

MARION COUNTY FY 2015-16 BUDGET INTRODUCTION

This budget book is intended to provide to the Marion County Board of Commissioners, the Citizens of Marion County, and other interested parties a comprehensive budget that provides annual budget information in an accessible and understandable format and in one document. The budget estimates of revenues and expenditures comprise the county financial plan for fiscal year 2015-2016.

The book begins with the **Budget Message** that presents the Budget Officer's proposed budget to the county Budget Committee. The message discusses why county services matter, the primary budget drivers, and highlights of the proposed budget overall and by major program areas and capital outlays. In addition, Budget Committee changes to the Budget Officer's proposed budget and Board of Commissioners' changes to the Budget Committee's approved budget are summarized and discussed.

About Marion County provides a county profile and information about its people and its economy, the form of county government, and the county financial position.

The **Strategic Direction** section discusses the county's strategic plan, with priorities, goals, and key indicators.

The **Budget Overview** section describes the financial policies, budget constraints and requirements, an outline of the statutory budget process in Oregon, and a glossary of budget terminology.

The **Summary** section is about the total county budget. Resources and requirements are summarized by category and pie charts display allocations to these categories. Key revenues and principal expenditures are discussed. There are tables showing the amount of state revenue dedicated to specific county services.

The **Departments** section displays tables and discusses each department's budget by program and category and a summary of funds as well as fund line items. Detailed key indicators are presented, as are department key accomplishments.

The **General Fund** merits a separate section as it is the largest discretionary funding source of the Board of Commissioners. It also funds all or part of seven departments and considerable non-departmental activities. The **Central Services Fund** also merits a separate section as it is the only fund outside of the General Fund that records the operating budget of multiple departments.

The **Non-Departmental** section covers programs and activities that are not a part of any department's budget. They serve a variety of purposes, and often reflect the type of fund of which they are part. These programs and funds encompass debt service, reserves, insurance, non-departmental activities that provide support to departments, and special revenues that are distributed to departments or outside agencies.

The **Capital Budget** section discusses capital improvements by program. Several capital programs go across more than one capital fund. Capital funds are summarized.

The **Appendices** contain information that is required by law to be included in a county budget as well as supplemental information for the reader's interest.

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