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MARION COUNTY FY 2018-19 BUDGET  
APPENDIX A  
PUBLIC NOTICE OF BUDGET COMMITTEE MEETING

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**PUBLIC NOTICE**

**NOTICE OF BUDGET COMMITTEE MEETING**

A public meeting of the Budget Committee of Marion County, State of Oregon, to discuss the budget for the fiscal year July 1, 2018 to June 30, 2019 will be held at Courthouse Square, Senator Hearing Room, 555 Court St. NE, Salem, Oregon. The first meeting will take place on June 5, 2018 at 9:30 am. The purpose of this meeting is to receive the budget message. Public comment will be taken at 5:15 pm. A second meeting will be held on June 7, 2018 to receive additional budget information, deliberate and approve the budget. Public comment will be taken at 8:45 am. Any person may appear at the meetings and discuss the proposed budget during the public comment period. A copy of the budget document may be inspected or obtained on or after June 5, 2018 at the Board of Commissioners' Office, Room 5232, Courthouse Square, 555 Court Street, Salem, between the hours of 8:00 am and 5:00 pm, or on the Marion County Internet website at [www.co.marion.or.us](http://www.co.marion.or.us).

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Statesman Journal  
May 22, 2018

MARION COUNTY FY 2018-19 BUDGET  
APPENDIX A  
PUBLIC NOTICE OF BUDGET COMMITTEE MEETING

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MARION COUNTY FY 2018-19 BUDGET  
APPENDIX B  
BOARD RESOLUTION ADOPTING BUDGET AND IMPOSING TAX

**MARION COUNTY**  
Fiscal Year 2018-19 Adopted Budget  
Attachment to Resolution No. 18R-21  
June 27, 2018

	Appropriated Budget July 1, 2018	Unappropriated Budget July 1, 2018	Fund Total July 1, 2018
<b>GENERAL FUND</b>			
Assessor's Office	\$ 6,312,170		
County Clerk's Office	2,909,751		
Community Services	886,388		
District Attorney's Office	9,503,889		
Justice Court	1,001,279		
Juvenile	12,232,477		
Sheriff's Office	43,272,416		
Treasurer's Office	477,242		
Non Departmental:			
Materials and Services	2,789,024		
Transfers Out	15,822,895		
Contingency	1,313,770		
Unappropriated Ending Fund Balance		5,262,589	
<b>Total</b>	<b>\$ 96,521,301</b>	<b>\$ 5,262,589</b>	<b>\$ 101,783,890</b>
<b>BLOCK GRANT FUND</b>			
Contingency	3,774		
<b>Total</b>	<b>\$ 3,774</b>	<b>\$ -</b>	<b>\$ 3,774</b>
<b>BUILDING INSPECTION FUND</b>			
Public Works	3,085,315		
Contingency	272,600		
Unappropriated Ending Fund Balance		2,701,977	
<b>Total</b>	<b>\$ 3,357,915</b>	<b>\$ 2,701,977</b>	<b>\$ 6,059,892</b>
<b>CAPITAL BUILDING AND EQUIPMENT FUND</b>			
Reserve for Future Expenditures		135,994	
<b>Total</b>	<b>\$ -</b>	<b>\$ 135,994</b>	<b>\$ 135,994</b>
<b>CAPITAL IMPROVEMENT PROJECTS FUND</b>			
Non-Departmental: Capital Outlay	8,556,461		
Transfers Out	137,586		
Contingency	331,903		
Reserve for Future Expenditures		3,264,443	
<b>Total</b>	<b>\$ 9,025,950</b>	<b>\$ 3,264,443</b>	<b>\$ 12,290,393</b>
<b>CENTRAL SERVICES FUND</b>			
Board of Commissioners' Office	2,794,951		
Business Services	7,627,299		
Finance	2,766,499		
Information Technology	11,073,502		
Legal	1,737,193		
Non-Departmental: Materials and Services	256,758		
<b>Total</b>	<b>\$ 26,256,202</b>	<b>\$ -</b>	<b>\$ 26,256,202</b>

MARION COUNTY FY 2018-19 BUDGET  
APPENDIX B  
BOARD RESOLUTION ADOPTING BUDGET AND IMPOSING TAX

	Appropriated Budget July 1, 2018	Unappropriated Budget July 1, 2018	Fund Total July 1, 2018
<b>CHILD SUPPORT FUND</b>			
District Attorney's Office	1,799,071		
<b>Total</b>	<b>\$ 1,799,071</b>	<b>\$ -</b>	<b>\$ 1,799,071</b>

<b>COMMUNITY CORRECTIONS FUND</b>			
Sheriff's Office	13,163,628		
Transfers Out	4,378,882		
Contingency	136,206		
<b>Total</b>	<b>\$ 17,678,716</b>	<b>\$ -</b>	<b>\$ 17,678,716</b>

<b>COMMUNITY SERVICES GRANTS FUND</b>			
Community Services	266,083		
<b>Total</b>	<b>\$ 266,083</b>	<b>\$ -</b>	<b>\$ 266,083</b>

<b>COUNTY CLERK RECORDS FUND</b>			
Clerk's Office	193,943		
Contingency	24,530		
Unappropriated Ending Fund Balance		26,833	
<b>Total</b>	<b>\$ 218,473</b>	<b>\$ 26,833</b>	<b>\$ 245,306</b>

<b>COUNTY FAIR FUND</b>			
Community Services	549,839		
Contingency	56,588		
<b>Total</b>	<b>\$ 606,427</b>	<b>\$ -</b>	<b>\$ 606,427</b>

<b>COUNTY SCHOOLS FUND</b>			
Non-Departmental: Special Payments	587,750		
<b>Total</b>	<b>\$ 587,750</b>	<b>\$ -</b>	<b>\$ 587,750</b>

<b>CRIMINAL JUSTICE ASSESSMENT FUND</b>			
Non-Departmental: Materials and Services	307,487		
Capital Outlay	100,000		
Transfers Out	446,886		
Contingency	10,000		
Unappropriated Ending Fund Balance		630,474	
<b>Total</b>	<b>\$ 864,373</b>	<b>\$ 630,474</b>	<b>\$ 1,494,847</b>

<b>DEBT SERVICE FUND</b>			
Debt Service	8,448,281		
Unappropriated Ending Fund Balance		1,562,584	
<b>Total</b>	<b>\$ 8,448,281</b>	<b>\$ 1,562,584</b>	<b>\$ 10,010,865</b>

<b>DISTRICT ATTORNEY GRANTS FUND</b>			
District Attorney's Office	1,426,984		
Contingency	101,964		
<b>Total</b>	<b>\$ 1,528,948</b>	<b>\$ -</b>	<b>\$ 1,528,948</b>

MARION COUNTY FY 2018-19 BUDGET  
APPENDIX B  
BOARD RESOLUTION ADOPTING BUDGET AND IMPOSING TAX

	Appropriated Budget July 1, 2018	Unappropriated Budget July 1, 2018	Fund Total July 1, 2018
<b>DOG CONTROL FUND</b>			
Community Services	1,540,922		
Unappropriated Ending Fund Balance		25,000	
<b>Total</b>	<b>\$ 1,540,922</b>	<b>\$ 25,000</b>	<b>\$ 1,565,922</b>

<b>ENHANCED PUBLIC SAFETY ESSD FUND</b>			
Sheriff's Office	917,245		
Transfers Out	126,888		
Contingency	166,432		
Unappropriated Ending Fund Balance		453,750	
<b>Total</b>	<b>\$ 1,210,565</b>	<b>\$ 453,750</b>	<b>\$ 1,664,315</b>

<b>ENVIRONMENTAL SERVICES FUND</b>			
Public Works	25,053,004		
Debt Service	90,525		
Contingency	3,188,439		
Unappropriated Ending Fund Balance		9,558,497	
<b>Total</b>	<b>\$ 28,331,968</b>	<b>\$ 9,558,497</b>	<b>\$ 37,890,465</b>

<b>FACILITY RENOVATION FUND</b>			
Non-Departmental: Capital Outlay	16,431,148		
Contingency	127,847		
<b>Total</b>	<b>\$ 16,558,995</b>	<b>\$ -</b>	<b>\$ 16,558,995</b>

<b>FLEET MANAGEMENT FUND</b>			
Public Works	1,740,147		
Contingency	161,556		
Unappropriated Ending Fund Balance		1,876,176	
<b>Total</b>	<b>\$ 1,901,703</b>	<b>\$ 1,876,176</b>	<b>\$ 3,777,879</b>

<b>HEALTH AND HUMAN SERVICES FUND</b>			
Health and Human Services	61,648,828		
Transfers Out	3,731,885		
Contingency	4,592,952		
Unappropriated Ending Fund Balance		5,971,731	
<b>Total</b>	<b>\$ 69,973,665</b>	<b>\$ 5,971,731</b>	<b>\$ 75,945,396</b>

<b>INMATE WELFARE FUND</b>			
Sheriff's Office	224,859		
Contingency	50,189		
Unappropriated Ending Fund Balance		226,839	
<b>Total</b>	<b>\$ 275,048</b>	<b>\$ 226,839</b>	<b>\$ 501,887</b>

MARION COUNTY FY 2018-19 BUDGET  
APPENDIX B  
BOARD RESOLUTION ADOPTING BUDGET AND IMPOSING TAX

	Appropriated Budget July 1, 2018	Unappropriated Budget July 1, 2018	Fund Total July 1, 2018
<b>JUVENILE GRANTS FUND</b>			
Juvenile	2,614,622		
Transfers Out	19,243		
Contingency	347,637		
Unappropriated Ending Fund Balance		513,436	
<b>Total</b>	<b>\$ 2,981,502</b>	<b>\$ 513,436</b>	<b>\$ 3,494,938</b>
<b>LAND USE PLANNING FUND</b>			
Public Works	1,094,488		
<b>Total</b>	<b>\$ 1,094,488</b>	<b>\$ -</b>	<b>\$ 1,094,488</b>
<b>LAW LIBRARY FUND</b>			
Legal	282,409		
Contingency	28,074		
Unappropriated Ending Fund Balance		703,014	
<b>Total</b>	<b>\$ 310,483</b>	<b>\$ 703,014</b>	<b>\$ 1,013,497</b>
<b>LOTTERY AND ECONOMIC DEVELOPMENT FUND</b>			
Community Services	3,221,402		
Transfers Out	324,000		
Contingency	438,593		
Unappropriated Ending Fund Balance		405,536	
<b>Total</b>	<b>\$ 3,983,995</b>	<b>\$ 405,536</b>	<b>\$ 4,389,531</b>
<b>NON-DEPARTMENTAL GRANTS FUND</b>			
Non-Departmental: Materials and Services	271,265		
Transfers Out	187,639		
Contingency	82,000		
Unappropriated Ending Fund Balance		384,148	
<b>Total</b>	<b>\$ 540,904</b>	<b>\$ 384,148</b>	<b>\$ 925,052</b>
<b>PARKS FUND</b>			
Public Works	717,630		
Contingency	65,000		
Unappropriated Ending Fund Balance		242,185	
<b>Total</b>	<b>\$ 782,630</b>	<b>\$ 242,185</b>	<b>\$ 1,024,815</b>
<b>PUBLIC WORKS FUND</b>			
Public Works	40,854,555		
Transfers Out	34,700		
Contingency	3,679,375		
Unappropriated Ending Fund Balance		15,787,077	
<b>Total</b>	<b>\$ 44,568,630</b>	<b>\$ 15,787,077</b>	<b>\$ 60,355,707</b>
<b>RAINY DAY FUND</b>			
Reserve for Future Expenditure		2,274,914	
<b>Total</b>	<b>\$ -</b>	<b>\$ 2,274,914</b>	<b>\$ 2,274,914</b>

MARION COUNTY FY 2018-19 BUDGET  
APPENDIX B  
BOARD RESOLUTION ADOPTING BUDGET AND IMPOSING TAX

	Appropriated Budget July 1, 2018	Unappropriated Budget July 1, 2018	Fund Total July 1, 2018
<b>SELF-INSURANCE FUND</b>			
Non-Departmental: Materials and Services	28,783,975		
Contingency	4,180,573		
Unappropriated Ending Fund Balance		7,121,752	
<b>Total</b>	<b>\$ 32,964,548</b>	<b>\$ 7,121,752</b>	<b>\$ 40,086,300</b>
<b>SHERIFF GRANTS FUND</b>			
Sheriff's Office	3,619,174		
Contingency	411,352		
Unappropriated Ending Fund Balance		84,095	
<b>Total</b>	<b>\$ 4,030,526</b>	<b>\$ 84,095</b>	<b>\$ 4,114,621</b>
<b>STORMWATER MANAGEMENT</b>			
Public Works	1,156,007		
Contingency	106,500		
Unappropriated Ending Fund Balance		797,772	
<b>Total</b>	<b>\$ 1,262,507</b>	<b>\$ 797,772</b>	<b>\$ 2,060,279</b>
<b>SURVEYOR FUND</b>			
Public Works	543,231		
Contingency	50,800		
Unappropriated Ending Fund Balance		2,247,243	
<b>Total</b>	<b>\$ 594,031</b>	<b>\$ 2,247,243</b>	<b>\$ 2,841,274</b>
<b>TAX TITLE LAND SALES FUND</b>			
Non-Departmental: Materials and Services	26,956		
Special Payments	264,092		
Transfers Out	39,399		
Contingency	30,000		
Unappropriated Ending Fund Balance		96,353	
<b>Total</b>	<b>\$ 360,447</b>	<b>\$ 96,353</b>	<b>\$ 456,800</b>
<b>TRAFFIC SAFETY TEAM FUND</b>			
Sheriff's Office	2,514,878		
Transfers Out	100,000		
Contingency	24,553		
<b>Total</b>	<b>\$ 2,639,431</b>	<b>\$ -</b>	<b>\$ 2,639,431</b>
<b>TOTAL ALL FUNDS</b>			
Total Appropriations, All Funds	383,070,252		
Total Unappropriated and Reserve Amounts, All Funds		62,354,412	
Total Budget			445,424,664
<b>Total</b>	<b>\$ 383,070,252</b>	<b>\$ 62,354,412</b>	<b>\$ 445,424,664</b>

MARION COUNTY FY 2018-19 BUDGET  
APPENDIX B  
BOARD RESOLUTION ADOPTING BUDGET AND IMPOSING TAX

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MARION COUNTY FY 2018-19 BUDGET  
APPENDIX C  
PUBLIC NOTICE OF BUDGET HEARING

**NOTICE OF BUDGET HEARING**

A public meeting of the Marion County Board of Commissioners will be held on June 27, 2018 at 9:30am 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, 2018 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](http://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: Janet Carlson, Chair Board of Commissioners • Telephone: 503-588-5212 • Email: [Commissioners@co.marion.or.us](mailto:Commissioners@co.marion.or.us)

<b>FINANCIAL SUMMARY - RESOURCES</b>			
<b>TOTAL OF ALL FUNDS</b>	Actual Amount 2016-17	Adopted Budget This Year 2017-18	Approved Budget Next Year 2018-19
Beginning Fund Balance/Net Working Capital	116,827,384	128,352,294	123,983,549
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	77,157,195	79,056,265	86,569,493
Federal, State and all Other Grants, Gifts, Allocations and Donations	88,610,099	95,144,994	103,237,070
Revenue from Bonds and Other Debt	9,950,000	5,000,000	0
Interfund Transfers / Internal Service Reimbursements	42,479,324	49,148,780	56,203,509
All Other Resources Except Current Year Property Taxes	5,268,155	4,092,600	4,088,293
Current Year Property Taxes Estimated to be Received	65,801,530	69,097,000	71,342,750
<b>Total Resources</b>	<b>406,093,687</b>	<b>429,891,933</b>	<b>445,424,664</b>

<b>FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION</b>			
Personnel Services	133,004,904	151,953,853	160,300,183
Materials and Services	102,681,597	116,642,926	124,999,285
Capital Outlay	15,985,076	37,771,459	43,046,926
Debt Service	8,122,313	8,275,633	8,538,806
Interfund Transfers	17,044,070	21,590,312	25,350,003
Contingencies	0	19,035,519	19,983,207
Special Payments	914,068	3,235,497	851,842
Unappropriated Ending Balance and Reserved for Future Expenditure	0	71,386,734	62,354,412
<b>Total Requirements</b>	<b>277,752,028</b>	<b>429,891,933</b>	<b>445,424,664</b>

<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			
Operational Efficiency and Quality Service	43,520,051	63,281,877	62,402,446
FTE	230	237	241

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 \$6.3 million and 51 FTE to continue property appraisal and tax assessment. The Clerk's Office budget is \$3.2 million and 14.5 FTE for recording, licensing, elections, Board of Property Tax Appeals, and archives services. The Treasurer's Office budget is \$0.5 million and 2.5 FTE to continue its treasury services. Other budgeted General Fund costs totaling \$18.6 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. General Fund contingency and unappropriated ending balance totals \$6.6 million. In the central services area, the Board of Commissioners' budget is \$2.8 million and 15 FTE. The Business Services budget is \$7.6 million and increased to 65 FTE. The Finance budget is \$2.8 million and 21 FTE. The Information Technology budget is \$11.1 million and increased to 61 FTE. The Legal Counsel budget totals \$2.8 million and 12 FTE including the Law Library. A non-departmental business enterprise enhancement program for information technology related financial management system improvements budget is \$0.3 million. The general government had an overall decrease due to a decrease in ending fund balance from the prior year.

Growth and Infrastructure	24,799,891	40,763,420	46,069,660
FTE	54	56	62

The Growth and Infrastructure budget consists of the \$37.9 million environmental services program which includes solid waste management and recycling, the \$1.0 million county parks program, the \$1.1 million land use planning program, and the \$6.1 million building inspection program, all managed by the Public Works Department. The Growth and Infrastructure total budget increase is \$5.3 million with the largest gain in environmental services.

Public Safety	83,188,514	93,531,759	99,431,988
FTE	553	556	569

Public Safety is one of the county's highest priorities and it is allocated 78% of General Fund operating expenditures. The Sheriff's Office budget of \$70.0 million and 363 FTE includes enforcement, the county jail, parole and probation, and code enforcement. The District Attorney's Office budget is \$12.8 million to fund criminal prosecution, victims of crime assistance, and child support enforcement, utilizing 91 FTE. The Juvenile budget of \$15.7 million and 107 FTE provides detention and juvenile alternative programs, case management and counseling. The county Justice Court \$1.0 million budget and 8 FTE is used to hear traffic offenses, some misdemeanors, and small civil claims. There is a \$5.9 million increase in the total Public Safety budget, primarily in the Sheriff's Office budget of \$5.0 million and the Juvenile Department's budget of \$624K.

MARION COUNTY FY 2018-19 BUDGET  
APPENDIX C  
PUBLIC NOTICE OF BUDGET HEARING

The Economic Development budget of \$4.9 million and 3 FTE promotes economic development by working with the county's Economic Development Advisory Board and by allocation of the county's state lottery funds for community project grants, business development grants and board designated appropriations. Another economic development activity is the Marion County Fair program. Economic Development programs are managed by the Community Services Department.			
Transportation and Emergency Management	30,299,366	64,962,184	69,035,139
FTE	148	151	161
The Transportation budget includes roads and bridges maintenance and repair, ferry operations, fleet management, county surveyor, and stormwater management. They are managed by the Public Works Department with a total \$69.0 million budget and 161 FTE. There is a \$4.1 million increase in the transportation budget, primarily due to increases in the roads and bridges budget.			
Health and Human Services and Community Services	53,092,267	77,146,926	78,663,789
FTE	454	470	474
The Health and Human Services budget totals \$75.9 million and 455 FTE, an increase of \$1.2 million. Services include addiction treatment, both children and adult mental health, acute forensic & diversion, intensive support, developmental disabilities, residential support, communicable disease, prevention, emergency preparedness, environmental health, maternal child health, clinical preventative, vital records and administrative services. The Community Services Department budget for community service activities totals \$2.7 million and 19 FTE, an increase of \$300K. Community services activities include operating a dog shelter and administrative support to the Children and Families Commission, and reentry initiative.			
Capital	6,883,741	33,148,000	28,985,382
The Capital budget accounts for the acquisition, construction or remediation of major capital facilities, equipment or other fixed assets, excluding Public Works Department roads and bridges. Major projects include \$2.9 million for multiple repairs and upgrades to county buildings, \$7.6 million for various improvements and upgrades to county equipment, \$9.3 million for a Juvenile Administration building, and \$5.1 million for completion of the Sheriff's Public Safety Building and transitional housing. Amounts budgeted for projects vary widely from year-to-year as the type and scope of projects change.			
Non-Departmental / Non-Operating	33,763,462	52,593,512	55,840,302
Non-Operating activities are not assigned to specific department budgets. Budgeted requirements include \$40.1 million for a Self-Insurance program which pays the cost of county insurance programs; \$10.0 million in debt service which is comprised of \$6.2 million for Public Employee Retirement System debt service, \$2.3 million for capital improvement loans debt service, and \$1.5 million for Courthouse Square debt service; \$1.5 million for a Criminal Justice Assessment program; \$700K for non-departmental grants; \$457K for a Tax Title Land Sales program; \$221K for veterans services, \$2.3 million for a Rainy Day Reserve program; and \$600K for the County Schools Fund. The major increases are for the Self-Insurance program and the Debt Service program.			
<b>Total Requirements</b>	<b>277,752,028</b>	<b>429,891,933</b>	<b>445,424,664</b>
<b>Total FTE</b>	<b>1,443</b>	<b>1,473</b>	<b>1,510</b>
<b>PROPERTY TAX LEVIES</b>			
	Rate or Amount Imposed 2016-17	Rate or Amount Imposed This Year 2017-18	Rate or Amount Approved Next Year 2018-19
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	\$40,845,362	\$0	
Other Borrowings	\$21,514,238	\$0	
<b>Total</b>	<b>\$62,359,600</b>	<b>\$0</b>	

OR-0000397515

As published in the Statesman Journal on June 14, 2018

MARION COUNTY FY 2018-19 BUDGET  
APPENDIX D  
NOTICE OF PROPERTY TAX AND CERTIFICATION

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**Notice of Property Tax and Certification of Intent to Impose  
a Tax, Fee, Assessment, or Charge on Property**      **FORM LB-50  
2018-2019**

To assessor of Marion County

Check here if this is an amended form.

• Be sure to read instructions in the current Notice of Property Tax Levy Forms and Instructions booklet.

The Marion County District name has the responsibility and authority to place the following property tax, fee, charge, or assessment on the tax roll of Marion County name. The property tax, fee, charge, or assessment is categorized as stated by this form.

PO Box 14500 Mailing address of district      Salem City      Or State      97309 ZIP code      June 28, 2019 Date submitted

Janet Carlson Contact person      Chair Title      503-588-5212 Daytime telephone number      commissioners@co.marion.or.us Contact person e-mail address

**CERTIFICATION**— You must check one box if you are subject to Local Budget Law.

- The tax rate or levy amounts certified in Part I are within the tax rate or levy amounts approved by the budget committee.  
 The tax rate or levy amounts certified in Part I were changed by the governing body and republished as required in ORS 294.456.

**PART I: TAXES TO BE IMPOSED**

	Subject to General Government Limits		
	Rate	— or — Dollar Amount	
1. Rate per \$1,000 or total dollar amount levied (within permanent rate limit) ... 1	3.0252		Excluded from Measure 5 Limits  Dollar Amount of Bond Levy
2. Local option operating tax ..... 2			
3. Local option capital project tax ..... 3			
4. City of Portland Levy for pension and disability obligations ..... 4			
5a. Levy for bonded indebtedness from bonds approved by voters <b>prior</b> to October 6, 2001 ..... 5a			0.00
5b. Levy for bonded indebtedness from bonds approved by voters <b>after</b> October 6, 2001 ..... 5b			
5c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 5a + 5b) ..... 5c			

**PART II: RATE LIMIT CERTIFICATION**

6. Permanent rate limit in dollars and cents per \$1,000 ..... 6	3.0252
7. Election date when your new district received voter approval for your permanent rate limit ..... 7	
8. <b>Estimated</b> permanent rate limit for newly <b>merged/consolidated</b> district ..... 8	0

**PART III: SCHEDULE OF LOCAL OPTION TAXES**— Enter all local option taxes on this schedule. If there are more than two taxes, attach a sheet showing the information for each.

Purpose (operating, capital project, or mixed)	Date voters approved local option ballot measure	First tax year levied	Final tax year to be levied	Tax amount — or — rate authorized per year by voters

**PART IV: SPECIAL ASSESSMENTS, FEES, AND CHARGES**

Description	Subject to General Government Limitation	Excluded from Measure 5 Limitation
1		
2		

If fees, charges, or assessments will be imposed on specific property within your district, you must attach a complete listing of properties, by assessor's account number, to which fees, charges, or assessments will be imposed. Show the fees, charges, or assessments uniformly imposed on the properties. If these amounts are not uniform, show the amount imposed on each property. **The authority for putting these assessments on the roll is ORS \_\_\_\_\_ (Must be completed if you have an entry in Part IV).**

150-504-073-7 (Rev. 11-17)

Form LB-50 (continued on next page)

(see the back for worksheet for lines 5a, 5b, and 5c)  
File with your assessor no later than **JULY 15**, unless granted an extension in writing.

MARION COUNTY FY 2018-19 BUDGET  
APPENDIX D  
NOTICE OF PROPERTY TAX AND CERTIFICATION

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MARION COUNTY FY 2018-19 BUDGET  
APPENDIX E  
BUDGET TERMINOLOGY

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**BUDGET TERMINOLOGY**

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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 beginning fund balance, e.g., prior year savings, of a fund.

Collectively all allocations of resources are entitled “*requirements*”. Individually, an *expenditure* is an outlay of cash, such as payment of wages and benefits or purchasing of office supplies. Two other requirements are *transfers out* and *administrative charges*. As state 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 expenditures. One such allocation is to *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 or categories. Another non-expendable “use” of funds is unappropriated ending fund balance, or as stated in the budget, *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 *personnel services, materials and services, capital outlay, transfers (out), debt service, special payments*, general operating *contingencies, reserve for future expenditure*, and *unappropriated ending fund balance*.

Marion County classifies *administrative charges* and indirect costs in materials and services budget category for appropriation purposes. Administrative charges in Marion County are internal service charges assessed by central services departments to other departments for central support services rendered.

MARION COUNTY FY 2018-19 BUDGET  
APPENDIX E  
BUDGET TERMINOLOGY

**Budget Glossary**

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

**ACCRUAL BASIS OF ACCOUNTING** – 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** – For Marion County, this term refers to the net calculation of *Estimated General Fund Resources* less adjustment 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** – *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** – Amounts recovered by *central services departments* in return for general government services provided to County *departments*.

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

MARION COUNTY FY 2018-19 BUDGET  
APPENDIX E  
BUDGET TERMINOLOGY

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

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

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

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

**BUDGET CATEGORY** – 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.

*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.

MARION COUNTY FY 2018-19 BUDGET  
APPENDIX E  
BUDGET TERMINOLOGY

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**BUDGET COMMITTEE** – 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** – A document prepared and presented by the *Budget Officer* that explains the County’s annual *budget* and financial priorities.

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

**CAPITAL IMPROVEMENT PROJECT (CIP)** – A project proposed by a County *department* to acquire or construct *fixed assets*.

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

**CONTRACTED SERVICES** – Services provided under contract by businesses or by individuals who are not County employees.

**DEBT SERVICE** – The payments required for interest on, and repayment of, principal amount of debt.

**DECISION PACKAGE** – A *budget* request for items not included in a *department’s base budget*.

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

**DEPARTMENT** – The basic organizational unit of the County.

**DISCRETIONARY RESOURCES** – County resources not subject to outside restrictions.

**EMPLOYEE BENEFITS** – 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.

MARION COUNTY FY 2018-19 BUDGET  
APPENDIX E  
BUDGET TERMINOLOGY

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**ENCUMBRANCE** – 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** – An integrated set of business processes and associated software modules.

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

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

**FISCAL YEAR** – The twelve-month accounting period beginning on July 1 and ending on June 30.

**FIXED ASSET** – 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.

**FULL-TIME EQUIVALENT (FTE)** – 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). Temporary positions are not included in FTE counts. The following processes relate to changes in FTE's:

*Add* – A new position approved by the *Budget 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** – 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.

MARION COUNTY FY 2018-19 BUDGET  
APPENDIX E  
BUDGET TERMINOLOGY

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

**MARION COUNTY BUSINESS ENTERPRISE ENHANCEMENT (MCBEE)** – 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** – 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** – 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** – 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** – 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.

MARION COUNTY FY 2018-19 BUDGET  
APPENDIX E  
BUDGET TERMINOLOGY

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

**PROPOSED BUDGET** – 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 FOR FUTURE EXPENDITURE** – An account used to set aside budgeted revenues that a local government plans to “save” for future financing of a service, project, property or equipment. This account is not intended to be expended during the fiscal year or the period in which it was budgeted. Revenues allocated to this account are earmarked for a specific future purpose.

**STRATEGIC PLAN** – 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** – 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.

**TAX ANTICIPATION NOTES (TANS)** – 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** – The total amount of property taxes imposed by the County for the *fiscal year*.

**UNAPPROPRIATED ENDING FUND BALANCE** – 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** – 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 2018-19 BUDGET  
APPENDIX E  
BUDGET TERMINOLOGY

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MARION COUNTY FY 2018-19 BUDGET  
APPENDIX F  
FINANCIAL POLICIES

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**FINANCIAL POLICIES**

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In the State of Oregon, many financial policies and procedures are dictated by state statute. For example, Oregon Local Budget Law found in Oregon Revised Statutes Section 294 is designed to:

- Establish standard procedures for preparing, presenting, and administering the budgets of Oregon’s local governments,
- Provide estimates of revenues, expenditures, and proposed taxes,
- Provide specific methods for obtaining public view in the preparation, and
- Institute a method of control of revenues and expenditures for the promotion of efficiency and economy in the expenditure of funds.<sup>1</sup>

For example, the budget must be adopted by fund, and the resources must equal the requirements for each fund, in effect requiring a balanced county budget. Adherence to Oregon law is to all intents and purposes Marion County policy; in effect Marion County follows many state financial policies.

The Marion County Board of Commissioners has adopted the following budget and other financial management policies (*Financial Management – Section 400*). Each policy also has counterpart procedures not presented in this book.

**GENERAL RESERVES (Section 400 – Policy 490)** – The purpose is to establish policy regarding the development and maintenance of a prudent level of resources to ensure the future financial stability of the county.

- “It is the policy of the Marion County Board of Commissioners that procedures will be developed to determine the appropriate amount to be budgeted for general fund contingency (no less than 1% of General Fund resources), unappropriated ending fund balance (no less than 5% of General Fund resources) and rainy day fund unappropriated reserves.”

**RESTRICTIONS OF BACKFILLS (Section 400 – Policy 492)** – The purpose is to establish a policy for setting the conditions under which reduced or eliminated program resources may be replaced by General Fund transfers.

- “It is the policy of Marion County that general fund resources shall not be transferred to backfill, i.e., replaced, reduced or eliminated federal, state, foundation or other grant or contract funding, or any other program resource, unless specific conditions set by the Board of Commissioners are met.”

**MODIFICATION OF NET WORKING CAPITAL (Section 400 – Policy 416)** – The purpose is to establish a policy for budgeting actual net working capital to replace budgeted net working capital during budget execution to provide better financial information with which to manage budgets.

- “It is the policy of Marion County that departments are required to submit supplemental budget requests to modify adopted budget net working capital to actual net working capital after the actual has been calculated and recorded in the financial management system.”

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<sup>1</sup> State of Oregon Department of Revenue – Local Budgeting Manual

MARION COUNTY FY 2018-19 BUDGET  
APPENDIX F  
FINANCIAL POLICIES

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**USE OF ONE-TIME AND UNPREDICTABLE REVENUE** (*Section 400 – Policy 417*) – The purpose is to establish a policy for restrictions on budget allocation and expenditure of unusual or singular occurrence revenue, or that is highly unpredictable, for operating funds.

- “It is the policy of Marion County that there shall be restrictions on the use of one-time or unpredictable revenue for ongoing expenditures, and the proposed use, if any, shall be clearly identified in the budget.”

**GENERAL FUND TRANSFERS TO OTHER FUNDS** (*Section 400 – Policy 415*) – The purpose is to establish a policy for expending appropriated transfers from the General Fund to non-General Fund activities.

- “It is the policy of Marion County that all General Fund transfers that provide either total or supplemental funding to programs and services of other funds are subject to reversion of unexpended balances to the General Fund at fiscal year-end.”

**TRANSFERS BETWEEN DEPARTMENTAL APPROPRIATION CATEGORIES** (*Section 400 – Policy 406*) – The purpose is to establish a policy that substantiates Board of Commissioners’ authority to approve budget appropriation transfers.

- “It is the policy of Marion County that the transfers of monies between departmental appropriation categories, using the object classifications of reserves, special payments, transfers, contingency, capital outlay, materials and services, and personal services, require prior authorization by the Board of Commissioners.”

**POSITION CONTROL** (*Section 400 – Policy 491*) – The purpose is to establish a policy to manage increases in the number of personnel positions in department programs.

- “It is the policy of Marion County that departments and programs may increase the total number of full-time equivalent (FTE) personnel positions over approved program budget levels only when there is new revenue to support such positions. All FTE increases must be approved through the budget process.”

**VACANT POSITIONS TERMINATION** (*Section 300 – Policy 306*) – The purpose is to establish budget policy and procedure concerning the handling of vacant positions whenever it is clear that such positions will not be filled during the current or ensuing budget year.

- “Personnel positions that have not been filled or are not currently under recruitment during the current fiscal year shall not be included in a department’s requested annual budget for the ensuing fiscal year. Elimination of vacant positions must be done in accordance with Marion County Personnel Rules.”

**ADMINISTRATIVE CHARGES** (*Section 400 – Policy 409*) – The purpose is to establish the use of administrative charges as a means to financing the operations of centralized activities of county departments and programs.

MARION COUNTY FY 2018-19 BUDGET  
APPENDIX F  
FINANCIAL POLICIES

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- “It is the policy of Marion County to identify the full cost of delivering programs and services that benefit the county as a whole. Administrative charges provide a useful means of accounting for such centralized activities as human resources, financial services, risk and facilities management, information technology, and Board of Commissioners’ oversight. It is the intent of the Board of Commissioners that all departments, agencies, and funds receive a fair allocation of cost of the central services operations of Marion County.”

**FEDERAL AWARDS: ADMINISTRATION AND DEFINITIONS** (*Section 400 – Policy 430*) – The purpose is to establish policies and procedures over the administration of Federal Awards.

- “It is the policy of Marion County that all Federal Awards are subject to the established requirements as set forth by the federal government in the Uniform Guidance for Federal Awards and other laws and regulations as required by the Federal Award Agreement and the granting agency.”

**FEDERAL AWARDS: ALLOWABLE COSTS** (*Section 400 – Policy 431*) – The purpose is to establish policies and procedures over the allowable costs of Federal Awards, including those passed through from the State of Oregon or other granting organizations.

- “It is the policy of Marion County that all Federal Awards are subject to the established requirements as set forth by the federal government in the Uniform Guidance for Federal Awards and other laws and regulations as required by the Federal Award Agreement and the granting agency.”

**CAPITAL OUTLAY APPROPRIATIONS** (*Section 400 – Policy 411*) – The purpose is to establish the guidelines and procedures to be used concerning capital outlay appropriations.

- “Capital outlay items will be budgeted and appropriated during the annual budget process. A capital projects fund will be established. All capital purchases supported by the General Fund shall be expended from this fund. Non-General Fund capital purchases will be budgeted in the fund from which the expenditures will be incurred. All capital purchases will be monitored by the capital projects coordinator, and reviewed by the Budget Committee. Requests for capital items not submitted during the annual budget process may be considered during the year through the supplemental budget process”.

**MODIFICATION OF APPROVED CAPITAL OUTLAY APPROPRIATIONS** (*Section 400 – Policy 412*) – The purpose is to establish a policy that sets forth the process for obtaining approval for modification to approved capital outlay requests.

- “Capital outlay are reviewed and approved during the annual budget process each fiscal year, as described in the Capital Outlay Appropriations administrative policy and procedure. These requests are based upon the best information known at the time the request is submitted. Due to price increases or other unknown factors, the estimated costs may change between the time the budget is adopted and the time the purchase is made or the work is actually done. Modifications to approved capital outlay amounts shall be submitted to the capital projects coordinator following the process outlined.”

MARION COUNTY FY 2018-19 BUDGET  
APPENDIX F  
FINANCIAL POLICIES

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**NEW CAPITAL OUTLAY APPROPRIATIONS: POST-BUDGET ADOPTION** (*Section 400 – Policy 413*)

– The purpose is to set forth the process for obtaining approval of capital purchases that were not included in the adopted budget for the fiscal year.

- “Capital outlay items are approved during the annual budget process, as described in the Capital Outlay Appropriations administrative policy and procedure. However, throughout the fiscal year, emergency situations may arise that require additional capital expenditures. Requests for the purchase of capital items that were not included in the department’s approved budget shall be submitted in accordance with the following procedures. These items must be approved before purchase through a supplemental budget or special resolution. If these items are not of emergency nature, they should be requested as a part of the budget for the next fiscal year, in accordance with the Capital Outlays Appropriations administrative policy and procedure.”

**CAPITAL IMPROVEMENT PROJECT PLAN** (*Section 400 – Policy 414*) – The purpose is to establish an official statement of public policy regarding the physical maintenance and development of Marion County’s infrastructure.

- “It is the policy of Marion County to maintain a sound and workable capital improvement project plan. The CIP document shall be the basis for a system for the proposal, approval, execution, oversight, and monitoring of all Marion County capital improvement projects on financial and production bases. The CIP document is a long range strategic document which identifies CIP’s well in advance of need.”

**FIXED ASSET CONTROL** – (*Section 400 – Policy 403*) – The purpose of the policy is to establish accountability for county fixed assets at the department level.

- “It is the policy of Marion County that each department head and elected official will be responsible for the inventory, tagging and control of all fixed assets in his or her department.”

**OTHER FINANCIAL POLICIES**

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There are other Marion County policies that have an indirect relationship to development and execution of the county budget.

- Annual audits – (*Section 400 – Policy 407*)
- Assessing fees for services provided by the county to outside agencies and organizations – (*Section 400 – Policy 401*)
- Collection of accounts receivable – (*Section 400 – Policy 402*)
- Federal Awards – Sub-recipient Monitoring – (*Section 400 – Policy 432*)
- Investment of public funds – (*Section 400 – Policy 496*)
- Merchant Cards – (*Section 400 – Policy 493*)
- Revenue bonds in partnership with nonprofit agencies – (*Section 400 – Policy 408*)

MARION COUNTY FY 2018-19 BUDGET  
 APPENDIX G  
 FUND DESCRIPTIONS – MAJOR AND NONMAJOR

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The County’s budgets are accounted for by using the modified accrual basis of accounting. The General Fund is appropriated by department. The other funds are appropriated by the categories of personnel services, materials and services, capital outlay, debt service, special payments, transfers, and contingency.

**GENERAL AND MAJOR FUNDS**

<b>Fund</b>	<b>Principal Resources</b>	<b>Description of Operations</b>
<u>General Fund</u>		
General	Property taxes, grants, state shared revenue, fees, service charges, fines and forfeitures, and interest	Accounts for all operations not required to be accounted for in other funds.
<u>Other Governmental Funds</u>		
Health and Human Services	Federal and state grants, fees, and transfers from the General Fund.	Accounts for community health, mental health and environmental health programs.
Lottery and Economic Development Fund	State shared video lottery funds, other state revenues, settlements based on Transient Occupancy Tax and royalties payments received from the Oregon Garden Foundation.	Accounts for contracted services for grants and programs that promote economic development.
Public Works	Motor vehicle fees and gasoline tax apportionments from the State of Oregon, federal forest revenues, property improvement assessments, and revenues from various state and federal agencies.	Accounts for construction, reconstruction, improvement, repair, maintenance, operation and use of public highways, roads and streets. Certain revenues are restricted for these purposes under Article IX of the State Constitution.
<u>Capital Projects Fund</u>		
Facility Renovation	Transfers from the General Fund and other funds.	Accounts for various facility renovation projects.
<u>Enterprise Funds</u>		
Environmental Services	Franchise fees and disposal charges.	Accounts for the operation of the County’s solid waste collection and disposal system.

MARION COUNTY FY 2018-19 BUDGET  
 APPENDIX G  
 FUND DESCRIPTIONS – MAJOR AND NONMAJOR

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**NONMAJOR FUNDS**

<b>Fund</b>	<b>Principal Resources</b>	<b>Description of Operations</b>
Block Grant	Federal and state grants.	The fund is no longer active.
Building Inspection	Building permit fees.	Accounts for the operation of the Public Works Department building inspection program.
Child Support	Federal and state grants and incentives.	Accounts for the enforcement of court-ordered child and spousal support.
Community Corrections	State grants and probation supervision fees.	Accounts for the operation of the community corrections program.
County Schools	Federal and state forest revenue and state shared revenue.	Accounts for support provided to schools in accordance with state statute.
Community Services Grants	Federal and state grants.	Accounts for grant programs administered by the Community Services Department.
County Clerk Records	Clerk recording fees.	Accounts for operation of the County's archive facilities.
County Fair	Admissions, state shared revenue, local sponsorships, transfers from the General Fund.	Accounts for the operation of the annual Marion County Fair.
Criminal Justice Assessment	Assessments from court fines.	Accounts for County assessments for criminal justice programs and court security.
District Attorney Grants	Federal and state grants.	Accounts for grant programs administered by the District Attorney's office.
Dog Control	License and adoption fees, transfers from the General Fund.	Accounts for the County's dog control activities and dog shelter operations.
Enhanced Public Safety ESSD	Charges for services.	Accounts for law enforcement services provided to East Salem Service District.

MARION COUNTY FY 2018-19 BUDGET  
 APPENDIX G  
 FUND DESCRIPTIONS – MAJOR AND NONMAJOR

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**NONMAJOR FUNDS CONTINUED**

<b>Fund</b>	<b>Principal Resources</b>	<b>Description of Operations</b>
Juvenile Grants	Federal and state grants, and transfers from the General Fund.	Accounts for grant programs administered by the Juvenile Department.
Inmate Welfare	Vending machine fees and pay telephone charges.	Accounts for the operation of the jail commissary.
Land Use Planning	Planning fees and transfers from other funds.	Accounts for operation of the Public Works Department land use planning program.
Law Library	Library fees.	Accounts for the operation of the law library.
Non-Departmental Grants	Federal and state grants.	Accounts for multi-departmental grant programs.
Parks	Recreational vehicle registration fees, camping fees, and transfers from the General Fund.	Accounts for the maintenance and improvement of County parks.
Tax Title Land Sales	Proceeds from the sale of tax foreclosed property.	Accounts for the disposition of tax foreclosed property.
Traffic Safety Team	Traffic fines.	Accounts for the operation of the County's traffic safety team.
Rainy Day	Investment Earnings.	Accounts for resources set aside for financial emergencies.
Surveyor	Corner restoration fees, and transfers from the General Fund.	Accounts for the operation of the Public Works Department County Surveyor's Office.
Sheriff Grants	Federal and state grants, contract with state and other agencies.	Accounts for support for school resource officers, concealed handguns program, community education, and other programs.

MARION COUNTY FY 2018-19 BUDGET  
 APPENDIX G  
 FUND DESCRIPTIONS – MAJOR AND NONMAJOR

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**NONMAJOR FUNDS CONTINUED**

<b>Fund</b>	<b>Principal Resources</b>	<b>Description of Operations</b>
<u>Debt Service Fund</u> Debt Service	Internal assessments and transfers from the General Fund.	Accounts for payment of principal and interest of long-term obligations of the County.
<u>Capital Projects Funds</u> Capital Building and Equipment	Transfers from the General Fund and other funds.	Accounts for the resources set aside for future capital improvements.
Capital Improvement Projects	Transfers from the General Fund and other funds.	Accounts for various capital projects and acquisitions.
<u>Enterprise Funds</u> Stormwater Management	Stormwater services fees, electrical generation fees.	Accounts for the operation of the County's stormwater system in the unincorporated urban area east of Salem.

MARION COUNTY FY 2018-19 BUDGET  
 APPENDIX H  
 MAJOR FUNDS LINE ITEM DETAIL LOCATOR

**LOCATION OF BUDGET LINE ITEM REPORTS BY MAJOR FUND**

An overview of funds was presented in the Summary section. In the Departments section, departmental budgets were organized by program. At the end of each department budget detail reports by line item were also presented for each fund utilized by each department.

The General Fund and Central Services Fund sections discuss these funds taken as a whole without examining departmental and non-departmental programs. Line item detail about the funds is reported at the end of each of those sections. Non-Departmental and Capital sections present detail resources and requirements budget information for the funds that comprise these sections. For each fund, a detail resources report is followed by a detail requirements report.

The line item detail reports are found beginning on the page numbers shown on the table below.

**General and Major Funds**  
 Resources and Requirements Line Item Detail Locator

Funds	Resources Page	Requirements Page
<u>General Fund</u>		
General Fund	580	582
<u>Governmental Funds</u>		
Health and Human Services	265	267
Lottery and Economic Development	161	168
Public Works	404	411
<u>Capital Projects Funds</u>		
Facility Renovation	557	559
<u>Enterprise Funds</u>		
Environmental Services	408	425

All other nonmajor funds can be located throughout the budget document.

MARION COUNTY FY 2018-19 BUDGET  
APPENDIX H  
MAJOR FUNDS LINE ITEM DETAIL LOCATOR

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MARION COUNTY FY 2018-19 BUDGET  
 APPENDIX I  
 CONTINGENCY, RESERVES AND ENDING FUND BALANCE

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Per Marion County Policy 490, the General Fund budget shall include a contingency of no less than 1% of adjusted general fund resource and an Unappropriated Ending Fund Balance of no less than 5% of adjusted general fund resources. Adjusted General Fund resources will exclude net working capital, as well as other material transfers-in that are deemed “one-time” transfers. The Rainy Day Fund unappropriated reserves are available (under certain conditions) to meet the purposes of this policy.

<b>FY 2018-19 - General Reserves<sup>1</sup></b>				
	<b>Contingency</b>	<b>Reserve for Future Expenditures</b>	<b>Unappropriated Ending Fund Balance</b>	<b>Adjusted General Fund Resources<sup>2</sup></b>
General Fund	1,313,570	-	5,262,589	87,537,340
Rainy Day Fund	-	2,274,914	-	-
<b>Total</b>	<b>\$ 1,313,570</b>	<b>\$ 2,274,914</b>	<b>\$ 5,262,589</b>	<b>\$ 87,537,340</b>
<b>FY 18-19 % Reserves based on Adj General Fund Resources</b>	<b>1.5%</b>	<b>2.6%</b>	<b>6.0%</b>	<b>10.1%</b>
FY17-18 % Reserves based on Adj General Fund Resources (Adopted)	1.2%	2.7%	6.0%	9.8%

1 = Reserves includes the sum of Contingency, Reserve for Future Expenditure and Unappropriated Ending Fund Balance.

2 = Adjusted General Fund resources are total resources less net working capital.

MARION COUNTY FY 2018-19 BUDGET  
APPENDIX I  
CONTINGENCY, RESERVES AND ENDING FUND BALANCE

Below is a summary table of all funds and the % of reserves (contingency, reserve for future expenditures and unappropriated ending fund balance), for all funds based on total budget.

<b>FY 2018-19 - % of Contingency, Reserve for Future Expenditure and Unappropriated Ending Fund Balance of Total Budget - All Funds</b>					
Funds	Contingency	Reserve for Future Expenditures	Unappropriated Ending Fund Balance	Total Budget By Fund	% of Reserve for Total Budget By Fund
Block Grant	3,774	-	-	3,774	100.0%
Building Inspection	272,600	-	2,701,977	6,059,892	49.1%
Capital Building and Equipment	-	135,994	-	135,994	100.0%
Capital Improvement Projects	331,903	3,264,443	-	12,290,393	29.3%
Central Services	-	-	-	26,256,202	0.0%
Child Support	-	-	-	1,799,071	0.0%
Community Corrections	136,206	-	-	17,678,716	0.8%
Community Services Grants	-	-	-	266,083	0.0%
County Clerk Records	24,530	-	26,833	245,306	20.9%
County Fair	56,588	-	-	606,427	9.3%
County Schools	-	-	-	587,750	0.0%
Criminal Justice Assessment	10,000	-	630,474	1,494,847	42.8%
Debt Service	-	-	1,562,584	10,010,865	15.6%
District Attorney Grants	101,964	-	-	1,528,948	6.7%
Dog Control	-	-	25,000	1,565,922	1.6%
Enhanced Public Safety ESSD	166,432	-	453,750	1,664,315	37.3%
Environmental Services	3,188,439	-	9,558,497	37,890,465	33.6%
Facility Renovation	127,847	-	-	16,558,995	0.8%
Fleet Management	161,556	-	1,876,176	3,777,879	53.9%
General Fund	1,313,770	-	5,262,589	101,783,890	6.5%
Health and Human Services	4,592,952	-	5,971,731	75,945,396	13.9%
Inmate Welfare	50,189	-	226,839	501,887	55.2%
Juvenile Grants	347,637	-	513,436	3,494,938	24.6%
Land Use Planning	-	-	-	1,094,488	0.0%
Law Library	28,074	-	703,014	1,013,497	72.1%
Lottery and Economic Development	438,593	-	405,536	4,389,531	19.2%
Non-Departmental Grants	82,000	-	384,148	925,052	50.4%
Parks	65,000	-	242,185	1,024,815	30.0%
Public Works	3,679,375	-	15,787,077	60,355,707	32.3%
Rainy Day	-	2,274,914	-	2,274,914	100.0%
Self-Insurance	4,180,573	-	7,121,752	40,086,300	28.2%
Sheriff Grants	411,352	-	84,095	4,114,621	12.0%
Stormwater Management	106,500	-	797,772	2,060,279	43.9%
Surveyor	50,800	-	2,247,243	2,841,274	80.9%
Tax Title Land Sales	30,000	-	96,353	456,800	27.7%
Traffic Safety Team	24,553	-	-	2,639,431	0.9%
<b>Total</b>	<b>\$19,983,207</b>	<b>\$ 5,675,351</b>	<b>\$ 56,679,061</b>	<b>\$ 445,424,664</b>	<b>18.5%</b>

MARION COUNTY FY 2018-19 BUDGET  
APPENDIX J  
CHANGES IN ENDING FUND BALANCE

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**CHANGES IN ENDING FUND BALANCE BY FUND**

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The change between beginning fund balance and ending fund balance is one indicator of the financial condition of a fund. A small or no change likely indicates stability; a substantially larger ending fund balance is often a sign of financial improvement, while a substantially small or smaller ending fund balance may indicate a problem.

The Summary of Budgeted Changes in Fund Balance FY 2018-19 on the following page illustrates how some funds may have funding difficulties in due to greatly reduced, little, or no net working capital. The most critical problem is within departmental budgets where many funds will intentionally have an ending fund balance to carry into the following year for cash flow purposes to continue operating until sufficient new revenue is received. Also, special revenue funds utilizing large federal grant funds would normally carry grant unexpended balances into the following county fiscal year first quarter. This enables continued funding of programs until new federal funds are received in October, the first quarter of the new federal fiscal year.

Non-Departmental funds may have a wide variety as to sources and uses of funds, while others function only to the extent that earmarked revenue is received. Capital funds are generally not expected to have ending fund balances, as funds not budgeted for expenditure are allocated to contingency or reserve for future expenditure. Contingency and reserve for future expenditure are classified as expenditures on the schedule on the following page.

Note that the number of funds and the extent of the decline in their fund balances “may” indicate financial difficulties. It is common for many types of funds to end a fiscal year with a larger fund balance than budgeted. Departments often budget for contingency rather than tying up funds in ending fund balance where, by local budget law, it cannot be readily accessed, and the contingency is frequently not utilized. On the expenditure side, personnel services budgets are rarely fully expended due to employee turnover and hiring lag and there is frequently savings in other appropriation categories. These savings all end up in ending fund balance. The explanation of whether or not a change in ending fund balance is good, bad or neutral lies throughout this book in budget justifications.

The beginning fund balance is by definition also the ending fund balance of the prior fiscal year. Marion County uses the terminology “net working capital” instead of beginning fund balance in budgeting. Revenues include all resources except beginning fund balance. Expenditures include contingency and reserve for future expenditure. Ending fund balance includes includes those funds classified as reserves.

MARION COUNTY FY 2018-19 BUDGET  
APPENDIX J  
CHANGES IN ENDING FUND BALANCE

<b>Summary of Budgeted Changes In Fund Balance by Fund FY 2018-19</b>						
Fund Name	Beginning Fund Balance	Revenues	Expenditures	Ending Fund Balance	Change From Prior Year	% Change
<b>Departmental</b>						
General Fund	14,246,550	87,537,340	96,521,301	5,262,589	(8,983,961)	-63.1%
Building Inspection	2,989,892	3,070,000	3,357,915	2,701,977	(287,915)	-9.6%
Central Services	-	26,256,202	26,256,202	-	-	0.0%
Child Support	-	1,799,071	1,799,071	-	-	0.0%
Community Corrections	1,010,923	16,667,793	17,678,716	-	(1,010,923)	-100.0%
Community Services Grants	83,183	182,900	266,083	-	(83,183)	-100.0%
County Clerk Records	94,541	150,765	218,473	26,833	(67,708)	-71.6%
County Fair	163,081	443,346	606,427	-	(163,081)	-100.0%
District Attorney Grants	253,936	1,275,012	1,528,948	-	(253,936)	-100.0%
Dog Control	23,900	1,542,022	1,540,922	25,000	1,100	4.6%
Enhanced Public Safety ESSD	-	1,664,315	1,210,565	453,750	453,750	0.0%
Environmental Services	11,933,701	25,956,764	28,331,968	9,558,497	(2,375,204)	-19.9%
Fleet Management	1,622,241	2,155,638	1,901,703	1,876,176	253,935	15.7%
Health and Human Services	21,707,867	54,237,529	69,973,665	5,971,731	(15,736,136)	-72.5%
Inmate Welfare	341,803	160,084	275,048	226,839	(114,964)	-33.6%
Juvenile Grants	869,302	2,625,636	2,981,502	513,436	(355,866)	-40.9%
Land Use Planning	-	1,094,488	1,094,488	-	-	0.0%
Law Library	705,022	308,475	310,483	703,014	(2,008)	-0.3%
Lottery and Economic Development	2,442,384	1,947,147	3,983,995	405,536	(2,036,848)	-83.4%
Parks	427,748	597,067	782,630	242,185	(185,563)	-43.4%
Public Works	24,443,600	35,912,107	44,568,630	15,787,077	(8,656,523)	-35.4%
Sheriff Grants	698,628	3,415,993	4,030,526	84,095	(614,533)	-88.0%
Stormwater Management	948,697	1,111,582	1,262,507	797,772	(150,925)	-15.9%
Surveyor	2,139,315	701,959	594,031	2,247,243	107,928	5.0%
Traffic Safety Team	718,661	1,920,770	2,639,431	-	(718,661)	-100.0%
<b>Total Departmental</b>	<b>87,864,975</b>	<b>272,734,005</b>	<b>313,715,230</b>	<b>46,883,750</b>	<b>(40,981,225)</b>	<b>-46.6%</b>
<b>Non-Departmental</b>						
Block Grant	3,718	56	3,774	-	(3,718)	-100.0%
County Schools	-	587,750	587,750	-	-	0.0%
Criminal Justice Assessment	791,078	703,769	864,373	630,474	(160,604)	-20.3%
Debt Service	785,316	9,225,549	8,448,281	1,562,584	777,268	99.0%
Non Departmental Grants	548,708	376,344	540,904	384,148	(164,560)	-30.0%
Rainy Day	2,257,514	17,400	2,274,914	-	(2,257,514)	-100.0%
Self Insurance	11,189,525	28,896,775	32,964,548	7,121,752	(4,067,773)	-36.4%
Tax Title Land Sales	204,000	252,800	360,447	96,353	(107,647)	-52.8%
<b>Total Non-Departmental</b>	<b>15,779,859</b>	<b>40,060,443</b>	<b>46,044,991</b>	<b>9,795,311</b>	<b>(5,984,548)</b>	<b>-37.9%</b>
<b>Capital</b>						
Capital Building and Equipment	134,316	1,678	135,994	-	(134,316)	-100.0%
Capital Improvement Projects	4,749,113	7,541,280	12,290,393	-	(4,749,113)	-100.0%
Facility Renovation	15,455,286	1,103,709	16,558,995	-	(15,455,286)	-100.0%
<b>Total Capital</b>	<b>20,338,715</b>	<b>8,646,667</b>	<b>28,985,382</b>	<b>-</b>	<b>(20,338,715)</b>	<b>-100.0%</b>
<b>Total Budget</b>	<b>123,983,549</b>	<b>321,441,115</b>	<b>388,745,603</b>	<b>56,679,061</b>	<b>(67,304,488)</b>	<b>-54.3%</b>

MARION COUNTY FY 2018-19 BUDGET  
APPENDIX K  
FULL TIME EQUIVALENT POSITIONS (FTE) BY DEPARTMENT

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**Marion County Budget FY 2018-19  
FULL TIME EQUIVALENT POSITIONS (FTE) BY DEPARTMENT**

	FY 15-16	FY 16-17	FY 17-18	FY 17-18 Adjusted*	FY 18-19	1 Year Change
Assessor's Office	51.00	51.00	51.00	51.00	51.00	0.00
Board of Commissioners' Office	14.00	15.00	15.00	15.00	15.00	0.00
Business Services Department	61.00	62.00	63.00	63.00	65.00	2.00
Clerk's Office	13.50	13.50	14.50	14.50	14.50	0.00
Community Services	18.60	21.35	21.65	21.65	21.65	0.00
District Attorney's Office	84.53	89.53	91.03	91.03	91.03	0.00
Finance Department	20.00	18.80	20.00	19.60	20.60	1.00
Health and Human Services Department	415.52	435.95	453.92	453.38	455.38	2.00
Information Technology Dept	57.00	57.00	60.00	60.00	61.00	1.00
Justice Court	8.00	8.00	8.00	8.00	8.00	0.00
Juvenile Department	103.68	105.10	107.60	107.21	107.21	0.00
Legal Department	10.80	10.40	11.80	11.80	11.80	0.00
Public Works Department	202.40	202.00	207.00	214.00	223.00	9.00
Sheriff's Office	349.50	350.50	349.50	349.50	362.50	13.00
Treasurer's Office	3.00	2.50	2.50	2.50	2.50	0.00
<b>Total</b>	<b>1412.53</b>	<b>1442.63</b>	<b>1476.50</b>	<b>1482.17</b>	<b>1510.17</b>	<b>28.00</b>

\* FTE change not reflected due to timing differences. See Department Narratives for explanations.

MARION COUNTY FY 2018-19 BUDGET  
APPENDIX K  
FULL TIME EQUIVALENT POSITIONS (FTE) BY DEPARTMENT

**Marion County Full Time Equivalent Positions by Fund**

Budgeted positions excludes temps, volunteers, students, interns, and contract workers

	Fund#	FY 15-16	FY 16-17	FY 17-18	FY 17-18 Adjusted*	FY 18-19	1 Year Change
<b>Total All Funds</b>		<b>1412.53</b>	<b>1442.63</b>	<b>1476.50</b>	<b>1482.17</b>	<b>1510.17</b>	<b>28.00</b>
<b>General Fund</b>	<b>100</b>	<b>456.79</b>	<b>460.37</b>	<b>465.98</b>	<b>465.98</b>	<b>479.81</b>	<b>13.83</b>
<b>Other Funds</b>		<b>955.74</b>	<b>982.26</b>	<b>1010.52</b>	<b>1016.19</b>	<b>1030.36</b>	<b>14.17</b>
<b>Central Services</b>							
Board of Commissioners	580	14.00	15.00	15.00	15.00	15.00	0.00
Business Services	580	61.00	62.00	63.00	63.00	65.00	2.00
Finance	580	20.00	18.80	20.00	19.60	20.60	1.00
Information Technology	580	57.00	57.00	60.00	60.00	61.00	1.00
Legal	580	9.00	9.00	10.00	10.00	10.00	0.00
<b>County Clerk</b>							
County Clerk Records	120	1.00	1.00	1.00	1.00	1.00	0.00
<b>Community Services</b>							
Community Services Grants	160	0.50	0.50	0.00	0.00	0.00	0.00
Dog Control	230	11.80	11.80	12.00	12.00	12.00	0.00
County Fair	270	0.51	0.51	0.00	0.00	0.00	0.00
Lottery and Economic Develop.	165	1.00	3.00	3.00	3.00	3.00	0.00
<b>District Attorney</b>							
DA Child Support Enforcement	220	13.20	13.20	13.20	13.20	13.20	0.00
DA Grants	300	7.99	11.58	11.49	11.49	11.49	0.00
<b>Health and Human Services</b>							
Health and Human Services	190	415.52	435.95	453.92	453.38	455.38	2.00
<b>Juvenile</b>							
Juvenile Grants	125	28.90	29.40	31.90	31.51	19.68	-11.83
<b>Legal Counsel</b>							
Law Library	260	1.80	1.40	1.80	1.80	1.80	0.00
<b>Public Works</b>							
Public Works	130	139.98	142.78	141.38	141.99	149.99	8.00
Land Use Planning	305	6.97	6.97	6.97	6.39	6.39	0.00
Parks	310	1.00	1.00	1.00	1.06	2.06	1.00
Surveyor	320	4.06	4.06	4.06	4.07	4.07	0.00
Building Inspection	330	20.49	20.49	22.49	22.87	22.87	0.00
Environmental Services	510	28.65	25.45	25.35	31.03	31.03	0.00
Stormwater Management	515	1.25	1.25	5.75	6.59	6.59	0.00
<b>Sheriff</b>							
Community Corrections	180	82.17	82.17	78.11	78.11	78.11	0.00
Sheriff's Grants	250	16.70	16.70	17.85	17.10	18.10	1.00
Traffic Safety Team	255	10.25	10.25	10.25	11.00	11.00	0.00
Inmate Welfare	290	1.00	1.00	1.00	1.00	1.00	0.00
Enhanced Public Safety ESSD	245	0.00	0.00	0.00	0.00	10.00	10.00

General Fund 100 breakdown:	FY 15-16	FY 16-17	FY 17-18	FY 17-18 Adjusted*	FY 18-19	1 Year Change
Assessor's Office	51.00	51.00	51.00	51.00	51.00	0.00
Clerk's Office	12.50	12.50	13.50	13.50	13.50	0.00
Community Services Department	4.79	5.54	6.65	6.65	6.65	0.00
District Attorney's Office	63.34	64.75	66.34	66.34	66.34	0.00
Justice Court	8.00	8.00	8.00	8.00	8.00	0.00
Juvenile Department	74.78	75.70	75.70	75.70	87.53	11.83
Sheriff's Office	239.38	240.38	242.29	242.29	244.29	2.00
Treasurer's Office	3.00	2.50	2.50	2.50	2.50	0.00
<b>Total</b>	<b>456.79</b>	<b>460.37</b>	<b>465.98</b>	<b>465.98</b>	<b>479.81</b>	<b>13.83</b>

\* FTE change not reflected due to timing differences. See Department Narratives for explanations.

MARION COUNTY FY 2018-19 BUDGET  
APPENDIX L  
POSITIONS BY TITLE AND SALARY RANGE BY DEPARTMENT

**Budget Positions, FTE, Minimum and Maximum Salaries, and Total Salaries (ORS 294.388)**

FY 2018-19 - Board of Commissioners Adopted Stage

Position	Grade	FTE	Min	Max	Total
<b>Department: Assessor's Office</b>					
Administrative Services Manager	A25 A	1.00	\$53,581	\$85,779	\$80,310
Appraisal Section Supervisor	A26 A	3.00	\$56,326	\$90,147	\$218,205
Assessment Clerk	C17 A	4.00	\$34,590	\$54,371	\$178,419
Assessment Clerk Sr	C47 A	3.00	\$36,920	\$58,053	\$165,181
Assessor	X51 A	1.00	\$98,571	\$106,163	\$101,928
Cartographer/GIS Technician	C48 A	1.00	\$38,522	\$60,507	\$54,342
Cartographer/GIS Technician Sr	C50 A	1.00	\$42,182	\$66,269	\$59,515
Chief Deputy Assessor	A29 A	1.00	\$65,125	\$104,374	\$81,093
Deed Clerk	C17 A	3.00	\$34,590	\$54,371	\$134,400
Department Specialist 3	C44 A	2.00	\$32,323	\$50,814	\$78,716
Department Specialist 3 (Data Collector)	C44 A	1.00	\$32,323	\$50,814	\$39,728
Department Specialist 4	C47 A	1.00	\$36,920	\$58,053	\$57,467
Personal Property Appraisal Tech	C47 A	4.00	\$36,920	\$58,053	\$209,150
Property Appraiser 2	C50 A	15.00	\$42,182	\$66,269	\$825,114
Property Appraiser Sr	C53 A	4.00	\$48,714	\$76,648	\$260,073
Sales Data Analyst 3	C54 A	2.00	\$51,126	\$80,517	\$143,434
Tax Clerk	C44 A	2.00	\$32,323	\$50,814	\$85,537
Tax Clerk Sr	C51 A	1.00	\$44,262	\$69,597	\$65,595
Tax Office Supervisor/Tax Collector	A27 A	1.00	\$59,051	\$94,598	\$85,398
<b>Assessor's Office FTE Total:</b>		<b>51.00</b>			
<b>Department: Board of Commissioners Office</b>					
Administrative Services Manager Sr	A28 A	1.00	\$62,150	\$99,486	\$95,489
Chief Administrative Officer	M46 A	1.00	\$145,059	\$236,496	\$230,473
County Commissioner	Y50 A	3.00	\$94,245	\$94,245	\$293,247
County Public Information Coordinator	G26 A	1.00	\$56,326	\$90,126	\$80,331
Department Specialist 3	C44 A	3.00	\$32,323	\$50,814	\$133,596
Deputy County Administrative Officer	M39 A	1.00	\$95,701	\$156,062	\$150,655
Management Analyst 1	C51 A	1.00	\$44,262	\$69,597	\$51,450
Management Analyst 2	C54 A	1.00	\$51,126	\$80,517	\$78,685
Policy Analyst	G26 A	1.00	\$56,326	\$90,126	\$69,923
Senior Policy Analyst	G28 A	2.00	\$62,150	\$99,486	\$166,659
<b>Board of Commissioners Office FTE Total:</b>		<b>15.00</b>			
<b>Department: Business Services</b>					
Accounting Specialist	C46 A	1.00	\$35,381	\$55,640	\$41,457
Benefits and Risk Manager	A29 A	1.00	\$65,125	\$104,374	\$93,716
Building Maintenance Specialist	C46 A	10.00	\$35,381	\$55,640	\$462,562
Building Maintenance Specialist Sr	C49 A	2.00	\$40,352	\$63,461	\$124,551
Business Services Director	M36 A	1.00	\$82,722	\$134,846	\$121,099
Claims Adjuster	G23 A	1.00	\$48,610	\$77,834	\$72,879
Construction Project Coordinator	C53 A	1.00	\$48,714	\$76,648	\$59,179
Contracts Specialist	C50 A	1.00	\$42,182	\$66,269	\$51,873
Custodial Supervisor	A20 A	1.00	\$42,016	\$67,330	\$63,041
Custodial Worker 1	C10 A	14.00	\$25,438	\$40,061	\$463,742
Custodial Worker 2	C42 A	3.00	\$29,723	\$46,654	\$118,296
Department Specialist 3	C44 A	1.00	\$32,323	\$50,814	\$35,722
Electrician 1	C50 A	2.00	\$42,182	\$66,269	\$124,308
Electrician 2	C53 A	1.00	\$48,714	\$76,648	\$69,627
Facilities Analyst	G26 A	1.00	\$56,326	\$90,126	\$71,685
Facilities Maintenance and Systems Coordinator	C49 A	1.00	\$40,352	\$63,461	\$63,577
Facilities Program Manager	A29 A	1.00	\$65,125	\$104,374	\$93,716
Groundskeeper	C44 A	1.00	\$32,323	\$50,814	\$45,623
Human Resources Analyst	G25 A	1.00	\$53,581	\$85,779	\$64,487
Human Resources Analyst Sr	G27 A	3.00	\$59,051	\$94,598	\$219,439
Human Resources Manager	A31 A	1.00	\$71,760	\$114,878	\$80,880
Human Resources Specialist	C51 A	5.00	\$44,262	\$69,597	\$282,835
Human Resources Specialist (Confidential)	H51 A	3.00	\$44,262	\$69,597	\$188,362

MARION COUNTY FY 2018-19 BUDGET  
APPENDIX L  
POSITIONS BY TITLE AND SALARY RANGE BY DEPARTMENT

**Budget Positions, FTE, Minimum and Maximum Salaries, and Total Salaries (ORS 294.388)**

FY 2018-19 - Board of Commissioners Adopted Stage

Position	Grade	FTE	Min	Max	Total
<b>Department: Business Services (Continued)</b>					
Human Resources Specialist Sr (Confidential)	H53 A	1.00	\$48,714	\$76,648	\$74,926
Loss Control Manager	G26 A	1.00	\$56,326	\$90,126	\$69,381
Mail Courier	C41 A	1.00	\$28,226	\$44,450	\$35,497
Maintenance Control Clerk	C15 A	1.00	\$31,616	\$49,712	\$45,137
Maintenance Supervisor	A25 A	1.00	\$53,581	\$85,779	\$76,205
Office Manager	A21 A	1.00	\$44,117	\$70,658	\$62,768
Safety & Wellness Coordinator	G23 A	1.00	\$48,610	\$77,834	\$61,868
Volunteer Services Coordinator	G21 A	1.00	\$44,117	\$70,658	\$65,863
<b>Business Services FTE Total:</b>		<b>65.00</b>			
<b>Department: Clerk's Office</b>					
County Clerk	X52 A	1.00	\$89,211	\$96,054	\$90,950
Department Specialist 4	C47 A	1.00	\$36,920	\$58,053	\$24,071
Deputy County Clerk 2	C15 A	6.00	\$31,616	\$49,712	\$231,918
Elections and Recording Manager	A26 A	1.00	\$56,326	\$90,147	\$80,965
Elections Clerk	C43 A	2.50	\$30,930	\$48,672	\$93,357
Elections Technician	C45 A	1.00	\$33,779	\$53,061	\$35,595
Records Coordinator	C44 A	1.00	\$32,323	\$50,814	\$46,108
Support Specialist (Non-IT)	F18N A	1.00	\$42,786	\$67,226	\$45,074
<b>Clerk's Office FTE Total:</b>		<b>14.50</b>			
<b>Department: Community Services</b>					
Budget Analyst 1	C50 A	1.00	\$42,182	\$66,269	\$52,717
Community Services Director	M34 A	1.00	\$74,942	\$122,262	\$101,992
Community Services Program Coordinator	C49 A	1.00	\$40,352	\$63,461	\$53,413
Contracts Specialist	C50 A	1.00	\$42,182	\$66,269	\$52,717
Department Specialist 2	C42 A	2.75	\$29,723	\$46,654	\$102,948
Department Specialist 3	C44 A	2.00	\$32,323	\$50,814	\$94,054
Department Specialist 4	C47 A	1.00	\$36,920	\$58,053	\$41,672
Dog Control Officer	C46 A	2.00	\$35,381	\$55,640	\$97,879
Economic Development Coordinator	G26 A	1.00	\$56,326	\$90,126	\$80,943
Management Analyst 2	C54 A	2.00	\$51,126	\$80,517	\$133,709
Program Coordinator 1	C50 A	0.90	\$42,182	\$66,269	\$52,483
Shelter Manager	A27 A	1.00	\$59,051	\$94,598	\$67,193
Shelter Operations Manager	C48 A	1.00	\$38,522	\$60,507	\$60,402
Shelter Technician	C10 A	3.00	\$25,438	\$40,061	\$93,150
Veterinary Technician	C18 A	1.00	\$36,150	\$56,763	\$51,556
<b>Community Services FTE Total:</b>		<b>21.65</b>			
<b>Department: District Attorney's Office</b>					
Administrative Services Manager	A25 A	1.00	\$53,581	\$85,779	\$80,310
Budget Analyst 1	C50 A	1.00	\$42,182	\$66,269	\$64,793
Chief Deputy Medical Examiner	A26 A	1.00	\$56,326	\$90,147	\$69,944
Department Specialist 2 (Bilingual)	C42 A	0.33	\$29,723	\$46,654	\$10,834
Department Specialist 4	C47 A	1.00	\$36,920	\$58,053	\$55,356
Deputy DA 1	G26 A	7.00	\$56,326	\$90,126	\$474,644
Deputy DA 2	G31 A	7.50	\$71,760	\$114,878	\$628,286
Deputy DA 3	G34 A	12.00	\$83,158	\$133,203	\$1,308,558
Deputy Medical Examiner	C55 A	2.00	\$53,685	\$84,427	\$122,253
District Attorney	X58 A	1.00	\$33,925	\$33,925	\$34,729
District Attorney Investigator	C26 A	3.60	\$56,347	\$88,608	\$270,389
District Attorney Investigator (Bilingual)	C26 A	1.00	\$56,347	\$88,608	\$87,990
Legal Assistant Supervisor	A22 A	4.00	\$46,259	\$74,090	\$250,896
Legal Secretary 1	C42 A	10.00	\$29,723	\$46,654	\$384,222
Legal Secretary 1 (Bilingual)	C42 A	2.00	\$29,723	\$46,654	\$80,773
Legal Secretary 2	C44 A	15.00	\$32,323	\$50,814	\$688,653
Paralegal	G26 A	1.00	\$56,326	\$90,126	\$45,095
Support Enforcement Agent 1	C47 A	1.60	\$36,920	\$58,053	\$77,178
Support Enforcement Agent 2	C22 A	1.00	\$43,534	\$68,474	\$66,946

MARION COUNTY FY 2018-19 BUDGET  
APPENDIX L  
POSITIONS BY TITLE AND SALARY RANGE BY DEPARTMENT

**Budget Positions, FTE, Minimum and Maximum Salaries, and Total Salaries (ORS 294.388)**

FY 2018-19 - Board of Commissioners Adopted Stage

Position	Grade	FTE	Min	Max	Total
<b>Department: District Attorney's Office (Continued)</b>					
Trial Team Supervisor	A36 A	6.00	\$91,666	\$146,827	\$750,360
Victim Assistance Advocate	C45 A	3.00	\$33,779	\$53,061	\$119,610
Victim Assistance Advocate (Bilingual)	C45 A	1.00	\$33,779	\$53,061	\$46,746
Victim Assistance Advocate (Bilingual)	C45 A	1.00	\$33,779	\$53,061	\$50,587
Victim Assistance Manager	A25 A	1.00	\$53,581	\$85,779	\$79,993
Victim Assistance Program Coordinator	C50 A	5.00	\$42,182	\$66,269	\$304,936
Victim Assistance Program Coordinator (Biling)	C50 A	1.00	\$42,182	\$66,269	\$54,909
<b>District Attorney's Office FTE Total:</b>		<b>91.03</b>			
<b>Department: Finance</b>					
Accountant 2	C53 A	2.60	\$48,714	\$76,648	\$168,442
Accounting Specialist	C46 A	3.00	\$35,381	\$55,640	\$154,352
Budget Analyst 2	C53 A	1.00	\$48,714	\$76,648	\$57,566
Budget and Grants Manager	A27 A	1.00	\$59,051	\$94,598	\$84,638
Chief Accountant	G27 A	1.00	\$59,051	\$94,598	\$93,260
Chief Financial Officer	M38 A	1.00	\$91,166	\$148,637	\$130,177
Contracts and Procurement Manager	A27 A	1.00	\$59,051	\$94,598	\$84,913
Department Specialist 3	C44 A	1.00	\$32,323	\$50,814	\$45,623
Finance Accounting Manager	A28 A	1.00	\$62,150	\$99,486	\$89,325
Grant/Contracts Compliance Analyst	G24 A	2.00	\$51,043	\$81,786	\$143,941
Management Analyst 2	C54 A	1.00	\$51,126	\$80,517	\$64,761
Payroll Analyst	G22 A	1.00	\$46,259	\$74,090	\$69,332
Payroll Specialist	H50 A	3.00	\$42,182	\$66,269	\$147,158
Property Specialist	C21 A	1.00	\$41,454	\$65,166	\$48,135
<b>Finance FTE Total:</b>		<b>20.60</b>			
<b>Department: Health and Human Services</b>					
Accounting Specialist	C46 A	4.00	\$35,381	\$55,640	\$171,265
Administrative Assistant	C47 A	2.00	\$36,920	\$58,053	\$100,508
Administrative Services Manager	A25 A	1.00	\$53,581	\$85,779	\$76,510
Administrative Services Manager Sr	A28 A	1.00	\$62,150	\$99,486	\$80,441
Adult Abuse Investigator	C52 A	4.00	\$46,467	\$73,091	\$248,065
Behavioral Health Aide	C40 A	4.00	\$27,102	\$42,661	\$116,034
Behavioral Health Nurse 1	B68 A	3.40	\$51,459	\$77,064	\$198,048
Behavioral Health Nurse 2	B70 A	1.00	\$56,077	\$84,011	\$69,529
Breast Feeding Peer Counselor	C42 A	0.80	\$29,723	\$46,654	\$12,317
Breast Feeding Peer Counselor (Bilingual)	C42 A	0.40	\$29,723	\$46,654	\$7,037
Budget Analyst 2	C53 A	1.00	\$48,714	\$76,648	\$68,846
Care Coordinator	C51 A	16.35	\$44,262	\$69,597	\$894,053
Care Coordinator (Bilingual)	C51 A	3.00	\$44,262	\$69,597	\$155,778
Clinical Supervisor 1	A26 A	7.00	\$56,326	\$90,147	\$466,373
Clinical Supervisor 2	A27 A	14.00	\$59,051	\$94,598	\$1,097,664
Contracts Specialist Sr	C53 A	2.00	\$48,714	\$76,648	\$137,692
Department Specialist 1 (Bilingual)	C98 A	3.00	\$25,002	\$39,250	\$103,562
Department Specialist 2	C42 A	19.00	\$29,723	\$46,654	\$751,154
Department Specialist 2 (Bilingual)	C42 A	14.67	\$29,723	\$46,654	\$572,238
Department Specialist 2 (Floater)	C42 A	1.00	\$29,723	\$46,654	\$32,829
Department Specialist 3	C44 A	15.00	\$32,323	\$50,814	\$622,048
Department Specialist 3 (Bilingual)	C44 A	5.00	\$32,323	\$50,814	\$240,308
Department Specialist 4	C47 A	1.00	\$36,920	\$58,053	\$42,706
Departmental Division Director	A34 A	4.00	\$83,158	\$133,203	\$439,962
Developmental Disabilities Assoc 2	C50 A	34.00	\$42,182	\$66,269	\$1,811,730
Developmental Disabilities Assoc 2 (Bilingual)	C50 A	7.00	\$42,182	\$66,269	\$377,278
Developmental Disabilities Specialist 1	C51 A	3.00	\$44,262	\$69,597	\$187,851
Developmental Disabilities Specialist 2	C53 A	1.00	\$48,714	\$76,648	\$55,957
Drug Treatment Assoc 1	C48 A	17.00	\$38,522	\$60,507	\$815,902
Drug Treatment Assoc 1 (Bilingual)	C48 A	3.00	\$38,522	\$60,507	\$163,541
Drug Treatment Assoc 2	C49 A	2.00	\$40,352	\$63,461	\$101,633

MARION COUNTY FY 2018-19 BUDGET  
APPENDIX L  
POSITIONS BY TITLE AND SALARY RANGE BY DEPARTMENT

**Budget Positions, FTE, Minimum and Maximum Salaries, and Total Salaries (ORS 294.388)**

FY 2018-19 - Board of Commissioners Adopted Stage

Position	Grade	FTE	Min	Max	Total
<b>Department: Health and Human Services (Continued)</b>					
Drug Treatment Case Manager	C15 A	13.00	\$31,616	\$49,712	\$464,682
Environmental Health Specialist 2	C51 A	3.00	\$44,262	\$69,597	\$169,814
Environmental Health Specialist 2 (Bilingual)	C51 A	1.00	\$44,262	\$69,597	\$68,875
Environmental Health Specialist 3	C54 A	2.00	\$51,126	\$80,517	\$153,526
Epidemiologist	C52 A	3.00	\$46,467	\$73,091	\$183,567
Health Administrator	M39 A	1.00	\$95,701	\$156,062	\$119,537
Health Educator 2	C51 A	5.60	\$44,262	\$69,597	\$271,895
Health Educator 2 (Bilingual)	C51 A	1.00	\$44,262	\$69,597	\$48,937
Health Educator 3	C52 A	5.00	\$46,467	\$73,091	\$299,060
Health Program Manager	A31 A	5.00	\$71,760	\$114,878	\$467,499
Health Program Supervisor	A29 A	3.00	\$65,125	\$104,374	\$268,713
Health Resources Coordinator	C45 A	1.00	\$33,779	\$53,061	\$48,178
LPN	C45 A	1.00	\$33,779	\$53,061	\$43,990
Management Analyst 1	C51 A	8.00	\$44,262	\$69,597	\$466,729
Management Analyst 2	C51 A	1.00	\$44,262	\$69,597	\$56,643
Medical Billing Specialist	C46 A	3.00	\$35,381	\$55,640	\$147,947
Mental Health Assoc	C48 A	49.23	\$38,522	\$60,507	\$2,366,283
Mental Health Assoc (Bilingual)	C48 A	7.00	\$38,522	\$60,507	\$361,686
Mental Health Assoc (Floater)	C48 A	1.00	\$38,522	\$60,507	\$42,646
Mental Health Assoc (Job Share/Bilingual)	C48 A	1.00	\$38,522	\$60,507	\$28,189
Mental Health Spec 1	C49 A	2.00	\$40,352	\$63,461	\$106,210
Mental Health Spec 1 (Bilingual)	C49 A	1.00	\$40,352	\$63,461	\$50,040
Mental Health Spec 2	C49 A	56.23	\$40,352	\$63,461	\$3,194,870
Mental Health Spec 2 (Bilingual)	C49 A	14.00	\$40,352	\$63,461	\$57,525
Mental Health Spec 3	C55 A	4.00	\$53,685	\$84,427	\$288,658
Nurse Practitioner (Bilingual)	B74 A	0.60	\$70,866	\$106,080	\$36,015
Nutrition Educator	C48 A	2.00	\$38,522	\$60,507	\$109,908
Nutrition Educator (Bilingual)	C48 A	1.00	\$38,522	\$60,507	\$51,394
Nutrition Specialist	C42 A	0.80	\$29,723	\$46,654	\$26,807
Nutrition Specialist (Bilingual)	C42 A	7.20	\$29,723	\$46,654	\$257,570
Nutritionist	C50 A	1.60	\$42,182	\$66,269	\$76,105
Occupational Therapy Specialist	C52 A	1.00	\$46,467	\$73,091	\$65,616
Office Manager	A21 A	3.00	\$44,117	\$70,658	\$178,108
Office Manager Sr	A25 A	3.00	\$53,581	\$85,779	\$233,500
Payroll Clerk	C46 A	1.00	\$35,381	\$55,640	\$43,292
Peer Support Specialist	C42 A	15.50	\$29,723	\$46,654	\$552,782
Peer Support Specialist (Bilingual)	C42 A	1.00	\$29,723	\$46,654	\$38,904
Program Coordinator 1	C50 A	5.00	\$42,182	\$66,269	\$248,158
Program Coordinator 2	C24 A	1.00	\$47,965	\$75,379	\$53,735
Public Health Nurse 2	B70 A	7.40	\$56,077	\$84,011	\$508,861
Public Health Nurse 2 (Bilingual)	B70 A	1.00	\$56,077	\$84,011	\$85,242
Public Health Nurse 3	B72 A	2.00	\$62,254	\$93,309	\$165,550
Public Health Nurse 3 (Bilingual)	B72 A	1.00	\$62,254	\$93,309	\$87,961
Public Health Nurse Pgm Manager	A30 A	3.00	\$68,453	\$109,637	\$256,673
Public Health Pgm Supervisor	A27 A	2.00	\$59,051	\$94,598	\$174,371
Public Health Physician	G42 A	0.60	\$122,928	\$196,872	\$70,181
Public Health Worker 1 (Bilingual)	C40 A	2.00	\$27,102	\$42,661	\$68,354
Public Health Worker 3 (Bilingual)	C45 A	5.00	\$33,779	\$53,061	\$214,002
Quality Improvement Facilitator	C25 A	1.00	\$52,666	\$82,742	\$58,017
<b>Health and Human Services FTE Total:</b>		<b>455.38</b>			
<b>Department: Information Technology</b>					
Administrative Assistant	C47 A	1.00	\$36,920	\$58,053	\$56,707
Business Systems Analyst	G27 A	1.00	\$59,051	\$94,598	\$84,427
Computer Forensics Specialist	F23 A	1.00	\$53,934	\$84,906	\$80,943
Contracts Specialist	C50 A	1.00	\$42,182	\$66,269	\$48,357

MARION COUNTY FY 2018-19 BUDGET  
APPENDIX L  
POSITIONS BY TITLE AND SALARY RANGE BY DEPARTMENT

**Budget Positions, FTE, Minimum and Maximum Salaries, and Total Salaries (ORS 294.388)**

FY 2018-19 - Board of Commissioners Adopted Stage

Position	Grade	FTE	Min	Max	Total
<b>Department: Information Technology (Continued)</b>					
Database Administrator	F27 A	1.00	\$65,603	\$103,126	\$98,361
Database Administrator-Sr	F28 A	1.00	\$68,848	\$108,285	\$97,221
GIS Analyst 1	F22 A	1.00	\$51,397	\$80,766	\$54,152
GIS Analyst 2	F24 A	2.00	\$56,638	\$89,086	\$154,689
GIS Analyst 3	F25 A	1.00	\$59,509	\$93,517	\$89,177
Info Technology Manager	A33 A	3.00	\$79,310	\$127,005	\$309,787
Info Technology Supervisor	A29 A	1.00	\$65,125	\$104,374	\$76,795
Information Technology Deputy Director	A34 A	1.00	\$83,158	\$133,203	\$118,304
Information Technology Director	M38 A	1.00	\$91,166	\$148,637	\$123,602
IT Project Manager	A30 A	3.00	\$68,453	\$109,637	\$270,402
IT Security Engineer	F25 A	1.00	\$59,509	\$93,517	\$105,560
IT System Architect	F28 A	1.00	\$68,848	\$108,285	\$102,393
IT Systems Analyst	F26 A	6.00	\$62,442	\$98,218	\$514,155
Network Analyst 2	F25 A	3.00	\$59,509	\$93,517	\$222,005
Network Analyst 3	F27 A	4.00	\$65,603	\$103,126	\$380,017
Programmer Analyst 1	F24 A	1.00	\$56,638	\$89,086	\$59,704
Programmer Analyst 2	F25 A	5.00	\$59,509	\$93,517	\$400,205
Programmer Analyst 3	F25 A	9.00	\$59,509	\$93,517	\$858,204
Support Specialist	F20 A	8.00	\$46,634	\$73,278	\$507,043
Support Technician	F16 A	1.00	\$38,355	\$60,320	\$53,088
Telecommunications Technician	C22 A	2.00	\$43,534	\$68,474	\$129,142
Telecommunications Technician-Sr	C24 A	1.00	\$47,965	\$75,379	\$73,744
<b>Information Technology FTE Total:</b>		<b>61.00</b>			
<b>Department: Justice Court</b>					
Department Specialist 2	C42 A	4.00	\$29,723	\$46,654	\$142,754
Department Specialist 2 (Bilingual)	C42 A	1.00	\$29,723	\$46,654	\$31,330
Department Specialist 3	C44 A	1.00	\$32,323	\$50,814	\$48,104
Justice of the Peace	X57 A	1.00	\$88,442	\$95,222	\$89,769
Office Manager	A21 A	1.00	\$44,117	\$70,658	\$62,516
<b>Justice Court FTE Total:</b>		<b>8.00</b>			
<b>Department: Juvenile</b>					
Accounting Specialist	C46 A	1.00	\$35,381	\$55,640	\$45,180
Administrative Services Manager	A25 A	1.00	\$53,581	\$85,779	\$80,310
Alternative Program Worker 2	C19 A	6.00	\$37,814	\$59,530	\$317,387
Alternative Program Worker 2 (Bilingual)	C19 A	2.49	\$37,814	\$59,530	\$116,161
Alternative Program Worker 3	C21 A	5.00	\$41,454	\$65,166	\$284,746
Assistant Juvenile Supervisor	A25 A	3.00	\$53,581	\$85,779	\$208,653
Asst Director of Juvenile Department	A33 A	1.00	\$79,310	\$127,005	\$89,325
Contracts Specialist	C50 A	1.00	\$42,182	\$66,269	\$64,793
Department Specialist 2	C42 A	1.50	\$29,723	\$46,654	\$50,206
Department Specialist 2 (Bilingual)	C42 A	3.00	\$29,723	\$46,654	\$127,050
Department Specialist 3	C44 A	1.00	\$32,323	\$50,814	\$49,656
Department Specialist 3 (Bilingual)	C44 A	1.00	\$32,323	\$50,814	\$48,414
Education Services Advocate	C50 A	2.00	\$42,182	\$66,269	\$118,791
Education Services Advocate (Bilingual)	C50 A	2.00	\$42,182	\$66,269	\$125,713
Family Intervention Therapist	C54 A	1.00	\$51,126	\$80,517	\$56,643
Family Intervention Therapist (Bilingual)	C54 A	1.00	\$51,126	\$80,517	\$59,473
Family Support Specialist	C52 A	1.00	\$46,467	\$73,091	\$65,616
Family Support Specialist (Bilingual)	C52 A	1.00	\$46,467	\$73,091	\$75,037
GAP Case Manager	C52 A	1.00	\$46,467	\$73,091	\$56,482
GAP Case Manager (Bilingual)	C52 A	1.00	\$46,467	\$73,091	\$55,811
Group Worker 2	J19 A	23.25	\$40,934	\$62,816	\$1,294,395
Group Worker 2 (Bilingual)	J19 A	7.00	\$40,934	\$62,816	\$396,701
Group Worker 2 (Job Share)	J19 A	1.00	\$40,934	\$62,816	\$36,730
Group Worker 3	J22 A	1.00	\$44,886	\$68,827	\$47,524
Juvenile Dept Director	M37 A	1.00	\$86,819	\$141,544	\$127,137

MARION COUNTY FY 2018-19 BUDGET  
APPENDIX L  
POSITIONS BY TITLE AND SALARY RANGE BY DEPARTMENT

<b>Budget Positions, FTE, Minimum and Maximum Salaries, and Total Salaries (ORS 294.388)</b>					
FY 2018-19 - Board of Commissioners Adopted Stage					
<b>Position</b>	<b>Grade</b>	<b>FTE</b>	<b>Min</b>	<b>Max</b>	<b>Total</b>
<b>Department: Juvenile (Continued)</b>					
Juvenile Detention Supervisor	A29 A	1.00	\$65,125	\$104,374	\$93,061
Juvenile Probation Case Aide (Bilingual)	C46 A	1.00	\$35,381	\$55,640	\$43,011
Juvenile Probation Officer	C52 A	13.00	\$46,467	\$73,091	\$855,974
Juvenile Probation Officer (Bilingual)	C52 A	9.00	\$46,467	\$73,091	\$633,760
Juvenile Program Supervisor	A28 A	5.00	\$62,150	\$99,486	\$463,641
Management Analyst 2	C54 A	1.50	\$51,126	\$80,517	\$90,874
Mental Health Spec 2	C52 A	3.00	\$46,467	\$73,091	\$192,661
Office Manager	A21 A	1.00	\$44,117	\$70,658	\$55,033
Program Van Driver	C40 A	0.47	\$27,102	\$42,661	\$8,464
Records Specialist	C44 A	2.00	\$32,323	\$50,814	\$96,845
<b>Juvenile FTE Total:</b>		<b>107.21</b>			
<b>Department: Legal</b>					
County Counsel	M41 A	1.00	\$105,518	\$172,037	\$140,121
Hearings Officer Sr	G27 A	1.00	\$59,051	\$94,598	\$90,887
Law Librarian	A53 A	1.00	\$51,813	\$82,992	\$70,718
Legal Counsel-Asst	G27 A	2.00	\$59,051	\$94,598	\$149,818
Legal Counsel-Asst Sr	G33 A	3.00	\$79,310	\$127,005	\$361,733
<b>Department: Legal (Continued)</b>					
Legal Department Specialist (Confidential)	H14 A	2.00	\$32,989	\$51,958	\$94,370
Library Assistant	C44 A	0.80	\$32,323	\$50,814	\$23,610
Paralegal	G20 A	1.00	\$42,016	\$67,330	\$64,624
<b>Legal FTE Total:</b>		<b>11.80</b>			
<b>Department: Public Works</b>					
Accounting Specialist	C46 A	3.00	\$35,381	\$55,640	\$154,284
Administration Division Manager	A30 A	1.00	\$68,453	\$109,637	\$92,660
Administrative Assistant (Confidential) (Biling)	H47 A	1.00	\$36,920	\$58,053	\$59,587
Administrative Assistant (WC)	C47 A	1.00	\$36,920	\$58,053	\$51,450
Assistant Building Official	A27 A	1.00	\$59,051	\$94,598	\$63,357
Assistant Planner	C49 A	1.00	\$40,352	\$63,461	\$62,091
Associate Planner	C52 A	2.00	\$46,467	\$73,091	\$118,649
Building and Planning Division Manager	A33 A	1.00	\$79,310	\$127,005	\$116,435
Building Inspector 2	C24 A	2.00	\$47,965	\$75,379	\$156,254
Building Plans Examiner 1	C21 A	1.00	\$41,454	\$65,166	\$43,681
Building Plans Examiner 2	C24 A	4.00	\$47,965	\$75,379	\$285,129
Building Plans Examiner Sr	C54 A	1.00	\$51,126	\$80,517	\$76,996
Civil Engineer	A30 A	3.00	\$68,453	\$109,637	\$270,402
Civil Engineering Assoc 1	C54 A	2.00	\$51,126	\$80,517	\$126,165
Civil Engineering Assoc 2	C26 A	7.00	\$56,347	\$88,608	\$478,546
Contracts Specialist	C50 A	1.00	\$42,182	\$66,269	\$64,793
County Emergency Manager	A28 A	1.00	\$62,150	\$99,486	\$89,325
County Surveyor	A31 A	1.00	\$71,760	\$114,878	\$77,037
Crew Leader	C49 A	9.00	\$40,352	\$63,461	\$529,946
Department Specialist 2	C42 A	3.00	\$29,723	\$46,654	\$108,341
Department Specialist 2 (Bilingual)	C42 A	1.00	\$29,723	\$46,654	\$31,330
Department Specialist 3	C44 A	5.00	\$32,323	\$50,814	\$185,643
Department Specialist 4	C47 A	1.00	\$36,920	\$58,053	\$56,749
Dispatch Center Coordinator	C44 A	2.00	\$32,323	\$50,814	\$95,764
Electrical Inspector	C24 A	2.00	\$47,965	\$75,379	\$138,769
Electronics Technician 1 - Communications	C50 A	2.00	\$42,182	\$66,269	\$113,351
Electronics Technician 2 - Communications	C52 A	1.00	\$46,467	\$73,091	\$48,937
Emergency Preparedness Coordinator	G23 A	1.00	\$48,610	\$77,834	\$52,168
Engineering Division Manager	A33 A	1.00	\$79,310	\$127,005	\$118,923
Engineering Tech 1	C47 A	2.00	\$36,920	\$58,053	\$112,105
Engineering Tech 2	C50 A	9.00	\$42,182	\$66,269	\$505,359
Engineering Tech Sr	C52 A	2.00	\$46,467	\$73,091	\$118,649

MARION COUNTY FY 2018-19 BUDGET  
APPENDIX L  
POSITIONS BY TITLE AND SALARY RANGE BY DEPARTMENT

<b>Budget Positions, FTE, Minimum and Maximum Salaries, and Total Salaries (ORS 294.388)</b>					
FY 2018-19 - Board of Commissioners Adopted Stage					
<b>Position</b>	<b>Grade</b>	<b>FTE</b>	<b>Min</b>	<b>Max</b>	<b>Total</b>
<b>Department: Public Works (Continued)</b>					
Environmental Services Division Manager	A33 A	1.00	\$79,310	\$127,005	\$110,879
Environmental Services Operations Supervisor	A26 A	1.00	\$56,326	\$90,147	\$66,406
Environmental Specialist	C52 A	3.00	\$46,467	\$73,091	\$174,024
Ferry Operator	C46 A	5.00	\$35,381	\$55,640	\$238,205
Ferry Operator Relief	C46 A	6.00	\$35,381	\$55,640	\$289,720
Fleet Shop Supervisor	A25 A	1.00	\$53,581	\$85,779	\$79,043
Fleet Specialist	C50 A	1.00	\$42,182	\$66,269	\$59,515
Heavy Equipment Operator	C48 A	4.00	\$38,522	\$60,507	\$218,361
Maintenance Worker	C43 A	16.00	\$30,930	\$48,672	\$594,264
Management Analyst 1	C51 A	1.90	\$44,262	\$69,597	\$117,591
Management Analyst 2	C54 A	1.00	\$51,126	\$80,517	\$53,878
Managerial Accountant	A26 A	1.00	\$56,326	\$90,147	\$71,413
Mechanic	C48 A	8.00	\$38,522	\$60,507	\$391,486
Mechanic-Sr	C50 A	1.00	\$42,182	\$66,269	\$59,515
Medium Equipment Operator	C46 A	41.00	\$29,938	\$47,080	\$1,934,240
Medium Equipment Operator - Parks	C46 A	1.00	\$29,938	\$47,080	\$31,565
Office Manager Sr	A25 A	1.00	\$53,581	\$85,779	\$73,035
Onsite Wastewater Specialist 2	C26 A	3.00	\$56,347	\$88,608	\$180,761
Parts Clerk	C44 A	2.00	\$32,323	\$50,814	\$97,679
Permit Specialist	C45 A	5.80	\$33,779	\$53,061	\$255,929
Plumbing Inspector	C24 A	2.00	\$47,965	\$75,379	\$146,412
Principal Planner	C55 A	1.00	\$53,685	\$84,427	\$82,485
Program Coordinator 1	C50 A	4.00	\$42,182	\$66,269	\$233,021
Program Supervisor	A26 A	1.00	\$56,326	\$90,147	\$78,145
Project Engineer	G29 A	5.00	\$65,125	\$104,374	\$430,568
Public Works Aide	C98 A	1.00	\$25,002	\$39,250	\$37,431
Public Works Director	M38 A	1.00	\$91,166	\$148,637	\$136,679
PW Operations Division Mgr	A33 A	1.00	\$79,310	\$127,005	\$113,287
Right of Way Agent	C52 A	1.00	\$46,467	\$73,091	\$48,937
Road Operations Supervisor	A25 A	6.00	\$45,338	\$72,582	\$425,186
Safety Specialist	G21 A	1.00	\$44,117	\$70,658	\$67,812
Scale Attendant	C12 A	6.30	\$27,851	\$43,701	\$223,660
Senior Planner	C54 A	1.00	\$51,126	\$80,517	\$76,763
Survey Technician 1	C48 A	2.00	\$38,522	\$60,507	\$114,089
Survey Technician 2	C51 A	2.00	\$44,262	\$69,597	\$125,680
Survey Technician 3	C53 A	1.00	\$48,714	\$76,648	\$77,798
Waste Reduction Coordinator	C52 A	1.00	\$46,467	\$73,091	\$48,937
Waste Reduction Coordinator (Bilingual)	C52 A	3.00	\$46,467	\$73,091	\$216,018
Wastewater Operator 1	C49 A	2.00	\$40,352	\$63,461	\$95,067
Wastewater Operator 2	C52 A	1.00	\$46,467	\$73,091	\$58,111
<b>Public Works FTE Total:</b>		<b>223.00</b>			
<b>Department: Sheriff's Office</b>					
Accounting Clerk	C42 A	1.00	\$29,723	\$46,654	\$36,277
Accounting Specialist	C46 A	2.00	\$35,381	\$55,640	\$104,948
Administrative Assistant	C47 A	1.00	\$36,920	\$58,053	\$56,749
Administrative Assistant (Confidential)	H47 A	1.00	\$36,920	\$58,053	\$55,356
Administrative Services Manager Sr	A28 A	1.00	\$62,150	\$99,486	\$88,713
Administrative Specialist Detective Section	D12 A	1.00	\$36,213	\$52,187	\$54,877
Budget Analyst 1	C50 A	1.00	\$42,182	\$66,269	\$63,209
Budget Analyst 2	C53 A	1.00	\$48,714	\$76,648	\$69,627
Case Aide	C46 A	5.00	\$35,381	\$55,640	\$209,418
Case Aide (Bilingual)	C46 A	1.00	\$35,381	\$55,640	\$53,996
Chief Civil Supervisor	A26 A	1.00	\$56,326	\$90,147	\$80,374
Code Enforcement Aide	C43 A	1.00	\$30,930	\$48,672	\$44,208
Code Enforcement Officer	C51 A	2.00	\$44,262	\$69,597	\$121,619
Community Corrections Educator	C51 A	1.00	\$44,262	\$69,597	\$62,492

MARION COUNTY FY 2018-19 BUDGET  
APPENDIX L  
POSITIONS BY TITLE AND SALARY RANGE BY DEPARTMENT

**Budget Positions, FTE, Minimum and Maximum Salaries, and Total Salaries (ORS 294.388)**

FY 2018-19 - Board of Commissioners Adopted Stage

Position	Grade	FTE	Min Salary	Max Salary	Total Salary
<b>Department: Sheriff's Office (Continued)</b>					
Contracts Specialist	C50 A	1.00	\$42,182	\$66,269	\$59,047
Corrections Health Prgm Supervisor	A27 A	1.00	\$59,051	\$94,598	\$88,565
Corrections Nurse	D22 A	10.00	\$55,931	\$82,867	\$800,938
Department Specialist 2	C42 A	2.00	\$29,723	\$46,654	\$86,834
Department Specialist 3	C44 A	7.00	\$32,323	\$50,814	\$318,925
Department Specialist 3 (Bilingual)	C44 A	2.00	\$32,323	\$50,814	\$85,751
Deputy Sheriff - Enforcement	D16 A	70.00	\$44,379	\$64,712	\$5,259,106
Deputy Sheriff - Enforcement (Bilingual)	D20 A	5.00	\$50,773	\$72,405	\$408,299
Deputy Sheriff - Institutions	D20 A	71.00	\$50,773	\$72,405	\$5,127,819
Deputy Sheriff - Institutions (Bilingual)	D20 A	3.00	\$53,311	\$76,025	\$217,615
Deputy Sheriff - Institutions (MSR)	D16 A	23.00	\$44,379	\$64,712	\$1,555,588
Deputy Sheriff - Institutions (MSR) (Bilingual)	D20 A	2.00	\$53,311	\$76,025	\$146,730
Deputy Sheriff - P & P - Advanced	E46 A	36.00	\$47,923	\$74,693	\$2,527,642
Deputy Sheriff - P & P - Advanced (Bilingual)	E48 A	5.00	\$51,168	\$79,602	\$362,486
Division Commander	A35 A	3.00	\$87,318	\$139,797	\$401,793
Division Commander - Institution	A35 A	1.00	\$87,318	\$139,797	\$134,083
DP Deputy Sheriff - Basic 4/5 Enhanced Public Safety ESSD	D20A	5.00	\$27,682	\$39,465	\$165,895
DP Deputy Sheriff - Basic 4/5 Enhanced Public Safety ESSD	D20A	1.00	\$27,682	\$39,465	\$33,179
DP Deputy Sheriff - INTER 5/6 Enhanced Public Safety ESSD	D20 A	4.00	\$26,656	\$38,013	\$155,704
DP PRE TRIAL- Case Aide	C46 A	2.00	\$29,478	\$46,358	\$73,648
DP Title III Forest Patrol Deputy Sheriff - Enforcement	D20 A	1.00	\$50,773	\$72,405	\$76,763
Evidence Officer	D15 A	2.00	\$41,330	\$60,154	\$115,853
Facility Security Aide 1	D11 A	2.00	\$34,611	\$49,795	\$96,452
Facility Security Aide 2	D43 A	5.00	\$42,544	\$61,895	\$297,033
Facility Security Aide 2 (Bilingual)	D43 A	1.00	\$42,544	\$61,895	\$61,866
Lieutenant	A31 A	9.00	\$71,760	\$114,878	\$966,476
Management Analyst 2	C54 A	1.00	\$51,126	\$80,517	\$71,421
Mental Health and Evaluation Specialist	C54 A	1.00	\$51,126	\$80,517	\$72,287
Office Manager	A21 A	2.00	\$44,117	\$70,658	\$128,397
Office Manager Sr	A25 A	1.00	\$53,581	\$85,779	\$76,510
Office Specialist 2	D09 A	4.50	\$31,720	\$45,739	\$182,165
Office Specialist 2 (Bilingual)	D09 A	1.00	\$31,720	\$45,739	\$45,712
Office Specialist 3	D11 A	2.00	\$34,611	\$49,795	\$87,797
Program Coordinator 1	C50 A	1.00	\$42,182	\$66,269	\$49,356
Program Coordinator 2	C24 A	1.00	\$47,965	\$75,379	\$67,685
Sergeant	A29 A	25.00	\$65,125	\$104,374	\$2,448,160
Sheriff	X53 A	1.00	\$146,619	\$146,619	\$156,250
Sheriff's Office Property Specialist	D14 A	1.00	\$38,584	\$56,077	\$48,428
Sheriff's Office Records Specialist	D13 A	3.00	\$37,710	\$54,517	\$159,686
Support Services Technician	D12 A	17.00	\$36,213	\$52,187	\$814,671
Support Services Technician (Bilingual)	D12 A	5.00	\$36,213	\$52,187	\$260,457
Undersheriff	M38 A	1.00	\$91,166	\$148,637	\$136,679
Victim Assistance Program Coordinator	C50 A	1.00	\$42,182	\$66,269	\$63,209
<b>Sheriff's Office FTE Total:</b>		<b>362.50</b>			
<b>Department: Treasurer's Office</b>					
Treasurer	X55 A	1.00	\$91,645	\$91,645	\$101,570
Treasury Specialist	C47 A	1.50	\$36,920	\$58,053	\$69,786
<b>Treasurer's Office FTE Total:</b>		<b>2.50</b>			
<b>Grand Total FTE</b>		<b>1510.17</b>			

MARION COUNTY FY 2018-19 BUDGET  
APPENDIX M  
DISTINGUISHED BUDGET PRESENTATION AWARD



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Marion County  
Oregon**

For the Fiscal Year Beginning

**July 1, 2017**

*Christopher P. Morill*

Executive Director

MARION COUNTY FY 2018-19 BUDGET  
APPENDIX M  
DISTINGUISHED BUDGET PRESENTATION AWARD

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