



Marion County Budget Committee  
Marion County  
555 Court St. NE  
Salem, OR 97301

Chief Administrative Officer and  
Budget Officer's  
Fiscal Year 2025-26 Budget Message  
May 29, 2025

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*Expect Excellence: A High-Performance Government*

Members of the Budget Committee, County Commissioners, and Residents of Marion County,

I am proud to present the 2025-2026 Proposed Budget, which is balanced in accordance with Oregon budget law and reflects Marion County's commitment to operational excellence.

We continue to advance efficiency, innovation, and accountability, ensuring that Marion County remains a high-performance government by continuously improving services to meet the needs of our residents.

This budget sustains our current level of service delivery while advancing targeted initiatives that strengthen county operations and enhance public safety. Key efforts include leadership training and development, a review of department programs and services, and replacement of our core electronic operating system with Oracle Fusion Enterprise Resource Planning (ERP), which will modernize finance, payroll, and personnel systems. Additionally, deploying a county-wide unified communications strategy will continue to improve our functions and delivery of services.

The County Commissioners have also prioritized a new public safety initiative in partnership with the District Attorney's Office and Sheriff's Office, which will be focused on reducing the impact of drug-related crime and violence in our community. A Mobile Crisis Team was reinstated in collaboration with the Health and Human Services Department and the Sheriff's Office. The public safety initiative will enhance coordination among agencies and strengthen enforcement efforts.

This budget reflects both financial stewardship and a forward-thinking approach to governance. We are continuing to prioritize investments that align with the county's 2025 Strategic Plan Goals while remaining mindful of the current economic environment and future uncertainties. Despite these challenges, Marion County remains committed to upholding its tradition of strong leadership, collaboration, and proactive decision-making to ensure long-term stability and high-performance governance.

## *Economic Environment*

### **Budget Drivers & Considerations**

The current economic climate is unpredictable. With inflation, recession risks, stagflation, tariffs, federal layoffs, increasing cost of goods, rising costs of delivering county services, the potential loss of federal and/or state funding, and rising unemployment, are all areas of uncertainty. At the same time, continued economic growth is positive, and adds complexity to financial management and forecasting.

Each level of government can experience economic forces simultaneously yet differently and often with varying consequences. Understanding these dynamics requires careful assessment and planning to ensure we thread the needle of fiscal stability. A severe economic downturn—or even a rapid, positive market shift—can significantly impact the county’s operations. It is imperative that we prepare now for what may come instead of waiting until it happens before we respond.

The Statesman Journal reported on May 13, 2025, that Oregon’s lead economist Carl Riccadonna said, “Oregon will face a sluggish period of economic growth, which means instability in the labor market in the year ahead.” According to the state’s latest economic forecast, Oregon and Marion County’s unemployment rate hit 4.6% in March, the highest since August of 2021; it has decreased to 4.3% in the state’s May economic outlook, but continued analysis and planning will be key to understanding the economic environment and navigating the fluctuations effectively.

While economic, political, and environmental factors continue to shift, maintaining financial stability requires a proactive approach. The county must assess potential risks and take proactive corrective actions to ensure that revenue streams and expenditures align and continue to support long-term fiscal health.

Marion County is committed to responsible fiscal management and maintaining its reputation as a high-performance government. In times of uncertainty, county leaders have always stepped forward to ensure stability, acting with both foresight and compassion. While current economic challenges are impacting county finances, proactive planning and decisive action will help safeguard our ability to continue providing the highest level of public service.

Once the timing and scope of financial challenges become clearer, recommendations will be presented to the Board of Commissioners, suggesting necessary actions to maintain long-term stability. Additionally, the budget team will continuously evaluate cost-control measures and develop strategic approaches to preserve and enhance our fiscal strength. To this end, a thorough review of programs and services is underway to identify potential savings and ensure that any necessary adjustments are made so that small corrections now can prevent large corrections later. The budget team will also begin evaluating vacant positions and materials and services appropriations and provide thoughtful options for the Commissioners to consider to right-size operations and correct our course where appropriate. We will continue to monitor local and national actions that could have ramifications to our financial standing, not only as it is happening, but assessing the longer-term implications as well.

## *Federal, State & Local*

### **Federal Funding Reductions**

Reductions in federal funding present challenges for Oregon and, in turn, for counties. Many of our departments receive federal pass-through dollars to provide services to our community. The Health and Human Services Department has significant monies budgeted that are direct and indirect federal revenue. While not all of it is at risk, the potential for future reductions is high. Additionally, the Community Services Department manages the Community Development Block Grant (CDBG) and HOME programs for low to moderate income families that program has already experienced year-over-year reductions. The Public Works Department emergency management program may be targeted for elimination as well.

Current assessments of House Resolution 1 (H.R. 1) that passed out of the U.S. House but will be modified substantially in the Senate, indicate significant reductions that will impact state and county funding, including potential cuts to Medicaid and Medicare programs. Medicaid cuts alone are proposed to total \$625 billion over ten years, which means \$62.5 billion in cuts to states every year.

### **State Level Impacts**

More concerning however, is how federal revenue reductions will affect Oregon and how the state will manage the pass-through dollars to counties and providers going forward. Historically, significant federal cuts often have led to reductions in shared revenue and services. As a sanctuary state, Oregon may also face additional funding reductions, particularly in Medicaid waivers, which have provided increased financial flexibility for county programs in the past.

Tracking federal policy changes and evaluating the fiscal impact of each reduction will be a key component of the county's budget strategy throughout the upcoming fiscal year. There are not sufficient county resources to backfill federal or state revenue reductions. Proactive financial management will be critical in maintaining stability and ensuring continued service delivery.

### **2025 Legislative Session**

The most important bill to pass this session on behalf of Marion County was Senate Bill 1189. Introduced and carried by Senator Girod and Representatives Cate and Diel, The bill creates a limited exception to water quality permitting requirements for a publicly owned treatment works located within the North Santiam Basin provided construction begins between April 15 and June 6, 2025. The bill passed by the House and Senate and was signed by Governor Kotek on May 5, 2025.

Senate Bill 916 has significant fiscal impacts for local governments as well as the private sector. The Statesman Journal newspaper reported on May 27, 2025, that the "Oregon bill extending unemployment benefits to striking workers heads to the full House." If passed, the bill would allow striking workers to receive unemployment benefits after the second week on a strike. We have seven collective bargaining units up for contract renewal next year. While three unions are designated as strike prohibited and go directly to mediation and then arbitration, potential strikes could have a very detrimental effect on the county's finances, operations, and service delivery.

A PERS bill is also still moving through the legislature. The bill increases the contribution to retirees' health insurance premiums from \$60 to \$100 per month and extends this benefit to OPSRP. Although governments would not incur a fiscal impact until the 2027-2029 biennium, this is one more increase related to our PERS rate. Additionally, when Marion County's PERS bonds pay off and the side account no longer exists, PERS rates and payment amounts will increase.

### **Rising Personnel Costs**

Like other local governments, the cost of salaries and benefits continues to increase. Post-Covid adjustments were made to remain competitive and retain staff, but with personnel costs at an all-time high, a 4.0% increase in PERS, and an anticipated double-digit hike in health insurance premiums, together, these factors led to a \$16.1 million, or 7.0%, increase in Personnel Services compared to the prior year. The county is beginning to rely on reserves to balance the budget - an unsustainable trajectory.

With potential federal and state revenue reductions looming, steps should be taken now, before it is necessary, to prevent an unrecoverable fiscal situation in the future. Every department will be impacted as the county makes these adjustments. Potential strategic measures include a hiring freeze with limited exceptions, targeted reductions in materials and services, and a continued evaluation of mandated, core, and enhanced services for future reductions. We must be prepared to make difficult decisions and act in response to funding reductions beyond our control that threaten the county's financial health.

The broader economic landscape presents additional challenges. Inflationary pressures, tariffs, federal funding cuts, interest rate fluctuations, and market volatility now have a more immediate and significant impact on the county's finances than in previous years. Rising costs for personnel, and materials and services necessitate swift and proactive measures to manage expenditures effectively.

These efforts aim to proactively align expenditures with available resources while preserving essential county functions, so we remain financially resilient in the years ahead.

### ***Fiscal Year 2025-26 Proposed Budget***

The Marion County Fiscal Year 2025-26 Proposed Budget for all funds totals \$743,294,651, including the General Fund budgeted at \$148,721,411 and all Other Funds totaling \$594,573,240. The countywide total budget is a -\$35.6 million decrease or -4.6% from the 2024-25 Second Supplemental Budget, and a General Fund decrease of -\$3.7 million or -2.4%.

Authorized positions included in the FY 2025-26 budget total 1,652.01 FTE, representing a net reduction of 32.3 FTE compared to the prior year. Health and Human Services saw the largest decrease, reducing 25.8 FTE by eliminating vacant positions. Public Works reduced 7.0 FTE, including 4.0 FTE in Environmental Services. The Sheriff's Office reduced 10.0 FTE by eliminating vacant deputy positions in Community Corrections. The Juvenile Department also deleted 1.0 FTE related to the end of a grant. Some departments added positions through approved Decision Packages such as Juvenile 6.5 FTE for a new contract with Washington County, and one position each in Finance -1.0 FTE, Business Services 1.0 FTE, Human Resources 1.0 FTE, Justice Court 1.0 FTE and the District Attorney 1.0 FTE.

### Countywide Resources

	<u>FY 2024-25</u> <u>Budget*</u>	<u>FY 2025-26</u> <u>Proposed</u>	<u>%</u> <u>Change</u>
<b>General Fund</b>			
Revenue	\$123,086,187	\$121,860,928	-1.0%
Net Working Capital	29,338,534	26,860,483	-8.4%
<b>Total GF Resources</b>	<b>152,424,721</b>	<b>148,721,411</b>	<b>-2.4%</b>
<b>All Other Funds</b>			
Revenue	420,191,833	397,421,988	-5.4%
Net Working Capital	206,352,123	197,151,252	-4.5%
<b>Total Other Fund Resources</b>	<b>626,543,956</b>	<b>594,573,240</b>	<b>-5.1%</b>
<b>Total County Resources</b>	<b>\$778,968,677</b>	<b>\$743,294,651</b>	<b>-4.6%</b>

### Countywide Requirements

<b>General Fund</b>			
Requirements	\$138,784,133	\$134,186,804	-3.3%
Contingency	2,548,023	2,862,161	12.3%
Ending Fund Balance	11,092,565	11,672,446	5.2%
<b>Total GF Requirements</b>	<b>152,424,721</b>	<b>148,721,411</b>	<b>-2.4%</b>
<b>All Other Funds</b>			
Requirements	470,759,589	476,203,740	1.2%
Contingency	34,739,198	34,569,225	-0.5%
Reserve for Future Expenditure	47,508,539	28,677,132	-39.6%
Ending Fund Balance	73,536,630	55,123,143	-25.0%
<b>Total Other Fund Requirements</b>	<b>626,543,956</b>	<b>594,573,240</b>	<b>-5.1%</b>
<b>Total County Requirements</b>	<b>\$778,968,677</b>	<b>\$743,294,651</b>	<b>-4.6%</b>

\*Includes 2nd supplemental

## Changes in Resources

**Property Tax Revenue** is our largest revenue source in the General Fund and accounts for 99% of all tax revenue. Property tax and other revenue plus interest and penalties are budgeted at \$101.1 million for an increase of 6.5% or \$6.2 million. Contributing to the increase is \$325,000 of new ongoing tax revenue from the closing of the City of Salem's McGilchrist Urban Renewal District.

**Interest and Investment Fee Income** - Interest income increased sharply beginning in FY 2022-23 due to higher cash balances from one-time funds, including American Rescue Plan Act (ARPA) funds received in FY 2021-22, as well as rising interest rates on invested securities. These factors combined to significantly increase the county's investment earnings in the following years. However, since ARPA funding was one time and the projects it supported are nearing completion, interest income is expected to stabilize and then gradually decline in future years.

**General Fund Transfers** decreased from \$24 million to \$13.9 million mainly from \$10 million in one-time American Rescue Plan Act (ARPA) revenue replacement funding in the Sheriff's Office in the prior fiscal year.

**Federal Revenue** is budgeted at \$129.8 million in the 2024-25 Second Supplemental budget. This line item is decreasing by \$36.7 million to \$93.1 million due to a \$12.3 million decrease in the expenditure of ARPA funds for community and county projects, a \$9.7 million decrease in General Fund for ARPA revenue reclass.

**Intergovernmental State** revenue is increasing \$7.1 million primarily due to \$10 million increase in the Public Works Grants fund offset by the \$2.9 million decrease in the Health and Human Services Fund.

**Administrative Cost Recovery** increased \$3.5 million for budgeted administrative costs; **Other Revenues** decreased \$1.6 million due to the closure of the Reworld site; **Other Fund Transfers** increased \$5.3 million because of transfers to the Capital Improvement Fund and a \$1.9 million transfer to Public Works Fund for the Radio Project.

**Net Working Capital** decreased \$11.6 million overall with various offsetting increases and decreases.

## Changes in Requirements

**Personnel Services** – The most significant expenditure in government is the cost of Personnel Services. Countywide Personnel Services is budgeted at \$245.9 million with the General Fund budgeted at \$85.2 million. The county has sought to pay our employees a living wage in response to the pandemic and the dramatic rise in inflation. This has had a significant fiscal impact on the county, which will continue in the next year and beyond. It is unsustainable.

This year, the county begins negotiating with seven collective bargaining units. This is a complex situation that could have significant financial consequences. The budget team is analyzing the economic environment, recommendations, the county's ability to pay, and the resulting budgetary implications. The team will continue to forecast cost projection scenarios highlighting future implications and present them to the Board of Commissioners for their consideration. It will take diligent monitoring of revenue and expenditures, vacancy savings, and wise financial management to

ensure that our employees are compensated appropriately while also maintaining the long-term financial health of the county.

Vacancies can have a significant effect on a budget. County vacancies are currently 12.4%, which has been accounted for in budget projections. However, the future is much more uncertain. Steps should be taken to hold off hiring in order to mitigate the significant financial impact of the last four years' personnel cost increases.

### *Decision Package Requests*

I approved General Fund decision packages for the following departments: Assessor's Office - \$25,000 increase in Lock Box services; District Attorney's Office - Victim Assistance Manager \$191,950 and 1.0 FTE for a Crime Data Specialist \$106,280; Justice Court - 1.0 FTE Office Specialist 1 - \$75,810, Materials and Services increase - \$10,533, and additional court security - \$29,400. The Juvenile Department - 6.50 FTE for a new \$1,591,400 contract with Washington County to provide 20 youth beds, and the Sheriff's Office medical services increase of \$384,117 and 911 dispatch services increase of \$48,578.

Central Services Departments: Business Services - 1.0 Building Maintenance Specialist - \$82,170; Board of Commissioners Office - \$75,000 increase in Materials and Services; Finance - \$16,972 Audit Services and \$39,819 Armored Car Services; Human Resources - HR Specialist \$97,821, Legal Department Temporary Summer Law Clerk - \$11,217; and from the ERP Project Funding - 1.0 FTE Payroll Specialist Backfill - \$97,199; and \$152,360 in temporary backfill from the ERP project budget for Human Resources, Business Services, and Information Technology Departments.

A budget was established from ARPA Revenue Replacement funding and Capital Project funds for \$8.7 million for the purchase and implementation of the Oracle Fusion ERP modernization project, that included staffing backfill to support Finance, Information Technology, Human Resources and Business Services departments requests for temporary staff and a payroll specialist 1.0 FTE position of \$249,559 for all positions.

**Materials & Services** – Countywide materials and services decreased -1.8% or \$2.8 million to \$153,435,324 even with increases in supplies, utilities, and insurance costs.

**Administrative Charges** increased \$3 million or 7.5% mainly due to increased personnel costs, and increased insurance liability premiums.

**Capital Outlay** decreased due to ARPA projects spending down remaining funds to complete projects before the December 2026 federal deadline. Major project expenditures for equipment to begin construction of the Mill City/Gates Wastewater Treatment Project was approved after the 2020 wildfires and funded by a majority of State ARPA funding. The project is on schedule. Governor Kotek signed the bill and opened a short window of time to obtain permits and for work to begin. Many people helped draft the legislation, worked with state agency personnel, and advocated at the legislature in order to allow for the construction and operation of the new wastewater plant.

**Non-Departmental Operations** – There are ten funds accounted for in the Non-Departmental Operations section of the budget including the American Rescue Plan Act of \$3.1 million, Non-

Departmental Grants of \$20.6 million, Tax Title Land Sales of \$1.9 million, Criminal Justice Assessment of \$1.3 million, County Schools \$795,000, Rainy Day \$2.6 million, Central Services \$3.2 million, and the Self-Insurance Fund at \$54.7 million. Debt Service is budgeted at \$16.8 million and debt service payments are budgeted in accordance with debt service schedules and in compliance with required obligations.

**Capital Improvement Projects** - 2025-26 total Capital Improvement Projects are budgeted at \$121,615,549, a \$10 million decrease or 8.2%. The Public Works Department's capital projects total \$97,406,270, which includes \$50.1 in Public Works Grant Fund - Mill City/Gates Sewer, Brooks Water System; Road Fund - \$31.6 million, Environmental Services at \$12.5 million, Fleet Management at \$2.3 million, Parks at \$860,000, and just over \$56,000 for Stormwater Management.

Investment in the county's capital projects fund was held to just over \$3 million this year due to \$10.8 million in multi-year Information Technology and Facilities projects that are scheduled for completion in the next or following year. Information Technology projects total \$2.1 million, and Business Services facilities projects are budgeted at \$2.1 million. The largest project is a new heating/cooling unit on the Juvenile Detention building.

### *Strategic Plan 2025*

The Strategic Plan provides the foundation for this budget, aligning resources with the county's five strategic plan goals: Public Safety, Transportation and Infrastructure, Health and Community Services, Economic and Community Development, and Civic and General Government.

This budget appropriates \$618.5 million across departments for operating appropriations to continue delivering high-quality programs and services that enhance public safety, behavioral and public health, housing, economic development, and transportation services for our community.

In addition to investments that align with the county's strategic plan goals, the proposed budget also has five specific initiatives set by the commissioners for next year and beyond. In all of our endeavors, we remain committed to strategic investments that drive high-performance government while remaining adaptable to economic and financial shifts.

The 2025-26 budget balances the need for sustainable financial management while addressing the county's evolving needs. Through strategic allocations, we ensure resources are directed toward critical programs, maintaining a strong foundation for long-term growth and stability.

### *Strategic Initiatives Advancing A High-Performance Government*

Outlined below are strategic initiatives for the upcoming year and beyond that are identified in the county's 2025 Strategic Plan and designed to continue our ongoing effort to be a responsive and adaptable government that meets the highest standards in service to our community. A new public safety initiative, leadership development, financial stewardship, modern internal systems, coordinated communications, all improve service delivery and are components of a high-performance government.



## **Public Safety**

The County Commissioners have prioritized a new public safety initiative in consultation with the District Attorney's Office and the Sheriff's Office. This initiative launches a collaborative effort among multiple local law enforcement partners focused on reducing the impact of illicit drugs and violence within our communities.

The Health and Human Services Department was awarded a federal grant and is partnering with the Sheriff's Office to reinstate one mobile crisis unit that pairs a deputy and a mental health worker to respond jointly to individuals experiencing a mental health crisis.

## **Leadership Development**

Effective leadership is essential to maintaining a high-performing organization. We are committed to ongoing professional development to ensure a strong, capable workforce at all levels. Senior executives, including commissioners, elected officials, and department heads, along with managers, supervisors, and employees throughout the organization will continue to have access to training opportunities that reinforce our core values and key leadership skills. Sixty-one employees have taken the 12-week course offered by the National Association of Counties (NACo) High Performance Leadership Academy. Human Resources has provided training to hundreds of employees and offers numerous self-directed online classes. Investing in leadership development ensures a capable and engaged workforce, driving organizational success and service excellence.

## **Enterprise Resource Planning (ERP) Modernization**

We are modernizing our ERP system for the first time in over two decades. This investment will ensure operational efficiency, provide real-time information, reduce operating costs, and enable quality decision-making. The new Oracle cloud-based ERP system will modernize financial processing, payroll, grants and project accounting, budget, and human resource management modules, improving accuracy, process automation, and resource planning. This strategic investment will yield long-term efficiency and greater agility fundamental to Marion County operations.

## **Department Program & Services Review**

Programs and services that we provide the public are linked to strategic goals with key indicators providing insight into the evolving needs of the community. To ensure efficiency and financial accountability, the commissioners and county administration have implemented a review of all 15 departments, analyzing 107 programs and categorizing 323 services as mandated, core, or enhanced. This ongoing evaluation will clarify resource allocation, strengthen budget transparency and operational effectiveness, providing county leaders with accurate information to make sound decisions for the future.

## **Communications**

Clear and strategic communication enhances public engagement and trust, fosters internal collaboration, and ensures organizational alignment. The Board of Commissioner's Office is developing an effective communications strategy with unified messaging across county departments designed to improve accessibility and community engagement.

A high-performance government is built on principles of transparency, accountability, and innovation. Marion County consistently meets these standards through strong leadership, sound financial management, data-driven decision-making, and a commitment to innovation and operational efficiency and service delivery.

The 2025-26 Proposed Budget reflects not only financial stewardship but also a forward-thinking approach to governance and the courage to take on the challenges ahead. By fostering leadership development, building stronger systems, aligning department objectives with strategic priorities, and improving communications, we are ensuring that Marion County remains well-positioned for long-term success and continued excellence in public service.

### *Budget and Financial Policies*

**General Reserve Policy** – The county’s General Reserve Policy requires a minimum of 1% Contingency and no less than 5% in Ending Fund Balance of the adjusted General Fund Resources. The proposed budget includes a General Fund Contingency of \$2.86 million or 2.3% and an Unappropriated Ending Fund Balance of \$11.67 million for a total of 9.6% of the Adjusted General Fund Resources. The total reserve calculation also includes the Rainy-Day Fund reserves which are \$2.6 million or 2.1%. The combined General Reserves of \$17.1 million or 14.1% meets the county’s General Reserves Policy.

#### **General Reserves**

<b>General Reserves<sup>1</sup></b>					
	General Fund	Rainy Day	Total	<b>FY 2025-26 % Reserves based on Adj General Fund Resources</b>	FY 2024-25 % Reserves based on Adj General Fund Resources (Adopted)
Contingency	2,862,158	-	<b>\$ 2,862,158</b>	<b>2.3%</b>	2.5%
Reserve for Future Expenditures		2,610,039	<b>\$ 2,610,039</b>	<b>2.1%</b>	2.2%
Unappropriated Ending Fund Balance	11,672,446	-	<b>\$ 11,672,446</b>	<b>9.6%</b>	9.8%
<b>Total</b>	<b>14,534,604</b>	<b>2,610,039</b>	<b>\$ 17,144,643</b>	<b>14.1%</b>	<b>14.5%</b>
Adjusted General Fund Resources <sup>2</sup>	121,860,925	-	<b>\$ 121,860,925</b>		

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

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

### *Future Outlook*

The proposed budget thoughtfully allocates resources to the Strategic Plan Goals, advances key initiatives, sustains essential programs, and upholds the Commissioners’ priorities. As we navigate an evolving economic landscape, it is crucial for all of us to remain vigilant in assessing potential risks. Federal, state, and general fund revenue fluctuations, rising costs, and broader economic shifts—including inflation, recession concerns, and unemployment trends—present challenges that require proactive financial planning and decision making. Additionally, personnel expenses, including the 4.0% PERS increase and projected double-digit health insurance premium hikes, continue to impact

the county's fiscal balance. By working together and taking deliberate actions, when necessary, we can ensure financial stability while maintaining critical services for the community.

### *In Closing*

The future financial outlook is very unsettling for all of us, but as a high-performance government we will continue to closely monitor external and internal influences and take appropriate action when necessary. The proposed budget reflects our ongoing commitment to operational efficiency, financial transparency, and continuing service excellence.

Once again, the Government Finance Officers Association has presented Marion County with the *Distinguished Budget Presentation Award* for the 14th consecutive year and the 23rd consecutive Certificate of Achievement in Financial Reporting award. These acknowledgments reinforce the high level of performance in Marion County and our commitment to be accurate, responsible, and transparent.

In a normal year, budgeting is a year-round process, however during times of turmoil it becomes much more than that. You need to be able to count on those you trust and who have the expertise to help get us through. I extend my sincere appreciation to our budget and finance team, including Jeff White, Chief Financial Officer, Chris Eppley, Deputy County Administrative Officer, Senior Budget Analyst Daniel Adatto, and Budget Analyst 2 Zivile Sliosoraite, the Finance Department staff, Matt Lawyer, Senior Policy Analyst, and the staff in the Board of Commissioners' Office.

The annual budget process relies on the collaboration and expertise of department heads, elected officials, executive management teams, and budget staff. Together, they play a crucial role in developing the annual budget while ensuring oversight and effective management throughout the year.

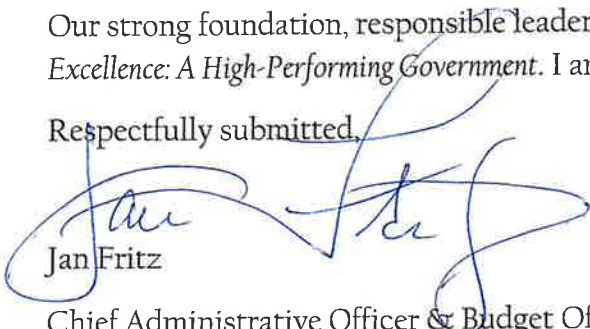
I want to recognize the Board of Commissioners and the Citizen Budget Committee members, whose leadership, expertise, and fiscal insights help shape the budget. Your commitment to Marion County is impressive and your advice as we navigate future challenges is invaluable.

Marion County's budget reflects our commitment to fiscal responsibility, operational efficiency, and service excellence. We will pull together to overcome any challenges by using our ability to innovate and to adapt.

It is impossible to have a high-performance government without employees who provide the services. A truly high-performance government is *only* possible when those employees believe in and are dedicated to public service like Marion County employees. Thank you!

Our strong foundation, responsible leadership, and commitment to innovation exemplifies *Expect Excellence: A High-Performing Government*. I am honored to be part of this work.

Respectfully submitted,



Jan Fritz

Chief Administrative Officer & Budget Officer