,863             |             |                     |
| <b>Total</b>               | <b>\$ 1,737,162</b> | <b>\$ -</b> | <b>\$ 1,737,162</b> |

**DOG SERVICES FUND**

|                    |                     |             |                     |
|--------------------|---------------------|-------------|---------------------|
| Community Services | 1,851,182           |             |                     |
| <b>Total</b>       | <b>\$ 1,851,182</b> | <b>\$ -</b> | <b>\$ 1,851,182</b> |

**ENHANCED PUBLIC SAFETY ESSD FUND**

|                                    |                     |                   |                     |
|------------------------------------|---------------------|-------------------|---------------------|
| Sheriff's Office                   | 1,996,227           |                   |                     |
| Contingency                        | 273,532             |                   |                     |
| Unappropriated Ending Fund Balance |                     | 465,558           |                     |
| <b>Total</b>                       | <b>\$ 2,269,759</b> | <b>\$ 465,558</b> | <b>\$ 2,735,317</b> |

**ENVIRONMENTAL SERVICES FUND**

|                                    |                      |                      |                      |
|------------------------------------|----------------------|----------------------|----------------------|
| Public Works                       | 40,127,847           |                      |                      |
| Contingency                        | 2,750,000            |                      |                      |
| Unappropriated Ending Fund Balance |                      | 10,024,674           |                      |
| <b>Total</b>                       | <b>\$ 42,877,847</b> | <b>\$ 10,024,674</b> | <b>\$ 52,902,521</b> |

**FACILITY RENOVATION FUND**

|                                  |                      |                     |                      |
|----------------------------------|----------------------|---------------------|----------------------|
| Non-Departmental: Capital Outlay | 18,162,243           |                     |                      |
| Reserve for Future Expenditure   |                      | 3,508,556           |                      |
| <b>Total</b>                     | <b>\$ 18,162,243</b> | <b>\$ 3,508,556</b> | <b>\$ 21,670,799</b> |

**FLEET MANAGEMENT FUND**

|                                    |                     |                     |                     |
|------------------------------------|---------------------|---------------------|---------------------|
| Public Works                       | 3,145,611           |                     |                     |
| Contingency                        | 540,000             |                     |                     |
| Unappropriated Ending Fund Balance |                     | 1,778,463           |                     |
| <b>Total</b>                       | <b>\$ 3,685,611</b> | <b>\$ 1,778,463</b> | <b>\$ 5,464,074</b> |

MARION COUNTY FY 2023-24 BUDGET  
BOARD RESOLUTION ADOPTING BUDGET AND IMPOSING TAX

Attachment to Resolution No. \_\_\_\_\_

June 21, 2023

|  | Appropriated<br>Budget<br>July 1, 2023 | Unappropriated<br>Budget<br>July 1, 2023 | Fund Total<br>July 1, 2023 |
|--|--|--|----------------------------|
|--|--|--|----------------------------|

**HEALTH AND HUMAN SERVICES FUND**

|                                    |                      |                     |                       |
|------------------------------------|----------------------|---------------------|-----------------------|
| Health and Human Services          | 88,406,239           |                     |                       |
| Transfers Out                      | 3,462,464            |                     |                       |
| Contingency                        | 6,412,501            |                     |                       |
| Unappropriated Ending Fund Balance |                      | 5,628,050           |                       |
| <b>Total</b>                       | <b>\$ 98,281,204</b> | <b>\$ 5,628,050</b> | <b>\$ 103,909,254</b> |

**INMATE WELFARE FUND**

|                                    |                   |                   |                     |
|------------------------------------|-------------------|-------------------|---------------------|
| Sheriff's Office                   | 332,464           |                   |                     |
| Contingency                        | 105,977           |                   |                     |
| Unappropriated Ending Fund Balance |                   | 621,333           |                     |
| <b>Total</b>                       | <b>\$ 438,441</b> | <b>\$ 621,333</b> | <b>\$ 1,059,774</b> |

**JUVENILE GRANTS FUND**

|                                |                     |                   |                     |
|--------------------------------|---------------------|-------------------|---------------------|
| Juvenile                       | 3,405,258           |                   |                     |
| Contingency                    | 393,166             |                   |                     |
| Reserve for Future Expenditure |                     | 294,591           |                     |
| <b>Total</b>                   | <b>\$ 3,798,424</b> | <b>\$ 294,591</b> | <b>\$ 4,093,015</b> |

**LAND USE PLANNING FUND**

|              |                     |             |                     |
|--------------|---------------------|-------------|---------------------|
| Public Works | 1,113,196           |             |                     |
| <b>Total</b> | <b>\$ 1,113,196</b> | <b>\$ -</b> | <b>\$ 1,113,196</b> |

**LAW LIBRARY FUND**

|                                    |                   |                   |                     |
|------------------------------------|-------------------|-------------------|---------------------|
| Legal                              | 327,550           |                   |                     |
| Contingency                        | 50,601            |                   |                     |
| Unappropriated Ending Fund Balance |                   | 726,047           |                     |
| <b>Total</b>                       | <b>\$ 378,151</b> | <b>\$ 726,047</b> | <b>\$ 1,104,198</b> |

**LOTTERY AND ECONOMIC DEVELOPMENT FUND**

|                                |                     |                     |                     |
|--------------------------------|---------------------|---------------------|---------------------|
| Community Services             | 3,339,903           |                     |                     |
| Transfers Out                  | 324,000             |                     |                     |
| Contingency                    | 378,980             |                     |                     |
| Reserve for Future Expenditure |                     | 1,580,615           |                     |
| <b>Total</b>                   | <b>\$ 4,042,883</b> | <b>\$ 1,580,615</b> | <b>\$ 5,623,498</b> |

**NON-DEPARTMENTAL GRANTS FUND**

|  |           |           |  |
|--|-----------|-----------|--|
| Non-Departmental: Materials and Services | 6,670,273 |           |  |
| Transfers Out                            | 261,058   |           |  |
| Contingency                              | 3,560,000 |           |  |
| Reserve for Future Expenditure           |           | 3,913,759 |  |
| Unappropriated Ending Fund Balance       | 4         | 206,581   |  |

MARION COUNTY FY 2023-24 BUDGET  
BOARD RESOLUTION ADOPTING BUDGET AND IMPOSING TAX

Attachment to Resolution No. \_\_\_\_\_

June 21, 2023

|              | Appropriated<br>Budget<br>July 1, 2023 | Unappropriated<br>Budget<br>July 1, 2023 | Fund Total<br>July 1, 2023 |
|--------------|--|--|----------------------------|
| <b>Total</b> | \$ 10,491,331                          | \$ 4,120,340                             | \$ 14,611,671              |

**PARKS FUND**

|                                    |              |            |              |
|------------------------------------|--------------|------------|--------------|
| Public Works                       | 3,306,881    |            |              |
| Contingency                        | 400,000      |            |              |
| Unappropriated Ending Fund Balance |              | 578,789    |              |
| <b>Total</b>                       | \$ 3,706,881 | \$ 578,789 | \$ 4,285,670 |

**PUBLIC WORKS FUND**

|                                    |               |               |               |
|------------------------------------|---------------|---------------|---------------|
| Public Works                       | 69,614,395    |               |               |
| Contingency                        | 6,373,000     |               |               |
| Unappropriated Ending Fund Balance |               | 20,443,065    |               |
| <b>Total</b>                       | \$ 75,987,395 | \$ 20,443,065 | \$ 96,430,460 |

**PUBLIC WORKS GRANT FUND**

|              |               |      |               |
|--------------|---------------|------|---------------|
| Public Works | 14,218,881    |      |               |
| <b>Total</b> | \$ 14,218,881 | \$ - | \$ 14,218,881 |

**RAINY DAY FUND**

|                                 |      |              |              |
|---------------------------------|------|--------------|--------------|
| Reserve for Future Expenditures |      | 2,419,266    |              |
| <b>Total</b>                    | \$ - | \$ 2,419,266 | \$ 2,419,266 |

**SELF-INSURANCE FUND**

|  |               |              |               |
|--|---------------|--------------|---------------|
| Non-Departmental: Materials and Services | 36,251,093    |              |               |
| Contingency                              | 3,415,094     |              |               |
| Unappropriated Ending Fund Balance       |               | 8,488,801    |               |
| <b>Total</b>                             | \$ 39,666,187 | \$ 8,488,801 | \$ 48,154,988 |

**SHERIFF GRANTS FUND**

|                                    |              |            |              |
|------------------------------------|--------------|------------|--------------|
| Sheriff's Office                   | 3,433,134    |            |              |
| Contingency                        | 349,469      |            |              |
| Unappropriated Ending Fund Balance |              | 724,364    |              |
| <b>Total</b>                       | \$ 3,782,603 | \$ 724,364 | \$ 4,506,967 |

**STORMWATER MANAGEMENT**

|                                    |              |            |              |
|------------------------------------|--------------|------------|--------------|
| Public Works                       | 1,532,835    |            |              |
| Contingency                        | 210,000      |            |              |
| Unappropriated Ending Fund Balance |              | 371,029    |              |
| <b>Total</b>                       | \$ 1,742,835 | \$ 371,029 | \$ 2,113,864 |



MARION COUNTY FY 2023-24 BUDGET  
BOARD RESOLUTION ADOPTING BUDGET AND IMPOSING TAX

Attachment to Resolution No. \_\_\_\_\_

June 21, 2023

|  | Appropriated<br>Budget<br>July 1, 2023 | Unappropriated<br>Budget<br>July 1, 2023 | Fund Total<br>July 1, 2023 |
|--|--|--|----------------------------|
|--|--|--|----------------------------|

**SURVEYOR FUND**

|                                    |                     |                     |                     |
|------------------------------------|---------------------|---------------------|---------------------|
| Public Works                       | 1,120,302           |                     |                     |
| Contingency                        | 400,000             |                     |                     |
| Unappropriated Ending Fund Balance |                     | 2,719,154           |                     |
| <b>Total</b>                       | <b>\$ 1,520,302</b> | <b>\$ 2,719,154</b> | <b>\$ 4,239,456</b> |

**TAX TITLE LAND SALES FUND**

|  |                   |                   |                   |
|--|-------------------|-------------------|-------------------|
| Non-Departmental: Materials and Services | 160,231           |                   |                   |
| Special Payments                         | 175,000           |                   |                   |
| Transfers Out                            | 111,625           |                   |                   |
| Contingency                              | 50,000            |                   |                   |
| Unappropriated Ending Fund Balance       |                   | 144,402           |                   |
| <b>Total</b>                             | <b>\$ 496,856</b> | <b>\$ 144,402</b> | <b>\$ 641,258</b> |

**TRAFFIC SAFETY TEAM FUND**

|                  |                     |             |                     |
|------------------|---------------------|-------------|---------------------|
| Sheriff's Office | 2,065,050           |             |                     |
| Transfers Out    | 264,394             |             |                     |
| <b>Total</b>     | <b>\$ 2,329,444</b> | <b>\$ -</b> | <b>\$ 2,329,444</b> |

**TOTAL ALL FUNDS**

|   |                       |                       |                       |
|---|-----------------------|-----------------------|-----------------------|
| Total Appropriations, All Funds                     | 565,681,379           |                       |                       |
| Total Unappropriated and Reserve Amounts, All Funds |                       | 123,192,086           |                       |
| Total Budget  |                       |                       | 688,873,465           |
| <b>Total</b>  | <b>\$ 565,681,379</b> | <b>\$ 123,192,086</b> | <b>\$ 688,873,465</b> |