

TABLE OF CONTENTS

APPENDICES

Appendix A – Public Notice of Budget Committee Meeting	A-1
Appendix B – Board Resolution Adopting the Budget and Imposing Tax	B-1
Appendix C – Public Notice of Budget Hearing (Board Adoption).....	C-1
Appendix D – Notice of Property Tax and Certification	D-1
Appendix E – Budget Terminology	E-1
Appendix F – Financial Policies.....	F-1
Appendix G – Fund Descriptions – Major and Nonmajor.....	G-1
Appendix H – Major Funds Line Item Detail Locator.....	H-1
Appendix I – Contingency, Reserves and Ending Fund Balance	I-1
Appendix J – Changes In Ending Fund Balance	J-1
Appendix K – Full Time Equivalent Positions.....	K-1
Appendix L – Positions by Title and Salary Range by Department.....	L-1
Appendix M – Distinguished Budget Presentation Award	M-1

THIS PAGE HAS BEEN INTENTIONALLY LEFT BLANK

MARION COUNTY FY 2019-20 BUDGET
APPENDIX A
PUBLIC NOTICE OF BUDGET COMMITTEE MEETING



AFFIDAVIT OF PUBLICATION

MARION COUNTY FINANCE DEPT
555 COURT ST NE STE 4247
SALEM, OR 97301

I, Shelly Hise
being first duly sworn, depose and say that I am the
principal clerk of the Statesman Journal, Silverton
Appeal and Stayton Mail newspapers of general
circulation as defined by Sections 193.010 to
193.110, Oregon revised Statutes; printed and
Published at Salem in the aforesaid county and
state; that this Public Notice is printed copy of which
is hereby annexed, was published in the entire issue
of said newspaper in the following issues -

05/20/19

Dated this 20 day of May, 2019

Shelly Hise
Public Notice Clerk

Subscribed and sworn to me this

Kazoua Yang
Notary Public for State of Wisconsin, Brown County

Notary Expires on 11/9/22

Ad#: 0003572241
P O : Budget Committee Mtg FY19-20
of Affidavits : 1



MARION COUNTY FY 2019-20 BUDGET
APPENDIX A
PUBLIC NOTICE OF BUDGET COMMITTEE MEETING

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, 2019 to June 30, 2020 will be held at Courthouse Square, Senator Hearing Room, 555 Court St. NE, Salem, Oregon. The first meeting will take place on June 3, 2019 at 9:00 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 4, 2019 to receive additional budget information, deliberate and approve the budget. Public comment will be taken at 8:45 am. If further deliberations are necessary, a third meeting will be held on June 6, 2019 at 9:00 am to 12:00 pm. 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 3, 2019 at the Board of Commissioners' Office, Room 5232, Courthouse Square, 555 Court Street, Salem, between the hours of 9:00 am and 5:00 pm, or on the Marion County website at www.co.marion.or.us.

Statesman Journal 5/20/19

MARION COUNTY FY 2019-20 BUDGET
APPENDIX B
BOARD RESOLUTION ADOPTING BUDGET AND IMPOSING TAX

BEFORE THE BOARD OF COMMISSIONERS

FOR MARION COUNTY, OREGON

In the Matter of the)
Marion County Budget for)
Fiscal Year 2019-20.)

RESOLUTION No. 19R-14

This matter came before the Marion County Board of Commissioners at its regularly scheduled public meeting on June 19, 2019, to adopt the budget, make appropriations, and impose and categorize taxes for fiscal year 2019-2020.

WHEREAS, the Marion County Budget Committee approved a budget for fiscal year 2019-2020 in the amount of \$455,271,158 and referred that budget to the Marion County Board of Commissioners; now, therefore

BE IT RESOLVED that for the fiscal year beginning July 1, 2019, the total budget amount of \$455,271,158 is hereby adopted and \$385,901,348 is hereby appropriated for the fund and department purposes shown in the attached schedule and by this reference made a part hereof; and

IT IS FURTHER RESOLVED that the Marion County Board of Commissioners hereby imposes the taxes provided for in the adopted budget at the rate of \$3.0252 per \$1,000 for operations, and these taxes are hereby imposed for tax year 2019-2020 upon the assessed value of all taxable property within the county; and

MARION COUNTY FY 2019-20 BUDGET
APPENDIX B
BOARD RESOLUTION ADOPTING BUDGET AND IMPOSING TAX

IT IS FURTHER RESOLVED that the Marion County Board of Commissioners hereby imposes taxes for 2019-2020 as categorized below:


General Government Limitation

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

DATED at Salem, Oregon, this 19th day of June 2019.

MARION COUNTY BOARD OF COMMISSIONERS


Chair


Commissioner


Commissioner

MARION COUNTY FY 2019-20 BUDGET
APPENDIX B
BOARD RESOLUTION ADOPTING BUDGET AND IMPOSING TAX

MARION COUNTY
Fiscal Year 2019-20 Adopted Budget
Attachment to Resolution No. 19R-14
June 19, 2019

	Appropriated Budget July 1, 2019	Unappropriated Budget July 1, 2019	Fund Total July 1, 2019
GENERAL FUND			
Assessor's Office	\$ 6,680,603		
County Clerk's Office	3,011,403		
Community Services	853,773		
District Attorney's Office	9,718,302		
Justice Court	1,014,175		
Juvenile	13,014,942		
Sheriff's Office	43,918,746		
Treasurer's Office	498,059		
Non Departmental:			
Materials and Services	3,355,204		
Transfers Out	12,954,722		
Contingency	1,496,087		
Unappropriated Ending Fund Balance		6,530,528	
Total	\$ 96,516,016	\$ 6,530,528	\$ 103,046,544
BUILDING INSPECTION FUND			
Public Works	3,408,532		
Contingency	340,800		
Unappropriated Ending Fund Balance		3,272,804	
Total	\$ 3,749,332	\$ 3,272,804	\$ 7,022,136
CAPITAL BUILDING AND EQUIPMENT FUND			
Reserve for Future Expenditure		137,101	
Total	\$ -	\$ 137,101	\$ 137,101
CAPITAL IMPROVEMENT PROJECTS FUND			
Non-Departmental: Capital Outlay	7,367,777		
Transfers Out	137,255		
Contingency	263,561		
Reserve for Future Expenditure		6,174,068	
Total	\$ 7,768,593	\$ 6,174,068	\$ 13,942,661

MARION COUNTY FY 2019-20 BUDGET
APPENDIX B
BOARD RESOLUTION ADOPTING BUDGET AND IMPOSING TAX

	Appropriated Budget July 1, 2019	Unappropriated Budget July 1, 2019	Fund Total July 1, 2019
CENTRAL SERVICES FUND			
Board of Commissioners' Office	2,947,882		
Business Services	8,110,685		
Finance	2,997,698		
Information Technology	11,653,711		
Legal	1,812,654		
Non-Departmental: Materials and Services	125,712		
Total	\$ 27,648,342	\$ -	\$ 27,648,342
CHILD SUPPORT FUND			
District Attorney's Office	2,017,930		
Total	\$ 2,017,930	\$ -	\$ 2,017,930
COMMUNITY CORRECTIONS FUND			
Sheriff's Office	12,544,922		
Transfers Out	4,149,602		
Contingency	56,188		
Total	\$ 16,750,712	\$ -	\$ 16,750,712
COMMUNITY SERVICES GRANTS FUND			
Community Services	83,984		
Total	\$ 83,984	\$ -	\$ 83,984
COUNTY CLERK RECORDS FUND			
Clerk's Office	196,545		
Contingency	24,500		
Unappropriated Ending Fund Balance		56,396	
Total	\$ 221,045	\$ 56,396	\$ 277,441
COUNTY FAIR FUND			
Community Services	604,554		
Contingency	21,500		
Total	\$ 626,054	\$ -	\$ 626,054
COUNTY SCHOOLS FUND			
Non-Departmental: Special Payments	951,000		
Total	\$ 951,000	\$ -	\$ 951,000
CRIMINAL JUSTICE ASSESSMENT FUND			
Non-Departmental: Materials and Services	317,652		
Transfers Out	453,462		
Contingency	20,000		
Unappropriated Ending Fund Balance		608,232	
Total	\$ 791,114	\$ 608,232	\$ 1,399,346

MARION COUNTY FY 2019-20 BUDGET
APPENDIX B
BOARD RESOLUTION ADOPTING BUDGET AND IMPOSING TAX

	Appropriated Budget July 1, 2019	Unappropriated Budget July 1, 2019	Fund Total July 1, 2019
DEBT SERVICE FUND			
Debt Service	8,621,446		
Unappropriated Ending Fund Balance		2,803,401	
Total	\$ 8,621,446	\$ 2,803,401	\$ 11,424,847
DISTRICT ATTORNEY GRANTS FUND			
District Attorney's Office	1,182,950		
Contingency	57,203		
Total	\$ 1,240,153	\$ -	\$ 1,240,153
DOG SERVICES FUND			
Community Services	1,656,104		
Total	\$ 1,656,104	\$ -	\$ 1,656,104
ENHANCED PUBLIC SAFETY ESSD FUND			
Sheriff's Office	1,592,727		
Transfers Out	102,838		
Contingency	298,562		
Unappropriated Ending Fund Balance		991,488	
Total	\$ 1,994,127	\$ 991,488	\$ 2,985,615
ENVIRONMENTAL SERVICES FUND			
Public Works	27,221,988		
Debt Service	92,650		
Transfers Out	51,260		
Contingency	5,668,786		
Unappropriated Ending Fund Balance		9,156,710	
Total	\$ 33,034,684	\$ 9,156,710	\$ 42,191,394
FACILITY RENOVATION FUND			
Non-Departmental: Capital Outlay	5,613,785		
Contingency	356,933		
Reserve for Future Expenditure		2,021,917	
Total	\$ 5,970,718	\$ 2,021,917	\$ 7,992,635
FLEET MANAGEMENT FUND			
Public Works	3,127,949		
Contingency	312,700		
Unappropriated Ending Fund Balance		501,002	
Total	\$ 3,440,649	\$ 501,002	\$ 3,941,651
HEALTH AND HUMAN SERVICES FUND			
Health and Human Services	63,477,935		
Transfers Out	3,041,899		
Contingency	3,695,895		
Unappropriated Ending Fund Balance		3,348,358	
Total	\$ 70,215,729	\$ 3,348,358	\$ 73,564,087

MARION COUNTY FY 2019-20 BUDGET
APPENDIX B
BOARD RESOLUTION ADOPTING BUDGET AND IMPOSING TAX

	Appropriated Budget July 1, 2019	Unappropriated Budget July 1, 2019	Fund Total July 1, 2019
INMATE WELFARE FUND			
Sheriff's Office	217,417		
Contingency	65,616		
Unappropriated Ending Fund Balance		373,130	
Total	\$ 283,033	\$ 373,130	\$ 656,163
JUVENILE GRANTS FUND			
Juvenile	2,540,866		
Contingency	331,710		
Unappropriated Ending Fund Balance		444,526	
Total	\$ 2,872,576	\$ 444,526	\$ 3,317,102
LAND USE PLANNING FUND			
Public Works	1,222,239		
Total	\$ 1,222,239	\$ -	\$ 1,222,239
LAW LIBRARY FUND			
Legal	288,157		
Contingency	29,285		
Unappropriated Ending Fund Balance		719,275	
Total	\$ 317,442	\$ 719,275	\$ 1,036,717
LOTTERY AND ECONOMIC DEVELOPMENT FUND			
Community Services	3,594,756		
Transfers Out	324,000		
Contingency	150,000		
Total	\$ 4,068,756	\$ -	\$ 4,068,756
NON-DEPARTMENTAL GRANTS FUND			
Non-Departmental: Materials and Services	341,409		
Transfers Out	211,664		
Contingency	111,346		
Unappropriated Ending Fund Balance		490,323	
Total	\$ 664,419	\$ 490,323	\$ 1,154,742
PARKS FUND			
Public Works	767,250		
Contingency	76,500		
Unappropriated Ending Fund Balance		139,992	
Total	\$ 843,750	\$ 139,992	\$ 983,742
PUBLIC WORKS FUND			
Public Works	45,572,755		
Transfers Out	75,350		
Contingency	4,467,700		
Unappropriated Ending Fund Balance		16,751,934	
Total	\$ 50,115,805	\$ 16,751,934	\$ 66,867,739

MARION COUNTY FY 2019-20 BUDGET
APPENDIX B
BOARD RESOLUTION ADOPTING BUDGET AND IMPOSING TAX

	Appropriated Budget July 1, 2019	Unappropriated Budget July 1, 2019	Fund Total July 1, 2019
RAINY DAY FUND			
Reserve for Future Expenditure		2,312,431	
Total	\$ -	\$ 2,312,431	\$ 2,312,431
SELF-INSURANCE FUND			
Non-Departmental: Materials and Services	30,536,800		
Contingency	2,000,000		
Unappropriated Ending Fund Balance		9,227,610	
Total	\$ 32,536,800	\$ 9,227,610	\$ 41,764,410
SHERIFF GRANTS FUND			
Sheriff's Office	3,757,994		
Contingency	396,099		
Unappropriated Ending Fund Balance		67,214	
Total	\$ 4,154,093	\$ 67,214	\$ 4,221,307
STORMWATER MANAGEMENT			
Public Works	1,233,816		
Transfers Out	55,000		
Contingency	128,000		
Unappropriated Ending Fund Balance		693,587	
Total	\$ 1,416,816	\$ 693,587	\$ 2,110,403
SURVEYOR FUND			
Public Works	587,326		
Contingency	58,000		
Unappropriated Ending Fund Balance		2,271,900	
Total	\$ 645,326	\$ 2,271,900	\$ 2,917,226
TAX TITLE LAND SALES FUND			
Non-Departmental: Materials and Services	140,610		
Special Payments	188,968		
Transfers Out	90,000		
Contingency	50,000		
Unappropriated Ending Fund Balance		211,734	
Total	\$ 469,578	\$ 211,734	\$ 681,312
TRAFFIC SAFETY TEAM FUND			
Sheriff's Office	2,413,269		
Transfers Out	275,000		
Contingency	304,714		
Unappropriated Ending Fund Balance		64,149	
Total	\$ 2,992,983	\$ 64,149	\$ 3,057,132
TOTAL ALL FUNDS			
Total Appropriations, All Funds	385,901,348		
Total Unappropriated and Reserve Amounts, All Funds		69,369,810	
Total Budget			455,271,158
Total	\$ 385,901,348	\$ 69,369,810	\$ 455,271,158

MARION COUNTY FY 2019-20 BUDGET
APPENDIX B
BOARD RESOLUTION ADOPTING RESOLUTION AND IMPOSING TAX

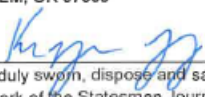
THIS PAGE HAS BEEN INTENTIONALLY LEFT BLANK

MARION COUNTY FY 2019-20 BUDGET
APPENDIX C
PUBLIC NOTICE OF BUDGET HEARING



AFFIDAVIT OF PUBLICATION

MARION CO FINANCE DEPT
PO BOX 14500
SALEM, OR 97309


being first duly sworn, depose and say that I am the principal clerk of the Statesman Journal, Silverton Appeal and Stayton Mail newspapers of general circulation as defined by Sections 193.010 to 193.110, Oregon revised Statutes; printed and Published at Salem in the aforesaid county and state; that this Public Notice is printed copy of which is hereby annexed, was published in the entire issue of said newspaper in the following issues -

06/14/2019

Dated this 25th day of June, 2019


Public Notice Clerk

Subscribed and sworn to me this


Notary Public for State of Wisconsin, Brown County

Notary Expires on 9-19-21

Ad#: 0000397515
P O : Budget Hearing
of Affidavits : 1



MARION COUNTY FY 2019-20 BUDGET
APPENDIX C
PUBLIC NOTICE OF BUDGET HEARING

NOTICE OF BUDGET HEARING			
<p>A public meeting of the Marion County Board of Commissioners will be held on June 19, 2019 at 9:30 am 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, 2019 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. 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.</p>			
Contact: Kevin Cameron, Chair Board of Commissioners		Telephone: 503-588-5212	Email: Commissioners@co.marion.or.us
FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount 2017-18	Adopted Budget This Year 2018-19	Approved Budget Next Year 2019-20
Beginning Fund Balance/Net Working Capital	128,341,658	136,199,406	129,409,952
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	83,826,172	86,809,578	88,327,819
Federal, State and all Other Grants, Gifts, Allocations and Donations	98,723,457	104,801,297	104,840,622
Revenue from Bonds and Other Debt	5,000,000	0	0
Interfund Transfers / Internal Service Reimbursements	46,408,637	59,519,010	53,696,977
All Other Resources Except Current Year Property Taxes	5,148,459	5,314,752	4,585,300
Current Year Property Taxes Estimated to be Received	68,409,263	71,342,750	74,410,488
Total Resources	435,857,646	463,986,793	455,271,158
FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Personnel Services	140,875,837	160,469,353	167,095,991
Materials and Services	107,245,884	127,724,664	129,936,448
Capital Outlay	22,772,355	45,003,474	36,311,108
Debt Service	7,987,844	8,538,806	8,714,096
Interfund Transfers	20,244,112	28,665,504	21,922,052
Contingencies	0	22,442,357	20,781,685
Special Payments	531,456	1,722,451	1,139,968
Unappropriated Ending Balance and Reserved for Future Expenditure	0	69,420,184	69,369,810
Total Requirements	299,657,488	463,986,793	455,271,158
FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY ORGANIZATIONAL UNIT OR PROGRAM *			
Name of Organizational Unit or Program FTE for that unit or program			
Operational Efficiency and Quality Service	47,256,799	64,959,916	63,489,106
FTE	238	243	244
<p>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 \$6.7 million and 51 FTE to continue property appraisal and tax assessment. The Clerk's Office budget is \$3.3 million and 14.7 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 \$16.3 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 \$8.0 million. In the central services area, the Board of Commissioners' budget is \$2.9 million and 15 FTE. The Business Services budget is \$8.1 million and 65 FTE. The Finance budget is \$3.0 million and 20.6 FTE. The Information Technology budget is \$11.7 million and increased to 63 FTE. The Legal Counsel budget totals \$2.8 million and 11.8 FTE including the Law Library. A non-departmental business enterprise enhancement program for information technology related financial management system improvements budget is \$0.1 million. The general government had an overall decrease due to a reduction in transfers to capital projects fund compared to the prior year.</p>			
Growth and Infrastructure	26,593,194	49,244,726	51,419,511
FTE	56	64	65
<p>The Growth and Infrastructure budget consists of \$42.1 million and 32.7 FTE in the environmental services program which includes solid waste management and recycling, \$1.0 million and 2.0 FTE in the county parks program, \$1.2 million and 6.4 FTE in the land use planning program, and \$7.0 million and 24 FTE in the building inspection program, all managed by the Public Works Department. The Growth and Infrastructure total budget increase is \$2.1 million with the largest gain in environmental services, primarily related to capital outlay for site improvements at the Brown's Island location.</p>			
Public Safety	87,298,329	100,693,519	101,912,279
FTE	556	572	565
<p>Public Safety is one of the county's highest priorities and it is allocated 77% of General Fund operating expenditures. The Sheriff's Office budget of \$71.6 million and 357.5 FTE includes enforcement, the county jail, parole and probation, and code enforcement. The District Attorney's Office budget is \$13.0 million to fund criminal prosecution, victims of crime assistance, juvenile enforcement, medical examiner and child support enforcement, utilizing 91.1 FTE. The Juvenile budget of \$16.3 million and 108.2 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 and small civil claims. There is a \$1.2 million increase in the total Public Safety budget, primarily in the Sheriff's Office, due to increased staff and patrol services for the East Salem Service District.</p>			

MARION COUNTY FY 2019-20 BUDGET
APPENDIX C
PUBLIC NOTICE OF BUDGET HEARING

Economic Development	2,315,318	4,971,576	4,694,810
FTE	3	3	3
The Economic Development budget of \$4.7 million and 3 FTE promotes economic development 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	31,294,116	73,281,271	75,837,019
FTE	151	160	160
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 \$75.8 million budget and 160 FTE. There is a \$2.5 million increase in the transportation budget, primarily due to increases in the roads and bridges budget for capital projects.			
Health and Human Services and Community Services	55,998,197	81,349,122	76,157,948
FTE	473	474	470
The Health and Human Services budget totals \$73.6 million and 451 FTE, a decrease of \$5.0 million, primarily due to anticipated reduced resources in the upcoming year and grant funding that is ending 6/30/19. 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 \$2.6 million and 19 FTE. Community services activities include operating a dog shelter and administrative support to the Children and Families Commission, providing support to the Marion County Extension and 4-H District, and reentry initiative.			
Capital	13,519,883	31,309,439	22,072,397
The Capital budget accounts for the countywide acquisition, construction or remediation of major capital facilities, equipment or other fixed assets, excluding Public Works Department capital projects and purchases. Major projects include \$6.7 million for multiple repairs and upgrades to county buildings, \$10.4 million for various improvements and upgrades to county equipment, \$3.8 million for a Juvenile Administration building, and \$9 million for IT equipment replacement. Amounts budgeted for projects vary widely from year-to-year as the type and scope of projects change.			
Non-Departmental / Non-Operating	35,381,652	58,177,224	59,688,088
Non-Operating activities are not assigned to specific department budgets. Budgeted requirements include \$41.8 million for a Self-Insurance program which pays the cost of county insurance programs; \$11.4 million in debt service which is comprised of \$7.6 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; \$1.4 million for a Criminal Justice Assessment program; \$818K for non-departmental grants; \$681K for a Tax Title Land Sales program; \$336K for veterans services, \$2.3 million for a Rainy Day Reserve program; and \$951K for the County Schools Fund. The major increases are for the Self-Insurance program and the Debt Service program.			
Total Requirements	299,657,488	463,986,793	455,271,158
Total FTE	1,477	1,516	1,507
PROPERTY TAX LEVIES			
	Rate or Amount Imposed 2017-18	Rate or Amount Imposed This Year 2018-19	Rate or Amount Approved Next Year 2019-20
Permanent Rate Levy (rate limit 3.0252 per \$1,000)	3.0252	3.0252	3.0252
Local Option Levy			
Levy For General Obligation Bonds			
STATEMENT OF INDEBTEDNESS			
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	\$40,114,093	\$0	
Other Borrowings	\$19,773,691	\$0	
Total	\$59,887,784	\$0	

OR-0000399085

Salem Statesman Journal - 06/14/2019

MARION COUNTY FY 2019-20 BUDGET
APPENDIX C
PUBLIC NOTICE OF BUDGET HEARING

THIS PAGE HAS BEEN INTENTIONALLY LEFT BLANK

MARION COUNTY FY 2019-20
APPENDIX D
NOTICE OF PROPERTY TAX AND CERTIFICATION

Clear This Page

**Notice of Property Tax and Certification of Intent to Impose
a Tax, Fee, Assessment, or Charge on Property**

**FORM LB-50
2019-2020**

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

<u>PO Box 14500</u> <small>Mailing address of district</small>	<u>Salem</u> <small>City</small>	<u>OR</u> <small>State</small>	<u>97309</u> <small>ZIP code</small>	<u>June 19, 2019</u> <small>Date</small>
<u>Kevin Cameron</u> <small>Contact person</small>	<u>Chair</u> <small>Title</small>	<u>503-588-5212</u> <small>Daytime telephone number</small>	<u>commissioners@co.marion.or.us</u> <small>Contact person e-mail address</small>	

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		
2. Local option operating tax 2			Excluded from Measure 5 Limits
3. Local option capital project tax 3			
4. City of Portland Levy for pension and disability obligations 4			Dollar Amount of Bond Levy
5a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001 5a			
5b. Levy for bonded indebtedness from bonds approved by voters after October 6, 2001 5b			
5c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 5a + 5b) 5c			0.00

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. Estimated permanent rate limit for newly merged/consolidated 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	ORS Authority**	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 ORS authority for putting these assessments on the roll must be completed if you have an entry in Part IV.

(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 2019-20
APPENDIX D
NOTICE OF PROPERTY TAX AND CERTIFICATION

THIS PAGE HAS BEEN INTENTIONALLY LEFT BLANK

MARION COUNTY FY 2019-20 BUDGET
APPENDIX E
BUDGET TERMINOLOGY

BUDGET TERMINOLOGY

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

Sources of funds are collectively entitled "**resources**". The source of funds most commonly recognized by citizens is **revenue**, such as taxes and charges for services. However, there are other sources of funds available to the county. These include transfers, administrative cost recoveries, financing proceeds, and net working capital. **Transfers** reflect the movement of resources that one fund or department receives from another fund or department for special purposes; goods and services are not provided in return for these transfers. **Administrative cost recoveries** are charges for services one department renders to another department. **Financing proceeds** are derived from the sale of general or special revenue bonds. **Net working capital** is the 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 2019-20 BUDGET
APPENDIX E
BUDGET TERMINOLOGY

Budget Glossary

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

ACCRUAL BASIS OF ACCOUNTING – 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**.

MARION COUNTY FY 2019-20 BUDGET
APPENDIX E
BUDGET TERMINOLOGY

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

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*.

AUDIT – The annual review and appraisal of a municipal corporation's accounts and fiscal affairs conducted by an accountant under contract or the Secretary of State (ORS 297.425).

BALANCED BUDGET – A budget in which revenues are equal to expenditures.

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.

MARION COUNTY FY 2019-20 BUDGET
APPENDIX E
BUDGET TERMINOLOGY

The Board of Commissioners must first authorize the reallocation of contingency to an expenditure category before the expenditure may be incurred.

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.

DEPRECIATION – An accounting method of allocating the cost of a tangible asset over its useful life and is used to account for declines in value.

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 2019-20 BUDGET
APPENDIX E
BUDGET TERMINOLOGY

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.

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.

MARION COUNTY FY 2019-20 BUDGET
APPENDIX E
BUDGET TERMINOLOGY

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.

MAJOR FUND – Major Funds are those funds that are particularly important to financial statement users. They are identified either through a prescribed calculation of revenues, expenditures, assets, or liabilities, or as identified by the government entity. The General Fund is always considered a Major Fund.

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*.

NON-MAJOR FUND – All other Funds that are not considered Major Funds.

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.

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.

MARION COUNTY FY 2019-20 BUDGET
APPENDIX E
BUDGET TERMINOLOGY

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.

WORKING CAPITAL – Estimated fund balance on hand at the beginning of the fiscal year, plus anticipated revenues.

MARION COUNTY FY 2019-20 BUDGET
APPENDIX E
BUDGET TERMINOLOGY

THIS PAGE HAS BEEN INTENTIONALLY LEFT BLANK

MARION COUNTY FY 2019-20 BUDGET
APPENDIX F
FINANCIAL POLICIES

FINANCIAL POLICIES

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.¹

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."

¹ *State of Oregon Department of Revenue – Local Budgeting Manual*

MARION COUNTY FY 2019-20 BUDGET
APPENDIX F
FINANCIAL POLICIES

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.

- “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.”

MARION COUNTY FY 2019-20 BUDGET
APPENDIX F
FINANCIAL POLICIES

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.”

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

MARION COUNTY FY 2019-20 BUDGET
APPENDIX F
FINANCIAL POLICIES

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

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 2019-20 BUDGET
APPENDIX G
FUND DESCRIPTIONS – MAJOR AND NONMAJOR

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

Fund	Principal Resources	Description of Operations
<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 2019-20 BUDGET
APPENDIX G
FUND DESCRIPTIONS – MAJOR AND NONMAJOR

NONMAJOR FUNDS

Fund	Principal Resources	Description of Operations
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 2019-20 BUDGET
APPENDIX G
FUND DESCRIPTIONS – MAJOR AND NONMAJOR

NONMAJOR FUNDS CONTINUED

Fund	Principal Resources	Description of Operations
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 2019-20 BUDGET
 APPENDIX G
 FUND DESCRIPTIONS – MAJOR AND NONMAJOR

NONMAJOR FUNDS CONTINUED

Fund	Principal Resources	Description of Operations
<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 2019-20 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	557	560
<u>Governmental Funds</u>		
Health and Human Services	247	249
Lottery and Economic Development	146	153
Public Works	378	385
<u>Capital Projects Funds</u>		
Facility Renovation	531	533
<u>Enterprise Funds</u>		
Environmental Services	382	401

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

MARION COUNTY FY 2019-20 BUDGET
APPENDIX H
MAJOR FUNDS LINE ITEM DETAIL LOCATOR

THIS PAGE HAS BEEN INTENTIONALLY LEFT BLANK

MARION COUNTY FY 2019-20 BUDGET
 APPENDIX I
 CONTINGENCY, RESERVES AND ENDING FUND BALANCE

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.

General Reserves¹				
	Contingency	Reserve for Future Expenditures	Unappropriated Ending Fund Balance	Adjusted General Fund Resources ²
General Fund	1,496,087	-	6,530,528	90,610,551
Rainy Day	-	2,312,431	-	-
Total	\$1,496,087	\$2,312,431	\$6,530,528	\$90,610,551
FY 2019-20 % Reserves based on Adj General Fund Resources	1.7%	2.6%	7.2%	11.4%
FY 2018-19 % Reserves based on Adj General Fund Resources (Adopted)	1.5%	2.6%	6.0%	10.1%

1 = Reserve 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 2019-20 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.

% of Contingency, Reserve for Future Expenditure and Unappropriated Ending Fund Balance of Total Budget - All Funds					
Funds	Contingency	Reserve for Future Expenditures	Unappropriated Ending Fund Balance	Total Budget By Fund	% of Reserves for Total Budget By Fund
Building Inspection	340,800	-	3,272,804	7,022,136	51.5%
Capital Building and Equipment	-	137,101	-	137,101	100.0%
Capital Improvement Projects	263,561	6,174,068	-	13,942,661	46.2%
Central Services	-	-	-	27,648,342	0.0%
Child Support	-	-	-	2,017,930	0.0%
Community Corrections	56,188	-	-	16,750,712	0.3%
Community Services Grants	-	-	-	83,984	0.0%
County Clerk Records	24,500	-	56,396	277,441	29.2%
County Fair	21,500	-	-	626,054	3.4%
County Schools	-	-	-	951,000	0.0%
Criminal Justice Assessment	20,000	-	608,232	1,399,346	44.9%
Debt Service	-	-	2,803,401	11,424,847	24.5%
District Attorney Grants	57,203	-	-	1,240,153	4.6%
Dog Services	-	-	-	1,656,104	0.0%
Enhanced Public Safety ESSD	298,562	-	991,488	2,985,615	43.2%
Environmental Services	5,668,786	-	9,156,710	42,191,394	35.1%
Facility Renovation	356,933	2,021,917	-	7,992,635	29.8%
Fleet Management	312,700	-	501,002	3,941,651	20.6%
General Fund	1,496,087	-	6,530,528	103,046,544	7.8%
Health and Human Services	3,695,895	-	3,348,358	73,564,087	9.6%
Inmate Welfare	65,616	-	373,130	656,163	66.9%
Juvenile Grants	331,710	-	444,526	3,317,102	23.4%
Land Use Planning	-	-	-	1,222,239	0.0%
Law Library	29,285	-	719,275	1,036,717	72.2%
Lottery and Economic Dev	150,000	-	-	4,068,756	3.7%
Non Departmental Grants	111,346	-	490,323	1,154,742	52.1%
Parks	76,500	-	139,992	983,742	22.0%
Public Works	4,467,700	-	16,751,934	66,867,739	31.7%
Rainy Day	-	2,312,431	-	2,312,431	100.0%
Self Insurance	2,000,000	-	9,227,610	41,764,410	26.9%
Sheriff Grants	396,099	-	67,214	4,221,307	11.0%
Stormwater Management	128,000	-	693,587	2,110,403	38.9%
Surveyor	58,000	-	2,271,900	2,917,226	79.9%
Tax Title Land Sales	50,000	-	211,734	681,312	38.4%
Traffic Safety Team	304,714	-	64,149	3,057,132	12.1%
Total	\$ 20,781,685	\$ 10,645,517	\$ 58,724,293	\$ 455,271,158	19.8%

MARION COUNTY FY 2019-20 BUDGET
APPENDIX J
CHANGES IN ENDING FUND BALANCE

CHANGES IN ENDING FUND BALANCE BY FUND

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 2019-20 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 2019-20 BUDGET
APPENDIX J
CHANGES IN ENDING FUND BALANCE

Summary of Budgeted Changes In Fund Balance by Fund FY 2019-20						
Fund Name	Beginning Fund Balance	Revenues	Expenditures	Ending Fund Balance	Change From Prior Year	% Change
Departmental						
General Fund	12,435,993	90,610,551	96,516,016	6,530,528	(5,905,465)	-47.5%
Building Inspection	3,782,136	3,240,000	3,749,332	3,272,804	(509,332)	-13.5%
Central Services	-	27,648,342	27,648,342	-	-	0.0%
Child Support	-	2,017,930	2,017,930	-	-	0.0%
Community Corrections	1,215,829	15,534,883	16,750,712	-	(1,215,829)	-100.0%
Community Services Grants	18,554	65,430	83,984	-	(18,554)	-100.0%
County Clerk Records	126,441	151,000	221,045	56,396	(70,045)	-55.4%
County Fair	175,212	450,842	626,054	-	(175,212)	-100.0%
District Attorney Grants	223,392	1,016,761	1,240,153	-	(223,392)	-100.0%
Dog Control	33,708	1,622,396	1,656,104	-	(33,708)	-100.0%
Enhanced Public Safety ESSD	1,366,854	1,618,761	1,994,127	991,488	(375,366)	-27.5%
Environmental Services	15,312,127	26,879,267	33,034,684	9,156,710	(6,155,417)	-40.2%
Fleet Management	1,928,491	2,013,160	3,440,649	501,002	(1,427,489)	-74.0%
Health and Human Services	20,029,109	53,534,978	70,215,729	3,348,358	(16,680,751)	-83.3%
Inmate Welfare	426,398	229,765	283,033	373,130	(53,268)	-12.5%
Juvenile Grants	956,300	2,360,802	2,872,576	444,526	(511,774)	-53.5%
Land Use Planning	-	1,222,239	1,222,239	-	-	0.0%
Law Library	728,488	308,229	317,442	719,275	(9,213)	-1.3%
Lottery and Economic Development	1,946,763	2,121,993	4,068,756	-	(1,946,763)	-100.0%
Parks	403,833	579,909	843,750	139,992	(263,841)	-65.3%
Public Works	28,050,918	38,816,821	50,115,805	16,751,934	(11,298,984)	-40.3%
Sheriff Grants	564,890	3,656,417	4,154,093	67,214	(497,676)	-88.1%
Stormwater Management	1,009,037	1,101,366	1,416,816	693,587	(315,450)	-31.3%
Surveyor	2,258,217	659,009	645,326	2,271,900	13,683	0.6%
Traffic Safety Team	1,052,723	2,004,409	2,992,983	64,149	(988,574)	-93.9%
Total Departmental	94,045,413	279,465,260	328,127,680	45,382,993	(48,662,420)	-51.7%
Non-Departmental						
County Schools	102,000	849,000	951,000	-	(102,000)	-100.0%
Criminal Justice Assessment	689,661	709,685	791,114	608,232	(81,429)	-11.8%
Debt Service	2,764,336	8,660,511	8,621,446	2,803,401	39,065	1.4%
Non Departmental Grants	851,790	302,952	664,419	490,323	(361,467)	-42.4%
Rainy Day	2,288,331	24,100	2,312,431	-	(2,288,331)	-100.0%
Self Insurance	11,549,485	30,214,925	32,536,800	9,227,610	(2,321,875)	-20.1%
Tax Title Land Sales	437,348	243,964	469,578	211,734	(225,614)	-51.6%
Total Non-Departmental	18,682,951	41,005,137	46,346,788	13,341,300	(5,341,651)	-28.6%
Capital						
Capital Building and Equipment	134,453	2,648	137,101	-	(134,453)	-100.0%
Capital Improvement Projects	8,666,047	5,276,614	13,942,661	-	(8,666,047)	-100.0%
Facility Renovation	7,881,088	111,547	7,992,635	-	(7,881,088)	-100.0%
Total Capital	16,681,588	5,390,809	22,072,397	-	(16,681,588)	-100.0%
Total Budget	129,409,952	325,861,206	396,546,865	58,724,293	(70,685,659)	-54.6%

MARION COUNTY FY 2019-20 BUDGET

APPENDIX K

FULL TIME EQUIVALENT POSITIONS (FTE) BY DEPARTMENT

Marion County Budget FY 2019-20 - Board of Commissioners Adopted

FULL TIME EQUIVALENT POSITIONS (FTE) BY DEPARTMENT

	FY 16-17	FY 17-18	FY 18-19	FY 19-20	Diff
Assessor's Office	51.00	51.00	51.00	51.00	0.00
Board of Commissioners Office	15.00	15.00	15.00	15.00	0.00
Business Services	62.00	63.00	65.00	65.00	0.00
Clerk's Office	13.50	14.50	14.70	14.70	0.00
Community Services	21.35	21.65	21.65	21.65	0.00
District Attorney's Office	89.53	91.03	93.43	91.10	(2.33)
Finance	18.80	20.00	20.60	20.60	0.00
Health and Human Services	435.95	453.92	455.33	451.16	(4.17)
Information Technology	57.00	60.00	62.00	63.00	1.00
Justice Court	8.00	8.00	8.00	8.00	0.00
Juvenile	105.10	107.60	108.21	108.21	0.00
Legal	10.40	11.80	11.80	11.80	0.00
Public Works	202.00	207.00	224.30	225.30	1.00
Sheriff's Office	350.50	349.50	362.50	357.50	(5.00)
Treasurer's Office	2.50	2.50	2.50	2.50	0.00
Total	1442.63	1476.50	1516.02	1506.52	(9.50)

Central Services 580 Breakdown	FY 16-17	FY 17-18	FY 18-19	FY 19-20	Diff
Board of Commissioners Office	15.00	15.00	15.00	15.00	0.00
Business Services	62.00	63.00	65.00	65.00	0.00
Finance	18.80	20.00	20.60	20.60	0.00
Information Technology	57.00	60.00	62.00	63.00	1.00
Legal	9.00	10.00	10.00	10.00	0.00
Total	161.80	168.00	172.60	173.60	1.00

General Fund 100 Breakdown	FY 16-17	FY 17-18	FY 18-19	FY 19-20	Diff
Assessor's Office	51.00	51.00	51.00	51.00	0.00
Clerk's Office	12.50	13.50	13.70	13.70	0.00
Community Services	5.54	6.65	6.65	6.65	0.00
District Attorney's Office	64.25	66.34	67.34	68.01	0.67
Justice Court	8.00	8.00	8.00	8.00	0.00
Juvenile	75.70	75.70	88.53	88.53	0.00
Sheriff's Office	240.38	242.29	244.29	244.29	0.00
Treasurer's Office	2.50	2.50	2.50	2.50	0.00
Total	459.87	465.98	482.01	482.68	0.67

MARION COUNTY FY 2019-20 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

Clerk's Office	Fund #	FY 16-17	FY 17-18	FY 18-19	FY 19-20	Diff
County Clerk Records	120	1.00	1.00	1.00	1.00	0.00

Community Services	Fund #	FY 16-17	FY 17-18	FY 18-19	FY 19-20	Diff
Community Services Grants	160	0.50	0.00	0.00	0.00	0.00
Lottery and Economic Dev	165	3.00	3.00	3.00	3.00	0.00
Dog Services	230	11.80	12.00	12.00	12.00	0.00
County Fair	270	0.51	0.00	0.00	0.00	0.00

District Attorney's Office	Fund #	FY 16-17	FY 17-18	FY 18-19	FY 19-20	Diff
Child Support	220	13.20	13.20	14.60	14.60	0.00
District Attorney Grants	300	12.08	11.49	11.49	8.49	(3.00)

Health and Human Services	Fund #	FY 16-17	FY 17-18	FY 18-19	FY 19-20	Diff
Health and Human Services	190	435.95	453.92	455.33	451.16	(4.17)

Juvenile	Fund #	FY 16-17	FY 17-18	FY 18-19	FY 19-20	Diff
Juvenile Grants	125	29.40	31.90	19.68	19.68	0.00

Legal	Fund #	FY 16-17	FY 17-18	FY 18-19	FY 19-20	Diff
Law Library	260	1.40	1.80	1.80	1.80	0.00

Public Works	Fund #	FY 16-17	FY 17-18	FY 18-19	FY 19-20	Diff
Public Works	130	142.78	141.38	149.59	149.42	(0.17)
Land Use Planning	305	6.97	6.97	6.39	6.39	0.00
Parks	310	1.00	1.00	2.06	2.06	0.00
Surveyor	320	4.06	4.06	4.07	4.24	0.17
Building Inspection	330	20.49	22.49	23.87	23.87	0.00
Environmental Services	510	25.45	25.35	31.73	32.73	1.00
Stormwater Management	515	1.25	5.75	6.59	6.59	0.00

Sheriff's Office	Fund #	FY 16-17	FY 17-18	FY 18-19	FY 19-20	Diff
Community Corrections	180	82.17	78.11	78.11	73.11	(5.00)
Enhanced Public Safety ESSD	245	0.00	0.00	10.00	10.00	0.00
Sheriff Grants	250	16.70	17.85	18.35	18.35	0.00
Traffic Safety Team	255	10.25	10.25	10.75	10.75	0.00
Inmate Welfare	290	1.00	1.00	1.00	1.00	0.00

MARION COUNTY FY 2019-20 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 2019-20 Board of Commissioners Adopted Stage

Position	Grade	FTE	Min	Max	Total
Department: Assessor's Office					
Administrative Services Manager	A25 A	1.00	\$54,392	\$87,069	\$63,463
Appraisal Section Supervisor	A26 A	3.00	\$57,179	\$91,520	\$233,684
Assessment Clerk	C17 A	4.00	\$35,110	\$55,203	\$175,815
Assessment Clerk Sr	C47 A	3.00	\$37,482	\$58,926	\$170,852
Assessor	Y54 A	1.00	\$101,941	\$109,762	\$114,263
Cartographer/GIS Technician	C49 A	1.00	\$40,976	\$64,418	\$48,329
Cartographer/GIS Technician Sr	C51 A	1.00	\$44,928	\$70,658	\$63,754
Chief Deputy Assessor	A29 A	1.00	\$66,102	\$105,955	\$86,658
Deed Clerk	C17 A	3.00	\$35,110	\$55,203	\$141,838
Department Specialist 3	C44 A	3.00	\$32,822	\$51,584	\$119,801
Department Specialist 4	C47 A	1.00	\$37,482	\$58,926	\$58,619
Personal Property Appraisal Tech	C47 A	4.00	\$37,482	\$58,926	\$217,647
Property Appraiser 2	C48 A	15.00	\$39,104	\$61,422	\$843,738
Property Appraiser Sr	C53 A	4.00	\$49,462	\$77,813	\$280,516
Sales Data Analyst 3	C54 A	2.00	\$51,896	\$81,744	\$151,687
Tax Clerk	C44 A	2.00	\$32,822	\$51,584	\$89,235
Tax Clerk Sr	C51 A	1.00	\$44,928	\$70,658	\$70,288
Tax Office Supervisor/Tax Collector	A27 A	1.00	\$59,946	\$96,034	\$90,905
Assessor's Office FTE Total:		51.00			
Department: Board of Commissioners Office					
Administrative Services Manager Sr	A28 A	1.00	\$63,086	\$100,984	\$97,403
Chief Administrative Officer	M46 A	1.00	\$147,243	\$240,053	\$238,871
County Commissioner	Y50 A	3.00	\$90,792	\$97,760	\$303,666
County Public Information Coordinator	G26 A	1.00	\$57,179	\$91,478	\$81,957
Department Specialist 3	C44 A	3.00	\$32,822	\$51,584	\$125,021
Deputy County Administrative Officer	M41 A	1.00	\$107,120	\$174,637	\$161,369
Management Analyst 1 (Confidential)	H52 A	1.00	\$47,174	\$74,194	\$52,850
Management Analyst 2	C55 A	1.00	\$54,496	\$85,696	\$82,085
Policy Analyst	G26 A	1.00	\$57,179	\$91,478	\$64,772
Senior Policy Analyst	G28 A	2.00	\$63,086	\$100,984	\$176,790
Board of Commissioners Office FTE Total:		15.00			
Department: Business Services					
Accounting Specialist	C46 A	1.00	\$35,922	\$56,493	\$44,869
Benefits and Risk Manager	A30 A	1.00	\$69,493	\$111,301	\$98,845
Building Maintenance Specialist	C47 A	10.00	\$37,482	\$58,926	\$508,106
Building Maintenance Specialist Sr	C49 A	2.00	\$40,976	\$64,418	\$127,557
Business Services Director	M36 A	1.00	\$83,970	\$136,885	\$123,540
Claims Adjuster	G23 A	1.00	\$49,358	\$79,019	\$74,341
Construction Project Coordinator	C26 A	1.00	\$57,200	\$89,939	\$66,522
Contracts Specialist	C50 A	1.00	\$42,827	\$67,267	\$55,540
Custodial Supervisor	A20 A	1.00	\$42,661	\$68,349	\$65,919
Custodial Worker 1	C10 A	14.00	\$25,834	\$40,664	\$487,622
Custodial Worker 2	C42 A	3.00	\$30,181	\$47,362	\$122,841
Department Specialist 3	C44 A	1.00	\$32,822	\$51,584	\$38,232
Electrician 1	C52 A	2.00	\$47,174	\$74,194	\$136,992
Electrician 2	C26 A	1.00	\$57,200	\$89,939	\$81,108
Facilities Analyst	G26 A	1.00	\$57,179	\$91,478	\$64,514
Facilities Maintenance and Systems Coordinator	C52 A	1.00	\$47,174	\$74,194	\$74,672

MARION COUNTY FY 2019-20 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 2019-20 Board of Commissioners Adopted Stage

Position	Grade	FTE	Min	Max	Total
Facilities Program Manager	A30 A	1.00	\$69,493	\$111,301	\$100,436
Groundskeeper	C44 A	1.00	\$32,822	\$51,584	\$46,548
Human Resources Analyst	G25 A	1.00	\$54,392	\$87,069	\$58,641
Human Resources Analyst Sr	G27 A	2.00	\$59,946	\$96,034	\$152,247
Human Resources Manager	A31 A	1.00	\$72,842	\$116,605	\$92,396
Human Resources Specialist	C51 A	5.00	\$44,928	\$70,658	\$297,634
Human Resources Specialist (Confidential)	H51 A	3.00	\$44,928	\$70,658	\$198,369
Human Resources Specialist Sr (Confidential)	H53 A	1.00	\$49,462	\$77,813	\$76,441
Human Resources Supervisor	G25 A	1.00	\$54,392	\$87,069	\$68,061
Loss Control Manager	G26 A	1.00	\$57,179	\$91,478	\$74,334
Mail Courier	C41 A	1.00	\$28,662	\$45,136	\$37,821
Maintenance Control Clerk	C15 A	1.00	\$32,094	\$50,461	\$46,060
Maintenance Supervisor	A27 A	1.00	\$59,946	\$96,034	\$81,609
Office Manager	A21 A	1.00	\$44,782	\$71,718	\$67,240
Safety & Wellness Coordinator	G23 A	1.00	\$49,358	\$79,019	\$66,268
Volunteer Services Coordinator	G21 A	1.00	\$44,782	\$71,718	\$66,657
Business Services FTE Total:		65.00			
Department: Clerk's Office					
County Clerk	Y56 A	1.00	\$90,958	\$97,947	\$102,222
Department Specialist 4	C47 A	1.20	\$37,482	\$58,926	\$36,161
Deputy County Clerk 2	C15 A	6.00	\$32,094	\$50,461	\$254,306
Elections and Recording Manager	A29 A	1.00	\$66,102	\$105,955	\$89,940
Elections Clerk	C43 A	2.50	\$31,408	\$49,421	\$83,587
Elections Technician	C45 A	1.00	\$34,299	\$53,872	\$51,618
Records Coordinator	C44 A	1.00	\$32,822	\$51,584	\$47,036
Support Specialist (Non-IT)	F18N A	1.00	\$43,430	\$68,245	\$57,729
Clerk's Office FTE Total:		14.70			
Department: Community Services					
Budget Analyst 1	C50 A	1.00	\$42,827	\$67,267	\$51,732
Community Services Director	M34 A	1.00	\$76,086	\$124,114	\$111,066
Community Services Program Coordinator	C49 A	1.00	\$40,976	\$64,418	\$48,329
Contracts Specialist	C50 A	1.00	\$42,827	\$67,267	\$55,924
Department Specialist 2	C42 A	1.75	\$30,181	\$47,362	\$67,560
Department Specialist 2 (Bilingual)	C42 A	1.00	\$30,181	\$47,362	\$42,885
Department Specialist 3	C44 A	2.00	\$32,822	\$51,584	\$88,446
Department Specialist 4	C47 A	1.00	\$37,482	\$58,926	\$44,649
Dog Control Officer	C46 A	2.00	\$35,922	\$56,493	\$102,087
Economic Development Coordinator	G26 A	1.00	\$57,179	\$91,478	\$82,573
Management Analyst 2	C55 A	2.00	\$54,496	\$85,696	\$137,133
Program Coordinator 1	C50 A	0.90	\$42,827	\$67,267	\$53,549
Shelter Manager	A27 A	1.00	\$59,946	\$96,034	\$81,173
Shelter Operations Manager	A23 A	1.00	\$49,358	\$79,019	\$64,354
Shelter Technician	C10 A	3.00	\$25,834	\$40,664	\$99,775
Veterinary Technician	C48 A	1.00	\$39,104	\$61,422	\$53,045
Community Services FTE Total:		21.65			
Department: District Attorney's Office					
Administrative Services Manager	A25 A	1.00	\$54,392	\$87,069	\$66,268
Budget Analyst 1	C50 A	1.00	\$42,827	\$67,267	\$66,109
Chief Medical Legal Death Investigator	A26 A	1.00	\$57,179	\$91,520	\$74,956

MARION COUNTY FY 2019-20 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 2019-20 Board of Commissioners Adopted Stage

Position	Grade	FTE	Min	Max	Total
Department Specialist 4	C47 A	1.00	\$37,482	\$58,926	\$57,898
Deputy DA 1	G26 A	7.00	\$57,179	\$91,478	\$488,926
Deputy DA 2	G31 A	7.50	\$72,842	\$116,605	\$631,745
Deputy DA 3	G34 A	11.00	\$84,406	\$135,221	\$1,200,053
Deputy DA 4	G35 A	2.00	\$88,629	\$141,898	\$267,534
District Attorney	Y58 A	1.00	\$32,261	\$34,736	\$44,302
District Attorney Investigator	C26 A	3.60	\$57,200	\$89,939	\$268,819
District Attorney Investigator (Bilingual)	C26 A	1.00	\$57,200	\$89,939	\$90,488
Legal Assistant Supervisor	A22 A	3.00	\$46,966	\$75,213	\$194,514
Legal Secretary 1	C42 A	12.00	\$25,538	\$40,075	\$437,435
Legal Secretary 1 (Bilingual)	C42 A	2.00	\$30,181	\$47,362	\$81,845
Legal Secretary 2	C44 A	15.00	\$32,822	\$51,584	\$656,698
Medical Legal Death Investigator	C55 A	2.00	\$54,496	\$85,696	\$133,074
Paralegal	G20 A	1.00	\$42,661	\$68,349	\$52,646
Support Enforcement Agent 1	C47 A	2.00	\$37,482	\$58,926	\$110,811
Support Enforcement Agent 2	C22 A	1.00	\$44,200	\$69,514	\$68,294
Trial Team Supervisor	A36 A	5.00	\$93,059	\$149,032	\$623,435
Victim Assistance Advocate	C45 A	3.00	\$34,299	\$53,872	\$129,269
Victim Assistance Advocate (Bilingual)	C45 A	1.00	\$34,299	\$53,872	\$49,714
Victim Assistance Advocate (Bilingual)	C45 A	1.00	\$34,299	\$53,872	\$41,346
Victim Assistance Manager	A25 A	1.00	\$54,392	\$87,069	\$67,378
Victim Assistance Program Coordinator	C50 A	4.00	\$42,827	\$67,267	\$254,851
Victim Assistance Program Coordinator (Biling)	C50 A	1.00	\$42,827	\$67,267	\$58,803
District Attorney's Office FTE Total:		91.10			
Department: Finance					
Accountant 2	C53 A	2.60	\$49,462	\$77,813	\$171,789
Accounting Specialist	C46 A	3.00	\$35,922	\$56,493	\$157,465
Budget Analyst 2	C53 A	1.00	\$49,462	\$77,813	\$61,625
Budget and Grants Manager	A27 A	1.00	\$59,946	\$96,034	\$89,025
Chief Accountant	G27 A	1.00	\$59,946	\$96,034	\$95,515
Chief Financial Officer	M38 A	1.00	\$92,539	\$150,883	\$132,791
Contracts and Procurement Manager	A27 A	1.00	\$59,946	\$96,034	\$86,625
Department Specialist 4	C47 A	1.00	\$37,482	\$58,926	\$51,916
Finance Accounting Manager	A28 A	1.00	\$63,086	\$100,984	\$91,123
Grant/Contracts Compliance Analyst	G24 A	2.00	\$51,813	\$83,013	\$149,870
Management Analyst 2	C55 A	1.00	\$54,496	\$85,696	\$72,797
Payroll Analyst	G24 A	1.00	\$51,813	\$83,013	\$78,118
Payroll Specialist (Confidential)	H52 A	3.00	\$47,174	\$74,194	\$187,911
Property Coordinator	C51 A	1.00	\$44,928	\$70,658	\$52,488
Finance FTE Total:		20.60			
Department: Health and Human Services					
Accounting Clerk	C42 A	1.00	\$30,181	\$47,362	\$31,973
Accounting Specialist	C46 A	3.00	\$35,922	\$56,493	\$133,566
Accounting Specialist (Bilingual)	C46 A	1.00	\$35,922	\$56,493	\$56,828
Administrative Assistant	C47 A	3.00	\$37,482	\$58,926	\$137,244
Administrative Services Manager	A25 A	1.00	\$54,392	\$87,069	\$78,053
Administrative Services Manager Sr	A28 A	1.00	\$63,086	\$100,984	\$86,151
Adult Abuse Investigator	C52 A	4.00	\$47,174	\$74,194	\$271,622
Behavioral Health Aide	C47 A	5.00	\$37,482	\$58,926	\$184,524

MARION COUNTY FY 2019-20 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 2019-20 Board of Commissioners Adopted Stage

Position	Grade	FTE	Min	Max	Total
Behavioral Health Nurse 1	B72 A	4.40	\$63,190	\$94,723	\$297,212
Behavioral Health Nurse 2	B73 A	1.00	\$66,622	\$99,694	\$75,288
Budget Analyst 2	C53 A	1.00	\$49,462	\$77,813	\$72,882
Care Coordinator	C48 A	14.00	\$39,104	\$61,422	\$794,802
Care Coordinator (Bilingual)	C48 A	3.00	\$39,104	\$61,422	\$168,937
Clinical Supervisor 1	A26 A	6.00	\$57,179	\$91,520	\$429,077
Clinical Supervisor 2	A27 A	15.00	\$59,946	\$96,034	\$1,237,798
Contracts Specialist Sr	C53 A	2.00	\$49,462	\$77,813	\$129,913
Department Specialist 1 (Bilingual)	C98 A	2.00	\$25,397	\$39,853	\$78,303
Department Specialist 2	C42 A	18.00	\$30,181	\$47,362	\$712,135
Department Specialist 2 (Bilingual)	C42 A	13.00	\$30,181	\$47,362	\$547,690
Department Specialist 2 (Floater)	C42 A	3.00	\$30,181	\$47,362	\$105,852
Department Specialist 3	C44 A	15.00	\$32,822	\$51,584	\$652,394
Department Specialist 3 (Bilingual)	C44 A	5.00	\$32,822	\$51,584	\$237,938
Department Specialist 4	C47 A	1.00	\$37,482	\$58,926	\$45,731
Departmental Division Director	A34 A	4.00	\$84,406	\$135,221	\$438,680
Developmental Disabilities Assoc 2	C50 A	35.00	\$42,827	\$67,267	\$1,956,142
Developmental Disabilities Assoc 2 (Bilingual)	C50 A	7.00	\$42,827	\$67,267	\$400,935
Developmental Disabilities Specialist 1	C51 A	3.00	\$44,928	\$70,658	\$174,737
Developmental Disabilities Specialist 2	C53 A	1.00	\$49,462	\$77,813	\$59,909
Drug Treatment Assoc 1	C48 A	17.00	\$39,104	\$61,422	\$856,848
Drug Treatment Assoc 1 (Bilingual)	C48 A	3.00	\$39,104	\$61,422	\$172,077
Drug Treatment Assoc 2	C49 A	2.00	\$40,976	\$64,418	\$107,556
Drug Treatment Case Manager	C15 A	11.00	\$32,094	\$50,461	\$416,078
Drug Treatment Case Manager (LEAD)	C15 A	2.00	\$32,094	\$50,461	\$69,433
EHR Analyst	C52 A	3.00	\$47,174	\$74,194	\$159,120
Environmental Health Specialist 2	C49 A	3.00	\$40,976	\$64,418	\$161,540
Environmental Health Specialist 2 (Bilingual)	C51 A	1.00	\$44,928	\$70,658	\$70,261
Environmental Health Specialist 3	C54 A	2.00	\$51,896	\$81,744	\$152,274
Epidemiologist	C55 A	2.00	\$54,496	\$85,696	\$134,631
Epidemiologist (Bilingual)	C52 A	1.00	\$47,174	\$74,194	\$62,002
Health and Human Services Administrator	M39 A	1.00	\$97,157	\$158,413	\$128,049
Health Educator 2	C51 A	6.60	\$44,928	\$70,658	\$340,121
Health Educator 3	C52 A	5.00	\$47,174	\$74,194	\$319,409
Health Program Manager	A31 A	4.00	\$72,842	\$116,605	\$403,013
Health Program Supervisor	A29 A	3.00	\$66,102	\$105,955	\$264,302
Health Resources Coordinator	C45 A	1.00	\$34,299	\$53,872	\$49,158
LPN	C45 A	1.00	\$34,299	\$53,872	\$40,349
Management Analyst 1	C52 A	11.00	\$47,174	\$74,194	\$673,194
Management Analyst 2	C55 A	1.00	\$54,496	\$85,696	\$60,593
Medical Billing Specialist	C46 A	3.00	\$35,922	\$56,493	\$136,871
Mental Health Assoc	C48 A	49.33	\$39,104	\$61,422	\$2,463,754
Mental Health Assoc (Bilingual)	C48 A	7.00	\$39,104	\$61,422	\$362,382
Mental Health Assoc (Job Share/Bilingual)	C48 A	1.00	\$39,104	\$61,422	\$29,705
Mental Health Spec 1	C49 A	2.00	\$40,976	\$64,418	\$110,605
Mental Health Spec 1 (Bilingual)	C49 A	1.00	\$40,976	\$64,418	\$43,387
Mental Health Spec 2	C49 A	58.23	\$40,976	\$64,418	\$3,433,969
Mental Health Spec 2 (Bilingual)	C49 A	11.00	\$40,976	\$64,418	\$687,880
Mental Health Spec 3	C55 A	3.00	\$54,496	\$85,696	\$223,399

MARION COUNTY FY 2019-20 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 2019-20 Board of Commissioners Adopted Stage

Position	Grade	FTE	Min	Max	Total
Nurse Practitioner (Bilingual)	B78 A	0.40	\$87,485	\$130,936	\$17,374
Nutrition Educator	C48 A	2.00	\$39,104	\$61,422	\$114,926
Nutrition Specialist	C42 A	1.00	\$30,181	\$47,362	\$42,729
Nutrition Specialist (Bilingual)	C42 A	8.00	\$30,181	\$47,362	\$322,726
Nutritionist	C50 A	1.60	\$42,827	\$67,267	\$80,373
Occupational Therapy Specialist	C52 A	1.00	\$47,174	\$74,194	\$66,936
Office Manager	A21 A	3.00	\$44,782	\$71,718	\$168,884
Office Manager Sr	A25 A	3.00	\$54,392	\$87,069	\$245,846
Payroll Clerk	C46 A	1.00	\$35,922	\$56,493	\$50,982
Peer Support Specialist	C42 A	13.60	\$30,181	\$47,362	\$504,245
Peer Support Specialist (Bilingual)	C42 A	1.00	\$30,181	\$47,362	\$41,691
Program Coordinator 1	C50 A	2.00	\$42,827	\$67,267	\$99,101
Program Coordinator 1 (Bilingual)	C50 A	1.00	\$42,827	\$67,267	\$49,158
Program Coordinator 2	C24 A	1.00	\$48,693	\$76,523	\$57,538
Public Health Nurse 2	B70 A	6.00	\$56,930	\$85,280	\$449,807
Public Health Nurse 2 (Bilingual)	B70 A	1.00	\$56,930	\$85,280	\$87,253
Public Health Nurse 3	B72 A	2.00	\$63,190	\$94,723	\$173,070
Public Health Nurse 3 (Bilingual)	B72 A	1.00	\$63,190	\$94,723	\$89,731
Public Health Nurse Pgm Manager	A30 A	3.00	\$69,493	\$111,301	\$265,365
Public Health Pgm Supervisor	A27 A	2.00	\$59,946	\$96,034	\$148,541
Public Health Worker 1 (Bilingual)	C40 A	2.00	\$27,518	\$43,306	\$61,077
Public Health Worker 3 (Bilingual)	C45 A	5.00	\$34,299	\$53,872	\$226,310
Quality Improvement Facilitator	C25 A	1.00	\$53,456	\$83,990	\$65,251
Health and Human Services FTE Total:		451.16			
Department: Information Technology					
Accounting Clerk	C42 A	1.00	\$30,181	\$47,362	\$31,973
Administrative Assistant	C47 A	1.00	\$37,482	\$58,926	\$53,209
Business Systems Analyst	G27 A	1.00	\$59,946	\$96,034	\$86,116
Computer Forensics Specialist	F23 A	1.00	\$54,746	\$86,195	\$82,573
Contracts Specialist Sr	C53 A	1.00	\$49,462	\$77,813	\$52,361
Database Administrator	F27 A	1.00	\$66,602	\$104,686	\$102,834
Database Administrator-Sr	F28 A	1.00	\$69,888	\$109,928	\$102,892
GIS Analyst 1	F22 A	1.00	\$52,187	\$81,994	\$60,423
GIS Analyst 2	F24 A	2.00	\$57,491	\$90,438	\$161,444
GIS Analyst 3	F26 A	1.00	\$63,398	\$99,694	\$95,515
Info Technology Manager	A33 A	3.00	\$80,517	\$128,918	\$315,559
Info Technology Supervisor	A29 A	1.00	\$66,102	\$105,955	\$82,226
Information Technology Deputy Director	A34 A	1.00	\$84,406	\$135,221	\$126,727
Information Technology Director	M38 A	1.00	\$92,539	\$150,883	\$132,390
IT Project Manager	A30 A	2.00	\$69,493	\$111,301	\$175,392
IT Security Analyst	G33 A	1.00	\$80,517	\$128,918	\$106,859
IT System Architect	G32 A	1.00	\$76,482	\$122,616	\$82,530
IT Systems Analyst	F26 A	6.00	\$63,398	\$99,694	\$485,672
Network Analyst 2	F25 A	3.00	\$60,403	\$94,931	\$234,214
Network Analyst 3	F27 A	4.00	\$66,602	\$104,686	\$391,689
Programmer Analyst 1	F24 A	1.00	\$57,491	\$90,438	\$66,337
Programmer Analyst 2	F25 A	5.00	\$60,403	\$94,931	\$419,302
Programmer Analyst 3	F25 A	9.00	\$60,403	\$94,931	\$913,844
Senior Project Manager	G31 A	1.00	\$72,842	\$116,605	\$78,584

MARION COUNTY FY 2019-20 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 2019-20 Board of Commissioners Adopted Stage

Position	Grade	FTE	Min	Max	Total
Support Specialist	F20 A	8.00	\$47,341	\$74,381	\$508,683
Support Specialist (IT)	F20 A	1.00	\$47,341	\$74,381	\$59,215
Support Technician	F20 A	1.00	\$40,058	\$62,938	\$34,898
Telecommunications Technician	C22 A	2.00	\$44,200	\$69,514	\$110,260
Telecommunications Technician-Sr	C24 A	1.00	\$48,693	\$76,523	\$75,232
Information Technology FTE Total:		63.00			
Department: Justice Court					
Department Specialist 2	C42 A	4.00	\$30,181	\$47,362	\$154,060
Department Specialist 2 (Bilingual)	C42 A	1.00	\$30,181	\$47,362	\$35,316
Department Specialist 3 (Bilingual)	C44 A	1.00	\$32,822	\$51,584	\$51,325
Justice of the Peace	Y57 A	1.00	\$89,773	\$96,658	\$98,612
Office Manager	A21 A	1.00	\$44,782	\$71,718	\$66,972
Justice Court FTE Total:		8.00			
Department: Juvenile					
Accounting Specialist	C46 A	1.00	\$35,922	\$56,493	\$48,237
Administrative Services Manager	A25 A	1.00	\$54,392	\$87,069	\$82,700
Alternative Program Worker 2	C19 A	5.49	\$38,397	\$60,424	\$250,609
Alternative Program Worker 2 (Bilingual)	C19 A	2.00	\$38,397	\$60,424	\$114,273
Alternative Program Worker 3	C22 A	6.00	\$44,200	\$69,514	\$362,668
Assistant Juvenile Supervisor	A25 A	3.00	\$36,270	\$58,060	\$195,853
Asst Director of Juvenile Department	A33 A	1.00	\$80,517	\$128,918	\$105,550
Contracts Specialist	C50 A	1.00	\$42,827	\$67,267	\$66,109
Department Specialist 2	C42 A	0.50	\$30,181	\$47,362	\$9,646
Department Specialist 2 (Bilingual)	C42 A	4.00	\$30,181	\$47,362	\$167,715
Department Specialist 3	C44 A	2.00	\$32,822	\$51,584	\$97,211
Education Services Advocate	C50 A	2.00	\$42,827	\$67,267	\$122,141
Education Services Advocate (Bilingual)	C50 A	2.00	\$42,827	\$67,267	\$132,191
Family Intervention Therapist	C54 A	1.00	\$51,896	\$81,744	\$62,884
Family Intervention Therapist (Bilingual)	C54 A	1.00	\$51,896	\$81,744	\$67,677
Family Support Specialist	C52 A	1.00	\$47,174	\$74,194	\$66,936
Family Support Specialist (Bilingual)	C52 A	1.00	\$47,174	\$74,194	\$76,543
GAP Case Manager	C52 A	1.00	\$47,174	\$74,194	\$60,507
GAP Case Manager (Bilingual)	C52 A	1.00	\$47,174	\$74,194	\$59,783
Group Worker 2	J19 A	19.25	\$41,766	\$64,085	\$1,100,867
Group Worker 2 (Bilingual)	J19 A	5.00	\$41,766	\$64,085	\$298,229
Group Worker 2 (Job Share)	J19 A	1.00	\$41,766	\$64,085	\$37,551
Group Worker 2 (MSR)	J19 A	6.00	\$41,766	\$64,085	\$328,231
Group Worker 2 (MSR) (Bilingual)	J19 A	1.00	\$41,766	\$64,085	\$62,954
Juvenile Dept Director	M37 A	1.00	\$88,130	\$143,686	\$129,693
Juvenile Detention Supervisor	A30 A	1.00	\$69,493	\$111,301	\$99,694
Juvenile Probation Case Aide (Bilingual)	C46 A	1.00	\$35,922	\$56,493	\$40,968
Juvenile Probation Officer	C51 A	13.00	\$44,928	\$70,658	\$893,369
Juvenile Probation Officer (Bilingual)	C51 A	9.00	\$44,928	\$70,658	\$665,286
Juvenile Program Supervisor	A29 A	6.00	\$66,102	\$105,955	\$592,263
Management Analyst 2	C55 A	1.50	\$54,496	\$85,696	\$80,423
Mental Health Spec 2	C52 A	2.00	\$47,174	\$74,194	\$110,742
Mental Health Spec 2 (Bilingual)	C52 A	1.00	\$47,174	\$74,194	\$53,804
Office Manager	A21 A	1.00	\$44,782	\$71,718	\$58,932
Program Van Driver	C40 A	0.47	\$27,518	\$43,306	\$6,632

MARION COUNTY FY 2019-20 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 2019-20 Board of Commissioners Adopted Stage

Position	Grade	FTE	Min	Max	Total
Records Specialist	C44 A	2.00	\$32,822	\$51,584	\$98,799
Juvenile FTE Total:		108.21			
Department: Legal					
County Counsel	M41 A	1.00	\$107,120	\$174,637	\$149,486
Hearings Officer Sr	G27 A	1.00	\$59,946	\$96,034	\$92,714
Law Librarian	A53 A	1.00	\$52,603	\$84,240	\$75,698
Legal Counsel-Asst	G27 A	2.00	\$59,946	\$96,034	\$158,533
Legal Counsel-Asst Sr	G33 A	3.00	\$80,517	\$128,918	\$343,764
Legal Department Specialist (Confidential)	H47 A	2.00	\$37,482	\$58,926	\$93,958
Library Assistant	C44 A	0.80	\$32,822	\$51,584	\$25,301
Paralegal	G20 A	1.00	\$42,661	\$68,349	\$65,919
Legal FTE Total:		11.80			
Department: Public Works					
Accounting Specialist	C46 A	3.00	\$35,922	\$56,493	\$159,689
Administration Division Manager	A33 A	1.00	\$80,517	\$128,918	\$99,301
Administrative Assistant (Confidential) (Biling)	H47 A	1.00	\$37,482	\$58,926	\$60,793
Administrative Assistant (WC)	C47 A	1.00	\$37,482	\$58,926	\$53,761
Assistant Building Official	A27 A	1.00	\$59,946	\$96,034	\$79,319
Assistant Planner	C50 A	1.00	\$42,827	\$67,267	\$64,475
Associate Planner	C53 A	2.00	\$49,462	\$77,813	\$128,802
Building and Planning Division Manager	A33 A	1.00	\$80,517	\$128,918	\$124,707
Building Inspector 2	C27 A	2.00	\$60,070	\$94,453	\$181,291
Building Plans Examiner 1	C50 A	2.00	\$42,827	\$67,267	\$108,501
Building Plans Examiner 2	C55 A	4.00	\$54,496	\$85,696	\$302,635
Building Plans Examiner Sr	C27 A	1.00	\$60,070	\$94,453	\$87,830
Civil Engineer	A30 A	3.00	\$69,493	\$111,301	\$291,762
Civil Engineering Assoc 1	C54 A	2.00	\$51,896	\$81,744	\$109,942
Civil Engineering Assoc 2	C26 A	6.60	\$57,200	\$89,939	\$513,971
Contracts Specialist	C50 A	1.00	\$42,827	\$67,267	\$66,109
County Emergency Manager	A28 A	1.00	\$63,086	\$100,984	\$91,123
County Surveyor	A31 A	1.00	\$72,842	\$116,605	\$95,409
Crew Leader	C49 A	9.00	\$40,976	\$64,418	\$549,963
Department Specialist 2	C42 A	3.00	\$30,181	\$47,362	\$109,680
Department Specialist 3	C44 A	5.00	\$32,822	\$51,584	\$202,923
Department Specialist 4	C47 A	1.00	\$37,482	\$58,926	\$57,898
Dispatch Center Coordinator	C45 A	2.00	\$34,299	\$53,872	\$92,248
Electrical Inspector	C55 A	2.00	\$54,496	\$85,696	\$136,044
Electronics Technician 1 - Communications	C50 A	2.00	\$42,827	\$67,267	\$116,983
Electronics Technician 2	C52 A	1.00	\$47,174	\$74,194	\$60,243
Emergency Preparedness Coordinator	G23 A	1.00	\$49,358	\$79,019	\$58,662
Engineering Division Manager	A33 A	1.00	\$80,517	\$128,918	\$116,370
Engineering Tech 1	C47 A	2.00	\$37,482	\$58,926	\$114,375
Engineering Tech 2	C50 A	9.00	\$42,827	\$67,267	\$548,294
Engineering Tech Sr	C52 A	2.00	\$47,174	\$74,194	\$121,037
Environmental Services Division Manager	A33 A	1.00	\$80,517	\$128,918	\$116,370
Environmental Services Operations Supervisor	A26 A	1.00	\$57,179	\$91,520	\$71,072
Environmental Specialist	C54 A	3.00	\$51,896	\$81,744	\$171,956
Ferry Operator	C46 A	5.00	\$35,922	\$56,493	\$249,865
Ferry Operator Relief	C46 A	6.00	\$35,922	\$56,493	\$287,459

MARION COUNTY FY 2019-20 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 2019-20 Board of Commissioners Adopted Stage

Position	Grade	FTE	Min	Max	Total
Fleet Shop Supervisor	A25 A	1.00	\$54,392	\$87,069	\$81,937
Fleet Specialist	C50 A	1.00	\$42,827	\$67,267	\$60,721
Heavy Equipment Operator	C48 A	4.00	\$39,104	\$61,422	\$227,397
Maintenance Worker	C43 A	16.00	\$31,408	\$49,421	\$611,053
Management Analyst 1	C52 A	2.90	\$47,174	\$74,194	\$182,268
Management Analyst 2	C55 A	1.00	\$54,496	\$85,696	\$57,729
Managerial Accountant	A26 A	1.00	\$57,179	\$91,520	\$76,512
Mechanic	C49 A	8.00	\$40,976	\$64,418	\$432,871
Mechanic-Sr	C50 A	1.00	\$42,827	\$67,267	\$60,721
Medium Equipment Operator	C46 A	42.00	\$35,922	\$56,493	\$2,061,057
Office Manager Sr	A25 A	1.00	\$54,392	\$87,069	\$78,289
Onsite Wastewater Specialist 2	C26 A	3.00	\$57,200	\$89,939	\$196,691
Parts Clerk	C44 A	2.00	\$32,822	\$51,584	\$99,611
Permit Specialist	C49 A	5.80	\$40,976	\$64,418	\$293,528
Plumbing Inspector	C55 A	2.00	\$54,496	\$85,696	\$153,256
Principal Planner	G27 A	1.00	\$59,946	\$96,034	\$90,443
Program Coordinator 1	C50 A	4.00	\$42,827	\$67,267	\$233,568
Program Supervisor	A26 A	1.00	\$57,179	\$91,520	\$82,339
Project Engineer	G29 A	5.00	\$66,102	\$105,955	\$461,942
Public Works Aide	C98 A	1.00	\$25,397	\$39,853	\$38,189
Public Works Director	M40 A	1.00	\$102,003	\$166,296	\$126,617
PW Operations Division Mgr	A33 A	1.00	\$80,517	\$128,918	\$86,880
Right of Way Agent	C52 A	1.00	\$47,174	\$74,194	\$49,921
Road Operations Supervisor	A25 A	6.00	\$54,392	\$87,069	\$448,819
Safety Specialist	C51 A	1.00	\$44,928	\$70,658	\$56,936
Scale Attendant	C12 A	7.00	\$28,288	\$44,366	\$271,845
Scale Attendant 1	C12 A	1.00	\$23,936	\$37,541	\$25,348
Senior Planner	G26 A	1.00	\$57,179	\$91,478	\$86,052
Survey Technician 1	C48 A	2.00	\$39,104	\$61,422	\$116,411
Survey Technician 2	C51 A	2.00	\$44,928	\$70,658	\$128,208
Survey Technician 3	C53 A	1.00	\$49,462	\$77,813	\$79,369
Waste Reduction Coordinator	C52 A	2.00	\$47,174	\$74,194	\$116,806
Waste Reduction Coordinator (Bilingual)	C52 A	2.00	\$47,174	\$74,194	\$150,898
Wastewater Operator 1	C49 A	2.00	\$40,976	\$64,418	\$104,855
Wastewater Operator 2	C52 A	1.00	\$47,174	\$74,194	\$62,237
Public Works FTE Total:		225.30			
Department: Sheriff's Office					
Accounting Specialist	C46 A	1.00	\$35,922	\$56,493	\$51,555
Administrative Assistant	C47 A	2.00	\$37,482	\$58,926	\$98,569
Administrative Assistant (Confidential)	H47 A	1.00	\$37,482	\$58,926	\$56,477
Administrative Services Manager Sr	A28 A	1.00	\$63,086	\$100,984	\$84,821
Administrative Specialist Detective Section	D43 A	1.00	\$41,538	\$60,424	\$54,642
Budget Analyst 1	C50 A	1.00	\$42,827	\$67,267	\$64,475
Budget Analyst 2	C53 A	1.00	\$49,462	\$77,813	\$72,792
Case Aide	C46 A	4.00	\$17,961	\$28,246	\$159,765
Case Aide (Bilingual)	C46 A	1.00	\$35,922	\$56,493	\$56,204
Chief Civil Supervisor	A26 A	1.00	\$57,179	\$91,520	\$85,055
Code Enforcement Officer	C51 A	2.00	\$44,928	\$70,658	\$121,406
Code Enforcement Officer #3313	C51 A	1.00	\$44,928	\$70,658	\$48,744

MARION COUNTY FY 2019-20 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 2019-20 Board of Commissioners Adopted Stage

Position	Grade	FTE	Min	Max	Total
Community Corrections Educator	C51 A	1.00	\$44,928	\$70,658	\$48,744
Contracts Specialist	C50 A	1.00	\$42,827	\$67,267	\$60,721
Corrections Health Prgm Supervisor	A27 A	1.00	\$59,946	\$96,034	\$92,608
Corrections Nurse	D22 A	6.00	\$57,346	\$84,947	\$498,110
Corrections Nurse (Bilingual)	D22 A	1.00	\$57,346	\$84,947	\$84,065
Corrections Nurse (LPN)	D16 A	3.00	\$43,326	\$63,190	\$142,158
Department Specialist 2	C42 A	2.00	\$30,181	\$47,362	\$89,764
Department Specialist 3	C44 A	7.00	\$32,822	\$51,584	\$332,198
Department Specialist 3 (Bilingual)	C44 A	1.00	\$32,822	\$51,584	\$51,882
Deputy Sheriff - Enforcement	D16 A	80.00	\$45,493	\$66,350	\$5,736,601
Deputy Sheriff - Enforcement (Bilingual)	D20 A	5.00	\$52,062	\$77,064	\$434,724
Deputy Sheriff - Institutions	D16 A	70.00	\$45,493	\$66,350	\$5,056,468
Deputy Sheriff - Institutions (Bilingual)	D16 A	4.00	\$45,493	\$66,350	\$295,125
Deputy Sheriff - Institutions (MSR)	D16 A	24.00	\$45,493	\$66,350	\$1,619,639
Deputy Sheriff - Institutions (MSR) (Bilingual)	D20 A	1.00	\$54,666	\$80,917	\$79,895
Deputy Sheriff - P & P - Advanced	E43 A	36.00	\$44,595	\$69,451	\$2,558,200
Deputy Sheriff - P & P - Advanced (Bilingual)	E46 A	5.00	\$49,130	\$76,565	\$378,220
Division Commander	A35 A	3.00	\$88,629	\$141,898	\$404,030
Division Commander - Institution	A35 A	1.00	\$88,629	\$141,898	\$141,474
Evidence Officer	D15 A	2.00	\$42,370	\$61,672	\$113,027
Facility Security Aide 1	D11 A	2.00	\$35,485	\$51,043	\$96,471
Facility Security Aide 2	D43 A	4.00	\$43,614	\$63,445	\$239,780
Facility Security Aide 2 (Bilingual)	D43 A	2.00	\$43,614	\$63,445	\$117,332
Lieutenant	A31 A	9.00	\$72,842	\$116,605	\$989,381
Management Analyst 2	C55 A	1.00	\$54,496	\$85,696	\$77,311
Mental Health and Evaluation Specialist	C54 A	1.00	\$51,896	\$81,744	\$73,747
Office Manager	A21 A	1.00	\$44,782	\$71,718	\$66,165
Office Manager Sr	A25 A	2.00	\$54,392	\$87,069	\$138,804
Office Specialist 2	D09 A	3.50	\$32,531	\$46,883	\$135,327
Office Specialist 2 (Bilingual)	D09 A	2.00	\$32,531	\$46,883	\$83,094
Office Specialist 3	D11 A	2.00	\$35,485	\$51,043	\$91,219
Program Coordinator 1	C50 A	1.00	\$42,827	\$67,267	\$52,920
Program Coordinator 2	C24 A	1.00	\$48,693	\$76,523	\$70,798
Program Coordinator 2 - DOJ COAP Grants Cat 1 & 3	C24 A	1.00	\$48,693	\$76,523	\$52,849
Sergeant	A29 A	25.00	\$66,102	\$105,955	\$2,525,465
Sheriff	Y53 A	1.00	\$145,122	\$156,270	\$159,395
Sheriff's Office Property Specialist	D14 A	1.00	\$39,562	\$57,491	\$50,742
Sheriff's Office Records Specialist	D13 A	3.00	\$38,667	\$55,890	\$160,161
Support Services Technician	D12 A	19.00	\$37,128	\$53,498	\$890,818
Support Services Technician (Bilingual)	D12 A	3.00	\$37,128	\$53,498	\$157,662
Undersheriff	M38 A	1.00	\$92,539	\$150,883	\$142,911
Victim Assistance Program Coordinator	C50 A	1.00	\$42,827	\$67,267	\$64,475
Sheriff's Office FTE Total:		357.50			
Department: Treasurer's Office					
Treasurer	Y55 A	1.00	\$101,587	\$101,587	\$103,619
Treasury Specialist	C47 A	1.50	\$37,482	\$58,926	\$71,201
Treasurer's Office FTE Total:		2.50			
Grand Total FTE		1506.52			

MARION COUNTY FY 2019-20 BUDGET
APPENDIX L
POSITIONS BY TITLE AND SALARY RANGE BY DEPARTMENT

THIS PAGE HAS BEEN INTENTIONALLY LEFT BLANK

MARION COUNTY FY 2019-20 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, 2018

Christopher P. Morill

Executive Director

MARION COUNTY FY 2019-20 BUDGET
APPENDIX M
DISTINGUISHED BUDGET PRESENTATION AWARD

THIS PAGE HAS BEEN INTENTIONALLY LEFT BLANK