

# TABLE OF CONTENTS

## **Introduction**

Organization of the Budget Book .....	1
---------------------------------------	---

## **Budget Message**

Budget Officer's Fiscal Year 2014-15 Budget Message .....	3
Budget Committee and Board of Commissioners Budget Actions.....	13

## **About Marion County**

County Profile.....	15
Form of County Government.....	17
Characteristics of the People .....	17
Economic Forecast.....	19
County Financial Position.....	21

## **Strategic Direction**

Marion County Mission Statement .....	25
Marion County Vision Plan .....	25
Goals and Key Indicators.....	26
Statement of Values .....	31
County Organizational Structure .....	32
Government Services.....	34

## **Budget Overview**

Financial Policies .....	37
Budget Parameters .....	40
Budget Manual.....	41
Budget Process .....	42
Budget Development Participants .....	45
Budget Calendar .....	46
Terminology.....	48

## **Summary**

Total Budget .....	55
County Resources Overview.....	55
Major County Resources .....	57
County Requirements Overview.....	65
Major County Requirements.....	66
Changes in Fund Balances.....	73
Contingency, Reserves and Ending Fund Balance Combined.....	75
County Resources and Requirements Summary .....	77
Funds Overview .....	78
Budget by Fund and Department .....	79
Programs Partially Funded With State Resources .....	80

## **Departments**

Assessor .....	83
Board of Commissioners' Office .....	107
Business Services.....	125
Clerk's Office .....	153
Community Services.....	179
District Attorney's Office .....	229
Finance.....	273
Health.....	289
Information Technology .....	367

# TABLE OF CONTENTS

Justice Court .....	391
Juvenile .....	409
Legal .....	449
Public Works.....	469
Sheriff’s Office .....	571
Treasurer’s Office.....	655
<b>General Fund</b>	
General Fund Overview.....	669
General Fund Resources .....	670
General Fund Major Requirements.....	675
General Fund Resources Detail .....	678
General Fund Requirements Detail.....	681
<b>Central Services Fund</b>	
Central Services Fund Overview .....	689
Central Services Fund Resources.....	690
Central Services Fund Requirements.....	692
Central Services Fund Resources Detail.....	696
Central Services Fund Requirements Detail.....	698
<b>Non-Departmental</b>	
Non-Departmental Operations Organization Chart .....	703
Non-Departmental Summary of Programs .....	704
Non-Departmental Funds.....	733
Non-Departmental Funds Resources and Requirements Detail.....	745
<b>Capital</b>	
Capital Organization Chart .....	763
Capital Programs.....	764
Capital Budget Income Summary by Fund.....	777
Capital Funds and Public Works Projects.....	783
Capital Budget Funds Resources and Requirements Detail.....	784
<b>Appendices</b>	
Appendix A - Public Notice of Budget Committee Meeting.....	A-1
Appendix B - Public Notice of Budget Hearing (Board Adoption of Budget)..	B-1
Appendix C - Board Resolution Adopting the Budget and Imposing Tax .....	C-1
Appendix D - Notice of Property Tax and Certification of Intent to Impose ....	D-1
Appendix E - Full Time Equivalent Positions by Fund and Department .....	E-1
Appendix F - Fund Descriptions .....	G-1
Appendix G - Funds Line Item Detail Locator .....	H-1