Marion County Annual Budget
Fiscal Year
2026 - 2027

Fiscal Stewardship Today
Transformation For The Future

AMERICA 250
1776–2026
CELEBRATING 250 YEARS OF FREEDOM


AMERICA 250
1776–2026
CELEBRATING 250 YEARS OF FREEDOM

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

Chief Administrative Officer and
Budget Officer's
Fiscal Year 2026-27 Budget Message
March 19, 2026

Fiscal Stewardship Today – Transformation for the Future

Marion County 2026–2027 Proposed Budget Message

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

Before you is the Marion County 2026–2027 Proposed Budget totaling $676,116,178. This budget is balanced in accordance with Oregon Local Budget Law ORS Chapter 294 and prepared using Generally Accepted Accounting Principles for governmental funds. It includes 38 individual funds, supports 15 county departments, and provides the financial foundation for 107 programs, 316 services, and 1,610.66 full-time equivalent positions. These numbers represent more than financial activity; they reflect the work of our dedicated employees who deliver services to residents every day. This budget continues our commitment to accuracy, accountability, and transparency in the stewardship of public resources.

We are fortunate to have skilled finance and budget professionals in the Finance Department and in departments throughout the county. Marion County is honored to receive two of the most prestigious awards from the Government Finance Officers Association: The *Certificate of Achievement for Excellence in Financial Reporting* —awarded for the 25th consecutive year — and the *Distinguished Budget Presentation Award* —awarded for the 15th consecutive year. These recognitions reflect our team's sustained commitment to excellence and underline the county's strong fiscal stewardship and high standards in budgeting and financial reporting.

The Proposed Budget was developed on an accelerated timeline approved by the Board of Commissioners to accommodate the concurrent Oracle Fusion implementation. Departments were asked to prepare rollover budgets that reflected known changes in revenues and expenditures and limit new requests to critical needs. I appreciate the elected officials, department directors, and staff who worked within these guidelines and produced accurate and timely budget submissions. It took everyone working together to assemble the detailed information needed for a comprehensive review of the county's budget document. Prior to the final adoption of the 2026-27 budget by the Board of Commissioners in June, the Budget Team will recommend any necessary budget adjustments.

Now, the county is at an important intersection — shaped by both immediate fiscal realities and long-term organizational transformation. The Proposed Budget reflects this dual focus through two overarching themes: ***Fiscal Stewardship Today —Transformation for the Future.***

These themes have converged at a pivotal moment where disciplined financial management is necessary as we modernize our core business systems for tomorrow. Together, they frame the decisions and guide how we balance current service demands with the investments required to strengthen county operations for the decades

ahead. The total Proposed 2026-2027 Budget is presented by Resources and Requirements by category and then the budget themes as they pertain to this year's budget.

Fiscal Year 2026-27 Proposed Budget

The Marion County 2026-27 Proposed Budget for all funds totals $676,116,178 including the General Fund budgeted at $146,207,499 and all Other Funds totaling $529,908,679.

2026-27 Countywide Resources

	FY 2025-26 Amended	FY 2026-27	Difference	% Change
General Fund				
Revenue	$120,629,845	$122,213,673	1,583,828	1.30%
Net Working Capital	28,644,312	23,993,826	(4,650,486)	-16.20%
Total GF Resources	**$149,274,157**	**$146,207,499**	**$ (3,066,658)**	**-2.10%**
All Other Funds				
Revenue	429,021,400	364,736,851	(64,284,549)	-15.00%
Net Working Capital	208,952,564	165,171,828	(43,780,736)	-21.00%
Total Other Funds Resources	**$637,973,964**	**$529,908,679**	**$ (108,065,285)**	**-16.90%**
Total County Resources	**$787,248,121**	**$676,116,178**	**$ (111,131,943)**	**-14.10%**

2026-27 Countywide Requirements

	FY 2025-26 Amended	FY 2026-27	Difference	% Change
General Fund				
Requirements	$133,175,996	$138,304,964	5,128,968	3.90%
Contingency	4,425,715	1,552,268	(2,873,447)	-64.90%
Ending Fund Balance	11,672,446	6,350,267	(5,322,179)	-45.60%
Total GF Requirements	**$149,274,157**	**$146,207,499**	**$ (3,066,658)**	**-2.10%**
All Other Funds				
Requirements	515,415,539	413,087,913	(102,327,626)	-19.90%
Contingency	34,278,476	45,402,012	11,123,536	32.50%
Reserve for Future Expenditure	27,702,975	25,022,263	(2,680,712)	-9.70%
Ending Fund Balance	60,576,974	46,396,491	(14,180,483)	-23.40%
Total Other Funds Requirements	**$637,973,964**	**$529,908,679**	**$ (108,065,285)**	**-16.90%**
Total County Requirements	**$787,248,121**	**$676,116,178**	**$ (111,131,943)**	**-14.10%**

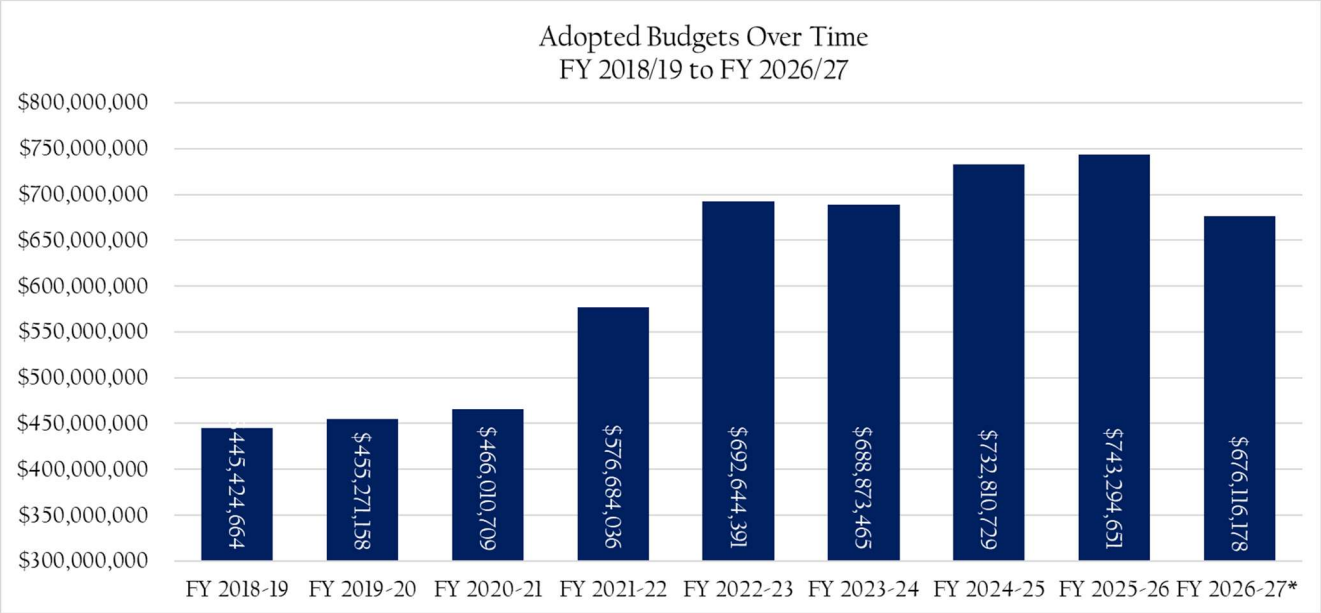
Significant Changes in Resources and Requirements - The Proposed Budget reflects a net countywide reduction of $111,131,943 (14.1%) with total resources falling from the $787,248,121 Amended Budget to $676,116,178. The General Fund total resources declined by $3,066,658 (2.1%) from $149,274,157 to $146,207,499. These reductions are driven primarily by the planned normalization following the completion of major capital and grant projects and by reductions in one-time federal and state funding, especially from Covid relief, American Rescue Plan Act (ARPA), and wildfire recovery funding. At the same time, budgeted requirements in the General Fund have outpaced revenue growth largely due to personnel and operating cost increases, which reduced contingency and ending fund balance levels. By the end of fiscal year 2026-27 the General Fund is projected to be at the minimum county policy level and materially below the Government Finance Officers Association recommended best-practice range of 12-20%.

Fiscal Stewardship Today

It is important to begin with why fiscal stewardship is critical today. The first theme examines the economic and budgetary factors shaping the 2026-27 Proposed Budget, including the pressures influencing revenues, expenditures, and service levels. It looks back on the past eight years of countywide adopted budget growth, beginning with the 2018-19 adopted budget from a period of stable budgets for comparison purposes. This comparison helps highlight periods of expansion and normalization, as well as the importance of responsible stewardship at this moment in time.

Over the last five years the county budget has grown rapidly due to one-time federal investments that helped stabilize the economy through the Covid pandemic. In addition, the Oregon legislature provided wildfire recovery funding after the historic September 2020 wildfires. Other one-time Covid relief investments in Health and Human Services and loan proceeds for county capital improvement projects also contributed to the increased budget totals.

The focus centers on the financial discipline required as the county transitions out of an extraordinary funding period and returns to its long-term structural size. This is the time that encompasses the budget normalization process, the county's approach to managing personnel costs, the role of vacancy savings, the hiring freeze, and the importance of maintaining reserves. Together, these elements form the foundation of responsible financial management during a period of significant change.



* Proposed Budget

Budget Normalization After Extraordinary Funding - Between 2020 and 2025, Marion County experienced an unprecedented number of emergencies and declared disasters: the Covid pandemic, the 2020 wildfires, the 2021 ice storm, and the 2021 heat wave. Each event required rapid mobilization, sustained response, and long-term recovery efforts. During this period, the county received significant one-time federal and state funding, including federal Covid relief funds of $19.1 million, an American Rescue Plan Act allocation of $67.5 million, state wildfire recovery funding - $50 million, state housing recovery funding $12 million, and $34.0

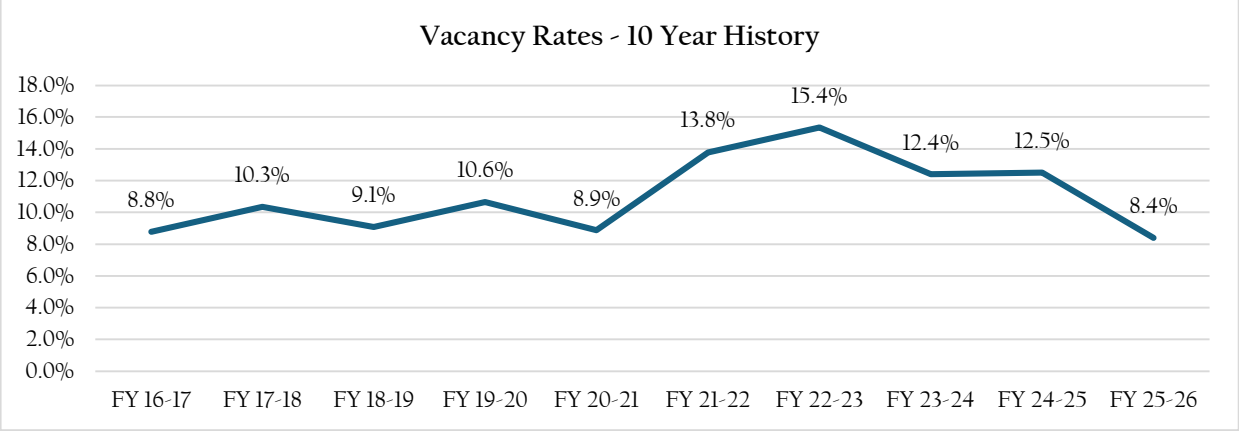
million in county capital financing for major facilities projects. These resources temporarily expanded the countywide budget and allowed us to meet extraordinary needs.

As these one-time resources are spent, the countywide budget is returning to its long-term structural size anticipated to be in the range of $600 million. This normalization is not a reduction in service commitment but a return to sustainable operations after an extraordinary period of emergency response and recovery. It also provides us with an opportunity to refocus on long-term strategic planning, evaluate service delivery models, and adopt the new enterprise-wide system of core businesses process improvements that strengthen the county's financial foundation. The transition back to a structural budget normally marks a shift from crisis-driven operations to a renewed focus on stability, efficiency, and long-term planning and resilience.

Personnel Costs and Workforce Realities - Personnel costs represent the largest share of the county's ongoing expenditures. As the budget normalizes, it becomes increasingly important to manage staffing levels carefully. Cost drivers such as cost-of-living adjustments, medical insurance, and PERS obligations continue to rise and significantly outpace resources. These pressures require thoughtful workforce planning to ensure that the county can maintain service levels without creating structural imbalances.

The county has already begun using reserves to balance the budget, underscoring the unsustainable position and the need for long-term structural solutions. A 2.0% cost-of-living adjustment (COLA) increase has been built into departmental budgets for all union-represented employees and non-represented/management personnel. Ongoing costs above what is budgeted will further cut into reserves and will have serious financial implications for the county.

Vacancy Rates Over Time - Vacancy savings have played a key role in stabilizing the General Fund and other operating funds throughout the years. As departments have navigated retirements, turnover, and recruitment challenges, these savings have been used strategically to reinforce reserves and maintain flexibility. Pre-Covid, the county's vacancy rate was around 10% and throughout the Covid and wildfires years increased significantly to a high of 15.4% in 2022-23 before gradually reducing to 12.5% in May of last year. However, during the last quarter of 2025 the rate dropped at a faster pace than it had historically. The low rate has now impacted the funding calculations that were built into the budget projections. By mid-February 2026, the vacancy rate had dropped to 8.4%.



Hiring Freeze and Workforce Stabilization - On February 19th, with the Board of Commissioner's approval, a hiring freeze was implemented as a proactive measure to rebuild reserves and maintain positions for existing

employees. The drop in the Vacancy Rate was so swift and so steep that immediate action was needed. By slowing the pace of hiring and capturing vacancy savings, we are strengthening our financial position during this period of transition. The hiring freeze also provides time for all departments to evaluate organizational needs, assess workload distribution, and ensure that future staffing decisions align with long-term priorities. This action reflects our commitment to long-term financial stability by replenishing the general reserves and our determination to preserve filled positions whenever possible.

Reserves and Long-Term Stability - Originally the county's reserve policy was a minimum of 8% adjusted general fund resources and a 1% contingency. However, during the Great Recession of 2008–2010, the county policy was changed, and the reserve requirement was reduced from 8 percent to 5 percent, where it has remained ever since. Over the last few years, the Budget Team has made a concerted effort to rebuild the reserves to the recommended GFOA level. These reserves protect the county from volatility, support cash flow, and ensure that we can respond to emergencies without jeopardizing core services. Maintaining healthy reserves is a cornerstone of responsible financial management and a key factor in the county's long-term stability. The table below shows reserve rates over time, including adjusted general fund reserves, contingency funds, and rainy-day fund balance.

Budgeted Annual Reserve Rate: FY 2018-19 to FY 2026-27

FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27*
10.1%	11.4%	12.9%	15.4%	16.7%	16.5%	14.5%	14.1%	8.70%

**Proposed Budget*

Budgeting Practices - Marion County has long adhered to dynamically managing resources by leveraging the knowledge and expertise of the Budget Team members. We have a practice of financial forecasting, ongoing budget oversight, quickly identifying and resolving issues, and ensuring that one-time dollars are not used for ongoing expenses. In the development of the FY 2026-27 budget cycle, the Budget Team analysis identified and elevated the concerning financial trends to the Board of Commissioners of decreasing reserves and vacancy rate. This approach has allowed the county to weather economic fluctuations, while maintaining service levels and remaining adaptable in the face of future challenges.

Transition to Long-Term Planning - Fiscal stewardship is the foundation that allows us to move forward. By protecting our reserves, managing vacancies responsibly, and implementing a hiring freeze to rebuild reserves and prioritizing existing positions, we are working to stabilize the organization during this period of transition. These actions help ensure that we remain structurally sound as the extraordinary funding of the past several years comes to an end. We are now positioned to focus on the next chapter: transforming our systems, strengthening our communities, and investing in the long-term resilience of Marion County.

Transformation for the Future

The second theme focuses on the county's long-term outlook and investments in modernization, infrastructure, and community resilience. They reflect a forward-looking approach that prioritizes efficiency, transparency, and maintaining our ability to meet future challenges.

Oracle Fusion Modernization - The implementation of Oracle Fusion represents one of the most significant system modernizations in county history. We are eight months into the 16-month implementation of a project that will transition the county from our current Oracle system to cloud-based Oracle Fusion at go-live in November 2026. The new system will create a single source of truth for financials, human resources, project

management, and budgeting. It will replace aging systems with an integrated cloud platform that improves financial management, contracts and procurement, projects and grants, forecasting and budgeting, and human capital management that includes payroll, time and labor, workforce management, benefits and employee self-service. Fusion will enhance transparency, streamline processes, provide auditing and system security, as well as support more efficient operations across all departments. The transition to Oracle Fusion also positions the county to update our best practices and key performance measures, improve data accuracy, and provide real-time financial and workforce information for executive decision-makers.

Structural Budget Changes - This proposed budget establishes two new funds. The first is a Public Safety Radio Fund to support the new countywide radio system. The second fund is a new centralized Interest and Investment Fund, both established under Non-Departmental Operations. Appropriations for the facilitation of a new county strategic plan, and a consultant contract for departmental and central administrative cost allocations review are also included.

Capital Improvement Projects - Countywide capital improvement projects are budgeted at $70,412,883, a decrease of $81,365,936 compared to the prior year. Public Works projects are detailed in their department's budget section. The Facilities, IT and equipment purchases are in the Capital section of the budget and include project budgets totaling $12,938,807.

These projects reflect the commitment to maintaining and improving the infrastructure that supports residents, communities, and the county. The breadth of these projects demonstrates the county's capacity to manage large-scale initiatives and its commitment to supporting communities across the county. This success is a direct result of the exceptional project management and delivery provided by the Public Works Department for the ARPA and wildfire projects under their responsibility.

Investments as a Long-Term Investment Strategy - Marion County took a strategic, community-centered approach to ARPA funding. Rather than dispersing funds broadly, the county focused on projects that would create long-term value, particularly in small cities and rural communities. ARPA investments supported infrastructure improvements, community facilities, housing stabilization, and economic recovery. These projects strengthened regional partnerships and demonstrated Marion County's commitment to its community's resilience. The county's approach to ARPA grant funding has been recognized for its strategic focus and its emphasis on long-term community benefit.

From Crisis Response to Organizational Transformation -The past several years have tested our organization in ways few of us could have imagined. Between 2020 and 2021, Marion County faced four major disasters in just 18 months. Each event required rapid response, sustained effort, and extraordinary collaboration. The county's ability to respond effectively to these emergencies is a testament to county leadership and the dedication and professionalism of its employees. Every single department contributed in some way to assist during the disasters that happened throughout the county. Together they formed a unified response that carried this county through crisis and into recovery. The collective effort of county employees ensured that essential services continued, communities were supported, and recovery efforts moved forward.

Throughout this period, the Board of Commissioners provided clear direction, steady leadership, and unwavering commitment to the residents of Marion County. Their guidance has been instrumental in navigating the challenges of the past several years and in positioning the county for future success.

I am deeply proud of the professionalism, compassion, and resilience demonstrated by our employees. The county is stronger today than it was before these emergencies began. The experiences of the past several years

have strengthened our organization, deepened our commitment to service, and reinforced the importance of collaboration and adaptability.

In Closing

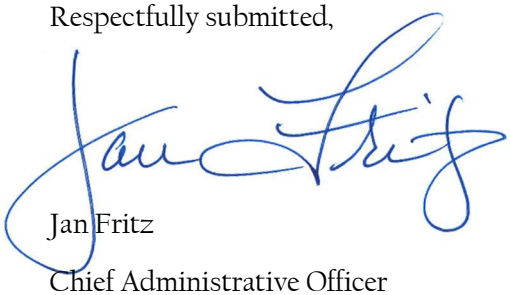
The 2026–27 Proposed Budget reflects both the realities of a budget-normalization environment and the opportunities created through strategic modernization. By taking early action to stabilize reserves and exercising discipline in personnel and operational decisions, we are ensuring that Marion County remains on a strong financial foundation as conditions continue to stabilize.

What matters most is to recognize what has been accomplished. Over the past several years, Marion County has transformed more than $188 million in one-time resources into lasting investments that will benefit residents for generations. We have rebuilt communities, strengthened critical infrastructure, modernized essential systems, and supported those most affected by disasters. These achievements reflect the leadership of the Board of Commissioners, the dedication of county employees, and the resilience of the communities we serve.

I extend my sincere appreciation to the Budget Committee for its expertise, thoughtful guidance, and long-standing service. Their commitment to responsible oversight and collaborative decision-making is essential to shaping a meaningful and accurate county budget.

The Fiscal Year 2026–2027 Proposed Budget reflects both the discipline required today and the transformation that will shape our future. We are well positioned for the years ahead because of the collective strength of our leaders and employees. I am confident that, together, we will continue to serve the residents of Marion County with integrity, professionalism, and a commitment to excellence.

Respectfully submitted,



Jan Fritz

Chief Administrative Officer
Budget Officer

Budget Officer's Note

The figures in this Budget Message reflect the proposed budget presented on March 19, 2026. Following a public hearing, the Board of Commissioners adopted the Fiscal Year 2026-2027 budget, with changes, on June 17, 2026, by Resolution No. 26R-13 pursuant to Oregon Local Budget Law.

The 2026-27 Adopted Budget totals $687,492,324, including $148,110,818 in the General Fund and $539,381,506 in All Other Funds.

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OVERVIEW

This section provides an overview of the Marion County Budget for FY 2026-27. At the beginning of the budget is the Budget Officer's Message, which discusses why county services matter, the primary budget drivers, and highlights of the proposed budget by each department's major program areas and capital outlays.

The **Budget Overview** section describes the budget constraints and requirements via the budget parameters, an outline of the statutory budget process in Oregon, a list of the budget participants and the budget calendar for FY 2026-27.

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

The **Strategic Direction** section discusses the county's strategic plan, with priorities, goals, and key indicators, and an overview of the government services provided by the county.

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

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

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

The **Capital Budget** section discusses capital improvements by program. Several capital programs go across more than one capital fund. A summary table is provided for capital funds and all other capital projects.

The **Account Detail** section presents both resources and requirements line-item account detail for the General Fund, Central Services Fund, and overall county budget. This account level detail is not found anywhere else in the budget book, except as part of department, non-departmental, and capital budgets.

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

BUDGET PARAMETERS

Budget parameters are budget officer requirements with which departments must comply when preparing their budget requests. They accompany the budget instructions and can remain the same in the long-term or change annually. A budget parameter may be changed after the budget process begins, particularly one that is subject to employee bargaining agreements.

1. The Treasurer recommends that investment income be calculated at the rate below. Departments will use this in calculating interest revenue for their budget.

Interest/Investment Income	FY 2026-27
Interest Rate	3.650%
Less Investment Fee	-0.025%
Net Investment Rate	**3.625%**

2. Cost-of-living allowances (COLA) are to be budgeted as follows:

Unit #	Union Name	COLA %
Unit 4	Oregon Nurses Association (ONA)*	0.00%
Unit 5	Marion County Law Enforcement Association (MCLEA)*	0.00%
Units 6	Marion County Employees Association (MCEA/SEIU) *	0.00%
Unit 7	Federation of Parole and Probation Officers (FOPPO)*	0.00%
Unit 14	Marion County Juvenile Employees Association (MCJEA) *	0.00%
Unit 17	Marion County Deputy District Attorney Association (MCDAA)*	0.00%
Unit 18	Marion County Sheriff Sergeant's Association (MCSSA)*	0.00%
All other Units	All other Units (Non-represented) *	0.00%

*Contract is in bargaining. All Units have budgeted a 2.00% COLA.

3. Health insurance (medical and dental) is budgeted at rates per Full Time Equivalent (FTE), including FTE of 0.5 or greater. The rates are determined from known cost per plan elements and should be budgeted as follows:

Unit #	Union Name	Medical (Monthly)	Dental (Monthly)	Total Health Insurance (Monthly)	Total Health Insurance (Annually)
Unit 5	MCLEA	$2,214	$186	$2,400	$28,800
Unit 7	FOPPO	$2,214	$186	$2,400	$28,800
Unit 14	MCJEA	$1,749	$147	$1,896	$22,752
Unit 17	MCDAA	$1,541	$130	$1,671	$20,052
Unit 18	MCSSA	$2,214	$186	$2,400	$28,800
All other Units	All other Units	$1,703	$143	$1,846	$22,152

4. Public Employees Retirement System (PERS) expenses will be budgeted at the following composite rate for all participants: (Tier 1 and Tier 2), Oregon Public Service Retirement Plan (OPSRP) General Services, and OPSRP Police and Fire participants.

PERS	FY 2026-27
PERS Regular	28.90%
PERS Debt Service	5.10%
PERS Total Composite Rate	**34.00%**

5. All Temporary Employees will be assessed the PERS Regular rate of 28.90% and the PERS Debt Service rate of 5.10% in addition to the payroll taxes already assessed. Departments will need to budget these costs accordingly.

6. General Fund and Central Service Fund departments must fully justify the use of temporary workers and overtime (premium pay) for each department's program and complete the appropriate forms. See Finance intranet.

7. Departments will follow the requirements below regarding new and vacant positions:
   a) Vacant 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, in accordance with county administrative policy (#306) and procedures. Vacant positions that are currently being recruited will be budgeted at Step 1.
   b) New positions that have not been previously approved will require approval through the Decision Package process.
   c) New positions will be budgeted for 22 pay periods (there are 26 pay periods in a year) or 1,760 hours, which recognizes the time needed for recruitment and hiring.
   d) New positions must be budgeted at Step 1.
   e) Medical and Dental premiums for new positions will be budgeted for 9 months, which takes into account the 30-day grace period for new employees.

8. No inflationary increases in Materials and Services (M&S) will be allowed in the budget for either the General Fund or the Central Services Fund Departments. Decision Packages will be required for any amount in excess of the current year budget, except for those items listed in the Budget Manual, Appendix B. One-time Materials and Services appropriations in the current fiscal year adopted budget shall be removed from the budget request (i.e., contractual services for a specific project, start-up costs, etc.).

9. All light duty vehicles belong to the Marion County fleet. For departments assigned light duty vehicles, lease, repair and maintenance will be charged to departments in accordance with fleet management policy and procedures. Pool vehicle program charges are also established by fleet management.

10. The Budget Officer will recommend an amount budgeted for General Fund Contingency that meets the General Reserves policy. General Fund and Central Service Fund departments **may not** budget for Contingency.

11. For all other departments, Contingency is budgeted **no more than 10% of the total fund resources**. Amounts in excess of the 10% must be approved by the Budget Officer.

12. Decision packages will be included in the total department requested budget but will be removed if not approved by the Budget Officer at the proposed stage. Additional considerations apply:
    a) Due to the ERP Fusion system implementation (initiated in FY 2025-26 and continuing into FY 2026-27), the number and scope of decision packages will be strictly limited. Only critical, mandated, or externally funded requests will be considered.
    b) Departments may not submit multiple decision packages serving the same or similar purposes as alternatives.
    c) Submission criteria for decision packages are outlined in the Budget Manual, Appendix B.

13. Departments may not use vacancy savings to offset increased M&S costs during the supplemental budget process, except on an exception basis approved by the Budget Officer.

14. For all departments, software maintenance and subscription costs, including Software as a Service (SaaS), must be justified and supported through the submission of the appropriate form. These costs will be reviewed by IT to ensure alignment with the countywide IT framework and to eliminate overlapping needs or redundancies.

15. Microsoft 365 and individual computer replacement (Lifecycle Equipment Replacement Plan "LERP") costs will be provided by Finance and IT for inclusion in each Department's M&S budget.

16. **New Parameter FY 2026-27:** Oracle Fusion costs will be provided by Finance and IT for inclusion in each Department's M&S budget.

BUDGET RESOURCES FY 2026-27

Budget Manual

The Finance Department maintains a budget manual that is the guideline for planning, preparing and executing the budget. The manual is updated annually to reflect current local budget law requirements as well as updates to county policies and procedures. The manual is available on the Finance Department intranet.

Revenue Manual

The Finance Department maintains a revenue manual that is a comprehensive list of all significant revenues received by Marion County. The manual is updated annually and contains the basic information for the various revenues, such as the authority and use of the revenue, the department responsible for monitoring and estimating the revenue, as well as the account number used to track the revenue for accounting and budget purposes. The manual is available on the Finance Department intranet.

Capital Improvement Projects (CIP) Manual

The Finance Department developed a manual to provide departments procedures for budgeting capital improvement projects. The manual is updated annually and provides departments guidance on when purchases or projects should be capitalized and outlines the budget process to request new capital projects. The manual is available on the Finance Department intranet.

CAPITAL IMPROVEMENT PROGRAM (CIP)

Capital Improvement Program & Five-Year Capital Needs Summary

Marion County maintains a Capital Improvement Program (CIP), a comprehensive planning document that serves as the basis for the development of the annual capital budget. The CIP includes the Five-Year Capital Needs Summary, which is an annually updated list of upcoming capital improvement projects. Year one of the summary is the upcoming fiscal year; years two through five are the ensuing four years.

Capital Improvement Process

The process for review and adoption of an upcoming project incorporated into the CIP budget is:

1. Each department is responsible for identifying and proposing capital projects for the upcoming fiscal year.
2. The project is reviewed by the Budget Team.
3. The Budget Officer approves or denies/defers the project.
4. If approved, the project is incorporated into the upcoming fiscal year budget.

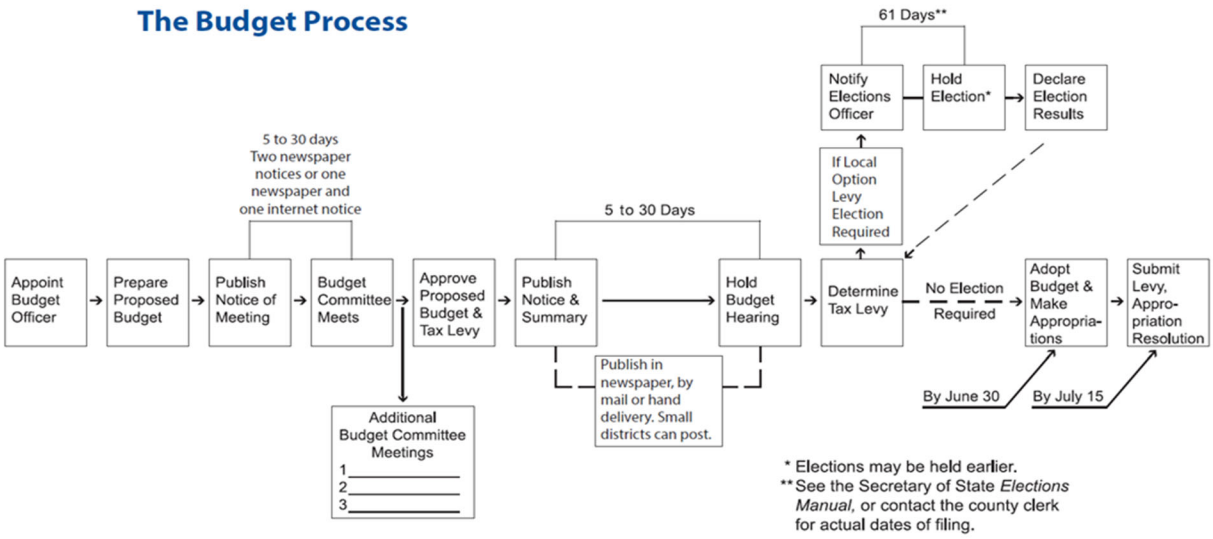
BUDGET PROCESS

The Marion County budget is a financial plan with estimates of resources (revenues) and requirements (expenditures), for a single fiscal year. The fiscal year begins on July 1 and ends on June 30.

According to Oregon's local budget law, each county must have a budget officer appointed by the governing body. Marion County's chief administrative officer also serves as the budget officer. The budget officer is responsible for preparing, or supervising, the preparation of a proposed budget that will be presented to the county's budget committee. A budget committee is another legal requirement of Oregon's local budget law. The Marion County Budget Committee is comprised of three citizens of the county, who are not county employees, and the three county commissioners. The make-up of the budget committee ensures that citizens/electors are involved in the budget process.

In Marion County, the budget development process begins in late fall and ends with adoption of the budget by the Board of Commissioners by June 30 of each year. Budgeting is a continuous cycle. After the budget is adopted, revenues and expenditures are monitored in order to ensure that expenditures do not exceed budgeted amounts, by categories specified by Oregon's local budget law. Necessary adjustments to the budget are made during the fiscal year through the supplemental budget process. Marion County typically has one to three supplemental budget actions during the fiscal year.

Budgets for the General, Special Revenue, Debt Service, and Capital Project Funds are adopted on a modified accrual basis of accounting, the same basis used in the county's financial statements. Budgets for the Enterprise and Internal Service Funds are also adopted on a modified accrual basis, which differs from financial reporting in that depreciation and accrued vacation pay are not budgeted. The budget is prepared in accordance with the basis of accounting used during the preceding year.



Source: Local Budgeting in Oregon, Oregon Department of Revenue

Outline of the Budget Process According to Local Budget Law

The following overview is taken from the Oregon Department of Revenue Local Budgeting Manual. ORS is the Oregon Revised Statutes and Chapter 294 is the Local Budget Law, e.g., ORS 294.

1. **Appoint budget officer** (ORS 294.331).

2. **Appoint electors to the budget committee** (ORS 294.414). The budget committee consists of the governing body of the local government and an equal number of electors appointed by the governing body.

3. **Prepare proposed budget** (ORS 294.426). The budget officer prepares or supervises the preparation of a proposed budget to present to the budget committee.

4. **Publish notice of budget committee meeting** (ORS 294.401). After the proposed budget is prepared, the budget officer publishes a *"Notice of Budget Committee Meeting."* The notice must contain the date, place and time of the budget committee's first formal meeting, and of the meeting in which public comment will be heard. It may contain notice of several meetings, if the budget officer anticipates that more than one meeting will be needed.

    - If the sole form of notice is publication in a newspaper, it must be published at least twice, five to 30 days before the scheduled budget committee meeting date.
    - If the notice is published both in a newspaper and online, it need only be published once in the newspaper, but the publication must include the website address for the online publication, and it must be published online for at least 10 days before the meeting.
    - If the notice is hand delivered or mailed, only one notice is required, not later than 10 days before the meeting.

5. **Budget committee meets** (ORS 294.426). The budget message is delivered at the first budget committee meeting. The budget message explains the proposed budget and any significant changes in the local government's fiscal policy or financial position. After the initial meeting, the budget committee may meet

as many times as needed to revise and complete the budget. At least one meeting must provide the opportunity for questions and comments from any interested person. The budget committee is allowed to meet for training and advisory reviews throughout the year, but the budget may not be deliberated before the first meeting for which notice is published. All meetings are subject to Oregon's Public Meetings Law (ORS Chapter 192).

The budget officer may make the proposed budget available to the members of the budget committee at any time before the first meeting or may distribute the budget at the first meeting. At the time the budget is given to the committee, a copy must be filed in the administrative office of the local government. The budget becomes a public record at this point and must be made available to anyone interested in viewing it.

6. **Budget committee approves budget** (ORS 294.428). The budget committee considers the budget proposed by the budget officer and comments made by the public and may make additions or deletions. When the budget committee is satisfied, it approves the budget. The budget approved by the committee specifies the amount or rate of each ad valorem tax levy. Approval of the budget and of the amount or rate of tax should be by motion and be recorded in the minutes of the meeting.

7. **Publish budget summary and notice of budget hearing** (ORS 294.448). After the budget is approved, the governing body of the local government must hold a budget hearing. The governing body must publish a *"Notice of Budget Hearing and Financial Summary"* five to 30 days before the scheduled hearing. This information must either appear in a newspaper of general circulation, be mailed or hand delivered.

8. **Hold budget hearing** (ORS 294.453, renumbered from 294.430). The governing body must hold the budget hearing on the date specified in the public notice. The purpose of the hearing is to listen to citizens' testimony on the approved budget. Additional hearings may be held. All hearings must be open to the public.

9. **Adopt budget, make appropriations, impose taxes, and categorize taxes** (ORS 294.456). The governing body may make changes in the approved budget before it is adopted. Before the beginning of the fiscal year to which the budget relates, the governing body can also make changes to the adopted budget. However, if the governing body wants to make any of the following changes, they must first publish a revised *"Notice of Budget Hearing and Financial Summary"* and hold another public hearing:

    - If the governing body increases taxes over the amount approved by the budget committee.
    - If the governing body increases estimated expenditures in a fund over the amount approved by the budget committee by more than $5,000 or 10 percent, whichever is greater.

    After the budget hearing, and after considering public testimony, the governing body prepares a resolution or ordinance that formally adopts the budget, makes appropriations and, if property taxes are needed, levies and categorizes each tax. The budget is the basis for making appropriations and certifying the taxes. The resolutions or ordinances adopting the budget and making appropriations must be adopted no later than June 30.

10. **Certify taxes** (ORS 294.458, renumbered from 294.555). The next step in the budget cycle is to certify any property taxes to the county assessor. Taxes must be certified every year, even if the local government operates on a biennial budget.

    The documents submitted to the assessor's office by a taxing district subject to Local Budget Law are:

- Two copies of the notice of levy and the categorization certification (Form LB-50, ED-50 or UR-50). This form authorizes the assessor to place the district's taxes on the property tax roll.
- Two copies of the resolution statements that adopt the budget, make appropriations, and impose and categorize taxes; and
- Two copies of any successful tax ballot measures for new taxes being imposed for the first time.

11. **Post-adoption.** After the preceding steps have been completed, changes to the budget are restricted by statute:

    - ORS 294.338 authorizes certain appropriations as an exception to the budget process.
    - ORS 294.463 governs the transfer of appropriations within a fund or from the general fund to another fund.
    - ORS 294.481 provides for the expenditure of funds to repair or replace property that has been damaged or destroyed. It also allows funds to be expended because of a civil disturbance or natural disaster.
    - ORS 294.468 authorizes loans from one fund to another.
    - ORS 294.471 and 294.473 specifies the conditions under which a local government may adopt a supplemental budget, and explains the process.
    - ORS 294.338 provides exceptions to the budget process for certain debt service expenditures.

BUDGET PARTICIPANTS AND INFORMATION

Budget Committee

Oregon local budget law requires that the governing body of each local government must establish a Budget Committee. Budget Committees are composed of the governing body and an equal number of electors appointed by the governing body. Marion County, with three elected commissioners, appoints three elector members to the Budget Committee. The committee meets publicly to review the budget document as proposed by the budget officer. The committee receives the budget and the budget message and provides an opportunity for public comment on the budget. The committee makes adjustments based on input and then approves the budget.

Citizen Members	Commissioner Members
Denyc Boles	Danielle Bethell
Dave Kinney	Kevin Cameron
Patrick Vance	Colm Willis

Qualified voters who have the right to vote for the adoption of any measure may be appointed to the Budget Committee. Citizen members serve staggered terms of up to three years. They may be appointed for multiple terms. The Budget Committee usually meets between late May and early June of each year to consider the upcoming budget, and may meet at other times during the year to be brought up to date on current budget developments.

Budget Development Team

The county uses a team approach to developing the county annual budget. At each phase of the budget process, team members contribute expertise as required.

Name	Title
Jan Fritz	Budget Officer and Chief Administrative Officer
Chris Eppley	Deputy County Administrative Officer
Jeff White	Chief Financial Officer
Daniel Adatto	Budget Manager
Zivile Sliosoraite	Budget Analyst 2

Public Hearings/Public Comment

The public is welcome to attend budget committee meetings and deliberations, and may share comments with the committee at designated public hearings. Members of the public may also discuss budget matters with the board of commissioners during regular board sessions throughout the year. For those unable to attend a board session or budget committee meeting, Capital Community Media (CCM) broadcasts all board and budget committee meetings, and the sessions can be viewed on CCM's Marion County page at Marion County - YouTube.

Marion County Website

The FY 2026-27 complete budget document as well as a consolidated overview are available on the county website at https://www.co.marion.or.us/FIN/budget.

BUDGET CALENDAR for FY 2026-27

FY 2026-27	Description	Time/Place
SEPTEMBER		
Friday, September 19, 2025	Budget Team publishes Budget Calendar for FY 2026-27 on intranet	5:00 PM
OCTOBER		
Wednesday, October 1, 2025	FY 2026-27 CIP E-mail notification sent to departments	5:00 PM
Thursday, October 23, 2025	Finance to deliver budget parameters to IT BUD FY 2026-27	5:00PM
Friday, October 31, 2025	**FY 2026-27 Capital Requests Due from Depts to: IT, PW, Facilities and Finance**	**5:00 PM**
NOVEMBER		
Monday, November 10, 2025	All Departments Begin Budget Preparation - BUD Open	9:00 AM
Monday, November 10, 2025	Finance sends Microsoft 365, LERP	5:00 PM
Monday, November 10, 2025	FY 2026-27 Budget Kickoff and Training	10:00-11:00
Friday, November 14, 2025	BUD Training	10:00-12:00
Friday, November 14, 2025	Department Software, Maintenance, and Subscription Renewal Form is Due	5:00 PM
Monday, November 24, 2025	**Central Services Departments Preliminary Budgets Due:**	**5:00 PM**
	Board of Commissioners, Finance, Legal Counsel, Non-Dept	
Wednesday, November 26, 2025	**Central Services Departments Preliminary Budgets Due:**	**5:00 PM**
	Business Services, Human Resources, Information Technology	
DECEMBER		
Wednesday, December 3, 2025	Budget Officer Meets with Central Services Departments:	Mt. Angel CR
	Budget Team Discussion	12:00 - 1:00
	Finance	1:00 - 1:15
	Board of Commissioners	1:15 - 1:30
	Information Technology	1:30 - 2:15
	Business Services	2:15 - 3:00
	Human Resources	3:00 - 3:15
	Legal Counsel/Law Library	3:15 - 3:30
	Budget Team Discussion	3:30 - 5:00
Thursday, December 4, 2025	**Capital Requests due to Budget Team from: IT, Facilities and PW (GF Requests Only)**	**5:00 PM**
Thursday, December 11, 2025	**Capital Requests due to Budget Team from: PW (Non-GF Requests)**	**5:00 PM**
Friday, December 12, 2025	Budget Team Reviews CIP requests - Facilities to attend	Mt. Angel CR
	Facilities	2:00-3:30
Friday, December 12, 2025	Central Services Departments Notified of Final Budget Officer Decisions	5:00 PM
Friday, December 12, 2025	Utility Information Distributed to Departments	5:00 PM
Tuesday, December 16, 2025	**Central Services Revised Budgets Due to Finance**	**5:00 PM**
Thursday, December 18, 2025	Budget Team Reviews CIP requests - IT and PW to attend	Mt. Angel CR
	Information Technology	10:00-11:00
	Public Works	11:00-12:00
Friday, December 19, 2025	BOC/Budget Team Work Session	TBD
JANUARY		
Friday, January 9, 2026	Administrative Charges Allocations Given to Departments	
Tuesday, January 13, 2026	**Central Services Departments Final Budgets Due**	**5:00 PM**
Thursday, January 15, 2026	**Preliminary Budgets Due From Departments:**	**Noon**
	Assessor, Clerk, Justice Court, Community Services, District Attorney, Juvenile	
Friday, January 16, 2026	Budget Officer Meets With Department Heads and Elected Officials:	Mt. Angel CR
	Assessor / Tax	10:30 - 11:00
	Justice Court	11:00 - 11:15
	Clerk and Clerk Records	11:15 - 11:45
	Budget Team Discussion	11:45 - 1:30
Tuesday, January 20, 2026	Budget Officer Meets With Department Heads and Elected Officials:	Mt. Angel CR
	Community Services	9:00 - 9:30
	District Attorney	9:30 - 10:30
	Juvenile	10:30 - 11:30
	Budget Team Discussion	11:30-3:00

Wednesday, January 21, 2026	**Preliminary Budgets Due From Departments:**	**Noon**
	Health and Human Services, Public Works, Sheriff's Office, Non-Dept	
Thursday, January 22, 2026	Budget Officer Meets With Department Heads and Elected Officials:	Mt. Angel CR
	Sheriff	9:00 - 11:00
	Public Works	11:00 - 12:00
	Non- Departmental Funds/Budget Team Discussion	12:00 - 1:00
	Health and Human Services	1:00 - 2:00
	Budget Team Discussion	2:00 - 4:00
FEBRUARY		
Tuesday, February 3, 2026	Budget Team Discussions and Final Decisions	10:00 - 12:00
Thursday, February 5, 2026	Departments Notified of Budget Officer Decisions	4:00 PM
Tuesday, February 10, 2026	**Final Revised Budgets Due From All Departments**	**5:00 PM**
	*****NO FTE CHANGES AFTER FEBRUARY 10th*****	
Friday, February 13, 2026	Budget Validation by GL Team	5:00 PM
Friday, February 13, 2026	**Budget Officer Decisions Finalized for FY 2026-27 Proposed Budget**	
Friday, February 13,2026-Friday, February 28th, 2026	Budget Team - Review Budgets, Request Corrections From Departments, Prepares Summary Schedules, Assemble Budget Binders	
Wednesday, February 25, 2026	Public Notice of Budget Committee Meeting (Woodburn Independent and County Website)	
MARCH		
Monday, March 16, 2026	Distribute Budget to Budget Committee and Post Public Copy to County Website	
Wednesday, March 18, 2026	Public Written Comments Due to BOC/Finance	4:00 PM
Thursday, March 19, 2026	**FY 2026-27 Opening Budget Session - Budget Committee**	**9:00 AM**
	Elect Chair & Vice Chair, Adopt Meeting Rules, Approve Minutes	9:00 - 9:10
	Budget Officer's FY 2026-27 Message	**9:10 - 9:30**
	Budget Structure and Overview	**9:30 - 9:45**
	Department Budget Presentations	
	Assessor	9:45 - 10:00
	Clerk	10:00 - 10:15
	Community Services	10:15 -10:30
	Justice Court	10:30 - 10:40
	Break	**10:40 - 11:00**
	District Attorney	11:00 - 11:30
	Juvenile	11:30 - 12:00
	Lunch	**12:00 - 12:30**
	Sheriff's Office	12:30 - 1:00
	Public Works	1:00 - 1:30
	Health and Human Services	1:30 - 2:00
	Finance	2:00 - 2:10
	Legal Counsel / Law Library	2:10 - 2:15
	Board of Commissioners	2:15 - 2:25
	Business Services	2:25 - 2:40
	Human Resources	2:40 - 2:45
	Information Technology	2:45 - 3:00
	Break	**3:00 - 3:15**
	Capital Improvement Projects	3:15 - 3:30
	Non-Departmental & Other Funds	3:30 - 3:45
	Compensation Board Recommendation	3:45 - 4:00
	Public Comment	4:00 - 4:15
	Budget Committee Deliberations and Approval	4:15 - 5:00
Monday, March 23, 2026	**Additional Budget Committee Deliberations (ONLY IF NEEDED)**	**9:00 - 12:00**
MAY		
Tuesday, May 19, 2026	**State of Oregon WH118 CIP Forms Due**	**5:00 PM**
JUNE		
Wednesday, June 3, 2026	Public Notice of Budget Hearing (Woodburn Independent and County Website)	
Wednesday, June 17, 2026	**Board of Commissioners Adopt FY 2026-27 Budget**	**9:00 AM**

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MARION COUNTY – INVESTING IN OUR COMMUNITY

Marion County is committed to delivering excellence every day to positively impact the lives of its residents. Marion County is served by 15 departments with about 1,610 dedicated full-time and part-time employees who are responsible for delivering essential services such as public safety, road and bridge maintenance, public and mental health services, property assessment, building inspections, elections, and more. Ensuring that services are accessible and convenient to county residents and businesses is vital. Over the past several years, the county has made significant strides in infrastructure upgrades. This provides individuals seeking services, as well as employees, professional and comfortable environments to conduct business.

Marion County Enterprise Resource Planning (ERP) Project

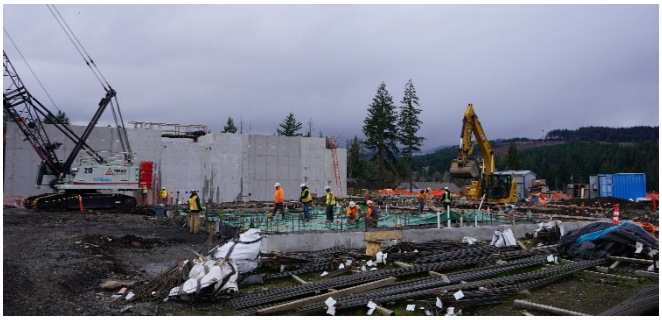
Marion County is currently implementing a new Oracle Fusion Enterprise Resource Planning (ERP) system to replace its outdated 20-year-old platform. The current ERP supports critical functions such as payroll, human resources, finance, budgeting, purchasing, and integrates with numerous other county systems. This upgrade will streamline internal operations and enhance service delivery for both employees and residents. The new system is projected to go live on November 2, 2026. This project represents a major investment in modernizing county infrastructure, ensuring long-term efficiency, sustainability, and improved functionality across departments.

Marion County Evidence Building



Marion County is completing construction of the new Sheriff's Office Evidence Building located at the Aumsville Highway campus. This facility will serve as a centralized hub for evidence collection, storage, and management. It will also incorporate enhanced security features to ensure the safe handling and protection of all stored evidence. The project is part of a broader effort to modernize evidence management within the department. The building is scheduled to open in 2026.

Mill City Sewer Plant



Marion County is leading the development of a sewer plant in partnership with Santiam Canyon communities. This project is a key part of Marion County's broader infrastructure initiative to ensure long-term wastewater treatment capacity for Mill City and surrounding areas. The facility will support future growth while helping protect local waterways and the regional environment.

Modern, efficient facilities and infrastructure protect the community's investment in county services. Infrastructure improvements have been largely financed through low interest loans. Total debt service for renovations and new construction is well below the county's statutory debt limit. Marion County has worked diligently to ensure maximum value for the funds invested. Whether capital investments include facility renovations, new buildings, equipment or information technology upgrades, Marion County's priority remains consistent, high-quality services and making the most of available funds.

FORM OF GOVERNMENT

Marion County had a county court form of government for the first century of its existence and was presided over by the Marion County Court which consisted of a judge and two commissioners. In 1961, the Legislative Assembly enabled a county court with no judicial functions to reorganize as a three-member board of county commissioners. With court approval, the Marion County Court was abolished and replaced by the Marion County Board of Commissioners on January 1, 1963. Today, Marion County is one of the 27 general law counties in the state.

COUNTY PROFILE

Marion County, Oregon is located south of the Portland metropolitan area, and stretches from the Willamette River to the Cascade Mountains.

Quick Facts

- Capital: Salem (located primarily within Marion County)
- Land Area: 1,194 square miles
- Established: July 5, 1843
- Population: 352,162 (2025 estimate) *
- Persons Per Square Mile: 292.9 (Oregon average: 44)
- Housing units, 2022: 134,394**
- Mean travel time to work (minutes): 24.1**
- Cities: 20 incorporated
- Elevation: 154 feet at Salem and 8,294 feet at Detroit Lake
- Average Temperature: January 35.6 F; July 80.5 F
- Annual Precipitation: 40.35 inches
- Principal Industries: Arts, construction, education, entertainment, government, health care and social assistance, lumber, manufacturing, public administration, recreation, and retail trade.

*Portland State University Population Research Center
** U.S. Census Bureau QuickFacts, July 1, 2025. (U.S. Census Bureau QuickFacts: Marion County, Oregon)

Marion County Cities

Incorporated Cities	Population
Aumsville	4,279
Aurora	1,141
Detroit	160
Donald	1,158
Gates	539
Gervais	2,835
Hubbard	3,478
Idanha	156
Jefferson	3,524
Keizer	39,540
Mill City	2,100
Mt. Angel	3,652
St. Paul	440
Salem	179,977
Scotts Mills	459
Silverton	10,970
Stayton	8,280
Sublimity	3,144
Turner	2,872
Woodburn	30,843

Unincorporated Communities	
Breitenbush	Mehama
Broadacres	Monitor
Brooks	Niagara
Butteville	North Howell
Central Howell	North Santiam
Clear Lake	Orville
Concomly	Pratum
Crestwood	Roberts
Downs	Rockie Four Corners
Drakes Crossing	Rosedale
Elkhorn	St. Louis
Fargo	Shaw
Hazel Green	Sidney
Hopmere	Skunkville
Labish Center	Sunnyside
Little Sweden	Talbot
Lone Pine Corner	Waconda
Macleay	West Stayton
Marion	

There are 20 incorporated cities and 37 unincorporated communities in Marion County. Incorporated cities 2025 population data is from Population Research Center – Portland State University. As reported by the 2020 Census, the total population of Marion County was 345,920, a 10% increase over 2010. Portland State University population estimate for July 1, 2025, is 352,162.

Points of Interest

Oregon State Capital, Champoeg State Park, The Oregon Garden, Silver Falls State Park, Detroit Dam and the North Santiam River, Breitenbush Hot Springs, Willamette River, Mt. Angel Abbey, Willamette University, Chemeketa Community College, Marion County Historical Society, Wheatland and Buena Vista Ferries, Mission Mill Museum and historic Bush House, Deepwood Museum and Gardens, and Gilbert House Children's Museum, are just a few of the attractions Marion County has to offer.

CHARACTERISTICS OF THE PEOPLE

The following are selected census data that compare characteristics of the people of Marion County to those of the United States collectively. The characteristics selected show that there are significant variances between the County and the U.S. for some items, for others there is only a small variance. The interpretation of the data will be left to the reader.

SOCIAL CHARACTERISTICS

	Marion County	U.S.
Family Households*	66.7%	64.2%
Average Household Size	2.66	2.53
Average Family Size	3.24	3.11
Educational Attainment:		
High school graduate or higher	86.1%	89.6%
Bachelor's degree or higher	26.0%	35.7%
Civilian Veterans	7.0%	5.9%
Born in the United States	86.3%	85.9%
Foreign Born Persons	13.7%	14.1%
Language Spoken at Home - English Only	74.4%	77.7%

*Out of total number of households

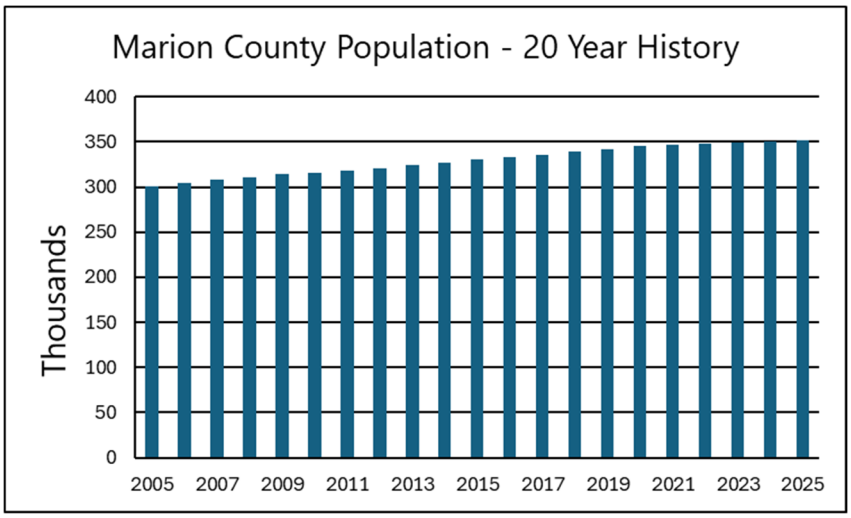
Source: 2024 American Community Survey

POPULATION AND HOUSING CHARACTERISTICS

	Marion County		U.S.
Total Population			
Under 18	78,884	22.4%	21.1%
18 years through 64 years	208,128	59.1%	60.0%
65 years and older	65,150	18.5%	18.9%
Male Population	175,729	49.9%	49.1%
Female Population	176,433	50.1%	50.9%
Housing Units	137,357		148,260,882
Building Permits for Housing Units	1,323		1,431,616
Homeownership Rate		62.3%	65.2%
Residence one year ago:			
Same house		87.0%	87.7%
Different house, same county		6.6%	5.8%

Source: 2024 American Community Survey

Over the past two decades, Marion County has experienced a significant population increase, driven by factors such as economic opportunities, affordable cost of living, and its scenic landscapes. This growth trend, beginning in the early 2000s, saw the county population grow from about 300 thousand to a little above 350 thousand in 2025. Shifting demographics, such as from outmigration or from an aging population, could slow or reduce the growth pattern. The chart below shows the twenty-year population trend as well as the 2024 economic characteristics of the Community.



ECONOMIC CHARACTERISTICS

	Marion County		U.S.
Population 16 years and over	277,224	78.7%	79.1%
In Civilian Labor Force	171,540	61.9%	63.0%
Employed	162378	58.6%	59.7%
Unemployed	9,162	3.3%	3.3%
Commute to Work - drove alone	111,691	70.0%	68.8%
Industry (top 5):			
Educational services, and health care and social assistance	35,278	21.7%	23.5%
Retail Trade	18,419	11.3%	10.8%
Manufacturing	15,839	9.8%	9.9%
Construction	15,168	9.3%	6.9%
Arts, entertainment, and recreation, and accommodation and food services	15,166	9.3%	12.6%
Class of Worker - Government	29,032	17.9%	14.5%
Persons Below Poverty Level	N/A	11.9%	10.6%
Median Household Income	$77,351		$80,734

Source: 2024 American Community Survey

ECONOMIC FORECAST

The Budget Officer has addressed local economic conditions in the transmittal, i.e., budget message, to the Budget Committee for the fiscal year 2026-27 budget. An additional perspective comes from the following abbreviated excerpt from the Oregon Office of Economic Analysis (OEA) executive summary of its most recent economic forecast for Oregon.

Executive Summary

May 2026 — Growth Inflection Interrupted

Each quarterly forecast update from the Office of Economic Analysis incorporates new information relating to economic and revenue performance — but the transition from estimates to actuals does not proceed evenly across the fiscal year. Instead, a vast cache of tax filing season data and analytics becomes available — particularly for personal income taxes — as the April 15th filing deadline passes. For this reason, the span between the Q1 and Q2 forecast releases incorporates a disproportionate share of new information.

Many critical themes emphasized in prior OEA analysis came into clearer focus as the filing season progressed, including slowing wage growth due to softening labor conditions, robust capital gains resulting from ongoing financial market appreciation, and a significant drop in corporate income tax payments in response to newly enacted tax provisions—at the same time that corporate profits surpassed expectations by a wide margin. The respective trajectories of these trends over the early quarters of the biennium are now more precisely understood — so now a key forecasting question becomes the degree to which the remaining quarters of the biennium should be subject to a level shift in the forecast (i.e. a revenue anomaly with an intact economic forecast) or whether the actual slope (i.e. the economic forecast) has changed.

A key theme at the start of 2026 was the notion that a growth acceleration relative to 2025 would also drive a firming of labor conditions. However, the wild card of geopolitics and rising energy prices appears to be sapping much, if not all, of the vigor behind that projected economic pickup. Crude oil prices have increased from the low $60 per barrel range at the time of OEA's Q1 forecast release to over $100 per barrel for much of the current quarter. This office estimates it would take sustained prices of $150 per barrel or more to drive the economy into recession. Nonetheless, the current level of prices, the expectation of elevated prices for a while longer and the ensuing interest rate response to more persistent inflation pressures have all factored negatively into the growth forecast for this year. The consensus among forecasters no longer anticipates firming activity. Critically, this less vigorous growth profile translates similarly into the labor outlook, which in light of revisions can at best be described as 'sluggish' over the past year.

The General Fund forecast is increased $345 million. Changes to tax laws regarding business expensing and tax credits, along with funds transferred from other accounts, were expected to increase revenues by $368 million. Thus, timing shifts and economic changes are impacting anticipated revenues negatively by about $23 million. In addition, the 2026 legislature increased biennial spending by $198 million. The resulting ending balance projected for the end of the current biennium is $345 million.

Revenues outside of the General Fund have mostly experienced positive revisions. Projected Lottery earnings, benefiting from elevated tax refunds and equipment upgrades, are increased $26 million to $1.8 billion for the biennium. The Corporate Activity Tax, which has tracked mildly above the previous forecast, is revised up $24 million to $3.1 billion. Finally, marijuana revenues have declined $10 million relative to the last forecast as sales continue to lag expectations.

COUNTY FINANCIAL POSITION

The County will continue to manage the fiscal year with an acceptable financial position and a low ratio of outstanding debt to the real market value of taxable property within the county. Major long-term budget concerns include reductions in federal and state funding, rising employee benefit costs, and continued capital project needs. The county prepares a five-year capital improvements project document identifying infrastructure items and supporting equipment needing upkeep and replacement.

County Debt

Debt Policy

Marion County has no formal debt policy, primarily because the county is not a regular issuer of debt. The most recent bond debt issue was in 2005 and bank loan financing for major infrastructure projects in 2013, 2016, 2018, 2022, 2024 and a capital loan in 2026. In practice, the county seeks to use internal financing sources or cash when possible. A significant amount of statutory debt authority exists for Marion County.

Legal Debt Limits

State statute (ORS 287A.100) limits the amount of bonded debt a county may issue to a percentage of the Real Market Value (RMV) of the County's taxable property; the limit is 2% for general obligation bonds or $1.3 billion, 5% limited tax pension obligations or $3.2 billion, and 1% for limited tax obligations or $638 million. Based on the RMV for fiscal year 2025 of $63.7 billion, the County's total outstanding debt of $63 million represents 0.10% of RMV.

Long-Term Debt

At the end of the 2024-25 fiscal year, the County had total debt outstanding of $63,155,298, a decrease of 11% from the previous fiscal year due to the repayment of outstanding principal. This amount includes $34,531,952 in capital financing agreements, $14,195,000 in limited tax pension obligations (PERS), $242,699 in notes payable (service districts) and 14,185,647 in lease and SBITA liabilities. The County currently has no outstanding general obligation bonds. Standard & Poor's has given the County an issuer credit rating of AA.

Marion County's Outstanding Debt (thousands)

	Governmental Activities		Business-type Activities		Total	
	2025	2024	2025	2024	2025	2024
Capital financing agreements	$ 34,532	$ 38,210	$ -	$ -	$ 34,532	$ 38,210
Limited tax pension obligations	14,195	18,885	-	-	14,195	18,885
Notes payable	-	-	243	266	243	266
Lease liability	10,863	9,302	-	-	10,863	9,302
SBITA liability	3,323	4,259	-	-	3,323	4,259
Total	$ 62,913	$ 70,656	$ 243	$ 266	$ 63,156	$ 70,922

Debt Payments

PERS obligations bonds, and loans on notes are payable through the Debt Service Fund located in the Non-Departmental section of this book.

County Employment by Industry

EMPLOYMENT BY INDUSTRY
Current Fiscal Year and Nine Years Ago

	2025			2016		
	Units	Employ-ment	% of Employ-ment	Units	Employ-ment	% of Employ-ment
Government Employers:						
Federal government	47	1,470	0.84%	57	1,305	0.87%
State government	344	23,603	13.44%	200	20,655	13.84%
Local government	330	15,162	8.64%	324	14,168	9.49%
	721	40,235	22.92%	581	36,128	24.20%
Private Employers:						
Natural resources and mining	579	10,329	5.88%	488	9,975	6.68%
Construction	1,800	11,331	6.45%	1,066	8,305	5.56%
Manufacturing	427	9,990	5.69%	385	10,979	7.35%
Trade, transportation and utilities	1,804	27,161	15.47%	1,670	24,067	16.12%
Information services	245	1,494	0.85%	110	1,008	0.68%
Financial activities	937	5,895	3.36%	894	5,530	3.70%
Professional and business services	1,976	16,952	9.66%	1,384	12,282	8.23%
Education and health services	1,947	32,898	18.74%	1,068	22,096	14.80%
Leisure and hospitality	1,009	14,180	8.08%	815	12,901	8.64%
Unclasified	93	56	0.03%	30	19	0.01%
Other services	955	5,047	2.87%	1,776	5,989	4.01%
	11,772	135,333	77.08%	9,686	113,151	75.80%
Total County Employment	12,493	175,568	100.00%	10,267	149,279	100.00%

Source: Oregon Employment Department

Notes:
(1) Information is presented for the prior calendar year.
(2) Includes full-time and part-time employees.

County Principal Property Taxpayers

MARION COUNTY, OREGON

PRINCIPAL PROPERTY TAXPAYERS

Current Fiscal Year and Nine Years Ago

	2025			2016		
Taxpayer	Rank	Taxable Assessed Value	Percentage of Total Taxable Assessed Value	Rank	Taxable Assessed Value	Percentage of Total Taxable Assessed Value
Portland General Electric Company	1	$ 564,281,500	1.69%	1	$ 305,584,619	1.36%
Northwest Natural Gas Company	2	236,981,000	0.71%			
AMAZON.COM SERVICES LLC	3	229,525,690	0.69%	2	141,012,700	0.63%
Comcast Corporation	4	124,981,937	0.37%			
Winco Foods LLC	5	114,372,580	0.34%	3	90,605,362	0.40%
BIT Investment Ninety-Seven LLC	6	85,460,280	0.26%			
WOODBURN PREMIUM OUTLETS LLC	7	79,016,140	0.24%	4	60,616,550	0.27%
PACIFIC REALTY ASSOCIATES LP	8	76,258,530	0.23%			
State Accident Insurance Fund	9	62,385,490	0.19%			
Lancaster Development Company Llc	10	59,709,410	0.18%	5	58,833,290	0.26%
Lumen Technologies				6	64,019,190	0.28%
Wal-Mart Real Estate Business Tr				7	49,338,240	0.22%
Norpac Foods Inc				8	58,848,031	0.26%
Metropolitan Life Insurance Co				9	45,385,410	0.20%
Donahue Schriber Realty Group				10	51,968,800	0.23%
Total for principal taxpayers		$ 1,632,972,557	4.89%		$ 926,212,192	4.12%
Total taxable assessed value		$ 33,376,039,145			$ 22,490,480,722	

Sources:
Marion County Assessor, Marion County Tax Collector.

Notes:
(1) Information in this schedule satisfies the County's annual disclosure requirements under SEC Rule 15c2-12.

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MARION COUNTY STRATEGIC PLAN

MISSION STATEMENT

We serve the public to protect, promote, and enhance a positive quality of life in Marion County.

VISION STATEMENT

Marion County is a healthy, safe, and vibrant place to live and work.

MARION COUNTY MOTTO

Delivering Excellence Everyday.

Statement of Values

Our commitment to citizens and fellow employees is to top-quality service by community-focused professionals who demonstrate the following values:

- *Customer Service* – We treat our customers and one another with courtesy, respect, dignity, fairness, and understanding. We work to make Marion County accessible and responsive to a wide range of individual and community needs and interests. We promote flexible, creative, solutions-oriented approaches to resolving customer problems and meeting customer needs.
  Marion County is committed to effectively providing services to all people in a manner that recognizes, values, affirms, and respects the worth of the individuals and protects and preserves the dignity of each person.

- *Professionalism* – We hire, train, and develop our employees to be knowledgeable and expert in their respective roles. We strive for the highest levels of accuracy and quality in carrying out our responsibilities to the public.

- *Integrity* – We are honest, forthright, and ethical in our dealings with others and on behalf of the public trust. We follow-through on our commitments and we hold one another and ourselves personally accountable for doing what we promise.

- *Stewardship* – We seek to make the most efficient and effective use of public resources, and we work to continuously improve our services through collaboration, innovation, and competence. We strive to create and maintain a fair, transparent and open process of government that actively seeks citizen participation and recognizes the diverse and competing interests of all of the county's constituencies.

MARION COUNTY GOALS

Each of Marion County's goals and objectives is listed below; all county departments include key indicators in their budget document and identify a primary goal which links back to each key indicator. These goals, objectives, and key indicators help departments align and continue to work towards effectively managing public resources and strive for a focused way to address needs and emerging issues.

The detail information for each key indicator is found in each department's budget.

COUNTY GOAL 1: PUBLIC SAFETY		
Pursue a safe and secure community by protecting people, property, and economy of Marion County. ***Board of Commissioners Priorities*** • Implement changes necessary to hold offenders accountable now that HB 4002(2024) is in effect. • Collaborate with the Sheriff's Office and Human Resources to recruit and train staff for the new Marion County Stabilization Center. • Work with legislators to pass legislation to improve the civil commitment process. Legislation that would allow public safety leaders and the courts to do their jobs to maintain safety within the community and assist those struggling with severe and persistent mental health challenges. • Focus resources to address drug trafficking and violent crime in our communities.		
DEPARTMENT GOALS	**KEY INDICATORS**	**Page #**
District Attorney's Office: Criminal Prosecutions		
Aggressively prosecute and prioritize violent and person-to-person crimes through both adult prosecution and juvenile delinquency court.	Adult prosecution Criminal cases submitted and reviewed	199
District Attorney's Office: Victim Assistance Program Services		
Advocate for victims of crime and provide assistance and information that empowers vicims to make informed decisions not only in their personal lives but also with regard to their participation in the criminal justice system and the exercise of their rights.	Direct Services to victims of crime	201
District Attorney's Office: Child Support Enforcement Funds		
Facilitate the payment of equitable child support awards and provision of health care coverage for the benefit of children.	Child support enforcement funds collected	202
Justice Court: Citations and Fines		
Provide speedy, impartial resolution for actions resulting from alleged traffice violations and other violation cases.	Volume of citations processed; Amount of fines collected	327
Juvenile: Juvenile Crime		
Gather, analyze, and provide data to inform and drive policy and practice in order to achieve safe communities and positive youth outcomes.	Juvenile referral data	350

Sheriff's Office: Collaboration		
Continue to work collaboratively with our community and public safety partners with an emphasis on the prevention of crime, problem solving, and being responsive to the community's needs for public safety.	Intelligence-led public safety services; Traffic safety team education and enforcement Code Enforcement Response	507, 509, &511
Sheriff's Office: Safety		
Pursue a safe and secure Marion County by enhancing our network of partnerships.	Community Resource Unit Outreach; Mental illness and incarceration; Recidivism	506, 508, &510
County Plans Linked to Goals		
• Marion County Public Safety Coordinating Council Strategic Plan • Implementation of IMPACTS grant – House Bill 4002 (2024) • Justice Reinvestment • Sheriff's Office Core Functions & Objectives • Marion County Parole and Probation Annual State Plan • Marion County Juvenile Department Strategic Plan • Marion County Reentry Initiative Strategic Plan • Mid-Willamette Homeless Alliance Continuum of Care Plan		
COUNTY GOAL 2: TRANSPORTATION, INFRASTRUCTURE, AND EMERGENCY MANAGEMENT		
Provide leadership that addresses the continual growth and increasing diversity of Marion County's population and focuses resources on best meeting the needs of residents and supporting business. ***Board of Commissioners Priorities*** • Collaborate with partners to find solutions for Marion County's solid waste management needs. • Developing a Long-Term Strategic Direction for Solid Waste Management. • Reorganize the Marion County Solid Waste Advisory Committee. • Focus on roads and maintenance in rural and underserved parts of Marion County.		
DEPARTMENT GOALS	**KEY INDICATORS**	**Page #**
Public Works: Measure Overall Road System Infrastructure Condition		
Improve overall condition of road surfaces.	Miles of road resurfaced by treatment type; Cost per mile for surface treatments on county roads; Pavement condition index (PCI);	426, 427
Public Works: Recycling		
Maintain a high level of recycling in the county for a cleaner environment.	Recycling rate as a percent of solid waste	430
Public Works: Storm Water Outreach		
Provide consistent and timely service to all customers, internal and external.	Stormwater community outreach, streets swept and catch basins cleaned	432
Public Works: Transfer Station Trends		
Complete state-mandated tasks.	Transfer station trends	431
Public Works: Develop and Maintain Emergency Operations Plans		
Prepare a master plan for Emergency Management that sets short and long term operational goals.	Volunteer hours served	430

County Plans Linked to Goals
• Marion County Comprehensive Plan (Land Use) • 2020 Wildfire Recovery Plan • Marion County Parks Master Plan • Marion County Solid Waste Management Plan • Stormwater Management Plan • Marion County Emergency Operations Plan • Natural Hazards Mitigation Plan • Marion County Departments' Pandemic Influenza Plans • Marion County HHS Annex to ESF 8: Pandemic Influenza • Marion County HHS Annex to ESF 8: SNS/Mass Medication Dispensing Plan • Recycling Modernization Act

COUNTY GOAL 3: HEALTH & COMMUNITY SERVICES

Promote the overall health of people in Marion County by improving the delivery of quality health services and supporting community-based prevention efforts.

Board of Commissioners Priorities

• Address homelessness in Marion County by working towards sustainable solutions and life skills development, as well as ensuring accountability for the funding received to provide those services.
• Collaborate with community partners to address emerging health issues across all spectrums of Marion County.
• Work with legislators to pass legislation to improve the civil commitment process. Legislation that would allow behavioral health to assist those struggling with severe and persistent mental health challenges.
• Maintain consistency of funding to support and expand addiction treatment programs.
• Maintain collaborative relationships within the Behavioral Health Resource Network (BHRN).

DEPARTMENT GOALS	**KEY INDICATORS**	**Page #**
Health Department: Behavioral Health		
Align Health & Human Services priorities with the Community Health Assessment (CHA) and Community Health Improvement Plan (CHIP). Expand access to behavioral health care to bolster mental health resilience across Marion County.	Behavioral Health Crisis Center Services	272
Health Department: Public Health		
Align Health & Human Services priorities with the Community Health Assessment (CHA) and Community Health Improvement Plan (CHIP).	Prevention of communicable disease; Prevention of foodborne and waterborne illness	274, 275

County Plans Linked to Goals
• Health & Human Services Strategic Plan • Community Health Improvement Plan (CHIP) • Community Health Assessment (CHA) • Ambulance Service Plan • Marion County Housing Authority 5-Year Plan

COUNTY GOAL 4: ECONOMIC AND COMMUNITY DEVELOPMENT

Support employers, businesses, and property owners that promotes economic development and high standards of livability in Marion County.

Board of Commissioners Priorities

• Successfully deliver the Detroit and Kane's Marinas Excavation Project.
• Implement the plan to Open All Parks in the Santiam Canyon. Identifying both short-term and long-term projects.
• Strengthening programs and opportunities that promote homeownership.
• Continue to support down payment assistance and home rehab programs.

DEPARTMENT GOALS	KEY INDICATORS	Page #
Community Services: Return Dogs to the Community/Increase Licensing		
Protect the people and dogs of Marion County by providing professional and courteous enforcement and sheltering services.	Return of dogs to the community and increased licensing	161
Community Services: County Fair		
Provide effective and efficient administrative support that ensures the success of the Marion County Fair.	Fair attendance	162
Community Services: Economic Development		
Serve as a convener and manager of Marion County's economic development strategic plan and ensure stakeholders are engaged and working toward economic growth, increased employment, and improved standards of living.	Economic development projects	161
Public Works: Permits		
Continue to streamline review process for citizens with other agencies/departments on building permits, roadway improvements, survey plats, septic issues, and survey reviews.	Number of permits issued by type	429

County Plans Linked to Goals

• Economic Development Strategic Plan
• Marion County Integrated Water Resource Plan
• Community Development Block Grant (CDBG)/HOME Five-year Consolidated Plan

COUNTY GOAL 5: CIVIC AND GOVERNMENT SERVICES

Provide efficient, effective, and responsive government through stewardship and accountability.

Board of Commissioners Priorities

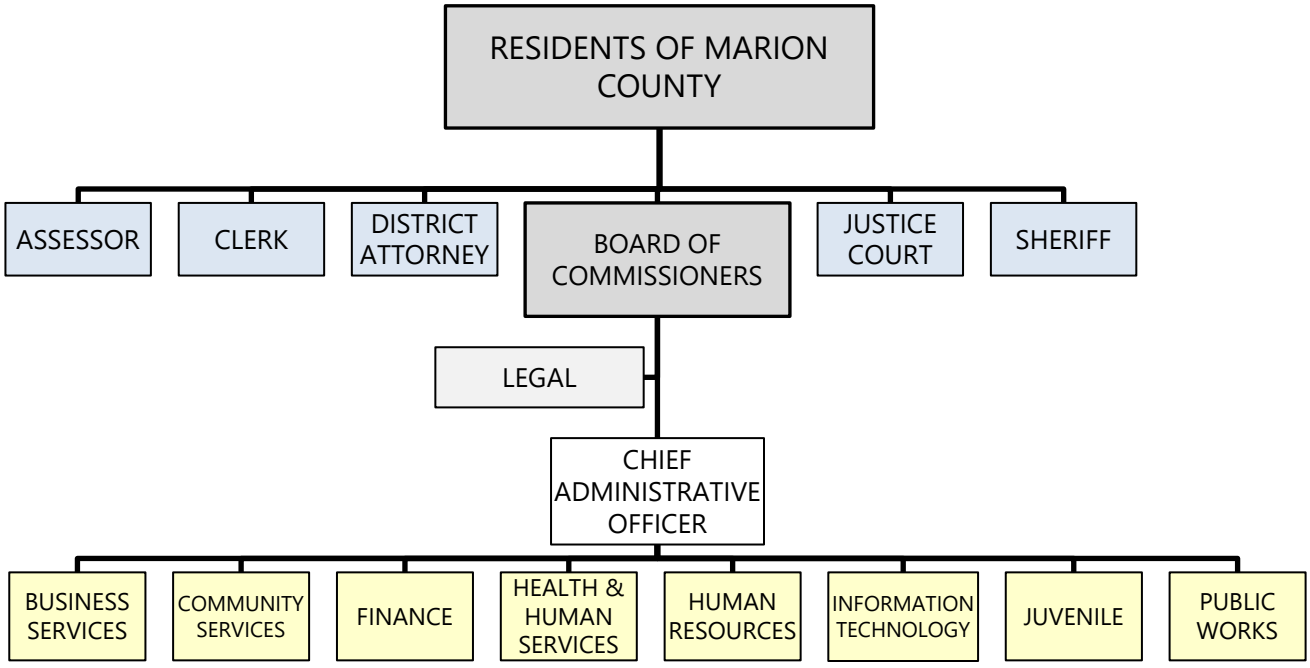
• Continue Executive Team Leadership Development.
• Support the ERP implementation and business transformation to ensure the long-term stability of the County's internal infrastructure.

DEPARTMENT GOALS	KEY INDICATORS	Page #
Assessor's Office: Technology		
Continually improve data,systems integrity and security, increase assessment efficiencies and quality,conserve resources, and enhance service by exploring and adopting progressive technologies.	Growth of Property Tax Assessment	74
Board of Commissioners' Office: Enterprise Approach		
Lead and manage the county business functions more efficiently and effectively to enhance accountability and stewardship of county resources.	Organizational and management assessments of county departments	89

Business Services: Facilities Support		
Implement an enterprise-wide strategy for managing county-owned and leased facilities, emphasizing customer service, fiscal responsibility, and adherence to industry's best practices.	Facilities repairs to preventive maintenance	107
Clerk's Office: Increase Efficiency		
Evaluate business processes to make better use of management skills, technology and resources.	Election costs	126
Finance: Fiscal Integrity		
Develop and implement standardized finance training for departments.	Contracts processed in compliance with county policy and procedure.	228
Finance: Asset Management		
Safeguard public funds.	Investment portfolio returns	230
Human Resources: Employee Retention and Longevity		
Employ best practices in data analytics to measure and enhance county performance and employee engagement, leading to better customer service and proactive HR decision-making across all departments.	Employee retention rate	296
Information Technology: Enterprise Approach		
Modernization and Optimization - System modernization, simplification, and efficiency.	Application management and support	314
Legal Counsel: Hearings Officer Cases		
Provide support to county Hearings Officers to conduct administrative hearings in a professional manner and issue well-reasoned decisions.	Hearings officer cases	376
Legal Counsel: Protecting the County		
Risk Mitigation: Prevent and defend possible claims against the county in an efficient and effective manner to conserve resources for important county services.	Tort claim notices	376
County Plans Linked to Goals		
• Annual Adopted Budget • Annual Assessment Plan • Capital Improvement Projects Plan • Facilities Master Plan Final Report • Facilities Condition Assessment Report • Comprehensive Annual Financial Report (CAFR) • Treasurer's Investment Portfolio Report • ERP Implementation Plan 2025-2027		

ORGANIZATION CHART

The Marion County government organization is headed by an elected Board of Commissioners and has 15 departments. In addition to the Board of Commissioners, five other departments are headed by elected officials: Assessor, Clerk, District Attorney, Justice Court, and Sheriff. The remaining nine departments are headed by appointed officials who report to the Chief Administrative Officer: Business Services, Community Services, Finance, Health and Human Services, Human Resources, Information Technology, Juvenile, Public Works and Legal Counsel. The Finance Department includes the Treasurer, an elected position.



Employees

There are more than 1,600 full-time regular and part-time regular employees working for Marion County which includes the department heads and elected officials. In addition, there are as many as 300 part-time temporary employees also employed in a peak month; the count varies as some employment is seasonal.

Additional information about employees is found in the appendices where there is a complete FTE position history.

Marion County 10 Year History of Full-Time Equivalent Positions

FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27
1477	**1516**	**1517**	**1558**	**1602**	**1659**	**1670**	**1684**	**1626**	**1611**

The vacancy trend in Marion County has varied over the past decade. Rates began at a relatively low 8.8% in FY 2016–17, rose to a peak of 15.4% in FY 2022–23, and then declined to 12.5% in FY 2024–25 before reaching 8.4% in FY 2025–26. Vacancy rates for government entities like Marion County are influenced by a range of factors including the economy, local demographics, and the organizational needs of the county.

Marion County 10 Year History of Vacancy Rates

FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26
8.8%	**10.3%**	**9.1%**	**10.6%**	**8.9%**	**13.8%**	**15.4%**	**12.4%**	**12.5%**	**8.4%**

Department Heads and Elected Officials

DEPARTMENT	DIRECTOR	TYPE
Assessor	Tom Rohlfing	Elected
Board of Commissioners	Danielle Bethell	Elected
Board of Commissioners	Kevin Cameron	Elected
Board of Commissioners	Colm Willis	Elected
Board of Commissioners	Jan Fritz	Appointed
Business Services	Tamra Goettsch	Appointed
Community Services	Kelli Weese	Appointed
County Clerk	Bill Burgess	Elected
District Attorney	Paige Clarkson	Elected
Finance	Jeff White	Appointed
Finance, Treasurer Position	Sam Brentano	Elected
Health and Human Services	Ryan Matthews	Appointed
Human Resources	Salvador Llerenas	Appointed
Information Technology	Gary Christofferson	Appointed
Justice Court	Justin E. Kidd	Elected
Juvenile	Troy Gregg	Appointed
Legal Counsel	Stephen Elzinga	Appointed
Public Works	Brian Nicholas	Appointed
Sheriff	Nick Hunter	Elected

GOVERNMENT SERVICES

Programs and services delivered or managed by Marion County touch the lives of virtually all residents of the county, fulfilling many roles. Marion County is a general law county, acting as an agent of the state. The county performs functions on behalf of the state, as well as providing county services.

Assessor – The Assessor's Office assesses the value of all commercial, industrial and residential property subject to tax; collects all property taxes levied by local school districts, cities, special districts and the county; and distributes these revenues to the taxing districts to support their operations.

Board of Commissioners – The Board of Commissioners Office consists of three county commissioners, elected at large, who constitute the county governing body. The board appoints a chief administrative officer who is responsible for carrying out directives, policies, and ordinances of the board.

Business Services – The Business Services Department provides services that support departments in the following functions: facilities management which includes overseeing and maintaining county buildings, risk management to protect and mitigate loss of county assets as well as overseeing employee occupational safety, and overall administrative support.

Community Services – The Community Services Department promotes safe and thriving communities for people to live, learn, work and play. The department has eleven program areas: Administration, Community Services Grants, Dog Services, County Fair, Economic Development Administration, Lottery Distribution, Business and Workforce Development, Infrastructure and Economic Development, Santiam Wildfire Recovery, Community Development Grants and Opal Creek Investment.

County Clerk – The Clerk's Office is responsible for recording, maintaining, and archiving all county records. This office also conducts all elections within Marion County, whether for federal, state or local government.

District Attorney – The District Attorney's Office prosecutes people accused of committing crimes in the county. This office also collects child support payments ordered by the courts and provides assistance to crime victims.

Finance – The Finance Department provides financial services that support departments in delivering their services to customers and clients and is the cash custodian for the county. The Finance Department also includes the Treasurer (the investment manager for the county), who is responsible for investing funds in accordance with Oregon law and the county's investment policy, and ensuring adequate cash is available to meet county obligations.

Health and Human Services – The Health and Human Services Department inspects and licenses all restaurants, school cafeterias and other food vendors. It provides immunizations for children and tracks and works to control infectious diseases. It records birth and death certificates. It provides case management for those with developmental disabilities; maintains programs for those with chronic and acute mental illness; and provides treatment for those with substance and gambling addictions.

Human Resources – The Human Resources Department is responsible for providing recruitment, classification and compensation, employee and labor relations, workforce data management, workforce planning and development, benefits and wellness to county employees, and oversight of volunteer services.

Information Technology – The Information Technology Department provides supporting services to county departments by operating and maintaining the county's information technology and telecommunications systems.

Justice Court – The Justice Court hears minor traffic offenses, some misdemeanors and small civil claims ($10,000 or less). In addition, the Justice Court can hear cases related to violations of county ordinances, such as charges of excessive noise or dogs running at large.

Juvenile – The Juvenile Department operates a juvenile detention center, restitution and education programs, and probation services for juvenile offenders. The department keeps juveniles who are under court order in schools, educational and vocational programs, and under supervision.

Legal Counsel – The attorneys in the Legal Counsel Department are the civil lawyers and counselors for Marion County. The county law library serves attorneys, judges, litigants and the public. The law library is authorized and mandated by the state and operates solely on revenue derived from filing fees in the Circuit Court.

Public Works – The Public Works Department is responsible for road and bridge maintenance, construction, management of the regional emergency operations center, county parks, the Buena Vista and Wheatland ferries, management of the county fleet, radio and communications, stormwater management, disposal of solid waste, while protecting the environment and promoting recycling. Land use planning, surveying, and building inspection are also managed by Public Works.

Sheriff – The Sheriff's Office is responsible for patrol duties, traffic enforcement, criminal investigations, search and rescue, marine patrol and law enforcement contracts throughout the entire county. In addition, the Sheriff's Office manages the county jail. The Sheriff's Office also supervises parole and probation offenders in Marion County.

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TOTAL BUDGET

The fiscal year 2026-27 budget totals $687,492,324. This is a $104,228,777 or a **13.2% decrease** from the total fiscal year 2025-26 budget. Oregon local budget law requires a balanced budget to be adopted by the governing body. Therefore, total resources and total requirements must be equal.

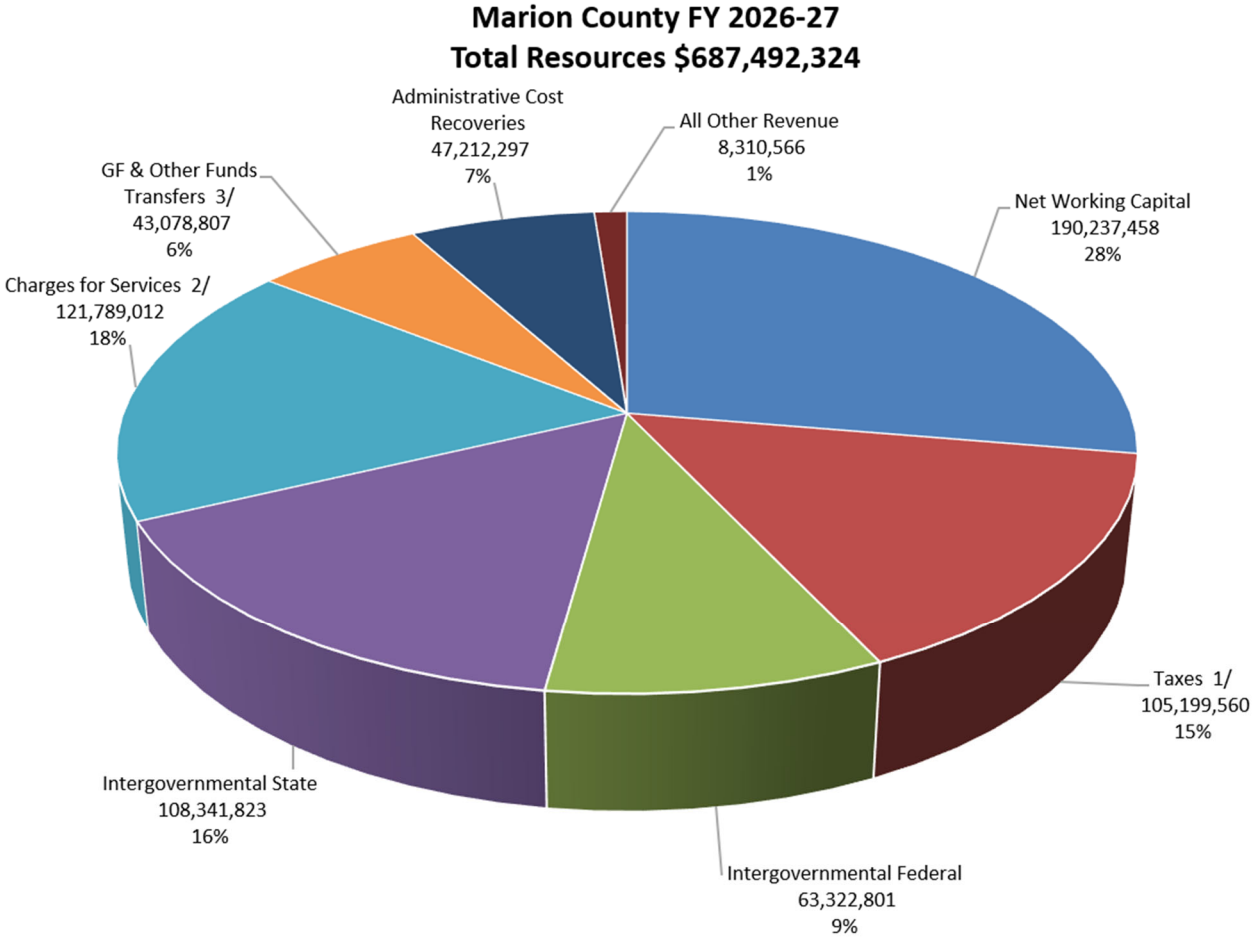
The budget includes $148,110,818 General Fund and $539,381,506 for all other funds. Some county departments are funded partially or entirely through the General Fund, whose primary revenue is property taxes. The majority of non-General Fund revenues are federal, state, and other agencies' contracts and grants that, by law, must be spent for specific purposes. In this Summary section and throughout the remainder of this book, all current fiscal year 2025-26 budget amounts include changes through supplemental budgets.

Countywide Income Summary
FY 2026-27

FY 23-24 ACTUAL	FY 24-25 ACTUAL	CATEGORY	FY 25-26 BUDGET	FY 26-27 ADOPTED	INCREASE/ (DECREASE)	+/- % Prior Budget
		RESOURCES				
91,514,326	95,731,363	Taxes	101,071,121	105,199,560	4,128,439	4.1%
4,368,018	3,902,087	Licenses and Permits	4,637,192	4,354,227	(282,965)	-6.1%
35,958,578	50,410,830	Intergovernmental Federal	117,391,857	63,322,801	(54,069,056)	-46.1%
105,046,830	107,558,388	Intergovernmental State	110,527,717	108,341,823	(2,185,894)	-2.0%
-	102,311	Intergovernmental Local	430,805	-	(430,805)	-100.0%
106,670,092	110,322,130	Charges for Services	112,480,954	114,063,239	1,582,285	1.4%
35,735,644	41,036,301	Admin Cost Recovery	45,243,397	47,212,297	1,968,900	4.4%
3,232,757	3,456,829	Fines and Forfeitures	3,359,893	3,371,546	11,653	0.3%
8,183,048	10,558,379	Interest	8,053,604	7,079,494	(974,110)	-12.1%
2,117,711	1,935,706	Other Revenues	250,725	286,967	36,242	14.5%
12,853,013	21,708,657	General Fund Transfers	14,235,045	16,061,454	1,826,409	12.8%
8,890,283	15,276,583	Other Fund Transfers	30,388,949	27,017,353	(3,371,596)	-11.1%
1,853,343	1,575,930	Settlements	1,177,966	944,105	(233,861)	-19.9%
9,950,000	-	Financing Proceeds	4,875,000	-	(4,875,000)	-100.0%
226,763,892	235,686,556	Net Working Capital	237,596,876	190,237,458	(47,359,418)	-19.9%
653,137,535	**699,262,050**	**Total Resources**	**791,721,101**	**687,492,324**	**(104,228,777)**	**-13.2%**
		REQUIREMENTS				
192,869,978	208,817,763	Personnel Services	242,598,153	251,966,438	9,368,285	3.9%
120,774,575	125,268,155	Materials and Services	155,915,680	135,561,055	(20,354,625)	-13.1%
33,250,970	37,526,437	Administrative Charges	42,568,236	44,792,519	2,224,283	5.2%
38,795,298	41,661,784	Capital Outlay	156,204,507	70,412,883	(85,791,624)	-54.9%
7,258,425	8,367,884	Debt Service Principal	9,027,806	10,365,280	1,337,474	14.8%
2,376,468	2,440,576	Debt Service Interest	2,040,511	1,721,038	(319,473)	-15.7%
381,969	597,303	Special Payments	1,446,825	2,499,199	1,052,374	72.7%
21,743,296	36,985,240	Transfers Out	44,623,993	43,078,807	(1,545,186)	-3.5%
-	-	Contingency	37,299,391	49,326,084	12,026,693	32.2%
-	-	Reserve for Future Expenditure	27,189,584	25,022,263	(2,167,321)	-8.0%
-	-	Ending Fund Balance	72,806,415	52,746,758	(20,059,657)	-27.6%
417,450,979	**461,665,141**	**Total Requirements**	**791,721,101**	**687,492,324**	**(104,228,777)**	**-13.2%**

TOTAL COUNTY RESOURCES

The county's revenue and other available resources are shown in major categories. In addition to revenues expected to be collected during the fiscal year, local budget law requires other available resources to be disclosed in the budget, including beginning net working capital, internal transactions, and transfers. These together are referred to as resources. Beginning net working capital is the prior fiscal year ending fund balance. Marion County's internal transactions are transactions between funds resulting from one department providing a service to another. The sum of revenues, net working capital, internal transactions, and transfers are the total resources. The total resources budget is $687,492,324.



1/ Total taxes include property tax collections (current year collections, delinquent taxes anticipated to be collected in the current year, and interest and penalties on delinquent tax), and cable television franchise taxes.

2/ Includes licenses, permits, fees, tolls, certain reimbursements, and other charges for services.

3/ Includes General Fund transfers to other funds as well as other transfers between funds.

MAJOR COUNTY RESOURCES

County resources may be categorized according to characteristics as shown on the total county resources pie chart on the previous page. Net Working Capital is a resource although it is not classified as revenue. The General Fund is the largest fund within the county. Resources specific to the General Fund are discussed in another section of this book.

A discussion of each major county resource follows. Comparative budgets for resources are stated for fiscal years 2025-26 and 2026-27. The reasons for year-to-year budget changes in departmental and non-departmental program budgets are discussed in other parts of this book and not necessarily discussed in this section, other than some high-level comparisons. Amounts discussed in this section are rounded.

Total County Resources Including the General Fund

RESOURCES	FY 25-26 BUDGET	FY 26-27 BUDGET (excluding GF)	FY 26-27 GENERAL FUND BUDGET	FY 26-27 BUDGET TOTAL	INCREASE / (DECREASE) PRIOR BUDGET	+/- % PRIOR BUDGET
Net Working Capital	237,596,876	166,243,632	23,993,826	190,237,458	(47,359,418)	-19.9%
Taxes [1/]	101,071,121	560,000	104,639,560	105,199,560	4,128,439	4.1%
Intergovernmental Federal	117,391,857	62,821,637	501,164	63,322,801	(54,069,056)	-46.1%
Intergovernmental State	110,527,717	104,137,151	4,204,672	108,341,823	(2,185,894)	-2.0%
Intergovernmental Local	430,805	-	-	-	(430,805)	-100.0%
Charges for Services [2/]	117,118,146	112,683,938	5,733,528	118,417,466	1,299,320	1.1%
Transfers From Other Funds	44,623,994	36,860,838	6,217,969	43,078,807	(1,545,187)	-3.5%
Admin Cost Recovery	45,243,397	47,212,297	-	47,212,297	1,968,900	4.4%
Settlements	1,177,966	944,105	-	944,105	(233,861)	-19.9%
Financing Proceeds	4,875,000	-	-	-	(4,875,000)	-100.0%
All Other Revenues [3/]	11,664,222	7,917,908	2,820,099	10,738,007	(926,215)	-7.9%
TOTAL RESOURCES	**791,721,101**	**539,381,506**	**148,110,818**	**687,492,324**	**(104,228,777)**	**-13.2%**

1/ Taxes outside the General Fund are solid waste collection and cable regulatory fees.
2/ Includes licenses, permits, fees, reimbursements, and other charges for services.
3/ Includes fines, interest, and miscellaneous revenue.

Net Working Capital

The terms "net working capital" and "beginning fund balance" are interchangeable in budgeting and Marion County uses the term net working capital. A program's beginning fund balance is equal to the ending fund balance of the prior year. A fund balance is the accumulation of revenues over expenditures throughout the life of the fund, essentially the unexpended portion of revenues for any given fund.

Total Net Working Capital decrease of $47.4 million compared to the prior fiscal year budget for all funds is mostly due to reduced carryover of funding in the Non Departmental Grants Fund, Public Works Fund, Public Works Grants Fund, Capital Improvement Projects Fund, the Facility Renovation Fund, and the General Fund. A couple of funds do not budget Net Working Capital, such as internal service funds. The Central Services Fund, by rule, has no ending fund balance as it charges administrative charges to other funds in an amount equal to its total expenditures. Other funds simply do not anticipate any year-end savings to carry forward. One fund is required by law to transfer out all revenue received to school districts.

Taxes

Property Taxes

99% of tax revenue in the County is from **property taxes** and these are recorded in the General Fund. The property taxes, interest, and penalties total budget for FY 2026-27 is $105.2 million.

Franchise Fees on Solid Waste Collectors and Cable TV

Franchise fees are classified as a tax by local government financial rule. Franchise fees are paid by solid waste collectors and allocated to solid waste management activities. They are managed by the Environmental Services program of the Public Works Department. Franchise Fees for Cable TV are collected and remitted to the cable regulatory commission to provide access opportunities for the general public, educational and governmental entities. The Finance Department oversees the receipt and remittance of those fees.

Intergovernmental Federal

Intergovernmental federal revenue is estimated based on current information provided by state agencies for pass-through federal funds and provided by federal grantor agencies for direct grants. In some cases, departments use their knowledge of federal statutory funding requirements or what discretionary funding is available, and at what level.

Oregon Department of Justice Child Support Subsidies

These are federal child support revenues passed through the Oregon Department of Justice, Division of Child Support, to maintain child support enforcement activities, which is a 66% federal match on qualified expenses for support enforcement activities pursuant to federal statute under Title IV of the Social Security Act.

Health and Human Services Grants and Contracts

These are federal funds passed through the Oregon Health Authority for public health for $2.8 million and mental health for $1.3 million for FY 2026-27 services, which is less than the prior year funding. However, additional funding is typically received during the course of the fiscal year.

Federal Aid Highway Program

The Public Works Fund is budgeted to receive $12.1 million from the Federal Highway Administration passed through the Oregon Department of Transportation for roads and bridges repairs. Amounts vary substantially from year-to-year as major projects are funded intermittently with a wide range of project costs. This is about $0.5 million less than FY 2025-26.

American Rescue Plan Act (ARPA)/Other Federal Revenues

For FY 2026-27, $1.6 million is budgeted in the ARPA Fund for continuing city and not-for-profit projects for investments in water and sewer infrastructure, public health, broadband infrastructure and overall program administrative costs. ARPA funds are also budgeted in county department budgets, as they oversee and administer their infrastructure projects, which includes $5.0 million for Public Works and $2.3 million for Community Services. Per federal guidelines for ARPA funding, all funds were required to be obligated by December 31, 2024, and must be fully expended by December 31, 2026. As a result, this fiscal year represents the final year ARPA funds are budgeted for expenditure. In addition, the county was awarded $1 million in Local Assistance and Tribal Consistency Funds from the U.S. Treasury to help augment and stabilize local government revenues. Half of those revenues went to the Parks Fund and the remaining half is carried forward in the ARPA Fund.

U.S. Department of Housing and Urban Development

Marion County will receive $3.2 million in funding to be used to assist low to moderate income households obtain housing and related support services and also to address the needs of those in the community that

are houseless. Much of this is carryforward funding, with a year-over year decrease of about $1.8 million from the prior fiscal year.

Intergovernmental State

State revenue is estimated based on current information provided by state grants and contracts, reinforced by quarterly state economic forecasts, trend analysis, and state statutory requirements. There are numerous state grants and contracts in multiple funds for FY 2026-27. Major revenues are discussed below.

Gas Tax (Motor Vehicle Fuel Tax)

The gas tax is a state fuel tax calculated on a per gallon basis. Oregon's constitution is the legal authority for imposing and collecting the gas tax and dedicates the tax revenue to transportation infrastructure. The Oregon Department of Transportation (ODOT) is responsible for distribution of the tax revenues. Revenues must be used exclusively for the construction, reconstruction, improvement, repair, maintenance, operation and use of public highways, roads, streets, roadside rest areas, and some of the cost of administration. The Public Works Department is the recipient of all gas tax. FY 2026-27 gas tax revenue is budgeted at $29.5 million, with no increase or decrease from the prior year.

Mental Health Contracts

Mental health, alcohol and drug, and developmental disabilities contract and revenues are received from the Oregon Health Authority, Oregon Department of Human Services, and other agencies. The FY 2026-27 budget of $40.8 million is a $0.6 million increase compared with the prior year level of contracted funding.

Community Corrections Grant-in-Aid

This revenue is distributed from the Oregon Department of Corrections to the Sheriff's Office as payment for the county's assumption of responsibility for felons on parole, on probation, on post-prison supervision, sentenced to 12 months or less incarceration, and other purposes. The Sheriff's Office allocates funding for parole and probation programs and care of county jail inmates. FY 2026-27 revenues are budgeted at $14.9 million, based on revised estimates associated with the State of Oregon's 2025-27 biennial budget. The budgeted amount reflects updated state allocation estimates and is lower than prior year levels.

Video Lottery

The Oregon State Lottery Commission transfers an amount equal to 2.5% of net receipts from video lottery games, similar to casino slot machines, from the State Lottery Fund to counties, with ninety percent distributed to each county in proportion to the gross receipts from the games in each county. Funds are required to be expended on economic development activities. The Community Services Department administers the economic development programs. Video Lottery revenue is budgeted at $2.7 million for FY 2026-27, a $54K decrease over the prior year.

Licenses and Permits

Licenses and permits revenue is estimated based on trend analysis covering five years, including review of each of the types of fees collected. State quarterly economic forecasts are also reviewed with attention to the housing and construction industry.

Structural (Building) Permits

Building inspection revenues are generated from fees for structural, mechanical, plumbing, electrical inspections, and permits. These are revenues managed by the Department of Public Works. The $4.0 million FY 2026-27 budget is a decrease of $200K compared to the prior year and is driven by building and construction trends.

Charges for Services

There is a great diversity of services provided by Marion County and Charges for Services revenues reflect that diversity. Charges for services include fees for health, public safety, environmental health, surveyor, building inspection, land use planning, solid waste disposal, and dog services, as well as county fair sales, insurance assessments, various reimbursements, street assessments, ferry tolls, property leases, fleet rentals, recording fees, work crew fees, parking permits and many more.

Coordinated Care Organization (CCO) Charges

The Health and Human Services Department bills the county's Coordinated Care Organizations (CCO) for services provided to Oregon Health Plan members, including physical, behavioral, and dental care. Billing is based on agreements with the CCO and subject to service-specific authorization and documentation. There is $26.8 million budgeted in these charges in FY 2026–27, which is $5.4 million lower than the prior year, primarily due to reductions in fee-for-service revenues resulting from lower reimbursement rates.

Salem-Keizer Recycling and Transfer Station (SKRTS), North Marion and Brown's Island Tipping Fees

The garbage from SKRTS and North Marion is subsequently transported to Re:Source (formerly known as the Marion Resource Recovery Facility or MRRF), where it is consolidated and shipped to one of two landfills, the Coffin Butte Landfill in Corvallis, and the Wasco County Landfill in The Dalles. Recyclable items are hauled to recycling markets. The fees are part of Environmental Services Fund general operating revenues. Fiscal year 2026-27 revenue from SKRTS is estimated at $10.1 million, and revenue from North Marion is estimated at $2.2 million, representing a combined increase of $3.6 million compared to the prior year due to rate increases and higher service volume.

Medicaid Fees

The Health and Human Services Department bills the state for federal Social Security Act Title XIX ("19") Medicaid fees for services. Behavioral health services for Medicaid are billed under an Office of Mental Health and Addiction Services contract. Other billings occur under Department of Human Services, Office of Medical Assistance Program for services provided to clients covered by the Oregon Health Plan. Health and Human Services Department charges are based on unit cost; however, the actual reimbursement is set per the payer's reimbursement schedule. The Juvenile Department also bills federal Medicaid through the state. The fees are for provision of a standardized program of rehabilitation services to qualified youth. The Guaranteed Attendance Program (GAP) also provides these services. The $2.0 million FY 2026-27 budget is about a $100K decrease over the prior year.

Public Works Fleet Rentals

The Public Works Department collects for rental of motor pool cars and for fleet vehicle leases to departments. The FY 2026-27 revenues of $2.7 million is a $76K increase over the prior year.

Detention Fees

The Juvenile Department provides youth detention services to several Oregon counties through intergovernmental agreements in which those counties purchase bed space at the Marion County Juvenile Detention Center and the Guaranteed Attendance Program. There is $2.3 million in these charges in FY 2026-27, representing a $300k increase compared to the prior year.

Insurance

Charges for Services includes insurance charges budgeted in the Self-Insurance Fund. County departments are charged for a share of several types of county insurance costs. Significant amounts for FY 2026-27 are: medical and dental health insurance $35.2 million; liability insurance $3.0 million; workers' compensation

insurance $1.3 million; and group life, long-term disability, and unemployment insurance total $0.9 million. The cost of insurance has increased over the prior year, reflecting nationwide trends.

Transfers from Other Funds

In Marion County's governmental budgeting system, resources are sometimes moved from one fund to another by means of transfer accounts. The fund receiving the transfer shows it as a fund resource. The result is that revenue is counted twice; once when revenue is initially recorded in fund "A," and a second time after transferring out of fund "A" into fund "B". One of the most common situations is a transfer from the General Fund to other funds, including capital funds, debt service funds, and operating funds that are primarily funded by non-General Fund resources but require either temporary or long-term additional funding in order to pay the full cost of providing the service. Other funds are budgeted to receive a total of $16.1 million from the General Fund in FY 2026-27. Another $27 million is budgeted for transfers between other funds, such as transfers from the Criminal Justice Assessment Fund to the Sheriff's Grant Fund and the Juvenile Grant Fund, and a variety of other transfers.

Administrative Cost Recovery

Internal services departments provide services to all other departments and funds are recorded under Administrative Cost Recovery accounts. Services provided are county administration, information technology, financial management, payroll, human resources, risk management, facilities management, and legal counsel. Administrative Cost Recovery also accounts for the debt service assessment for the Public Employee Retirement System.

Administrative cost recoveries are unique revenue. The maximum that can be earned is a fixed amount based on a cost allocation plan. For example, the Information Technology Department knows how much it will be allowed to charge other departments and programs for its services based on its budget approved by the Budget Officer. In this case, revenue is matched to expenditures. If a central service department expends less than budgeted, other department's administrative charges will be less so that the actual revenue received equals the actual expenditures at fiscal year-end. The Administrative Cost Recovery revenue for FY 2026-27 is $47.2 million, an increase of $2.0 million over the prior year, largely a result of increased wages and benefits.

Settlements

Settlement revenue comes from settling financial claims against outside parties either through legal proceeding or outside of court, and tends to be one-time.

Financing Proceeds

Financing proceeds are used to account for any bank loans, typically for construction or capital projects. There are no Financing Proceeds budgeted in FY 2026-27.

All Other Revenues

The revenue categories remaining are fines and forfeitures ($3.3 million – similar to FY 2025-26), interest and investment earnings ($7.1 million – a decrease of $974K over the prior year), and miscellaneous revenue that includes inter-fund loan principal payments, donations and private foundation grants, reimbursements, and a further variety of other small revenues.

MAJOR COUNTY REQUIREMENTS

Major categories of requirements are shown on the schedule below for the purpose of presenting data discussed in the section immediately following.

FY 2026-27 Requirements by Major Categories						
	Total Direct Expenditures	Administrative Charges *	Transfers Out	Contingency	Reserves and Ending Fund Balance	Total Requirements
General Fund	107,868,781	16,278,048	16,061,454	1,552,268	6,350,267	148,110,818
All Other Funds	364,657,112	28,514,471	27,017,353	47,773,816	71,418,754	539,381,506
Total	**472,525,893**	**44,792,519**	**43,078,807**	**49,326,084**	**77,769,021**	**687,492,324**

The amount planned for expenditure during a fiscal year is always less than the total budget. Oregon local budget law requires reporting of expenditures, internal transactions between funds, transfers, contingencies, and unappropriated ending fund balance in the total budget. These together are referred to as requirements.

The total budget includes internal transactions and transfers that are counted twice. Internal transactions are transactions between funds resulting from one department providing a service to another. On the expenditure side they are referred to as internal service ("administrative") charges. Transfers are a special type of internal transaction that involves transferring resources out of one fund into another fund. For example, funds are transferred out of the General Fund into the Capital Improvement Projects Fund. In the General Fund, the transfer out is an expenditure, and in the Capital Improvement Projects Fund the incoming transfer is a resource which is in turn allocated to expenditures.

The total requirements budget is $687,492,324. This is the sum of the direct expenditures, administrative charges, transfers out, contingency, reserves, and ending fund balance.

The expenditures budget is $560,397,219. This is the total of direct expenditures, administrative charges (internal service), and transfers out. Expenditures equal true appropriation authority, e.g., authority to expend. Contingency, reserves, and ending fund balance totaling $127,095,105 are excluded from the expenditures total.

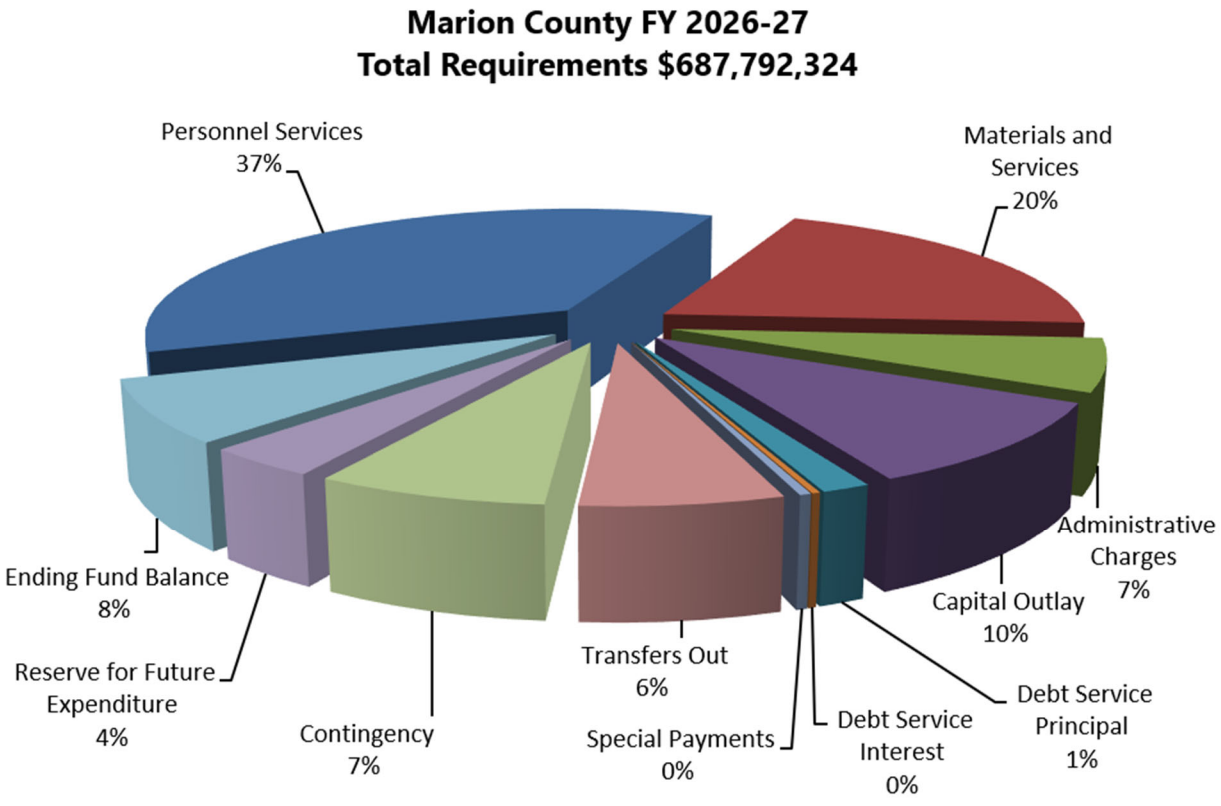
Total direct expenditures are $472,525,893. This is the direct expenditure (resulting in cash outlays) for Personnel Services, Materials and Services, Capital Outlay, Debt Service Principal, Debt Service Interest, and Special Payments.

Requirements Categories

County Requirements Summary

FY 2026-27

FY 23-24 ACTUAL	FY 24-25 ACTUAL	REQUIREMENTS	FY 25-26 BUDGET	FY 26-27 ADOPTED	INCREASE/ (DECREASE)	+/- % Prior Budget
192,869,978	208,817,763	Personnel Services	242,598,153	251,966,438	9,368,285	3.9%
120,774,575	125,268,155	Materials and Services	155,915,680	135,561,055	(20,354,625)	-13.1%
33,250,970	37,526,437	Administrative Charges	42,568,236	44,792,519	2,224,283	5.2%
38,795,298	41,661,784	Capital Outlay	156,204,507	70,412,883	(85,791,624)	-54.9%
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381,969	597,303	Special Payments	1,446,825	2,499,199	1,052,374	72.7%
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-	-	Contingency	37,299,391	49,326,084	12,026,693	32.2%
-	-	Reserve for Future Expenditure	27,189,584	25,022,263	(2,167,321)	-8.0%
-	-	Ending Fund Balance	72,806,415	52,746,758	(20,059,657)	-27.6%
417,450,979	**461,665,141**	**Total Requirements**	**791,721,101**	**687,492,324**	**(104,228,777)**	**-13.2%**



Direct Operating Expenditures

The primary direct operating expenditure accounts are Personnel Services and Materials and Services.

Personnel Services

The county's personnel rules allow for an annual 5 percent step increase for satisfactory service (merit). A policy requiring vacant positions be budgeted at no higher than a step 1 has had the effect, in some funds and programs, of lowering the Personnel Services budget. This is particularly true for positions that became vacant at the time the incumbent is being paid at step 7, or longevity, and departments are not allowed to budget at the same level for replacements. All positions requested to be filled at a step higher than a step 1 require Budget Officer approval. Periodic changes in pay grades for specific positions to bring pay within comparative local government rates ("market") also has an impact on the funds and programs involved.

The increase in total fringe benefits in recent years is attributable to health insurance and Public Employee Retirement System (PERS) rate increases.

The main factors that affect the total Personnel Services increase of $9,368,285 for FY 2026-27 over the prior year are:

(1) A net decrease of 9.5 Full-Time Equivalent (FTE), which included the elimination of 10.5 vacant FTE and the addition of 1.00 new FTE in the Justice Court per the table below (further detail may be found in Department budget sections);

Department	FTE Changes	Description
Finance	(1.0)	Decrease of 1.0 FTE in Payroll Program
Health and Human Services	(7.5)	Reductions across various Divisions
Justice Court	1.0	1.0 FTE – New Court Clerk
Public Works	(2.0)	Decrease of 2.0 FTE in Enviromental Services Program
Net Changes	**(9.5)**	

(2) Normal step and merit increases, as well as several market reviews that were conducted in the prior year;
(3) A cost-of-living adjustment (COLA) for all county positions of 2.00%;
(4) A $3.8 million increase in fringe benefits was mostly attributed to PERS & PERS debt service; and
(5) Medical and dental insurance premium increases.

Countywide Personnel Services Summary					
FY 23-24 ACTUAL	FY 24-25 ACTUAL	PERSONNEL SERVICES	FY 25-26 BUDGET	FY 26-27 ADOPTED	+/- % Prior Budget
120,781,903	129,741,235	Salaries and Wages	145,419,785	150,721,534	3.6%
72,088,075	79,076,528	Fringe Benefits	97,178,368	101,244,904	4.2%
192,869,978	**208,817,763**	**Total Personnel Services**	**242,598,153**	**251,966,438**	**3.9%**
1670	1684	**FTE**	1620	1611	-0.6%

Materials and Services

General Fund and Central Services Fund departments are not allowed to budget for across-the-board increases in Materials and Services. They are generally required to absorb inflationary increases by reducing whatever line items are considered lower priority than the inflation-driven line items, or simply do with less. There are exceptions, primarily in situations where departments are required to take on new types of expenditures, or for the non-departmental portion of either fund which are sometimes allocated funds for one-time projects that require contracted services. Other departments and programs have been allowed to reflect inflationary increases to the extent that available resources allow. Expenditures by subcategories are shown below.

Countywide Materials and Services Summary

FY 23-24 ACTUAL	FY 24-25 ACTUAL	CATEGORY	FY 25-26 BUDGET	FY 26-27 ADOPTED	+/- % Prior Budget
3,925,902	4,162,580	Supplies	5,423,320	4,656,087	-14.1%
6,552,169	6,915,534	Materials	7,159,533	6,753,911	-5.7%
1,648,918	1,956,007	Communications	1,931,340	1,878,874	-2.7%
2,453,056	2,629,318	Utilities	2,750,587	2,774,068	0.9%
58,388,934	60,565,805	Contracted Services	78,220,062	64,021,624	-18.2%
5,650,310	4,565,802	Repairs and Maintenance	5,231,148	4,765,603	-8.9%
5,711,258	6,238,071	Rentals	7,078,721	6,604,332	-6.7%
33,876,049	35,750,047	Insurance	44,230,804	40,917,166	-7.5%
2,567,979	2,484,991	Miscellaneous	3,890,165	3,189,390	-18.0%
120,774,575	125,268,155	**Total Materials and Services**	155,915,680	135,561,055	-13.1%

Summary of Changes Between Proposed and Adopted Budget

The Marion County Budget Committee met on March 19th, 2026, and received the FY 2026-27 Proposed Budget and Budget Message. At the meeting, the committee made no changes to the Proposed Budget and referred that budget to the Marion County Board of Commissioners. At the June 17, 2026, Board Session, the Board approved two modifications to the Proposed Budget: the establishment of a centralized interest fund- the Interest Investment Fund - and an update to the Environmental Services Fund. The Interest Investment Fund is established as a Non-Departmental fund. After holding a Public Hearing, the commissioners adopted the budget on June 17th, 2026.

FUNDS OVERVIEW

Oregon local budget law requires the use of funds for budgeting purposes. Funds are self-balancing accounting entities used to record financial resources, related liabilities, and changes in balances. Each fund is segregated to support specific, regulated activities and objectives.

This method of organizing a governmental entity's budget is useful because it provides a mechanism for controlling resources, measuring compliance, and produces operating statements that reflect the receipt and the related expenditure of public dollars. All of the funds of the County can be divided into two categories: Governmental Funds, used to account for governmental activities; Proprietary Funds, used to account for business-type activities.

Major Funds
For budgeting purposes major funds are defined as any fund whose revenues or expenditures, are greater than 10 percent of the revenues or expenditures of the appropriated budget; other financing sources and uses, such as interfund transfers are excluded from the calculation (i.e. for fiscal year 2026-27, the calculation would be the total appropriated budget less transfers {$634,745,566 - $43,078,807} * 10% = $59,166,676; any fund with an expenditure appropriation greater than $59,166,676 would be considered a major fund for budget purposes). Major funds defined for budget purposes may be different from major funds identified in the ACFR as the calculation for financial reporting includes asset and liability accounts and excludes Internal Services Funds. Major funds are General Fund, Health and Human Services Fund, and Public Works Fund.

General Fund
A general fund is used to account for all activities for which specific types of funds are not required. The General Fund is the largest fund within the county. The General Fund supports public safety and judicial activities, assessment and taxation, county clerk, and treasury within the fund, and transfers supplemental funding to other funds and departments.

Special Revenue Funds
Special revenue funds account for revenue that by federal law, Oregon statutes, or other requirements must be dedicated to specific expenditure purposes. The majority of Marion County's funds are special revenue funds. Major funds are Health and Human Services Fund, and Public Works Fund.

Reserve Funds
A reserve fund is a type of special revenue fund to hold moneys to be accumulated and expended for future purposes. The county has one reserve fund – the Rainy-Day Fund.

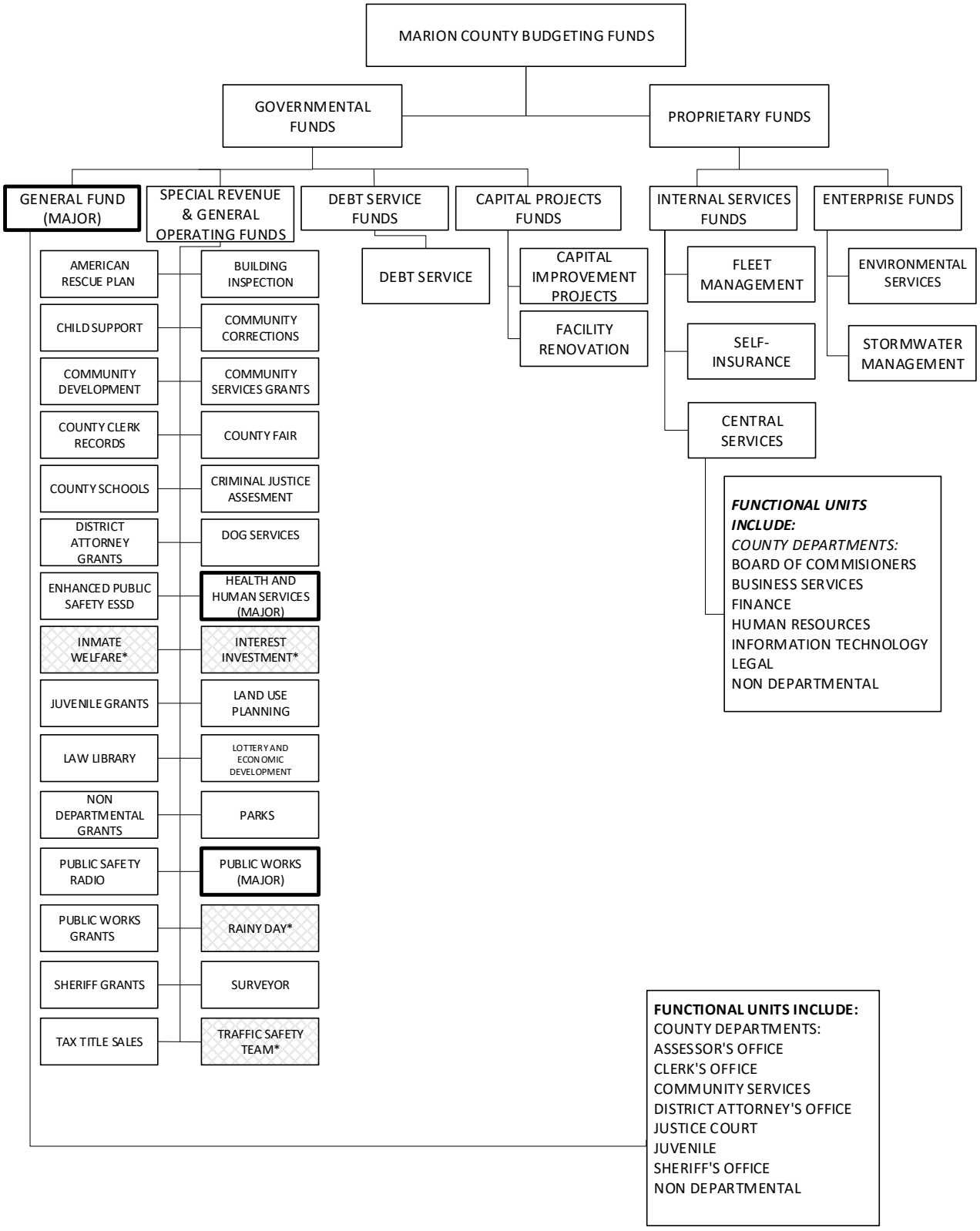
Debt Service Fund
A debt service fund accounts for the payment of principal and interest on all long-term debt.

Enterprise Funds
An enterprise fund accounts for services that are rendered to the general public in a manner similar to a business. The county uses two enterprise funds. They are the Environmental Services Fund and the Stormwater Management Fund in the Public Works Department.

Internal Service Funds
An internal service fund is similar to an enterprise fund except services are not rendered to the public. Rather, services are rendered to other departments and activities. The county uses three internal service funds: Central Services Fund, Fleet Management Fund, Self-Insurance Fund. Central Services Fund accounts for central services such as financial management, human resources, facilities operations and maintenance, risk management, information technology, and legal counsel.

Capital Funds
Capital funds account for the acquisition and improvement of capital facilities and acquisition of capital equipment. The county currently has two capital budgeted funds, the Capital Improvement Project Fund and the Facility Renovation Fund.

FUND STRUCTURE FOR FISCAL YEAR 2026-2027



*Fund is reported in Annual Comprehensive Financial Report as a subfund of General Operating Fund

FUND STRUCTURE BY DEPARTMENT

	MAJOR FUNDS			NON-MAJOR FUNDS			
Department	General Fund	Health and Human Services Fund	Public Works Fund	Special Revenue Funds	Capital Funds	Enterprise Funds	Internal Services Funds
Assessor's Office	x						
Board of Commissioners Office							x
Business Services							x
Clerk's Office	x			x			
Community Services	x			x			
District Attorney's Office	x			x			
Finance							x
Health and Human Services		x					
Human Resources							x
Information Technology							x
Justice Court	x						
Juvenile	x			x			
Legal				x			x
Public Works			x	x		x	x
Sheriff's Office	x			x			
Capital					x		
Non Departmental Operations	x			x			x

BUDGET BY FUND REQUIRED BY LAW

The Budget Committee approves, and the Board of Commissioners adopts, the budget on a fund basis in accordance with Oregon local budget law. For FY 2026-27, the county is using 39 funds – up from 37 in the previous year, due to the creation of the Public Safety Radio Fund and Interest Investment Fund. Budgeted as a non-departmental fund, the Public Safety Radio Fund will track the operational revenues and expenses associated with the new public radio communications system. The Interest Investment Fund is established as a Non-Departmental fund, and it will be a centralized fund for the County's interest earnings. See the following table for the budget details of each fund.

FY 2026-27 Budget by Fund

FY 23-24 Expenditures	FY 24-25 Expenditures	Fund Category and Name	FY 25-26 Budget	FY 26-27 Adopted	Change from Prior year	% Change
		Operations				
109,258,914	126,016,346	General Fund	149,274,157	148,110,818	(1,163,339)	-0.8%
4,043,126	4,076,420	Building Inspection	15,959,255	13,547,203	(2,412,052)	-15.1%
32,534,449	34,941,674	Central Services	42,324,085	43,534,689	1,210,604	2.9%
2,156,321	1,946,518	Child Support	2,412,188	2,292,201	(119,987)	-5.0%
18,181,918	19,773,756	Community Corrections	20,776,510	20,940,056	163,546	0.8%
2,378,204	4,366,889	Community Development	6,487,985	4,141,445	(2,346,540)	-36.2%
578,064	420,065	Community Services Grants	18,841,715	17,563,771	(1,277,944)	-6.8%
164,835	163,391	County Clerk Records	198,757	200,045	1,288	0.6%
463,131	552,659	County Fair	1,287,815	1,149,654	(138,161)	-10.7%
1,297,063	1,447,580	District Attorney Grants	1,884,019	1,686,849	(197,170)	-10.5%
1,644,244	1,822,621	Dog Services	2,106,710	2,189,142	82,432	3.9%
1,990,686	2,148,894	Enhanced Public Safety ESSD	2,400,005	2,264,388	(135,617)	-5.7%
23,689,742	22,461,405	Environmental Services	40,830,415	40,249,612	(580,803)	-1.4%
2,862,623	2,570,094	Fleet Management	6,811,425	6,362,099	(449,326)	-6.6%
82,910,145	88,896,713	Health and Human Services	124,327,916	118,570,296	(5,757,620)	-4.6%
307,144	373,609	Inmate Welfare	730,723	577,309	(153,414)	-21.0%
3,046,279	3,437,338	Juvenile Grants	6,280,940	6,645,752	364,812	5.8%
860,221	1,042,917	Land Use Planning	1,285,423	1,397,429	112,006	8.7%
304,882	329,486	Law Library	1,329,968	1,405,926	75,958	5.7%
2,534,408	1,793,552	Lottery and Economic Dev	8,405,534	7,311,062	(1,094,472)	-13.0%
1,737,241	2,472,656	Parks	3,091,618	2,057,482	(1,034,136)	-33.4%
51,502,920	51,474,321	Public Works	104,298,696	99,693,240	(4,605,456)	-4.4%
5,729,991	13,262,385	Public Works Grants	74,206,430	16,412,314	(57,794,116)	-77.9%
3,091,367	3,325,712	Sheriff Grants	5,966,695	5,069,140	(897,555)	-15.0%
1,226,153	1,055,415	Stormwater Management	2,427,985	2,167,073	(260,912)	-10.7%
712,181	925,538	Surveyor	4,264,259	3,807,727	(456,532)	-10.7%
1,613,576	1,841,096	Traffic Safety Team	3,303,615	3,242,555	(61,060)	-1.8%
356,819,829	**392,939,053**	**Total Operations**	**651,514,843**	**572,589,277**	**(78,925,566)**	**-12.1%**
		Capital				
-	150,761	Capital Building and Equipment	-	-	-	-
2,340,760	3,186,940	Capital Improvement Projects	16,814,901	8,678,542	(8,136,359)	-48.4%
5,273,546	6,099,572	Facility Renovation	20,060,162	7,485,085	(12,575,077)	-62.7%
7,614,306	**9,437,272**	**Total Capital**	**36,875,063**	**16,163,627**	**(20,711,436)**	**-56.2%**
		Non-Departmental				
6,240,535	4,813,106	American Rescue Plan	4,327,504	1,612,577	(2,714,927)	-62.7%
381,969	597,303	County Schools	586,825	1,067,090	480,265	81.8%
1,103,648	1,100,667	Criminal Justice Assessment	1,550,534	1,446,172	(104,362)	-6.7%
9,634,892	10,808,460	Debt Service	17,127,594	19,041,951	1,914,357	11.2%
-	-	Interest Investment	-	5,652,171	5,652,171	-
1,624,219	5,919,054	Non-Departmental Grants	20,583,308	11,880,419	(8,702,889)	-42.3%
-	-	Public Safety Radio	-	206,744	206,744	-
-	-	Rainy Day	2,611,395	2,703,970	92,575	3.5%
33,879,038	35,888,306	Self Insurance	53,717,429	52,894,815	(822,614)	-1.5%
152,541	161,921	Tax Title Land Sales	2,826,606	2,233,511	(593,095)	-21.0%
53,016,843	**59,288,817**	**Total Non-Departmental**	**103,331,195**	**98,739,420**	**(4,591,775)**	**-4.4%**
417,450,979	**461,665,141**	**Total Budget**	**791,721,101**	**687,492,324**	**(104,228,777)**	**-13.2%**

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FY 2026-27 Budget by Fund by Department

Row #	Fund	Assessor's Office	Board of Commissioners Office	Business Services	Clerk's Office	Community Services	District Attorney's Office	Finance	Health and Human Services
	OPERATIONS								
1	General Fund	9,805,368			4,117,386	1,325,397	15,480,768		
2	Building Inspection								
3	Central Services		4,909,129	8,894,463				5,955,697	
4	Child Support						2,292,201		
5	Community Corrections								
6	Community Development					4,141,445			
7	Community Services Grants					17,563,771			
8	County Clerk Records				200,045				
9	County Fair					1,149,654			
10	District Attorney Grants						1,686,849		
11	Dog Services					2,189,142			
12	Enhanced Public Safety ESSD								
13	Environmental Services								
14	Fleet Management								
15	Health and Human Services								118,570,296
16	Inmate Welfare								
17	Juvenile Grants								
18	Land Use Planning								
19	Law Library								
20	Lottery and Economic Dev					7,311,062			
21	Parks								
22	Public Works								
23	Public Works Grants								
24	Sheriff Grants								
25	Stormwater Management								
26	Surveyor								
27	Traffic Safety Team								
	CAPITAL								
28	Capital Improvement Projects								
29	Facility Renovation								
	NON-DEPARTMENTAL								
30	American Rescue Plan								
31	County Schools								
32	Criminal Justice Assessment								
33	Debt Service								
34	Interest Investment								
35	Non Departmental Grants								
36	Public Safety Radio								
37	Rainy Day								
38	Self Insurance								
39	Tax Title Land Sales								
	GRAND TOTAL	**9,805,368**	**4,909,129**	**8,894,463**	**4,317,431**	**33,680,471**	**19,459,818**	**5,955,697**	**118,570,296**
	FTE	**55**	**18**	**54**	**17.2**	**25.9**	**94.7**	**27.6**	**502.3**

FY 2026-27 Budget by Fund by Department

Row #	Human Resources	Information Technology	Justice Court	Juvenile	Legal	Public Works	Sheriff's Office	Capital	Non Departmental Operations	Fund Total
1			1,834,945	18,797,800			65,148,181		31,600,973	148,110,818
2						13,547,203				13,547,203
3	4,652,052	13,710,448			2,640,070				2,772,830	43,534,689
4										2,292,201
5							20,940,056			20,940,056
6										4,141,445
7										17,563,771
8										200,045
9										1,149,654
10										1,686,849
11										2,189,142
12							2,264,388			2,264,388
13						40,249,612				40,249,612
14						6,362,099				6,362,099
15										118,570,296
16							577,309			577,309
17				6,645,752						6,645,752
18						1,397,429				1,397,429
19					1,405,926					1,405,926
20										7,311,062
21						2,057,482				2,057,482
22						99,693,240				99,693,240
23						16,412,314				16,412,314
24							5,069,140			5,069,140
25						2,167,073				2,167,073
26						3,807,727				3,807,727
27							3,242,555			3,242,555
28								8,678,542		8,678,542
29								7,485,085		7,485,085
30									1,612,577	1,612,577
31									1,067,090	1,067,090
32									1,446,172	1,446,172
33									19,041,951	19,041,951
34									5,652,171	5,652,171
35									11,880,419	11,880,419
36									206,744	206,744
37									2,703,970	2,703,970
38									52,894,815	52,894,815
39									2,233,511	2,233,511
	4,652,052	**13,710,448**	**1,834,945**	**25,443,552**	**4,045,996**	**185,694,179**	**97,241,629**	**16,163,627**	**133,113,223**	**687,492,324**
	21	**66**	**10**	**120.5**	**11.8**	**229.2**	**357.5**	**N/A**	**N/A**	**1610.66**

FY 2026-27 Budget Allocation to Goal Areas

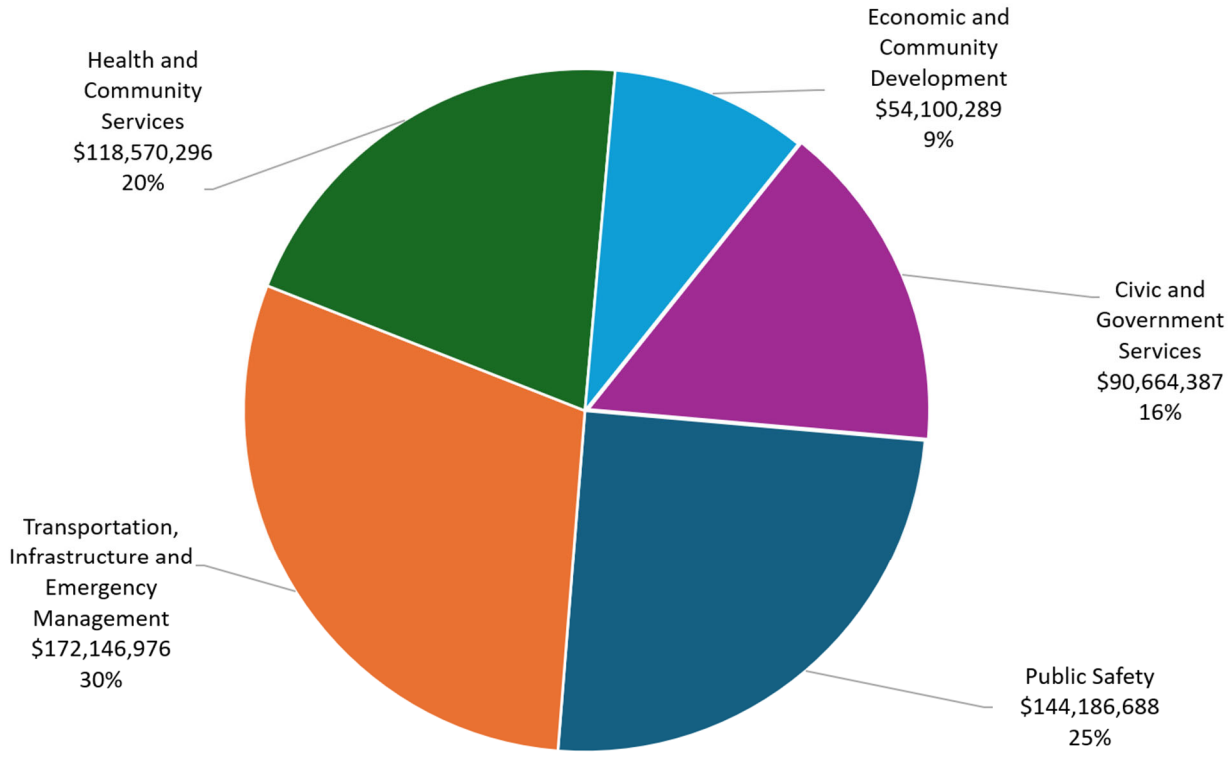
As noted in the Strategic Direction section of the budget, the county has five Strategic Goals, each linked to departmental key indicators.

The goals are:

1) Public Safety;
2) Transportation, Infrastructure, and Emergency Management;
3) Health and Community Services;
4) Economic and Community Development; and
5) Civic and Government Service

The numbering of the goals is intended as a reference and not an indication of a priority ranking.

Marion County Budget – By Goal Area
FY 2026-27



GENERAL FUND SUMMARY

The General Fund is allocated to seven departments plus non-departmental activities that are covered individually in another section of this book. The departments are: Assessor's Office, Community Services Department, Clerk's Office, District Attorney's Office, Justice Court, Juvenile Department, and Sheriff's Office. Some departments have other funds that support their operations.

The General Fund is used to account for all activities for which specific types of funds are not required. The General Fund is the largest fund within the county and for FY 2026-27, the budget is $148,110,818, a $1,163,339 or 0.8% decrease from the prior year.

General Fund Major Resources

Property Taxes

The majority of general fund revenues are derived from property taxes. The FY 2026-27 estimated total property tax collections for Marion County is $104,257,990, which includes $102,032,801 in current taxes, $2,082,302 in prior years' taxes, and $142,887 in property tax interest and penalties. This revenue is part of a broader Taxes category that includes other types of taxes, such as Franchise Fees, which are estimated at $381,570 for FY 2026-27.

The following table of budgeted property taxes shows that FY 2026-27 current year property tax collections are budgeted to increase by 4.30% over the prior year, representing an increase in property growth from the prior year and indicating continued growth in property values.

Current Year Property Tax History

FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Actual	FY 25-26 Budget	FY 26-27 Budget
68,409,263	71,564,386	74,167,114	76,954,551	80,111,121	85,403,478	88,667,807	92,567,511	97,824,199	102,032,801
3.96%	4.61%	3.64%	3.76%	4.10%	6.61%	3.82%	4.40%	5.68%	4.30%

Intergovernmental State

The county receives several sources of revenue from the State of Oregon that are recorded in the General Fund, with most estimates based on state forecasts. These include Oregon Liquor Control Commission (OLCC) shared revenues, distributions under ORS Chapter 530 from timber sales on state forest lands (shared with the county, school fund, and taxing districts), and County Assessment Function Funding Assistance (CAFFA), which is based on the budgets of the Assessor's Office and the Board of Property Tax Appeals in the Clerk's Office.

County Clerk Recording Fees

State statute sets the fees for recording documents with county clerks, and revenue from these fees is closely tied to real estate and mortgage activity. The FY 2026–27 budget assumes $1.1 million in revenue, consistent with the FY 2025-26 budget. Revenues are expected to remain flat as higher interest rates continue to suppress real estate transactions.

Justice Court Fees

Justice Courts handle traffic offenses, select misdemeanors, small claims, and county ordinance violations not overseen by hearings officers. The $1.7 million budget estimate reflects an increase of $200k compared to the prior year, due to increased caseload from local and state agencies.

Interest

Interest earnings have become an increasingly important revenue source for the General Fund in recent years. For FY 2026-27, interest revenue is projected to decline by about $813,154 due to the spend-down of one-time funds that previously generated earnings, as well as a lower overall fund balance.

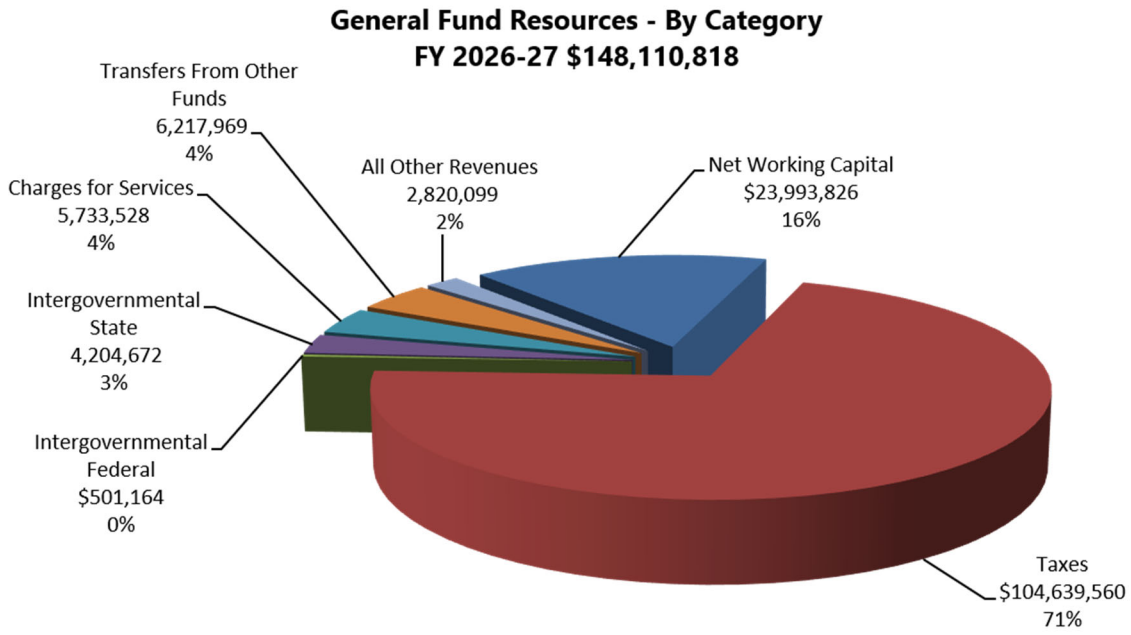
Net Working Capital

Net working capital is the unexpended balance, or savings, of a fund after the end of a fiscal year that carries over into the following fiscal year as a resource. Net Working Capital is budgeted at $23.9 million for FY 2026-27.

General Fund Income Summary

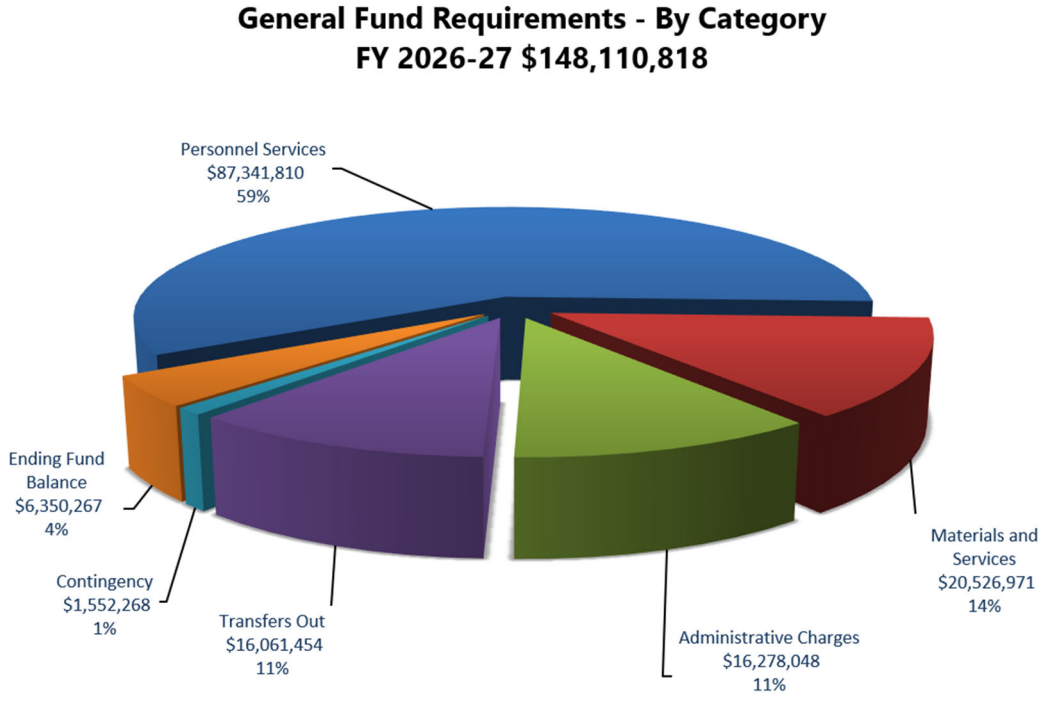
FY 2026-27

FY 23-24 ACTUAL	FY 24-25 ACTUAL	CATEGORY	FY 25-26 BUDGET	FY 26-27 ADOPTED	+/- % Prior Budget
		RESOURCES			
90,993,998	95,174,641	Taxes	100,556,121	104,639,560	4.1%
55,800	61,225	Licenses and Permits	63,582	55,755	-12.3%
1,885,453	11,061,323	Intergovernmental Federal	1,403,669	501,164	-64.3%
5,629,589	3,843,947	Intergovernmental State	3,960,204	4,204,672	6.2%
4,459,856	5,181,131	Charges for Services	4,729,772	5,677,773	20.0%
199,177	224,406	Fines and Forfeitures	187,867	211,792	12.7%
3,945,249	4,491,279	Interest	3,366,473	2,553,319	-24.2%
59,356	568,463	Other Revenues	50,388	54,988	9.1%
4,734,801	4,715,708	Other Fund Transfers	6,311,769	6,217,969	-1.5%
26,634,170	29,338,534	Net Working Capital	28,644,312	23,993,826	-16.2%
138,597,448	**154,660,658**	**TOTAL RESOURCES**	**149,274,157**	**148,110,818**	-0.8%
		REQUIREMENTS			
		BY DEPARTMENT			
8,230,591	8,736,718	Assessor's Office	9,564,453	9,805,368	2.5%
1,084,195	1,235,065	Justice Court	1,480,565	1,834,945	23.9%
3,677,831	4,059,674	Clerk's Office	4,153,176	4,117,386	-0.9%
52,440,508	57,439,672	Sheriff's Office	62,695,418	65,148,181	3.9%
14,979,997	16,237,327	Juvenile	18,101,282	18,797,800	3.8%
12,478,732	12,822,219	District Attorney's Office	14,776,616	15,480,768	4.8%
1,019,883	1,000,157	Community Services	1,227,071	1,325,397	8.0%
		Non Departmental Operations			
1,619,832	1,956,458	Materials and Services	6,048,892	6,490,416	7.3%
874,325	820,400	Administrative Charges	990,338	1,146,568	15.8%
12,853,013	21,708,657	Transfers Out	14,235,045	16,061,454	12.8%
-	-	Contingency	4,328,855	1,552,268	-64.1%
-	-	Ending Fund Balance	11,672,446	6,350,267	-45.6%
109,258,909	**126,016,346**	**TOTAL REQUIREMENTS**	**149,274,157**	**148,110,818**	-0.8%
		BY CATEGORY			
69,637,842	74,800,744	Personnel Services	82,908,998	87,341,810	5.3%
13,962,299	15,301,325	Materials and Services	20,729,605	20,526,971	-1.0%
12,789,555	14,200,428	Administrative Charges	15,399,208	16,278,048	5.7%
16,204	5,191	Capital Outlay	-	-	n.a.
12,853,013	21,708,657	Transfers Out	14,235,045	16,061,454	12.8%
-	-	Contingency	4,328,855	1,552,268	-64.1%
-	-	Ending Fund Balance	11,672,446	6,350,267	-45.6%
109,258,909	**126,016,346**	**TOTAL REQUIREMENTS**	**149,274,157**	**148,110,818**	-0.8%



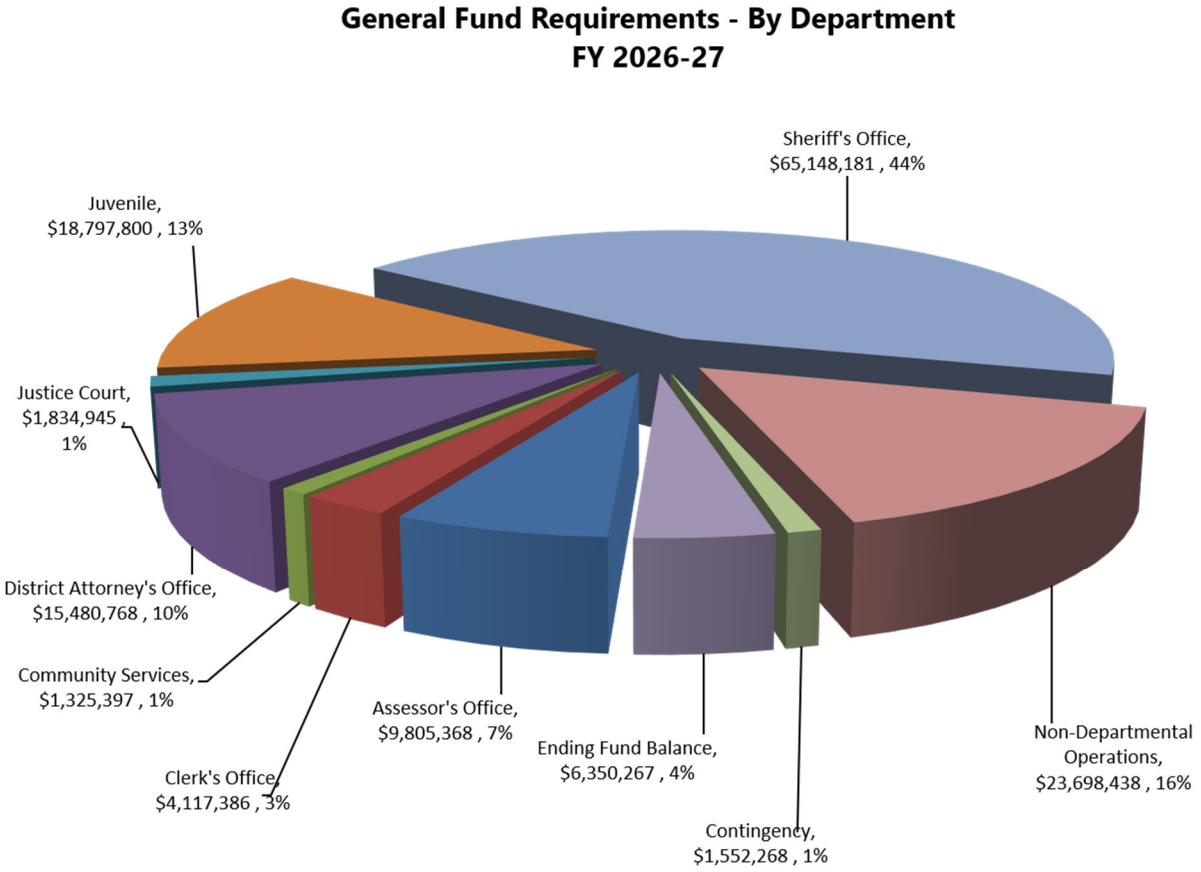
General Fund Major Requirements by Category

As discussed earlier, Oregon local budget law requires reporting of expenditures, internal transactions between funds, transfers, contingencies, reserve for future expenditure, and unappropriated ending fund balance in the total budget. These together are referred to as requirements. The direct expenditures are Personnel Services, Materials and Services, Administrative Charges (internal service), and Transfers Out. Expenditures equal true appropriation authority, e.g., authority to expend. Contingency, Reserve for Future Expenditure, and Ending Fund Balance are excluded from the expenditures total.



General Fund Requirements by Department

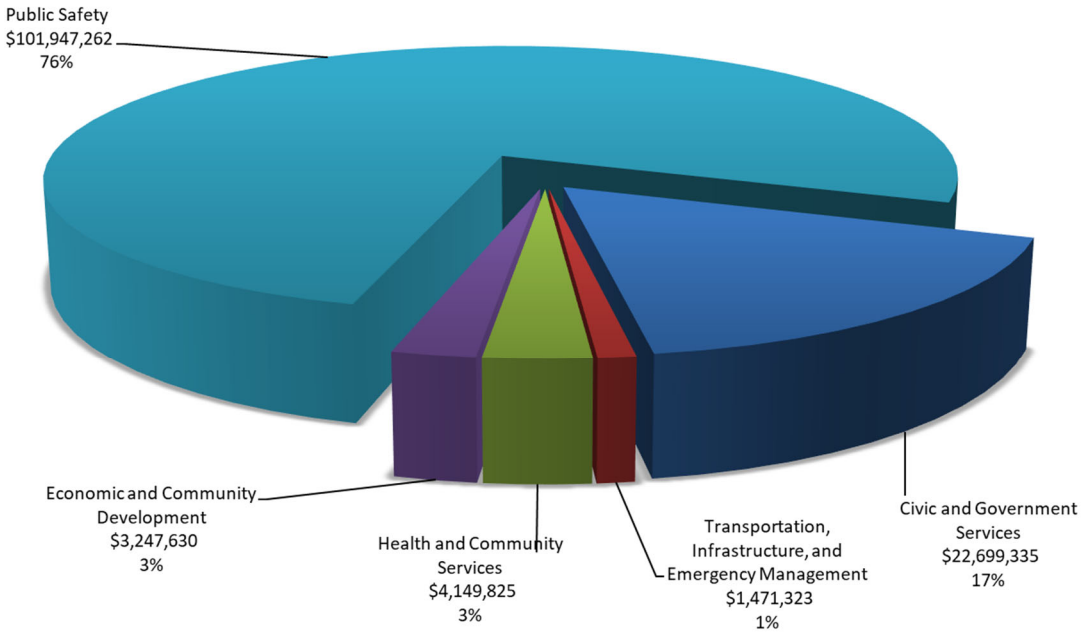
As noted earlier, the General Fund is allocated to seven departments plus non-departmental activities that are covered individually in another section of this book. The departments are: Assessor's Office, Community Services Department, Clerk's Office, District Attorney's Office, Justice Court, Juvenile Department, and Sheriff's Office.



General Fund Allocation to Goal Areas

As noted in the Strategic Direction section of the budget, the county has five goals which are linked to department key indicators. The General Fund directly supports all of those goals, with the majority being allocated to Public Safety.

General Fund Budget - By Goal Area
FY 2026-27



Note: The total amount allocated to the goal areas on which the chart is based does not include contingency, reserve for future expenditure, and ending fund balance, which are not appropriated for specific departmental and goal purposes, as well as non-departmental debt service, administrative charges and capital outlay.

CENTRAL SERVICES FUND SUMMARY

The Central Services Fund is allocated to six departments plus non-departmental activities that are covered individually in another section of this book. The departments are Board of Commissioners' Office, Business Services Department, Finance Department, Human Resources Department, Information Technology Department, and Legal Counsel.

The Central Services Fund is used to account for internal services provided by central administration. The services are charged to departments and other activities in the form of assessments. The revenue received by central services departments is called administrative cost recovery and the expenditures charged to departments are referred to as administrative charges. For FY 2026-27, the budget for the Central Services Fund is $43,534,689 which is a 2.9% increase or approximately $1.2 million increase over the prior year budget.

Central Services Fund Income Summary

FY 2026-27

FY 23-24 ACTUAL	FY 24-25 ACTUAL	CATEGORY	FY 25-26 BUDGET	FY 26-27 ADOPTED	+/- % Prior Budget
		RESOURCES			
496,062	70,309	Intergovernmental Federal	60,029	25,018	-58.3%
657,170	705,412	Charges for Services	709,751	713,622	0.5%
29,906,922	32,751,985	Admin Cost Recovery	39,045,290	40,459,926	3.6%
12,733	2,023	Other Revenues	-	-	n.a.
1,272,285	1,246,650	General Fund Transfers	1,630,764	2,216,123	35.9%
189,278	165,295	Other Fund Transfers	878,251	120,000	-86.3%
32,534,449	**34,941,674**	**TOTAL RESOURCES**	**42,324,085**	**43,534,689**	**2.9%**
		REQUIREMENTS			
		BY DEPARTMENT			
3,029,144	3,714,836	Board of Commissioners Office	4,714,565	4,909,129	4.1%
6,724,528	7,278,809	Business Services	8,662,303	8,894,463	2.7%
1,902,872	1,925,958	Legal	2,447,686	2,640,070	7.9%
4,628,168	4,863,198	Finance	5,694,701	5,955,697	4.6%
10,912,292	11,392,998	Information Technology	13,091,601	13,710,448	4.7%
3,298,435	3,788,407	Human Resources	4,449,537	4,652,052	4.6%
2,039,010	1,977,468	Non Departmental Operations	3,263,692	2,772,830	-15.0%
32,534,449	**34,941,674**	**TOTAL REQUIREMENTS**	**42,324,085**	**43,534,689**	**2.9%**
		BY CATEGORY			
23,589,194	25,898,516	Personnel Services	31,112,569	32,745,780	5.2%
6,306,636	5,640,736	Materials and Services	7,094,994	6,229,575	-12.2%
2,638,619	3,402,422	Administrative Charges	4,116,522	4,559,334	10.8%
32,534,449	**34,941,674**	**TOTAL REQUIREMENTS**	**42,324,085**	**43,534,689**	**2.9%**

Central Services Major Resources

Administrative Cost Recovery

The majority of Central Services Fund revenue is derived from Administrative Cost Recovery assessments. The following list is for services rendered to other budgeted departments and activities.

- County Administration Allocation – Board of Commissioners Office county administration services; this does not include the governing body, e.g., the commissioners' personnel services expenditures.
- Business Services Admin Allocation — Business Services Department administration, e.g., department director, support staff and services.
- Facilities Management Allocation – Repairs, preventative maintenance, renovations, and construction management services regarding county facilities.
- Custodial Allocation – Custodial maintenance services for county facilities and campuses.
- Courier Allocation – Inter-department mail delivery services.
- Grounds Maintenance Allocation – Grounds maintenance services for county facilities and campuses.
- Risk Management Allocation – Management of auto, general liability, and workers' compensation claims as well as procuring appropriate insurance coverage.
- Human Resources Allocation – Human Resources Department administration, (e.g., department director, support staff and services), benefits and wellness, and workforce development programs.
- Legal Services Allocation – Legal Department is the county counsel and representation to county departments.
- Information Technology Allocation – Information Technology (IT) Department administration, day-to-day operations of the county's IT systems and services, desktop voice and data services, and a further wide range of computer and telephone systems management, support, and training.
- FIMS Allocation – IT Department direct cost of operating the county's financial information management system (FIMS).
- Finance Allocation – Finance Department administration, accounting, treasury, payroll, procurement, contracting, grant, and budgeting services.
- MC Enterprise Allocation – Non-Departmental Marion County Business Enterprise program to re-engineer and integrate county business processes and software infrastructure. In FY 2023-24, enterprise software applications (i.e., applications used by all departments) were moved to the MC Enterprise allocation from the applicable IT Technology Application and FIMS Allocations.

Charges for Services

Services to agencies outside the county budget, such as service districts, are billed and the revenue credited to Charges for Services rather than administrative cost recovery. Occasionally, central service departments request work to be done by other departments that is outside the scope of the budgeted expenditures of the departments providing the service. The revenue from these services is credited to Charges for Services.

General Fund Transfers

General Fund transfers to Central Services departments are uncommon, aside from support for the Board of Commissioners' governing body and the Treasurer functions. Although the Board remains a separate department, Treasurer functions have since been incorporated into the Finance Department. For FY 2026-27, a one-time transfer is included to fund a 2.00% cost-of-living adjustment for all Central Services positions.

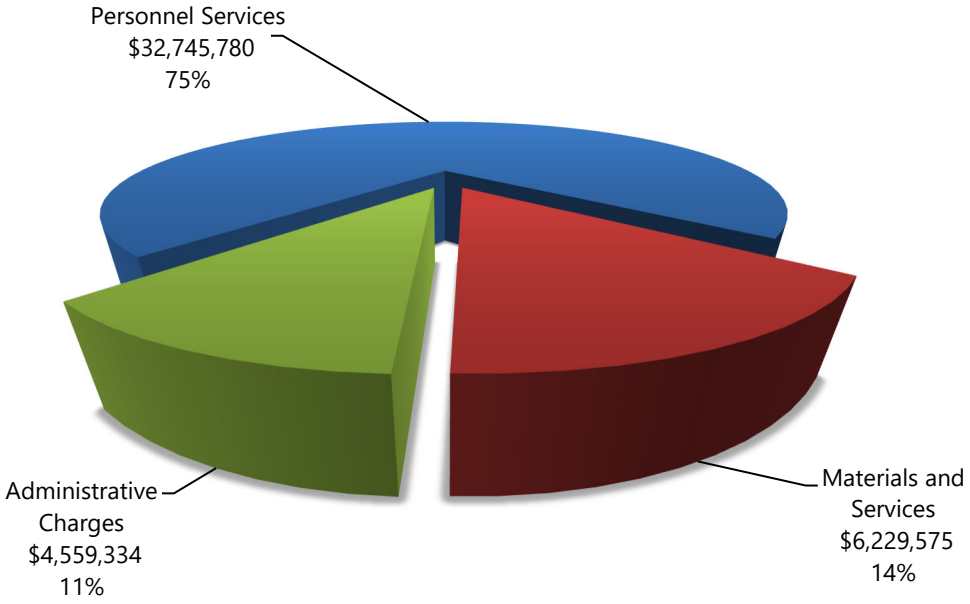
Other Fund Transfers

These annual transfers come from the Tax Title Land Sales Fund to the Finance Department in the Central Services Fund to cover personnel costs for the Property Coordinator, who manages tax-foreclosed properties and real estate sales for the county. In FY 2026-27, the budget excludes onetime transfers from the prior fiscal year from the Non-Departmental Grants Fund and the Capital Improvement Projects Fund.

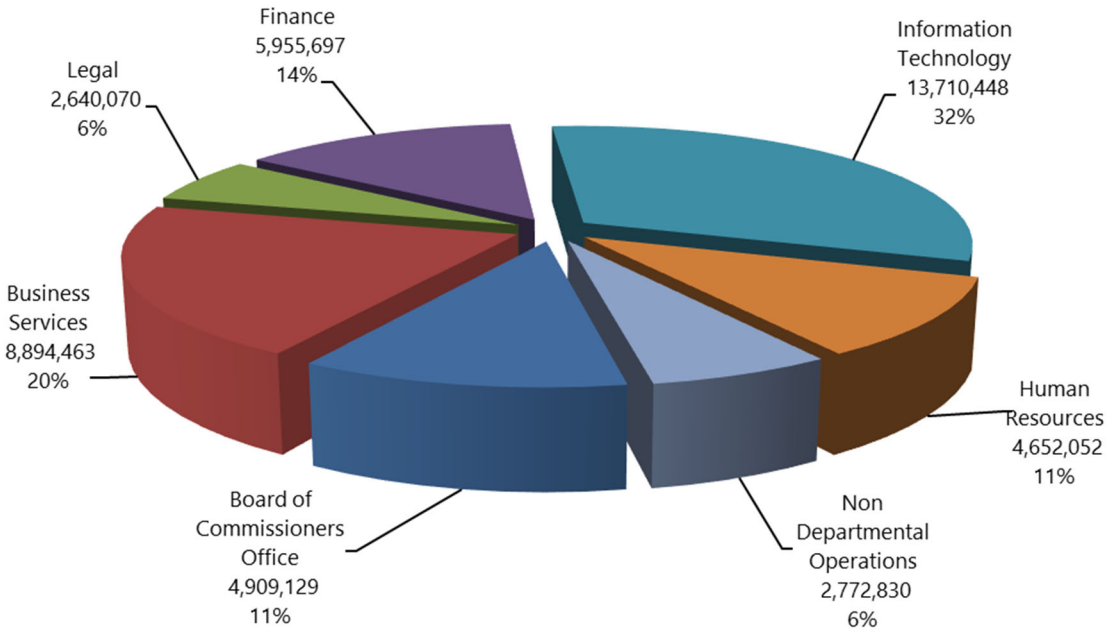
Central Services Major Requirements

The total Central Services Fund requirements budget is $43.5 million. Direct expenditures are for Personnel Services, Materials and Services, and Administrative Charges (internal service). The Central Service requirements budget is allocated to expenditures by category and department as shown in the following charts.

Central Services Requirements by Category



Central Services Requirements by Department



Personnel Services

In FY 2026-27, Personnel costs in the Central Services Fund increased due to standard merit (step) increases, rising medical and dental premiums, and a 2.00% cost-of-living adjustment for all positions. These increases were offset by the reduction of 1.00 FTE Payroll Specialist in the Finance

Central Services Fund
Personnel Services Summary

FY 23-24 ACTUAL	FY 24-25 ACTUAL	PERSONNEL SERVICES	FY 25-26 BUDGET	FY 26-27 ADOPTED	+/- % Prior Budget
15,010,543	16,218,868	Salaries and Wages	18,916,713	19,980,180	5.6%
8,578,650	9,679,648	Fringe Benefits	12,195,856	12,765,600	4.7%
23,589,194	**25,898,516**	**Total Personnel Services**	**31,112,569**	**32,745,780**	**5.2%**
193	196	**FTE**	198	197	-0.5%

Materials and Services

Central Services Fund departments are not allowed to increase their Materials and Services (M&S), without Budget Officer approval via a decision package. Some service contracts that have built-in annual inflationary increases and increases in utilities are considered approved increases to the departments M&S budget. In FY 2026-27, Materials and Services saw an overall decrease primarily due to the completion of several onetime expenditures in the MC Enterprise program.

Central Services Fund
Materials and Services Summary

FY 23-24 ACTUAL	FY 24-25 ACTUAL	CATEGORY	FY 25-26 BUDGET	FY 26-27 ADOPTED	+/- % Prior Budget
238,748	212,665	Supplies	260,355	277,007	6.4%
989,285	256,045	Materials	240,789	235,877	-2.0%
288,121	452,420	Communications	471,043	488,188	3.6%
155,319	143,472	Utilities	164,331	176,939	7.7%
2,377,683	2,452,578	Contracted Services	3,702,293	3,081,095	-16.8%
1,746,556	1,522,117	Repairs and Maintenance	1,472,789	1,326,458	-9.9%
242,641	305,728	Rentals	442,298	259,047	-41.4%
4,108	2,500	Insurance	2,600	2,600	0.0%
264,176	293,211	Miscellaneous	338,496	382,364	13.0%
6,306,636	**5,640,736**	**Total Materials and Services**	**7,094,994**	**6,229,575**	**-12.2%**

Administrative Charges

Central Services Fund departments are the providers of services for which other departments are charged, including services provided by Central Services Fund departments to each other. For example, the Finance Department charges each of the other central services departments for financial services rendered. Administrative cross-charges include county administration, information technology, financial management, payroll, human resources, risk management, facilities management, custodial, grounds keeping, and legal counsel. Administrative charges are based on a cost allocation plan. Departments have little control over

administrative charges. Budgeted Central Services Fund administrative charges total $4.6 million for FY 2026-27, a 10.8% increase over the prior year. A breakdown of Administrative Charges is shown in each department's budget, on the last page of the detail section under Requirements.

PROGRAMS FUNDED IN PART BY STATE RESOURCES (ORS 294.444)

SUMMARY OF MAJOR PROGRAMS FUNDED IN PART BY STATE RESOURCES (ORS 294.444)

	Fiscal Year 2023-24 Actual	Fiscal Year 2024-25 Actual	Fiscal Year 2025-26 Budget	Fiscal Year 2026-27 Budget
ASSESSMENT AND TAXATION				
General Resources	$ 7,210,961	$ 7,761,068	$ 8,549,313	$ 8,750,333
State Resources	1,054,318	1,020,379	1,057,034	1,097,940
Total Resources	$ 8,265,279	$ 8,781,447	$ 9,606,347	$ 9,848,273
Total Requirements	$ 8,265,279	$ 8,781,447	$ 9,606,347	$ 9,848,273
COMMUNITY CORRECTIONS				
General Resources	$ -	$ -	$ 2,000	$ 2,000
State Resources	12,303,227	14,701,964	14,295,404	14,604,476
Other Revenue	3,506,576	2,589,592	2,323,373	2,151,230
Total Resources	$ 15,809,803	$ 17,291,556	$ 16,620,777	$ 16,757,706
Total Requirements	$ 13,685,118	$ 15,276,956	$ 16,620,777	$ 16,757,706
JAIL OPERATIONS				
General Resources	$ 23,516,190	$ 20,737,538	$ 28,900,385	$ 30,136,333
State Resources	5,306,139	5,571,399	4,533,890	4,537,742
Federal Resources	11,800	5,578,853	113,987	9,600
Other Revenue	1,804,196	1,816,265	1,818,780	1,455,287
Total Resources	$ 30,638,325	$ 33,704,055	$ 35,367,042	$ 36,138,962
Total Requirements	$ 29,990,543	$ 32,824,928	$ 35,367,042	$ 36,138,962
DISTRICT ATTORNEY				
General Resources	$ 13,127,916	$ 13,408,431	$ 15,499,853	$ 16,151,916
State Resources	571,234	594,332	690,762	554,600
Federal Resources	2,004,122	1,839,520	2,285,046	2,203,078
Other Revenue	598,195	658,927	594,282	550,224
Total Resources	$ 16,301,468	$ 16,501,211	$ 19,069,943	$ 19,459,818
Total Requirements	$ 15,932,117	$ 16,216,317	$ 19,069,943	$ 19,459,818
JUVENILE CORRECTIONS & PROBATION				
General Resources	$ 14,979,974	$ 16,237,327	$ 18,101,282	$ 18,797,800
State Resources	1,343,492	1,317,700	1,387,154	1,365,634
Federal Resources	323,315	221,882	204,000	286,035
Other Revenue	2,888,773	3,144,038	4,689,786	4,980,483
Total Resources	$ 19,535,555	$ 20,920,946	$ 24,382,222	$ 25,429,952
Total Requirements	$ 18,026,276	$ 19,674,665	$ 24,382,222	$ 25,429,952
PUBLIC HEALTH				
General Resources	$ 2,544,364	$ 2,612,394	$ 3,003,990	$ 3,056,959
State Resources	4,469,089	4,924,551	4,942,862	4,868,393
Federal Resources	4,182,754	2,939,685	3,946,218	2,945,697
Other Revenue	9,929,002	9,437,846	8,851,198	9,407,545
Total Resources	$ 21,125,209	$ 19,914,475	$ 20,744,268	$ 20,278,594
Total Requirements	$ 15,293,114	$ 14,284,557	$ 20,744,268	$ 20,278,594
MENTAL HEALTH AND CHEMICAL DEPENDENCY				
General Resources	$ 792,706	$ 969,400	$ 1,028,074	$ 1,092,866
State Resources	35,994,748	39,017,950	41,650,741	41,100,462
Federal Resources	1,543,211	2,652,864	1,275,587	1,700,271
Other Revenue	50,664,104	54,938,369	59,085,037	53,388,125
Total Resources	$ 88,994,768	$ 97,578,584	$ 103,039,439	$ 97,281,724
Total Requirements	$ 67,617,031	$ 74,612,156	$ 103,039,439	$ 97,281,724
ROADS				
General Resources	$ 388,394	$ 296,925	$ 371,727	$ 296,414
State Resources	34,728,174	32,580,749	33,863,335	32,645,835
Federal Resources	10,376,103	10,794,993	16,337,333	19,825,029
Other Revenue	53,464,145	54,668,544	53,522,551	45,793,162
Total Resources	$ 98,956,816	$ 98,341,210	$ 104,094,946	$ 98,560,440
Total Requirements	$ 51,502,920	$ 51,474,320	$ 104,094,946	$ 98,560,440
ECONOMIC DEVELOPMENT				
General Resources	$ 290,360	$ 378,727	$ 538,423	$ 673,489
State Resources	148,422	109,487	53,167	79,782
Video Lottery Resources	3,073,863	3,060,906	3,182,229	2,975,500
Federal Resources	2,282,244	3,711,139	5,927,193	4,123,473
Other Revenue	6,629,560	7,199,066	7,735,745	6,106,393
Total Resources	$ 12,424,449	$ 14,459,325	$ 17,436,757	$ 13,958,637
Total Requirements	$ 6,235,964	$ 7,756,017	$ 17,436,757	$ 13,958,637
VETERANS' SERVICES				
General Resources	$ 50,363	$ 49,915	$ 71,164	$ 48,302
State Resources	233,336	233,360	233,337	251,602
Other Revenue	2,940	27,167	12,538	17,135
Total Resources	$ 286,639	$ 310,442	$ 317,039	$ 317,039
Total Requirements	$ 260,571	$ 299,904	$ 317,039	$ 317,039

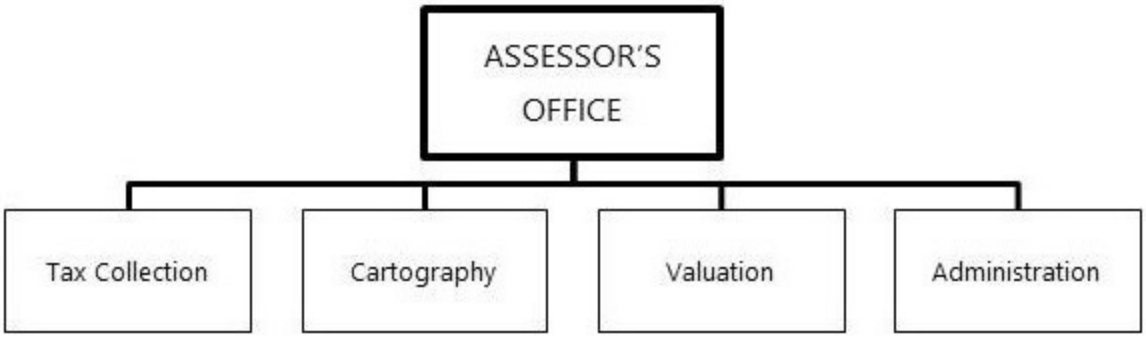
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ASSESSOR'S OFFICE



MISSION STATEMENT

To effectively and efficiently implement the property tax statutes of the State of Oregon.

GOALS AND OBJECTIVES

Goal 1 Communications - Guide decision processes, retain and motivate staff, efficiently and fully inform taxpayers, and defend and improve the administrative efficiency of the property tax system.

- Objective 1 Maintain and update the department strategic plan through a combination of staff and management input. Share with staff and county management.
- Objective 2 Ensure the department website and mailed tax statements provide a maximally informative, user-friendly experience through updates and improvements.
- Objective 3 Participate in stakeholder discussions, provide data, and testify regarding the administrative impacts of tax legislation.

Goal 2 Recruitment and Training - We are committed to building a well-rounded, highly qualified, and motivated team that delivers exceptional results. By embracing technology and providing meaningful training opportunities, we empower employees to grow, innovate, and lead. Our goal is to foster a workplace culture that supports professional development and prepares future leaders to serve our community effectively.

- Objective 1 Expand the recruitment pipeline via outreach. Eliminate barriers to job applicants of diverse socioeconomic and cultural backgrounds to ensure the best candidate can be hired.
- Objective 2 Establish training and competency goals for each job classification.
- Objective 3 Formulate a personalized training plan for each employee based on their current position requirements, skills, and career interests.

Goal 3 Technology - Ensure data and systems integrity and security, increase assessment efficiencies and quality, conserve resources, and enhance service by exploring and adopting progressive technologies.

- Objective 1 Utilize ORCATS to realize enhanced security, workflow, linkage to digital records, field app, and streamline training requirements.
- Objective 2 Leverage and maintain electronic documents to enhance the taxpayer experience with ease of access to data to the property records website while maintain security.
- Objective 3 Adopt and adapt to technology to enhance efficiency, accuracy, and reliability of processes. Examples include a regularly scheduled program of aerial photography, expanding use of GIS for data reference and analysis, workflow tracking, management and applications on field devices for appraisal staff and supervisors.

DEPARTMENT OVERVIEW

The Assessor's Office is responsible for the appraisal and assessment of property in Marion County per Oregon statute, administrative rule, and court decisions. The voters of Marion County elect the Assessor to a four-year term to lead and manage the office.

Most residential, farm, forest, commercial, industrial, and business personal property in the county is valued and assessed by the Assessor's Office. Exceptions include Department of Revenue (DOR) appraised industrial and centrally assessed properties. 298 tax districts and special districts certify tax rates, bonds, levies, and special assessments to the Assessor's Office for assessment, collection, and distribution of revenue to the districts. These districts, in turn, provide services to the citizens of Marion County.

Under Oregon's unique property tax system, most property is assessed at the lower of Real Market Value (RMV), the estimated price at which the property would sell in an open market, or Maximum Assessed Value (MAV), a statutorily defined value. Exceptions include the large number of specially assessed farm and forest properties that are assessed on formula-driven values, the many exempt or partially exempt properties, and properties in Measure 5 compression.

Market values must be estimated annually for each property according to statute and recognized appraisal principles and standards. Statutorily derived values also must be calculated. All values must take into account changes in the market as well as to physical, use, and ownership characteristics of the property. With each legislative session, changes to the statutes governing valuation and taxation must be incorporated. Tax districts come and go, and tax rates change, all of which must be tracked. Property inventories and valuations must be made available for review by taxpayers and, potentially, defended through as many as four levels of appeal, at times requiring the hiring of expert witnesses. Finally, the accuracy of property valuations relative to actual sales must be carefully evaluated per state standards, and reported to the Oregon Department of Revenue for oversight review.

To accomplish these tasks, the Assessor's Office can be viewed as having four core programs:

1. Tax Collection: Maintains the tax roll, distributes tax statements, provides accounting and reporting for tax revenue, collects taxes, issues warrants, foreclosures, issues refunds and administers proration of taxes.

2. Cartography: Tracks changes to district and tax lot boundaries, and ownership changes. Assists in GIS map maintenance for the valuation program.

3. Valuation: Estimates market and statutorily derived values and defends these when indicated. Facilitates and maintains exemption and special assessment programs.

4. Administration: Provides the direction and support for all functions. Administers Veteran's programs and the Senior Deferral Program.

RESOURCE AND REQUIREMENT SUMMARY

Assessor's Office	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 ADOPTED	+/- %
RESOURCES					
General Fund Transfers	8,230,591	8,736,718	9,564,453	9,805,368	2.5%
TOTAL RESOURCES	**8,230,591**	**8,736,718**	**9,564,453**	**9,805,368**	**2.5%**
REQUIREMENTS					
Personnel Services					
Salaries and Wages	3,831,273	4,147,093	4,483,085	4,592,018	2.4%
Fringe Benefits	2,344,809	2,601,439	2,993,631	3,088,663	3.2%
Total Personnel Services	**6,176,082**	**6,748,532**	**7,476,716**	**7,680,681**	**2.7%**
Materials and Services					
Supplies	15,224	11,801	16,100	16,099	0.0%
Materials	26,945	80,553	40,972	41,145	0.4%
Communications	17,422	17,707	22,095	20,490	-7.3%
Utilities	36,191	35,192	37,508	39,670	5.8%
Contracted Services	522,129	338,409	336,577	315,612	-6.2%
Repairs and Maintenance	224,190	245,481	269,534	301,058	11.7%
Rentals	63,530	85,975	126,622	65,917	-47.9%
Insurance	3,500	0	1,900	1,900	0.0%
Miscellaneous	74,103	76,828	80,138	82,740	3.2%
Total Materials and Services	**983,233**	**891,947**	**931,446**	**884,631**	**-5.0%**
Administrative Charges	1,071,276	1,096,239	1,156,291	1,240,056	7.2%
TOTAL REQUIREMENTS	**8,230,591**	**8,736,718**	**9,564,453**	**9,805,368**	**2.5%**
FTE	55.00	55.00	55.00	55.00	0.0%

FUNDS

Fund Name	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 ADOPTED	% of Total
RESOURCES					
FND 100 General Fund	8,230,591	8,736,718	9,564,453	9,805,368	100.0%
TOTAL RESOURCES	**8,230,591**	**8,736,718**	**9,564,453**	**9,805,368**	**100.0%**
REQUIREMENTS					
FND 100 General Fund	8,230,591	8,736,718	9,564,453	9,805,368	100.0%
TOTAL REQUIREMENTS	**8,230,591**	**8,736,718**	**9,564,453**	**9,805,368**	**100.0%**

PROGRAMS

	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 ADOPTED	+/- %
RESOURCES					
Tax Collection	982,442	995,550	1,108,363	1,152,332	4.0%
Cartography	908,739	988,234	1,078,476	1,070,703	-0.7%
Valuation	4,568,235	5,100,743	5,543,664	5,708,841	3.0%
AS Administration	1,771,175	1,652,191	1,833,950	1,873,492	2.2%
TOTAL RESOURCES	**8,230,591**	**8,736,718**	**9,564,453**	**9,805,368**	**2.5%**
REQUIREMENTS					
Tax Collection	982,442	995,550	1,108,363	1,152,332	4.0%
Cartography	908,739	988,234	1,078,476	1,070,703	-0.7%
Valuation	4,568,235	5,100,743	5,543,664	5,708,841	3.0%
AS Administration	1,771,175	1,652,191	1,833,950	1,873,492	2.2%
TOTAL REQUIREMENTS	**8,230,591**	**8,736,718**	**9,564,453**	**9,805,368**	**2.5%**

Tax Collection Program

- Manages the printing and distribution of tax statements. Collects property taxes.
- Maintains records for all financial transactions affecting the tax roll (warrants, foreclosures, proration of taxes) and makes corrections, as directed by the Tax Collector.
- Assists the general public, businesses, and government agencies by providing information concerning property records and taxes.
- Establishes and implements controls for the safekeeping of daily cash receipts. Provides accounting and reporting for tax revenue.

Program Summary

Assessor's Office — Program: Tax Collection

	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 ADOPTED	+/- %
RESOURCES					
General Fund Transfers	982,442	995,550	1,108,363	1,152,332	4.0%
TOTAL RESOURCES	**982,442**	**995,550**	**1,108,363**	**1,152,332**	**4.0%**
REQUIREMENTS					
Personnel Services	481,328	476,277	560,625	586,049	4.5%
Materials and Services	232,844	245,218	258,665	256,274	-0.9%
Administrative Charges	268,270	274,055	289,073	310,009	7.2%
TOTAL REQUIREMENTS	**982,442**	**995,550**	**1,108,363**	**1,152,332**	**4.0%**
FTE	5.00	5.00	5.00	5.00	0.0%

FTE By Position Title By Program

Program: Tax Collection	
Position Title	**FTE**
Tax Clerk	3.00
Tax Clerk Sr	1.00
Tax Office Supervisor/Tax Collector	1.00
Program Tax Collection FTE Total:	**5.00**

FTE Changes

There are no changes in FTE.

Tax Collection Program Budget Justification

RESOURCES

The Tax Collection Program is funded entirely by the General Fund.

REQUIREMENTS

Personnel Services had an increase over FY 25-26 due to normal merit increases, cost of living adjustments, and related fringe benefit increases.

Materials and Services decreased slightly to accommodate for additional software costs in other programs.

Cartography Program

- Performs intake and processing of subdivision and partition plats and annexations.
- Maintains an inventory of all parcels, including boundaries, tax lot, account number, ownership, and size.
- Maintains maps reflecting taxing district boundaries, including changes and creation or dissolution of districts.
- Provides management and oversight of suppressed owner program per statutory requirements.
- Assists in GIS map maintenance for the valuation program.

Program Summary

Assessor's Office — Program: Cartography

	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 ADOPTED	+/- %
RESOURCES					
General Fund Transfers	908,739	988,234	1,078,476	1,070,703	-0.7%
TOTAL RESOURCES	**908,739**	**988,234**	**1,078,476**	**1,070,703**	**-0.7%**
REQUIREMENTS					
Personnel Services	614,311	645,203	723,028	716,625	-0.9%
Materials and Services	26,158	68,977	66,376	44,069	-33.6%
Administrative Charges	268,270	274,055	289,072	310,009	7.2%
TOTAL REQUIREMENTS	**908,739**	**988,234**	**1,078,476**	**1,070,703**	**-0.7%**
FTE	7.00	6.00	6.00	6.00	0.0%

FTE By Position Title By Program

Program: Cartography	
Position Title	**FTE**
Cartographer/GIS Technician	2.00
Cartographer/GIS Technician Sr	1.00
Deed Clerk	3.00
Program Cartography FTE Total:	**6.00**

FTE Changes

There are no changes in FTE.

Cartography Program Budget Justification

RESOURCES

The Cartography Program is funded entirely by the General Fund.

REQUIREMENTS

Personnel Services decreased due to a higher step employee being replaced with a lower step new hire.

Materials and Services decreased due to a lower Oregon Map (ORMAP) contract amount this fiscal year.

Valuation Program

- Estimates market, Measure 50, special assessment, exemptions, and other values for county-appraised properties including residential, multi-family, commercial, industrial, farm and forest, and business personal property.
- Ensures correct tax rates are associated with each taxing district, and associates each property with correct taxing districts to accurately calculate taxes owed.
- Determines the valuation and assessment impacts of both physical and use changes to property, including special assessment and exemption programs.
- Analyzes property sales for use in estimating the market value of unsold properties. Utilizes the data to develop mass appraisal models for each property type for assessment purposes, for defense of values when appealed, and to verify compliance with Oregon Department of Revenue oversight standards.
- Maintains farm and forest special assessments. Administers statutory exemptions based on ownership, non-profit activities, and economic development programs.
- Responds to taxpayer inquiries regarding property valuation methods, records of inventory, and exemption qualifications.
- Serve as experts to defend assessments before the Property Valuation Appeals Board (PVAB), Magistrate Court, and Oregon Tax Court.

Program Summary

Assessor's Office — Program: Valuation

	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 ADOPTED	+/- %
RESOURCES					
General Fund Transfers	4,568,235	5,100,743	5,543,664	5,708,841	3.0%
TOTAL RESOURCES	**4,568,235**	**5,100,743**	**5,543,664**	**5,708,841**	**3.0%**
REQUIREMENTS					
Personnel Services	4,192,580	4,639,081	5,110,792	5,246,893	2.7%
Materials and Services	107,385	187,607	143,799	151,939	5.7%
Administrative Charges	268,270	274,055	289,073	310,009	7.2%
TOTAL REQUIREMENTS	**4,568,235**	**5,100,743**	**5,543,664**	**5,708,841**	**3.0%**
FTE	37.00	37.00	37.00	37.00	0.0%

FTE By Position Title By Program

Program: Valuation	
Position Title	**FTE**
Appraisal Section Supervisor	3.00
Assessment Clerk	2.00
Assessment Clerk Sr	3.00
Office Specialist 3	3.00
Personal Property Appraisal Tech	2.00
Property Appraiser 2	16.00
Property Appraiser 2 (Bilingual)	1.00
Property Appraiser Sr	5.00
Sales Data Analyst 3	2.00
Program Valuation FTE Total:	**37.00**

FTE Changes

There are no changes in FTE.

Valuation Program Budget Justification

RESOURCES

The Valuation Program is funded entirely by the General Fund.

REQUIREMENTS

Personnel Services increased due to normal step increases, cost of living adjustments, and related fringe benefit increases.

Materials and Services increased due to higher software and postage costs.

AS Administration Program

- Develops and implements the short and long term strategic plan for the department.
- Oversees and manages all departmental operations.
- Guides the hiring process and supports personnel development.
- Provides accurate and timely information to the Board of Commissioners, taxing districts, public support groups, and the state legislature.
- Prepares the annual budget and manages grant applications.
- Continues to deliver excellent customer service to internal customers, businesses, government agencies and the general public.
- Maintains accounts payable and receivable, payroll, financial records, and contracts.
- Maintains all department personnel, appraisal certification, and educational documentation.
- Administers and maintains Veteran's, Active Duty Military Service Member, and Surviving Spouse of a Public Safety Officer, as well as Senior and Disabled Citizen's deferral programs.
- Maintains manufactured home records, and provides certification of taxes paid for title transfers and relocations.

Program Summary

Assessor's Office — Program: AS Administration

	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 ADOPTED	+/- %
RESOURCES					
General Fund Transfers	1,771,175	1,652,191	1,833,950	1,873,492	2.2%
TOTAL RESOURCES	**1,771,175**	**1,652,191**	**1,833,950**	**1,873,492**	**2.2%**
REQUIREMENTS					
Personnel Services	887,864	987,971	1,082,271	1,131,114	4.5%
Materials and Services	616,846	390,144	462,606	432,349	-6.5%
Administrative Charges	266,465	274,075	289,073	310,029	7.2%
TOTAL REQUIREMENTS	**1,771,175**	**1,652,191**	**1,833,950**	**1,873,492**	**2.2%**
FTE	6.00	7.00	7.00	7.00	0.0%

FTE By Position Title By Program

Program: AS Administration	
Position Title	**FTE**
Administrative Assistant	1.00
Administrative Services Manager	1.00
Assessment Clerk	2.00
Assessment Clerk Sr	1.00
Assessor	1.00
Chief Deputy Assessor	1.00
Program AS Administration FTE Total:	**7.00**

FTE Changes

There are no changes in FTE.

AS Administration Program Budget Justification

RESOURCES

The Assessor's Administration Program is funded entirely by the General Fund.

REQUIREMENTS

Personnel Services increased due to normal step increases, cost of living adjustments, and related fringe benefit increases.

Materials and Services decreased due to changes in utility fees.

KEY DEPARTMENT ACCOMPLISHMENTS

- Revenue Generation – As of the January 1, 2025, valuation date, the aggregate Real Market Value (RMV) of all property county-wide increased by 5.47% from last year, to $67.25 billion. Assessed Value (AV) increased countywide by 4.81% to $34.98 billion, standing at just 52% of total Real Market Value. Total tax collectibles for the 2025-26 tax year are $613,393,747.72.
- Technology - Technological advancements continue to be viewed by this office as our top priority and are a key to retention, efficiency, and effectiveness. The Assessor's Office often works with Marion County IT, beta testing new applications. Aerial imagery is an integrated daily business process in our office, EagleView captured new imagery (ortho and oblique) this spring 2025 (flights every other year), ArcGIS and its suite of applications, digitized documents, in house field sheets and the use of field devices (iPads), allows access in the field to digital documents, reference data and live maps, as well as the ability to collect and submit data electronically. E-Filing of Business Personal Property has reduced data entry and mailing costs.
- Customer Service - Our team along with support from MCIT is responsible for creating and maintaining a robust property records website that is one of the best in the state. This provides property data and GIS maps to the public and reduces call volumes so our staff can focus on existing and new statutorily obligated tasks. Outreach to local groups such as Realtors, Manufactured Home Parks, Farm Bureau, and Oregon Department of Forestry allows for education opportunities to better serve the community. We continue to take pride in providing excellent customer service whether it is on the phone or in person. When a taxpayer finishes their business, it is our goal that when leaving both the Tax and Assessment Office they feel and know they have been heard.
- Digital Records Storage - Historical cadastral maps and property files have been digitized and retained within Laserfiche for easy search access. We have made these maps available to internal and external customers who currently are accessing these maps and reducing physical travel to our office. This also resulted in readily available maps and records to easily send electronically. Most importantly the retention and preservation of delicate historical cadastral maps.
- Legislative Changes - The Board of Commissioners opted in and adopted the Rebuilt Homestead Special Assessment, which we have been able to successfully administer this for the property owners affected by the wildfires. 105 applications have been approved with approximately $408,000 of taxes being refunded to fire affected property owners. We will continue to receive applications from property owners and annually send, receive, and track attestations. This special assessment program has been well received by citizens of Marion County. The Tax Office has worked with Finance and Legal to streamline the new foreclosure process and how to handle surplus funds in compliance with the 2025 HB2089.
- Rule Changes - Another significant rule change from the Department of Revenue forced major software and business process changes for a calculation change to the Veteran’s Exemptions. We no longer can give a quick estimate of savings to our veterans, there is now a three-part test that at times doesn’t benefit our veterans. Staff also must recalculate values for all Veteran’s Exemptions that can exceed 2,500 accounts yearly. These calculations occur right before roll certification, it is critical we find a legislative fix for this.
- Staffing - The Assessor/Tax Office staffing levels have consistently ranged between 93% and 100%, with most turnover resulting from retirements or internal promotions. We recently had a few long term team members retire, and are focused on hiring for the future and longevity. Investing in our office and Marion County by hiring high quality candidates is critical to our continued success. We continue to work HR business partners to explore new recruiting opportunities. In 2026, we are also committed to setting up staff for a successful transition into Oracle Fusion, with team members participating in Conference Room Pilots, training, and change management.

KEY INDICATORS

1: Growth of Property Tax Assessment

Definition and Purpose

The estimation of anticipated tax revenues is a complex series of calculations with many fluctuating variables. However, the factors that most strongly influence changes in total tax collections year to year are:

- Changing market values. The direction and speed of property sales price changes impact the proportion of properties that incur the full annual 3% assessed value growth permitted under Measure 50, as well as the proportion that experience the limitations imposed by Measure 5. In a rising market, especially one that continues for several years, more properties will experience 3% assessed value growth per Measure 50, and fewer will experience Measure 5 tax rate "compression". The opposite occurs in a declining market.
- Construction activity. Certain legal or physical changes to property result in exceptions to the 3% assessed value annual growth limitation of Measure 50. From the standpoint of total tax revenues, the most significant is typically new construction. The assessed value of new construction is calculated based on the estimated real market value as of January 1 of the first year that it is included in the tax roll, multiplied by the average ratio between real market value and maximum assessed value for all unchanged property in the county of the same property class.
- Changing tax rates. If one of the taxing districts in which a property is located changes its total tax rate, either up or down, this can have a substantial impact on the tax assessment of that property. The most common situations are when a new bond levy is passed, an existing levy retires, there is an annexation, or a tax district is created or dissolved. County-wide, this can have a significant impact, especially if the district experiencing the change encompasses many properties.

Significance

Property taxes play a significant role in providing the resources necessary to create and maintain a safe, healthy, and productive quality of life within our community. However, the property tax system is extremely complex. Marion County Strategic Plan Goal #5 states: "Provide efficient, effective, and responsive government through stewardship and accountability." Therefore, the Assessor's Office expends considerable effort in providing information to educate and inform the public on the functions and responsibilities of our office, the various statutes regarding how values are calculated, as well as the current and historical values and taxes associated with individual properties.

Data Units Fiscal Year

Tax Accounts: This number includes existing accounts as of the prior year's tax roll, plus new additions during the year, minus any retirements or combinations. New accounts can include anything from a new subdivision, to a new business personal property account, to a new utility operating within the county.

FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Actual	FY 25-26 Estimate	FY 26-27 Estimate
130,473	130,373	131,232	131,842	132,700

Building Permits: The majority of the permits are for construction of buildings and structures that will add value. Some permits may be for ongoing maintenance and repair, which although not taxable are required to be inspected to confirm whether or not the permit is limited to maintenance and repair activity only.

FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Actual	FY 25-26 Estimate	FY 26-27 Estimate
3,155	4,122	3,500	3518	3642

Real Market Value: The market value for all taxable property within Marion County. This indicates the value that the Assessor's Office believes the property would sell for on the open market as of January 1 of the assessment year.

FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Actual	FY 25-26 Estimate	FY 26-27 Estimate
57,702,818,724 3.99%	60,686,725,580 5.17%	63,762,087,895 5.07%	67,249,042,362 5.47%	70,650,609,300 5.06%

Assessed Value of Exceptions: New assessed value represented by statutory exceptions to the 3% annual increase rule of Measure 50. Exceptions include partitions, new construction, building additions, properties coming off exemption or special assessment, changes of use conforming to new zoning, and omitted property returned to the tax roll. Individual exceptions can increase or decrease assessed value.

FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Actual	FY 25-26 Estimate	FY 26-27 Estimate
986,039,307	1,138,311,640	1,373,677,032	1,405,722,644	1,117,222,113

Assessed Value: The value to which tax rates are applied. This figure increases each year with the maximum 3% growth allowed under Measure 50, plus the value of exceptions. Assessed value is also impacted by the limitations imposed by Measure 5 as well as exemptions, special assessments, and deferrals.

FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Actual	FY 25-26 Estimate	FY 26-27 Estimate
30,223,197,362 4.21%	31,758,640,918 5.08%	33,376,039,145 5.09%	34,979,793,674 4.81%	36,387,806,084 4.03%

Total County Revenue: The county revenue is made up of the gross revenue calculated from the total county assessed value minus Urban Renewal division of tax and compression, plus additional taxes from farm disqualification and late filing fees.

FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Actual	FY 25-26 Estimate	FY 26-27 Estimate
86,444,322.37 5.20%	90,505,861.10 4.70%	94,660,804.82 4.59%	99,468,663.48 5.08%	104,048,391.00 4.60%

Total Taxes Levied: Each year, the tax roll is certified, and property taxes are officially levied, typically during the first week of October. This certification establishes the total amount of taxes due for all taxable properties within the Marion County (not accounting for the discount for payment in full).

FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Actual	FY 25-26 Estimate	FY 26-27 Estimate
517,005,590.06 4.89%	543,201,779.58 5.07%	574,607,662.26 5.78%	613,393,474.72 6.75%	642,141,976 4.69%

Total Taxes Collected: Throughout the fiscal year, tax collections occur for both the current year’s levies and any outstanding balances from prior years. This means that the total amount collected at year-end reflects not only current taxes owing but also payments made toward delinquent accounts from previous tax years. On average, the combined collection rate accounting for current-year taxes and prior-year taxes is approximately 96.7% of all taxes levied.

FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Actual	FY 25-26 Estimate	FY 26-27 Estimate
500,393,098.44 4.83%	525,589,863.60 5.04%	556,105,787.89 5.81%	593,706,035 6.76%	621,432,107 4.67%

Resources by Fund Detail

100 - General Fund	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
General Fund Transfers						
381100 Transfer from General Fund	8,230,591	8,736,718	9,564,453	9,805,368	9,805,368	9,805,368
General Fund Transfers Total	**8,230,591**	**8,736,718**	**9,564,453**	**9,805,368**	**9,805,368**	**9,805,368**
General Fund Total	**8,230,591**	**8,736,718**	**9,564,453**	**9,805,368**	**9,805,368**	**9,805,368**
Assessor's Office Grand Total	8,230,591	8,736,718	9,564,453	9,805,368	9,805,368	9,805,368

Requirements by Fund Detail

100 - General Fund	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Personnel Services						
Salaries and Wages						
511020 Salaries and Wages Budget Only	0	0	0	77,346	77,346	77,346
511110 Regular Wages	3,156,887	3,414,056	4,412,178	4,440,059	4,440,059	4,440,059
511120 Temporary Wages	3,974	4,829	3,511	9,834	9,834	9,834
511130 Vacation Pay	234,651	245,313	0	0	0	0
511140 Sick Pay	144,918	188,353	0	0	0	0
511150 Holiday Pay	198,566	223,900	0	0	0	0
511160 Comp Time Pay	955	561	0	0	0	0
511210 Compensation Credits	46,486	43,399	45,197	45,308	45,308	45,308
511240 Leave Payoff	28,271	10,077	0	0	0	0
511290 Health Insurance Waiver Pay	14,227	16,606	16,800	16,800	16,800	16,800
511420 Premium Pay	2,338	0	5,399	2,671	2,671	2,671
Salaries and Wages Total	3,831,273	4,147,093	4,483,085	4,592,018	4,592,018	4,592,018
Fringe Benefits						
512010 Fringe Benefits Budget Only	0	0	0	51,563	51,563	51,563
512110 PERS	866,637	975,992	1,294,049	1,303,968	1,303,968	1,303,968
512120 401K	26,353	27,632	29,430	29,687	29,687	29,687
512130 PERS Debt Service	208,445	284,705	228,361	229,610	229,610	229,610
512200 FICA	283,595	306,406	339,141	341,632	341,632	341,632
512300 Paid Leave Oregon	14,322	15,504	17,245	17,388	17,388	17,388
512310 Medical Insurance	836,404	878,480	953,856	980,928	980,928	980,928
512320 Dental Insurance	64,348	65,332	80,640	82,368	82,368	82,368
512330 Group Term Life Insurance	6,868	7,383	7,800	6,390	6,390	6,390
512340 Long Term Disability Insurance	13,839	14,838	16,269	16,374	16,374	16,374
512400 Unemployment Insurance	5,431	5,814	6,460	6,503	6,503	6,503
512520 Workers Comp Insurance	964	935	1,650	1,650	1,650	1,650
512600 Wellness Program	2,092	2,142	2,200	2,200	2,200	2,200
512610 Employee Assistance Program	1,965	2,277	2,530	2,530	2,530	2,530
512700 County HSA Contributions	13,546	14,000	14,000	15,872	15,872	15,872
Fringe Benefits Total	2,344,809	2,601,439	2,993,631	3,088,663	3,088,663	3,088,663
Personnel Services Total	**6,176,082**	**6,748,532**	**7,476,716**	**7,680,681**	**7,680,681**	**7,680,681**
Materials and Services						
Supplies						
521010 Office Supplies	12,499	8,622	13,000	11,999	11,999	11,999
521030 Field Supplies	1,174	1,296	1,500	2,400	2,400	2,400
521190 Publications	1,550	1,884	1,600	1,700	1,700	1,700
Supplies Total	15,224	11,801	16,100	16,099	16,099	16,099

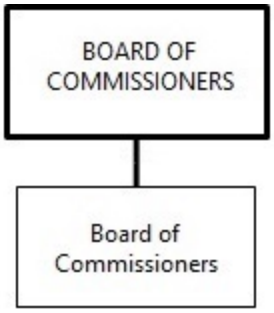
100 - General Fund	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Materials and Services						
Materials						
522150 Small Office Equipment	17,299	1,881	8,129	10,645	10,645	10,645
522170 Computers Non Capital	321	76,595	31,493	30,500	30,500	30,500
522180 Software	9,325	2,077	1,350	0	0	0
Materials Total	26,945	80,553	40,972	41,145	41,145	41,145
Communications						
523010 Telephone Equipment	658	0	1,185	850	850	850
523015 Video Security Equipment	1,093	0	0	0	0	0
523020 Phone and Communication Svcs	131	287	200	200	200	200
523040 Data Connections	2,292	2,449	2,880	2,460	2,460	2,460
523050 Postage	1,500	3,815	5,500	5,500	5,500	5,500
523060 Cellular Phones	11,502	10,931	11,850	11,000	11,000	11,000
523090 Long Distance Charges	247	226	480	480	480	480
Communications Total	17,422	17,707	22,095	20,490	20,490	20,490
Utilities						
524010 Electricity	31,900	30,052	32,878	35,027	35,027	35,027
524020 City Operations and St Lights	74	88	112	118	118	118
524040 Natural Gas	703	692	603	717	717	717
524050 Water	517	484	594	596	596	596
524070 Sewer	1,003	1,084	1,170	1,196	1,196	1,196
524090 Garbage Disposal and Recycling	1,994	2,792	2,151	2,016	2,016	2,016
Utilities Total	36,191	35,192	37,508	39,670	39,670	39,670
Contracted Services						
525156 Bank Services	73,631	84,699	75,000	75,000	75,000	75,000
525360 Public Works Services	25,427	50,560	44,000	21,600	21,600	21,600
525430 Programming and Data Services	272,368	0	0	0	0	0
525448 Fusion	0	0	0	8,427	8,427	8,427
525449 Microsoft 365	0	31,860	41,971	41,895	41,895	41,895
525450 Subscription Services	15,134	32,646	12,880	16,230	16,230	16,230
525460 Software Subscriptions	0	24	16,276	11,910	11,910	11,910
525510 Legal Services	2,714	4,804	3,800	4,200	4,200	4,200
525710 Printing Services	12,530	6,765	19,500	14,500	14,500	14,500
525715 Advertising	3,459	4,904	5,250	5,350	5,350	5,350
525735 Mail Services	111,623	116,473	110,800	110,000	110,000	110,000
525740 Document Disposal Services	694	375	700	500	500	500
525999 Other Contracted Services	4,550	5,300	6,400	6,000	6,000	6,000
Contracted Services Total	522,129	338,409	336,577	315,612	315,612	315,612
Repairs and Maintenance						
526010 Office Equipment Maintenance	0	0	100	100	100	100

100 - General Fund	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Materials and Services						
526021 Computer Software Maintenance	223,946	244,951	268,434	299,958	299,958	299,958
526030 Building Maintenance	244	530	1,000	1,000	1,000	1,000
Repairs and Maintenance Total	224,190	245,481	269,534	301,058	301,058	301,058
Rentals						
527120 Motor Pool Mileage	4,359	4,092	4,000	3,000	3,000	3,000
527130 Parking	3	145	150	150	150	150
527140 County Parking	13,200	13,200	13,200	13,200	13,200	13,200
527240 Condo Assn Assessments	38,936	62,016	101,972	42,567	42,567	42,567
527300 Equipment Rental	7,033	6,523	7,300	7,000	7,000	7,000
Rentals Total	63,530	85,975	126,622	65,917	65,917	65,917
Insurance						
528210 Public Official Bonds	3,500	0	1,750	1,750	1,750	1,750
528220 Notary Bonds	0	0	150	150	150	150
Insurance Total	3,500	0	1,900	1,900	1,900	1,900
Miscellaneous						
529110 Mileage Reimbursement	16,582	14,262	17,250	18,450	18,450	18,450
529120 Commercial Travel	0	56	0	0	0	0
529130 Meals	857	415	1,400	1,200	1,200	1,200
529140 Lodging	4,364	9,586	6,400	6,900	6,900	6,900
529210 Meetings	607	660	900	700	700	700
529220 Conferences	5,275	6,405	5,200	6,200	6,200	6,200
529230 Training	11,540	14,627	13,870	12,850	12,850	12,850
529300 Dues and Memberships	7,870	3,360	8,155	9,980	9,980	9,980
529650 Pre Employment Costs	499	78	560	560	560	560
529880 Recording Charges	25,887	27,152	25,000	25,000	25,000	25,000
529910 Awards and Recognition	623	227	1,403	900	900	900
Miscellaneous Total	74,103	76,828	80,138	82,740	82,740	82,740
Materials and Services Total	**983,233**	**891,947**	**931,446**	**884,631**	**884,631**	**884,631**
Administrative Charges						
611100 County Admin Allocation	67,597	88,251	108,529	116,890	116,890	116,890
611200 BS Admin Allocation	0	25,692	23,324	28,612	28,612	28,612
611210 Facilities Mgt Allocation	79,691	69,406	83,344	84,007	84,007	84,007
611220 Custodial Allocation	60,564	57,561	70,111	73,362	73,362	73,362
611230 Courier Allocation	4,412	3,996	4,199	4,468	4,468	4,468
611240 Grounds Maintenance Allocation	0	1,695	1,992	2,106	2,106	2,106
611250 Risk Management Allocation	9,529	6,874	8,216	8,304	8,304	8,304
611260 Human Resources Allocation	106,217	121,603	145,432	149,878	149,878	149,878
611300 Legal Services Allocation	98,355	110,102	119,432	120,936	120,936	120,936
611400 Information Tech Allocation	188,672	171,965	189,373	188,571	188,571	188,571
611410 FIMS Allocation	53,845	71,055	146,449	176,336	176,336	176,336

ASSESSOR'S OFFICE

100 - General Fund	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Administrative Charges						
611420 Telecommunications Allocation	12,166	12,599	11,111	19,601	19,601	19,601
611430 Technology Solution Allocation	191,128	102,539	0	0	0	0
611600 Finance Allocation	90,751	103,382	105,585	115,907	115,907	115,907
611800 MCBEE Allocation	49,995	57,743	80,094	85,006	85,006	85,006
612100 IT Equipment Use Charges	14,054	35,184	0	0	0	0
614100 Liability Insurance Allocation	27,200	38,304	38,900	44,232	44,232	44,232
614200 WC Insurance Allocation	17,100	18,288	20,200	21,840	21,840	21,840
Administrative Charges Total	**1,071,276**	**1,096,239**	**1,156,291**	**1,240,056**	**1,240,056**	**1,240,056**
General Fund Total	**8,230,591**	**8,736,718**	**9,564,453**	**9,805,368**	**9,805,368**	**9,805,368**
Assessor's Office Grand Total	8,230,591	8,736,718	9,564,453	9,805,368	9,805,368	9,805,368

BOARD OF COMMISSIONERS OFFICE



MISSION STATEMENT

Provide leadership on critical public policy issues, ensure fiscal accountability, and promote citizen empowerment to enhance the health, safety, and livability of our communities.

GOALS AND OBJECTIVES

Goal 1 Leadership - Focus leadership on critical policy issues, promote public engagement, and strengthen the county through collaboration with residents, businesses, and other governmental entities.

- Objective 1 Work with state and county leaders to ensure the necessary systems are in place, operating effectively and achieving the outcomes of HB 4002 (2024).
- Objective 2 Work with local, regional, and state partners to address the homeless crisis in our community.
- Objective 3 Serve as the Local Public Health and Mental Health Authority and provide direction to county committees and councils, including Solid Waste Management Advisory Council, Marion County Public Safety Coordinating Council, Parks Commission, and the Housing Initiative.
- Objective 4 Use the funding secured for the Gates/Mill City sewer project effectively and efficiently. Work towards securing funding for additional housing opportunities in the North Santiam Canyon.
- Objective 5 Collaborate with partners to find solutions for Marion County's solid waste management systems.

Goal 2 Communication - Ensure openness and transparency in government by communicating timely and accurate information to the media, residents, and employees.

- Objective 1 Update the communications outreach plan for internal and external communications. Develop a structured schedule for communications with departments and design and implement a strategic plan to raise awareness of county programs and initiatives.
- Objective 2 Continue to expand the use of county digital infrastructure including web presence and social media.
- Objective 3 Continue producing Marion County TODAY three times a year along with other specialized communications for constituents.

Goal 3 Enterprise Approach - Lead and manage the county business functions more efficiently and effectively to enhance accountability and stewardship of county resources.

- Objective 1 Develop an annual budget that ensures fiscal accountability by analyzing future service and capital program needs, sustains budget integrity, and preserves the long-term financial stability of the county.
- Objective 2 Develop and implement the Enterprise Resource Planning (ERP) system for Marion County.
- Objective 3 Collaborate with the Sheriff's Office and Human Resources to recruit and train staff for the Marion County Jail.

Objective 4 Continue management and organizational audits, including review of county departments, programs, and initiatives.

Objective 5 Provide leadership development opportunities for the county's senior executive leadership team.

Goal 4 Community and Economic Development - Establish a well-run and effective Community Development Division that is responsive to community needs, assists low to moderate income residents with housing, coordinates the county's wildfire response, and provides opportunities to enhance the quality of life for county residents.

Objective 1 Promote down payment assistance and home rehab programs.

Objective 2 Continue to implement and complete the county's American Rescue Plan Act (ARPA) grant awards for projects selected by the Board of Commissioners. Execute contracts, monitor progress, and ensure reporting and monitoring requirements are met leading to the successful completion of the ARPA projects by December 2026.

Objective 3 Complete the Detroit Marina excavation project.

Objective 4 Continue investing in and supporting programs and opportunities to promote homeownership and home rehabilitation projects.

Goal 5 Behavioral & Community Health needs - promote the overall health of people in Marion County.

Objective 1 Identify funding streams and gaps to ensure the behavioral health needs of the community are met.

Objective 2 Work towards sustainable solutions to homelessness and life skills development.

Objective 3 Work towards securing more funding for behavioral health programs, particularly around substance use disorders and programs that provide services to youth.

DEPARTMENT OVERVIEW

The three members of the Board of Commissioners are the elected representatives of all Marion County residents. The board sets policy for the administration and operation of county government. Marion County operates as a general law county within the framework of the Oregon Constitution and Oregon Revised Statutes. The board is responsible for all three branches of county government: legislative, executive, and quasi-judicial. Formal board sessions are held weekly for official action to adopt ordinances, resolutions, and orders pertaining to county policy, operations, and administration. In addition, the board serves as the primary mechanism for encouraging citizen participation and input to local government through advisory boards, commissions, and committees and provides frequent opportunities for individuals and organizations to comment on matters of public concern.

The Chief Administrative Officer supervises department heads and implements and administers county policy as directed by the Board of Commissioners. The Chief Administrative Officer is the appointed budget officer and is responsible for proposing and monitoring the annual budget. Other programs and services provided by the board's office include intergovernmental relations, federal grant management, economic development, community mobilization, constituent services, strategic planning, public information and media relations, timely and accurate public notice, public records, and personnel administration. The office also provides clerical and program support for the commissioners, executive staff, boards, and commissions.

RESOURCE AND REQUIREMENT SUMMARY

Board of Commissioners Office	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 ADOPTED	+/- %
RESOURCES					
Charges for Services	8,817	4,069	3,271	3,271	0.0%
Admin Cost Recovery	2,346,728	3,019,994	3,930,802	4,058,136	3.2%
General Fund Transfers	595,946	625,474	780,492	847,722	8.6%
Other Fund Transfers	77,653	65,299	0	0	n.a.
TOTAL RESOURCES	**3,029,144**	**3,714,836**	**4,714,565**	**4,909,129**	**4.1%**
REQUIREMENTS					
Personnel Services					
Salaries and Wages	1,428,900	1,777,405	2,154,830	2,226,318	3.3%
Fringe Benefits	828,762	1,049,171	1,386,283	1,430,295	3.2%
Total Personnel Services	**2,257,662**	**2,826,576**	**3,541,113**	**3,656,613**	**3.3%**
Materials and Services					
Supplies	15,490	10,642	38,900	40,000	2.8%
Materials	15,020	13,558	30,598	30,600	0.0%
Communications	10,304	13,788	8,380	15,400	83.8%
Utilities	24,197	23,488	25,027	28,253	12.9%
Contracted Services	46,840	45,878	101,322	100,250	-1.1%
Repairs and Maintenance	3,637	3,079	6,000	3,200	-46.7%
Rentals	37,133	60,870	80,140	36,702	-54.2%
Insurance	108	0	100	100	0.0%
Miscellaneous	49,650	62,823	47,950	47,500	-0.9%
Total Materials and Services	**202,379**	**234,126**	**338,417**	**302,005**	**-10.8%**
Administrative Charges	569,104	654,134	835,035	950,511	13.8%
TOTAL REQUIREMENTS	**3,029,144**	**3,714,836**	**4,714,565**	**4,909,129**	**4.1%**
FTE	18.00	18.00	18.00	18.00	0.0%

FUNDS

Fund Name	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 ADOPTED	% of Total
RESOURCES					
FND 580 Central Services	3,029,144	3,714,836	4,714,565	4,909,129	100.0%
TOTAL RESOURCES	**3,029,144**	**3,714,836**	**4,714,565**	**4,909,129**	**100.0%**
REQUIREMENTS					
FND 580 Central Services	3,029,144	3,714,836	4,714,565	4,909,129	100.0%
TOTAL REQUIREMENTS	**3,029,144**	**3,714,836**	**4,714,565**	**4,909,129**	**100.0%**

PROGRAMS

	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 ADOPTED	+/- %
RESOURCES					
Board of Commissioners	3,029,144	3,714,836	4,714,565	4,909,129	4.1%
TOTAL RESOURCES	**3,029,144**	**3,714,836**	**4,714,565**	**4,909,129**	**4.1%**
REQUIREMENTS					
Board of Commissioners	3,029,144	3,714,836	4,714,565	4,909,129	4.1%
TOTAL REQUIREMENTS	**3,029,144**	**3,714,836**	**4,714,565**	**4,909,129**	**4.1%**

Board of Commissioners Program

- Executive functions: (1) Set the strategic direction and business priorities of the county; (2) Adopt the annual budget, exercise sound financial management, and build the county's fiscal strength; (3) Maintain a quality workforce and equip county employees with the tools, skills, workspace, and resources needed to do their jobs safely and well; (4) Provide leadership in critical public policy areas; (5) Appoint members of citizen advisory panels, hearings examiners, budget committee members, and the members of the Board of Equalization; and (6) Act as the board of directors for the Marion County Housing Authority and six special service districts, including Brooks Community Service District, Labish Village Sewage & Drainage District, Fargo Interchange Service District, East Salem Service District, Illahe Hills Street Lighting District, and Marion County Extension & 4-H Service District.
- Legislative functions: (1) Enact ordinances that have the force of law in the county; (2) Carefully plan and manage land use in Marion County; (3) Serve as the Local Public Health Authority; and (4) Serve as the Local Mental Health Authority.
- Quasi-judicial Functions: (1) Serve as land use appeals board of last resort for unincorporated Marion County lands; (2) Implement special district formation; and (3) Approve road vacations, street improvements, and road legalization.
- Collaboration and partnership functions: (1) Provide county leadership that is accessible, considers the interests of residents, strives to resolve concerns, ensures that actions are responsive, and delivered through quality customer service; (2) Respond to constituent needs and concerns, including fact-finding, negotiation/mediation, and problem solving; (3) Represent county interests to other agencies and organizations at the local, regional, state, and national levels; (4) Engage and inform citizens and local jurisdictions on items of countywide importance, increase public awareness of county services, and enhance the public perception of the county through proactive efforts; (5) Partner to create investments in workforce, jobs, and community infrastructure to support a diverse and thriving economy; and (6) Adopt the mandated biennial Sheriff's Office Community Corrections Plan and the Juvenile Department's Crime Prevention Plan. These are countywide plans for public safety policy, planning, coordination, and implementation of resources that include partners such as the Sheriff, local police chiefs, District Attorney, Health and Human Services Department, Juvenile Department, local businesses, and citizen advocates.

Program Summary

Board of Commissioners Office — Program: Board of Commissioners

	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 ADOPTED	+/- %
RESOURCES					
Charges for Services	8,817	4,069	3,271	3,271	0.0%
Admin Cost Recovery	2,346,728	3,019,994	3,930,802	4,058,136	3.2%
General Fund Transfers	595,946	625,474	780,492	847,722	8.6%
Other Fund Transfers	77,653	65,299	0	0	n.a.
TOTAL RESOURCES	**3,029,144**	**3,714,836**	**4,714,565**	**4,909,129**	**4.1%**
REQUIREMENTS					
Personnel Services	2,257,662	2,826,576	3,541,113	3,656,613	3.3%
Materials and Services	202,379	234,126	338,417	302,005	-10.8%
Administrative Charges	569,104	654,134	835,035	950,511	13.8%
TOTAL REQUIREMENTS	**3,029,144**	**3,714,836**	**4,714,565**	**4,909,129**	**4.1%**
FTE	18.00	18.00	18.00	18.00	0.0%

FTE By Position Title By Program

Program: Board of Commissioners	
Position Title	**FTE**
Administrative Assistant (Confidential)	1.00
Administrative Services Manager	1.00
Chief Administrative Officer	1.00
County Commissioner	3.00
County Operations Manager	1.00
Deputy County Administrative Officer	1.00
Management Analyst 1	1.00
Office Specialist 3	2.00
Office Specialist 4 (Confidential)	1.00
Policy Analyst	1.00
Policy Analyst Sr	5.00
Program Board of Commissioners FTE Total:	**18.00**

FTE Changes

There are no changes in FTE.

Board of Commissioners Program Budget Justification

RESOURCES

Revenue for the board's office budget includes Charges for Services, General Fund Transfers, and Administrative Cost Recovery. Charges for Services are for administrative support provided to Courthouse Square Condominium Association. The General Fund support covers the commissioners' salaries and benefits. Administrative Cost Recovery funds all other personnel and materials and services in the board's office.

REQUIREMENTS

Personnel Services increased due to normal step increases, cost of living adjustments, and related fringe benefit increases.

KEY DEPARTMENT ACCOMPLISHMENTS

- A $450,000 grant was awarded from the Behavioral Health Resource Network to Soaring Heights Recovery to purchase a residential property for low-income transitional housing for individuals recovering from substance abuse disorder, many of whom are homeless. This purchase will add as many as eight additional transitional beds.
- The Commissioners awarded a $1.4 million Community Development Block Grant(CDBG) for the Simonka Place Renovation Project to support women and children experiencing homelessness. This funding will remodel and update the facility, ensuring it meets the needs of its residents, including those experiencing mental health crises. Construction is expected to be completed by October 2025, providing a safe and supportive environment for the community.
- Provided on-going support for the CDBG Down Payment Assistance Program, which had ten applicants, three completed grants and 55 applicants on the waiting list for this year. Additional funding investments were approved for CDBG Homeowner Rehab Program, which completed 14 rehabilitant projects totaling $514,874 with 12 more in progress for $433,991 and 56 projects on the waiting list.
- The Board's Office continues to work towards wildfire recovery. The Board adopted an emergency ordinance that allows homeowners impacted by the 2020 wildfires to qualify for a special tax assessment on their rebuilt homes. This ordinance, in response to Senate Bill 1545, will reset property taxes to pre-fire levels, providing relief to affected residents. To protect the investments of recovered households and critical infrastructure the Board launched a hazardous tree removal program as part of its wildfire recovery efforts in the North Fork Corridor.
- The Board of Commissioners recognized Christian Aid Ministries (CAM) at the 2025 State of the County event. CAM was recognized for building 25 homes and restoration of at least five other homes in the North Santiam Canyon, free of labor costs. CAM brought hundreds of volunteers from around the United States and Canada to build the homes for wildfire victims.
- The Board of Commissioners recognized the Public Works Building and Planning Division at the 2025 State of the County event. The Building and Planning Division consists of the planning and permitting sections and spans numerous technical disciplines. Since 2020 Building and Planning has issued 498 or 71% of the building permits for recovery and 589 or 87% septic permits for recovery. Additionally, they managed the Residential Septic Grant and the Fire Hardening Grant after the wildfire
- Establish the Cordon Road safety corridor and focus on improvements in the corridor
- Revised and execute on the revised travel and tourism programs. Create a new competitive grant program for travel and tourism entities to access funds.

KEY INDICATORS

1: Customer Service

Definition and Purpose

Promote a culture of responsive service delivery and quality customer service.

Significance

This key indicator supports the county strategic priority for Customer Service and falls under the Strategic Plan Goal #5 Civil and Government Services: Provide efficient, effective, and responsive government through stewardship and accountability. This key indicator highlights the importance of providing customer service to citizens, visitors, internal customers, and community partners.

Data Units Calendar Year

The number of customer contacts received in the Board of Commissioners' Office.

Contacts: Public Safety

CY 2023 Actual	CY 2024 Actual	CY 2025 Actual	CY 2026 Estimate	CY 2027 Estimate
550	133	153	168	170

Contacts: Health and Community Services

CY 2023 Actual	CY 2024 Actual	CY 2025 Actual	CY 2026 Estimate	CY 2027 Estimate
605	129	155	164	160

Contacts: Public Works and Transportation

CY 2023 Actual	CY 2024 Actual	CY 2025 Actual	CY 2026 Estimate	CY 2027 Estimate
412	220	243	250	250

Contacts: General Government

CY 2023 Actual	CY 2024 Actual	CY 2025 Actual	CY 2026 Estimate	CY 2027 Estimate
889	621	642	642	500

Explanation of Trends and Changes

The county website contains a countywide "Contact Us" form that has proven to be popular with constituents. There were a total of 889 recorded contacts via the Marion County website in calendar year 2023. The data above shows the most common contact topics. We continue to see an increase in utilization of the "Contact Us" form as a convenient method for constituents to contact departments and conduct business with Marion County and expect to see contacts continue to increase.

2: Communication

Definition and Purpose

Provide information to media, residents, employees, and community partners via multiple channels. Improve two-way communication opportunities for public engagement.

Significance

This key indicator supports the county strategic priority for communications and falls under the Strategic Plan Goal #5 Civil and Government Services: Provide efficient, effective, and responsive government through stewardship and accountability.

Data Units Calendar Year

Social media likes on Facebook and follows on Instagram.

CY 2023 Actual	CY 2024 Actual	CY 2025 Actual	CY 2026 Estimate	CY 2027 Estimate
Facebook - 13,523 Instagram - 2,273	Facebook - 13,523 Instagram - 2273	Facebook 13,824 - Instagram 2523	Facebook - 14,654 Instagram - 2,884	Facebook - 15,000 Instagram - 3000

Number of E-Newsletter subscribers.

CY 2023 Actual	CY 2024 Actual	CY 2025 Actual	CY 2026 Estimate	CY 2027 Estimate
48545	52,000	52,200	52,339	52,800

Presentations given or external meetings attended by the county commissioners.

CY 2023 Actual	CY 2024 Actual	CY 2025 Actual	CY 2026 Estimate	CY 2027 Estimate
1050	1050	1050	1500	1500

Explanation of Trends and Changes

The county continues to see an increase in social media use as an important method of contact with constituents. We expect to continue to see solid, steady growth across social networks as we utilize increased boosted/sponsored content.

3: Organizational and Management Assessments of County Departments

Definition and Purpose

The number of organizational/management assessments and process/product improvement initiatives aimed at maximizing resources and ensuring accountability.

Beginning in 2006, the Board of Commissioners Office began contracting for performance audits of county departments and program activities. These audits assist the board in creating efficiencies, reviewing organizational structures, and making recommendations to improve service delivery in order to make the best use of taxpayer dollars.

Significance

This key indicator supports the county Strategic Plan for Goal #5 Civil and Government Services: Provide efficient, effective, and responsive government through stewardship and accountability.

In an ongoing effort to improve the efficiency and effectiveness of county operations, the Board of Commissioners' Office conducts organizational and management assessments of county departments and activities. The assessments provide valuable data and information that assist in streamlining county operations and improving the use of county resources to meet the needs of Marion County residents.

Data Units Fiscal Year

This data set includes a combination of management assessments including organizational/management performance audits, facilitation of administrative service delivery and alignment projects, and process improvement projects. Studies are reported in the fiscal year the contract was initiated. Some studies of large departments with multiple programs and services were conducted over two fiscal year periods.

FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Actual	FY 25-26 Estimate	FY 26-27 Estimate
3	3	2	2	1

Explanation of Trends and Changes

Marion County continues to streamline and increase efficiencies in business processes and practices. The goal of conducting organizational assessments is to reduce waste, improve efficiency and effectiveness, and implement improvements that benefit Marion County residents and lay the foundation for continuous improvement.

Resources by Fund Detail

580 - Central Services	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Charges for Services						
344999 Other Reimbursements	5,476	0	0	0	0	0
347101 Central Svcs to Other Agencies	3,341	4,069	3,271	3,271	3,271	3,271
Charges for Services Total	**8,817**	**4,069**	**3,271**	**3,271**	**3,271**	**3,271**
Admin Cost Recovery						
411100 County Admin Allocation	2,346,728	3,019,994	3,930,802	4,058,136	4,058,136	4,058,136
Admin Cost Recovery Total	**2,346,728**	**3,019,994**	**3,930,802**	**4,058,136**	**4,058,136**	**4,058,136**
General Fund Transfers						
381100 Transfer from General Fund	595,946	625,474	780,492	847,722	847,722	847,722
General Fund Transfers Total	**595,946**	**625,474**	**780,492**	**847,722**	**847,722**	**847,722**
Other Fund Transfers						
381115 Transfer from Non Dept Grants	77,653	65,299	0	0	0	0
Other Fund Transfers Total	**77,653**	**65,299**	**0**	**0**	**0**	**0**
Central Services Total	**3,029,144**	**3,714,836**	**4,714,565**	**4,909,129**	**4,909,129**	**4,909,129**
Board of Commissioners Office Grand Total	3,029,144	3,714,836	4,714,565	4,909,129	4,909,129	4,909,129

Requirements by Fund Detail

580 - Central Services	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Personnel Services						
Salaries and Wages						
511020 Salaries and Wages Budget Only	0	0	0	38,510	38,510	38,510
511110 Regular Wages	1,257,387	1,574,783	2,152,430	2,167,957	2,167,957	2,167,957
511120 Temporary Wages	2,463	7,440	0	17,451	17,451	17,451
511130 Vacation Pay	47,909	55,857	0	0	0	0
511140 Sick Pay	40,285	46,893	0	0	0	0
511150 Holiday Pay	67,525	81,772	0	0	0	0
511160 Comp Time Pay	611	623	0	0	0	0
511240 Leave Payoff	11,363	6,926	0	0	0	0
511290 Health Insurance Waiver Pay	1,357	2,571	2,400	2,400	2,400	2,400
511420 Premium Pay	0	541	0	0	0	0
Salaries and Wages Total	1,428,900	1,777,405	2,154,830	2,226,318	2,226,318	2,226,318
Fringe Benefits						
512010 Fringe Benefits Budget Only	0	0	0	25,673	25,673	25,673
512110 PERS	309,947	411,177	622,748	627,234	627,234	627,234
512120 401K	63,155	79,284	93,163	93,941	93,941	93,941
512130 PERS Debt Service	76,515	110,453	109,897	110,686	110,686	110,686
512200 FICA	99,133	123,321	163,787	166,356	166,356	166,356
512300 Paid Leave Oregon	3,651	4,908	6,173	6,268	6,268	6,268
512310 Medical Insurance	241,466	279,985	337,824	347,412	347,412	347,412
512320 Dental Insurance	18,769	20,843	28,560	29,172	29,172	29,172
512330 Group Term Life Insurance	2,434	3,042	3,811	3,122	3,122	3,122
512340 Long Term Disability Insurance	4,074	4,845	7,943	8,001	8,001	8,001
512400 Unemployment Insurance	1,673	2,031	2,589	2,612	2,612	2,612
512520 Workers Comp Insurance	272	291	540	570	570	570
512600 Wellness Program	548	624	720	720	720	720
512610 Employee Assistance Program	515	668	828	828	828	828
512700 County HSA Contributions	6,612	7,700	7,700	7,700	7,700	7,700
Fringe Benefits Total	828,762	1,049,171	1,386,283	1,430,295	1,430,295	1,430,295
Personnel Services Total	**2,257,662**	**2,826,576**	**3,541,113**	**3,656,613**	**3,656,613**	**3,656,613**
Materials and Services						
Supplies						
521010 Office Supplies	7,110	6,204	35,000	35,000	35,000	35,000
521070 Departmental Supplies	5,965	1,587	1,000	1,500	1,500	1,500
521080 Food Supplies	0	0	0	1,000	1,000	1,000
521190 Publications	2,359	2,808	2,250	2,000	2,000	2,000
521210 Gasoline	57	43	650	500	500	500
Supplies Total	15,490	10,642	38,900	40,000	40,000	40,000

580 - Central Services	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Materials and Services						
Materials						
522150 Small Office Equipment	7,624	6,126	5,128	5,000	5,000	5,000
522160 Small Departmental Equipment	0	0	15,000	15,000	15,000	15,000
522170 Computers Non Capital	6,897	7,432	9,470	9,600	9,600	9,600
522180 Software	499	0	1,000	1,000	1,000	1,000
Materials Total	15,020	13,558	30,598	30,600	30,600	30,600
Communications						
523040 Data Connections	4,632	7,584	3,000	5,000	5,000	5,000
523050 Postage	0	30	4,980	2,500	2,500	2,500
523060 Cellular Phones	4,811	6,124	0	7,700	7,700	7,700
523090 Long Distance Charges	862	50	400	200	200	200
Communications Total	10,304	13,788	8,380	15,400	15,400	15,400
Utilities						
524010 Electricity	21,285	20,052	21,938	24,886	24,886	24,886
524020 City Operations and St Lights	49	60	75	128	128	128
524040 Natural Gas	469	464	402	478	478	478
524050 Water	344	324	396	436	436	436
524070 Sewer	669	724	781	839	839	839
524090 Garbage Disposal and Recycling	1,381	1,864	1,435	1,486	1,486	1,486
Utilities Total	24,197	23,488	25,027	28,253	28,253	28,253
Contracted Services						
525110 Consulting Services	0	0	30,000	30,000	30,000	30,000
525448 Fusion	0	0	0	2,738	2,738	2,738
525449 Microsoft 365	0	9,998	12,722	15,314	15,314	15,314
525450 Subscription Services	33,176	5,011	3,000	3,000	3,000	3,000
525460 Software Subscriptions	0	290	23,383	27,500	27,500	27,500
525710 Printing Services	2,256	617	2,000	2,000	2,000	2,000
525715 Advertising	329	0	11,618	8,448	8,448	8,448
525735 Mail Services	894	936	1,000	1,000	1,000	1,000
525740 Document Disposal Services	82	135	500	250	250	250
525930 Fair Events and Activities	59	167	100	200	200	200
525999 Other Contracted Services	10,043	28,725	16,999	9,800	9,800	9,800
Contracted Services Total	46,840	45,878	101,322	100,250	100,250	100,250
Repairs and Maintenance						
526012 Vehicle Maintenance	0	694	0	200	200	200
526030 Building Maintenance	3,637	2,384	6,000	3,000	3,000	3,000
Repairs and Maintenance Total	3,637	3,079	6,000	3,200	3,200	3,200
Rentals						
527100 Vehicle Rental	0	140	0	0	0	0
527120 Motor Pool Mileage	1,521	2,001	2,000	0	0	0
527130 Parking	387	182	100	300	300	300

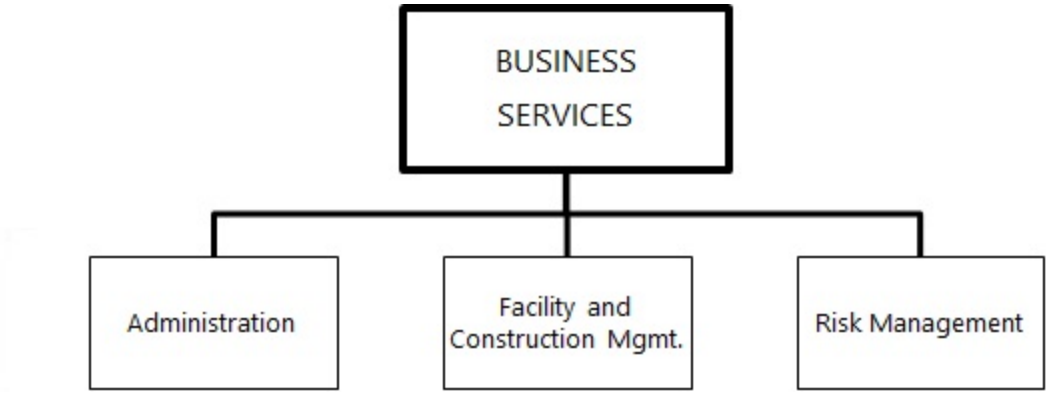
580 - Central Services	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Materials and Services						
527240 Condo Assn Assessments	25,979	41,380	68,040	28,402	28,402	28,402
527300 Equipment Rental	9,247	17,166	10,000	8,000	8,000	8,000
Rentals Total	37,133	60,870	80,140	36,702	36,702	36,702
Insurance						
528220 Notary Bonds	108	0	100	100	100	100
Insurance Total	108	0	100	100	100	100
Miscellaneous						
529110 Mileage Reimbursement	2,417	3,318	3,000	3,500	3,500	3,500
529120 Commercial Travel	5,126	7,647	5,500	5,000	5,000	5,000
529130 Meals	4,779	4,098	5,250	4,000	4,000	4,000
529140 Lodging	17,090	16,329	6,000	8,000	8,000	8,000
529210 Meetings	6,716	12,097	8,000	8,000	8,000	8,000
529220 Conferences	7,365	8,563	8,000	8,000	8,000	8,000
529230 Training	548	2,482	1,200	1,200	1,200	1,200
529300 Dues and Memberships	1,704	2,460	5,000	4,000	4,000	4,000
529590 Special Programs Other	40	0	0	0	0	0
529650 Pre Employment Costs	1,441	140	500	300	300	300
529740 Fairs and Shows	1,288	2,579	3,500	3,000	3,000	3,000
529910 Awards and Recognition	958	3,077	2,000	2,000	2,000	2,000
529999 Miscellaneous Expense	179	34	0	500	500	500
Miscellaneous Total	49,650	62,823	47,950	47,500	47,500	47,500
Materials and Services Total	**202,379**	**234,126**	**338,417**	**302,005**	**302,005**	**302,005**
Administrative Charges						
611200 BS Admin Allocation	0	10,723	9,985	13,201	13,201	13,201
611210 Facilities Mgt Allocation	52,029	46,308	55,607	57,069	57,069	57,069
611220 Custodial Allocation	40,997	37,770	46,005	48,139	48,139	48,139
611230 Courier Allocation	1,208	1,321	1,440	1,453	1,453	1,453
611240 Grounds Maintenance Allocation	0	1,130	1,329	1,552	1,552	1,552
611250 Risk Management Allocation	3,482	2,381	3,642	4,258	4,258	4,258
611260 Human Resources Allocation	32,256	40,190	49,887	48,705	48,705	48,705
611300 Legal Services Allocation	289,149	294,738	396,511	475,902	475,902	475,902
611400 Information Tech Allocation	61,651	69,218	82,823	96,871	96,871	96,871
611410 FIMS Allocation	20,439	29,656	62,692	81,362	81,362	81,362
611420 Telecommunications Allocation	5,017	4,118	3,277	6,466	6,466	6,466
611430 Technology Solution Allocation	0	30,106	0	0	0	0
611600 Finance Allocation	28,381	32,167	68,436	54,148	54,148	54,148
611800 MCBEE Allocation	14,783	16,784	27,201	27,509	27,509	27,509
612100 IT Equipment Use Charges	2,612	12,828	0	0	0	0
614100 Liability Insurance Allocation	10,300	16,896	17,700	24,105	24,105	24,105

BOARD OF COMMISSIONERS OFFICE

580 - Central Services	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Administrative Charges						
614200 WC Insurance Allocation	6,800	7,800	8,500	9,771	9,771	9,771
Administrative Charges Total	**569,104**	**654,134**	**835,035**	**950,511**	**950,511**	**950,511**
Central Services Total	**3,029,144**	**3,714,836**	**4,714,565**	**4,909,129**	**4,909,129**	**4,909,129**
Board of Commissioners Office Grand Total	3,029,144	3,714,836	4,714,565	4,909,129	4,909,129	4,909,129

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BUSINESS SERVICES



GOALS AND OBJECTIVES

Goal 1 Collaborate with stakeholders to develop solutions that align with both countywide priorities and essential business continuity objectives.

- Objective 1 Customer Service: Build and maintain responsive, collaborative relationships with county departments to improve service coordination and outcomes.
- Objective 2 Operational Effectiveness and Continuity: Streamline and standardize core operational processes to reduce inefficiencies, improve reliability, and ensure consistent service delivery across departments.
- Objective 3 Stewardship: Ensure the department's processes, internal controls, and systems support the efficient, effective, and accountable management of county resources and operations.

Goal 2 Integrate risk management, safety, and employee well-being into departmental and countywide operations by proactively managing risk exposure and collaborating with departments to deliver consistent education, guidance, and support.

- Objective 1 Customer Service: Provide timely, relevant data and information that equips stakeholders with best practices, emerging insights, and the information needed for effective decision-making.
- Objective 2 Develop and Utilize Analytics: Identify, assess, and prioritize current and potential threats to Marion County operations, personnel, and property.
- Objective 3 Re-engineer Systems & Processes: Assess existing technology and systems to identify opportunities, emerging patterns, and trends for improvement.

Goal 3 Implement a countywide facilities management strategy that delivers exceptional customer service, ensures fiscal responsibility, and applies industry best practices.

- Objective 1 Customer Service: Develop a customer-focused team that delivers timely, high-quality service through training, standardized practices, and continuous improvement.
- Objective 2 Fiscal Responsibility: Enhance financial stewardship by effectively managing operating and capital budgets and collaborating with trades staff, facility liaisons, and departments to optimize resource use and maximize cost-effectiveness.
- Objective 3 Capital Project Planning and Execution: Partner with county departments to strategically plan and execute short- and long-term projects that support countywide objectives and operational needs.

DEPARTMENT OVERVIEW

Business Services is committed to supporting Marion County's facilities and departments through a collaborative partnership across its three programs: Administration, Facility and Construction Management, and Risk Management.

- Safeguard Marion County assets-including vehicles, equipment, properties, and buildings-through proactive management and loss mitigation strategies.
- Educate and empower employees to enhance occupational safety and risk awareness.
- Oversee the cleaning, maintenance, and construction of county-owned and leased facilities.

RESOURCE AND REQUIREMENT SUMMARY

Business Services	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 ADOPTED	+/- %
RESOURCES					
Intergovernmental Federal	930	0	0	0	n.a.
Charges for Services	304,752	383,605	361,686	382,280	5.7%
Admin Cost Recovery	6,309,908	6,895,104	8,254,437	8,402,551	1.8%
Other Revenues	0	100	0	0	n.a.
General Fund Transfers	108,938	0	0	109,632	n.a.
Other Fund Transfers	0	0	46,180	0	-100.0%
TOTAL RESOURCES	**6,724,528**	**7,278,809**	**8,662,303**	**8,894,463**	**2.7%**
REQUIREMENTS					
Personnel Services					
Salaries and Wages	3,063,736	3,366,809	3,977,688	4,078,822	2.5%
Fringe Benefits	1,934,003	2,191,513	2,754,214	2,808,603	2.0%
Total Personnel Services	**4,997,739**	**5,558,321**	**6,731,902**	**6,887,425**	**2.3%**
Materials and Services					
Supplies	191,880	182,531	193,092	209,015	8.2%
Materials	23,663	38,906	39,002	64,609	65.7%
Communications	20,626	21,179	22,995	21,880	-4.8%
Utilities	45,207	37,396	47,778	53,597	12.2%
Contracted Services	163,604	122,165	113,664	128,945	13.4%
Repairs and Maintenance	674,546	490,647	494,990	424,537	-14.2%
Rentals	84,161	73,830	97,711	86,110	-11.9%
Insurance	1,500	0	0	0	n.a.
Miscellaneous	27,581	30,770	40,263	48,692	20.9%
Total Materials and Services	**1,232,768**	**997,424**	**1,049,495**	**1,037,385**	**-1.2%**
Administrative Charges	494,022	723,064	880,906	969,653	10.1%
TOTAL REQUIREMENTS	**6,724,528**	**7,278,809**	**8,662,303**	**8,894,463**	**2.7%**
FTE	52.00	53.00	54.00	54.00	0.0%

FUNDS

Fund Name	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 ADOPTED	% of Total
RESOURCES					
FND 580 Central Services	6,724,528	7,278,809	8,662,303	8,894,463	100.0%
TOTAL RESOURCES	**6,724,528**	**7,278,809**	**8,662,303**	**8,894,463**	**100.0%**
REQUIREMENTS					
FND 580 Central Services	6,724,528	7,278,809	8,662,303	8,894,463	100.0%
TOTAL REQUIREMENTS	**6,724,528**	**7,278,809**	**8,662,303**	**8,894,463**	**100.0%**

PROGRAMS

	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 ADOPTED	+/- %
RESOURCES					
BS Administration	887,919	993,609	1,165,221	1,181,570	1.4%
Facility and Construction Mgmt	5,293,539	5,825,832	6,966,255	7,165,707	2.9%
Risk Management	543,070	459,368	530,827	547,186	3.1%
TOTAL RESOURCES	**6,724,528**	**7,278,809**	**8,662,303**	**8,894,463**	**2.7%**
REQUIREMENTS					
BS Administration	887,919	993,609	1,165,221	1,181,570	1.4%
Facility and Construction Mgmt	5,293,539	5,825,832	6,966,255	7,165,707	2.9%
Risk Management	543,070	459,368	530,827	547,186	3.1%
TOTAL REQUIREMENTS	**6,724,528**	**7,278,809**	**8,662,303**	**8,894,463**	**2.7%**

BS Administration Program

- Provides leadership, strategic direction, and policy development.
- Supports county departments and aligns with their objectives.
- Manages payroll, purchasing, contracts, accounts receivable/payable, and reporting.
- Oversees countywide key and access card control procedures and parking policy administration.
- Develops, manages, and monitors the department's budget and the self-insurance fund.

Program Summary

Business Services — Program: BS Administration

	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 ADOPTED	+/- %
RESOURCES					
Intergovernmental Federal	263	0	0	0	n.a.
Charges for Services	4,012	10,067	6,150	6,150	0.0%
Admin Cost Recovery	883,644	983,542	1,112,891	1,159,238	4.2%
General Fund Transfers	0	0	0	16,182	n.a.
Other Fund Transfers	0	0	46,180	0	-100.0%
TOTAL RESOURCES	**887,919**	**993,609**	**1,165,221**	**1,181,570**	**1.4%**
REQUIREMENTS					
Personnel Services	776,454	848,949	977,920	964,374	-1.4%
Materials and Services	46,983	55,100	62,293	87,007	39.7%
Administrative Charges	64,482	89,560	125,008	130,189	4.1%
TOTAL REQUIREMENTS	**887,919**	**993,610**	**1,165,221**	**1,181,570**	**1.4%**
FTE	6.00	6.00	6.00	6.00	0.0%

FTE By Position Title By Program

Program: BS Administration	
Position Title	**FTE**
Accounting Specialist	1.00
Administrative Services Manager	1.00
Business Services Director	1.00
Contracts Specialist Sr	1.00
Office Specialist 2	1.00
Office Specialist 4	1.00
Program BS Administration FTE Total:	**6.00**

FTE Changes

There are no FTE changes.

BS Administration Program Budget Justification

RESOURCES

The Administration program is funded primarily by Administrative Cost Recovery. General Fund transfers are to cover wages and associated fringe benefits for the COLA. The remaining revenue is derived from services provided to the Courthouse Square Condominium Association.

REQUIREMENTS

Personnel Services decreased due to staffing changes in the previous fiscal year.

The increase in Materials and Services is due primarily to increased utilities costs charged to this program.

Facility and Construction Mgmt Program

- Conducts short- and long-term facility lifecycle planning and capital needs assessments for all county-owned and leased properties.
- Delivers countywide facility maintenance services, including corrective repairs, preventive maintenance, custodial care, and groundskeeping.
- Oversees capital improvement project planning, cost estimation, budgeting, and collaboration with design teams and contractors to fulfill county infrastructure needs.
- Provides countywide departmental consultations and ongoing communication, ensuring leadership is informed about regulatory compliance for fire, life safety, and security systems.
- Manages and recommends energy efficiency and resource conservation programs, collaborating with the Energy Trust of Oregon to secure incentives and rebates when available and appropriate.

Program Summary

Business Services — Program: Facility and Construction Mgmt

	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 ADOPTED	+/- %
RESOURCES					
Intergovernmental Federal	667	0	0	0	n.a.
Charges for Services	285,715	357,984	355,536	363,630	2.3%
Admin Cost Recovery	4,898,219	5,467,747	6,610,719	6,716,497	1.6%
Other Revenues	0	100	0	0	n.a.
General Fund Transfers	108,938	0	0	85,580	n.a.
TOTAL RESOURCES	**5,293,539**	**5,825,832**	**6,966,255**	**7,165,707**	**2.9%**
REQUIREMENTS					
Personnel Services	3,785,558	4,330,382	5,317,771	5,472,428	2.9%
Materials and Services	1,117,947	915,937	950,972	917,353	-3.5%
Administrative Charges	390,034	579,512	697,512	775,926	11.2%
TOTAL REQUIREMENTS	**5,293,539**	**5,825,831**	**6,966,255**	**7,165,707**	**2.9%**
FTE	43.00	44.00	45.00	45.00	0.0%

FTE By Position Title By Program

Program: Facility and Construction Mgmt	
Position Title	**FTE**
Building Maintenance Specialist	10.00
Building Maintenance Specialist Sr	3.00
Construction Project Coordinator	2.00
Custodial Supervisor	1.00
Custodial Worker 1	14.00
Custodial Worker 2	4.00
Electrician 1	1.00
Electrician 2	1.00
Facilities Analyst	1.00
Facilities Maintenance and Systems Coordinator	1.00
Facilities Program Manager	1.00
Grounds Supervisor	1.00
Groundskeeper	2.00

Program: Facility and Construction Mgmt	
Position Title	**FTE**
Mail Courier	1.00
Maintenance Control Clerk	1.00
Maintenance Supervisor	1.00
Program Facility and Construction Mgmt FTE Total:	**45.00**

FTE Changes

There are no FTE changes.

Facility and Construction Mgmt Program Budget Justification

RESOURCES

The Facility and Construction Management program is primarily funded by Administrative Cost Recovery. General Fund transfers are to cover wages and associated fringe benefits for the COLA. The remaining revenue is derived from services provided to County departments. Overall, Resources are expected to increase due to increased Personnel Services and Administrative Charges.

REQUIREMENTS

The increase in Personnel Services is due to normal step increases, cost of living adjustments and related fringe benefit increases, as well as possible retirement payouts.

Overall, Materials and Services decreased due to utilities' costs moving to another program.

Risk Management Program

- Manages the self-insurance program by balancing risk retention and transfer strategies.
- Oversees and administers automobile liability, general liability, and workers' compensation claims.
- Proactively manage risks and resources to minimize threats, optimize opportunities, and support the County's goals and swift recovery from unexpected losses.
- Implement an Enterprise Risk Management (ERM) strategy across the county.

Program Summary

Business Services — Program: Risk Management

	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 ADOPTED	+/- %
RESOURCES					
Charges for Services	15,025	15,554	0	12,500	n.a.
Admin Cost Recovery	528,045	443,815	530,827	526,816	-0.8%
General Fund Transfers	0	0	0	7,870	n.a.
TOTAL RESOURCES	**543,070**	**459,368**	**530,827**	**547,186**	**3.1%**
REQUIREMENTS					
Personnel Services	435,727	378,990	436,211	450,623	3.3%
Materials and Services	67,837	26,387	36,230	33,025	-8.8%
Administrative Charges	39,506	53,992	58,386	63,538	8.8%
TOTAL REQUIREMENTS	**543,070**	**459,368**	**530,827**	**547,186**	**3.1%**
FTE	3.00	3.00	3.00	3.00	0.0%

FTE By Position Title By Program

Program: Risk Management	
Position Title	**FTE**
Claims Coordinator	1.00
Loss Control Coordinator	1.00
Risk Manager	1.00
Program Risk Management FTE Total:	**3.00**

FTE Changes

There are no FTE changes.

Risk Management Program Budget Justification

RESOURCES

The Risk Management Program is funded mostly by Administrative Cost Recovery. General Fund transfers are to cover wages and associated fringe benefits for the COLA. The remaining revenue is derived from services provided to other County departments.

REQUIREMENTS

Personnel Services increased due to normal merit increases, cost of living adjustments and related fringe benefits. The decrease in Materials and Services is due primarily to the reduction of out-of-the-area conference registration fees and related expenses as well as a reduction in Safety Grant expenditures for FY 2026-27.

KEY DEPARTMENT ACCOMPLISHMENTS

- Maintained operational continuity during power issues and brownouts by effectively managing motor and battery backup repairs and replacements.
- The department's Administration Team oversees countywide access, parking, fiscal management, and more. Over the past year, this team efficiently managed 13 recruitments resulting in 10 new hires; 100 contracts, leases, and amendments; 245 purchase orders; 12 formal capital improvement solicitations; 2,515 payments and deposits; 1,242 parking requests; 303 keycards for new employees, and 6,843 access transactions.
- The Facilities Maintenance and Construction Teams successfully completed 18 capital improvement projects and 18 smaller-scale improvements, while also overseeing the management of 65+ additional capital projects through the design, contractual, and construction phases.
- Demonstrated resilience by sustaining custodial services and interim floor care despite unplanned staffing shortages, ensuring uninterrupted facility operations.
- Completed the design and installation of a new HVAC system for the Court Annex, improving system reliability and supporting uninterrupted court operations at a critical justice system facility.
- Implemented an effective Return-to-Work strategy in CY2025 that enabled 35 injured employees to return to work and secured $121,599 in wage subsidy reimbursements through Oregon's Employer at Injury Program (EAIP).
- Risk Management secured a two-year Excess General Liability policy with a new provider, achieving annual premium savings of several hundred thousand dollars through strategic negotiation.
- The Grounds Maintenance team advanced the development and standardization of operating procedures, strengthening operational consistency, improving efficiency, and enhancing service delivery countywide.
- Successfully completed the remodel of the new Behavioral Health Crisis Center and coordinated the seamless relocation of staff.
- Delivered a remodel of a Logan Building that created dedicated space for the Medical Examiner and staff and improved facilities for the Juvenile Department by strategically dividing the building.

KEY INDICATORS

1: Ratio of Modified Duty Days to Time-loss Days (MD:TL)

Definition and Purpose

Workers' compensation is a form of insurance that provides benefits to employees who suffer work-related injuries or illnesses. Its purpose is to support workers during their recovery period by covering medical costs, lost wages, and other related expenses. When an employee is injured on the job and has an open workers' compensation claim, their attending physician may prescribe temporary work restrictions. These restrictions are designed to facilitate a safe and gradual return to full job responsibilities. To complement this process, many employers, including Marion County, implement a return-to-work program. This program aims to find or create modified job duties that align with the employee's medical restrictions. The goal is to enable injured workers to return to work as soon as medically appropriate, while ensuring their safety and continued recovery. The DART (Days Away, Restricted, or Transferred) rate is a safety metric used to measure the impact of workplace injuries and illnesses. It calculates the number of recordable incidents that result in days away from work, job restrictions, or transfers to different positions. We use the DART rate to help measure the success of this approach, which provides a ratio of modified duty days to full-time loss days. For the first time, the DART rate is also reported and will be reported annually going forward.

Significance

A well-managed return-to-work strategy is crucial in mitigating workers' compensation claim costs. By returning workers to modified or regular duty as soon as medically appropriate, individual claim costs are minimized, and the County's recovery of Employer-at-Injury Program (EAIP) reimbursements is maximized. These funds are then reinvested to maintain and improve workplace safety, creating a cycle of injury prevention and cost management. This approach aligns with Marion County's value of stewardship, demonstrating a collaborative effort between workers, healthcare providers, and leadership to minimize the impact of workplace injuries and illnesses while promoting employee well-being and organizational efficiency. This indicator ties to County strategic priority for Civic and Government Services - Goal #5: Provide efficient, effective, and responsive government through stewardship and accountability.

Data Units Fiscal Year

(Mod Duty to Time Loss Ratio)

FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Actual	FY 25-26 Estimate	FY 26-27 Estimate
3:1	6:1	5:1	6:1	6:1

Data Units Calendar Year

(DART Rate)

CY 2023 Actual	CY 2024 Actual	CY 2025 Actual	CY 2026 Estimate	CY 2027 Estimate
3.00	1.22	2.60	2.60	2.60

Explanation of Trends and Changes

The County's claims entry system shows trends in managing time-loss expenses and keeping injured workers engaged. The modified duty to time-loss ratio (MD:TL) used to calculate the DART Rate showcases the county's efforts in containing costs and improving recovery outcomes. Risk Management works closely with the employee's department and attending physician to identify appropriate modified-duty options when an injured worker cannot return to regular duty. This approach minimizes time off work, keeps claims in medical-only status, reduces claim costs, maintains employee engagement, and qualifies the county for EAIP wage subsidy incentives. Marion County's strategy has been successful, with a 3-year average MD:TL ratio of 5:1, meaning that for every 100 days employees are not released for regular duty, only 18.74 are full time-loss days. The trend year over year is growing in a positive direction, indicating improvement. This increasing ratio demonstrates that more employees are being placed on modified duty rather than taking full-time loss days, which is a positive outcome. The higher ratio indicates: 1. More effective return-to-work practices
2. Better management of workers' compensation claims
3. Reduced full-time loss days
4. Increased cost-effectiveness
This approach yields multiple benefits, including early return-to-work, cost containment, and qualification for financial incentives through Oregon's Employer-at-Injury Program (EAIP). This strategy has led to a significant decrease in lost-time claims and total workers' compensation costs, demonstrating Marion County's commitment to employee well-being, fiscal responsibility, and operational efficiency.

2: Facilities Repairs to Preventive Maintenance

Definition and Purpose

Preventive maintenance (PM) programs extend the lifecycle of facility assets—including equipment and structures—by reducing operational costs and minimizing deferred maintenance expenses. Inadequate preventive maintenance can lead to increased labor and repair costs while prematurely limiting or shortening the lifespan of county assets.

Significance

This indicator reflects the successful implementation of adequate preventive maintenance. It aligns with the County’s strategic priority of Civic and Government Services - Goal #5: Ensuring efficient, effective, and responsive government through stewardship and accountability.

Data Units Calendar Year

Total number of work orders by year:

CY 2022 Actual	CY 2023 Actual	CY 2024 Actual	CY 2025 Actual	CY 2026 Estimate
13,461	13,131	13,550	13,643	13,678

Percentage of preventative maintenance work orders to reactive work orders:

CY 2022 Actual	CY 2023 Actual	CY 2024 Actual	CY 2025 Actual	CY 2026 Estimate
66%	69%	67%	70%	70%

Total number of hours spent on preventive work orders:

CY 2022 Actual	CY 2023 Actual	CY 2024 Actual	CY 2025 Actual	CY 2026 Estimate
32,303	31,385	35,807	49,321	49,500

Percentage of preventative maintenance work orders completed in 30 days or less:

CY 2022 Actual	CY 2023 Actual	CY 2024 Actual	CY 2025 Actual	CY 2026 Estimate
90%	84%	85%	85%	86%

Explanation of Trends and Changes

The County utilizes a computerized asset management system (AMS) to efficiently manage and maintain its facilities and assets, reducing maintenance costs and enhancing service team productivity. This system optimizes maintenance operations, generating time and cost savings. These calendar-year metrics track facilities and custodial work requests, the percentage of proactive maintenance, and staff hours dedicated to preventive maintenance across County properties. The AMS provides reliable, easily accessible data on work performance, helping maintenance, and custodial teams prioritize preventive maintenance throughout the year. Above-average preventive maintenance leads to increased productivity and a reduced work order backlog. Over the past five years, performance trends have remained consistent across all areas. When compared to peer organizations of similar size and scope, the County's performance is competitive—often ranking above average or within the top 20%.

3: Utility Costs to Square Footage

Definition and Purpose

In Facilities Management, tracking utility costs to square footage means calculating the total cost of utilities (like electricity, water, sewer, etc.) used at a building, then dividing that cost by the building's total square footage, providing a standardized measure of how much it costs to operate the building per unit of space, allowing for easy comparison between different buildings and identification of areas for energy efficiency improvements. The key purpose is to identify which county-owned buildings are using the most energy and to pinpoint potential areas for cost savings through energy-efficient upgrades or behavioral changes. The data used for this key indicator is an annual utility cost per fiscal year, by type of utility, by county-owned facility's square footage, which equals utility cost per square foot. The utilities included in this metric are water, sewer, electricity, natural gas, and disposal costs. Tracking this metric supports sustainability goals by highlighting progress in reducing energy and utility costs over time.

Significance

Tracking utility costs to square footage is essential for Facilities Management, as it enables the County to accurately identify areas of energy inefficiency, compare energy consumption and other utility costs across different spaces, and prioritize cost-saving measures. By pinpointing where the highest usage occurs, Facilities Management can optimize resource allocation and reduce costs effectively. Comparing utility costs to square footage across various areas of a building helps Facility Managers identify spaces with disproportionately high energy consumption. This can reveal potential issues with HVAC systems, lighting, or insulation that require attention. Additionally, monitoring these costs supports precise budgeting for future energy expenses and uncovers opportunities for cost savings, ultimately enhancing overall efficiency and sustainability. This indicator ties to County strategic priority for Civic and Government Services - Goal #5: Provide efficient, effective, and responsive government through stewardship and accountability.

Data Units Fiscal Year

Total cost per square foot of water and sewer usage for owned facilities by fiscal year:

FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Actual	FY 25-26 Estimate	FY 26-27 Estimate
$0.60	$0.54	$0.62	$0.62	$0.65

Total cost per square foot of electricity usage for owned facilities by fiscal year:

FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Actual	FY 25-26 Estimate	FY 26-27 Estimate
$1.62	$1.76	$1.98	$2.00	$2.12

Total cost per square foot of natural gas usage for owned facilities by fiscal year:

FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Actual	FY 25-26 Estimate	FY 26-27 Estimate
$0.29	$0.29	$0.33	$0.32	$0.34

Total disposal costs per square foot of owned facilities by fiscal year:

FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Actual	FY 25-26 Estimate	FY 26-27 Estimate
$0.14	$0.14	$0.15	$0.15	$0.16

Explanation of Trends and Changes

This key performance indicator is monitored annually using utility payment data for each fiscal year. Although many factors influencing utility rates are outside the County's control, unusually high utility costs at a specific facility serve as an early indicator for the Facilities Team to investigate potential operational issues, equipment inefficiencies, or the need for repairs or replacements.

Beginning in 2026, the County must also prepare for compliance with the Oregon Building Performance Standards, which take effect on June 1, 2028. Meeting these requirements will necessitate benchmarking and reporting energy usage for qualifying buildings and will require additional staff time and financial resources to ensure timely and full compliance.

Resources by Fund Detail

580 - Central Services	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Intergovernmental Federal						
331040 FEMA Disaster Assistance	930	0	0	0	0	0
Intergovernmental Federal Total	**930**	**0**	**0**	**0**	**0**	**0**
Charges for Services						
341620 User Fees	198,847	256,723	262,999	272,100	272,100	272,100
342910 Public Records Request Charges	0	48	0	0	0	0
344300 Restitution	34	55	30	30	30	30
344999 Other Reimbursements	1,776	840	1,826	1,150	1,150	1,150
345300 Surplus Property Sales	0	13,050	4,000	3,000	3,000	3,000
347101 Central Svcs to Other Agencies	104,096	112,889	92,831	106,000	106,000	106,000
Charges for Services Total	**304,752**	**383,605**	**361,686**	**382,280**	**382,280**	**382,280**
Admin Cost Recovery						
411200 BS Admin Allocation	0	993,696	1,112,891	1,159,238	1,159,238	1,159,238
411210 Facilities Mgt Allocation	3,723,659	3,243,619	4,231,328	4,193,544	4,193,544	4,193,544
411220 Custodial Allocation	1,837,073	1,702,967	1,884,081	1,968,211	1,968,211	1,968,211
411230 Courier Allocation	129,256	119,723	115,950	119,522	119,522	119,522
411240 Grounds Maintenance Allocation	0	399,384	379,360	435,220	435,220	435,220
411250 Risk Management Allocation	619,919	435,715	530,827	526,816	526,816	526,816
Admin Cost Recovery Total	**6,309,908**	**6,895,104**	**8,254,437**	**8,402,551**	**8,402,551**	**8,402,551**
Other Revenues						
371000 Miscellaneous Income	0	100	0	0	0	0
Other Revenues Total	**0**	**100**	**0**	**0**	**0**	**0**
General Fund Transfers						
381100 Transfer from General Fund	108,938	0	0	109,632	109,632	109,632
General Fund Transfers Total	**108,938**	**0**	**0**	**109,632**	**109,632**	**109,632**
Other Fund Transfers						
381115 Transfer from Non Dept Grants	0	0	46,180	0	0	0
Other Fund Transfers Total	**0**	**0**	**46,180**	**0**	**0**	**0**
Central Services Total	**6,724,528**	**7,278,809**	**8,662,303**	**8,894,463**	**8,894,463**	**8,894,463**
Business Services Grand Total	6,724,528	7,278,809	8,662,303	8,894,463	8,894,463	8,894,463

Requirements by Fund Detail

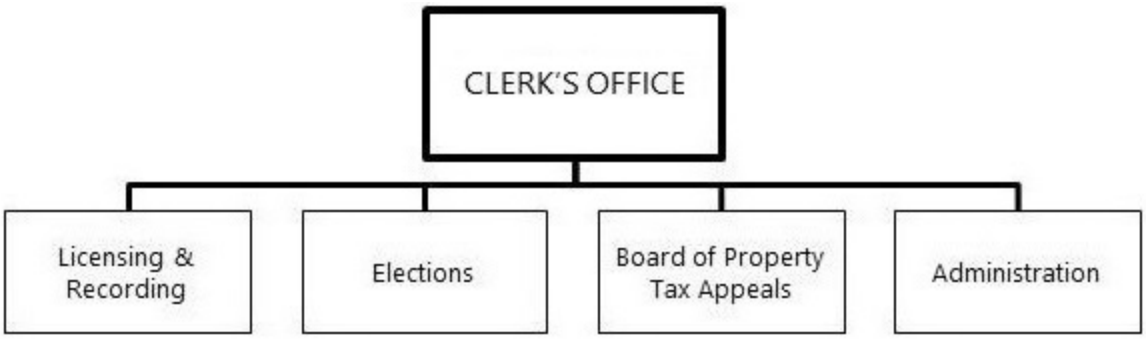
580 - Central Services	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Personnel Services						
Salaries and Wages						
511020 Salaries and Wages Budget Only	0	0	0	65,779	65,779	65,779
511110 Regular Wages	2,419,096	2,654,604	3,684,313	3,750,377	3,750,377	3,750,377
511120 Temporary Wages	25,379	28,478	69,852	37,378	37,378	37,378
511130 Vacation Pay	179,929	173,274	0	0	0	0
511140 Sick Pay	119,246	163,877	0	0	0	0
511150 Holiday Pay	160,188	170,222	0	0	0	0
511160 Comp Time Pay	19,195	22,966	22,889	25,010	25,010	25,010
511180 Differential Pay	19,416	31,484	43,550	45,662	45,662	45,662
511210 Compensation Credits	41,423	40,229	41,436	34,033	34,033	34,033
511220 Pager Pay	13,845	14,415	14,250	15,500	15,500	15,500
511240 Leave Payoff	28,490	36,014	59,186	57,111	57,111	57,111
511250 Training Pay	3,620	297	0	0	0	0
511270 Leadworker Pay	0	0	6,512	6,372	6,372	6,372
511290 Health Insurance Waiver Pay	13,827	12,314	12,000	14,400	14,400	14,400
511420 Premium Pay	20,046	18,607	23,700	27,200	27,200	27,200
511450 Premium Pay Temps	38	26	0	0	0	0
Salaries and Wages Total	3,063,736	3,366,809	3,977,688	4,078,822	4,078,822	4,078,822
Fringe Benefits						
512010 Fringe Benefits Budget Only	0	0	10,153	55,493	55,493	55,493
512110 PERS	703,930	752,152	1,100,398	1,108,661	1,108,661	1,108,661
512120 401K	31,514	34,275	36,195	35,723	35,723	35,723
512130 PERS Debt Service	169,236	208,592	194,189	195,646	195,646	195,646
512200 FICA	226,797	249,384	289,910	292,300	292,300	292,300
512300 Paid Leave Oregon	11,775	13,056	29,790	15,222	15,222	15,222
512310 Medical Insurance	705,617	832,495	968,760	980,928	980,928	980,928
512320 Dental Insurance	54,201	62,289	81,900	82,368	82,368	82,368
512330 Group Term Life Insurance	5,252	5,933	6,465	5,355	5,355	5,355
512340 Long Term Disability Insurance	10,335	11,649	13,468	13,714	13,714	13,714
512400 Unemployment Insurance	4,484	4,927	5,608	5,699	5,699	5,699
512520 Workers Comp Insurance	864	863	1,620	1,650	1,650	1,650
512600 Wellness Program	1,828	1,970	2,120	2,160	2,160	2,160
512610 Employee Assistance Program	1,717	2,101	2,438	2,484	2,484	2,484
512700 County HSA Contributions	6,452	11,826	11,200	11,200	11,200	11,200
Fringe Benefits Total	1,934,003	2,191,513	2,754,214	2,808,603	2,808,603	2,808,603
Personnel Services Total	**4,997,739**	**5,558,321**	**6,731,902**	**6,887,425**	**6,887,425**	**6,887,425**

580 - Central Services	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Materials and Services						
Supplies						
521010 Office Supplies	2,148	2,848	3,165	4,500	4,500	4,500
521030 Field Supplies	0	60	8,500	10,000	10,000	10,000
521050 Janitorial Supplies	116,772	91,995	112,209	110,513	110,513	110,513
521052 Janitorial Floor Care	1,728	1,009	1,778	2,700	2,700	2,700
521060 Electrical Supplies	26,021	44,688	25,000	25,000	25,000	25,000
521070 Departmental Supplies	16,415	21,338	13,650	25,574	25,574	25,574
521090 Uniforms and Clothing	5,458	2,857	5,650	6,325	6,325	6,325
521110 First Aid Supplies	280	164	300	230	230	230
521190 Publications	908	400	680	900	900	900
521210 Gasoline	11,059	12,461	10,904	11,467	11,467	11,467
521220 Diesel	8,755	2,923	3,000	3,200	3,200	3,200
521230 Propane	90	567	100	350	350	350
521300 Safety Clothing	780	605	1,656	1,656	1,656	1,656
521310 Safety Equipment	1,466	617	6,500	6,600	6,600	6,600
Supplies Total	191,880	182,531	193,092	209,015	209,015	209,015
Materials						
522060 Sign Materials	1,514	186	1,000	1,000	1,000	1,000
522070 Paint	910	1,578	5,000	5,000	5,000	5,000
522080 Building Materials	47	0	0	0	0	0
522100 Parts	0	0	0	4,015	4,015	4,015
522110 Batteries	5,506	1,962	5,505	11,790	11,790	11,790
522140 Small Tools	6,305	3,736	3,500	3,875	3,875	3,875
522150 Small Office Equipment	814	2,965	821	1,800	1,800	1,800
522160 Small Departmental Equipment	5,893	15,154	10,825	11,842	11,842	11,842
522170 Computers Non Capital	2,674	13,325	11,834	23,037	23,037	23,037
522180 Software	0	0	517	2,250	2,250	2,250
Materials Total	23,663	38,906	39,002	64,609	64,609	64,609
Communications						
523010 Telephone Equipment	0	52	0	65	65	65
523040 Data Connections	2,692	1,128	1,490	1,490	1,490	1,490
523050 Postage	2,046	1,919	2,490	2,560	2,560	2,560
523060 Cellular Phones	15,743	17,995	18,935	17,665	17,665	17,665
523090 Long Distance Charges	145	85	80	100	100	100
Communications Total	20,626	21,179	22,995	21,880	21,880	21,880
Utilities						
524010 Electricity	32,970	26,925	40,527	42,456	42,456	42,456
524020 City Operations and St Lights	715	924	922	380	380	380
524040 Natural Gas	1,269	196	170	201	201	201
524050 Water	2,296	1,989	856	439	439	439
524070 Sewer	1,068	937	1,130	628	628	628

580 - Central Services	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Materials and Services						
524090 Garbage Disposal and Recycling	6,889	6,426	4,173	9,493	9,493	9,493
Utilities Total	45,207	37,396	47,778	53,597	53,597	53,597
Contracted Services						
525175 Temporary Staffing	49,589	40,209	15,345	20,000	20,000	20,000
525355 Engineering Services	10,862	10,756	4,786	10,000	10,000	10,000
525360 Public Works Services	870	42	1,000	0	0	0
525448 Fusion	0	0	0	8,519	8,519	8,519
525449 Microsoft 365	0	25,833	36,524	39,389	39,389	39,389
525450 Subscription Services	52,519	44,022	180	180	180	180
525460 Software Subscriptions	0	0	44,289	36,247	36,247	36,247
525555 Security Services	31,739	0	0	0	0	0
525710 Printing Services	450	67	450	1,100	1,100	1,100
525715 Advertising	557	0	500	750	750	750
525735 Mail Services	397	324	390	450	450	450
525740 Document Disposal Services	196	190	200	210	210	210
525770 Interpreters and Translators	150	0	0	0	0	0
525999 Other Contracted Services	16,275	721	10,000	12,100	12,100	12,100
Contracted Services Total	163,604	122,165	113,664	128,945	128,945	128,945
Repairs and Maintenance						
526010 Office Equipment Maintenance	18	0	4,500	0	0	0
526011 Dept Equipment Maintenance	13,697	7,169	2,770	11,850	11,850	11,850
526012 Vehicle Maintenance	1,902	7,840	2,000	2,500	2,500	2,500
526021 Computer Software Maintenance	33,223	56,551	28,441	37,000	37,000	37,000
526030 Building Maintenance	547,358	359,529	416,259	301,462	301,462	301,462
526031 Elevator Maintenance	24,727	25,695	26,000	26,000	26,000	26,000
526032 Roof Maintenance	0	0	4,500	4,500	4,500	4,500
526050 Grounds Maintenance	53,620	33,862	10,520	41,225	41,225	41,225
Repairs and Maintenance Total	674,546	490,647	494,990	424,537	424,537	424,537
Rentals						
527110 Fleet Leases	38,320	42,449	44,937	50,165	50,165	50,165
527120 Motor Pool Mileage	1,715	1,187	3,130	3,270	3,270	3,270
527130 Parking	0	15	0	1,200	1,200	1,200
527140 County Parking	1,320	1,320	1,320	1,320	1,320	1,320
527240 Condo Assn Assessments	10,935	17,416	28,684	11,955	11,955	11,955
527300 Equipment Rental	31,871	11,444	19,640	18,200	18,200	18,200
Rentals Total	84,161	73,830	97,711	86,110	86,110	86,110
Insurance						
528415 First Party Property Claims	1,500	0	0	0	0	0
Insurance Total	1,500	0	0	0	0	0

580 - Central Services	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Materials and Services						
Miscellaneous						
529110 Mileage Reimbursement	2,177	2,811	4,582	5,572	5,572	5,572
529120 Commercial Travel	0	0	500	2,200	2,200	2,200
529130 Meals	55	0	452	870	870	870
529140 Lodging	905	718	1,590	4,250	4,250	4,250
529210 Meetings	1,835	12,054	2,795	4,550	4,550	4,550
529220 Conferences	1,306	3,216	3,416	6,750	6,750	6,750
529230 Training	10,280	4,219	13,982	11,850	11,850	11,850
529300 Dues and Memberships	1,717	3,930	1,709	2,750	2,750	2,750
529440 Safety Grants	5,475	605	4,000	2,000	2,000	2,000
529650 Pre Employment Costs	544	219	867	1,500	1,500	1,500
529690 Other Investigations	0	120	250	250	250	250
529840 Professional Licenses	0	0	525	500	500	500
529850 Device Licenses	1,590	1,649	3,500	3,000	3,000	3,000
529860 Permits	1,280	724	1,000	1,200	1,200	1,200
529910 Awards and Recognition	221	306	1,095	1,450	1,450	1,450
529990 Taxes and Penalties	21	200	0	0	0	0
529999 Miscellaneous Expense	175	0	0	0	0	0
Miscellaneous Total	27,581	30,770	40,263	48,692	48,692	48,692
Materials and Services Total	**1,232,768**	**997,424**	**1,049,495**	**1,037,385**	**1,037,385**	**1,037,385**
Administrative Charges						
611100 County Admin Allocation	57,663	77,672	98,752	109,447	109,447	109,447
611260 Human Resources Allocation	90,657	106,281	129,782	137,958	137,958	137,958
611300 Legal Services Allocation	10,651	16,428	28,567	37,183	37,183	37,183
611400 Information Tech Allocation	109,208	130,600	150,728	119,290	119,290	119,290
611410 FIMS Allocation	44,426	59,601	127,225	155,090	155,090	155,090
611420 Telecommunications Allocation	9,157	9,125	11,084	13,471	13,471	13,471
611430 Technology Solution Allocation	20,196	96,293	0	0	0	0
611600 Finance Allocation	66,068	73,325	174,951	217,838	217,838	217,838
611800 MCBEE Allocation	41,615	52,327	75,317	77,384	77,384	77,384
612100 IT Equipment Use Charges	5,680	28,308	0	0	0	0
614100 Liability Insurance Allocation	23,300	33,696	39,800	52,184	52,184	52,184
614200 WC Insurance Allocation	15,400	39,408	44,700	49,808	49,808	49,808
Administrative Charges Total	**494,022**	**723,064**	**880,906**	**969,653**	**969,653**	**969,653**
Central Services Total	**6,724,528**	**7,278,809**	**8,662,303**	**8,894,463**	**8,894,463**	**8,894,463**
Business Services Grand Total	6,724,528	7,278,809	8,662,303	8,894,463	8,894,463	8,894,463

CLERK'S OFFICE



MISSION STATEMENT

The Marion County Clerk promotes democracy, public trust and confidence in citizen government by conducting fair and open elections and by providing professional service to all customers with dignity and respect.

The Marion County Clerk protects property rights through recording ownership and claims on property in real time.

The clerks record, license, provide access to and preserve for posterity those records entrusted to their care. The Marion County Clerk shares and supports the Marion County Mission Statement, Vision Statement and Statement of Values adopted by the Board of Commissioners, department heads and elected officials.

GOALS AND OBJECTIVES

Goal 1 Increase Efficiency - Evaluate business processes to make better use of management skills, technology and resources.

- Objective 1 Implement process changes as identified in the Clerk's Office Function and Strategic Plan.

Goal 2 Streamline Business Practices - Analyze current processes for needed modifications regarding fiscal responsibilities.

- Objective 1 Identify and analyze current business processes in the areas of administration, licensing and recording, elections and Property Value Appeals Board.
- Objective 2 Outline needs to achieve the modifications to business practices and develop a plan to address the modifications.

Goal 3 Customer Service - Maintain quality customer service both over the telephone and to walk-in residents.

- Objective 1 Ensure telephones are answered by a staff member during working hours.
- Objective 2 Continue office practice of returning phone messages within 24 hours.
- Objective 3 Catalog verbal and written compliments and comments on customer service for annual review.
- Objective 4 Provide annual customer service training for all staff.
- Objective 5 Retrieve and deliver routine records requests from archives within 3 business days (72 hours).

DEPARTMENT OVERVIEW

The Marion County Clerk is an elected position.

The County Clerk consists of four programs: (1) Licensing and Recording, (2) Elections, (3) Administration, and (4) Property Value Appeals Board (PVAB). Each has a specific set of responsibilities assigned by Oregon law or county policy. All functions are mandated by Oregon law except the operation of the archive's facility and passport agency functions.

RESOURCE AND REQUIREMENT SUMMARY

Clerk's Office	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 ADOPTED	+/- %
RESOURCES					
Charges for Services	37,890	99,863	80,000	90,000	12.5%
Interest	1,966	1,134	2,200	2,200	0.0%
General Fund Transfers	3,677,833	4,164,492	4,210,609	4,187,428	-0.6%
Other Fund Transfers	0	0	0	2,200	n.a.
Net Working Capital	141,679	16,700	59,124	35,603	-39.8%
TOTAL RESOURCES	**3,859,368**	**4,282,189**	**4,351,933**	**4,317,431**	**-0.8%**
REQUIREMENTS					
Personnel Services					
Salaries and Wages	1,197,284	1,345,223	1,335,963	1,381,860	3.4%
Fringe Benefits	684,672	696,691	903,638	940,533	4.1%
Total Personnel Services	**1,881,956**	**2,041,913**	**2,239,601**	**2,322,393**	**3.7%**
Materials and Services					
Supplies	31,174	31,529	33,850	25,150	-25.7%
Materials	83,914	22,492	28,762	9,400	-67.3%
Communications	109,533	190,618	119,970	118,770	-1.0%
Utilities	40,404	39,624	42,016	44,340	5.5%
Contracted Services	425,633	528,585	484,515	469,330	-3.1%
Repairs and Maintenance	240,471	229,251	186,314	206,359	10.8%
Rentals	318,455	350,767	399,652	354,180	-11.4%
Insurance	0	1,500	0	0	n.a.
Miscellaneous	42,803	33,219	31,400	29,900	-4.8%
Total Materials and Services	**1,292,387**	**1,427,585**	**1,326,479**	**1,257,429**	**-5.2%**
Administrative Charges	668,325	753,567	785,853	735,409	-6.4%
Transfers Out	0	0	0	2,200	n.a.
TOTAL REQUIREMENTS	**3,842,667**	**4,223,065**	**4,351,933**	**4,317,431**	**-0.8%**
FTE	17.20	17.20	17.20	17.20	0.0%

FUNDS

Fund Name	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 ADOPTED	% of Total
RESOURCES					
FND 100 General Fund	3,677,833	4,059,674	4,153,176	4,117,386	95.4%
FND 120 County Clerk Records	181,535	222,515	198,757	200,045	4.6%
TOTAL RESOURCES	**3,859,368**	**4,282,189**	**4,351,933**	**4,317,431**	**100.0%**
REQUIREMENTS					
FND 100 General Fund	3,677,833	4,059,674	4,153,176	4,117,386	95.4%
FND 120 County Clerk Records	164,835	163,391	198,757	200,045	4.6%
TOTAL REQUIREMENTS	**3,842,667**	**4,223,065**	**4,351,933**	**4,317,431**	**100.0%**

PROGRAMS

	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 ADOPTED	+/- %
RESOURCES					
Licensing and Recording	1,297,227	1,431,747	1,679,325	1,770,488	5.4%
Elections	1,788,332	2,140,522	1,896,477	1,902,389	0.3%
Board of Property Tax Appeals	34,688	44,729	41,894	42,905	2.4%
CL Administration	739,120	665,192	734,237	601,649	-18.1%
TOTAL RESOURCES	**3,859,368**	**4,282,189**	**4,351,933**	**4,317,431**	**-0.8%**
REQUIREMENTS					
Licensing and Recording	1,280,527	1,372,623	1,679,325	1,770,488	5.4%
Elections	1,788,332	2,140,522	1,896,477	1,902,389	0.3%
Board of Property Tax Appeals	34,688	44,729	41,894	42,905	2.4%
CL Administration	739,120	665,192	734,237	601,649	-18.1%
TOTAL REQUIREMENTS	**3,842,667**	**4,223,065**	**4,351,933**	**4,317,431**	**-0.8%**

Licensing and Recording Program

- Deed and mortgage recording entails recording and maintaining a permanent record of all property transactions occurring in Marion County. This amounts to approximately 50,000 property documents this year and maintenance of records on approximately three million transactions.
- Records management responsibilities include operating the county archives facility which houses approximately 18,000 cubic feet of records representing over 54 million pieces of paper.
- Records management also includes microfilming, indexing, preservation and management of marriage licenses, domestic partnerships, and the permanent maintenance of all records of the Board of Commissioners proceedings, also known as the "County Commissioners Administrative Journal" dating back to 1846.
- Licensing includes the issuance of approximately 2,100 marriage licenses per year and the processing of liquor license applications and annual renewals.

Program Summary

Clerk's Office — Program: Licensing and Recording

	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 ADOPTED	+/- %
RESOURCES					
Charges for Services	37,890	99,863	80,000	90,000	12.5%
Interest	1,966	1,134	2,200	2,200	0.0%
General Fund Transfers	1,115,692	1,314,049	1,538,001	1,640,485	6.7%
Other Fund Transfers	0	0	0	2,200	n.a.
Net Working Capital	141,679	16,700	59,124	35,603	-39.8%
TOTAL RESOURCES	**1,297,227**	**1,431,747**	**1,679,325**	**1,770,488**	**5.4%**
REQUIREMENTS					
Personnel Services	652,974	668,493	935,554	964,919	3.1%
Materials and Services	360,655	412,486	446,045	522,440	17.1%
Administrative Charges	266,898	291,643	297,726	280,929	-5.6%
Transfers Out	0	0	0	2,200	n.a.
TOTAL REQUIREMENTS	**1,280,527**	**1,372,623**	**1,679,325**	**1,770,488**	**5.4%**
FTE	8.50	9.00	9.00	9.00	0.0%

FTE By Position Title By Program

Program: Licensing and Recording	
Position Title	**FTE**
Deputy County Clerk 2	5.00
Deputy County Clerk 2 (Bilingual)	1.00
Elections and Recording Manager	0.50
Office Specialist 2	1.50
Records Coordinator	1.00
Program Licensing and Recording FTE Total:	**9.00**

- In addition to the above, there is 0.5 FTE in temporary staff for Office Specialist 2.

FTE Changes

There are no changes in FTE.

Licensing and Recording Program Budget Justification

RESOURCES

The Licensing and Recording program is funded primarily by the General Fund.Other Fund Transfers increased $2,200 from the newly established countywide Interest Investment Fund.

REQUIREMENTS

Personnel Services increased due to normal step increases, cost of living adjustments, and related fringe benefit increases.
Materials and Services increased due to the addition of Helion's Disaster Recovery and Business Continuity service, and the reallocation of utilities from the Administration program across all programs.
A Transfers Out of $2,200 is included to transfer unrestricted interest earnings to the county's newly established Interest Investment Fund, with the offsetting transfer in amount noted in Resources resulting in no net budgetary impact to this Program.

Elections Program

- Maintains a voter registration file for approximately 230,000 registered voters, 42,300 inactive registered voters, 44,800 canceled voters, 5,100 pending voters and processes over 54,000 file changes annually. Changes include new voters, updates, inactivations and cancellations. Updates are largely due to voter changes of address.
- Administers and conducts all elections held in Marion County for federal, state, county and local government districts including: twenty cities, two community colleges, two education service districts, twelve school districts, twenty fire districts, four water control districts, two domestic water districts, a Soil and Water Conservation District, three sewer districts, a library district, a parks and recreation district and the Marion County Justice Court.
- Administers and conducts the election of precinct committee persons for the Democratic and Republican political parties in May every even numbered year.
- Designs Marion County election ballots and voter pamphlet, programs and maintains ballot tally (counting) system; issues ballots, verifies signatures, processes and counts the ballots; provides official results and reports on all candidate and measure races. Certifies election results to the Secretary of State.
- Provides set-up and maintains 23 ballot drop site locations countywide for major elections ensuring security and regular ballot collection. Curb-side 24/7 ballot drop boxes have been placed at Keizer City Hall, Silverton City Hall, Woodburn Library, Mt. Angel Library, Marion County Public Works, Marion County Health and Human Services Department, Stayton Library, City of Turner, City of Jefferson, City of Hubbard, and City of Aumsville.
- Processes initiative, referendum and recall petitions for state, county and district elections. Election office is the Filing Officer for county, and local district candidate, measure, and petition filings.
- Establishes precinct boundaries and maintains the boundaries and zones for 73 individual voting jurisdictions. Works with the county Geographic Information System (GIS) and the Census Bureau to carry out re-apportionment or re-districting for equal representation to applicable jurisdictions. Continuously updates address library coordinating updates with the county GIS.
- Provides technical and general information for voters, candidates, campaign committees, petitioners, government agencies, the press, and the public.

Program Summary

Clerk's Office — Program: Elections

	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 ADOPTED	+/- %
RESOURCES					
General Fund Transfers	1,788,332	2,140,522	1,896,477	1,902,389	0.3%
TOTAL RESOURCES	**1,788,332**	**2,140,522**	**1,896,477**	**1,902,389**	**0.3%**
REQUIREMENTS					
Personnel Services	671,300	932,516	846,488	888,725	5.0%
Materials and Services	841,083	890,466	714,401	701,209	-1.8%
Administrative Charges	275,949	317,539	335,588	312,455	-6.9%
TOTAL REQUIREMENTS	**1,788,332**	**2,140,522**	**1,896,477**	**1,902,389**	**0.3%**
FTE	5.00	5.50	5.50	5.50	0.0%

FTE By Position Title By Program

Program: Elections	
Position Title	**FTE**
Elections and Recording Manager	0.50
Elections Clerk	3.00

Program: Elections	
Position Title	**FTE**
Elections Technician	1.00
Support Specialist (Non-IT)	1.00
Program Elections FTE Total:	**5.50**

- In addition to the above, there are 2.5 FTE in temporary staff for Office Specialist 2 positions.

FTE Changes

There are no changes in FTE.

Elections Program Budget Justification

RESOURCES

The Elections program is entirely funded by the General Fund.

REQUIREMENTS

Personnel Services increased due to normal step increases, cost of living adjustments, and related fringe benefit increases.

Materials and Services decreased due to a reduction in the annual payment for Hart Intercivic due to an assessment of office equipment use.

Board of Property Tax Appeals Program

- The Property Value Appeals Board, formerly the Board of Property Tax Appeals (BoPTA), provides a venue for property taxpayers to appeal the assessed value of their property. The citizen board provides both a level of accountability to government and an independent review plus an explanation to the taxpayer of property value methods used by the Assessor.
- The Clerk's Office seeks board candidates for Board of Commissioner's approval and schedules their training, organizes, and records the petitions, schedules the petition hearings, and sets up the hearing room and equipment. A public notice is completed and posted. Questions from the public are answered throughout the year.
- The Clerk's Office assists the Property Value Appeals Board in processing and hearing petitions of real and personal land and business owners or their representatives appealing the assessed and real market values of their property.

Program Summary

Clerk's Office — Program: Board of Property Tax Appeals

	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 ADOPTED	+/- %
RESOURCES					
General Fund Transfers	34,688	44,729	41,894	42,905	2.4%
TOTAL RESOURCES	**34,688**	**44,729**	**41,894**	**42,905**	**2.4%**
REQUIREMENTS					
Personnel Services	26,833	35,504	30,821	31,581	2.5%
Materials and Services	1,583	1,995	3,447	4,222	22.5%
Administrative Charges	6,272	7,231	7,626	7,102	-6.9%
TOTAL REQUIREMENTS	**34,688**	**44,729**	**41,894**	**42,905**	**2.4%**
FTE	0.25	0.25	0.25	0.25	0.0%

FTE By Position Title By Program

Program: Board of Property Tax Appeals	
Position Title	**FTE**
Office Specialist 4	0.25
Program Board of Property Tax Appeals FTE Total:	**0.25**

FTE Changes

There are no changes in FTE.

Board of Property Tax Appeals Program Budget Justification

RESOURCES

The Property Value Appeals Board is funded entirely by the General Fund.

REQUIREMENTS

Personnel Services increased due to normal step increases, cost of living adjustments, and related fringe benefit increases.

Materials and Services increase due to the reallocation of utilities from the Administration program across all programs.

CL Administration Program

- Provides and facilitates department leadership and vision.
- The County Clerk speaks with various groups and organizations and through these engagements the County Clerk is able to educate the public on what the County Clerk does and what is new within the department. Also offers tours of the Clerk's facilities to school children and other groups and individuals.
- Coordinates long-term planning.
- Provides overall departmental supervision.
- Responsible for economic forecasting, budget preparation, payroll, contract administration, accounts payable, accounts receivable, and financial analysis.
- Tracks state and federal legislation and rules in coordination with the Oregon Association of County Clerks and national professional organizations.
- Serves as support staff to the Property Value Appeals Board, including public notice, processing appeals, scheduling, organizing, and assisting the board in managing hearings, and compiling and reporting results. Staff also schedules, provides training, and assures that board members are certified to Department of Revenue standards.
- Serves as the independent custodian of the Board of Commissioners Journal.
- Is the statutory County Records Administrator.
- Creates and maintains a healthy environment in which employees, customers, and other stakeholders thrive.

Program Summary

Clerk's Office — Program: CL Administration

	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 ADOPTED	+/- %
RESOURCES					
General Fund Transfers	739,120	665,192	734,237	601,649	-18.1%
TOTAL RESOURCES	**739,120**	**665,192**	**734,237**	**601,649**	**-18.1%**
REQUIREMENTS					
Personnel Services	530,848	405,400	426,738	437,168	2.4%
Materials and Services	89,065	122,637	162,586	29,558	-81.8%
Administrative Charges	119,206	137,154	144,913	134,923	-6.9%
TOTAL REQUIREMENTS	**739,120**	**665,192**	**734,237**	**601,649**	**-18.1%**
FTE	3.45	2.45	2.45	2.45	0.0%

FTE By Position Title By Program

Program: CL Administration	
Position Title	**FTE**
County Clerk	1.00
Office Specialist 4	1.45
Program CL Administration FTE Total:	**2.45**

FTE Changes

There are no changes in FTE.

CL Administration Program Budget Justification

RESOURCES

The Clerk's Office Administration Program is entirely funded by the General Fund.

REQUIREMENTS

Personnel Services increased due to normal step increases, cost of living adjustments, and related fringe benefit increases.

Materials and Services decreased due to the reallocation of utilities from the Administration program across all programs.

KEY DEPARTMENT ACCOMPLISHMENTS

- The office is scheduled to administer two elections in FY 2025-26: The November Special District Election on November 4, 2025, and the May Primary Election on May 19, 2026.
- In FY 2025-26, the Property Value Appeals Board received 65 petitions.
- Personnel continue to receive compliments from customers on our high level of quality customer service. We are committed to delivering exceptional customer service.
- During the first 5 months of FY 2025-26, Licensing and Recording recorded 17,137 documents and issued 1,078 marriage licenses. This compares to 16,730 documents and 1,150 marriage licenses in the first 5 months of FY 2024-25.
- In response to the COVID-19 Pandemic, passport acceptance was suspended in late March of 2020 after processing 3,432 applications for the 2019-20 Fiscal Year. Passport application acceptance resumed in April, 2026.
- In 2025, 774 boxes of records were accessioned (added and catalogued) into archives.1000 boxes reached their destruction date and were destroyed in 2025 (165 recycled and 865 shredded), and 469 requests were received for records/files from archives.
- Partition plats and subdivision plats have all been scanned and are continuing to be scanned as new records are created. These plats are still being indexed, though this is expected to be completed by February 2026. This project has involved scanning over 11,000 on a superior scanner that allows the records to be scanned in 3D, color, and a higher DPI(dots per inch) giving researchers the best representation of the original plat.
- In 2025, multiple collections of records were scanned into Laserfiche; Torrens (ready to index), land registration dockets (ready to index), elections books volumes 4-6 (ready to load and index), and mechanics lien books.

KEY INDICATORS

1: Recording Revenue From Licensing and Recording

Definition and Purpose

The revenue from land document recordings is tracked on a monthly and annual basis. The department tracks recording revenue back to 1999. This is an element in predicting workload and revenue.

Significance

This is necessary to project revenue and resource demands. This addresses the county strategic plan Goal #5: Provide efficient, effective, and responsive government through stewardship and accountability.

Data Units Fiscal Year

FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Actual	FY 25-26 Estimate	FY 26-27 Estimate
$1,043,504	$991,923	$1,141,238	$1,200,000	$1,250,000

Explanation of Trends and Changes

After several years of decreasing, recording revenue is starting to increase again at a slow rate. So far in FY 2025-26, recording revenue has slightly increased compared to FY 2024-25. FY 2026-27 recording revenue is expected to continue to increase.

2: Election Costs

Definition and Purpose

Election costs, using the Secretary of State formula, have been tracked since May 2000. These figures help determine future budget projections and cost forecasting to manage resources. The below figures are cost per eligible voter.

Significance

This key indicator tracks the cost per voter in administering major elections in a given fiscal year. Cost of regular staff is not included in the Secretary of State formula except for hours worked beyond the normal work week. All election board workers and temporary staff are included, as well as printing, postage, mail handling services, security, cargo van rental, supplies, other contractual services, and amortization of equipment. This key indicator facilitates the county strategic plan Goal #5: Provide efficient, effective, and responsive government through stewardship and accountability.

Data Units Fiscal Year

FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Actual	FY 25-26 Estimate	FY 26-27 Estimate
$3.79	$3.42	$2.54	$2.50	$2.50

Explanation of Trends and Changes

Election costs vary significantly depending on the type of election, size of the ballot, number of ballot styles and number of ballots cast by voters. One election can have in excess of 568 different ballot styles. Personnel, postage, printing, and maintenance costs continue to rise. Reimbursement varies greatly in that the State of Oregon will pay its proportion of a rare special election but will not pay for an even-numbered year May primary or November general election. Cities are exempt from paying during primary and general elections. Districts pay a portion of the cost for district elections. Reimbursements are not factored in the above figures. The figures are based on eligible voters and ballots mailed. Emergency and unscheduled elections cost significantly more per eligible voter than regularly scheduled elections in May and November. Updated calculations were made this year, taking the average cost per eligible voter for all elections conducted during the fiscal year, not just the May and November elections.

3: Board of Property Tax Appeals = Property Values Appeals Board

Definition and Purpose

The Clerk's Office tracks the number of property tax appeal petitions filed each year. Also tracked are the assessed value reduction and assessed value considered. This data is necessary for resource management and planning, budget projections, and the Assessor's County Assessment Function Funding Assistance grant application with the Oregon Department of Revenue.

Significance

With home and other property values continuing to increase, fewer property owners are appealing their value assessed than historically. Those that do appeal are given our full attention and this exemplifies the county strategic plan Goal #5: Provide efficient, effective, and responsive government through stewardship and accountability.

Data Units Fiscal Year

FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Actual	FY 25-26 Estimate	FY 26-27 Estimate
87 Appeals	59 Appeals	70 Appeals	65 Appeals	80 Appeals

Explanation of Trends and Changes

The number of petitions filed decreased in FY 2025-26. Property values have increased. Because of Measure 50, tax bills have not recently increased substantially, so fewer taxpayers are requesting a hearing to review their property's assessed value or true market value than historically. A modest increase in appeals is anticipated for next year.

4: Marriage Licenses and Passports Applications

Definition and Purpose

Marriage licenses issued and passport applications received are tracked for a ten-year period. The purpose is to note if there are any changing trends.

Significance

Marriage licenses issued and passport applications received are tracked for informational purposes. This key indicator relates to the county strategic plan Goal #5: Provide efficient, effective, and responsive government through stewardship and accountability.

Data Units Fiscal Year

FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Actual	FY 25-26 Estimate	FY 26-27 Estimate
2,106 Marriage Licenses, 0 Passport Applications	2,012 Marriage Licenses, 0 Passport Applications	2,451 Marriage Licenses, 0 Passport Applications	2,600 Marriage Licenses, 750 Passport Applications	2,600 Marriage Licenses, 2,500 Passport Applications

Explanation of Trends and Changes

The number of marriage licenses issued has averaged about 2,300 over the last eighteen years with a high of 2,593 in 2016-17. The license requests more than double in summer months over the winter months. Between 2000 and 2016, the number of passports issued has averaged 853 with a high of 1,378 in 2006-07. The number of passport applications increased dramatically after the November 2016 Presidential General Election due to the changed political climate, coupled with Salem's main United States Post Office change to requiring appointments for accepting applications. 7,112 passport applications were processed in calendar year 2017. In response to the COVID-19 Pandemic, passport acceptance was suspended in late March of 2020 after processing 3,432 applications for the 2019-20 Fiscal Year. Passport application acceptance resumed in April, 2026.

Resources by Fund Detail

100 - General Fund	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
General Fund Transfers						
381100 Transfer from General Fund	3,677,833	4,059,674	4,153,176	4,117,386	4,117,386	4,117,386
General Fund Transfers Total	**3,677,833**	**4,059,674**	**4,153,176**	**4,117,386**	**4,117,386**	**4,117,386**
General Fund Total	**3,677,833**	**4,059,674**	**4,153,176**	**4,117,386**	**4,117,386**	**4,117,386**
120 - County Clerk Records	**Actual FY 23-24**	**Actual FY 24-25**	**Budget FY 25-26**	**Proposed FY 26-27**	**Approved FY 26-27**	**Adopted FY 26-27**
Charges for Services						
341820 County Clerk Records Fees	37,890	99,863	80,000	90,000	90,000	90,000
Charges for Services Total	**37,890**	**99,863**	**80,000**	**90,000**	**90,000**	**90,000**
Interest						
361000 Investment Earnings	1,966	1,134	2,200	2,200	2,200	2,200
Interest Total	**1,966**	**1,134**	**2,200**	**2,200**	**2,200**	**2,200**
General Fund Transfers						
381100 Transfer from General Fund	0	104,817	57,433	70,042	70,042	70,042
General Fund Transfers Total	**0**	**104,817**	**57,433**	**70,042**	**70,042**	**70,042**
Other Fund Transfers						
381104 Transfer from Interest Inv Fund	0	0	0	0	0	2,200
Other Fund Transfers Total	**0**	**0**	**0**	**0**	**0**	**2,200**
Net Working Capital						
392000 Net Working Capital Unrestr	141,679	16,700	59,124	35,603	35,603	35,603
Net Working Capital Total	**141,679**	**16,700**	**59,124**	**35,603**	**35,603**	**35,603**
County Clerk Records Total	**181,535**	**222,515**	**198,757**	**197,845**	**197,845**	**200,045**
Clerk's Office Grand Total	3,859,368	4,282,189	4,351,933	4,315,231	4,315,231	4,317,431

Requirements by Fund Detail

100 - General Fund	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Personnel Services						
Salaries and Wages						
511020 Salaries and Wages Budget Only	0	0	0	19,942	19,942	19,942
511110 Regular Wages	784,964	671,630	1,005,684	1,028,397	1,028,397	1,028,397
511120 Temporary Wages	97,664	261,301	145,790	145,819	145,819	145,819
511130 Vacation Pay	31,098	34,333	0	0	0	0
511140 Sick Pay	35,466	27,518	0	0	0	0
511150 Holiday Pay	44,274	38,395	0	0	0	0
511160 Comp Time Pay	17,219	13,513	0	0	0	0
511210 Compensation Credits	9,418	9,795	10,536	10,536	10,536	10,536
511240 Leave Payoff	3,976	10,595	0	0	0	0
511260 Election Workers	50,911	104,264	60,000	60,000	60,000	60,000
511280 Cell Phone Pay	604	602	0	0	0	0
511290 Health Insurance Waiver Pay	7,242	5,757	4,800	4,800	4,800	4,800
511420 Premium Pay	43,342	78,911	30,000	30,000	30,000	30,000
511450 Premium Pay Temps	3,473	15,339	0	0	0	0
Salaries and Wages Total	1,129,650	1,271,952	1,256,810	1,299,494	1,299,494	1,299,494
Fringe Benefits						
512010 Fringe Benefits Budget Only	0	0	12,852	26,132	26,132	26,132
512110 PERS	229,327	243,771	337,209	343,781	343,781	343,781
512120 401K	12,576	11,103	13,366	13,957	13,957	13,957
512130 PERS Debt Service	58,934	69,775	59,507	60,668	60,668	60,668
512200 FICA	80,241	88,617	88,703	90,395	90,395	90,395
512300 Paid Leave Oregon	3,905	4,440	4,077	4,169	4,169	4,169
512310 Medical Insurance	224,688	204,384	298,080	306,540	306,540	306,540
512320 Dental Insurance	17,605	15,275	25,200	25,740	25,740	25,740
512330 Group Term Life Insurance	1,504	1,270	1,774	1,474	1,474	1,474
512340 Long Term Disability Insurance	3,203	2,642	3,692	3,774	3,774	3,774
512400 Unemployment Insurance	1,503	1,665	1,310	1,345	1,345	1,345
512520 Workers Comp Insurance	395	422	577	577	577	577
512600 Wellness Program	634	505	680	680	680	680
512610 Employee Assistance Program	595	531	783	783	783	783
512700 County HSA Contributions	4,172	2,920	2,100	2,800	2,800	2,800
Fringe Benefits Total	639,282	647,319	849,910	882,815	882,815	882,815
Personnel Services Total	**1,768,932**	**1,919,271**	**2,106,720**	**2,182,309**	**2,182,309**	**2,182,309**
Materials and Services						
Supplies						
521010 Office Supplies	10,632	14,081	8,700	5,600	5,600	5,600
521030 Field Supplies	74	0	0	0	0	0

100 - General Fund	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Materials and Services						
521070 Departmental Supplies	13,199	6,416	8,600	3,000	3,000	3,000
521090 Uniforms and Clothing	0	4,110	0	0	0	0
521110 First Aid Supplies	281	0	0	0	0	0
521170 Educational Supplies	0	31	0	0	0	0
521190 Publications	997	0	0	0	0	0
521210 Gasoline	374	365	500	500	500	500
521220 Diesel	49	0	50	50	50	50
521300 Safety Clothing	0	505	0	0	0	0
Supplies Total	25,606	25,509	17,850	9,150	9,150	9,150
Materials						
522110 Batteries	0	14	0	0	0	0
522150 Small Office Equipment	978	251	2,500	1,500	1,500	1,500
522160 Small Departmental Equipment	1,202	0	1,144	700	700	700
522170 Computers Non Capital	24,225	17,869	22,696	6,844	6,844	6,844
522180 Software	54,515	1,933	0	0	0	0
Materials Total	80,919	20,067	26,340	9,044	9,044	9,044
Communications						
523010 Telephone Equipment	22	0	100	100	100	100
523020 Phone and Communication Svcs	0	65	0	0	0	0
523040 Data Connections	9,311	10,574	13,700	12,500	12,500	12,500
523050 Postage	98,580	177,507	104,000	104,000	104,000	104,000
523060 Cellular Phones	1,496	2,331	2,000	2,000	2,000	2,000
523090 Long Distance Charges	124	141	170	170	170	170
Communications Total	109,533	190,618	119,970	118,770	118,770	118,770
Utilities						
524010 Electricity	35,675	33,841	36,779	39,071	39,071	39,071
524020 City Operations and St Lights	89	104	128	134	134	134
524040 Natural Gas	818	837	722	856	856	856
524050 Water	598	566	677	681	681	681
524070 Sewer	1,132	1,208	1,303	1,328	1,328	1,328
524090 Garbage Disposal and Recycling	2,091	3,068	2,407	2,270	2,270	2,270
Utilities Total	40,404	39,624	42,016	44,340	44,340	44,340
Contracted Services						
525360 Public Works Services	1,015	0	0	0	0	0
525430 Programming and Data Services	26,438	21,136	15,000	12,500	12,500	12,500
525448 Fusion	0	0	0	2,921	2,921	2,921
525449 Microsoft 365	0	19,791	22,013	18,851	18,851	18,851
525450 Subscription Services	3,206	4,640	7,500	0	0	0
525460 Software Subscriptions	0	0	67,402	73,392	73,392	73,392
525555 Security Services	36,002	39,249	25,000	25,000	25,000	25,000

100 - General Fund	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Materials and Services						
525710 Printing Services	285,008	353,900	251,000	250,500	250,500	250,500
525715 Advertising	8,686	5,909	4,000	3,000	3,000	3,000
525735 Mail Services	57,170	65,187	58,950	57,696	57,696	57,696
525740 Document Disposal Services	(1,600)	1,247	750	750	750	750
525770 Interpreters and Translators	0	0	100	100	100	100
525999 Other Contracted Services	7,581	17,067	8,500	8,500	8,500	8,500
Contracted Services Total	423,506	528,125	460,215	453,210	453,210	453,210
Repairs and Maintenance						
526010 Office Equipment Maintenance	118	0	0	0	0	0
526011 Dept Equipment Maintenance	20,352	28,502	23,037	16,780	16,780	16,780
526021 Computer Software Maintenance	213,905	199,785	161,277	188,579	188,579	188,579
526030 Building Maintenance	6,097	964	2,000	1,000	1,000	1,000
Repairs and Maintenance Total	240,471	229,251	186,314	206,359	206,359	206,359
Rentals						
527100 Vehicle Rental	183	0	450	0	0	0
527110 Fleet Leases	3,972	3,964	2,976	3,528	3,528	3,528
527120 Motor Pool Mileage	1,709	2,641	2,400	2,400	2,400	2,400
527130 Parking	16,492	16,885	14,700	14,700	14,700	14,700
527140 County Parking	3,300	3,300	3,300	3,300	3,300	3,300
527210 Building Rental Private	241,597	249,047	260,750	276,856	276,856	276,856
527240 Condo Assn Assessments	40,426	64,388	105,876	44,196	44,196	44,196
527300 Equipment Rental	10,776	10,542	9,200	9,200	9,200	9,200
Rentals Total	318,455	350,767	399,652	354,180	354,180	354,180
Insurance						
528415 First Party Property Claims	0	1,500	0	0	0	0
Insurance Total	0	1,500	0	0	0	0
Miscellaneous						
529110 Mileage Reimbursement	1,196	2,054	2,000	2,400	2,400	2,400
529120 Commercial Travel	2,305	3,154	2,200	2,250	2,250	2,250
529130 Meals	2,127	2,477	2,300	2,300	2,300	2,300
529140 Lodging	7,640	9,888	7,700	8,200	8,200	8,200
529210 Meetings	953	1,213	1,400	1,400	1,400	1,400
529220 Conferences	4,618	5,201	5,200	5,200	5,200	5,200
529230 Training	17,413	2,125	4,600	4,600	4,600	4,600
529300 Dues and Memberships	2,637	3,370	2,500	2,500	2,500	2,500
529650 Pre Employment Costs	2,642	2,101	2,500	0	0	0
529740 Fairs and Shows	0	115	0	50	50	50
529840 Professional Licenses	0	0	100	100	100	100
529910 Awards and Recognition	1,164	163	350	350	350	350

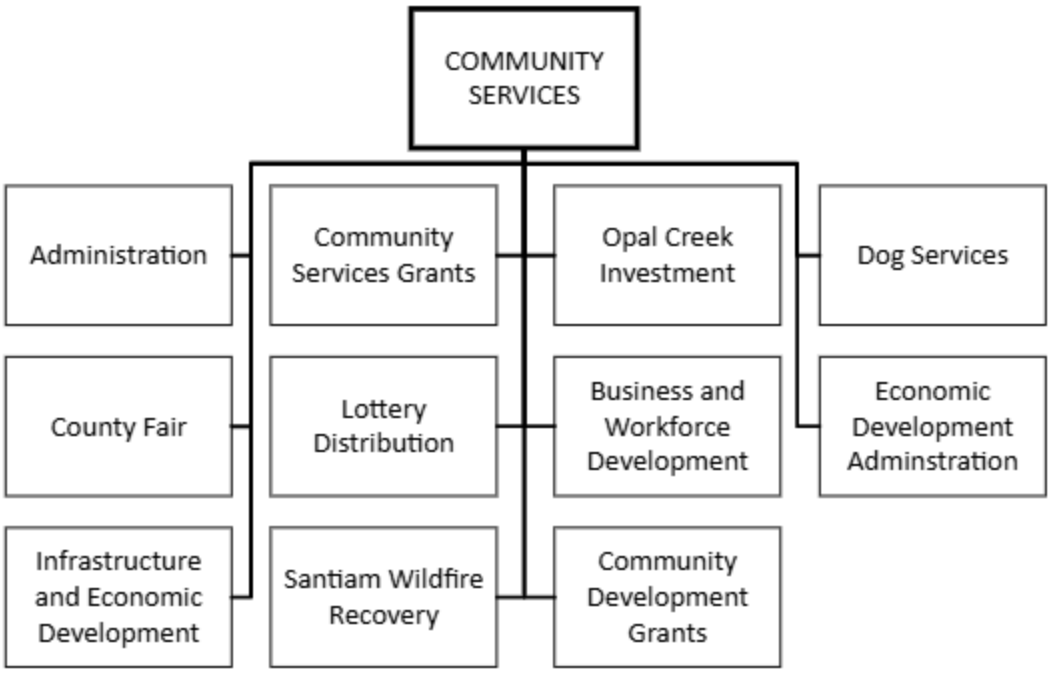
100 - General Fund	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Materials and Services						
529999 Miscellaneous Expense	109	1,358	550	550	550	550
Miscellaneous Total	42,803	33,219	31,400	29,900	29,900	29,900
Materials and Services Total	**1,281,696**	**1,418,680**	**1,283,757**	**1,224,953**	**1,224,953**	**1,224,953**
Administrative Charges						
611100 County Admin Allocation	23,916	33,418	41,592	43,315	43,315	43,315
611200 BS Admin Allocation	0	10,430	10,117	11,537	11,537	11,537
611210 Facilities Mgt Allocation	89,262	77,743	93,353	94,097	94,097	94,097
611220 Custodial Allocation	66,228	62,918	76,635	80,184	80,184	80,184
611230 Courier Allocation	1,431	1,428	1,455	1,549	1,549	1,549
611240 Grounds Maintenance Allocation	0	2,084	2,449	2,589	2,589	2,589
611250 Risk Management Allocation	2,667	2,041	2,330	3,841	3,841	3,841
611260 Human Resources Allocation	34,450	43,450	50,412	51,953	51,953	51,953
611300 Legal Services Allocation	23,151	41,159	71,726	71,247	71,247	71,247
611400 Information Tech Allocation	143,475	167,356	197,000	106,620	106,620	106,620
611410 FIMS Allocation	21,141	28,844	63,523	71,105	71,105	71,105
611420 Telecommunications Allocation	8,614	5,765	6,327	8,757	8,757	8,757
611430 Technology Solution Allocation	112,695	69,453	0	0	0	0
611600 Finance Allocation	43,095	66,931	52,345	51,666	51,666	51,666
611800 MCBEE Allocation	33,529	55,172	76,673	81,106	81,106	81,106
612100 IT Equipment Use Charges	11,153	36,708	0	0	0	0
614100 Liability Insurance Allocation	7,500	11,412	11,094	12,173	12,173	12,173
614200 WC Insurance Allocation	4,897	5,412	5,668	18,385	18,385	18,385
Administrative Charges Total	**627,204**	**721,724**	**762,699**	**710,124**	**710,124**	**710,124**
General Fund Total	**3,677,833**	**4,059,674**	**4,153,176**	**4,117,386**	**4,117,386**	**4,117,386**
120 - County Clerk Records	**Actual FY 23-24**	**Actual FY 24-25**	**Budget FY 25-26**	**Proposed FY 26-27**	**Approved FY 26-27**	**Adopted FY 26-27**
Personnel Services						
Salaries and Wages						
511020 Salaries and Wages Budget Only	0	0	4,000	1,388	1,388	1,388
511110 Regular Wages	55,242	57,120	72,370	77,979	77,979	77,979
511130 Vacation Pay	4,752	6,297	0	0	0	0
511140 Sick Pay	1,074	3,564	0	0	0	0
511150 Holiday Pay	3,968	3,537	0	0	0	0
511210 Compensation Credits	2,598	2,702	2,783	2,999	2,999	2,999
511420 Premium Pay	0	51	0	0	0	0
Salaries and Wages Total	67,634	73,271	79,153	82,366	82,366	82,366
Fringe Benefits						
512010 Fringe Benefits Budget Only	0	0	0	926	926	926
512110 PERS	15,324	16,884	21,719	23,403	23,403	23,403

120 - County Clerk Records	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Personnel Services						
512130 PERS Debt Service	4,623	5,685	3,833	4,130	4,130	4,130
512200 FICA	4,990	5,459	5,699	6,145	6,145	6,145
512300 Paid Leave Oregon	264	288	301	324	324	324
512310 Medical Insurance	18,222	19,053	19,872	20,436	20,436	20,436
512320 Dental Insurance	1,405	1,399	1,680	1,716	1,716	1,716
512330 Group Term Life Insurance	120	129	128	113	113	113
512340 Long Term Disability Insurance	248	267	267	288	288	288
512400 Unemployment Insurance	99	108	113	121	121	121
512520 Workers Comp Insurance	18	17	30	30	30	30
512600 Wellness Program	40	40	40	40	40	40
512610 Employee Assistance Program	37	42	46	46	46	46
Fringe Benefits Total	45,389	49,372	53,728	57,718	57,718	57,718
Personnel Services Total	**113,023**	**122,643**	**132,881**	**140,084**	**140,084**	**140,084**
Materials and Services						
Supplies						
521070 Departmental Supplies	5,568	6,021	16,000	16,000	16,000	16,000
Supplies Total	5,568	6,021	16,000	16,000	16,000	16,000
Materials						
522150 Small Office Equipment	67	0	0	0	0	0
522170 Computers Non Capital	0	2,424	2,422	356	356	356
522180 Software	2,928	0	0	0	0	0
Materials Total	2,995	2,424	2,422	356	356	356
Contracted Services						
525430 Programming and Data Services	0	0	23,153	14,986	14,986	14,986
525448 Fusion	0	0	0	152	152	152
525449 Microsoft 365	0	460	1,147	982	982	982
525740 Document Disposal Services	2,128	0	0	0	0	0
Contracted Services Total	2,128	460	24,300	16,120	16,120	16,120
Materials and Services Total	**10,690**	**8,905**	**42,722**	**32,476**	**32,476**	**32,476**
Administrative Charges						
611100 County Admin Allocation	2,000	1,892	1,977	2,250	2,250	2,250
611200 BS Admin Allocation	0	660	431	597	597	597
611230 Courier Allocation	101	72	76	81	81	81
611250 Risk Management Allocation	0	0	145	372	372	372
611260 Human Resources Allocation	2,425	2,204	2,626	2,706	2,706	2,706
611400 Information Tech Allocation	14,109	10,560	8,628	5,542	5,542	5,542
611410 FIMS Allocation	2,073	1,824	2,701	3,683	3,683	3,683
611420 Telecommunications Allocation	844	371	264	471	471	471
611430 Technology Solution Allocation	10,906	4,472	0	0	0	0

120 - County Clerk Records	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Administrative Charges						
611600 Finance Allocation	4,351	3,901	1,880	2,568	2,568	2,568
611800 MCBEE Allocation	3,234	3,559	3,388	4,057	4,057	4,057
612100 IT Equipment Use Charges	1,078	2,328	0	0	0	0
614100 Liability Insurance Allocation	0	0	706	732	732	732
614200 WC Insurance Allocation	0	0	332	2,226	2,226	2,226
Administrative Charges Total	**41,121**	**31,843**	**23,154**	**25,285**	**25,285**	**25,285**
Transfers Out						
561104 Transfer to Interest Inv Fund	0	0	0	0	0	2,200
Transfers Out Total	**0**	**0**	**0**	**0**	**0**	**2,200**
County Clerk Records Total	**164,835**	**163,391**	**198,757**	**197,845**	**197,845**	**200,045**
Clerk's Office Grand Total	3,842,667	4,223,065	4,351,933	4,315,231	4,315,231	4,317,431

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COMMUNITY SERVICES



MISSION STATEMENT

Through collaboration and innovation, we invest in opportunities to improve lives, strengthen families, and engage communities to reach their full potential.

GOALS AND OBJECTIVES

Goal 1 Administration: Provide integrated operational support that enables every program to achieve its highest level of effectiveness.

- Objective 1 Provide consistent, timely service and professional support for internal teams, external partners and advisory bodies.
- Objective 2 Communicate effectively with all partners and stakeholders to ensure information is delivered in an efficient, accurate, and responsive manner, strengthening collaboration and trust.
- Objective 3 Advise and implement strategies that address complex operational challenges with sustainable results.

Goal 2 Viable Communities: Enhance community resilience and prosperity by investing in workforce development, encouraging entrepreneurship, and building strategic partnerships that expand opportunities for all residents.

- Objective 1 Partner with educational institutions and training providers to align workforce skills with employer needs.
- Objective 2 Encourage small business growth by expanding access to financing, mentorship, and business development services.
- Objective 3 Strengthen collaboration with regional, state, and federal partners to leverage resources and support community initiatives.

Goal 3 Economic Development: Promote sustainable economic growth by supporting existing businesses, attracting new investment, and fostering innovation that creates quality jobs and strengthens the county's tax base.

- Objective 1 Develop and implement business retention and expansion programs to support local employers.
- Objective 2 Attract new industries and investments that align with the county's economic strengths and long-term vision.
- Objective 3 Support innovation and entrepreneurship through incentives, technical assistance, and access to resources.
- Objective 4 Foster a robust and seamless research and development system that is innovative, creates new markets within the natural resource industry, and promotes local assets that benefit businesses, programs, and stakeholders.
- Objective 5 Partner with rural communities and stakeholders to foster the development of affordable housing, transportation options, access to recreation, and retail amenities.
- Objective 6 Provide oversight and management of the county's video lottery funding.

Goal 4 County Fair: Deliver effective and efficient administrative support to ensure the continued success of the Marion County Fair.

- Objective 1 Strengthen fair operations through sound fiscal stewardship and best management practices.
- Objective 2 Support Fair Board members with clear communication, strong program coordination, and the development of innovative revenue streams.
- Objective 3 Provide exceptional customer service by streamlining registration, coordinating programs effectively, and ensuring smooth execution of events and activities.
- Objective 4 Grow fair attendance annually by collaborating with the Fair Board and event coordinators to design and promote events that attract visitors and boost revenues.

Goal 5 Dog Services: Protect the people and dogs of Marion County by providing professional and courteous enforcement and sheltering services for stray and abandoned dogs.

- Objective 1 Enforce Marion County's dog licensing and dog control codes.
- Objective 2 Provide shelter and care for lost dogs until they are reunited with their families or adopted.
- Objective 3 Return as many dogs as possible to their owners, obtain positive outcomes for the remaining dogs via adoption, foster families, and transfers to other shelters or rescues.
- Objective 4 Promote appropriate treatment of dogs and the responsibilities of dog ownership.

Goal 6 Community Development Block Grant (CDBG) and HOME Investment Partnership grant programs: Develop the County's CDBG and HOME program to provide decent, affordable housing (including homeownership opportunities), suitable living environments and economic opportunities for low-to-moderate income households, eliminating slum and blight, building public infrastructure, increasing investment in services for disadvantaged communities, and creating jobs.

- Objective 1 Promote the development and retention of affordable housing for low-to-moderate income families.
- Objective 2 Invest in activities that increase services to low-to-moderate income and disadvantaged clientele.
- Objective 3 Meet all HUD program requirements in a timely manner.

Goal 7 Wildfire Recovery: Provide service to those impacted by the 2020 Beachie Creek Wildfire and work with local fire impacted communities toward full recovery, Coordinate various County wildfire recovery efforts.

Objective 1 Work with individuals, communities, organizations, and government entities to assist cities and residents as they continue to recover from the 2020 Labor Day Wildfires.

Objective 2 Integrate wildfire recovery efforts with economic development activities to help build a strong and coordinated recovery of the local economies.

DEPARTMENT OVERVIEW

In FY 25-26, the Community Services Department was renamed the Community and Economic Development Department to better reflect its mission and scope of work. The department is made up of eleven programs that provide services such as promoting community vitality and economic development, administering CDBG / HOME grant programs, overseeing dog services and the county fair, supporting wildfire recovery efforts and working with partners on behalf of Marion County's residents.

The department builds strategic partnerships among community members, businesses, civic leaders, service agencies and other stakeholders to strengthen communities and local economies. In addition, it manages one advisory board; oversees dog services and shelter operations; administers contracts; coordinates economic development efforts, including the oversight of Marion County's Oregon Lottery funds; performs budget and administrative responsibilities for the Marion County Extension and 4-H Service District; and manages the County fair.

RESOURCE AND REQUIREMENT SUMMARY

Community Services	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 ADOPTED	+/- %
RESOURCES					
Licenses and Permits	176,770	200,406	185,000	185,000	0.0%
Intergovernmental Federal	2,800,223	3,994,770	23,074,575	21,687,244	-6.0%
Intergovernmental State	2,956,347	2,846,393	2,753,167	2,725,782	-1.0%
Charges for Services	471,317	440,632	391,665	375,096	-4.2%
Fines and Forfeitures	10,294	11,595	10,000	10,000	0.0%
Interest	119,635	174,653	168,019	178,053	6.0%
Other Revenues	107,859	210,775	25,400	25,832	1.7%
General Fund Transfers	2,409,122	2,507,314	3,018,894	3,199,328	6.0%
Other Fund Transfers	451,000	0	1,983,629	41,733	-97.9%
Net Working Capital	5,431,287	6,315,918	6,746,481	5,252,403	-22.1%
TOTAL RESOURCES	**14,933,852**	**16,702,456**	**38,356,830**	**33,680,471**	**-12.2%**
REQUIREMENTS					
Personnel Services					
Salaries and Wages	1,623,350	1,625,559	1,924,537	2,074,865	7.8%
Fringe Benefits	1,031,366	1,071,025	1,366,094	1,413,074	3.4%
Total Personnel Services	**2,654,716**	**2,696,585**	**3,290,631**	**3,487,939**	**6.0%**
Materials and Services					
Supplies	66,672	66,088	78,069	89,795	15.0%
Materials	15,763	10,147	37,033	27,408	-26.0%
Communications	10,160	9,843	15,604	13,139	-15.8%
Utilities	41,940	38,947	46,885	50,388	7.5%
Contracted Services	4,536,722	5,633,908	14,531,284	10,887,315	-25.1%
Repairs and Maintenance	24,403	8,292	21,144	17,044	-19.4%
Rentals	137,745	162,878	170,694	166,036	-2.7%
Insurance	4,199	5,639	5,500	5,982	8.8%
Miscellaneous	71,923	90,017	163,645	161,945	-1.0%
Total Materials and Services	**4,909,527**	**6,025,759**	**15,069,858**	**11,419,052**	**-24.2%**
Administrative Charges	729,692	837,221	1,042,579	990,382	-5.0%
Capital Outlay	0	0	6,347	0	-100.0%
Transfers Out	324,000	396,379	508,389	391,233	-23.0%
Contingency	0	0	464,575	0	-100.0%
Reserve for Future Expenditure	0	0	17,974,451	17,391,865	-3.2%
TOTAL REQUIREMENTS	**8,617,935**	**9,955,943**	**38,356,830**	**33,680,471**	**-12.2%**
FTE	25.90	25.90	25.90	25.90	0.0%

FUNDS

Fund Name	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 ADOPTED	% of Total
RESOURCES					
FND 100 General Fund	1,019,883	1,000,157	1,227,071	1,325,397	3.9%
FND 160 Community Services Grants	661,712	438,998	18,841,715	17,563,771	52.1%
FND 165 Lottery and Economic Dev	6,792,130	7,211,712	8,405,534	7,311,062	21.7%
FND 170 Community Development	3,395,987	4,760,306	6,487,985	4,141,445	12.3%
FND 230 Dog Services	1,688,028	1,846,893	2,106,710	2,189,142	6.5%
FND 270 County Fair	1,376,111	1,444,390	1,287,815	1,149,654	3.4%
TOTAL RESOURCES	**14,933,852**	**16,702,456**	**38,356,830**	**33,680,471**	**100.0%**
REQUIREMENTS					
FND 100 General Fund	1,019,883	1,000,157	1,227,071	1,325,397	3.9%
FND 160 Community Services Grants	578,064	420,065	18,841,715	17,563,771	52.1%
FND 165 Lottery and Economic Dev	2,534,408	1,793,552	8,405,534	7,311,062	21.7%
FND 170 Community Development	2,378,204	4,366,889	6,487,985	4,141,445	12.3%
FND 230 Dog Services	1,644,244	1,822,621	2,106,710	2,189,142	6.5%
FND 270 County Fair	463,131	552,659	1,287,815	1,149,654	3.4%
TOTAL REQUIREMENTS	**8,617,935**	**9,955,943**	**38,356,830**	**33,680,471**	**100.0%**

PROGRAMS

	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 ADOPTED	+/- %
RESOURCES					
CS Administration	1,076,375	1,084,223	1,356,980	1,461,800	7.7%
Community Services Grants	241,307	201,559	4,425,161	3,468,833	-21.6%
MC Reentry Initiative	92,631	91,737	1,160	0	-100.0%
Opal Creek Investment	327,774	145,702	14,415,394	14,094,938	-2.2%
Dog Services	1,688,028	1,846,893	2,106,710	2,189,142	3.9%
County Fair	1,376,111	1,444,390	1,287,815	1,149,654	-10.7%
Economic Development Admin	5,166,689	6,239,234	5,775,126	6,069,159	5.1%
Lottery Distribution	293,950	32,500	1,269,999	320,000	-74.8%
Business and Workforce Dev	450,000	260,000	780,000	305,500	-60.8%
Infrastructure and Econ Dev	825,000	595,913	450,500	480,000	6.5%
Santiam Wildfire Recovery	702,365	562,550	346,937	222,363	-35.9%
Community Development Grants	2,693,622	4,197,756	6,141,048	3,919,082	-36.2%
TOTAL RESOURCES	**14,933,852**	**16,702,456**	**38,356,830**	**33,680,471**	**-12.2%**
REQUIREMENTS					
CS Administration	1,076,375	1,084,223	1,356,980	1,461,800	7.7%
Community Services Grants	223,534	183,786	4,425,161	3,468,833	-21.6%
MC Reentry Initiative	26,756	90,578	1,160	0	-100.0%
Opal Creek Investment	327,774	145,701	14,415,394	14,094,938	-2.2%
Dog Services	1,644,244	1,822,621	2,106,710	2,189,142	3.9%
County Fair	463,131	552,659	1,287,815	1,149,654	-10.7%
Economic Development Admin	908,967	821,074	5,775,126	6,069,159	5.1%
Lottery Distribution	293,950	32,500	1,269,999	320,000	-74.8%
Business and Workforce Dev	450,000	260,000	780,000	305,500	-60.8%
Infrastructure and Econ Dev	825,000	595,913	450,500	480,000	6.5%
Santiam Wildfire Recovery	204,582	239,133	346,937	222,363	-35.9%
Community Development Grants	2,173,622	4,127,756	6,141,048	3,919,082	-36.2%
TOTAL REQUIREMENTS	**8,617,935**	**9,955,943**	**38,356,830**	**33,680,471**	**-12.2%**

CS Administration Program

- Provides comprehensive administrative support and customer service support across all department program areas including managing, issuing, and maintaining records for dog licensing. Staff work collaboratively to implement strategic goals, ensuring compliance with state and federal reporting requirements, and overseeing key administrative functions such as budget management, human resources, accounts receivable/payable, contracts, staff training, and interdepartmental coordination.
- Supports staff participation in countywide initiatives, including strategic planning, safety committee, emergency management, and business continuity planning.
- Provides professional staff support to the Marion County Fair Board engages in community outreach efforts and contributes to ad hoc task forces and departmentwide projects to advance both departmental and county objectives.
- Advises leadership, executes initiatives, and introduces innovative approaches to develop sustainable solutions for complex challenges.
- Provides administrative and operational support for the Marion County Extension and 4-H Service District.
- Provides leadership and clerical support for the County's CDBG/HOME grants programs ensuring successful program administration.

Program Summary

Community Services — Program: CS Administration

	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 ADOPTED	+/- %
RESOURCES					
Intergovernmental Federal	28,246	42,033	64,954	68,125	4.9%
General Fund Transfers	1,019,883	1,000,157	1,227,071	1,325,397	8.0%
Other Fund Transfers	28,246	42,033	64,955	68,278	5.1%
TOTAL RESOURCES	**1,076,375**	**1,084,223**	**1,356,980**	**1,461,800**	**7.7%**
REQUIREMENTS					
Personnel Services	898,784	901,042	1,087,617	1,162,648	6.9%
Materials and Services	81,359	66,911	126,510	123,612	-2.3%
Administrative Charges	96,232	116,270	142,853	175,540	22.9%
TOTAL REQUIREMENTS	**1,076,375**	**1,084,223**	**1,356,980**	**1,461,800**	**7.7%**
FTE	7.90	7.90	7.90	7.90	0.0%

FTE By Position Title By Program

Program: CS Administration	
Position Title	**FTE**
Community and Economic Development Director	1.00
Contracts Specialist	2.00
Management Analyst 1	1.00
Office Manager	1.00
Office Specialist 1	1.00
Office Specialist 4 (Bilingual)	1.00
Program Coordinator 2	0.90
Program CS Administration FTE Total:	**7.90**

FTE Changes

There are no changes to FTE.

CS Administration Program Budget Justification

RESOURCES

All program costs are covered with General Fund Transfers with an exception of 1.00 FTE contract specialist position, which is funded by federal and state grants.

REQUIREMENTS

Personnel Services increased due to normal step increases, cost of living adjustments, and related fringe benefit increases.

Community Services Grants Program

- Secure funding and resources to support communities and create opportunities for growth in Marion County

Program Summary

Community Services — Program: Community Services Grants

	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 ADOPTED	+/- %
RESOURCES					
Intergovernmental Federal	190,205	183,786	2,731,988	3,468,833	27.0%
Intergovernmental State	60,000	0	0	0	n.a.
Interest	33	0	0	0	n.a.
Other Revenues	(18)	0	0	0	n.a.
Other Fund Transfers	0	0	1,675,400	0	-100.0%
Net Working Capital	(8,913)	17,773	17,773	0	-100.0%
TOTAL RESOURCES	**241,307**	**201,559**	**4,425,161**	**3,468,833**	**-21.6%**
REQUIREMENTS					
Materials and Services	198,241	152,983	4,175,400	3,234,629	-22.5%
Administrative Charges	25,293	30,803	31,988	234,204	632.2%
Reserve for Future Expenditure	0	0	217,773	0	-100.0%
TOTAL REQUIREMENTS	**223,534**	**183,786**	**4,425,161**	**3,468,833**	**-21.6%**

Community Services Grants Program Budget Justification

RESOURCES

The FY 2026-27 budget includes $3,468,833 in Intergovernmental Federal resources, reflecting two major federal funding allocations. These include the balance of County American Rescue Plan Act (ARPA) funding planned at $1,414,006 and $2,000,000 in 2022 Congressionally Directed Spending for the Detroit Marinas Excavation and Resiliency Project. The increase from the prior year budget is due to an anticipated increase in project activities which are reimbursable per grant agreements leading to an increase in revenues.

REQUIREMENTS

Materials and Services have decreased due to the utilization of available grant funding. No additional funds are being allocated to reserves at this time, as the Detroit Marinas Excavation Project is on track for completion in FY 2026-27.

MC Reentry Initiative Program

- Program was transferred to Sheriff's Office in FY 25-26. No Community and Economic Development Department funding was allocated in FY 26-27.

Program Summary

Community Services — Program: MC Reentry Initiative

	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 ADOPTED	+/- %
RESOURCES					
Other Revenues	19,846	24,214	0	0	n.a.
General Fund Transfers	2,000	1,649	0	0	n.a.
Other Fund Transfers	1,000	0	0	0	n.a.
Net Working Capital	69,785	65,875	1,160	0	-100.0%
TOTAL RESOURCES	**92,631**	**91,737**	**1,160**	**0**	**-100.0%**
REQUIREMENTS					
Materials and Services	26,197	26,118	0	0	n.a.
Administrative Charges	559	5,176	0	0	n.a.
Transfers Out	0	59,284	1,160	0	-100.0%
TOTAL REQUIREMENTS	**26,756**	**90,578**	**1,160**	**0**	**-100.0%**

Opal Creek Investment Program

- Secure grants related to the Opal Creek Promise to support Economic Development activities in the North Santiam Canyon.

Program Summary

Community Services — Program: Opal Creek Investment

	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 ADOPTED	+/- %
RESOURCES					
Intergovernmental Federal	327,774	99,844	14,415,394	14,094,938	-2.2%
General Fund Transfers	0	45,857	0	0	n.a.
Net Working Capital	0	0	0	0	n.a.
TOTAL RESOURCES	**327,774**	**145,702**	**14,415,394**	**14,094,938**	**-2.2%**
REQUIREMENTS					
Materials and Services	249,522	46,016	1,284,449	3,909,656	204.4%
Administrative Charges	78,252	99,685	107,085	38,243	-64.3%
Contingency	0	0	159,000	0	-100.0%
Reserve for Future Expenditure	0	0	12,864,860	10,147,039	-21.1%
TOTAL REQUIREMENTS	**327,774**	**145,701**	**14,415,394**	**14,094,938**	**-2.2%**

Opal Creek Investment Program Budget Justification

RESOURCES

Resources include multiple federal funding allocations for the Opal Creek Promise Program including $1,617,030 which is the projected balance remaining from the $2,000,000 in 2021 Congressionally Directed Spending, $326,126 which is the projected balance remaining from the $1,000,000 in 2022 Congressionally Directed Spending, and $3,500,000 of the $12,000,000 in 2023 Disaster Relief Supplemental Appropriations Act funding.

REQUIREMENTS

Materials and Services costs have risen as several North Santiam Canyon projects advance. The remaining funds have been allocated to Reserve for Future Expenditures to support project needs beyond FY 2026-27.

Dog Services Program

- Issues licenses for all dogs in Marion County.
- Provides shelter and care for lost dogs.
- Provides opportunities for the public to adopt unclaimed lost dogs.
- Provides education to the public about dogs.
- Responds to emergency calls involving dogs.
- Issues fines and warnings for violation of the dog control codes.
- Supports community outreach, systems alignment, and community engagement efforts.

Program Summary

Community Services — Program: Dog Services

	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 ADOPTED	+/- %
RESOURCES					
Licenses and Permits	176,770	200,406	185,000	185,000	0.0%
Charges for Services	92,724	101,407	84,850	84,850	0.0%
Fines and Forfeitures	10,294	11,595	10,000	10,000	0.0%
Interest	5,552	6,491	3,000	3,000	0.0%
Other Revenues	23,401	23,558	7,800	7,800	0.0%
General Fund Transfers	1,317,238	1,459,651	1,791,823	1,873,931	4.6%
Other Fund Transfers	0	0	0	3,000	n.a.
Net Working Capital	62,049	43,784	24,237	21,561	-11.0%
TOTAL RESOURCES	**1,688,028**	**1,846,893**	**2,106,710**	**2,189,142**	**3.9%**
REQUIREMENTS					
Personnel Services	1,206,513	1,305,662	1,492,982	1,566,419	4.9%
Materials and Services	199,684	228,233	302,995	325,446	7.4%
Administrative Charges	238,047	275,632	304,386	294,277	-3.3%
Capital Outlay	0	0	6,347	0	-100.0%
Transfers Out	0	13,094	0	3,000	n.a.
TOTAL REQUIREMENTS	**1,644,244**	**1,822,621**	**2,106,710**	**2,189,142**	**3.9%**
FTE	13.00	13.00	13.00	13.00	0.0%

FTE By Position Title By Program

Program: Dog Services	
Position Title	**FTE**
Dog Control Officer	2.00
Office Specialist 2	1.00
Office Specialist 2 (Bilingual)	1.00
Office Specialist 3	1.00
Office Specialist 4	1.00
Shelter Manager	1.00
Shelter Operations Manager	1.00
Shelter Technician	4.00

Program: Dog Services	
Position Title	**FTE**
Veterinary Technician	1.00
Program Dog Services FTE Total:	**13.00**

FTE Changes

There are no changes to FTE.

Dog Services Program Budget Justification

RESOURCES

Overall, Resources for the Dog Services program, including Licensing, Charges for Services such as Hearings & Fines and Impound and Board fees remain similar from year to year. Adoption rates have increased 5% since reopening the adoption kennels to the public in 2024, and revenue from our adoption program remains similar from year to year. Other Fund Transfers increased $3,000 from the newly established countywide Interest Investment Fund.

REQUIREMENTS

Personnel Services increased due to normal step increases,cost of living adjustments and related fringe benefits. Overall, Materials and Services increased and these funds will be used to address higher dog intake numbers and associated medical and care costs. The Dog Services program continually seeks in-kind donations of food and basic supplies, such as leashes, food bowls, toys, and enrichment items to help offset increased costs associated with higher intake numbers, including purchasing increased amounts of dog food, an increased number of dogs in need of ongoing medical care, higher numbers of vaccines, and supplies for basic medical care. Capital outlay decreased due to the completion of the Dog Services Dish Sanitizer Replacement project in FY 25–26. A Transfers Out of $3,000 is included to transfer unrestricted interest earnings to the county's newly established Interest Investment Fund, with the offsetting transfer in amount noted in Resources resulting in no net budgetary impact to this Program.

County Fair Program

- Showcases agricultural for education while providing a positive environment for youth and adult competitors in Marion County. The Marion County Fair serves as the pathway for winning exhibitors to advance to the Oregon State Fair.
- Provides a platform for county residents to showcase their art, foods, textiles, hobbies, and animals.
- Provides administrative support for the Marion County Fair Board, which is the body charged with organizing, promoting, and managing the Marion County Fair.
- Accomplishes goals articulated in the fair strategic plan, which serves as the preparation and staging guide for the annual fair.

Program Summary

Community Services — Program: County Fair

	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 ADOPTED	+/- %
RESOURCES					
Intergovernmental State	53,167	53,167	53,167	79,782	50.1%
Charges for Services	378,593	339,225	306,815	290,246	-5.4%
Interest	18,019	26,014	18,500	31,217	68.7%
Other Revenues	64,630	113,004	17,600	18,032	2.5%
General Fund Transfers	70,000	0	0	0	n.a.
Other Fund Transfers	0	0	0	31,217	n.a.
Net Working Capital	791,702	912,980	891,733	699,160	-21.6%
TOTAL RESOURCES	**1,376,111**	**1,444,390**	**1,287,815**	**1,149,654**	**-10.7%**
REQUIREMENTS					
Personnel Services	3,707	5,974	6,166	6,885	11.7%
Materials and Services	439,625	517,507	681,554	576,200	-15.5%
Administrative Charges	19,800	29,177	40,337	42,437	5.2%
Transfers Out	0	0	0	31,217	n.a.
Contingency	0	0	72,013	0	-100.0%
Reserve for Future Expenditure	0	0	487,745	492,915	1.1%
TOTAL REQUIREMENTS	**463,131**	**552,659**	**1,287,815**	**1,149,654**	**-10.7%**

County Fair Program Budget Justification

RESOURCES

Resources for the County Fair Program decreased from the prior year. The FY 2026-27 budget reflects a revision of costs and resources which we anticipate will be maintained in the years to come. There is, however, a recognition that the cost of attending the fair is becoming more expensive with parking fees and rides potentially reducing the number of attendees while the competition for the public attendance has increased with the 4th of July celebrations being held close to the county fair. Other Fund Transfers increased by $31,217 from the newly established countywide Interest Investment Fund.

REQUIREMENTS

Requirements for the Fair have decreased, primarily due to a 15% reduction in Materials and Services resulting from a scaled-back entertainment budget. These savings are being reallocated to offset rising costs in Personnel and Administrative Charges and acknowledges external pressures such as increased competition from local July 4th celebrations and rising attendee costs for parking and rides, which may impact future attendance. A Transfers Out of $31,217 is included to transfer unrestricted interest earnings to the county's newly established Interest Investment Fund, with the offsetting transfer in amount noted in Resources resulting in no net budgetary impact to this Program.

Economic Development Admin Program

- Develops policies and procedures for managing Oregon Lottery Fund allocations, contracts, and program compliance.
- Ensures transparent fiscal management of Marion County's economic development budget.
- Promotes the county's economic development interests through innovation, leadership, and partnerships.
- Leads the creation and implementation of Marion County's economic development strategic plan to address countywide needs.

Program Summary

Community Services — Program: Economic Development Admin

	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 ADOPTED	+/- %
RESOURCES					
Intergovernmental Federal	34,476	41,350	99,420	136,266	37.1%
Intergovernmental State	2,749,863	2,736,906	2,700,000	2,646,000	-2.0%
Interest	87,365	133,701	123,000	136,320	10.8%
Other Fund Transfers	(1,597,196)	(930,446)	(2,565,454)	(1,173,778)	-54.2%
Net Working Capital	3,892,180	4,257,722	5,418,160	4,324,351	-20.2%
TOTAL RESOURCES	**5,166,689**	**6,239,234**	**5,775,126**	**6,069,159**	**5.1%**
REQUIREMENTS					
Personnel Services	325,092	232,864	422,881	452,274	7.0%
Materials and Services	113,631	48,930	174,321	109,019	-37.5%
Administrative Charges	146,244	215,279	218,144	134,387	-38.4%
Transfers Out	324,000	324,000	482,229	324,000	-32.8%
Contingency	0	0	233,562	0	-100.0%
Reserve for Future Expenditure	0	0	4,243,989	5,049,479	19.0%
TOTAL REQUIREMENTS	**908,967**	**821,074**	**5,775,126**	**6,069,159**	**5.1%**
FTE	3.00	3.00	3.00	3.00	0.0%

FTE By Position Title By Program

Program: Economic Development Admin	
Position Title	**FTE**
Economic Development Program Manager	1.00
Management Analyst 2	2.00
Program Economic Development Admin FTE Total:	**3.00**

FTE Changes

There are no changes to FTE.

Economic Development Admin Program Budget Justification

RESOURCES

Intergovernmental State comprises Oregon Video Lottery distributions and reimbursement for staffing from Housing and Urban Development. Lottery distributions are projected to remain stable due to the state anticipating flat revenues for the upcoming year.

REQUIREMENTS

Personnel Services increased due to normal step increases, cost of living adjustments, and related fringe benefit increases. Materials and Services decreased as there was a one-time $50,000 grant match budgeted and paid for in FY25-26. The decrease in the M&S budget was also due to a reduction of over $15,000 in costs involving data, software, and technology. The remaining funds have been allocated to Reserve for Future Expenditure to support project needs beyond FY 2026-27.

Lottery Distribution Program

- Provides leadership and oversight of Video Lottery funds distributed for economic development projects.
- Monitors compliance with program requirements and Manages contracts effectively.

Program Summary

Community Services — Program: Lottery Distribution

	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 ADOPTED	+/- %
RESOURCES					
Other Fund Transfers	293,950	32,500	1,269,999	320,000	-74.8%
TOTAL RESOURCES	**293,950**	**32,500**	**1,269,999**	**320,000**	**-74.8%**
REQUIREMENTS					
Materials and Services	293,950	32,500	1,269,999	320,000	-74.8%
TOTAL REQUIREMENTS	**293,950**	**32,500**	**1,269,999**	**320,000**	**-74.8%**

Lottery Distribution Program Budget Justification

RESOURCES

The Lottery Distribution Program is funded entirely by transfers of state Video Lottery resources from the Economic Development Administration Program.

REQUIREMENTS

Materials and Services are for distributions to local entities that qualify for direct distributions related to economic development priorities.

Business and Workforce Dev Program

- Expands employment opportunities through workforce training, business retention, and business growth efforts.
- Supports inclusive and sustainable economic growth by fostering business development and innovation.
- Strengthens workforce and small business retention and recruitment by supporting affordable housing initiatives.
- Builds partnerships that promote a thriving business and workforce environment.

Program Summary

Community Services — Program: Business and Workforce Dev

	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 ADOPTED	+/- %
RESOURCES					
Other Fund Transfers	450,000	260,000	780,000	305,500	-60.8%
TOTAL RESOURCES	**450,000**	**260,000**	**780,000**	**305,500**	**-60.8%**
REQUIREMENTS					
Materials and Services	450,000	260,000	780,000	300,000	-61.5%
Transfers Out	0	0	0	5,500	n.a.
TOTAL REQUIREMENTS	**450,000**	**260,000**	**780,000**	**305,500**	**-60.8%**

Business and Workforce Dev Program Budget Justification

RESOURCES

The Business and Workforce Development Program is funded entirely by transfers of state Video Lottery resources from the Economic Development Administration Program.

REQUIREMENTS

Requirements consist of business retention and expansion and workforce related projects and programs, including a transfer of funds designated for land use planning to create a publicly available map surveying undeveloped land.

Infrastructure and Econ Dev Program

- Invests in infrastructure projects that deliver long-term social and economic benefits for businesses and residents.
- Coordinates and funds projects that promote sustainable economic development.
- Supports cities and regions within Marion County in developing community assets and infrastructure.

Program Summary

Community Services — Program: Infrastructure and Econ Dev

	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 ADOPTED	+/- %
RESOURCES					
Other Fund Transfers	825,000	595,913	450,500	480,000	6.5%
TOTAL RESOURCES	**825,000**	**595,913**	**450,500**	**480,000**	**6.5%**
REQUIREMENTS					
Materials and Services	825,000	595,913	450,500	480,000	6.5%
TOTAL REQUIREMENTS	**825,000**	**595,913**	**450,500**	**480,000**	**6.5%**

Infrastructure and Econ Dev Program Budget Justification

RESOURCES

The Infrastructure and Economic Development Program is funded entirely by transfers of state Video Lottery resources from the Economic Development Administration Program.

REQUIREMENTS

Requirements are for infrastructure and economic development related projects and programs.

Santiam Wildfire Recovery Program

- Following the 2020 Beachie Creek and Lionshead wildfires, Marion County launched the Santiam Wildfire Recovery Program to support long-term recovery in the Santiam Canyon. The program coordinates recovery efforts across departments, partners with local organizations and city governments, assists with rebuilding critical infrastructure and manages grants and resources. Regular updates are provided to the Board of Commissioners to ensure progress and avoid duplication of efforts.

Program Summary

Community Services — Program: Santiam Wildfire Recovery

	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 ADOPTED	+/- %
RESOURCES					
Intergovernmental Federal	45,900	0	0	0	n.a.
Intergovernmental State	93,317	56,320	0	0	n.a.
Interest	8,665	8,447	23,519	7,516	-68.0%
Other Fund Transfers	0	0	0	7,516	n.a.
Net Working Capital	554,483	497,784	323,418	207,331	-35.9%
TOTAL RESOURCES	**702,365**	**562,550**	**346,937**	**222,363**	**-35.9%**
REQUIREMENTS					
Materials and Services	141,943	207,183	122,296	57,512	-53.0%
Administrative Charges	62,639	31,950	39,557	16,788	-57.6%
Transfers Out	0	0	25,000	27,516	10.1%
Reserve for Future Expenditure	0	0	160,084	120,547	-24.7%
TOTAL REQUIREMENTS	**204,582**	**239,133**	**346,937**	**222,363**	**-35.9%**

Santiam Wildfire Recovery Program Budget Justification

RESOURCES

Resources for Santiam Wildfire Recovery Program mainly are from Net Working Capital carried over from FY 2025-26 and unspent Municipal Wildfire Assistance Program grant funds through Business Oregon that will be carried forward. Other Fund Transfers increased by $7,516 from the newly established countywide Interest Investment Fund.

REQUIREMENTS

Materials and Services are for contracted services needed to support wildfire recovery. In FY 2026-27, most of the funds are held in reserve for future expenditures while projects are being reviewed. A Transfers Out of $7,516 is included to transfer unrestricted interest earnings to the county's newly established Interest Investment Fund, with the offsetting transfer in amount noted in Resources resulting in no net budgetary impact to this Program. A remaining $20,000 Transfers Out amount is to Parks Program to fund Santiam Wildfire Memorial.

Community Development Grants Program

- The Board of Commissioners created the Community Development Program to administer grant funds to help the County provide services to citizens and to manage grants that directly benefit residents, not-for-profit organizations, and other qualified entities.
- CDBG/HOME: Marion County became a U.S. Department of Housing and Urban Development (HUD) designated entitlement community in 2021 to receive funds from the Community Development Block Grant (CDBG) and HOME Investment Partnership (HOME) allocations. The funds received from HUD each year are intended to assist low to moderate income households achieve decent, safe, and sanitary housing, provide a suitable living environment, provide much needed support services, and expand economic opportunity within the County's program area. Marion County also received one-time HUD HOME-ARP funds which were directed to address homelessness.

Program Summary

Community Services — Program: Community Development Grants

	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 ADOPTED	+/- %
RESOURCES					
Intergovernmental Federal	2,173,622	3,627,756	5,762,819	3,919,082	-32.0%
Other Revenues	0	50,000	0	0	n.a.
Other Fund Transfers	450,000	0	308,229	0	-100.0%
Net Working Capital	70,000	520,000	70,000	0	-100.0%
TOTAL RESOURCES	**2,693,622**	**4,197,756**	**6,141,048**	**3,919,082**	**-36.2%**
REQUIREMENTS					
Personnel Services	220,620	251,042	280,985	299,713	6.7%
Materials and Services	1,890,376	3,843,465	5,701,834	1,982,978	-65.2%
Administrative Charges	62,627	33,250	158,229	54,506	-65.6%
Reserve for Future Expenditure	0	0	0	1,581,885	n.a.
TOTAL REQUIREMENTS	**2,173,622**	**4,127,756**	**6,141,048**	**3,919,082**	**-36.2%**
FTE	2.00	2.00	2.00	2.00	0.0%

FTE By Position Title By Program

Program: Community Development Grants	
Position Title	**FTE**
CDBG & HOME Grant Program Manager	1.00
Management Analyst 1	1.00
Program Community Development Grants FTE Total:	**2.00**

FTE Changes

There were no changes in FTE.

Community Development Grants Program Budget Justification

RESOURCES

Intergovernmental Federal Resources primarily consists of $1.420 million in CDBG Entitlement revenue and $494 thousand in HOME program revenue, with approximately $1.514 million in carryover federal funding and $169 thousand in HOME ARP from the prior year.

REQUIREMENTS

Personnel Services increased due to normal step increases, cost of living adjustments, and related fringe benefit increases. The majority of Materials and Services is Distribution to Subrecipients and Other Contracted Services which are pass-thru programs funding grants and loans. All other Materials and Services are for much smaller expenses such as office supplies, office equipment, training and travel, annual software license fees, etc. FY 2026-27 shows a significant decrease in Materials and Services compared to FY 2025-26. This is because a significant portion of prior funding years were closed out by distributing to subrecipients in FY 2025-26. This leaves comparatively minimal carryover into FY 2026–27. Reserve for Future Expenditure funds are retained until specific projects are identified and approved following FY 2026-27 fund allocations.

KEY DEPARTMENT ACCOMPLISHMENTS

- Two additional households (program total of 12) were provided with a $125,000.00 zero percent, payment deferred, partially forgivable loan for assistance to purchase a home.
- Twenty-five low-to-moderate income homeowners received zero percent, deferred payment, partially forgivable loans to make necessary home repairs.
- Completion of Consolidated Plan to provide guidance for using the Marion County CDBG/HOME allocations over the next 5 years.
- Dog Shelter maintained a live release rate of 85% through expanding rescue partnerships, strengthening the Marion County Dog Shelter foster program, and promoting adoptions.
- Returned over 40% of incoming dogs to their owners, representing a rate much higher than the national average of 20%.
- The number of hours volunteers donated time to the shelter increased by 20%, allowing staff to focus on maintaining high standards of animal care and promoting adoption, rescue and foster placement with greater efficiency.
- Enhanced administrative processes to provide reliable and efficient support to all department program areas, resulting in improved service delivery, and stronger staff capacity, while ensuring alignment with county strategic goals.
- Increased volunteer participation creating stronger community ownership and support for programs such as the Marion County Fair, Dog Shelter Services and the Marion County 4-H Extension activities.
- Ensured all permits and compliance issues were met to begin implementation of the Detroit and Kane's Marinas Excavation Project.
- Expanded the scope and use of the economic development grants to fund 15 cities, 7 chambers, and 6 Emergent Economic Opportunity Program recipients with a total of $1,914,000 for activities supporting residents and local businesses throughout Marion County.

KEY INDICATORS

1: Return of Dogs to the Community and Increased Licensing

Definition and Purpose

Marion County Dog Services uses animal sheltering best practices to produce the best outcome for every dog that enters the shelter. This Key Indicator measures the number of dogs that are reunited with their owners, adopted, or placed in another safe environment, as well as the number of licenses issued. Returning dogs to their owners and releasing healthy, safe dogs back into the community via adoption and rescue placement are primary goals of Marion County Dog Services(MCDS). MCDS utilizes a foster program for dogs that may need additional medical or behavioral support prior to becoming available for adoption, and MCDS has expanded the foster program to help improve live release rates.

Significance

Marion County Dog Services is responsible for enforcing all provisions of Marion County Code 6.05, including dog licensing and control ordinances. The use of animal sheltering best practices in the shelter's daily decision-making typically results in a return to the community, also known as live release. The shelter's live release rate has been above 90% for the past several years. Over the last few years, MCDS has experienced an increase in the number of incoming dogs with medical conditions that cannot be humanely treated or managed, resulting in a decrease in live release rates in FY 24-25. Despite this influx of dogs with medical conditions that cannot be humanely managed or treated, MCDS has continued to expand its rescue partnerships, promote adoptions, and use foster homes for dogs to help maintain a live release rate at or above 85%. A key goal of the shelter is to return dogs to their owners and to obtain positive outcomes for as many dogs as safely possible through adoption, fostering, rescue groups, and other partnering shelters. This indicator links to Marion County Goal #4 Economic and Community Development: support employers, businesses, and property owners that promotes economic development and high standards of livability in Marion County. The county's dog control code requires the licensing of dogs by six months of age or when a dog has its permanent canine teeth, whichever happens first. The Licensing of dogs keeps our community safe, and the revenues collected help to support the Dog Services Program. When a dog is licensed, it increases the likelihood of reuniting a dog with their family, contributes to public safety, and helps to control the spread of rabies to humans.

Data Units Fiscal Year

Percentages of lost dogs returned to the community.

FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Actual	FY 25-26 Estimate	FY 26-27 Estimate
Return to the community = 90%	Return to the community = 90%	Return to the community = 85%	Return to the community = 85%	Return to the community = 85%

Licenses issued.

FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Actual	FY 25-26 Estimate	FY 26-27 Estimate
New/renewal license = 7,505	New/renewal license = 5,810	New/renewal license = 6625	New/renewal license = 6,300	New/renewal license = 6700

Explanation of Trends and Changes

As economic factors such as lack of access to pet-friendly housing and increased costs and barriers to veterinary care impact pet ownership, the shelter is experiencing an increase in the number of stray dogs entering the shelter system, and the number of unclaimed strays increases each year. MCDS continues to seek all humane and safe outlets for dogs, by expanding its Foster Program to move dogs from the shelter into temporary foster homes and continuing to expand partnerships with local and regional rescue organizations and shelters to transfer dogs from the shelter to their locations. Access to veterinary care has become more difficult and costly over the last few years, and licensing rates have decreased in part due to these factors. The shelter anticipates seeing an increase of dog licenses in FY 25-26 due to increasing public awareness of licensing via social media and a quarterly public newsletter.

2: Economic Development Projects

Definition and Purpose

Oregon law requires that 2.5% of Oregon Video Lottery net profits be transferred to Oregon counties for local economic development. The public views the economic health of the community in very practical and personal terms, such as the cost of housing compared to income, and commute time to work. The private sector business community looks closely at the cost and ease of doing business and the availability of helpful resources. Marion County is committed to creating a healthy economic environment for residents and businesses alike to grow and thrive.
Lottery funding supports activities aimed at helping communities thrive as great places to live, work, raise a family, and start and grow a business. A portion of lottery funding supports community development, infrastructure projects, organizations that focus on economic development, private businesses, and other economic development priorities.

Significance

The calendar year Key Indicators measure housing costs, annual income, and travel time to work, which are some indications of community economic vitality. Economic development programs strive for a beneficial, or at least a neutral, effect on these important considerations. Marion County has a role and some influence on housing and transportation in the county. Housing figures and commute data are from the US Census Bureau.
The fiscal year Key Indicators measures funding invested in rural communities and local businesses; regional organizations that promote business recruitment, business retention, and tourism; economic development in the 20 cities within Marion County. These selected indicators support the county's strategic priority for economic development and supports the Marion County Goal #4: support employers, businesses, and property owners that promote economic development, and high standards of living in Marion County.

Data Units Calendar Year

Median Monthly Housing Cost

CY 2020 Actual	CY 2021 Actual	CY 2022 Actual	CY 2023 Actual	CY 2024 Actual
$941	$1,026	$1,264	$1,228	$1,333

Median Annual Income

CY 2020 Actual	CY 2021 Actual	CY 2022 Actual	CY 2023 Actual	CY 2024 Actual
$59,625	$59,625	$64,406	$70,926	$74,624

Housing Cost as a Percentage of Median Income

CY 2020 Actual	CY 2021 Actual	CY 2022 Actual	CY 2023 Actual	CY 2024 Actual
21%	25%	23%	21%	21%

Mean Travel Time to Work

CY 2020 Actual	CY 2021 Actual	CY 2022 Actual	CY 2023 Actual	CY 2024 Actual
23.7	24.2	24	24.1	24.1

Data Units Fiscal Year

Regional or Countywide Grants

FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Actual	FY 25-26 Estimate
$385,000 across 3 awards	$2,525,000 across 5 awards	$970,942 across 21 awards	$522,450 across 15 awards	$1,599,999 across 14 Awards

Community Prosperity Initiative

FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Actual	FY 25-26 Estimate
$345,000	$270,000	$360,000	$560,000	$340,000

Explanation of Trends and Changes

Commuter and housing median data shows that Marion County remains an attractive place to live, work, and operate a business. In the future, the strong national and state economy, housing pressure influenced partly by issues in the Portland Metro area, and supply of available land may have a negative effect on these quality-of-life indicators. There are a number of nuanced facets that can be explored to inform policy options.

3: Fair Attendance

Definition and Purpose

This indicator measures the number of people who attend the annual Marion County Fair. This provides one method of gauging interest in the county fair.

Significance

This Key Indicator supports Marion County Goal #4. The Marion County Fair's purpose is to promote the diverse agricultural and cultural heritage of Marion County through active participation of its citizens and to provide a pathway for youth involved in 4-H, Future Farmers of America, and others to advance competition at the Oregon State Fair.

Data Units Calendar Year

CY 2022 Actual	CY 2023 Actual	CY 2024 Actual	CY 2025 Actual	CY 2026 Estimate
26,038	27,820	22,359	25,030	27,000

Explanation of Trends and Changes

The Fair has built a significant reserve fund due to previous successful fair years and has been operating in the black for several years with the fair no longer requiring support from the general fund. It has built a contingency fund to pay for future fairground's rental costs and funds for a poor fair year. The fair has not raised its entry fees for many years and is providing a high-quality fair at an affordable price, while ensuring enough is in reserves to cover increasing expenses and unknowns.

4: Programs to Benefit Low and Moderate Income Households

Definition and Purpose

In 2021, Marion County, Oregon reached the population threshold to be classified as an Urban County under U.S. Housing and Urban Development (HUD) standards. As such, Marion County is considered an Entitlement Area for the Community Development Block Grant (CDBG) and Home Investment Partnerships (HOME) programs.
Entitlement areas receive an annual allocation of CDBG and HOME funds to support projects that meet one of the three HUD National Objectives: Benefit low-and-moderate income persons, aid in the prevention or elimination of slums or blight, or meet other community needs having a particular urgency.

Significance

Marion County has provided assistance for home ownership, maintenance and livability of existing owner-occupied homes, public services that benefit low-low-and- moderate income households and homeless individuals, public infrastructure projects that benefit low-and-moderate income neighborhoods and projects that fill an urgent community need
Key performance indicators monitored by the CDBG/HOME programs in Marion County are the HUD 80% Area Median Income (AMI) threshold for assistance eligibility, and HUD maximum 95% area median home price allowed for purchase with HUD funds. These indicators provide two key data factors for a comparative analysis of the gap between area income and area home prices that contribute to the challenges for low-and-moderate income households to obtain stable housing.

Data Units Fiscal Year

80% Area Median Income (4-person household)

.	FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Actual	FY 25-26 Estimate
.	$66,950	$70,298	$73,250	$76,546

95% Area Median Home Price (*Based on HUD standard table, **Based on actual Marion County sales data)

.	FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Actual	FY 25-26 Estimate
.	$388,092	$399,855	$399,000	$411,850

Explanation of Trends and Changes

Area median incomes have been increasing gradually over the past few years. While workforce shortages have slowed, the trend for increasing wages to attract workers continues.
Housing costs continue to increase over the last year combined with increased interest rates since 2022. The current cost of housing compared to the maximum wage allowed for HUD assistance continues to create a challenge for affordable home ownership. In addition, communities are seeing an increase in demand for affordable housing, while the market supply continues to fall behind demand. This is especially problematic for low- and moderate-income households.

Resources by Fund Detail

100 - General Fund	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
General Fund Transfers						
381100 Transfer from General Fund	1,019,883	1,000,157	1,227,071	1,325,397	1,325,397	1,325,397
General Fund Transfers Total	**1,019,883**	**1,000,157**	**1,227,071**	**1,325,397**	**1,325,397**	**1,325,397**
General Fund Total	**1,019,883**	**1,000,157**	**1,227,071**	**1,325,397**	**1,325,397**	**1,325,397**
160 - Community Services Grants	**Actual FY 23-24**	**Actual FY 24-25**	**Budget FY 25-26**	**Proposed FY 26-27**	**Approved FY 26-27**	**Adopted FY 26-27**
Intergovernmental Federal						
331017 US Dept of HUD	0	0	2,000,000	1,950,000	1,950,000	1,950,000
331235 Oregon Business Devel Dept	339,719	99,844	14,415,394	14,094,938	14,094,938	14,094,938
331404 County American Rescue Plan	178,260	183,786	731,988	1,518,833	1,518,833	1,518,833
Intergovernmental Federal Total	**517,979**	**283,630**	**17,147,382**	**17,563,771**	**17,563,771**	**17,563,771**
Intergovernmental State						
332093 Oregon Business Devel Dept	60,000	0	0	0	0	0
Intergovernmental State Total	**60,000**	**0**	**0**	**0**	**0**	**0**
Interest						
361000 Investment Earnings	33	0	0	0	0	0
Interest Total	**33**	**0**	**0**	**0**	**0**	**0**
Other Revenues						
371000 Miscellaneous Income	(18)	0	0	0	0	0
373100 Special Program Donations	19,846	24,214	0	0	0	0
Other Revenues Total	**19,828**	**24,214**	**0**	**0**	**0**	**0**
General Fund Transfers						
381100 Transfer from General Fund	2,000	47,506	0	0	0	0
General Fund Transfers Total	**2,000**	**47,506**	**0**	**0**	**0**	**0**
Other Fund Transfers						
381135 Xfer from Public Works Grants	0	0	1,500,000	0	0	0
381180 Transfer from Comm Corrections	1,000	0	0	0	0	0
381190 Transfer from Health	0	0	175,400	0	0	0
Other Fund Transfers Total	**1,000**	**0**	**1,675,400**	**0**	**0**	**0**
Net Working Capital						
391000 Net Working Cap Restr Other	0	267,931	0	0	0	0
392000 Net Working Capital Unrestr	60,872	(184,283)	18,933	0	0	0
Net Working Capital Total	**60,872**	**83,648**	**18,933**	**0**	**0**	**0**
Community Services Grants Total	**661,712**	**438,998**	**18,841,715**	**17,563,771**	**17,563,771**	**17,563,771**
165 - Lottery and Economic Dev	**Actual FY 23-24**	**Actual FY 24-25**	**Budget FY 25-26**	**Proposed FY 26-27**	**Approved FY 26-27**	**Adopted FY 26-27**
Intergovernmental Federal						
331017 US Dept of HUD	28,246	42,033	66,962	116,776	116,776	116,776
331235 Oregon Business Devel Dept	15,596	10,612	59,008	65,441	65,441	65,441

165 - Lottery and Economic Dev	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Intergovernmental Federal						
331404 County American Rescue Plan	18,880	30,738	38,404	22,174	22,174	22,174
Intergovernmental Federal Total	**62,722**	**83,383**	**164,374**	**204,391**	**204,391**	**204,391**
Intergovernmental State						
332021 Video Lottery	2,749,863	2,736,906	2,700,000	2,646,000	2,646,000	2,646,000
Intergovernmental State Total	**2,749,863**	**2,736,906**	**2,700,000**	**2,646,000**	**2,646,000**	**2,646,000**
Interest						
361000 Investment Earnings	87,365	133,701	123,000	136,320	136,320	136,320
Interest Total	**87,365**	**133,701**	**123,000**	**136,320**	**136,320**	**136,320**
Net Working Capital						
392000 Net Working Capital Unrestr	3,892,180	4,257,722	5,418,160	4,324,351	4,324,351	4,324,351
Net Working Capital Total	**3,892,180**	**4,257,722**	**5,418,160**	**4,324,351**	**4,324,351**	**4,324,351**
Lottery and Economic Dev Total	**6,792,130**	**7,211,712**	**8,405,534**	**7,311,062**	**7,311,062**	**7,311,062**

170 - Community Development	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Intergovernmental Federal						
331017 US Dept of HUD	2,173,622	3,627,756	5,013,819	3,170,082	3,170,082	3,170,082
331236 Oregon Dept of Admin Services	45,900	0	0	0	0	0
331404 County American Rescue Plan	0	0	749,000	749,000	749,000	749,000
Intergovernmental Federal Total	**2,219,522**	**3,627,756**	**5,762,819**	**3,919,082**	**3,919,082**	**3,919,082**
Intergovernmental State						
332093 Oregon Business Devel Dept	93,317	56,320	0	0	0	0
Intergovernmental State Total	**93,317**	**56,320**	**0**	**0**	**0**	**0**
Interest						
361000 Investment Earnings	8,665	8,447	23,519	7,516	7,516	7,516
Interest Total	**8,665**	**8,447**	**23,519**	**7,516**	**7,516**	**7,516**
Other Revenues						
374900 Loan Repayment Principal	0	50,000	0	0	0	0
Other Revenues Total	**0**	**50,000**	**0**	**0**	**0**	**0**
General Fund Transfers						
381100 Transfer from General Fund	0	0	0	0	0	0
General Fund Transfers Total	**0**	**0**	**0**	**0**	**0**	**0**
Other Fund Transfers						
381104 Transfer from Interest Inv Fund	0	0	0	0	0	7,516
381165 Xfr from Lottery and Econ Dev	0	0	158,229	0	0	0
381190 Transfer from Health	450,000	0	150,000	0	0	0
Other Fund Transfers Total	**450,000**	**0**	**308,229**	**0**	**0**	**7,516**

170 - Community Development	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Net Working Capital						
391000 Net Working Cap Restr Other	624,483	1,017,784	323,418	207,331	207,331	207,331
392000 Net Working Capital Unrestr	0	0	70,000	0	0	0
Net Working Capital Total	**624,483**	**1,017,784**	**393,418**	**207,331**	**207,331**	**207,331**
Community Development Total	**3,395,987**	**4,760,306**	**6,487,985**	**4,133,929**	**4,133,929**	**4,141,445**
230 - Dog Services	**Actual FY 23-24**	**Actual FY 24-25**	**Budget FY 25-26**	**Proposed FY 26-27**	**Approved FY 26-27**	**Adopted FY 26-27**
Licenses and Permits						
322000 Dog Licenses	176,770	198,580	185,000	185,000	185,000	185,000
322020 Animal Rescue Licenses	0	1,826	0	0	0	0
Licenses and Permits Total	**176,770**	**200,406**	**185,000**	**185,000**	**185,000**	**185,000**
Charges for Services						
341430 Copy Machine Fees	310	0	0	0	0	0
341590 Impound Fees	27,375	26,300	25,000	25,000	25,000	25,000
341600 Board Fees	31,938	29,626	25,000	25,000	25,000	25,000
341605 Dog Adoption Fees	27,425	37,565	27,000	27,000	27,000	27,000
341950 Retail Sales	680	455	300	300	300	300
341998 Dog Shelter Donation Credits	(5,868)	(6,159)	0	0	0	0
341999 Other Fees	9,940	12,711	6,500	6,500	6,500	6,500
342910 Public Records Request Charges	163	208	50	50	50	50
344999 Other Reimbursements	761	701	1,000	1,000	1,000	1,000
Charges for Services Total	**92,724**	**101,407**	**84,850**	**84,850**	**84,850**	**84,850**
Fines and Forfeitures						
351100 Dog Fines	10,294	11,595	10,000	10,000	10,000	10,000
Fines and Forfeitures Total	**10,294**	**11,595**	**10,000**	**10,000**	**10,000**	**10,000**
Interest						
361000 Investment Earnings	5,552	6,491	3,000	3,000	3,000	3,000
Interest Total	**5,552**	**6,491**	**3,000**	**3,000**	**3,000**	**3,000**
Other Revenues						
371100 Recoveries from Collections	1,640	487	300	300	300	300
372000 Over and Short	(54)	29	0	0	0	0
373100 Special Program Donations	21,815	23,041	7,500	7,500	7,500	7,500
Other Revenues Total	**23,401**	**23,558**	**7,800**	**7,800**	**7,800**	**7,800**
General Fund Transfers						
381100 Transfer from General Fund	1,317,238	1,459,651	1,791,823	1,873,931	1,873,931	1,873,931
General Fund Transfers Total	**1,317,238**	**1,459,651**	**1,791,823**	**1,873,931**	**1,873,931**	**1,873,931**
Other Fund Transfers						
381104 Transfer from Interest Inv Fund	0	0	0	0	0	3,000
Other Fund Transfers Total	**0**	**0**	**0**	**0**	**0**	**3,000**

230 - Dog Services	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Net Working Capital						
391000 Net Working Cap Restr Other	62,049	43,784	24,237	21,561	21,561	21,561
Net Working Capital Total	**62,049**	**43,784**	**24,237**	**21,561**	**21,561**	**21,561**
Dog Services Total	**1,688,028**	**1,846,893**	**2,106,710**	**2,186,142**	**2,186,142**	**2,189,142**
270 - County Fair	**Actual FY 23-24**	**Actual FY 24-25**	**Budget FY 25-26**	**Proposed FY 26-27**	**Approved FY 26-27**	**Adopted FY 26-27**
Intergovernmental State						
332200 County Fair Subsidies	53,167	53,167	53,167	79,782	79,782	79,782
Intergovernmental State Total	**53,167**	**53,167**	**53,167**	**79,782**	**79,782**	**79,782**
Charges for Services						
341530 Gate Receipts	98,610	87,385	97,000	67,500	67,500	67,500
341540 Food Booth Fees	64,429	65,170	57,800	51,020	51,020	51,020
341550 Commercial Space Rental Fees	37,129	36,405	28,000	32,963	32,963	32,963
341555 Sponsor Fees	115,300	104,450	83,000	97,036	97,036	97,036
341560 Carnival Fees	50,889	29,891	30,000	28,573	28,573	28,573
341565 Stall Fees	2,260	2,425	2,000	2,247	2,247	2,247
341580 Camping Fees	9,680	13,215	8,800	10,907	10,907	10,907
341860 Grand Safety Station Fees	0	0	65	0	0	0
344999 Other Reimbursements	296	284	150	0	0	0
Charges for Services Total	**378,593**	**339,225**	**306,815**	**290,246**	**290,246**	**290,246**
Interest						
361000 Investment Earnings	18,019	26,014	18,500	31,217	31,217	31,217
Interest Total	**18,019**	**26,014**	**18,500**	**31,217**	**31,217**	**31,217**
Other Revenues						
371000 Miscellaneous Income	37,775	18,892	17,600	18,032	18,032	18,032
372000 Over and Short	(20)	0	0	0	0	0
373100 Special Program Donations	26,875	94,112	0	0	0	0
Other Revenues Total	**64,630**	**113,004**	**17,600**	**18,032**	**18,032**	**18,032**
General Fund Transfers						
381100 Transfer from General Fund	70,000	0	0	0	0	0
General Fund Transfers Total	**70,000**	**0**	**0**	**0**	**0**	**0**
Other Fund Transfers						
381104 Transfer from Interest Inv Fund	0	0	0	0	0	31,217
Other Fund Transfers Total	**0**	**0**	**0**	**0**	**0**	**31,217**
Net Working Capital						
392000 Net Working Capital Unrestr	791,702	912,980	891,733	699,160	699,160	699,160
Net Working Capital Total	**791,702**	**912,980**	**891,733**	**699,160**	**699,160**	**699,160**
County Fair Total	**1,376,111**	**1,444,390**	**1,287,815**	**1,118,437**	**1,118,437**	**1,149,654**
Community Services Grand Total	14,933,852	16,702,456	38,356,830	33,638,738	33,638,738	33,680,471

Requirements by Fund Detail

100 - General Fund	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Personnel Services						
Salaries and Wages						
511020 Salaries and Wages Budget Only	0	0	0	10,306	10,306	10,306
511110 Regular Wages	431,965	395,248	558,665	586,322	586,322	586,322
511130 Vacation Pay	27,036	33,825	0	0	0	0
511140 Sick Pay	25,521	18,709	0	0	0	0
511150 Holiday Pay	27,332	26,835	0	0	0	0
511160 Comp Time Pay	3,586	2,845	0	0	0	0
511210 Compensation Credits	5,743	6,378	6,485	6,410	6,410	6,410
511240 Leave Payoff	1,478	1,983	0	0	0	0
511250 Training Pay	0	3,395	0	0	0	0
511280 Cell Phone Pay	181	181	0	0	0	0
511290 Health Insurance Waiver Pay	2,414	443	0	0	0	0
511420 Premium Pay	335	1,927	0	3,407	3,407	3,407
Salaries and Wages Total	525,591	491,767	565,150	606,445	606,445	606,445
Fringe Benefits						
512010 Fringe Benefits Budget Only	0	0	0	8,329	8,329	8,329
512110 PERS	135,851	124,266	163,329	171,299	171,299	171,299
512120 401K	13,274	9,239	12,031	12,458	12,458	12,458
512130 PERS Debt Service	19,268	27,185	28,823	30,229	30,229	30,229
512200 FICA	38,834	36,379	43,031	45,090	45,090	45,090
512300 Paid Leave Oregon	1,998	1,915	2,259	2,369	2,369	2,369
512310 Medical Insurance	100,321	111,644	139,104	143,052	143,052	143,052
512320 Dental Insurance	7,707	8,274	11,760	12,012	12,012	12,012
512330 Group Term Life Insurance	940	859	984	838	838	838
512340 Long Term Disability Insurance	1,695	1,641	2,051	2,152	2,152	2,152
512400 Unemployment Insurance	770	718	847	889	889	889
512520 Workers Comp Insurance	115	102	207	204	204	204
512600 Wellness Program	257	238	280	280	280	280
512610 Employee Assistance Program	242	255	322	322	322	322
512700 County HSA Contributions	1,300	2,702	0	2,800	2,800	2,800
Fringe Benefits Total	322,573	325,416	405,028	432,323	432,323	432,323
Personnel Services Total	**848,164**	**817,183**	**970,178**	**1,038,768**	**1,038,768**	**1,038,768**
Materials and Services						
Supplies						
521010 Office Supplies	4,283	2,939	5,500	5,500	5,500	5,500
521070 Departmental Supplies	545	644	1,500	1,500	1,500	1,500
521110 First Aid Supplies	17	123	200	200	200	200

100 - General Fund	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Materials and Services						
521190 Publications	1,029	597	1,000	1,000	1,000	1,000
Supplies Total	5,873	4,302	8,200	8,200	8,200	8,200
Materials						
522150 Small Office Equipment	1,818	1,572	2,200	2,200	2,200	2,200
522160 Small Departmental Equipment	682	914	1,200	1,200	1,200	1,200
522170 Computers Non Capital	304	1,394	4,311	4,311	4,311	4,311
522180 Software	978	72	2,800	1,000	1,000	1,000
Materials Total	3,783	3,952	10,511	8,711	8,711	8,711
Communications						
523010 Telephone Equipment	0	0	300	300	300	300
523040 Data Connections	65	0	1,000	500	500	500
523050 Postage	132	75	300	300	300	300
523060 Cellular Phones	495	493	1,000	1,000	1,000	1,000
523090 Long Distance Charges	374	341	450	450	450	450
Communications Total	1,066	908	3,050	2,550	2,550	2,550
Utilities						
524010 Electricity	5,817	5,480	5,995	9,935	9,935	9,935
524020 City Operations and St Lights	13	16	20	54	54	54
524040 Natural Gas	128	128	110	189	189	189
524050 Water	94	88	108	175	175	175
524070 Sewer	183	196	213	334	334	334
524090 Garbage Disposal and Recycling	489	508	392	597	597	597
Utilities Total	6,724	6,416	6,838	11,284	11,284	11,284
Contracted Services						
525110 Consulting Services	8,240	870	12,350	8,541	8,541	8,541
525155 Credit Card Fees	0	(1,127)	2,000	1,500	1,500	1,500
525448 Fusion	0	0	0	1,050	1,050	1,050
525449 Microsoft 365	0	8,778	4,968	4,562	4,562	4,562
525450 Subscription Services	17,879	2,896	2,000	1,000	1,000	1,000
525460 Software Subscriptions	0	0	3,000	3,000	3,000	3,000
525710 Printing Services	223	586	650	650	650	650
525715 Advertising	564	225	550	550	550	550
525735 Mail Services	224	329	0	0	0	0
525740 Document Disposal Services	201	95	800	800	800	800
Contracted Services Total	27,331	12,652	26,318	21,653	21,653	21,653
Repairs and Maintenance						
526010 Office Equipment Maintenance	112	0	544	544	544	544
526021 Computer Software Maintenance	1,109	1,379	0	0	0	0

100 - General Fund	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Materials and Services						
526030 Building Maintenance	1,230	410	1,000	1,000	1,000	1,000
Repairs and Maintenance Total	2,450	1,789	1,544	1,544	1,544	1,544
Rentals						
527120 Motor Pool Mileage	21	0	1,000	1,000	1,000	1,000
527130 Parking	0	45	250	250	250	250
527240 Condo Assn Assessments	7,100	11,308	18,594	11,197	11,197	11,197
527300 Equipment Rental	10,538	9,830	12,000	15,000	15,000	15,000
Rentals Total	17,659	21,183	31,844	27,447	27,447	27,447
Miscellaneous						
529110 Mileage Reimbursement	1,258	667	1,500	1,700	1,700	1,700
529120 Commercial Travel	606	927	2,000	2,500	2,500	2,500
529130 Meals	362	556	1,000	1,200	1,200	1,200
529140 Lodging	843	2,692	4,500	4,500	4,500	4,500
529210 Meetings	1,240	1,556	2,600	3,000	3,000	3,000
529220 Conferences	1,274	2,239	3,000	3,000	3,000	3,000
529230 Training	1,088	2,462	4,935	8,500	8,500	8,500
529300 Dues and Memberships	729	615	1,000	1,400	1,400	1,400
529650 Pre Employment Costs	52	0	200	200	200	200
529740 Fairs and Shows	2,536	2,525	3,000	1,500	1,500	1,500
529910 Awards and Recognition	130	674	1,000	1,200	1,200	1,200
529999 Miscellaneous Expense	483	588	1,000	1,000	1,000	1,000
Miscellaneous Total	10,601	15,500	25,735	29,700	29,700	29,700
Materials and Services Total	**75,487**	**66,704**	**114,040**	**111,089**	**111,089**	**111,089**
Administrative Charges						
611100 County Admin Allocation	8,132	10,723	14,025	14,779	14,779	14,779
611200 BS Admin Allocation	0	3,232	3,163	3,689	3,689	3,689
611210 Facilities Mgt Allocation	14,531	12,656	15,197	22,580	22,580	22,580
611220 Custodial Allocation	10,432	9,915	12,077	18,227	18,227	18,227
611230 Courier Allocation	493	472	523	557	557	557
611240 Grounds Maintenance Allocation	0	309	363	623	623	623
611250 Risk Management Allocation	1,247	838	1,101	1,069	1,069	1,069
611260 Human Resources Allocation	11,875	14,366	18,116	18,670	18,670	18,670
611300 Legal Services Allocation	9,792	11,635	21,858	31,577	31,577	31,577
611400 Information Tech Allocation	7,103	11,086	9,897	9,359	9,359	9,359
611410 FIMS Allocation	7,080	8,941	19,865	22,738	22,738	22,738
611420 Telecommunications Allocation	1,110	1,194	565	1,347	1,347	1,347
611430 Technology Solution Allocation	5,033	4,472	0	0	0	0
611600 Finance Allocation	10,899	12,036	12,969	13,484	13,484	13,484
611800 MCBEE Allocation	2,456	3,955	5,214	8,332	8,332	8,332

100 - General Fund	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Administrative Charges						
612100 IT Equipment Use Charges	249	3,540	0	0	0	0
614100 Liability Insurance Allocation	3,500	4,704	5,310	5,514	5,514	5,514
614200 WC Insurance Allocation	2,300	2,196	2,610	2,995	2,995	2,995
Administrative Charges Total	**96,232**	**116,270**	**142,853**	**175,540**	**175,540**	**175,540**
General Fund Total	**1,019,883**	**1,000,157**	**1,227,071**	**1,325,397**	**1,325,397**	**1,325,397**
160 - Community Services Grants	**Actual FY 23-24**	**Actual FY 24-25**	**Budget FY 25-26**	**Proposed FY 26-27**	**Approved FY 26-27**	**Adopted FY 26-27**
Materials and Services						
Supplies						
521070 Departmental Supplies	39	19	0	0	0	0
Supplies Total	39	19	0	0	0	0
Contracted Services						
525155 Credit Card Fees	398	249	0	0	0	0
525440 Client Assistance	17,761	11,329	0	0	0	0
525450 Subscription Services	0	22	0	0	0	0
525710 Printing Services	161	222	0	0	0	0
525715 Advertising	377	0	0	0	0	0
525735 Mail Services	1	0	0	0	0	0
525951 Community Based Distributions	0	44,551	955,400	3,000,000	3,000,000	3,000,000
525999 Other Contracted Services	447,386	158,781	4,504,449	4,144,285	4,144,285	4,144,285
Contracted Services Total	466,084	215,154	5,459,849	7,144,285	7,144,285	7,144,285
Miscellaneous						
529130 Meals	2,342	2,917	0	0	0	0
529590 Special Programs Other	5,495	7,028	0	0	0	0
Miscellaneous Total	7,837	9,944	0	0	0	0
Materials and Services Total	**473,960**	**225,118**	**5,459,849**	**7,144,285**	**7,144,285**	**7,144,285**
Administrative Charges						
611100 County Admin Allocation	9,818	11,580	13,531	26,484	26,484	26,484
611200 BS Admin Allocation	0	7,677	6,921	15,332	15,332	15,332
611250 Risk Management Allocation	0	109	0	0	0	0
611400 Information Tech Allocation	18,294	26,049	21,821	47,364	47,364	47,364
611410 FIMS Allocation	18,127	21,232	43,455	94,492	94,492	94,492
611420 Telecommunications Allocation	2,842	2,800	1,243	6,803	6,803	6,803
611430 Technology Solution Allocation	13,423	10,731	0	0	0	0
611600 Finance Allocation	33,372	44,726	40,325	80,628	80,628	80,628
611800 MCBEE Allocation	6,653	9,295	11,777	1,344	1,344	1,344
612100 IT Equipment Use Charges	1,575	552	0	0	0	0
614100 Liability Insurance Allocation	0	600	0	0	0	0

160 - Community Services Grants	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Administrative Charges						
614200 WC Insurance Allocation	0	312	0	0	0	0
Administrative Charges Total	**104,104**	**135,663**	**139,073**	**272,447**	**272,447**	**272,447**
Transfers Out						
561180 Transfer to Comm Corrections	0	59,284	1,160	0	0	0
Transfers Out Total	**0**	**59,284**	**1,160**	**0**	**0**	**0**
Contingency						
571010 Contingency	0	0	159,000	0	0	0
Contingency Total	**0**	**0**	**159,000**	**0**	**0**	**0**
Reserve for Future Expenditure						
572010 Reserve for Future Expenditure	0	0	13,082,633	10,147,039	10,147,039	10,147,039
Reserve for Future Expenditure Total	**0**	**0**	**13,082,633**	**10,147,039**	**10,147,039**	**10,147,039**
Community Services Grants Total	**578,064**	**420,065**	**18,841,715**	**17,563,771**	**17,563,771**	**17,563,771**
165 - Lottery and Economic Dev	**Actual FY 23-24**	**Actual FY 24-25**	**Budget FY 25-26**	**Proposed FY 26-27**	**Approved FY 26-27**	**Adopted FY 26-27**
Personnel Services						
Salaries and Wages						
511020 Salaries and Wages Budget Only	0	0	0	5,939	5,939	5,939
511110 Regular Wages	191,934	167,696	327,986	344,858	344,858	344,858
511130 Vacation Pay	10,858	9,849	0	0	0	0
511140 Sick Pay	8,717	7,886	0	0	0	0
511150 Holiday Pay	13,725	9,266	0	0	0	0
511160 Comp Time Pay	0	301	0	0	0	0
511240 Leave Payoff	3,162	1,505	0	0	0	0
511250 Training Pay	0	355	0	0	0	0
511290 Health Insurance Waiver Pay	0	1,964	2,400	2,400	2,400	2,400
Salaries and Wages Total	228,396	198,822	330,386	353,197	353,197	353,197
Fringe Benefits						
512010 Fringe Benefits Budget Only	0	0	0	3,959	3,959	3,959
512110 PERS	51,237	45,417	95,481	100,357	100,357	100,357
512120 401K	2,341	1,392	2,304	2,469	2,469	2,469
512130 PERS Debt Service	15,457	15,608	16,849	17,711	17,711	17,711
512200 FICA	16,872	14,752	25,173	26,464	26,464	26,464
512300 Paid Leave Oregon	885	776	1,322	1,389	1,389	1,389
512310 Medical Insurance	53,130	34,127	59,616	61,308	61,308	61,308
512320 Dental Insurance	4,243	2,676	5,040	5,148	5,148	5,148
512330 Group Term Life Insurance	405	387	580	496	496	496
512340 Long Term Disability Insurance	836	777	1,210	1,272	1,272	1,272
512400 Unemployment Insurance	333	291	495	520	520	520
512520 Workers Comp Insurance	54	42	120	120	120	120

165 - Lottery and Economic Dev	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Personnel Services						
512600 Wellness Program	116	105	160	160	160	160
512610 Employee Assistance Program	109	109	184	184	184	184
512700 County HSA Contributions	1,300	1,440	1,400	1,400	1,400	1,400
Fringe Benefits Total	147,316	117,901	209,934	222,957	222,957	222,957
Personnel Services Total	**375,712**	**316,724**	**540,320**	**576,154**	**576,154**	**576,154**
Materials and Services						
Supplies						
521010 Office Supplies	175	0	200	350	350	350
521070 Departmental Supplies	0	9	70	0	0	0
521190 Publications	96	0	0	0	0	0
Supplies Total	270	9	270	350	350	350
Materials						
522150 Small Office Equipment	649	0	1,500	1,500	1,500	1,500
522170 Computers Non Capital	3,370	392	1,641	3,239	3,239	3,239
522180 Software	553	0	10,000	0	0	0
Materials Total	4,572	392	13,141	4,739	4,739	4,739
Communications						
523040 Data Connections	1,469	1,469	2,000	0	0	0
523050 Postage	0	0	50	50	50	50
523060 Cellular Phones	1,849	1,884	2,000	2,000	2,000	2,000
Communications Total	3,318	3,354	4,050	2,050	2,050	2,050
Contracted Services						
525448 Fusion	0	0	0	609	609	609
525449 Microsoft 365	0	1,096	2,880	2,644	2,644	2,644
525450 Subscription Services	170	60	400	0	0	0
525460 Software Subscriptions	0	0	300	1,000	1,000	1,000
525710 Printing Services	58	0	200	200	200	200
525715 Advertising	4,733	4,947	3,000	1,500	1,500	1,500
525950 Distributed to Cities	315,000	420,000	300,000	280,000	280,000	280,000
525951 Community Based Distributions	848,950	238,000	1,860,499	580,000	580,000	580,000
525999 Other Contracted Services	470,921	230,413	405,000	255,000	255,000	255,000
Contracted Services Total	1,639,832	894,515	2,572,279	1,120,953	1,120,953	1,120,953
Repairs and Maintenance						
526021 Computer Software Maintenance	554	1,379	4,000	0	0	0
Repairs and Maintenance Total	554	1,379	4,000	0	0	0
Rentals						
527120 Motor Pool Mileage	1,453	750	3,200	3,050	3,050	3,050
527130 Parking	0	20	150	150	150	150
Rentals Total	1,453	770	3,350	3,200	3,200	3,200

165 - Lottery and Economic Dev	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Materials and Services						
Miscellaneous						
529110 Mileage Reimbursement	1,121	1,236	4,300	5,450	5,450	5,450
529120 Commercial Travel	0	0	7,000	7,000	7,000	7,000
529130 Meals	507	160	2,800	3,200	3,200	3,200
529140 Lodging	180	1,531	6,500	6,800	6,800	6,800
529210 Meetings	683	672	3,000	3,000	3,000	3,000
529220 Conferences	400	1,782	23,000	21,500	21,500	21,500
529230 Training	2,015	3,579	11,000	11,000	11,000	11,000
529300 Dues and Memberships	28,477	28,137	32,500	32,300	32,300	32,300
529650 Pre Employment Costs	15	34	100	0	0	0
529740 Fairs and Shows	5,056	0	0	0	0	0
Miscellaneous Total	38,454	37,132	90,200	90,250	90,250	90,250
Materials and Services Total	**1,688,452**	**937,550**	**2,687,290**	**1,221,542**	**1,221,542**	**1,221,542**
Administrative Charges						
611100 County Admin Allocation	14,874	19,303	23,234	12,908	12,908	12,908
611200 BS Admin Allocation	0	10,727	9,560	4,652	4,652	4,652
611230 Courier Allocation	227	252	303	323	323	323
611250 Risk Management Allocation	559	437	720	578	578	578
611260 Human Resources Allocation	5,447	7,668	10,502	10,823	10,823	10,823
611300 Legal Services Allocation	1,328	5,076	7,544	7,701	7,701	7,701
611400 Information Tech Allocation	23,758	36,253	30,465	28,265	28,265	28,265
611410 FIMS Allocation	23,824	29,668	60,026	28,672	28,672	28,672
611420 Telecommunications Allocation	3,730	3,952	1,694	4,042	4,042	4,042
611430 Technology Solution Allocation	17,618	15,202	0	0	0	0
611600 Finance Allocation	42,989	58,474	52,751	21,270	21,270	21,270
611800 MCBEE Allocation	8,585	13,051	16,165	10,553	10,553	10,553
612100 IT Equipment Use Charges	705	11,616	0	0	0	0
614100 Liability Insurance Allocation	1,600	2,604	3,690	3,071	3,071	3,071
614200 WC Insurance Allocation	1,000	996	1,490	1,529	1,529	1,529
Administrative Charges Total	**146,244**	**215,279**	**218,144**	**134,387**	**134,387**	**134,387**
Transfers Out						
561170 Transfer to Comm Development	0	0	158,229	0	0	0
561305 Transfer to Land Use Planning	324,000	324,000	324,000	329,500	329,500	329,500
Transfers Out Total	**324,000**	**324,000**	**482,229**	**329,500**	**329,500**	**329,500**
Contingency						
571010 Contingency	0	0	233,562	0	0	0
Contingency Total	**0**	**0**	**233,562**	**0**	**0**	**0**

165 - Lottery and Economic Dev	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Reserve for Future Expenditure						
572010 Reserve for Future Expenditure	0	0	4,243,989	5,049,479	5,049,479	5,049,479
Reserve for Future Expenditure Total	**0**	**0**	**4,243,989**	**5,049,479**	**5,049,479**	**5,049,479**
Lottery and Economic Dev Total	**2,534,408**	**1,793,552**	**8,405,534**	**7,311,062**	**7,311,062**	**7,311,062**
170 - Community Development	**Actual FY 23-24**	**Actual FY 24-25**	**Budget FY 25-26**	**Proposed FY 26-27**	**Approved FY 26-27**	**Adopted FY 26-27**
Personnel Services						
Salaries and Wages						
511020 Salaries and Wages Budget Only	0	0	0	3,216	3,216	3,216
511110 Regular Wages	129,149	143,321	176,801	185,657	185,657	185,657
511130 Vacation Pay	2,986	6,099	0	0	0	0
511140 Sick Pay	635	3,111	0	0	0	0
511150 Holiday Pay	7,792	10,442	0	0	0	0
511250 Training Pay	2,156	0	0	0	0	0
511290 Health Insurance Waiver Pay	2,414	2,407	2,400	2,400	2,400	2,400
511420 Premium Pay	206	0	0	0	0	0
Salaries and Wages Total	145,339	165,380	179,201	191,273	191,273	191,273
Fringe Benefits						
512010 Fringe Benefits Budget Only	0	0	0	2,144	2,144	2,144
512110 PERS	32,921	39,130	51,789	54,349	54,349	54,349
512120 401K	2,376	2,610	2,810	2,947	2,947	2,947
512130 PERS Debt Service	4,958	7,702	9,140	9,591	9,591	9,591
512200 FICA	11,552	12,968	13,606	14,285	14,285	14,285
512300 Paid Leave Oregon	607	683	718	753	753	753
512310 Medical Insurance	18,169	19,006	19,872	20,436	20,436	20,436
512320 Dental Insurance	1,535	1,531	1,681	1,716	1,716	1,716
512330 Group Term Life Insurance	262	299	313	268	268	268
512340 Long Term Disability Insurance	531	575	653	684	684	684
512400 Unemployment Insurance	228	256	268	282	282	282
512520 Workers Comp Insurance	40	36	60	60	60	60
512600 Wellness Program	79	79	80	80	80	80
512610 Employee Assistance Program	74	84	94	94	94	94
512700 County HSA Contributions	1,950	700	700	751	751	751
Fringe Benefits Total	75,282	85,661	101,784	108,440	108,440	108,440
Personnel Services Total	**220,620**	**251,042**	**280,985**	**299,713**	**299,713**	**299,713**
Materials and Services						
Supplies						
521010 Office Supplies	497	33	249	249	249	249
Supplies Total	497	33	249	249	249	249

170 - Community Development	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Materials and Services						
Materials						
522150 Small Office Equipment	157	0	174	174	174	174
522160 Small Departmental Equipment	1,079	0	0	0	0	0
522170 Computers Non Capital	0	0	821	568	568	568
Materials Total	1,236	0	995	742	742	742
Communications						
523050 Postage	0	198	174	174	174	174
523060 Cellular Phones	849	493	525	525	525	525
Communications Total	849	691	699	699	699	699
Utilities						
524010 Electricity	3,913	0	0	0	0	0
Utilities Total	3,913	0	0	0	0	0
Contracted Services						
525175 Temporary Staffing	2,454	0	0	0	0	0
525330 Transportation Services	22	0	0	0	0	0
525448 Fusion	0	0	0	304	304	304
525449 Microsoft 365	0	1,718	1,440	1,323	1,323	1,323
525450 Subscription Services	17,345	14,760	0	0	0	0
525460 Software Subscriptions	0	0	15,001	15,500	15,500	15,500
525710 Printing Services	576	0	348	348	348	348
525715 Advertising	8,644	1,312	4,000	4,000	4,000	4,000
525770 Interpreters and Translators	0	0	2,000	2,000	2,000	2,000
525952 Distributions to Subrecipients	1,051,304	1,735,598	3,777,839	938,699	938,699	938,699
525999 Other Contracted Services	918,877	2,250,230	2,001,445	1,056,512	1,056,512	1,056,512
Contracted Services Total	1,999,222	4,003,618	5,802,073	2,018,686	2,018,686	2,018,686
Rentals						
527130 Parking	216	180	264	264	264	264
527210 Building Rental Private	16,223	29,682	0	0	0	0
Rentals Total	16,439	29,862	264	264	264	264
Miscellaneous						
529110 Mileage Reimbursement	1,001	1,531	1,051	1,052	1,052	1,052
529120 Commercial Travel	1,112	883	4,200	4,200	4,200	4,200
529130 Meals	573	261	1,269	1,268	1,268	1,268
529140 Lodging	3,427	2,035	2,625	2,625	2,625	2,625
529210 Meetings	5	119	0	0	0	0
529220 Conferences	1,288	1,943	2,625	2,625	2,625	2,625
529230 Training	0	759	1,751	1,751	1,751	1,751
529300 Dues and Memberships	1,895	4,791	4,144	4,144	4,144	4,144
529880 Recording Charges	862	4,121	2,185	2,185	2,185	2,185
Miscellaneous Total	10,163	16,443	19,850	19,850	19,850	19,850
Materials and Services Total	**2,032,318**	**4,050,648**	**5,824,130**	**2,040,490**	**2,040,490**	**2,040,490**

170 - Community Development	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Administrative Charges						
611100 County Admin Allocation	12,971	6,742	20,629	5,887	5,887	5,887
611200 BS Admin Allocation	0	3,281	9,390	2,893	2,893	2,893
611230 Courier Allocation	240	145	152	59	59	59
611250 Risk Management Allocation	429	231	292	182	182	182
611260 Human Resources Allocation	5,774	4,407	5,251	1,977	1,977	1,977
611300 Legal Services Allocation	0	0	0	11,034	11,034	11,034
611400 Information Tech Allocation	20,212	11,086	29,848	7,394	7,394	7,394
611410 FIMS Allocation	20,093	9,074	58,953	17,828	17,828	17,828
611420 Telecommunications Allocation	3,150	1,194	1,694	1,058	1,058	1,058
611430 Technology Solution Allocation	14,819	4,769	0	0	0	0
611600 Finance Allocation	36,732	17,316	53,588	14,544	14,544	14,544
611800 MCBEE Allocation	7,354	3,955	15,889	6,495	6,495	6,495
612100 IT Equipment Use Charges	1,492	1,104	0	0	0	0
614100 Liability Insurance Allocation	1,200	1,296	1,400	1,168	1,168	1,168
614200 WC Insurance Allocation	800	600	700	775	775	775
Administrative Charges Total	**125,265**	**65,200**	**197,786**	**71,294**	**71,294**	**71,294**
Transfers Out						
561104 Transfer to Interest Inv Fund	0	0	0	0	0	7,516
561310 Transfer to Parks	0	0	25,000	20,000	20,000	20,000
Transfers Out Total	**0**	**0**	**25,000**	**20,000**	**20,000**	**27,516**
Reserve for Future Expenditure						
572010 Reserve for Future Expenditure	0	0	160,084	1,702,432	1,702,432	1,702,432
Reserve for Future Expenditure Total	**0**	**0**	**160,084**	**1,702,432**	**1,702,432**	**1,702,432**
Community Development Total	**2,378,204**	**4,366,889**	**6,487,985**	**4,133,929**	**4,133,929**	**4,141,445**
230 - Dog Services	**Actual FY 23-24**	**Actual FY 24-25**	**Budget FY 25-26**	**Proposed FY 26-27**	**Approved FY 26-27**	**Adopted FY 26-27**
Personnel Services						
Salaries and Wages						
511020 Salaries and Wages Budget Only	0	0	0	15,182	15,182	15,182
511110 Regular Wages	591,814	629,827	820,794	861,424	861,424	861,424
511120 Temporary Wages	16,036	8,053	21,970	23,239	23,239	23,239
511130 Vacation Pay	36,640	31,453	0	0	0	0
511140 Sick Pay	24,773	24,345	0	0	0	0
511150 Holiday Pay	36,322	39,492	0	0	0	0
511160 Comp Time Pay	4,786	8,866	0	0	0	0
511180 Differential Pay	215	368	0	0	0	0
511210 Compensation Credits	2,556	2,658	2,738	2,784	2,784	2,784
511240 Leave Payoff	1,284	7,134	0	0	0	0
511250 Training Pay	0	1,248	0	0	0	0

230 - Dog Services	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Personnel Services						
511290 Health Insurance Waiver Pay	0	164	0	7,200	7,200	7,200
511420 Premium Pay	4,675	10,291	0	9,329	9,329	9,329
511450 Premium Pay Temps	1,672	789	0	0	0	0
Salaries and Wages Total	720,773	764,688	845,502	919,158	919,158	919,158
Fringe Benefits						
512010 Fringe Benefits Budget Only	0	0	0	14,114	14,114	14,114
512110 PERS	143,309	174,694	244,351	258,554	258,554	258,554
512120 401K	3,721	4,485	4,803	5,000	5,000	5,000
512130 PERS Debt Service	38,525	54,862	43,121	45,629	45,629	45,629
512200 FICA	53,461	57,309	64,405	68,064	68,064	68,064
512300 Paid Leave Oregon	2,795	2,997	3,383	3,579	3,579	3,579
512310 Medical Insurance	218,931	221,888	258,336	224,796	224,796	224,796
512320 Dental Insurance	16,838	16,618	21,840	18,876	18,876	18,876
512330 Group Term Life Insurance	1,271	1,316	1,450	1,238	1,238	1,238
512340 Long Term Disability Insurance	2,622	2,693	3,017	3,169	3,169	3,169
512400 Unemployment Insurance	1,051	1,124	1,236	1,304	1,304	1,304
512520 Workers Comp Insurance	232	221	420	420	420	420
512600 Wellness Program	475	465	520	520	520	520
512610 Employee Assistance Program	446	494	598	598	598	598
512700 County HSA Contributions	2,062	1,810	0	1,400	1,400	1,400
Fringe Benefits Total	485,740	540,974	647,480	647,261	647,261	647,261
Personnel Services Total	**1,206,513**	**1,305,662**	**1,492,982**	**1,566,419**	**1,566,419**	**1,566,419**
Materials and Services						
Supplies						
521010 Office Supplies	4,033	2,768	3,600	3,446	3,446	3,446
521030 Field Supplies	0	0	750	750	750	750
521050 Janitorial Supplies	6,686	10,526	7,500	8,500	8,500	8,500
521070 Departmental Supplies	11,118	10,730	8,569	12,950	12,950	12,950
521080 Food Supplies	3,834	1,525	5,372	6,000	6,000	6,000
521090 Uniforms and Clothing	551	1,654	1,250	1,250	1,250	1,250
521100 Medical Supplies	16,600	19,305	25,539	30,000	30,000	30,000
521120 Drugs	836	0	0	0	0	0
521140 Vaccines	10,310	9,615	10,000	10,000	10,000	10,000
521170 Educational Supplies	0	0	250	250	250	250
521210 Gasoline	5,902	5,591	5,800	7,300	7,300	7,300
521310 Safety Equipment	0	0	500	500	500	500
Supplies Total	59,870	61,714	69,130	80,946	80,946	80,946
Materials						
522060 Sign Materials	30	0	250	0	0	0
522150 Small Office Equipment	0	2,265	1,500	1,500	1,500	1,500

230 - Dog Services	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Materials and Services						
522160 Small Departmental Equipment	340	7	700	700	700	700
522170 Computers Non Capital	2,313	1,031	5,742	7,300	7,300	7,300
522180 Software	504	0	0	0	0	0
Materials Total	3,187	3,303	8,192	9,500	9,500	9,500
Communications						
523040 Data Connections	979	979	2,050	2,050	2,050	2,050
523050 Postage	0	0	125	125	125	125
523060 Cellular Phones	3,453	3,460	5,000	5,000	5,000	5,000
523090 Long Distance Charges	0	0	100	100	100	100
Communications Total	4,432	4,440	7,275	7,275	7,275	7,275
Utilities						
524010 Electricity	20,043	20,777	22,887	22,405	22,405	22,405
524020 City Operations and St Lights	0	0	16	15	15	15
524040 Natural Gas	9,613	10,070	10,700	10,765	10,765	10,765
524050 Water	0	0	1,560	1,334	1,334	1,334
524070 Sewer	0	0	3,179	2,823	2,823	2,823
524090 Garbage Disposal and Recycling	1,648	1,684	1,705	1,762	1,762	1,762
Utilities Total	31,304	32,531	40,047	39,104	39,104	39,104
Contracted Services						
525110 Consulting Services	0	0	500	500	500	500
525155 Credit Card Fees	9,030	10,442	10,000	11,000	11,000	11,000
525305 Veterinary Services	38,860	41,084	61,035	61,061	61,061	61,061
525350 Janitorial Services	0	18	0	0	0	0
525448 Fusion	0	0	0	2,130	2,130	2,130
525449 Microsoft 365	0	6,305	10,080	9,255	9,255	9,255
525450 Subscription Services	491	15,300	0	0	0	0
525460 Software Subscriptions	0	0	15,300	16,300	16,300	16,300
525710 Printing Services	1,001	526	560	560	560	560
525715 Advertising	0	80	1,000	1,000	1,000	1,000
525735 Mail Services	5,359	8,684	10,000	10,000	10,000	10,000
525770 Interpreters and Translators	590	158	300	300	300	300
525999 Other Contracted Services	9,334	12,223	8,000	11,370	11,370	11,370
Contracted Services Total	64,665	94,820	116,775	123,476	123,476	123,476
Repairs and Maintenance						
526010 Office Equipment Maintenance	0	0	100	100	100	100
526011 Dept Equipment Maintenance	760	0	500	500	500	500
526021 Computer Software Maintenance	15,300	0	0	0	0	0
526030 Building Maintenance	5,339	5,123	15,000	14,900	14,900	14,900
Repairs and Maintenance Total	21,399	5,123	15,600	15,500	15,500	15,500

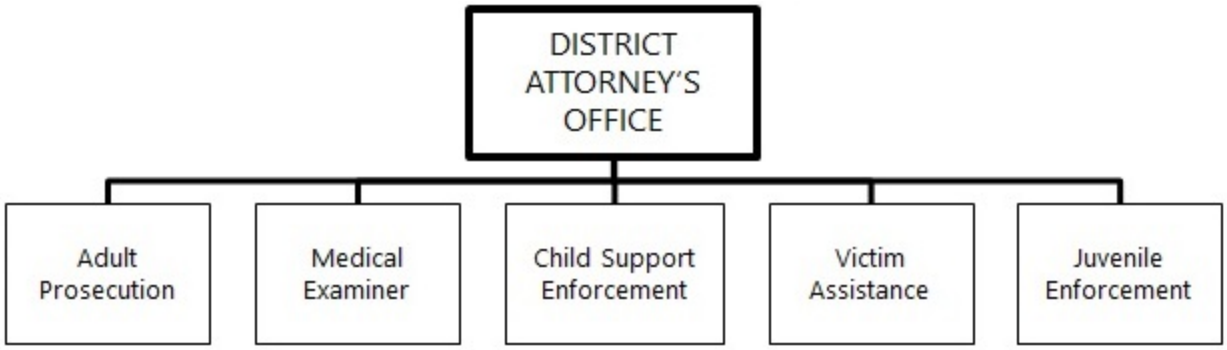
230 - Dog Services	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Materials and Services						
Rentals						
527110 Fleet Leases	10,682	11,776	22,486	24,230	24,230	24,230
527130 Parking	0	0	25	350	350	350
527300 Equipment Rental	2,693	7,060	5,500	6,500	6,500	6,500
Rentals Total	13,375	18,836	28,011	31,080	31,080	31,080
Miscellaneous						
529110 Mileage Reimbursement	83	0	200	300	300	300
529120 Commercial Travel	0	447	1,800	1,800	1,800	1,800
529130 Meals	144	139	1,300	1,300	1,300	1,300
529140 Lodging	0	879	4,000	4,000	4,000	4,000
529210 Meetings	0	285	1,200	1,200	1,200	1,200
529220 Conferences	0	0	2,400	1,400	1,400	1,400
529230 Training	0	356	2,500	2,500	2,500	2,500
529300 Dues and Memberships	0	0	215	465	465	465
529650 Pre Employment Costs	195	449	250	450	450	450
529830 Dog Licenses	347	1,788	1,400	1,400	1,400	1,400
529840 Professional Licenses	150	2,385	1,550	1,750	1,750	1,750
529910 Awards and Recognition	475	541	500	1,350	1,350	1,350
529999 Miscellaneous Expense	58	198	650	650	650	650
Miscellaneous Total	1,452	7,466	17,965	18,565	18,565	18,565
Materials and Services Total	**199,684**	**228,233**	**302,995**	**325,446**	**325,446**	**325,446**
Administrative Charges						
611100 County Admin Allocation	14,605	19,851	25,765	27,646	27,646	27,646
611200 BS Admin Allocation	0	5,353	5,043	6,133	6,133	6,133
611210 Facilities Mgt Allocation	63,866	55,624	66,794	67,325	67,325	67,325
611220 Custodial Allocation	20,288	18,691	22,767	23,823	23,823	23,823
611230 Courier Allocation	959	950	1,061	1,130	1,130	1,130
611240 Grounds Maintenance Allocation	0	9,510	11,178	11,815	11,815	11,815
611250 Risk Management Allocation	2,065	3,036	3,781	2,254	2,254	2,254
611260 Human Resources Allocation	23,095	28,930	36,759	37,882	37,882	37,882
611300 Legal Services Allocation	46,758	31,859	23,616	3,844	3,844	3,844
611400 Information Tech Allocation	11,469	18,126	16,053	15,659	15,659	15,659
611410 FIMS Allocation	11,535	14,806	31,666	37,799	37,799	37,799
611420 Telecommunications Allocation	1,820	1,977	904	2,223	2,223	2,223
611430 Technology Solution Allocation	8,389	7,452	0	0	0	0
611600 Finance Allocation	19,064	22,197	23,305	24,922	24,922	24,922
611800 MCBEE Allocation	4,202	6,526	8,494	13,887	13,887	13,887
612100 IT Equipment Use Charges	332	5,748	0	0	0	0
614100 Liability Insurance Allocation	5,700	8,400	8,500	9,492	9,492	9,492

230 - Dog Services	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Administrative Charges						
614200 WC Insurance Allocation	3,900	16,596	18,700	8,443	8,443	8,443
Administrative Charges Total	**238,047**	**275,632**	**304,386**	**294,277**	**294,277**	**294,277**
Capital Outlay						
531300 Departmental Equipment Capital	0	0	6,347	0	0	0
Capital Outlay Total	**0**	**0**	**6,347**	**0**	**0**	**0**
Transfers Out						
561104 Transfer to Interest Inv Fund	0	0	0	0	0	3,000
561480 Xfer to Capital Impr Projects	0	13,094	0	0	0	0
Transfers Out Total	**0**	**13,094**	**0**	**0**	**0**	**3,000**
Dog Services Total	**1,644,244**	**1,822,621**	**2,106,710**	**2,186,142**	**2,186,142**	**2,189,142**
270 - County Fair	**Actual FY 23-24**	**Actual FY 24-25**	**Budget FY 25-26**	**Proposed FY 26-27**	**Approved FY 26-27**	**Adopted FY 26-27**
Personnel Services						
Salaries and Wages						
511020 Salaries and Wages Budget Only	0	0	0	64	64	64
511120 Temporary Wages	3,251	4,587	4,298	4,728	4,728	4,728
511450 Premium Pay Temps	0	314	0	0	0	0
Salaries and Wages Total	3,251	4,901	4,298	4,792	4,792	4,792
Fringe Benefits						
512010 Fringe Benefits Budget Only	0	0	0	45	45	45
512110 PERS	175	497	1,242	1,366	1,366	1,366
512130 PERS Debt Service	11	172	220	242	242	242
512200 FICA	249	375	328	362	362	362
512300 Paid Leave Oregon	13	20	18	18	18	18
512400 Unemployment Insurance	5	7	0	0	0	0
512520 Workers Comp Insurance	2	2	60	60	60	60
Fringe Benefits Total	455	1,073	1,868	2,093	2,093	2,093
Personnel Services Total	**3,707**	**5,974**	**6,166**	**6,885**	**6,885**	**6,885**
Materials and Services						
Supplies						
521010 Office Supplies	123	10	120	50	50	50
521070 Departmental Supplies	0	0	100	0	0	0
Supplies Total	123	10	220	50	50	50
Materials						
522170 Computers Non Capital	0	0	820	720	720	720
522180 Software	2,985	2,500	3,374	2,996	2,996	2,996
Materials Total	2,985	2,500	4,194	3,716	3,716	3,716
Communications						
523050 Postage	0	79	30	81	81	81
523060 Cellular Phones	495	371	480	484	484	484

270 - County Fair	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Materials and Services						
523090 Long Distance Charges	0	0	20	0	0	0
Communications Total	495	450	530	565	565	565
Contracted Services						
525110 Consulting Services	42,743	55,664	56,000	54,075	54,075	54,075
525158 Armored Car Services	242	0	250	360	360	360
525225 Ambulance Services	2,291	0	3,000	3,519	3,519	3,519
525350 Janitorial Services	10,376	21,030	22,000	21,661	21,661	21,661
525448 Fusion	0	0	0	304	304	304
525449 Microsoft 365	0	0	1,440	1,323	1,323	1,323
525555 Security Services	20,096	24,886	25,000	33,915	33,915	33,915
525710 Printing Services	4,475	4,866	6,200	4,280	4,280	4,280
525715 Advertising	80,985	99,203	128,550	118,625	118,625	118,625
525910 Fair 4H Contract	17,910	23,802	43,250	38,747	38,747	38,747
525915 Fair FFA Contract	6,200	6,200	8,300	7,300	7,300	7,300
525920 Fair Open Class	1,307	504	1,750	2,462	2,462	2,462
525925 Fair Entertainers	97,314	116,681	134,700	104,179	104,179	104,179
525930 Fair Events and Activities	38,518	38,458	73,950	36,336	36,336	36,336
525945 Fair Set-up/Take-down	5,971	8,887	6,600	6,534	6,534	6,534
525999 Other Contracted Services	11,160	12,966	43,000	24,642	24,642	24,642
Contracted Services Total	339,588	413,149	553,990	458,262	458,262	458,262
Rentals						
527210 Building Rental Private	1,613	1,598	1,700	3,342	3,342	3,342
527230 Fairgrounds Rental	15,492	19,685	32,425	29,653	29,653	29,653
527231 Fairgrounds Rental in Trade	500	0	0	0	0	0
527310 Fair Equipment Rentals	71,215	70,944	73,100	71,050	71,050	71,050
Rentals Total	88,820	92,227	107,225	104,045	104,045	104,045
Insurance						
528110 Liability Insurance Premiums	3,851	4,316	4,500	4,619	4,619	4,619
528210 Public Official Bonds	348	1,323	1,000	1,363	1,363	1,363
Insurance Total	4,199	5,639	5,500	5,982	5,982	5,982
Miscellaneous						
529110 Mileage Reimbursement	0	30	50	31	31	31
529130 Meals	0	0	300	0	0	0
529210 Meetings	152	90	550	150	150	150
529220 Conferences	950	1,090	1,700	1,123	1,123	1,123
529300 Dues and Memberships	2,000	2,060	6,000	2,186	2,186	2,186
529650 Pre Employment Costs	195	144	150	0	0	0
529999 Miscellaneous Expense	118	118	1,145	90	90	90
Miscellaneous Total	3,415	3,532	9,895	3,580	3,580	3,580
Materials and Services Total	**439,625**	**517,507**	**681,554**	**576,200**	**576,200**	**576,200**

270 - County Fair	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Administrative Charges						
611100 County Admin Allocation	3,045	3,813	5,850	6,479	6,479	6,479
611200 BS Admin Allocation	0	1,951	1,830	2,341	2,341	2,341
611230 Courier Allocation	77	71	152	161	161	161
611250 Risk Management Allocation	22	121	0	7	7	7
611260 Human Resources Allocation	1,867	2,137	5,251	5,412	5,412	5,412
611300 Legal Services Allocation	1,720	3,303	3,987	0	0	0
611410 FIMS Allocation	4,374	5,395	11,487	14,423	14,423	14,423
611600 Finance Allocation	8,537	11,390	11,592	13,356	13,356	13,356
611800 MCBEE Allocation	58	0	188	206	206	206
614100 Liability Insurance Allocation	100	696	0	35	35	35
614200 WC Insurance Allocation	0	300	0	17	17	17
Administrative Charges Total	**19,800**	**29,177**	**40,337**	**42,437**	**42,437**	**42,437**
Transfers Out						
561104 Transfer to Interest Inv Fund	0	0	0	0	0	31,217
Transfers Out Total	**0**	**0**	**0**	**0**	**0**	**31,217**
Contingency						
571010 Contingency	0	0	72,013	0	0	0
Contingency Total	**0**	**0**	**72,013**	**0**	**0**	**0**
Reserve for Future Expenditure						
572010 Reserve for Future Expenditure	0	0	487,745	492,915	492,915	492,915
Reserve for Future Expenditure Total	**0**	**0**	**487,745**	**492,915**	**492,915**	**492,915**
County Fair Total	**463,131**	**552,659**	**1,287,815**	**1,118,437**	**1,118,437**	**1,149,654**
Community Services Grand Total	8,617,935	9,955,943	38,356,830	33,638,738	33,638,738	33,680,471

DISTRICT ATTORNEY'S OFFICE



MISSION STATEMENT

Seeking justice through promoting accountability for criminal offenders; interpreting, enforcing, and executing law; responding to the concerns of victims and the public; and working cooperatively with members of the justice system.

GOALS AND OBJECTIVES

Goal 1 Aggressively prosecute crime while prioritizing violent and person-to-person offenses through both adult prosecution and juvenile delinquency court in order to protect the people and property of Marion County.

- Objective 1 Support Marion County and City efforts to identify and address gun violence cases.
- Objective 2 Support & Collaborate with Community Law Enforcement in efforts to target Drug Dealers, Sellers & Traffickers.
- Objective 3 Ensure recruitment & retention of qualified prosecutorial professionals committed to public safety goals.

Goal 2 Protect children and families.

- Objective 1 Support efforts of Marion County to promote child abuse prevention & seek appropriate criminal accountability via efforts of Marion County Child Abuse Multidisciplinary Team (MDT), support early childhood development, and encourage family preservation.
- Objective 2 Support domestic violence prosecution team in seeking proper criminal accountability for offenders while promoting Domestic Violence Council's effort to increase community awareness.
- Objective 3 Facilitate the payment of equitable child support and health care coverage via prompt establishment of paternity and child support awards, timely enforcement of orders, and seeking appropriate modification.

Goal 3 Collaborate with the community and public safety partners to appropriately address substance abuse through accountability and support of quality community & corrections programs.

- Objective 1 Promote and implement the strategic plan developed by the Marion County Public Safety Coordinating Council as established in House Bill 3194, Justice Reinvestment.
- Objective 2 Promote and increase efforts of the Marion County Public Safety Coordinating Council to address addiction, and related public safety concerns in the community; collaborate with law enforcement partners to address availability, use and distribution of illicit and deadly substances consistent with HB 4002 and related grant funding.

Objective 3 Promote, support and staff county arrest and prosecution diversionary/deflection programs (Law Enforcement Assisted Diversion) and treatment court programs (Drug, Veteran's, and Mental Health Court).

Goal 4 Work cooperatively with the courts, law enforcement and Marion County to appropriately address behavioral health issues that are the genesis of some criminal conduct.

Objective 1 Promote and increase efforts of the Marion County Public Safety Coordinating Council to respond to increasing behavioral health issues and resulting jail demand-especially in light of shrinking state resources and assistance via the Oregon State Hospital and the Oregon Health Authority.

Objective 2 Promote Marion County court efforts to timely manage criminal cases with behavioral health component via specialized dockets - like the Rapid Docket and Mental Health Court - to responsibly manage behavioral health cases.

Objective 3 Work cooperatively via Marion County Health and Human Services and the specially designated Behavioral Health Resource Prosecutor to communicate regarding behavioral health cases and appropriate dispositions.

Goal 5 Advocate for victims of crime by providing assistance and information that empowers them to make informed decisions not only in their personal lives but also with regard to their participation in the criminal justice system and the exercise of their State statutory and Constitutional Rights.

Objective 1 Increase victims' understanding of their rights as a victim of crime.

Objective 2 Increase victims' understanding of the public safety system.

Objective 3 Increase level of education in the community regarding victims' rights and services available to victims of crime via coordination with local non-profits and participation in multi-disciplinary teams.

Goal 6 Promote the professional investigation of all unattended death in our county in service to our community.

Objective 1 Timely respond to calls regarding all deaths in which decedent is not under the direct care of a physician with prompt completion of death certificates for decedents' families.

Objective 2 Collaborate with state and local health and public safety authorities to identify overdose and vulnerable population deaths for appropriate government response.

Objective 3 Promote collaboration and communication with the State Medical Examiner's Office in circumstances of suspicious or criminal deaths to schedule autopsies and gather information critical to investigations.

DEPARTMENT OVERVIEW

The District Attorney is an executive employee of the State of Oregon, publicly elected to a four-year term. Five separate programs operate within the District Attorney's Office: (1) Adult Criminal Prosecution, (2) Child Support Enforcement, (3) Victim Assistance, (4) Juvenile Enforcement, and (5) Medical Examiner. The public safety system is an ever-changing landscape. Prosecution occupies a central position within this environment, responding to the needs and demands of all entities responsible for public safety. To fulfill its mission of offender accountability and the promotion of public safety, the District Attorney's Office advances several fundamental principles:

- Prosecution must have reliable & sustainable, long-term funding for all core functions - including crucial Victims' Assistance professionals.
- Prosecution must have sufficient capacity to respond to the needs of its partners and of the community.
- Prosecution must be able to adapt to changing demands, encouraging a pro-active and balanced role in public safety.
- Prosecution must instill trust, confidence and security in the community.

RESOURCE AND REQUIREMENT SUMMARY

District Attorney's Office	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 ADOPTED	+/- %
RESOURCES					
Intergovernmental Federal	2,004,122	1,839,520	2,285,046	2,203,078	-3.6%
Intergovernmental State	571,234	386,976	340,883	382,104	12.1%
Charges for Services	257,455	264,000	288,399	301,616	4.6%
Interest	2,821	4,076	3,870	3,870	0.0%
Other Revenues	37,534	21,500	20,000	20,000	0.0%
General Fund Transfers	13,127,916	13,408,431	15,499,853	16,151,916	4.2%
Other Fund Transfers	0	207,356	349,879	172,496	-50.7%
Net Working Capital	300,384	369,350	284,893	224,738	-21.1%
TOTAL RESOURCES	**16,301,468**	**16,501,211**	**19,072,823**	**19,459,818**	**2.0%**
REQUIREMENTS					
Personnel Services					
Salaries and Wages	8,373,193	8,237,943	9,214,861	9,555,902	3.7%
Fringe Benefits	4,766,022	4,611,464	5,754,890	5,950,018	3.4%
Total Personnel Services	**13,139,214**	**12,849,407**	**14,969,751**	**15,505,920**	**3.6%**
Materials and Services					
Supplies	63,060	58,640	83,712	70,344	-16.0%
Materials	14,751	54,696	66,830	46,408	-30.6%
Communications	31,954	32,616	52,380	49,590	-5.3%
Utilities	85,153	83,687	90,607	93,827	3.6%
Contracted Services	417,594	540,553	813,892	801,683	-1.5%
Repairs and Maintenance	2,539	3,866	26,398	20,459	-22.5%
Rentals	145,121	197,203	283,743	158,902	-44.0%
Insurance	23,494	24,132	26,600	26,500	-0.4%
Miscellaneous	103,420	89,641	157,833	152,138	-3.6%
Total Materials and Services	**887,086**	**1,085,034**	**1,601,995**	**1,419,851**	**-11.4%**
Administrative Charges	1,905,817	2,257,811	2,442,564	2,475,534	1.3%
Transfers Out	0	24,065	0	0	n.a.
Contingency	0	0	58,513	58,513	0.0%
TOTAL REQUIREMENTS	**15,932,118**	**16,216,317**	**19,072,823**	**19,459,818**	**2.0%**
FTE	96.70	95.70	94.70	94.70	0.0%

FUNDS

Fund Name	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 ADOPTED	% of Total
RESOURCES					
FND 100 General Fund	12,478,733	12,822,219	14,776,616	15,480,768	79.6%
FND 220 Child Support	2,156,321	1,946,518	2,412,188	2,292,201	11.8%
FND 300 District Attorney Grants	1,666,413	1,732,474	1,884,019	1,686,849	8.7%
TOTAL RESOURCES	**16,301,468**	**16,501,211**	**19,072,823**	**19,459,818**	**100.0%**
REQUIREMENTS					
FND 100 General Fund	12,478,733	12,822,219	14,776,616	15,480,768	79.6%
FND 220 Child Support	2,156,321	1,946,518	2,412,188	2,292,201	11.8%
FND 300 District Attorney Grants	1,297,063	1,447,580	1,884,019	1,686,849	8.7%
TOTAL REQUIREMENTS	**15,932,118**	**16,216,317**	**19,072,823**	**19,459,818**	**100.0%**

PROGRAMS

	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 ADOPTED	+/- %
RESOURCES					
Adult Prosecution	10,442,007	10,701,548	12,231,996	12,941,405	5.8%
Medical Examiner	793,794	867,822	890,087	856,075	-3.8%
Child Support Enforcement	2,156,321	1,946,518	2,412,188	2,292,201	-5.0%
Victim Assistance	2,133,999	2,138,012	2,598,672	2,460,562	-5.3%
Juvenile Enforcement	775,347	847,310	939,880	909,575	-3.2%
TOTAL RESOURCES	**16,301,468**	**16,501,211**	**19,072,823**	**19,459,818**	**2.0%**
REQUIREMENTS					
Adult Prosecution	10,430,564	10,690,105	12,231,996	12,941,405	5.8%
Medical Examiner	793,794	867,822	890,087	856,075	-3.8%
Child Support Enforcement	2,156,321	1,946,518	2,412,188	2,292,201	-5.0%
Victim Assistance	1,945,016	2,009,421	2,598,672	2,460,562	-5.3%
Juvenile Enforcement	606,422	702,451	939,880	909,575	-3.2%
TOTAL REQUIREMENTS	**15,932,118**	**16,216,317**	**19,072,823**	**19,459,818**	**2.0%**

Adult Prosecution Program

- Prosecute crimes and attend all terms of court in Marion County (ORS 8.660).
- Uphold crime victims constitutional and statutory rights in every criminal case.
- Participate in all Treatment and Deflection Courts to ensure accountability and fidelity to health, safety and best practices.
- Litigate all Civil Commitment Cases and manage influx due to change in Civil Commitment legal standard that will increase number of viable cases.

Program Summary

District Attorney's Office — Program: Adult Prosecution

	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 ADOPTED	+/- %
RESOURCES					
Intergovernmental State	18,118	7,182	0	0	n.a.
Charges for Services	225,692	235,458	260,564	273,781	5.1%
General Fund Transfers	10,183,020	10,240,110	11,610,110	12,483,685	7.5%
Other Fund Transfers	0	207,356	349,879	172,496	-50.7%
Net Working Capital	15,177	11,443	11,443	11,443	0.0%
TOTAL RESOURCES	**10,442,007**	**10,701,548**	**12,231,996**	**12,941,405**	**5.8%**
REQUIREMENTS					
Personnel Services	8,634,395	8,552,291	9,839,615	10,523,313	6.9%
Materials and Services	620,937	767,874	902,666	831,243	-7.9%
Administrative Charges	1,175,231	1,369,940	1,485,911	1,583,045	6.5%
Contingency	0	0	3,804	3,804	0.0%
TOTAL REQUIREMENTS	**10,430,563**	**10,690,105**	**12,231,996**	**12,941,405**	**5.8%**
FTE	59.70	61.70	60.70	60.70	0.0%

FTE By Position Title By Program

Program: Adult Prosecution	
Position Title	**FTE**
Administrative Services Manager	1.00
Budget Analyst 1	1.00
Chief Deputy District Attorney	1.00
Deputy DA 1	7.00
Deputy DA 2	6.00
Deputy DA 2 (Bilingual)	3.00
Deputy DA 3	6.70
District Attorney	1.00
District Attorney Investigator	3.00
Legal Assistant 1	9.00
Legal Assistant 1 (Bilingual)	1.00
Legal Assistant 2	8.00
Legal Assistant Supervisor	2.00
Management Analyst 2	1.00
Office Specialist 4	1.00

Program: Adult Prosecution	
Position Title	**FTE**
Paralegal	4.00
Trial Team Supervisor	5.00
Program Adult Prosecution FTE Total:	**60.70**

- In addition to the above there are 2.32 FTE temporary positions.

FTE Changes

There are no FTE changes.

Adult Prosecution Program Budget Justification

RESOURCES

The Adult Prosecution Program is primarily funded by the General Fund.

Charges for Services is funded through two Memorandums of Understanding (MOU) with Health and Human Services and Sheriff's Office for a Deputy District Attorney 2 position and Deputy District Attorney 1 position, respectively.
Other Fund Transfers decreased due to grant funding decreasing. MOU with County Finance for Deflection funds a Legal Assistant 2.

REQUIREMENTS

Personnel Services expenditures decreased due to lower temporary staffing and overtime costs compared with FY 2025–26. The decrease was partially offset by normal step increases, cost-of-living adjustments, and related fringe benefit increases. Materials and Services has decreased due to the reduction in budget for Utilities & Leases.

Medical Examiner Program

- Investigates and certifies the cause and manner of all deaths that occur in Marion County:
  (a) Are homicidal, suicidal, or occurring under suspicious or unknown circumstances;
  (b) Resulting from the unlawful use of controlled substances or the use or abuse of chemicals or toxic agents;
  (c) Occurring while incarcerated in any jail, correction facility, or in police custody;
  (d) Accidental or following an injury;
  (e) By disease, injury, or toxic agent during or arising from employment;
  (f) While not under the care of a physician during the period immediately previous to death;
  (g) Related to disease which might constitute a threat to the public health;
  (h) In which a human body apparently has been disposed of in an offensive manner. (ORS Chapter 146).

Program Summary

District Attorney's Office — Program: Medical Examiner

	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 ADOPTED	+/- %
RESOURCES					
General Fund Transfers	793,794	867,822	890,087	856,075	-3.8%
TOTAL RESOURCES	**793,794**	**867,822**	**890,087**	**856,075**	**-3.8%**
REQUIREMENTS					
Personnel Services	675,318	723,383	741,917	700,902	-5.5%
Materials and Services	45,932	60,448	58,411	58,411	0.0%
Administrative Charges	72,544	83,991	89,759	96,762	7.8%
TOTAL REQUIREMENTS	**793,794**	**867,822**	**890,087**	**856,075**	**-3.8%**
FTE	4.50	4.50	4.50	4.50	0.0%

FTE By Position Title By Program

Program: Medical Examiner	
Position Title	**FTE**
Chief Medical Legal Death Investigator	1.00
Legal Assistant 1	0.50
Medical Legal Death Investigator	3.00
Program Medical Examiner FTE Total:	**4.50**

- In addition to the above there is 0.50 FTE for temporary positions.

FTE Changes

There are no FTE changes.

Medical Examiner Program Budget Justification

RESOURCES

The Medical Examiner program is funded entirely by the General Fund.

REQUIREMENTS

Personnel Services expenditures decreased due to lower temporary staffing and overtime costs compared with FY 2025–26. The decrease was partially offset by normal step increases, cost-of-living adjustments, and related fringe benefit increases.

Child Support Enforcement Program

- Establish paternity and child support orders.
- Enforce child support orders through wage withholding, license suspensions, liens, garnishments, passport restrictions and contempt of court.
- Issue National Medical Support Notice to employers to enroll children in health insurance plans.
- Enforce interstate cases by initiating and responding to interstate reciprocal proceedings.
- Modify child support orders at request of either party.

Program Summary

District Attorney's Office — Program: Child Support Enforcement

	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 ADOPTED	+/- %
RESOURCES					
Intergovernmental Federal	1,467,566	1,358,946	1,676,693	1,626,693	-3.0%
Intergovernmental State	138,769	140,644	150,223	144,828	-3.6%
Charges for Services	31,763	28,543	27,835	27,835	0.0%
Other Revenues	34	0	0	0	n.a.
General Fund Transfers	518,189	418,386	557,437	492,845	-11.6%
TOTAL RESOURCES	**2,156,321**	**1,946,518**	**2,412,188**	**2,292,201**	**-5.0%**
REQUIREMENTS					
Personnel Services	1,796,849	1,495,599	1,848,388	1,875,129	1.4%
Materials and Services	89,388	90,749	153,514	118,813	-22.6%
Administrative Charges	270,084	360,170	410,286	298,259	-27.3%
TOTAL REQUIREMENTS	**2,156,321**	**1,946,518**	**2,412,188**	**2,292,201**	**-5.0%**
FTE	14.00	12.00	12.00	12.00	0.0%

FTE By Position Title By Program

Program: Child Support Enforcement	
Position Title	**FTE**
Deputy DA 2	1.00
Deputy DA 3	1.00
District Attorney Investigator	1.00
Legal Assistant 1 (Bilingual)	1.00
Legal Assistant 2	2.00
Legal Assistant 2 (Bilingual)	1.00
Legal Assistant Supervisor	1.00
Paralegal	1.00
Support Enforcement Agent	2.00
Support Enforcement Agent (Bilingual)	1.00
Program Child Support Enforcement FTE Total:	**12.00**

- In addition to the above there is a .58 FTE temporary position.

FTE Changes

There are no FTE changes.

Child Support Enforcement Program Budget Justification

RESOURCES

General Fund Transfers decreased and is part of the match for Child Support services.

Intergovernmental State decrease due to anticipated decrease in Child Support funding from the Oregon Department of Justice.

REQUIREMENTS

Personnel Services increased due to normal step increases, cost of living adjustments, and related fringe benefit increases. Materials and Services costs decreased due to annual cost decrease in utilities.

Victim Assistance Program

- The mission of the Victim Assistance Program (VAP) is to involve crime victims and the community in a healing process that lessens the impact of crime. We accomplish this by: (1) providing direct services to victims of crime; (2) advocating for victim rights; (3) offering volunteer opportunities; (4) providing education and promoting public awareness and (5) promoting professional and agency communication.
- The Criminal Fines Account (CFA) provides partial funding for the volunteer coordinator/homicide case manager, who provides direct victim services and supervises the provision of services in their specialty area, in addition to participating in the recruiting, training, and supervision of community volunteers. This grant also partially funds the Child Abuse Coordinator and a bilingual Victim Assistance Advocate. The funding for this grant is fixed and does not adapt to the increase in personnel costs to these positions.
- The Victims of Crime Act (VOCA) Noncompetitive Grant funds 3 Victim Advocates (reduced from previous years that funded 6 positions) including 1 bilingual/bicultural advocate with focus on the Latinx community. The VOCA Noncompetitive grant has decreased funding to our office for the past two grant cycles causing an additional decrease of 1.24 FTE funded by this grant for this fiscal year. This decrease is expected to continue in future grant cycles and will likely eventually result in a total loss of grant funding for these positions.
- The STOP Violence Against Women Act (VAWA) grant provides funds for two family violence program coordinators whose focus is to provide direct services to victims of domestic violence, participate in the training and supervision of community volunteers who also provide direct services to victims, collaboration with partner agencies, participation in multidisciplinary work groups and community outreach efforts to the Latinx underserved community. In the 2023 grant cycle, funding was decreased which caused one position to go unfunded and remain vacant for the past two years. In the new 2026 grant cycle funding was further decreased and the grant now only funds the bilingual Underserved Communities Outreach Coordinator position with the current grant cycle ending December 31, 2026.

Program Summary

District Attorney's Office — Program: Victim Assistance

	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 ADOPTED	+/- %
RESOURCES					
Intergovernmental Federal	536,556	480,574	608,353	576,385	-5.3%
Intergovernmental State	414,347	239,151	190,660	237,276	24.4%
Interest	2,821	4,076	3,870	3,870	0.0%
Other Revenues	37,500	21,500	20,000	20,000	0.0%
General Fund Transfers	1,026,491	1,203,728	1,647,198	1,496,190	-9.2%
Net Working Capital	116,283	188,983	128,591	126,841	-1.4%
TOTAL RESOURCES	**2,133,999**	**2,138,012**	**2,598,672**	**2,460,562**	**-5.3%**
REQUIREMENTS					
Personnel Services	1,515,340	1,508,902	1,869,034	1,714,367	-8.3%
Materials and Services	114,261	140,799	308,080	290,780	-5.6%
Administrative Charges	315,415	359,720	366,849	400,706	9.2%
Contingency	0	0	54,709	54,709	0.0%
TOTAL REQUIREMENTS	**1,945,016**	**2,009,421**	**2,598,672**	**2,460,562**	**-5.3%**
FTE	15.00	14.00	14.00	14.00	0.0%

FTE By Position Title By Program

Program: Victim Assistance	
Position Title	**FTE**
Legal Assistant 1	1.00
Victim Assistance Advocate	4.00
Victim Assistance Advocate (Bilingual)	3.00
Victim Assistance Manager	1.00
Victim Assistance Pgm Coordinator	3.00
Victim Assistance Pgm Coordinator (Bilingual)	2.00
Program Victim Assistance FTE Total:	**14.00**

FTE Changes

There are no FTE changes.

Victim Assistance Program Budget Justification

RESOURCES

Intergovernmental Federal decrease reflects the decrease to funding in the VOCA Noncompetitive, and Criminal Fines Account. General Fund Transfers increased in FY 2025–26 due to the need for temporary staff. General Fund Transfers decreased in FY 2026–27 as staffing is anticipated to return to normal levels. Intergovernmental State increases reflect higher victim assistance personnel costs.

Other Revenues remain consistent for victim emergency services.

REQUIREMENTS

Personnel Services expenditures decreased due to lower temporary staffing and overtime costs compared with FY 2025–26. The decrease was partially offset by normal step increases, cost-of-living adjustments, and related fringe benefit increases.

Juvenile Enforcement Program

- Starts or oversees juvenile delinquency petitions in Marion County (ORS 419C).
- May intervene in juvenile dependency casework in Marion County (419B).

Program Summary

District Attorney's Office — Program: Juvenile Enforcement

	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 ADOPTED	+/- %
RESOURCES					
General Fund Transfers	606,422	678,386	795,021	823,121	3.5%
Net Working Capital	168,924	168,924	144,859	86,454	-40.3%
TOTAL RESOURCES	**775,347**	**847,310**	**939,880**	**909,575**	**-3.2%**
REQUIREMENTS					
Personnel Services	517,311	569,232	670,797	692,209	3.2%
Materials and Services	16,568	25,164	179,324	120,604	-32.7%
Administrative Charges	72,543	83,991	89,759	96,762	7.8%
Transfers Out	0	24,065	0	0	n.a.
TOTAL REQUIREMENTS	**606,422**	**702,451**	**939,880**	**909,575**	**-3.2%**
FTE	3.50	3.50	3.50	3.50	0.0%

FTE By Position Title By Program

Program: Juvenile Enforcement	
Position Title	**FTE**
Deputy DA 2	1.00
Deputy DA 3	1.00
Legal Assistant 1	0.50
Legal Assistant 2	1.00
Program Juvenile Enforcement FTE Total:	**3.50**

- In addition to the above there is a .58 FTE temporary position.

FTE Changes

There are no FTE changes.

Juvenile Enforcement Program Budget Justification

RESOURCES

The Juvenile program is primarily funded by the General Fund.

REQUIREMENTS

Personnel Services increased due to normal step increases, cost of living adjustments, and related fringe benefit increases. Materials and Services decreased due to the new case management system.

KEY DEPARTMENT ACCOMPLISHMENTS

- 10,903 Criminal Cases were reviewed as submitted by 44 referring law enforcement agencies. Adult Prosecution filed 273 early disposition cases.
- Five specialty courts are handled by Deputy District Attorneys in both Adult and Juvenile Delinquency Courts: Drug Court with 94 participants, Mental Health Court with 28 participants, Veteran's Court with 30 participants and STAR Court (Juvenile) with 24 participants. Finally, RESTORE Court began in September of 2024 and has 31 participants. This program is currently in process of complete closure due to inadequate State Deflection Funding to continue this program. These programs can be essential for the diversion of participants from prisons and/or jail, connection to relevant treatment services and payment of restitution obligations. Success for participants often indicates a ripple effect for the success of their families, their children and our community.
- Continued expansion of the LEAD (Law Enforcement Assisted Diversion) program has increased services in a harm-reduction model for our hardest to serve residents. Participant results include treatment, housing, job connectivity, reunification with family, medical intervention and accountability for pending court matters. LEAD currently has 275 enrolled clients with 68 actively participating in services or are considered alumni. A Deputy District Attorney (DDA) manages that diversionary caseload with admin support from a Legal 2 and participates in all LEAD Team decision-making to ensure continued fidelity in the program.
- The Behavioral Health Resource Prosecutor (BHRP) continues to respond to cases involving defendants who cannot aid and assist in their own defense and has identified those that require Oregon State Hospital level of services as distinguished from those that can be treated and integrated back into the community. Limitations imposed by the Federal Court, endorsed by the Oregon State Hospital (OHA) & codified by the 2025 Legislature has disproportionately burdened our local systems and increased the caseload of this prosecutor immensely. Collaboration with the county Health and Human Services Department to promote potential services for especially violent offenders has become vital. 64 individuals had a letter submitted to be prematurely released from the Oregon State Hospital due to a Federal Order that remains in place despite legislative changes. 30 of those 50 individuals have felony charges. An additional 64 defendants have end of jurisdiction letters filed in their cases. This number continues to grow, and we expect at least 18 defendants to be discharged early by the end of June. 53 Civil Commitment cases were presented in adult court to address behavioral health needs of individuals who are a danger to themselves or others.
- January 2026 marked an important legislative change in the Civil Commitment standard that will allow for more people suffering with mental illness to get the court-mandated help they need but will similarly result in the number of Civil Commitment cases handled by DDAs that can proceed to court. These numbers will be further monitored for budgetary and community impact.
- Victim Assistance provided services to more than 10,000 new victims of crime and provided more than 210,822 services to victims of crime. Victim Assistance sent over 83,000 notices to victims of crime in 2025, informing them of their rights, court dates, and case status. 93% of victims who provided feedback stated that as a result of the information provided by the Victim Assistance Program, they better understand their rights as a victim of crime. Community volunteers donated more than 4,395 hours to Victim Assistance.
- Support Enforcement collected over $17.3 million on approximately 4,000 cases, processed approximately 370 paternity establishments, support order establishments, and modifications, attended approximately 1,300 court and administrative hearings and collected nearly $31 per $1 of county General Funds expended.
- The Medical Examiner program investigated a total of 1145 cases, including 9 homicides, 53 motor vehicle related deaths, 20 deaths of minors (under 18 years of age), approximately 37 drug/alcohol related deaths (43 pending toxicology confirmation). 224 accidental deaths, and 71 suicides.
- Juvenile Enforcement continues to increase the quality of service to youths and their families through collaboration with Marion County's Juvenile Department and Oregon Department of Human Services (DHS) and provide appropriate juvenile intervention to divert youth from the criminal justice system.

KEY INDICATORS

1: Adult Prosecution Criminal & Civil Commitment Cases Submitted and Reviewed

Definition and Purpose

Indicates total number of cases submitted by all law enforcement agencies and health investigators that must be reviewed by prosecutors for appropriate charging and court process.

Significance

Indicates baseline caseload of deputy district attorneys. Supports the primary objectives of the county strategic plan Goal #1 Public Safety: Pursue a safe and secure community by protecting the people and property of Marion County.

Data Units Calendar Year

CY 2023 Actual	CY 2024 Actual	CY 2025 Actual	CY 2026 Estimate	CY 2027 Estimate
10,277	10,908	10,903	11,000	11,000

Civil Commitment

CY 2023 Actual	CY 2024 Actual	CY 2025 Actual	CY 2026 Estimate	CY 2027 Estimate
37	57	46	65	65

Explanation of Trends and Changes

HB 4002 (2024) and the recriminalization of drugs will continue to result in more cases referred to the DA - both drug cases and the types of crime attendant to drug use and distribution. Gun violence is also on the rise especially in relation to juveniles. This is likely at least partially connected to the passage of SB 1008 in 2019 which nearly eliminated Ballot Measure 11 (waiver into adult court & mandatory prison) sentences for violent juveniles and a documented increase in gang activity. The loss of intervention in juvenile crime yields more adult crime.

2: Specialty Courts and Jail Diversion Programming

Definition and Purpose

Indicates number of participants within our four treatment courts or in LEAD, our primary deflection program. These programs focus best-practices and utilize individualized treatment counseling and wrap-around services in the form of probation in a formal court setting or, in the circumstance of LEAD, by avoiding use of jail and costly court resources for low-level livability offenses via deflection into appropriate treatment and services.

Significance

Indicates system efficiency by addressing the underlying genesis of criminal behavior to avoid recidivism. Supports the primary objectives of the county strategic plan Goal #1 Public Safety: Pursue a safe and secure community by protecting the people and property of Marion County.

Data Units Calendar Year

Drug Court

CY 2023 Actual	CY 2024 Actual	CY 2025 Actual	CY 2026 Estimate	CY 2027 Estimate
66	82	94	70	70

Mental Health Court

CY 2023 Actual	CY 2024 Actual	CY 2025 Actual	CY 2026 Estimate	CY 2027 Estimate
30	29	28	40	50

Veteran's Court

CY 2023 Actual	CY 2024 Actual	CY 2025 Actual	CY 2026 Estimate	CY 2027 Estimate
11	15	30	28	30

STAR COURT-Juvenile

CY 2023 Actual	CY 2024 Actual	CY 2025 Actual	CY 2026 Estimate	CY 2027 Estimate
23	24	26	30	32

LEAD-Law Enforcement Assisted Diversion

CY 2023 Actual	CY 2024 Actual	CY 2025 Actual	CY 2026 Estimate	CY 2027 Estimate
199	235	275	280	285

RESTORE Court (Terminated in Jan 2026)

CY 2023 Actual	CY 2024 Actual	CY 2025 Actual	CY 2026 Estimate	CY 2027 Estimate
N/A	10	31	15	0

Explanation of Trends and Changes

The numbers of individuals placed in these courts and diversion options fluctuate based on individual need and suitability for the program, availability of necessary services and capacity of the program due to variable grant funding. It is nevertheless always our hope to be able to increase the number of people who can benefit from these alternative programs each year and given lack of services available at state level for addiction and behavioral health issues, we likely need to continue to increase our participants in these programs.

3: Juvenile Enforcement Delinquency Petitions Filed

Definition and Purpose

Indicates total number of formal petitions filed against youth (under 18 years of age) who commit crimes.

Significance

Indicates baseline caseload for deputy district attorneys in court system. Supports the primary objectives of the county strategic plan Goal #1 Public Safety: Pursue a safe and secure community by protecting the people, property, and economy of Marion County.

Data Units Calendar Year

CY 2023 Actual	CY 2024 Actual	CY 2025 Actual	CY 2026 Estimate	CY 2027 Estimate
720	661	519	850	850

Explanation of Trends and Changes

Delinquency case referrals rely heavily upon ongoing use of front-end diversionary child welfare and juvenile justice models. Although these models result in fewer petitions being filed, the models still create significant work for attorneys through case reviews, meetings, monitoring, and case staffing with juvenile probation officers and child welfare personnel. The continued use of front-end diversion practices typically means the cases which require juvenile petitions are cases involving higher risk youth, more complicated fact patterns, and more complex family dynamics leading to an increase in the amount of work required to resolve the case. However, the 2019 passage of Senate Bill 1008 (Juvenile Ballot Measure 11 Repeal Bill) continues to increase both the quantity and severity of petitions in juvenile court as the bill now mandates original filing in juvenile court rather than adult court. When appropriate, waiver of juvenile cases under SB 1008 are being sought by the juvenile attorneys which results in lengthy, complex litigation. In addition, since many serious cases are now more likely to remain in juvenile court, the juvenile attorneys are engaged in complex litigation in juvenile court because of this law. Juvenile gun violence is of particular concern as we have seen increasing instances of youth released from MacLaren Youth Correctional Facility on supervision and subsequently committing acts of assault with firearms in our community.

4: Victim Assistance Program Services Provided to Victims of Crime

Definition and Purpose

Direct services provided to victims of crime. These services include: crisis intervention and support; follow up contact; safety planning; information on the status of an investigation or court case; notification of hearing dates and times; information about Crime Victims' Compensation; assistance in establishing financial losses for restitution purposes; referrals to support groups and counseling; liaison assistance with law enforcement officers, prosecutors, and social service agencies; assistance in preparing victim impact statements for the court at the time of sentencing; assistance with court preparation by explaining the court process, touring empty courtrooms and observing a trial in progress; accompaniment to court hearings, offering a safe and private area while waiting to testify; information and referrals for personal safety and security issues; notification of case disposition and sentence; emergency financial assistance; emergency legal advocacy; personal advocacy; and information about crime victims' rights and assistance in asserting those rights.

Significance

Indicates victim contacts, level of customer service, and workload of volunteers and staff. Supports the primary objectives of the county strategic plan Goal #1 Public Safety: Pursue a safe and secure community by protecting the people, property, and economy of Marion County.

Data Units Fiscal Year

FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Actual	FY 25-26 Estimate	FY 26-27 Estimate
211,894	210,744	209,002	209,100	209,500

Explanation of Trends and Changes

While the need for services has increased, staff turnover within the office continues to require additional training for responsible continuity of services. Intern/volunteer program numbers are growing but still lag behind pre-pandemic numbers. Service needs are expected to increase into FY 2026-2027. Our statutory and constitutionally mandated services cannot be and are not offered or duplicated at the State level.

5: Notices Sent to Victims of Crime

Definition and Purpose

Indicates number of notices sent to victims of crime. Notices provide information regarding victims' rights and how victims can assert those rights as well as informing victims of the various steps of the criminal justice process as their case travels through the system. We also include information and forms that provide victims the opportunity to submit information regarding their victim impact statements and information for restitution purposes.

Significance

Notices are required by statute and the Oregon Constitution (regarding victim rights and court process). Supports the primary objectives of the county strategic plan Goal #1 Public Safety: Pursue a safe and secure community by protecting the people, property, and economy of Marion County.

Data Units Calendar Year

CY 2023 Actual	CY 2024 Actual	CY 2025 Actual	CY 2026 Estimate	CY 2027 Estimate
81,893	83,004	83,400	83,500	83,500

Explanation of Trends and Changes

With the increase in need for services our notices to victims must also increase and are expected to do so into CY 2027.

6: Child Support Enforcement Funds Collected

Definition and Purpose

Indicates total amount of financial support collected for children and families under Oregon law.

Significance

Indicates financial health of children and families. Addresses the primary objectives of the county strategic plan Goal #1 for Public Safety: Pursue a safe and secure community by protecting the people, property, and economy of Marion County.

Data Units Calendar Year

CY 2023 Actual	CY 2024 Actual	CY 2025 Actual	CY 2026 Estimate	CY 2027 Estimate
$18.1 Million	$17.9 Million	$17.3 Million	$16.3 Million	$16.1 Million

Explanation of Trends and Changes

The reason for the decrease in the CY 2025 and beyond numbers are declining caseloads, consistent with statewide and national trends.

7: Medical Examiner Death Investigations

Definition and Purpose

This data indicates the number of investigations that the Medical Examiner's Office investigated during the year. This now includes both Medical Examiner cases (other than natural) and Non-Medical Examiner cases (deemed natural after investigation).

Significance

Necessary to determine manner and cause of death under ORS Chapter 146. Supports the primary objectives of the county strategic plan Goal #1 Public Safety: Pursue a safe and secure community by protecting the people, property, and economy of Marion County.

Data Units Calendar Year

CY 2023 Actual	CY 2024 Actual	CY 2025 Actual	CY 2026 Estimate	CY 2027 Estimate
1,282	1,205	1,145	1,300	1,500

Explanation of Trends and Changes

In 2025, the Medical Examiner's Office experienced a modest decrease in total investigations. This reduction was primarily driven by a significant decline in fentanyl-related and other drug-related deaths, as well as a decrease in homicides. Looking ahead, we anticipate an upward trend in the demand for death investigation services. This projected increase is associated with several factors, including ongoing strain within the healthcare system and reduced access to primary care, continued population growth, and the expanding proportion of residents aged 65 and older.

8: Medical Examiner Homicide Investigations

Definition and Purpose

Indicates Medical Examiner cases that are criminal investigations and require prosecutorial review and resources. This includes homicide and manslaughter cases.

Significance

Requires a priority response for community safety. Addresses the primary objectives of the county strategic plan Goal #1 for Public Safety: Pursue a safe and secure community by protecting the people, property, and economy of Marion County.

Data Units Calendar Year

CY 2023 Actual	CY 2024 Actual	CY 2025 Actual	CY 2026 Estimate	CY 2027 Estimate
18	15	9	14	16

Explanation of Trends and Changes

Homicide rates are difficult to project. Marion County homicide rates remain significant.

Resources by Fund Detail

100 - General Fund	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
General Fund Transfers						
381100 Transfer from General Fund	12,478,733	12,822,219	14,776,616	15,480,768	15,480,768	15,480,768
General Fund Transfers Total	**12,478,733**	**12,822,219**	**14,776,616**	**15,480,768**	**15,480,768**	**15,480,768**
General Fund Total	**12,478,733**	**12,822,219**	**14,776,616**	**15,480,768**	**15,480,768**	**15,480,768**
220 - Child Support	**Actual FY 23-24**	**Actual FY 24-25**	**Budget FY 25-26**	**Proposed FY 26-27**	**Approved FY 26-27**	**Adopted FY 26-27**
Intergovernmental Federal						
331220 ODOJ Support Enf Incentives	146,099	228,054	248,967	223,967	223,967	223,967
331223 Oregon Dept of Justice	1,321,467	1,130,892	1,427,726	1,402,726	1,402,726	1,402,726
Intergovernmental Federal Total	**1,467,566**	**1,358,946**	**1,676,693**	**1,626,693**	**1,626,693**	**1,626,693**
Intergovernmental State						
332031 Oregon Department of Justice	138,769	140,644	150,223	144,828	144,828	144,828
Intergovernmental State Total	**138,769**	**140,644**	**150,223**	**144,828**	**144,828**	**144,828**
Charges for Services						
341680 Discovery Fees	3,375	3,200	0	0	0	0
341999 Other Fees	28,388	25,343	27,835	27,835	27,835	27,835
Charges for Services Total	**31,763**	**28,543**	**27,835**	**27,835**	**27,835**	**27,835**
Other Revenues						
371000 Miscellaneous Income	34	0	0	0	0	0
Other Revenues Total	**34**	**0**	**0**	**0**	**0**	**0**
General Fund Transfers						
381100 Transfer from General Fund	518,189	418,386	557,437	492,845	492,845	492,845
General Fund Transfers Total	**518,189**	**418,386**	**557,437**	**492,845**	**492,845**	**492,845**
Child Support Total	**2,156,321**	**1,946,518**	**2,412,188**	**2,292,201**	**2,292,201**	**2,292,201**
300 - District Attorney Grants	**Actual FY 23-24**	**Actual FY 24-25**	**Budget FY 25-26**	**Proposed FY 26-27**	**Approved FY 26-27**	**Adopted FY 26-27**
Intergovernmental Federal						
331223 Oregon Dept of Justice	536,556	480,574	608,353	576,385	576,385	576,385
Intergovernmental Federal Total	**536,556**	**480,574**	**608,353**	**576,385**	**576,385**	**576,385**
Intergovernmental State						
332031 Oregon Department of Justice	120,148	73,622	0	0	0	0
332035 ODOJ Unitary Assessment Grant	312,317	172,710	190,660	237,276	237,276	237,276
Intergovernmental State Total	**432,465**	**246,332**	**190,660**	**237,276**	**237,276**	**237,276**
Charges for Services						
347006 DA Services to County Depts	225,692	235,458	260,564	273,781	273,781	273,781
Charges for Services Total	**225,692**	**235,458**	**260,564**	**273,781**	**273,781**	**273,781**
Interest						
361000 Investment Earnings	2,821	4,076	3,870	3,870	3,870	3,870
Interest Total	**2,821**	**4,076**	**3,870**	**3,870**	**3,870**	**3,870**

300 - District Attorney Grants	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Other Revenues						
373200 Victims Assistance Donations	37,500	21,500	20,000	20,000	20,000	20,000
Other Revenues Total	**37,500**	**21,500**	**20,000**	**20,000**	**20,000**	**20,000**
General Fund Transfers						
381100 Transfer from General Fund	130,994	167,827	165,800	178,303	178,303	178,303
General Fund Transfers Total	**130,994**	**167,827**	**165,800**	**178,303**	**178,303**	**178,303**
Other Fund Transfers						
381115 Transfer from Non Dept Grants	0	207,356	349,879	172,496	172,496	172,496
Other Fund Transfers Total	**0**	**207,356**	**349,879**	**172,496**	**172,496**	**172,496**
Net Working Capital						
392000 Net Working Capital Unrestr	300,384	369,350	284,893	224,738	224,738	224,738
Net Working Capital Total	**300,384**	**369,350**	**284,893**	**224,738**	**224,738**	**224,738**
District Attorney Grants Total	**1,666,413**	**1,732,474**	**1,884,019**	**1,686,849**	**1,686,849**	**1,686,849**
District Attorney's Office Grand Total	16,301,468	16,501,211	19,072,823	19,459,818	19,459,818	19,459,818

Requirements by Fund Detail

100 - General Fund	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Personnel Services						
Salaries and Wages						
511020 Salaries and Wages Budget Only	0	0	0	114,188	114,188	114,188
511110 Regular Wages	5,049,791	4,973,509	7,119,923	7,318,417	7,318,417	7,318,417
511120 Temporary Wages	410,454	396,085	152,425	164,531	164,531	164,531
511130 Vacation Pay	295,736	283,031	0	0	0	0
511140 Sick Pay	219,186	239,410	0	0	0	0
511150 Holiday Pay	320,209	319,319	0	0	0	0
511160 Comp Time Pay	22,122	34,627	0	0	0	0
511180 Differential Pay	1,424	2,356	0	0	0	0
511210 Compensation Credits	70,509	62,574	59,749	60,532	60,532	60,532
511220 Pager Pay	93,854	122,393	41,463	128,908	128,908	128,908
511240 Leave Payoff	97,199	92,608	0	0	0	0
511280 Cell Phone Pay	416	361	0	0	0	0
511290 Health Insurance Waiver Pay	14,960	18,266	22,272	27,072	27,072	27,072
511410 Straight Pay	1,655	1,274	0	0	0	0
511420 Premium Pay	11,313	25,785	0	0	0	0
511450 Premium Pay Temps	9,378	30,262	0	0	0	0
Salaries and Wages Total	6,618,204	6,601,858	7,395,832	7,813,648	7,813,648	7,813,648
Fringe Benefits						
512010 Fringe Benefits Budget Only	0	0	0	76,125	76,125	76,125
512110 PERS	1,563,891	1,554,010	2,081,363	2,150,606	2,150,606	2,150,606
512120 401K	107,117	104,301	53,651	119,929	119,929	119,929
512130 PERS Debt Service	282,280	280,939	367,300	379,519	379,519	379,519
512200 FICA	490,927	488,736	559,788	576,302	576,302	576,302
512300 Paid Leave Oregon	24,903	25,358	28,861	29,600	29,600	29,600
512310 Medical Insurance	1,057,970	1,026,778	1,263,150	1,248,793	1,248,793	1,248,793
512320 Dental Insurance	80,816	76,288	106,710	105,005	105,005	105,005
512330 Group Term Life Insurance	10,632	10,621	12,549	10,499	10,499	10,499
512340 Long Term Disability Insurance	18,189	17,995	26,127	26,906	26,906	26,906
512400 Unemployment Insurance	9,716	9,629	10,700	11,004	11,004	11,004
512520 Workers Comp Insurance	1,413	1,307	2,407	2,407	2,407	2,407
512600 Wellness Program	2,612	2,509	2,972	2,972	2,972	2,972
512610 Employee Assistance Program	2,454	2,668	3,418	3,418	3,418	3,418
512700 County HSA Contributions	14,298	11,594	9,374	10,560	10,560	10,560
Fringe Benefits Total	3,667,219	3,612,733	4,528,370	4,753,645	4,753,645	4,753,645
Personnel Services Total	**10,285,423**	**10,214,591**	**11,924,202**	**12,567,293**	**12,567,293**	**12,567,293**

100 - General Fund	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Materials and Services						
Supplies						
521010 Office Supplies	31,824	35,490	28,987	22,987	22,987	22,987
521030 Field Supplies	4,384	3,819	3,848	3,798	3,798	3,798
521070 Departmental Supplies	353	685	1,742	1,819	1,819	1,819
521090 Uniforms and Clothing	1,948	3,385	3,000	3,000	3,000	3,000
521190 Publications	8,564	2,320	7,615	620	620	620
521210 Gasoline	4,870	3,862	3,154	2,754	2,754	2,754
521240 Automotive Supplies	0	253	0	0	0	0
Supplies Total	51,944	49,814	48,346	34,978	34,978	34,978
Materials						
522150 Small Office Equipment	1,489	8,152	4,700	2,900	2,900	2,900
522160 Small Departmental Equipment	0	0	358	208	208	208
522170 Computers Non Capital	6,335	36,166	38,995	30,209	30,209	30,209
522180 Software	4,447	4,595	3,700	100	100	100
Materials Total	12,271	48,912	47,753	33,417	33,417	33,417
Communications						
523020 Phone and Communication Svcs	384	399	384	384	384	384
523040 Data Connections	490	725	825	460	460	460
523050 Postage	721	359	1,085	775	775	775
523060 Cellular Phones	27,202	28,237	28,436	26,786	26,786	26,786
523090 Long Distance Charges	2,135	1,762	1,950	1,485	1,485	1,485
Communications Total	30,931	31,482	32,680	29,890	29,890	29,890
Utilities						
524010 Electricity	55,810	53,666	59,413	64,036	64,036	64,036
524020 City Operations and St Lights	148	161	224	309	309	309
524040 Natural Gas	1,392	1,494	1,327	1,713	1,713	1,713
524050 Water	960	930	1,205	1,133	1,133	1,133
524070 Sewer	1,866	1,923	2,485	2,310	2,310	2,310
524090 Garbage Disposal and Recycling	3,930	4,953	4,049	4,357	4,357	4,357
Utilities Total	64,107	63,127	68,703	73,858	73,858	73,858
Contracted Services						
525155 Credit Card Fees	1,224	1,280	400	100	100	100
525235 Laboratory Services	0	2,330	150	150	150	150
525246 Transcription Services	626	6,319	5,320	5,320	5,320	5,320
525448 Fusion	0	0	0	11,807	11,807	11,807
525449 Microsoft 365	0	54,529	59,018	65,237	65,237	65,237
525450 Subscription Services	146,190	148,386	13,150	8,033	8,033	8,033
525460 Software Subscriptions	0	0	146,621	183,725	183,725	183,725
525510 Legal Services	1,500	500	1,000	1,000	1,000	1,000
525540 Witnesses	54,937	98,752	71,025	30,050	30,050	30,050

100 - General Fund	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Materials and Services						
525541 Witness Mileage Reimbursement	10,393	6,542	8,050	20	20	20
525542 Expert Witness	0	0	0	6,800	6,800	6,800
525543 Witness Travel and Lodging	0	0	0	40,850	40,850	40,850
525550 Court Services	230	1,161	500	350	350	350
525710 Printing Services	7,219	1,210	6,950	6,800	6,800	6,800
525715 Advertising	1,441	1,749	0	0	0	0
525735 Mail Services	56,852	55,587	67,350	65,300	65,300	65,300
525740 Document Disposal Services	4,431	4,563	4,575	4,000	4,000	4,000
525770 Interpreters and Translators	31,543	34,708	57,957	40,902	40,902	40,902
525870 Hazardous Waste Disposal	0	122	0	0	0	0
525999 Other Contracted Services	62,459	66,412	108,274	124,835	124,835	124,835
Contracted Services Total	379,044	484,151	550,340	595,279	595,279	595,279
Repairs and Maintenance						
526012 Vehicle Maintenance	1,226	684	3,300	1,272	1,272	1,272
526020 Computer Hardware Maintenance	0	96	0	0	0	0
526021 Computer Software Maintenance	300	0	0	0	0	0
526030 Building Maintenance	723	2,644	5,600	1,689	1,689	1,689
Repairs and Maintenance Total	2,249	3,425	8,900	2,961	2,961	2,961
Rentals						
527110 Fleet Leases	18,156	18,864	17,596	18,690	18,690	18,690
527120 Motor Pool Mileage	0	7	176	0	0	0
527130 Parking	488	510	315	190	190	190
527140 County Parking	1,320	1,320	1,320	1,320	1,320	1,320
527240 Condo Assn Assessments	55,871	88,988	146,326	61,079	61,079	61,079
527300 Equipment Rental	38,183	43,267	44,162	41,902	41,902	41,902
Rentals Total	114,018	152,956	209,895	123,181	123,181	123,181
Insurance						
528140 Malpractice Insurance Premiums	21,714	23,885	25,400	25,400	25,400	25,400
528220 Notary Bonds	240	40	200	100	100	100
528415 First Party Property Claims	1,500	0	0	0	0	0
Insurance Total	23,454	23,925	25,600	25,500	25,500	25,500
Miscellaneous						
529110 Mileage Reimbursement	4,560	5,420	3,650	2,350	2,350	2,350
529120 Commercial Travel	0	68	25	0	0	0
529130 Meals	905	566	867	250	250	250
529140 Lodging	15,779	11,391	7,705	6,884	6,884	6,884
529210 Meetings	424	574	850	600	600	600
529220 Conferences	9,072	8,450	10,200	9,100	9,100	9,100
529230 Training	6,608	1,240	483	1,700	1,700	1,700
529300 Dues and Memberships	22,496	36,428	37,109	36,634	36,634	36,634

100 - General Fund	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Materials and Services						
529650 Pre Employment Costs	1,350	4,098	2,000	1,200	1,200	1,200
529690 Other Investigations	270	464	0	0	0	0
529740 Fairs and Shows	650	0	300	50	50	50
529840 Professional Licenses	0	50	50	0	0	0
529910 Awards and Recognition	2,280	1,212	1,770	396	396	396
Miscellaneous Total	64,393	69,961	65,009	59,164	59,164	59,164
Materials and Services Total	**742,412**	**927,753**	**1,057,226**	**978,228**	**978,228**	**978,228**
Administrative Charges						
611100 County Admin Allocation	97,012	124,841	157,344	170,835	170,835	170,835
611200 BS Admin Allocation	0	37,237	35,960	44,174	44,174	44,174
611210 Facilities Mgt Allocation	147,071	128,092	153,813	159,524	159,524	159,524
611220 Custodial Allocation	107,277	101,959	124,187	133,546	133,546	133,546
611230 Courier Allocation	6,109	5,544	5,807	6,260	6,260	6,260
611240 Grounds Maintenance Allocation	0	5,325	6,260	5,860	5,860	5,860
611250 Risk Management Allocation	15,142	11,221	14,585	15,072	15,072	15,072
611260 Human Resources Allocation	147,076	168,712	201,148	210,003	210,003	210,003
611300 Legal Services Allocation	81,935	94,102	97,582	88,129	88,129	88,129
611400 Information Tech Allocation	250,891	300,132	342,833	327,837	327,837	327,837
611410 FIMS Allocation	80,857	102,987	225,799	272,246	272,246	272,246
611420 Telecommunications Allocation	32,946	28,904	22,522	43,042	43,042	43,042
611430 Technology Solution Allocation	157,437	150,828	0	0	0	0
611600 Finance Allocation	131,034	143,474	150,798	165,124	165,124	165,124
611800 MCBEE Allocation	109,089	117,661	151,623	173,675	173,675	173,675
612100 IT Equipment Use Charges	16,623	66,456	0	0	0	0
614100 Liability Insurance Allocation	43,200	63,504	66,233	77,397	77,397	77,397
614200 WC Insurance Allocation	27,200	28,896	38,694	42,523	42,523	42,523
Administrative Charges Total	**1,450,899**	**1,679,875**	**1,795,188**	**1,935,247**	**1,935,247**	**1,935,247**
General Fund Total	**12,478,733**	**12,822,219**	**14,776,616**	**15,480,768**	**15,480,768**	**15,480,768**

220 - Child Support	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Personnel Services						
Salaries and Wages						
511020 Salaries and Wages Budget Only	0	0	0	17,241	17,241	17,241
511110 Regular Wages	906,603	747,188	1,075,441	1,062,140	1,062,140	1,062,140
511120 Temporary Wages	0	0	23,385	25,805	25,805	25,805
511130 Vacation Pay	66,455	66,069	0	0	0	0
511140 Sick Pay	71,490	43,297	0	0	0	0
511150 Holiday Pay	57,340	47,810	0	0	0	0
511210 Compensation Credits	15,380	16,147	16,043	18,466	18,466	18,466
511240 Leave Payoff	1,400	4,802	0	0	0	0

220 - Child Support	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Personnel Services						
511290 Health Insurance Waiver Pay	4,071	243	0	0	0	0
Salaries and Wages Total	1,122,738	925,557	1,114,869	1,123,652	1,123,652	1,123,652
Fringe Benefits						
512010 Fringe Benefits Budget Only	0	0	0	11,495	11,495	11,495
512110 PERS	277,819	215,704	315,439	312,295	312,295	312,295
512120 401K	13,492	9,647	6,908	12,957	12,957	12,957
512130 PERS Debt Service	50,414	46,030	55,664	55,111	55,111	55,111
512200 FICA	82,721	67,022	83,841	83,801	83,801	83,801
512300 Paid Leave Oregon	4,146	3,509	4,334	4,318	4,318	4,318
512310 Medical Insurance	218,919	204,516	236,952	241,344	241,344	241,344
512320 Dental Insurance	16,701	15,097	20,028	20,280	20,280	20,280
512330 Group Term Life Insurance	2,076	1,684	1,894	1,510	1,510	1,510
512340 Long Term Disability Insurance	3,596	2,963	3,945	3,866	3,866	3,866
512400 Unemployment Insurance	1,639	1,344	1,636	1,622	1,622	1,622
512520 Workers Comp Insurance	240	183	390	390	390	390
512600 Wellness Program	541	429	480	480	480	480
512610 Employee Assistance Program	508	458	552	552	552	552
512700 County HSA Contributions	1,300	1,456	1,456	1,456	1,456	1,456
Fringe Benefits Total	674,111	570,042	733,519	751,477	751,477	751,477
Personnel Services Total	**1,796,849**	**1,495,599**	**1,848,388**	**1,875,129**	**1,875,129**	**1,875,129**
Materials and Services						
Supplies						
521010 Office Supplies	10,838	8,350	12,000	12,000	12,000	12,000
521190 Publications	279	441	1,000	1,000	1,000	1,000
Supplies Total	11,116	8,790	13,000	13,000	13,000	13,000
Materials						
522150 Small Office Equipment	304	0	2,900	2,900	2,900	2,900
522170 Computers Non Capital	2,176	5,784	10,138	4,897	4,897	4,897
522180 Software	0	0	1,500	1,500	1,500	1,500
Materials Total	2,481	5,784	14,538	9,297	9,297	9,297
Communications						
523010 Telephone Equipment	0	139	500	500	500	500
523050 Postage	34	10	0	0	0	0
523060 Cellular Phones	989	986	3,000	3,000	3,000	3,000
523090 Long Distance Charges	0	0	200	200	200	200
Communications Total	1,023	1,134	3,700	3,700	3,700	3,700
Utilities						
524010 Electricity	10,306	9,708	10,622	5,918	5,918	5,918
524020 City Operations and St Lights	24	28	36	20	20	20
524040 Natural Gas	227	224	195	121	121	121

220 - Child Support	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Materials and Services						
524050 Water	167	156	192	101	101	101
524070 Sewer	324	352	378	202	202	202
524090 Garbage Disposal and Recycling	595	904	695	341	341	341
Utilities Total	11,643	11,372	12,118	6,703	6,703	6,703
Contracted Services						
525235 Laboratory Services	817	976	1,800	1,800	1,800	1,800
525440 Client Assistance	163	163	500	500	500	500
525448 Fusion	0	0	0	1,914	1,914	1,914
525449 Microsoft 365	0	5,571	11,080	10,574	10,574	10,574
525450 Subscription Services	1,540	1,195	1,900	1,900	1,900	1,900
525460 Software Subscriptions	0	0	0	300	300	300
525510 Legal Services	0	103	0	0	0	0
525550 Court Services	12,047	5,266	19,200	19,200	19,200	19,200
525710 Printing Services	2,208	500	800	800	800	800
525735 Mail Services	11,891	10,564	12,500	12,500	12,500	12,500
525740 Document Disposal Services	1,201	1,164	1,600	1,600	1,600	1,600
Contracted Services Total	29,866	25,501	49,380	51,088	51,088	51,088
Repairs and Maintenance						
526030 Building Maintenance	290	441	1,339	1,339	1,339	1,339
Repairs and Maintenance Total	290	441	1,339	1,339	1,339	1,339
Rentals						
527130 Parking	0	12	500	500	500	500
527240 Condo Assn Assessments	12,579	20,036	32,945	7,192	7,192	7,192
527300 Equipment Rental	8,364	8,015	9,900	9,900	9,900	9,900
Rentals Total	20,943	28,063	43,345	17,592	17,592	17,592
Insurance						
528220 Notary Bonds	40	207	1,000	1,000	1,000	1,000
Insurance Total	40	207	1,000	1,000	1,000	1,000
Miscellaneous						
529110 Mileage Reimbursement	2,032	2,433	3,200	3,200	3,200	3,200
529120 Commercial Travel	0	0	1,594	1,594	1,594	1,594
529130 Meals	0	0	1,000	1,000	1,000	1,000
529140 Lodging	816	1,162	3,000	3,000	3,000	3,000
529220 Conferences	2,177	1,120	2,200	2,200	2,200	2,200
529230 Training	4,187	2,550	0	0	0	0
529300 Dues and Memberships	2,515	2,192	3,500	3,500	3,500	3,500
529880 Recording Charges	101	0	600	600	600	600
529910 Awards and Recognition	160	0	0	0	0	0
Miscellaneous Total	11,987	9,457	15,094	15,094	15,094	15,094
Materials and Services Total	**89,388**	**90,749**	**153,514**	**118,813**	**118,813**	**118,813**

220 - Child Support	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Administrative Charges						
611100 County Admin Allocation	17,584	22,470	29,045	27,090	27,090	27,090
611200 BS Admin Allocation	0	6,662	6,383	6,812	6,812	6,812
611210 Facilities Mgt Allocation	25,744	22,422	26,924	14,192	14,192	14,192
611220 Custodial Allocation	19,065	17,566	21,395	11,711	11,711	11,711
611230 Courier Allocation	1,113	1,003	1,105	1,015	1,015	1,015
611240 Grounds Maintenance Allocation	0	548	643	356	356	356
611250 Risk Management Allocation	7,098	10,564	15,610	5,757	5,757	5,757
611260 Human Resources Allocation	26,790	30,517	38,281	34,040	34,040	34,040
611400 Information Tech Allocation	45,173	53,838	60,914	50,437	50,437	50,437
611410 FIMS Allocation	14,566	18,424	40,082	41,984	41,984	41,984
611420 Telecommunications Allocation	5,950	5,188	3,992	6,601	6,601	6,601
611430 Technology Solution Allocation	28,523	26,827	0	0	0	0
611600 Finance Allocation	22,890	24,347	26,714	25,703	25,703	25,703
611800 MCBEE Allocation	19,603	20,962	26,898	26,761	26,761	26,761
612100 IT Equipment Use Charges	2,985	11,832	0	0	0	0
614100 Liability Insurance Allocation	27,800	81,504	106,200	40,279	40,279	40,279
614200 WC Insurance Allocation	5,200	5,496	6,100	5,521	5,521	5,521
Administrative Charges Total	**270,084**	**360,170**	**410,286**	**298,259**	**298,259**	**298,259**
Child Support Total	**2,156,321**	**1,946,518**	**2,412,188**	**2,292,201**	**2,292,201**	**2,292,201**

300 - District Attorney Grants	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Personnel Services						
Salaries and Wages						
511020 Salaries and Wages Budget Only	0	0	1,988	9,482	9,482	9,482
511110 Regular Wages	524,207	558,634	698,933	602,380	602,380	602,380
511120 Temporary Wages	0	27,562	0	0	0	0
511130 Vacation Pay	35,039	36,300	0	0	0	0
511140 Sick Pay	18,381	20,486	0	0	0	0
511150 Holiday Pay	34,060	35,557	0	0	0	0
511160 Comp Time Pay	4,906	4,053	0	0	0	0
511210 Compensation Credits	7,015	7,317	1,411	1,412	1,412	1,412
511220 Pager Pay	2,416	7,543	100	3,600	3,600	3,600
511240 Leave Payoff	520	7,818	0	0	0	0
511290 Health Insurance Waiver Pay	1,738	2,061	1,728	1,728	1,728	1,728
511410 Straight Pay	509	476	0	0	0	0
511420 Premium Pay	3,459	2,072	0	0	0	0
511450 Premium Pay Temps	0	650	0	0	0	0
Salaries and Wages Total	632,250	710,529	704,160	618,602	618,602	618,602

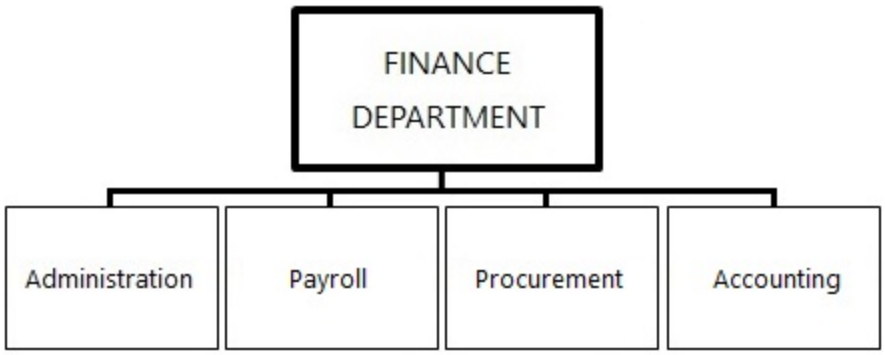
300 - District Attorney Grants	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Personnel Services						
Fringe Benefits						
512010 Fringe Benefits Budget Only	0	0	892	6,321	6,321	6,321
512110 PERS	152,749	168,168	202,899	174,996	174,996	174,996
512120 401K	6,117	8,770	0	4,250	4,250	4,250
512130 PERS Debt Service	31,628	29,638	35,806	30,882	30,882	30,882
512200 FICA	47,616	53,117	53,470	46,149	46,149	46,149
512300 Paid Leave Oregon	2,511	2,792	2,809	2,424	2,424	2,424
512310 Medical Insurance	162,086	148,844	175,626	161,339	161,339	161,339
512320 Dental Insurance	12,883	11,190	14,839	13,555	13,555	13,555
512330 Group Term Life Insurance	1,125	1,186	1,227	861	861	861
512340 Long Term Disability Insurance	2,325	2,359	2,558	2,206	2,206	2,206
512400 Unemployment Insurance	944	1,047	1,052	909	909	909
512520 Workers Comp Insurance	166	163	286	255	255	255
512600 Wellness Program	381	346	388	348	348	348
512610 Employee Assistance Program	358	369	449	401	401	401
512700 County HSA Contributions	3,803	700	700	0	0	0
Fringe Benefits Total	424,692	428,688	493,001	444,896	444,896	444,896
Personnel Services Total	**1,056,942**	**1,139,217**	**1,197,161**	**1,063,498**	**1,063,498**	**1,063,498**
Materials and Services						
Supplies						
521010 Office Supplies	0	36	22,366	22,366	22,366	22,366
Supplies Total	0	36	22,366	22,366	22,366	22,366
Materials						
522170 Computers Non Capital	0	0	4,539	3,694	3,694	3,694
Materials Total	0	0	4,539	3,694	3,694	3,694
Communications						
523040 Data Connections	0	0	16,000	16,000	16,000	16,000
Communications Total	0	0	16,000	16,000	16,000	16,000
Utilities						
524010 Electricity	8,324	7,844	8,579	11,714	11,714	11,714
524020 City Operations and St Lights	19	24	29	39	39	39
524040 Natural Gas	183	180	157	240	240	240
524050 Water	135	128	155	199	199	199
524070 Sewer	262	284	305	400	400	400
524090 Garbage Disposal and Recycling	480	728	561	674	674	674
Utilities Total	9,403	9,188	9,786	13,266	13,266	13,266
Contracted Services						
525330 Transportation Services	66	0	0	0	0	0
525448 Fusion	0	0	0	1,444	1,444	1,444
525449 Microsoft 365	0	3,320	7,972	7,977	7,977	7,977

300 - District Attorney Grants	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Materials and Services						
525460 Software Subscriptions	0	0	70,000	11,595	11,595	11,595
525560 Victim Emergency Services	8,618	10,013	121,200	119,300	119,300	119,300
525710 Printing Services	0	7,119	0	0	0	0
525735 Mail Services	0	4,335	0	0	0	0
525770 Interpreters and Translators	0	6,114	0	0	0	0
525999 Other Contracted Services	0	0	15,000	15,000	15,000	15,000
Contracted Services Total	8,684	30,902	214,172	155,316	155,316	155,316
Repairs and Maintenance						
526030 Building Maintenance	0	0	16,159	16,159	16,159	16,159
Repairs and Maintenance Total	0	0	16,159	16,159	16,159	16,159
Rentals						
527240 Condo Assn Assessments	10,160	16,184	26,609	14,235	14,235	14,235
527300 Equipment Rental	0	0	3,894	3,894	3,894	3,894
Rentals Total	10,160	16,184	30,503	18,129	18,129	18,129
Miscellaneous						
529110 Mileage Reimbursement	0	220	2,000	2,000	2,000	2,000
529120 Commercial Travel	927	0	10,040	10,040	10,040	10,040
529130 Meals	287	0	3,594	3,594	3,594	3,594
529140 Lodging	1,575	438	3,262	3,262	3,262	3,262
529210 Meetings	0	90	0	0	0	0
529220 Conferences	945	0	11,245	11,245	11,245	11,245
529230 Training	18,118	8,032	42,700	42,700	42,700	42,700
529620 Narcotics Investigations	0	0	1,539	1,539	1,539	1,539
529740 Fairs and Shows	4,568	1,150	3,350	3,500	3,500	3,500
529910 Awards and Recognition	619	294	0	0	0	0
Miscellaneous Total	27,040	10,223	77,730	77,880	77,880	77,880
Materials and Services Total	**55,286**	**66,533**	**391,255**	**322,810**	**322,810**	**322,810**
Administrative Charges						
611100 County Admin Allocation	11,419	14,857	21,332	20,879	20,879	20,879
611200 BS Admin Allocation	0	4,849	4,816	5,395	5,395	5,395
611210 Facilities Mgt Allocation	20,795	18,112	21,749	28,093	28,093	28,093
611220 Custodial Allocation	15,406	14,194	17,288	23,181	23,181	23,181
611230 Courier Allocation	671	609	795	766	766	766
611240 Grounds Maintenance Allocation	0	442	520	704	704	704
611250 Risk Management Allocation	3,248	2,671	2,234	1,355	1,355	1,355
611260 Human Resources Allocation	16,148	18,531	27,543	25,679	25,679	25,679
611400 Information Tech Allocation	31,836	39,232	46,096	39,930	39,930	39,930
611410 FIMS Allocation	10,295	13,411	30,235	33,252	33,252	33,252
611420 Telecommunications Allocation	4,218	3,788	3,013	5,254	5,254	5,254
611430 Technology Solution Allocation	20,134	19,673	0	0	0	0

300 - District Attorney Grants	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Administrative Charges						
611600 Finance Allocation	19,475	22,884	25,091	25,459	25,459	25,459
611800 MCBEE Allocation	13,976	15,425	20,304	21,297	21,297	21,297
612100 IT Equipment Use Charges	2,114	7,080	0	0	0	0
614100 Liability Insurance Allocation	6,200	8,904	7,168	6,965	6,965	6,965
614200 WC Insurance Allocation	8,900	13,104	8,906	3,819	3,819	3,819
Administrative Charges Total	**184,835**	**217,766**	**237,090**	**242,028**	**242,028**	**242,028**
Transfers Out						
561480 Xfer to Capital Impr Projects	0	24,065	0	0	0	0
Transfers Out Total	**0**	**24,065**	**0**	**0**	**0**	**0**
Contingency						
571010 Contingency	0	0	58,513	58,513	58,513	58,513
Contingency Total	**0**	**0**	**58,513**	**58,513**	**58,513**	**58,513**
District Attorney Grants Total	**1,297,063**	**1,447,580**	**1,884,019**	**1,686,849**	**1,686,849**	**1,686,849**
District Attorney's Office Grand Total	15,932,118	16,216,317	19,072,823	19,459,818	19,459,818	19,459,818

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FINANCE



MISSION STATEMENT

Safeguarding Marion County's fiscal integrity.

GOALS AND OBJECTIVES

Goal 1 Support the Marion County 2026 Board Priorities.

- Objective 1 Provide financial and other information as requested by the Board of Commissioners that will assist in the fulfillment of the board's priorities.

Goal 2 Develop and implement standardized finance training for departments.

- Objective 1 Develop and implement a plan to regularly review and update all finance policies and procedures.
- Objective 2 Identify and develop additional finance policies and procedures where needed.
- Objective 3 Develop finance policy and procedure training materials such as: videos, user guides, quick start guides, templates, etc.
- Objective 4 Develop finance desk manuals and training plans for staff, management and department directors specific to areas of assignment and level of responsibility.

Goal 3 Participate in the county Enterprise Resource Planning (ERP) replacement project for implementation of new financial software and reporting tools used by county staff.

- Objective 1 Work with the County ERP consultant and selected vendor to implement a new ERP System.
- Objective 2 As part of the new ERP system implementation, develop regular financial and management reporting.
- Objective 3 Develop standards for management review and compliance monitoring of financial information as provided in the new ERP system reporting tools.

Goal 4 Ensure that appropriate internal financial controls are implemented throughout the county.

- Objective 1 Document existing financial controls at the department and countywide levels.
- Objective 2 Implement specific financial control procedures to mitigate any identified areas of risk.

Goal 5 Safeguard public funds.

- Objective 1 Invest the county's surplus funds in a manner that will provide a return while ensuring both the preservation of principal and the liquidity necessary to meet the operating requirements of the county in accordance with policy.

Objective 2	Provide training and support for department cash handlers to ensure appropriate controls are in place.
Objective 3	Ensure the county remains compliant with all new and ongoing payment card regulations in the most cost effective manner available.

DEPARTMENT OVERVIEW

The Finance Department provides financial services that support departments in delivering their services to customers and clients. The Finance Department is part of the Central Services Fund. The Finance Department budget consists of four programs: Finance Administration, Payroll, Procurement, and Accounting. The Treasurer's Office was consolidated into the Finance Department in FY 2021-22, but the County Treasurer has maintained responsibility for the oversight of investment of funds, cash management and certain other Treasury functions for Marion County.

RESOURCE AND REQUIREMENT SUMMARY

Finance	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 ADOPTED	+/- %
RESOURCES					
Intergovernmental Federal	179,133	70,309	60,029	25,018	-58.3%
Charges for Services	29,075	29,635	26,000	26,000	0.0%
Admin Cost Recovery	3,740,925	4,042,084	4,561,201	4,832,872	6.0%
Other Revenues	9	(2)	0	0	n.a.
General Fund Transfers	567,401	621,176	850,272	951,807	11.9%
Other Fund Transfers	111,625	99,996	197,199	120,000	-39.1%
TOTAL RESOURCES	**4,628,167**	**4,863,198**	**5,694,701**	**5,955,697**	**4.6%**
REQUIREMENTS					
Personnel Services					
Salaries and Wages	2,235,299	2,260,317	2,564,970	2,742,017	6.9%
Fringe Benefits	1,240,895	1,361,731	1,699,167	1,792,311	5.5%
Total Personnel Services	**3,476,194**	**3,622,047**	**4,264,137**	**4,534,328**	**6.3%**
Materials and Services					
Supplies	6,209	8,356	6,600	7,100	7.6%
Materials	13,297	23,588	18,354	14,392	-21.6%
Communications	1,386	1,200	1,025	1,050	2.4%
Utilities	19,830	19,220	20,481	21,661	5.8%
Contracted Services	532,447	446,158	625,549	534,815	-14.5%
Repairs and Maintenance	66,658	63,052	2,860	2,860	0.0%
Rentals	26,186	38,537	61,382	28,843	-53.0%
Insurance	2,500	2,500	2,500	2,500	0.0%
Miscellaneous	31,977	45,192	28,663	44,643	55.8%
Total Materials and Services	**700,489**	**647,803**	**767,414**	**657,864**	**-14.3%**
Administrative Charges	451,484	593,347	663,150	763,505	15.1%
TOTAL REQUIREMENTS	**4,628,167**	**4,863,198**	**5,694,701**	**5,955,697**	**4.6%**
FTE	27.60	27.60	28.60	27.60	-3.5%

FUNDS

Fund Name	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 ADOPTED	% of Total
RESOURCES					
FND 580 Central Services	4,628,167	4,863,198	5,694,701	5,955,697	100.0%
TOTAL RESOURCES	**4,628,167**	**4,863,198**	**5,694,701**	**5,955,697**	**100.0%**
REQUIREMENTS					
FND 580 Central Services	4,628,167	4,863,198	5,694,701	5,955,697	100.0%
TOTAL REQUIREMENTS	**4,628,167**	**4,863,198**	**5,694,701**	**5,955,697**	**100.0%**

PROGRAMS

	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 ADOPTED	+/- %
RESOURCES					
FI Administration	1,528,993	1,397,767	1,635,915	1,710,889	4.6%
Payroll	769,543	785,832	986,869	951,195	-3.6%
Procurement	751,286	896,528	1,077,769	1,217,263	12.9%
Accounting	1,578,346	1,783,071	1,994,148	2,076,350	4.1%
TOTAL RESOURCES	**4,628,167**	**4,863,198**	**5,694,701**	**5,955,697**	**4.6%**
REQUIREMENTS					
FI Administration	1,528,993	1,397,767	1,635,915	1,710,889	4.6%
Payroll	769,543	785,832	986,869	951,195	-3.6%
Procurement	751,286	896,528	1,077,769	1,217,263	12.9%
Accounting	1,578,346	1,783,071	1,994,148	2,076,350	4.1%
TOTAL REQUIREMENTS	**4,628,167**	**4,863,198**	**5,694,701**	**5,955,697**	**4.6%**

FI Administration Program

- Provides direction, oversight, and monitoring for the countywide budget process. Ensures compliance with Oregon Local Budget Law and produces the annual budget book.
- Provides fiscal policy and direction for countywide accounting and financial services.
- Provides financial oversight for the Mid-Willamette Valley Cable Regulatory Commission.
- Provides administrative support to the County Treasurer, the Chief Financial Officer, program managers and employees.
- Reviews all county grant applications for federal, state and local grant opportunities.

Program Summary

Finance — Program: FI Administration

	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 ADOPTED	+/- %
RESOURCES					
Intergovernmental Federal	179,133	70,309	60,029	25,018	-58.3%
Charges for Services	15,050	15,554	0	0	n.a.
Admin Cost Recovery	1,334,809	1,311,900	1,575,886	1,663,920	5.6%
Other Revenues	0	4	0	0	n.a.
General Fund Transfers	0	0	0	21,951	n.a.
TOTAL RESOURCES	**1,528,993**	**1,397,767**	**1,635,915**	**1,710,889**	**4.6%**
REQUIREMENTS					
Personnel Services	1,111,339	983,064	1,182,191	1,270,225	7.4%
Materials and Services	293,390	251,325	295,142	258,085	-12.6%
Administrative Charges	124,263	163,378	158,582	182,579	15.1%
TOTAL REQUIREMENTS	**1,528,993**	**1,397,767**	**1,635,915**	**1,710,889**	**4.6%**
FTE	7.60	7.60	6.60	6.60	0.0%

FTE By Position Title By Program

Program: FI Administration	
Position Title	**FTE**
Accountant 2	0.60
Budget Analyst 2	1.00
Budget Manager	1.00
Chief Financial Officer	1.00
Grants Manager	1.00
Management Analyst 2	1.00
Office Specialist 4	1.00
Program FI Administration FTE Total:	**6.60**

FTE Changes

There is no change to FTE for this program.

FI Administration Program Budget Justification

RESOURCES

Intergovernmental Federal revenue reflects direct grant administration for the American Rescue Plan Act Award. It is anticipated to decrease as the program winds down over this fiscal year. The Finance Administration program is primarily funded through Administrative Cost Recovery. General Fund transfers are to cover wages and associated fringe benefits for the COLA.

REQUIREMENTS

Personnel Services has increased primarily due to the normal increases in merit and benefits costs, and cost of living adjustments. The Materials and Services budget has decreased substantially primarily due to the following: 1) The cost of the Employee Hotline was about $10,000 less than anticipated in the prior year budget and, 2) Condominium assessments decreased by $32,000 compared to prior year.

Payroll Program

- Produces bi-weekly payroll for more than 1,700 regular and part-time employees and meets all federal and state reporting requirements, including Public Employees Retirement System (PERS) mandates.

Program Summary

Finance — Program: Payroll

	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 ADOPTED	+/- %
RESOURCES					
Charges for Services	25	25	0	0	n.a.
Admin Cost Recovery	769,518	785,807	889,670	937,995	5.4%
General Fund Transfers	0	0	0	13,200	n.a.
Other Fund Transfers	0	0	97,199	0	-100.0%
TOTAL RESOURCES	**769,543**	**785,832**	**986,869**	**951,195**	**-3.6%**
REQUIREMENTS					
Personnel Services	638,550	645,205	746,799	772,984	3.5%
Materials and Services	49,135	33,126	119,935	39,896	-66.7%
Administrative Charges	81,858	107,501	120,135	138,315	15.1%
TOTAL REQUIREMENTS	**769,543**	**785,832**	**986,869**	**951,195**	**-3.6%**
FTE	5.00	5.00	6.00	5.00	-16.7%

FTE By Position Title By Program

Program: Payroll	
Position Title	**FTE**
Payroll Analyst	2.00
Payroll Manager	1.00
Payroll Specialist	2.00
Program Payroll FTE Total:	**5.00**

FTE Changes

There is a decrease of 1.00 FTE for this program.

Payroll Program Budget Justification

RESOURCES

The Payroll Program is primarily funded through Administrative Cost Recovery. General Fund transfers are to cover wages and associated fringe benefits for the COLA.

REQUIREMENTS

Personnel Services increased due to normal merit, benefit, and COLA increases. Materials and Services decreased due to the reduced need for temporary staffing services as the Fusion implementation nears completion. This decrease was partially offset by higher postage and mailing costs. When Finance implemented a new process for distributing paychecks through an online employee portal, it picked up the full cost of mailing any checks for employees of other departments that prefer to receive a paper check.

Procurement Program

- Develops and interprets Marion County Public Contracting Law and policies and procedures and ensures county compliance.
- Provides oversight of Marion County tax foreclosed and surplus real property.

Program Summary

Finance — Program: Procurement

	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 ADOPTED	+/- %
RESOURCES					
Admin Cost Recovery	639,651	796,532	977,769	1,080,183	10.5%
Other Revenues	10	0	0	0	n.a.
General Fund Transfers	0	0	0	17,080	n.a.
Other Fund Transfers	111,625	99,996	100,000	120,000	20.0%
TOTAL RESOURCES	**751,286**	**896,528**	**1,077,769**	**1,217,263**	**12.9%**
REQUIREMENTS					
Personnel Services	614,034	732,267	898,186	997,755	11.1%
Materials and Services	56,401	56,760	35,421	53,529	51.1%
Administrative Charges	80,851	107,501	144,162	165,979	15.1%
TOTAL REQUIREMENTS	**751,286**	**896,528**	**1,077,769**	**1,217,263**	**12.9%**
FTE	5.00	5.00	6.00	6.00	0.0%

FTE By Position Title By Program

Program: Procurement	
Position Title	**FTE**
Contracts and Procurement Manager	1.00
Contracts Specialist Sr	1.00
Grant/Contracts Compliance Analyst	3.00
Property Coordinator	1.00
Program Procurement FTE Total:	**6.00**

FTE Changes

There is no change to FTE for this program.

Procurement Program Budget Justification

RESOURCES

The Procurement program is funded through Administrative Cost Recovery. General Fund transfers are to cover wages and associated fringe benefits for the COLA. Other Fund Transfers is from the Tax Title Fund for tax foreclosed property related duties performed by the property coordinator who is costed as part of the Procurement Program Personnel Services budget.

REQUIREMENTS

Personnel Services increased due to normal step increases, cost of living adjustments, and related fringe benefit increases. Materials and Services increases are primarily related to software cost increases.

Accounting Program

- Manages county financial reporting, coordinates the annual audit, and produces the Annual Comprehensive Financial Report (ACFR).
- Assists departments in management of cash, check and merchant card collections and deposits.
- Manages county debt and related compliance and reporting requirements.
- Provides statutory required cash management, including the efficient and accurate collection, receipting and depositing of county funds.
- Manages the distribution of property taxes to all of Marion County's taxing districts as directed by Oregon Revised Statutes.
- Manages internal controls for county bank accounts and assists county departments with cash controls.
- Produces payments for all county invoices, produces invoices for county receivables, and forwards accounts for collection.
- Manages banking and broker relationships to maximize quality services at competitive prices.
- Manages and forecasts liquidity in order to maximize investment returns while meeting ongoing business cash requirements.
- Invests surplus funds as designated by Oregon Revised Statutes and county investment policy.
- Provides support services to the Cable Regulatory Commission and the Marion County 4H District.

Program Summary

Finance — Program: Accounting

	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 ADOPTED	+/- %
RESOURCES					
Charges for Services	14,000	14,056	26,000	26,000	0.0%
Admin Cost Recovery	996,947	1,147,845	1,117,876	1,150,774	2.9%
Other Revenues	(2)	(6)	0	0	n.a.
General Fund Transfers	567,401	621,176	850,272	899,576	5.8%
TOTAL RESOURCES	**1,578,346**	**1,783,071**	**1,994,148**	**2,076,350**	**4.1%**
REQUIREMENTS					
Personnel Services	1,112,271	1,261,512	1,436,961	1,493,364	3.9%
Materials and Services	301,563	306,593	316,916	306,354	-3.3%
Administrative Charges	164,512	214,967	240,271	276,632	15.1%
TOTAL REQUIREMENTS	**1,578,346**	**1,783,071**	**1,994,148**	**2,076,350**	**4.1%**
FTE	10.00	10.00	10.00	10.00	0.0%

FTE By Position Title By Program

Program: Accounting	
Position Title	**FTE**
Accountant 2	3.00
Accounting Specialist	2.00
Chief Accountant	1.00
Controller	1.00
Treasurer	0.50

Program: Accounting	
Position Title	**FTE**
Treasury Specialist	2.50
Program Accounting FTE Total:	**10.00**

FTE Changes

There are no changes in FTE.

Accounting Program Budget Justification

RESOURCES

Charges for Services resources reflect financial services provided to the Mid-Willamette Valley Cable Regulatory Commission and the Marion County 4H District. The Accounting program is primarily funded through Administrative Cost Recovery along with a General Fund transfer. The General Fund Transfer of $899,576 is to cover Personnel Services and Materials and Services costs for the Treasury functions which are used to support the entire county. The increase in the transfer is to provide for Treasury related cost increases as noted in the Requirements section below.

REQUIREMENTS

Personnel Services increased due to normal step increases, cost of living adjustments, and related fringe benefit increases. Materials and Services costs have decreased due to a reduction of contracted services.

KEY DEPARTMENT ACCOMPLISHMENTS

- Prepared and completed the FY 2024-25 audit for Marion County and related service districts within critical deadlines while also developing the Annual Comprehensive Financial Report, and received the Certificate of Award from the Government Finance Officers Association (GFOA) for excellence in financial reporting for the 24th consecutive year for the FY 2023-24.
- Submitted the FY 2025-26 Budget Book to the Government Finance Officers Association "Distinguished Budget Presentation Award" program and received the award for the 15th consecutive year.
- With assistance of some consulting services, updated the county Chart of Accounts (COA) to be prepared to make the best use of the new ERP system that will be implemented in FY 25-26.
- Provided Cash Handler and Merchant Security Training for county employees.
- Upgraded Sr. Budget Analyst position to Budget Manager in preparation for the implementation of a new Budget Module as part of the ERP project.
- Worked with the county bank to transfer the escheatment process to the bank. This will save county staff time and will have no additional cost to the county.
- Completed an outside consultant led review of the county's Procurement Program from start to finish, which includes - requisitions, solicitations, awards, purchase orders, contracts, threshold approvals, staffing and organizational structure in an effort to improve the compliance and turnaround time for county procurements. Finance staff will work with the Board of Commissioners to determine which recommendations to implement over the upcoming fiscal year.
- Continued working with the county's bank to plan for the integration of all banking functions with the new ERP system. This included implementing system and process improvements in the current year such as increased check security and escheatment processing.
- Added and trained 1 FTE of contracted services staff in the payroll program to assist with the new ERP software implementation.
- Spent substantial hours and efforts in all areas of Finance working with an ERP consultant to begin the implementation of Oracle Fusion with an anticipated "Go Live" date of November 2026.

KEY INDICATORS

1: P-Card Transactions

Definition and Purpose

Marion County implemented a Procurement Card (P-Card) program in July 2005. The use of P-Cards is encouraged for several reasons: 1) lower cost per transaction than other purchase options, 2) rebate incentives provided by the vendor for achieving certain levels of volume purchases, 3) greater level of internal control over purchases, and 4) to improve consistency for purchases throughout the county. Reviewing the annual number of transactions and dollar volume of P-Card use is one way to monitor the success of the program goals.

Significance

This key indicator supports the county strategic priority for Civic and Government Services Goal #5: Provide efficient, effective, and responsive government through stewardship and accountability. As Marion County increases the number of transactions and dollar volume of purchases made with P-Cards, several efficiencies are gained. First, because the transaction cost of using a P-Card is lower than other purchase options, the county achieves greater efficiency with each transaction moved from other purchase options to a P-Card. Second, increasing P-Card use throughout the county produces reduced costs through the rebate program. Finally, increased use of the P-Card for purchases ensures that a greater level of controls are involved in county procurements.

Data Units Fiscal Year

The data provided for this key indicator is: 1) annual number of transactions, and 2) annual dollar volume of transactions.

FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Actual	FY 25-26 Estimate	FY 26-27 Estimate
16,458 - $3,270,882	18,568 - $3,133,672	19,098 - $3,200,442	18,197 - $3,413,925	18,777 - $3,461,606

Explanation of Trends and Changes

P-Card dollar volume and transaction count is expected to continue to increase in FY 2026-27 compared to FY 2025-26, which is consistent with the long-term trend. As the cost of purchases continues to increase due to inflation, the dollar volume of PCard transactions will increase. In addition, department staff continue to expand the use of PCards within their programs covering increasing numbers of transactions. The increased use of PCards benefits the county as it is a less expensive way to purchase compared to issuing checks or POs. In addition, the county obtains an annual rebate from the bank based on the dollar volume of expenditures on PCards.

2: Contracts Processed in Compliance With County Policy and Procedure

Definition and Purpose

Marion County contracts staff review contracts processed by departments to ensure that each contract meets standards, policies and procedures. These standards have been implemented to protect the county from unnecessary risk and to ensure that the processing of contracts is efficient and effective. As contracts are reviewed and non-compliance is identified, Finance Department personnel can identify measures to put into place to reduce the specific areas that need improvement. These measures may include additional training, policy development or improved clarification of current policy.

Significance

This key indicator supports the county strategic priority for Civic and Government Services Goal #5: Provide efficient, effective, and responsive government through stewardship and accountability. Some examples of issues identified that may create risk in the contract process are: current contracts that are not extended while work continues past the expiration date, new contracts that are not signed prior to service delivery, missing insurance requirements, incomplete documentation of the solicitation process, inappropriate solicitation process, etc. As Marion County identifies the non-compliance areas through tracking of this key indicator, improvements can be made to the contracts process to meet the goal of reducing risk and increasing efficiency.

Data Units Fiscal Year

The data provided for this key indicator is number of contracts identified with issues of non-compliance compared to total contracts processed by the county.

FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Actual	FY 25-26 Estimate	FY 26-27 Estimate
381 issues (42%) / 915 contracts processed	428 issues (44%) / 971 contracts processed	509 issues (41%) / 1,228 contracts processed	490 issues (45%) / 1,100 contracts processed	450 issues (41%) / 1,100 contracts processed

Explanation of Trends and Changes

In FY 25-26, the percentage of contracts with issues of non-compliance are slightly on trend to increase compared to FY 24-25 (45% compared to 41%). The county continues to have turnaround in Contract Specialist staff in departments which generally leads to increased error rates through initial training periods. Contracts staff continue to develop and provide training and look to decrease the error rate moving forward with a goal of 41%. It is also anticipated that implementation of the new ERP system and related workflows for procurement and contracting will help reduce error rates.

3: Dollar Volume and Number of Receipts Posted

Definition and Purpose

The number and dollar volume of receipts posted into Oracle is an indicator of the amount of work that the Finance staff perform each year.

Significance

Work performed in the Finance accounts receivable and treasury function is related to receipting of revenue and reconciliation. Tracking this indicator can assist in identifying the appropriate allocation of staffing resources. This indicator supports the county's strategic priority #5: Civic and Government Services: Provide efficient, effective, and responsive government through stewardship and accountability.

Data Units Fiscal Year

FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Actual	FY 25-26 Estimate	FY 26-27 Estimate
# 12,178 - $1,526,520,054	#12,049 - $1,585,094,213	#12,107 - $1,685,504,237	#12,150 - $1,700,000,000	#12,150 - $1,700,000,000

Explanation of Trends and Changes

This workload has remained relatively consistent for the past several years. FY 26-27 is estimated to remain consistent with FY 25-26.

4: Investment Portfolio

Definition and Purpose

Marion County's average portfolio size during FY 2024-2025 was $338 million and the anticipated average for FY 2025-2026 is $311 million. The Marion County Investment Policy states that the performance of The County's portfolio shall be measured, in part, against the performance of the Oregon Local Government Investment Pool (LGIP). A secondary performance measure for the investment core component will be compared to the 0-5 treasury index.

Significance

It is the policy of the Marion County Finance Department to invest public funds in a manner that will provide the highest investment return with the maximum security, while meeting the daily cash flow demands of Marion County. This indicator ties to Marion County Strategic Priority #5: Provide efficient, effective, and responsive government through stewardship and accountability.

Data Units Fiscal Year

FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Actual	FY 25-26 Estimate	FY 26-27 Estimate
LGIP 3.02 / County 1.78	LGIP 4.97 / County 2.88	LGIP 4.87 / County 3.33	LGIP 4.00 / County 3.75	LGIP 3.75 / County 3.66

Explanation of Trends and Changes

On December 10th 2025, the Federal Reserve reduced the Fed Funds rate by 25 basis points, lowering the target range to 3.50 - 3.75%. This cut was expected and the next move by the fed will depend on GDP growth outlook and continued inflation constraints.
As we transition into calendar year 2026, interest rates are expected to continue decline for short-term rates. The yield curve continues to slowly normalize and is expected to be a positive sloping yield curve by the end of 2026. Normalization will support economic health and reduce certain borrowing costs.

Resources by Fund Detail

580 - Central Services	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Intergovernmental Federal						
331404 County American Rescue Plan	179,133	70,309	60,029	25,018	25,018	25,018
Intergovernmental Federal Total	**179,133**	**70,309**	**60,029**	**25,018**	**25,018**	**25,018**
Charges for Services						
342910 Public Records Request Charges	50	81	0	0	0	0
347101 Central Svcs to Other Agencies	29,025	29,554	26,000	26,000	26,000	26,000
Charges for Services Total	**29,075**	**29,635**	**26,000**	**26,000**	**26,000**	**26,000**
Admin Cost Recovery						
411600 Finance Allocation	3,740,925	4,042,084	4,561,201	4,832,872	4,832,872	4,832,872
Admin Cost Recovery Total	**3,740,925**	**4,042,084**	**4,561,201**	**4,832,872**	**4,832,872**	**4,832,872**
Other Revenues						
371000 Miscellaneous Income	10	4	0	0	0	0
372000 Over and Short	(1)	(6)	0	0	0	0
Other Revenues Total	**9**	**(2)**	**0**	**0**	**0**	**0**
General Fund Transfers						
381100 Transfer from General Fund	567,401	621,176	850,272	951,807	951,807	951,807
General Fund Transfers Total	**567,401**	**621,176**	**850,272**	**951,807**	**951,807**	**951,807**
Other Fund Transfers						
381115 Transfer from Non Dept Grants	0	0	97,199	0	0	0
381155 Xfr from Tax Title Land Sales	111,625	99,996	100,000	120,000	120,000	120,000
Other Fund Transfers Total	**111,625**	**99,996**	**197,199**	**120,000**	**120,000**	**120,000**
Central Services Total	**4,628,167**	**4,863,198**	**5,694,701**	**5,955,697**	**5,955,697**	**5,955,697**
Finance Grand Total	4,628,167	4,863,198	5,694,701	5,955,697	5,955,697	5,955,697

Requirements by Fund Detail

580 - Central Services	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Personnel Services						
Salaries and Wages						
511020 Salaries and Wages Budget Only	0	0	(46,200)	46,113	46,113	46,113
511110 Regular Wages	1,798,616	1,865,714	2,538,474	2,615,726	2,615,726	2,615,726
511120 Temporary Wages	64,232	59,239	31,182	28,142	28,142	28,142
511130 Vacation Pay	91,559	104,666	0	0	0	0
511140 Sick Pay	59,797	64,924	0	0	0	0
511150 Holiday Pay	119,482	116,207	0	0	0	0
511160 Comp Time Pay	11,717	7,971	2,774	0	0	0
511210 Compensation Credits	28,033	20,378	20,990	17,480	17,480	17,480
511240 Leave Payoff	41,231	5,323	0	14,306	14,306	14,306
511290 Health Insurance Waiver Pay	9,113	9,628	9,600	9,600	9,600	9,600
511410 Straight Pay	530	0	0	0	0	0
511420 Premium Pay	10,988	6,267	8,150	10,650	10,650	10,650
Salaries and Wages Total	2,235,299	2,260,317	2,564,970	2,742,017	2,742,017	2,742,017
Fringe Benefits						
512010 Fringe Benefits Budget Only	0	0	(27,312)	35,298	35,298	35,298
512110 PERS	459,528	514,427	751,473	771,905	771,905	771,905
512120 401K	39,514	41,081	48,537	51,072	51,072	51,072
512130 PERS Debt Service	100,568	141,260	132,612	136,219	136,219	136,219
512200 FICA	162,952	163,523	196,652	201,925	201,925	201,925
512300 Paid Leave Oregon	8,336	8,469	9,973	10,252	10,252	10,252
512310 Medical Insurance	410,437	432,012	511,704	510,900	510,900	510,900
512320 Dental Insurance	31,556	32,083	43,260	42,900	42,900	42,900
512330 Group Term Life Insurance	3,669	3,982	4,495	3,766	3,766	3,766
512340 Long Term Disability Insurance	7,040	7,479	9,370	9,655	9,655	9,655
512400 Unemployment Insurance	3,233	3,231	3,759	3,866	3,866	3,866
512520 Workers Comp Insurance	504	469	864	859	859	859
512600 Wellness Program	1,040	1,059	1,200	1,160	1,160	1,160
512610 Employee Assistance Program	977	1,127	1,380	1,334	1,334	1,334
512700 County HSA Contributions	11,542	11,528	11,200	11,200	11,200	11,200
Fringe Benefits Total	1,240,895	1,361,731	1,699,167	1,792,311	1,792,311	1,792,311
Personnel Services Total	**3,476,194**	**3,622,047**	**4,264,137**	**4,534,328**	**4,534,328**	**4,534,328**
Materials and Services						
Supplies						
521010 Office Supplies	4,771	5,624	4,800	5,300	5,300	5,300
521070 Departmental Supplies	1,438	2,720	1,800	1,800	1,800	1,800
521110 First Aid Supplies	0	12	0	0	0	0
Supplies Total	6,209	8,356	6,600	7,100	7,100	7,100

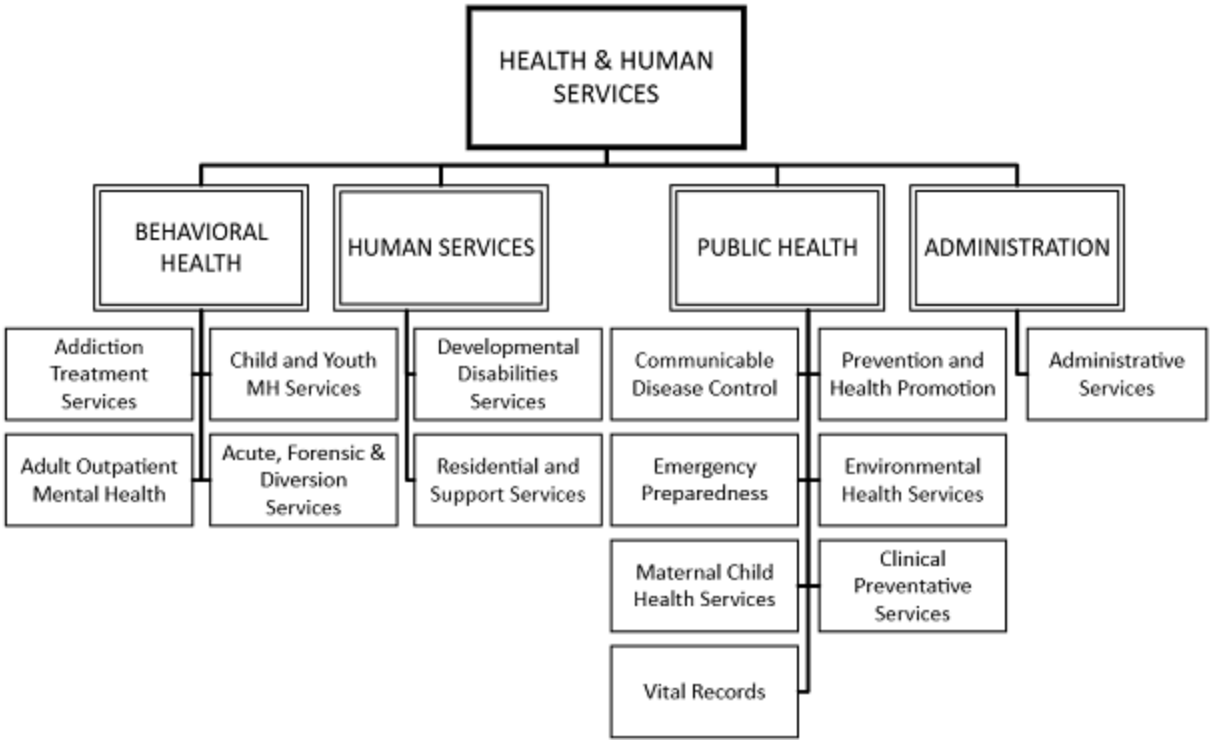
580 - Central Services	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Materials and Services						
Materials						
522150 Small Office Equipment	6,306	2,770	3,500	3,500	3,500	3,500
522160 Small Departmental Equipment	0	0	0	2,000	2,000	2,000
522170 Computers Non Capital	3,932	8,998	14,854	8,892	8,892	8,892
522180 Software	3,059	11,820	0	0	0	0
Materials Total	13,297	23,588	18,354	14,392	14,392	14,392
Communications						
523040 Data Connections	752	490	500	500	500	500
523050 Postage	66	138	0	0	0	0
523060 Cellular Phones	495	515	500	500	500	500
523090 Long Distance Charges	73	58	25	50	50	50
Communications Total	1,386	1,200	1,025	1,050	1,050	1,050
Utilities						
524010 Electricity	17,419	16,412	17,953	19,127	19,127	19,127
524020 City Operations and St Lights	40	48	61	64	64	64
524040 Natural Gas	384	380	329	391	391	391
524050 Water	282	264	324	325	325	325
524070 Sewer	547	592	639	653	653	653
524090 Garbage Disposal and Recycling	1,158	1,524	1,175	1,101	1,101	1,101
Utilities Total	19,830	19,220	20,481	21,661	21,661	21,661
Contracted Services						
525110 Consulting Services	10,979	0	0	0	0	0
525150 Audit Services	140,654	136,865	151,395	140,165	140,165	140,165
525152 Accounting Services	0	14	0	0	0	0
525153 Fiscal Agent Services	26,530	0	0	0	0	0
525156 Bank Services	8,797	18,205	22,390	18,000	18,000	18,000
525157 Investment Services	91,222	91,518	89,000	95,000	95,000	95,000
525158 Armored Car Services	55,876	53,857	58,250	85,000	85,000	85,000
525175 Temporary Staffing	112,894	75,133	111,900	0	0	0
525177 Employment Agencies	300	0	0	0	0	0
525360 Public Works Services	1,360	0	0	0	0	0
525448 Fusion	0	0	0	4,427	4,427	4,427
525449 Microsoft 365	0	16,687	24,264	24,703	24,703	24,703
525450 Subscription Services	1,299	875	299	1,078	1,078	1,078
525460 Software Subscriptions	0	0	119,959	115,041	115,041	115,041
525510 Legal Services	23,766	891	0	0	0	0
525710 Printing Services	7,916	6,264	3,500	5,500	5,500	5,500
525715 Advertising	2,127	3,499	4,000	4,000	4,000	4,000
525735 Mail Services	9,242	12,425	9,600	13,000	13,000	13,000
525740 Document Disposal Services	881	641	700	700	700	700

580 - Central Services	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Materials and Services						
525999 Other Contracted Services	38,602	29,283	30,292	28,201	28,201	28,201
Contracted Services Total	532,447	446,158	625,549	534,815	534,815	534,815
Repairs and Maintenance						
526010 Office Equipment Maintenance	2,359	2,666	2,360	2,360	2,360	2,360
526021 Computer Software Maintenance	59,743	57,569	0	0	0	0
526030 Building Maintenance	1,273	2,664	500	500	500	500
526040 Remodels and Site Improvements	3,283	0	0	0	0	0
526050 Grounds Maintenance	0	152	0	0	0	0
Repairs and Maintenance Total	66,658	63,052	2,860	2,860	2,860	2,860
Rentals						
527120 Motor Pool Mileage	371	104	500	400	400	400
527130 Parking	89	225	200	200	200	200
527240 Condo Assn Assessments	21,261	33,864	55,682	23,243	23,243	23,243
527300 Equipment Rental	4,465	4,344	5,000	5,000	5,000	5,000
Rentals Total	26,186	38,537	61,382	28,843	28,843	28,843
Insurance						
528210 Public Official Bonds	2,500	2,500	2,500	2,500	2,500	2,500
Insurance Total	2,500	2,500	2,500	2,500	2,500	2,500
Miscellaneous						
529110 Mileage Reimbursement	1,612	357	1,275	1,900	1,900	1,900
529120 Commercial Travel	654	0	500	1,500	1,500	1,500
529130 Meals	1,014	255	1,792	1,683	1,683	1,683
529140 Lodging	6,508	1,467	3,800	7,550	7,550	7,550
529210 Meetings	2,275	2,535	1,800	4,875	4,875	4,875
529220 Conferences	5,000	3,649	6,725	10,850	10,850	10,850
529230 Training	3,930	7,442	4,498	5,485	5,485	5,485
529300 Dues and Memberships	8,505	8,426	8,273	7,995	7,995	7,995
529650 Pre Employment Costs	442	704	0	0	0	0
529840 Professional Licenses	0	0	0	805	805	805
529860 Permits	100	0	0	0	0	0
529999 Miscellaneous Expense	1,938	20,358	0	2,000	2,000	2,000
Miscellaneous Total	31,977	45,192	28,663	44,643	44,643	44,643
Materials and Services Total	**700,489**	**647,803**	**767,414**	**657,864**	**657,864**	**657,864**
Administrative Charges						
611100 County Admin Allocation	32,835	43,841	54,846	61,285	61,285	61,285
611200 BS Admin Allocation	0	14,578	13,392	17,121	17,121	17,121
611210 Facilities Mgt Allocation	43,544	37,899	45,509	45,872	45,872	45,872
611220 Custodial Allocation	33,015	31,124	37,909	39,666	39,666	39,666

580 - Central Services	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Administrative Charges						
611230 Courier Allocation	1,984	1,897	2,054	2,266	2,266	2,266
611240 Grounds Maintenance Allocation	0	926	1,087	1,150	1,150	1,150
611250 Risk Management Allocation	5,699	5,573	6,825	10,802	10,802	10,802
611260 Human Resources Allocation	47,581	57,728	71,154	76,035	76,035	76,035
611300 Legal Services Allocation	43,011	53,318	95,460	138,369	138,369	138,369
611400 Information Tech Allocation	132,243	112,127	130,186	111,637	111,637	111,637
611410 FIMS Allocation	30,200	40,319	84,085	105,522	105,522	105,522
611420 Telecommunications Allocation	4,735	4,199	4,219	4,849	4,849	4,849
611430 Technology Solution Allocation	0	81,674	0	0	0	0
611800 MCBEE Allocation	41,338	41,664	67,324	62,990	62,990	62,990
612100 IT Equipment Use Charges	8,499	20,580	0	0	0	0
614100 Liability Insurance Allocation	14,500	21,396	21,900	63,953	63,953	63,953
614200 WC Insurance Allocation	12,300	24,504	27,200	21,988	21,988	21,988
Administrative Charges Total	**451,484**	**593,347**	**663,150**	**763,505**	**763,505**	**763,505**
Central Services Total	**4,628,167**	**4,863,198**	**5,694,701**	**5,955,697**	**5,955,697**	**5,955,697**
Finance Grand Total	4,628,167	4,863,198	5,694,701	5,955,697	5,955,697	5,955,697

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HEALTH AND HUMAN SERVICES



MISSION STATEMENT

We provide access to services and build partnerships to advance healthy communities.

GOALS AND OBJECTIVES

Goal 1 Deliver excellent customer service to each other and our community.

- Objective 1 Improve the consistency and quality of customer service.
- Objective 2 Ensure MCHHS services are culturally and linguistically appropriate.
- Objective 3 Expand opportunities for clients and partners to provide feedback that informs service improvement and innovation.
- Objective 4 Increase communication and transparency with the community.

Goal 2 Address Community Health Improvement Plan priorities.

- Objective 1 Enhance quality of substance use prevention, treatment, and recovery services.
- Objective 2 Develop a regional mental health education and outreach initiative.
- Objective 3 Expand and strengthen existing housing programs and services.

Goal 3 Promote access to services.

- Objective 1 Strengthen care coordination and integration of service.
- Objective 2 Increase healthcare access points.

Goal 4 Support our workforce.

- Objective 1 Strengthen systems and tools that help employees succeed.
- Objective 2 Build a consistent and supportive onboarding and training experience.
- Objective 3 Foster professional growth and career development opportunities.
- Objective 4 Promote employee recognition and retention.

DEPARTMENT OVERVIEW

Health and Human Services serves as both the community mental health program and the local public health department for Marion County. Under statutory authority delegated by the Board of Commissioners, the department acts as the local mental health authority and the local public health authority, carrying responsibility for planning, coordination, and oversight of a broad continuum of mental health, addiction treatment, crisis, public health, intellectual & developmental disabilities, and housing programs. In these roles, Health and Human Services is accountable for ensuring the availability, accessibility, and quality of these mandated and state-contracted services that support the health, safety, and well-being of Marion County residents.

The department fulfills these responsibilities through a combination of, direct service delivery, strategic planning, and program development. In addition to service delivery, the department provides ongoing oversight, fiscal stewardship, performance monitoring, evaluation, and quality improvement to ensure programs are effective, compliant, and responsive to changing community needs. To effectively respond to community needs, the department leads a collaborative Community Health Assessment and Improvement Plan effort every five years with health system and coordinated care partners, collecting data from surveys, vital records, and state data systems.

Health and Human Services works in close partnership with state agencies, local governments, healthcare systems, schools, law enforcement, courts, and community-based organizations to align services, leverage resources, and promote coordinated systems of care in both Salem and Woodburn. Through these collaborative efforts, the department supports public health, behavioral health access, substance use treatment and recovery and housing stability.

RESOURCE AND REQUIREMENT SUMMARY

Health and Human Services	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 ADOPTED	+/- %
RESOURCES					
Intergovernmental Federal	5,725,965	5,592,549	5,297,321	4,645,968	-12.3%
Intergovernmental State	40,463,837	43,942,500	46,745,802	45,850,029	-1.9%
Intergovernmental Local	0	102,311	430,805	0	-100.0%
Charges for Services	30,632,996	33,861,325	37,287,959	32,196,930	-13.7%
Interest	638,274	927,111	891,991	1,009,978	13.2%
Other Revenues	4,553	27,322	500	0	-100.0%
General Fund Transfers	3,337,070	3,581,794	4,032,064	4,149,825	2.9%
Other Fund Transfers	0	1,163,647	140,638	1,128,804	702.6%
Settlements	1,780,659	1,091,716	897,441	827,265	-7.8%
Net Working Capital	27,536,624	27,209,832	28,603,395	28,761,497	0.6%
TOTAL RESOURCES	**110,119,977**	**117,500,108**	**124,327,916**	**118,570,296**	**-4.6%**
REQUIREMENTS					
Personnel Services					
Salaries and Wages	32,675,051	35,403,869	40,177,509	40,983,437	2.0%
Fringe Benefits	19,906,415	22,371,916	27,581,658	28,327,570	2.7%
Total Personnel Services	**52,581,467**	**57,775,785**	**67,759,167**	**69,311,007**	**2.3%**
Materials and Services					
Supplies	656,363	563,778	793,768	596,218	-24.9%
Materials	1,055,378	426,149	448,194	339,721	-24.2%
Communications	589,779	559,065	585,843	506,280	-13.6%
Utilities	334,892	377,812	419,935	363,262	-13.5%
Contracted Services	13,058,714	12,182,221	14,566,793	10,045,621	-31.0%
Repairs and Maintenance	373,307	354,663	314,627	348,090	10.6%
Rentals	2,584,149	2,535,176	2,787,428	2,599,085	-6.8%
Insurance	60,472	74,623	58,055	64,555	11.2%
Miscellaneous	539,411	659,028	910,786	482,473	-47.0%
Total Materials and Services	**19,252,466**	**17,732,515**	**20,885,429**	**15,345,305**	**-26.5%**
Administrative Charges	8,319,125	9,993,772	10,835,953	11,358,360	4.8%
Capital Outlay	51,697	28,400	0	0	n.a.
Transfers Out	2,705,390	3,366,240	5,454,237	3,992,399	-26.8%
Contingency	0	0	12,363,683	11,722,393	-5.2%
Ending Fund Balance	0	0	7,029,447	6,840,832	-2.7%
TOTAL REQUIREMENTS	**82,910,145**	**88,896,713**	**124,327,916**	**118,570,296**	**-4.6%**
FTE	543.47	538.61	509.76	502.26	-1.5%

FUNDS

Fund Name	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 ADOPTED	% of Total
RESOURCES					
FND 190 Health and Human Services	110,119,977	117,500,108	124,327,916	118,570,296	100.0%
TOTAL RESOURCES	**110,119,977**	**117,500,108**	**124,327,916**	**118,570,296**	**100.0%**
REQUIREMENTS					
FND 190 Health and Human Services	82,910,145	88,896,713	124,327,916	118,570,296	100.0%
TOTAL REQUIREMENTS	**82,910,145**	**88,896,713**	**124,327,916**	**118,570,296**	**100.0%**

PROGRAMS

	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 ADOPTED	+/- %
RESOURCES					
Addiction Treatment Svcs	11,793,894	10,426,697	9,723,112	9,817,171	1.0%
Child and Youth MH Svcs	5,768,024	6,358,808	13,507,146	11,881,886	-12.0%
Adult Outpatient MH Svcs	12,032,756	13,157,536	14,584,401	15,222,716	4.4%
Acute Forensic Diversion Svcs	10,653,461	14,244,533	15,763,456	15,045,724	-4.6%
Intensive Svcs and Supports	4,655,664	5,588,970	0	0	n.a.
Developmental Disabilities	15,446,592	16,915,185	21,007,204	20,436,407	-2.7%
Residential and Support Svcs	3,900,171	9,593,743	11,922,032	8,411,415	-29.4%
Communicable Disease Control	5,552,232	4,522,348	5,663,688	4,967,807	-12.3%
Prevention and Hlth Promotion	865,639	1,534,236	1,715,977	1,704,414	-0.7%
Emergency Preparedness	170,810	148,972	188,604	179,159	-5.0%
Environmental Health Svcs	1,339,549	1,430,158	1,798,305	1,785,167	-0.7%
Maternal Child Health Svcs	2,941,101	2,917,697	3,617,901	3,620,188	0.1%
Clinical Preventive Svcs	1,513,278	1,779,851	1,788,464	2,053,057	14.8%
Vital Records	494,531	481,159	500,050	480,000	-4.0%
HE Administrative Services	32,992,277	28,400,213	22,547,576	22,965,185	1.9%
TOTAL RESOURCES	**110,119,977**	**117,500,108**	**124,327,916**	**118,570,296**	**-4.6%**
REQUIREMENTS					
Addiction Treatment Svcs	9,212,591	9,588,714	9,723,112	9,817,171	1.0%
Child and Youth MH Svcs	5,765,016	5,800,504	13,507,146	11,881,886	-12.0%
Adult Outpatient MH Svcs	11,050,034	11,151,906	14,584,401	15,222,716	4.4%
Acute Forensic Diversion Svcs	10,116,321	13,547,388	15,763,456	15,045,724	-4.6%
Intensive Svcs and Supports	6,247,125	7,011,440	0	0	n.a.
Developmental Disabilities	14,667,414	17,342,012	21,007,204	20,436,407	-2.7%
Residential and Support Svcs	5,770,131	5,728,413	11,922,032	8,411,415	-29.4%
Communicable Disease Control	5,492,036	4,554,959	5,663,688	4,967,807	-12.3%
Prevention and Hlth Promotion	891,971	1,527,694	1,715,977	1,704,414	-0.7%
Emergency Preparedness	172,323	168,952	188,604	179,159	-5.0%
Environmental Health Svcs	1,482,757	1,573,354	1,798,305	1,785,167	-0.7%
Maternal Child Health Svcs	3,863,915	2,950,788	3,617,901	3,620,188	0.1%
Clinical Preventive Svcs	1,422,054	1,686,104	1,788,464	2,053,057	14.8%
Vital Records	371,926	342,114	500,050	480,000	-4.0%
HE Administrative Services	6,384,531	5,922,371	22,547,576	22,965,185	1.9%
TOTAL REQUIREMENTS	**82,910,145**	**88,896,713**	**124,327,916**	**118,570,296**	**-4.6%**

Addiction Treatment Svcs Program

- Provides medication-assisted treatment services, including Methadone and Suboxone.
- Provides adult substance use disorder treatment services.
- Provides adolescent substance use disorder treatment services.
- Operates treatment programs for men (His Place), women (Her Place), and families (Our Place).
- Provides driving under the influence of intoxicants (DUII) education and treatment services.
- Provides alcohol and drug treatment services in connection with the Student Opportunity for Achieving Results (SOAR) project.
- Service provider within the Marion County Behavioral Health Resource Network (BHRN).
- Provides community outreach and peer-delivered services to those experiencing substance use disorders.

Program Summary

Health and Human Services — Program: Addiction Treatment Svcs

	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 ADOPTED	+/- %
RESOURCES					
Intergovernmental Federal	848,589	1,190,670	692,692	926,594	33.8%
Intergovernmental State	4,919,029	4,359,275	3,383,259	2,728,725	-19.3%
Charges for Services	4,786,683	3,997,991	5,225,506	4,495,688	-14.0%
Other Revenues	1,874	1,101	500	0	-100.0%
Other Fund Transfers	0	0	0	138,683	n.a.
Net Working Capital	1,237,720	877,661	421,155	1,527,481	262.7%
TOTAL RESOURCES	**11,793,894**	**10,426,697**	**9,723,112**	**9,817,171**	**1.0%**
REQUIREMENTS					
Personnel Services	4,520,068	5,254,298	5,669,469	5,815,506	2.6%
Materials and Services	2,660,501	1,685,207	1,818,686	1,783,375	-1.9%
Administrative Charges	1,903,306	2,582,374	2,121,659	2,064,482	-2.7%
Capital Outlay	51,697	28,400	0	0	n.a.
Transfers Out	77,019	38,436	113,298	0	-100.0%
Contingency	0	0	0	153,808	n.a.
TOTAL REQUIREMENTS	**9,212,591**	**9,588,714**	**9,723,112**	**9,817,171**	**1.0%**
FTE	55.65	53.90	51.00	47.00	-7.8%

FTE By Position Title By Program

Program: Addition Treatment Svcs	
Position Title	**FTE**
Addiction Recovery Mentor	11.00
Addiction Recovery Mentor (Bilingual)	3.00
Addiction Treatment Assoc 1	11.00
Addiction Treatment Assoc 1 (Bilingual)	2.00
Addiction Treatment Assoc 2	4.00
Addiction Treatment Assoc 2 (Bilingual)	1.00
Behavioral Health Aide	2.00
Behavioral Health Nurse	0.90

Program: Addiction Treatment Svcs	
Position Title	**FTE**
Behavioral Health Nurse Sr	1.00
Clinical Supervisor 2	3.00
Health Program Manager	1.00
Mental Health Assoc	1.00
Office Specialist 2	2.60
Office Specialist 2 (Bilingual)	1.00
Office Specialist 3	1.00
Office Specialist 3 (Bilingual)	1.50
Program Addiction Treatment Svcs FTE Total:	**47.00**

FTE Changes

The decrease of 4.00 FTE is due to the elimination of vacant positions and reallocation of a Clinical Supervisor 1 position.

Addiction Treatment Svcs Program Budget Justification

RESOURCES

Intergovernmental Federal increased due to resource reallocations under the new County Financial Assistance Award (CFAA) from Oregon Health Authority (OHA. Intergovernmental State decreased due to a decrease in Behavioral Health Resource Network (BHRN) funding and resource reallocations under the new CFAA. Charges for Services decreased due to expected declines in Fee-for-Service revenues and Per Member Per Month (PMPM) payments from PacificSource Community Solutions Coordinated Care Organization (CCO), reflecting lower reimbursement rates and anticipated declines in Medicaid enrollment in Marion County. Other Fund Transfers increased due to the use of Opioid Settlement funds to support Our Place. Net Working Capital was increased to offset the decrease in Charges for Services revenues.

REQUIREMENTS

Requirements for the Addiction Treatment Services Program are expected to remain relatively unchanged in FY 2026-27. Personnel Services increased due to normal step increases, cost of living adjustments, and related fringe benefit increases.Transfers Out decreased to zero due to no anticipated transfers to Fleet Management and the expected completion of a Capital Improvement Project for Our Place during FY 2025-26. Contingency increased due to projected carryover of unspent BHRN grant funds.

Child and Youth MH Svcs Program

- Provides early childhood mental health assessments and services.
- Provides mental health counseling, outpatient treatment, and case management services.
- Provides parenting education services.
- Provides group and family counseling.
- Provides psychiatric evaluation and medication management, and coordinates inpatient psychiatric services.
- Provides school-based mental health services.
- Operates the Early Assessment and Support Alliance (EASA) for Marion County.
- Provides MV-WRAP high-fidelity wraparound services.
- Coordinates access to mental health assessments and the system of care support for youth in detention at the Juvenile Department.
- Provides Child and Adolescent Needs and Strengths (CANS) assessments for the Oregon Department of Human Services Foster Care and Welfare.
- Assists in the coordination of Child Abuse Prevention month, including working with partners to create awareness and engage the community.

Program Summary

Health and Human Services — Program: Child and Youth MH Svcs

	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 ADOPTED	+/- %
RESOURCES					
Intergovernmental Federal	0	0	0	90,005	n.a.
Intergovernmental State	0	0	407,637	317,632	-22.1%
Intergovernmental Local	0	102,311	430,805	0	-100.0%
Charges for Services	5,768,012	6,256,497	9,914,430	8,313,998	-16.1%
Other Revenues	12	0	0	0	n.a.
General Fund Transfers	0	0	131,461	132,719	1.0%
Net Working Capital	0	0	2,622,813	3,027,532	15.4%
TOTAL RESOURCES	**5,768,024**	**6,358,808**	**13,507,146**	**11,881,886**	**-12.0%**
REQUIREMENTS					
Personnel Services	2,517,152	3,158,842	7,692,334	7,592,855	-1.3%
Materials and Services	1,970,077	1,334,329	1,760,302	982,409	-44.2%
Administrative Charges	1,002,787	1,283,648	2,729,860	2,606,622	-4.5%
Transfers Out	275,000	23,684	1,224,650	600,000	-51.0%
Contingency	0	0	100,000	100,000	0.0%
TOTAL REQUIREMENTS	**5,765,016**	**5,800,504**	**13,507,146**	**11,881,886**	**-12.0%**
FTE	34.60	29.75	55.65	56.05	0.7%

FTE By Position Title By Program

Program: Child and Youth MH Svcs	
Position Title	**FTE**
Behavioral Health Nurse Sr	0.05
Care Coordinator	6.00
Care Coordinator (Bilingual)	4.00

Program: Child and Youth MH Svcs	
Position Title	**FTE**
Clinical Supervisor 1	1.00
Clinical Supervisor 2	3.00
Health Program Manager	1.00
Health Program Supervisor	1.00
Mental Health Assoc	8.50
Mental Health Assoc (Bilingual)	4.50
Mental Health Spec 2	8.50
Mental Health Spec 2 (Bilingual)	2.00
Occupational Therapist (Bilingual)	0.60
Office Specialist 1 (Bilingual)	1.00
Office Specialist 2	3.00
Office Specialist 2 (Bilingual)	2.00
Office Specialist 2 (Floater)	1.00
Office Specialist 3	4.15
Office Specialist 3 (Bilingual)	1.25
Peer Support Specialist	3.50
Program Child and Youth MH Svcs FTE Total:	**56.05**

- In addition to the above there are 0.70 FTE temporary paid staff.
- The FY 2026-27 FTE includes 0.70 General Fund positions.

FTE Changes

No significant changes are anticipated for FTE in this program.

Child and Youth MH Svcs Program Budget Justification

RESOURCES

Intergovernmental Federal increased due to resources being reallocated under the new CFAA, with an offsetting decrease in Intergovernmental State funding. Intergovernmental Local decreased to zero due to the conclusion of a one-time grant from Western Oregon University for the Future Ready Oregon program. Charges for Services decreased due to reduced PMPM allocations, due to anticipated declines in Medicaid enrollment. Additionally, there are expected decreases in CCO Fee-for-Service revenues due to lower reimbursement rates. Net Working Capital was increased to offset the decrease in Charges for Services revenues.

REQUIREMENTS

Materials and Services decreased due to cost reductions associated with relocating the program from leased facilities to a County-owned facility, as well as decreased use of temporary medical providers and prescribers. Transfers out decreased due to the expected partial completion in FY 2025-26 of a Capital Improvement Project for tenant improvements. No other significant changes to Requirements in this program are anticipated in FY 2026-27.

Adult Outpatient MH Svcs Program

- Provides mental health counseling, including group and family counseling, medication management, and case management services.
- Provides consumer-focused social and vocational supports, supported employment, supported education, and skills training services.
- Manages enhanced care and enhanced care outreach services for clients discharged from the Oregon State Hospital.
- Provides mental health services for Psychiatric Security Review Board clients.
- Provides coordination of the aging mental health population.
- Manages and coordinates residential services.
- Manages inpatient psychiatric services and discharge planning.
- Coordinates housing for recipients of mental health care services and individuals discharged from the Oregon State Hospital.
- Provides peer-delivered mental health services.
- Provides Assertive Community Treatment (ACT) services.
- Coordinates residential placement.

Program Summary

Health and Human Services — Program: Adult Outpatient MH Svcs

	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 ADOPTED	+/- %
RESOURCES					
Intergovernmental Federal	383,477	383,477	383,477	248,470	-35.2%
Intergovernmental State	3,292,596	3,377,513	3,518,452	4,122,781	17.2%
Charges for Services	8,356,494	9,396,546	9,750,212	9,928,021	1.8%
Other Revenues	189	0	0	0	n.a.
Net Working Capital	0	0	932,260	923,444	-0.9%
TOTAL RESOURCES	**12,032,756**	**13,157,536**	**14,584,401**	**15,222,716**	**4.4%**
REQUIREMENTS					
Personnel Services	5,583,175	5,352,945	8,165,989	8,647,210	5.9%
Materials and Services	3,604,847	3,246,847	2,961,869	3,432,604	15.9%
Administrative Charges	1,862,013	2,457,226	3,026,762	2,950,961	-2.5%
Transfers Out	0	94,887	233,192	0	-100.0%
Contingency	0	0	196,589	191,941	-2.4%
TOTAL REQUIREMENTS	**11,050,034**	**11,151,906**	**14,584,401**	**15,222,716**	**4.4%**
FTE	61.30	62.57	63.62	64.92	2.0%

FTE By Position Title By Program

Program: Adult Outpatient MH Svcs	
Position Title	**FTE**
Addiction Treatment Assoc 1	1.00
Behavioral Health Nurse	3.60
Behavioral Health Nurse Sr	0.95
Care Coordinator	1.00

Program: Adult Outpatient MH Svcs	
Position Title	**FTE**
Clinical Supervisor 1	2.00
Clinical Supervisor 2	3.00
Developmental Disabilities Spec	0.50
Health Program Manager	1.00
Mental Health Assoc	20.32
Mental Health Spec 2	9.50
Mental Health Spec 3	2.00
Mental Health Specialist, Licensed	4.00
Office Specialist 2	5.00
Office Specialist 3	3.70
Office Specialist 3 (Bilingual)	2.75
Peer Support Specialist	4.60
Program Adult Outpatient MH Svcs FTE Total:	**64.92**

- In addition to the above there are 1.00 FTE temporary paid staff.

FTE Changes

No significant changes are anticipated for FTE in this program.

Adult Outpatient MH Svcs Program Budget Justification

RESOURCES

Intergovernmental Federal decreased and Intergovernmental State increased due to allocations of funding under the new CFAA. The CFAA has more flexibility and increased funding was required to meet the operational needs of Assertive Community Treatment (ACT) and the Psychiatric Security Review Board (PSRB) services. Net Working Capital decreased due to increased availability of other resources for this program.

REQUIREMENTS

Personnel Services increased due to normal step increases, cost of living adjustments, and related fringe benefit increases. Materials and Services increased due to direct allocations for DrCloud licenses, Microsoft 365, and security services, as well as increases in building rental, temporary medical staffing, and prescriber costs. Transfers Out decreased to zero due to expecting no transfers to fleet management in FY 26-27. No other significant changes to Requirements in this program are anticipated in FY 2026-27.

Acute Forensic Diversion Svcs Program

- Provides jail mental health services.
- Operates a 24 hour, 7 days a week, behavioral health crisis stabilization center.
- Provides crisis respite and stabilization services.
- Provides psychiatric evaluation and coordinates hospital admission.
- Provides diversion services.
- Provides mental health transitional services.
- Operates community response teams and mobile crisis response teams to work closely with law enforcement and 988.
- Provides behavioral health assessment, crisis intervention, and care coordination in partnership with the Marion County Sheriff's Office as part of the LEAD CARES team.
- Partners with the Salem Fire Department to provide behavioral health services through the Rapid Engagement Assessment and Community Health (REACH) team.
- Coordinates and authorizes acute inpatient services.
- Supports individuals under aid and assist orders receiving community restoration services.
- Supports civil commitment and provides post-commitment support services.

Program Summary

Health and Human Services — Program: Acute Forensic Diversion Svcs

	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 ADOPTED	+/- %
RESOURCES					
Intergovernmental Federal	0	140,000	100,000	435,202	335.2%
Intergovernmental State	6,731,024	10,590,906	9,839,872	9,034,349	-8.2%
Charges for Services	3,303,103	2,521,904	3,211,309	3,537,398	10.2%
Admin Cost Recovery	284,666	558,274	34,000	30,000	-11.8%
Other Revenues	0	24,088	0	0	n.a.
General Fund Transfers	327,858	402,312	474,595	525,022	10.6%
Other Fund Transfers	6,810	0	435,244	448,378	3.0%
Settlements	0	7,049	0	0	n.a.
Net Working Capital	0	0	1,668,436	1,035,375	-37.9%
TOTAL RESOURCES	**10,653,461**	**14,244,533**	**15,763,456**	**15,045,724**	**-4.6%**
REQUIREMENTS					
Personnel Services	6,279,355	7,348,822	8,846,637	9,217,282	4.2%
Materials and Services	1,749,930	1,881,370	2,056,514	2,027,087	-1.4%
Administrative Charges	1,969,533	2,695,746	3,459,529	3,232,219	-6.6%
Transfers Out	117,504	1,621,451	1,255,719	350,900	-72.1%
Contingency	0	0	145,057	218,236	50.4%
TOTAL REQUIREMENTS	**10,116,321**	**13,547,388**	**15,763,456**	**15,045,724**	**-4.6%**
FTE	67.65	70.75	67.05	68.05	1.5%

FTE By Position Title By Program

Program: Acute Forensic Diversion Svcs	
Position Title	**FTE**
Addiction Recovery Mentor	1.00
Addiction Treatment Assoc 2	1.00
Care Coordinator	1.00
Clinical Supervisor 1	1.00
Clinical Supervisor 2	4.00
Health Program Manager	1.00
Mental Health Assoc	22.50
Mental Health Assoc (Bilingual)	1.00
Mental Health Spec 2	22.95
Mental Health Spec 2 (Bilingual)	2.00
Mental Health Specialist, Licensed	1.50
Mental Health Specialist, Licensed (Bilingual)	1.00
Office Specialist 2	2.00
Office Specialist 3	2.10
Peer Support Specialist	4.00
Program Acute Forensic Diversion Svcs FTE Total:	**68.05**

- In addition to the above there are 1.00 FTE temporary paid staff.
- The FY 2026-27 FTE includes 2.60 General Fund positions.

FTE Changes

No significant changes are anticipated for FTE in this program.

Acute Forensic Diversion Svcs Program Budget Justification

RESOURCES

Intergovernmental Federal increased due to additional funding for a U.S. Department of Justice grant supporting Law Enforcement Crisis Response. Intergovernmental State decreased due to the expiration of one-time construction funding for the Behavioral Health Crisis Center that was awarded in FY 2025-26. Admin Cost Recovery decreased slightly for program chargebacks for respite services. Charges for Services increased due to allocating additional PMPM funds to this program, partially offset by decreased Fee-for-Service reimbursement rates. General Fund Transfers increased due to increased costs for Jail Mental Health Services. Other Fund Transfers increased due to using Opioid Settlement funds for Law Enforcement Crisis Response and the new REACH team. Net Working Capital decreased due to increased available resources.

REQUIREMENTS

Requirements for the Acute, Forensic and Diversion Services Program are expected to remain relatively unchanged in FY 2026-27.Personnel Services increased due to normal step increases, cost of living adjustments, and related fringe benefit increases. Transfers Out decreased due to one-time costs associated with the renovation of the new Behavioral Health Crisis Center during FY 2025-26.

Intensive Svcs and Supports Program

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Program Summary

Health and Human Services — Program: Intensive Svcs and Supports

	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 ADOPTED	+/- %
RESOURCES					
Intergovernmental Federal	74,970	79,253	0	0	n.a.
Intergovernmental State	653,197	549,029	0	0	n.a.
Charges for Services	3,781,583	4,734,300	0	0	n.a.
General Fund Transfers	100,834	124,853	0	0	n.a.
Net Working Capital	45,080	101,534	0	0	n.a.
TOTAL RESOURCES	**4,655,664**	**5,588,970**	**0**	**0**	**n.a.**
REQUIREMENTS					
Personnel Services	3,942,317	4,351,999	0	0	n.a.
Materials and Services	936,601	877,968	0	0	n.a.
Administrative Charges	1,368,208	1,686,659	0	0	n.a.
Transfers Out	0	94,814	0	0	n.a.
TOTAL REQUIREMENTS	**6,247,125**	**7,011,440**	**0**	**0**	**n.a.**
FTE	45.25	42.25	0.00	0.00	n.a.

Intensive Svcs and Supports Program Budget Justification

RESOURCES

The Intensive Services and Support program has been eliminated in FY 25-26. Budgets and services shifted to Child and Youth Mental Health Services and Adult Outpatient MH Services programs as appropriate.

REQUIREMENTS

The Intensive Services and Support program has been eliminated in FY 25-26. Budgets and services shifted to Child and Youth Mental Health Services and Adult Outpatient MH Services programs as appropriate.

Developmental Disabilities Program

- Authorizes services for adults and children with developmental disabilities.
- Performs intake and eligibility determination.
- Monitors individual support plan services.
- Provides adult abuse investigation services for mental health and IDD individuals.
- Provides fiscal and service monitoring of contracted providers.
- Administers family support services for children.

Program Summary

Health and Human Services — Program: Developmental Disabilities

	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 ADOPTED	+/- %
RESOURCES					
Intergovernmental Federal	91,495	660,627	0	0	n.a.
Intergovernmental State	15,267,169	16,168,482	20,601,714	20,377,107	-1.1%
Charges for Services	0	0	130,490	57,291	-56.1%
Other Revenues	0	350	0	0	n.a.
Net Working Capital	87,929	85,726	275,000	2,009	-99.3%
TOTAL RESOURCES	**15,446,592**	**16,915,185**	**21,007,204**	**20,436,407**	**-2.7%**
REQUIREMENTS					
Personnel Services	10,367,473	11,430,221	13,307,704	13,509,151	1.5%
Materials and Services	884,327	1,824,429	817,168	1,229,077	50.4%
Administrative Charges	3,130,484	3,719,100	4,059,957	4,091,837	0.8%
Transfers Out	285,130	368,262	578,851	572,778	-1.0%
Contingency	0	0	1,175,000	1,033,564	-12.0%
Ending Fund Balance	0	0	1,068,524	0	-100.0%
TOTAL REQUIREMENTS	**14,667,414**	**17,342,012**	**21,007,204**	**20,436,407**	**-2.7%**
FTE	99.70	104.45	102.90	102.90	0.0%

FTE By Position Title By Program

Program: Developmental Disabilities	
Position Title	**FTE**
Accounting Specialist	1.00
Accounting Specialist (Bilingual)	1.00
Adult Abuse Investigator	5.00
Clinical Supervisor 2	7.00
Developmental Disabilities Assoc	56.00
Developmental Disabilities Assoc (Bilingual)	12.00
Developmental Disabilities Spec	4.50
Developmental Disabilities Sr	1.00
Health Program Manager	2.00
Management Analyst 1	3.00
Occupational Therapist (Bilingual)	0.40
Office Specialist 1	1.00

Program: Developmental Disabilities	
Position Title	**FTE**
Office Specialist 1 (Bilingual)	1.00
Office Specialist 2	3.00
Office Specialist 2 (Bilingual)	1.00
Office Specialist 3	3.00
Office Specialist 3 (Bilingual)	1.00
Program Developmental Disabilities FTE Total:	**102.90**

FTE Changes

No changes are anticipated for FTE in this program.

Developmental Disabilities Program Budget Justification

RESOURCES

Resources for the Developmental Disabilities Program are expected to remain relatively unchanged in FY 2026-27. Charges for Services decreased due to a decrease in PMPM funds allocated to support Adult Abuse Investigation services. Net Working Capital decreased due to having sufficient existing Resources.

REQUIREMENTS

Requirements for the Developmental Disabilities Program are expected to remain relatively unchanged in FY 2026-27. Materials and Services increased due to increased contracts for community providers and direct allocations for Microsoft 365, Raintree, other software, and security services. FY 2025-26 was year one of the biennium funding allocation and a portion of resources were budgeted in Ending Fund Balance. Those resources will be utilized in FY 2026-27.

Residential and Support Svcs Program

- Manages housing rental assistance program for youth, adults and families.
- Manages a Residential Treatment Facility for individuals with Serious and Persistent Mental Illness.
- Coordinates supportive housing and structured housing.
- Coordinates behavioral health housing investment grant funding.
- Health Related Social Needs (HRSN) housing services.

Program Summary

Health and Human Services — Program: Residential and Support Svcs

	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 ADOPTED	+/- %
RESOURCES					
Intergovernmental Federal	144,680	198,837	99,418	0	-100.0%
Intergovernmental State	2,152,050	2,442,976	2,673,019	3,045,848	13.9%
Charges for Services	582,188	2,410,368	4,854,090	2,090,663	-56.9%
Other Revenues	0	452	0	0	n.a.
Other Fund Transfers	440,187	0	0	0	n.a.
Net Working Capital	581,066	4,541,109	4,295,505	3,274,904	-23.8%
TOTAL RESOURCES	**3,900,171**	**9,593,743**	**11,922,032**	**8,411,415**	**-29.4%**
REQUIREMENTS					
Personnel Services	2,133,819	2,587,019	3,144,122	3,417,343	8.7%
Materials and Services	3,077,010	2,216,474	6,421,939	2,861,988	-55.4%
Administrative Charges	559,303	924,921	1,137,796	1,015,085	-10.8%
Transfers Out	0	0	500,500	275,000	-45.1%
Contingency	0	0	552,304	691,768	25.3%
Ending Fund Balance	0	0	165,371	150,231	-9.2%
TOTAL REQUIREMENTS	**5,770,131**	**5,728,413**	**11,922,032**	**8,411,415**	**-29.4%**
FTE	20.20	24.45	23.00	25.30	10.0%

FTE By Position Title By Program

Program: Residential and Support Svcs	
Position Title	**FTE**
Care Coordinator	1.00
Clinical Supervisor 1	1.00
Clinical Supervisor 2	1.00
Health Program Manager	1.00
Management Analyst 1	1.00
Mental Health Assoc	13.00
Mental Health Assoc (LEAD)	1.00
Mental Health Spec 2	1.00
Mental Health Specialist, Licensed	1.00
Nutritionist	0.25
Office Specialist 3	1.05
Peer Support Specialist	2.00

Program: Residential and Support Svcs	
Position Title	**FTE**
Program Coordinator 1	1.00
Program Residential and Support Svcs FTE Total:	**25.30**

- In addition to the above there are 0.50 FTE temporary paid staff.

FTE Changes

The increase in FTE is due to adding nutrition-based support for Health Related Social Needs(HRSN) which required the allocation of 0.25 FTE of a Nutritionist. In addition, a Mental Health Specialist position was added to provide housing navigation services and case management associated with the expanding HRSN services.

Residential and Support Svcs Program Budget Justification

RESOURCES

Intergovernmental Federal funding for Detox services has been removed due to OHA direct contracting with community providers beginning in FY 2026-27. Intergovernmental State increased primarily due to expanded funding to support housing and residential services. Charges for Services decreased to better align with actual Health Related Social Needs program costs following the initial implementation year. Net Working Capital decreased due to the expenditure of a portion of multi-year Behavioral Health Housing Investment funds that have been carried over for long-term housing related projects.

REQUIREMENTS

Personnel Services increased due to an increase in FTE, normal step increases, cost of living adjustments, and related fringe benefit increases. Materials and Services decreased to better align with actual HRSN program costs following the initial implementation year. Additionally, Materials and Services related to the Behavioral Health Housing Investment funds decreased as the program continues to spend down the award. Transfers Out decreased due to the expected completion of a Capital Improvement Project in FY 2025-26 to purchase land for a new Horizon House. Contingency increased to reserve funds for the development of the new Horizon House. Ending Fund Balance was added for long term obligations that are not anticipated to be utilized in FY 2026-27.

Communicable Disease Control Program

- Investigation of disease outbreaks and reportable disease cases.
- Provides Tuberculosis(TB) screening and case management services.
- Conducts disease prevention education.
- Dispenses and distributes mass medication in a public health emergency.
- Conducts Public Health modernization efforts.

Program Summary

Health and Human Services — Program: Communicable Disease Control

	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 ADOPTED	+/- %
RESOURCES					
Intergovernmental Federal	2,195,624	771,285	1,864,083	688,897	-63.0%
Intergovernmental State	2,203,062	2,521,960	2,472,613	2,583,820	4.5%
Charges for Services	241,112	185,248	114,964	121,766	5.9%
Other Revenues	681	0	0	0	n.a.
General Fund Transfers	911,753	1,043,855	1,102,813	1,084,893	-1.6%
Net Working Capital	0	0	109,215	488,431	347.2%
TOTAL RESOURCES	**5,552,232**	**4,522,348**	**5,663,688**	**4,967,807**	**-12.3%**
REQUIREMENTS					
Personnel Services	2,604,644	3,102,634	3,693,940	3,576,689	-3.2%
Materials and Services	1,410,260	574,863	495,492	354,986	-28.4%
Administrative Charges	1,052,055	853,702	1,021,291	975,500	-4.5%
Transfers Out	425,077	23,760	0	0	n.a.
Contingency	0	0	268,108	60,632	-77.4%
Ending Fund Balance	0	0	184,857	0	-100.0%
TOTAL REQUIREMENTS	**5,492,036**	**4,554,959**	**5,663,688**	**4,967,807**	**-12.3%**
FTE	31.44	25.53	27.46	25.11	-8.6%

FTE By Position Title By Program

Program: Communicable Disease Control	
Position Title	**FTE**
Clinical Supervisor 2	0.50
Data Specialist	1.00
Environmental Health Specialist 2	1.00
Epidemiologist	3.00
Epidemiologist Sr	1.00
Health Educator 2	2.00
Health Educator 2 (Bilingual)	1.00
Health Educator 3	2.00
Health Educator 3 (Bilingual)	0.20
Health Program Manager	1.00
Health Program Supervisor	0.10
Office Specialist 2 (Bilingual)	0.40

Program: Communicable Disease Control	
Position Title	**FTE**
Office Specialist 3	1.00
Office Specialist 3 (Bilingual)	2.10
Program Coordinator 2	1.90
Public Health Nurse	2.17
Public Health Nurse Sr	1.00
Public Health Worker 3 (Bilingual)	3.74
Program Communicable Disease Control FTE Total:	**25.11**

- In addition to the above there are 0.30 FTE temporary paid staff.
- The FY 2026-27 FTE includes 5.74 General Fund positions.

FTE Changes

The decrease of 2.35 FTE is primarily due to the expiration of one-time CDC PH Infrastructure funds, positions were either eliminated or shifted to other appropriate Public Health funding.

Communicable Disease Control Program Budget Justification

RESOURCES

Intergovernmental Federal decreased due to the planned spend-down of one-time Center for Disease Control (CDC) Public Health (PH) Infrastructure funds. Intergovernmental State increased due to higher Public Health Modernization Local and State Support for Public Health Services awards. Charges for Services increased due to higher tuberculosis reimbursements. Net Working Capital increased to support program requirements as the CDC PH Infrastructure funds are spent.

REQUIREMENTS

Personnel Services decreased due to a reduction in FTE. Materials and Services decreased primarily due to the removal of Microsoft 365 costs previously charged to CDC PH Infrastructure funds. These costs are now allocated across all Public Health programs. Contingency and Ending Fund Balance decreased due to reduced need to reserve CDC PH Infrastructure funds.

Prevention and Hlth Promotion Program

- Provides alcohol and drug prevention services.
- Provides gambling prevention services.
- Manages the tobacco prevention and education program.
- Assists communities in implementing healthy communities policies that sustain environmental and system changes that address major community high-risk health problems.
- Provides mental health promotion and prevention services.
- Coordinates the Zero Suicide initiative.
- Prevention services consist of a wide variety of services that take place throughout the Health and Human Services Department; only parts of some programs are directly budgeted within the prevention and rural services program.

Program Summary

Health and Human Services — Program: Prevention and Hlth Promotion

	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 ADOPTED	+/- %
RESOURCES					
Intergovernmental Federal	235,673	190,391	179,375	277,793	54.9%
Intergovernmental State	591,202	1,098,662	1,287,046	1,128,753	-12.3%
Charges for Services	0	245,183	109,223	0	-100.0%
Net Working Capital	38,764	0	140,333	297,868	112.3%
TOTAL RESOURCES	**865,639**	**1,534,236**	**1,715,977**	**1,704,414**	**-0.7%**
REQUIREMENTS					
Personnel Services	683,461	899,004	1,110,014	1,190,263	7.2%
Materials and Services	65,179	405,800	196,397	169,487	-13.7%
Administrative Charges	143,331	222,890	252,437	292,664	15.9%
Contingency	0	0	157,129	52,000	-66.9%
TOTAL REQUIREMENTS	**891,971**	**1,527,694**	**1,715,977**	**1,704,414**	**-0.7%**
FTE	5.40	6.50	6.50	7.50	15.4%

FTE By Position Title By Program

Program: Prevention and Hlth Promotion	
Position Title	**FTE**
Health Educator 2	1.80
Health Educator 2 (Bilingual)	1.00
Health Educator 3	3.80
Health Program Supervisor	0.90
Program Prevention and Hlth Promotion FTE Total:	**7.50**

- In addition to the above there are 0.60 FTE temporary paid staff.

FTE Changes

The increase of 1.00 FTE is due to the addition of a Health Educator 2 position for the Tobacco Prevention and Education Program, which was added as a result of Marion County being designated a Tier 3 county and receiving increased funding beginning in FY 2025-26.

Prevention and Hlth Promotion Program Budget Justification

RESOURCES

Intergovernmental Federal increased due to a change to the biennium award amount for Alcohol and Drug Prevention. Intergovernmental State is decreasing primarily due to reallocating OLCC funds to other programs, including Addiction Treatment Services. Charges for Services are also reduced due to Medicaid funds no longer being available for Prevention and Health Promotion in FY 2026-27. The increase in Net Working Capital reflects the reduction in available resources.

REQUIREMENTS

Personnel Services increased due to the addition of FTE supported by available Tobacco Prevention and Education Program (TPEP) funding, as well as normal step increases, cost of living adjustments, and related fringe benefit increases. Materials and Services decreased primarily as a result of the planned spend-down of one-time Opioid Settlement funds dedicated to Public Health prevention efforts. Contingency decreased because Opioid Settlement funds are no longer being reserved for future fiscal years.

Emergency Preparedness Program

- Plans and coordinates health related Emergency Preparedness.
- Develop Health and Human Services emergency response and continuity of operations plans.

Program Summary

Health and Human Services — Program: Emergency Preparedness

	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 ADOPTED	+/- %
RESOURCES					
Intergovernmental Federal	160,109	137,446	129,816	133,017	2.5%
Charges for Services	0	0	45,757	30,804	-32.7%
Other Revenues	0	16	0	0	n.a.
General Fund Transfers	10,701	11,511	13,031	13,373	2.6%
Net Working Capital	0	0	0	1,965	n.a.
TOTAL RESOURCES	**170,810**	**148,972**	**188,604**	**179,159**	**-5.0%**
REQUIREMENTS					
Personnel Services	142,653	136,575	141,318	130,745	-7.5%
Materials and Services	4,788	1,486	4,491	5,533	23.2%
Administrative Charges	24,882	30,891	42,795	42,881	0.2%
TOTAL REQUIREMENTS	**172,323**	**168,952**	**188,604**	**179,159**	**-5.0%**
FTE	1.65	1.70	1.10	0.90	-18.2%

FTE By Position Title By Program

Program: Emergency Preparedness	
Position Title	**FTE**
Health Educator 3 (Bilingual)	0.80
Health Program Supervisor	0.10
Program Emergency Preparedness FTE Total:	**0.90**

- The FY 2026-27 FTE includes a 0.05 General Fund position.

FTE Changes

The decrease of 0.20 FTE is due to the reallocation of a portion of a Health Educator 3 (Bilingual) position to support Public Health Modernization.

Emergency Preparedness Program Budget Justification

RESOURCES

Charges for Services decreased due to a reduced allocation of Medicaid PMPM revenues as program requirements declined. No other significant changes to Resources in this program are anticipated in FY 2026 -27.

REQUIREMENTS

Personnel Services decreased due to a shift in FTE; the Emergency Preparedness Coordinator will also be partially funded with Public Health Modernization resources in the Communicable Disease Control Program. No other significant changes to Requirements in this program are anticipated in FY 2026-27.

Environmental Health Svcs Program

- Inspects and licenses restaurants, schools and other food vendors.
- Investigates food and waterborne outbreaks to find causes and prevent further health problems.
- Provides online food handler training and issues food handler cards.
- Administers and enforces drinking water quality standards for public water systems.
- Conducts health inspections of recreational and tourist accommodations.

Program Summary

Health and Human Services — Program: Environmental Health Svcs

	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 ADOPTED	+/- %
RESOURCES					
Intergovernmental Federal	89,422	89,421	156,488	156,488	0.0%
Intergovernmental State	59,615	59,614	0	0	n.a.
Charges for Services	1,119,826	1,210,980	1,160,000	1,320,529	13.8%
General Fund Transfers	70,686	70,143	79,827	81,460	2.0%
Net Working Capital	0	0	401,990	226,690	-43.6%
TOTAL RESOURCES	**1,339,549**	**1,430,158**	**1,798,305**	**1,785,167**	**-0.7%**
REQUIREMENTS					
Personnel Services	1,161,053	1,204,508	1,321,256	1,364,751	3.3%
Materials and Services	64,121	62,419	62,194	72,627	16.8%
Administrative Charges	251,791	282,741	365,706	327,789	-10.4%
Transfers Out	5,791	23,684	29,149	0	-100.0%
Contingency	0	0	20,000	20,000	0.0%
TOTAL REQUIREMENTS	**1,482,757**	**1,573,354**	**1,798,305**	**1,785,167**	**-0.7%**
FTE	8.55	8.45	8.40	8.40	0.0%

FTE By Position Title By Program

Program: Environmental Health Svcs	
Position Title	**FTE**
Environmental Health Specialist 2	3.00
Environmental Health Specialist 2 (Bilingual)	1.00
Environmental Health Specialist 3	2.00
Health Program Supervisor	0.90
Office Specialist 2 (Bilingual)	1.50
Program Environmental Health Svcs FTE Total:	**8.40**

- The FY 2026-27 FTE includes 0.35 General Fund positions.

FTE Changes

No changes are anticipated for FTE in this program.

Environmental Health Svcs Program Budget Justification

RESOURCES

Charges for Services increased due to approved fee increases for Environmental Health licensing and an expected growth in the number of licenses issued. Net Working Capital decreased due to increasing revenues.

REQUIREMENTS

Personnel Services increased due to normal step increases, cost of living adjustments, and related fringe benefit increases. Materials and Services increased primarily due to the direct allocation of Microsoft 365 and Oracle Fusion costs. Transfers Out decreased to zero due to no anticipated transfers to Fleet Management.

Maternal Child Health Svcs Program

- Provides early childhood services including home visiting nursing.
- Administers the food supplement program for women, infants and children (WIC).
- Provides health and nutrition information to the public.

Program Summary

Health and Human Services — Program: Maternal Child Health Svcs

	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 ADOPTED	+/- %
RESOURCES					
Intergovernmental Federal	1,338,302	1,433,941	1,452,421	1,450,490	-0.1%
Intergovernmental State	138,970	64,674	61,576	61,576	0.0%
Charges for Services	721,807	682,627	1,048,386	894,774	-14.7%
Other Revenues	156	0	0	0	n.a.
General Fund Transfers	741,866	736,456	916,384	907,515	-1.0%
Net Working Capital	0	0	139,134	305,833	119.8%
TOTAL RESOURCES	**2,941,101**	**2,917,697**	**3,617,901**	**3,620,188**	**0.1%**
REQUIREMENTS					
Personnel Services	2,794,289	2,322,394	2,614,154	2,634,381	0.8%
Materials and Services	288,640	133,272	162,626	211,542	30.1%
Administrative Charges	776,530	495,121	770,274	724,265	-6.0%
Transfers Out	4,455	0	0	0	n.a.
Contingency	0	0	50,000	50,000	0.0%
Ending Fund Balance	0	0	20,847	0	-100.0%
TOTAL REQUIREMENTS	**3,863,915**	**2,950,788**	**3,617,901**	**3,620,188**	**0.1%**
FTE	24.48	20.85	19.10	18.45	-3.4%

FTE By Position Title By Program

Program: Maternal Child Health Svcs	
Position Title	**FTE**
Clinical Supervisor 1	1.00
Departmental Division Director	0.20
Nutrition Specialist (Bilingual)	8.00
Nutritionist	1.75
Office Specialist 3 (Bilingual)	1.20
Program Coordinator 1	1.00
Public Health Nurse	1.35
Public Health Nurse Pgm Manager	1.00
Public Health Nurse Sr	1.00
Public Health Worker 3 (Bilingual)	1.95
Program Maternal Child Health Svcs FTE Total:	**18.45**

- The FY 2026-27 FTE includes 3.61 General Fund positions.

FTE Changes

The decrease of 0.65 FTE is due to the elimination of a vacant Office Specialist 3 position and the reassignment of some Nutritionist FTE from WIC to HRSN in the Residential and Support Services Program.

Maternal Child Health Svcs Program Budget Justification

RESOURCES

Charges for Services decreased due to the expected decrease in Quality Incentive Measure (QIMs) funds available to support the Women, Infants, and Children (WIC) services. Net Working Capital increased to offset the decrease in the available QIM funds to support WIC services.

REQUIREMENTS

Materials and Services increased due to higher match payment expenses and the direct allocation of costs for Microsoft 365, DrCloud licenses, and Oracle Fusion. Ending Fund Balance decreased due to the budgeted decrease in QIMs funds. The funds received in FY 25-26 are available to be spent until the end of December 2026. No other significant changes to Requirements in this program are anticipated in FY 2026-27.

Clinical Preventive Svcs Program

- Detection of, treatment of, and counseling for sexually transmitted infections.
- Provides adult and child immunizations and vaccines.
- Enforcement of School Exclusion laws.
- Conducts immunization promotion and outreach activities.
- Provides HIV counseling, testing, outreach and prevention services.

Program Summary

Health and Human Services — Program: Clinical Preventive Svcs

	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 ADOPTED	+/- %
RESOURCES					
Intergovernmental Federal	163,624	317,201	239,551	239,012	-0.2%
Intergovernmental State	483,012	669,718	642,513	642,513	0.0%
Charges for Services	178,506	189,636	113,074	182,718	61.6%
Other Revenues	116	279	0	0	n.a.
General Fund Transfers	688,020	603,018	751,262	824,676	9.8%
Net Working Capital	0	0	42,064	164,138	290.2%
TOTAL RESOURCES	**1,513,278**	**1,779,851**	**1,788,464**	**2,053,057**	**14.8%**
REQUIREMENTS					
Personnel Services	1,029,263	1,165,784	1,208,756	1,430,050	18.3%
Materials and Services	161,541	215,143	120,039	166,113	38.4%
Administrative Charges	231,249	291,871	419,669	416,894	-0.7%
Transfers Out	0	13,306	0	0	n.a.
Contingency	0	0	40,000	40,000	0.0%
TOTAL REQUIREMENTS	**1,422,054**	**1,686,104**	**1,788,464**	**2,053,057**	**14.8%**
FTE	11.05	12.16	9.13	10.08	10.4%

FTE By Position Title By Program

Program: Clinical Preventive Svcs	
Position Title	**FTE**
Clinical Supervisor 2	0.50
Data Specialist	1.00
Health Educator 2 (Bilingual)	0.80
Health Educator 3 (Bilingual)	1.00
Office Specialist 2 (Bilingual)	0.70
Office Specialist 3 (Bilingual)	0.70
Public Health Nurse	0.63
Public Health Nurse (Bilingual)	0.80
Public Health Nurse Pgm Manager	1.00
Public Health Nurse Sr	0.90
Public Health Worker 2 (Bilingual)	1.00
Public Health Worker 3 (Bilingual)	1.05
Program Clinical Preventive Svcs FTE Total:	**10.08**

- The FY 2026-27 FTE includes 3.92 General Fund positions.

FTE Changes

The increase of 0.95 FTE reflects the addition of Public Health Nurse staffing added to this program and previously paid for by CDC PH Infrastructure funds in the Communicable Disease Control Program.

The increase of 0.8 FTE reflects the addition of Public Health Nurse staffing added to this program and previously paid for by CDC PH Infrastructure funds in the Communicable Disease Control Program.

Clinical Preventive Svcs Program Budget Justification

RESOURCES

Charges for Services in FY 2025-26 were underestimated, the increase in FY 2026-27 is based on current and historical billing levels for services provided by this program. Net Working Capital was increased due to rising program Requirements.

REQUIREMENTS

Personnel Services increased due to an increase in FTE, as well as normal step increases, cost of living adjustments, and related fringe benefit increases. Materials and Services increased due to higher costs for client assistance, medical supplies, and vaccines, as well as the direct allocation of Microsoft 365, DrCloud licenses, and Oracle Fusion.

Vital Records Program

- Issues birth and death certificates.

Program Summary

Health and Human Services — Program: Vital Records

	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 ADOPTED	+/- %
RESOURCES					
Charges for Services	494,506	481,178	500,050	480,000	-4.0%
Other Revenues	25	(19)	0	0	n.a.
TOTAL RESOURCES	**494,531**	**481,159**	**500,050**	**480,000**	**-4.0%**
REQUIREMENTS					
Personnel Services	271,214	231,145	265,130	275,947	4.1%
Materials and Services	12,777	17,106	16,145	20,951	29.8%
Administrative Charges	87,934	93,863	93,370	93,653	0.3%
Contingency	0	0	125,405	89,449	-28.7%
TOTAL REQUIREMENTS	**371,926**	**342,114**	**500,050**	**480,000**	**-4.0%**
FTE	3.00	2.25	2.40	2.40	0.0%

FTE By Position Title By Program

Program: Vital Records	
Position Title	**FTE**
Office Specialist 2 (Bilingual)	2.40
Program Vital Records FTE Total:	**2.40**

FTE Changes

No changes are anticipated for FTE in this program.

Vital Records Program Budget Justification

RESOURCES

No significant changes to Resources in this program are anticipated in FY 2026-27.

REQUIREMENTS

Personnel Services increased due to normal step increases, cost of living adjustments, and related fringe benefit increases. Materials and Services increased due to the direct allocation of Microsoft 365, DrCloud licenses, and Oracle Fusion costs. Contingency decreased as a result of rising operating costs.

HE Administrative Services Program

- Provides leadership, strategic direction, planning, and policy development for the department.
- Conducts department-wide quality assurance, data analytics, utilization review, and quality and process improvements.
- Monitors the service levels of care, client populations, and demographics, as well as system deficiencies.
- Monitors compliance requirements.
- Performs contract management.
- Provides medical billing, accounts receivable, accounts payable, payroll, human resources, and budget support services.
- Coordinates communication and public information efforts for the Department.
- Monitors and enforces HIPAA privacy and security rules and regulations.
- Administers department facilities support activities.
- Responsible for occupational and building safety activities.
- Serves as department liaison with the Information Technology Department.
- Manages and maintains Electronic Health Records (Dr Cloud and Raintree EHR).
- Manages the department fleet vehicles.
- Provides fiscal administration for five specialty court grants.
- Coordinates and administers the Marion County Ambulance Services Area (ASA).
- Coordinates the Community Health Improvement Plan (CHIP) and Community Health Assessment (CHA).

Program Summary

Health and Human Services — Program: HE Administrative Services

	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 ADOPTED	+/- %
RESOURCES					
Intergovernmental State	3,972,913	2,039,690	1,858,101	1,806,925	-2.8%
Charges for Services	1,299,177	1,548,868	1,110,468	743,280	-33.1%
Admin Cost Recovery	(284,666)	(558,274)	(34,000)	(30,000)	-11.8%
Interest	638,274	927,111	891,991	1,009,978	13.2%
Other Revenues	1,501	1,055	0	0	n.a.
General Fund Transfers	485,351	589,647	562,691	580,167	3.1%
Other Fund Transfers	(446,997)	1,163,647	(294,606)	541,743	-283.9%
Settlements	1,780,659	1,084,668	897,441	827,265	-7.8%
Net Working Capital	25,546,065	21,603,802	17,555,490	17,485,827	-0.4%
TOTAL RESOURCES	**32,992,277**	**28,400,213**	**22,547,576**	**22,965,185**	**1.9%**
REQUIREMENTS					
Personnel Services	8,551,530	9,229,594	10,578,344	10,508,834	-0.7%
Materials and Services	2,361,867	3,255,803	3,991,567	2,027,526	-49.2%
Administrative Charges	(6,044,281)	(7,626,980)	(8,665,152)	(7,476,492)	-13.7%
Transfers Out	1,515,414	1,063,954	1,518,878	2,193,721	44.4%
Contingency	0	0	9,534,091	9,020,995	-5.4%

	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 ADOPTED	+/- %
Ending Fund Balance	0	0	5,589,848	6,690,601	19.7%
TOTAL REQUIREMENTS	**6,384,531**	**5,922,371**	**22,547,576**	**22,965,185**	**1.9%**
FTE	73.55	73.05	72.45	65.20	-10.0%

FTE By Position Title By Program

Program: HE Administrative Services	
Position Title	**FTE**
Accounting Specialist	3.00
Administrative Assistant	4.00
Administrative Services Manager	1.00
Administrative Services Manager Sr	2.00
Budget Analyst 1	1.00
Communications Coordinator	1.00
Contracts Specialist	3.00
Data Specialist	3.00
Data Specialist Sr	1.00
Departmental Division Director	6.80
Deputy Health and Human Services Director	1.00
Health and Human Services Administrator	1.00
Management Analyst 1	8.00
Medical Billing Specialist	4.00
Office Manager	2.00
Office Manager Sr	6.00
Office Specialist 2	2.00
Office Specialist 2 (Bilingual)	3.00
Office Specialist 3	2.00
Office Specialist 3 (Bilingual)	0.50
Office Specialist 4	1.00
Program Coordinator 1	2.00
Program Coordinator 2	2.80
Public Health Nurse Pgm Manager	1.00
Public Health Nurse Sr	0.10
Quality Improvement Facilitator	1.00
Support Specialist (Non-IT)	2.00
Program HE Administrative Services FTE Total:	**65.20**

- In addition to the above there are 1.00 FTE temporary paid staff.
- FY 2026-27 FTE includes 1.55 General Fund positions.

FTE Changes

The decrease of 7.25 FTE is primarily due to Centralized Scheduling staff now being charged directly to programs rather than through indirect administrative charges, resulting in those positions no longer being fully budgeted within this program.

HE Administrative Services Program Budget Justification

RESOURCES

Charges for Services decreased due to the removal of Quality Incentive Measure (QIM) funding that previously supported Rural Services and the Executive Team, as well as reduced Medicaid PMPM allocations. Interest increased due to higher projected Net Working Capital and stronger than anticipated investment returns. Other Fund Transfers increased by $1,009,978 from the newly established countywide Interest Investment Fund, offset by Opioid Settlement funds which are now being used more directly to support county services such as Our Place and REACH.

REQUIREMENTS

Materials and Services decreased due to the direct allocation of DrCloud licenses, Microsoft 365, Raintree Electronic Health Record, and Oracle Fusion costs, which were previously distributed as administrative charges and fully budgeted within this program. A Transfers Out of $1,009,978 is included to transfer unrestricted interest earnings to the county's newly established Interest Investment Fund, with the offsetting transfer in amount noted in Resources resulting in no net budgetary impact to this Program. Contingency decreased but remains close to the 10% threshold to allow flexibility in managing funding uncertainty related to potential State budget deficits and forecasted reductions in Medicaid revenues impacting the funding of services. Ending Fund Balance increased due to higher Net Working Capital within this program.

KEY DEPARTMENT ACCOMPLISHMENTS

- The Housing Services division expanded its ability to serve the community and support other MCHHS programs through significant growth of the Health Related Social Needs (HRSN) program. Since launching in November 2024, the program has grown from one Housing Navigator to four, all while adapting to evolving state and CCO guidance for this new service model. The division also secured a second round of Community Capacity Building Funds to strengthen regional coordination by co-convening with Polk County.
- On October 30, 2025, the Behavioral Health Crisis Center (BHCC) celebrated its 30th anniversary by opening a newly renovated facility at 1234 Commercial Street SE, significantly expanding its capacity to support individuals and families in crisis. BHCC has provided stabilization services since 1995, regardless of insurance or income, and its new purpose-built space enhances access through a safe, welcoming, and efficient environment featuring 31 offices, dedicated clinical and screening rooms, collaboration areas, and upgraded security.
- In fall 2025, Addiction Treatment Services launched Our Place, a family-centered substance use disorder (SUD) treatment program that includes supported housing. The program allows children up to age 18 to live with their parents while they engage in treatment, fostering a stable and supportive environment that promotes long-term recovery and helps keep families together.
- The department implemented a Tobacco Cessation module in the Electronic Health Record (EHR), including an interface with the Oregon Quitline to streamline referrals and follow-through for individuals seeking to quit tobacco. This enhancement expands access to cessation services by making support easier to initiate and track, while strengthening statewide partnerships that contribute to healthier communities.
- The Public Health division successfully implemented the Patient Navigator Project, designed to improve access to care by connecting clinic clients with Oregon Health Plan (OHP) coverage and helping them establish a Primary Care Provider (PCP). Through the project, three Public Health Workers were trained as OHP assisters who educate clients, coordinate PCP appointments, and communicate with primary care clinics, ultimately supporting uninsured clients eligible for OHP and assisting insured clients not yet connected to a PCP.
- Marion County Health and Human Services collaborated with regional partners through the Marion-Polk Community Health Collaborative to develop the 2026–2030 Community Health Improvement Plan (CHIP), informed by community input on barriers to healthy, thriving lives. The CHIP aligns partners around shared priorities—Access to Healthcare, Housing Stability, and Mental Health & Substance Use—and establishes clear goals and 96 objectives to guide coordinated action over the next five years.

KEY INDICATORS

1: Treatment of Substance Use Disorders

Definition and Purpose

This key indicator tracks two critical intervention programs in Marion County: PRIME+ which provides overdose response and follow-up engagement for individuals seen at local hospitals, and Her Place, a transitional treatment housing program for women with children. These programs aim to reduce overdose-related fatalities, increase engagement in substance use disorder (SUD) treatment, and promote long-term recovery and housing stability.

Significance

PRIME+ operates in partnership with Marion County's local hospitals, responding to overdose cases and conducting follow-up outreach within 72 hours to connect individuals to treatment and support services. This immediate intervention is vital in reducing the risk of repeat overdoses and increasing access to care. Her Place is a county-owned residence providing safe, stable, and supportive housing for up to seven women with children while they engage in on-site substance use disorder treatment and peer support services. The program prioritizes parent-child reunification, prenatal and post-natal care, and life skills development while helping participants transition to independent, stable housing upon discharge.
This key indicator supports Marion County Strategic Plan Goal #3 - Health and Community Services.

Data Units Calendar Year

Hospital overdose response calls - Prime +

CY 2023 Actual	CY 2024 Actual	CY 2025 Actual	CY 2026 Estimate	CY 2027 Estimate
77	136	145	190	248

Her Place Total Number Served

CY 2023 Actual	CY 2024 Actual	CY 2025 Actual	CY 2026 Estimate	CY 2027 Estimate
15	24	34	40	46

Explanation of Trends and Changes

The increase in hospital overdose response calls to PRIME+ from 135 in 2024 to 145 in 2025 reflects both a rise in overdose incidents and an expansion of outreach efforts in partnership with local hospitals. The projected increase in 2025 and 2026 is based on strengthened hospital partnerships, expanded peer support engagement, and enhanced referral pathways to treatment.

Her Place continues to provide a structured and supportive environment for women with children seeking recovery along with outpatient treatment services. The number of participants served has increased from 24 in 2024 to 34 in 2025, reflecting greater demand for treatment options. Program outcomes include reduced prenatal substance exposure, improved access to medical care, lower rates of child welfare and criminal justice involvement, and long-term housing stability.

As Marion County Health & Human Services strengthens its treatment and recovery system, both PRIME+ and Her Place are expected to play an increasing role in preventing overdose deaths, promoting family stability, and supporting sustained recovery.

2: Behavioral Health Crisis Center (BHCC) Services

Definition and Purpose

The Behavioral Health Crisis Center (BHCC) provides crisis intervention services 24 hours a day, seven days a week for anyone who is in a mental health crisis. The BHCC strives to stabilize individuals experiencing a crisis and connect them to stabilization services for long term success in managing their mental health or substance use symptoms; and divert people experiencing a mental health crisis away from criminal justice involvement or state hospital placement. The community's need for immediate mental health intervention and the effectiveness of crisis response efforts is met with two models for diversion; a deputy sheriff paired with a qualified mental health professional (QMHP) in a patrol car and a community response team with a qualified mental health professional or associate paired with an addiction recovery mentor. These teams are dispatched to calls that appear to involve a person with mental health or substance use concerns. The mobile crisis team and community response teams work closely with the BHCC to link individuals to the appropriate mental health and addictions services.

Significance

The BHCC is a critical resource that provides 24/7 crisis intervention, aiming to stabilize individuals in mental health distress and connect them to resources. By focusing on crisis de-escalation and diversion from the criminal justice system or state hospital, the BHCC helps reduce unnecessary incarceration and promotes better mental health outcomes. This key indicator supports Marion County Strategic Plan Goal #3 - Health and Community Services.

Data Units Calendar Year

Total Number of Calls to the Crisis Line

CY 2023 Actual	CY 2024 Actual	CY 2025 Actual	CY 2026 Estimate	CY 2027 Estimate
28,938	29,415	35,936	36,885	37,858

Total Number of Crisis Calls

CY 2023 Actual	CY 2024 Actual	CY 2025 Actual	CY 2026 Estimate	CY 2027 Estimate
9,839	9,413	23,358	23,975	24,608

Mobile Crisis Contacts

CY 2023 Actual	CY 2024 Actual	CY 2025 Actual	CY 2026 Estimate	CY 2027 Estimate
927	216	740	1,072	1,553

Mobile Crisis Contacts Resulting in Arrests

CY 2023 Actual	CY 2024 Actual	CY 2025 Actual	CY 2026 Estimate	CY 2027 Estimate
16	21	10	15	21

Explanation of Trends and Changes

The total number of crisis line calls fluctuated, with a 22% increase from 2024 to 2025. The number of crisis calls has also increased by 148%. In the past, crisis calls made up 32% - 34% of the total calls to the crisis line. In 2025 crisis calls made up 65% of total calls, seeing a gradual increase throughout the year of 33% in quarter one, 47% in quarter two, and 53% in quarter three. The increase in crisis calls observed in 2025 reflects both growing demand for crisis services and improvements in the consistency and accuracy of crisis call coding, which may have resulted in more complete capture of crisis-related contacts compared to prior years.

Mobile crisis contacts increased from 216 in 2024 to 740 in 2025, reflecting a shift in service delivery. In 2025, the program moved away from a law-enforcement co-responder model and reintroduced one federally funded Mobile Crisis Response Team in March, alongside full 24/7 Community Response Team coverage, significantly expanding response capacity.

3: Intellectual and Developmental Disabilities (IDD) Enrollment Data:

Definition and Purpose

Marion County Health & Human Services serves as the Community Developmental Disability Program (CDDP) for Marion County. Intellectual and Developmental Disabilities (IDD) services are entitlement services offered to children and adults with a qualifying IDD diagnosis with either Medicaid or no health insurance.

Significance

IDD Services are an entitlement program where anyone who qualifies is able receive services. In recent years, Marion County has experienced rising enrollments as the community improves their ability to screen and recognize individuals who may be eligible for services. Marion County Health & Human Services is expanding staff capacity to meet this growing need. This key indicator supports Marion County Strategic Plan Goal #3 - Health and Community Services

Data Units Calendar Year

New Enrollments IDD Services (Youth)

CY 2023 Actual	CY 2024 Actual	CY 2025 Actual	CY 2026 Estimate	CY 2027 Estimate
204	290	289	379	498

New Enrollments IDD Services (Adult)

CY 2023 Actual	CY 2024 Actual	CY 2025 Actual	CY 2026 Estimate	CY 2027 Estimate
123	137	159	174	191

Youth Enrolled in IDD Services

CY 2023 Actual	CY 2024 Actual	CY 2025 Actual	CY 2026 Estimate	CY 2027 Estimate
885	1,171	1,320	1,662	2,092

Adults enrolled in IDD Services

CY 2023 Actual	CY 2024 Actual	CY 2025 Actual	CY 2026 Estimate	CY 2027 Estimate
1,632	1,766	1,886	2,024	2,172

Explanation of Trends and Changes

MCHHS has experienced an upward trend in new youth enrollments since 2022, even with the slight decrease in 2025 MCHHS is still expected to keep increasing in 2026 and 2027. Between 2022 and 2024, we have experienced a 145% increase from 118 to 289 respectively. This growth has accelerated in recent years, with the sharpest increase observed from 2023 to 2024. In addition to new enrollments, the number of currently enrolled youth in IDD services is growing at a rapid pace from 683 in 2022 to 1,320 in 2025. This indicates a rising demand for IDD services among young people 18 and younger. Children who are eligible for IDD Services must receive them through a CDDP which could explain the sharper rise in youth services compared with adults.

Growth is more gradual for new adult enrollments compared to new youth enrollments, increasing from 101 in 2022 to 159 in 2025. This suggests a steady increase in adult service demand. In addition to new adult enrollments, there is consistent but slower growth in adults enrolled in IDD Services, increasing from 1,516 in 2022 to 1,886 in 2025. Adults do have a choice when it comes to their IDD Service provider, many choose to stay with Marion County Health & Human Services while others choose to receive services with a private brokerage, which could in part, explain the slower trend in new adult enrollments and adults enrolled in IDD Services during a given year. The rising enrollments indicate greater awareness and access to IDD services, reflecting progress in outreach and identification efforts. This trend underscores the need for expanded resources, funding, and staffing to ensure adequate support for individuals and families.

4: Prevention of Communicable Disease

Definition and Purpose

Many communicable diseases, such as measles, mumps, and chickenpox, can be prevented through vaccination. Vaccines are safe, effective, and typically covered by most insurance plans. Additionally, the federally funded Vaccines for Children program provides free or low-cost vaccines for children who are uninsured or underinsured. Marion County Health & Human Services offers most childhood vaccines required by school or daycare.

Significance

Ensuring optimal childhood immunization rates in Marion County is a collective community effort. Children may not always be up to date on recommended vaccines for various reasons. To address this, Marion County Health and Human Services collaborates with school districts and childcare centers to review immunization status through the school exclusion process. Additionally, the department partners with various community organizations and works to provide parents with accurate information to make informed decisions about vaccinations. Research demonstrates that achieving high immunization rates fosters “herd immunity,” reducing the spread of illness and protecting those who cannot be vaccinated. This key indicator supports Marion County Strategic Plan Goal #3 - Health and Community Services.

Data Units Calendar Year

School Exclusion Orders Issued: School exclusion rates reflect the immunization levels of children enrolled in licensed childcare and K-12 schools.

CY 2023 Actual	CY 2024 Actual	CY 2025 Actual	CY 2026 Estimate	CY 2027 Estimate
2,401	2,324	2,217	2,383	2,755

Unique individuals immunized (youth/child)

CY 2023 Actual	CY 2024 Actual	CY 2025 Actual	CY 2026 Estimate	CY 2027 Estimate
616	932	708	811	1,066

Number of immunizations given (youth/child)

CY 2023 Actual	CY 2024 Actual	CY 2025 Actual	CY 2026 Estimate	CY 2027 Estimate
1,849	3,123	2,075	2,467	2,675

Unique individuals immunized (adult)

CY 2023 Actual	CY 2024 Actual	CY 2025 Actual	CY 2026 Estimate	CY 2027 Estimate
140	117	178	185	199

Number of immunizations given (adults)

CY 2023 Actual	CY 2024 Actual	CY 2025 Actual	CY 2026 Estimate	CY 2027 Estimate
359	345	536	693	900

Data Units

Number of immunization visits

CY 2023 Actual	CY 2024 Actual	CY 2025 Actual	CY 2026 Estimate	CY 2027 Estimate
917	1,264	1,051	1,167	1,440

Explanation of Trends and Changes

Marion County Health and Human Services (MCHHS) encourages parents who choose to vaccinate their school-aged children to do so through their Primary Care Provider (PCP) whenever possible, allowing for comprehensive health exams at the same time. However, MCHHS plays a critical role in ensuring vaccine access for uninsured and underinsured children, including those new to the community, experiencing insurance gaps, or without an established PCP. Additionally, MCHHS partners with school districts, Coordinated Care Organizations (CCOs), area clinics, and Community-Based Organizations to support immunization education, promotion, and administration. While there was a decrease in youth/child from 2024 to 2025, MCHHS is still expecting an increase in youth/child vaccines due to the projected increase of school exclusion orders.

5: Prevention of Foodborne and Waterborne Illness

Definition and Purpose

Marion County Environmental Health works in partnership with the Oregon Health Authority, food service industries and the public to provide education for both consumers and operators, conducts regulatory inspections of facilities to make sure they meet minimum standards and assists in investigations of illness with the Marion County communicable disease team. They also inspect small public drinking water systems, provide boil water notices when necessary, and conduct plan reviews.

Significance

Illness caused by pathogens can spread to people by consuming contaminated food or water. Injury can occur when people consume foods with physical contaminants or are exposed to chemicals or equipment that are improperly cleaned or maintained. An incident of contamination or an accident at a restaurant may impact on the health of large numbers of people. These indicators help monitor compliance with public health standards to ensure food and water safety. The data serves to assess and improve public health protections by ensuring that restaurants, pools, spas, and water systems meet safety regulations. By tracking inspections and contamination alerts, public health officials can identify potential risks, enforce food safety laws, and reduce the likelihood of illness outbreaks. This information also supports public education efforts, regulatory enforcement, and planning to enhance food and water safety in the community. This key indicator supports Marion County Strategic Plan Goal #3 - Health and Community Services.

Data Units Calendar Year

Restaurant Inspections: Restaurants are inspected twice annually

CY 2023 Actual	CY 2024 Actual	CY 2025 Actual	CY 2026 Estimate	CY 2027 Estimate
3,415	4,027	3,667	3,777	3,890

Number of Pool and Spa Inspections, Year round facilities are inspected twice yearly; seasonal facilities are inspected annually

CY 2023 Actual	CY 2024 Actual	CY 2025 Actual	CY 2026 Estimate	CY 2027 Estimate
321	305	325	360	364

Number of Public Drinking Water Systems

CY 2023 Actual	CY 2024 Actual	CY 2025 Actual	CY 2026 Estimate	CY 2027 Estimate
186	188	188	189	189

Number of Boil Water Notices

CY 2023 Actual	CY 2024 Actual	CY 2025 Actual	CY 2026 Estimate	CY 2027 Estimate
22	47	34	34	34

Explanation of Trends and Changes

In 2025 the number of food facility inspections was 36% higher compared to 2022. MCHHS saw an increase in the number of all types of licensed food facilities (restaurants and food carts) and preopening inspections rose in 2023. Pool inspections also experienced a 7% increase due to the construction of new pools at apartment complexes. The number of boil water notices have increased by 235% since 2022 due in part to ageing water systems and increased reporting at mobile home communities. While 2025 boil water notices saw a decrease of 28%, MCHHS is expecting to maintain that for the next couple years.

6: Vital Statistics

Definition and Purpose

The Vital Statistics Program is responsible for issuing birth and death certificates in Marion County. This program ensures accurate record keeping of vital events, supporting both legal documentation needs and public health data collection.

Significance

The number of certificates issued reflects demand for official records rather than a direct count of births or deaths. Death certificates are often issued in multiple copies per individual due to legal and administrative needs while birth certificates are typically issued once per person. Tracking these trends helps assess service demand and operational needs. This key indicator supports Marion County Strategic Plan Goal #3 - Health and Community Services

Data Units Calendar Year

Birth certificates issued

CY 2023 Actual	CY 2024 Actual	CY 2025 Actual	CY 2026 Estimate	CY 2027 Estimate
3,858	4,266	4,169	4,369	4,799

Death certificates issued

CY 2023 Actual	CY 2024 Actual	CY 2025 Actual	CY 2026 Estimate	CY 2027 Estimate
6,544	6,228	6,250	6,214	6,144

Explanation of Trends and Changes

The number of birth certificates issued has steadily increased from 3,691 in 2022 to 4,169 in 2025, reflecting a rising demand for immediate documentation following birth. The increase in birth certificates issued does not directly correspond to an increase in births. The number of death certificates issued peaked at 7,161 in 2022 and has since declined to 6,250 in 2025. Unlike birth certificates, death certificates are often requested in multiple copies per individual due to legal and administrative needs, such as estate settlements and insurance claims. The recent decline in certificates issued may reflect a lower number of deaths post-pandemic, as well as shifts in the number of copies requested per death.

Resources by Fund Detail

190 - Health and Human Services	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Intergovernmental Federal						
331026 US Dept of Justice	0	100,000	100,000	390,199	390,199	390,199
331221 OHSU CaCoon Contract	77,698	54,982	23,903	21,973	21,973	21,973
331231 Oregon DHS Water Contract	89,422	89,421	156,488	156,488	156,488	156,488
331232 DHS Public Health Contract	4,015,634	2,795,281	3,841,343	2,767,236	2,767,236	2,767,236
331233 DHS Mental Health Contract	1,539,645	1,812,384	1,175,587	1,310,072	1,310,072	1,310,072
331990 Other Federal Revenues	3,566	740,481	0	0	0	0
Intergovernmental Federal Total	**5,725,965**	**5,592,549**	**5,297,321**	**4,645,968**	**4,645,968**	**4,645,968**
Intergovernmental State						
332012 OLCC Alcohol and Drug	316,113	261,857	237,647	279,000	279,000	279,000
332036 Oregon Criminal Justice Comm	540,440	839,618	969,618	610,576	610,576	610,576
332060 Oregon DHS Health Contract	3,143,809	4,099,702	4,146,900	4,129,314	4,129,314	4,129,314
332061 Oregon DHS Mental Health	36,440,175	37,178,690	40,166,637	40,806,139	40,806,139	40,806,139
332068 Oregon Health Authority	18,300	1,557,518	1,225,000	25,000	25,000	25,000
332091 Oregon Dept of Transportation	5,000	0	0	0	0	0
332990 Other State Revenues	0	5,115	0	0	0	0
Intergovernmental State Total	**40,463,837**	**43,942,500**	**46,745,802**	**45,850,029**	**45,850,029**	**45,850,029**
Intergovernmental Local						
335950 Local Government Grants	0	102,311	430,805	0	0	0
Intergovernmental Local Total	**0**	**102,311**	**430,805**	**0**	**0**	**0**
Charges for Services						
341230 Client Fees	233,415	235,269	209,582	233,250	233,250	233,250
341232 Insurance Fees	332,406	299,165	204,160	230,145	230,145	230,145
341240 Food Service Fees	54,762	49,603	50,000	51,751	51,751	51,751
341330 Health Inspection Fees	1,158,942	1,265,283	1,200,000	1,368,435	1,368,435	1,368,435
341350 Birth and Death Certificates	491,460	478,996	500,000	480,000	480,000	480,000
341370 Medicaid Fees	2,207,165	2,216,320	2,149,449	2,045,125	2,045,125	2,045,125
341750 Medicare Fees	359,590	(141,750)	326,900	382,025	382,025	382,025
342200 Property Leases	12,732	13,114	12,250	17,860	17,860	17,860
342910 Public Records Request Charges	4,488	1,869	1,000	1,000	1,000	1,000
344999 Other Reimbursements	21,777	(33,880)	(55,600)	(48,657)	(48,657)	(48,657)
345100 Sale of Capital Assets	18,505	36,721	0	0	0	0
347401 Health Svcs to County Depts	264,245	297,540	299,040	333,723	333,723	333,723
347402 Health Svcs to Other Agencies	57,496	(1,926)	66,000	28,000	28,000	28,000
347403 Mental Health Services	60,169	78,702	73,500	95,500	95,500	95,500
347405 Medicaid Admin Services	79,106	248,932	80,000	175,000	175,000	175,000
347407 Coordinated Care PMPM	19,120,414	19,625,181	20,512,705	19,507,793	19,507,793	19,507,793
347408 Coordinated Care FFS	5,950,396	6,595,645	9,988,079	6,411,400	6,411,400	6,411,400
347409 Coordinated Care QIM	205,930	1,680,946	1,151,601	884,580	884,580	884,580

190 - Health and Human Services	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Charges for Services						
347410 Coordinated Care Other	0	915,595	519,293	0	0	0
Charges for Services Total	**30,632,996**	**33,861,325**	**37,287,959**	**32,196,930**	**32,196,930**	**32,196,930**
Interest						
361000 Investment Earnings	638,274	927,111	891,991	1,009,978	1,009,978	1,009,978
Interest Total	**638,274**	**927,111**	**891,991**	**1,009,978**	**1,009,978**	**1,009,978**
Other Revenues						
371000 Miscellaneous Income	4,028	27,062	0	0	0	0
372000 Over and Short	25	260	0	0	0	0
373100 Special Program Donations	500	0	500	0	0	0
Other Revenues Total	**4,553**	**27,322**	**500**	**0**	**0**	**0**
General Fund Transfers						
381100 Transfer from General Fund	3,337,070	3,581,794	4,032,064	4,149,825	4,149,825	4,149,825
General Fund Transfers Total	**3,337,070**	**3,581,794**	**4,032,064**	**4,149,825**	**4,149,825**	**4,149,825**
Other Fund Transfers						
381104 Transfer from Interest Inv Fund	0	0	0	0	0	1,009,978
381115 Transfer from Non Dept Grants	0	0	120,283	118,826	118,826	118,826
381455 Xfr from Facility Renovation	0	1,163,647	0	0	0	0
381595 Transfer from Fleet Management	0	0	20,355	0	0	0
Other Fund Transfers Total	**0**	**1,163,647**	**140,638**	**118,826**	**118,826**	**1,128,804**
Settlements						
382100 Settlements	0	7,049	0	0	0	0
382200 OPIOID Settlements	1,780,659	1,084,668	897,441	827,265	827,265	827,265
Settlements Total	**1,780,659**	**1,091,716**	**897,441**	**827,265**	**827,265**	**827,265**
Net Working Capital						
391000 Net Working Cap Restr Other	20,853,832	17,129,820	14,284,723	12,780,756	12,780,756	12,780,756
391100 Net Working Cap Restr Federal	752,839	745,499	740,015	723,411	723,411	723,411
392000 Net Working Capital Unrestr	5,929,953	9,334,513	13,578,657	15,257,330	15,257,330	15,257,330
Net Working Capital Total	**27,536,624**	**27,209,832**	**28,603,395**	**28,761,497**	**28,761,497**	**28,761,497**
Health and Human Services Total	**110,119,977**	**117,500,108**	**124,327,916**	**117,560,318**	**117,560,318**	**118,570,296**
Health and Human Services Grand Total	110,119,977	117,500,108	124,327,916	117,560,318	117,560,318	118,570,296

Requirements by Fund Detail

190 - Health and Human Services	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Personnel Services						
Salaries and Wages						
511020 Salaries and Wages Budget Only	0	0	8,000	684,722	684,722	684,722
511110 Regular Wages	25,607,699	27,999,446	38,879,956	39,296,731	39,296,731	39,296,731
511120 Temporary Wages	583,338	505,228	630,017	292,152	292,152	292,152
511130 Vacation Pay	1,694,966	1,933,646	0	0	0	0
511140 Sick Pay	1,244,072	1,451,045	0	0	0	0
511150 Holiday Pay	1,667,813	1,849,788	0	0	0	0
511160 Comp Time Pay	159,767	158,022	0	0	0	0
511180 Differential Pay	23,263	44,088	0	0	0	0
511181 Wage Enhancement	51,939	93,861	0	0	0	0
511210 Compensation Credits	190,212	196,612	208,536	185,717	185,717	185,717
511220 Pager Pay	72,192	103,207	74,400	83,400	83,400	83,400
511240 Leave Payoff	115,482	106,982	0	0	0	0
511290 Health Insurance Waiver Pay	89,919	100,237	88,800	88,800	88,800	88,800
511410 Straight Pay	53,551	60,410	42,500	34,400	34,400	34,400
511420 Premium Pay	493,741	560,929	232,700	306,515	306,515	306,515
511450 Premium Pay Temps	11,865	15,263	12,600	11,000	11,000	11,000
511500 Moving Expense Reimbursement	6,865	3,960	0	0	0	0
511510 Relocation Bonus	12,000	6,000	0	0	0	0
511515 Recruitment Bonus	14,000	13,780	0	0	0	0
511520 Retention Bonus	576,901	168,015	0	0	0	0
511530 Tuition Reimbursement Taxable	5,465	33,351	0	0	0	0
Salaries and Wages Total	32,675,051	35,403,869	40,177,509	40,983,437	40,983,437	40,983,437
Fringe Benefits						
512010 Fringe Benefits Budget Only	0	0	27,179	586,387	586,387	586,387
512110 PERS	7,032,800	7,899,756	11,429,215	11,436,111	11,436,111	11,436,111
512120 401K	163,569	173,801	196,490	197,691	197,691	197,691
512130 PERS Debt Service	1,851,711	2,431,148	2,016,939	2,018,163	2,018,163	2,018,163
512200 FICA	2,434,757	2,631,466	3,033,601	3,049,500	3,049,500	3,049,500
512300 Paid Leave Oregon	127,213	137,545	159,006	159,169	159,169	159,169
512310 Medical Insurance	7,388,549	8,127,147	9,500,472	9,661,127	9,661,127	9,661,127
512320 Dental Insurance	567,643	600,765	803,179	811,246	811,246	811,246
512330 Group Term Life Insurance	55,313	61,164	68,357	56,160	56,160	56,160
512340 Long Term Disability Insurance	110,622	121,150	142,343	143,798	143,798	143,798
512400 Unemployment Insurance	47,904	51,661	58,796	59,398	59,398	59,398
512520 Workers Comp Insurance	8,303	8,223	15,972	15,442	15,442	15,442
512600 Wellness Program	17,576	18,591	20,840	20,560	20,560	20,560

190 - Health and Human Services	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Personnel Services						
512610 Employee Assistance Program	16,510	19,785	23,984	23,664	23,664	23,664
512700 County HSA Contributions	83,944	89,714	85,285	89,154	89,154	89,154
Fringe Benefits Total	19,906,415	22,371,916	27,581,658	28,327,570	28,327,570	28,327,570
Personnel Services Total	**52,581,467**	**57,775,785**	**67,759,167**	**69,311,007**	**69,311,007**	**69,311,007**
Materials and Services						
Supplies						
521010 Office Supplies	122,302	97,813	122,100	116,804	116,804	116,804
521030 Field Supplies	473	10	1,200	400	400	400
521050 Janitorial Supplies	38,842	45,899	47,380	48,880	48,880	48,880
521060 Electrical Supplies	0	0	100	0	0	0
521070 Departmental Supplies	126,376	81,606	230,630	110,490	110,490	110,490
521080 Food Supplies	51,950	60,463	45,741	58,700	58,700	58,700
521090 Uniforms and Clothing	12,424	2,693	2,853	3,400	3,400	3,400
521100 Medical Supplies	45,211	43,474	29,926	41,099	41,099	41,099
521110 First Aid Supplies	354	580	900	1,250	1,250	1,250
521120 Drugs	116,702	85,760	194,040	74,245	74,245	74,245
521140 Vaccines	11,449	22,104	20,256	27,000	27,000	27,000
521170 Educational Supplies	61,183	58,094	45,977	48,650	48,650	48,650
521190 Publications	3,054	3,084	1,200	2,900	2,900	2,900
521210 Gasoline	65,738	61,533	49,215	59,000	59,000	59,000
521240 Automotive Supplies	3	0	0	0	0	0
521241 Oil and Lubricants	22	16	0	0	0	0
521300 Safety Clothing	82	0	1,900	2,600	2,600	2,600
521310 Safety Equipment	198	649	350	800	800	800
Supplies Total	656,363	563,778	793,768	596,218	596,218	596,218
Materials						
522060 Sign Materials	6	4,840	250	3,800	3,800	3,800
522100 Parts	356	10	100	100	100	100
522110 Batteries	352	36	500	350	350	350
522140 Small Tools	0	453	0	450	450	450
522150 Small Office Equipment	762,070	44,485	81,850	53,445	53,445	53,445
522160 Small Departmental Equipment	93,835	21,097	36,350	43,707	43,707	43,707
522170 Computers Non Capital	164,158	289,213	250,426	237,869	237,869	237,869
522180 Software	34,601	66,015	78,718	0	0	0
Materials Total	1,055,378	426,149	448,194	339,721	339,721	339,721
Communications						
523010 Telephone Equipment	3,831	2,391	1,200	1,000	1,000	1,000
523015 Video Security Equipment	0	1,816	150	1,150	1,150	1,150
523020 Phone and Communication Svcs	53,663	43,634	56,775	43,500	43,500	43,500
523030 Fax	0	0	75	0	0	0

190 - Health and Human Services	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Materials and Services						
523040 Data Connections	307,891	293,936	309,885	280,340	280,340	280,340
523050 Postage	8,784	7,078	10,350	8,070	8,070	8,070
523060 Cellular Phones	214,056	208,746	205,608	170,720	170,720	170,720
523090 Long Distance Charges	1,555	1,464	1,800	1,500	1,500	1,500
Communications Total	589,779	559,065	585,843	506,280	506,280	506,280
Utilities						
524010 Electricity	230,685	256,892	272,777	226,254	226,254	226,254
524020 City Operations and St Lights	2,985	3,652	3,845	3,508	3,508	3,508
524040 Natural Gas	33,844	40,421	52,243	49,892	49,892	49,892
524050 Water	16,970	21,648	25,518	22,807	22,807	22,807
524070 Sewer	28,531	36,784	38,159	33,247	33,247	33,247
524090 Garbage Disposal and Recycling	21,877	18,416	27,393	27,554	27,554	27,554
Utilities Total	334,892	377,812	419,935	363,262	363,262	363,262
Contracted Services						
525154 Third Party Administrators	121,882	20,280	48,035	0	0	0
525155 Credit Card Fees	7,760	5,322	6,800	6,075	6,075	6,075
525175 Temporary Staffing	22,953	7,084	0	433,333	433,333	433,333
525210 Medical Services	3,761,507	3,000,233	1,387,400	197,000	197,000	197,000
525211 Psychiatric Services	64,218	64,785	971,920	1,868,367	1,868,367	1,868,367
525225 Ambulance Services	450	0	0	0	0	0
525235 Laboratory Services	119,636	106,374	220,409	250,551	250,551	250,551
525236 Drug Testing	288,524	309,463	300,239	277,933	277,933	277,933
525246 Transcription Services	0	0	5,000	0	0	0
525250 Foster Care Services	0	0	0	25,000	25,000	25,000
525295 Health Providers	1,241,418	1,567,570	1,951,200	982,470	982,470	982,470
525310 Laundry Services	23,258	20,287	24,151	22,600	22,600	22,600
525320 Food Services	559	0	900	600	600	600
525330 Transportation Services	41,335	51,100	24,090	53,425	53,425	53,425
525335 Housing Subsidies	285,893	907,600	4,282,921	1,688,938	1,688,938	1,688,938
525345 Youth Stipends	0	0	10,000	6,000	6,000	6,000
525350 Janitorial Services	307,965	312,403	260,110	248,316	248,316	248,316
525360 Public Works Services	84	1,568	0	1,600	1,600	1,600
525400 Public Safety Program Services	8	0	0	0	0	0
525440 Client Assistance	700,049	1,668,447	847,731	720,998	720,998	720,998
525448 Fusion	0	0	0	79,711	79,711	79,711
525449 Microsoft 365	0	275,603	377,787	380,713	380,713	380,713
525450 Subscription Services	686,538	708,668	4,700	4,700	4,700	4,700
525460 Software Subscriptions	0	0	771,205	674,547	674,547	674,547
525510 Legal Services	0	226	0	0	0	0
525555 Security Services	609,581	604,915	600,700	596,783	596,783	596,783
525710 Printing Services	11,251	24,713	35,930	28,481	28,481	28,481

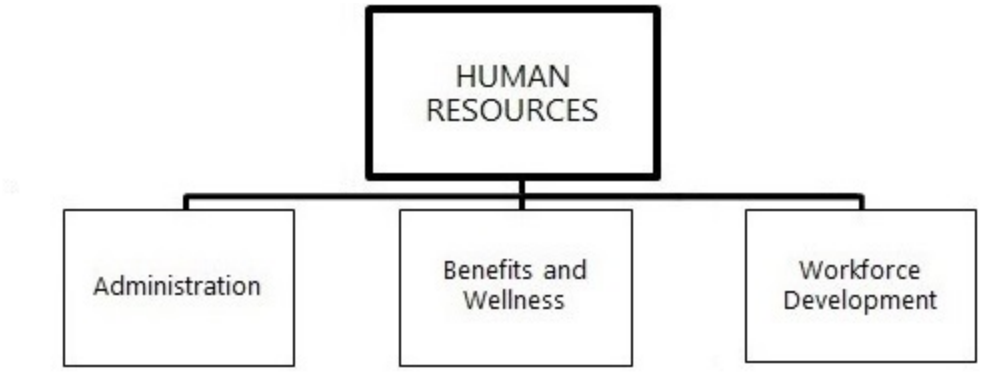
190 - Health and Human Services	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Materials and Services						
525715 Advertising	40,390	45,076	29,610	35,880	35,880	35,880
525735 Mail Services	21,484	22,791	20,500	23,385	23,385	23,385
525740 Document Disposal Services	54,932	55,728	50,703	54,975	54,975	54,975
525770 Interpreters and Translators	132,302	124,872	126,511	127,775	127,775	127,775
525930 Fair Events and Activities	0	0	400	300	300	300
525991 Match Payments	187,310	120,087	65,000	117,000	117,000	117,000
525999 Other Contracted Services	4,327,429	2,157,026	2,142,841	1,138,165	1,138,165	1,138,165
Contracted Services Total	13,058,714	12,182,221	14,566,793	10,045,621	10,045,621	10,045,621
Repairs and Maintenance						
526010 Office Equipment Maintenance	109	86	250	185	185	185
526011 Dept Equipment Maintenance	4,609	2,042	4,610	3,855	3,855	3,855
526012 Vehicle Maintenance	122,770	68,247	22,850	72,275	72,275	72,275
526014 Radio Maintenance	388	0	0	0	0	0
526020 Computer Hardware Maintenance	1,210	1	2,250	1,600	1,600	1,600
526021 Computer Software Maintenance	100,706	112,776	79,838	70,000	70,000	70,000
526022 Telephone Maintenance	16,208	17,199	83,293	18,100	18,100	18,100
526030 Building Maintenance	99,732	122,693	92,650	119,575	119,575	119,575
526040 Remodels and Site Improvements	0	0	5,000	30,000	30,000	30,000
526050 Grounds Maintenance	27,575	31,618	23,886	32,500	32,500	32,500
Repairs and Maintenance Total	373,307	354,663	314,627	348,090	348,090	348,090
Rentals						
527110 Fleet Leases	151,567	224,069	297,382	295,231	295,231	295,231
527120 Motor Pool Mileage	32,885	19,693	54,295	38,805	38,805	38,805
527130 Parking	917	822	1,580	4,060	4,060	4,060
527140 County Parking	660	660	660	660	660	660
527210 Building Rental Private	2,250,536	2,135,208	2,283,181	2,103,424	2,103,424	2,103,424
527300 Equipment Rental	147,489	154,637	150,100	156,715	156,715	156,715
527310 Fair Equipment Rentals	95	87	230	190	190	190
Rentals Total	2,584,149	2,535,176	2,787,428	2,599,085	2,599,085	2,599,085
Insurance						
528110 Liability Insurance Premiums	500	500	500	500	500	500
528140 Malpractice Insurance Premiums	56,986	45,560	57,555	57,555	57,555	57,555
528410 Liability Claims	0	11,426	0	5,000	5,000	5,000
528415 First Party Property Claims	2,987	17,137	0	1,500	1,500	1,500
Insurance Total	60,472	74,623	58,055	64,555	64,555	64,555
Miscellaneous						
529110 Mileage Reimbursement	132,678	143,148	124,245	142,566	142,566	142,566
529120 Commercial Travel	4,499	6,389	4,375	3,800	3,800	3,800

190 - Health and Human Services	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Materials and Services						
529130 Meals	6,267	5,881	10,750	6,372	6,372	6,372
529140 Lodging	26,032	25,698	34,025	28,893	28,893	28,893
529210 Meetings	8,785	9,210	9,060	11,150	11,150	11,150
529220 Conferences	7,338	11,401	23,255	23,325	23,325	23,325
529230 Training	106,292	222,052	180,466	84,063	84,063	84,063
529250 Tuition Reimbursement	52,757	76,024	10,000	10,000	10,000	10,000
529300 Dues and Memberships	46,869	79,295	76,823	88,175	88,175	88,175
529650 Pre Employment Costs	25,993	21,372	33,275	30,965	30,965	30,965
529740 Fairs and Shows	7,752	9,638	14,750	11,700	11,700	11,700
529820 Vehicle Registration	101	0	0	0	0	0
529840 Professional Licenses	3,517	2,335	220	460	460	460
529860 Permits	20	2,742	60	1,650	1,650	1,650
529910 Awards and Recognition	18,456	35,284	3,000	22,300	22,300	22,300
529998 Retroactive PERS Adjustments	65	0	150	150	150	150
529999 Miscellaneous Expense	91,990	8,558	386,332	16,904	16,904	16,904
Miscellaneous Total	539,411	659,028	910,786	482,473	482,473	482,473
Materials and Services Total	**19,252,466**	**17,732,515**	**20,885,429**	**15,345,305**	**15,345,305**	**15,345,305**
Administrative Charges						
611100 County Admin Allocation	689,711	903,708	1,086,141	1,159,668	1,159,668	1,159,668
611200 BS Admin Allocation	0	269,557	242,532	301,879	301,879	301,879
611210 Facilities Mgt Allocation	511,235	436,702	524,390	514,679	514,679	514,679
611220 Custodial Allocation	352,463	290,697	398,967	420,985	420,985	420,985
611230 Courier Allocation	43,467	40,120	40,830	42,270	42,270	42,270
611240 Grounds Maintenance Allocation	0	56,933	72,636	71,172	71,172	71,172
611250 Risk Management Allocation	97,868	72,399	91,119	86,546	86,546	86,546
611260 Human Resources Allocation	1,050,459	1,221,234	1,414,329	1,417,764	1,417,764	1,417,764
611300 Legal Services Allocation	284,221	319,123	372,690	399,062	399,062	399,062
611400 Information Tech Allocation	1,885,886	1,913,720	2,295,355	2,014,308	2,014,308	2,014,308
611410 FIMS Allocation	574,244	745,526	1,522,816	1,860,564	1,860,564	1,860,564
611420 Telecommunications Allocation	159,090	143,692	147,110	230,702	230,702	230,702
611430 Technology Solution Allocation	513,140	862,942	0	0	0	0
611600 Finance Allocation	1,028,581	1,137,526	1,198,445	1,324,636	1,324,636	1,324,636
611800 MCBEE Allocation	542,964	599,577	773,093	825,545	825,545	825,545
612100 IT Equipment Use Charges	130,796	383,976	0	0	0	0
614100 Liability Insurance Allocation	264,300	364,992	397,900	451,725	451,725	451,725
614200 WC Insurance Allocation	190,700	231,348	257,600	236,855	236,855	236,855
Administrative Charges Total	**8,319,125**	**9,993,772**	**10,835,953**	**11,358,360**	**11,358,360**	**11,358,360**
Capital Outlay						
534600 Site Improvements	51,697	28,400	0	0	0	0
Capital Outlay Total	**51,697**	**28,400**	**0**	**0**	**0**	**0**

190 - Health and Human Services	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Transfers Out						
561104 Transfer to Interest Inv Fund	0	0	0	0	0	1,009,978
561125 Transfer to Juvenile Grants	56,519	0	0	0	0	0
561160 Xfer to Community Svcs Grants	0	0	175,400	0	0	0
561170 Transfer to Comm Development	450,000	0	150,000	0	0	0
561410 Transfer to Debt Service	1,200,280	1,404,791	1,404,797	1,404,797	1,404,797	1,404,797
561455 Xfer to Facility Renovation	102,904	1,621,451	1,226,570	0	0	0
561480 Xfer to Capital Impr Projects	575,000	55,331	2,147,682	1,577,624	1,577,624	1,577,624
561595 Transfer to Fleet Management	320,687	284,667	349,788	0	0	0
Transfers Out Total	**2,705,390**	**3,366,240**	**5,454,237**	**2,982,421**	**2,982,421**	**3,992,399**
Contingency						
571010 Contingency	0	0	12,363,683	11,722,393	11,722,393	11,722,393
Contingency Total	**0**	**0**	**12,363,683**	**11,722,393**	**11,722,393**	**11,722,393**
Ending Fund Balance						
573010 Unapprop Ending Fund Balance	0	0	7,029,447	6,840,832	6,840,832	6,840,832
Ending Fund Balance Total	**0**	**0**	**7,029,447**	**6,840,832**	**6,840,832**	**6,840,832**
Health and Human Services Total	**82,910,145**	**88,896,713**	**124,327,916**	**117,560,318**	**117,560,318**	**118,570,296**
Health and Human Services Grand Total	82,910,145	88,896,713	124,327,916	117,560,318	117,560,318	118,570,296

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HUMAN RESOURCES



MISSION STATEMENT

We are a team of dedicated professionals committed to creating a workplace characterized by integrity, open communication, personal accountability, trust, and mutual respect, while fostering a healthy, diverse workforce. We will seek to provide innovative solutions that support and optimize the organization's talent and align with Marion County's principles.

GOALS AND OBJECTIVES

Goal 1 Implement the new Enterprise Resource Planning (ERP) system across all HR functions to ensure a seamless transition and enhance our service to the county and its employees.

- Objective 1 Update Personnel Rules, HR Policies, and HR Procedures to reflect a modern system that supports efficient business operations and enhances services to the county.
- Objective 2 Subject-matter expert staff will focus on implementing our new ERP system across each HR unit while cross training auxiliary staff for professional development.

Goal 2 Ensure proactive compliance with federal, state, and local laws while providing excellent customer service, employee engagement, and support for Marion County.

- Objective 1 Establish proficiency in key HR functions to provide exceptional HR service.
- Objective 2 Increase HR subject matter expertise.
- Objective 3 Strengthen regular communication and collaboration with county departments.

Goal 3 Expand training opportunities for all staff to build a more knowledgeable, educated county workforce.

- Objective 1 Support and promote outreach activities and employee engagement strategies to improve employee retention.
- Objective 2 Build a stronger workforce by providing employees with more options for wellness, training, and development.

Goal 4 Enhance HR outreach to better inform employees about the value of Marion County's total compensation package.

- Objective 1 Distribute Total Compensation Statements communicating the value of total compensation, including, but not limited to salary, benefits, leave time, and retirement.
- Objective 2 Increase proactive communication to promote Ask Alex as a valuable educational resource regarding the benefits available to Marion County employees.

Objective 3 Increase awareness of the Employee Assistance Program and its benefits offered at no cost to employees.

Goal 5 Employ best practices in data analytics to measure and enhance county performance and employee engagement, leading to better customer service and proactive HR decision-making across all departments.

Objective 1 Share data analytics with department leadership to educate managers and supervisors. This will enhance their understanding of the workforce, help identify best practices, and promote innovative changes.

Goal 6 Develop a strategic HR department plan that identifies goals and objectives.

Objective 1 Enhance team effectiveness by encouraging employees to build on their achievements while aligning with the department's mission and Marion County's goals.

DEPARTMENT OVERVIEW

The Human Resources Department offers a wide range of employment practices and services. These include recruitment, classification and compensation, employee and labor relations, training and development, workforce planning, leave administration, and benefits and wellness. Additionally, it provides opportunities for volunteer services. The department delivers these services through three main programs: Administration, Benefits and Wellness, and Workforce Development.

RESOURCE AND REQUIREMENT SUMMARY

Human Resources	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 ADOPTED	+/- %
RESOURCES					
Charges for Services	80,527	81,477	90,268	88,314	-2.2%
Admin Cost Recovery	3,217,908	3,706,669	4,313,089	4,501,510	4.4%
Other Revenues	0	262	0	0	n.a.
General Fund Transfers	0	0	0	62,228	n.a.
Other Fund Transfers	0	0	46,180	0	-100.0%
TOTAL RESOURCES	**3,298,435**	**3,788,407**	**4,449,537**	**4,652,052**	**4.6%**
REQUIREMENTS					
Personnel Services					
Salaries and Wages	1,587,256	1,841,476	2,074,890	2,199,512	6.0%
Fringe Benefits	904,757	1,068,813	1,276,597	1,356,602	6.3%
Total Personnel Services	**2,492,013**	**2,910,290**	**3,351,487**	**3,556,114**	**6.1%**
Materials and Services					
Supplies	3,016	1,686	3,325	3,325	0.0%
Materials	4,725	8,633	13,319	13,031	-2.2%
Communications	6,138	5,676	10,302	10,302	0.0%
Utilities	16,135	15,612	16,634	17,592	5.8%
Contracted Services	355,597	299,256	345,642	350,313	1.4%
Repairs and Maintenance	580	363	8,700	3,200	-63.2%
Rentals	19,590	29,712	50,622	21,777	-57.0%
Miscellaneous	23,013	19,064	53,519	50,157	-6.3%
Total Materials and Services	**428,795**	**380,003**	**502,063**	**469,697**	**-6.4%**
Administrative Charges	377,627	498,115	595,987	626,241	5.1%
TOTAL REQUIREMENTS	**3,298,435**	**3,788,407**	**4,449,537**	**4,652,052**	**4.6%**
FTE	19.00	21.00	21.00	21.00	0.0%

FUNDS

Fund Name	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 ADOPTED	% of Total
RESOURCES					
FND 580 Central Services	3,298,435	3,788,407	4,449,537	4,652,052	100.0%
TOTAL RESOURCES	**3,298,435**	**3,788,407**	**4,449,537**	**4,652,052**	**100.0%**
REQUIREMENTS					
FND 580 Central Services	3,298,435	3,788,407	4,449,537	4,652,052	100.0%
TOTAL REQUIREMENTS	**3,298,435**	**3,788,407**	**4,449,537**	**4,652,052**	**100.0%**

PROGRAMS

	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 ADOPTED	+/- %
RESOURCES					
HR Administration	1,708,110	2,046,192	2,489,117	2,618,525	5.2%
Benefits and Wellness	569,590	655,135	728,078	754,036	3.6%
Workforce Development	1,020,735	1,087,080	1,232,342	1,279,491	3.8%
TOTAL RESOURCES	**3,298,435**	**3,788,407**	**4,449,537**	**4,652,052**	**4.6%**
REQUIREMENTS					
HR Administration	1,708,110	2,046,192	2,489,117	2,618,525	5.2%
Benefits and Wellness	569,590	655,135	728,078	754,036	3.6%
Workforce Development	1,020,735	1,087,080	1,232,342	1,279,491	3.8%
TOTAL REQUIREMENTS	**3,298,435**	**3,788,407**	**4,449,537**	**4,652,052**	**4.6%**

HR Administration Program

- Provides leadership, strategic direction, planning, and policy development for the department.
- Collaborates and partners with Board of Commissioners and department heads to support their respective missions.
- Manages collective bargaining agreements and labor relations.
- Provides departments with support needed to cultivate meaningful volunteer experiences for members of the public.

Program Summary

Human Resources — Program: HR Administration

	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 ADOPTED	+/- %
RESOURCES					
Charges for Services	23,384	23,335	23,335	23,335	0.0%
Admin Cost Recovery	1,684,726	2,022,845	2,419,602	2,557,652	5.7%
Other Revenues	0	12	0	0	n.a.
General Fund Transfers	0	0	0	37,538	n.a.
Other Fund Transfers	0	0	46,180	0	-100.0%
TOTAL RESOURCES	**1,708,110**	**2,046,192**	**2,489,117**	**2,618,525**	**5.2%**
REQUIREMENTS					
Personnel Services	1,339,740	1,685,594	2,002,521	2,148,362	7.3%
Materials and Services	168,228	86,637	146,883	113,207	-22.9%
Administrative Charges	200,142	273,961	339,713	356,956	5.1%
TOTAL REQUIREMENTS	**1,708,110**	**2,046,192**	**2,489,117**	**2,618,525**	**5.2%**
FTE	10.00	12.00	12.00	12.00	0.0%

FTE By Position Title By Program

Program: HR Administration	
Position Title	**FTE**
Administrative Assistant (Confidential)	1.00
Chief Human Resources Officer	1.00
Human Resources Analyst Sr	4.00
Human Resources Information Systems Analyst Sr	1.00
Human Resources Labor Counsel	1.00
Human Resources Specialist	3.00
Volunteer Services Coordinator	1.00
Program HR Administration FTE Total:	**12.00**

FTE Changes

There are no changes in FTE.

HR Administration Program Budget Justification

RESOURCES

The HR Administration program is primarily funded through administrative cost recovery. General Fund transfers are to cover wages and associated fringe benefits for the COLA. Charges for Services resources reflects HR services provided to the Marion County Housing Authority.

REQUIREMENTS

Personnel Services increased due to normal step increases, related fringe benefit increases, cost of living adjustments. The Materials and Services budget has decreased substantially due to the following: 1) The Condominium Assessments fee was decreased by $26,345 compared to the prior year and, 2) The Building Maintenance figure was decreased due to the removal of a one-time $5000 charge included in the prior year budget.

Benefits and Wellness Program

- Oversees and maintains employee benefits by administering the county Benefit Plan Rules and Wellness Program.

Program Summary

Human Resources — Program: Benefits and Wellness

	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 ADOPTED	+/- %
RESOURCES					
Charges for Services	(3)	0	0	0	n.a.
Admin Cost Recovery	569,593	654,885	728,078	746,018	2.5%
Other Revenues	0	250	0	0	n.a.
General Fund Transfers	0	0	0	8,018	n.a.
TOTAL RESOURCES	**569,590**	**655,135**	**728,078**	**754,036**	**3.6%**
REQUIREMENTS					
Personnel Services	365,257	399,509	438,825	460,852	5.0%
Materials and Services	147,689	180,912	205,815	205,509	-0.1%
Administrative Charges	56,643	74,714	83,438	87,675	5.1%
TOTAL REQUIREMENTS	**569,590**	**655,135**	**728,078**	**754,036**	**3.6%**
FTE	3.00	3.00	3.00	3.00	0.0%

FTE By Position Title By Program

Program: Benefits and Wellness	
Position Title	**FTE**
Human Resources Analyst	1.00
Human Resources Specialist	1.00
Human Resources Specialist Sr	1.00
Program Benefits and Wellness FTE Total:	**3.00**

FTE Changes

There are no changes in FTE.

Benefits and Wellness Program Budget Justification

RESOURCES

The Benefits and Wellness program is funded through administrative cost recovery. General Fund transfers are to cover wages and associated fringe benefits for the COLA.

REQUIREMENTS

Personnel Services increased due to normal step increases, related fringe benefit increases, and cost of living adjustments.

Workforce Development Program

- Provides enterprise-wide training and development to county employees.
- Provides enterprise recruitment and screening services.
- Maintains the enterprise's Human Resources Management System (HRIS).

Program Summary

Human Resources — Program: Workforce Development

	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 ADOPTED	+/- %
RESOURCES					
Charges for Services	57,146	58,142	66,933	64,979	-2.9%
Admin Cost Recovery	963,589	1,028,939	1,165,409	1,197,840	2.8%
General Fund Transfers	0	0	0	16,672	n.a.
TOTAL RESOURCES	**1,020,735**	**1,087,080**	**1,232,342**	**1,279,491**	**3.8%**
REQUIREMENTS					
Personnel Services	787,017	825,186	910,141	946,900	4.0%
Materials and Services	112,878	112,454	149,365	150,981	1.1%
Administrative Charges	120,841	149,440	172,836	181,610	5.1%
TOTAL REQUIREMENTS	**1,020,735**	**1,087,080**	**1,232,342**	**1,279,491**	**3.8%**
FTE	6.00	6.00	6.00	6.00	0.0%

FTE By Position Title By Program

Program: Workforce Development	
Position Title	**FTE**
Human Resources Manager	1.00
Human Resources Specialist	3.00
Training & Development Coordinator	1.00
Workforce Development Coordinator	1.00
Program Workforce Development FTE Total:	**6.00**

FTE Changes

There are no changes in FTE.

Workforce Development Program Budget Justification

RESOURCES

Workforce Development program is funded through administrative cost recovery. General Fund transfers are to cover wages and associated fringe benefits for the COLA. Charges for Services resources is an annual assessment to each department, per FTE, for services provided by the Workforce Development program.

REQUIREMENTS

Personnel Services increased due to normal step increases, related fringe benefit increases and cost of living adjustments.

KEY DEPARTMENT ACCOMPLISHMENTS

- All HR functional units remain fully committed to preparing for the implementation of Fusion, the new Enterprise Resource Planning (ERP) system, while consistently supporting managers and employees. Each functional area provides essential input into the design and configuration of each module, facilitating the identification of efficiencies, the adoption of advanced technology, the reduction of manual processes, and the reallocation of resources to value-added services for internal and external customers.
- Human Resources distributed Total Compensation Statements to all employees, enabling them to understand the full value of their compensation, including salary, benefits, leave accrual, and retirement contributions.
- The Benefits team expanded employee outreach through Benefit Fairs and ongoing education through "Ask Alex," an online benefits education portal designed to enhance employees' understanding of available benefit options.
- Comprehensive training programs were implemented for all employees, enabling managers and staff to pursue professional development opportunities. A total of 124 training classes were conducted.
- Workforce Development increased participation in the Supervisory Network Program by providing additional support and facilitating peer-to-peer knowledge sharing.
- Workforce Development also organized and coordinated the Marion County 5K Run and Picnic event.
- HR Processing implemented process improvements in anticipation of Fusion, including the introduction of electronic signatures for all Personnel Request Forms (PRFs) and enhanced routing procedures for PRF approvals.
- Recruitment has continued the centralization of offer letters, incorporating additional departments into this process for the upcoming transition to Fusion.

KEY INDICATORS

1: Employee Retention Rate

Definition and Purpose

The retention rate reflects the stability of the Marion County workforce. The retention rate is calculated by determining the percentage of regular employees (excluding temporary employees) who were retained throughout the fiscal year. A stable workforce reduces the costs associated with turnover and generally improves customer service.

Significance

Retention rates measure the stability of the workforce. Low employee retention rates may indicate the need for evaluation and remediation to decrease turnover rates. This indicator supports the Marion County Strategic Plan Goal #5 - Civic and Government Services to provide efficient, effective, and responsive internal and external government services through stewardship and accountability. High retention rates reflect employee satisfaction and morale as well as ensure continuity of services and expertise.

Data Units Fiscal Year

FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Actual	FY 25-26 Estimate	FY 26-27 Estimate
80.7%	86.4%	85.3%	90.5%	90.5%

Explanation of Trends and Changes

The retention rate declined in FY 22-23 due to the pandemic but improved in FY 23-24 as recovery efforts and increased focus on recruitment, training, and professional development took effect. While upcoming retirements and a stronger job market may challenge retention, we expect the rate to remain steady through FY 26-27. This metric applies only to regular full-time and part-time regular employees, excluding seasonal and temporary staff.

2: Average Years of Service

Definition and Purpose

The average years of service measures the longevity of Marion County's regular workforce, excluding temporary employees. A stable workforce preserves institutional knowledge and promotes opportunities for professional development and career growth.

Significance

Average years of service directly impacts the overall health and stability of the Marion County workforce. Long term employees develop a strong knowledge base allowing for more thorough training for newer employees, resulting in higher productivity and consistent quality of customer service to the employees and citizens of Marion County.

Data Units Fiscal Year

FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Actual	FY 25-26 Estimate	FY 26-27 Estimate
8.64	8.42	8.62	8.71	8.60

Explanation of Trends and Changes

Average years of service has remained relatively stable over recent fiscal years. It is anticipated that this trend will continue, influenced by economic conditions and the job market. Furthermore, sustained emphasis on retention strategies is expected to gradually increase the average years of service.

Resources by Fund Detail

580 - Central Services	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Charges for Services						
342910 Public Records Request Charges	49	0	0	0	0	0
347101 Central Svcs to Other Agencies	23,335	23,335	23,335	23,335	23,335	23,335
348700 Wellness Program	57,143	58,142	66,933	64,979	64,979	64,979
Charges for Services Total	**80,527**	**81,477**	**90,268**	**88,314**	**88,314**	**88,314**
Admin Cost Recovery						
411260 Human Resources Allocation	3,217,908	3,706,669	4,313,089	4,501,510	4,501,510	4,501,510
Admin Cost Recovery Total	**3,217,908**	**3,706,669**	**4,313,089**	**4,501,510**	**4,501,510**	**4,501,510**
Other Revenues						
371000 Miscellaneous Income	0	262	0	0	0	0
Other Revenues Total	**0**	**262**	**0**	**0**	**0**	**0**
General Fund Transfers						
381100 Transfer from General Fund	0	0	0	62,228	62,228	62,228
General Fund Transfers Total	**0**	**0**	**0**	**62,228**	**62,228**	**62,228**
Other Fund Transfers						
381115 Transfer from Non Dept Grants	0	0	46,180	0	0	0
Other Fund Transfers Total	**0**	**0**	**46,180**	**0**	**0**	**0**
Central Services Total	**3,298,435**	**3,788,407**	**4,449,537**	**4,652,052**	**4,652,052**	**4,652,052**
Human Resources Grand Total	3,298,435	3,788,407	4,449,537	4,652,052	4,652,052	4,652,052

Requirements by Fund Detail

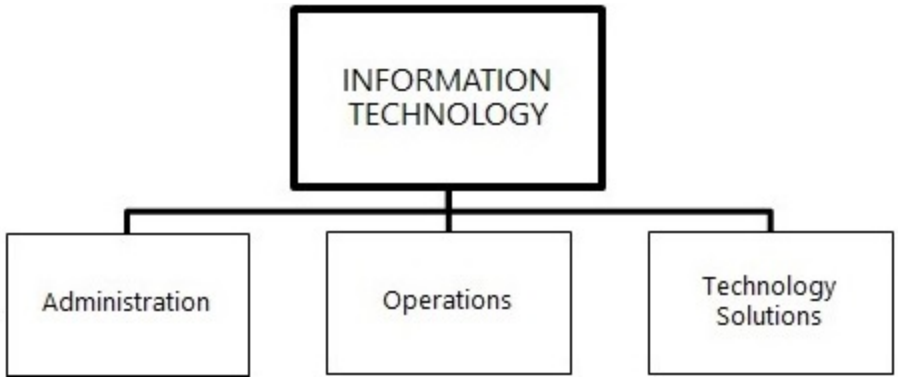
580 - Central Services	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Personnel Services						
Salaries and Wages						
511020 Salaries and Wages Budget Only	0	0	0	37,337	37,337	37,337
511110 Regular Wages	1,336,582	1,527,150	2,017,886	2,137,479	2,137,479	2,137,479
511120 Temporary Wages	1,685	0	32,489	0	0	0
511130 Vacation Pay	83,148	111,092	0	0	0	0
511140 Sick Pay	48,276	78,304	0	0	0	0
511150 Holiday Pay	86,332	96,972	0	0	0	0
511160 Comp Time Pay	1,788	399	0	0	0	0
511210 Compensation Credits	8,998	15,392	10,515	10,696	10,696	10,696
511240 Leave Payoff	9,235	896	0	0	0	0
511290 Health Insurance Waiver Pay	11,213	11,271	12,000	12,000	12,000	12,000
511420 Premium Pay	0	0	2,000	2,000	2,000	2,000
Salaries and Wages Total	1,587,256	1,841,476	2,074,890	2,199,512	2,199,512	2,199,512
Fringe Benefits						
512010 Fringe Benefits Budget Only	0	0	856	25,747	25,747	25,747
512110 PERS	380,581	453,139	599,065	624,292	624,292	624,292
512120 401K	31,530	38,281	41,466	44,372	44,372	44,372
512130 PERS Debt Service	71,796	110,604	105,717	110,170	110,170	110,170
512200 FICA	117,616	136,191	156,809	163,932	163,932	163,932
512300 Paid Leave Oregon	6,197	7,172	8,292	8,614	8,614	8,614
512310 Medical Insurance	257,888	279,594	312,984	326,976	326,976	326,976
512320 Dental Insurance	20,259	20,845	26,460	27,456	27,456	27,456
512330 Group Term Life Insurance	2,776	3,256	3,574	3,078	3,078	3,078
512340 Long Term Disability Insurance	5,531	6,185	7,447	7,888	7,888	7,888
512400 Unemployment Insurance	2,331	2,686	3,061	3,241	3,241	3,241
512520 Workers Comp Insurance	343	337	660	630	630	630
512600 Wellness Program	726	766	840	840	840	840
512610 Employee Assistance Program	682	814	966	966	966	966
512700 County HSA Contributions	6,500	8,944	8,400	8,400	8,400	8,400
Fringe Benefits Total	904,757	1,068,813	1,276,597	1,356,602	1,356,602	1,356,602
Personnel Services Total	**2,492,013**	**2,910,290**	**3,351,487**	**3,556,114**	**3,556,114**	**3,556,114**
Materials and Services						
Supplies						
521010 Office Supplies	2,046	1,121	1,500	1,500	1,500	1,500
521070 Departmental Supplies	810	542	775	775	775	775
521110 First Aid Supplies	0	24	50	50	50	50
521140 Vaccines	160	0	500	500	500	500

580 - Central Services	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Materials and Services						
521190 Publications	0	0	500	500	500	500
Supplies Total	3,016	1,686	3,325	3,325	3,325	3,325
Materials						
522150 Small Office Equipment	61	18	1,060	1,060	1,060	1,060
522160 Small Departmental Equipment	533	418	2,300	2,300	2,300	2,300
522170 Computers Non Capital	3,626	8,197	9,088	8,800	8,800	8,800
522180 Software	504	0	871	871	871	871
Materials Total	4,725	8,633	13,319	13,031	13,031	13,031
Communications						
523040 Data Connections	490	490	500	500	500	500
523050 Postage	1,617	1,178	3,350	3,350	3,350	3,350
523060 Cellular Phones	3,934	3,943	6,312	6,312	6,312	6,312
523090 Long Distance Charges	98	66	140	140	140	140
Communications Total	6,138	5,676	10,302	10,302	10,302	10,302
Utilities						
524010 Electricity	14,147	13,328	14,581	15,534	15,534	15,534
524020 City Operations and St Lights	33	40	50	52	52	52
524040 Natural Gas	312	308	267	318	318	318
524050 Water	229	216	263	264	264	264
524070 Sewer	445	480	519	530	530	530
524090 Garbage Disposal and Recycling	969	1,240	954	894	894	894
Utilities Total	16,135	15,612	16,634	17,592	17,592	17,592
Contracted Services						
525110 Consulting Services	0	0	2,000	2,000	2,000	2,000
525160 Wellness Services	11,989	24,744	28,800	28,800	28,800	28,800
525448 Fusion	0	0	0	3,347	3,347	3,347
525449 Microsoft 365	0	10,240	14,878	13,778	13,778	13,778
525450 Subscription Services	101,282	126,481	0	1,544	1,544	1,544
525460 Software Subscriptions	0	0	146,963	147,457	147,457	147,457
525510 Legal Services	0	0	1,500	1,500	1,500	1,500
525620 Insurance Brokers	106,103	104,287	114,228	115,942	115,942	115,942
525630 Insurance Admin Services	20,411	21,392	21,328	22,000	22,000	22,000
525710 Printing Services	5,983	5,125	4,240	4,240	4,240	4,240
525715 Advertising	1,172	1,928	2,000	2,000	2,000	2,000
525735 Mail Services	659	551	850	850	850	850
525740 Document Disposal Services	774	190	855	855	855	855
525999 Other Contracted Services	107,225	4,317	8,000	6,000	6,000	6,000
Contracted Services Total	355,597	299,256	345,642	350,313	350,313	350,313

580 - Central Services	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Materials and Services						
Repairs and Maintenance						
526010 Office Equipment Maintenance	0	0	200	200	200	200
526011 Dept Equipment Maintenance	0	0	1,000	500	500	500
526030 Building Maintenance	580	363	7,500	2,500	2,500	2,500
Repairs and Maintenance Total	580	363	8,700	3,200	3,200	3,200
Rentals						
527120 Motor Pool Mileage	138	27	400	400	400	400
527240 Condo Assn Assessments	17,267	27,500	45,222	18,877	18,877	18,877
527300 Equipment Rental	2,185	2,185	5,000	2,500	2,500	2,500
Rentals Total	19,590	29,712	50,622	21,777	21,777	21,777
Miscellaneous						
529110 Mileage Reimbursement	95	534	1,000	1,000	1,000	1,000
529120 Commercial Travel	0	0	1,800	1,800	1,800	1,800
529130 Meals	1,976	3,573	1,650	3,750	3,750	3,750
529140 Lodging	258	808	3,000	3,000	3,000	3,000
529210 Meetings	0	0	400	400	400	400
529220 Conferences	1,504	1,747	5,500	3,538	3,538	3,538
529230 Training	5,886	5,463	18,000	17,000	17,000	17,000
529300 Dues and Memberships	1,276	1,581	3,000	2,000	2,000	2,000
529450 Wellness Grants	6,500	0	6,500	6,500	6,500	6,500
529650 Pre Employment Costs	1,020	657	1,650	1,650	1,650	1,650
529740 Fairs and Shows	2,197	1,566	5,075	3,575	3,575	3,575
529860 Permits	0	0	400	400	400	400
529910 Awards and Recognition	2,266	3,135	5,544	5,544	5,544	5,544
529999 Miscellaneous Expense	37	1	0	0	0	0
Miscellaneous Total	23,013	19,064	53,519	50,157	50,157	50,157
Materials and Services Total	**428,795**	**380,003**	**502,063**	**469,697**	**469,697**	**469,697**
Administrative Charges						
611100 County Admin Allocation	23,633	31,765	42,917	47,497	47,497	47,497
611200 BS Admin Allocation	0	9,959	10,018	13,113	13,113	13,113
611210 Facilities Mgt Allocation	34,579	30,778	36,957	37,253	37,253	37,253
611220 Custodial Allocation	27,162	25,023	30,479	31,887	31,887	31,887
611230 Courier Allocation	1,370	1,448	1,668	1,774	1,774	1,774
611240 Grounds Maintenance Allocation	0	752	884	933	933	933
611250 Risk Management Allocation	3,592	2,575	3,377	3,556	3,556	3,556
611300 Legal Services Allocation	150,978	179,168	224,067	204,064	204,064	204,064
611400 Information Tech Allocation	47,838	64,429	75,342	85,516	85,516	85,516
611410 FIMS Allocation	20,209	26,620	60,020	76,804	76,804	76,804
611420 Telecommunications Allocation	2,497	2,630	2,087	5,196	5,196	5,196

580 - Central Services	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Administrative Charges						
611430 Technology Solution Allocation	0	36,038	0	0	0	0
611600 Finance Allocation	28,688	31,400	49,738	55,398	55,398	55,398
611800 MCBEE Allocation	19,346	21,918	34,133	34,955	34,955	34,955
612100 IT Equipment Use Charges	1,036	12,396	0	0	0	0
614100 Liability Insurance Allocation	10,300	14,508	16,300	19,047	19,047	19,047
614200 WC Insurance Allocation	6,400	6,708	8,000	9,248	9,248	9,248
Administrative Charges Total	**377,627**	**498,115**	**595,987**	**626,241**	**626,241**	**626,241**
Central Services Total	**3,298,435**	**3,788,407**	**4,449,537**	**4,652,052**	**4,652,052**	**4,652,052**
Human Resources Grand Total	3,298,435	3,788,407	4,449,537	4,652,052	4,652,052	4,652,052

INFORMATION TECHNOLOGY



MISSION STATEMENT

Enhance the business of Marion County by providing core technologies and services that support evolving business requirements and maximize the utilization of county resources.

GOALS AND OBJECTIVES

Goal 1 Modernization and Optimization - System modernization, simplification, and efficiency.

- Objective 1 Enterprise Resource Planning - Implement a modern shared solution for managing financial and human resources for the county government. Used for accounting, payroll, and budgeting. Also includes procurement, contracts, and cost allocation.
- Objective 2 Enterprise Architecture - The Information Technology Department will establish and maintain a countywide enterprise architecture framework that guides how technologies are selected, integrated, and maintained. This ensures that systems are secure, compatible, cost-effective, and aligned with long-term modernization goals. By defining clear standards for applications, data, security, and infrastructure, the county can reduce duplication, improve service reliability, and ensure strategic alignment across all technology investments.
- Objective 3 Artificial Intelligence - The Information Technology Department will evaluate and responsibly adopt Artificial Intelligence tools to improve county operations and public services. This includes identifying opportunities where AI can reduce manual workloads, enhance customer service, streamline internal processes, and support data-driven decision making.

Goal 2 Communication Infrastructure - Using technology to share information.

- Objective 1 Enterprise Communication and Content - Improve our public website, social media use, document storage and retrieval, and email archives to make information easier to search, share, and absorb. Connect phone, instant messaging, and video conferencing systems together so we can work more efficiently for the benefit of the community.

Goal 3 Data Management - Data systems are a resource for county workers and the community.

- Objective 1 Enterprise Information Technology Service Management (ITSM) - Improve data systems for managing both unplanned work (service desk tickets) and planned work (projects). Manage and maintain our assets such as hardware, software, services, and data. Standardize technologies to simplify and save money through economies of scale. Standardize and verify data for accuracy so it can be used to make better decisions.

Objective 2 GIS Data Management and Sharing - Provide support for users of spatial data and technologies. Maintain and serve current, accurate, and authoritative spatial data in support of the activities of Marion County. Provide the public with access to online maps, applications, and spatial data layers available for download. Includes aerial survey flights to keep county imagery up to date.

Objective 3 Data Inventory - The Information Technology Department will be conducting a comprehensive inventory of county data assets to improve data governance, enhance reporting capabilities, and ensure compliance with public records and security requirements. Understanding what data exists, where it resides, and how it is used will create the foundation for analytics, modernization, automation, and improved public transparency.

Goal 4 Reliable Services - Information systems and services that work whenever they are needed.

Objective 1 Network Resiliency – Provide multiple paths for data to get to and from the public Internet and between county offices. Redundant devices so that data continues to flow if a device fails. Monitoring so the network response team knows where an issue started and can react quickly.

Objective 2 Data Center Resiliency and Enhancements - Computers, power, and cooling that continue to work during maintenance and utility outages. Up to date computer hardware and software. Spaces for IT equipment that are clean, organized, and secure.

Objective 3 IT Disaster Recovery - A step-by-step plan to restore IT applications and infrastructure following a disruption. Protect county data from being lost in a disaster. The most critical services are restored the most quickly.

Goal 5 Information Security - Protecting data from unauthorized or inappropriate access.

Objective 1 Identity and Access Management - Secure systems by requiring multiple identity checks before access is granted. The most privileged user access is also the most scrutinized. New employees are granted the correct access based on their job role through an automated process when they are hired. Access to systems is not interrupted by personnel absences or terminations.

Objective 2 Network Security - Assessment and remediation of risks through technology, services, and collaboration with other organizations and agencies.

Objective 3 Risk Management and Compliance - Protect county data in accord with the regulations, standards, and policies for its type of classification. Suspicious activity detected, tracked, and reported for investigation. Potential security vulnerabilities fixed. Security measures tested on a regular basis. Systems for managing risks and conducting automated security audits.

Goal 6 Invest in Employees - People are at the heart of our technology solutions.

Objective 1 Skills Training and Development - Provide access to training and professional development resources and services. Encourage staff to continuously develop their skills and or to learn new ones. Create programs for cross training and mentorship that vary from technical to soft skills.

Objective 2 Employee Retention - Provide career growth opportunities through mentorship, cross training, continued education, and employee recognition.

DEPARTMENT OVERVIEW

Information Technology (IT) provides technical services, manages the county's technical resources, and provides consulting services for technology improvements. IT has developed strategic partnerships with all county departments through three programs: IT Administration, IT Operations, and Technology Solutions.

These programs provide a complete range of technology services which include strategic planning, new service design, business analysis, project management, security risk management, data security, applications delivery and support networks, servers and storage, desktop and mobile device management, database administration, and end-user support.

IT strives to provide technology solutions and services that meet the needs of the county through management of system lifecycle phases, leveraging existing technologies to meet new requirements, safeguarding information, and providing viable and practical options for long-term delivery of services.

RESOURCE AND REQUIREMENT SUMMARY

Information Technology	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 ADOPTED	+/- %
RESOURCES					
Intergovernmental Federal	631	0	0	0	n.a.
Charges for Services	45,482	33,802	37,282	32,030	-14.1%
Admin Cost Recovery	10,853,504	11,357,722	13,054,319	13,472,801	3.2%
Other Revenues	12,674	1,474	0	0	n.a.
General Fund Transfers	0	0	0	205,617	n.a.
TOTAL RESOURCES	**10,912,292**	**11,392,998**	**13,091,601**	**13,710,448**	**4.7%**
REQUIREMENTS					
Personnel Services					
Salaries and Wages	5,656,335	6,002,640	6,909,439	7,359,251	6.5%
Fringe Benefits	3,129,277	3,461,743	4,318,018	4,562,450	5.7%
Total Personnel Services	**8,785,612**	**9,464,383**	**11,227,457**	**11,921,701**	**6.2%**
Materials and Services					
Supplies	10,628	7,068	7,028	7,028	0.0%
Materials	932,453	159,084	95,019	80,349	-15.4%
Communications	23,280	38,572	31,526	29,997	-4.8%
Utilities	35,336	33,166	37,556	38,447	2.4%
Contracted Services	192,030	587,697	540,822	450,627	-16.7%
Repairs and Maintenance	174,652	231,614	84,170	81,014	-3.7%
Rentals	61,546	83,419	121,111	68,924	-43.1%
Miscellaneous	116,617	122,012	131,101	138,579	5.7%
Total Materials and Services	**1,546,543**	**1,262,632**	**1,048,333**	**894,965**	**-14.6%**
Administrative Charges	580,138	665,984	815,811	893,782	9.6%
TOTAL REQUIREMENTS	**10,912,292**	**11,392,998**	**13,091,601**	**13,710,448**	**4.7%**
FTE	66.00	66.00	66.00	66.00	0.0%

FUNDS

Fund Name	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 ADOPTED	% of Total
RESOURCES					
FND 580 Central Services	10,912,292	11,392,998	13,091,601	13,710,448	100.0%
TOTAL RESOURCES	**10,912,292**	**11,392,998**	**13,091,601**	**13,710,448**	**100.0%**
REQUIREMENTS					
FND 580 Central Services	10,912,292	11,392,998	13,091,601	13,710,448	100.0%
TOTAL REQUIREMENTS	**10,912,292**	**11,392,998**	**13,091,601**	**13,710,448**	**100.0%**

PROGRAMS

	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 ADOPTED	+/- %
RESOURCES					
IT Administration	708,374	775,021	896,822	876,776	-2.2%
IT Operations	5,534,461	5,672,988	6,489,905	6,426,374	-1.0%
Technology Solutions	4,669,457	4,944,989	5,704,874	6,407,298	12.3%
TOTAL RESOURCES	**10,912,292**	**11,392,998**	**13,091,601**	**13,710,448**	**4.7%**
REQUIREMENTS					
IT Administration	708,374	775,021	896,822	876,776	-2.2%
IT Operations	5,534,461	5,672,988	6,489,905	6,426,374	-1.0%
Technology Solutions	4,669,457	4,944,989	5,704,874	6,407,298	12.3%
TOTAL REQUIREMENTS	**10,912,292**	**11,392,998**	**13,091,601**	**13,710,448**	**4.7%**

IT Administration Program

- Provide management, integration, and growth of IT programs, lines of service, and resources.
- Establish strategic plans and enable development of tactical goals and operational tasks to ensure efficient and effective delivery of technology services.
- Develop and manage IT's budget, procurement, and executive reporting.
- Develop, implement, and oversee effective utilization of IT policies, processes, and procedures; develop and receive approval for administrative policies and procedures related to delivery of IT services.
- Administer demand management and project portfolio planning and oversight activities.
- Provide employee services including time reporting, staff management, and professional and technical skills development.
- Collaborate with departmental leadership teams in an annual outreach survey to ensure alignment of service delivery with established service level agreements.

Program Summary

Information Technology — Program: IT Administration

	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 ADOPTED	+/- %
RESOURCES					
Intergovernmental Federal	631	0	0	0	n.a.
Admin Cost Recovery	707,743	775,021	896,822	865,429	-3.5%
General Fund Transfers	0	0	0	11,347	n.a.
TOTAL RESOURCES	**708,374**	**775,021**	**896,822**	**876,776**	**-2.2%**
REQUIREMENTS					
Personnel Services	518,586	558,867	614,511	646,929	5.3%
Materials and Services	163,419	185,896	245,227	189,219	-22.8%
Administrative Charges	26,369	30,258	37,084	40,628	9.6%
TOTAL REQUIREMENTS	**708,374**	**775,021**	**896,822**	**876,776**	**-2.2%**
FTE	3.00	3.00	3.00	3.00	0.0%

FTE By Position Title By Program

Program: IT Administration	
Position Title	**FTE**
Administrative Services Manager	1.00
IT Director	1.00
Office Specialist 3	1.00
Program IT Administration FTE Total:	**3.00**

IT Administration Program Budget Justification

RESOURCES

The IT Administration Program is funded by Administrative Cost Recovery. General Fund transfers are to cover wages and associated fringe benefits for the COLA.

REQUIREMENTS

The IT Administration Program decreased by 2.2% overall. Personnel Services rose 5.3% due to step increases, cost of living adjustments and fringe benefit increases. Materials and Services dropped 22.8% from lower Condo Association Fees. Administrative Charges increased 9.6% due to higher overall administrative costs.

IT Operations Program

- Oversee the delivery of IT services across operational areas, including development of standards and processes, capacity planning and management, performance monitoring, security, infrastructure design and administration, incident response, telecommunications, cloud services, backup and recovery, and disaster recovery.
- Collaborate with Technology Solutions to determine security, usability, maintainability, scalability, availability, and support requirements for solutions that align with the county's business and technological needs.
- Provide support to departments, including setup of desktop and mobile hardware, lifecycle replacement, software installations, video camera and recording services, telephone and voicemail support, cell and mobile data, collaboration tools, audio/visual platforms, as well as services for new construction and relocations.
- Manage the design, installation, configuration, security, capacity planning, and monitor performance of both wired and wireless network infrastructure, including routers, switches, firewalls, servers, storage, data centers, power services, and phone and voicemail systems.

Program Summary

Information Technology — Program: IT Operations

	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 ADOPTED	+/- %
RESOURCES					
Charges for Services	45,482	33,802	37,282	32,030	-14.1%
Admin Cost Recovery	5,476,305	5,637,712	6,452,623	6,300,251	-2.4%
Other Revenues	12,674	1,474	0	0	n.a.
General Fund Transfers	0	0	0	94,093	n.a.
TOTAL RESOURCES	**5,534,461**	**5,672,988**	**6,489,905**	**6,426,374**	**-1.0%**
REQUIREMENTS					
Personnel Services	3,927,508	4,357,457	5,453,666	5,529,849	1.4%
Materials and Services	1,318,644	973,455	601,759	449,633	-25.3%
Administrative Charges	288,310	342,076	434,480	446,892	2.9%
TOTAL REQUIREMENTS	**5,534,461**	**5,672,988**	**6,489,905**	**6,426,374**	**-1.0%**
FTE	32.80	33.90	35.15	33.00	-6.1%

FTE By Position Title By Program

Program: IT Operations	
Position Title	**FTE**
Computer Forensics Specialist	1.00
Database Administrator	1.00
IT Administrator	8.00
IT Administrator Sr	3.00
IT Manager	1.00
IT Security Analyst	2.00
IT Supervisor	2.00
IT Systems Architect	1.00
Support Specialist (IT)	11.00
Support Technician	3.00
Program IT Operations FTE Total:	**33.00**

FTE Changes

The decrease of 2.15 FTE due to elimination of one position and personnel allocations changes to the Technology Solutions Program.

IT Operations Program Budget Justification

RESOURCES

The IT Operations Program funding is based on a department allocation model which includes network usage, number and usage of phones, and support services factors evaluated by service tickets and devices utilized. Charges for Services is realized from the reimbursement of phone and network services provided to Marion County Housing Authority and Salem Keizer Transit. General Fund transfers are to cover wages and associated fringe benefits for the COLA.

REQUIREMENTS

The IT Operations Program decreased by 1.0% overall. Personnel Services increased due to step increases, cost of living adjustments and fringe benefit increases. Materials and Services declined 25.3% due to reduced Lifecycle Replacement Equipment and Software Maintenance costs. Administrative Charges rose 2.9% from higher administrative costs.

Technology Solutions Program

- Provide assessments of new technology products, system enhancements and upgrades of existing services, and technical consultation.
- Manage the delivery of new technology through the effective use of project management principles to ensure successful and timely completion of projects and to meet stated business objectives.
- Configure and support shared services for commonly used applications and systems including financial, human resources, payroll processing, geographic information systems (GIS), web portals, and reporting platforms.
- Implement, extend, and maintain a diverse set of business applications and software services for county departments.
- Collaborate with IT Operations to determine security, usability, maintainability, scalability, availability, and support requirements for solutions that align with the county's business and technological needs.

Program Summary

Information Technology — Program: Technology Solutions

	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 ADOPTED	+/- %
RESOURCES					
Admin Cost Recovery	4,669,457	4,944,989	5,704,874	6,307,121	10.6%
General Fund Transfers	0	0	0	100,177	n.a.
TOTAL RESOURCES	**4,669,457**	**4,944,989**	**5,704,874**	**6,407,298**	**12.3%**
REQUIREMENTS					
Personnel Services	4,339,518	4,548,059	5,159,280	5,744,923	11.4%
Materials and Services	64,480	103,280	201,347	256,113	27.2%
Administrative Charges	265,459	293,650	344,247	406,262	18.0%
TOTAL REQUIREMENTS	**4,669,457**	**4,944,989**	**5,704,874**	**6,407,298**	**12.3%**
FTE	30.20	29.10	27.85	30.00	7.7%

FTE By Position Title By Program

Program: Technology Solutions	
Position Title	**FTE**
Database Administrator Sr	1.00
GIS Analyst 1	1.00
GIS Analyst 2	2.00
GIS Analyst 3	1.00
IT Manager	2.00
IT Project Manager	4.00
IT Supervisor	2.00
IT Systems Analyst	5.00
Programmer Analyst 1	1.00
Programmer Analyst 2	5.00
Programmer Analyst 3	3.00
Programmer Analyst 3 (Confidential)	2.00
Project Manager Sr	1.00
Program Technology Solutions FTE Total:	**30.00**

FTE Changes

A increase of 1.15 FTE is due to personnel reallocation from the IT Operations Program.

Technology Solutions Program Budget Justification

RESOURCES

The Technology Solutions Program is funded by Administrative Cost Recovery. General Fund transfers are to cover wages and associated fringe benefits for the COLA.

REQUIREMENTS

The Technology Solutions Program budget increased 12.3% overall. Personnel Services rose 11.4% from the 1.15 FTE shift, step increases, cost of living adjustments and fringe benefit increases. Materials and Services increased 27.2% for the Enterprise Resource Planning project contracted support. Administrative Charges reflected an increase of 18.0% due to higher administrative costs.

KEY DEPARTMENT ACCOMPLISHMENTS

- Evaluated the current state of data analytics, reporting, and governance across multiple county departments.
- Implemented a new system for case management for the District Attorney's Office.
- Implemented a new system for risk management cases for the Business Services department.
- Replaced the door control system at the Juvenile department facility to ensure continued safe and reliable operations.
- Implemented a new solid waste management system for the weigh stations at the Public Works recycling and transfer stations.
- Installed new security cameras and video recorders at the County Courthouse.
- Modernized the system for information technology service management and project portfolio management.
- Replaced aging data backup storage with modern, vendor-supported backup storage.
- Modernized the infrastructure for managing smartphones, laptops, and desktop computers, to improve security and simplify work processes for operating systems.
- Updated the major incident response plan to be prepared for disasters including information security events.

KEY INDICATORS

1: Application Management

Definition and Purpose

The indicators for application management measure effective delivery of system enhancements and upgrades, development and/or purchase of new products, feature and function integration within enterprise or multi-departmental systems, alignment of application delivery with evolving business needs, and automated integration of systems to facilitate consistent and timely data sharing.

Measurements include alignment of business needs with technical solutions, management of vendor costs, and reduction of duplicative systems. Over time, management of our portfolio of software assets will allow the county to fully leverage our investment in technology and to make wiser long-term decisions.

Significance

This key indicator was carried forward to continue to assess the viability of applications in use, identify opportunities to integrate functionality and data within enterprise or multi-departmental applications, develop a core set of application support tools, leverage data analysis software using central data stores, and fully leverage enterprise resources and licensing models. With continually evolving reliance on software and automation to directly support departmental business functions and delivery of county services, these technology investments will continue to have significant budgetary impacts.

This indicator supports the Marion County Strategic Goal #5 Civic and Government Services - provide efficient, effective, and responsive internal and external government services through stewardship and accountability.

Data Units Fiscal Year

Number of Applications

FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Actual	FY 25-26 Estimate	FY 26-27 Estimate
1,208	1,244	1,138	936	890

Explanation of Trends and Changes

Supported applications decreased by 46, reflecting commitment to enterprise architecture and strategic alignment. This reduction stems from auditing and decommissioning redundant or outdated systems, improving efficiency, lowering support overhead, and enhancing reliability.

2: Customer Service

Definition and Purpose

The indicators for customer service measure IT's ability to provide timely, consistent, and business-relevant services that support users as they deliver county services.

Measurements include tickets handled and customer satisfaction as captured upon completion of an IT service request.

Significance

This key indicator was chosen to indicate trends in customer satisfaction and supports Information Technology Goal #3 Data Management - Data systems are a resource for county workers and the community. Objective 1 Enterprise Information Technology Service Management (ITSM). Improve our data systems for managing both unplanned work (service desk tickets) and planned work (projects). Manage and maintain our assets such as hardware, software, services, and data. Standardize technologies to simplify and save money through economies of scale. Standardize and verify data for accuracy so it can be used to make better decisions.

Data Units Calendar Year

Total customer tickets

CY 2022 Actual	CY 2023 Actual	CY 2024 Actual	CY 2025 Actual	CY 2026 Estimate
17,819	19,483	18,680	12,374	12,900

Average customer response (5 is Maximum)

CY 2022 Actual	CY 2023 Actual	CY 2024 Actual	CY 2025 Actual	CY 2026 Estimate
4.83 Very Satisfied	4.85 Very Satisfied	4.89 Very Satisfied	4.89 Very Satisfied	4.91 Very Satisfied

Explanation of Trends and Changes

These metrics offer insight into IT's service delivery capabilities to the county, ensuring alignment with business requirements. This evaluation includes feedback from customer surveys and strategic discussions with department heads and IT business managers to align priorities and initiatives. Notably, there has been a consistent improvement in ticket resolution time year over year. The significant reduction in ticket count is representative of actions IT has taken to improve application, server, and network resiliency. The anticipated increase in support requests is largely due to the rollout of a mobile device management system, the implementation of enhanced cybersecurity protocols, and the transition to Windows 11, among other updates.

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3: Technology Health

Definition and Purpose

The indicators for technology health measure the department’s ability to provide services via applications, web services, and access to systems. Measurement is derived through an automated monitoring system that tracks the availability and performance of enterprise class systems for the entire year.

Significance

This key indicator was chosen to indicate the overall health, reliability, and effectiveness of technology. It helps ensure continuous operations, maintain user satisfaction, and achieve operational efficiency. The indicator supports Marion County Strategic Goal #5: Civic and Government Services. Provide efficient, effective, and responsive government through stewardship and accountability and IT Goal #4 Reliable Services - Information systems and services that work whenever they are needed. Regularly monitoring this Key Performance Indicator (KPI) provides valuable insights into the health of the county's technology and can be used to make informed decisions to optimize performance and reliability.

Data Units Fiscal Year

Total hours available to use Enterprise Systems / All potential hours per year = % uptime

FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Actual	FY 25-26 Estimate	FY 26-27 Estimate
99.81%	99.84%	99.8%	99.8%	99.9%

Explanation of Trends and Changes

These indicators offer a snapshot of the performance and reliability trends of the county's systems, which are crucial for enhancing the productivity of county employees through dependable operational systems. Consistently achieving a system availability rate of 99.5% or higher aligns with IT's commitment to adhering to industry benchmarks for public sector entities.

The Total Hours Available metric represents the availability of the applications hosted in the county's virtualized server infrastructure, storage systems, and other critical business systems e.g. Oracle financial systems. For reference many SaaS providers guarantee a service level availability of 99.9% which calculates to approximately 9 hours of downtime in a calendar year.

In FY25-26 our availability was 99.8% or less than 10 hours of downtime. The projected availability for FY 26-27 is 99.9% or approximately 9 hours of downtime. These trends are indicative of IT's efforts to maintain and improve the county's technological capabilities, ensuring that operational goals continue to be met or exceeded.

The improvements expected in the FY26-27 projections reflect IT's continued commitment to enhancing system performance, reliability, and availability.

Resources by Fund Detail

580 - Central Services	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Intergovernmental Federal						
331040 FEMA Disaster Assistance	631	0	0	0	0	0
Intergovernmental Federal Total	**631**	**0**	**0**	**0**	**0**	**0**
Charges for Services						
341620 User Fees	9,737	4,111	7,180	3,600	3,600	3,600
344250 Telephone Use Reimbursement	30,438	29,182	30,102	28,430	28,430	28,430
345300 Surplus Property Sales	5,308	509	0	0	0	0
Charges for Services Total	**45,482**	**33,802**	**37,282**	**32,030**	**32,030**	**32,030**
Admin Cost Recovery						
411400 Information Tech Allocation	8,761,350	5,265,274	11,883,071	12,512,879	12,512,879	12,512,879
411410 FIMS Allocation	2,092,154	2,705,633	1,171,248	959,922	959,922	959,922
411420 Telecommunications Allocation	0	411,262	0	0	0	0
411430 Technology Solution Allocation	0	2,975,553	0	0	0	0
Admin Cost Recovery Total	**10,853,504**	**11,357,722**	**13,054,319**	**13,472,801**	**13,472,801**	**13,472,801**
Other Revenues						
371000 Miscellaneous Income	12,674	1,474	0	0	0	0
Other Revenues Total	**12,674**	**1,474**	**0**	**0**	**0**	**0**
General Fund Transfers						
381100 Transfer from General Fund	0	0	0	205,617	205,617	205,617
General Fund Transfers Total	**0**	**0**	**0**	**205,617**	**205,617**	**205,617**
Central Services Total	**10,912,292**	**11,392,998**	**13,091,601**	**13,710,448**	**13,710,448**	**13,710,448**
Information Technology Grand Total	10,912,292	11,392,998	13,091,601	13,710,448	13,710,448	13,710,448

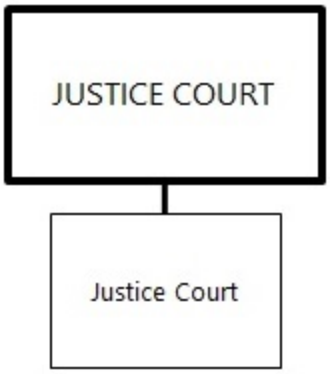
Requirements by Fund Detail

580 - Central Services	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Personnel Services						
Salaries and Wages						
511020 Salaries and Wages Budget Only	0	0	(199,610)	123,370	123,370	123,370
511110 Regular Wages	4,692,282	4,964,603	6,952,098	7,076,344	7,076,344	7,076,344
511120 Temporary Wages	0	21,978	0	0	0	0
511130 Vacation Pay	305,483	337,731	0	0	0	0
511140 Sick Pay	192,538	219,512	0	0	0	0
511150 Holiday Pay	298,616	310,026	0	0	0	0
511160 Comp Time Pay	9,357	7,843	0	0	0	0
511210 Compensation Credits	75,641	69,806	80,301	81,137	81,137	81,137
511220 Pager Pay	40,419	39,617	52,000	52,000	52,000	52,000
511240 Leave Payoff	24,052	12,596	0	0	0	0
511290 Health Insurance Waiver Pay	5,299	12,199	12,000	14,400	14,400	14,400
511410 Straight Pay	0	530	0	0	0	0
511420 Premium Pay	12,647	6,200	12,650	12,000	12,000	12,000
Salaries and Wages Total	5,656,335	6,002,640	6,909,439	7,359,251	7,359,251	7,359,251
Fringe Benefits						
512010 Fringe Benefits Budget Only	0	0	(65,676)	87,382	87,382	87,382
512110 PERS	1,210,250	1,402,764	2,035,833	2,072,675	2,072,675	2,072,675
512120 401K	45,919	47,584	59,194	60,723	60,723	60,723
512130 PERS Debt Service	262,192	370,898	359,267	365,769	365,769	365,769
512200 FICA	414,484	438,328	535,195	545,423	545,423	545,423
512300 Paid Leave Oregon	21,886	23,278	28,004	28,491	28,491	28,491
512310 Medical Insurance	1,032,740	1,037,256	1,191,077	1,226,160	1,226,160	1,226,160
512320 Dental Insurance	80,271	77,875	100,668	102,958	102,958	102,958
512330 Group Term Life Insurance	9,990	10,896	12,292	10,172	10,172	10,172
512340 Long Term Disability Insurance	18,440	19,384	25,606	26,078	26,078	26,078
512400 Unemployment Insurance	8,297	8,786	10,570	10,762	10,762	10,762
512520 Workers Comp Insurance	1,104	1,042	2,020	1,980	1,980	1,980
512600 Wellness Program	2,333	2,360	2,680	2,640	2,640	2,640
512610 Employee Assistance Program	2,192	2,508	3,087	3,036	3,036	3,036
512700 County HSA Contributions	19,180	18,784	18,201	18,201	18,201	18,201
Fringe Benefits Total	3,129,277	3,461,743	4,318,018	4,562,450	4,562,450	4,562,450
Personnel Services Total	**8,785,612**	**9,464,383**	**11,227,457**	**11,921,701**	**11,921,701**	**11,921,701**
Materials and Services						
Supplies						
521010 Office Supplies	5,126	5,877	6,000	6,000	6,000	6,000
521070 Departmental Supplies	4,472	0	0	0	0	0

580 - Central Services	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Materials and Services						
521210 Gasoline	1,030	1,191	1,028	1,028	1,028	1,028
Supplies Total	10,628	7,068	7,028	7,028	7,028	7,028
Materials						
522110 Batteries	11,424	86,190	7,500	7,500	7,500	7,500
522150 Small Office Equipment	5,594	14,718	15,000	16,449	16,449	16,449
522170 Computers Non Capital	915,330	46,427	52,519	36,400	36,400	36,400
522180 Software	104	11,748	20,000	20,000	20,000	20,000
Materials Total	932,453	159,084	95,019	80,349	80,349	80,349
Communications						
523010 Telephone Equipment	0	3,150	1,500	1,500	1,500	1,500
523040 Data Connections	4,978	17,438	1,690	1,690	1,690	1,690
523050 Postage	0	0	100	100	100	100
523060 Cellular Phones	16,015	14,293	15,661	14,132	14,132	14,132
523090 Long Distance Charges	2,287	3,691	12,575	12,575	12,575	12,575
Communications Total	23,280	38,572	31,526	29,997	29,997	29,997
Utilities						
524010 Electricity	30,877	28,208	32,598	33,331	33,331	33,331
524020 City Operations and St Lights	85	87	134	163	163	163
524040 Natural Gas	703	705	621	834	834	834
524050 Water	520	473	665	659	659	659
524070 Sewer	1,096	1,063	1,432	1,444	1,444	1,444
524090 Garbage Disposal and Recycling	2,054	2,629	2,106	2,016	2,016	2,016
Utilities Total	35,336	33,166	37,556	38,447	38,447	38,447
Contracted Services						
525448 Fusion	0	0	0	10,192	10,192	10,192
525449 Microsoft 365	0	109,410	74,500	72,857	72,857	72,857
525450 Subscription Services	17,086	117,689	0	0	0	0
525460 Software Subscriptions	0	0	6,240	6,005	6,005	6,005
525510 Legal Services	3,264	0	0	0	0	0
525710 Printing Services	897	0	50	50	50	50
525715 Advertising	741	4,177	1,000	1,000	1,000	1,000
525999 Other Contracted Services	170,042	356,422	459,032	360,523	360,523	360,523
Contracted Services Total	192,030	587,697	540,822	450,627	450,627	450,627
Repairs and Maintenance						
526011 Dept Equipment Maintenance	1,195	0	2,000	2,000	2,000	2,000
526020 Computer Hardware Maintenance	5,896	14,899	0	0	0	0
526021 Computer Software Maintenance	160,336	207,464	81,170	78,014	78,014	78,014
526022 Telephone Maintenance	3,629	0	0	0	0	0

580 - Central Services	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Materials and Services						
526030 Building Maintenance	3,597	9,251	1,000	1,000	1,000	1,000
Repairs and Maintenance Total	174,652	231,614	84,170	81,014	81,014	81,014
Rentals						
527110 Fleet Leases	2,988	4,812	4,740	5,424	5,424	5,424
527120 Motor Pool Mileage	6,115	5,197	6,115	6,115	6,115	6,115
527140 County Parking	2,640	2,640	2,640	2,640	2,640	2,640
527200 Building Rental County	10,062	11,636	9,896	10,232	10,232	10,232
527240 Condo Assn Assessments	33,317	53,064	87,256	34,049	34,049	34,049
527300 Equipment Rental	6,424	6,070	10,464	10,464	10,464	10,464
Rentals Total	61,546	83,419	121,111	68,924	68,924	68,924
Miscellaneous						
529110 Mileage Reimbursement	828	1,700	1,200	0	0	0
529120 Commercial Travel	2,899	5,120	3,000	0	0	0
529130 Meals	810	1,994	3,650	0	0	0
529140 Lodging	7,734	7,834	7,048	0	0	0
529210 Meetings	1,541	1,743	1,300	2,000	2,000	2,000
529220 Conferences	8,963	18,321	8,565	0	0	0
529230 Training	36,199	28,266	32,317	55,780	55,780	55,780
529300 Dues and Memberships	56,888	56,574	73,521	80,299	80,299	80,299
529650 Pre Employment Costs	704	460	500	500	500	500
529999 Miscellaneous Expense	52	0	0	0	0	0
Miscellaneous Total	116,617	122,012	131,101	138,579	138,579	138,579
Materials and Services Total	**1,546,543**	**1,262,632**	**1,048,333**	**894,965**	**894,965**	**894,965**
Administrative Charges						
611100 County Admin Allocation	89,808	111,211	136,220	147,702	147,702	147,702
611200 BS Admin Allocation	0	37,254	34,136	41,772	41,772	41,772
611210 Facilities Mgt Allocation	96,062	85,976	103,240	102,906	102,906	102,906
611220 Custodial Allocation	70,802	65,231	79,454	79,115	79,115	79,115
611230 Courier Allocation	4,687	4,778	4,988	5,406	5,406	5,406
611240 Grounds Maintenance Allocation	0	7,973	9,372	10,020	10,020	10,020
611250 Risk Management Allocation	13,444	10,030	12,359	13,733	13,733	13,733
611260 Human Resources Allocation	118,665	145,422	172,764	181,292	181,292	181,292
611300 Legal Services Allocation	8,284	5,154	9,887	9,416	9,416	9,416
611600 Finance Allocation	114,719	110,359	160,974	189,502	189,502	189,502
611800 MCBEE Allocation	1,167	0	3,517	3,652	3,652	3,652
614100 Liability Insurance Allocation	37,900	56,496	59,600	64,108	64,108	64,108
614200 WC Insurance Allocation	24,599	26,100	29,300	45,158	45,158	45,158
Administrative Charges Total	**580,138**	**665,984**	**815,811**	**893,782**	**893,782**	**893,782**
Central Services Total	**10,912,292**	**11,392,998**	**13,091,601**	**13,710,448**	**13,710,448**	**13,710,448**
Information Technology Grand Total	10,912,292	11,392,998	13,091,601	13,710,448	13,710,448	13,710,448

JUSTICE COURT



MISSION STATEMENT

To provide speedy, cost effective, and accessible judicial services to the people of Marion County.

GOALS AND OBJECTIVES

Goal 1 Increase access to justice for all people in Marion County.

Goal 2 Relieve the burden on the circuit court, so that court can focus on pressing public safety concerns.

Goal 3 Improve public safety, including traffic safety, by providing speedy, impartial resolution of violation cases, including traffic violations and violations of the county code.

Goal 4 Provide an impartial, cost-effective, accessible forum to decide small claim cases.

Goal 5 Provide an impartial, cost-effective, accessible forum for eviction cases; connect eviction defendants with housing resources, where appropriate.

Goal 6 Recognize the equal dignity of all civil marriages.

DEPARTMENT OVERVIEW

The Justice Court of Marion County is the largest local court in the state and growing.

The court is on track to process more than 36,700 cases in Fiscal Year (FY) 2025-2026 approximately a 15% increase over FY 2024-2025, and a 54% increase over FY 2022-2023. The increase stems from two sources: some law enforcement entities are approaching full staffing, which has increased their ticket volume; and a few large property management firms now file their eviction cases through the Justice Court.

The Justice Court hears traffic offenses, county ordinance violations, boating violations, fish and game violations. The court also hears civil matters, including small claims cases ($10,000 or less) and eviction cases. The court provides marriage ceremonies to Oregonians of all backgrounds.

The Justice and the court's staff are bilingual in English and Spanish to better meet the communication needs of Marion County.

RESOURCE AND REQUIREMENT SUMMARY

Justice Court	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 ADOPTED	+/- %
RESOURCES					
General Fund Transfers	1,084,195	1,235,065	1,480,565	1,834,945	23.9%
TOTAL RESOURCES	**1,084,195**	**1,235,065**	**1,480,565**	**1,834,945**	**23.9%**
REQUIREMENTS					
Personnel Services					
Salaries and Wages	452,300	514,439	617,804	710,195	15.0%
Fringe Benefits	280,179	329,067	422,105	512,993	21.5%
Total Personnel Services	**732,479**	**843,506**	**1,039,909**	**1,223,188**	**17.6%**
Materials and Services					
Supplies	8,961	7,151	8,500	8,821	3.8%
Materials	2,056	3,135	5,543	5,600	1.0%
Communications	5,923	5,858	4,819	4,498	-6.7%
Utilities	11,710	13,515	11,100	11,100	0.0%
Contracted Services	56,149	70,812	121,811	211,369	73.5%
Repairs and Maintenance	16,718	16,682	18,446	18,991	3.0%
Rentals	89,616	92,379	95,309	98,085	2.9%
Insurance	100	100	100	100	0.0%
Miscellaneous	5,793	4,411	9,120	9,120	0.0%
Total Materials and Services	**197,025**	**214,043**	**274,748**	**367,684**	**33.8%**
Administrative Charges	154,691	177,516	165,908	244,073	47.1%
TOTAL REQUIREMENTS	**1,084,195**	**1,235,065**	**1,480,565**	**1,834,945**	**23.9%**
FTE	8.00	8.00	9.00	10.00	11.1%

FUNDS

Fund Name	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 ADOPTED	% of Total
RESOURCES					
FND 100 General Fund	1,084,195	1,235,065	1,480,565	1,834,945	100.0%
TOTAL RESOURCES	**1,084,195**	**1,235,065**	**1,480,565**	**1,834,945**	**100.0%**
REQUIREMENTS					
FND 100 General Fund	1,084,195	1,235,065	1,480,565	1,834,945	100.0%
TOTAL REQUIREMENTS	**1,084,195**	**1,235,065**	**1,480,565**	**1,834,945**	**100.0%**

PROGRAMS

	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 ADOPTED	+/- %
RESOURCES					
Marion County Justice Court	1,084,195	1,235,065	1,480,565	1,834,945	23.9%
TOTAL RESOURCES	**1,084,195**	**1,235,065**	**1,480,565**	**1,834,945**	**23.9%**
REQUIREMENTS					
Marion County Justice Court	1,084,195	1,235,065	1,480,565	1,834,945	23.9%
TOTAL REQUIREMENTS	**1,084,195**	**1,235,065**	**1,480,565**	**1,834,945**	**23.9%**

Marion County Justice Court Program

- Adjudicates claims and resolves traffic offenses, Oregon weight record and tax identifier violations, county code violations and fish and wildlife violations.
- The court processes tickets issued by the Sheriff, Oregon State Police and most cities in Marion County.
- The court hears civil cases valued in less than $10,000, including small claims cases and eviction actions.
- The court provides cost effective wedding ceremonies.

Program Summary

Justice Court — Program: Marion County Justice Court

	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 ADOPTED	+/- %
RESOURCES					
General Fund Transfers	1,084,195	1,235,065	1,480,565	1,834,945	23.9%
TOTAL RESOURCES	**1,084,195**	**1,235,065**	**1,480,565**	**1,834,945**	**23.9%**
REQUIREMENTS					
Personnel Services	732,479	843,506	1,039,909	1,223,188	17.6%
Materials and Services	197,025	214,043	274,748	367,684	33.8%
Administrative Charges	154,691	177,516	165,908	244,073	47.1%
TOTAL REQUIREMENTS	**1,084,195**	**1,235,065**	**1,480,565**	**1,834,945**	**23.9%**
FTE	8.00	8.00	9.00	10.00	11.1%

FTE By Position Title By Program

Program: Marion County Justice Court	
Position Title	**FTE**
Administrative Services Manager	1.00
Justice Court Clerk 1	3.00
Justice Court Clerk 1 (Bilingual)	1.00
Justice Court Clerk 2	2.00
Justice of the Peace	1.00
Office Specialist 1 (Bilingual)	1.00
Office Specialist 2 (Bilingual)	1.00
Program Marion County Justice Court FTE Total:	**10.00**

FTE Changes

There is an increase of 1.00 FTE for the upcoming fiscal year. A Court Clerk-1 has been added due to the growing case load volume.

Marion County Justice Court Program Budget Justification

RESOURCES

The Justice Court Program is funded entirely by the general fund.

REQUIREMENTS

There is a Materials and Services budget increase to implement a modern case management system to support and improve operations of the department. The current case management system no longer adequately supports the volume and complexity of our cases. This increase will cover the cost of the software.

Personnel Services increased due to an addition of 1.00 FTE of a Court Clerk position, and as well due to normal step increases, cost of living adjustments, and related fringe benefit increases.

KEY DEPARTMENT ACCOMPLISHMENTS

- The court acts as a full-service local court, hearing violations cases, evictions, small claims cases and regular civil division cases.
- The court is on track to process more than 36,700 cases in Fiscal Year 2025-26, approximately a 15% increase over FY 24-25, and a 54% increase over FY 2022-2023. The increase stems from two sources: some law enforcement entities are approaching full staffing, which has increased their ticket volume: and a few large Property Management agencies file their eviction cases through the Justice Court.
- The court will process more than 36,700 cases in FY 2025-2026. The court hears most violation cases issued by the Sheriff, the Oregon State Police(OSP), and the Oregon Department of Transportation (ODOT) weighmaster county-wide. The court also hears cases flowing from city tickets issued outside city limits, as well as all violation tickets issued by the city of Turner.
- The court helped Marion County residents resolve everyday disputes, including but not limited to: eviction disputes, security deposit disputes, fender-benders, unpaid invoices, unpaid loans, minor construction contract disputes, dog bite cases, broken window cases, civil rights disputes, wage theft claims, and medical malpractice claims. The court heard 136 small claims cases in FY 2024-2025.
- The court is on track to process more than 1,068 eviction cases this year, a 7% increase over FY 2024-2025. The eviction filings are staying steady.
- The court is on track to officiate about 180 weddings this year. The court now offers weddings in Spanish, French, and Russian.

KEY INDICATORS

1: Volume of Citations Processed

Definition and Purpose

The number of citations processed is an indicator of the volume of work that the Justice Court produces during the fiscal year.

Significance

Traffic enforcement reduces accidents and helps prevent fatalities, keeping our community safe. This indicator supports the Marion County strategic priority for Public Safety, Goal #1. Pursue a safe and secure community by protecting the people, property, and economy of Marion County.

Data Units Fiscal Year

Number of citations processed:

FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Actual	FY 25-26 Estimate	FY 26-27 Estimate
23,734	25,858	31,962	36,700	39,000

Explanation of Trends and Changes

The court's citation volume is increasing dramatically. The volume is a function of the citing agencies. This year, the Oregon State Police and the ODOT Weighmaster are filing dramatically more tickets. We are told that the increase in Oregon State Police (OSP) volume comes about because that agency is approaching fuller staffing.
OSP has added an additional trooper focused on traffic safety in Marion County. The Sheriff's office team is set to expand by two positions.

2: Amount of Fines Collected

Definition and Purpose

The amount of traffic fines collected is an indicator of the volume of work that the Justice Court produces during the fiscal year.

Significance

Traffic enforcement reduces accidents and helps prevent fatalities, keeping our community safe.This indicator supports the Marion County strategic priority for Public Safety, Goal #1. Pursue a safe and secure community by protecting the people, property, and economy of Marion County.

Data Units Fiscal Year

Amount of fines collected:

FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Actual	FY 25-26 Estimate	FY 26-27 Estimate
$4,769,848	$4,893,520	$6,471,140	$7,000,000	$7,428,000

Explanation of Trends and Changes

The amount of fines collected has increased dramatically. There are multiple reasons for the increase. Some factors are expected to continue, like the high volume of Oregon State Police and weighmaster cases. Other factors, like increased fine revenue from I-5 construction in Aurora and Kuebler, are not expected to continue. As the Sheriff and Oregon State Police approach fuller staffing, violations from that office are leading to increased collections.

3: Civil Cases Heard

Definition and Purpose

The number of civil cases heard is an indication of the work the Justice Court does for the community.

Significance

The Justice Court provides quick and cost effectiveness resolution of civil disputes. These services help citizens, provide certainty and help them to move forward with their lives after conflict. Further, by expanding the Justice Court caseload, the Justice Court helps Circuit Court to focus on larger criminal cases, which improves public safety outcome.

Data Units Fiscal Year

Civil cases heard:

FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Actual	FY 25-26 Estimate	FY 26-27 Estimate
637	878	1,127	1,404	1,460

Explanation of Trends and Changes

Civil litigants continue to discover and employ the Justice Court. As more litigants successfully use the court, word spreads and more individuals are filing civil cases. Handling cases at Marion County Justice Court eases the burden on the Circuit Court so the Judges can focus on the pressing public matters.

In addition, the court's eviction caseload continues to increase.

4: Weddings

Definition and Purpose

The number of marriages performed is an indicator of the court's accessibility.

Significance

The court should be a resource for the entire community. Having positive contacts with the justice system improves community trust, and increases the community's confidence in accessing the justice system. This is particularly true for Marion County's Spanish-speaking community, which has historically faced barriers in accessing the court system. The Justice performs weddings in English, Spanish, French, and Russian. In addition, the Justice Court hosts several themed wedding events every year, which gathers a significant amount of publicity, thus promoting community outreach. Increased confidence and accessibility in the Justice System relates to Marion County's strategic Priority Goal #1 of Public Safety.

Data Units Fiscal Year

Number of weddings performed:

FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Actual	FY 25-26 Estimate	FY 26-27 Estimate
114	202	227	180	200

Explanation of Trends and Changes

The number of weddings has decreased slightly due to court time availability.

5: Civil and Wedding Filing Fees

Definition and Purpose

The amount of filing fees collected is an indication of the work the Justice Court produces in a fiscal year.

Significance

The amount of civil filing fees demonstrates the volume of civil cases and contributes to funding about one FTE.

Data Units Fiscal Year

Amount of filing fees:

FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Actual	FY 25-26 Estimate	FY 26-27 Estimate
$73,693	$97,999	$124,544	$147,480	$156,000

Explanation of Trends and Changes

With the increase of cases, the civil filings fees into the general fund have increased substantially.

Resources by Fund Detail

100 - General Fund	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
General Fund Transfers						
381100 Transfer from General Fund	1,084,195	1,235,065	1,480,565	1,834,945	1,834,945	1,834,945
General Fund Transfers Total	**1,084,195**	**1,235,065**	**1,480,565**	**1,834,945**	**1,834,945**	**1,834,945**
General Fund Total	**1,084,195**	**1,235,065**	**1,480,565**	**1,834,945**	**1,834,945**	**1,834,945**
Justice Court Grand Total	1,084,195	1,235,065	1,480,565	1,834,945	1,834,945	1,834,945

Requirements by Fund Detail

100 - General Fund	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Personnel Services						
Salaries and Wages						
511020 Salaries and Wages Budget Only	0	0	0	11,952	11,952	11,952
511110 Regular Wages	393,044	448,493	610,004	674,462	674,462	674,462
511120 Temporary Wages	0	0	0	17,381	17,381	17,381
511130 Vacation Pay	17,142	18,882	0	0	0	0
511140 Sick Pay	14,397	15,482	0	0	0	0
511150 Holiday Pay	22,216	23,167	0	0	0	0
511160 Comp Time Pay	700	1,871	0	0	0	0
511290 Health Insurance Waiver Pay	3,814	4,535	4,800	2,400	2,400	2,400
511420 Premium Pay	986	2,009	3,000	4,000	4,000	4,000
Salaries and Wages Total	452,300	514,439	617,804	710,195	710,195	710,195
Fringe Benefits						
512010 Fringe Benefits Budget Only	0	0	1,285	9,680	9,680	9,680
512110 PERS	92,204	118,267	177,677	200,636	200,636	200,636
512120 401K	10,852	11,476	12,715	13,351	13,351	13,351
512130 PERS Debt Service	27,815	40,431	31,354	35,405	35,405	35,405
512200 FICA	33,361	37,973	46,645	52,584	52,584	52,584
512300 Paid Leave Oregon	1,291	1,496	1,904	2,124	2,124	2,124
512310 Medical Insurance	103,349	107,435	134,136	178,815	178,815	178,815
512320 Dental Insurance	7,700	7,993	11,340	15,015	15,015	15,015
512330 Group Term Life Insurance	821	915	1,066	953	953	953
512340 Long Term Disability Insurance	1,589	1,762	2,225	2,445	2,445	2,445
512400 Unemployment Insurance	520	561	714	795	795	795
512520 Workers Comp Insurance	132	138	270	330	330	330
512600 Wellness Program	281	300	360	400	400	400
512610 Employee Assistance Program	264	319	414	460	460	460
Fringe Benefits Total	280,179	329,067	422,105	512,993	512,993	512,993
Personnel Services Total	**732,479**	**843,506**	**1,039,909**	**1,223,188**	**1,223,188**	**1,223,188**
Materials and Services						
Supplies						
521010 Office Supplies	8,518	7,094	7,500	7,821	7,821	7,821
521050 Janitorial Supplies	79	0	0	0	0	0
521190 Publications	364	57	1,000	1,000	1,000	1,000
Supplies Total	8,961	7,151	8,500	8,821	8,821	8,821
Materials						
522150 Small Office Equipment	1,313	1,073	2,000	2,000	2,000	2,000
522160 Small Departmental Equipment	743	0	0	0	0	0

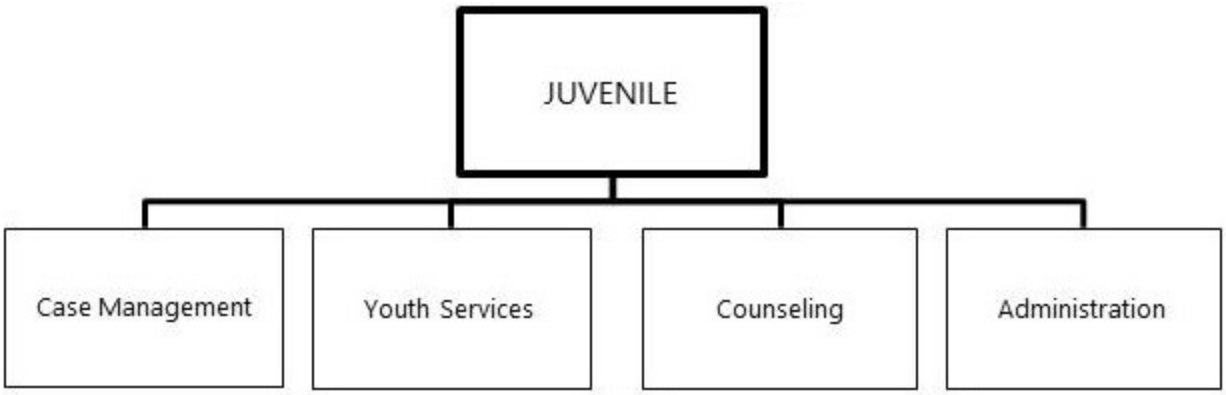
100 - General Fund	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Materials and Services						
522170 Computers Non Capital	0	2,062	3,543	3,600	3,600	3,600
Materials Total	2,056	3,135	5,543	5,600	5,600	5,600
Communications						
523020 Phone and Communication Svcs	2,146	1,806	321	0	0	0
523040 Data Connections	2,627	2,862	3,000	3,000	3,000	3,000
523050 Postage	0	29	0	0	0	0
523060 Cellular Phones	1,038	986	1,248	1,248	1,248	1,248
523090 Long Distance Charges	112	176	250	250	250	250
Communications Total	5,923	5,858	4,819	4,498	4,498	4,498
Utilities						
524010 Electricity	8,767	9,745	8,400	8,400	8,400	8,400
524040 Natural Gas	2,294	3,145	2,000	2,000	2,000	2,000
524090 Garbage Disposal and Recycling	649	625	700	700	700	700
Utilities Total	11,710	13,515	11,100	11,100	11,100	11,100
Contracted Services						
525350 Janitorial Services	7,178	7,178	7,178	7,178	7,178	7,178
525448 Fusion	0	0	0	1,369	1,369	1,369
525449 Microsoft 365	0	3,998	5,933	6,039	6,039	6,039
525460 Software Subscriptions	0	0	0	90,160	90,160	90,160
525540 Witnesses	0	0	100	100	100	100
525550 Court Services	0	0	2,300	2,300	2,300	2,300
525555 Security Services	25,874	26,434	62,400	62,400	62,400	62,400
525560 Victim Emergency Services	17	0	0	0	0	0
525710 Printing Services	2,026	2,969	5,000	5,000	5,000	5,000
525735 Mail Services	18,408	24,860	30,000	27,923	27,923	27,923
525740 Document Disposal Services	1,070	1,397	1,200	1,200	1,200	1,200
525770 Interpreters and Translators	1,403	3,390	7,000	7,000	7,000	7,000
525930 Fair Events and Activities	173	586	700	700	700	700
Contracted Services Total	56,149	70,812	121,811	211,369	211,369	211,369
Repairs and Maintenance						
526011 Dept Equipment Maintenance	0	0	500	500	500	500
526021 Computer Software Maintenance	15,737	15,864	15,946	16,491	16,491	16,491
526030 Building Maintenance	980	818	2,000	2,000	2,000	2,000
Repairs and Maintenance Total	16,718	16,682	18,446	18,991	18,991	18,991
Rentals						
527120 Motor Pool Mileage	232	90	250	250	250	250
527130 Parking	0	17	100	100	100	100
527210 Building Rental Private	87,242	89,859	92,559	95,335	95,335	95,335

JUSTICE COURT

100 - General Fund	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Materials and Services						
527300 Equipment Rental	2,143	2,413	2,400	2,400	2,400	2,400
Rentals Total	89,616	92,379	95,309	98,085	98,085	98,085
Insurance						
528210 Public Official Bonds	100	100	100	100	100	100
Insurance Total	100	100	100	100	100	100
Miscellaneous						
529110 Mileage Reimbursement	421	261	500	500	500	500
529130 Meals	252	92	400	400	400	400
529140 Lodging	1,035	638	2,000	2,000	2,000	2,000
529210 Meetings	87	0	200	200	200	200
529220 Conferences	1,378	1,422	2,000	2,000	2,000	2,000
529230 Training	575	0	1,200	1,200	1,200	1,200
529300 Dues and Memberships	1,607	1,638	2,400	2,400	2,400	2,400
529650 Pre Employment Costs	112	360	400	400	400	400
529740 Fairs and Shows	306	0	0	0	0	0
529860 Permits	20	0	20	20	20	20
Miscellaneous Total	5,793	4,411	9,120	9,120	9,120	9,120
Materials and Services Total	**197,025**	**214,043**	**274,748**	**367,684**	**367,684**	**367,684**
Administrative Charges						
611100 County Admin Allocation	8,451	12,291	15,526	18,689	18,689	18,689
611200 BS Admin Allocation	0	3,392	3,292	4,473	4,473	4,473
611230 Courier Allocation	560	580	606	726	726	726
611250 Risk Management Allocation	967	1,543	2,419	3,216	3,216	3,216
611260 Human Resources Allocation	13,472	17,626	21,005	24,353	24,353	24,353
611300 Legal Services Allocation	2,881	3,413	7,803	16,051	16,051	16,051
611400 Information Tech Allocation	36,839	51,204	40,750	66,990	66,990	66,990
611410 FIMS Allocation	6,602	9,380	20,673	27,571	27,571	27,571
611420 Telecommunications Allocation	10,701	9,923	3,465	19,062	19,062	19,062
611430 Technology Solution Allocation	40,827	16,395	0	0	0	0
611600 Finance Allocation	20,376	19,144	22,854	26,553	26,553	26,553
611800 MCBEE Allocation	5,489	7,317	10,115	10,804	10,804	10,804
612100 IT Equipment Use Charges	3,026	12,612	0	0	0	0
614100 Liability Insurance Allocation	2,700	7,500	11,500	21,054	21,054	21,054
614200 WC Insurance Allocation	1,800	5,196	5,900	4,531	4,531	4,531
Administrative Charges Total	**154,691**	**177,516**	**165,908**	**244,073**	**244,073**	**244,073**
General Fund Total	**1,084,195**	**1,235,065**	**1,480,565**	**1,834,945**	**1,834,945**	**1,834,945**
Justice Court Grand Total	1,084,195	1,235,065	1,480,565	1,834,945	1,834,945	1,834,945

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JUVENILE



MISSION STATEMENT

Improve public safety by working with parents, guardians, youth and the community, to provide youth accountability, and opportunities for positive change.

GOALS AND OBJECTIVES

Goal 1 Create positive, lasting change in the lives of youth referred to the Juvenile Department by equipping them with skills to engage in pro-social activities, regulate emotions, solve problems, and make positive decisions. Ensure all programming options and decisions are aligned with and support this goal.

- Objective 1 Identify and implement evidence-based and promising practices that provide both pre-transition preparation and post-transition support to increase long-term youth success.
- Objective 2 Seek opportunities to strengthen the existing culture of support through increased use of department-wide communication, shared activities, and external training resources. Continue building a unified culture that prioritizes positive outcomes for both youth and staff, while respecting the distinct roles of individual programs. Foster an environment rooted in safety, collaboration, and mutual support.
- Objective 3 Ensure that all resources implemented over the last year are accessible, accurate, and clearly communicated, allowing families to obtain essential information at their initial point of contact. Maintain a commitment to equitable access by identifying barriers and partnering with families to address and eliminate them.
- Objective 4 Continue to provide and seek out additional resources for homeless youth and find ways for them to connect with the resources in a safe and supportive manner.

Goal 2 Ensure equitable access and fair treatment of all youth and staff.

- Objective 1 Strengthen collaboration with both long-standing and new community partners to align goals, share resources, and coordinate strategies that support youth and families.
- Objective 2 Expand initiatives focused on early identification of youth at elevated risk for violent behavior and enhance community understanding of the Juvenile Department's impact in building safer communities. Invest in and support group-based interventions that educate youth on the consequences of gang involvement, promote positive alternatives, and assist youth in successfully transitioning away from gang-related activity.
- Objective 3 Promote solution-oriented approaches and actionable recommendations that advance equity, reduce disparities, and improve outcomes for all youth and families.

Goal 3 Expand the ways that data is utilized to create program efficiencies and become more cost productive in focusing on current and future resource and program offerings for youth.

Objective 1 Utilize the feedback from the youth focus subcommittee to learn about the effectiveness of juvenile department programs and resources and identify areas for growth to create more effective opportunities for youth success.

Objective 2 Continue to pursue grants with a focus on violence reduction and support of community based programs for early invention with youth both at initial involvement and prior to engaging in the juvenile system.

Objective 3 Explore data trends in all areas of Marion county to identify areas that have elevated crime rates and identify lacking resources in those areas and focus available services and outside department resources to reduce the negative trends.

Objective 4 Monitor and evaluate youth outcomes following transition, using data to inform continuous improvement and guide future program and resource decisions.

Objective 5 Develop and maintain partnerships with community-based providers that offer transitional and post-release services aligned with youth needs.

DEPARTMENT OVERVIEW

The Juvenile Department plays a vital role in promoting accountability, providing effective interventions, and fostering positive pro-social skill development for youth and families. The department's overarching goal is to reduce community risk and enhance public safety through prevention and intervention efforts grounded in a strength-based approach. These efforts address high-risk youth behaviors, acknowledge the impact on victims and the community, and work to prevent further escalation within the juvenile justice system.

The department offers a comprehensive continuum of care through a range of internal programs, serving youth at various levels of involvement. Referrals may be addressed informally through diversion programs or formally through probation. Youth are referred to the department after allegedly committing a criminal offense, either through mailed referrals or direct placement into Detention by law enforcement for more serious offenses. Youth between the ages of 9 and 13 may also be referred to the Family Support Program for early intervention services through community or guardian referrals.

Whether youth are placed in Detention or supervised in the community by Probation Officers, the department utilizes evidence-based practices that are informed by adolescent development and an understanding of adverse childhood experiences. Once jurisdiction is established, Probation assumes case management responsibilities, ensuring a comprehensive plan that supports accountability, addresses identified risk factors, strengthens protective factors, builds skills, and promotes positive community reintegration.

Juvenile Department services include Family Support Services, Counseling Services, Education Advocate Services, the Guaranteed Attendance Program, and Alternative Programs. Alternative Programs provide opportunities for youth to complete community service hours and earn restitution dollars, further supporting accountability and community restoration.

RESOURCE AND REQUIREMENT SUMMARY

Juvenile	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 ADOPTED	+/- %
RESOURCES					
Intergovernmental Federal	323,315	221,882	204,000	286,035	40.2%
Intergovernmental State	1,343,492	1,317,700	1,387,154	1,365,634	-1.6%
Charges for Services	1,035,822	1,390,006	3,169,738	3,436,209	8.4%
Interest	13,235	18,245	16,200	13,600	-16.0%
Other Revenues	7,857	7,600	8,200	8,200	0.0%
General Fund Transfers	14,979,974	16,237,327	18,101,282	18,797,800	3.8%
Other Fund Transfers	291,381	218,908	249,367	265,848	6.6%
Net Working Capital	1,540,479	1,509,279	1,246,281	1,270,226	1.9%
TOTAL RESOURCES	**19,535,555**	**20,920,946**	**24,382,222**	**25,443,552**	**4.4%**
REQUIREMENTS					
Personnel Services					
Salaries and Wages	8,900,490	9,717,181	11,283,294	11,710,621	3.8%
Fringe Benefits	5,301,212	5,832,208	7,357,802	7,525,752	2.3%
Total Personnel Services	**14,201,702**	**15,549,389**	**18,641,096**	**19,236,373**	**3.2%**
Materials and Services					
Supplies	330,545	345,695	555,533	556,373	0.2%
Materials	149,132	196,213	237,781	262,800	10.5%
Communications	79,289	51,123	56,650	124,432	119.7%
Utilities	224,505	239,420	236,741	259,876	9.8%
Contracted Services	672,022	417,138	576,010	566,869	-1.6%
Repairs and Maintenance	77,820	77,090	128,342	109,289	-14.8%
Rentals	74,435	87,911	86,226	95,047	10.2%
Insurance	7,817	20,111	20,100	26,476	31.7%
Miscellaneous	142,720	158,265	172,559	169,557	-1.7%
Total Materials and Services	**1,758,286**	**1,592,967**	**2,069,942**	**2,170,719**	**4.9%**
Administrative Charges	2,056,709	2,446,434	2,760,815	3,037,807	10.0%
Capital Outlay	9,580	85,874	21,597	68,247	216.0%
Transfers Out	0	0	76,881	68,600	-10.8%
Contingency	0	0	495,618	517,049	4.3%
Reserve for Future Expenditure	0	0	316,273	344,757	9.0%
TOTAL REQUIREMENTS	**18,026,276**	**19,674,665**	**24,382,222**	**25,443,552**	**4.4%**
FTE	113.75	115.75	120.50	120.50	0.0%

FUNDS

Fund Name	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 ADOPTED	% of Total
RESOURCES					
FND 100 General Fund	14,979,997	16,237,327	18,101,282	18,797,800	73.9%
FND 125 Juvenile Grants	4,555,558	4,683,619	6,280,940	6,645,752	26.1%
TOTAL RESOURCES	**19,535,555**	**20,920,946**	**24,382,222**	**25,443,552**	**100.0%**
REQUIREMENTS					
FND 100 General Fund	14,979,997	16,237,327	18,101,282	18,797,800	73.9%
FND 125 Juvenile Grants	3,046,279	3,437,338	6,280,940	6,645,752	26.1%
TOTAL REQUIREMENTS	**18,026,276**	**19,674,665**	**24,382,222**	**25,443,552**	**100.0%**

PROGRAMS

	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 ADOPTED	+/- %
RESOURCES					
Juvenile Case Management	4,987,818	5,182,219	5,971,466	6,103,777	2.2%
Juvenile Youth Services	10,564,797	11,009,014	13,844,501	14,563,620	5.2%
Juvenile Counseling	1,349,712	1,197,632	1,022,476	971,392	-5.0%
JU Administration	2,633,228	3,532,081	3,543,779	3,804,763	7.4%
TOTAL RESOURCES	**19,535,555**	**20,920,946**	**24,382,222**	**25,443,552**	**4.4%**
REQUIREMENTS					
Juvenile Case Management	4,979,976	5,174,554	5,971,466	6,103,777	2.2%
Juvenile Youth Services	9,944,953	10,525,849	13,844,501	14,563,620	5.2%
Juvenile Counseling	647,406	692,392	1,022,476	971,392	-5.0%
JU Administration	2,453,940	3,281,869	3,543,779	3,804,763	7.4%
TOTAL REQUIREMENTS	**18,026,276**	**19,674,665**	**24,382,222**	**25,443,552**	**4.4%**

Juvenile Case Management Program

- Juvenile Crime Prevention Family Support Program provides a voluntary early intervention service for youth nine to thirteen within the context of working with the youth and their families. Youth are referred by school personnel, law enforcement, social service agencies, or self-referred by families. The program works to support the family system and relationships to prevent or minimize involvement in the juvenile justice system. As an added focus the program has a special focus on supporting youth, families and sobriety.
- Families are supported in family function and relationships, holding youth accountable, providing appropriate structure, limit setting, consequences and rewards, and assistance in accessing treatment resources for family counseling, substance abuse, and mental health issues, as necessary.
- Police referrals alleging law violation or criminal offenses are assessed by Juvenile Probation Officers using a validated risk assessment to determine the level of intervention, supervision, and support required to reduce risk factors and enhance positive attitudes, values, beliefs, and behaviors. A case plan is developed with the youth and family to create a road map of goals and actions within the risk domains of substance abuse, family functioning, education, negative peer associations, and attitudes, values, and beliefs. Case plans focus on engaging youth with resources that will help them to create crime free lives.
- Probation Officers hold youth accountable, support victim rights, and enforce payment of restitution. Behavior change is facilitated through the use of evidence-based, promising practices, or effective interventions that develop skills and personal responsibility while considering trauma experiences and adolescent development.
- The basis of probation in Marion County is the use of Effective Practices in Community Supervision (EPICS) which challenges attitudes, values, and beliefs and facilitates problem solving, decision making, and emotional regulation.
- Education Advocates engage youth in the Juvenile Department's Education Program by advocating for appropriate education accommodations, providing support, skill building, and services for credit recovery; thereby improving attendance, behavior, grades, and overall educational success.

Program Summary

Juvenile — Program: Juvenile Case Management

	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 ADOPTED	+/- %
RESOURCES					
Intergovernmental Federal	57,759	0	0	0	n.a.
Intergovernmental State	303,245	283,916	271,024	284,621	5.0%
Charges for Services	134,874	236,986	150,420	146,653	-2.5%
General Fund Transfers	4,337,885	4,456,722	5,366,066	5,463,485	1.8%
Other Fund Transfers	143,739	196,753	176,292	200,898	14.0%
Net Working Capital	10,317	7,842	7,664	8,120	5.9%
TOTAL RESOURCES	**4,987,818**	**5,182,219**	**5,971,466**	**6,103,777**	**2.2%**
REQUIREMENTS					
Personnel Services	4,248,060	4,325,951	5,098,922	5,149,158	1.0%
Materials and Services	151,622	183,912	183,884	225,439	22.6%
Administrative Charges	580,295	664,691	688,660	729,180	5.9%
TOTAL REQUIREMENTS	**4,979,976**	**5,174,554**	**5,971,466**	**6,103,777**	**2.2%**
FTE	34.10	34.60	33.60	33.60	0.0%

FTE By Position Title By Program

Program: Juvenile Case Management	
Position Title	**FTE**
Education Services Advocate	2.00

Program: Juvenile Case Management	
Position Title	**FTE**
Education Services Advocate (Bilingual)	2.00
Family Support Specialist	1.00
Family Support Specialist (Bilingual)	2.00
Juvenile Probation Case Aide (Bilingual)	1.00
Juvenile Probation Officer	12.00
Juvenile Probation Officer (Bilingual)	9.00
Juvenile Program Supervisor	2.60
Office Specialist 2	1.00
Office Specialist 2 (Bilingual)	1.00
Program Juvenile Case Management FTE Total:	**33.60**

FTE Changes

There are no changes in FTE.

Juvenile Case Management Program Budget Justification

RESOURCES

The slight increase in Intergovernmental State Revenue is due to slightly higher revenue budgeted in year two of the biennium for Juvenile Crime Prevention Funds from Oregon Department of Education.

General Fund Transfers increased due to a new contract for services for monitoring of youth on probation through an electronic cellphone application.

REQUIREMENTS

Personnel Services increased due to normal step increases, cost of living adjustments, and related fringe benefit increases.

Materials and Services increased due to a new contract for services for increased communication, supervision, and tracking of youth on probation through an electronic cellphone application.

Administrative Charges increased due to additional FTE added in the prior year, which significantly increased the Administrative Charges assessment to the Juvenile Grants Fund.

Juvenile Youth Services Program

- The fifty-two-bed detention facility provides secure custody for youth accused of acts which, if committed by adults, would constitute a crime. Youth who can be detained are pre-adjudicated and pose a public safety risk, are at risk to not appear for court appearances, are charged with a Measure 11 offense, or youth post adjudication serving a sanction for violation of a condition of court-ordered probation supervision.
- Detention provides a structured environment that emphasizes personal responsibility through modeling, teaching, and providing opportunities to practice skills for effective communication, problem solving, emotional regulation, and decision making.
- Guaranteed Attendance Program (GAP) is a ninety-day voluntary residential shelter care program that serves as an alternative to detention, diversion from placement in a youth correctional or residential treatment facility, and temporary out-of-home placement while appropriate placements are considered.
- GAP utilizes and teaches youth the Dialectical Behavioral Therapy (DBT) model of behavior change, and case managers teach these same skills to their parents.
- Alternative Programs is an extensive work program providing an opportunity for youth to earn and pay restitution owed to victims, complete community service obligations, and gain employment and trade skill competencies.
- Through partnerships with the community, supervised work crews fulfill contracts with city, state, and county agencies. Additionally, on campus, metal and wood products are manufactured and sold at the Fresh Start Market. This market is a coffee, soup, and sandwich business run by youth who are learning customer service, barista skills, food preparation, and cash handling.

Program Summary

Juvenile — Program: Juvenile Youth Services

	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 ADOPTED	+/- %
RESOURCES					
Intergovernmental Federal	226,113	0	0	0	n.a.
Intergovernmental State	972,218	943,560	1,011,130	997,275	-1.4%
Charges for Services	900,947	1,153,020	3,019,318	3,289,556	9.0%
Other Revenues	(189)	(21)	0	0	n.a.
General Fund Transfers	7,833,448	8,123,790	9,029,621	9,437,177	4.5%
Other Fund Transfers	146,478	168,821	301,268	144,524	-52.0%
Net Working Capital	485,783	619,844	483,164	695,088	43.9%
TOTAL RESOURCES	**10,564,797**	**11,009,014**	**13,844,501**	**14,563,620**	**5.2%**
REQUIREMENTS					
Personnel Services	7,803,746	8,472,533	10,561,400	11,077,817	4.9%
Materials and Services	1,068,913	757,315	1,040,418	1,144,175	10.0%
Administrative Charges	1,062,715	1,210,126	1,532,348	1,701,794	11.1%
Capital Outlay	9,580	85,874	21,597	68,247	216.0%
Transfers Out	0	0	55,000	55,000	0.0%
Contingency	0	0	495,618	237,291	-52.1%
Reserve for Future Expenditure	0	0	138,120	279,296	102.2%
TOTAL REQUIREMENTS	**9,944,953**	**10,525,849**	**13,844,501**	**14,563,620**	**5.2%**
FTE	59.25	61.25	69.00	69.00	0.0%

FTE By Position Title By Program

Program: Juvenile Youth Services	
Position Title	**FTE**
Alternative Program Worker 2	8.50
Alternative Program Worker 2 (Bilingual)	1.00
Alternative Program Worker 3	6.00
Alternative Program Worker 3 (Bilingual)	1.00
GAP Case Manager	1.00
GAP Case Manager (Bilingual)	1.00
Juvenile Detention Manager	1.00
Juvenile Group Worker	28.50
Juvenile Group Worker (Bilingual)	5.00
Juvenile Group Worker (MSR)	3.00
Juvenile Group Worker (MSR) (Bilingual)	1.00
Juvenile Group Worker Sr (Bilingual)	2.00
Juvenile Program Asst Supervisor	3.00
Juvenile Program Supervisor	2.00
Management Analyst 1	1.00
Office Specialist 2 (Bilingual)	2.00
Office Specialist 3	1.00
Public Health Nurse	1.00
Program Juvenile Youth Services FTE Total:	**69.00**

- In addition to the above there are 9.50 FTE temporary positions.

FTE Changes

There are no changes in FTE.

Juvenile Youth Services Program Budget Justification

RESOURCES

Intergovernmental State revenue decreased slightly due to reduced funds available in year two of the biennium for Juvenile Crime Prevention Basic and Diversion funds.

The increase to Charges for Services is due to a new contract with Clackamas County Juvenile Department to place Clackamas Youth in Marion County Juvenile Department's Guaranteed Attendance Program.

General Fund Transfers increased due to normal step and fringe benefit increases in personnel, and a significant increase in Administrative Charges assessed to the department.

The decrease in Other Fund Transfers is due to reduced Criminal Justice Assessment dollars transferred to Juvenile Youth Services Program to cover personnel costs.

The increase in Net Working Capital (NWC) is due to carryover from the prior year resulting from contracts with Clackamas and Washington County Juvenile Departments for dedicated detention beds.

REQUIREMENTS

Personnel Services increased due to normal step increases, cost of living adjustments, and related fringe benefit increases.

Materials and Services increased primarily due to increases in Microsoft 365 and LERP cycle replacement costs, and the addition of Oracle Fusion costs assessed to the Juvenile Grants Fund.

Administrative Charges increased significantly due to additional FTE added in the prior year in the Juvenile Grants Fund, and reallocation of administrative charges from other programs.

Capital Outlay increased due to one-time Capital Improvement (CIP) Projects in Alternative Programs: to place concrete pads in the woodlot, and the purchase of a metal CNC water table that will reduce air particles in the work area, and benefit the health and safety of youth and employees in the program.

Contingency decreased due to reallocation of resources to Reserve for Future Expenditure.

Juvenile Counseling Program

- Counselors provide mental health and suicide/self-harm screening for all youth in Detention.
- Provide counseling and mental health crisis services for youth in Detention and consultation with staff and Probation Officers to create interventions and programming to enhance well-being and safety.
- Provide coordination with community agencies providing mental health support and services to assist Probation Officers to develop placements and supports for youth with significant mental health needs.
- Provide individual, group, and family counseling for probation clients in the community and detention who are unable to access community-based treatment, as workload allows.

Program Summary

Juvenile — Program: Juvenile Counseling

	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 ADOPTED	+/- %
RESOURCES					
Intergovernmental Federal	39,443	221,882	204,000	286,035	40.2%
General Fund Transfers	553,931	560,526	641,336	674,082	5.1%
Other Fund Transfers	(128,703)	(287,082)	(328,100)	(260,961)	-20.5%
Net Working Capital	885,042	702,306	505,240	272,236	-46.1%
TOTAL RESOURCES	**1,349,712**	**1,197,632**	**1,022,476**	**971,392**	**-5.0%**
REQUIREMENTS					
Personnel Services	469,287	471,681	765,353	689,034	-10.0%
Materials and Services	71,262	74,754	107,241	101,949	-4.9%
Administrative Charges	106,856	145,957	104,522	114,948	10.0%
Reserve for Future Expenditure	0	0	45,360	65,461	44.3%
TOTAL REQUIREMENTS	**647,406**	**692,392**	**1,022,476**	**971,392**	**-5.0%**
FTE	5.90	5.50	4.50	4.50	0.0%

FTE By Position Title By Program

Program: Juvenile Counseling	
Position Title	**FTE**
Family Intervention Therapist	1.00
Juvenile Program Supervisor	0.50
Mental Health Spec 2	1.00
Mental Health Spec 2 (Bilingual)	1.00
Mental Health Specialist, Licensed (Bilingual)	1.00
Program Juvenile Counseling FTE Total:	**4.50**

FTE Changes

There are no changes in FTE.

Juvenile Counseling Program Budget Justification

RESOURCES

Intergovernmental Federal Revenue increased due to higher estimated revenue from Title IV-E grant funds. General Fund Transfers increased slightly due to increased personnel costs from normal step increases and related fringe costs for positions costed to the General Fund. Other Fund Transfers decreased due to a reduction in estimated Title IV-E funds needed to cover personnel costs in Juvenile Youth Services Program. Net Working Capital decreased due to significantly reduced carryover from the prior fiscal year from Title IV-E Revenue.

REQUIREMENTS

Personnel Services decreased due to the elimination of one position in the Juvenile Counseling Program due to reduced Net Working Capital available from the prior fiscal year, reallocation of resources to cover personnel costs in the Juvenile Youth Services Program, and an increase to Administrative Charges allocated to the Juvenile Grants Fund.

The increase to Reserve for Future Expenditure is due to savings in personnel costs.

JU Administration Program

- Establish department vision, goals and objectives, provide leadership, and facilitate training and accountability for effective delivery of services that reduce juvenile risk factors and increase strengths, assets, and skill development for positive youth outcomes.
- Collect and analyze data for evaluation of service delivery, to make policy decisions, and for program and intervention changes to achieve desired outcomes.
- Responsibly manage and account for the department fiscal revenue and expenditures.
- Receive, process, and maintain records in compliance with Oregon Revised Statutes.
- Provide reception and clerical support to customers and all department staff.

Program Summary

Juvenile — Program: JU Administration

	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 ADOPTED	+/- %
RESOURCES					
Intergovernmental State	68,030	90,223	105,000	83,738	-20.2%
Interest	13,235	18,245	16,200	13,600	-16.0%
Other Revenues	8,047	7,621	8,200	8,200	0.0%
General Fund Transfers	2,254,711	3,096,289	3,064,259	3,223,056	5.2%
Other Fund Transfers	129,868	140,416	99,907	181,387	81.6%
Net Working Capital	159,338	179,287	250,213	294,782	17.8%
TOTAL RESOURCES	**2,633,228**	**3,532,081**	**3,543,779**	**3,804,763**	**7.4%**
REQUIREMENTS					
Personnel Services	1,680,609	2,279,224	2,215,421	2,320,364	4.7%
Materials and Services	466,489	576,985	738,399	699,156	-5.3%
Administrative Charges	306,843	425,660	435,285	491,885	13.0%
Transfers Out	0	0	21,881	13,600	-37.8%
Contingency	0	0	0	279,758	n.a.
Reserve for Future Expenditure	0	0	132,793	0	-100.0%
TOTAL REQUIREMENTS	**2,453,940**	**3,281,869**	**3,543,779**	**3,804,763**	**7.4%**
FTE	14.50	14.40	13.40	13.40	0.0%

FTE By Position Title By Program

Program: JU Administration	
Position Title	**FTE**
Accounting Specialist	1.00
Administrative Services Manager	1.00
Contracts Specialist	1.00
Juvenile Dept Director	1.00
Juvenile Deputy Director	1.00
Juvenile Program Supervisor	0.90
LPN	1.00
Management Analyst 1	1.00
Management Analyst 2	1.00
Office Manager	1.00

Program: JU Administration	
Position Title	**FTE**
Office Specialist 2	0.50
Public Health Nurse	1.00
Records Specialist	2.00
Program JU Administration FTE Total:	**13.40**

FTE Changes

There are no changes in FTE.

JU Administration Program Budget Justification

RESOURCES

Intergovernmental State Revenue decreased due to lower estimated revenue from Oregon Youth Authority (OYA) for Juvenile Expunctions based on prior year actuals and current year projections.

General Fund Transfers increased due to normal step and related fringe benefit increases and a significant increase in Administrative Charges allocated to the department.

Other Fund Transfers increase includes $13,600 from the newly established countywide Interest Investment Fund.

Net Working Capital increased due to estimated carryover from Juvenile Expunctions and Investment Income from the prior year.

REQUIREMENTS

Personnel Services increased due to normal step increases, cost of living adjustments, and related fringe benefit increases.

Materials and Services decreased slightly due to reallocation of resources from Juvenile Administration to other programs.

Administrative Charges increased due to additional FTE added in the prior year, which significantly increased the Administrative Charges assessment to the Juvenile Grants Fund.

Transfers out decreased due to a one-time transfer from the Juvenile Grants Fund to the Capital Improvement Projects Fund for a Capital Improvement Project at Juvenile Counseling House completed in the prior fiscal year. A Transfers Out of $13,600 is included to transfer unrestricted interest earnings to the county's newly established Interest Investment Fund, with the offsetting transfer in amount noted in Resources resulting in no net budgetary impact to this Program.

Contingency increased due to an increase in estimated Net Working Capital from Interest Income and Juvenile Expunction funds from OYA, and reallocation of resources from Reserve for Future Expenditure to Contingency.

KEY DEPARTMENT ACCOMPLISHMENTS

- The Department contracted with a consultant to offer youth empowerment groups using Street Smarts curriculum for probation youth that are gang affected. Successful graduations include youth writing statements of change and publicly identifying their intentions to remove themselves from violence.
- Probation staff increased communication, supervision, and tracking with youth by contracting with a company that utilizes a less invasive, more efficient, and highly technological cellphone application. The app assists with automatic appointment reminders, after hours pre-loaded engagement questions, alerts for contact with other probationers on the app, identifies risk of high impairment, and provides facial recognition.
- The Research, Data, and Evaluation Unit (RDE) concluded oversight and data collection for the Youth Development Oregon Youth Violence and Gang Prevention two-year grant in collaboration with HYB Counseling, which provided 34 unique youth with almost 750 hours of cognitive behavioral and narrative therapy services, as well as pro-social outings and skills building.
- The department celebrated 18 graduations and GED accomplishments over the last and current school year. The Education Advocates supported sixty-one youth in credit-bearing programs, with youth earning over 350 credits during the last school year.
- Alternative Programs is partnering with the Oregon Department of Forestry as a resource to destroy ash trees affected by the emerald ash borer beetle utilizing equipment that will eliminate any infestation in the wood and allow it to be marketable to the public.
- The department entered into a contract and partnership with Washington County Juvenile Department to house Washington County youth, resulting in the opening of the Alpha Living Unit in detention, the addition of staff positions, and increased greater overall capacity.
- With the addition of line staff and senior group workers, the number of evidence-based groups led by detention staff increased by 700%, while simultaneously the use of room lock as a sanction for youth violation of program rules and aggressive behaviors was reduced.
- The Guaranteed Attendance Program (GAP) has had 32 out of 59 youth complete the program successfully in the last year, in addition to managing an increasingly larger and more difficult milieu, while not having a single significant incident that resulted in a youth being restrained or a staff being hurt.

KEY INDICATORS

1: Juvenile Referral Data

Definition and Purpose

Law enforcement refer youth to the department by a police report. Each police report may contain allegations that a youth was involved in one or more crimes. A youth may be referred to the department in more than one police report over time. Unduplicated youth count is the number of individual youth referred. Referral count is how many police reports were received. Total allegations are the number of crimes contained in all of the police reports received.

Law enforcement can refer youth for felony and misdemeanor crimes and violations as defined in Oregon Statute, violation of local ordinances, or for status offenses such as runaway and beyond parental control.

Significance

Referral data provides the context for practice, resources, and policy decisions. It provides information on how many youth are referred and at what frequency.

This indicator supports Marion County Strategic Goal #1: Pursue a safe and secure community by protecting the people, property, and economy of Marion County. Increased capacity in programs and services that help keep youth out of trouble will also be needed as well as a continuum of services for juvenile offenders that offer the chance of rehabilitation and keep these youth out of the corrections system. Communities also need to encourage and promote healthy lifestyles and provide healthy, drug-free alternatives, and affordable activities for residents of all ages through increasing public education and awareness.

Data Units Calendar Year

Oregon utilizes the statewide Juvenile Justice Information System (JJIS) as the database for juvenile justice information.

Total Allegations:

CY 2023 Actual	CY 2024 Actual	CY 2025 Actual	CY 2026 Estimate	CY 2027 Estimate
2,211	2,260	1,933	1,908	1,860

Referral Count:

CY 2023 Actual	CY 2024 Actual	CY 2025 Actual	CY 2026 Estimate	CY 2027 Estimate
1,247	1,120	942	885	782

Unduplicated Youth Count:

CY 2023 Actual	CY 2024 Actual	CY 2025 Actual	CY 2026 Estimate	CY 2027 Estimate
840	773	659	622	555

Youth Supervised by Juvenile Department: Diversion/Informal Sanctions:

CY 2023 Actual	CY 2024 Actual	CY 2025 Actual	CY 2026 Estimate	CY 2027 Estimate
340	425	227	225	221

Youth Supervised by Juvenile Department: Formal Accountability Agreement:

CY 2023 Actual	CY 2024 Actual	CY 2025 Actual	CY 2026 Estimate	CY 2027 Estimate
172	118	68	56	39

Youth Supervised by Juvenile Department: Probation:

CY 2023 Actual	CY 2024 Actual	CY 2025 Actual	CY 2026 Estimate	CY 2027 Estimate
395	421	430	418	394

Explanation of Trends and Changes

Juvenile referral activity continues to reflect broader community and system-level patterns, with moderate shifts evident across the six-year period. Following elevated levels in CY 2023 and CY 2024, CY 2025 shows a clear decline in total allegations, referral counts, and unduplicated youth. Updated estimates for CY 2026 and CY 2027 project a continued, gradual reduction. Despite this recent downward movement, the overall six-year trend reflects only a modest decline rather than a sharp or sustained contraction in referral activity.

The influence of the COVID-19 pandemic-previously a significant driver of referral fluctuations-has largely transitioned into a historical reference point. Current figures increasingly resemble pre-pandemic volumes, suggesting a stabilization of referral patterns among schools, law enforcement, and community partners. The higher levels observed in CY 2023 and CY 2024 likely represent a temporary post-pandemic normalization period rather than a new baseline for juvenile referrals.

While fewer youth are entering the system overall, staff continue to observe a shift in the nature of allegations. More serious and violent allegations appear to make up a larger share of the smaller referral pool. This trend indicates that declining volume does not necessarily equate to reduced system impact, as youth entering the system may present higher levels of risk, complexity, and service needs.

Supervision data align with these trends. Diversion and informal sanction cases declined in CY 2025 and are projected to remain relatively stable through CY 2027, consistent with reduced referral volume. Formal Accountability Agreements show a continued downward trajectory, reflecting both fewer referrals and more selective use of this supervision pathway. Probation caseloads remained comparatively stable in CY 2025 and are expected to decline modestly over the next two years; however, the increasing severity of allegations among probation youth may result in sustained or increased workload intensity despite lower overall counts.

Overall, the six-year trend suggests a system experiencing mild downward pressure in referral volume alongside increasing complexity among referred youth. These dynamics reinforce the importance of targeted interventions, ongoing collaboration with referral partners, and continued reliance on evidence-based assessment and supervision practices to ensure appropriate responses to youth entering the juvenile justice system.

2: Recidivism

Definition and Purpose

As a measure of public safety, recidivism is defined as a new criminal referral within twelve months. A criminal referral is a law enforcement report to a juvenile department alleging one or more felonies or misdemeanors.

Significance

The Juvenile Department assesses the public safety risk of referred youth, and then targets programs, services, and interventions to reduce criminogenic risk factors. The desired outcome is a reduction in criminal activity and increase in public safety. This is the most significant outcome measure of the Juvenile Department.

This indicator supports Marion County Strategic Goal #1: Pursue a safe and secure community by protecting the people, property, and economy of Marion County.

Data Units Calendar Year

Oregon utilizes the statewide Juvenile Justice Information System (JJIS) as the database for juvenile justice information. The Oregon Youth Authority publishes reports from the database including Juvenile Recidivism All Juvenile Offenders By County. The following data is Marion County recidivism data by youth.

Number of juveniles:

CY 2022 Actual	CY 2023 Actual	CY 2024 Actual	CY 2025 Actual	CY 2026 Estimate
572	750	704	697 (Estimate)	689

No subsequent referrals:

CY 2022 Actual	CY 2023 Actual	CY 2024 Actual	CY 2025 Actual	CY 2026 Estimate
414 - 72.4%	524 - 69.9%	496 - 70.5%	489 - 70.2% (Estimate)	483 - 70.1%

Subsequent referrals:

CY 2022 Actual	CY 2023 Actual	CY 2024 Actual	CY 2025 Actual	CY 2026 Estimate
158 - 27.6%	226 - 30.1%	208 - 29.5%	208 - 28.8% (Estimate)	208 - 29.9%

Number of Juveniles ended probation:

CY 2022 Actual	CY 2023 Actual	CY 2024 Actual	CY 2025 Actual	CY 2026 Estimate
120	148	205	213 (Estimate)	222

Juveniles ended probation no subsequent referrals:

CY 2022 Actual	CY 2023 Actual	CY 2024 Actual	CY 2025 Actual	CY 2026 Estimate
115 - 95.8%	138 - 93.2%	187 - 91.2%	195 (Estimate)	203

Juveniles ended probation subsequent referrals:

CY 2022 Actual	CY 2023 Actual	CY 2024 Actual	CY 2025 Actual	CY 2026 Estimate
5 - 4.2%	10 - 6.8%	18 - 8.8%	21 (Estimate)	25

Explanation of Trends and Changes

Recidivism trends over the past several years indicate a system that has largely stabilized following the disruptions associated with the COVID-19 period. While pandemic-era conditions once contributed to greater variability in youth behavior and system involvement, those impacts now function primarily as historical context. Current recidivism outcomes closely mirror pre-COVID patterns, suggesting a return to more typical levels of activity across referral sources, supervision practices, and community conditions.

The number of juveniles included in recidivism calculations peaked in CY 2023 at 750 and declined slightly in CY 2024 to 704, with modest decreases projected in CY 2025 and CY 2026. Despite these changes in cohort size, the proportion of youth who receive no subsequent referrals has remained highly consistent. Across the six-year period, approximately 70 percent of youth experience no new referrals during the measurement period. This stability, even as the total number of youths fluctuates, reflects consistent system performance and the ongoing effectiveness of screening, case planning, and service delivery in limiting repeated system involvement for most of the youth.

Correspondingly, the share of youth with at least one subsequent referral has increased modestly over time, rising from 26.6 percent in CY 2021 to approximately 29-30 percent in more recent years. This gradual shift appears to reflect normal year-to-year variation rather than a systemic change in youth behavior or supervision outcomes. With COVID-19 related disruptions largely resolved, current recidivism patterns align with expected operational norms.

A notable refinement in this year's reporting is the continued application of a more focused methodology for probation-related outcomes. The final three measures now examine only youth who have completed probation services and track whether they receive referrals within 12 months following the end of supervision. This approach provides a clearer assessment of probation's longer-term impact by separating post-supervision behavior from activity occurring while youth are still under structured oversight.

Using this methodology, outcomes for probation completers remain consistently strong. Across the reporting period, more than 90 percent of youth who end probation services receive no subsequent referrals within the following 12 months. CY 2024 results remain consistent with prior years and estimates for CY 2025 and CY 2026 project similar outcomes. These results underscore the sustained effectiveness of probation services, including individualized case planning, accountability measures, and evidence-based interventions designed to support successful transitions out of formal supervision.

Overall, the recidivism data reflects a system characterized by stability and predictable variation. While the size of the recidivism cohort has shifted modestly in recent years, outcome distributions remain steady. The refined post-probation reporting strengthens the department's ability to evaluate long-term youth outcomes and reinforces the importance of continued investment in targeted services, data-informed practices, and coordinated supports that promote lasting success beyond formal supervision.

3: Chronic Offender Recidivism

Definition and Purpose

Local, state, and national recidivism findings show that a smaller group of juvenile offenders commit a significant portion of crime. This group is referred to as "chronic offenders." The chronic offenders have three or more subsequent referrals.

Significance

Because chronic offenders have the highest rate of criminal activity, they have the greatest victim and community impact. Reducing the percent of chronic offenders, even by a small amount, significantly reduces crime in the community, victim impacts, and system costs.

This indicator supports Marion County Strategic Goal #1: Pursue a safe and secure community by protecting the people, property, and economy of Marion County.

Data Units Calendar Year

Oregon utilizes the statewide Juvenile Justice Information System (JJIS) as the database for juvenile justice information. The Oregon Youth Authority issues reports from the database including Juvenile Recidivism, All Juvenile Offenders By County, which includes chronic offender data.

Juveniles:

CY 2022 Actual	CY 2023 Actual	CY 2024 Actual	CY 2025 Actual	CY 2026 Estimate
572	750	704	730 (Estimate)	761

Chronic:

CY 2022 Actual	CY 2023 Actual	CY 2024 Actual	CY 2025 Actual	CY 2026 Estimate
36 - 6.3%	52 - 6.9%	46 - 6.5%	51 (Estimate)	56

Explanation of Trends and Changes

Chronic recidivism trends over the past several years indicate a system that is experiencing modest fluctuation while remaining stable within a relatively narrow range. Although the total number of juveniles included in the chronic recidivism cohort has increased-from 572 in CY 2022 to 704 in CY 2024, with further growth projected in CY 2025 and CY 2026-the proportion of youth classified as chronic recidivists has remained largely consistent. Across the most recent actual years, chronic recidivism rates have ranged between approximately 6.3 percent and 6.9 percent, demonstrating little overall variation despite changes in cohort size.

The increase in the number of youths identified as chronic recidivists in CY 2023 and the modest growth projected for CY 2025 and CY 2026 appear to be driven primarily by fluctuations in the overall juvenile population rather than a substantive change in underlying behavior patterns. While estimated counts show incremental increases, the rate of chronic recidivism remains within the historical range observed over the six-year period, suggesting continuity in both risk levels and system response.

These patterns underscore the ongoing presence of a relatively small but persistent subgroup of youth who experience repeated system involvement. While chronic recidivism does not represent a growing share of the overall population, the consistent size of this group highlights the continued need for focused, evidence-based strategies tailored to higher-risk youth. Early identification, intensive supervision, and targeted interventions remain critical components of efforts to reduce repeated referrals among this population.

Taken together, the chronic recidivism data reflects a system that is stable in overall performance yet faces a sustained need to address the complex challenges presented by chronic offenders. Continued emphasis on data-informed decision-making, individualized case planning, and coordinated support will remain essential to improving long-term outcomes for youth most at risk of continued system involvement.

4: Restitution Payments to Crime Victims

Definition and Purpose

Juveniles are required to compensate crime victims for the harm they have caused through monetary reimbursement of damage and loss. This accountability to victims is part of the court-ordered supervision process, and part of Formal Accountability Agreements for youth who agree to comply with specific conditions without the formal court process.

Significance

Oregon law requires the Juvenile Department to work with youth to pay court ordered restitution to victims in a timely manner. Payment of restitution holds the youth accountable for the harm they have caused and is of a high value to crime victims. This is a significant measure for victim satisfaction. Victims should expect and receive timely monetary compensation for harm caused to them or their property.

This indicator supports Marion County Strategic Goal #1: Pursue a safe and secure community by protecting the people, property, and economy of Marion County.

Data Units Calendar Year

Oregon utilizes the statewide Juvenile Justice Information System (JJIS) as the database for juvenile justice information. The Oregon Youth Authority issues reports from the database including restitution conditions fulfilled. In addition, the Juvenile Department utilizes Oregon eCourt Case Information (OECI) the State Court database, and our own internal tracking of restitution paid through the Alternatives Programs. Measuring both the amount of restitution paid through the department Alternatives Programs is important, as well as the amount of restitution ordered and the amount paid.

Number of Orders with restitution conditions closed in the calendar year - Ordered Amount less than $10,000:

CY 2023 Actual	CY 2024 Actual	CY 2025 Actual	CY 2026 Estimate	CY 2027 Estimate
83	58	61	62	63

Number of Orders with restitution conditions closed in the calendar year - Ordered Amount greater than $10,000:

CY 2023 Actual	CY 2024 Actual	CY 2025 Actual	CY 2026 Estimate	CY 2027 Estimate
2	0	0	0	0

Total initial restitution ordered on cases closed in the calendar year - Ordered Amount less than $10,000:

CY 2023 Actual	CY 2024 Actual	CY 2025 Actual	CY 2026 Estimate	CY 2027 Estimate
$141,140	$82,337	$61,011	$81,369	$87,828

Total initial restitution ordered on cases closed in the calendar year - Ordered Amount greater than $10,000:

CY 2023 Actual	CY 2024 Actual	CY 2025 Actual	CY 2026 Estimate	CY 2027 Estimate
$76,850	0	0	$63,927	$68,631

Dollars paid for closed restitution orders in the calendar year - Ordered Amount less than $10,000:

CY 2023 Actual	CY 2024 Actual	CY 2025 Actual	CY 2026 Estimate	CY 2027 Estimate
$94,146	$62,004	$48,389	$57,244	$61,765

Dollars paid for closed restitution orders in the calendar year - Ordered Amount greater than $10,000:

CY 2023 Actual	CY 2024 Actual	CY 2025 Actual	CY 2026 Estimate	CY 2027 Estimate
$8,887	0	0	$5,115	$5,876

Percentage of dollars paid of total restitution ordered in the calendar year - Amount less than $10,000:

CY 2023 Actual	CY 2024 Actual	CY 2025 Actual	CY 2026 Estimate	CY 2027 Estimate
66.7%	75.3%	79.3%	71.8%	72%

Percentage of dollars paid of total restitution ordered in the calendar year - Amount greater than $10,000:

CY 2023 Actual	CY 2024 Actual	CY 2025 Actual	CY 2026 Estimate	CY 2027 Estimate
11.6%	0.0%	0.0%	10.4%	11.9%

Dollars owed for closed restitution orders in the calendar year - Ordered Amount less than $10,000:

CY 2023 Actual	CY 2024 Actual	CY 2025 Actual	CY 2026 Estimate	CY 2027 Estimate
$46,994	$20,333	$12,622	$24,125	26,063

Dollars owed for closed restitution orders in the calendar year - Ordered Amount greater than $10,000:

CY 2023 Actual	CY 2024 Actual	CY 2025 Actual	CY 2026 Estimate	CY 2027 Estimate
$67,963	0	0	$58,812	$62,755

Number of closures with outstanding restitution in the calendar year - Ordered Amount less than $10,000:

CY 2023 Actual	CY 2024 Actual	CY 2025 Actual	CY 2026 Estimate	CY 2027 Estimate
23	10	5	9	16

Number of closures with outstanding restitution in the calendar year - Ordered Amount greater than $10,000:

CY 2023 Actual	CY 2024 Actual	CY 2025 Actual	CY 2026 Estimate	CY 2027 Estimate
2	0	0	0	0

Percentage of orders closed with full restitution paid in the calendar year - Ordered Amount less than $10,000:

CY 2023 Actual	CY 2024 Actual	CY 2025 Actual	CY 2026 Estimate	CY 2027 Estimate
72.3%	82.8%	91.8%	81.6%	79.7%

Percentage of orders closed with full restitution paid in the calendar year - Ordered Amount greater than $10,000:

CY 2022 Actual	CY 2023 Actual	CY 2024 Actual	CY 2025 Estimate	CY 2026 Estimate
0%	0%	0%	0%	0%

Amount of restitution earned and paid to victims through the Alternative Programs in the calendar year:

CY 2023 Actual	CY 2024 Actual	CY 2025 Actual	CY 2026 Estimate	CY 2027 Estimate
$16,235	$14,015	$10,609	$13,793	$13,108

Explanation of Trends and Changes

Reporting practices for restitution payments have been revised to streamline data collection, improve consistency, and more accurately reflect restitution outcomes for youth under Marion County Juvenile Department (MCJD) supervision. The updated approach focuses on standardizing how restitution orders and payments are tracked and reported, allowing for clearer interpretation of year-to-year changes and long-term trends.

The new charts incorporate restitution order data dating back to 2015, providing a comprehensive historical foundation. For trend and growth analysis, the charts visualize outcomes beginning in 2019, which are used to calculate a six-year growth rate and trend. This timeframe balances historical context with data reliability and supports more meaningful comparisons across reporting years.

By refining both the underlying data and how results are presented, the revised charts offer a clearer and more consistent picture of restitution activity over time. This approach strengthens the department's ability to assess restitution performance, communicate outcomes to stakeholders, and support informed budget and policy decisions moving forward.

The revised charts illustrate clear and consistent differences in restitution outcomes based on the size of the restitution order. Across the six-year trend period used for analysis, restitution orders under $10,000 account for all closed cases and demonstrate significantly stronger payment and completion outcomes than higher-dollar orders.

For restitution orders under $10,000, the charts show that youth routinely pay a substantial portion of the ordered amount prior to closure, with payment rates remaining relatively stable over time despite year-to-year fluctuations in the number of cases. The percentage of youth who complete restitution orders in this category remains high across the trend period, reinforcing that lower-dollar restitution orders are more closely aligned with a youth's ability to pay during the period of juvenile supervision. In recent years, the number of closing cases with outstanding restitution balances in this category has generally declined, suggesting improved alignment between restitution orders, youth capacity, and case closure practices.

In contrast, restitution orders greater than $10,000 remain infrequent and continue to show consistently low payment outcomes. The charts demonstrate that when restitution is ordered at this level, youth rarely make meaningful payments prior to closure, and full completion is highly unlikely. These cases frequently result in money judgments ordered by the Court, rather than restitution being satisfied during juvenile jurisdiction. As a result, payments recorded at closure for higher-dollar restitution orders remain minimal, and no sustained improvement in completion rates is observed across the trend period.

These trends support the department's revised reporting approach and provide a clearer understanding of restitution effectiveness for Marion County youth. By focusing on restitution outcomes at the point of closure, the charts offer a more accurate reflection of what is realistically paid to victims during county supervision and establish a stronger foundation for future reporting, program planning, and policy discussion.

Alternative Programs continue to serve as an important avenue for supporting victim compensation while reinforcing youth accountability. Restitution paid through these programs has fluctuated over time, reflecting changes in referrals, case characteristics, and youth participation in work-based restitution opportunities. After a decline in the early part of the reporting period, collections increased as program engagement strengthened, followed by more moderate levels in recent years.

Overall trends indicate that restitution through Alternative Programs has remained relatively stable when viewed across multiple years, with recent estimates suggesting continued consistency rather than significant growth or decline. These patterns align with broader system trends and underscore the role of Alternative Programs as a complementary, rather than primary, source of restitution.

Structured work opportunities remain central to the effectiveness of these programs. By allowing youth to earn restitution through supervised and purposeful activities, Alternative Programs promote accountability and responsibility while providing a realistic means for youth to repair harm when direct financial resources are limited. In doing so, these programs support meaningful victim compensation while reinforcing prosocial skill development and engagement among participating youth.

Resources by Fund Detail

100 - General Fund	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Intergovernmental Federal						
331040 FEMA Disaster Assistance	23	0	0	0	0	0
Intergovernmental Federal Total	**23**	**0**	**0**	**0**	**0**	**0**
General Fund Transfers						
381100 Transfer from General Fund	14,979,974	16,237,327	18,101,282	18,797,800	18,797,800	18,797,800
General Fund Transfers Total	**14,979,974**	**16,237,327**	**18,101,282**	**18,797,800**	**18,797,800**	**18,797,800**
General Fund Total	**14,979,997**	**16,237,327**	**18,101,282**	**18,797,800**	**18,797,800**	**18,797,800**
125 - Juvenile Grants	**Actual FY 23-24**	**Actual FY 24-25**	**Budget FY 25-26**	**Proposed FY 26-27**	**Approved FY 26-27**	**Adopted FY 26-27**
Intergovernmental Federal						
331234 DHS Title IV E Reimbursement	323,292	221,882	204,000	286,035	286,035	286,035
Intergovernmental Federal Total	**323,292**	**221,882**	**204,000**	**286,035**	**286,035**	**286,035**
Intergovernmental State						
332031 Oregon Department of Justice	0	2,506	0	0	0	0
332084 Oregon Youth Authority	1,077,235	1,065,315	1,153,473	1,118,355	1,118,355	1,118,355
332089 Oregon Department of Education	266,257	249,879	233,681	247,279	247,279	247,279
Intergovernmental State Total	**1,343,492**	**1,317,700**	**1,387,154**	**1,365,634**	**1,365,634**	**1,365,634**
Charges for Services						
341232 Insurance Fees	9,642	16,451	0	0	0	0
341240 Food Service Fees	17,707	5,944	7,500	5,950	5,950	5,950
341280 Detention Fees	0	269,497	1,989,250	2,288,749	2,288,749	2,288,749
341370 Medicaid Fees	620,350	583,856	776,568	723,857	723,857	723,857
341700 Victim Assistance Fees	492	692	0	0	0	0
341701 Children Assistance Fees	2,092	633	0	0	0	0
341710 Juvenile Probation Fees	1,976	748	0	0	0	0
341950 Retail Sales	253,249	270,867	246,000	271,000	271,000	271,000
344800 EAIP Reimbursement	0	6,405	0	0	0	0
347009 Other Services to County Depts	130,314	234,914	150,420	146,653	146,653	146,653
Charges for Services Total	**1,035,822**	**1,390,006**	**3,169,738**	**3,436,209**	**3,436,209**	**3,436,209**
Interest						
361000 Investment Earnings	13,235	18,245	16,200	13,600	13,600	13,600
Interest Total	**13,235**	**18,245**	**16,200**	**13,600**	**13,600**	**13,600**
Other Revenues						
372000 Over and Short	(189)	(21)	0	0	0	0
373100 Special Program Donations	8,047	7,621	8,200	8,200	8,200	8,200
Other Revenues Total	**7,857**	**7,600**	**8,200**	**8,200**	**8,200**	**8,200**
Other Fund Transfers						
381104 Transfer from Interest Inv Fund	0	0	0	0	0	13,600

125 - Juvenile Grants	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Other Fund Transfers						
381185 Transfer from Criminal Justice	234,862	218,908	249,367	252,248	252,248	252,248
381190 Transfer from Health	56,519	0	0	0	0	0
Other Fund Transfers Total	**291,381**	**218,908**	**249,367**	**252,248**	**252,248**	**265,848**
Net Working Capital						
392000 Net Working Capital Unrestr	1,540,479	1,509,279	1,246,281	1,270,226	1,270,226	1,270,226
Net Working Capital Total	**1,540,479**	**1,509,279**	**1,246,281**	**1,270,226**	**1,270,226**	**1,270,226**
Juvenile Grants Total	**4,555,558**	**4,683,619**	**6,280,940**	**6,632,152**	**6,632,152**	**6,645,752**
Juvenile Grand Total	19,535,555	20,920,946	24,382,222	25,429,952	25,429,952	25,443,552

Requirements by Fund Detail

100 - General Fund	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Personnel Services						
Salaries and Wages						
511020 Salaries and Wages Budget Only	0	0	0	146,625	146,625	146,625
511110 Regular Wages	5,510,656	5,972,237	7,902,328	7,974,444	7,974,444	7,974,444
511120 Temporary Wages	463,079	472,040	508,004	589,077	589,077	589,077
511130 Vacation Pay	409,171	442,250	0	0	0	0
511140 Sick Pay	262,838	286,773	0	0	0	0
511150 Holiday Pay	397,423	439,662	0	0	0	0
511160 Comp Time Pay	95,927	83,788	74,041	74,086	74,086	74,086
511180 Differential Pay	11,324	22,960	31,690	34,986	34,986	34,986
511210 Compensation Credits	87,503	92,231	90,746	81,134	81,134	81,134
511240 Leave Payoff	10,922	65,702	0	0	0	0
511280 Cell Phone Pay	2,112	2,106	2,275	0	0	0
511290 Health Insurance Waiver Pay	18,669	20,348	18,168	25,368	25,368	25,368
511420 Premium Pay	138,963	203,632	153,288	209,389	209,389	209,389
511450 Premium Pay Temps	2,477	2,648	0	0	0	0
511515 Recruitment Bonus	0	2,000	0	0	0	0
511520 Retention Bonus	14,130	1,290	0	0	0	0
Salaries and Wages Total	7,425,195	8,109,666	8,780,540	9,135,109	9,135,109	9,135,109
Fringe Benefits						
512010 Fringe Benefits Budget Only	0	0	97,388	219,049	219,049	219,049
512110 PERS	1,722,619	1,914,714	2,462,059	2,505,635	2,505,635	2,505,635
512120 401K	46,408	49,504	51,261	52,184	52,184	52,184
512130 PERS Debt Service	374,009	498,293	434,477	442,166	442,166	442,166
512200 FICA	555,917	605,026	649,547	661,765	661,765	661,765
512300 Paid Leave Oregon	28,958	31,621	33,972	34,573	34,573	34,573
512310 Medical Insurance	1,429,483	1,502,464	1,670,028	1,655,586	1,655,586	1,655,586
512320 Dental Insurance	110,808	111,519	140,964	139,050	139,050	139,050
512330 Group Term Life Insurance	12,105	13,038	13,791	11,327	11,327	11,327
512340 Long Term Disability Insurance	23,933	25,382	28,727	29,004	29,004	29,004
512400 Unemployment Insurance	10,925	11,886	12,013	12,122	12,122	12,122
512520 Workers Comp Insurance	1,745	1,711	3,047	3,047	3,047	3,047
512600 Wellness Program	3,392	3,441	3,643	3,643	3,643	3,643
512610 Employee Assistance Program	3,186	3,660	4,189	4,189	4,189	4,189
512700 County HSA Contributions	16,850	19,992	18,900	22,400	22,400	22,400
Fringe Benefits Total	4,340,340	4,792,251	5,624,006	5,795,740	5,795,740	5,795,740
Personnel Services Total	**11,765,535**	**12,901,917**	**14,404,546**	**14,930,849**	**14,930,849**	**14,930,849**

100 - General Fund	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Materials and Services						
Supplies						
521010 Office Supplies	11,938	9,102	11,975	11,775	11,775	11,775
521030 Field Supplies	24,575	23,897	29,700	21,000	21,000	21,000
521040 Institutional Supplies	29,065	40,736	37,572	36,400	36,400	36,400
521050 Janitorial Supplies	14,474	14,306	16,575	15,725	15,725	15,725
521070 Departmental Supplies	15,806	16,560	14,600	17,450	17,450	17,450
521080 Food Supplies	173,120	177,409	176,500	175,738	175,738	175,738
521090 Uniforms and Clothing	7,026	3,321	8,373	5,800	5,800	5,800
521100 Medical Supplies	6,320	4,429	5,400	7,900	7,900	7,900
521110 First Aid Supplies	151	81	325	0	0	0
521120 Drugs	80	0	0	0	0	0
521170 Educational Supplies	796	495	1,000	1,000	1,000	1,000
521190 Publications	237	413	885	250	250	250
521210 Gasoline	17,391	18,489	19,000	19,400	19,400	19,400
521220 Diesel	10,375	9,246	10,000	10,000	10,000	10,000
521230 Propane	308	165	300	300	300	300
521240 Automotive Supplies	958	1,374	1,500	1,500	1,500	1,500
521300 Safety Clothing	1,350	2,600	3,000	3,000	3,000	3,000
521310 Safety Equipment	1,167	1,902	1,000	1,000	1,000	1,000
Supplies Total	315,134	324,525	337,705	328,238	328,238	328,238
Materials						
522020 Crushed Rock	0	0	0	1,500	1,500	1,500
522080 Building Materials	40	911	2,000	2,000	2,000	2,000
522100 Parts	15,255	14,892	15,000	15,000	15,000	15,000
522110 Batteries	103	116	0	0	0	0
522120 Tires and Accessories	0	494	1,000	1,000	1,000	1,000
522140 Small Tools	1,728	3,318	4,500	4,500	4,500	4,500
522150 Small Office Equipment	4,463	4,264	6,600	6,100	6,100	6,100
522160 Small Departmental Equipment	7,185	14,608	24,000	22,500	22,500	22,500
522170 Computers Non Capital	3,130	32,236	34,987	37,349	37,349	37,349
522180 Software	100	717	1,324	0	0	0
Materials Total	32,005	71,557	89,411	89,949	89,949	89,949
Communications						
523010 Telephone Equipment	2,665	322	600	500	500	500
523015 Video Security Equipment	60	0	0	0	0	0
523020 Phone and Communication Svcs	514	949	600	1,017	1,017	1,017
523030 Fax	(2)	0	0	0	0	0
523040 Data Connections	15,092	15,841	14,980	17,325	17,325	17,325
523050 Postage	56	427	300	200	200	200
523060 Cellular Phones	27,677	27,694	33,990	29,540	29,540	29,540
523090 Long Distance Charges	508	479	480	300	300	300

100 - General Fund	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Materials and Services						
523100 Radios and Accessories	13,026	0	400	0	0	0
Communications Total	59,596	45,711	51,350	48,882	48,882	48,882
Utilities						
524010 Electricity	148,642	158,559	165,528	178,385	178,385	178,385
524020 City Operations and St Lights	3,210	3,081	1,472	2,052	2,052	2,052
524040 Natural Gas	15,048	18,603	14,149	17,923	17,923	17,923
524050 Water	3,386	3,671	3,772	4,300	4,300	4,300
524070 Sewer	13,820	14,784	15,011	16,017	16,017	16,017
524090 Garbage Disposal and Recycling	20,600	23,640	15,309	16,699	16,699	16,699
Utilities Total	204,705	222,338	215,241	235,376	235,376	235,376
Contracted Services						
525110 Consulting Services	1,794	0	15,495	0	0	0
525155 Credit Card Fees	321	30	0	75	75	75
525210 Medical Services	464,423	106,806	99,890	108,000	108,000	108,000
525211 Psychiatric Services	1,500	1,500	2,500	2,500	2,500	2,500
525235 Laboratory Services	1,151	1,196	1,700	1,200	1,200	1,200
525330 Transportation Services	1,392	500	1,000	1,000	1,000	1,000
525340 Counseling and Mentoring Svcs	4,457	2,566	3,500	33,500	33,500	33,500
525345 Youth Stipends	84,617	95,164	84,000	84,000	84,000	84,000
525350 Janitorial Services	605	965	1,400	1,400	1,400	1,400
525440 Client Assistance	2,184	1,652	2,760	1,500	1,500	1,500
525448 Fusion	0	0	0	15,224	15,224	15,224
525449 Microsoft 365	0	65,745	80,548	91,379	91,379	91,379
525450 Subscription Services	10,523	6,662	435	620	620	620
525460 Software Subscriptions	0	0	11,132	15,427	15,427	15,427
525515 Polygraph Services	1,800	2,819	2,000	2,500	2,500	2,500
525555 Security Services	1,289	1,402	1,700	2,500	2,500	2,500
525710 Printing Services	245	993	1,730	1,200	1,200	1,200
525715 Advertising	0	200	400	200	200	200
525735 Mail Services	5,152	5,100	5,200	5,200	5,200	5,200
525740 Document Disposal Services	1,707	1,176	1,350	1,150	1,150	1,150
525770 Interpreters and Translators	0	0	350	250	250	250
525870 Hazardous Waste Disposal	73	217	200	200	200	200
525999 Other Contracted Services	17,698	25,754	54,180	51,722	51,722	51,722
Contracted Services Total	600,931	320,446	371,470	420,747	420,747	420,747
Repairs and Maintenance						
526010 Office Equipment Maintenance	0	0	1,000	1,500	1,500	1,500
526011 Dept Equipment Maintenance	686	1,213	2,600	250	250	250
526012 Vehicle Maintenance	20,061	13,373	22,000	22,500	22,500	22,500

100 - General Fund	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Materials and Services						
526014 Radio Maintenance	1,310	834	1,850	1,850	1,850	1,850
526020 Computer Hardware Maintenance	0	122	0	0	0	0
526021 Computer Software Maintenance	3,041	3,193	3,263	3,139	3,139	3,139
526030 Building Maintenance	34,004	35,222	42,000	35,000	35,000	35,000
526040 Remodels and Site Improvements	3,043	4,305	6,500	4,000	4,000	4,000
526050 Grounds Maintenance	2,946	139	0	0	0	0
Repairs and Maintenance Total	65,091	58,402	79,213	68,239	68,239	68,239
Rentals						
527100 Vehicle Rental	0	0	500	0	0	0
527110 Fleet Leases	49,620	62,800	60,729	72,775	72,775	72,775
527120 Motor Pool Mileage	1,409	331	1,000	0	0	0
527130 Parking	47	167	0	0	0	0
527140 County Parking	660	660	680	680	680	680
527300 Equipment Rental	18,646	20,329	19,850	19,250	19,250	19,250
Rentals Total	70,381	84,287	82,759	92,705	92,705	92,705
Insurance						
528140 Malpractice Insurance Premiums	7,163	19,490	19,500	25,776	25,776	25,776
528220 Notary Bonds	654	621	600	700	700	700
Insurance Total	7,817	20,111	20,100	26,476	26,476	26,476
Miscellaneous						
529110 Mileage Reimbursement	0	98	0	0	0	0
529120 Commercial Travel	0	43	0	0	0	0
529130 Meals	2,337	1,680	3,050	3,050	3,050	3,050
529140 Lodging	7,522	4,208	6,500	8,500	8,500	8,500
529210 Meetings	3,280	3,588	4,700	4,950	4,950	4,950
529220 Conferences	5,630	3,183	5,500	5,500	5,500	5,500
529230 Training	18,296	30,307	42,000	35,000	35,000	35,000
529300 Dues and Memberships	13,146	23,257	15,800	16,900	16,900	16,900
529640 Victim Restitution	16,333	11,358	10,000	10,000	10,000	10,000
529650 Pre Employment Costs	13,705	23,419	15,300	15,300	15,300	15,300
529740 Fairs and Shows	1,694	0	0	0	0	0
529840 Professional Licenses	448	603	200	453	453	453
529850 Device Licenses	285	0	285	0	0	0
529860 Permits	188	253	200	1,200	1,200	1,200
529910 Awards and Recognition	26	155	0	0	0	0
529999 Miscellaneous Expense	175	56	0	0	0	0
Miscellaneous Total	83,063	102,208	103,535	100,853	100,853	100,853
Materials and Services Total	**1,438,722**	**1,249,585**	**1,350,784**	**1,411,465**	**1,411,465**	**1,411,465**

100 - General Fund	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Administrative Charges						
611100 County Admin Allocation	118,300	154,376	200,602	214,495	214,495	214,495
611200 BS Admin Allocation	0	45,063	43,874	53,612	53,612	53,612
611210 Facilities Mgt Allocation	383,100	338,487	406,454	408,625	408,625	408,625
611220 Custodial Allocation	116,746	118,398	144,210	143,362	143,362	143,362
611230 Courier Allocation	7,674	6,975	7,661	8,072	8,072	8,072
611240 Grounds Maintenance Allocation	0	46,164	54,264	50,658	50,658	50,658
611250 Risk Management Allocation	33,506	19,881	23,941	23,117	23,117	23,117
611260 Human Resources Allocation	184,779	212,272	265,370	270,775	270,775	270,775
611300 Legal Services Allocation	13,506	10,900	18,160	18,687	18,687	18,687
611400 Information Tech Allocation	246,482	284,223	337,230	316,811	316,811	316,811
611410 FIMS Allocation	94,972	124,631	275,480	330,422	330,422	330,422
611420 Telecommunications Allocation	25,930	24,703	23,841	37,518	37,518	37,518
611430 Technology Solution Allocation	82,493	152,021	0	0	0	0
611600 Finance Allocation	173,529	189,993	199,872	207,827	207,827	207,827
611800 MCBEE Allocation	110,963	128,538	172,764	187,583	187,583	187,583
612100 IT Equipment Use Charges	18,408	65,472	0	0	0	0
614100 Liability Insurance Allocation	54,837	88,968	88,446	94,834	94,834	94,834
614200 WC Insurance Allocation	100,936	74,760	83,783	89,088	89,088	89,088
Administrative Charges Total	**1,766,161**	**2,085,825**	**2,345,952**	**2,455,486**	**2,455,486**	**2,455,486**
Capital Outlay						
531300 Departmental Equipment Capital	9,580	0	0	0	0	0
Capital Outlay Total	**9,580**	**0**	**0**	**0**	**0**	**0**
General Fund Total	**14,979,997**	**16,237,327**	**18,101,282**	**18,797,800**	**18,797,800**	**18,797,800**
125 - Juvenile Grants	**Actual FY 23-24**	**Actual FY 24-25**	**Budget FY 25-26**	**Proposed FY 26-27**	**Approved FY 26-27**	**Adopted FY 26-27**
Personnel Services						
Salaries and Wages						
511020 Salaries and Wages Budget Only	0	0	0	41,056	41,056	41,056
511110 Regular Wages	1,128,205	1,230,714	2,287,383	2,361,790	2,361,790	2,361,790
511130 Vacation Pay	93,964	108,953	0	0	0	0
511140 Sick Pay	61,571	57,159	0	0	0	0
511150 Holiday Pay	80,887	81,261	0	0	0	0
511160 Comp Time Pay	20,178	18,669	20,960	44,616	44,616	44,616
511180 Differential Pay	7,409	14,638	31,501	22,977	22,977	22,977
511210 Compensation Credits	29,915	23,193	28,774	32,775	32,775	32,775
511240 Leave Payoff	0	4,506	0	0	0	0
511290 Health Insurance Waiver Pay	0	0	1,032	8,232	8,232	8,232

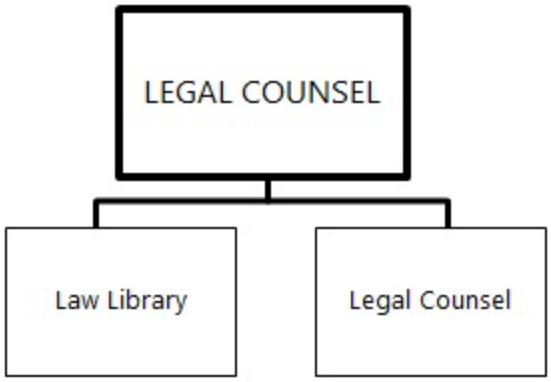
125 - Juvenile Grants	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Personnel Services						
511420 Premium Pay	53,166	68,422	133,104	64,066	64,066	64,066
Salaries and Wages Total	1,475,295	1,607,515	2,502,754	2,575,512	2,575,512	2,575,512
Fringe Benefits						
512010 Fringe Benefits Budget Only	0	0	66,001	73,876	73,876	73,876
512110 PERS	376,080	399,889	669,672	694,409	694,409	694,409
512120 401K	0	0	2,091	2,192	2,192	2,192
512130 PERS Debt Service	60,125	83,129	118,179	122,544	122,544	122,544
512200 FICA	110,079	120,743	175,960	183,333	183,333	183,333
512300 Paid Leave Oregon	5,756	6,313	9,267	9,613	9,613	9,613
512310 Medical Insurance	362,316	381,759	616,248	571,374	571,374	571,374
512320 Dental Insurance	28,342	28,645	51,889	48,006	48,006	48,006
512330 Group Term Life Insurance	2,492	2,637	3,976	3,340	3,340	3,340
512340 Long Term Disability Insurance	5,157	5,509	8,272	8,563	8,563	8,563
512400 Unemployment Insurance	2,163	2,367	3,476	3,605	3,605	3,605
512520 Workers Comp Insurance	357	356	936	898	898	898
512600 Wellness Program	776	781	1,036	1,236	1,236	1,236
512610 Employee Assistance Program	729	830	1,193	1,423	1,423	1,423
512700 County HSA Contributions	6,500	7,000	5,600	5,600	5,600	5,600
Fringe Benefits Total	960,872	1,039,957	1,733,796	1,730,012	1,730,012	1,730,012
Personnel Services Total	**2,436,167**	**2,647,472**	**4,236,550**	**4,305,524**	**4,305,524**	**4,305,524**
Materials and Services						
Supplies						
521010 Office Supplies	125	672	400	1,000	1,000	1,000
521030 Field Supplies	128	74	300	0	0	0
521040 Institutional Supplies	1,287	4,574	72,000	72,000	72,000	72,000
521050 Janitorial Supplies	1,761	2,340	2,430	8,100	8,100	8,100
521070 Departmental Supplies	8,215	8,084	7,830	12,318	12,318	12,318
521080 Food Supplies	1,112	825	111,656	103,096	103,096	103,096
521090 Uniforms and Clothing	207	3,053	500	3,500	3,500	3,500
521100 Medical Supplies	0	11	0	1,800	1,800	1,800
521170 Educational Supplies	171	0	21,912	25,821	25,821	25,821
521210 Gasoline	2,179	1,537	800	500	500	500
521240 Automotive Supplies	225	0	0	0	0	0
Supplies Total	15,411	21,169	217,828	228,135	228,135	228,135
Materials						
522100 Parts	4,449	3,785	0	0	0	0
522150 Small Office Equipment	508	1,236	0	3,900	3,900	3,900
522160 Small Departmental Equipment	4,983	5,477	15,000	32,500	32,500	32,500
522170 Computers Non Capital	0	84	8,370	11,451	11,451	11,451

125 - Juvenile Grants	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Materials and Services						
522500 Materials for Resale	107,187	114,074	125,000	125,000	125,000	125,000
Materials Total	117,127	124,656	148,370	172,851	172,851	172,851
Communications						
523015 Video Security Equipment	0	0	0	58,100	58,100	58,100
523040 Data Connections	3,705	4,054	4,200	4,400	4,400	4,400
523060 Cellular Phones	1,087	1,357	1,100	1,050	1,050	1,050
523100 Radios and Accessories	14,902	0	0	12,000	12,000	12,000
Communications Total	19,694	5,412	5,300	75,550	75,550	75,550
Utilities						
524010 Electricity	16,295	13,365	17,000	20,000	20,000	20,000
524040 Natural Gas	949	1,104	1,500	1,500	1,500	1,500
524050 Water	2,556	2,613	3,000	3,000	3,000	3,000
Utilities Total	19,800	17,082	21,500	24,500	24,500	24,500
Contracted Services						
525155 Credit Card Fees	5,330	6,010	9,500	9,500	9,500	9,500
525211 Psychiatric Services	10,875	5,500	11,000	11,000	11,000	11,000
525235 Laboratory Services	3,016	3,214	47,356	3,500	3,500	3,500
525330 Transportation Services	3,690	2,140	3,700	3,000	3,000	3,000
525340 Counseling and Mentoring Svcs	18,434	34,995	4,499	3,142	3,142	3,142
525345 Youth Stipends	1,375	0	0	0	0	0
525440 Client Assistance	19,483	18,599	43,878	47,725	47,725	47,725
525448 Fusion	0	0	0	4,667	4,667	4,667
525449 Microsoft 365	0	10,561	19,270	28,015	28,015	28,015
525450 Subscription Services	3,130	5,300	0	0	0	0
525460 Software Subscriptions	0	0	3,645	16,750	16,750	16,750
525515 Polygraph Services	5,760	3,899	5,700	4,000	4,000	4,000
525710 Printing Services	0	0	0	100	100	100
525715 Advertising	0	0	1,000	1,000	1,000	1,000
525999 Other Contracted Services	0	6,475	54,992	13,723	13,723	13,723
Contracted Services Total	71,092	96,693	204,540	146,122	146,122	146,122
Repairs and Maintenance						
526011 Dept Equipment Maintenance	690	0	4,000	2,000	2,000	2,000
526012 Vehicle Maintenance	194	2,291	0	0	0	0
526021 Computer Software Maintenance	0	3,072	3,050	3,050	3,050	3,050
526030 Building Maintenance	2,620	13,326	42,079	31,500	31,500	31,500
526040 Remodels and Site Improvements	9,225	0	0	4,500	4,500	4,500
Repairs and Maintenance Total	12,729	18,688	49,129	41,050	41,050	41,050
Rentals						
527110 Fleet Leases	3,504	3,624	3,467	2,342	2,342	2,342

125 - Juvenile Grants	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Materials and Services						
527140 County Parking	550	0	0	0	0	0
Rentals Total	4,054	3,624	3,467	2,342	2,342	2,342
Miscellaneous						
529110 Mileage Reimbursement	0	115	0	0	0	0
529130 Meals	0	795	0	0	0	0
529140 Lodging	0	2,079	0	0	0	0
529210 Meetings	0	730	1,649	899	899	899
529230 Training	3,135	2,520	3,195	2,625	2,625	2,625
529590 Special Programs Other	55,245	48,798	63,000	63,000	63,000	63,000
529650 Pre Employment Costs	0	100	0	0	0	0
529840 Professional Licenses	252	256	480	480	480	480
529860 Permits	622	664	700	1,700	1,700	1,700
529910 Awards and Recognition	404	0	0	0	0	0
Miscellaneous Total	59,657	56,058	69,024	68,704	68,704	68,704
Materials and Services Total	**319,564**	**343,382**	**719,158**	**759,254**	**759,254**	**759,254**
Administrative Charges						
611100 County Admin Allocation	25,802	34,222	47,752	66,499	66,499	66,499
611200 BS Admin Allocation	0	10,458	10,374	16,863	16,863	16,863
611230 Courier Allocation	1,605	1,490	1,833	2,475	2,475	2,475
611250 Risk Management Allocation	8,400	4,757	6,001	7,596	7,596	7,596
611260 Human Resources Allocation	38,665	45,323	63,487	83,016	83,016	83,016
611400 Information Tech Allocation	56,736	65,861	79,888	99,494	99,494	99,494
611410 FIMS Allocation	21,809	28,923	65,137	103,931	103,931	103,931
611420 Telecommunications Allocation	5,947	5,723	5,649	11,788	11,788	11,788
611430 Technology Solution Allocation	19,014	35,174	0	0	0	0
611600 Finance Allocation	43,327	46,354	50,884	71,348	71,348	71,348
611800 MCBEE Allocation	25,784	29,860	40,687	58,880	58,880	58,880
612100 IT Equipment Use Charges	4,229	13,284	0	0	0	0
614100 Liability Insurance Allocation	11,665	20,232	20,554	27,767	27,767	27,767
614200 WC Insurance Allocation	27,564	18,948	22,617	32,664	32,664	32,664
Administrative Charges Total	**290,548**	**360,609**	**414,863**	**582,321**	**582,321**	**582,321**
Capital Outlay						
531300 Departmental Equipment Capital	0	13,015	0	49,500	49,500	49,500
532400 Off Road Vehicles	0	72,860	0	0	0	0
534600 Site Improvements	0	0	21,597	18,747	18,747	18,747
Capital Outlay Total	**0**	**85,874**	**21,597**	**68,247**	**68,247**	**68,247**

125 - Juvenile Grants	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Transfers Out						
561104 Transfer to Interest Inv Fund	0	0	0	0	0	13,600
561480 Xfer to Capital Impr Projects	0	0	76,881	55,000	55,000	55,000
Transfers Out Total	**0**	**0**	**76,881**	**55,000**	**55,000**	**68,600**
Contingency						
571010 Contingency	0	0	495,618	517,049	517,049	517,049
Contingency Total	**0**	**0**	**495,618**	**517,049**	**517,049**	**517,049**
Reserve for Future Expenditure						
572010 Reserve for Future Expenditure	0	0	316,273	344,757	344,757	344,757
Reserve for Future Expenditure Total	**0**	**0**	**316,273**	**344,757**	**344,757**	**344,757**
Juvenile Grants Total	**3,046,279**	**3,437,338**	**6,280,940**	**6,632,152**	**6,632,152**	**6,645,752**
Juvenile Grand Total	18,026,276	19,674,665	24,382,222	25,429,952	25,429,952	25,443,552

LEGAL



MISSION STATEMENT

Provide excellent legal services to county officials and departments in support of our shared mission to protect and enhance our community (Legal Counsel's office).

Enhance access to justice by providing legal resources to the public (Law Library).

GOALS AND OBJECTIVES

Goal 1 Sound Advice: Provide reliable legal advice to support the county in its mission to serve the public.

- Objective 1 Provide excellent customer service to all county partners through timely response to legal questions with a "yes, if" not "no, because" philosophy.
- Objective 2 Proactive problem solving through creativity and curiosity to assist county and community partners in understanding all legal options and more efficiently providing public services.
- Objective 3 Assist the Board of Commissioners and departments in the development, review, revision, and implementation of ordinances, policies, procedures, and other operative documents.
- Objective 4 Timely review contracts to protect county interests long-term.

Goal 2 Risk Mitigation: Prevent and defend possible claims against the county in an efficient and effective manner to conserve resources for important county services.

- Objective 1 Diligently seek early resolution of tort claim notices when possible to limit potential liability and ensure relevant evidence is preserved.
- Objective 2 Strategically and effectively defend lawsuits involving the county, pursuing early dismissal of cases where possible, recommending settlements when merited, and aggressively protecting county interests against baseless claims.
- Objective 3 Monitor for potential legal risks, advise on mitigation measures, and provide legal training for key partners.

Goal 3 Strong Advocacy: Protect the quality of life for county residents through effective legal advocacy.

- Objective 1 Protect the county's local control from overreach by federal and state agencies.
- Objective 2 Assert and defend legal rights of the county and its residents as directed and prioritized by the Board of Commissioners.

Goal 4 Reliable Service: Provide support to county Hearings Officers to conduct administrative hearings in a professional manner and issue well-reasoned decisions.

- Objective 1 Decisions are issued in a timely manner that can withstand appellate review.

Goal 5 Continuous Improvement: Identify and implement incremental improvements to support better service.

- Objective 1 Retain, train, develop, empower, and recruit a strong team and culture.
- Objective 2 Identify and implement incremental improvements to communication, collaboration, and processes.
- Objective 3 Responsible use and efficient stewardship of legal resources, including reducing outside counsel costs when possible while protecting county interests.

Goal 6 Access to Justice: Provide legal resources to the public through the law library.

- Objective 1 Maintain maximum public accessibility to legal resources within legal and budgetary constraints.
- Objective 2 Support court system efficiency gains by selecting and providing helpful resources for unrepresented litigants.

DEPARTMENT OVERVIEW

The department is comprised of two programs: the Legal Counsel's Office and the Law Library. The Legal Counsel Program has two sections: Legal Counsel services and Hearings Office services. Legal Counsel attorneys serve as the exclusive civil lawyers and counselors for Marion County, the Board of Commissioners, other county elected officials, officers, employees, and volunteer boards and commissions. Legal services are provided to county service districts and the Marion County Housing Authority through intergovernmental agreements. The Law Library is a service authorized by state statute and funded by library fees paid by litigants and collected by the court clerk.

RESOURCE AND REQUIREMENT SUMMARY

Legal	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 ADOPTED	+/- %
RESOURCES					
Intergovernmental Federal	0	1,000	0	0	n.a.
Charges for Services	536,429	520,824	539,191	554,932	2.9%
Admin Cost Recovery	1,714,305	1,752,944	2,256,442	2,419,226	7.2%
Interest	22,950	32,199	33,000	34,196	3.6%
Other Revenues	135	189	0	0	n.a.
General Fund Transfers	0	0	0	39,117	n.a.
Other Fund Transfers	0	0	0	34,196	n.a.
Net Working Capital	831,242	897,309	949,021	964,329	1.6%
TOTAL RESOURCES	**3,105,062**	**3,204,465**	**3,777,654**	**4,045,996**	**7.1%**
REQUIREMENTS					
Personnel Services					
Salaries and Wages	1,174,935	1,118,155	1,400,845	1,545,176	10.3%
Fringe Benefits	636,023	649,340	879,266	936,987	6.6%
Total Personnel Services	**1,810,958**	**1,767,495**	**2,280,111**	**2,482,163**	**8.9%**
Materials and Services					
Supplies	29,024	18,813	30,410	29,539	-2.9%
Materials	128	9,992	15,200	13,799	-9.2%
Communications	3,823	3,417	4,100	3,990	-2.7%
Utilities	14,944	15,799	16,329	17,053	4.4%
Contracted Services	108,095	146,342	139,283	145,465	4.4%
Repairs and Maintenance	4,464	5,149	9,400	6,700	-28.7%
Rentals	14,505	20,140	32,282	17,641	-45.4%
Miscellaneous	15,204	14,172	31,700	30,600	-3.5%
Total Materials and Services	**190,186**	**233,824**	**278,704**	**264,787**	**-5.0%**
Administrative Charges	206,609	254,125	277,004	295,038	6.5%
Transfers Out	0	0	0	34,196	n.a.
Contingency	0	0	55,000	55,000	0.0%
Ending Fund Balance	0	0	886,835	914,812	3.2%
TOTAL REQUIREMENTS	**2,207,754**	**2,255,444**	**3,777,654**	**4,045,996**	**7.1%**
FTE	11.80	11.80	11.80	11.80	0.0%

FUNDS

Fund Name	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 ADOPTED	% of Total
RESOURCES					
FND 260 Law Library	1,202,191	1,278,508	1,329,968	1,405,926	34.7%
FND 580 Central Services	1,902,872	1,925,958	2,447,686	2,640,070	65.3%
TOTAL RESOURCES	**3,105,063**	**3,204,465**	**3,777,654**	**4,045,996**	**100.0%**
REQUIREMENTS					
FND 260 Law Library	304,882	329,486	1,329,968	1,405,926	34.7%
FND 580 Central Services	1,902,872	1,925,958	2,447,686	2,640,070	65.3%
TOTAL REQUIREMENTS	**2,207,754**	**2,255,444**	**3,777,654**	**4,045,996**	**100.0%**

PROGRAMS

	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 ADOPTED	+/- %
RESOURCES					
Legal Counsel	1,902,872	1,925,958	2,447,686	2,640,070	7.9%
Law Library	1,202,191	1,278,508	1,329,968	1,405,926	5.7%
TOTAL RESOURCES	**3,105,063**	**3,204,465**	**3,777,654**	**4,045,996**	**7.1%**
REQUIREMENTS					
Legal Counsel	1,902,872	1,925,958	2,447,686	2,640,070	7.9%
Law Library	304,882	329,486	1,329,968	1,405,926	5.7%
TOTAL REQUIREMENTS	**2,207,754**	**2,255,444**	**3,777,654**	**4,045,996**	**7.1%**

Legal Counsel Program

- Represent and defend county decisions and actions in all courts and administrative forums.
- Provide legal advice and training on specific matters, policy issues, and emerging legal issues.
- Represent the county in negotiations, meetings, and third-party matters.
- Retain and manage all outside legal counsel assignments.
- Support and maintain the county's Hearings Office section.

Program Summary

Legal — Program: Legal Counsel

	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 ADOPTED	+/- %
RESOURCES					
Charges for Services	188,517	172,824	191,244	181,727	-5.0%
Admin Cost Recovery	1,714,305	1,752,944	2,256,442	2,419,226	7.2%
Other Revenues	50	189	0	0	n.a.
General Fund Transfers	0	0	0	39,117	n.a.
TOTAL RESOURCES	**1,902,872**	**1,925,958**	**2,447,686**	**2,640,070**	**7.9%**
REQUIREMENTS					
Personnel Services	1,579,973	1,516,898	1,996,473	2,189,599	9.7%
Materials and Services	160,504	198,989	228,769	214,662	-6.2%
Administrative Charges	162,394	210,070	222,444	235,809	6.0%
TOTAL REQUIREMENTS	**1,902,872**	**1,925,958**	**2,447,686**	**2,640,070**	**7.9%**
FTE	10.00	10.00	10.00	10.00	0.0%

FTE By Position Title By Program

Program: Legal Counsel	
Position Title	**FTE**
Administrative Services Manager	1.00
County Counsel	1.00
Legal Counsel-Asst	2.00
Legal Counsel-Asst Sr	4.00
Office Specialist 3	2.00
Program Legal Counsel FTE Total:	**10.00**

- FTE does not include 0.56 temporary positions.

Legal Counsel Program Budget Justification

RESOURCES

The Legal Counsel Program is primarily funded by Administrative Cost Recovery. General Fund transfers are to cover wages and associated fringe benefits for the COLA.

REQUIREMENTS

Personnel Services increased due to normal step increases, cost of living adjustments and related fringe benefit increases.

Law Library Program

- The Law Library serves the legal community, the courts, and the public.

Program Summary

Legal — Program: Law Library

	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 ADOPTED	+/- %
RESOURCES					
Intergovernmental Federal	0	1,000	0	0	n.a.
Charges for Services	347,913	347,999	347,947	373,205	7.3%
Interest	22,950	32,199	33,000	34,196	3.6%
Other Revenues	85	0	0	0	n.a.
Other Fund Transfers	0	0	0	34,196	n.a.
Net Working Capital	831,242	897,309	949,021	964,329	1.6%
TOTAL RESOURCES	**1,202,190**	**1,278,508**	**1,329,968**	**1,405,926**	**5.7%**
REQUIREMENTS					
Personnel Services	230,985	250,597	283,638	292,564	3.1%
Materials and Services	29,682	34,834	49,935	50,125	0.4%
Administrative Charges	44,215	44,055	54,560	59,229	8.6%
Transfers Out	0	0	0	34,196	n.a.
Contingency	0	0	55,000	55,000	0.0%
Ending Fund Balance	0	0	886,835	914,812	3.2%
TOTAL REQUIREMENTS	**304,882**	**329,486**	**1,329,968**	**1,405,926**	**5.7%**
FTE	1.80	1.80	1.80	1.80	0.0%

FTE By Position Title By Program

Program: Law Library	
Position Title	**FTE**
Law Librarian	1.00
Library Assistant	0.80
Program Law Library FTE Total:	**1.80**

- FTE does not include 0.25 temporary position.

Law Library Program Budget Justification

RESOURCES

Charges for Services is funding for law libraries, and is based on a general appropriation to the state's Judicial Department to be distributed to counties. Other Fund Transfers increased by $ 34,196 from the newly established countywide Interest Investment Fund.

REQUIREMENTS

Personnel Services increased due to normal step increases, cost of living adjustments and related fringe benefit increases. A Transfers Out of $34,196 is included to transfer unrestricted interest earnings to the county's newly established Interest Investment Fund, with the offsetting transfer in amount noted in Resources resulting in no net budgetary impact to this Program.

KEY DEPARTMENT ACCOMPLISHMENTS

- Represented the county with successful outcomes in multiple forums in litigation and pre-litigation matters, including tort suits, contract disputes, employment claims, small claims, code enforcement, and tax cases, including before the Marion County Justice Court, Marion County Circuit Court, the Oregon Tax Court, the Oregon Court of Appeals, the United States District Court for the District of Oregon, the Bureau of Labor and Industries.
- Drafted, reviewed, and revised numerous orders, resolutions, and policies for county departments.
- Provided advice and representation to the Board of Commissioners and county departments on numerous issues to support sound decision-making.
- Reviewed, drafted, revised, and negotiated numerous contracts and intergovernmental agreements for county departments.
- Advised and assisted county departments with numerous public records request responses, as well as objections and motions to quash subpoenas.
- Provided interdepartmental training on public records, legal issues, and best practices.
- Led multi-county coalition in successfully negotiating a new CFAA agreement with Oregon Health Authority.
- Achieved significant reductions in outside counsel costs through strategic internal handling of matters.
- Successfully persuaded the circuit court to change expungement ruling, preserving a protected rape kit.
- Successfully persuaded the circuit court to reverse a prior order and safeguard a civilly committed individual at risk of self-harm.

KEY INDICATORS

1: Tort Claim Notices

Definition and Purpose

Torts are claims for money damages for injuries or wrongs alleged to have been caused by the county, its officers, employees, or agents. A claimant must give notice of the intent to file a civil lawsuit on the tort claim within 180 days of the date of the perceived injury. County Legal Counsel is the legal representative for the county in these matters.

Significance

Responding to tort claim notices is representative of the civil litigation defense services provided to all departments. In addition to defending the county in court, this service supports overall operational efficiency and quality of government services in that investigation of and response to tort claims may help identify needed changes in programs, policies, or procedures. This supports Marion County Strategic Goal #5 Civic and Government Services and County Legal Counsel Goal #1 Sound Advice: Provide reliable legal advice to support the county in its mission to serve the public, and County Legal Counsel Goal #2 Risk Mitigation: Prevent and defend possible claims against the county in an efficient and effective manner to conserve resources for important county services.

Data Units Fiscal Year

Number of tort claim notices received per fiscal year. Does not include number of claims received by Risk Management and settled or denied without litigation.

FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Actual	FY 25-26 Estimate	FY 26-27 Estimate
23	23	40	30	32

Total legal defense costs for tort claims in fiscal year. This includes assumed hourly billing rate for in-house counsel and outside counsel costs.

FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Actual	FY 25-26 Estimate	FY 26-27 Estimate
Did not calculate	$468,801	$407,660	$360,000	$325,000

Explanation of Trends and Changes

The number of tort claim notices remains consistent. While many claims lack merit and are successfully defended, all take time and resources to evaluate and respond appropriately. As in previous years, the majority of claims come from law enforcement activities or persons held in the jail. The jail claims include allegations regarding medical care and conditions of confinement. There has also been an increase in tort claim notices for personal injuries and employment claims.

2: Hearings Officer Cases

Definition and Purpose

The Hearings Officer holds public hearings on a variety of applications and complaints, taking testimony and evidence from applicants, owners, complainants, law enforcement, staff, witnesses, or other affected parties. The decisions or recommendations issued are impartial and supported by written findings, thoughtfully applying the law or criteria to the facts of the case for rulings that are supportable on review or appeal.

Significance

Use of the Hearings Officer for land use hearings creates efficiencies in processing applications under Oregon's complex land use regulations, while balancing appropriate uses necessary for economic growth and development with protections of farm, forest, and natural resources. The number of land use cases submitted to the county is indicative of economic activity in the county and supports Marion County Strategic Goal#5 Civic and Government Services and County Legal Counsel Goal #4 Reliable Service: Provide support to county Hearings Officers to conduct administrative hearings in a professional manner and issue well-reasoned decisions. The number of dog hearings and towed vehicle hearings held by the Hearings Officers are also tracked as a part of this indicator. Dog hearings include complaints of dangerous dogs, dog bites, no license, dogs running at large or in livestock, excessive barking, etc. Administrative dog hearings are an efficient way to handle complaints that are not directly witnessed by a dog control officer. Vehicles towed by law enforcement can result from driving under the influence, no license or insurance, hazard or abandoned vehicles, etc.

Data Units Fiscal Year

Cases submitted to county Hearings Officers per fiscal year. Figures are reported by type of case. Other includes miscellaneous cases under a variety of laws and ordinances; e.g. vested rights, nuisance abatement, acceleration of tax redemption period, and housing authority exclusions.

Land Use

FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Actual	FY 25-26 Estimate	FY 26-27 Estimate
14	13	14	14	14

Dog

FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Actual	FY 25-26 Estimate	FY 26-27 Estimate
78	61	81	74	74

Vehicle Tows

FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Actual	FY 25-26 Estimate	FY 26-27 Estimate
2	2	4	6	4

Other

FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Actual	FY 25-26 Estimate	FY 26-27 Estimate
0	0	0	0	0

For land use decisions issued during the fiscal year, the average number of days between when the planning department requested a land use hearing and the land use decision date.

FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Actual	FY 25-26 Estimate	FY 26-27 Estimate
Did not calculate	105	160	60	60

Explanation of Trends and Changes

The overall number of cases heard is holding steady. Recent policy changes for hearings officers is expected to speed up process.

3: Contracts Reviewed

Definition and Purpose

Legal Counsel attorneys review all contracts and contract amendments over $25,000 (approximately 85% of all contracts received by Finance). Contract review and approval as to form by Legal Counsel attorneys increases operational efficiency and quality of service through uniform application of public contracting rules, determining compliance with state or federal laws, and ensuring that county interests are addressed in contract provisions.

Significance

Contract review is representative of a general legal service provided to all departments, with the focus on reducing the likelihood of or potential for protests or disputes in the award of contracts and to make sure contract provisions protect county programs and assets when entering, implementing, or terminating contracts. This furthers Marion County Strategic Goal #5 Civic and Government Services and County Legal Counsel Goal #1 Sound Advice: Provide reliable legal advice to support the county in its mission to serve the public.

Data Units Fiscal Year

Number of contracts reviewed by Legal Counsel per fiscal year.

FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Actual	FY 25-26 Estimate	FY 26-27 Estimate
719	714	931	860	860

Explanation of Trends and Changes

Contract numbers have stabilized but remain high. Additionally, changes in state or federal funding, either up or down, impact the number of contract amendments during the fiscal year.

Resources by Fund Detail

260 - Law Library	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Intergovernmental Federal						
331990 Other Federal Revenues	0	1,000	0	0	0	0
Intergovernmental Federal Total	**0**	**1,000**	**0**	**0**	**0**	**0**
Charges for Services						
341060 Law Library Fees	347,797	347,797	347,797	372,905	372,905	372,905
341430 Copy Machine Fees	116	202	150	300	300	300
Charges for Services Total	**347,913**	**347,999**	**347,947**	**373,205**	**373,205**	**373,205**
Interest						
361000 Investment Earnings	22,950	32,199	33,000	34,196	34,196	34,196
Interest Total	**22,950**	**32,199**	**33,000**	**34,196**	**34,196**	**34,196**
Other Revenues						
371000 Miscellaneous Income	85	0	0	0	0	0
Other Revenues Total	**85**	**0**	**0**	**0**	**0**	**0**
Other Fund Transfers						
381104 Transfer from Interest Inv Fund	0	0	0	0	0	34,196
Other Fund Transfers Total	**0**	**0**	**0**	**0**	**0**	**34,196**
Net Working Capital						
392000 Net Working Capital Unrestr	831,242	897,309	949,021	964,329	964,329	964,329
Net Working Capital Total	**831,242**	**897,309**	**949,021**	**964,329**	**964,329**	**964,329**
Law Library Total	**1,202,190**	**1,278,508**	**1,329,968**	**1,371,730**	**1,371,730**	**1,405,926**
580 - Central Services	**Actual FY 23-24**	**Actual FY 24-25**	**Budget FY 25-26**	**Proposed FY 26-27**	**Approved FY 26-27**	**Adopted FY 26-27**
Charges for Services						
341170 Witness Fees	35	0	0	0	0	0
341690 Attorney Fees	185,244	170,808	191,244	181,727	181,727	181,727
342910 Public Records Request Charges	3,237	2,016	0	0	0	0
Charges for Services Total	**188,517**	**172,824**	**191,244**	**181,727**	**181,727**	**181,727**
Admin Cost Recovery						
411300 Legal Services Allocation	1,714,305	1,752,944	2,256,442	2,419,226	2,419,226	2,419,226
Admin Cost Recovery Total	**1,714,305**	**1,752,944**	**2,256,442**	**2,419,226**	**2,419,226**	**2,419,226**
Other Revenues						
371000 Miscellaneous Income	50	189	0	0	0	0
Other Revenues Total	**50**	**189**	**0**	**0**	**0**	**0**
General Fund Transfers						
381100 Transfer from General Fund	0	0	0	39,117	39,117	39,117
General Fund Transfers Total	**0**	**0**	**0**	**39,117**	**39,117**	**39,117**
Central Services Total	**1,902,872**	**1,925,958**	**2,447,686**	**2,640,070**	**2,640,070**	**2,640,070**
Legal Grand Total	3,105,062	3,204,465	3,777,654	4,011,800	4,011,800	4,045,996

Requirements by Fund Detail

260 - Law Library	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Personnel Services						
Salaries and Wages						
511020 Salaries and Wages Budget Only	0	0	0	2,871	2,871	2,871
511110 Regular Wages	120,025	126,820	154,236	156,329	156,329	156,329
511120 Temporary Wages	0	0	11,713	11,716	11,716	11,716
511130 Vacation Pay	7,891	12,428	0	0	0	0
511140 Sick Pay	727	972	0	0	0	0
511150 Holiday Pay	7,078	7,714	0	0	0	0
511420 Premium Pay	197	0	0	0	0	0
Salaries and Wages Total	135,918	147,935	165,949	170,916	170,916	170,916
Fringe Benefits						
512010 Fringe Benefits Budget Only	0	0	0	1,914	1,914	1,914
512110 PERS	38,261	41,962	47,960	48,565	48,565	48,565
512120 401K	2,493	2,717	2,798	2,798	2,798	2,798
512130 PERS Debt Service	1,971	3,709	8,463	8,571	8,571	8,571
512200 FICA	10,123	10,891	12,677	12,836	12,836	12,836
512300 Paid Leave Oregon	529	569	664	673	673	673
512310 Medical Insurance	36,446	38,030	39,744	40,872	40,872	40,872
512320 Dental Insurance	2,833	2,911	3,360	3,432	3,432	3,432
512330 Group Term Life Insurance	248	272	273	225	225	225
512340 Long Term Disability Insurance	476	491	569	577	577	577
512400 Unemployment Insurance	199	214	231	235	235	235
512520 Workers Comp Insurance	35	32	78	78	78	78
512600 Wellness Program	79	79	80	80	80	80
512610 Employee Assistance Program	74	84	92	92	92	92
512700 County HSA Contributions	1,300	700	700	700	700	700
Fringe Benefits Total	95,067	102,662	117,689	121,648	121,648	121,648
Personnel Services Total	**230,985**	**250,597**	**283,638**	**292,564**	**292,564**	**292,564**
Materials and Services						
Supplies						
521010 Office Supplies	156	853	5,000	5,000	5,000	5,000
521190 Publications	17,343	15,576	14,000	14,000	14,000	14,000
Supplies Total	17,499	16,429	19,000	19,000	19,000	19,000
Materials						
522150 Small Office Equipment	0	400	5,000	5,000	5,000	5,000
522170 Computers Non Capital	0	2,062	1,200	799	799	799
522180 Software	0	0	1,000	1,000	1,000	1,000
Materials Total	0	2,461	7,200	6,799	6,799	6,799

260 - Law Library	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Materials and Services						
Communications						
523050 Postage	0	0	300	240	240	240
Communications Total	0	0	300	240	240	240
Utilities						
524010 Electricity	5,186	6,098	6,094	6,235	6,235	6,235
524020 City Operations and St Lights	25	27	28	29	29	29
524040 Natural Gas	173	270	222	258	258	258
524050 Water	126	145	139	145	145	145
524070 Sewer	186	194	203	200	200	200
524090 Garbage Disposal and Recycling	368	388	399	408	408	408
Utilities Total	6,063	7,123	7,085	7,275	7,275	7,275
Contracted Services						
525448 Fusion	0	0	0	312	312	312
525449 Microsoft 365	0	760	1,200	1,349	1,349	1,349
525450 Subscription Services	5,403	6,248	3,225	10,000	10,000	10,000
525460 Software Subscriptions	0	0	6,775	0	0	0
525715 Advertising	0	211	300	300	300	300
Contracted Services Total	5,403	7,219	11,500	11,961	11,961	11,961
Repairs and Maintenance						
526021 Computer Software Maintenance	0	0	200	200	200	200
526030 Building Maintenance	0	0	1,000	1,000	1,000	1,000
Repairs and Maintenance Total	0	0	1,200	1,200	1,200	1,200
Rentals						
527300 Equipment Rental	479	780	950	950	950	950
Rentals Total	479	780	950	950	950	950
Miscellaneous						
529110 Mileage Reimbursement	0	0	100	100	100	100
529130 Meals	0	0	100	100	100	100
529140 Lodging	0	0	1,000	1,000	1,000	1,000
529210 Meetings	0	0	500	500	500	500
529220 Conferences	165	750	500	500	500	500
529300 Dues and Memberships	72	72	500	500	500	500
Miscellaneous Total	237	822	2,700	2,700	2,700	2,700
Materials and Services Total	**29,682**	**34,834**	**49,935**	**50,125**	**50,125**	**50,125**
Administrative Charges						
611100 County Admin Allocation	2,451	3,018	3,785	4,457	4,457	4,457
611200 BS Admin Allocation	0	930	891	1,135	1,135	1,135
611210 Facilities Mgt Allocation	15,048	13,106	15,738	15,864	15,864	15,864
611220 Custodial Allocation	11,483	10,913	13,294	13,910	13,910	13,910
611230 Courier Allocation	150	130	137	165	165	165

260 - Law Library	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Administrative Charges						
611240 Grounds Maintenance Allocation	0	748	879	929	929	929
611250 Risk Management Allocation	323	231	292	301	301	301
611260 Human Resources Allocation	3,599	3,966	4,726	5,547	5,547	5,547
611300 Legal Services Allocation	3,569	2,436	3,035	3,305	3,305	3,305
611410 FIMS Allocation	2,121	2,574	5,590	6,995	6,995	6,995
611600 Finance Allocation	3,943	4,107	4,001	4,127	4,127	4,127
611800 MCBEE Allocation	28	0	92	99	99	99
614100 Liability Insurance Allocation	900	1,296	1,400	1,612	1,612	1,612
614200 WC Insurance Allocation	600	600	700	783	783	783
Administrative Charges Total	**44,215**	**44,055**	**54,560**	**59,229**	**59,229**	**59,229**
Transfers Out						
561104 Transfer to Interest Inv Fund	0	0	0	0	0	34,196
Transfers Out Total	**0**	**0**	**0**	**0**	**0**	**34,196**
Contingency						
571010 Contingency	0	0	55,000	55,000	55,000	55,000
Contingency Total	**0**	**0**	**55,000**	**55,000**	**55,000**	**55,000**
Ending Fund Balance						
573010 Unapprop Ending Fund Balance	0	0	886,835	914,812	914,812	914,812
Ending Fund Balance Total	**0**	**0**	**886,835**	**914,812**	**914,812**	**914,812**
Law Library Total	**304,882**	**329,486**	**1,329,968**	**1,371,730**	**1,371,730**	**1,405,926**

580 - Central Services	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Personnel Services						
Salaries and Wages						
511020 Salaries and Wages Budget Only	0	0	0	23,470	23,470	23,470
511110 Regular Wages	879,893	846,851	1,222,136	1,322,286	1,322,286	1,322,286
511120 Temporary Wages	0	5,185	10,360	23,704	23,704	23,704
511130 Vacation Pay	31,998	41,061	0	0	0	0
511140 Sick Pay	15,982	23,835	0	0	0	0
511150 Holiday Pay	60,188	49,773	0	0	0	0
511240 Leave Payoff	46,885	66	0	0	0	0
511290 Health Insurance Waiver Pay	4,071	3,450	2,400	4,800	4,800	4,800
Salaries and Wages Total	1,039,017	970,221	1,234,896	1,374,260	1,374,260	1,374,260
Fringe Benefits						
512010 Fringe Benefits Budget Only	0	0	0	15,647	15,647	15,647
512110 PERS	232,097	231,459	353,892	390,376	390,376	390,376
512120 401K	34,478	29,272	38,568	41,116	41,116	41,116
512130 PERS Debt Service	50,808	57,834	62,452	68,891	68,891	68,891
512200 FICA	76,353	71,502	94,181	102,985	102,985	102,985

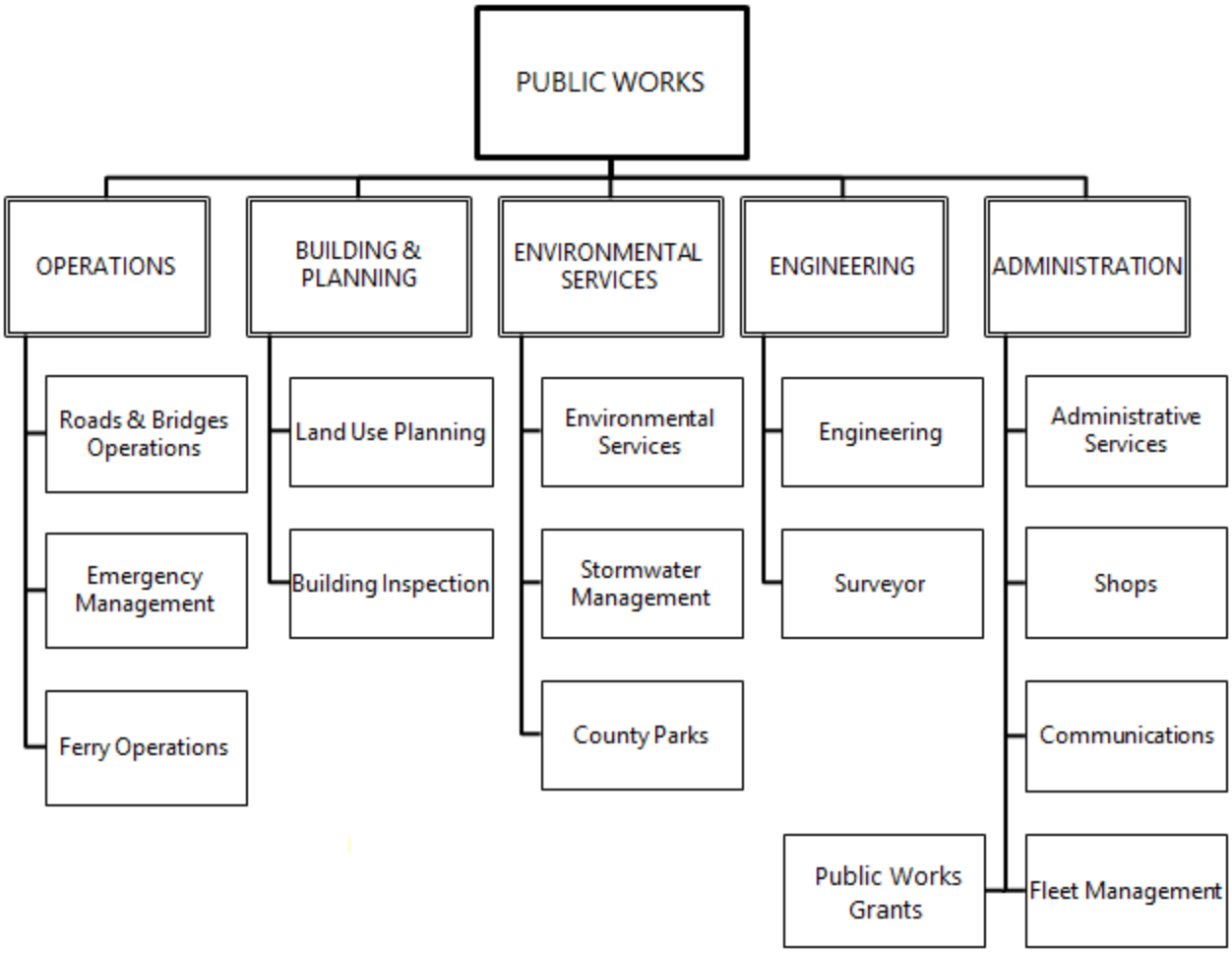
580 - Central Services	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Personnel Services						
512300 Paid Leave Oregon	3,758	3,742	4,683	5,053	5,053	5,053
512310 Medical Insurance	124,656	131,937	178,848	163,488	163,488	163,488
512320 Dental Insurance	9,575	10,017	15,120	13,728	13,728	13,728
512330 Group Term Life Insurance	1,721	1,740	2,145	1,875	1,875	1,875
512340 Long Term Disability Insurance	2,690	2,609	4,467	4,805	4,805	4,805
512400 Unemployment Insurance	1,547	1,420	1,837	1,991	1,991	1,991
512520 Workers Comp Insurance	172	152	324	324	324	324
512600 Wellness Program	340	330	400	400	400	400
512610 Employee Assistance Program	322	351	460	460	460	460
512700 County HSA Contributions	2,438	4,312	4,200	4,200	4,200	4,200
Fringe Benefits Total	540,956	546,677	761,577	815,339	815,339	815,339
Personnel Services Total	**1,579,973**	**1,516,898**	**1,996,473**	**2,189,599**	**2,189,599**	**2,189,599**
Materials and Services						
Supplies						
521010 Office Supplies	5,439	2,113	5,260	5,389	5,389	5,389
521070 Departmental Supplies	96	199	150	150	150	150
521190 Publications	5,989	72	6,000	5,000	5,000	5,000
Supplies Total	11,524	2,384	11,410	10,539	10,539	10,539
Materials						
522150 Small Office Equipment	128	0	1,000	1,000	1,000	1,000
522170 Computers Non Capital	0	6,954	6,000	6,000	6,000	6,000
522180 Software	0	576	1,000	0	0	0
Materials Total	128	7,530	8,000	7,000	7,000	7,000
Communications						
523050 Postage	48	15	200	150	150	150
523060 Cellular Phones	3,700	3,328	3,500	3,500	3,500	3,500
523090 Long Distance Charges	76	74	100	100	100	100
Communications Total	3,823	3,417	3,800	3,750	3,750	3,750
Utilities						
524010 Electricity	7,862	7,408	8,103	8,633	8,633	8,633
524020 City Operations and St Lights	18	20	28	29	29	29
524040 Natural Gas	173	172	149	177	177	177
524050 Water	127	120	146	147	147	147
524070 Sewer	247	268	288	295	295	295
524090 Garbage Disposal and Recycling	454	688	530	497	497	497
Utilities Total	8,881	8,676	9,244	9,778	9,778	9,778
Contracted Services						
525448 Fusion	0	0	0	1,562	1,562	1,562
525449 Microsoft 365	0	5,001	6,648	6,759	6,759	6,759
525450 Subscription Services	14,035	9,582	910	9,118	9,118	9,118

580 - Central Services	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Materials and Services						
525460 Software Subscriptions	0	0	8,250	4,240	4,240	4,240
525510 Legal Services	86,005	121,772	109,000	109,000	109,000	109,000
525540 Witnesses	0	0	50	50	50	50
525541 Witness Mileage Reimbursement	0	0	50	50	50	50
525710 Printing Services	203	145	150	150	150	150
525715 Advertising	125	899	425	425	425	425
525735 Mail Services	1,870	1,534	2,000	1,800	1,800	1,800
525740 Document Disposal Services	453	190	300	350	350	350
Contracted Services Total	102,692	139,123	127,783	133,504	133,504	133,504
Repairs and Maintenance						
526021 Computer Software Maintenance	4,192	4,402	7,600	4,900	4,900	4,900
526030 Building Maintenance	272	747	600	600	600	600
Repairs and Maintenance Total	4,464	5,149	8,200	5,500	5,500	5,500
Rentals						
527130 Parking	122	77	200	200	200	200
527240 Condo Assn Assessments	9,596	15,284	25,132	10,491	10,491	10,491
527300 Equipment Rental	4,307	3,999	6,000	6,000	6,000	6,000
Rentals Total	14,025	19,360	31,332	16,691	16,691	16,691
Miscellaneous						
529110 Mileage Reimbursement	1,172	846	2,400	2,300	2,300	2,300
529130 Meals	331	49	500	500	500	500
529140 Lodging	3,819	2,701	6,500	6,500	6,500	6,500
529210 Meetings	960	1,180	1,500	1,500	1,500	1,500
529220 Conferences	2,858	3,010	9,000	8,500	8,500	8,500
529300 Dues and Memberships	5,638	5,407	9,000	8,500	8,500	8,500
529650 Pre Employment Costs	189	64	100	100	100	100
529999 Miscellaneous Expense	0	94	0	0	0	0
Miscellaneous Total	14,967	13,350	29,000	27,900	27,900	27,900
Materials and Services Total	**160,504**	**198,989**	**228,769**	**214,662**	**214,662**	**214,662**
Administrative Charges						
611100 County Admin Allocation	14,120	18,270	22,477	24,581	24,581	24,581
611200 BS Admin Allocation	0	5,900	5,424	6,671	6,671	6,671
611210 Facilities Mgt Allocation	17,860	15,231	18,159	18,241	18,241	18,241
611220 Custodial Allocation	13,365	12,444	15,050	15,683	15,683	15,683
611230 Courier Allocation	727	644	670	729	729	729
611240 Grounds Maintenance Allocation	0	372	434	455	455	455
611250 Risk Management Allocation	2,409	1,905	1,907	1,866	1,866	1,866
611260 Human Resources Allocation	18,027	20,298	24,146	25,300	25,300	25,300
611400 Information Tech Allocation	31,995	35,838	37,616	32,914	32,914	32,914
611410 FIMS Allocation	14,852	17,698	36,729	44,351	44,351	44,351

580 - Central Services	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Administrative Charges						
611420 Telecommunications Allocation	2,517	2,351	1,943	3,464	3,464	3,464
611430 Technology Solution Allocation	0	22,488	0	0	0	0
611600 Finance Allocation	18,209	18,986	29,441	28,064	28,064	28,064
611800 MCBEE Allocation	13,857	12,637	12,948	16,635	16,635	16,635
612100 IT Equipment Use Charges	2,156	7,404	0	0	0	0
614100 Liability Insurance Allocation	7,700	12,900	10,500	11,346	11,346	11,346
614200 WC Insurance Allocation	4,600	4,704	5,000	5,509	5,509	5,509
Administrative Charges Total	**162,394**	**210,070**	**222,444**	**235,809**	**235,809**	**235,809**
Central Services Total	**1,902,872**	**1,925,958**	**2,447,686**	**2,640,070**	**2,640,070**	**2,640,070**
Legal Grand Total	2,207,754	2,255,444	3,777,654	4,011,800	4,011,800	4,045,996

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PUBLIC WORKS



MISSION STATEMENT

Utilize available resources as efficiently as possible and provide superior customer service that is attentive and engaging and shows the customer they are the reason we are here.

GOALS AND OBJECTIVES

Goal 1 Provide consistent and timely service to all customers, internal and external.

- Objective 1 Update customer service surveys and survey methods; submit to customer advisory team annually; analyze results and prepare reports.
- Objective 2 Provide training to staff during safety meetings on the department's mission, vision and strategic values.
- Objective 3 Provide immediate zoning review of building permits.
- Objective 4 Continue to streamline the multi-divisional review process for citizens for building permits, roadway improvements, survey plats, septic issues, etc.
- Objective 5 Maintain a turnaround time of ten days or less for the review of plans that are not complex.
- Objective 6 Increase the number of structural permits that are reviewed at the counter.

Objective 7 Have sanitarian services available at all times at the permit counter subject to current funding levels.

Goal 2 Enhance departmental communication and information flow; improve public information and external communication.

Objective 1 Continue to communicate during monthly safety meetings and Unit 2 meetings, maintain department Intranet and Internet websites, and publish the department newsletter on a quarterly basis.

Objective 2 Utilize the web and social media to inform customers of department activities.

Objective 3 Review management priorities regularly through staff meetings, revise as necessary, and communicate these priorities and encourage feedback from all parties concerned.

Goal 3 Review operational needs and resources over a rolling ten-year period.

Objective 1 Annual review of optimal organizational size and needed skill levels.

Objective 2 Train and/or recruit as necessary, balancing staffing needs with the need to retain qualified employees and budget constraints.

Objective 3 Coordinate with Business Services any remodeling or new construction of facilities for operational efficiency, equipment use and better security.

Goal 4 Increase and pursue additional funding sources and continue to educate employees and citizens regarding departmental funding sources.

Objective 1 Support the proposed federal legislation to make the electrical power produced by the Energy-from-Waste Facility considered as renewable.

Objective 2 Prepare an annual review with the Board of Commissioners covering department projects and status of the road fund.

Goal 5 Improve overall condition of road surfaces.

Objective 1 Increase the number of road miles receiving surface treatments through development and management of a surface management plan that provides the best balance of treatments between chip seals, patching, milling and resurfacing.

Goal 6 Create a self-sustaining ferry operations program.

Objective 1 Review the ferry program in total including the operational needs of both ferries, the ridership of each, and the fees necessary to be self-sustaining.

Objective 2 Review operating schedules and hours to best serve the communities.

Goal 7 Maintain a high level of recycling in the county for a cleaner environment.

Objective 1 Continue the focus of reducing the amount of mercury disposed in the waste stream in order to further reduce toxic metals at the Energy-from-Waste Facility.

Objective 2 Increase the annual countywide waste recovery rate.

Objective 3 Reduce the amount of yard waste disposed of in the waste stream.

Objective 4 Continually review emissions from the Energy-from-Waste Facility and reduce whenever feasible.

Objective 5 Develop a plan to manage Oregon Department of Environmental Quality requirements while increasing the recycling rate.

Goal 8 Continue toward a more paperless environment with increased access to records and information.

Objective 1 Archive files to county LaserFiche program, convert all paper documents to LaserFiche and begin scanning current files for electronic access.

Goal 9 Complete state-mandated tasks.

Objective 1 Continue coordination with individual smaller cities on new 2030 forecasts to update comprehensive plans, justify proposals for Urban Growth Boundary amendments and meet future 20-year planning horizons.

Objective 2 Prepare a master plan for Emergency Management that sets short and long term operational goals.

Goal 10 Continue to streamline the review process for citizens with other agencies/departments on building permits, roadway improvements, survey plats, septic issues, survey reviews, etc.

Objective 1 Issue land use decisions within 30 days or less in at least 90% of cases.

Objective 2 Review survey fees for adequacy and review funding mechanism for all personnel.

DEPARTMENT OVERVIEW

The Public Works Department is comprised of fifteen programs that provide a variety of services from road maintenance and solid waste management to issuing building permits and providing the safest and best maintained transportation system possible with the resources available.

The department provides for the designing of new facilities (roads, bridges, etc.); maintaining county paved and gravel roads, bridges and drainage systems and operation of two ferries; responding to emergency conditions; providing parks services; contracting service district operations; managing solid waste and recycling services and education; stormwater management; issuing building permits and providing inspections; and performing countywide planning functions. These activities are managed by the Engineering, Operations, Environmental Services, and Building and Planning divisions of Public Works.

The Administration Division provides the necessary support to implement contracts and to provide financial services; county pool car services, county fleet operations, county radio communications, facility support, the public works grants program, management of five service districts and provision of the administrative work of the department.

RESOURCE AND REQUIREMENT SUMMARY

Public Works	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 ADOPTED	+/- %
RESOURCES					
Taxes	520,328	556,722	515,000	560,000	8.7%
Licenses and Permits	4,100,029	3,605,916	4,363,750	4,087,000	-6.3%
Intergovernmental Federal	16,004,519	22,653,415	79,900,146	31,621,398	-60.4%
Intergovernmental State	35,574,265	33,890,854	34,218,335	32,945,835	-3.7%
Charges for Services	31,637,020	28,021,945	20,842,275	24,894,344	19.4%
Fines and Forfeitures	650	144	1,000	1,000	0.0%
Interest	2,118,058	2,743,246	2,056,000	2,018,720	-1.8%
Other Revenues	1,621,964	561,910	4,000	4,000	0.0%
General Fund Transfers	1,078,278	3,440,007	1,637,102	1,483,743	-9.4%
Other Fund Transfers	719,687	3,052,048	11,665,783	8,479,465	-27.3%
Settlements	47,673	447,614	260,525	66,840	-74.3%
Financing Proceeds	0	0	4,015,000	0	-100.0%
Net Working Capital	93,005,649	94,063,922	93,696,590	79,531,834	-15.1%
TOTAL RESOURCES	**186,428,120**	**193,037,743**	**253,175,506**	**185,694,179**	**-26.7%**
REQUIREMENTS					
Personnel Services					
Salaries and Wages	16,088,397	16,979,494	20,307,048	21,030,586	3.6%
Fringe Benefits	9,641,794	10,317,997	13,485,378	13,862,007	2.8%
Total Personnel Services	**25,730,191**	**27,297,491**	**33,792,426**	**34,892,593**	**3.3%**
Materials and Services					
Supplies	948,227	875,638	993,757	1,040,977	4.8%
Materials	4,055,505	5,628,744	5,338,981	5,412,568	1.4%
Communications	194,768	180,851	274,980	226,340	-17.7%
Utilities	435,121	492,597	510,346	531,734	4.2%
Contracted Services	21,658,762	22,166,003	21,314,600	19,098,694	-10.4%
Repairs and Maintenance	1,615,054	1,575,988	2,043,092	1,840,410	-9.9%
Rentals	701,019	784,895	875,331	940,583	7.5%
Insurance	53,365	67,744	45,815	70,675	54.3%
Miscellaneous	638,778	407,832	869,551	511,397	-41.2%
Total Materials and Services	**30,300,598**	**32,180,292**	**32,266,453**	**29,673,378**	**-8.0%**
Administrative Charges	5,695,297	5,764,278	6,815,525	7,217,013	5.9%
Capital Outlay	30,563,112	34,024,687	123,326,294	54,959,093	-55.4%
Transfers Out	75,000	74,404	4,787,300	3,627,520	-24.2%
Contingency	0	0	12,050,351	28,000,956	132.4%
Ending Fund Balance	0	0	40,137,157	27,323,626	-31.9%
TOTAL REQUIREMENTS	**92,364,198**	**99,341,152**	**253,175,506**	**185,694,179**	**-26.7%**
FTE	238.60	238.20	231.20	229.20	-0.9%

FUNDS

Fund Name	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 ADOPTED	% of Total
RESOURCES					
FND 130 Public Works	98,956,816	98,341,210	104,298,696	99,693,240	53.7%
FND 135 Public Works Grants	5,729,990	15,259,496	74,206,430	16,412,314	8.8%
FND 305 Land Use Planning	860,221	1,042,917	1,285,423	1,397,429	0.8%
FND 310 Parks	2,325,262	3,372,368	3,091,618	2,057,482	1.1%
FND 320 Surveyor	4,026,864	4,207,260	4,264,259	3,807,727	2.1%
FND 330 Building Inspection	11,457,426	11,040,675	15,959,255	13,547,203	7.3%
FND 510 Environmental Services	55,560,499	51,949,268	40,830,415	40,249,612	21.7%
FND 515 Stormwater Management	2,358,959	2,282,641	2,427,985	2,167,073	1.2%
FND 595 Fleet Management	5,152,083	5,541,909	6,811,425	6,362,099	3.4%
TOTAL RESOURCES	**186,428,120**	**193,037,742**	**253,175,506**	**185,694,179**	**100.0%**
REQUIREMENTS					
FND 130 Public Works	51,502,920	51,474,321	104,298,696	99,693,240	53.7%
FND 135 Public Works Grants	5,729,991	13,262,385	74,206,430	16,412,314	8.8%
FND 305 Land Use Planning	860,221	1,042,917	1,285,423	1,397,429	0.8%
FND 310 Parks	1,737,241	2,472,656	3,091,618	2,057,482	1.1%
FND 320 Surveyor	712,181	925,538	4,264,259	3,807,727	2.1%
FND 330 Building Inspection	4,043,126	4,076,420	15,959,255	13,547,203	7.3%
FND 510 Environmental Services	23,689,742	22,461,405	40,830,415	40,249,612	21.7%
FND 515 Stormwater Management	1,226,153	1,055,415	2,427,985	2,167,073	1.2%
FND 595 Fleet Management	2,862,623	2,570,094	6,811,425	6,362,099	3.4%
TOTAL REQUIREMENTS	**92,364,198**	**99,341,152**	**253,175,506**	**185,694,179**	**100.0%**

PROGRAMS

	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 ADOPTED	+/- %
RESOURCES					
Roads and Bridges Operations	14,330,601	16,825,305	20,206,303	21,342,039	5.6%
Emergency Management	974,471	821,421	1,093,782	911,105	-16.7%
Ferry Operations	1,795,156	1,457,227	2,882,332	2,390,614	-17.1%
PW Administrative Services	51,155,361	51,091,531	31,671,698	28,477,211	-10.1%
Shops	3,677,148	3,752,773	5,042,828	4,824,136	-4.3%
Communications	743,580	765,758	3,061,071	1,038,062	-66.1%
Fleet Management	5,152,083	5,541,909	6,811,425	6,362,099	-6.6%
Environmental Services	55,560,499	51,949,268	40,830,415	40,249,612	-1.4%
Stormwater Management	2,358,959	2,282,641	2,427,985	2,167,073	-10.7%
County Parks	2,325,262	3,372,368	3,091,618	2,057,482	-33.4%
Engineering	26,280,500	23,627,194	40,340,682	40,710,073	0.9%
Surveyor	4,026,864	4,207,260	4,264,259	3,807,727	-10.7%
Land Use Planning	860,169	1,042,866	1,285,423	1,397,429	8.7%
Building Inspection	11,457,478	11,040,726	15,959,255	13,547,203	-15.1%
Public Works Grants	5,729,990	15,259,496	74,206,430	16,412,314	-77.9%
TOTAL RESOURCES	**186,428,120**	**193,037,742**	**253,175,506**	**185,694,179**	**-26.7%**
REQUIREMENTS					
Roads and Bridges Operations	14,330,601	16,826,668	20,206,303	21,342,039	5.6%
Emergency Management	974,471	821,421	1,093,782	911,105	-16.7%
Ferry Operations	1,795,156	1,457,227	2,882,332	2,390,614	-17.1%
PW Administrative Services	3,703,654	4,223,279	31,671,698	28,477,211	-10.1%
Shops	3,677,148	3,752,773	5,042,828	4,824,136	-4.3%
Communications	743,580	765,758	3,061,071	1,038,062	-66.1%
Fleet Management	2,862,623	2,570,094	6,811,425	6,362,099	-6.6%
Environmental Services	23,689,742	22,461,405	40,830,415	40,249,612	-1.4%
Stormwater Management	1,226,153	1,055,415	2,427,985	2,167,073	-10.7%
County Parks	1,737,241	2,472,656	3,091,618	2,057,482	-33.4%
Engineering	26,278,311	23,627,194	40,340,682	40,710,073	0.9%
Surveyor	712,181	925,538	4,264,259	3,807,727	-10.7%
Land Use Planning	860,221	1,042,917	1,285,423	1,397,429	8.7%
Building Inspection	4,043,126	4,076,420	15,959,255	13,547,203	-15.1%
Public Works Grants	5,729,991	13,262,385	74,206,430	16,412,314	-77.9%
TOTAL REQUIREMENTS	**92,364,198**	**99,341,152**	**253,175,506**	**185,694,179**	**-26.7%**

Roads and Bridges Operations Program

- Performs general maintenance on county paved and gravel roads.
- Performs traffic signing and pavement markings.
- Performs bridge and drainage maintenance through bridge rehabilitation and culvert replacement.
- Controls roadside vegetation in accordance with best vegetation management practices.
- Performs annual chip seal and crack sealing programs.
- Provides emergency road operations covering mild flooding, snow, and ice control.

Program Summary

Public Works — Program: Roads and Bridges Operations

	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 ADOPTED	+/- %
RESOURCES					
Intergovernmental Federal	801,907	622,390	203,250	933,250	359.2%
Intergovernmental State	12,621,075	13,530,096	0	0	n.a.
Charges for Services	892,515	769,758	570,500	620,500	8.8%
Admin Cost Recovery	4,669	5,182	4,000	5,600	40.0%
Fines and Forfeitures	650	144	1,000	1,000	0.0%
Other Revenues	7,998	3,809	4,000	4,000	0.0%
Other Fund Transfers	0	1,854,992	0	0	n.a.
Settlements	1,788	38,935	0	0	n.a.
Net Working Capital	0	0	19,423,553	19,777,689	1.8%
TOTAL RESOURCES	**14,330,601**	**16,825,305**	**20,206,303**	**21,342,039**	**5.6%**
REQUIREMENTS					
Personnel Services	6,968,649	7,404,656	9,052,293	9,453,627	4.4%
Materials and Services	5,529,069	7,368,646	7,100,825	7,143,081	0.6%
Administrative Charges	1,778,540	2,045,441	2,246,201	2,678,597	19.3%
Capital Outlay	54,342	0	183,734	366,734	99.6%
Transfers Out	0	7,926	43,614	0	-100.0%
Contingency	0	0	1,579,636	1,700,000	7.6%
TOTAL REQUIREMENTS	**14,330,601**	**16,826,668**	**20,206,303**	**21,342,039**	**5.6%**
FTE	65.90	65.70	65.90	66.40	0.8%

FTE By Position Title By Program

Program: Roads and Bridges Operations	
Position Title	**FTE**
Crew Leader	6.00
Environmental Specialist	1.00
Ferry Operator Relief	5.00
Maintenance Worker	10.90
Medium Equipment Operator	35.00
Parts Specialist	0.50
PW Operations Division Mgr	1.00
Road Operations Supervisor	6.00

Program: Roads and Bridges Operations	
Position Title	**FTE**
Weighmaster	1.00
Program Roads and Bridges Operations FTE Total:	**66.40**

- The count does not include 16.00 FTE temporary positions (seasonal).

FTE Changes

Increase of .50 FTE is due to adding a Parts Specialist that will be shared between Radio Communications and Road Operations to support parts purchasing and inventory management.

Roads and Bridges Operations Program Budget Justification

RESOURCES

Resources for the Roads and Bridges Operations Program consist of charges for striping services and general road maintenance services. Total Charges for Services increase is due to increased reimbursable services to support county park restoration activities.

The projected increase in Intergovernmental Federal revenue is primarily attributed to the anticipated receipt of Secure Rural Schools (SRS) funding.

REQUIREMENTS

Personnel Services increases are attributed to normal step increases, cost of living adjustments, and related fringe benefit increases.

Materials and Services increased modestly due to higher equipment rental needs for special projects and anticipated equipment breakdowns, continued cost increases for sign materials and parts. These increases are partially offset by reduced liquid asphalt usage (fewer chip seal miles), lower computer replacement costs, and elimination of select contracted services that can now be performed internally.

Capital Outlay for FY 2026-27 consists of the following:
(1) Carry-forward - Treatment of concrete bridge decks with a polymer overlay - $79,984.
(2) Carry-forward - Waypark Bridge Scour Repair - $281,250
(3) New - Hibbard Bridge Scour Repair - $5,500

Emergency Management Program

- Prepares emergency operation plans for the county.
- Prepares and runs disaster exercises.
- Coordinates with other county and state agencies on emergency preparedness.
- Educates the public about emergency preparedness through fairs and other events.
- Sets up the Emergency Operations Center and responds to actual emergencies.

Program Summary

Public Works — Program: Emergency Management

	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 ADOPTED	+/- %
RESOURCES					
Intergovernmental Federal	431,150	345,397	353,731	119,405	-66.2%
Intergovernmental State	154,134	178,549	446,337	495,286	11.0%
Charges for Services	792	549	0	0	n.a.
General Fund Transfers	388,394	296,925	293,714	296,414	0.9%
TOTAL RESOURCES	**974,471**	**821,421**	**1,093,782**	**911,105**	**-16.7%**
REQUIREMENTS					
Personnel Services	513,481	456,258	622,386	661,258	6.2%
Materials and Services	265,097	272,619	352,903	125,134	-64.5%
Administrative Charges	91,015	92,543	88,493	94,713	7.0%
Capital Outlay	104,878	0	0	0	n.a.
Contingency	0	0	30,000	30,000	0.0%
TOTAL REQUIREMENTS	**974,471**	**821,420**	**1,093,782**	**911,105**	**-16.7%**
FTE	5.00	5.00	4.00	4.00	0.0%

FTE By Position Title By Program

Program: Emergency Management	
Position Title	**FTE**
Emergency Management Director	1.00
Emergency Preparedness Coordinator	1.00
Program Coordinator 1	1.00
Program Coordinator 2	1.00
Program Emergency Management FTE Total:	**4.00**

FTE Changes

FTE remains unchanged.

Emergency Management Program Budget Justification

RESOURCES

Resources for the Emergency Management Program consists of funding from the General Fund, gas tax, and grant revenue from the Oregon Emergency Management Program Grant.

Total Intergovernmental Federal revenues are decreasing in FY 2026-27 due to completion of several State Homeland Security Program grant projects in FY 2025-26.
Intergovernmental State revenue increases are related to additional gas tax revenue being allocated for overall program support.

General Fund Transfers of $296,414 is to support the operation of the Emergency Management program including Personnel Services and Materials and Services not covered by the Emergency Management Grant Program.

REQUIREMENTS

Personnel Services increase is attributed to normal step increases,cost of living adjustments, and related fringe benefit increases.

The decrease in Materials and Services is primarily due to reduced contracted services following the completion of two State Homeland Security Program grants in FY 2025-26.

No Capital Outlay is planned for FY 2026-27.

Ferry Operations Program

- Maintains and operates ferry boats at two locations on the Willamette River.
- Safely transports over 200,000 vehicles per year across the Willamette River.

Program Summary

Public Works — Program: Ferry Operations

	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 ADOPTED	+/- %
RESOURCES					
Intergovernmental Federal	558,606	58,864	1,075,250	487,500	-54.7%
Intergovernmental State	510,098	662,759	1,059,921	1,136,304	7.2%
Charges for Services	712,932	733,543	733,240	766,810	4.6%
Other Revenues	992	2,062	0	0	n.a.
Settlements	12,527	0	13,921	0	-100.0%
TOTAL RESOURCES	**1,795,156**	**1,457,227**	**2,882,332**	**2,390,614**	**-17.1%**
REQUIREMENTS					
Personnel Services	940,950	982,984	1,133,429	1,159,818	2.3%
Materials and Services	201,480	232,707	222,709	296,996	33.4%
Administrative Charges	138,131	144,183	185,523	246,379	32.8%
Capital Outlay	514,595	97,354	1,200,671	537,421	-55.2%
Contingency	0	0	140,000	150,000	7.1%
TOTAL REQUIREMENTS	**1,795,156**	**1,457,227**	**2,882,332**	**2,390,614**	**-17.1%**
FTE	9.10	9.30	9.10	9.10	0.0%

FTE By Position Title By Program

Program: Ferry Operations	
Position Title	**FTE**
Crew Leader	1.00
Ferry Operator	5.00
Ferry Operator Relief	1.00
Maintenance Worker	2.10
Program Ferry Operations FTE Total:	**9.10**

- No temporary workers requested for FY 2026-27.

FTE Changes

FTE remains unchanged

Ferry Operations Program Budget Justification

RESOURCES

Resources for the Ferry Program consist of gas tax, federal ferry boat grants, toll fees recorded in Charges for Services, and partial reimbursement of net expenses by the Oregon Department of Transportation for the Buena Vista Ferry and from Yamhill County for the Wheatland Ferry.

The decrease in Intergovernmental Federal revenue is attributed to a projected decrease in construction activities for capital projects in FY 2026-27.

Charges for Services increased due to an updated agreement with Yamhill County increasing their share of Wheatland Ferry operating costs.

REQUIREMENTS

Personnel Services increases are attributed to normal step increases, cost of living adjustments, and related fringe benefit increases.

Materials and Services increased due to planned Buena Vista ferry haul-out maintenance, repairs, and professional painting services, higher liability insurance premiums, added adaptive broadband connectivity, lifecycle-based computer replacements, and new ERP-related software costs.

Capital Outlay for FY 2026-27 consists of the following:

(1) Carry-forward - Buena Vista Operational Improvements - $301,500
(2) Carry-forward - Wheatland Operational Improvements - $211,000
(3) Carry-forward - Wheatland Ferry Closure Sign - $13,921
(4) New - Buena Vista Ferry Gateway - $5,500
(5) New - Wheatland Ferry Gateway - $5,500

PW Administrative Services Program

- Performs all accounting functions and contract processing.
- Provides clerical support to the department.
- Supports operation of four service districts and one lighting district.
- Provides facility services for all Public Works campuses.
- Coordinates information technology projects for the department.
- Provides countywide non-emergency dispatching.
- Provides recruitment and human resources support for the department.
- Creates and distributes communication content for public outreach efforts.
- Provides safety training and program development to the department to meet OSHA requirements.

Program Summary

Public Works — Program: PW Administrative Services

	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 ADOPTED	+/- %
RESOURCES					
Intergovernmental Federal	12,102	55,805	12,102	11,624	-3.9%
Intergovernmental State	2,076,779	2,235,599	1,009,062	4,967,374	392.3%
Charges for Services	2,824,425	2,680,326	2,903,805	2,770,507	-4.6%
Admin Cost Recovery	(794,287)	(970,841)	(854,620)	(1,042,500)	22.0%
Interest	1,014,133	1,361,672	1,080,000	1,180,000	9.3%
Other Revenues	17	2,068	0	0	n.a.
General Fund Transfers	0	0	78,013	0	-100.0%
Other Fund Transfers	0	(1,726,993)	0	1,132,800	n.a.
Net Working Capital	46,022,192	47,453,896	27,443,336	19,457,406	-29.1%
TOTAL RESOURCES	**51,155,361**	**51,091,531**	**31,671,698**	**28,477,211**	**-10.1%**
REQUIREMENTS					
Personnel Services	3,026,866	3,363,304	4,124,806	4,258,801	3.2%
Materials and Services	460,997	513,547	1,090,180	804,027	-26.2%
Administrative Charges	164,654	5,510	326,909	163,499	-50.0%
Capital Outlay	51,138	340,918	1,584,853	235,000	-85.2%
Transfers Out	0	0	600,000	2,132,800	255.5%
Contingency	0	0	1,021,903	1,075,000	5.2%
Ending Fund Balance	0	0	22,923,047	19,808,084	-13.6%
TOTAL REQUIREMENTS	**3,703,654**	**4,223,279**	**31,671,698**	**28,477,211**	**-10.1%**
FTE	27.00	27.00	27.00	27.00	0.0%

FTE By Position Title By Program

Program: PW Administrative Services	
Position Title	**FTE**
Accounting Specialist	2.00
Administration Division Manager	1.00
Administrative Assistant	3.00

Program: PW Administrative Services	
Position Title	**FTE**
Administrative Services Manager Sr	1.00
Civil Engineering Assoc 2	1.00
Communications Coordinator	1.00
Contracts Specialist	1.00
Contracts Specialist Sr	2.00
Data Specialist	1.00
Deputy Public Works Director	1.00
Grant/Contracts Compliance Analyst	1.00
Management Analyst 2	1.00
Office Manager Sr	1.00
Office Specialist 2	1.00
Office Specialist 3	3.00
Office Specialist 3 (Bilingual)	2.00
Project Manager Sr	1.00
Public Works Director	1.00
Safety Specialist	2.00
Program PW Administrative Services FTE Total:	**27.00**

FTE Changes

FTE remains unchanged.

PW Administrative Services Program Budget Justification

RESOURCES

Resources for the Administrative Program consists of System Development Charges, Interest for the Public Works Fund, administrative services to various funds within the department and service districts, and property leases for storage of containers at the Aumsville property and the cell tower at the main Public Works campus.

The increase in Intergovernmental State revenue is related to the distribution of state gas tax revenues required to support program operations

The increase in Admin Cost Recovery revenue is based on FY 2025-26 trends for billable work orders for services provided by the Communications, Shops, and Roads and Bridges Operations programs within the 130 Public Works Fund.The Administrative Services program provides the corresponding offset for these internal services. Other Fund Transfers increased by $1,132,800 from the newly established countywide Interest Investment Fund.

The Net Working Capital decrease is based on FY 2025-26 projections and several engineering capital projects in the construction phase.

General Fund transfers to the Public Works Administrative Services program have been eliminated for FY 2026–27. This change follows the completion of radiator repairs in FY 2025–26 for the generator that provides backup support for Public Works' Silverton Road campus and county IT infrastructure.

REQUIREMENTS

Personnel Services costs increase is due to normal step increases, cost of living adjustments, and higher fringe benefit rates, offset by savings from filling vacancies at lower pay steps.

The decrease in Materials and Services is primarily due to the completion of a one-time project in FY 2025-26 to paint three buildings on the Silverton Road campus. Additionally, costs were further reduced by the elimination of temporary staffing needs previously required to cover staff leaves of absence.

The decrease in Administrative Charges reflects a reallocation of workers' compensation and liability insurance within the Public Works Fund to better align costs with the specific programs driving those expenditures. Furthermore, since the Administrative Services program serves as the centralized offsetting account for Administrative Cost Recovery charges across all programs within the Public Works fund, as billable costs for internal services rise in several programs, the corresponding offsetting accounts within Administrative Services are adjusted accordingly to maintain fund balance.

Capital Outlay decrease is due to the completion or cancellation of the following projects:

(1) Completed - Silverton Rd Site - Building 2 Boiler Replacement
(2) Completed - Silverton RD Site - Generator Radiator Repair
(3) Completed - Silverton Rd Site - Building 1 Breakroom Card Reader
(4) Canceled - Silverton Rd Site - Building 1 Expansion
(5) Canceled - Silverton Rd Site - Building 4 Water Maze Replacement

Capital Outlay for FY 2026-27 consists of the following:

(1) Carry-forward - Asset Management System - $220,000
(2) New - Silverton Rd Site - Building 1 Fire Panel - $15,000

Transfers Out reflects the Public Works fund's contribution toward the acquisition and remodeling of the property at 4707 Silverton Road. This investment is designed to establish a new Public Works Customer Service Center, which will significantly streamline public access to essential permitting and land use planning services. A Transfers Out of $1,132,800 is included to transfer unrestricted interest earnings to the county’s newly established Interest Investment Fund, with the offsetting transfer in amount noted in Resources resulting in no net budgetary impact to this Program.

Shops Program

- Purchases and maintains all heavy equipment for the department.
- Maintains pool car, light duty fleet and generators for all of Marion County.

Program Summary

Public Works — Program: Shops

	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 ADOPTED	+/- %
RESOURCES					
Intergovernmental State	2,075,211	2,068,283	3,517,528	3,141,736	-10.7%
Charges for Services	918,656	813,769	760,000	760,000	0.0%
Admin Cost Recovery	683,282	870,722	738,300	922,400	24.9%
Settlements	0	0	27,000	0	-100.0%
TOTAL RESOURCES	**3,677,148**	**3,752,773**	**5,042,828**	**4,824,136**	**-4.3%**
REQUIREMENTS					
Personnel Services	1,360,540	1,485,780	1,715,748	1,761,508	2.7%
Materials and Services	243,896	244,016	441,714	455,812	3.2%
Administrative Charges	224,633	255,695	309,966	317,531	2.4%
Capital Outlay	1,773,079	1,767,282	2,508,605	2,139,285	-14.7%
Transfers Out	75,000	0	0	0	n.a.
Contingency	0	0	66,795	150,000	124.6%
TOTAL REQUIREMENTS	**3,677,148**	**3,752,773**	**5,042,828**	**4,824,136**	**-4.3%**
FTE	13.50	13.50	13.50	13.50	0.0%

FTE By Position Title By Program

Program: Shops	
Position Title	**FTE**
Fleet Shop Supervisor	0.50
Fleet Specialist	1.00
Mechanic	8.00
Mechanic Sr	1.00
Parts Specialist	2.00
Public Works Aide	1.00
Program Shops FTE Total:	**13.50**

FTE Changes

FTE remains unchanged.

Shops Program Budget Justification

RESOURCES

Resources for the Shops Program consist of gas tax and Charges for Services provided to other county departments for maintenance services of vehicles and equipment and internal billings to other programs within the Public Works Fund.

Intergovernmental State decrease is due to less need for gas tax to support the program, as capital outlay expenses are expected to be less than FY 2025-26.

Admin Cost Recovery increased due to modest labor rate adjustments and higher anticipated service levels provided to internal programs within the Public Works Fund, aligned with FY 2024–25 historical trends.

REQUIREMENTS

Personnel Services is increasing due to normal step increases,cost of living adjustments, and related fringe benefit increases.

Materials and Services increases are due to the following primary factors:

(1) New Fusion software and increased Microsoft 365 licensing costs.
(2) Increased department equipment and vehicle maintenance based on observed trends $35,000.
(3) Replacement of worn shop-specific small equipment $10,000.

Capital Outlay in FY 2026-27 consists of the following:

(1) Carry-forward - EquipmentTrailer (Replaces 0PW433) - $130,350
(2) Carry-forward - Shops Service Truck Trailer - $13,937
(3) Carry-forward - Bridge Crew Crummy Truck (Replaces PW1257) - $76,660
(4) Carry-forward - Salem Campus Fuel Pump Dispenser Upgrade - $244,200
(5) Carry-forward - Fleet Management System - $240,000
(6) Carry-forward - 10 Yard Dump Truck (Replaces 0PW539) - $326,400
(7) Carry-forward - Sign Shop Truck - F550 (Replaces PW1255) - $102,648
(8) New - 10 Yard Dump Truck (Replaces 0PW541) - $314,600
(9) New - 50" Boom Flail Mower (Replaces SE262) - $22,000
(10) New - Aerial Lift Bucket Truck (Replaces 0PW501) - $204,050
(11) New - Building 2 Parts Washer Replacement - $24,000
(12) New - Road Construction Sweeper (Replaces PW1110) - $104,500
(13) New - Road Construction Sweeper (Replaces PW1251) - $104,500
(14) New - Three Line Truck Mounted Readerboard (Replaces SE209) - $18,150
(15) New - Trailer Mounted Hot Tacker Tank (Replaces 0PW351) - $77,000
(16) New - Two Line Truck Mounted Readerboard - (Replaces SE203) - $18,150
(17) New - Two Line Truck Mounted Readerboard - (Replaces SE206) - $18,150
(18) New - 4 Ton Dual Drum Vibratory Roller - (Replaces 0PW419) - $99,990

Communications Program

- Supports all radio communication and microwave systems in the county.
- Maintains radio communication tower equipment.
- Installs required radio equipment in county fleet vehicles.

Program Summary

Public Works — Program: Communications

	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 ADOPTED	+/- %
RESOURCES					
Intergovernmental State	443,472	307,251	2,715,431	698,562	-74.3%
Charges for Services	193,772	151,212	233,320	225,000	-3.6%
Admin Cost Recovery	106,336	94,937	112,320	114,500	1.9%
Settlements	0	212,359	0	0	n.a.
TOTAL RESOURCES	**743,580**	**765,758**	**3,061,071**	**1,038,062**	**-66.1%**
REQUIREMENTS					
Personnel Services	315,200	343,984	462,310	435,690	-5.8%
Materials and Services	171,499	165,426	328,234	345,089	5.1%
Administrative Charges	150,209	126,524	166,252	164,283	-1.2%
Capital Outlay	106,671	129,825	13,800	0	-100.0%
Transfers Out	0	0	1,995,000	0	-100.0%
Contingency	0	0	95,475	93,000	-2.6%
TOTAL REQUIREMENTS	**743,580**	**765,758**	**3,061,071**	**1,038,062**	**-66.1%**
FTE	3.50	3.50	3.50	3.00	-14.3%

FTE By Position Title By Program

Program: Communications	
Position Title	**FTE**
Electronics Technician 1	1.00
Electronics Technician 2	1.00
Fleet Shop Supervisor	0.50
Parts Specialist	0.50
Program Communications FTE Total:	**3.00**

FTE Changes

FTE decrease of 0.50 is related to deleting an Electronics Technician 2 position and adding a Parts Specialist, and reallocating the position be shared between radio communications and road operations for parts purchasing and inventory management.

Communications Program Budget Justification

RESOURCES

Resources for the Communications Program consist of gas tax and Charges for Services rendered to county departments.

Charges for Services decrease is based on current trends with an anticipated change to the new radio system in spring 2027.

Admin Cost Recovery is related to services rendered for internal Public Works communication services and is based on FY 2025-26 trend.

The decrease in Intergovernmental State is attributed to the FY 2025-26, $1,995,000 transfer to the Grants Program for the design and build of the Marion County radio system, which is not repeating in FY 2026-27.

REQUIREMENTS

Personnel Services is decreasing due to the previously mentioned FTE decrease, offset by normal step increases,cost of living adjustments, and related fringe benefit increases.

Materials and Services increases can be attributed to the following primary reasons:

(1) Replacing 3 computers needed for radio software.
(2) New lease agreement with the Oregon Department of Transportation to house VHF radio equipment in their building on Hall Ridge.
(3) One quarter's worth of subscriber fees for the new radio system.

There is no Capital Outlay budgeted for FY 2026-27.

The decrease in Transfers Out is attributed to the $1,995,000 roads fund contribution for the design and build of the Marion County radio system in FY 2025-26.

Fleet Management Program

- Manages the county pool vehicle fleet of 23 vehicles.
- Manages the 325 vehicle consolidated light duty fleet for the county.
- Purchases all on-road licensed vehicles for the county.

Program Summary

Public Works — Program: Fleet Management

	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 ADOPTED	+/- %
RESOURCES					
Charges for Services	2,247,782	2,570,189	2,894,777	2,968,719	2.6%
General Fund Transfers	42,789	171,670	189,749	12,420	-93.5%
Other Fund Transfers	320,687	314,270	535,480	0	-100.0%
Settlements	33,358	196,320	219,604	66,840	-69.6%
Net Working Capital	2,507,467	2,289,460	2,971,815	3,314,120	11.5%
TOTAL RESOURCES	**5,152,083**	**5,541,909**	**6,811,425**	**6,362,099**	**-6.6%**
REQUIREMENTS					
Materials and Services	818,705	862,660	918,330	995,415	8.4%
Administrative Charges	38,369	44,944	48,437	57,269	18.2%
Capital Outlay	2,005,550	1,662,490	2,807,885	1,685,838	-40.0%
Transfers Out	0	0	112,526	0	-100.0%
Contingency	0	0	508,794	630,000	23.8%
Ending Fund Balance	0	0	2,415,453	2,993,577	23.9%
TOTAL REQUIREMENTS	**2,862,623**	**2,570,094**	**6,811,425**	**6,362,099**	**-6.6%**

Fleet Management Program Budget Justification

RESOURCES

Resources for the Consolidated Fleet Program come from vehicle lease revenues charged to the departments that utilize light duty vehicles, revenues for the use of pool vehicles, surplus revenues for the sale of used vehicles and Settlements revenues for claims related to totaled vehicles. Pool vehicles usage is charged on a per mile basis, and is increasing to $0.70 per mile, up from $0.50 per mile the previous year. This rate pays for maintenance and fuel expenses of these vehicles. The lease rate for consolidated fleet vehicles is a maintained rate, but all programs purchase their own fuel.

Charges for Services increase is for an increase in fleet lease revenue as calculated for FY 2026-27. This increase is primarily related to increase in replacement and maintenance costs of vehicles.

The General Fund Transfers is for the following:

(1) The department's responsible portion of replacing a vehicle totaled in an accident, SH2341 - $9,070
(2) A platform change for the replacement of SH1635, moving to a 4wd from a 2wd - $3,350

REQUIREMENTS

The Materials and Services increase is related to increased maintenance expenses, due to adding 36 vehicles for Health and Human Services over the last three fiscal years.

Capital Outlay in FY 2026-27 consists of the following:

(1) Carry-forward - Replace SH2341 totaled in accident (outfitting costs only) - $32,235
(2) Carry-forward - Replace SH2073 totaled in accident (outfitting costs only) - $32,235
(3) Carry-forward - FY 2025-26 Annual Light Duty Fleet Replacement - $591,443
(4) New - FY 2026-27 Annual Light Duty Fleet Replacement - $1,029,925

Environmental Services Program

- Manages waste flow and disposal for Marion County.
- Operates one transfer station and operates the scale house for a 2nd transfer station.
- Educates the public about recycling using social media, radio, and print advertising.
- Operates the Brown's Island construction demolition debris landfill site.

Program Summary

Public Works — Program: Environmental Services

	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 ADOPTED	+/- %
RESOURCES					
Taxes	520,328	556,722	515,000	560,000	8.7%
Charges for Services	21,109,410	17,971,418	10,177,553	14,512,907	42.6%
Interest	773,925	996,399	650,000	500,000	-23.1%
Other Revenues	1,601,726	553,972	0	0	n.a.
Other Fund Transfers	75,000	0	0	500,000	n.a.
Net Working Capital	31,480,110	31,870,757	29,487,862	24,176,705	-18.0%
TOTAL RESOURCES	**55,560,499**	**51,949,268**	**40,830,415**	**40,249,612**	**-1.4%**
REQUIREMENTS					
Personnel Services	2,818,352	2,810,746	3,395,153	3,216,361	-5.3%
Materials and Services	18,800,801	17,261,541	15,154,895	14,784,216	-2.4%
Administrative Charges	1,512,153	1,460,166	1,573,319	1,389,112	-11.7%
Capital Outlay	558,436	928,952	12,543,604	637,136	-94.9%
Transfers Out	0	0	0	500,000	n.a.
Contingency	0	0	4,359,193	19,722,787	352.4%
Ending Fund Balance	0	0	3,804,251	0	-100.0%
TOTAL REQUIREMENTS	**23,689,742**	**22,461,405**	**40,830,415**	**40,249,612**	**-1.4%**
FTE	31.50	31.50	27.50	25.00	-9.1%

FTE By Position Title By Program

Program: Environmental Services	
Position Title	**FTE**
Crew Leader	1.00
Engineering Tech 1	1.00
Environmental Services Division Manager	1.00
Environmental Services Operations Supervisor	1.00
Heavy Equipment Operator	2.00
Maintenance Worker	3.00
Medium Equipment Operator	2.00
Program Coordinator 1	1.00
Program Supervisor	1.00
Scale Attendant	5.00
Scale Attendant (Bilingual)	3.00
Waste Reduction Coordinator (Bilingual)	1.00

Program: Environmental Services	
Position Title	**FTE**
Wastewater Operator 1	1.00
Wastewater Operator 2	2.00
Program Environmental Services FTE Total:	**25.00**

- The FTE count doesn't include 2.0 FTE for temporary Scale Attendants as needed for coverage.

FTE Changes

The 2.50 FTE reduction relates to volume reduction at the North Marion Transfer Station and Browns Island landfill, service reduction for waste reduction services, and the fund no longer contributing to stormwater services. The positions include:

- 1.0 FTE reduction - Medium Equipment Operator
- 1.0 FTE reduction - Waste Reduction Coordinator
- 0.5 FTE reduction - Stormwater Supervisor

Environmental Services Program Budget Justification

RESOURCES

Resources for the Environmental Services Program consist primarily of tipping fees at each of the two transfer stations and the Brown's Island landfill. Additional resources including franchise fees from the eight franchised haulers for Marion County, and services to service districts for waste water and water operations.

The increase in Charges for Services is related to a rate increase at the transfer stations that took effect October 1st, 2025, and volume increases at the Salem Keizer Transfer Station.

Other Fund Transfers increased by $500,000 from the newly established countywide Interest Investment Fund.

REQUIREMENTS

Personnel Services decrease is due to the aforementioned FTE reduction, offset by normal step increases,cost of living adjustments, and related fringe benefit increases.

Capital Outlay for FY 2026-27 consists of the following:

(1) Carry-forward - Solid waste billing system replacement - $17,090
(2) Carry-forward - Fire door replacement at the Household Hazardous Waste Facility - $26,400
(3) Carry-forward - Generator backup at Browns Island - $11,374
(4) Carry-forward - Generator backup for leachate system - $20,460
(5) Carry-forward - Security surveillance system replacement at North Marion - $10,706
(6) Carry-forward - Security surveillance system replacement at SKRTS - $28,106
(7) Carry-forward - Replacement of scale house at SKRTS - $420,000
(8) New - Scale house roof and door replacement at North Marion - $48,000
(9) New - Leachate Collection System Maintenance - $55,000

A Transfers Out of $500,000 is included to transfer unrestricted interest earnings to the county's newly established Interest Investment Fund, with the offsetting transfer in amount noted in Resources resulting in no net budgetary impact to this Program.

Stormwater Management Program

- Maintains the stormwater system in the unincorporated urban area east of Salem.
- Improves water quality and reduces stormwater runoff by providing regular sweeping services to the East Salem Service District, regular maintenance of stormwater infrastructure, and improving detention basins and bioswale infrastructure.
- Provides community education through media outlets, classroom exercises, employee training, brochures, and storm drain stencils.
- Meets minimum stormwater regulatory requirements by the Environmental Protection Agency and the Department of Environmental Quality.

Program Summary

Public Works — Program: Stormwater Management

	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 ADOPTED	+/- %
RESOURCES					
Charges for Services	1,094,615	1,111,748	1,170,759	931,674	-20.4%
Interest	27,399	38,087	30,000	30,000	0.0%
Other Fund Transfers	0	0	0	30,000	n.a.
Net Working Capital	1,236,945	1,132,806	1,227,226	1,175,399	-4.2%
TOTAL RESOURCES	**2,358,959**	**2,282,641**	**2,427,985**	**2,167,073**	**-10.7%**
REQUIREMENTS					
Personnel Services	491,727	472,908	657,372	817,589	24.4%
Materials and Services	473,169	490,283	689,816	707,393	2.5%
Administrative Charges	89,145	91,620	105,759	129,147	22.1%
Capital Outlay	172,112	603	56,100	56,100	0.0%
Transfers Out	0	0	8,100	30,000	270.4%
Contingency	0	0	231,900	200,000	-13.8%
Ending Fund Balance	0	0	678,938	226,844	-66.6%
TOTAL REQUIREMENTS	**1,226,153**	**1,055,415**	**2,427,985**	**2,167,073**	**-10.7%**
FTE	5.50	5.50	5.50	6.00	9.1%

FTE By Position Title By Program

Program: Stormwater Management	
Position Title	**FTE**
Crew Leader	1.00
Engineering Tech 1	1.00
Environmental Specialist	1.00
Medium Equipment Operator	2.00
Stormwater Program Supervisor	1.00
Program Stormwater Management FTE Total:	**6.00**

- The FTE count doesn't include 0.33 for temporary maintenance workers to conduct stormwater infrastructure maintenance.

FTE Changes

FTE increase of 0.50 is for the Stormwater Supervisor allocation that was previously allocated to the Environmental Services Fund.

Stormwater Management Program Budget Justification

RESOURCES

Resources for the Stormwater Management Program come from three key areas: East Salem Service District (ESSD) stormwater service fees, charges for services to the ESSD Fund and the Public Works Fund. These services include crew lead support, ditch and catch basin maintenance and street sweeping services.

The reduction in Charges for Services is related to two items:

(1) The ESSD fund contributed $60,000 per year for five years towards a Stormwater Management Plan. This additional contribution to the Stormwater Fund ended in FY 2025-26.
(2) The Environmental Services fund used to contribute approximately $180,000 per year towards supporting stormwater management efforts, which it is no longer contributing to.

Other Fund Transfers increased by $ 30,000 from the newly established countywide Interest Investment Fund.

REQUIREMENTS

Personnel Services increase is due to the previously mentioned FTE increase, an increase in temp wages for support maintaining new stormwater infrastructure, and normal step increases,cost of living adjustments, and related fringe benefit increases.

Materials and Services increase is related to an increase in Contracted Services for consulting services related to wetland mitigation banking.

Capital Outlay for FY 2026-27 is a bank stabilization project on Rockwood Road near Lancaster Drive - $56,100

A Transfers Out of $30,000 is included to transfer unrestricted interest earnings to the county's newly established Interest Investment Fund, with the offsetting transfer in amount noted in Resources resulting in no net budgetary impact to this Program.

County Parks Program

- Maintains 18 parks.
- Updates and replaces playground equipment.
- Provides the public with clean and safe recreation areas.
- Provides camping at North Santiam Park.

Program Summary

Public Works — Program: County Parks

	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 ADOPTED	+/- %
RESOURCES					
Intergovernmental Federal	33,710	1,151,500	863,046	647,500	-25.0%
Intergovernmental State	651,101	1,086,480	355,000	300,000	-15.5%
Charges for Services	53,684	87,425	94,000	107,200	14.0%
Interest	23,239	6,598	8,000	2,500	-68.8%
Other Revenues	10,832	0	0	0	n.a.
General Fund Transfers	286,392	452,344	346,861	361,078	4.1%
Other Fund Transfers	0	0	525,000	22,500	-95.7%
Net Working Capital	1,266,304	588,020	899,711	616,704	-31.5%
TOTAL RESOURCES	**2,325,262**	**3,372,368**	**3,091,618**	**2,057,482**	**-33.4%**
REQUIREMENTS					
Personnel Services	555,555	636,899	589,605	631,862	7.2%
Materials and Services	621,410	877,890	481,271	363,527	-24.5%
Administrative Charges	66,133	131,353	142,670	96,402	-32.4%
Capital Outlay	494,143	768,324	1,475,000	784,022	-46.8%
Transfers Out	0	58,191	0	2,500	n.a.
Contingency	0	0	403,072	179,169	-55.5%
TOTAL REQUIREMENTS	**1,737,241**	**2,472,656**	**3,091,618**	**2,057,482**	**-33.4%**
FTE	6.00	6.00	4.00	4.00	0.0%

FTE By Position Title By Program

Program: County Parks	
Position Title	**FTE**
Maintenance Worker	1.00
Medium Equipment Operator	1.00
Program Coordinator 1	1.00
Program Supervisor	1.00
Program County Parks FTE Total:	**4.00**

- The FTE count does not include 1.00 FTE for seasonal Maintenance Worker positions.

FTE Changes

FTE remains unchanged.

County Parks Program Budget Justification

RESOURCES

Resources for the county Parks Program consist primarily of the state recreational vehicle revenue, camping fees for North Santiam Campground, parking permit fees for the Santiam Canyon parks, Scotts Mills Park, and Spong's Landing Park, and shelter reservations. Due to the lasting impacts of the 2020 Beachie Creek wildfire, Bear Creek Park remains restricted to day-use only. Consequently, no camping revenue will be collected for this location in FY 2026-27, though it continues to generate seasonal day-use parking permit revenue.

Intergovernmental Federal resources are decreasing due to a reduction in FEMA funding for park restoration planned for FY 2026-27. This decrease is slightly offset by a new $1,200,000 grant award through the Planning, Infrastructure and Economic Revitalization (PIER) program. Of this award, $400,000 is budgeted for FY 2026-27 to restore and expand camping facilities at Bear Creek. Additionally, the Parkdale Park improvement project concluded in FY 2025-26, which utilized federal American Rescue Plan Act (ARPA) funding, and no additional funds are expected for this project in FY 2026-27.

Intergovernmental State is decreasing due to completing a grant in FY 2025-26 from the Oregon Parks and Recreation Department for the Parkdale Park improvement project that added a playground and concrete walkways. Additionally, RV Parks Apportionment funding that supports parks operations and maintenance is trending lower.

Charges for Services increase is primarily related to parking permits, which is based on the first full year worth of data for parking permits at several county parks. Additionally, camping fees are trending upward, driven by the increased accessibility and convenience of the new online reservation and payment system.

General Fund Transfers of $361,078 include the following:

(1) Medium Equipment Operator - 1.00 FTE
(2) Parks Supervisor - 1.00 FTE
(3) Seasonal Maintenance Workers - 0.75 FTE

Other Fund Transfers increased by $2,500 from the newly established countywide Interest Investment Fund.

REQUIREMENTS

Personnel Services increase is due to normal step increases and related fringe benefit increases

Materials and Services decrease is due to a reduction in planned expenditures for safety equipment, small department equipment and parks maintenance.

Capital Outlay for FY 2026-27 consists of the following:

(1) Carry-forward - Bear Creek Park Restoration - $400,000
(2) Carry-forward - Salmon Falls Park Restoration - $50,000
(3) Carry-forward - North Fork Park Restoration - $100,000
(4) Carry-forward - Niagara Park Restoration - $175,000
(5) Carry-forward - Minto Park Restoration - $39,022
(6) Carry-forward - Santiam Wildfire Memorial - $20,000

A Transfers Out of $2,500 is included to transfer unrestricted interest earnings to the county's newly established Interest Investment Fund, with the offsetting transfer in amount noted in Resources resulting in no net budgetary impact to this Program.

Engineering Program

- Provides design services for major projects.
- Performs construction management and project inspection.
- Performs traffic engineering services.
- Carries out long-term transportation planning.
- Performs drainage modeling and analysis services.
- Operates a road surface management program.

Program Summary

Public Works — Program: Engineering

	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 ADOPTED	+/- %
RESOURCES					
Licenses and Permits	141,993	241,984	163,750	87,000	-46.9%
Intergovernmental Federal	8,572,338	9,712,536	14,830,750	18,273,250	23.2%
Intergovernmental State	16,847,406	13,598,213	25,115,056	22,206,573	-11.6%
Charges for Services	718,764	144,269	192,126	143,250	-25.4%
Other Fund Transfers	0	(69,809)	39,000	0	-100.0%
TOTAL RESOURCES	**26,280,500**	**23,627,194**	**40,340,682**	**40,710,073**	**0.9%**
REQUIREMENTS					
Personnel Services	4,612,642	4,780,646	6,055,048	6,195,174	2.3%
Materials and Services	955,027	1,406,975	1,995,595	2,328,234	16.7%
Administrative Charges	611,703	574,424	724,966	764,665	5.5%
Capital Outlay	20,098,940	16,856,862	28,963,903	28,858,000	-0.4%
Transfers Out	0	8,287	25,170	0	-100.0%
Contingency	0	0	2,576,000	2,564,000	-0.5%
TOTAL REQUIREMENTS	**26,278,311**	**23,627,194**	**40,340,682**	**40,710,073**	**0.9%**
FTE	33.60	33.60	33.60	33.60	0.0%

FTE By Position Title By Program

Program: Engineering	
Position Title	**FTE**
Civil Engineer - Professional	7.00
Civil Engineer Supervisor	4.00
Civil Engineering Assoc 1	3.00
Civil Engineering Assoc 2	6.60
Data Specialist	1.00
Engineering Division Manager	1.00
Engineering Tech 1	2.00
Engineering Tech 2	6.00
Engineering Tech Sr	2.00
Office Specialist 3	1.00
Program Engineering FTE Total:	**33.60**

- The count does not include 2.98 temporary FTE and consists of the following:
  (1) Seven Engineering Technicians 1 - 2.38 FTE
  (2) One Engineering Tech, Sr - 0.50 FTE
  (3) One Civil Engineering Associate 2 - 0.10 FTE

FTE Changes

FTE remains unchanged.

Engineering Program Budget Justification

RESOURCES

Resources for the Engineering Program consists of gas tax, licenses and permit fees, and grants for federally-funded projects.

Licenses and Permits revenues are projected to decrease in accordance with current trends. This shift is primarily attributed to strategic service changes within the Land Development Engineering Permits (LDEP) section, including the implementation of blanket permits and reduced driveway reviews intended to streamline the application process and decrease the regulatory burden on the public.

Intergovernmental Federal revenue is budgeted based on anticipated project schedules and phase-specific reimbursable costs. While preliminary engineering and right-of-way phases provide steady reimbursements, the construction phase represents the largest share of federal funding. These receipts generally reimburse a specific federal share of eligible expenditures, with the remaining portion funded through local match requirements. Consequently, annual revenue fluctuations are expected as projects transition between phases.

In FY 2026-27, the uptick in federal receipts is primarily driven by grant awards from two key sources: the US Department of Transportation for the North Fork Road Slide 2 Repairs and North Fork Guardrail Improvement projects, and Oregon Housing and Community Services (OHCS) for the Gates Street Improvements, North Fork Park Slide Repair, and Alder Street projects.

Intergovernmental State revenue is anticipated to decrease because the Meridian Road Bridge Repair project (County Bridge #2504A) was completed in FY 2025-26. As this was a state-funded local project grant, the associated reimbursements are now complete.

The decrease in Charges for Services is primarily due to the completion of the Hayesville Drive project, a joint initiative with the City of Salem. This reduction is partially offset by a projected increase in billable engineering services to the City of Independence for the Chestnut Street: South Fork Ash Creek Bridge project and increased interdepartmental service billings.

REQUIREMENTS

Personnel Services increase is due to normal step increases,cost of living adjustments, and related fringe benefit increases, offset by a decrease in temporary staffing.

The increase in Materials and Services is primarily attributed to striping and third-party contracted services designed to enhance public safety and data management. Key drivers include: 1) the application of durable striping on Vitae Springs Road, 2) the maintenance of raised pavement markers and traffic flashers, 3) continued investment in traffic data collection, and 4) grant writing to support long-term infrastructure funding.

Capital Outlay for FY 2026-27 consists of the following:

(1) Carry-forward - Boones Ferry Culvert Replacement - $132,500
(2) Carry-forward - North Fork Road Slide #2 Repair - $7,755,000
(3) Carry-forward - State St - 4106 to 46th Av Urban Upgrade - $1,211,500
(4) Carry-forward - Nusom Road Scour Repair - $5,750
(5) Carry-forward - Lancaster Pedestrian Crossing at Monroe Av - $280,000
(6) Carry-forward - SRTS Scott Elementary - $170,250
(7) Carry-forward - North Fork Rd Omnibus Imprvmnts Project - $541,250
(8) Carry-forward - North Fork Guardrail - FLAP - $64,000
(9) Carry-forward - SRTS-Auburn Elementary - $142,000
(10) Carry-forward - Rambler Bridge 05419A Rehabilitation - $44,250
(11) Carry-forward - French Prairie Road: Champoeg Crk Bridge - $1,395,000
(12) Carry-forward - Sinker Creek Bridge Replacement - $421,500
(13) Carry-forward - Wilco Bridge Repairs - $98,750
(14) Carry-forward - 3rd Street Bridge #6207A (Butte Ck-Scotts Mills) Replacement - $1,538,000
(15) Carry-forward - River Rd S 5789A (Indep Bridge) Loading Improvements - $2,030,000
(16) Carry-forward - Delaney Rd Bridge Replacement and Realignment - $182,250
(17) Carry-forward - Meridian Road Bridge #2504A (Abiqua Ck) Repair - $24,250
(18) Carry-forward - Mill Creek Bridge 01505 Replacement - $20,750
(19) Carry-forward - Chestnut Street: South Fork Ash Creek Bridge - $186,250
(20) Carry-forward - Luckiamute River, Helmick Road bridge (Polk Co) - $501,500
(21) Carry-forward - Center St- N Side Urban Upgrade - $3,180,250
(22) Carry-forward - ARTS River Rd- French Prairie Rd Centerline Rumble Strips - $230,750
(23) Carry-forward - ARTS Howell Prairie Safety Improvements - $280,750
(24) Carry-forward - ARTS Ehlen/Butteville Roundabout - $379,750
(25) Carry-forward - ARTS McKay Corridor Improvements - $330,250
(26) Carry-forward - Connecticut Ave W Side Urban Upgrade - $887,250
(27) Carry-forward - Silverton Rd Left Turn Refuge at Desart - $587,750
(28) Carry-forward - Alder Street NE - PIER - $403,000
(29) Carry-forward - Gates Street Improvements - PIER - $153,250
(30) Carry-forward - North Fork Park Slide Repair - PIER - $184,500
(31) Carry-forward - SRTS - Stayton Elementary - First Avenue - $418,250

(32) New - Sidewalk- ADA Program - $300,000
(33) New - Pavement Preservation - $4,000,000
(34) New - Guardrail Improvements - $200,000
(35) New - Hazelgreen Road High Water Gate - $27,500
(36) New - Retroreflectometers - $30,000
(37) New - Street Lighting Improvement Program - $20,000
(38) New - School Flasher Installations & Upgrades - $40,000
(39) New - Pedestrian Enhancements Program - $100,000
(40) New - Driver Feedback Signs - $10,000
(41) New - Traffic Safety Action Plan Improvements - $250,000
(42) New - Traffic Signal Upgrades - $100,000

The decrease in Transfers Out is due to the completion of a vehicle replacement. The new vehicle was successfully placed in service during FY 2025-26, eliminating the need for further acquisition transfers in FY 2026-27.

Surveyor Program

- Re-establishes Government Corners.
- Approves and records surveys throughout the county.
- Approves and records partition plats and subdivisions.
- Maintains electronic data files of surveys.
- Performs records management of all prior surveys.

Program Summary

Public Works — Program: Surveyor

	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 ADOPTED	+/- %
RESOURCES					
Intergovernmental State	307	0	0	0	n.a.
Charges for Services	548,465	642,413	742,195	697,777	-6.0%
Interest	82,315	109,824	100,000	95,000	-5.0%
General Fund Transfers	140,342	140,340	140,342	140,342	0.0%
Net Working Capital	3,255,435	3,314,683	3,281,722	2,874,608	-12.4%
TOTAL RESOURCES	**4,026,864**	**4,207,260**	**4,264,259**	**3,807,727**	**-10.7%**
REQUIREMENTS					
Personnel Services	504,370	686,623	1,011,875	1,148,817	13.5%
Materials and Services	103,861	136,644	195,520	216,434	10.7%
Administrative Charges	103,950	102,272	122,643	137,651	12.2%
Capital Outlay	0	0	142,578	0	-100.0%
Contingency	0	0	177,282	207,000	16.8%
Ending Fund Balance	0	0	2,614,361	2,097,825	-19.8%
TOTAL REQUIREMENTS	**712,181**	**925,538**	**4,264,259**	**3,807,727**	**-10.7%**
FTE	8.00	7.60	7.60	7.60	0.0%

FTE By Position Title By Program

Program: Surveyor	
Position Title	**FTE**
County Surveyor	1.00
Office Specialist 3	1.00
Survey Technician 1	1.00
Survey Technician 2	3.00
Survey Technician 3	1.60
Program Surveyor FTE Total:	**7.60**

FTE Changes

FTE remains unchanged.

Surveyor Program Budget Justification

RESOURCES

Revenues for the Surveyor Program consist primarily of corner restoration record fees, surveyor fees, services to county departments, and General Fund Transfers.

Decreases in Charges for Services can be attributed to decreased corner restoration fees, surveyor fees, and services provided to county departments based on FY 2025-26 trends.

The decrease in Interest Revenue is based on FY 2025-26 trends, largely attributed to a corresponding decrease in Net Working Capital; this decrease is a result of an increase in work being done for corner restorations.

The General Fund Transfer is provided to support customer service and records management.

REQUIREMENTS

Personnel Services increase is due to normal step increases, cost of living adjustments, and related fringe benefit increases as well as filling vacant positions.

Materials and Services increases are primarily attributed for the following reasons:

(1) The increase in computer non-capital is related to scheduled replacement of aging devices reaching the end of their useful life, alongside the purchase of one additional workstation to support staffing needs.
(2) Increases for field supplies, gasoline and safety clothing are based on current trends.
(3) Increase in software subscription services is related to costs associated with Trimble software, which supports the new surveyor equipment successfully deployed in FY 2025-26.

The increase in Administrative Charges is primarily due to the higher volume of services performed for corner restoration activities.

The decrease in Capital Outlay is attributed to the completion of the purchase of the new Trimble surveyor equipment in FY 2025-26. No Capital Outlay projects are anticipated for FY 2026-27.

A decrease in the Ending Fund Balance reflects a strategic use of reserves to fund increased corner restoration activity and to accommodate higher personnel expenditures.

Land Use Planning Program

- Develops and administers a Comprehensive Land Use Plan per ORS chapters 92,197 and 215.
- Implements land use regulations for the unincorporated area of Marion County.
- Coordinates with cities on urban growth boundaries, residential and employment land, transportation actions, and other land use activity per ORS 195.025.
- Administers county's participation in National Floodplain Insurance Program and FEMA Community Rating System.

Program Summary

Public Works — Program: Land Use Planning

	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 ADOPTED	+/- %
RESOURCES					
Licenses and Permits	(85)	0	0	0	n.a.
Intergovernmental State	1,938	0	0	0	n.a.
Charges for Services	309,642	336,848	370,000	390,000	5.4%
Interest	4,365	3,341	3,000	2,220	-26.0%
General Fund Transfers	220,360	378,727	588,423	673,489	14.5%
Other Fund Transfers	324,000	324,000	324,000	331,720	2.4%
Net Working Capital	(51)	(51)	0	0	n.a.
TOTAL RESOURCES	**860,169**	**1,042,866**	**1,285,423**	**1,397,429**	**8.7%**
REQUIREMENTS					
Personnel Services	487,302	668,975	824,630	854,407	3.6%
Materials and Services	141,610	158,045	221,547	254,849	15.0%
Administrative Charges	231,308	215,896	239,246	285,953	19.5%
Transfers Out	0	0	0	2,220	n.a.
TOTAL REQUIREMENTS	**860,221**	**1,042,917**	**1,285,423**	**1,397,429**	**8.7%**
FTE	5.50	5.50	5.50	5.50	0.0%

FTE By Position Title By Program

Program: Land Use Planning	
Position Title	**FTE**
Assistant Planner	3.00
Associate Planner	1.00
Building and Planning Division Manager	0.50
Principal Planner	1.00
Program Land Use Planning FTE Total:	**5.50**

FTE Changes

FTE remains unchanged.

Land Use Planning Program Budget Justification

RESOURCES

Resources for Land Use Planning consists primarily of planning fees, which are projected to stay consistent with FY 2025-26 trends. Additional resources from the General Fund Transfers and Other Fund Transfers through lottery distribution assist in supplementing planned expenditures. Other Fund Transfers include $2,220 from the newly established countywide Interest Investment Fund.

REQUIREMENTS

Personnel Services increase is due to normal step increases, cost of living adjustments, and related fringe benefit increases.

Materials and Services increased due to higher contracted services driven by increased code enforcement activity, expanded mail services associated with potential board-directed code update notifications, and modest increases in software subscriptions and maintenance. Additional increases reflect training-related travel costs for staff. These increases are partially offset by reduced non-capital computer replacements based on lifecycle planning.

No Capital Outlay is planned for FY 2026-27.

A Transfers Out of $2,220 is included to transfer unrestricted interest earnings to the county's newly established Interest Investment Fund, with the offsetting transfer in amount noted in Resources resulting in no net budgetary impact to this Program

Building Inspection Program

- Issues over 8,000 permits annually, depending on economic conditions.
- Provides services to 18 of 20 cities within Marion County.
- Performs 25,000 inspections annually.

Program Summary

Public Works — Program: Building Inspection

	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 ADOPTED	+/- %
RESOURCES					
Licenses and Permits	3,958,121	3,363,932	4,200,000	4,000,000	-4.8%
Intergovernmental State	71,255	29,315	0	0	n.a.
Charges for Services	11,399	8,479	0	0	n.a.
Interest	179,056	224,649	180,000	204,000	13.3%
Other Revenues	399	0	0	0	n.a.
Other Fund Transfers	0	0	600,000	1,204,000	100.7%
Financing Proceeds	0	0	4,015,000	0	-100.0%
Net Working Capital	7,237,248	7,414,352	6,964,255	8,139,203	16.9%
TOTAL RESOURCES	**11,457,478**	**11,040,726**	**15,959,255**	**13,547,203**	**-15.1%**
REQUIREMENTS					
Personnel Services	3,134,555	3,203,728	4,147,771	4,297,681	3.6%
Materials and Services	562,511	516,482	750,069	803,271	7.1%
Administrative Charges	346,060	356,210	397,117	483,955	21.9%
Capital Outlay	0	0	2,100,000	3,510,000	67.1%
Transfers Out	0	0	2,890	955,000	32,945.0%
Contingency	0	0	860,301	1,300,000	51.1%
Ending Fund Balance	0	0	7,701,107	2,197,296	-71.5%
TOTAL REQUIREMENTS	**4,043,126**	**4,076,420**	**15,959,255**	**13,547,203**	**-15.1%**
FTE	24.50	24.50	24.50	24.50	0.0%

FTE By Position Title By Program

Program: Building Inspection	
Position Title	**FTE**
Building and Planning Division Manager	0.50
Building Inspector 1	1.00
Building Inspector 2	3.00
Building Plans Examiner 1	1.00
Building Plans Examiner 2	4.00
Building Plans Examiner Sr	1.00
County Building Official	1.00
Electrical Inspector	2.00
Office Specialist 2	1.00
Onsite Wastewater Specialist 2	3.00
Permit Specialist	6.00

Program: Building Inspection	
Position Title	**FTE**
Plumbing Inspector	1.00
Program Building Inspection FTE Total:	**24.50**

- The count does not include 4.00 temporary FTE and consists of the following: 1) Building Plans Examiner - 1.00 FTE; 2) Building Inspector - 2.00 FTE, 3) Permit Specialist - 1.00 FTE.

FTE Changes

FTE remains unchanged.

Building Inspection Program Budget Justification

RESOURCES

Resources for the Building Inspection program consist primarily of licenses and permit fees.

Increase in Interest is based on FY 2025-26 trends.

Other Fund Transfers is related to the Public Works fund's contribution toward the acquisition and remodeling of the property at 4707 Silverton Road. This investment is designed to establish a new Public Works Customer Service Center, which will significantly streamline public access to essential permitting and land use planning services. Other Fund Transfers includes $ 204,000 from the newly established countywide Interest Investment Fund.

Net Working Capital increase is based on FY 2025-26 projections.

REQUIREMENTS

Personnel Services increased due to normal step increases, cost of living adjustments, and related fringe benefit increase.

Capital Outlay for FY 2026-27 consists of the following:

(1) Carry-forward - Building Purchase at 4707 Silverton Rd - $3,510,000

The increase in Transfers Out is primarily due to estimated payments scheduled for FY 2026-27 associated with the acquisition of the 4707 Silverton Road property. A Transfers Out of $ 204,000 is included to transfer unrestricted interest earnings to the county’s newly established Interest Investment Fund, with the offsetting transfer in amount noted in Resources resulting in no net budgetary impact to this Program.

The decrease in the Ending Fund Balance is primarily due to the planned expenditure designated for the purchase and comprehensive remodel of the 4707 Silverton Road property.

Public Works Grants Program

- The Public Works Grants Program is for grant related projects that don't fit within the normal scope of the Public Works Department or related programs but have specific grant funds for projects the Public Works Department will be responsible for delivering.

Program Summary

Public Works — Program: Public Works Grants

	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 ADOPTED	+/- %
RESOURCES					
Intergovernmental Federal	5,594,707	10,706,922	62,562,017	11,148,869	-82.2%
Intergovernmental State	121,490	194,310	0	0	n.a.
Charges for Services	167	0	0	0	n.a.
Interest	13,627	2,676	5,000	5,000	0.0%
General Fund Transfers	0	2,000,000	0	0	n.a.
Other Fund Transfers	0	2,355,587	9,642,303	5,258,445	-45.5%
Net Working Capital	0	0	1,997,110	0	-100.0%
TOTAL RESOURCES	**5,729,990**	**15,259,496**	**74,206,430**	**16,412,314**	**-77.9%**
REQUIREMENTS					
Materials and Services	951,467	1,672,810	2,322,845	49,900	-97.9%
Administrative Charges	149,295	117,498	138,024	207,857	50.6%
Capital Outlay	4,629,229	11,472,077	69,745,561	16,149,557	-76.8%
Transfers Out	0	0	2,000,000	5,000	-99.8%
TOTAL REQUIREMENTS	**5,729,991**	**13,262,385**	**74,206,430**	**16,412,314**	**-77.9%**

Public Works Grants Program Budget Justification

RESOURCES

Resources for this program consist of federal, state, and local grant sources, as well as interest earnings. Total program resources are decreasing as several large capital grant projects are expected to complete or substantially spend down in FY 2025-26, including major sewer, communications, and wildfire recovery projects. Other Fund Transfers is a Wildfire recovery sub allocation for the Mill City Sewer project. Other Fund Transfers include $5,000 from the newly established countywide Interest Investment Fund.

REQUIREMENTS

Capital Outlay for FY 2026-27 consists of the following carry-forward projects:
(1) Detroit-Idanha Sewer System Project- $3,360
(2) Mill City - Gates Sewer System Project - $5,253,445
(3) Gates Wastewater Collection System - $4,369,224
(4) Marion County Radio System Design & Build - $4,205,443
(5) Brooks Water - Design & Build - $718,085
(6) Canyon Alerts Project - $1,600,000
A Transfers Out of $5,000 is included to transfer unrestricted interest earnings to the county's newly established Interest Investment Fund, with the offsetting transfer in amount noted in Resources resulting in no net budgetary impact to this Program.

KEY DEPARTMENT ACCOMPLISHMENTS

- Building and Planning Division continued it support of public and private wildfire recovery efforts associated with the 2020 Beachie Creek and Lionshead wildfires. Since 2020, Building Inspection Section has issued 503 structural building permits, 598 residential septic permits and 12 commercial septic permits for wildfire impacted properties. The Building Inspection and Planning sections are fully staffed to provide excellent service at current permit levels, collaborated with the Board of Commissioners to develop next steps for recent legislative and federal land use rule changes, worked with IT GIS to develop the Rural Housing Development Opportunities Map, developed land use planning recommendations regarding battery energy storage systems on agricultural lands and rural homesites, recruited two new members to the Planning Commission and broadened the types of cases referred to the Planning Commissioner to increase opportunities for public hearing testimony.

- The Road Operations Division completed 51.7 miles of chip seal pavement preservation treatment, rehabilitated nearly 20 linear miles of roadside drainage ditches, completed 2,150 linear miles of roadside mowing and vegetation control, removed 68 tons of litter from county road rights of way and completed repairs of bridges located on Dominic, Broadacres and Whiskey Hill Roads, alleviating load restrictions on these bridges.

- The Capital Projects Program, Engineering Division, completed 32.4 lane miles of structural asphalt pavement overlays on Collector and Major Collector roads, performed more than $16,000,000 in capital construction, completed structural rehabilitation of the 1575-foot-long Rambler Drive Bridge and completed construction of safety improvements on the McKay / Yergen / Ehlen Roads Safety Corridor consisting of road widening and safety median, guardrail improvements and other upgrades.
- The Land Development and Engineering Permits (LDEP) Program, Engineering Division, refined Marion County's access permit program, established land use and safety triggers for review of existing accesses, reduced cost burden on developments and expanded the County's Annual Blanket Permit program.

- The Traffic Engineering Program, Engineering Division, completed the installation of curve warning signs on 8 county roads, implemented Marion County's Roadway Safety Action Plan, and completed a comprehensive rural Transportation System Plan (RTSP) update.

- The Stormwater Operations and Wastewater Operations Programs, Environmental Service Division, completed 10 acres of stormwater drainage canal rehabilitation, cleaned and inspected 700 stormwater features, demonstrated full compliance with all permit conditions during the first DEQ inspection of Marion County wastewater operations and infrastructure in 10 years, and cleared a 3-year backlog of overdue maintenance, preventing flooding in East Salem completely.

- The Emergency Management Program conducted training for 185 county employees and partner agencies, participated in 4 training exercises, provided preparedness presentations to the City of Aurora and other EM partners, and stood up an informational booth at the Marion County Fair in which all available emergency preparedness materials were distributed to the public. The program completed the 5-year update of Marion County's Emergency Operations Plan, completed Emergency Operations Plans for 9 cities, completed the Marion County Evacuation Plan and conducted a year-long personal preparedness information campaign via social media.

KEY INDICATORS

1: Cost per Mile for Surface Treatments on County Roads

Definition and Purpose

The cost per mile of surface treatment.

To review annually the cost of surface treatments by treatment type to set up the annual program covering contract and in-house work. For this specific indicator, cost for resurfacing is being used.

Significance

Road fund revenues for general maintenance have not been increasing at the same rate as costs for materials, labor, and fuel. As buying power decreases, we cannot afford to do the maintenance and construction work our aging transportation infrastructure needs to counteract accelerating deterioration and to avoid drastically higher reconstruction costs in the future. We continue to fall behind the deterioration curve for our roads and bridges and are working on a plan to help address this deterioration issue over the near term and hopefully extend positive results well into the future. This key indicator supports Marion County Strategic Goal #2: Provide a safe, efficient and reliable transportation system and maintain vital infrastructure in the best condition available resources allow. Proactively plan, review, and maintain a comprehensive emergency management program.

Data Units Fiscal Year

For a two inch overlay, the industry standard is $250,000 per mile for 10-15 year life.

FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Actual	FY 25-26 Estimate	FY 26-27 Estimate
$196,618	$310,744	$247,005	$280,701	$307,692

Explanation of Trends and Changes

The expected cost per mile for a two-inch asphalt overlay in FY 2026-27 is estimated at $307,692, reflecting increases in asphalt material costs, labor, fuel, and overall construction market conditions. While Public Works frequently performs work exceeding a standard two-inch overlay to improve roadway durability and extend service life, the FY 2024-25 cost figures represent an industry-standard two-inch overlay on a per-mile basis for comparison purposes. Beginning in FY 2025-26, additional funding per mile is included to address necessary ancillary improvements beyond the overlay, including guardrail installation, milling, scrub sealing, pavement markers (buttons), and leveling to ensure roadway safety, performance, and longevity.

2: Miles of Road Resurfaced by Treatment Type

Definition and Purpose

The number of miles of road receiving some type of treatment each year.

To review the miles of road receiving treatments versus the miles that should receive treatment in order to satisfactorily preserve the entire system, thereby determining the true deficit in treatments. For this indicator specifically, we are tracking the number of miles resurfaced each year. This would compare with an average need of 47 miles each year.

Significance

Public Works maintains 932 miles of roads. Assuming a 20-year life for asphalt overlays, Public Works should overlay 47 miles per year on average. This has been achieved only a few times in the last 25 years. Chip seals and slurry seals performed at appropriate times can significantly extend the life of an overlay at a much lower cost per mile. This key indicator supports Marion County Strategic Goal #2: Provide a safe, efficient and reliable transportation system and maintain vital infrastructure in the best condition available resources allow. Proactively plan, review, and maintain a comprehensive emergency management program.

Data Units Calendar Year

Asphalt overlay miles per year.

CY 2023 Actual	CY 2024 Actual	CY 2025 Actual	CY 2026 Estimate	CY 2027 Estimate
30.79	11.90	16.19	14.25	13.00

Explanation of Trends and Changes

The surface management program is designed to apply the most appropriate and cost-effective treatment to each roadway segment in order to maximize system performance and service life. Decisions are based on pavement condition index (PCI) data and balance resurfacing with various sealing techniques each year to achieve the best overall value within available funding.
While the State of Oregon transportation funding package passed in 2017 increased gas tax revenues available for resurfacing, rising construction costs have significantly reduced purchasing power. In recent years, the trend in total miles treated-including resurfacing-initially increased; however, beginning in FY 2024-25, we experienced a decline in resurfacing miles due to the need for more intensive and costly treatments to improve roadway longevity.
Resurfacing miles are expected to remain below long-term targets in FY 2026-27 as costs continue to rise for treatments that enhance durability, along with the additional requirement to replace or upgrade guardrails to meet current height and safety standards. These factors have constrained the number of miles that can be resurfaced within available funding while maintaining safety and performance objectives.

3: Pavement Condition Index (PCI)

Definition and Purpose

A measure of the condition of the overall road system infrastructure.

To track the ongoing condition of the infrastructure and use it to target the annual surface treatment program by treatment type.

Significance

An optimum road system's pavement condition should be in the low 80's. As this number drops, the cost of maintenance increases and the types of maintenance available becomes narrower. This index is one of the most important indicators for where our limited resources should be focused. This key indicator supports Marion County Strategic Goal #2: Provide a safe, efficient and reliable transportation system and maintain vital infrastructure in the best condition available resources allow. Proactively plan, review, and maintain a comprehensive emergency management program.

Data Units Calendar Year

PCI per year.

CY 2023 Actual	CY 2024 Actual	CY 2025 Actual	CY 2026 Estimate	CY 2027 Estimate
74	73	73	72	72

Explanation of Trends and Changes

Public Works applies a range of roadway treatments using a pavement management system to ensure that each treatment delivers the best value and maximum service life. By strategically balancing resurfacing and preservation treatments, the department has been able to stabilize the overall PCI, resulting in a relatively flat trend over the past several years despite rising construction costs and funding constraints.
Continued close management of treatment selection and timing is intended to maintain the PCI within the 70s, recognizing that this level reflects effective use of limited resources while preventing accelerated deterioration and significantly higher future rehabilitation costs.

4: Bridge Sufficiency Rating

Definition and Purpose

A sufficiency rating is a measure of the condition of an individual bridge and of the overall bridge system infrastructure. Factors considered in determining a sufficiency rating include structural sufficiency, scour potential, hydraulic sufficiency, bridge rail and approach guardrail, approach road alignment, bridge width, vertical clearance, and others.

The sufficiency rating is a way of tracking bridge conditions by bridge for determining rehabilitation and replacement time frames and to view, at a glance, the condition of the overall bridge system infrastructure.

Significance

The county's 140 federally eligible bridges are vital links in the county road system. Consultants working for the Oregon Department of Transportation inspect the bridges every two years and each bridge receives a sufficiency rating between 0-100 based on the inspection criteria noted above. Public Works' bridge crew performs general maintenance on our bridges, but few, if any, bridge replacements or major rehabilitations can be done without state or federal funds. Under the federal highway bridge program, bridges with sufficiency ratings less than 50 are eligible for replacement; those between 50 and 80 are eligible for rehabilitation. Sufficiency ratings are therefore an indicator of the health of each bridge and the system as a whole, as well as serving as critical benchmarks in determining which projects can compete for the limited available federal funds. This key indicator supports Marion County Strategic Goal #2: Provide a safe, efficient, and reliable transportation system and maintain vital infrastructure in the best condition available resources allow, and proactively plan, review, and maintain a comprehensive emergency management program.

Data Units Fiscal Year

System wide Sufficiency Index

FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Actual	FY 25-26 Estimate	FY 26-27 Estimate
67	66	66	66	66

Explanation of Trends and Changes

The state will continue to systematically inspect the bridges on a two-year cycle. Without significant rehabilitation or replacement, bridge sufficiency ratings naturally decline over time due to aging and wear. As federal funding becomes available, Public Works actively pursues grant opportunities to strategically rehabilitate or replace bridges that will provide the greatest system-wide benefit.
Several bridge projects are planned over the next few years, including replacements of the 3rd Street Bridge at Butte Creek, Delaney Road Bridge at Battle Creek, French Prairie Road Bridge at Champoeg Creek, Sinker Creek Bridge, and the rehabilitation of the South River Road Bridge at Willamette River. Replacements of the Hazelgreen Road Bridge at Pudding River, Mill Creek Road Bridge at Mill Creek, and Meridian Road Bridge at Abiqua Creek, and the rehabilitation of the Rambler Drive Bridge at Pudding River have recently been completed or are nearing completion. These projects are expected to stabilize and improve the overall bridge sufficiency index, helping maintain system performance and eligibility for future federal funding.

5: Number of Permits Issued by Type

Definition and Purpose

The number of permits of all types issued by the department. Specifically for this indicator we are focusing on building and motor carrier permits.

To track workload, economic trends, and general activity in the county right-of-way.

Significance

The volumes of various permits we issue reflect economic trends such as housing starts, commercial buildings, other development activity and freight movement. This key indicator supports Marion County Strategic Goal #4: Demonstrate a supportive attitude toward employers, business, and property owners that promotes economic development and high standards of livability in Marion County.

Data Units Calendar Year

Number of permits issued.

CY 2023 Actual	CY 2024 Actual	CY 2025 Actual	CY 2026 Estimate	CY 2027 Estimate
Building = 8,803 Motor Carrier = 19,174	Building = 8,474 Motor Carrier = 19,299	Building = 8,515 Motor Carrier = 17,800	Building = 8,700 Motor Carrier = 17,500	Building = 8,900 Motor Carrier = 17,500

Explanation of Trends and Changes

Permit activity generally follows broad market conditions and is influenced by factors such as home sales, new residential construction, land availability for development, and interest rates. As these conditions fluctuate over time, permit volumes also vary. Recent permit activity has been lower due to these market trends; however, activity is expected to increase in the coming years as market conditions improve.

Motor carrier permit volumes declined slightly year-over-year, driven in part by recent economic uncertainty that has reduced freight demand. Additionally, recent State improvements to the over-dimensional trucking permit system have reduced the types of permits issued by the County. Forecasts assume steady freight movement and continued consistency in commercial transportation activity.

6: Recycling Rate

Definition and Purpose

The percentage of solid waste captured in the waste stream and recycled.

To track how much waste is being recycled and use the information to build better programs to increase the rate of capture.

Significance

Recycling plays an important role in reducing the tonnage of municipal solid waste to be put in a landfill. This key indicator supports Marion County Strategic Goal #2: Provide a safe, efficient and reliable transportation system and maintain vital infrastructure in the best condition available resources allow.

Data Units Calendar Year

Marion County's recycling rate.

CY 2023 Actual	CY 2024 Actual	CY 2025 Actual	CY 2026 Estimate	CY 2027 Estimate
40.5%	46.7%	45.0%	45.0%	45.0%

Explanation of Trends and Changes

Marion County has consistently ranked among Oregon's leaders in recycling rates. The recovery rate in CY 2023 declined significantly due to the influx of debris associated with the 2020 wildfire cleanup, which increased overall landfill tonnage and temporarily reduced the calculated recycling percentage.
As fire-related debris volumes diminished, recycling rates rebounded in CY 2024 and are expected to stabilize at approximately 45 percent in the forecast years. Continued program improvements and public participation are expected to maintain recycling performance at historically high levels.

7: Volunteer Hours Served

Definition and Purpose

To improve the county's emergency preparedness, we actively work with stakeholders, outside organizations, and volunteers from our community. This indicator will track the annual number of Marion County Emergency Management volunteer hours worked preparing for and assisting during emergencies.

Significance

Volunteer hours reflect the increasing community outreach being done and the subsequent increase in community support. This also reflects the increase in overall preparedness in case of emergencies. This key indicator supports Marion County Strategic Goal #2: Provide a safe, efficient and reliable transportation system and maintain vital infrastructure in the best condition available resources allow. Proactively plan, review, and maintain a comprehensive emergency management program.

Data Units Calendar Year

Volunteer Hours Served

CY 2023 Actual	CY 2024 Actual	CY 2025 Actual	CY 2026 Estimate	CY 2027 Estimate
Community Emergency Response Team - 49 hours Medical Reserve Corps - 0 hours Amateur Radio Emergency Services - 384 hours	Community Emergency Response Team - 517.51 hours Medical Reserve Corps - 0 hours Amateur Radio Emergency Services - 303.20 hours	Community Emergency Response Team - 78.67 hours Medical Reserve Corps - 0 hours Amateur Radio Emergency Services - 66.72 hours	Community Emergency Response Team - 200 hours Medical Reserve Corps - 0 hours Amateur Radio Emergency Services - 100 hours	Community Emergency Response Team - 300 hours Medical Reserve Corps - 0 hours Amateur Radio Emergency Services - 100 hours

Explanation of Trends and Changes

Emergency Management has experienced multiple Program Coordinator (PC) transitions over the past several years, which created gaps in program management and continuity. As the current PC, hired in late 2024, has been onboarded and trained, volunteer hours temporarily declined due to the inability to host new certification classes and onboard new volunteers. To mitigate this impact, the County partnered with neighboring programs to allow prospective volunteers to complete training externally.
The PC is now fully trained to deliver the CERT curriculum and plans to begin hosting local classes in spring 2026, with a growing class roster already underway. As the CERT program continues to rebuild, volunteer participation and hours are expected to increase steadily over the forecast period.

The Auxiliary Communications (AUXCOM) program is also being strengthened through enhanced recruitment, expanded training efforts, and increased collaboration with local Amateur Radio organizations and the Marion County Search and Rescue Communications Unit. Volunteer hours declined following the retirement of several long-standing members. Similar to the CERT program, the PC is actively focused on recruitment through regional HAM radio networks and coordination with surrounding counties to evaluate best practices and improve long-term program sustainability. These efforts are expected to stabilize and gradually increase volunteer participation.

The Medical Reserve Corps (MRC) volunteer program has been discontinued due to the inability to secure required insurance coverage. No volunteer hours are anticipated for this program during the forecast period.

8: Transfer Station Trends

Definition and Purpose

This indicator tracks the level of waste material Marion County handles annually.

Significance

The reviewing of the number of tons, cubic yards and customers is a way to measure overall waste generation handling by our facilities. A high visitation number will assist in defining future waste management goals. This key indicator supports Marion County Strategic Goal #2: Provide a safe, efficient and reliable transportation system and maintain vital infrastructure in the best condition available resources allow. Proactively plan, review, and maintain a comprehensive emergency management program.

Data Units Calendar Year

Transfer stations number of customers

CY 2023 Actual	CY 2024 Actual	CY 2025 Actual	CY 2026 Estimate	CY 2027 Estimate
203,508 customers	209,831 customers	208,618 customers	209,000 customers	209,000 customers

Transfer stations tonnage

CY 2023 Actual	CY 2024 Actual	CY 2025 Actual	CY 2026 Estimate	CY 2027 Estimate
87,957 tons	95,720 tons	83,168 tons	85,000 tons	85,000 tons

Brown's Island cubic yards

CY 2023 Actual	CY 2024 Actual	CY 2025 Actual	CY 2026 Estimate	CY 2027 Estimate
56,464 cubic yards	22,062 cubic yards	29,018 cubic yards	26,116 cubic yards	23,504 cubic yards

Explanation of Trends and Changes

Population growth within Marion County has contributed to sustained demand for solid waste services and overall increases in waste generation. The reduction in tonnage and volume observed in CY 2024 reflects operational adjustments that redirected customers to alternative disposal and recovery locations, including the Marion Resource Recycling Facility, which offers expanded material recovery options. Transfer station usage and tonnage are expected to stabilize in the forecast years as waste diversion strategies, recovery programs, and customer routing continue to balance system capacity while maintaining service levels.

9: Stormwater Community Outreach, Streets Swept and Catch Basins Cleaned

Definition and Purpose

The purpose of this indicator is to track and improve the number of community members in education outreach, the number of street miles swept and the number of catch basins cleaned. This aids in improving water quality and meeting the minimum requirements for the Oregon Department of Environmental Quality.

Significance

Stormwater management will allow for community growth and improved quality of life by reducing stormwater quantity and stormwater pollutants. This will also create a longer lasting public stormwater infrastructure. This key indicator supports Marion County Strategic Goal #2: Provide a safe, efficient and reliable transportation system and maintain vital infrastructure in the best condition available resources allow. Proactively plan, review, and maintain a comprehensive emergency management program.

Data Units Fiscal Year

FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Actual	FY 25-26 Estimate	FY 26-27 Estimate
Community webpage visits: 3,000 Miles swept: 2,064 Catch basins cleaned: 1,262	Social media viewers: 188,032 Miles swept: 2,064 Catch basins cleaned: 950	Social media viewers: 29,262 Miles swept: 1,919 Catch basins cleaned: 1,008	Social media viewers: 117,136 Miles swept: 2,064 Catch basins cleaned: 1,050	Social media viewers: 120,000 Miles swept: 2,064 Catch basins cleaned: 1,100

Explanation of Trends and Changes

Beginning in FY 2023-24, outreach metrics transitioned from tracking website page visits to tracking unique social media viewers across all platforms, providing a broader measure of community engagement. Viewership declined in FY 2024-25 due to turnover in the Communications Coordinator position responsible for stormwater outreach. A larger, more coordinated social media campaign began in FY 2025-26 and is expected to increase outreach in subsequent years.

Street sweeping mileage has remained generally consistent year over year, with a temporary reduction in FY 2024-25 resulting from a brief service disruption caused by a contract lapse. The number of catch basins cleaned fluctuates based on equipment availability and staffing levels but remains a high operational priority to protect water quality and maintain system performance.

Resources by Fund Detail

130 - Public Works	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Licenses and Permits						
323020 Construction Plan Reviews	23,389	11,011	3,500	5,500	5,500	5,500
324010 Driveway Permits	14,349	9,950	5,000	3,000	3,000	3,000
324020 Right Of Way Permits	23,125	20,300	20,000	13,000	13,000	13,000
324080 Event and Film Permits	4,500	3,450	0	500	500	500
324100 Transportation Permits	472	264	250	0	0	0
324110 Single Trip Permits	19,640	27,754	25,000	15,000	15,000	15,000
324120 COVP Transp Permits County	32,019	47,206	80,000	0	0	0
324130 COVP Transp Permits Other	24,014	121,837	30,000	50,000	50,000	50,000
324140 Non COVP State Permits	486	213	0	0	0	0
Licenses and Permits Total	**141,993**	**241,984**	**163,750**	**87,000**	**87,000**	**87,000**
Intergovernmental Federal						
331001 Payment in Lieu of Taxes	12,102	11,624	12,102	11,624	11,624	11,624
331010 Secure Rural Schools Title I	730,491	178,019	0	730,000	730,000	730,000
331015 USDA Forest Service	0	0	203,250	203,250	203,250	203,250
331030 US Dept of Transportation	139,907	128,846	3,071,750	5,646,250	5,646,250	5,646,250
331040 FEMA Disaster Assistance	71,415	488,553	0	0	0	0
331222 Oregon Housing Community Svcs	0	0	137,750	930,000	930,000	930,000
331227 Emergency Management Grant	120,299	133,361	125,243	119,405	119,405	119,405
331228 Oregon Military Department	310,851	212,036	228,488	0	0	0
331229 Oregon Dept of Transportation	8,359,459	9,551,515	12,696,500	12,184,500	12,184,500	12,184,500
331236 Oregon Dept of Admin Services	618,524	91,039	0	0	0	0
331404 County American Rescue Plan	13,054	0	0	0	0	0
Intergovernmental Federal Total	**10,376,103**	**10,794,993**	**16,475,083**	**19,825,029**	**19,825,029**	**19,825,029**
Intergovernmental State						
332013 Gas Tax	28,964,994	30,143,165	29,500,000	29,500,000	29,500,000	29,500,000
332050 Oregon Emergency Management	0	4,553	0	0	0	0
332090 ODOT STP Exchange Revenues	1,885,930	1,302,404	887,585	887,585	887,585	887,585
332091 Oregon Dept of Transportation	3,877,250	814,666	3,475,750	2,258,250	2,258,250	2,258,250
332100 OR Watershed Enhancement Board	0	314,736	0	0	0	0
332990 Other State Revenues	0	1,225	0	0	0	0
Intergovernmental State Total	**34,728,174**	**32,580,749**	**33,863,335**	**32,645,835**	**32,645,835**	**32,645,835**
Charges for Services						
341130 Proportional Site Impr Share	624,738	7,184	0	0	0	0
341290 Site Plan Review Fees	270	0	0	0	0	0
341430 Copy Machine Fees	32	3	0	0	0	0

130 - Public Works	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Charges for Services						
341460 Fax Fees	4	1	0	0	0	0
341490 Ferrous Metal Fees	263	0	0	0	0	0
341520 System Development Charges	682,478	364,887	400,000	525,000	525,000	525,000
342100 Building Rentals	139,917	153,136	150,841	149,745	149,745	149,745
342200 Property Leases	33,569	32,005	0	0	0	0
342310 Parking Permits	1,505	8,705	8,000	9,000	9,000	9,000
342510 Wheatland Ferry Tolls	583,323	608,276	600,000	600,000	600,000	600,000
342520 Buena Vista Ferry Tolls	59,610	53,809	60,000	55,000	55,000	55,000
342910 Public Records Request Charges	1,212	491	0	0	0	0
344300 Restitution	23,023	0	0	0	0	0
344800 EAIP Reimbursement	0	4,000	0	0	0	0
344999 Other Reimbursements	3,205	4,163	2,500	2,500	2,500	2,500
345100 Sale of Capital Assets	42,924	59,593	0	0	0	0
345300 Surplus Property Sales	3,583	807	10,000	10,000	10,000	10,000
347001 PW Services to Counties	263,489	280,327	313,990	401,060	401,060	401,060
347002 PW Services to Cities	384,072	326,736	458,876	366,000	366,000	366,000
347003 PW Services to Svc Districts	33,724	59,316	14,500	18,000	18,000	18,000
347005 PW Services to County Depts	1,855,079	1,703,169	3,374,284	3,149,762	3,149,762	3,149,762
347007 PW Admin Services	1,525,836	1,626,818	0	0	0	0
Charges for Services Total	**6,261,856**	**5,293,425**	**5,392,991**	**5,286,067**	**5,286,067**	**5,286,067**
Fines and Forfeitures						
351500 Weighmaster Fines	650	144	1,000	1,000	1,000	1,000
Fines and Forfeitures Total	**650**	**144**	**1,000**	**1,000**	**1,000**	**1,000**
Interest						
361000 Investment Earnings	1,014,133	1,361,672	1,080,000	1,180,000	1,180,000	1,180,000
Interest Total	**1,014,133**	**1,361,672**	**1,080,000**	**1,180,000**	**1,180,000**	**1,180,000**
Other Revenues						
371000 Miscellaneous Income	8,021	6,304	4,000	4,000	4,000	4,000
371100 Recoveries from Collections	0	270	0	0	0	0
372000 Over and Short	986	1,365	0	0	0	0
Other Revenues Total	**9,007**	**7,938**	**4,000**	**4,000**	**4,000**	**4,000**
General Fund Transfers						
381100 Transfer from General Fund	388,394	296,925	371,727	296,414	296,414	296,414
General Fund Transfers Total	**388,394**	**296,925**	**371,727**	**296,414**	**296,414**	**296,414**
Other Fund Transfers						
381104 Transfer from Interest Inv Fund	0	0	0	0	0	1,132,800
381115 Transfer from Non Dept Grants	0	0	39,000	0	0	0
381310 Transfer from Parks	0	58,191	0	0	0	0
Other Fund Transfers Total	**0**	**58,191**	**39,000**	**0**	**0**	**1,132,800**

130 - Public Works	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Settlements						
382100 Settlements	14,314	251,294	40,921	0	0	0
Settlements Total	**14,314**	**251,294**	**40,921**	**0**	**0**	**0**
Net Working Capital						
392000 Net Working Capital Unrestr	46,022,192	47,453,896	46,866,889	39,235,095	39,235,095	39,235,095
Net Working Capital Total	**46,022,192**	**47,453,896**	**46,866,889**	**39,235,095**	**39,235,095**	**39,235,095**
Public Works Total	**98,956,816**	**98,341,210**	**104,298,696**	**98,560,440**	**98,560,440**	**99,693,240**
135 - Public Works Grants	**Actual FY 23-24**	**Actual FY 24-25**	**Budget FY 25-26**	**Proposed FY 26-27**	**Approved FY 26-27**	**Adopted FY 26-27**
Intergovernmental Federal						
331026 US Dept of Justice	0	20,243	1,200,000	1,600,000	1,600,000	1,600,000
331040 FEMA Disaster Assistance	0	0	2,000,000	0	0	0
331222 Oregon Housing Community Svcs	0	0	479,562	4,423,935	4,423,935	4,423,935
331235 Oregon Business Devel Dept	4,247,408	8,001,703	32,629,587	119,715	119,715	119,715
331236 Oregon Dept of Admin Services	0	0	950,000	0	0	0
331404 County American Rescue Plan	1,347,299	2,684,977	23,622,398	5,005,219	5,005,219	5,005,219
331990 Other Federal Revenues	0	0	1,680,470	0	0	0
Intergovernmental Federal Total	**5,594,707**	**10,706,922**	**62,562,017**	**11,148,869**	**11,148,869**	**11,148,869**
Intergovernmental State						
332095 OR Dept of Consumer Bus Svcs	121,490	194,310	0	0	0	0
Intergovernmental State Total	**121,490**	**194,310**	**0**	**0**	**0**	**0**
Charges for Services						
347005 PW Services to County Depts	167	0	0	0	0	0
Charges for Services Total	**167**	**0**	**0**	**0**	**0**	**0**
Interest						
361000 Investment Earnings	13,627	2,676	5,000	5,000	5,000	5,000
Interest Total	**13,627**	**2,676**	**5,000**	**5,000**	**5,000**	**5,000**
General Fund Transfers						
381100 Transfer from General Fund	0	2,000,000	0	0	0	0
General Fund Transfers Total	**0**	**2,000,000**	**0**	**0**	**0**	**0**
Other Fund Transfers						
381104 Transfer from Interest Inv Fund	0	0	0	0	0	5,000
381115 Transfer from Non Dept Grants	0	2,355,587	7,644,413	5,253,445	5,253,445	5,253,445
381130 Transfer from Public Works	0	0	1,995,000	0	0	0
381330 Transfer from Building Insp	0	0	2,890	0	0	0
Other Fund Transfers Total	**0**	**2,355,587**	**9,642,303**	**5,253,445**	**5,253,445**	**5,258,445**

135 - Public Works Grants	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Net Working Capital						
391000 Net Working Cap Restr Other	0	0	1,997,110	0	0	0
Net Working Capital Total	**0**	**0**	**1,997,110**	**0**	**0**	**0**
Public Works Grants Total	**5,729,990**	**15,259,496**	**74,206,430**	**16,407,314**	**16,407,314**	**16,412,314**
305 - Land Use Planning	**Actual FY 23-24**	**Actual FY 24-25**	**Budget FY 25-26**	**Proposed FY 26-27**	**Approved FY 26-27**	**Adopted FY 26-27**
Licenses and Permits						
323010 Structural Permits	(85)	0	0	0	0	0
Licenses and Permits Total	**(85)**	**0**	**0**	**0**	**0**	**0**
Intergovernmental State						
332093 Oregon Business Devel Dept	1,938	0	0	0	0	0
Intergovernmental State Total	**1,938**	**0**	**0**	**0**	**0**	**0**
Charges for Services						
341140 Planning Fees	306,185	336,848	370,000	390,000	390,000	390,000
347005 PW Services to County Depts	3,457	0	0	0	0	0
Charges for Services Total	**309,642**	**336,848**	**370,000**	**390,000**	**390,000**	**390,000**
Interest						
361000 Investment Earnings	4,365	3,341	3,000	2,220	2,220	2,220
Interest Total	**4,365**	**3,341**	**3,000**	**2,220**	**2,220**	**2,220**
General Fund Transfers						
381100 Transfer from General Fund	220,360	378,727	588,423	673,489	673,489	673,489
General Fund Transfers Total	**220,360**	**378,727**	**588,423**	**673,489**	**673,489**	**673,489**
Other Fund Transfers						
381104 Transfer from Interest Inv Fund	0	0	0	0	0	2,220
381165 Xfr from Lottery and Econ Dev	324,000	324,000	324,000	329,500	329,500	329,500
Other Fund Transfers Total	**324,000**	**324,000**	**324,000**	**329,500**	**329,500**	**331,720**
Land Use Planning Total	**860,221**	**1,042,917**	**1,285,423**	**1,395,209**	**1,395,209**	**1,397,429**
310 - Parks	**Actual FY 23-24**	**Actual FY 24-25**	**Budget FY 25-26**	**Proposed FY 26-27**	**Approved FY 26-27**	**Adopted FY 26-27**
Intergovernmental Federal						
331031 US Dept of Treasury	0	501,670	44,046	0	0	0
331040 FEMA Disaster Assistance	0	425,148	774,000	247,500	247,500	247,500
331222 Oregon Housing Community Svcs	0	0	0	400,000	400,000	400,000
331404 County American Rescue Plan	33,710	224,682	45,000	0	0	0
Intergovernmental Federal Total	**33,710**	**1,151,500**	**863,046**	**647,500**	**647,500**	**647,500**
Intergovernmental State						
332018 RV Parks Apportionment	301,181	296,189	310,000	300,000	300,000	300,000

310 - Parks	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Intergovernmental State						
332088 OR Parks and Recreation Dept	0	298,908	45,000	0	0	0
332091 Oregon Dept of Transportation	5,000	0	0	0	0	0
332100 OR Watershed Enhancement Board	344,920	491,383	0	0	0	0
Intergovernmental State Total	**651,101**	**1,086,480**	**355,000**	**300,000**	**300,000**	**300,000**
Charges for Services						
341520 System Development Charges	37,560	23,147	25,000	25,000	25,000	25,000
341580 Camping Fees	8,220	10,823	9,000	11,000	11,000	11,000
341585 Picnic Shelter Reservations	0	1,182	0	1,200	1,200	1,200
342310 Parking Permits	3,865	39,068	60,000	70,000	70,000	70,000
345100 Sale of Capital Assets	2,734	0	0	0	0	0
347003 PW Services to Svc Districts	858	0	0	0	0	0
347005 PW Services to County Depts	447	13,206	0	0	0	0
Charges for Services Total	**53,684**	**87,425**	**94,000**	**107,200**	**107,200**	**107,200**
Interest						
361000 Investment Earnings	23,239	6,598	8,000	2,500	2,500	2,500
Interest Total	**23,239**	**6,598**	**8,000**	**2,500**	**2,500**	**2,500**
Other Revenues						
371000 Miscellaneous Income	205	0	0	0	0	0
372000 Over and Short	(174)	0	0	0	0	0
373100 Special Program Donations	10,800	0	0	0	0	0
Other Revenues Total	**10,832**	**0**	**0**	**0**	**0**	**0**
General Fund Transfers						
381100 Transfer from General Fund	286,392	452,344	346,861	361,078	361,078	361,078
General Fund Transfers Total	**286,392**	**452,344**	**346,861**	**361,078**	**361,078**	**361,078**
Other Fund Transfers						
381104 Transfer from Interest Inv Fund	0	0	0	0	0	2,500
381135 Xfer from Public Works Grants	0	0	500,000	0	0	0
381170 Transfer from Comm Development	0	0	25,000	20,000	20,000	20,000
Other Fund Transfers Total	**0**	**0**	**525,000**	**20,000**	**20,000**	**22,500**
Net Working Capital						
392000 Net Working Capital Unrestr	1,266,304	588,020	899,711	616,704	616,704	616,704
Net Working Capital Total	**1,266,304**	**588,020**	**899,711**	**616,704**	**616,704**	**616,704**
Parks Total	**2,325,262**	**3,372,368**	**3,091,618**	**2,054,982**	**2,054,982**	**2,057,482**

320 - Surveyor	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Intergovernmental State						
332091 Oregon Dept of Transportation	307	0	0	0	0	0
Intergovernmental State Total	**307**	**0**	**0**	**0**	**0**	**0**
Charges for Services						
341110 Corner Restoration Record Fees	268,185	171,984	45,000	50,000	50,000	50,000
341430 Copy Machine Fees	21	0	0	0	0	0
341630 Service Charges	0	120,608	235,000	265,000	265,000	265,000
341670 Surveyor Fees	156,839	148,760	196,467	144,000	144,000	144,000
347005 PW Services to County Depts	123,420	201,061	265,728	238,777	238,777	238,777
Charges for Services Total	**548,465**	**642,413**	**742,195**	**697,777**	**697,777**	**697,777**
Interest						
361000 Investment Earnings	82,315	109,824	100,000	95,000	95,000	95,000
Interest Total	**82,315**	**109,824**	**100,000**	**95,000**	**95,000**	**95,000**
General Fund Transfers						
381100 Transfer from General Fund	140,342	140,340	140,342	140,342	140,342	140,342
General Fund Transfers Total	**140,342**	**140,340**	**140,342**	**140,342**	**140,342**	**140,342**
Net Working Capital						
392000 Net Working Capital Unrestr	3,255,435	3,314,683	3,281,722	2,874,608	2,874,608	2,874,608
Net Working Capital Total	**3,255,435**	**3,314,683**	**3,281,722**	**2,874,608**	**2,874,608**	**2,874,608**
Surveyor Total	**4,026,864**	**4,207,260**	**4,264,259**	**3,807,727**	**3,807,727**	**3,807,727**

330 - Building Inspection	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Licenses and Permits						
323010 Structural Permits	3,958,121	3,363,932	4,200,000	4,000,000	4,000,000	4,000,000
Licenses and Permits Total	**3,958,121**	**3,363,932**	**4,200,000**	**4,000,000**	**4,000,000**	**4,000,000**
Intergovernmental State						
332093 Oregon Business Devel Dept	61,955	20,465	0	0	0	0
332095 OR Dept of Consumer Bus Svcs	9,300	8,850	0	0	0	0
Intergovernmental State Total	**71,255**	**29,315**	**0**	**0**	**0**	**0**
Charges for Services						
347001 PW Services to Counties	4,760	0	0	0	0	0
347003 PW Services to Svc Districts	100	103	0	0	0	0
347005 PW Services to County Depts	6,539	8,375	0	0	0	0
Charges for Services Total	**11,399**	**8,479**	**0**	**0**	**0**	**0**
Interest						
361000 Investment Earnings	179,056	224,649	180,000	204,000	204,000	204,000
Interest Total	**179,056**	**224,649**	**180,000**	**204,000**	**204,000**	**204,000**
Other Revenues						
371000 Miscellaneous Income	399	0	0	0	0	0
Other Revenues Total	**399**	**0**	**0**	**0**	**0**	**0**

330 - Building Inspection	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Other Fund Transfers						
381104 Transfer from Interest Inv Fund	0	0	0	0	0	204,000
381130 Transfer from Public Works	0	0	600,000	1,000,000	1,000,000	1,000,000
Other Fund Transfers Total	**0**	**0**	**600,000**	**1,000,000**	**1,000,000**	**1,204,000**
Financing Proceeds						
383100 Loan Proceeds	0	0	4,015,000	0	0	0
Financing Proceeds Total	**0**	**0**	**4,015,000**	**0**	**0**	**0**
Net Working Capital						
392000 Net Working Capital Unrestr	7,237,196	7,414,301	6,964,255	8,139,203	8,139,203	8,139,203
Net Working Capital Total	**7,237,196**	**7,414,301**	**6,964,255**	**8,139,203**	**8,139,203**	**8,139,203**
Building Inspection Total	**11,457,426**	**11,040,675**	**15,959,255**	**13,343,203**	**13,343,203**	**13,547,203**
510 - Environmental Services	**Actual FY 23-24**	**Actual FY 24-25**	**Budget FY 25-26**	**Proposed FY 26-27**	**Approved FY 26-27**	**Adopted FY 26-27**
Taxes						
312110 Franchise Fees Trash Collect	520,328	556,722	515,000	560,000	560,000	560,000
Taxes Total	**520,328**	**556,722**	**515,000**	**560,000**	**560,000**	**560,000**
Charges for Services						
341490 Ferrous Metal Fees	94,660	63,758	66,000	52,000	52,000	52,000
341999 Other Fees	0	250	0	0	0	0
342200 Property Leases	49,208	23,804	36,000	36,000	36,000	36,000
342610 Browns Island Tipping Fees	474,246	890,990	900,095	1,383,680	1,383,680	1,383,680
342620 Waste to Energy Tipping Fees	7,999,445	4,670,088	0	0	0	0
342640 N Marion Tipping Fees	3,802,242	3,071,897	1,826,684	2,190,494	2,190,494	2,190,494
342650 SKRTS Tipping Fees	7,246,621	8,020,414	6,932,054	10,123,543	10,123,543	10,123,543
342660 Browns Island Composting Fees	45,730	49,580	63,720	161,190	161,190	161,190
342672 Medical Waste Blue Bin Fees	29,716	17,789	0	0	0	0
342673 Medical Waste Gray Bin Fees	42,871	20,589	0	0	0	0
342674 WTEF Supplemental Waste Fees	26,526	16,927	0	0	0	0
342676 Brooks Willamette Outfall Line	69,962	39,176	0	0	0	0
342677 Ash Trans and Disposal	832,091	624,265	0	0	0	0
342690 Other Tipping Fees	16,994	0	0	0	0	0
344999 Other Reimbursements	137,908	133,340	88,000	163,000	163,000	163,000
345100 Sale of Capital Assets	2,886	67,535	0	0	0	0
347003 PW Services to Svc Districts	202,340	225,923	230,000	368,000	368,000	368,000
347005 PW Services to County Depts	35,966	35,095	35,000	35,000	35,000	35,000
Charges for Services Total	**21,109,410**	**17,971,418**	**10,177,553**	**14,512,907**	**14,512,907**	**14,512,907**
Interest						
361000 Investment Earnings	773,925	996,399	650,000	500,000	500,000	500,000
Interest Total	**773,925**	**996,399**	**650,000**	**500,000**	**500,000**	**500,000**

510 - Environmental Services	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Other Revenues						
371000 Miscellaneous Income	(51)	0	0	0	0	0
371100 Recoveries from Collections	486	728	0	0	0	0
371600 Covanta Underprocessed Tons	1,602,622	554,015	0	0	0	0
371700 Circular Action Plan	0	0	0	1,000,000	1,000,000	0
372000 Over and Short	(1,331)	(771)	0	0	0	0
Other Revenues Total	**1,601,726**	**553,972**	**0**	**1,000,000**	**1,000,000**	**0**
Other Fund Transfers						
381104 Transfer from Interest Inv Fund	0	0	0	0	0	500,000
381130 Transfer from Public Works	75,000	0	0	0	0	0
Other Fund Transfers Total	**75,000**	**0**	**0**	**0**	**0**	**500,000**
Net Working Capital						
392000 Net Working Capital Unrestr	31,480,110	31,870,757	29,487,862	23,104,901	23,104,901	24,176,705
Net Working Capital Total	**31,480,110**	**31,870,757**	**29,487,862**	**23,104,901**	**23,104,901**	**24,176,705**
Environmental Services Total	**55,560,499**	**51,949,268**	**40,830,415**	**39,677,808**	**39,677,808**	**40,249,612**
515 - Stormwater Management	**Actual FY 23-24**	**Actual FY 24-25**	**Budget FY 25-26**	**Proposed FY 26-27**	**Approved FY 26-27**	**Adopted FY 26-27**
Charges for Services						
342552 Stormwater Fees	627,896	639,095	634,577	634,577	634,577	634,577
344999 Other Reimbursements	186	0	0	0	0	0
345100 Sale of Capital Assets	4,050	0	0	0	0	0
347003 PW Services to Svc Districts	169,435	169,371	170,052	113,903	113,903	113,903
347005 PW Services to County Depts	293,048	303,281	366,130	183,194	183,194	183,194
Charges for Services Total	**1,094,615**	**1,111,748**	**1,170,759**	**931,674**	**931,674**	**931,674**
Interest						
361000 Investment Earnings	27,399	38,087	30,000	30,000	30,000	30,000
Interest Total	**27,399**	**38,087**	**30,000**	**30,000**	**30,000**	**30,000**
Other Fund Transfers						
381104 Transfer from Interest Inv Fund	0	0	0	0	0	30,000
Other Fund Transfers Total	**0**	**0**	**0**	**0**	**0**	**30,000**
Net Working Capital						
392000 Net Working Capital Unrestr	1,236,945	1,132,806	1,227,226	1,175,399	1,175,399	1,175,399
Net Working Capital Total	**1,236,945**	**1,132,806**	**1,227,226**	**1,175,399**	**1,175,399**	**1,175,399**
Stormwater Management Total	**2,358,959**	**2,282,641**	**2,427,985**	**2,137,073**	**2,137,073**	**2,167,073**
595 - Fleet Management	**Actual FY 23-24**	**Actual FY 24-25**	**Budget FY 25-26**	**Proposed FY 26-27**	**Approved FY 26-27**	**Adopted FY 26-27**
Charges for Services						
342400 Fleet Rentals	1,980,381	2,293,956	2,600,052	2,676,219	2,676,219	2,676,219
342410 Motor Pool Mileage Charges	56,814	47,187	52,500	60,000	60,000	60,000
345100 Sale of Capital Assets	201,014	205,032	234,725	225,000	225,000	225,000
345300 Surplus Property Sales	0	18,708	0	0	0	0

595 - Fleet Management	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Charges for Services						
347004 PW Services to Other Agencies	9,574	5,306	7,500	7,500	7,500	7,500
Charges for Services Total	**2,247,782**	**2,570,189**	**2,894,777**	**2,968,719**	**2,968,719**	**2,968,719**
General Fund Transfers						
381100 Transfer from General Fund	42,789	171,670	189,749	12,420	12,420	12,420
General Fund Transfers Total	**42,789**	**171,670**	**189,749**	**12,420**	**12,420**	**12,420**
Other Fund Transfers						
381130 Transfer from Public Works	0	16,213	68,784	0	0	0
381180 Transfer from Comm Corrections	0	0	18,490	0	0	0
381190 Transfer from Health	320,687	284,667	349,789	0	0	0
381245 Xfr from Public Safety ESSD	0	0	19,745	0	0	0
381250 Transfer from Sheriff Grants	0	13,390	70,572	0	0	0
381515 Xfr from Stormwater Management	0	0	8,100	0	0	0
Other Fund Transfers Total	**320,687**	**314,270**	**535,480**	**0**	**0**	**0**
Settlements						
382100 Settlements	33,358	196,320	219,604	66,840	66,840	66,840
Settlements Total	**33,358**	**196,320**	**219,604**	**66,840**	**66,840**	**66,840**
Net Working Capital						
392000 Net Working Capital Unrestr	2,507,467	2,289,460	2,971,815	3,314,120	3,314,120	3,314,120
Net Working Capital Total	**2,507,467**	**2,289,460**	**2,971,815**	**3,314,120**	**3,314,120**	**3,314,120**
Fleet Management Total	**5,152,083**	**5,541,909**	**6,811,425**	**6,362,099**	**6,362,099**	**6,362,099**
Public Works Grand Total	186,428,120	193,037,743	253,175,506	183,745,855	183,745,855	185,694,179

Requirements by Fund Detail

130 - Public Works	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Personnel Services						
Salaries and Wages						
511020 Salaries and Wages Budget Only	0	0	0	235,571	235,571	235,571
511110 Regular Wages	8,621,827	8,952,215	12,610,738	12,873,615	12,873,615	12,873,615
511120 Temporary Wages	436,407	545,258	926,967	895,769	895,769	895,769
511130 Vacation Pay	594,362	661,827	0	0	0	0
511140 Sick Pay	377,209	418,487	0	0	0	0
511150 Holiday Pay	595,275	626,910	0	0	0	0
511160 Comp Time Pay	124,110	131,893	0	0	0	0
511180 Differential Pay	2,793	4,343	0	0	0	0
511210 Compensation Credits	96,154	105,472	102,772	94,577	94,577	94,577
511220 Pager Pay	37,460	38,605	52,000	49,800	49,800	49,800
511240 Leave Payoff	41,751	73,110	0	0	0	0
511290 Health Insurance Waiver Pay	25,797	24,398	24,000	28,800	28,800	28,800
511410 Straight Pay	9,957	2,734	0	0	0	0
511420 Premium Pay	107,720	99,134	192,267	194,459	194,459	194,459
511450 Premium Pay Temps	12,043	12,980	17,981	16,792	16,792	16,792
Salaries and Wages Total	11,082,865	11,697,367	13,926,725	14,389,383	14,389,383	14,389,383
Fringe Benefits						
512010 Fringe Benefits Budget Only	0	0	90,050	247,519	247,519	247,519
512110 PERS	2,447,693	2,594,753	3,949,051	4,015,010	4,015,010	4,015,010
512120 401K	84,653	87,864	101,811	103,928	103,928	103,928
512130 PERS Debt Service	584,031	729,840	696,886	708,525	708,525	708,525
512200 FICA	828,419	870,791	1,041,750	1,059,504	1,059,504	1,059,504
512300 Paid Leave Oregon	43,088	45,515	54,504	55,387	55,387	55,387
512310 Medical Insurance	2,375,450	2,486,135	2,921,184	2,963,224	2,963,224	2,963,224
512320 Dental Insurance	181,854	183,791	246,960	248,824	248,824	248,824
512330 Group Term Life Insurance	18,624	19,808	22,329	18,529	18,529	18,529
512340 Long Term Disability Insurance	36,328	38,011	46,519	47,488	47,488	47,488
512400 Unemployment Insurance	16,290	17,098	19,106	19,500	19,500	19,500
512520 Workers Comp Insurance	2,803	2,656	5,538	5,448	5,448	5,448
512600 Wellness Program	5,580	5,574	6,280	6,280	6,280	6,280
512610 Employee Assistance Program	5,242	5,927	7,227	7,227	7,227	7,227
512700 County HSA Contributions	25,408	32,484	30,100	30,100	30,100	30,100
Fringe Benefits Total	6,655,464	7,120,245	9,239,295	9,536,493	9,536,493	9,536,493
Personnel Services Total	**17,738,329**	**18,817,612**	**23,166,020**	**23,925,876**	**23,925,876**	**23,925,876**
Materials and Services						
Supplies						
521010 Office Supplies	15,318	14,465	18,498	19,348	19,348	19,348

130 - Public Works	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Materials and Services						
521030 Field Supplies	51,485	51,467	37,500	54,000	54,000	54,000
521050 Janitorial Supplies	1,731	987	1,625	1,925	1,925	1,925
521060 Electrical Supplies	12,652	29,975	31,750	34,250	34,250	34,250
521070 Departmental Supplies	16,824	25,665	30,050	32,550	32,550	32,550
521080 Food Supplies	0	151	0	0	0	0
521090 Uniforms and Clothing	14,507	13,233	27,400	28,000	28,000	28,000
521100 Medical Supplies	229	0	0	0	0	0
521110 First Aid Supplies	1,106	627	2,700	2,900	2,900	2,900
521170 Educational Supplies	40	0	0	0	0	0
521190 Publications	1,634	274	4,150	2,350	2,350	2,350
521210 Gasoline	151,265	136,076	146,700	150,200	150,200	150,200
521220 Diesel	294,769	266,050	278,500	279,000	279,000	279,000
521230 Propane	8,212	8,253	12,150	12,400	12,400	12,400
521240 Automotive Supplies	11,973	16,238	9,500	9,000	9,000	9,000
521241 Oil and Lubricants	23,474	25,978	14,700	18,200	18,200	18,200
521300 Safety Clothing	72,377	73,117	57,427	77,627	77,627	77,627
521310 Safety Equipment	58,108	39,738	52,163	56,163	56,163	56,163
Supplies Total	735,704	702,291	724,813	777,913	777,913	777,913
Materials						
522010 Liquid Asphalt	1,371,994	1,214,243	1,408,906	1,210,616	1,210,616	1,210,616
522020 Crushed Rock	702,759	1,078,509	892,000	927,200	927,200	927,200
522030 Pipe	11,340	18,029	31,025	31,025	31,025	31,025
522050 Bridge Materials	24,430	30,898	49,280	49,280	49,280	49,280
522060 Sign Materials	104,692	141,107	129,750	149,650	149,650	149,650
522070 Paint	839,085	1,863,276	1,363,700	1,494,350	1,494,350	1,494,350
522080 Building Materials	943	4,314	6,500	6,500	6,500	6,500
522090 Chemical Sprays	79,027	64,261	90,000	90,000	90,000	90,000
522100 Parts	248,897	340,520	247,500	307,500	307,500	307,500
522110 Batteries	8,355	14,845	13,220	15,000	15,000	15,000
522120 Tires and Accessories	32,044	31,218	31,000	32,000	32,000	32,000
522140 Small Tools	108,631	39,083	48,850	49,950	49,950	49,950
522150 Small Office Equipment	46,476	17,294	25,700	19,650	19,650	19,650
522160 Small Departmental Equipment	87,711	63,853	83,050	105,000	105,000	105,000
522170 Computers Non Capital	30,280	29,037	89,044	109,600	109,600	109,600
522180 Software	2,690	595	2,500	2,230	2,230	2,230
522190 Asphalt Concrete	287,544	607,205	650,075	643,075	643,075	643,075
522240 Deicer	12,471	28,364	38,000	38,000	38,000	38,000
Materials Total	3,999,370	5,586,650	5,200,100	5,280,626	5,280,626	5,280,626
Communications						
523010 Telephone Equipment	560	802	500	500	500	500
523020 Phone and Communication Svcs	12,436	11,643	29,952	13,700	13,700	13,700

130 - Public Works	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Materials and Services						
523040 Data Connections	45,145	63,776	59,490	54,559	54,559	54,559
523050 Postage	0	10	580	580	580	580
523060 Cellular Phones	31,240	29,861	35,966	37,651	37,651	37,651
523090 Long Distance Charges	1,349	1,285	1,250	1,450	1,450	1,450
523100 Radios and Accessories	17,743	14,580	31,500	32,000	32,000	32,000
Communications Total	108,474	121,957	159,238	140,440	140,440	140,440
Utilities						
524010 Electricity	220,872	257,276	262,000	266,900	266,900	266,900
524020 City Operations and St Lights	15,317	15,867	16,750	28,750	28,750	28,750
524030 Traffic Signal Electricity	30,246	35,654	30,000	33,000	33,000	33,000
524040 Natural Gas	36,441	44,037	37,000	37,000	37,000	37,000
524050 Water	2,209	2,359	3,750	4,850	4,850	4,850
524070 Sewer	968	1,002	1,300	1,700	1,700	1,700
524090 Garbage Disposal and Recycling	29,928	33,990	46,246	44,734	44,734	44,734
Utilities Total	335,981	390,184	397,046	416,934	416,934	416,934
Contracted Services						
525110 Consulting Services	0	0	250,000	252,000	252,000	252,000
525155 Credit Card Fees	7,600	6,091	6,700	5,850	5,850	5,850
525158 Armored Car Services	10,990	12,858	14,750	14,750	14,750	14,750
525175 Temporary Staffing	0	54,928	31,000	0	0	0
525235 Laboratory Services	11,264	10,483	15,800	17,300	17,300	17,300
525320 Food Services	658	0	1,000	1,000	1,000	1,000
525355 Engineering Services	483,277	528,594	759,750	575,000	575,000	575,000
525360 Public Works Services	87,961	171,653	166,000	108,800	108,800	108,800
525365 Striping Services	0	0	75,000	457,500	457,500	457,500
525370 Stormwater Services	157,947	179,111	180,000	180,000	180,000	180,000
525405 Code Enforcement Services	62,856	57,356	78,220	73,172	73,172	73,172
525410 Dispatch Services	42,798	45,668	47,038	47,038	47,038	47,038
525448 Fusion	0	0	0	26,914	26,914	26,914
525449 Microsoft 365	0	79,291	107,187	119,225	119,225	119,225
525450 Subscription Services	97,578	165,841	490	760	760	760
525460 Software Subscriptions	0	0	227,649	254,463	254,463	254,463
525710 Printing Services	5,093	7,479	11,395	10,400	10,400	10,400
525715 Advertising	1,664	3,199	5,500	8,000	8,000	8,000
525735 Mail Services	9,924	6,419	8,050	5,600	5,600	5,600
525740 Document Disposal Services	895	330	1,500	2,000	2,000	2,000
525862 Tire Hauling Services	735	1,034	1,200	2,000	2,000	2,000
525870 Hazardous Waste Disposal	56,355	46,595	92,000	92,000	92,000	92,000
525953 Grant Distributions	174,680	77,950	0	0	0	0
525999 Other Contracted Services	405,147	864,462	1,243,448	1,071,310	1,071,310	1,071,310
Contracted Services Total	1,617,420	2,319,342	3,323,677	3,325,082	3,325,082	3,325,082

130 - Public Works	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Materials and Services						
Repairs and Maintenance						
526011 Dept Equipment Maintenance	44,839	60,258	122,475	119,550	119,550	119,550
526012 Vehicle Maintenance	199,836	183,011	116,750	134,850	134,850	134,850
526013 Ferry Maintenance	13,895	13,269	17,800	32,500	32,500	32,500
526014 Radio Maintenance	15,304	23,503	28,200	83,700	83,700	83,700
526021 Computer Software Maintenance	36,319	41,042	95,456	39,325	39,325	39,325
526030 Building Maintenance	37,833	38,647	324,850	68,500	68,500	68,500
526050 Grounds Maintenance	6,052	0	2,000	2,000	2,000	2,000
526060 Traffic Signal Maintenance	53,318	82,933	85,000	115,000	115,000	115,000
526062 Sewer Maintenance	0	0	2,000	2,000	2,000	2,000
Repairs and Maintenance Total	407,397	442,665	794,531	597,425	597,425	597,425
Rentals						
527100 Vehicle Rental	211	0	500	500	500	500
527110 Fleet Leases	306,572	331,743	376,199	405,342	405,342	405,342
527120 Motor Pool Mileage	10,326	7,723	8,200	7,875	7,875	7,875
527130 Parking	22	30	300	2,300	2,300	2,300
527140 County Parking	660	660	800	800	800	800
527200 Building Rental County	19,001	20,575	21,491	23,094	23,094	23,094
527210 Building Rental Private	150	0	0	0	0	0
527300 Equipment Rental	26,756	67,366	81,955	105,672	105,672	105,672
527400 Land Lease Private	27,405	14,322	31,000	16,000	16,000	16,000
Rentals Total	391,104	442,418	520,445	561,583	561,583	561,583
Insurance						
528110 Liability Insurance Premiums	42,421	55,869	45,815	70,675	70,675	70,675
528415 First Party Property Claims	10,591	6,504	0	0	0	0
Insurance Total	53,012	62,373	45,815	70,675	70,675	70,675
Miscellaneous						
529110 Mileage Reimbursement	3,954	1,094	5,600	4,650	4,650	4,650
529120 Commercial Travel	3,129	1,401	18,350	15,900	15,900	15,900
529130 Meals	4,963	3,430	16,280	14,800	14,800	14,800
529140 Lodging	17,027	12,773	37,700	35,450	35,450	35,450
529210 Meetings	12,107	16,092	15,750	15,750	15,750	15,750
529220 Conferences	20,665	20,636	51,700	56,000	56,000	56,000
529230 Training	49,277	37,439	139,825	104,525	104,525	104,525
529300 Dues and Memberships	19,234	13,674	36,550	34,750	34,750	34,750
529650 Pre Employment Costs	21,210	12,057	4,450	7,950	7,950	7,950
529740 Fairs and Shows	5,228	1,126	2,000	1,600	1,600	1,600
529820 Vehicle Registration	595	0	600	600	600	600
529840 Professional Licenses	1,221	3,696	11,640	10,520	10,520	10,520
529860 Permits	11,323	7,111	10,100	10,150	10,150	10,150
529880 Recording Charges	2,297	1,252	2,200	2,200	2,200	2,200

130 - Public Works	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Materials and Services						
529910 Awards and Recognition	6,237	4,250	13,750	12,850	12,850	12,850
529999 Miscellaneous Expense	136	23	0	0	0	0
Miscellaneous Total	178,603	136,056	366,495	327,695	327,695	327,695
Materials and Services Total	**7,827,064**	**10,203,937**	**11,532,160**	**11,498,373**	**11,498,373**	**11,498,373**
Administrative Charges						
611100 County Admin Allocation	233,519	299,958	392,338	424,007	424,007	424,007
611200 BS Admin Allocation	0	98,563	97,241	120,718	120,718	120,718
611210 Facilities Mgt Allocation	340,629	296,870	356,481	359,320	359,320	359,320
611220 Custodial Allocation	191,912	182,399	222,165	232,467	232,467	232,467
611230 Courier Allocation	13,512	12,212	13,492	14,271	14,271	14,271
611240 Grounds Maintenance Allocation	0	89,898	105,675	111,543	111,543	111,543
611250 Risk Management Allocation	76,725	45,501	83,641	85,942	85,942	85,942
611260 Human Resources Allocation	326,710	371,663	467,357	478,693	478,693	478,693
611300 Legal Services Allocation	55,379	48,414	89,531	93,529	93,529	93,529
611400 Information Tech Allocation	395,909	299,126	363,468	329,664	329,664	329,664
611410 FIMS Allocation	213,805	272,598	610,564	744,006	744,006	744,006
611420 Telecommunications Allocation	20,824	18,775	18,228	33,005	33,005	33,005
611430 Technology Solution Allocation	409,672	235,782	0	0	0	0
611600 Finance Allocation	376,868	401,095	434,064	494,287	494,287	494,287
611800 MCBEE Allocation	109,659	132,493	190,365	224,436	224,436	224,436
612100 IT Equipment Use Charges	37,063	64,236	0	0	0	0
614100 Liability Insurance Allocation	243,101	202,332	407,500	484,938	484,938	484,938
614200 WC Insurance Allocation	113,599	172,404	196,200	198,841	198,841	198,841
Administrative Charges Total	**3,158,885**	**3,244,319**	**4,048,310**	**4,429,667**	**4,429,667**	**4,429,667**
Capital Outlay						
531300 Departmental Equipment Capital	493,894	335,808	995,275	709,848	709,848	709,848
531700 Computer Software Capital	0	0	460,000	460,000	460,000	460,000
531800 Communicaton Systems	85,390	83,667	0	0	0	0
532100 Automobiles	1,749	236,968	0	204,050	204,050	204,050
532500 Road Maintenance Vehicles	1,444,594	1,294,640	1,416,050	1,029,308	1,029,308	1,029,308
532600 Ferries	514,595	97,354	1,186,750	523,500	523,500	523,500
533110 Road Resurfacing	4,210,331	4,234,854	4,000,000	4,000,000	4,000,000	4,000,000
533170 Road Construction	8,750,757	2,298,731	8,048,903	13,325,750	13,325,750	13,325,750
533180 Safety Improvements	2,544,488	2,596,475	4,885,500	4,959,750	4,959,750	4,959,750
533200 Traffic Signals	424,171	2,373	127,750	100,000	100,000	100,000
533500 Bridge Construction	3,824,867	7,566,669	11,656,984	6,121,484	6,121,484	6,121,484
534100 Building Construction	1,166	228,858	175,030	0	0	0
534101 Building Design	0	0	1,000,000	0	0	0
534104 Building FM Work Orders	369	0	15,649	0	0	0
534600 Site Improvements	9,468	21,395	13,475	15,000	15,000	15,000

130 - Public Works	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Capital Outlay						
535110 Right of Way	344,630	157,760	0	0	0	0
539100 Uncapitalized FM Project Costs	0	0	45,700	0	0	0
539300 Uncapitalized Comms Proj Costs	10	0	0	0	0	0
539400 Uncapitalized PW Project Costs	53,164	36,689	428,500	687,750	687,750	687,750
Capital Outlay Total	**22,703,642**	**19,192,241**	**34,455,566**	**32,136,440**	**32,136,440**	**32,136,440**
Transfers Out						
561104 Transfer to Interest Inv Fund	0	0	0	0	0	1,132,800
561135 Transfer to PW Grants	0	0	1,995,000	0	0	0
561330 Transfer to Building Insp	0	0	600,000	1,000,000	1,000,000	1,000,000
561510 Transfer to Environmental Svcs	75,000	0	0	0	0	0
561595 Transfer to Fleet Management	0	16,213	68,784	0	0	0
Transfers Out Total	**75,000**	**16,213**	**2,663,784**	**1,000,000**	**1,000,000**	**2,132,800**
Contingency						
571010 Contingency	0	0	5,509,809	5,762,000	5,762,000	5,762,000
Contingency Total	**0**	**0**	**5,509,809**	**5,762,000**	**5,762,000**	**5,762,000**
Ending Fund Balance						
573010 Unapprop Ending Fund Balance	0	0	22,923,047	19,808,084	19,808,084	19,808,084
Ending Fund Balance Total	**0**	**0**	**22,923,047**	**19,808,084**	**19,808,084**	**19,808,084**
Public Works Total	**51,502,920**	**51,474,321**	**104,298,696**	**98,560,440**	**98,560,440**	**99,693,240**

135 - Public Works Grants	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Materials and Services						
Contracted Services						
525510 Legal Services	17,288	0	0	0	0	0
525953 Grant Distributions	933,833	1,672,810	2,322,845	49,900	49,900	49,900
Contracted Services Total	951,121	1,672,810	2,322,845	49,900	49,900	49,900
Miscellaneous						
529210 Meetings	347	0	0	0	0	0
Miscellaneous Total	347	0	0	0	0	0
Materials and Services Total	**951,467**	**1,672,810**	**2,322,845**	**49,900**	**49,900**	**49,900**
Administrative Charges						
611100 County Admin Allocation	17,566	10,900	13,137	20,984	20,984	20,984
611200 BS Admin Allocation	0	6,304	6,720	12,148	12,148	12,148
611230 Courier Allocation	0	112	0	0	0	0
611250 Risk Management Allocation	1,647	194	0	0	0	0
611260 Human Resources Allocation	17,884	3,415	0	0	0	0
611300 Legal Services Allocation	616	890	1,384	0	0	0

135 - Public Works Grants	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Administrative Charges						
611400 Information Tech Allocation	26,328	19,154	25,314	32,852	32,852	32,852
611410 FIMS Allocation	15,294	17,435	42,194	74,869	74,869	74,869
611420 Telecommunications Allocation	1,247	1,194	1,243	3,300	3,300	3,300
611430 Technology Solution Allocation	26,328	15,202	0	0	0	0
611600 Finance Allocation	26,172	31,806	34,990	62,639	62,639	62,639
611800 MCBEE Allocation	6,641	8,504	13,042	1,065	1,065	1,065
612100 IT Equipment Use Charges	2,152	780	0	0	0	0
614100 Liability Insurance Allocation	4,452	1,104	0	0	0	0
614200 WC Insurance Allocation	2,968	504	0	0	0	0
Administrative Charges Total	**149,295**	**117,498**	**138,024**	**207,857**	**207,857**	**207,857**
Capital Outlay						
531800 Communicaton Systems	501,076	34,361	1,600,000	5,805,443	5,805,443	5,805,443
534300 Special Construction	0	0	12,000,000	718,085	718,085	718,085
534500 Sewer Systems	3,049,423	8,589,736	40,709,562	9,622,669	9,622,669	9,622,669
539300 Uncapitalized Comms Proj Costs	386,058	1,030,439	14,761,999	0	0	0
539400 Uncapitalized PW Project Costs	692,671	1,817,541	674,000	3,360	3,360	3,360
Capital Outlay Total	**4,629,229**	**11,472,077**	**69,745,561**	**16,149,557**	**16,149,557**	**16,149,557**
Transfers Out						
561104 Transfer to Interest Inv Fund	0	0	0	0	0	5,000
561160 Xfer to Community Svcs Grants	0	0	1,500,000	0	0	0
561310 Transfer to Parks	0	0	500,000	0	0	0
Transfers Out Total	**0**	**0**	**2,000,000**	**0**	**0**	**5,000**
Public Works Grants Total	**5,729,991**	**13,262,385**	**74,206,430**	**16,407,314**	**16,407,314**	**16,412,314**
305 - Land Use Planning	**Actual FY 23-24**	**Actual FY 24-25**	**Budget FY 25-26**	**Proposed FY 26-27**	**Approved FY 26-27**	**Adopted FY 26-27**
Personnel Services						
Salaries and Wages						
511020 Salaries and Wages Budget Only	0	0	0	8,591	8,591	8,591
511110 Regular Wages	267,022	362,347	464,169	493,340	493,340	493,340
511130 Vacation Pay	16,859	17,832	0	0	0	0
511140 Sick Pay	10,720	5,659	0	0	0	0
511150 Holiday Pay	17,168	20,813	0	0	0	0
511160 Comp Time Pay	809	1,773	0	0	0	0
511210 Compensation Credits	3,820	4,170	4,457	4,678	4,678	4,678
511240 Leave Payoff	1,023	0	0	0	0	0
511290 Health Insurance Waiver Pay	2,257	0	0	0	0	0

305 - Land Use Planning	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Personnel Services						
511420 Premium Pay	48	1,872	0	0	0	0
Salaries and Wages Total	319,725	414,465	468,626	506,609	506,609	506,609
Fringe Benefits						
512010 Fringe Benefits Budget Only	0	0	30,000	5,727	5,727	5,727
512110 PERS	61,718	83,734	135,433	143,927	143,927	143,927
512120 401K	4,051	4,115	4,434	4,807	4,807	4,807
512130 PERS Debt Service	13,722	22,999	23,900	25,400	25,400	25,400
512200 FICA	24,049	30,606	35,851	38,099	38,099	38,099
512300 Paid Leave Oregon	1,257	1,600	1,875	1,987	1,987	1,987
512310 Medical Insurance	54,692	98,648	109,296	112,398	112,398	112,398
512320 Dental Insurance	4,321	7,334	9,240	9,438	9,438	9,438
512330 Group Term Life Insurance	552	747	823	710	710	710
512340 Long Term Disability Insurance	1,065	1,451	1,712	1,819	1,819	1,819
512400 Unemployment Insurance	472	600	702	748	748	748
512520 Workers Comp Insurance	76	96	165	165	165	165
512600 Wellness Program	155	205	220	220	220	220
512610 Employee Assistance Program	146	219	253	253	253	253
512700 County HSA Contributions	1,300	2,156	2,100	2,100	2,100	2,100
Fringe Benefits Total	167,577	254,510	356,004	347,798	347,798	347,798
Personnel Services Total	**487,302**	**668,975**	**824,630**	**854,407**	**854,407**	**854,407**
Materials and Services						
Supplies						
521010 Office Supplies	1,233	1,747	3,853	4,653	4,653	4,653
521030 Field Supplies	0	21	0	0	0	0
521190 Publications	551	239	250	250	250	250
521300 Safety Clothing	88	63	150	150	150	150
521310 Safety Equipment	0	180	0	0	0	0
Supplies Total	1,872	2,250	4,253	5,053	5,053	5,053
Materials						
522150 Small Office Equipment	1,405	1,515	2,000	2,250	2,250	2,250
522170 Computers Non Capital	34	4,243	5,132	3,500	3,500	3,500
Materials Total	1,439	5,757	7,132	5,750	5,750	5,750
Communications						
523060 Cellular Phones	1,028	986	1,500	1,800	1,800	1,800
523090 Long Distance Charges	0	0	250	250	250	250
Communications Total	1,028	986	1,750	2,050	2,050	2,050
Contracted Services						
525110 Consulting Services	13,936	13,012	40,000	40,000	40,000	40,000
525155 Credit Card Fees	1,203	1,281	5,000	5,000	5,000	5,000
525360 Public Works Services	39,737	42,440	55,950	62,924	62,924	62,924

305 - Land Use Planning	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Materials and Services						
525405 Code Enforcement Services	56,296	55,417	59,723	70,843	70,843	70,843
525448 Fusion	0	0	0	837	837	837
525449 Microsoft 365	0	3,163	3,312	3,707	3,707	3,707
525450 Subscription Services	0	198	0	0	0	0
525460 Software Subscriptions	0	0	4,000	4,350	4,350	4,350
525710 Printing Services	136	34	250	500	500	500
525715 Advertising	1,693	125	3,000	3,000	3,000	3,000
525735 Mail Services	4,030	5,011	6,000	15,000	15,000	15,000
525740 Document Disposal Services	0	0	50	50	50	50
Contracted Services Total	117,031	120,681	177,285	206,211	206,211	206,211
Repairs and Maintenance						
526021 Computer Software Maintenance	2,438	2,558	3,000	4,500	4,500	4,500
Repairs and Maintenance Total	2,438	2,558	3,000	4,500	4,500	4,500
Rentals						
527120 Motor Pool Mileage	203	125	500	500	500	500
527200 Building Rental County	11,713	12,836	12,372	12,130	12,130	12,130
527300 Equipment Rental	3,825	5,596	4,355	4,355	4,355	4,355
Rentals Total	15,741	18,557	17,227	16,985	16,985	16,985
Miscellaneous						
529110 Mileage Reimbursement	107	101	500	800	800	800
529130 Meals	224	45	0	500	500	500
529140 Lodging	911	0	0	1,500	1,500	1,500
529230 Training	468	6,084	6,000	7,000	7,000	7,000
529300 Dues and Memberships	150	150	3,500	3,500	3,500	3,500
529840 Professional Licenses	0	40	700	700	700	700
529880 Recording Charges	1	86	200	300	300	300
529910 Awards and Recognition	200	750	0	0	0	0
Miscellaneous Total	2,061	7,257	10,900	14,300	14,300	14,300
Materials and Services Total	**141,610**	**158,045**	**221,547**	**254,849**	**254,849**	**254,849**
Administrative Charges						
611100 County Admin Allocation	6,867	8,872	11,707	12,672	12,672	12,672
611200 BS Admin Allocation	0	2,909	2,793	3,458	3,458	3,458
611230 Courier Allocation	399	362	416	443	443	443
611250 Risk Management Allocation	1,485	680	1,056	4,584	4,584	4,584
611260 Human Resources Allocation	9,622	11,017	14,441	14,882	14,882	14,882
611300 Legal Services Allocation	161,090	145,274	157,385	162,144	162,144	162,144
611400 Information Tech Allocation	11,612	8,963	10,497	9,359	9,359	9,359
611410 FIMS Allocation	6,250	8,045	17,533	21,311	21,311	21,311
611420 Telecommunications Allocation	622	535	527	943	943	943
611430 Technology Solution Allocation	12,025	6,856	0	0	0	0

305 - Land Use Planning	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Administrative Charges						
611600 Finance Allocation	10,069	10,940	11,857	13,236	13,236	13,236
611800 MCBEE Allocation	3,289	3,955	5,434	6,444	6,444	6,444
612100 IT Equipment Use Charges	1,078	1,884	0	0	0	0
614100 Liability Insurance Allocation	5,100	3,804	5,600	34,284	34,284	34,284
614200 WC Insurance Allocation	1,800	1,800	0	2,193	2,193	2,193
Administrative Charges Total	**231,308**	**215,896**	**239,246**	**285,953**	**285,953**	**285,953**
Transfers Out						
561104 Transfer to Interest Inv Fund	0	0	0	0	0	2,220
Transfers Out Total	**0**	**0**	**0**	**0**	**0**	**2,220**
Land Use Planning Total	**860,221**	**1,042,917**	**1,285,423**	**1,395,209**	**1,395,209**	**1,397,429**

310 - Parks	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Personnel Services						
Salaries and Wages						
511020 Salaries and Wages Budget Only	0	0	0	6,158	6,158	6,158
511110 Regular Wages	242,698	305,192	306,164	317,643	317,643	317,643
511120 Temporary Wages	65,203	29,127	32,346	42,806	42,806	42,806
511130 Vacation Pay	13,608	19,467	0	0	0	0
511140 Sick Pay	9,573	8,249	0	0	0	0
511150 Holiday Pay	14,354	17,950	0	0	0	0
511160 Comp Time Pay	2,999	0	0	0	0	0
511210 Compensation Credits	6,271	5,732	5,904	6,056	6,056	6,056
511240 Leave Payoff	2,713	1,917	0	0	0	0
511290 Health Insurance Waiver Pay	357	1,643	0	0	0	0
511420 Premium Pay	1,893	629	2,840	1,858	1,858	1,858
511450 Premium Pay Temps	1,051	240	1,449	1,111	1,111	1,111
Salaries and Wages Total	360,721	390,146	348,703	375,632	375,632	375,632
Fringe Benefits						
512010 Fringe Benefits Budget Only	0	0	1,838	5,377	5,377	5,377
512110 PERS	70,324	93,191	99,535	105,919	105,919	105,919
512120 401K	1,569	2,471	2,539	2,663	2,663	2,663
512130 PERS Debt Service	16,100	26,580	17,565	18,690	18,690	18,690
512200 FICA	26,872	28,690	26,344	28,037	28,037	28,037
512300 Paid Leave Oregon	1,405	1,500	1,376	1,467	1,467	1,467
512310 Medical Insurance	68,282	82,044	79,488	81,744	81,744	81,744
512320 Dental Insurance	5,469	6,460	6,720	6,864	6,864	6,864
512330 Group Term Life Insurance	506	642	543	457	457	457
512340 Long Term Disability Insurance	1,039	1,298	1,131	1,172	1,172	1,172
512400 Unemployment Insurance	527	563	469	486	486	486
512520 Workers Comp Insurance	110	107	210	210	210	210

310 - Parks	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Personnel Services						
512600 Wellness Program	155	198	160	160	160	160
512610 Employee Assistance Program	146	208	184	184	184	184
512700 County HSA Contributions	2,330	2,800	2,800	2,800	2,800	2,800
Fringe Benefits Total	194,834	246,752	240,902	256,230	256,230	256,230
Personnel Services Total	**555,555**	**636,899**	**589,605**	**631,862**	**631,862**	**631,862**
Materials and Services						
Supplies						
521010 Office Supplies	140	292	173	173	173	173
521030 Field Supplies	1,872	4,849	5,550	6,000	6,000	6,000
521050 Janitorial Supplies	1,520	5,982	2,650	2,875	2,875	2,875
521070 Departmental Supplies	60	0	0	0	0	0
521090 Uniforms and Clothing	550	987	2,285	500	500	500
521210 Gasoline	13,324	12,307	16,000	16,000	16,000	16,000
521220 Diesel	75	313	450	450	450	450
521240 Automotive Supplies	7	27	75	50	50	50
521241 Oil and Lubricants	124	251	50	0	0	0
521300 Safety Clothing	532	1,404	2,025	1,550	1,550	1,550
521310 Safety Equipment	114	310	450	1,550	1,550	1,550
Supplies Total	18,318	26,721	29,708	29,148	29,148	29,148
Materials						
522060 Sign Materials	1,107	5,160	450	750	750	750
522070 Paint	15	552	0	0	0	0
522080 Building Materials	118	71	0	0	0	0
522100 Parts	36	0	0	0	0	0
522120 Tires and Accessories	0	82	1,400	1,400	1,400	1,400
522140 Small Tools	776	1,622	1,050	950	950	950
522150 Small Office Equipment	950	0	0	0	0	0
522160 Small Departmental Equipment	4,472	1,210	5,050	3,650	3,650	3,650
522170 Computers Non Capital	2,052	0	2,003	1,500	1,500	1,500
522180 Software	504	0	0	0	0	0
Materials Total	10,030	8,698	9,953	8,250	8,250	8,250
Communications						
523020 Phone and Communication Svcs	1,337	1,309	1,300	1,300	1,300	1,300
523040 Data Connections	2,615	3,102	3,240	3,200	3,200	3,200
523060 Cellular Phones	2,105	2,761	2,300	2,300	2,300	2,300
Communications Total	6,058	7,171	6,840	6,800	6,800	6,800
Utilities						
524010 Electricity	662	686	900	900	900	900
524020 City Operations and St Lights	3,901	4,597	4,200	4,200	4,200	4,200
524030 Traffic Signal Electricity	0	24	0	0	0	0

310 - Parks	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Materials and Services						
524090 Garbage Disposal and Recycling	8,058	11,951	11,000	12,500	12,500	12,500
Utilities Total	12,620	17,258	16,100	17,600	17,600	17,600
Contracted Services						
525110 Consulting Services	14,500	150	0	0	0	0
525155 Credit Card Fees	36	2,292	6,000	0	0	0
525235 Laboratory Services	0	405	500	500	500	500
525360 Public Works Services	109,646	124,182	112,922	108,280	108,280	108,280
525448 Fusion	0	0	0	723	723	723
525449 Microsoft 365	0	3,282	4,065	3,201	3,201	3,201
525450 Subscription Services	5,126	5,927	9,735	1,000	1,000	1,000
525460 Software Subscriptions	0	0	0	11,030	11,030	11,030
525555 Security Services	33,600	33,600	46,940	50,400	50,400	50,400
525710 Printing Services	1,303	1,609	550	800	800	800
525715 Advertising	0	408	1,600	1,200	1,200	1,200
525735 Mail Services	0	117	100	100	100	100
525999 Other Contracted Services	346,581	581,821	46,650	43,650	43,650	43,650
Contracted Services Total	510,793	753,792	229,062	220,884	220,884	220,884
Repairs and Maintenance						
526011 Dept Equipment Maintenance	2,120	2,272	4,500	4,000	4,000	4,000
526012 Vehicle Maintenance	21,410	17,149	20,000	20,000	20,000	20,000
526014 Radio Maintenance	0	391	0	0	0	0
526021 Computer Software Maintenance	975	3,837	0	0	0	0
526030 Building Maintenance	2,727	4,140	5,000	4,250	4,250	4,250
526055 Park Maintenance	6,757	15,413	30,000	19,500	19,500	19,500
Repairs and Maintenance Total	33,990	43,203	59,500	47,750	47,750	47,750
Rentals						
527110 Fleet Leases	11,412	11,106	15,361	15,181	15,181	15,181
527120 Motor Pool Mileage	392	562	325	600	600	600
527200 Building Rental County	1,748	1,916	1,847	1,810	1,810	1,810
527300 Equipment Rental	5,454	731	5,489	5,239	5,239	5,239
Rentals Total	19,005	14,315	23,022	22,830	22,830	22,830
Miscellaneous						
529110 Mileage Reimbursement	0	230	300	300	300	300
529130 Meals	98	215	625	625	625	625
529140 Lodging	486	1,144	2,100	2,150	2,150	2,150
529210 Meetings	424	0	200	0	0	0
529220 Conferences	90	1,970	2,250	2,250	2,250	2,250
529230 Training	940	370	950	950	950	950
529300 Dues and Memberships	1,419	1,000	1,740	1,740	1,740	1,740

310 - Parks	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Materials and Services						
529840 Professional Licenses	50	510	2,650	2,250	2,250	2,250
529860 Permits	150	600	0	0	0	0
529880 Recording Charges	0	106	0	0	0	0
529990 Taxes and Penalties	6,830	313	0	0	0	0
529999 Miscellaneous Expense	110	273	96,271	0	0	0
Miscellaneous Total	10,597	6,731	107,086	10,265	10,265	10,265
Materials and Services Total	**621,410**	**877,890**	**481,271**	**363,527**	**363,527**	**363,527**
Administrative Charges						
611100 County Admin Allocation	5,936	13,403	17,734	11,405	11,405	11,405
611200 BS Admin Allocation	0	6,019	5,148	3,253	3,253	3,253
611230 Courier Allocation	308	349	511	383	383	383
611250 Risk Management Allocation	925	886	1,321	1,638	1,638	1,638
611260 Human Resources Allocation	7,409	10,621	17,723	12,853	12,853	12,853
611300 Legal Services Allocation	2,496	2,342	3,612	4,069	4,069	4,069
611400 Information Tech Allocation	11,069	18,100	19,140	8,978	8,978	8,978
611410 FIMS Allocation	6,009	16,648	32,327	20,052	20,052	20,052
611420 Telecommunications Allocation	577	1,153	980	876	876	876
611430 Technology Solution Allocation	11,465	14,308	0	0	0	0
611600 Finance Allocation	11,486	28,232	24,625	13,706	13,706	13,706
611800 MCBEE Allocation	3,117	8,108	10,049	6,159	6,159	6,159
612100 IT Equipment Use Charges	1,036	3,876	0	0	0	0
614100 Liability Insurance Allocation	2,300	5,604	7,300	11,275	11,275	11,275
614200 WC Insurance Allocation	2,000	1,704	2,200	1,755	1,755	1,755
Administrative Charges Total	**66,133**	**131,353**	**142,670**	**96,402**	**96,402**	**96,402**
Capital Outlay						
531300 Departmental Equipment Capital	93,977	158,878	0	0	0	0
534600 Site Improvements	400,167	609,445	1,475,000	784,022	784,022	784,022
Capital Outlay Total	**494,143**	**768,324**	**1,475,000**	**784,022**	**784,022**	**784,022**
Transfers Out						
561104 Transfer to Interest Inv Fund	0	0	0	0	0	2,500
561130 Transfer to Public Works	0	58,191	0	0	0	0
Transfers Out Total	**0**	**58,191**	**0**	**0**	**0**	**2,500**
Contingency						
571010 Contingency	0	0	403,072	179,169	179,169	179,169
Contingency Total	**0**	**0**	**403,072**	**179,169**	**179,169**	**179,169**
Parks Total	**1,737,241**	**2,472,656**	**3,091,618**	**2,054,982**	**2,054,982**	**2,057,482**

320 - Surveyor	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Personnel Services						
Salaries and Wages						
511020 Salaries and Wages Budget Only	0	0	0	11,705	11,705	11,705
511110 Regular Wages	260,562	369,338	595,818	659,683	659,683	659,683
511120 Temporary Wages	2,158	0	0	26,676	26,676	26,676
511130 Vacation Pay	14,920	19,885	0	0	0	0
511140 Sick Pay	16,141	17,628	0	0	0	0
511150 Holiday Pay	21,910	26,687	0	0	0	0
511160 Comp Time Pay	326	216	0	0	0	0
511240 Leave Payoff	2,922	0	0	0	0	0
511290 Health Insurance Waiver Pay	4,271	2,971	2,400	7,200	7,200	7,200
511420 Premium Pay	19	0	1,943	2,089	2,089	2,089
Salaries and Wages Total	323,229	436,725	600,161	707,353	707,353	707,353
Fringe Benefits						
512010 Fringe Benefits Budget Only	0	0	833	8,698	8,698	8,698
512110 PERS	72,573	89,859	172,885	200,437	200,437	200,437
512120 401K	3,021	3,311	3,401	3,401	3,401	3,401
512130 PERS Debt Service	21,893	30,733	30,510	35,372	35,372	35,372
512200 FICA	24,189	32,111	45,763	52,539	52,539	52,539
512300 Paid Leave Oregon	1,265	1,679	2,392	2,776	2,776	2,776
512310 Medical Insurance	51,766	83,037	139,104	122,616	122,616	122,616
512320 Dental Insurance	3,823	5,755	11,760	10,296	10,296	10,296
512330 Group Term Life Insurance	593	777	1,055	950	950	950
512340 Long Term Disability Insurance	1,108	1,449	2,198	2,434	2,434	2,434
512400 Unemployment Insurance	476	630	897	999	999	999
512520 Workers Comp Insurance	81	98	228	258	258	258
512600 Wellness Program	182	221	320	320	320	320
512610 Employee Assistance Program	171	237	368	368	368	368
Fringe Benefits Total	181,141	249,897	411,714	441,464	441,464	441,464
Personnel Services Total	**504,370**	**686,623**	**1,011,875**	**1,148,817**	**1,148,817**	**1,148,817**
Materials and Services						
Supplies						
521010 Office Supplies	434	271	720	720	720	720
521030 Field Supplies	2,213	48	1,500	3,500	3,500	3,500
521070 Departmental Supplies	0	247	500	500	500	500
521110 First Aid Supplies	0	0	0	100	100	100
521210 Gasoline	819	1,003	5,000	5,000	5,000	5,000
521240 Automotive Supplies	30	3	0	100	100	100
521241 Oil and Lubricants	0	10	0	0	0	0
521300 Safety Clothing	1,328	968	1,100	1,300	1,300	1,300

320 - Surveyor	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Materials and Services						
521310 Safety Equipment	1,220	0	0	0	0	0
Supplies Total	6,043	2,550	8,820	11,220	11,220	11,220
Materials						
522100 Parts	16	0	0	500	500	500
522140 Small Tools	0	634	0	0	0	0
522150 Small Office Equipment	237	191	600	3,600	3,600	3,600
522160 Small Departmental Equipment	597	3,097	2,500	1,500	1,500	1,500
522170 Computers Non Capital	97	424	3,522	7,000	7,000	7,000
Materials Total	946	4,347	6,622	12,600	12,600	12,600
Communications						
523010 Telephone Equipment	325	0	0	0	0	0
523040 Data Connections	330	0	1,000	2,000	2,000	2,000
523060 Cellular Phones	495	691	751	4,000	4,000	4,000
523090 Long Distance Charges	0	0	75	100	100	100
Communications Total	1,150	691	1,826	6,100	6,100	6,100
Contracted Services						
525360 Public Works Services	55,383	59,840	69,205	77,881	77,881	77,881
525448 Fusion	0	0	0	1,156	1,156	1,156
525449 Microsoft 365	0	2,694	5,118	5,122	5,122	5,122
525450 Subscription Services	0	13,523	0	0	0	0
525460 Software Subscriptions	0	0	690	5,795	5,795	5,795
525710 Printing Services	68	34	50	50	50	50
525999 Other Contracted Services	0	0	1,500	2,500	2,500	2,500
Contracted Services Total	55,451	76,091	76,563	92,504	92,504	92,504
Repairs and Maintenance						
526011 Dept Equipment Maintenance	0	0	22,540	3,300	3,300	3,300
526021 Computer Software Maintenance	1,195	9,640	30,271	19,035	19,035	19,035
Repairs and Maintenance Total	1,195	9,640	52,811	22,335	22,335	22,335
Rentals						
527110 Fleet Leases	15,708	15,960	15,535	16,955	16,955	16,955
527120 Motor Pool Mileage	37	263	75	100	100	100
527200 Building Rental County	20,521	22,468	21,799	21,551	21,551	21,551
527300 Equipment Rental	1,284	1,237	1,469	21,469	21,469	21,469
Rentals Total	37,550	39,927	38,878	60,075	60,075	60,075
Miscellaneous						
529110 Mileage Reimbursement	0	0	600	600	600	600
529130 Meals	0	0	300	300	300	300
529140 Lodging	0	0	1,500	1,500	1,500	1,500
529220 Conferences	1,040	1,400	3,000	4,000	4,000	4,000

320 - Surveyor	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Materials and Services						
529230 Training	0	700	3,200	3,500	3,500	3,500
529300 Dues and Memberships	486	1,095	1,100	1,200	1,200	1,200
529840 Professional Licenses	0	0	300	500	500	500
529880 Recording Charges	0	202	0	0	0	0
Miscellaneous Total	1,526	3,397	10,000	11,600	11,600	11,600
Materials and Services Total	**103,861**	**136,644**	**195,520**	**216,434**	**216,434**	**216,434**
Administrative Charges						
611100 County Admin Allocation	9,351	11,470	15,791	16,917	16,917	16,917
611200 BS Admin Allocation	0	3,323	3,137	4,435	4,435	4,435
611230 Courier Allocation	595	521	644	613	613	613
611250 Risk Management Allocation	1,377	911	1,056	1,111	1,111	1,111
611260 Human Resources Allocation	14,319	15,865	22,318	20,565	20,565	20,565
611300 Legal Services Allocation	16,649	16,452	19,745	18,967	18,967	18,967
611400 Information Tech Allocation	14,035	10,019	11,732	12,224	12,224	12,224
611410 FIMS Allocation	7,699	9,191	19,699	27,330	27,330	27,330
611420 Telecommunications Allocation	755	618	603	1,213	1,213	1,213
611430 Technology Solution Allocation	14,821	8,048	0	0	0	0
611600 Finance Allocation	12,639	11,705	14,077	17,302	17,302	17,302
611800 MCBEE Allocation	3,983	4,549	6,241	8,131	8,131	8,131
612100 IT Equipment Use Charges	1,327	2,100	0	0	0	0
614100 Liability Insurance Allocation	4,100	5,292	5,200	6,051	6,051	6,051
614200 WC Insurance Allocation	2,300	2,208	2,400	2,792	2,792	2,792
Administrative Charges Total	**103,950**	**102,272**	**122,643**	**137,651**	**137,651**	**137,651**
Capital Outlay						
531300 Departmental Equipment Capital	0	0	142,578	0	0	0
Capital Outlay Total	**0**	**0**	**142,578**	**0**	**0**	**0**
Contingency						
571010 Contingency	0	0	177,282	207,000	207,000	207,000
Contingency Total	**0**	**0**	**177,282**	**207,000**	**207,000**	**207,000**
Ending Fund Balance						
573010 Unapprop Ending Fund Balance	0	0	2,614,361	2,097,825	2,097,825	2,097,825
Ending Fund Balance Total	**0**	**0**	**2,614,361**	**2,097,825**	**2,097,825**	**2,097,825**
Surveyor Total	**712,181**	**925,538**	**4,264,259**	**3,807,727**	**3,807,727**	**3,807,727**
330 - Building Inspection	**Actual FY 23-24**	**Actual FY 24-25**	**Budget FY 25-26**	**Proposed FY 26-27**	**Approved FY 26-27**	**Adopted FY 26-27**
Personnel Services						
Salaries and Wages						
511020 Salaries and Wages Budget Only	0	0	0	43,588	43,588	43,588
511110 Regular Wages	1,550,095	1,646,637	2,255,258	2,322,119	2,322,119	2,322,119

330 - Building Inspection	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Personnel Services						
511120 Temporary Wages	16,264	14,100	249,933	238,638	238,638	238,638
511130 Vacation Pay	131,422	117,851	0	0	0	0
511140 Sick Pay	83,082	85,769	0	0	0	0
511150 Holiday Pay	99,868	106,771	0	0	0	0
511160 Comp Time Pay	28,204	20,795	0	0	0	0
511210 Compensation Credits	21,485	25,569	28,476	29,194	29,194	29,194
511240 Leave Payoff	6,897	6,978	0	0	0	0
511290 Health Insurance Waiver Pay	5,685	8,592	12,000	16,800	16,800	16,800
511410 Straight Pay	0	86	0	0	0	0
511420 Premium Pay	28,949	14,195	44,619	44,553	44,553	44,553
511450 Premium Pay Temps	137	0	0	0	0	0
Salaries and Wages Total	1,972,088	2,047,344	2,590,286	2,694,892	2,694,892	2,694,892
Fringe Benefits						
512010 Fringe Benefits Budget Only	0	0	19,112	48,146	48,146	48,146
512110 PERS	464,582	460,253	735,696	753,350	753,350	753,350
512120 401K	4,560	4,970	5,548	5,825	5,825	5,825
512130 PERS Debt Service	107,941	118,668	129,831	132,946	132,946	132,946
512200 FICA	147,706	153,084	194,579	199,187	199,187	199,187
512300 Paid Leave Oregon	7,723	8,004	10,182	10,421	10,421	10,421
512310 Medical Insurance	383,229	365,544	407,376	398,502	398,502	398,502
512320 Dental Insurance	28,756	26,387	34,440	33,462	33,462	33,462
512330 Group Term Life Insurance	3,390	3,457	3,791	3,269	3,269	3,269
512340 Long Term Disability Insurance	6,857	6,813	7,903	8,373	8,373	8,373
512400 Unemployment Insurance	2,909	3,002	3,351	3,546	3,546	3,546
512520 Workers Comp Insurance	417	392	855	855	855	855
512600 Wellness Program	927	901	940	980	980	980
512610 Employee Assistance Program	871	961	1,081	1,127	1,127	1,127
512700 County HSA Contributions	2,600	3,948	2,800	2,800	2,800	2,800
Fringe Benefits Total	1,162,467	1,156,384	1,557,485	1,602,789	1,602,789	1,602,789
Personnel Services Total	**3,134,555**	**3,203,728**	**4,147,771**	**4,297,681**	**4,297,681**	**4,297,681**
Materials and Services						
Supplies						
521010 Office Supplies	2,995	1,403	8,101	8,101	8,101	8,101
521030 Field Supplies	365	812	1,500	1,000	1,000	1,000
521050 Janitorial Supplies	0	29	0	0	0	0
521090 Uniforms and Clothing	0	0	5,000	5,000	5,000	5,000
521190 Publications	8,585	246	10,000	10,000	10,000	10,000
521210 Gasoline	22,077	17,654	30,000	30,000	30,000	30,000
521240 Automotive Supplies	18	23	0	0	0	0
521300 Safety Clothing	3,149	722	6,000	6,000	6,000	6,000

330 - Building Inspection	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Materials and Services						
521310 Safety Equipment	0	731	0	0	0	0
Supplies Total	37,189	21,620	60,601	60,101	60,101	60,101
Materials						
522100 Parts	6	0	0	0	0	0
522140 Small Tools	38	28	0	0	0	0
522150 Small Office Equipment	4,277	1,206	5,000	5,000	5,000	5,000
522170 Computers Non Capital	4,047	2,028	19,865	24,000	24,000	24,000
522180 Software	974	378	0	0	0	0
Materials Total	9,341	3,640	24,865	29,000	29,000	29,000
Communications						
523040 Data Connections	2,449	2,449	5,000	5,000	5,000	5,000
523060 Cellular Phones	8,347	8,368	15,000	10,000	10,000	10,000
Communications Total	10,796	10,817	20,000	15,000	15,000	15,000
Contracted Services						
525155 Credit Card Fees	88,057	78,793	125,000	150,000	150,000	150,000
525360 Public Works Services	192,561	214,392	273,082	303,244	303,244	303,244
525405 Code Enforcement Services	7,678	6,874	6,640	7,586	7,586	7,586
525448 Fusion	0	0	0	4,336	4,336	4,336
525449 Microsoft 365	0	10,665	15,958	19,207	19,207	19,207
525450 Subscription Services	0	0	1,000	1,000	1,000	1,000
525460 Software Subscriptions	0	0	4,000	3,590	3,590	3,590
525710 Printing Services	1,114	778	1,500	1,500	1,500	1,500
525715 Advertising	125	375	1,000	1,000	1,000	1,000
525735 Mail Services	9,984	9,579	12,000	12,000	12,000	12,000
525999 Other Contracted Services	62,356	18,385	50,000	50,000	50,000	50,000
Contracted Services Total	361,875	339,842	490,180	553,463	553,463	553,463
Repairs and Maintenance						
526012 Vehicle Maintenance	313	547	2,500	2,500	2,500	2,500
526021 Computer Software Maintenance	1,463	1,918	2,000	0	0	0
Repairs and Maintenance Total	1,776	2,466	4,500	2,500	2,500	2,500
Rentals						
527110 Fleet Leases	76,300	74,708	71,583	71,588	71,588	71,588
527120 Motor Pool Mileage	449	542	4,000	4,000	4,000	4,000
527200 Building Rental County	34,994	38,351	36,962	36,241	36,241	36,241
527300 Equipment Rental	6,068	4,685	6,878	6,878	6,878	6,878
Rentals Total	117,811	118,286	119,423	118,707	118,707	118,707
Insurance						
528415 First Party Property Claims	0	1,500	0	0	0	0
Insurance Total	0	1,500	0	0	0	0
Miscellaneous						
529110 Mileage Reimbursement	966	317	1,000	1,000	1,000	1,000

330 - Building Inspection	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Materials and Services						
529120 Commercial Travel	0	0	1,000	1,000	1,000	1,000
529130 Meals	526	511	500	500	500	500
529140 Lodging	3,487	2,092	3,000	3,000	3,000	3,000
529210 Meetings	312	487	500	500	500	500
529220 Conferences	4,022	1,076	3,000	3,000	3,000	3,000
529230 Training	11,276	9,084	15,000	10,000	10,000	10,000
529300 Dues and Memberships	1,195	1,890	4,000	3,000	3,000	3,000
529840 Professional Licenses	1,581	1,049	2,500	2,500	2,500	2,500
529910 Awards and Recognition	360	1,806	0	0	0	0
Miscellaneous Total	23,723	18,312	30,500	24,500	24,500	24,500
Materials and Services Total	**562,511**	**516,482**	**750,069**	**803,271**	**803,271**	**803,271**
Administrative Charges						
611100 County Admin Allocation	34,409	44,454	55,302	63,503	63,503	63,503
611200 BS Admin Allocation	0	13,809	12,888	16,667	16,667	16,667
611230 Courier Allocation	2,090	1,907	2,008	2,299	2,299	2,299
611250 Risk Management Allocation	5,786	4,092	4,976	7,834	7,834	7,834
611260 Human Resources Allocation	50,327	58,036	69,578	77,117	77,117	77,117
611300 Legal Services Allocation	10,975	6,513	6,918	9,046	9,046	9,046
611400 Information Tech Allocation	55,878	41,828	48,159	45,648	45,648	45,648
611410 FIMS Allocation	30,302	38,193	80,918	102,718	102,718	102,718
611420 Telecommunications Allocation	2,931	2,635	2,410	4,580	4,580	4,580
611430 Technology Solution Allocation	56,103	33,087	0	0	0	0
611600 Finance Allocation	49,504	50,420	52,907	61,114	61,114	61,114
611800 MCBEE Allocation	15,590	18,588	25,253	31,096	31,096	31,096
612100 IT Equipment Use Charges	5,265	8,952	0	0	0	0
614100 Liability Insurance Allocation	17,800	24,396	25,500	37,452	37,452	37,452
614200 WC Insurance Allocation	9,100	9,300	10,300	24,881	24,881	24,881
Administrative Charges Total	**346,060**	**356,210**	**397,117**	**483,955**	**483,955**	**483,955**
Capital Outlay						
534150 Building Acquisitions	0	0	2,100,000	3,510,000	3,510,000	3,510,000
Capital Outlay Total	**0**	**0**	**2,100,000**	**3,510,000**	**3,510,000**	**3,510,000**
Transfers Out						
561104 Transfer to Interest Inv Fund	0	0	0	0	0	204,000
561135 Transfer to PW Grants	0	0	2,890	0	0	0
561410 Transfer to Debt Service	0	0	0	751,000	751,000	751,000
Transfers Out Total	**0**	**0**	**2,890**	**751,000**	**751,000**	**955,000**
Contingency						
571010 Contingency	0	0	860,301	1,300,000	1,300,000	1,300,000
Contingency Total	**0**	**0**	**860,301**	**1,300,000**	**1,300,000**	**1,300,000**

330 - Building Inspection	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Ending Fund Balance						
573010 Unapprop Ending Fund Balance	0	0	7,701,107	2,197,296	2,197,296	2,197,296
Ending Fund Balance Total	**0**	**0**	**7,701,107**	**2,197,296**	**2,197,296**	**2,197,296**
Building Inspection Total	**4,043,126**	**4,076,420**	**15,959,255**	**13,343,203**	**13,343,203**	**13,547,203**
510 - Environmental Services	**Actual FY 23-24**	**Actual FY 24-25**	**Budget FY 25-26**	**Proposed FY 26-27**	**Approved FY 26-27**	**Adopted FY 26-27**
Personnel Services						
Salaries and Wages						
511020 Salaries and Wages Budget Only	0	0	0	30,581	30,581	30,581
511110 Regular Wages	1,281,606	1,297,164	1,834,171	1,709,009	1,709,009	1,709,009
511120 Temporary Wages	77,463	80,597	84,452	84,116	84,116	84,116
511130 Vacation Pay	87,344	91,942	0	0	0	0
511140 Sick Pay	54,553	56,513	0	0	0	0
511150 Holiday Pay	93,182	96,036	0	0	0	0
511160 Comp Time Pay	21,413	20,773	0	0	0	0
511210 Compensation Credits	12,578	7,720	8,118	2,923	2,923	2,923
511240 Leave Payoff	14,161	13,167	0	0	0	0
511290 Health Insurance Waiver Pay	3,985	4,857	4,800	4,800	4,800	4,800
511410 Straight Pay	0	296	0	0	0	0
511420 Premium Pay	74,230	34,350	50,413	49,647	49,647	49,647
511450 Premium Pay Temps	750	1,048	0	0	0	0
511950 Shoe Allowance	120	0	0	0	0	0
Salaries and Wages Total	1,721,385	1,704,464	1,981,954	1,881,076	1,881,076	1,881,076
Fringe Benefits						
512010 Fringe Benefits Budget Only	0	0	21,597	41,656	41,656	41,656
512110 PERS	355,430	375,232	558,216	520,452	520,452	520,452
512120 401K	9,533	9,785	10,318	9,101	9,101	9,101
512130 PERS Debt Service	96,697	115,611	98,514	91,840	91,840	91,840
512200 FICA	128,027	126,416	147,666	137,683	137,683	137,683
512300 Paid Leave Oregon	6,664	6,610	7,729	7,205	7,205	7,205
512310 Medical Insurance	445,907	424,236	506,736	470,030	470,030	470,030
512320 Dental Insurance	34,688	31,631	42,840	39,470	39,470	39,470
512330 Group Term Life Insurance	2,811	2,811	3,247	2,453	2,453	2,453
512340 Long Term Disability Insurance	5,607	5,509	6,744	6,283	6,283	6,283
512400 Unemployment Insurance	2,517	2,479	2,771	2,581	2,581	2,581
512520 Workers Comp Insurance	522	478	951	876	876	876
512600 Wellness Program	1,007	962	1,100	1,000	1,000	1,000
512610 Employee Assistance Program	946	1,022	1,270	1,155	1,155	1,155
512700 County HSA Contributions	6,610	3,500	3,500	3,500	3,500	3,500
Fringe Benefits Total	1,096,967	1,106,282	1,413,199	1,335,285	1,335,285	1,335,285

510 - Environmental Services	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Personnel Services Total	**2,818,352**	**2,810,746**	**3,395,153**	**3,216,361**	**3,216,361**	**3,216,361**
Materials and Services						
Supplies						
521010 Office Supplies	9,020	8,031	6,647	7,947	7,947	7,947
521030 Field Supplies	18,232	11,077	26,550	23,050	23,050	23,050
521050 Janitorial Supplies	1,971	2,495	3,300	3,550	3,550	3,550
521070 Departmental Supplies	1,959	3,145	3,140	2,940	2,940	2,940
521210 Gasoline	10,032	9,778	11,000	8,400	8,400	8,400
521220 Diesel	63,152	45,919	60,000	49,500	49,500	49,500
521230 Propane	2,127	3,058	2,800	2,900	2,900	2,900
521240 Automotive Supplies	1,680	1,912	1,000	1,000	1,000	1,000
521241 Oil and Lubricants	4,812	679	6,050	6,050	6,050	6,050
521300 Safety Clothing	5,827	3,999	6,905	7,205	7,205	7,205
521310 Safety Equipment	4,342	6,529	4,600	5,000	5,000	5,000
Supplies Total	123,154	96,622	131,992	117,542	117,542	117,542
Materials						
522020 Crushed Rock	4,205	3,224	25,000	25,000	25,000	25,000
522030 Pipe	0	0	800	800	800	800
522060 Sign Materials	1,609	472	4,300	1,300	1,300	1,300
522080 Building Materials	400	282	0	0	0	0
522100 Parts	4,426	645	9,000	7,000	7,000	7,000
522110 Batteries	183	332	190	150	150	150
522120 Tires and Accessories	0	0	650	650	650	650
522140 Small Tools	1,153	816	1,900	1,900	1,900	1,900
522150 Small Office Equipment	2,766	7,546	5,900	6,750	6,750	6,750
522160 Small Departmental Equipment	3,386	1,896	3,000	2,600	2,600	2,600
522170 Computers Non Capital	11,356	1,340	13,191	5,100	5,100	5,100
522180 Software	250	20	720	720	720	720
Materials Total	29,734	16,572	64,651	51,970	51,970	51,970
Communications						
523010 Telephone Equipment	0	22	0	0	0	0
523020 Phone and Communication Svcs	11,474	8,356	8,750	6,000	6,000	6,000
523040 Data Connections	5,777	22,269	20,376	15,300	15,300	15,300
523050 Postage	0	0	1,000	1,000	1,000	1,000
523060 Cellular Phones	5,942	3,822	4,750	3,800	3,800	3,800
523090 Long Distance Charges	0	0	150	150	150	150
523100 Radios and Accessories	156	334	0	0	0	0
Communications Total	23,349	34,802	35,026	26,250	26,250	26,250
Utilities						
524010 Electricity	47,543	42,191	45,200	45,200	45,200	45,200

510 - Environmental Services	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Materials and Services						
524090 Garbage Disposal and Recycling	17,489	15,573	14,000	11,000	11,000	11,000
Utilities Total	65,032	57,764	59,200	56,200	56,200	56,200
Contracted Services						
525110 Consulting Services	121,008	292,558	263,000	241,000	241,000	241,000
525155 Credit Card Fees	168,031	179,777	179,850	203,000	203,000	203,000
525158 Armored Car Services	19,152	22,707	22,600	22,600	22,600	22,600
525185 Community Education Services	6,358	22,199	9,500	0	0	0
525235 Laboratory Services	1,837	3,234	7,500	6,000	6,000	6,000
525355 Engineering Services	0	0	480,000	510,000	510,000	510,000
525360 Public Works Services	1,116,207	1,202,959	1,441,364	898,604	898,604	898,604
525370 Stormwater Services	126,440	117,084	148,883	0	0	0
525405 Code Enforcement Services	67,734	69,978	87,795	100,357	100,357	100,357
525448 Fusion	0	0	0	4,488	4,488	4,488
525449 Microsoft 365	0	14,178	20,474	19,881	19,881	19,881
525450 Subscription Services	20,965	3,203	13,662	240	240	240
525460 Software Subscriptions	0	0	0	19,961	19,961	19,961
525510 Legal Services	13,091	23,914	30,000	0	0	0
525710 Printing Services	17,022	328	6,675	1,175	1,175	1,175
525715 Advertising	33,299	6,676	12,350	4,250	4,250	4,250
525735 Mail Services	941	488	950	950	950	950
525810 Waste to Energy Contract	3,693,671	3,178,179	0	0	0	0
525830 Transfer Station Contracts	10,247,694	9,503,166	7,739,286	9,127,195	9,127,195	9,127,195
525839 Grinding and Screening Service	51,824	87,817	120,000	145,000	145,000	145,000
525841 Leachate Disposal	284,128	442,764	2,261,742	2,921,750	2,921,750	1,621,750
525850 Litter Patrol Services	500	0	5,700	5,700	5,700	5,700
525861 Ash Hauling Services	815,304	624,182	0	0	0	0
525862 Tire Hauling Services	74,820	41,661	69,000	69,000	69,000	69,000
525870 Hazardous Waste Disposal	372,439	274,704	528,600	528,600	528,600	528,600
525871 Battery Recycling	92,380	82,253	112,500	127,500	127,500	127,500
525999 Other Contracted Services	235,306	207,382	476,200	1,312,200	1,312,200	312,200
Contracted Services Total	17,580,150	16,401,390	14,037,631	16,269,451	16,269,451	13,969,451
Repairs and Maintenance						
526011 Dept Equipment Maintenance	17,247	28,834	27,000	24,000	24,000	24,000
526012 Vehicle Maintenance	324,302	157,674	150,000	122,500	122,500	122,500
526014 Radio Maintenance	1,892	7,729	1,450	2,700	2,700	2,700
526021 Computer Software Maintenance	6,087	639	500	500	500	500
526030 Building Maintenance	24,474	16,907	31,300	31,300	31,300	31,300

510 - Environmental Services	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Materials and Services						
526050 Grounds Maintenance	94,999	103,057	157,500	139,900	139,900	139,900
Repairs and Maintenance Total	469,000	314,841	367,750	320,900	320,900	320,900
Rentals						
527110 Fleet Leases	30,054	35,864	37,377	40,686	40,686	40,686
527120 Motor Pool Mileage	888	640	500	500	500	500
527130 Parking	6	37	25	25	25	25
527200 Building Rental County	32,537	35,273	35,716	36,968	36,968	36,968
527300 Equipment Rental	34,658	56,650	55,607	53,587	53,587	53,587
Rentals Total	98,143	128,464	129,225	131,766	131,766	131,766
Insurance						
528415 First Party Property Claims	353	0	0	0	0	0
Insurance Total	353	0	0	0	0	0
Miscellaneous						
529110 Mileage Reimbursement	392	182	650	900	900	900
529120 Commercial Travel	495	0	1,600	600	600	600
529130 Meals	2,862	610	1,550	750	750	750
529140 Lodging	3,741	580	7,050	5,200	5,200	5,200
529210 Meetings	1,466	2,618	14,550	5,500	5,500	5,500
529220 Conferences	2,660	8,325	6,925	4,925	4,925	4,925
529230 Training	20,433	6,714	17,100	5,900	5,900	5,900
529300 Dues and Memberships	1,522	1,660	13,258	4,500	4,500	4,500
529590 Special Programs Other	445	0	151,000	0	0	0
529740 Fairs and Shows	46,995	14,095	40,500	2,000	2,000	2,000
529840 Professional Licenses	0	1,078	250	250	250	250
529850 Device Licenses	1,865	588	2,034	2,100	2,100	2,100
529860 Permits	7,757	28,621	29,253	31,812	31,812	31,812
529870 DEQ Tonnage Assessment	252,376	145,582	40,200	45,200	45,200	45,200
529910 Awards and Recognition	4,094	435	3,500	500	500	500
529999 Miscellaneous Expense	64,782	0	0	0	0	0
Miscellaneous Total	411,885	211,087	329,420	110,137	110,137	110,137
Materials and Services Total	**18,800,801**	**17,261,541**	**15,154,895**	**17,084,216**	**17,084,216**	**14,784,216**
Administrative Charges						
611100 County Admin Allocation	126,297	149,419	182,683	145,383	145,383	145,383
611200 BS Admin Allocation	0	79,188	73,685	63,361	63,361	63,361
611230 Courier Allocation	2,473	2,419	2,577	2,380	2,380	2,380
611250 Risk Management Allocation	7,900	8,282	7,076	7,581	7,581	7,581
611260 Human Resources Allocation	66,032	73,614	89,270	79,823	79,823	79,823
611300 Legal Services Allocation	38,861	26,705	21,627	21,757	21,757	21,757
611400 Information Tech Allocation	273,983	191,214	219,608	172,663	172,663	172,663
611410 FIMS Allocation	189,069	219,010	462,659	390,508	390,508	390,508
611420 Telecommunications Allocation	14,475	11,982	10,998	17,379	17,379	17,379

510 - Environmental Services	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Administrative Charges						
611430 Technology Solution Allocation	284,393	150,828	0	0	0	0
611600 Finance Allocation	367,411	353,554	335,815	310,274	310,274	310,274
611800 MCBEE Allocation	76,756	84,835	116,421	117,687	117,687	117,687
612100 IT Equipment Use Charges	25,703	40,920	0	0	0	0
614100 Liability Insurance Allocation	25,300	47,400	27,900	43,426	43,426	43,426
614200 WC Insurance Allocation	13,500	20,796	23,000	16,890	16,890	16,890
Administrative Charges Total	**1,512,153**	**1,460,166**	**1,573,319**	**1,389,112**	**1,389,112**	**1,389,112**
Capital Outlay						
531300 Departmental Equipment Capital	28,246	503,611	70,334	31,834	31,834	31,834
531600 Computer Hardware Capital	0	10,170	9,933	0	0	0
531700 Computer Software Capital	0	59,278	179,053	17,090	17,090	17,090
531800 Communicaton Systems	29,658	0	0	0	0	0
532100 Automobiles	0	0	243,662	0	0	0
532400 Off Road Vehicles	0	459	0	0	0	0
534101 Building Design	0	0	1,500,000	0	0	0
534104 Building FM Work Orders	958	0	0	0	0	0
534600 Site Improvements	499,574	353,318	540,622	588,212	588,212	588,212
535200 Purchased Land	0	0	10,000,000	0	0	0
539400 Uncapitalized PW Project Costs	0	2,116	0	0	0	0
Capital Outlay Total	**558,436**	**928,952**	**12,543,604**	**637,136**	**637,136**	**637,136**
Transfers Out						
561104 Transfer to Interest Inv Fund	0	0	0	0	0	500,000
Transfers Out Total	**0**	**0**	**0**	**0**	**0**	**500,000**
Contingency						
571010 Contingency	0	0	4,359,193	17,350,983	17,350,983	19,722,787
Contingency Total	**0**	**0**	**4,359,193**	**17,350,983**	**17,350,983**	**19,722,787**
Ending Fund Balance						
573010 Unapprop Ending Fund Balance	0	0	3,804,251	0	0	0
Ending Fund Balance Total	**0**	**0**	**3,804,251**	**0**	**0**	**0**
Environmental Services Total	**23,689,742**	**22,461,405**	**40,830,415**	**39,677,808**	**39,677,808**	**40,249,612**
515 - Stormwater Management	**Actual FY 23-24**	**Actual FY 24-25**	**Budget FY 25-26**	**Proposed FY 26-27**	**Approved FY 26-27**	**Adopted FY 26-27**
Personnel Services						
Salaries and Wages						
511020 Salaries and Wages Budget Only	0	0	0	7,941	7,941	7,941
511110 Regular Wages	244,474	232,555	381,916	447,218	447,218	447,218
511120 Temporary Wages	6,047	0	0	14,126	14,126	14,126
511130 Vacation Pay	18,806	18,919	0	0	0	0

515 - Stormwater Management	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Personnel Services						
511140 Sick Pay	11,105	12,170	0	0	0	0
511150 Holiday Pay	18,195	17,471	0	0	0	0
511160 Comp Time Pay	195	1,192	0	0	0	0
511210 Compensation Credits	6,057	3,187	3,283	3,283	3,283	3,283
511290 Health Insurance Waiver Pay	1,357	2,243	2,400	0	0	0
511420 Premium Pay	2,147	1,244	2,994	3,073	3,073	3,073
Salaries and Wages Total	308,383	288,982	390,593	475,641	475,641	475,641
Fringe Benefits						
512010 Fringe Benefits Budget Only	0	0	1,283	6,610	6,610	6,610
512110 PERS	69,294	68,345	112,016	134,277	134,277	134,277
512120 401K	1,150	1,017	1,204	2,528	2,528	2,528
512130 PERS Debt Service	15,005	17,223	19,768	23,695	23,695	23,695
512200 FICA	22,698	22,865	29,269	34,971	34,971	34,971
512300 Paid Leave Oregon	1,187	1,196	1,551	1,859	1,859	1,859
512310 Medical Insurance	65,207	64,400	89,424	122,616	122,616	122,616
512320 Dental Insurance	5,051	4,854	7,560	10,296	10,296	10,296
512330 Group Term Life Insurance	531	552	675	645	645	645
512340 Long Term Disability Insurance	1,076	1,143	1,410	1,650	1,650	1,650
512400 Unemployment Insurance	448	448	581	675	675	675
512520 Workers Comp Insurance	80	76	165	210	210	210
512600 Wellness Program	165	170	220	240	240	240
512610 Employee Assistance Program	155	182	253	276	276	276
512700 County HSA Contributions	1,300	1,456	1,400	1,400	1,400	1,400
Fringe Benefits Total	183,344	183,926	266,779	341,948	341,948	341,948
Personnel Services Total	**491,727**	**472,908**	**657,372**	**817,589**	**817,589**	**817,589**
Materials and Services						
Supplies						
521010 Office Supplies	106	97	150	150	150	150
521030 Field Supplies	1,296	2,256	7,500	8,500	8,500	8,500
521060 Electrical Supplies	0	34	50	50	50	50
521070 Departmental Supplies	0	34	50	50	50	50
521090 Uniforms and Clothing	0	165	250	350	350	350
521210 Gasoline	5,226	3,812	6,000	6,000	6,000	6,000
521220 Diesel	48	0	0	0	0	0
521240 Automotive Supplies	88	143	100	100	100	100
521241 Oil and Lubricants	72	55	50	50	50	50
521300 Safety Clothing	2,269	2,276	2,500	2,775	2,775	2,775
521310 Safety Equipment	560	339	250	300	300	300
Supplies Total	9,664	9,210	16,900	18,325	18,325	18,325
Materials						
522020 Crushed Rock	0	0	2,500	2,000	2,000	2,000

515 - Stormwater Management	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Materials and Services						
522030 Pipe	644	497	5,000	5,000	5,000	5,000
522060 Sign Materials	0	0	3,000	3,000	3,000	3,000
522080 Building Materials	0	0	5,000	4,500	4,500	4,500
522090 Chemical Sprays	0	100	0	0	0	0
522100 Parts	184	63	500	500	500	500
522110 Batteries	0	0	100	100	100	100
522140 Small Tools	45	71	1,000	1,000	1,000	1,000
522150 Small Office Equipment	209	1,452	1,000	1,500	1,500	1,500
522160 Small Departmental Equipment	2,512	0	0	0	0	0
522170 Computers Non Capital	0	0	1,881	100	100	100
522180 Software	0	240	4,657	5,572	5,572	5,572
Materials Total	3,594	2,422	24,638	23,272	23,272	23,272
Communications						
523010 Telephone Equipment	22	0	0	0	0	0
523040 Data Connections	1,943	2,084	2,300	2,200	2,200	2,200
523060 Cellular Phones	2,683	2,342	3,000	2,500	2,500	2,500
Communications Total	4,648	4,427	5,300	4,700	4,700	4,700
Utilities						
524090 Garbage Disposal and Recycling	21,487	27,390	38,000	41,000	41,000	41,000
Utilities Total	21,487	27,390	38,000	41,000	41,000	41,000
Contracted Services						
525110 Consulting Services	0	0	10,000	25,000	25,000	25,000
525185 Community Education Services	848	1,038	23,100	23,000	23,000	23,000
525235 Laboratory Services	0	0	0	500	500	500
525360 Public Works Services	111,363	144,171	153,644	187,155	187,155	187,155
525448 Fusion	0	0	0	837	837	837
525449 Microsoft 365	0	2,694	3,613	3,707	3,707	3,707
525450 Subscription Services	0	0	10,000	10,000	10,000	10,000
525710 Printing Services	0	26	0	0	0	0
525715 Advertising	1,125	1,000	1,000	1,000	1,000	1,000
525735 Mail Services	5	8	5,000	5,000	5,000	5,000
525999 Other Contracted Services	285,001	258,887	351,000	315,000	315,000	315,000
Contracted Services Total	398,341	407,824	557,357	571,199	571,199	571,199
Repairs and Maintenance						
526011 Dept Equipment Maintenance	3,822	300	1,000	1,000	1,000	1,000
526012 Vehicle Maintenance	829	4,409	2,000	4,000	4,000	4,000
526014 Radio Maintenance	0	287	0	0	0	0
526021 Computer Software Maintenance	3,907	3,588	0	0	0	0

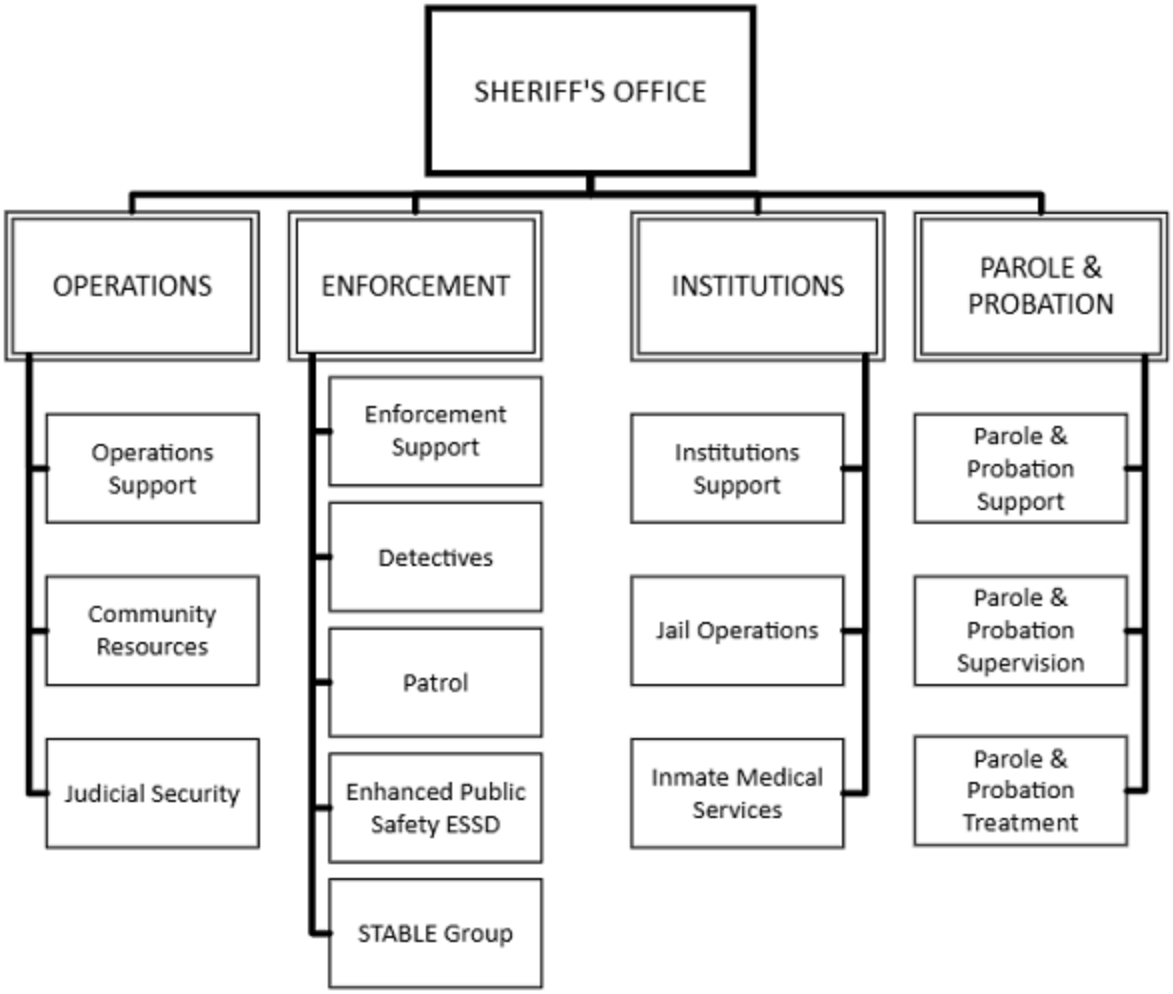
515 - Stormwater Management	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Materials and Services						
526061 Storm Drain Maintenance	56	3,168	5,000	5,000	5,000	5,000
Repairs and Maintenance Total	8,613	11,752	8,000	10,000	10,000	10,000
Rentals						
527110 Fleet Leases	10,836	11,472	11,769	12,625	12,625	12,625
527120 Motor Pool Mileage	341	412	500	500	500	500
527200 Building Rental County	7,395	7,949	8,702	7,372	7,372	7,372
527300 Equipment Rental	453	454	3,500	5,500	5,500	5,500
Rentals Total	19,025	20,287	24,471	25,997	25,997	25,997
Miscellaneous						
529110 Mileage Reimbursement	0	122	250	250	250	250
529130 Meals	0	0	150	150	150	150
529140 Lodging	0	0	2,000	2,000	2,000	2,000
529210 Meetings	355	730	1,000	1,000	1,000	1,000
529220 Conferences	550	750	2,000	800	800	800
529230 Training	3,274	1,680	3,000	900	900	900
529300 Dues and Memberships	720	740	750	800	800	800
529840 Professional Licenses	0	50	0	0	0	0
529860 Permits	2,898	2,898	6,000	7,000	7,000	7,000
Miscellaneous Total	7,797	6,970	15,150	12,900	12,900	12,900
Materials and Services Total	**473,169**	**490,283**	**689,816**	**707,393**	**707,393**	**707,393**
Administrative Charges						
611100 County Admin Allocation	7,780	10,660	14,255	14,618	14,618	14,618
611200 BS Admin Allocation	0	3,934	3,804	4,585	4,585	4,585
611230 Courier Allocation	297	382	455	443	443	443
611250 Risk Management Allocation	917	753	862	2,689	2,689	2,689
611260 Human Resources Allocation	7,910	11,612	15,753	14,882	14,882	14,882
611300 Legal Services Allocation	346	359	412	0	0	0
611400 Information Tech Allocation	16,736	11,772	14,200	12,416	12,416	12,416
611410 FIMS Allocation	9,081	10,881	23,889	28,254	28,254	28,254
611420 Telecommunications Allocation	888	741	716	1,280	1,280	1,280
611430 Technology Solution Allocation	17,337	9,539	0	0	0	0
611600 Finance Allocation	17,101	16,900	17,875	20,178	20,178	20,178
611800 MCBEE Allocation	4,677	5,339	7,338	8,411	8,411	8,411
612100 IT Equipment Use Charges	1,575	2,544	0	0	0	0
614100 Liability Insurance Allocation	2,900	4,200	4,100	5,304	5,304	5,304
614200 WC Insurance Allocation	1,600	2,004	2,100	16,087	16,087	16,087
Administrative Charges Total	**89,145**	**91,620**	**105,759**	**129,147**	**129,147**	**129,147**
Capital Outlay						
532100 Automobiles	6,322	0	0	0	0	0

515 - Stormwater Management	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Capital Outlay						
534600 Site Improvements	165,791	603	56,100	56,100	56,100	56,100
Capital Outlay Total	**172,112**	**603**	**56,100**	**56,100**	**56,100**	**56,100**
Transfers Out						
561104 Transfer to Interest Inv Fund	0	0	0	0	0	30,000
561595 Transfer to Fleet Management	0	0	8,100	0	0	0
Transfers Out Total	**0**	**0**	**8,100**	**0**	**0**	**30,000**
Contingency						
571010 Contingency	0	0	231,900	200,000	200,000	200,000
Contingency Total	**0**	**0**	**231,900**	**200,000**	**200,000**	**200,000**
Ending Fund Balance						
573010 Unapprop Ending Fund Balance	0	0	678,938	226,844	226,844	226,844
Ending Fund Balance Total	**0**	**0**	**678,938**	**226,844**	**226,844**	**226,844**
Stormwater Management Total	**1,226,153**	**1,055,415**	**2,427,985**	**2,137,073**	**2,137,073**	**2,167,073**
595 - Fleet Management	**Actual FY 23-24**	**Actual FY 24-25**	**Budget FY 25-26**	**Proposed FY 26-27**	**Approved FY 26-27**	**Adopted FY 26-27**
Materials and Services						
Supplies						
521030 Field Supplies	19	6	0	0	0	0
521060 Electrical Supplies	170	34	170	175	175	175
521210 Gasoline	15,265	11,623	16,500	16,500	16,500	16,500
521240 Automotive Supplies	11	14	0	0	0	0
521241 Oil and Lubricants	75	62	0	0	0	0
521300 Safety Clothing	0	312	0	0	0	0
521310 Safety Equipment	744	2,322	0	5,000	5,000	5,000
Supplies Total	16,284	14,373	16,670	21,675	21,675	21,675
Materials						
522100 Parts	1,020	564	1,020	1,100	1,100	1,100
522110 Batteries	18	76	0	0	0	0
522140 Small Tools	13	17	0	0	0	0
Materials Total	1,051	657	1,020	1,100	1,100	1,100
Communications						
523100 Radios and Accessories	39,266	0	45,000	25,000	25,000	25,000
Communications Total	39,266	0	45,000	25,000	25,000	25,000
Contracted Services						
525360 Public Works Services	66,580	74,231	100,000	110,000	110,000	110,000
Contracted Services Total	66,580	74,231	100,000	110,000	110,000	110,000
Repairs and Maintenance						
526011 Dept Equipment Maintenance	73	0	0	0	0	0
526012 Vehicle Maintenance	620,303	692,514	678,000	760,000	760,000	760,000

595 - Fleet Management	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Materials and Services						
526014 Radio Maintenance	70,268	56,350	75,000	75,000	75,000	75,000
Repairs and Maintenance Total	690,644	748,864	753,000	835,000	835,000	835,000
Rentals						
527140 County Parking	2,640	2,640	2,640	2,640	2,640	2,640
Rentals Total	2,640	2,640	2,640	2,640	2,640	2,640
Insurance						
528415 First Party Property Claims	0	3,871	0	0	0	0
Insurance Total	0	3,871	0	0	0	0
Miscellaneous						
529820 Vehicle Registration	2,240	300	0	0	0	0
529999 Miscellaneous Expense	0	17,723	0	0	0	0
Miscellaneous Total	2,240	18,023	0	0	0	0
Materials and Services Total	**818,705**	**862,660**	**918,330**	**995,415**	**995,415**	**995,415**
Administrative Charges						
611100 County Admin Allocation	2,396	3,640	4,671	5,381	5,381	5,381
611200 BS Admin Allocation	0	2,413	2,389	3,115	3,115	3,115
611250 Risk Management Allocation	193	121	0	440	440	440
611400 Information Tech Allocation	8,369	7,382	8,855	8,404	8,404	8,404
611410 FIMS Allocation	4,422	6,673	15,002	19,196	19,196	19,196
611420 Telecommunications Allocation	444	453	452	876	876	876
611430 Technology Solution Allocation	8,389	5,664	0	0	0	0
611600 Finance Allocation	10,260	12,890	12,448	16,084	16,084	16,084
611800 MCBEE Allocation	2,252	3,164	4,620	273	273	273
612100 IT Equipment Use Charges	744	1,548	0	0	0	0
614100 Liability Insurance Allocation	900	996	0	3,500	3,500	3,500
Administrative Charges Total	**38,369**	**44,944**	**48,437**	**57,269**	**57,269**	**57,269**
Capital Outlay						
532100 Automobiles	2,005,550	1,662,490	2,807,885	1,685,838	1,685,838	1,685,838
Capital Outlay Total	**2,005,550**	**1,662,490**	**2,807,885**	**1,685,838**	**1,685,838**	**1,685,838**
Transfers Out						
561180 Transfer to Comm Corrections	0	0	92,171	0	0	0
561190 Transfer to Health	0	0	20,355	0	0	0
Transfers Out Total	**0**	**0**	**112,526**	**0**	**0**	**0**
Contingency						
571010 Contingency	0	0	508,794	630,000	630,000	630,000
Contingency Total	**0**	**0**	**508,794**	**630,000**	**630,000**	**630,000**

595 - Fleet Management	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Ending Fund Balance						
573010 Unapprop Ending Fund Balance	0	0	2,415,453	2,993,577	2,993,577	2,993,577
Ending Fund Balance Total	**0**	**0**	**2,415,453**	**2,993,577**	**2,993,577**	**2,993,577**
Fleet Management Total	**2,862,623**	**2,570,094**	**6,811,425**	**6,362,099**	**6,362,099**	**6,362,099**
Public Works Grand Total	92,364,198	99,341,152	253,175,506	183,745,855	183,745,855	185,694,179

SHERIFF'S OFFICE



MISSION STATEMENT

The mission of the Marion County Sheriff's Office is to provide our community with compassionate, professional, and quality public safety services. The Sheriff's Office is committed to serving with integrity by demonstrating our values of Humility, Diligence, Courage, and Professionalism.

GOALS AND OBJECTIVES

Goal 1 Strengthen our employee support system, with a focus on the involvement and well-being of staff.

- Objective 1 Establish and sustain an organizational culture defined by our vision, mission, and values.
- Objective 2 Expand outreach and community engagement to maintain transparency and build trust with the community.
- Objective 3 Support the health and wellness of Sheriff's Office employees.

Goal 2 Pursue a safe and secure Marion County by enhancing our network of partnerships.

- Objective 1 Assess service needs and inventory current community provider network.
- Objective 2 Leverage Sheriff's Office programs and partnerships to enhance community safety.

Objective 3 Enhance traffic safety program through educational opportunities and focusing on high-risk areas and behaviors.

Goal 3 Focus resources to deliver consistent, responsive, and equitable services.

Objective 1 Strengthen Sheriff's Office preparedness to serve the community during significant events and natural disasters.

Objective 2 Coordinate internal services with community partners to better serve individuals with medical, mental, and behavioral health needs.

Objective 3 Expand and restructure existing services to enhance livability by leveraging additional resources made available under HB 4002 from the 2024 legislative session.

Goal 4 Increase our efficiency through effective communication, data informed decision making, and investing in technology.

Objective 1 Develop a communications plan containing specific strategies for enhancing both internal and external communications.

Objective 2 Implement strategy to guide existing and future analytical capabilities.

Objective 3 Review equipment, resource, and training needs to maximize effectiveness, efficiency, and equity in our operations.

Goal 5 Create a high performing organization by attracting a diverse, dedicated, and talented workforce.

Objective 1 Identify the personnel needs of the Sheriff's Office over the next three to five years.

Objective 2 Recruit a diverse group of employees capable of meeting the needs of the community.

Objective 3 Encourage advancement and retention through ongoing employee development.

DEPARTMENT OVERVIEW

The Marion County Sheriff's Office is a public safety organization that provides services to all residents within the county. These services are delivered through four divisions: Operations, Enforcement, Institutions, and Parole and Probation.

Operations provides judicial security (court security), civil process/service, criminal records entry, concealed handgun permits, code enforcement, crime prevention, and public information/social media management. Operations staff also carry out administrative functions including but not limited to payroll, human resources, recruitment, training, accounting, program analysis, certification, budget management, purchasing, contracts, grant management, property control, and professional standards.

Enforcement serves residents who live in rural areas, unincorporated cities (census designated places such as Brooks, Labish Village, etc.), contract cities, and those without local police protection. The services provided include patrol, traffic safety, criminal investigations, drug investigations, Law Enforcement Assisted Diversion, stable group services, search and rescue, marine patrol, and law enforcement contracts.

Institutions operates the jail and transition center. The division fingerprints, photographs, and processes all offenders who are arrested and brought to the jail by law enforcement agencies operating within Marion County.

The jail facility houses pretrial, sanctioned, and sentenced adults in custody; and has two major functions: intake (booking/release) and housing. Intake provides the services of property inventory, identification (photographs and fingerprints), and records. Housing utilizes both the jail and transition center to house offenders that range in level from unclassified to maximum security. The jail provides services to adults in custody with special needs such as medical, mental health, Americans with Disabilities Act (ADA), Opioid use disorder (OUD), and disciplinary issues.

The Transition Center houses the Electronic Monitoring, Pretrial Monitoring, and Day Reporting programs. Additionally, it will serve as a base for work crews, including the RESTORE Court work crew, which allows participants to complete community service hours and pay restitution to victims, reinforcing the Sheriff's Office's commitment to restorative justice. The Pathfinder Network will operate the Resilience and Recovery Project, providing peer support, resource navigation, and workshops to reduce recidivism and promote self-sufficiency.
The Center will continue to provide temporary emergency accommodations for individuals on supervision or in the LEAD deflection program, helping them stabilize and transition into permanent housing. Planned facility enhancements will create a safer, more open, and welcoming environment that fosters communication and supports behavioral change-both essential for rehabilitation and successful reintegration.

Parole and Probation supervises and works to reintegrate clients located within county boundaries. Parole and Probation provides supervision, sanctions, contracted drug and alcohol treatment, contracted sex offender treatment, cognitive classes, employment coordination, and victim services. The primary goals of Parole and Probation are to reduce recidivism, reduce prison population, enhance public safety, and provide client accountability.

RESOURCE AND REQUIREMENT SUMMARY

Sheriff's Office	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 ADOPTED	+/- %
RESOURCES					
Licenses and Permits	35,420	34,540	24,860	26,472	6.5%
Intergovernmental Federal	1,544,843	10,668,351	638,088	439,777	-31.1%
Intergovernmental State	17,299,205	20,029,955	18,917,397	18,865,484	-0.3%
Charges for Services	5,087,538	5,394,104	5,104,042	5,693,060	11.5%
Fines and Forfeitures	2,253,456	2,394,641	2,330,197	2,322,315	-0.3%
Interest	187,869	307,622	155,548	173,952	11.8%
Other Revenues	13,787	63,433	49,313	43,947	-10.9%
General Fund Transfers	44,851,755	40,565,408	56,941,730	59,277,792	4.1%
Other Fund Transfers	5,222,504	5,551,539	5,936,394	5,866,918	-1.2%
Net Working Capital	6,797,367	5,668,543	5,775,397	4,531,912	-21.5%
TOTAL RESOURCES	**83,293,745**	**90,678,136**	**95,872,966**	**97,241,629**	**1.4%**
REQUIREMENTS					
Personnel Services					
Salaries and Wages	32,494,104	35,403,632	36,993,022	38,530,954	4.2%
Fringe Benefits	19,457,889	21,462,410	24,999,627	26,737,046	6.9%
Total Personnel Services	**51,951,994**	**56,866,042**	**61,992,649**	**65,268,000**	**5.3%**
Materials and Services					
Supplies	1,545,336	1,971,348	2,505,926	1,889,040	-24.6%
Materials	158,446	234,592	704,574	362,735	-48.5%
Communications	319,903	300,190	326,886	324,914	-0.6%
Utilities	843,419	892,793	917,086	910,591	-0.7%
Contracted Services	6,872,516	7,463,936	8,594,735	8,040,250	-6.5%
Repairs and Maintenance	492,559	526,700	698,144	508,245	-27.2%
Rentals	1,339,298	1,535,052	1,727,746	1,745,985	1.1%
Insurance	40,971	102,504	87,617	99,111	13.1%
Miscellaneous	363,942	387,327	549,513	529,645	-3.6%
Total Materials and Services	**11,976,390**	**13,414,441**	**16,112,227**	**14,410,516**	**-10.6%**
Administrative Charges	8,895,306	9,809,411	10,694,767	11,098,782	3.8%
Capital Outlay	151,768	167,424	252,739	0	-100.0%
Transfers Out	4,649,744	4,645,421	4,312,014	4,365,432	1.2%
Contingency	0	0	1,892,257	1,336,525	-29.4%
Ending Fund Balance	0	0	616,313	762,374	23.7%
TOTAL REQUIREMENTS	**77,625,203**	**84,902,739**	**95,872,966**	**97,241,629**	**1.4%**
FTE	376.50	392.50	357.50	357.50	0.0%

FUNDS

Fund Name	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 ADOPTED	% of Total
RESOURCES					
FND 100 General Fund	52,440,511	57,439,672	62,695,418	65,148,181	67.0%
FND 180 Community Corrections	20,306,603	21,788,356	20,776,510	20,940,056	21.5%
FND 245 Enhanced Public Safety ESSD	2,781,998	2,638,091	2,400,005	2,264,388	2.3%
FND 250 Sheriff Grants	4,500,931	5,023,245	5,966,695	5,069,140	5.2%
FND 255 Traffic Safety Team	2,304,269	2,908,207	3,303,615	3,242,555	3.3%
FND 290 Inmate Welfare	959,434	880,565	730,723	577,309	0.6%
TOTAL RESOURCES	**83,293,745**	**90,678,136**	**95,872,966**	**97,241,629**	**100.0%**
REQUIREMENTS					
FND 100 General Fund	52,440,511	57,439,672	62,695,418	65,148,181	67.0%
FND 180 Community Corrections	18,181,918	19,773,756	20,776,510	20,940,056	21.5%
FND 245 Enhanced Public Safety ESSD	1,990,686	2,148,894	2,400,005	2,264,388	2.3%
FND 250 Sheriff Grants	3,091,367	3,325,712	5,966,695	5,069,140	5.2%
FND 255 Traffic Safety Team	1,613,576	1,841,096	3,303,615	3,242,555	3.3%
FND 290 Inmate Welfare	307,144	373,609	730,723	577,309	0.6%
TOTAL REQUIREMENTS	**77,625,203**	**84,902,739**	**95,872,966**	**97,241,629**	**100.0%**

PROGRAMS

	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 ADOPTED	+/- %
RESOURCES					
SO Operations Support	8,566,521	8,958,791	9,866,049	10,452,563	5.9%
Community Resource Unit	1,301,928	1,069,568	1,204,255	1,269,880	5.4%
Judicial Security	3,378,701	3,575,828	3,553,751	3,646,820	2.6%
Enforcement Support	1,164,481	1,277,679	1,489,783	1,636,821	9.9%
Detectives	2,710,040	2,806,470	3,328,272	3,479,998	4.6%
Patrol	13,614,984	14,830,420	15,847,486	16,426,737	3.7%
Enhanced Public Safety ESSD	2,781,998	2,638,091	2,400,005	2,264,388	-5.7%
STABLE Group	0	1,232,665	2,646,371	2,376,324	-10.2%
Institutions Support	4,228,900	4,587,104	4,903,312	5,102,852	4.1%
Jail Operations	22,709,040	24,232,876	25,925,154	26,212,844	1.1%
Inmate Medical Services	3,700,386	4,884,075	5,282,215	4,835,569	-8.5%
Parole and Probation Support	9,242,242	9,217,716	8,142,074	8,046,365	-1.2%
Parole and Probation Supervsn	9,185,104	10,622,655	10,739,031	10,838,914	0.9%
Parole and Probation Treatment	709,421	744,199	545,208	651,554	19.5%
TOTAL RESOURCES	**83,293,745**	**90,678,136**	**95,872,966**	**97,241,629**	**1.4%**
REQUIREMENTS					
SO Operations Support	7,733,628	7,998,366	9,866,049	10,452,563	5.9%
Community Resource Unit	1,239,951	1,025,359	1,204,255	1,269,880	5.4%
Judicial Security	2,994,065	3,412,569	3,553,751	3,646,820	2.6%
Enforcement Support	1,164,481	1,277,679	1,489,783	1,636,821	9.9%
Detectives	2,687,062	2,773,256	3,328,272	3,479,998	4.6%
Patrol	12,812,705	13,639,536	15,847,486	16,426,737	3.7%
Enhanced Public Safety ESSD	1,990,686	2,148,894	2,400,005	2,264,388	-5.7%
STABLE Group	0	1,232,182	2,646,371	2,376,324	-10.2%
Institutions Support	4,228,900	4,587,104	4,903,312	5,102,852	4.1%
Jail Operations	22,061,257	23,682,652	25,925,154	26,212,844	1.1%
Inmate Medical Services	3,700,386	4,555,172	5,282,215	4,835,569	-8.5%
Parole and Probation Support	7,132,723	7,508,005	8,142,074	8,046,365	-1.2%
Parole and Probation Supervsn	9,169,939	10,317,765	10,739,031	10,838,914	0.9%
Parole and Probation Treatment	709,421	744,199	545,208	651,554	19.5%
TOTAL REQUIREMENTS	**77,625,203**	**84,902,739**	**95,872,966**	**97,241,629**	**1.4%**

SO Operations Support Program

- Responsible for all administrative functions to include payroll, human resources, recruitment, training, accounting, program analysis, certification, budget management, purchasing, contracts, grant management, and property control.
- Processes and records all data generated by calls for service and investigations conducted by enforcement deputies including public information disclosure for records requests.
- Processes and serves all civil action/papers, completes court ordered property foreclosure sales, issues concealed handgun permits, and manages vehicle impound.
- Responsible for training and certification maintenance, policy/procedure management, and accreditation management.

Program Summary

Sheriff's Office — Program: SO Operations Support

	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 ADOPTED	+/- %
RESOURCES					
Intergovernmental Federal	18,346	1,180,811	80,575	57,515	-28.6%
Intergovernmental State	1,109,831	1,186,585	1,316,207	1,367,913	3.9%
Charges for Services	611,817	700,878	659,600	682,300	3.4%
Other Revenues	9	1,565	0	0	n.a.
General Fund Transfers	5,969,177	5,019,451	6,769,316	7,280,089	7.5%
Other Fund Transfers	68,714	36,606	79,926	72,035	-9.9%
Net Working Capital	788,627	832,894	960,425	992,711	3.4%
TOTAL RESOURCES	**8,566,521**	**8,958,791**	**9,866,049**	**10,452,563**	**5.9%**
REQUIREMENTS					
Personnel Services	4,280,666	4,336,457	4,745,530	5,162,734	8.8%
Materials and Services	2,470,052	2,611,872	3,114,252	3,096,552	-0.6%
Administrative Charges	982,910	1,050,038	1,018,661	1,263,217	24.0%
Capital Outlay	0	0	0	0	n.a.
Contingency	0	0	499,175	324,233	-35.0%
Ending Fund Balance	0	0	488,431	605,827	24.0%
TOTAL REQUIREMENTS	**7,733,628**	**7,998,366**	**9,866,049**	**10,452,563**	**5.9%**
FTE	31.60	30.60	30.60	30.60	0.0%

FTE By Position Title By Program

Program: SO Operations Support	
Position Title	**FTE**
Accounting Specialist (Sheriff's Office)	1.00
Administrative Assistant (Sheriff's Office)	3.00
Administrative Services Manager Sr	1.00
Budget Analyst 1 (Sheriff's Office)	1.00
Budget Analyst 2 (Sheriff's Office)	1.00
Chief Civil Supervisor	1.00
Deputy Sheriff - Enforcement	4.00
Division Commander	1.00
Management Analyst 1 (Confidential)	1.00

Program: SO Operations Support	
Position Title	**FTE**
Management Analyst 1 (Sheriff's Office)	2.00
Management Analyst 2 (Sheriff's Office)	1.00
Office Specialist 2 (Sheriff's Office)	1.60
Property Specialist (Sheriff's Office)	1.00
Sheriff	1.00
Support Services Technician	9.00
Undersheriff	1.00
Program SO Operations Support FTE Total:	**30.60**

- There are 0.5 FTE in temporary deputies in this program.

FTE Changes

There are no FTE changes for this program.

SO Operations Support Program Budget Justification

RESOURCES

Intergovernmental Federal revenue decreased slightly due to anticipated end of the Safer Outcomes Grant awarded by the US Department of Justice. The revenue for civil service of child support documents for the Oregon Department of Justice stayed consistent for FY26-27.

Intergovernmental State increased due to increases in Requirements.

Charges for Service increased for Concealed Handgun License (CHL) renewals based on the renewal cycle, and potential new license holders. The resources stayed consistent for civil process fees and sheriff service fees.

Other Fund Transfers decreased for the transfer in from Sheriff's Grants fund for an reduction in Requirements for Training.

Net Working Capital increased in Concealed Handgun Licensing.

REQUIREMENTS

Personnel Services increased due to normal step increases, and related fringe benefit increases.

Materials and Services decreased in uniforms and clothing, consulting services, and fleet.

Contingency decreased and is budgeted for unanticipated program expenditures.

Ending Fund Balance increased due to anticipated Contingency .

Community Resource Unit Program

- Participates in Neighborhood Watch programs and provides resources for citizens who want to organize efforts to prevent crime in their neighborhoods.
- Manages alarm permits including education to residents, business owners, and security vendors regarding Marion County's Alarm Ordinance.
- Provides Code Enforcement by responding to complaints and concerns, and by initiating cases for violations regarding county ordinances; i.e., graffiti, tall grass and weeds, building code violations, abandoned vehicles, illegal dumping, etc.
- Responsible for creation of media releases, managing social media, and responding to public information requests.

Program Summary

Sheriff's Office — Program: Community Resource Unit

	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 ADOPTED	+/- %
RESOURCES					
Licenses and Permits	35,420	34,540	24,860	26,472	6.5%
Intergovernmental Federal	0	173,007	10,782	0	-100.0%
Charges for Services	359,296	216,695	235,559	253,538	7.6%
Other Revenues	0	27	0	0	n.a.
General Fund Transfers	809,525	583,321	888,845	946,066	6.4%
Other Fund Transfers	22,866	0	0	33,401	n.a.
Net Working Capital	74,821	61,977	44,209	10,403	-76.5%
TOTAL RESOURCES	**1,301,928**	**1,069,568**	**1,204,255**	**1,269,880**	**5.4%**
REQUIREMENTS					
Personnel Services	933,856	782,515	949,561	1,004,909	5.8%
Materials and Services	128,562	81,378	96,108	103,352	7.5%
Administrative Charges	177,533	161,466	147,914	161,619	9.3%
Capital Outlay	0	0	9,802	0	-100.0%
Contingency	0	0	870	0	-100.0%
TOTAL REQUIREMENTS	**1,239,951**	**1,025,359**	**1,204,255**	**1,269,880**	**5.4%**
FTE	8.40	6.40	6.40	6.40	0.0%

FTE By Position Title By Program

Program: Community Resource Unit	
Position Title	**FTE**
Code Enforcement Officer	3.00
Communications Coordinator	1.00
Office Specialist 2 (Sheriff's Office)	0.40
Office Specialist 3 (Sheriff's Office)	1.00
Sergeant	1.00
Program Community Resource Unit FTE Total:	**6.40**

- There are 0.5 FTE temporary employees in this program.

FTE Changes

There are no FTE changes for this program.

Community Resource Unit Program Budget Justification

RESOURCES

Licenses and Permits increased slightly due to increased alarm permit renewals.

Intergovernmental Federal revenue decreased due to one-time grant funding for Justice Assistance Grant (JAG) 2024.

Charges for Services increased in Code Enforcement Services and decreased for alarm fees.

Other Fund Transfers increased in Alarms due to a transfer of fund reserves from Sheriff Grants.

Net Working Capital decreased in Alarms based on current year projections.

REQUIREMENTS

Personnel Services increased due to normal step and related fringe benefit increases.

Materials and Services increased in fleet and software subscriptions in Code Enforcement, postage and mail services in the Alarms.

Capital Outlay decreased due to a one-time grant purchase in FY2025-2026.

Contingency decreased in Alarms.

Judicial Security Program

- Provides courtroom and judicial security for courtrooms within the county for criminal, civil, and domestic relations hearings. Services are provided at Circuit Court facilities located in the Marion County Courthouse, the Jail Annex, and the Marion County Juvenile facility.
- Provides transports between multiple correctional facilities including the Oregon Department of Corrections, Oregon State Hospital (OSH), and Oregon Youth Authority.
- Provides security for pretrial and sentenced individuals involved in medical emergencies during court proceedings.
- Provides adult and juvenile threat assessment services for partner agencies throughout the county. Also provides security audits and safety plans for county buildings.

Program Summary

Sheriff's Office — Program: Judicial Security

	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 ADOPTED	+/- %
RESOURCES					
Intergovernmental Federal	0	551,345	0	0	n.a.
Intergovernmental State	3,974	0	0	0	n.a.
Charges for Services	0	14,733	0	0	n.a.
General Fund Transfers	2,954,154	2,625,114	3,390,493	3,520,068	3.8%
Net Working Capital	420,572	384,635	163,258	126,752	-22.4%
TOTAL RESOURCES	**3,378,701**	**3,575,828**	**3,553,751**	**3,646,820**	**2.6%**
REQUIREMENTS					
Personnel Services	2,534,222	2,740,372	2,903,250	3,011,391	3.7%
Materials and Services	90,853	264,627	145,442	113,619	-21.9%
Administrative Charges	368,991	407,570	431,697	455,728	5.6%
Contingency	0	0	23,362	66,082	182.9%
Ending Fund Balance	0	0	50,000	0	-100.0%
TOTAL REQUIREMENTS	**2,994,065**	**3,412,569**	**3,553,751**	**3,646,820**	**2.6%**
FTE	14.00	14.00	14.00	14.00	0.0%

FTE By Position Title By Program

Program: Judicial Security	
Position Title	**FTE**
Deputy Sheriff - Enforcement	4.00
Deputy Sheriff - Institutions	9.00
Sergeant	1.00
Program Judicial Security FTE Total:	**14.00**

- There are 2.32 FTE in temporary deputies in this program.

FTE Changes

There are no FTE changes for this program.

Judicial Security Program Budget Justification

RESOURCES

Net Working Capital decreased due to less carry-over funding from the Oregon State Hospital contract.

REQUIREMENTS

Personnel Services increased due to normal step increases, and related fringe benefit increases.

Materials and Services decreased in consulting services for the public safety assessment contract expiring, and also in advertising for the recruitment related digital marketing services contract expiring.

Contingency is budgeted for unanticipated program expenditures.

Ending Fund Balance was not budgeted for FY 2026-2027.

Enforcement Support Program

- Provides oversight of Enforcement Division functions.
- Ensures compliance with Northwest Accreditation Alliance regarding enforcement policy and procedures.
- Conducts professional standards investigations and inquiries as necessary.

Program Summary

Sheriff's Office — Program: Enforcement Support

	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 ADOPTED	+/- %
RESOURCES					
Intergovernmental Federal	0	229,084	0	0	n.a.
Charges for Services	753	65	0	0	n.a.
General Fund Transfers	1,163,728	1,048,530	1,489,783	1,636,821	9.9%
TOTAL RESOURCES	**1,164,481**	**1,277,679**	**1,489,783**	**1,636,821**	**9.9%**
REQUIREMENTS					
Personnel Services	851,060	928,950	1,105,996	1,265,153	14.4%
Materials and Services	162,537	167,367	184,190	162,342	-11.9%
Administrative Charges	150,884	181,362	199,597	209,326	4.9%
TOTAL REQUIREMENTS	**1,164,481**	**1,277,679**	**1,489,783**	**1,636,821**	**9.9%**
FTE	3.90	4.90	4.90	4.90	0.0%

FTE By Position Title By Program

Program: Enforcement Support	
Position Title	**FTE**
Division Commander	1.00
Lieutenant	2.90
Sergeant	1.00
Program Enforcement Support FTE Total:	**4.90**

FTE Changes

There are no FTE changes for this program.

Enforcement Support Program Budget Justification

REQUIREMENTS

Personnel Services increased due to normal step increases, and related fringe benefit increases.

Materials and Services decreased in office supplies, computers non-capital, and electricity.

Detectives Program

- Provides investigative services in the areas of computer forensics, homicides, serious assaults, missing persons, sex offenses, organized crime, and robberies.
- As mandated by Senate Bill 111, investigates incidents where officers/deputies are involved in the use of deadly force.
- Provides specially trained investigators in domestic violence and crimes against children.
- Provides technical assistance and serves as a resource to agencies and investigative units within Marion County.
- Manages and stores evidence and property collected by Marion County deputies.

Program Summary

Sheriff's Office — Program: Detectives

	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 ADOPTED	+/- %
RESOURCES					
Intergovernmental Federal	0	441,197	0	0	n.a.
Intergovernmental State	30,304	35,304	33,990	35,310	3.9%
Charges for Services	2,525	9,386	0	0	n.a.
General Fund Transfers	2,643,553	2,301,589	3,261,068	3,444,688	5.6%
Other Fund Transfers	840	(3,986)	0	0	n.a.
Net Working Capital	32,818	22,978	33,214	0	-100.0%
TOTAL RESOURCES	**2,710,040**	**2,806,470**	**3,328,272**	**3,479,998**	**4.6%**
REQUIREMENTS					
Personnel Services	2,127,551	2,167,618	2,651,924	2,833,147	6.8%
Materials and Services	180,611	207,665	251,438	201,801	-19.7%
Administrative Charges	369,741	397,973	424,910	445,050	4.7%
Capital Outlay	9,159	0	0	0	n.a.
TOTAL REQUIREMENTS	**2,687,062**	**2,773,256**	**3,328,272**	**3,479,998**	**4.6%**
FTE	15.00	15.00	15.00	15.00	0.0%

FTE By Position Title By Program

Program: Detectives	
Position Title	**FTE**
Administrative Services Manager (Evidence)	1.00
Crime Data Analyst	1.00
Deputy Sheriff - Enforcement	10.00
Evidence Technician	2.00
Sergeant	1.00
Program Detectives FTE Total:	**15.00**

FTE Changes

There are no FTE changes for this program.

Detectives Program Budget Justification

RESOURCES

Intergovernmental State increased due to increases in Requirements.

Net Working Capital decreased as a result of fully expending federal and civil forfeiture funds during FY 2025–2026.

REQUIREMENTS

Personnel Services increased due to normal step increases, and related fringe benefit increases.

Materials and Services decreased in educational supplies, and small departmental equipment. Other contracted services also decreased due to the anticipated move into the new evidence building and a portion of the computer software maintenance budget was shifted to another fund.

Patrol Program

- Provides criminal and traffic law enforcement services 24 hours a day, seven days a week for residents in rural areas, unincorporated communities, and cities without dedicated police coverage or less than 24-hour law enforcement response services.
- Supports and assists various police agencies within Marion County on calls for service or investigations when requested.
- Provides Search and Rescue, Canine Teams, Reserve Program, Marine Patrol, and Special Weapons and Tactics Team (SWAT).
- Reduces motor vehicle crashes, injuries and fatalities through enforcement, education, and engineering efforts by the Traffic Safety Team, in collaboration with agency partners.
- Utilizes specialized investigators to reconstruct and investigate serious person crimes and/or fatal motor vehicle crashes.
- Provides contracted law enforcement services for cities, and other public entities for special events.

Program Summary

Sheriff's Office — Program: Patrol

	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 ADOPTED	+/- %
RESOURCES					
Intergovernmental Federal	1,514,697	2,375,288	196,817	102,224	-48.1%
Intergovernmental State	158,728	197,056	243,198	227,762	-6.3%
Charges for Services	1,265,996	1,279,889	1,186,672	1,278,357	7.7%
Fines and Forfeitures	2,253,456	2,394,641	2,330,197	2,322,315	-0.3%
Interest	31,949	65,171	59,565	38,283	-35.7%
Other Revenues	11,940	55,865	20,000	20,000	0.0%
General Fund Transfers	7,795,428	7,453,115	10,511,498	10,958,428	4.3%
Other Fund Transfers	190,122	207,117	108,656	306,328	181.9%
Net Working Capital	392,668	802,279	1,190,883	1,173,040	-1.5%
TOTAL RESOURCES	**13,614,984**	**14,830,420**	**15,847,486**	**16,426,737**	**3.7%**
REQUIREMENTS					
Personnel Services	9,334,525	10,078,496	11,118,750	11,862,407	6.7%
Materials and Services	1,745,980	1,845,318	2,497,784	2,250,670	-9.9%
Administrative Charges	1,583,525	1,671,475	1,683,554	1,939,686	15.2%
Capital Outlay	125,809	30,858	98,558	0	-100.0%
Transfers Out	22,866	13,390	707	38,283	5,314.9%
Contingency	0	0	448,133	335,691	-25.1%
TOTAL REQUIREMENTS	**12,812,705**	**13,639,536**	**15,847,486**	**16,426,737**	**3.7%**
FTE	67.10	60.10	59.10	59.10	0.0%

FTE By Position Title By Program

Program: Patrol	
Position Title	**FTE**
Deputy Sheriff - Enforcement	51.00
Lieutenant	0.10
Sergeant	7.00

Program: Patrol	
Position Title	**FTE**
Support Services Technician	1.00
Program Patrol FTE Total:	**59.10**

- There are 0.17 FTE in temporary employees in this program for Marine Patrol.

FTE Changes

There are no FTE changes for this program.

Patrol Program Budget Justification

RESOURCES

Intergovernmental Federal revenue decreased due to one-time purchases in FY2025- 2026 under the US Forest Service agreement, and a reduction in traffic safety grants expiring in September 2026.

Intergovernmental State decreased related to a contract for service with the Oregon Parks and Recreation Department for patrol services.

Charges for Services increased due to contracts for law enforcement services with local cities, and increases in impound due to towed vehicles.

Fines and Forfeitures had a slight decrease in traffic fines based on projections.

Interest decreased based on the projected Net Working Capital in Sheriff Grants.

Other Fund Transfers increased due to the restoration of funding for Secure Rural Schools (Title III) along with an offsetting transfer within Traffic Safety Team funds. Other Fund Transfers includes $ 38,283 from the newly established countywide Interest Investment Fund.

Net Working Capital was a slight decrease in Miscellaneous Contracts and Traffic Safety Team based on current year projections.

REQUIREMENTS

Personnel Services increased due to normal step increases, and related fringe benefit increases.

Materials and Services decreased due to one time expense of the Mobile Data Terminals in FY 25-26.

Capital Outlay decreased for a one-time purchase made in the FY 2025-2026 for Variable Messaging Board (VMB) Trailers. A Transfers Out of $38,283 is included to transfer unrestricted interest earnings to the county's newly established Interest Investment Fund, with the offsetting transfer in amount noted in Resources resulting in no net budgetary impact to this Program.

Contingency is budgeted for unanticipated program expenditures and is a decrease from the prior fiscal year due to increases in Requirements.

Enhanced Public Safety ESSD Program

- Provides criminal and traffic law enforcement services 24 hours a day, seven days a week for the Enhanced Public Safety East Salem Service District (ESSD).
- Provides traffic enforcement and conducts community awareness/education presentations to reduce motor vehicle crashes, injuries, and fatalities.
- Provides enhanced community engagement opportunities through community policing concepts.
- Participates in proactive policing through researched and planned enforcement operations.
- In June 2024, the Board of Commissioners approved an annual rate increase of $1 per month for five years for the ESSD service area to fund enhanced law enforcement services.

Program Summary

Sheriff's Office — Program: Enhanced Public Safety ESSD

	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 ADOPTED	+/- %
RESOURCES					
Charges for Services	1,602,153	1,825,434	1,894,449	2,163,260	14.2%
Interest	21,527	21,344	16,359	3,418	-79.1%
Other Fund Transfers	0	0	0	3,418	n.a.
Net Working Capital	1,158,318	791,312	489,197	94,292	-80.7%
TOTAL RESOURCES	**2,781,998**	**2,638,091**	**2,400,005**	**2,264,388**	**-5.7%**
REQUIREMENTS					
Personnel Services	1,532,404	1,660,531	1,781,854	1,669,063	-6.3%
Materials and Services	301,785	305,624	378,168	366,808	-3.0%
Administrative Charges	156,497	182,739	198,287	225,099	13.5%
Transfers Out	0	0	19,745	3,418	-82.7%
Contingency	0	0	21,951	0	-100.0%
TOTAL REQUIREMENTS	**1,990,686**	**2,148,894**	**2,400,005**	**2,264,388**	**-5.7%**
FTE	10.00	10.00	10.00	10.00	0.0%

FTE By Position Title By Program

Program: Enhanced Public Safety ESSD	
Position Title	**FTE**
Deputy Sheriff - Enforcement	10.00
Program Enhanced Public Safety ESSD FTE Total:	**10.00**

FTE Changes

There are no FTE changes for this program.

Enhanced Public Safety ESSD Program Budget Justification

RESOURCES

Charges for Services increased due to the new fee structure approved by the ESSD board in June 2024.

Interest decreased due to lower than anticipated net working capital. Other Fund Transfers increased by $3,418 from the newly established countywide Interest Investment Fund.

Net Working Capital decreased based on anticipated expenses in the program.

REQUIREMENTS

Personnel Services expenditures decreased as a result of deputy shift bidding outcomes and the assignment of personnel to this district for the year.

Materials and Services decreased in office supplies, uniforms and clothing, and training.

Transfers Out decreased due to the transfer to Fleet Management for replacement vehicle costs in FY2025-2026. A Transfers Out of $3,418 is included to transfer unrestricted interest earnings to the county's newly established Interest Investment Fund, with the offsetting transfer in amount noted in Resources resulting in no net budgetary impact to this Program.

Contingency is not budgeted for FY2026-2027.

STABLE Group Program

- The Stabilization through Treatment and Accountability Bettering Livability through Engagement (STABLE) Group participates in community outreach and education by attending service fairs, presenting to community groups, and meeting with service providers.
- The Law Enforcement Assisted Diversion (LEAD) diverts clients experiencing substance use issues to community-based resources rather than the criminal justice system.
- Provides crisis outreach resources, Crisis Intervention Training, and Mental Health First Aid training for area law enforcement agencies.
- Provides deflection program services in conjunction with the passage of HB4002.

Program Summary

Sheriff's Office — Program: STABLE Group

	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 ADOPTED	+/- %
RESOURCES					
Intergovernmental Federal	0	138,765	235,927	270,438	14.6%
General Fund Transfers	0	796,749	1,328,342	1,353,299	1.9%
Other Fund Transfers	0	297,152	1,081,618	752,587	-30.4%
Net Working Capital	0	0	484	0	-100.0%
TOTAL RESOURCES	**0**	**1,232,665**	**2,646,371**	**2,376,324**	**-10.2%**
REQUIREMENTS					
Personnel Services	0	983,193	1,797,600	1,830,438	1.8%
Materials and Services	0	222,142	482,711	314,800	-34.8%
Administrative Charges	0	26,846	296,195	231,086	-22.0%
Transfers Out	0	0	69,865	0	-100.0%
TOTAL REQUIREMENTS	**0**	**1,232,182**	**2,646,371**	**2,376,324**	**-10.2%**
FTE	0.00	12.00	13.00	13.00	0.0%

FTE By Position Title By Program

Program: STABLE Group	
Position Title	**FTE**
Deputy Sheriff - Enforcement	2.00
Deputy Sheriff - Institutions	1.00
Deputy Sheriff - P & P - Advanced	1.00
Law Enforcement Assisted Diversion LEAD Navigator	6.00
Management Analyst 1 (Sheriff's Office)	1.00
Program Coordinator 2	1.00
Sergeant	1.00
Program STABLE Group FTE Total:	**13.00**

FTE Changes

There are no FTE changes in this program.

STABLE Group Program Budget Justification

RESOURCES

Intergovernmental Federal revenue increased due to the contract for services with Marion County Health and Human Services (HHS) to provide Mobile Crisis Team services under the US Department of Justice grant.

Other Fund Transfers decreased for second year of the biennium in the Criminal Justice Commission HB4002 25-27 grant funding.

REQUIREMENTS

Personnel Services increased due to normal step increases, and related fringe benefit increases.

Materials and Services decreased in small departmental equipment, computer software maintenance, fleet leases, and client assistance.

Transfers Out decreased due to the transfer to Fleet Management for the Stable group vehicle in FY2025-2026.

Institutions Support Program

- Provides overall support to the jail facility including records and warrants services, court desk services, and administrative support.
- Manages and performs all records functions associated with lodging and releasing adults in custody. Services include data entry when people are booked into the jail and transition center, and tracking sentenced adults in custody.
- Enters and maintains warrants, no contact orders, and all restraining orders.
- Determines release dates and arranges for transports to and from correctional facilities throughout the Northwest region.

Program Summary

Sheriff's Office — Program: Institutions Support

	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 ADOPTED	+/- %
RESOURCES					
Intergovernmental Federal	0	812,250	0	0	n.a.
Charges for Services	2,583	555	0	0	n.a.
General Fund Transfers	4,133,494	3,681,477	4,810,490	5,010,030	4.1%
Other Fund Transfers	92,822	92,822	92,822	92,822	0.0%
TOTAL RESOURCES	**4,228,900**	**4,587,104**	**4,903,312**	**5,102,852**	**4.1%**
REQUIREMENTS					
Personnel Services	2,859,952	3,109,354	3,423,273	3,581,145	4.6%
Materials and Services	840,036	882,203	864,433	867,587	0.4%
Administrative Charges	528,912	595,547	615,606	654,120	6.3%
TOTAL REQUIREMENTS	**4,228,900**	**4,587,104**	**4,903,312**	**5,102,852**	**4.1%**
FTE	23.00	23.00	23.00	23.00	0.0%

FTE By Position Title By Program

Program: Institutions Support	
Position Title	**FTE**
Division Commander - Institution	1.00
Lieutenant	4.00
Office Manager Sr	1.00
Office Specialist 2 (Sheriff's Office)	2.00
Records Specialist (Sheriff's Office)	3.00
Support Services Technician	12.00
Program Institutions Support FTE Total:	**23.00**

FTE Changes

There are no FTE changes for this program.

Institutions Support Program Budget Justification

RESOURCES

Other Fund Transfers remain consistent with the prior year.

REQUIREMENTS

Personnel Services increased due to normal step increases, and related fringe benefit increases.

Materials and Services increased slightly in postage and mail services.

Jail Operations Program

- Processes and lodges arrestees who are brought to the Marion County Jail by law enforcement agencies throughout the county.
- Provides 24-hour supervision and monitors all adults in custody (AIC) in all classification levels in custody at the jail facility.
- Provides drug detection canine, classification, training, AIC worker supervision, purchasing services, search and rescue assistance, SWAT participants, a Security Threat Group, and a Cell Extraction Team.
- Provides support to the law library and educational programs.
- Operates and manages the transport hub for the entire state.
- Monitors pretrial defendants selected using risk assessments and judicial referrals, allowing for higher risk individuals to remain in custody; and ensuring those released are monitored according to their risk and return to report for court hearings.
- Provides AIC labor to public entities through contracts and intergovernmental agreements throughout Marion County and support county departments including Business Services - Facilities Management, and Public Works - Road Crews by providing work crews to perform general labor.
- Operates the Transition Center which facilitates reentry into the community by providing a structured environment and work crew participation as well as opportunities to learn new job skills.
- Operates the Transition from Jail to Community Program which utilizes the National Institute of Corrections model to reduce the number of individuals returning to jail by providing targeted transition planning and pre-release services including cognitive skills classes.

Program Summary

Sheriff's Office — Program: Jail Operations

	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 ADOPTED	+/- %
RESOURCES					
Intergovernmental Federal	11,800	4,054,043	113,987	9,600	-91.6%
Intergovernmental State	571,338	477,382	225,225	181,757	-19.3%
Charges for Services	1,034,419	1,107,002	893,968	1,076,548	20.4%
Interest	15,247	17,599	17,647	12,303	-30.3%
Other Revenues	1,645	4,188	0	0	n.a.
General Fund Transfers	15,726,641	13,295,840	19,905,156	20,359,123	2.3%
Other Fund Transfers	4,641,979	4,629,039	4,218,947	4,234,131	0.4%
Net Working Capital	705,970	647,783	550,224	339,382	-38.3%
TOTAL RESOURCES	**22,709,040**	**24,232,876**	**25,925,154**	**26,212,844**	**1.1%**
REQUIREMENTS					
Personnel Services	16,990,067	18,280,549	19,503,831	20,310,424	4.1%
Materials and Services	2,158,613	2,101,747	2,701,925	2,348,198	-13.1%
Administrative Charges	2,895,776	3,179,526	3,412,338	3,328,871	-2.4%
Capital Outlay	16,801	120,830	144,379	0	-100.0%
Transfers Out	0	0	11,727	12,303	4.9%
Contingency	0	0	73,072	56,501	-22.7%
Ending Fund Balance	0	0	77,882	156,547	101.0%
TOTAL REQUIREMENTS	**22,061,257**	**23,682,652**	**25,925,154**	**26,212,844**	**1.1%**
FTE	122.00	129.00	108.00	108.00	0.0%

FTE By Position Title By Program

Program: Jail Operations	
Position Title	**FTE**
Case Aide	1.00
Case Aide (Bilingual)	1.00
Deputy Sheriff - Institutions	60.00
Deputy Sheriff - Institutions (MSR)	21.00
Facility Security Aide	13.00
Sergeant	12.00
Program Jail Operations FTE Total:	**108.00**

FTE Changes

There are no FTE changes for this program.

Jail Operations Program Budget Justification

RESOURCES

Intergovernmental Federal decreased due to eligibility requirements related to State Criminal Alien Assistance Program (SCAAP).

Intergovernmental State decreased due to Justice Reinvestment Initiative funding for year two of the biennium.

Charges for Services increased due to Work Crew Fees and Felony DUII Reimbursement revenue projected to come in higher.

Interest decreased due to decreases in Net Working Capital calculations.

Other Fund Transfers increases are due to anticipated Criminal Justice Assessment revenue. Other Fund Transfers includes $12,303 from the newly established countywide Interest Investment Fund.

Net Working Capital decreased in the Inmate Welfare Fund.

REQUIREMENTS

Personnel Services increased due to normal step increases, and related fringe benefit increases.

Materials and Services decreased in institutional supplies for AIC Welfare, also in small departmental equipment for some one-time purchases in FY2025-2026. There were additional decreases in printing services and security services at the Transition Center.

Capital Outlay decreased in the AIC Welfare Fund for the adult in custody audio visual delivery of television content due to the reevaluation of the proposal, and removing the replacement of a work crew trailer.

Transfers Out decreased due to a one-time transfer in FY2025-2026 between Sheriff Grant Fund and Community Corrections Fund of the Justice Reinvestment Initiative funding. A Transfers Out of $ 12,303 is included to transfer unrestricted interest earnings to the county's newly established Interest Investment Fund, with the offsetting transfer in amount noted in Resources resulting in no net budgetary impact to this Program.

Contingency is budgeted for unanticipated program expenditures.

Inmate Medical Services Program

- Provides medical services to all adults who are incarcerated in the Marion County Jail.
- Provides health screening and services ranging from basic first aid to more serious management of medical conditions and needs; including medication, prenatal care, dental care, and mental health care.
- Facilitates and arranges transports for emergencies and medical appointments outside of the facility.

Program Summary

Sheriff's Office — Program: Inmate Medical Services

	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 ADOPTED	+/- %
RESOURCES					
Intergovernmental Federal	0	712,560	0	0	n.a.
Intergovernmental State	0	372,156	340,535	41,335	-87.9%
Charges for Services	44,139	37,473	28,038	27,054	-3.5%
Other Revenues	193	1,665	0	0	n.a.
General Fund Transfers	3,656,055	3,760,221	4,584,739	4,767,180	4.0%
Net Working Capital	0	0	328,903	0	-100.0%
TOTAL RESOURCES	**3,700,386**	**4,884,075**	**5,282,215**	**4,835,569**	**-8.5%**
REQUIREMENTS					
Personnel Services	2,116,673	2,246,177	2,316,558	2,630,298	13.5%
Materials and Services	1,175,801	1,841,906	2,376,168	1,585,307	-33.3%
Administrative Charges	407,912	467,089	589,489	619,964	5.2%
TOTAL REQUIREMENTS	**3,700,386**	**4,555,172**	**5,282,215**	**4,835,569**	**-8.5%**
FTE	14.50	14.50	14.50	14.50	0.0%

FTE By Position Title By Program

Program: Inmate Medical Services	
Position Title	**FTE**
Corrections Health Prgm Supervisor	1.00
Corrections Nurse (LPN)	8.00
Corrections Nurse (RN)	3.00
Deputy Sheriff - Institutions	1.00
Office Specialist 2 (Sheriff's Office)	1.50
Program Inmate Medical Services FTE Total:	**14.50**

FTE Changes

There are no FTE changes for this program.

Inmate Medical Services Program Budget Justification

RESOURCES

Intergovernmental State decreased due to the end of the FY23-25 Jail-based Medications for Opioid Use Disorder(JMOUD) grant.

Charges for Services decreased slightly from the prior year due to reduced hygiene kit sales for adults in custody.

Net Working Capital decreased due to Jail-based Medications for Opioid Use Disorder (JMOUD) grant funding from FY2024-2025 received in prior years that was fully expensed in FY2025-2026.

REQUIREMENTS

Personnel Services increased due to normal step increases, and related fringe benefit increases.

Materials and Services decreased in drugs and departmental supplies due to Jail-based Medications for Opioid Use Disorder (JMOUD) grant funding that was expended in FY 2025–2026 and budgeted at a significantly lower level in FY 2026–2027.

Parole and Probation Support Program

- A division commander, two lieutenants, and a senior office manager provide overall administrative support to the division including supervisory oversight, resource allocation, and contract monitoring.
- Administrative staff complete data entry; including judgments, amendments, and sanctions. Additionally, staff process reports and greet the public and clients.

Program Summary

Sheriff's Office — Program: Parole and Probation Support

	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 ADOPTED	+/- %
RESOURCES					
Intergovernmental State	5,179,172	5,818,328	6,278,215	6,046,745	-3.7%
Charges for Services	846	2,202	0	0	n.a.
Interest	0	0	61,977	119,948	93.5%
Other Fund Transfers	1,205,131	1,287,666	92,171	119,948	30.1%
Net Working Capital	2,857,093	2,109,520	1,709,711	1,759,724	2.9%
TOTAL RESOURCES	**9,242,242**	**9,217,716**	**8,142,074**	**8,046,365**	**-1.2%**
REQUIREMENTS					
Personnel Services	1,585,075	1,738,684	1,951,345	2,055,035	5.3%
Materials and Services	660,305	817,435	844,035	796,890	-5.6%
Administrative Charges	260,465	310,272	326,593	343,994	5.3%
Capital Outlay	0	15,736	0	0	n.a.
Transfers Out	4,626,878	4,625,878	4,209,970	4,311,428	2.4%
Contingency	0	0	810,131	539,018	-33.5%
TOTAL REQUIREMENTS	**7,132,723**	**7,508,005**	**8,142,074**	**8,046,365**	**-1.2%**
FTE	13.00	13.00	13.00	13.00	0.0%

FTE By Position Title By Program

Program: Parole and Probation Support	
Position Title	**FTE**
Division Commander	1.00
Lieutenant	2.00
Office Manager Sr	1.00
Office Specialist 2	2.00
Office Specialist 3	4.00
Office Specialist 3 (Bilingual)	3.00
Program Parole and Probation Support FTE Total:	**13.00**

FTE Changes

There are no FTE changes for this program.

Parole and Probation Support Program Budget Justification

RESOURCES

Intergovernmental State includes Community Corrections funding with an anticipated decrease to the program for the second year of the biennium. Justice Reinvestment Initiative funding has a slight increase for the second year of the biennium for victim services providers.

Interest increased due to increases in Net Working Capital calculations and the transfer to General Fund to be completed at year end.

Other Fund Transfers includes $ 119,948 from the newly established countywide Interest Investment Fund.

Net Working Capital is carry-over Community Corrections funding.

REQUIREMENTS

Personnel Services increased due to normal step increases, and related fringe benefit increases.

Materials and Services decreased in uniforms and clothing, Microsoft 365, and fleet leases.

A Transfers Out of $ 119,948 is included to transfer unrestricted interest earnings to the county's newly established Interest Investment Fund, with the offsetting transfer in amount noted in Resources resulting in no net budgetary impact to this Program.

Contingency has decreased and is reserved for unanticipated expenditures.

Parole and Probation Supervsn Program

- Manages parole and probation offenders located within county boundaries.
- Provides offender supervision, sanctions, substance use treatment programs, sex offender programs, cognitive classes, employment coordination, victim restitution, and community service work.
- Uses evidence-based practices and Effective Practices in Community Supervision (EPICS) as guiding philosophies that cover the delivery of supervision services to the offender population. Key evidence-based practices are the use of assessments, case plans, skill building, and the utilization of sanctions and services that reduce risk and promote offender change.
- Manages field supervision caseloads which are divided and organized by offense type, risk level and geographic regions within the county, facilitating community partnerships, and familiarity with the community. There are also specialized caseloads for transitional release offenders, sex offenders, high-risk offenders, mental health offenders, prison diversion cases, gender specific cases, and domestic violence cases.
- Dedicates efforts to focus treatment resources towards the highest risk offenders, promoting positive change through a cognitive-based curriculum, enhanced motivation, offender accountability, and collaborative case management strategies.
- Manages efforts at stemming drug use, domestic violence, and sex offenses.
- Utilizes supplemental state funding to partner with the community and create innovative transitional wraparound programming such as SOAR (Student Opportunity for Achieving Results), prison diversion programs, Stabilization Mentor Program, and motivation/cognitive programming.
- Collaborates with private and public entities to focus on reducing victimization of citizens and recidivism among offenders.
- Works continuously on quality improvement standards as established by the state. Continues to improve treatment approaches and strengthen partnerships to ensure access to services for all individuals under supervision.
- Uses innovative means of partnering with the community and reducing barriers to successful reintegration through the Marion County Reentry Initiative, Marion County Local Public Safety Coordinating Council, and continued collaborative efforts with contracted private not-for-profit service agencies. Marion County Community Services has transferred the Marion County Reentry Initiative program to Community Corrections for the remaining budget year in FY24-25 and the full budget year in FY25-26.

Program Summary

Sheriff's Office — Program: Parole and Probation Supervsn

	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 ADOPTED	+/- %
RESOURCES					
Intergovernmental State	9,524,237	11,173,318	9,934,819	10,313,108	3.8%
Charges for Services	163,010	199,791	205,756	212,003	3.0%
Interest	119,146	203,508	0	0	n.a.
Other Revenues	0	123	29,313	23,947	-18.3%
General Fund Transfers	0	0	2,000	2,000	0.0%
Other Fund Transfers	(981,799)	(969,249)	262,254	252,248	-3.8%
Net Working Capital	360,509	15,165	304,889	35,608	-88.3%
TOTAL RESOURCES	**9,185,104**	**10,622,655**	**10,739,031**	**10,838,914**	**0.9%**
REQUIREMENTS					
Personnel Services	6,199,052	7,188,101	7,284,525	7,514,734	3.2%
Materials and Services	2,026,452	2,025,706	2,165,573	2,157,340	-0.4%
Administrative Charges	944,435	1,097,806	1,273,370	1,151,840	-9.5%

	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 ADOPTED	+/- %
Transfers Out	0	6,153	0	0	n.a.
Contingency	0	0	15,563	15,000	-3.6%
TOTAL REQUIREMENTS	**9,169,939**	**10,317,765**	**10,739,031**	**10,838,914**	**0.9%**
FTE	49.50	55.50	42.50	42.50	0.0%

FTE By Position Title By Program

Program: Parole and Probation Supervsn	
Position Title	**FTE**
Case Aide	1.00
Case Aide (Bilingual)	1.00
Deputy Sheriff - P & P - Advanced	36.00
Mental Health and Evaluation Specialist	1.00
Program Coordinator 2	0.50
Sergeant	3.00
Program Parole and Probation Supervsn FTE Total:	**42.50**

FTE Changes

There are no FTE changes for this program.

Parole and Probation Supervsn Program Budget Justification

RESOURCES

Intergovernmental State includes Community Corrections funding with an anticipated increase to the program for the second year of the biennium due to savings from the prior year. Justice Reinvestment Initiative funding also increased for the second year of the biennium, along with Family Sentencing Alternative Program and Oregon Department of Corrections funding for transitional services.

Charges for Services increased related to an agreement with Marion County Health and Human Services (MCHHS) for a Community Restoration Monitor due to increased Requirements.

Other Revenues decreased due to the special program donations related to the Marion County Reentry Initiative.

Other Fund Transfers decreased due to anticipated reduction in Criminal Justice Assessment revenue.

Net Working Capital decreased due to the final expenditures of Justice Reinvestment Initiative (JRI) funding from the 2023–2025 biennium.

REQUIREMENTS

Personnel Services increased due to normal step increases, and related fringe benefit increases.

Materials and Services decreased in uniforms and clothing, small departmental equipment, and client assistance in the Marion County Reentry Program.

Contingency decreased due to anticipated expenses in the Marion County Reentry Initiative.

Parole and Probation Treatment Program

- Collaborate continuously with criminal justice partners involved in the Mental Health, Veteran's, and Drug Courts.
- Contracts with Effective Foundations, an evidence-based treatment provider, to provide a range of treatment services including sex offender treatment, case planning, and cognitive intervention to indigent sex offenders, diagnosed high in psychopathic traits and/or high risk for future violence or deviant sexual activity.
- A mental health specialist provides prescription and medication assistance to clients with serious and persistent mental illness.
- Provide housing assistance and attire for employment interviews to individuals engaged in specialty courts.
- Contracts with polygraph examiners to provide regular subsidized polygraph services for indigent clients requiring a polygraph as a condition of their supervision.

Program Summary

Sheriff's Office — Program: Parole and Probation Treatment

	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 ADOPTED	+/- %
RESOURCES					
Intergovernmental State	721,621	769,827	545,208	651,554	19.5%
Other Fund Transfers	(18,170)	(25,628)	0	0	n.a.
Net Working Capital	5,970	0	0	0	n.a.
TOTAL RESOURCES	**709,421**	**744,199**	**545,208**	**651,554**	**19.5%**
REQUIREMENTS					
Personnel Services	606,890	625,046	458,652	537,122	17.1%
Materials and Services	34,805	39,450	10,000	45,250	352.5%
Administrative Charges	67,726	79,702	76,556	69,182	-9.6%
TOTAL REQUIREMENTS	**709,421**	**744,199**	**545,208**	**651,554**	**19.5%**
FTE	4.50	4.50	3.50	3.50	0.0%

FTE By Position Title By Program

Program: Parole and Probation Treatment	
Position Title	**FTE**
Deputy Sheriff - P & P - Advanced	2.00
Program Coordinator 1 (Bilingual)	1.00
Program Coordinator 2	0.50
Program Parole and Probation Treatment FTE Total:	**3.50**

FTE Changes

There are no FTE changes for this program.

Parole and Probation Treatment Program Budget Justification

RESOURCES

Intergovernmental State includes Community Corrections funding with an anticipated increase to the program for the second year of the biennium due to savings from the prior year.

REQUIREMENTS

Personnel Services increased due to normal step increases, and related fringe benefit increases. The increase to Materials and Services reflect state plan modifications in FY 25-26 reducing funding for Behavioral Health (Mental Health Drugs and Sex Offender Treatment).

KEY DEPARTMENT ACCOMPLISHMENTS

- The Marion County Sheriff's Office celebrated 180 years of service to the communities and citizens of Marion County; deputies honored this milestone by wearing commemorative badges purchased personally, reflecting pride in our historic role.
- There was a continued focus on hiring, recruitment, and reducing open positions, particularly in the Institutions and Enforcement Divisions. The Sheriff's Office had 47 people successfully complete the hiring and recruitment process in 2025.
- The Marine Patrol program was expanded to include areas previously covered by the Polk County Sheriff's Office, ensuring continued enforcement and safety of the Willamette River.
- Construction of the new evidence building began in July 2025. Once completed, the new building will be used for receiving, cataloging, storing, and maintaining all evidence collected during Sheriff's Office investigations.
- Commander Mike Hartford received the Parole and Probation Commander of the Year award from the Oregon State Sheriff's Association for consistently demonstrating exceptional leadership, empowering his team and advancing the mission of the department. The Marion County Sheriff's Office Search and Rescue (SAR) team received a distinguished service award for their extraordinary commitment to public safety, not only within Marion County, but also across neighboring jurisdictions that rely on their expertise and dedication.
- The Student Opportunity for Achieving Results (SOAR) program entered its fifteenth year of operation, celebrating its 50th cohort graduation in 2025. In partnership with Chemeketa Community College and Marion County Health and Human Services, the SOAR program supports individuals returning to Marion County after incarceration.
- The K9 program expanded with the addition of bloodhound Otis. While he can assist with the tracking of criminal suspects, Otis provides additional capabilities to the K9 program, specializing in tracking lost or missing individuals.
- The Marion County Jail secured additional funding through the Jail-based Medications for Opioid Use Disorder (JMOUD) grant program. This funding will allow the Jail to continue to provide critical treatment services to Adults in Custody with opioid use disorders.
- In partnership with Marion County IT and Facilities, the Sheriff's Office is nearing completion of surveillance system upgrades which will enhance safety and security at the Marion County Jail and Courthouse.
- Deputy led work crews from the Marion County Jail completed 20,440 hours of service to the community in 2025 and partnered with Marion County Public Works to send work crews to assist with projects throughout the county.

KEY INDICATORS

1: Community Resource Unit Outreach (Crime Prevention)

Definition and Purpose

The Community Resource Unit (CRU) coordinates an office-wide approach to intelligence-led policing. CRU uses a global approach to creating positive change in our community through crime prevention and environmental design.

CRU utilizes several progressive models to promote crime prevention while trying to reduce the overall occurrence of crime. One of these models is Problem-Oriented Policing (POP). POP focuses on a strategy that involves the identification and analysis of specific crime and disorder problems in order to develop effective response strategies.

The Community Resource Unit tracks the number of community events (National Night Out, neighborhood watch, job fairs, and community events) and the number of public service announcements as part of our community education outreach.

Under the supervision of the Community Resource Unit, the Behavioral Health deputy and our training team deliver Crisis Intervention Training (CIT) and Mental Health First Aid training to law enforcement officers throughout Marion County. The training is a collaborative effort which includes Marion County Health and Human Services, local law enforcement agencies, and representatives from the mental and behavioral health community and helps participants identify, prevent, and de-escalate crises.

Significance

The main focus of the Community Resource Unit is to increase community awareness through personal and electronic outreach. Through education and collaboration with our community, this unit strives to reduce criminal activity and/or safety concerns within the county. In addition, the Community Resource Unit encourages and promotes collaboration with our residents and stakeholders to address public safety concerns as a community. This key indicator aligns with Marion County Strategic Plan Goal #1: Public Safety - Pursue a safe and secure community by protecting the people, property, and economy of Marion County.

The Community Resource Unit continues to perfect its community outreach through social media while also coordinating face to face interactions, community meetings, and presentations to civic groups. The primary focus is to enhance citizen involvement within neighborhoods and the business community to reduce crime and enhance livability.

The Communications Team focuses on electronic dissemination of information including public announcements, videos, and educational messages to better inform and promote collaborative working relationships with the citizens of Marion County.

Data Units Calendar Year

Nextdoor.com (Residents/Neighborhoods)

CY 2022 Actual	CY 2023 Actual	CY 2024 Actual	CY 2025 Actual	CY 2026 Estimate
76,985/269	86,599/272	97,631/277	107,930/280	115,929/279

Community Events

CY 2022 Actual	CY 2023 Actual	CY 2024 Actual	CY 2025 Actual	CY 2026 Estimate
133	163	168	177	180

Community Crisis Outreach Services Team Field Contacts

CY 2022 Actual	CY 2023 Actual	CY 2024 Actual	CY 2025 Actual	CY 2026 Estimate
417	394	77	N/A	N/A

Explanation of Trends and Changes

The Community Resource Unit continues to prioritize community engagement through outreach activities and working with community members to find positive ways to connect with the various communities within the county.

The Sheriff's Office focuses on the type, rather than the number of events in order to leverage the most positive impact for the community. National crime data and intelligence led law enforcement activities continue to show a dramatic reduction of crime in areas where a cooperative effort is taken up by law enforcement and the community.

In April 2024, the Community Crisis Outreach Services (CCOS) team was disbanded due to budgetary constraints. The Behavioral Health deputy previously assigned to CCOS continues to serve as the Crisis Intervention Training(CIT) Coordinator for Marion County and facilitates CIT and Mental Health First Aid training for area law enforcement. In 2025, the Sheriff's Office coordinated CIT, Mental Health First Aid, and Question-Persuade-Refer training for 211 law enforcement officers and mental health professionals, totaling 1,988 training hours.

2: Intelligence Led Public Safety Services

Definition and Purpose

Intelligence-led policing is a business model and managerial philosophy. Data analysis and crime intelligence are critical to a decision-making framework that facilitates a focus on crime reduction, disruption, and prevention through both strategic management and public safety strategies that target serious problems and issues within a community (Ratcliffe 2008: 89).

The Enforcement Division uses analytics tools, such as Power BI and LexisNexis Citizen View, to analyze trends to reduce crime, crashes and traffic violations in Marion County. LexisNexis Citizen View integrates location-based crime and traffic crash data to determine the most effective methods for deploying personnel and resources.

Significance

This indicator supports Goal #1: Public Safety - Pursue a safe and secure community by protecting the people, property, and economy of Marion County. The use of a central data collection point enhances our ability to deploy personnel and resources most effectively. In addition to using a data-driven model for patrol activities, a data-driven approach allows the Enforcement Division to work collaboratively with the Community Resources Unit (Key Indicator #1) and the Traffic Safety Team (TST) (Key Indicator #4).
The Enforcement Division has been using crime, crash, and criminal activity data to conduct focused enforcement operations.

Data Units Calendar Year

Top 10 Calls for Service

CY 2022 Actual	CY 2023 Actual	CY 2024 Actual	CY 2025 Actual	Data Value 1
1,388	1597	1454	1226	Asst Agency
1,185	***	***	***	Theft
853	1469	1394	1482	Susp Activity
658	1586	1573	1758	Citizen Contact
903	1522	1523	1377	Dom Disturb
785	1568	1570	1499	Check Welfare
750	1423	1420	1380	Crash
***	1583	1437	1409	Driv Comp
***	***	***	***	Audible Alarm
***	1583	1316	1265	Susp Vehicle
595	***	***	877	Emot Dist Pers
692	***	***	***	Illegal Park
677		1444	1289	Trespass

Explanation of Trends and Changes

The Enforcement division responded to approximately 53,224 calls for service drawing 6,218 case numbers during the 2025 calendar year. An additional 990 reports were received through the online reporting portal. On average, patrol deputies responded to 146 calls for service, drawing 17 case numbers per day. In May 2023, the Sheriff's Office transitioned to a new computer aided dispatch (CAD) system. With the new CAD system, the Sheriff's Office is able to better isolate calls for service specific to the enforcement division, resulting in an apparent decrease in calls for service in 2023. Changes in the way the Sheriff's Office documents certain types of cases implemented partway through 2022 continued to result in a significant decrease in the number of case numbers drawn in 2023.

Supporting intelligence-led public safety services remains a priority of the Sheriff's Office, including investments that improve evidence analysis and crime linkage capabilities. In 2025, the Sheriff's Office purchased a bullet trap to safety test firearms seized as evidence. Once seized, handguns can be test fired and casings submitted for entry into the National Integrated Ballistic Information Network. This allows for more efficient identification of firearms used in multiple crimes.

3: Mental Illness and Incarceration

Definition and Purpose

The mitigation of mentally ill persons entering the correctional facility is directly related to Marion County's public safety strategic plan. Many mentally ill persons are arrested and either initially booked and/or lodged at the jail facility. Most of these individuals are arrested for low level crimes which were committed due to their self-medication (i.e., drug use) or the lack of medication at all. The individuals would be better served in community medical or mental health facilities which are more capable of providing appropriate services.

Significance

This key indicator ties to one of the county's strategic goals, County Goal #1: Public Safety - Pursue a safe and secure community by protecting the people, property, and economy of Marion County. This includes a myriad of issues. One significant issue that crosses all boundaries of the public safety system is mental illness. The Sheriff's Office has participated in six jail studies in 2005, 2007, 2011, 2015, 2018 and 2022. During the 2022 survey, 63.6% of Adults in Custody reported having been diagnosed with a mental health condition.

These individuals and their mental health conditions present a notable financial impact on the budget both in Personnel Services and in Materials and Services.

Data Units Fiscal Year

Number of Adults in Custody Receiving Psychotropic Medication

FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Actual	FY 25-26 Estimate
1,234	900	598	584	560

Dollar Amount Spent on Psychotropic Medications

FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Actual	FY 25-26 Estimate
$129,824	$98,035	$126,652	$193,226	$182,342

Explanation of Trends and Changes

Projected expenses for psychotropic medications in fiscal year 2025-26 are anticipated to remain elevated, despite a slight decrease in the number of AIC's receiving medications. Factors associated with increased costs include extended treatment durations for a small number of AIC's and enhanced levels of care such as the use of long-lasting injectable medications. While long lasting injectable medications come with increased cost, they are also associated with several benefits. Benefits include maintaining treatment adherence between carceral and community treatment settings, decreasing the time needed to bring AIC's to stable therapeutic medication levels, and addressing barriers that promote consistent administration of medication, which can reduce side effects and improve symptom control.

4: Traffic Safety Team Education and Enforcement

Definition and Purpose

Marion County's Traffic Safety Team is designed with four primary objectives: education, engineering (analysis), enforcement and emergency services. Through community outreach via public safety announcements, safety fairs, neighborhood watch, National Night Out, and presentations in local schools, the Traffic Safety Team has continued to deliver a proactive message focusing on safety for all motorists that share Marion County streets and roadways. Through education, engineering and enforcement efforts, the team's mission is to reduce serious injury and/or fatal crashes.

Significance

This key indicator ties to County Goal #1: Public Safety - Pursue a safe and secure community by protecting the people, property, and economy of Marion County. The National Highway Traffic Safety Administration estimates the economic impact due to motor vehicle crashes in Oregon in 2019 was close to $2.8 billion or roughly $669 per Oregon resident. The National Safety Council calculated the cost per person of a disabling injury motor vehicle collision in 2022 to be approximately $162,000.

This key indicator also ties to County Goal # 2: Transportation, Infrastructure and Emergency Management. The reduction of traffic crashes and fatalities are of utmost importance to the Sheriff's Office and the community. The calculation of life and lost value of a person to this community and the state cannot be overstated. Traffic crashes, serious injuries and fatalities cross economic and personal boundaries, influence both personal and property insurance factors and result in potential educational or business related losses to the community. Each serious injury or fatal crash results in severe emotional damage (which cannot be measured) to the community.

Data Units Calendar Year

Fatal Traffic Crashes

CY 2021 Actual	CY 2022 Actual	CY 2023 Actual	CY 2024 Actual	CY 2025 Actual
14	10	10	11	17

Community Education Events

CY 2021 Actual	CY 2022 Actual	CY 2023 Actual	CY 2024 Actual	CY 2025 Actual
5	18	9	10	18

Explanation of Trends and Changes

Through our proactive patrols, we continue to observe elevated rates of risky driving behaviors, including driving 30+ miles over the speed limit, driving over 100 miles per hour, reckless driving, unlawful use of a mobile electronic device, and driving under the influence of intoxicants. The increase in crashes resulting in at least one fatality is correlated to these and other risky driving behaviors. In response to the increase of fatal traffic crashes and elevated rates of risky driving behaviors, the Marion County Traffic Safety Team (TST) has engaged in increased presence and traffic education through multiple overtime shifts and targeted patrol operations, such as focused DUII enforcement.

Education / Engineering: The Traffic Safety Team (TST) participated in 18 community events. The events attended focused on educating drivers surrounding safety seat belt awareness, distracted driving, driving under the influence of intoxicants (DUII) and other driving behaviors that often result in serious physical injury or death on our roadways. Many of these education campaigns are in collaboration with our community partners at the Oregon Department of Transportation (ODOT), Chemeketa Community College, area schools, and local media. In FY25-26, the Traffic Safety Team worked with the Community Resource Unit to increase public messaging campaigns to promote traffic safety.

A key component to education is communication; that is why members of TST regularly attend community meetings including the Hayesville Neighborhood Association, St. Paul Mayor's meeting, and monthly meetings between the Sheriff's Office and Marion County Public Works. These meetings serve as an opportunity for TST to discuss traffic safety concerns with residents and community leaders.

5: Recidivism

Definition and Purpose

As required in ORS 423.557, an individual is counted as recidivating if they are incarcerated for a new crime or arrested or convicted of a crime within three years of release from a prison/felony jail sentence or starting probation. Arrest, conviction, and incarceration rates are tracked separately. This is a shift from prior reporting, which focused on only individuals convicted of a new felony offense. To maintain some consistency with historical reporting, new conviction rates are reported below.

Significance

This key indicator supports County Goal #1: Pursue a safe and secure community by protecting the people, property, and economy of Marion County. The Parole and Probation division of the Sheriff 's Office assesses the risk of recidivism (which also determines the level of supervision) and targets programs, services, and interventions to reduce key criminogenic risk factors. The best available research (driven by evidence-based practices) indicates by lowering criminogenic risk factors, recidivism rates should also decrease.

Data Units Fiscal Year

Recidivism Rates for Department of Corrections/Local Control Combined (Marion = M, Clackamas = C, Jackson = J, Lane = L)

FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Actual	FY 25-26 Estimate	FY 26-27 Estimate
21.5% M 23.7% C 35.5% J 23.6% L	22.9% M 20.8% C 28.8% J 21.6% L	26.5% M 29.2% C 32.5% J 29.2% L	34.1% M 31.2% C 35.0% J 30.0% L	31.6% M 30.8% C 31.0% J 30.3% L

Recidivism Rates for Probation (Marion = M, Clackamas = C, Jackson = J, Lane = L)

FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Actual	FY 25-26 Estimate	FY 26-27 Estimate
21.8% M 21.0% C 31.2% J 19.1% L	19.6% M 24.3% C 19.8% J 22.8% L	29.4% M 35.7% C 32.5% J 27.6% L	32.3% M 30.1% C 38.4% J 31.4% L	33.9% M 34.2% C 33.1% J 31.9% L

Explanation of Trends and Changes

Recidivism data is tracked through an online tool maintained by the Oregon Criminal Justice Commission's (CJC) Statistical Analysis Center. The CJC analyzes two groups separately: those released to post-prison supervision from either a Department of Corrections or Local Control sentence, and those who receive a new probation sentence.

In FY 2024-25, Marion County recidivism rates were 26.5% for individuals on post-prison supervision and 29.4% for probation. In line with statewide trends, conviction rates for both post prison and probation supervision have increased but remain lower than before the pandemic. Recidivism rates reached near historic lows in recent years, and increases can be expected as recidivism rates return closer to typical levels as the criminal justice system recalibrates following the pandemic and legislative changes regarding the decriminalization and recent recriminalization of certain drugs.

6: Code Enforcement Response

Definition and Purpose

The Code Enforcement Unit responds to complaints of possible violation of various ordinances throughout areas of the county. In addition to a reactive response, the Code Enforcement team is proactively enforcing codes within the urban growth boundary as well as unincorporated areas of the county. This is a dedicated effort, working cooperatively with other county departments, community stakeholders, and residents to decrease crime and improve livability. The Code Enforcement Unit tracks contacts and responses. This allows the Sheriff's Office to analyze data and inform the community on the compliance of ordinances related to community livability issues.

Significance

Educating our community members and encouraging compliance with ordinance and code requirements is one of the more visible services code enforcement performs and aligns with Goal #1: Public Safety - Pursue a safe and secure community by protecting the people, property, and economy of Marion County. Code enforcement has been successfully collaborating with other agencies and residents on complex cases involving drug related crimes, neighbor disputes, noxious odors and other issues that detract from the overall livability of our communities. The number of cases processed is a good indicator of code enforcement's workload. The number of cases closed gives us feedback on the effectiveness of our efforts and helps us to know where to focus resources on the community's behalf.

Data Units Calendar Year

Number of cases processed.

CY 2022 Actual	CY 2023 Actual	CY 2024 Actual	CY 2025 Actual	CY 2026 Estimate
1,188	978	941	1,443	1,486

Number of cases closed.

CY 2022 Actual	CY 2023 Actual	CY 2024 Actual	CY 2025 Actual	CY 2026 Estimate
1,113	821	784	1,260	1,298

Explanation of Trends and Changes

The Code Enforcement team is focused on actively addressing livability issues in the community before they become significant complaints. Reductions in the number of cases processed and closed during 2023 and 2024 are related to staffing turnover and training time associated with training new members of the Code Enforcement team. Beginning in 2023, the Code Enforcement team began monitoring the length of time cases were open prior to closure, focusing on balancing emerging issues with older cases and prolific offender enforcement cases. As a result, Code Enforcement was able to resolve 83 cases that had been open over 365 days during 2025.

Resources by Fund Detail

100 - General Fund	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Intergovernmental Federal						
331013 State Criminal Alien Asst Pgm	0	176,810	104,387	0	0	0
331040 FEMA Disaster Assistance	3,398	0	0	0	0	0
331223 Oregon Dept of Justice	3,849	4,250	3,800	3,800	3,800	3,800
331405 ARPA Revenue Replacement	1,400,000	10,371,474	0	0	0	0
331990 Other Federal Revenues	11,800	12,200	9,600	9,600	9,600	9,600
Intergovernmental Federal Total	**1,419,047**	**10,564,734**	**117,787**	**13,400**	**13,400**	**13,400**
Intergovernmental State						
332990 Other State Revenues	3,974	0	0	0	0	0
Intergovernmental State Total	**3,974**	**0**	**0**	**0**	**0**	**0**
Charges for Services						
341150 Sheriff Service Fees	173,520	171,078	165,000	165,000	165,000	165,000
341170 Witness Fees	217	437	0	0	0	0
341180 Crime Report Fees	27,207	25,595	25,000	25,000	25,000	25,000
341280 Detention Fees	5,555	2,741	6,431	1,000	1,000	1,000
341550 Commercial Space Rental Fees	0	150	0	0	0	0
341630 Service Charges	1,095	1,280	0	0	0	0
341840 Work Crew Fees	417,848	516,826	450,000	496,708	496,708	496,708
341999 Other Fees	44,196	34,755	28,038	27,054	27,054	27,054
342910 Public Records Request Charges	0	325	0	0	0	0
344250 Telephone Use Reimbursement	7	14	0	0	0	0
344300 Restitution	1,755	606	0	0	0	0
344701 Felony DUII Reimbursemt SB395	352,233	378,547	231,417	365,519	365,519	365,519
344800 EAIP Reimbursement	0	512	0	0	0	0
344999 Other Reimbursements	11,795	42,265	0	0	0	0
345100 Sale of Capital Assets	1,574	0	0	0	0	0
347201 SO Enforcement Services	(2)	0	0	0	0	0
347202 Code Enforcement Services	194,564	189,625	232,379	252,266	252,266	252,266
Charges for Services Total	**1,231,565**	**1,364,756**	**1,138,265**	**1,332,547**	**1,332,547**	**1,332,547**
Fines and Forfeitures						
351200 Traffic Fines	199,177	224,406	187,867	211,792	211,792	211,792
Fines and Forfeitures Total	**199,177**	**224,406**	**187,867**	**211,792**	**211,792**	**211,792**
Other Revenues						
371000 Miscellaneous Income	193	4,651	0	0	0	0
372000 Over and Short	(1)	9	0	0	0	0
Other Revenues Total	**191**	**4,660**	**0**	**0**	**0**	**0**
General Fund Transfers						
381100 Transfer from General Fund	44,851,755	40,565,408	56,939,730	59,275,792	59,275,792	59,275,792
General Fund Transfers Total	**44,851,755**	**40,565,408**	**56,939,730**	**59,275,792**	**59,275,792**	**59,275,792**

100 - General Fund	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Other Fund Transfers						
381180 Transfer from Comm Corrections	4,496,800	4,496,800	4,062,402	4,062,402	4,062,402	4,062,402
381185 Transfer from Criminal Justice	238,001	218,908	249,367	252,248	252,248	252,248
Other Fund Transfers Total	**4,734,801**	**4,715,708**	**4,311,769**	**4,314,650**	**4,314,650**	**4,314,650**
General Fund Total	**52,440,511**	**57,439,672**	**62,695,418**	**65,148,181**	**65,148,181**	**65,148,181**
180 - Community Corrections	**Actual FY 23-24**	**Actual FY 24-25**	**Budget FY 25-26**	**Proposed FY 26-27**	**Approved FY 26-27**	**Adopted FY 26-27**
Intergovernmental State						
332070 Community Corrections SB 1145	13,618,412	15,333,377	14,922,466	14,915,038	14,915,038	14,915,038
332072 OR CJC Justice Reinvestment	1,900,099	2,621,710	2,338,762	2,652,979	2,652,979	2,652,979
332074 Oregon Dept of Corrections	1,043,058	998,944	846,461	845,863	845,863	845,863
332990 Other State Revenues	3,597	25,825	750	750	750	750
Intergovernmental State Total	**16,565,165**	**18,979,857**	**18,108,439**	**18,414,630**	**18,414,630**	**18,414,630**
Charges for Services						
341170 Witness Fees	40	0	0	0	0	0
341230 Client Fees	518	365	0	0	0	0
341999 Other Fees	13,649	18,798	2,400	2,400	2,400	2,400
342910 Public Records Request Charges	206	424	0	0	0	0
344250 Telephone Use Reimbursement	806	0	0	0	0	0
344300 Restitution	0	88	0	0	0	0
344999 Other Reimbursements	0	2,202	0	0	0	0
347201 SO Enforcement Services	148,637	180,116	203,356	209,603	209,603	209,603
Charges for Services Total	**163,857**	**201,993**	**205,756**	**212,003**	**212,003**	**212,003**
Interest						
361000 Investment Earnings	119,146	203,508	61,977	119,948	119,948	119,948
Interest Total	**119,146**	**203,508**	**61,977**	**119,948**	**119,948**	**119,948**
Other Revenues						
373100 Special Program Donations	0	123	29,313	23,947	23,947	23,947
Other Revenues Total	**0**	**123**	**29,313**	**23,947**	**23,947**	**23,947**
General Fund Transfers						
381100 Transfer from General Fund	0	0	2,000	2,000	2,000	2,000
General Fund Transfers Total	**0**	**0**	**2,000**	**2,000**	**2,000**	**2,000**
Other Fund Transfers						
381104 Transfer from Interest Inv Fund	0	0	0	0	0	119,948
381160 Xfr from Community Svcs Grants	0	59,284	1,160	0	0	0
381185 Transfer from Criminal Justice	234,862	218,907	249,367	252,248	252,248	252,248

180 - Community Corrections	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Other Fund Transfers						
381250 Transfer from Sheriff Grants	0	0	11,727	0	0	0
381595 Transfer from Fleet Management	0	0	92,171	0	0	0
Other Fund Transfers Total	**234,862**	**278,191**	**354,425**	**252,248**	**252,248**	**372,196**
Net Working Capital						
392000 Net Working Capital Unrestr	3,223,573	2,124,684	2,014,600	1,795,332	1,795,332	1,795,332
Net Working Capital Total	**3,223,573**	**2,124,684**	**2,014,600**	**1,795,332**	**1,795,332**	**1,795,332**
Community Corrections Total	**20,306,603**	**21,788,356**	**20,776,510**	**20,820,108**	**20,820,108**	**20,940,056**

245 - Enhanced Public Safety ESSD	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Charges for Services						
347201 SO Enforcement Services	1,602,153	1,825,434	1,894,449	2,163,260	2,163,260	2,163,260
Charges for Services Total	**1,602,153**	**1,825,434**	**1,894,449**	**2,163,260**	**2,163,260**	**2,163,260**
Interest						
361000 Investment Earnings	21,527	21,344	16,359	3,418	3,418	3,418
Interest Total	**21,527**	**21,344**	**16,359**	**3,418**	**3,418**	**3,418**
Other Fund Transfers						
381104 Transfer from Interest Inv Fund	0	0	0	0	0	3,418
Other Fund Transfers Total	**0**	**0**	**0**	**0**	**0**	**3,418**
Net Working Capital						
392000 Net Working Capital Unrestr	1,158,318	791,312	489,197	94,292	94,292	94,292
Net Working Capital Total	**1,158,318**	**791,312**	**489,197**	**94,292**	**94,292**	**94,292**
Enhanced Public Safety ESSD Total	**2,781,998**	**2,638,091**	**2,400,005**	**2,260,970**	**2,260,970**	**2,264,388**

250 - Sheriff Grants	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Licenses and Permits						
325010 Alarm Permits	35,420	34,540	24,860	26,472	26,472	26,472
Licenses and Permits Total	**35,420**	**34,540**	**24,860**	**26,472**	**26,472**	**26,472**
Intergovernmental Federal						
331026 US Dept of Justice	64,179	14,399	323,484	324,153	324,153	324,153
331211 Oregon State Police	0	40,500	0	0	0	0
331990 Other Federal Revenues	12,682	33,308	133,745	87,224	87,224	87,224
Intergovernmental Federal Total	**76,860**	**88,207**	**457,229**	**411,377**	**411,377**	**411,377**
Intergovernmental State						
332036 Oregon Criminal Justice Comm	0	375,660	340,535	41,335	41,335	41,335
332040 Marine Board	141,333	148,803	157,198	152,198	152,198	152,198
332041 Oregon Dept of Forestry	5,173	27,360	40,000	0	0	0
332072 OR CJC Justice Reinvestment	571,338	477,382	225,225	181,757	181,757	181,757
332088 OR Parks and Recreation Dept	12,222	20,892	46,000	35,564	35,564	35,564

250 - Sheriff Grants	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Intergovernmental State						
332990 Other State Revenues	0	0	0	40,000	40,000	40,000
Intergovernmental State Total	**730,066**	**1,050,099**	**808,958**	**450,854**	**450,854**	**450,854**
Charges for Services						
341160 Gun Permit Fees	407,090	499,138	469,600	492,300	492,300	492,300
341200 Towing Fees	28,440	42,600	36,411	53,856	53,856	53,856
341210 False Alarm Fees	8,310	3,000	3,180	1,272	1,272	1,272
344999 Other Reimbursements	6,693	0	0	0	0	0
345100 Sale of Capital Assets	0	0	25,800	0	0	0
347201 SO Enforcement Services	1,380,647	1,249,233	1,122,209	1,224,501	1,224,501	1,224,501
Charges for Services Total	**1,831,180**	**1,793,971**	**1,657,200**	**1,771,929**	**1,771,929**	**1,771,929**
Interest						
361000 Investment Earnings	22,116	33,301	30,715	528	528	528
Interest Total	**22,116**	**33,301**	**30,715**	**528**	**528**	**528**
Other Revenues						
371000 Miscellaneous Income	1,645	0	0	0	0	0
372000 Over and Short	10	32	0	0	0	0
373100 Special Program Donations	11,940	55,892	20,000	20,000	20,000	20,000
Other Revenues Total	**13,595**	**55,924**	**20,000**	**20,000**	**20,000**	**20,000**
Other Fund Transfers						
381104 Transfer from Interest Inv Fund	0	0	0	0	0	528
381115 Transfer from Non Dept Grants	229,976	551,487	1,270,200	1,126,068	1,126,068	1,126,068
381180 Transfer from Comm Corrections	0	6,153	0	0	0	0
381255 Xfr from Traffic Safety Team	22,866	0	0	0	0	0
Other Fund Transfers Total	**252,841**	**557,640**	**1,270,200**	**1,126,068**	**1,126,068**	**1,126,596**
Net Working Capital						
392000 Net Working Capital Unrestr	1,538,852	1,409,564	1,697,533	1,261,384	1,261,384	1,261,384
Net Working Capital Total	**1,538,852**	**1,409,564**	**1,697,533**	**1,261,384**	**1,261,384**	**1,261,384**
Sheriff Grants Total	**4,500,931**	**5,023,245**	**5,966,695**	**5,068,612**	**5,068,612**	**5,069,140**
255 - Traffic Safety Team	**Actual FY 23-24**	**Actual FY 24-25**	**Budget FY 25-26**	**Proposed FY 26-27**	**Approved FY 26-27**	**Adopted FY 26-27**
Intergovernmental Federal						
331229 Oregon Dept of Transportation	48,936	15,410	63,072	15,000	15,000	15,000
Intergovernmental Federal Total	**48,936**	**15,410**	**63,072**	**15,000**	**15,000**	**15,000**
Charges for Services						
345100 Sale of Capital Assets	0	0	2,252	0	0	0
Charges for Services Total	**0**	**0**	**2,252**	**0**	**0**	**0**
Fines and Forfeitures						
351200 Traffic Fines	2,054,279	2,170,235	2,142,330	2,110,523	2,110,523	2,110,523
Fines and Forfeitures Total	**2,054,279**	**2,170,235**	**2,142,330**	**2,110,523**	**2,110,523**	**2,110,523**

255 - Traffic Safety Team	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Interest						
361000 Investment Earnings	9,833	31,870	28,850	37,755	37,755	37,755
Interest Total	**9,833**	**31,870**	**28,850**	**37,755**	**37,755**	**37,755**
Other Fund Transfers						
381104 Transfer from Interest Inv Fund	0	0	0	0	0	37,755
Other Fund Transfers Total	**0**	**0**	**0**	**0**	**0**	**37,755**
Net Working Capital						
392000 Net Working Capital Unrestr	191,221	690,692	1,067,111	1,041,522	1,041,522	1,041,522
Net Working Capital Total	**191,221**	**690,692**	**1,067,111**	**1,041,522**	**1,041,522**	**1,041,522**
Traffic Safety Team Total	**2,304,269**	**2,908,207**	**3,303,615**	**3,204,800**	**3,204,800**	**3,242,555**
290 - Inmate Welfare	**Actual FY 23-24**	**Actual FY 24-25**	**Budget FY 25-26**	**Proposed FY 26-27**	**Approved FY 26-27**	**Adopted FY 26-27**
Charges for Services						
341440 Vending Machine Fees	164,844	150,022	131,001	138,202	138,202	138,202
341450 Pay Telephone Fees	87,911	56,635	75,119	75,119	75,119	75,119
341999 Other Fees	1,319	1,292	0	0	0	0
345100 Sale of Capital Assets	4,708	0	0	0	0	0
Charges for Services Total	**258,783**	**207,949**	**206,120**	**213,321**	**213,321**	**213,321**
Interest						
361000 Investment Earnings	15,247	17,599	17,647	12,303	12,303	12,303
Interest Total	**15,247**	**17,599**	**17,647**	**12,303**	**12,303**	**12,303**
Other Revenues						
371000 Miscellaneous Income	0	2,727	0	0	0	0
Other Revenues Total	**0**	**2,727**	**0**	**0**	**0**	**0**
Other Fund Transfers						
381104 Transfer from Interest Inv Fund	0	0	0	0	0	12,303
Other Fund Transfers Total	**0**	**0**	**0**	**0**	**0**	**12,303**
Net Working Capital						
392000 Net Working Capital Unrestr	685,404	652,290	506,956	339,382	339,382	339,382
Net Working Capital Total	**685,404**	**652,290**	**506,956**	**339,382**	**339,382**	**339,382**
Inmate Welfare Total	**959,434**	**880,565**	**730,723**	**565,006**	**565,006**	**577,309**
Sheriff's Office Grand Total	83,293,745	90,678,136	95,872,966	97,067,677	97,067,677	97,241,629

Requirements by Fund Detail

100 - General Fund	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Personnel Services						
Salaries and Wages						
511020 Salaries and Wages Budget Only	0	0	(400,000)	449,531	449,531	449,531
511110 Regular Wages	16,940,328	18,073,882	24,979,386	25,526,618	25,526,618	25,526,618
511120 Temporary Wages	284,930	323,467	250,256	250,296	250,296	250,296
511130 Vacation Pay	1,229,430	1,402,573	0	0	0	0
511140 Sick Pay	602,202	672,987	0	0	0	0
511150 Holiday Pay	1,303,114	1,420,533	0	0	0	0
511160 Comp Time Pay	409,835	328,293	0	0	0	0
511180 Differential Pay	41,826	53,003	17,638	17,638	17,638	17,638
511210 Compensation Credits	464,821	488,008	458,236	456,479	456,479	456,479
511220 Pager Pay	33,624	43,940	30,042	30,042	30,042	30,042
511240 Leave Payoff	164,524	138,396	0	0	0	0
511250 Training Pay	0	0	42,525	42,525	42,525	42,525
511270 Leadworker Pay	193	649	150	150	150	150
511280 Cell Phone Pay	1,571	1,362	2,168	2,168	2,168	2,168
511290 Health Insurance Waiver Pay	8,619	9,557	9,600	9,600	9,600	9,600
511410 Straight Pay	119,496	187,291	73,912	73,912	73,912	73,912
511420 Premium Pay	2,223,487	2,659,611	1,233,658	1,233,657	1,233,657	1,233,657
511430 Court Time	71,753	89,398	80,931	80,931	80,931	80,931
511450 Premium Pay Temps	1,487	755	0	0	0	0
511470 Extra Duty Contract Pay	4,321	3,908	0	0	0	0
511930 Clothing Allowance	8,064	8,553	9,202	9,202	9,202	9,202
Salaries and Wages Total	23,913,624	25,906,167	26,787,704	28,182,749	28,182,749	28,182,749
Fringe Benefits						
512010 Fringe Benefits Budget Only	0	0	639,646	936,362	936,362	936,362
512110 PERS	6,301,662	6,859,273	7,426,568	7,584,227	7,584,227	7,584,227
512120 401K	135,284	152,262	77,169	77,584	77,584	77,584
512130 PERS Debt Service	597,650	918,364	1,310,585	1,338,402	1,338,402	1,338,402
512200 FICA	1,780,684	1,923,483	1,958,841	1,998,912	1,998,912	1,998,912
512300 Paid Leave Oregon	92,106	100,877	101,918	104,062	104,062	104,062
512310 Medical Insurance	4,575,083	4,732,094	5,851,862	6,609,321	6,609,321	6,609,321
512320 Dental Insurance	373,937	365,250	492,501	555,233	555,233	555,233
512330 Group Term Life Insurance	34,435	36,539	42,769	35,245	35,245	35,245
512340 Long Term Disability Insurance	66,808	68,492	89,089	90,315	90,315	90,315
512400 Unemployment Insurance	35,294	38,018	37,927	38,742	38,742	38,742
512520 Workers Comp Insurance	4,853	4,535	7,914	7,734	7,734	7,734
512600 Wellness Program	9,093	8,921	10,328	10,328	10,328	10,328
512610 Employee Assistance Program	8,542	9,472	11,881	11,881	11,881	11,881

100 - General Fund	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Personnel Services						
512700 County HSA Contributions	17,732	14,649	10,107	10,107	10,107	10,107
512710 Retirement Medical Trust	114,441	217,348	129,918	127,518	127,518	127,518
Fringe Benefits Total	14,147,603	15,449,578	18,199,023	19,535,973	19,535,973	19,535,973
Personnel Services Total	**38,061,227**	**41,355,744**	**44,986,727**	**47,718,722**	**47,718,722**	**47,718,722**
Materials and Services						
Supplies						
521010 Office Supplies	30,554	25,866	33,245	24,315	24,315	24,315
521030 Field Supplies	85,290	102,736	118,753	113,956	113,956	113,956
521040 Institutional Supplies	221,730	196,032	209,745	212,550	212,550	212,550
521050 Janitorial Supplies	40,014	28,805	31,300	36,100	36,100	36,100
521070 Departmental Supplies	51,436	61,660	83,859	88,605	88,605	88,605
521080 Food Supplies	4,811	4,113	6,500	7,150	7,150	7,150
521090 Uniforms and Clothing	92,271	163,366	201,569	188,193	188,193	188,193
521100 Medical Supplies	31,509	43,113	43,292	36,585	36,585	36,585
521110 First Aid Supplies	5,566	830	2,944	2,944	2,944	2,944
521120 Drugs	349,381	709,395	452,849	396,761	396,761	396,761
521170 Educational Supplies	8,963	5,140	7,600	7,600	7,600	7,600
521190 Publications	47	0	50	0	0	0
521210 Gasoline	301,520	303,272	312,491	307,606	307,606	307,606
521220 Diesel	1,121	869	1,796	1,249	1,249	1,249
521230 Propane	53	24	0	0	0	0
521300 Safety Clothing	26,284	28,840	34,645	9,515	9,515	9,515
521310 Safety Equipment	0	0	100	16,061	16,061	16,061
Supplies Total	1,250,551	1,674,062	1,540,738	1,449,190	1,449,190	1,449,190
Materials						
522060 Sign Materials	2,580	877	2,300	2,300	2,300	2,300
522150 Small Office Equipment	15,933	9,015	18,883	16,501	16,501	16,501
522160 Small Departmental Equipment	66,339	45,771	70,152	49,458	49,458	49,458
522170 Computers Non Capital	12,187	60,924	331,630	119,193	119,193	119,193
522180 Software	5,829	17,153	4,918	0	0	0
Materials Total	102,867	133,739	427,883	187,452	187,452	187,452
Communications						
523010 Telephone Equipment	2,643	291	490	820	820	820
523020 Phone and Communication Svcs	34,230	32,640	36,737	32,420	32,420	32,420
523040 Data Connections	71,631	72,350	72,549	74,939	74,939	74,939
523050 Postage	9,091	10,032	8,932	12,259	12,259	12,259
523060 Cellular Phones	61,696	65,666	64,847	65,640	65,640	65,640
523090 Long Distance Charges	2,161	1,939	2,330	1,930	1,930	1,930
523100 Radios and Accessories	19,455	1,665	2,890	4,390	4,390	4,390
Communications Total	200,907	184,582	188,775	192,398	192,398	192,398

100 - General Fund	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Materials and Services						
Utilities						
524010 Electricity	388,421	428,121	437,355	428,555	428,555	428,555
524020 City Operations and St Lights	1,145	1,225	1,210	1,263	1,263	1,263
524040 Natural Gas	109,403	109,265	118,271	117,908	117,908	117,908
524050 Water	93,456	95,464	97,119	95,459	95,459	95,459
524070 Sewer	193,802	194,802	197,298	201,192	201,192	201,192
524090 Garbage Disposal and Recycling	24,554	26,054	26,134	26,077	26,077	26,077
Utilities Total	810,781	854,930	877,387	870,454	870,454	870,454
Contracted Services						
525110 Consulting Services	84,880	0	0	0	0	0
525210 Medical Services	241,162	201,854	321,489	328,314	328,314	328,314
525211 Psychiatric Services	23,320	22,760	22,160	81,600	81,600	81,600
525215 Dental Services	127,682	129,505	115,380	131,110	131,110	131,110
525220 Hospital Services	227,630	362,103	442,514	300,296	300,296	300,296
525225 Ambulance Services	27,252	38,081	40,486	24,772	24,772	24,772
525235 Laboratory Services	43,372	48,634	62,992	47,864	47,864	47,864
525240 XRay Services	71,126	173,654	193,276	108,938	108,938	108,938
525295 Health Providers	(377)	0	0	0	0	0
525310 Laundry Services	24,067	24,236	25,231	24,251	24,251	24,251
525320 Food Services	1,335,912	1,316,374	1,349,112	1,371,504	1,371,504	1,371,504
525330 Transportation Services	1,180	3,038	200	200	200	200
525350 Janitorial Services	545	1,129	1,129	988	988	988
525360 Public Works Services	2,259	2,959	0	0	0	0
525400 Public Safety Program Services	7,636	9,245	9,846	10,224	10,224	10,224
525410 Dispatch Services	1,173,588	1,196,398	1,234,545	1,260,471	1,260,471	1,260,471
525420 Regional Area Info Network	11,281	10,687	11,318	10,649	10,649	10,649
525440 Client Assistance	67,423	77,041	97,205	72,477	72,477	72,477
525448 Fusion	0	0	0	39,742	39,742	39,742
525449 Microsoft 365	0	127,605	174,922	192,099	192,099	192,099
525450 Subscription Services	101,959	58,998	966	687	687	687
525460 Software Subscriptions	0	2,879	98,042	115,861	115,861	115,861
525510 Legal Services	2,400	23,775	0	0	0	0
525555 Security Services	1,623	2,040	365,075	118,032	118,032	118,032
525710 Printing Services	13,317	19,389	25,251	23,425	23,425	23,425
525715 Advertising	175	60	1,075	2,975	2,975	2,975
525735 Mail Services	1,612	1,791	1,513	2,656	2,656	2,656
525740 Document Disposal Services	14,193	13,874	16,836	13,221	13,221	13,221
525770 Interpreters and Translators	2,321	3,806	5,366	3,750	3,750	3,750
525870 Hazardous Waste Disposal	6,918	8,867	7,892	12,112	12,112	12,112
525999 Other Contracted Services	46,294	33,799	42,146	55,644	55,644	55,644
Contracted Services Total	3,660,748	3,914,579	4,665,967	4,353,862	4,353,862	4,353,862

100 - General Fund	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Materials and Services						
Repairs and Maintenance						
526010 Office Equipment Maintenance	65,965	59,736	73,621	71,798	71,798	71,798
526011 Dept Equipment Maintenance	5,693	2,898	3,150	3,414	3,414	3,414
526012 Vehicle Maintenance	29,004	26,052	28,594	25,995	25,995	25,995
526014 Radio Maintenance	111,550	113,840	127,774	147,456	147,456	147,456
526020 Computer Hardware Maintenance	3,874	2,585	0	0	0	0
526021 Computer Software Maintenance	148,332	171,136	158,131	131,889	131,889	131,889
526022 Telephone Maintenance	240	186	1,446	1,248	1,248	1,248
526030 Building Maintenance	40,775	41,843	41,700	39,950	39,950	39,950
526040 Remodels and Site Improvements	5,362	1,612	3,900	3,900	3,900	3,900
Repairs and Maintenance Total	410,795	419,890	438,316	425,650	425,650	425,650
Rentals						
527100 Vehicle Rental	1,943	1,673	3,880	3,600	3,600	3,600
527110 Fleet Leases	850,768	999,590	1,124,006	1,164,900	1,164,900	1,164,900
527120 Motor Pool Mileage	2,782	3,216	1,300	9,206	9,206	9,206
527130 Parking	1,628	1,281	300	300	300	300
527140 County Parking	15,180	15,180	15,180	15,180	15,180	15,180
527210 Building Rental Private	27,494	11,280	26,828	28,236	28,236	28,236
527300 Equipment Rental	4,722	4,711	4,937	4,856	4,856	4,856
Rentals Total	904,516	1,036,932	1,176,431	1,226,278	1,226,278	1,226,278
Insurance						
528140 Malpractice Insurance Premiums	28,652	77,961	77,961	89,655	89,655	89,655
528220 Notary Bonds	743	367	160	80	80	80
528415 First Party Property Claims	9,996	18,776	0	0	0	0
Insurance Total	39,391	97,104	78,121	89,735	89,735	89,735
Miscellaneous						
529110 Mileage Reimbursement	842	0	500	500	500	500
529120 Commercial Travel	8,676	3,233	9,230	9,760	9,760	9,760
529130 Meals	22,452	25,139	29,085	31,353	31,353	31,353
529140 Lodging	39,555	48,743	34,881	38,832	38,832	38,832
529210 Meetings	2,244	2,801	2,150	2,450	2,450	2,450
529220 Conferences	250	0	0	0	0	0
529230 Training	80,041	69,175	108,485	103,894	103,894	103,894
529250 Tuition Reimbursement	2,999	0	1,000	1,000	1,000	1,000
529300 Dues and Memberships	9,476	14,069	11,291	10,259	10,259	10,259
529590 Special Programs Other	1,000	1,548	0	0	0	0
529610 Homicide Investigations	105	483	1,500	1,500	1,500	1,500
529650 Pre Employment Costs	43,331	29,019	51,299	40,600	40,600	40,600

100 - General Fund	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Materials and Services						
529690 Other Investigations	3,073	1,494	3,050	3,300	3,300	3,300
529740 Fairs and Shows	2,103	1,858	4,750	4,750	4,750	4,750
529830 Dog Licenses	0	0	125	150	150	150
529840 Professional Licenses	200	818	1,418	1,238	1,238	1,238
529850 Device Licenses	780	0	1,065	210	210	210
529860 Permits	88	88	0	0	0	0
529910 Awards and Recognition	24,200	26,490	15,265	13,690	13,690	13,690
529999 Miscellaneous Expense	1,921	35,384	0	0	0	0
Miscellaneous Total	243,335	260,338	275,094	263,486	263,486	263,486
Materials and Services Total	**7,623,891**	**8,576,157**	**9,668,712**	**9,058,505**	**9,058,505**	**9,058,505**
Administrative Charges						
611100 County Admin Allocation	378,076	493,511	613,781	638,004	638,004	638,004
611200 BS Admin Allocation	0	163,513	155,170	185,146	185,146	185,146
611210 Facilities Mgt Allocation	1,185,420	1,032,854	1,240,249	1,228,506	1,228,506	1,228,506
611220 Custodial Allocation	248,117	235,816	287,230	300,549	300,549	300,549
611230 Courier Allocation	21,666	19,927	20,711	21,074	21,074	21,074
611240 Grounds Maintenance Allocation	0	133,522	156,958	147,458	147,458	147,458
611250 Risk Management Allocation	247,382	172,753	180,904	163,622	163,622	163,622
611260 Human Resources Allocation	524,497	606,475	717,393	706,852	706,852	706,852
611300 Legal Services Allocation	287,379	279,253	353,369	380,524	380,524	380,524
611400 Information Tech Allocation	876,536	764,471	875,341	911,842	911,842	911,842
611410 FIMS Allocation	349,541	452,232	974,288	1,141,090	1,141,090	1,141,090
611420 Telecommunications Allocation	68,067	69,912	58,377	122,996	122,996	122,996
611430 Technology Solution Allocation	499,996	526,112	0	0	0	0
611600 Finance Allocation	543,800	613,716	647,892	688,504	688,504	688,504
611800 MCBEE Allocation	291,037	345,272	456,929	432,991	432,991	432,991
612100 IT Equipment Use Charges	77,151	170,652	0	0	0	0
614100 Liability Insurance Allocation	743,234	1,118,580	961,430	930,650	930,650	930,650
614200 WC Insurance Allocation	406,869	304,008	339,957	371,146	371,146	371,146
Administrative Charges Total	**6,748,767**	**7,502,579**	**8,039,979**	**8,370,954**	**8,370,954**	**8,370,954**
Capital Outlay						
531300 Departmental Equipment Capital	6,625	5,191	0	0	0	0
534101 Building Design	0	(69)	0	0	0	0
534104 Building FM Work Orders	0	69	0	0	0	0
Capital Outlay Total	**6,625**	**5,191**	**0**	**0**	**0**	**0**
General Fund Total	**52,440,511**	**57,439,672**	**62,695,418**	**65,148,181**	**65,148,181**	**65,148,181**

180 - Community Corrections	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Personnel Services						
Salaries and Wages						
511020 Salaries and Wages Budget Only	0	0	175	109,969	109,969	109,969
511110 Regular Wages	4,643,359	5,124,321	6,174,941	6,310,149	6,310,149	6,310,149
511120 Temporary Wages	33,592	25,460	0	0	0	0
511130 Vacation Pay	332,112	398,520	0	0	0	0
511140 Sick Pay	142,547	188,407	0	0	0	0
511150 Holiday Pay	351,446	400,831	0	0	0	0
511160 Comp Time Pay	26,102	37,524	0	0	0	0
511210 Compensation Credits	113,545	101,983	83,316	88,558	88,558	88,558
511220 Pager Pay	23,270	23,720	26,320	26,320	26,320	26,320
511240 Leave Payoff	25,075	59,267	0	0	0	0
511250 Training Pay	0	0	10,186	2,303	2,303	2,303
511270 Leadworker Pay	12	3	0	0	0	0
511280 Cell Phone Pay	1,078	916	2,122	2,122	2,122	2,122
511290 Health Insurance Waiver Pay	1,614	1,807	2,400	0	0	0
511410 Straight Pay	0	252	0	0	0	0
511420 Premium Pay	60,139	60,416	101,951	42,768	42,768	42,768
511930 Clothing Allowance	276	201	198	198	198	198
Salaries and Wages Total	5,754,168	6,423,627	6,401,609	6,582,387	6,582,387	6,582,387
Fringe Benefits						
512010 Fringe Benefits Budget Only	0	0	60,435	104,854	104,854	104,854
512110 PERS	1,524,161	1,749,685	1,809,328	1,849,226	1,849,226	1,849,226
512120 401K	36,915	36,498	26,974	27,404	27,404	27,404
512130 PERS Debt Service	137,190	222,917	319,297	326,330	326,330	326,330
512200 FICA	429,926	479,387	475,267	485,617	485,617	485,617
512300 Paid Leave Oregon	22,079	24,906	24,683	25,217	25,217	25,217
512310 Medical Insurance	1,255,514	1,404,648	1,437,357	1,611,494	1,611,494	1,611,494
512320 Dental Insurance	95,787	104,846	121,060	135,368	135,368	135,368
512330 Group Term Life Insurance	9,888	11,068	10,713	8,879	8,879	8,879
512340 Long Term Disability Insurance	19,143	20,512	22,311	22,744	22,744	22,744
512400 Unemployment Insurance	8,417	9,358	9,316	9,525	9,525	9,525
512520 Workers Comp Insurance	1,207	1,176	1,953	1,953	1,953	1,953
512600 Wellness Program	2,590	2,700	2,606	2,606	2,606	2,606
512610 Employee Assistance Program	2,433	2,867	2,995	2,995	2,995	2,995
512700 County HSA Contributions	13,796	6,986	6,169	6,169	6,169	6,169
512710 Retirement Medical Trust	531	5,607	2,886	2,886	2,886	2,886
Fringe Benefits Total	3,559,576	4,083,160	4,333,350	4,623,267	4,623,267	4,623,267
Personnel Services Total	**9,313,745**	**10,506,787**	**10,734,959**	**11,205,654**	**11,205,654**	**11,205,654**

180 - Community Corrections	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Materials and Services						
Supplies						
521010 Office Supplies	9,588	11,470	10,500	10,500	10,500	10,500
521030 Field Supplies	16,084	12,938	10,373	11,513	11,513	11,513
521070 Departmental Supplies	1,867	755	1,050	1,050	1,050	1,050
521080 Food Supplies	2,019	2,275	2,450	2,250	2,250	2,250
521090 Uniforms and Clothing	19,852	23,422	31,804	20,407	20,407	20,407
521100 Medical Supplies	0	126	500	500	500	500
521110 First Aid Supplies	168	24	417	417	417	417
521120 Drugs	0	0	0	250	250	250
521170 Educational Supplies	1,477	1,295	1,000	1,000	1,000	1,000
521210 Gasoline	22,720	24,187	24,864	24,789	24,789	24,789
Supplies Total	73,774	76,492	82,958	72,676	72,676	72,676
Materials						
522150 Small Office Equipment	1,281	1,134	4,050	1,500	1,500	1,500
522160 Small Departmental Equipment	60	3,613	5,085	242	242	242
522170 Computers Non Capital	4,652	5,762	22,871	53,616	53,616	53,616
522180 Software	0	402	5,959	0	0	0
Materials Total	5,993	10,911	37,965	55,358	55,358	55,358
Communications						
523010 Telephone Equipment	1,103	24	200	200	200	200
523020 Phone and Communication Svcs	780	0	0	0	0	0
523040 Data Connections	32,812	34,950	35,536	34,920	34,920	34,920
523050 Postage	8,665	11,261	10,896	13,284	13,284	13,284
523060 Cellular Phones	26,929	28,319	28,175	26,624	26,624	26,624
523090 Long Distance Charges	0	0	0	100	100	100
523100 Radios and Accessories	2,148	0	1,500	200	200	200
Communications Total	72,437	74,554	76,307	75,328	75,328	75,328
Utilities						
524010 Electricity	24,522	28,325	29,125	28,974	28,974	28,974
524020 City Operations and St Lights	0	0	5	5	5	5
524040 Natural Gas	7,608	9,055	8,540	9,199	9,199	9,199
524050 Water	0	0	511	472	472	472
524070 Sewer	0	0	1,041	999	999	999
Utilities Total	32,130	37,380	39,222	39,649	39,649	39,649
Contracted Services						
525110 Consulting Services	28,682	0	0	0	0	0
525155 Credit Card Fees	58	70	1,094	158	158	158
525210 Medical Services	1,166	0	1,500	1,500	1,500	1,500
525235 Laboratory Services	2,546	2,545	2,000	2,000	2,000	2,000
525261 Social Services	1,582,352	1,702,091	1,611,287	1,660,044	1,660,044	1,660,044
525310 Laundry Services	3,881	4,966	6,000	6,000	6,000	6,000

180 - Community Corrections	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Materials and Services						
525330 Transportation Services	23,074	13,958	14,400	10,180	10,180	10,180
525335 Housing Subsidies	235,585	175,734	203,474	175,506	175,506	175,506
525350 Janitorial Services	5,547	6,153	5,631	5,282	5,282	5,282
525400 Public Safety Program Services	144,440	148,404	158,955	158,820	158,820	158,820
525410 Dispatch Services	89,125	89,266	92,923	96,826	96,826	96,826
525420 Regional Area Info Network	3,563	3,375	3,574	3,363	3,363	3,363
525440 Client Assistance	14,644	13,965	103,644	77,489	77,489	77,489
525448 Fusion	0	0	0	9,905	9,905	9,905
525449 Microsoft 365	0	38,467	51,287	47,879	47,879	47,879
525450 Subscription Services	1,195	5,113	139	0	0	0
525460 Software Subscriptions	0	0	7,164	9,046	9,046	9,046
525510 Legal Services	1,200	0	0	0	0	0
525710 Printing Services	1,056	1,668	4,200	1,700	1,700	1,700
525735 Mail Services	1,550	2,293	2,131	3,166	3,166	3,166
525740 Document Disposal Services	2,725	2,395	2,200	2,430	2,430	2,430
525770 Interpreters and Translators	1,232	1,241	1,500	2,000	2,000	2,000
525870 Hazardous Waste Disposal	62	0	0	0	0	0
525999 Other Contracted Services	292,285	335,400	357,483	392,483	392,483	392,483
Contracted Services Total	2,435,967	2,547,104	2,630,586	2,665,777	2,665,777	2,665,777
Repairs and Maintenance						
526010 Office Equipment Maintenance	19,980	18,024	14,901	19,568	19,568	19,568
526014 Radio Maintenance	0	49	1,000	0	0	0
526020 Computer Hardware Maintenance	0	20	0	0	0	0
526021 Computer Software Maintenance	1,065	1,279	0	0	0	0
526030 Building Maintenance	84	2,191	1,000	458	458	458
526040 Remodels and Site Improvements	2,091	0	2,000	0	0	0
Repairs and Maintenance Total	23,220	21,563	18,901	20,026	20,026	20,026
Rentals						
527100 Vehicle Rental	0	0	1,300	0	0	0
527110 Fleet Leases	130,428	156,134	148,227	117,896	117,896	117,896
527120 Motor Pool Mileage	76	0	0	0	0	0
527130 Parking	0	31	50	50	50	50
527210 Building Rental Private	26,827	25,782	28,733	29,905	29,905	29,905
Rentals Total	157,331	181,947	178,310	147,851	147,851	147,851
Insurance						
528220 Notary Bonds	80	80	160	40	40	40
Insurance Total	80	80	160	40	40	40
Miscellaneous						
529120 Commercial Travel	0	3	2,250	0	0	0

180 - Community Corrections	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Materials and Services						
529130 Meals	9,539	9,200	23,950	14,370	14,370	14,370
529140 Lodging	12,566	9,908	25,100	11,400	11,400	11,400
529210 Meetings	1,023	3,115	2,500	0	0	0
529230 Training	9,039	10,276	18,754	6,259	6,259	6,259
529300 Dues and Memberships	9,464	19,761	26,000	26,000	26,000	26,000
529590 Special Programs Other	4,000	1,000	5,197	5,897	5,897	5,897
529650 Pre Employment Costs	7,222	1,869	8,994	0	0	0
529690 Other Investigations	0	20	0	0	0	0
529910 Awards and Recognition	10,535	13,389	17,970	17,970	17,970	17,970
529999 Miscellaneous Expense	50	15	0	0	0	0
Miscellaneous Total	63,438	68,556	130,715	81,896	81,896	81,896
Materials and Services Total	**2,864,371**	**3,018,586**	**3,195,124**	**3,158,601**	**3,158,601**	**3,158,601**
Administrative Charges						
611100 County Admin Allocation	99,204	131,074	175,484	161,384	161,384	161,384
611200 BS Admin Allocation	0	45,180	43,207	47,517	47,517	47,517
611210 Facilities Mgt Allocation	93,080	81,069	97,347	98,123	98,123	98,123
611220 Custodial Allocation	67,540	64,192	78,188	81,813	81,813	81,813
611230 Courier Allocation	5,386	5,080	6,073	5,252	5,252	5,252
611240 Grounds Maintenance Allocation	0	11,093	13,041	12,422	12,422	12,422
611250 Risk Management Allocation	35,181	27,871	35,464	25,785	25,785	25,785
611260 Human Resources Allocation	129,697	154,588	210,337	176,178	176,178	176,178
611300 Legal Services Allocation	23,686	29,266	44,189	38,739	38,739	38,739
611400 Information Tech Allocation	241,190	211,228	243,812	234,311	234,311	234,311
611410 FIMS Allocation	96,516	124,954	271,290	292,852	292,852	292,852
611420 Telecommunications Allocation	18,782	19,310	16,270	31,591	31,591	31,591
611430 Technology Solution Allocation	138,142	145,463	0	0	0	0
611600 Finance Allocation	163,389	178,074	193,773	188,017	188,017	188,017
611800 MCBEE Allocation	80,264	95,514	127,163	111,226	111,226	111,226
612100 IT Equipment Use Charges	21,309	47,124	0	0	0	0
614100 Liability Insurance Allocation	127,571	197,028	218,259	167,132	167,132	167,132
614200 WC Insurance Allocation	35,987	32,508	36,866	38,013	38,013	38,013
Administrative Charges Total	**1,376,924**	**1,600,616**	**1,810,763**	**1,710,355**	**1,710,355**	**1,710,355**
Capital Outlay						
534100 Building Construction	0	15,736	0	0	0	0
Capital Outlay Total	**0**	**15,736**	**0**	**0**	**0**	**0**
Transfers Out						
561100 Transfer to General Fund	4,496,800	4,496,800	4,062,402	4,062,402	4,062,402	4,062,402
561104 Transfer to Interest Inv Fund	0	0	0	0	0	119,948
561160 Xfer to Community Svcs Grants	1,000	0	0	0	0	0
561250 Transfer to Sheriff Grants	0	6,153	0	0	0	0

180 - Community Corrections	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Transfers Out						
561410 Transfer to Debt Service	129,078	129,078	129,078	129,078	129,078	129,078
561595 Transfer to Fleet Management	0	0	18,490	0	0	0
Transfers Out Total	**4,626,878**	**4,632,031**	**4,209,970**	**4,191,480**	**4,191,480**	**4,311,428**
Contingency						
571010 Contingency	0	0	825,694	554,018	554,018	554,018
Contingency Total	**0**	**0**	**825,694**	**554,018**	**554,018**	**554,018**
Community Corrections Total	**18,181,918**	**19,773,756**	**20,776,510**	**20,820,108**	**20,820,108**	**20,940,056**
245 - Enhanced Public Safety ESSD	**Actual FY 23-24**	**Actual FY 24-25**	**Budget FY 25-26**	**Proposed FY 26-27**	**Approved FY 26-27**	**Adopted FY 26-27**
Personnel Services						
Salaries and Wages						
511020 Salaries and Wages Budget Only	0	0	0	15,698	15,698	15,698
511110 Regular Wages	659,609	765,568	934,590	916,149	916,149	916,149
511130 Vacation Pay	40,052	30,585	0	0	0	0
511140 Sick Pay	44,253	31,636	0	0	0	0
511150 Holiday Pay	52,780	56,412	0	0	0	0
511160 Comp Time Pay	26,646	20,329	0	0	0	0
511240 Leave Payoff	3,078	0	0	0	0	0
511420 Premium Pay	109,627	80,131	89,044	9,566	9,566	9,566
511430 Court Time	19,361	40,210	48,873	18,873	18,873	18,873
Salaries and Wages Total	955,406	1,024,871	1,072,507	960,286	960,286	960,286
Fringe Benefits						
512010 Fringe Benefits Budget Only	0	0	46,231	22,635	22,635	22,635
512110 PERS	263,085	287,427	270,096	264,767	264,767	264,767
512130 PERS Debt Service	19,776	32,127	47,665	46,724	46,724	46,724
512200 FICA	71,587	77,124	71,244	69,844	69,844	69,844
512300 Paid Leave Oregon	3,738	4,080	3,737	3,664	3,664	3,664
512310 Medical Insurance	188,570	198,220	236,880	265,680	265,680	265,680
512320 Dental Insurance	17,271	17,278	19,920	22,320	22,320	22,320
512330 Group Term Life Insurance	1,429	1,533	1,626	1,291	1,291	1,291
512340 Long Term Disability Insurance	2,955	3,129	3,387	3,317	3,317	3,317
512400 Unemployment Insurance	1,426	1,530	1,401	1,375	1,375	1,375
512520 Workers Comp Insurance	198	202	300	300	300	300
512600 Wellness Program	393	396	400	400	400	400
512610 Employee Assistance Program	369	421	460	460	460	460
512710 Retirement Medical Trust	6,199	12,193	6,000	6,000	6,000	6,000
Fringe Benefits Total	576,998	635,660	709,347	708,777	708,777	708,777
Personnel Services Total	**1,532,404**	**1,660,531**	**1,781,854**	**1,669,063**	**1,669,063**	**1,669,063**

245 - Enhanced Public Safety ESSD	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Materials and Services						
Supplies						
521010 Office Supplies	0	0	940	500	500	500
521030 Field Supplies	3,574	2,811	4,809	4,789	4,789	4,789
521070 Departmental Supplies	0	0	1,540	770	770	770
521090 Uniforms and Clothing	692	3,985	8,446	2,526	2,526	2,526
521110 First Aid Supplies	0	0	37	37	37	37
521210 Gasoline	43,327	40,347	42,753	40,868	40,868	40,868
Supplies Total	47,594	47,143	58,525	49,490	49,490	49,490
Materials						
522160 Small Departmental Equipment	0	3,020	82	54	54	54
522170 Computers Non Capital	0	0	2,618	4,244	4,244	4,244
Materials Total	0	3,020	2,700	4,298	4,298	4,298
Communications						
523010 Telephone Equipment	201	0	0	0	0	0
523040 Data Connections	979	979	4,897	979	979	979
523050 Postage	0	0	1,330	0	0	0
523060 Cellular Phones	4,041	3,666	3,886	3,301	3,301	3,301
Communications Total	5,222	4,645	10,113	4,280	4,280	4,280
Contracted Services						
525310 Laundry Services	266	75	250	100	100	100
525400 Public Safety Program Services	0	0	2,110	0	0	0
525410 Dispatch Services	182,825	182,825	190,504	194,504	194,504	194,504
525448 Fusion	0	0	0	1,521	1,521	1,521
525449 Microsoft 365	0	2,360	6,402	7,354	7,354	7,354
525999 Other Contracted Services	0	0	194	194	194	194
Contracted Services Total	183,091	185,260	199,460	203,673	203,673	203,673
Repairs and Maintenance						
526010 Office Equipment Maintenance	2,919	1,071	989	999	999	999
Repairs and Maintenance Total	2,919	1,071	989	999	999	999
Rentals						
527100 Vehicle Rental	0	245	0	0	0	0
527110 Fleet Leases	61,460	60,719	98,308	103,646	103,646	103,646
527130 Parking	0	60	0	0	0	0
Rentals Total	61,460	61,024	98,308	103,646	103,646	103,646
Insurance						
528415 First Party Property Claims	1,500	1,500	0	0	0	0
Insurance Total	1,500	1,500	0	0	0	0
Miscellaneous						
529120 Commercial Travel	0	591	1,800	0	0	0
529130 Meals	0	433	900	0	0	0

245 - Enhanced Public Safety ESSD	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Materials and Services						
529140 Lodging	0	728	3,330	0	0	0
529230 Training	0	209	1,660	0	0	0
529300 Dues and Memberships	0	0	383	422	422	422
Miscellaneous Total	0	1,961	8,073	422	422	422
Materials and Services Total	**301,785**	**305,624**	**378,168**	**366,808**	**366,808**	**366,808**
Administrative Charges						
611100 County Admin Allocation	14,140	18,204	23,185	24,700	24,700	24,700
611200 BS Admin Allocation	0	6,093	6,048	7,248	7,248	7,248
611230 Courier Allocation	791	728	758	807	807	807
611250 Risk Management Allocation	3,183	2,744	2,975	4,001	4,001	4,001
611260 Human Resources Allocation	19,054	22,144	26,256	27,058	27,058	27,058
611400 Information Tech Allocation	33,256	28,514	34,331	35,711	35,711	35,711
611410 FIMS Allocation	13,377	16,851	37,970	44,671	44,671	44,671
611420 Telecommunications Allocation	2,619	2,594	2,259	4,849	4,849	4,849
611430 Technology Solution Allocation	19,016	19,673	0	0	0	0
611600 Finance Allocation	22,171	23,312	25,245	27,297	27,297	27,297
611800 MCBEE Allocation	11,147	12,854	17,860	16,921	16,921	16,921
612100 IT Equipment Use Charges	2,943	6,420	0	0	0	0
614100 Liability Insurance Allocation	8,400	13,104	10,500	13,315	13,315	13,315
614200 WC Insurance Allocation	6,400	9,504	10,900	18,521	18,521	18,521
Administrative Charges Total	**156,497**	**182,739**	**198,287**	**225,099**	**225,099**	**225,099**
Transfers Out						
561104 Transfer to Interest Inv Fund	0	0	0	0	0	3,418
561595 Transfer to Fleet Management	0	0	19,745	0	0	0
Transfers Out Total	**0**	**0**	**19,745**	**0**	**0**	**3,418**
Contingency						
571010 Contingency	0	0	21,951	0	0	0
Contingency Total	**0**	**0**	**21,951**	**0**	**0**	**0**
Enhanced Public Safety ESSD Total	**1,990,686**	**2,148,894**	**2,400,005**	**2,260,970**	**2,260,970**	**2,264,388**

250 - Sheriff Grants	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Personnel Services						
Salaries and Wages						
511020 Salaries and Wages Budget Only	0	0	94,000	23,039	23,039	23,039
511110 Regular Wages	954,496	993,495	1,177,281	1,332,974	1,332,974	1,332,974
511120 Temporary Wages	2,592	0	0	0	0	0
511130 Vacation Pay	65,935	56,991	0	0	0	0
511140 Sick Pay	42,894	34,304	0	0	0	0
511150 Holiday Pay	67,037	70,757	0	0	0	0
511160 Comp Time Pay	9,818	13,161	0	0	0	0

250 - Sheriff Grants	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Personnel Services						
511210 Compensation Credits	26,723	21,347	16,043	11,565	11,565	11,565
511220 Pager Pay	829	0	0	0	0	0
511240 Leave Payoff	2,200	2,490	0	0	0	0
511270 Leadworker Pay	225	263	0	0	0	0
511410 Straight Pay	340	390	0	0	0	0
511420 Premium Pay	113,785	133,184	296,177	301,090	301,090	301,090
511430 Court Time	2,312	3,486	0	0	0	0
511470 Extra Duty Contract Pay	7,004	12,479	0	0	0	0
Salaries and Wages Total	1,296,189	1,342,348	1,583,501	1,668,668	1,668,668	1,668,668
Fringe Benefits						
512010 Fringe Benefits Budget Only	0	0	139,116	144,196	144,196	144,196
512110 PERS	356,238	365,205	344,871	388,575	388,575	388,575
512120 401K	297	446	0	0	0	0
512130 PERS Debt Service	29,765	43,451	60,861	68,572	68,572	68,572
512200 FICA	97,599	100,303	90,876	102,482	102,482	102,482
512300 Paid Leave Oregon	5,171	5,312	4,770	5,377	5,377	5,377
512310 Medical Insurance	292,013	307,259	333,501	345,628	345,628	345,628
512320 Dental Insurance	22,265	21,231	28,054	29,036	29,036	29,036
512330 Group Term Life Insurance	1,971	2,004	1,985	1,856	1,856	1,856
512340 Long Term Disability Insurance	4,062	3,968	4,138	4,749	4,749	4,749
512400 Unemployment Insurance	1,944	1,993	1,792	2,019	2,019	2,019
512520 Workers Comp Insurance	262	243	427	397	397	397
512600 Wellness Program	521	498	570	530	530	530
512610 Employee Assistance Program	489	537	655	609	609	609
512710 Retirement Medical Trust	7,977	15,004	8,040	7,944	7,944	7,944
Fringe Benefits Total	820,575	867,453	1,019,656	1,101,970	1,101,970	1,101,970
Personnel Services Total	**2,116,764**	**2,209,801**	**2,603,157**	**2,770,638**	**2,770,638**	**2,770,638**
Materials and Services						
Supplies						
521010 Office Supplies	2,917	515	2,309	4,333	4,333	4,333
521030 Field Supplies	1,738	0	2,250	1,923	1,923	1,923
521040 Institutional Supplies	16,769	28,953	7,193	0	0	0
521050 Janitorial Supplies	9,944	9,094	6,208	3,103	3,103	3,103
521070 Departmental Supplies	5,980	6,790	33,444	19,445	19,445	19,445
521080 Food Supplies	0	572	900	900	900	900
521090 Uniforms and Clothing	3,534	14,797	22,085	16,675	16,675	16,675
521100 Medical Supplies	0	1,044	223	112	112	112
521110 First Aid Supplies	0	0	171	86	86	86
521120 Drugs	0	0	557,141	37,600	37,600	37,600
521170 Educational Supplies	1,084	500	2,559	3,440	3,440	3,440
521210 Gasoline	41,810	29,545	40,633	103,138	103,138	103,138

250 - Sheriff Grants	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Materials and Services						
521300 Safety Clothing	0	0	1,071	786	786	786
521310 Safety Equipment	0	0	12,035	793	793	793
Supplies Total	83,776	91,810	688,222	192,334	192,334	192,334
Materials						
522100 Parts	274	64	1,500	1,500	1,500	1,500
522150 Small Office Equipment	0	21,270	20,730	14,720	14,720	14,720
522160 Small Departmental Equipment	9,042	23,142	80,164	26,357	26,357	26,357
522170 Computers Non Capital	242	10,577	52,258	6,042	6,042	6,042
522180 Software	1,080	1,080	2,883	0	0	0
Materials Total	10,638	56,133	157,535	48,619	48,619	48,619
Communications						
523010 Telephone Equipment	121	0	0	0	0	0
523040 Data Connections	1,725	480	5,857	8,141	8,141	8,141
523050 Postage	15,559	15,132	21,663	18,822	18,822	18,822
523060 Cellular Phones	5,162	4,610	6,289	7,138	7,138	7,138
Communications Total	22,567	20,221	33,809	34,101	34,101	34,101
Contracted Services						
525110 Consulting Services	0	41,415	121,258	0	0	0
525210 Medical Services	13,265	14,194	15,147	14,193	14,193	14,193
525235 Laboratory Services	0	0	17,500	0	0	0
525261 Social Services	0	21,717	36,283	0	0	0
525310 Laundry Services	803	281	426	817	817	817
525320 Food Services	0	0	0	9,597	9,597	9,597
525335 Housing Subsidies	0	475	0	0	0	0
525400 Public Safety Program Services	1,184	78	1,479	1,448	1,448	1,448
525410 Dispatch Services	119,589	108,267	123,620	121,887	121,887	121,887
525440 Client Assistance	16,034	27,834	41,008	34,200	34,200	34,200
525448 Fusion	0	0	0	2,166	2,166	2,166
525449 Microsoft 365	0	23,498	11,346	10,474	10,474	10,474
525450 Subscription Services	420	111,195	0	0	0	0
525460 Software Subscriptions	0	0	8,425	5,629	5,629	5,629
525710 Printing Services	1,227	1,609	2,694	5,258	5,258	5,258
525715 Advertising	0	0	25,000	25,000	25,000	25,000
525735 Mail Services	2,698	3,081	4,568	4,392	4,392	4,392
525999 Other Contracted Services	8,467	3,622	151,500	17,100	17,100	17,100
Contracted Services Total	163,689	357,266	560,254	252,161	252,161	252,161
Repairs and Maintenance						
526010 Office Equipment Maintenance	3,390	2,230	2,553	3,120	3,120	3,120
526011 Dept Equipment Maintenance	324	0	1,963	3,222	3,222	3,222
526012 Vehicle Maintenance	566	1,204	10,394	6,460	6,460	6,460

250 - Sheriff Grants	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Materials and Services						
526021 Computer Software Maintenance	22,125	8,700	34,477	9,825	9,825	9,825
526030 Building Maintenance	0	10,241	0	0	0	0
Repairs and Maintenance Total	26,405	22,375	49,387	22,627	22,627	22,627
Rentals						
527100 Vehicle Rental	0	222	0	0	0	0
527110 Fleet Leases	103,583	99,196	88,324	80,620	80,620	80,620
527130 Parking	2	180	0	0	0	0
527210 Building Rental Private	0	3,180	9,000	9,000	9,000	9,000
527300 Equipment Rental	0	20,400	840	630	630	630
Rentals Total	103,585	123,178	98,164	90,250	90,250	90,250
Insurance						
528415 First Party Property Claims	0	2,320	0	0	0	0
Insurance Total	0	2,320	0	0	0	0
Miscellaneous						
529120 Commercial Travel	738	98	1,500	1,500	1,500	1,500
529130 Meals	3,255	1,337	4,111	3,551	3,551	3,551
529140 Lodging	9,156	3,141	8,629	7,034	7,034	7,034
529230 Training	7,412	11,059	44,954	44,396	44,396	44,396
529590 Special Programs Other	1,000	0	0	0	0	0
529690 Other Investigations	28,097	28,012	28,750	51,934	51,934	51,934
529740 Fairs and Shows	990	300	0	0	0	0
529910 Awards and Recognition	48	0	7,865	15,985	15,985	15,985
Miscellaneous Total	50,697	43,948	95,809	124,400	124,400	124,400
Materials and Services Total	**461,356**	**717,252**	**1,683,180**	**764,492**	**764,492**	**764,492**
Administrative Charges						
611100 County Admin Allocation	29,010	27,995	41,215	40,225	40,225	40,225
611200 BS Admin Allocation	0	9,534	11,041	13,246	13,246	13,246
611230 Courier Allocation	1,622	1,099	1,309	1,149	1,149	1,149
611250 Risk Management Allocation	16,645	8,134	11,616	10,178	10,178	10,178
611260 Human Resources Allocation	39,068	33,447	45,364	38,532	38,532	38,532
611400 Information Tech Allocation	68,684	44,531	62,378	65,499	65,499	65,499
611410 FIMS Allocation	27,460	26,367	69,327	81,637	81,637	81,637
611420 Telecommunications Allocation	5,311	4,076	4,168	8,824	8,824	8,824
611430 Technology Solution Allocation	39,401	30,702	0	0	0	0
611600 Finance Allocation	44,828	37,951	50,604	56,727	56,727	56,727
611800 MCBEE Allocation	22,811	20,171	32,578	31,063	31,063	31,063
612100 IT Equipment Use Charges	6,053	8,076	0	0	0	0
614100 Liability Insurance Allocation	47,476	50,220	63,263	62,727	62,727	62,727
614200 WC Insurance Allocation	29,910	16,800	20,298	18,254	18,254	18,254

250 - Sheriff Grants	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Administrative Charges						
619900 Distributed Admin Charges	0	0	(20,997)	0	0	0
Administrative Charges Total	**378,279**	**319,103**	**392,164**	**428,061**	**428,061**	**428,061**
Capital Outlay						
531100 Office Equipment Capital	0	19,440	0	0	0	0
531300 Departmental Equipment Capital	134,968	0	97,339	0	0	0
531350 Canines	0	5,000	0	0	0	0
531600 Computer Hardware Capital	0	21,060	0	0	0	0
532400 Off Road Vehicles	0	20,667	0	0	0	0
Capital Outlay Total	**134,968**	**66,167**	**97,339**	**0**	**0**	**0**
Transfers Out						
561104 Transfer to Interest Inv Fund	0	0	0	0	0	528
561180 Transfer to Comm Corrections	0	0	11,727	0	0	0
561595 Transfer to Fleet Management	0	13,390	70,572	0	0	0
Transfers Out Total	**0**	**13,390**	**82,299**	**0**	**0**	**528**
Contingency						
571010 Contingency	0	0	570,125	499,594	499,594	499,594
Contingency Total	**0**	**0**	**570,125**	**499,594**	**499,594**	**499,594**
Ending Fund Balance						
573010 Unapprop Ending Fund Balance	0	0	538,431	605,827	605,827	605,827
Ending Fund Balance Total	**0**	**0**	**538,431**	**605,827**	**605,827**	**605,827**
Sheriff Grants Total	**3,091,367**	**3,325,712**	**5,966,695**	**5,068,612**	**5,068,612**	**5,069,140**
255 - Traffic Safety Team	**Actual FY 23-24**	**Actual FY 24-25**	**Budget FY 25-26**	**Proposed FY 26-27**	**Approved FY 26-27**	**Adopted FY 26-27**
Personnel Services						
Salaries and Wages						
511020 Salaries and Wages Budget Only	0	0	0	18,103	18,103	18,103
511110 Regular Wages	396,663	501,294	1,023,859	1,028,522	1,028,522	1,028,522
511130 Vacation Pay	33,981	51,985	0	0	0	0
511140 Sick Pay	19,095	11,136	0	0	0	0
511150 Holiday Pay	32,419	36,866	0	0	0	0
511160 Comp Time Pay	3,597	4,152	0	0	0	0
511210 Compensation Credits	21,520	22,983	27,920	27,968	27,968	27,968
511290 Health Insurance Waiver Pay	1,281	1,636	2,400	2,400	2,400	2,400
511410 Straight Pay	8,072	29,249	0	0	0	0
511420 Premium Pay	48,503	34,613	82,274	48,623	48,623	48,623
511430 Court Time	1,218	6,559	11,248	11,248	11,248	11,248
511470 Extra Duty Contract Pay	8,367	6,146	0	0	0	0
Salaries and Wages Total	574,716	706,618	1,147,701	1,136,864	1,136,864	1,136,864

255 - Traffic Safety Team	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Personnel Services						
Fringe Benefits						
512010 Fringe Benefits Budget Only	0	0	40,066	37,688	37,688	37,688
512110 PERS	157,646	198,268	304,657	306,020	306,020	306,020
512120 401K	2,156	3,293	0	0	0	0
512130 PERS Debt Service	11,054	21,429	53,763	54,005	54,005	54,005
512200 FICA	42,916	52,400	80,221	80,641	80,641	80,641
512300 Paid Leave Oregon	2,244	2,763	4,216	4,234	4,234	4,234
512310 Medical Insurance	120,777	128,131	222,904	250,005	250,005	250,005
512320 Dental Insurance	8,958	9,096	18,745	21,003	21,003	21,003
512330 Group Term Life Insurance	909	1,044	1,733	1,412	1,412	1,412
512340 Long Term Disability Insurance	1,824	1,960	3,608	3,610	3,610	3,610
512400 Unemployment Insurance	853	1,045	1,580	1,587	1,587	1,587
512520 Workers Comp Insurance	104	112	313	313	313	313
512600 Wellness Program	231	239	416	416	416	416
512610 Employee Assistance Program	217	256	479	479	479	479
512710 Retirement Medical Trust	3,248	6,523	5,550	5,646	5,646	5,646
Fringe Benefits Total	353,137	426,560	738,251	767,059	767,059	767,059
Personnel Services Total	**927,853**	**1,133,178**	**1,885,952**	**1,903,923**	**1,903,923**	**1,903,923**
Materials and Services						
Supplies						
521010 Office Supplies	310	408	800	800	800	800
521030 Field Supplies	2,681	2,108	4,233	4,276	4,276	4,276
521050 Janitorial Supplies	275	0	750	750	750	750
521070 Departmental Supplies	2,520	6,702	4,000	9,000	9,000	9,000
521090 Uniforms and Clothing	1,191	3,368	6,326	7,526	7,526	7,526
521110 First Aid Supplies	0	0	8,328	8,309	8,309	8,309
521170 Educational Supplies	0	0	5,000	0	0	0
521210 Gasoline	41,204	39,945	40,993	44,653	44,653	44,653
Supplies Total	48,181	52,531	70,430	75,314	75,314	75,314
Materials						
522160 Small Departmental Equipment	21,917	12,634	19,814	43,040	43,040	43,040
522170 Computers Non Capital	3,365	6,803	41,427	8,418	8,418	8,418
Materials Total	25,282	19,437	61,241	51,458	51,458	51,458
Communications						
523010 Telephone Equipment	121	0	0	0	0	0
523020 Phone and Communication Svcs	2,918	1,613	1,621	1,621	1,621	1,621
523040 Data Connections	12,786	11,008	10,570	12,550	12,550	12,550
523050 Postage	8	0	700	700	700	700
523060 Cellular Phones	2,918	2,690	2,891	1,836	1,836	1,836
Communications Total	18,750	15,311	15,782	16,707	16,707	16,707

255 - Traffic Safety Team	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Materials and Services						
Utilities						
524090 Garbage Disposal and Recycling	508	483	477	488	488	488
Utilities Total	508	483	477	488	488	488
Contracted Services						
525155 Credit Card Fees	10,332	43,568	58,100	61,200	61,200	61,200
525310 Laundry Services	41	15	50	50	50	50
525350 Janitorial Services	1,190	2,172	2,204	2,204	2,204	2,204
525410 Dispatch Services	180,997	180,997	188,598	192,559	192,559	192,559
525448 Fusion	0	0	0	1,584	1,584	1,584
525449 Microsoft 365	0	9,198	6,562	7,655	7,655	7,655
525450 Subscription Services	22,212	1,494	0	0	0	0
525460 Software Subscriptions	0	0	8,834	48,722	48,722	48,722
525555 Security Services	476	1,868	1,955	1,955	1,955	1,955
525710 Printing Services	0	0	500	50	50	50
525715 Advertising	0	0	10,000	10,000	10,000	10,000
525740 Document Disposal Services	365	315	560	435	435	435
525999 Other Contracted Services	0	0	146	146	146	146
Contracted Services Total	215,613	239,627	277,509	326,560	326,560	326,560
Repairs and Maintenance						
526010 Office Equipment Maintenance	853	1,214	1,197	993	993	993
526011 Dept Equipment Maintenance	557	1,823	18,750	7,750	7,750	7,750
526012 Vehicle Maintenance	0	0	0	1,500	1,500	1,500
526020 Computer Hardware Maintenance	0	160	1,500	1,500	1,500	1,500
526021 Computer Software Maintenance	24,027	51,908	103,205	23,200	23,200	23,200
526030 Building Maintenance	141	164	0	0	0	0
Repairs and Maintenance Total	25,577	55,269	124,652	34,943	34,943	34,943
Rentals						
527110 Fleet Leases	104,451	123,750	168,251	169,514	169,514	169,514
527130 Parking	0	96	0	0	0	0
527210 Building Rental Private	7,956	8,124	8,282	8,446	8,446	8,446
Rentals Total	112,407	131,970	176,533	177,960	177,960	177,960
Insurance						
528110 Liability Insurance Premiums	0	0	9,336	9,336	9,336	9,336
528415 First Party Property Claims	0	1,500	0	0	0	0
Insurance Total	0	1,500	9,336	9,336	9,336	9,336
Miscellaneous						
529120 Commercial Travel	0	1,013	5,800	8,200	8,200	8,200
529130 Meals	0	1,219	5,500	7,050	7,050	7,050

255 - Traffic Safety Team	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Materials and Services						
529140 Lodging	0	2,951	8,400	12,150	12,150	12,150
529210 Meetings	0	395	1,000	1,000	1,000	1,000
529230 Training	3,424	4,449	14,804	26,029	26,029	26,029
529300 Dues and Memberships	0	0	383	422	422	422
529840 Professional Licenses	480	340	1,545	2,200	2,200	2,200
529850 Device Licenses	300	0	0	0	0	0
529910 Awards and Recognition	148	18	250	250	250	250
Miscellaneous Total	4,351	10,385	37,682	57,301	57,301	57,301
Materials and Services Total	**450,669**	**526,513**	**773,642**	**750,067**	**750,067**	**750,067**
Administrative Charges						
611100 County Admin Allocation	15,882	16,726	24,415	27,818	27,818	27,818
611200 BS Admin Allocation	0	5,934	6,531	8,763	8,763	8,763
611230 Courier Allocation	772	628	777	840	840	840
611250 Risk Management Allocation	8,879	3,290	5,418	11,179	11,179	11,179
611260 Human Resources Allocation	24,130	19,103	26,912	28,168	28,168	28,168
611400 Information Tech Allocation	34,797	27,987	36,800	43,158	43,158	43,158
611410 FIMS Allocation	15,642	16,411	41,010	54,011	54,011	54,011
611420 Telecommunications Allocation	3,063	2,553	2,448	5,793	5,793	5,793
611430 Technology Solution Allocation	22,369	19,077	0	0	0	0
611600 Finance Allocation	26,626	23,752	29,098	35,200	35,200	35,200
611800 MCBEE Allocation	13,034	12,656	19,196	20,524	20,524	20,524
612100 IT Equipment Use Charges	3,441	6,192	0	0	0	0
614100 Liability Insurance Allocation	24,919	17,196	25,467	71,136	71,136	71,136
614200 WC Insurance Allocation	18,634	9,900	13,513	17,808	17,808	17,808
Administrative Charges Total	**212,188**	**181,405**	**231,585**	**324,398**	**324,398**	**324,398**
Capital Outlay						
531300 Departmental Equipment Capital	0	0	11,021	0	0	0
Capital Outlay Total	**0**	**0**	**11,021**	**0**	**0**	**0**
Transfers Out						
561104 Transfer to Interest Inv Fund	0	0	0	0	0	37,755
561250 Transfer to Sheriff Grants	22,866	0	0	0	0	0
Transfers Out Total	**22,866**	**0**	**0**	**0**	**0**	**37,755**
Contingency						
571010 Contingency	0	0	401,415	226,412	226,412	226,412
Contingency Total	**0**	**0**	**401,415**	**226,412**	**226,412**	**226,412**
Traffic Safety Team Total	**1,613,576**	**1,841,096**	**3,303,615**	**3,204,800**	**3,204,800**	**3,242,555**

290 - Inmate Welfare	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Materials and Services						
Supplies						
521010 Office Supplies	367	196	400	200	200	200
521040 Institutional Supplies	18,207	14,659	38,275	20,000	20,000	20,000
521070 Departmental Supplies	1,645	4,360	3,000	6,000	6,000	6,000
521080 Food Supplies	264	0	0	0	0	0
521100 Medical Supplies	307	289	400	400	400	400
521110 First Aid Supplies	511	216	300	300	300	300
521170 Educational Supplies	582	486	0	0	0	0
521190 Publications	7,290	6,939	11,578	12,036	12,036	12,036
521210 Gasoline	0	0	600	600	600	600
521300 Safety Clothing	11,182	1,994	10,000	10,000	10,000	10,000
521310 Safety Equipment	1,103	172	500	500	500	500
Supplies Total	41,460	29,311	65,053	50,036	50,036	50,036
Materials						
522060 Sign Materials	953	0	1,000	0	0	0
522160 Small Departmental Equipment	12,713	11,352	16,250	15,550	15,550	15,550
Materials Total	13,666	11,352	17,250	15,550	15,550	15,550
Communications						
523010 Telephone Equipment	0	88	100	100	100	100
523050 Postage	19	789	2,000	2,000	2,000	2,000
Communications Total	19	877	2,100	2,100	2,100	2,100
Contracted Services						
525261 Social Services	197,983	199,366	222,441	198,921	198,921	198,921
525320 Food Services	484	1,886	1,000	2,500	2,500	2,500
525330 Transportation Services	14,595	18,817	37,146	36,796	36,796	36,796
525450 Subscription Services	346	31	372	0	0	0
Contracted Services Total	213,408	220,099	260,959	238,217	238,217	238,217
Repairs and Maintenance						
526011 Dept Equipment Maintenance	2,936	5,129	4,000	4,000	4,000	4,000
526012 Vehicle Maintenance	218	1,402	0	0	0	0
526040 Remodels and Site Improvements	490	0	61,899	0	0	0
Repairs and Maintenance Total	3,644	6,531	65,899	4,000	4,000	4,000
Miscellaneous						
529850 Device Licenses	2,120	2,140	2,140	2,140	2,140	2,140
Miscellaneous Total	2,120	2,140	2,140	2,140	2,140	2,140
Materials and Services Total	**274,317**	**270,310**	**413,401**	**312,043**	**312,043**	**312,043**
Administrative Charges						
611100 County Admin Allocation	1,350	1,496	1,753	3,279	3,279	3,279
611200 BS Admin Allocation	0	992	896	1,898	1,898	1,898
611400 Information Tech Allocation	6,222	4,575	4,728	9,548	9,548	9,548

290 - Inmate Welfare	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Administrative Charges						
611410 FIMS Allocation	2,494	2,743	5,628	11,698	11,698	11,698
611420 Telecommunications Allocation	489	411	339	1,280	1,280	1,280
611430 Technology Solution Allocation	3,635	3,279	0	0	0	0
611600 Finance Allocation	5,864	6,302	5,981	12,046	12,046	12,046
611800 MCBEE Allocation	2,058	2,175	2,664	166	166	166
612100 IT Equipment Use Charges	539	996	0	0	0	0
Administrative Charges Total	**22,651**	**22,969**	**21,989**	**39,915**	**39,915**	**39,915**
Capital Outlay						
531300 Departmental Equipment Capital	10,176	80,330	144,379	0	0	0
Capital Outlay Total	**10,176**	**80,330**	**144,379**	**0**	**0**	**0**
Transfers Out						
561104 Transfer to Interest Inv Fund	0	0	0	0	0	12,303
Transfers Out Total	**0**	**0**	**0**	**0**	**0**	**12,303**
Contingency						
571010 Contingency	0	0	73,072	56,501	56,501	56,501
Contingency Total	**0**	**0**	**73,072**	**56,501**	**56,501**	**56,501**
Ending Fund Balance						
573010 Unapprop Ending Fund Balance	0	0	77,882	156,547	156,547	156,547
Ending Fund Balance Total	**0**	**0**	**77,882**	**156,547**	**156,547**	**156,547**
Inmate Welfare Total	**307,144**	**373,609**	**730,723**	**565,006**	**565,006**	**577,309**
Sheriff's Office Grand Total	77,625,203	84,902,739	95,872,966	97,067,677	97,067,677	97,241,629

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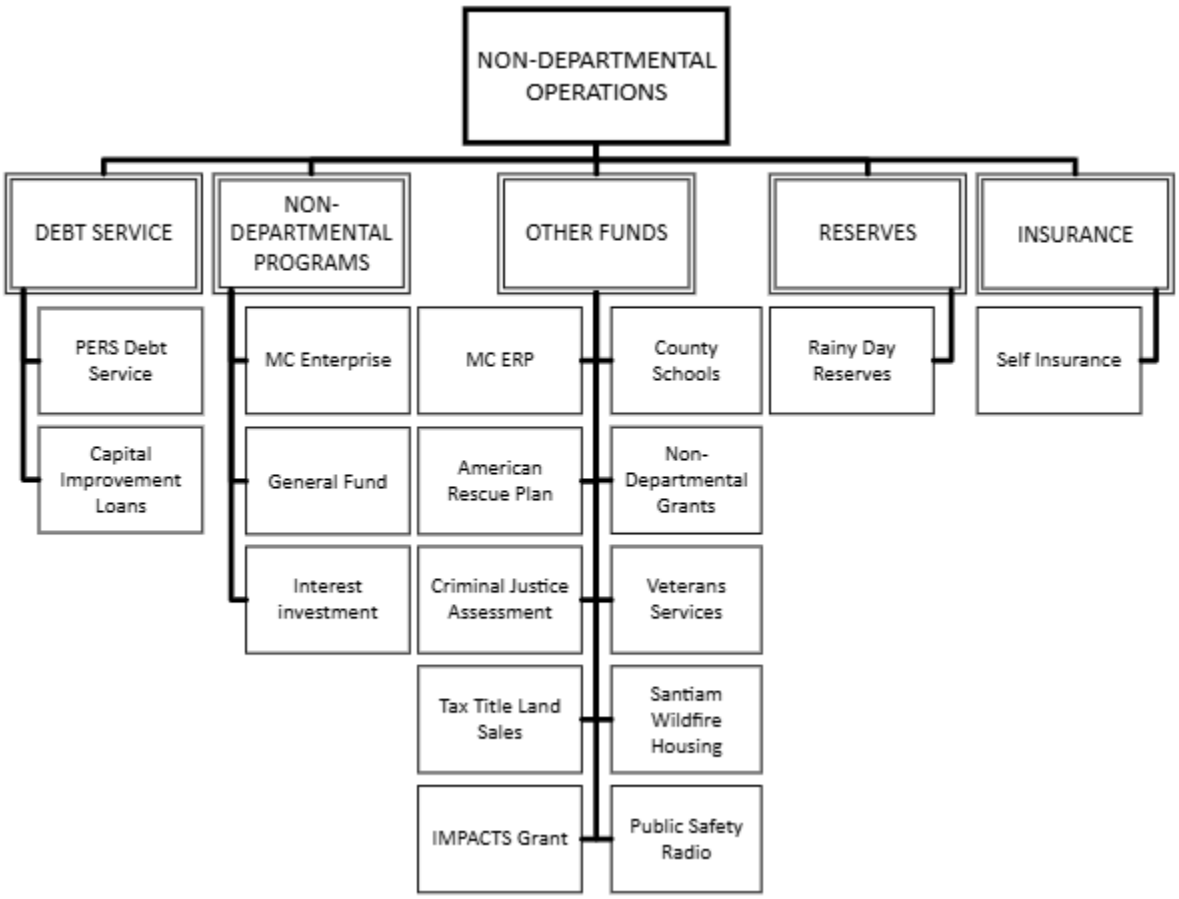
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NON DEPARTMENTAL OPERATIONS



Non-Departmental Operations are programs and activities that are not part of any department's specific budget, yet encompass various activities for the entire county. Non-Departmental Operations is made up of 17 currently budgeted programs and 12 funds, which are separated into the following five groups:

1) Debt Service accounts for repayment of debt for various capital improvement and renovation projects, as well as the payments on bonds issued to reduce Marion County's portion of the PERS unfunded actuarial liability.

2) Non-Departmental Programs includes the county's General Fund, accounting for the county's property taxes and other general revenues and transfers to supplement budgets in other funds, MC Enterprise program which covers enterprise application costs, Interest Investment program to centrally track and manage unrestricted interest earnings countywide.

3) Other Funds include intergovernmental revenues and grants allocated to programs such as Non-Departmental Grants, Veterans Services, Santiam Wildfire Housing, and the IMPACTS Grant Program, which includes HB 4002 funding for drug rehabilitation. They also include revenue and expenditures for the American Rescue Plan Fund; the Tax Title Land Sales Fund, which distributes proceeds from tax-foreclosed property sales; the Criminal Justice Assessment Fund, including Court Security; and County Schools, which distributes payments to school districts. The MC ERP program tracks internal costs for implementing the new Enterprise Resource Planning system, with Oracle Fusion selected in 2025 and implementation continuing into FY 2026. Finally, the Public Safety Radio Program begins in FY 2026-27 to track resources and expenses for the new safety communications radio system.

4) Reserves accounts for the Rainy Day Fund which was established by the Board of Commissioners to be used in a financial emergency.

5) Insurance includes the county's Self Insurance Fund which is financed through assessments to the various departments to cover the costs of insurance premiums, claims, and reserves for future losses.

FUNDS

Fund Name	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 ADOPTED	% of Total
RESOURCES					
FND 100 General Fund	44,685,705	53,129,827	37,275,576	31,600,973	23.7%
FND 104 Interest Investment	0	0	0	5,652,171	4.2%
FND 110 American Rescue Plan	6,240,535	4,813,106	4,327,504	1,612,577	1.2%
FND 115 Non Departmental Grants	15,150,988	22,286,744	20,583,308	11,880,419	8.9%
FND 116 Public Safety Radio	0	0	0	206,744	0.2%
FND 155 Tax Title Land Sales	1,257,741	1,676,897	2,826,606	2,233,511	1.7%
FND 185 Criminal Justice Assessment	1,609,182	1,615,854	1,550,534	1,446,172	1.1%
FND 210 County Schools	778,721	658,801	586,825	1,067,090	0.8%
FND 381 Rainy Day	2,459,402	2,536,076	2,611,395	2,703,970	2.0%
FND 410 Debt Service	14,181,817	16,761,574	17,127,594	19,041,951	14.3%
FND 580 Central Services	2,039,010	1,977,468	3,263,692	2,772,830	2.1%
FND 585 Self Insurance	46,327,096	48,800,071	53,717,429	52,894,815	39.7%
TOTAL RESOURCES	**134,730,198**	**154,256,418**	**143,870,463**	**133,113,223**	**100.0%**
REQUIREMENTS					
FND 100 General Fund	15,347,170	24,485,515	37,275,576	31,600,973	23.7%
FND 104 Interest Investment	0	0	0	5,652,171	4.2%
FND 110 American Rescue Plan	6,240,535	4,813,106	4,327,504	1,612,577	1.2%
FND 115 Non Departmental Grants	1,624,219	5,919,054	20,583,308	11,880,419	8.9%
FND 116 Public Safety Radio	0	0	0	206,744	0.2%
FND 155 Tax Title Land Sales	152,541	161,921	2,826,606	2,233,511	1.7%
FND 185 Criminal Justice Assessment	1,103,648	1,100,667	1,550,534	1,446,172	1.1%
FND 210 County Schools	381,969	597,303	586,825	1,067,090	0.8%
FND 381 Rainy Day	0	0	2,611,395	2,703,970	2.0%
FND 410 Debt Service	9,634,892	10,808,460	17,127,594	19,041,951	14.3%
FND 580 Central Services	2,039,010	1,977,468	3,263,692	2,772,830	2.1%
FND 585 Self Insurance	33,879,038	35,888,306	53,717,429	52,894,815	39.7%
TOTAL REQUIREMENTS	**70,403,023**	**85,751,799**	**143,870,463**	**133,113,223**	**100.0%**

PROGRAMS

	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 ADOPTED	+/- %
RESOURCES					
PERS Debt Service	10,236,526	11,892,325	12,258,321	13,421,710	9.5%
Capital Improvement Loans	3,945,291	4,869,249	4,869,273	5,620,241	15.4%
MC Enterprise	2,039,010	1,977,468	3,263,692	2,772,830	-15.0%
General Fund	44,685,705	53,129,827	37,275,576	31,600,973	-15.2%
Interest Investment	0	0	0	5,652,171	n.a.
American Rescue Plan	6,240,535	4,813,106	4,327,504	1,612,577	-62.7%
County Schools	778,721	658,801	586,825	1,067,090	81.8%
Criminal Justice Assessments	1,609,182	1,615,854	1,550,534	1,446,172	-6.7%
Non Departmental Grants	575,114	405,333	372,405	373,481	0.3%
Tax Title Land Sales	1,257,741	1,676,897	2,826,606	2,233,511	-21.0%
Veterans Services	286,639	310,442	317,039	317,039	0.0%
Santiam Wildfire Housing	13,628,293	12,443,225	9,265,383	6,872,615	-25.8%
IMPACTS Grant	660,942	1,505,518	1,792,025	1,048,908	-41.5%
MC ERP Project	0	7,622,225	8,836,456	3,268,376	-63.0%
Public Safety Radio	0	0	0	206,744	n.a.
Rainy Day Reserve	2,459,402	2,536,076	2,611,395	2,703,970	3.5%
Self Insurance	46,327,096	48,800,071	53,717,429	52,894,815	-1.5%
TOTAL RESOURCES	**134,730,198**	**154,256,418**	**143,870,463**	**133,113,223**	**-7.5%**
REQUIREMENTS					
PERS Debt Service	5,689,601	5,939,211	12,258,321	13,421,710	9.5%
Capital Improvement Loans	3,945,291	4,869,249	4,869,273	5,620,241	15.4%
MC Enterprise	2,039,010	1,977,468	3,263,692	2,772,830	-15.0%
General Fund	15,347,170	24,485,515	37,275,576	31,600,973	-15.2%
Interest Investment	0	0	0	5,652,171	n.a.
American Rescue Plan	6,240,535	4,813,106	4,327,504	1,612,577	-62.7%
County Schools	381,969	597,303	586,825	1,067,090	81.8%
Criminal Justice Assessments	1,103,648	1,100,667	1,550,534	1,446,172	-6.7%
Non Departmental Grants	241,736	254,336	372,405	373,481	0.3%
Tax Title Land Sales	152,541	161,921	2,826,606	2,233,511	-21.0%
Veterans Services	260,571	299,904	317,039	317,039	0.0%
Santiam Wildfire Housing	1,121,913	3,177,842	9,265,383	6,872,615	-25.8%
IMPACTS Grant	0	1,201,204	1,792,025	1,048,908	-41.5%
MC ERP Project	0	985,769	8,836,456	3,268,376	-63.0%
Public Safety Radio	0	0	0	206,744	n.a.
Rainy Day Reserve	0	0	2,611,395	2,703,970	3.5%
Self Insurance	33,879,038	35,888,306	53,717,429	52,894,815	-1.5%
TOTAL REQUIREMENTS	**70,403,023**	**85,751,799**	**143,870,463**	**133,113,223**	**-7.5%**

PERS Debt Service Program

- Marion County issued Limited Tax Pension Obligations in 2002 and 2004 and transferred the net proceeds to the State of Oregon Public Employees Retirement System (PERS) to provide for the county's unfunded actuarial liability.
- Outstanding principal on the bonds was $14 million as of June 30, 2025.
- Principal payments are due annually through June 1, 2028; interest is payable in December and June of each year.
- Marion County participates in the State and Local Government Rate Pool (SLGRP) for its Oregon Public Employees Retirement Plan (PERS). When the county joined the SLGRP, the combination of the assets and liabilities of the previous plan were consolidated into the SLGRP and resulted in a net "transition surplus" to Marion County. That surplus created a "rate offset" each year that effectively reduces the required employer rate applied against employee subject salary. That reduction has varied each year between 4.07% and 4.67%. In addition, the bonds that were issued to reduce the unfunded liability in 2002 and 2004 resulted in a deposit to a side account with PERS. The earnings from the deposit provide for an additional credit (rate relief) against the employer rate that has varied between 1.94% and 2.58%. Both of these credits will end as of December 31, 2027, which will effectively result in an employer rate increase of 6-7% to Marion County. The impact of the rate increase will be somewhat offset by the payoff of the PERS bonds in June 2028.

Program Summary

Non Departmental Operations — Program: PERS Debt Service

	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 ADOPTED	+/- %
RESOURCES					
Admin Cost Recovery	5,412,292	7,178,348	6,198,107	6,752,371	8.9%
Interest	107,147	167,052	107,100	167,100	56.0%
Net Working Capital	4,717,087	4,546,925	5,953,114	6,502,239	9.2%
TOTAL RESOURCES	**10,236,526**	**11,892,325**	**12,258,321**	**13,421,710**	**9.5%**
REQUIREMENTS					
Administrative Charges	0	0	39,498	42,296	7.1%
Debt Service Principal	4,165,000	4,690,000	5,260,000	5,875,000	11.7%
Debt Service Interest	1,524,601	1,249,211	939,044	591,077	-37.1%
Ending Fund Balance	0	0	6,019,779	6,913,337	14.8%
TOTAL REQUIREMENTS	**5,689,601**	**5,939,211**	**12,258,321**	**13,421,710**	**9.5%**

PERS Debt Service Program Budget Justification

RESOURCES

Resources are primarily comprised of Administrative Cost Recovery from internal assessments to departments calculated as a percentage of salaries and wages with the intent of generating sufficient resources to provide for the current year debt service.

REQUIREMENTS

The increase in the PERS debt service principal budget reflects higher principal payments in line with the amortization schedule, partially offset by lower interest costs. The higher Ending Fund Balance will provide additional resources to help mitigate future PERS rate increases.

Capital Improvement Loans Program

- In October 2013, Marion County obtained a $9,950,000 loan to finance major capital projects. Payments of principal and interest at the rate of 3.12% are due quarterly through October 2028; annual payments total $882,277.
- In July 2016, the county obtained a second bank loan of $9,950,000 to finance additional major capital projects. Payments of principal and interest at the rate of 1.99% are due quarterly through June 2030; annual payments total $816,687.
- In June 2018, the county obtained another loan of $5,000,000 to finance additional capital projects. Payments of principal and interest at the rate of 3.15% are due semiannually through June 2028; annual payments total $582,290.
- In FY 2021-22, the county obtained a loan of $20,000,000 for construction of an administrative building for the Health and Human Services Department, construction of a new Sheriff's Office Evidence Building and a Jail and Juvenile Door/Lock Replacement project. Payments of principal and interest at the rate of 2.86% are due semiannually through 2037 with annual payments of $1,664,037.
- In FY 2023-24 the county obtained a loan of $9.95 million to finance new projects including the Courthouse parking garage renovation project, Health and Human Services building roof and various other capital projects. Payments of principal and interest at the rate of 4.49% are due semiannually through June 2039; annual payments total $923,949.

Program Summary

Non Departmental Operations — Program: Capital Improvement Loans

	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 ADOPTED	+/- %
RESOURCES					
General Fund Transfers	2,615,933	3,335,380	3,335,398	3,335,366	0.0%
Other Fund Transfers	1,329,359	1,533,869	1,533,875	2,284,875	49.0%
TOTAL RESOURCES	**3,945,291**	**4,869,249**	**4,869,273**	**5,620,241**	**15.4%**
REQUIREMENTS					
Debt Service Principal	3,093,425	3,677,884	3,767,806	4,490,280	19.2%
Debt Service Interest	851,867	1,191,365	1,101,467	1,129,961	2.6%
TOTAL REQUIREMENTS	**3,945,291**	**4,869,249**	**4,869,273**	**5,620,241**	**15.4%**

Capital Improvement Loans Program Budget Justification

RESOURCES

Total resources represent the amount required to meet the annual debt service payments for the capital improvement loans managed through this program. Resources consist of the following: 1) General Fund Transfers, 2) $368,262 transfer from Health and Human Services(HHS) Fund for its portion of the 2013 loan, 3) $832,019 transfer from HHS Fund for its portion of the 2022 loan, 4) $204,516 transfer from HHS Fund for its portion of the 2024 loan, 5)$129,078 transfer from the Community Corrections Fund for its portion of the 2016 loan.

REQUIREMENTS

Debt service principal and interest amounts consist of scheduled and anticipated payments for FY 2026-27.

MC Enterprise Program

- The Marion County(MC) Enterprise program (in prior years called MCBEE program), is an initiative to re-engineer and integrate county business processes and software infrastructure in order to provide meaningful information for management to make informed decisions and ensure accountability.
- In FY 2023-24, enterprise software applications (i.e., applications used by all departments) were moved to the MC Enterprise Program from the Information Technology Department budget to separate the cost of running the enterprise system from applications that serve a single department.

Program Summary

Non Departmental Operations — Program: MC Enterprise

	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 ADOPTED	+/- %
RESOURCES					
Intergovernmental Federal	315,367	0	0	0	n.a.
Admin Cost Recovery	1,723,643	1,977,468	2,675,000	2,772,830	3.7%
Other Fund Transfers	0	0	588,692	0	-100.0%
TOTAL RESOURCES	**2,039,010**	**1,977,468**	**3,263,692**	**2,772,830**	**-15.0%**
REQUIREMENTS					
Materials and Services	2,035,159	1,919,760	3,160,503	2,652,997	-16.1%
Administrative Charges	3,851	57,708	103,189	119,833	16.1%
TOTAL REQUIREMENTS	**2,039,010**	**1,977,468**	**3,263,692**	**2,772,830**	**-15.0%**

MC Enterprise Program Budget Justification

RESOURCES

The MC Enterprise Program is funded entirely by Administrative Cost Recovery.

REQUIREMENTS

Materials and Services decreased compared to FY 2025-26 primarily due to the elimination of one-time expenses incurred in FY 2025-26.

General Fund Program

- A non-departmental program that is part of the General Fund; expenditures that are not assigned to specific departments are categorized as non-departmental.
- Includes funding to the United States Department of Agriculture for the predatory animal program, contribution to the Water Master program, and consulting services for studies and plans of a broad nature benefiting multiple departments.
- Provides General Fund Transfers Out to other funds budgeted for special purposes.
- Provides funding for General Fund Contingency, Reserve for Future Expenditure, and Ending Fund Balance.

Program Summary

Non Departmental Operations — Program: General Fund

	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 ADOPTED	+/- %
RESOURCES					
Taxes	90,993,998	95,174,641	100,556,121	104,639,560	4.1%
Licenses and Permits	55,800	61,225	63,582	55,755	-12.3%
Intergovernmental Federal	466,383	496,589	1,285,882	487,764	-62.1%
Intergovernmental State	5,625,614	3,843,947	3,960,204	4,204,672	6.2%
Charges for Services	3,228,291	3,816,376	3,591,507	4,345,226	21.0%
Interest	3,945,249	4,491,279	3,366,473	2,553,319	-24.2%
Other Revenues	59,165	563,803	50,388	54,988	9.1%
General Fund Transfers	(86,322,965)	(84,656,568)	(106,242,893)	(110,637,456)	4.1%
Other Fund Transfers	0	0	2,000,000	1,903,319	-4.8%
Net Working Capital	26,634,170	29,338,534	28,644,312	23,993,826	-16.2%
TOTAL RESOURCES	**44,685,705**	**53,129,827**	**37,275,576**	**31,600,973**	**-15.2%**
REQUIREMENTS					
Materials and Services	1,619,832	1,956,458	6,048,892	6,490,416	7.3%
Administrative Charges	874,325	820,400	990,338	1,146,568	15.8%
Transfers Out	12,853,013	21,708,657	14,235,045	16,061,454	12.8%
Contingency	0	0	4,328,855	1,552,268	-64.1%
Ending Fund Balance	0	0	11,672,446	6,350,267	-45.6%
TOTAL REQUIREMENTS	**15,347,170**	**24,485,515**	**37,275,576**	**31,600,973**	**-15.2%**

General Fund Program Budget Justification

RESOURCES

Property taxes are the largest source of General Fund revenue. The projected property tax revenue for FY 2026-27 is $102,032,801, representing the majority of the total Taxes category. This reflects a 4.30% increase over the prior year's budget, driven by continued growth in property values and new construction activity that expands the taxable base.

Intergovernmental Federal revenue decreased by $798,118, primarily due to one-time estimated reimbursements from the Federal Emergency Management Agency (FEMA) related to the 2020 wildfires no longer being included. The increase in Intergovernmental State revenue is primarily due to higher estimated Chapter 530 timber distributions, partially offset by reduced liquor sale distributions from the Oregon Liquor and Cannabis Commission (OLCC).

The increase in Charges for Services reflects a net gain primarily from Justice Court fees, as the court continues to expand its caseload and handle more cases from state and local agencies, as well as from election reimbursements charged to local jurisdictions. Another significant source in this category is recording fees from the Clerk's Office, which are strongly influenced by real estate activity. These fees are projected to remain steady, with a slight increase expected as real estate transactions begin to pick up due to modest declines in interest rates compared to recent years

Interest revenue from invested securities is expected to decrease by approximately $813,000 primarily due to the planned drawdown of one-time funding.

Other Fund transfers decreased because a one-time transfer from the Capital Improvement Project Fund was not repeated in FY 2026-27, partially offset with an increase by $1,903,319 from the newly established countywide Interest Investment Fund.

Net Working Capital decreased by $4.6 million, largely due to increased operating costs within General Fund departments.

REQUIREMENTS

Materials and Services increased primarily due to contracted services. This category includes contracted legal services, departmental audits, business process improvements, lobbying, and the Water Master and USDA Wildlife Services programs. Additionally, employee awards and recognition, countywide dues and memberships, utilities, and other non-departmental expenditures are budgeted.

Transfers Out increased a net $1,826,409 in FY 2026-27. Transfers to Health and Human Services increased $117,761 for wage and step adjustments. Dog Services increased $82,108 due to higher personnel costs. Land Use Planning increased $85,066, and Central Services increased $585,359 due to a onetime cost of living adjustment (COLA) and associated fringe budgeted at 2.00% for all Central Services departments. A Transfers Out of $ 1,903,319 is included to transfer unrestricted interest earnings to the county's newly established Interest Investment Fund, with the offsetting transfer in amount noted in Resources resulting in no net budgetary impact to this Program. These increases are partially offset by decreases to several funds.The largest decrease is a $646,405 reduction to the Capital Improvement Projects Fund. Other decreases include a $75,313 reduction to the Public Works Fund due to the completion of a onetime radiator repair project in the prior fiscal year, a $64,592 reduction to the Child Support Fund, and a $177,329 reduction to Fleet Management.

Contingency is budgeted at 1.3% of adjusted resources, and the Ending Fund Balance is budgeted at 5.2% of adjusted resources - both of which meet or exceed county policy requirements.

Interest Investment Program

- This new program is established in the FY 26-27 Budget to centrally track and manage unrestricted interest earnings countywide.

Program Summary

Non Departmental Operations — Program: Interest Investment

	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 ADOPTED	+/- %
RESOURCES					
General Fund Transfers	0	0	0	1,903,319	n.a.
Other Fund Transfers	0	0	0	3,748,852	n.a.
TOTAL RESOURCES	**0**	**0**	**0**	**5,652,171**	**n.a.**
REQUIREMENTS					
Transfers Out	0	0	0	5,652,171	n.a.
TOTAL REQUIREMENTS	**0**	**0**	**0**	**5,652,171**	**n.a.**

Interest Investment Program Budget Justification

RESOURCES

General Fund Transfers and Other Fund Transfers reflect the transfer of unrestricted interest revenue earned from various funds into the Interest Investment Fund.

REQUIREMENTS

Transfers Out reflect the redistribution of those interest earnings back to the originating funds. Total Transfers In equal total Transfers Out, resulting in no net budgetary impact.

American Rescue Plan Program

- American Rescue Plan Act of 2021 (ARPA) established the Coronavirus State and Local Fiscal Recovery Funds (SLFRF) to provide governments with the resources needed to respond to the pandemic and its economic effects and to build a stronger, more equitable economy during the recovery. The county was awarded $67,559,569 and has until December 31, 2026 to expend the funds.
- In 2023, additional ARPA funding was made available for eligible revenue sharing counties, via the Local Assistance and Tribal Consistency Fund. These funds are to help augment and stabilize local government's revenues. The county's allocation is $1,097,755, which was received in two tranches over 2023 and 2024.

Program Summary

Non Departmental Operations — Program: American Rescue Plan

	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 ADOPTED	+/- %
RESOURCES					
Intergovernmental Federal	6,240,535	4,813,106	4,327,504	1,612,577	-62.7%
TOTAL RESOURCES	**6,240,535**	**4,813,106**	**4,327,504**	**1,612,577**	**-62.7%**
REQUIREMENTS					
Materials and Services	6,081,358	4,803,576	4,022,013	1,581,877	-60.7%
Administrative Charges	159,177	9,530	305,491	30,700	-90.0%
TOTAL REQUIREMENTS	**6,240,535**	**4,813,106**	**4,327,504**	**1,612,577**	**-62.7%**

American Rescue Plan Program Budget Justification

RESOURCES

Intergovernmental Federal Resources primarily consist of the American Rescue Plan Act (ARPA) Funds for $1,033,000 and Local Assistance and Tribal Consistency Funds (LATCF) for $548,877, awarded by U.S. Department of Treasury. The decrease is due to funds being disbursed in previous years and for projects that are budgeted in other department's budgets.

REQUIREMENTS

Materials and Services consist of $1,581,877 in other contracted services for projects awarded in the following categories:

$ 908,000 Water, Sewer, and Broadband Infrastructure
$ 125,000 Public Health/Negative Economic Impacts
$ 548,877 LATCF

County Schools Program

- Distributes special revenue in accordance with Oregon law, which specifies that a portion of state Chapter 530 Forest Rehabilitation revenue and certain federal and state shared revenues are distributed to school districts in proportion to their resident average daily membership for the preceding fiscal year.

Program Summary

Non Departmental Operations — Program: County Schools

	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 ADOPTED	+/- %
RESOURCES					
Intergovernmental Federal	243,497	59,340	215,608	204,828	-5.0%
Intergovernmental State	267,653	193,244	299,933	654,653	118.3%
Interest	6,209	9,465	9,786	3,617	-63.0%
Net Working Capital	261,361	396,752	61,498	203,992	231.7%
TOTAL RESOURCES	**778,721**	**658,801**	**586,825**	**1,067,090**	**81.8%**
REQUIREMENTS					
Special Payments	381,969	597,303	586,825	1,067,090	81.8%
TOTAL REQUIREMENTS	**381,969**	**597,303**	**586,825**	**1,067,090**	**81.8%**

County Schools Program Budget Justification

RESOURCES

Intergovernmental Federal revenues for Secure Rural Schools has been reauthorized for FY 2026-27 for $204,828.

Intergovernmental State revenues are comprised of State Electric Coop Tax of $124,857, Private Rail Car Tax of $3,936, and the schools' share of Chapter 530 Forest Rehabilitation for $525,860. Interest decreased due to lower Net Working Capital in FY 2025-26, however Net Working Capital is projected to increase in FY 2026-27 due to higher carryforward amount stemming from expected 2 year reauthorized payment from Secure Rural Schools.

REQUIREMENTS

All Resources are expected to be distributed to school districts in accordance with Oregon Revised Statutes.

Criminal Justice Assessments Program

- This program has been funded by a portion of court fines and an allocation from the State of Oregon in accordance with ORS 153.660. Going farward (as of April 8th, 2025) this program will be funded via State's General Fund.
- 60% may be used for drug and alcohol programs and for the costs of planning, operating and maintaining county juvenile and adult corrections programs and facilities, and the remaining 40% is to be used for court security services and improvements in buildings containing court facilities.

Program Summary

Non Departmental Operations — Program: Criminal Justice Assessments

	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 ADOPTED	+/- %
RESOURCES					
Intergovernmental State	23,150	42,900	0	0	n.a.
Fines and Forfeitures	968,357	1,050,448	1,018,696	1,038,231	1.9%
Interest	13,412	16,971	16,651	13,269	-20.3%
Net Working Capital	604,263	505,535	515,187	394,672	-23.4%
TOTAL RESOURCES	**1,609,182**	**1,615,854**	**1,550,534**	**1,446,172**	**-6.7%**
REQUIREMENTS					
Materials and Services	367,240	393,706	421,483	437,319	3.8%
Administrative Charges	5,533	7,338	11,060	13,630	23.2%
Capital Outlay	23,150	42,900	0	0	n.a.
Transfers Out	707,725	656,723	748,101	756,744	1.2%
Contingency	0	0	80,954	68,943	-14.8%
Ending Fund Balance	0	0	288,936	169,536	-41.3%
TOTAL REQUIREMENTS	**1,103,648**	**1,100,667**	**1,550,534**	**1,446,172**	**-6.7%**

Criminal Justice Assessments Program Budget Justification

RESOURCES

The slight increase in Fines and Forfeitures is due to increased allocation from the State of Oregon. Net Working Capital continues to decline as funds are used to cover court security costs that exceed current revenues.

REQUIREMENTS

Activities in this program include: (1) Transfers to the General Fund for Jail Operations, the Juvenile Grants Fund for Alternative Programs and the Community Corrections Fund; and (2) Court Security. Materials and Services are primarily for security services at the Juvenile Department, the county jail facility, and the Marion County Courthouse.

Contingency is budgeted for unforeseen court security expenditures. Ending Fund Balance for court security has reduced, as reserves are being used to maintain services and equipment.

Non Departmental Grants Program

- This program includes one special revenue fund that accounts for federal, state, and local grants that are not granted to specific county departments.
- These grants are generally distributed to county departments and/or outside agencies and organizations that have submitted proposals for projects using the grant funds.

Program Summary

Non Departmental Operations — Program: Non Departmental Grants

	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 ADOPTED	+/- %
RESOURCES					
Intergovernmental Federal	109,114	0	103,658	109,114	5.3%
Interest	9,726	8,800	117,749	2,000	-98.3%
Other Fund Transfers	0	63,155	0	0	n.a.
Net Working Capital	456,275	333,379	150,998	262,367	73.8%
TOTAL RESOURCES	**575,114**	**405,333**	**372,405**	**373,481**	**0.3%**
REQUIREMENTS					
Materials and Services	11,760	0	18,644	0	-100.0%
Administrative Charges	0	0	165,179	0	-100.0%
Transfers Out	229,976	254,336	188,582	373,481	98.0%
TOTAL REQUIREMENTS	**241,736**	**254,336**	**372,405**	**373,481**	**0.3%**

Non Departmental Grants Program Budget Justification

RESOURCES

Intergovernmental Federal revenue is funding from Secure Rural Schools (SRS) Title III, which was formerly reauthorized in December 2025. Net Working Capital represents the balance of prior year SRS funds that are utilized for forest patrol and search and rescue efforts through the Sheriff's Office.

REQUIREMENTS

The decrease in Materials and Services reflect the expenditure of the one-time Clerk's Office Election Modernization Grant.

Transfers Out totaling $373,481 support forest patrol and search and rescue programs in the Sheriff's Office. Recent legislation expanded the allowable use of reauthorized Secure Rural Schools Title III funds, permitting their use not only for search and rescue but also for forest patrol and other emergency services. The decrease in Administrative Charges is due to charges being move to the MC ERP Program within the Non-Departmental Grants Fund beginning in FY 2026-27.

Tax Title Land Sales Program

- The program includes the Tax Title Land Sales Fund, a special revenue fund under the administration of the Finance Department.
- Coordinates management of real property held by the county as a result of tax foreclosure.
- Collects revenue through the sale of tax foreclosed properties and loan repayments from existing property loans granted on the sale of foreclosed property.
- Foreclosed property sales proceeds have historically been distributed to the county's taxing districts annually. However, due to recent Supreme Court and legislative actions, some sale proceeds may now be required to be directed to the prior owner of record for the property sold. Until further legal or legislative action resolves the details of these potential reimbursements, further distributions to taxing districts will be placed on hold.

Program Summary

Non Departmental Operations — Program: Tax Title Land Sales

	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 ADOPTED	+/- %
RESOURCES					
Charges for Services	74,007	4,220	300,000	400,000	33.3%
Interest	110,697	108,197	58,705	45,000	-23.3%
Other Revenues	252,175	459,280	92,924	130,000	39.9%
Financing Proceeds	0	0	860,000	0	-100.0%
Net Working Capital	820,862	1,105,200	1,514,977	1,658,511	9.5%
TOTAL RESOURCES	**1,257,741**	**1,676,897**	**2,826,606**	**2,233,511**	**-21.0%**
REQUIREMENTS					
Materials and Services	14,212	19,869	2,180,021	119,865	-94.5%
Administrative Charges	26,704	29,900	39,885	48,336	21.2%
Capital Outlay	0	12,156	216,352	25,000	-88.4%
Special Payments	0	0	0	1,432,109	n.a.
Transfers Out	111,625	99,996	100,000	120,000	20.0%
Contingency	0	0	170	200,000	117,547.1%
Reserve for Future Expenditure	0	0	0	288,201	n.a.
Ending Fund Balance	0	0	290,178	0	-100.0%
TOTAL REQUIREMENTS	**152,541**	**161,921**	**2,826,606**	**2,233,511**	**-21.0%**

Tax Title Land Sales Program Budget Justification

RESOURCES

Charges for Services is the anticipated revenue from foreclosed property sales for FY 2026-27. The County anticipates continued proactive efforts to help landowners find ways to pay their property taxes to avoid foreclosures, which contributes to fewer properties to be sold. Additionally, due to Supreme Court and recent state legislative action that has directed sales proceeds back to the prior owners of record, property sales have been suspended until procedures have been developed to address these changes. It is anticipated that those procedures will be finalized in FY 2026-27 and sales will begin to occur. Other Revenues increased based on anticipated payments on current loan contracts. Financing Proceeds decreased compared to FY 2025-26 due to the elimination of one-time interfund loan proceeds incurred in FY 2025-26. Net Working Capital (NWC) represents the estimated amount of unexpended resources carried over from the previous year and has increased substantially from FY 25-26. This is due to continued holding of property sales revenue until legislative action defines how those resources are to be distributed.

REQUIREMENTS

The significant changes in the Requirements section of the Tax Title Fund budget is in the account "Distributions to Taxing Districts" which primarily reflects held funds ready for distribution once procedures have been developed for those distributions due to Supreme Court and recent legislative action. It is anticipated that distributions will begin in this fiscal year after being suspended for the past few years.

Veterans Services Program

- The program establishes a Marion County Veterans Services office, administered through the Mid-Valley Community Action Agency. Services are provided to qualified veterans, spouses, and dependents residing in Marion County.

Program Summary

Non Departmental Operations — Program: Veterans Services

	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 ADOPTED	+/- %
RESOURCES					
Intergovernmental State	233,336	233,360	233,337	251,602	7.8%
Interest	651	1,099	2,000	0	-100.0%
General Fund Transfers	50,363	49,915	71,164	48,302	-32.1%
Net Working Capital	2,289	26,068	10,538	17,135	62.6%
TOTAL RESOURCES	**286,639**	**310,442**	**317,039**	**317,039**	**0.0%**
REQUIREMENTS					
Materials and Services	260,571	299,904	299,904	299,904	0.0%
Contingency	0	0	17,135	17,135	0.0%
TOTAL REQUIREMENTS	**260,571**	**299,904**	**317,039**	**317,039**	**0.0%**

Veterans Services Program Budget Justification

RESOURCES

Resources received for this program are a combination of state funding through an intergovernmental agreement with the Oregon Department of Veterans' Affairs, and a transfer from the General Fund. Transfers from the General Fund have decreased due to anticipated increases in state funding.

REQUIREMENTS

Materials and Services for this program represent contracted services with Mid-Willamette Valley Community Action Agency to administer the program. Contingency is held for unanticipated expenditures.

Santiam Wildfire Housing Program

- Established in FY 2023-24, this program administers special funding secured from state HB 5006 (2021) for rebuilding residential and commercial properties that were destroyed during the 2020 Labor Day wildfires in the North Santiam Canyon.

Program Summary

Non Departmental Operations — Program: Santiam Wildfire Housing

	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 ADOPTED	+/- %
RESOURCES					
Other Fund Transfers	0	(63,155)	0	0	n.a.
Net Working Capital	13,628,293	12,506,380	9,265,383	6,872,615	-25.8%
TOTAL RESOURCES	**13,628,293**	**12,443,225**	**9,265,383**	**6,872,615**	**-25.8%**
REQUIREMENTS					
Materials and Services	656,418	680,413	1,581,970	1,619,170	2.4%
Administrative Charges	6,157	76,543	0	0	n.a.
Capital Outlay	381,685	0	0	0	n.a.
Transfers Out	77,653	2,420,887	7,683,413	5,253,445	-31.6%
TOTAL REQUIREMENTS	**1,121,913**	**3,177,842**	**9,265,383**	**6,872,615**	**-25.8%**

Santiam Wildfire Housing Program Budget Justification

RESOURCES

Net Working Capital of $6,872,615 includes carry over of two Wildfire Relief funding sources: 1) $5,403,064 of Oregon Housing and Community Services (OHCS) HB 5006 Wildfire Relief funding and 2) $1,469,55 of Oregon Department of Revenue (DOR) Wildfire Property Tax Relief funding.

REQUIREMENTS

Materials and Services of $1,619,170 consist of Wildfire Relief expenditures in the following initiatives:

$149,619 in OHCS HB 5006 Wildfire Relief
$1,469,551 for DOR Wildfire Property Tax Relief

Transfers Out total $5,253,445 and represent carryforward HB 5006 Wildfire Relief funding to support the Mill City Sewer project. The project was originally allocated $10,000,000 as transfers out from this fund; however, only the actual project expenditures are transferred each year. The $5,253,445 in Transfers Out reflects the remaining estimated project balance for FY 2026-27.

IMPACTS Grant Program

- Continued support and development of the Law Enforcement Assisted Diversion (LEAD) program.
- Reestablishment of the Mobile Crisis Intervention teams.
- Development of a Special Judicial Docket to process deflection and diversion cases.
- Establishment of alternative transitional housing and support services for individuals who have entered into deflection or diversion programs.

Program Summary

Non Departmental Operations — Program: IMPACTS Grant

	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 ADOPTED	+/- %
RESOURCES					
Intergovernmental State	659,765	812,946	1,472,710	996,383	-32.3%
Interest	1,177	31,630	15,000	4,999	-66.7%
Other Fund Transfers	0	0	0	4,999	n.a.
Net Working Capital	0	660,942	304,315	42,527	-86.0%
TOTAL RESOURCES	**660,942**	**1,505,518**	**1,792,025**	**1,048,908**	**-41.5%**
REQUIREMENTS					
Transfers Out	0	1,201,204	1,551,780	1,048,908	-32.4%
Contingency	0	0	240,245	0	-100.0%
TOTAL REQUIREMENTS	**0**	**1,201,204**	**1,792,025**	**1,048,908**	**-41.5%**

IMPACTS Grant Program Budget Justification

RESOURCES

The IMPACTS Grant program was established in FY 2023-24 to distribute deflection funding from Oregon House Bill 4002 (2024) to Marion County departments. It is funded through Intergovernmental State Revenue from the Oregon Criminal Justice Commission. Other Fund Transfers increased by $4,999 from the newly established countywide Interest Investment Fund.

The Net Working Capital includes unspent funds from the prior year that are being reinvested into the program.

REQUIREMENTS

Transfers Out of $ 1,043,909 include HB 4002 allocations to the following departments:

District Attorney's Office - $118,826
Sheriff's Office - $752,587
Health and Human Services - $172,496

A Transfers Out of $4,999 is included to transfer unrestricted interest earnings to the county's newly established Interest Investment Fund, with the offsetting transfer in amount noted in Resources resulting in no net budgetary impact to this Program.

MC ERP Project Program

- Supports implementation of a new ERP System: This program oversees the rollout of Marion County's new Enterprise Resource Planning (ERP) system, Oracle Fusion, which will modernize and integrate core functions such as finance, human resources, procurement, and payroll.
- Dedicated funding for system replacement: Includes specific budget allocations to cover software acquisition, consulting services, staff training, and change management efforts associated with ERP implementation

Program Summary

Non Departmental Operations — Program: MC ERP Project

	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 ADOPTED	+/- %
RESOURCES					
General Fund Transfers	0	7,622,225	0	0	n.a.
Other Fund Transfers	0	0	2,200,000	0	-100.0%
Net Working Capital	0	0	6,636,456	3,268,376	-50.8%
TOTAL RESOURCES	**0**	**7,622,225**	**8,836,456**	**3,268,376**	**-63.0%**
REQUIREMENTS					
Materials and Services	0	985,769	1,377,694	598,788	-56.5%
Administrative Charges	0	0	0	247,852	n.a.
Capital Outlay	0	0	4,834,136	2,421,736	-49.9%
Transfers Out	0	0	249,559	0	-100.0%
Contingency	0	0	186,931	0	-100.0%
Reserve for Future Expenditure	0	0	2,188,136	0	-100.0%
TOTAL REQUIREMENTS	**0**	**985,769**	**8,836,456**	**3,268,376**	**-63.0%**

MC ERP Project Program Budget Justification

RESOURCES

Other Fund Transfers decreased because the prior fiscal year included a one-time transfer from the Capital Improvement Projects Fund that covered a portion of the ERP implementation costs. Net Working Capital of $3,268,376 represents the remaining balance of the original $7,622,225 allocated to the project from the General Fund using revenue replacement funding from the American Rescue Plan Act (ARPA).

REQUIREMENTS

Materials and Services of $598,788 fund the first six months (June–December) of FY 2026–27 Oracle Fusion SaaS costs before transitioning to departmental budgets in the second half of the year, as well as other related project expenses. Capital Outlay reflects third-party consulting costs for the Oracle Fusion implementation, including services such as module implementation support, data migration, chart of accounts updates, policy and procedure enhancements, system testing, and change management assistance.

Transfers Out decreased due to prior year one-time allocations to Central Services departments to support ERP implementation costs.

The ERP implementation is expected to be completed in FY 2026-27 and has now been fully allocated to expenditure categories; therefore, Contingency and Reserve for Future Expenditure have been reduced.

Public Safety Radio Program

- Established in FY 2026-27, this new program tracks the resources and associated expenditures for the newly constructed Marion County Public Safety Radio System.
- Collects user fees from internal users, including the Sheriff's Office and Public Works, as well as external public safety service agencies that utilize the radio system.
- Supports system operations, maintenance, and lifecycle replacement, ensuring reliable communication infrastructure for participating agencies.

Program Summary

Non Departmental Operations — Program: Public Safety Radio

	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 ADOPTED	+/- %
RESOURCES					
Charges for Services	0	0	0	206,744	n.a.
TOTAL RESOURCES	**0**	**0**	**0**	**206,744**	**n.a.**
REQUIREMENTS					
Materials and Services	0	0	0	166,692	n.a.
Contingency	0	0	0	40,052	n.a.
TOTAL REQUIREMENTS	**0**	**0**	**0**	**206,744**	**n.a.**

Public Safety Radio Program Budget Justification

RESOURCES

Charges for Services include user fees from the Marion County Sheriff's Office, Public Works Department, and local public safety agencies for access to the new radio system. The system is expected to begin operations in April 2027; therefore, fee revenue is estimated for the final three months of the fiscal year (April through June).

REQUIREMENTS

Materials and Services cover the operational costs of running the radio system for the final three months of the fiscal year, including generator fuel, data connections, radio tower land-lease expenses, and maintenance charges from the Public Works Department.

Contingency is for unforeseen expenditures.

Rainy Day Reserve Program

- This program is located in the Rainy Day Fund established by the Board of Commissioners.
- Provides non-routine funding to meet the needs of the county in the event of natural or manmade disaster, labor disputes, or financial emergencies, and to stabilize increases in PERS contribution rates or otherwise reduce the county's PERS obligations.

Program Summary

Non Departmental Operations — Program: Rainy Day Reserve

	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 ADOPTED	+/- %
RESOURCES					
Interest	56,363	76,674	75,319	83,947	11.5%
Net Working Capital	2,403,039	2,459,402	2,536,076	2,620,023	3.3%
TOTAL RESOURCES	**2,459,402**	**2,536,076**	**2,611,395**	**2,703,970**	**3.5%**
REQUIREMENTS					
Reserve for Future Expenditure	0	0	2,611,395	2,703,970	3.5%
TOTAL REQUIREMENTS	**0**	**0**	**2,611,395**	**2,703,970**	**3.5%**

Rainy Day Reserve Program Budget Justification

RESOURCES

Net Working Capital continues to build slightly as a small amount of interest income is added each year.

REQUIREMENTS

All resources are reserved for future use.

Self Insurance Program

- The Self Insurance Program is an internal service fund that derives its revenues through assessments to departments. The program is maintained to pay the costs of county insurance premiums and self-insured claims, including general liability, auto liability, workers' compensation, medical, dental, life, long-term disability, and unemployment. Reserves are held in the fund to cover future liabilities, contingency, and catastrophic losses.
- The Self Insurance Program is managed using actuarially sound principles. An updated actuarial study was completed in 2025. The study is used for the county's annual comprehensive financial report and as part of the mandatory filing with the Oregon State Insurance Division for the county's certificate of self-insurance.

Program Summary

Non Departmental Operations — Program: Self Insurance

	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 ADOPTED	+/- %
RESOURCES					
Charges for Services	33,202,351	35,976,247	40,367,671	40,949,687	1.4%
Interest	210,500	259,969	417,993	321,674	-23.0%
Other Revenues	0	18,059	0	0	n.a.
Other Fund Transfers	0	61,138	0	321,674	n.a.
Settlements	25,011	36,600	20,000	50,000	150.0%
Net Working Capital	12,889,234	12,448,058	12,911,765	11,251,780	-12.9%
TOTAL RESOURCES	**46,327,096**	**48,800,071**	**53,717,429**	**52,894,815**	**-1.5%**
REQUIREMENTS					
Materials and Services	33,869,868	35,888,306	42,281,553	41,018,759	-3.0%
Administrative Charges	0	0	145,448	247,158	69.9%
Special Payments	0	0	860,000	0	-100.0%
Transfers Out	9,170	0	0	321,674	n.a.
Contingency	0	0	4,565,104	5,457,250	19.5%
Reserve for Future Expenditure	0	0	0	2,378,000	n.a.
Ending Fund Balance	0	0	5,865,324	3,471,974	-40.8%
TOTAL REQUIREMENTS	**33,879,038**	**35,888,306**	**53,717,429**	**52,894,815**	**-1.5%**

Self Insurance Program Budget Justification

RESOURCES

Charges for Services are charges to departments for insurance benefits. Other Fund Transfers increased by $ 321,674 from the newly established countywide Interest Investment Fund. Networking Capital is associated primarily with liability, workers' compensation, and general reserves. Unexpended funds are carried over from year-to-year to provide sufficient resources in the event of large claims outside of normal estimated claims.

REQUIREMENTS

Materials and Services decreased primarily due to lower anticipated claims payouts in the coming year, as well as a reduction in anticipated Employer at Injury Program (EAIP) funded projects. Special Payments decreased compared to FY 2025-26 primarily due to the elimination of one-time expense(a loan to Tax Title Land Sales Program) incurred in FY 2025-26. A Transfers Out of $ 321,674 is included to transfer unrestricted interest earnings to the county's newly established Interest Investment Fund, with the offsetting transfer in amount noted in Resources resulting in no net budgetary impact to this Program. Reserve for Future Expenditure is held for unanticipated expenditures and Ending Fund Balance is held to cover future losses.

Resources by Fund Detail

100 - General Fund	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Taxes						
311100 Property Taxes Current Year	88,667,807	92,567,511	97,824,199	102,032,801	102,032,801	102,032,801
311200 Property Taxes Prior Years	1,703,050	1,956,782	2,104,879	2,082,302	2,082,302	2,082,302
311300 Prop Tx Interest and Penalties	139,104	142,887	202,175	142,887	142,887	142,887
312200 Franchise Fees Cable TV	377,892	412,219	341,021	306,919	306,919	306,919
312201 Franchise Fees Cable PEG	97,891	89,367	77,972	70,175	70,175	70,175
312300 Severance Taxes	8,253	5,875	5,875	4,476	4,476	4,476
Taxes Total	**90,993,998**	**95,174,641**	**100,556,121**	**104,639,560**	**104,639,560**	**104,639,560**
Licenses and Permits						
321000 Marriage Licenses	55,800	61,225	63,582	55,755	55,755	55,755
Licenses and Permits Total	**55,800**	**61,225**	**63,582**	**55,755**	**55,755**	**55,755**
Intergovernmental Federal						
331001 Payment in Lieu of Taxes	108,456	112,978	85,000	112,978	112,978	112,978
331010 Secure Rural Schools Title I	350,961	377,843	330,382	370,286	370,286	370,286
331040 FEMA Disaster Assistance	196	0	866,000	0	0	0
331222 Oregon Housing Community Svcs	6,770	5,768	4,500	4,500	4,500	4,500
Intergovernmental Federal Total	**466,383**	**496,589**	**1,285,882**	**487,764**	**487,764**	**487,764**
Intergovernmental State						
332010 Chapter 530 Forest Rehab	1,714,351	96,886	445,320	764,887	764,887	764,887
332011 OLCC General	2,332,633	1,944,673	1,999,554	1,847,439	1,847,439	1,847,439
332014 Cigarette Tax	163,383	142,775	142,349	124,065	124,065	124,065
332015 Electric Coop Tax	210,912	246,278	246,278	239,779	239,779	239,779
332016 Amusement Devise Tax	113,420	119,423	18,217	80,680	80,680	80,680
332017 Private Rail Car Tax	3,535	7,452	7,452	5,882	5,882	5,882
332019 County Assmt Funding CAFFA	1,054,318	1,020,379	1,057,034	1,097,940	1,097,940	1,097,940
332031 Oregon Department of Justice	0	138,700	0	0	0	0
332990 Other State Revenues	33,061	127,383	44,000	44,000	44,000	44,000
Intergovernmental State Total	**5,625,614**	**3,843,947**	**3,960,204**	**4,204,672**	**4,204,672**	**4,204,672**
Charges for Services						
341042 Marion Cty Justice Court Fees	938,277	1,486,858	1,517,903	1,725,397	1,725,397	1,725,397
341070 Filing Fees	27,708	40,366	34,293	34,037	34,037	34,037
341080 Recording Fees	1,098,256	1,145,595	1,063,548	1,135,583	1,135,583	1,135,583
341090 Passport Application Fees	0	0	30,000	87,500	87,500	87,500
341100 Assessment and Taxation Fees	17,646	20,449	21,436	21,198	21,198	21,198
341170 Witness Fees	0	(130)	157	102	102	102
341400 Tax Collector Fees	81,325	77,460	52,782	71,303	71,303	71,303
341420 Assessor Fees	17,570	87,927	84,338	61,163	61,163	61,163

NON DEPARTMENTAL OPERATIONS

100 - General Fund	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Charges for Services						
341430 Copy Machine Fees	1	2,439	10	10	10	10
341630 Service Charges	0	0	500	914	914	914
341635 Returned Check Fees	500	225	158	407	407	407
341680 Discovery Fees	284,804	489,622	270,000	480,000	480,000	480,000
341720 Appeal Fees	0	3,000	4,167	3,545	3,545	3,545
341840 Work Crew Fees	66,507	74,834	75,600	76,493	76,493	76,493
341940 Declaration Domestic Partners	975	1,225	1,541	303	303	303
341952 Styrofoam Recycling	500	7,097	9,424	6,150	6,150	6,150
341955 Wood and Compost Sales	49,291	50,880	51,599	49,902	49,902	49,902
342200 Property Leases	0	0	3,000	0	0	0
342310 Parking Permits	254,111	255,185	251,361	240,670	240,670	240,670
342311 Vehicle Charging Fees	0	15	0	0	0	0
342910 Public Records Request Charges	1,786	2,499	3,219	4,317	4,317	4,317
344100 Election Reimbursements	340,520	19,649	40,000	250,000	250,000	250,000
344300 Restitution	368	295	973	1,096	1,096	1,096
344999 Other Reimbursements	3,070	4,224	32,594	46,608	46,608	46,608
347501 Comm Svcs to Other Agencies	45,076	46,662	42,904	48,528	48,528	48,528
Charges for Services Total	**3,228,291**	**3,816,376**	**3,591,507**	**4,345,226**	**4,345,226**	**4,345,226**
Interest						
361000 Investment Earnings	3,044,666	3,609,909	2,587,177	1,903,319	1,903,319	1,903,319
365000 Investment Fee	900,583	881,370	779,296	650,000	650,000	650,000
Interest Total	**3,945,249**	**4,491,279**	**3,366,473**	**2,553,319**	**2,553,319**	**2,553,319**
Other Revenues						
371000 Miscellaneous Income	52,313	556,291	49,888	49,888	49,888	49,888
371100 Recoveries from Collections	0	0	0	100	100	100
372000 Over and Short	(3,861)	(488)	500	0	0	0
373100 Special Program Donations	10,713	8,000	0	5,000	5,000	5,000
Other Revenues Total	**59,165**	**563,803**	**50,388**	**54,988**	**54,988**	**54,988**
General Fund Transfers						
381100 Transfer from General Fund	(86,322,965)	(84,656,568)	(106,242,893)	(110,637,456)	(110,637,456)	(110,637,456)
General Fund Transfers Total	**(86,322,965)**	**(84,656,568)**	**(106,242,893)**	**(110,637,456)**	**(110,637,456)**	**(110,637,456)**
Other Fund Transfers						
381104 Transfer from Interest Inv Fund	0	0	0	0	0	1,903,319
381480 Xfr from Capital Impr Projects	0	0	2,000,000	0	0	0
Other Fund Transfers Total	**0**	**0**	**2,000,000**	**0**	**0**	**1,903,319**

NON DEPARTMENTAL OPERATIONS

100 - General Fund	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Net Working Capital						
392000 Net Working Capital Unrestr	26,634,170	29,338,534	28,644,312	23,993,826	23,993,826	23,993,826
Net Working Capital Total	**26,634,170**	**29,338,534**	**28,644,312**	**23,993,826**	**23,993,826**	**23,993,826**
General Fund Total	**44,685,705**	**53,129,827**	**37,275,576**	**29,697,654**	**29,697,654**	**31,600,973**
104 - Interest Investment	**Actual FY 23-24**	**Actual FY 24-25**	**Budget FY 25-26**	**Proposed FY 26-27**	**Approved FY 26-27**	**Adopted FY 26-27**
General Fund Transfers						
381100 Transfer from General Fund	0	0	0	0	0	1,903,319
General Fund Transfers Total	**0**	**0**	**0**	**0**	**0**	**1,903,319**
Other Fund Transfers						
381115 Transfer from Non Dept Grants	0	0	0	0	0	4,999
381120 Xfr from County Clerk Records	0	0	0	0	0	2,200
381125 Transfer from Juvenile Grants	0	0	0	0	0	13,600
381130 Transfer from Public Works	0	0	0	0	0	1,132,800
381135 Xfer from Public Works Grants	0	0	0	0	0	5,000
381170 Transfer from Comm Development	0	0	0	0	0	7,516
381180 Transfer from Comm Corrections	0	0	0	0	0	119,948
381190 Transfer from Health	0	0	0	0	0	1,009,978
381230 Transfer from Dog Services	0	0	0	0	0	3,000
381245 Xfr from Public Safety ESSD	0	0	0	0	0	3,418
381250 Transfer from Sheriff Grants	0	0	0	0	0	528
381255 Xfr from Traffic Safety Team	0	0	0	0	0	37,755
381260 Transfer from Law Library	0	0	0	0	0	34,196
381270 Transfer from County Fair	0	0	0	0	0	31,217
381290 Transfer from Inmate Welfare	0	0	0	0	0	12,303
381305 Xfr from Land Use Planning	0	0	0	0	0	2,220
381310 Transfer from Parks	0	0	0	0	0	2,500
381330 Transfer from Building Insp	0	0	0	0	0	204,000
381455 Xfr from Facility Renovation	0	0	0	0	0	20,000
381480 Xfr from Capital Impr Projects	0	0	0	0	0	250,000
381510 Transfer from Env Services	0	0	0	0	0	500,000
381515 Xfr from Stormwater Management	0	0	0	0	0	30,000
381585 Transfer from Self Insurance	0	0	0	0	0	321,674
Other Fund Transfers Total	**0**	**0**	**0**	**0**	**0**	**3,748,852**
Interest Investment Total	**0**	**0**	**0**	**0**	**0**	**5,652,171**

110 - American Rescue Plan	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Intergovernmental Federal						
331031 US Dept of Treasury	0	0	548,877	548,877	548,877	548,877
331404 County American Rescue Plan	6,240,535	4,813,106	3,778,627	1,063,700	1,063,700	1,063,700
Intergovernmental Federal Total	**6,240,535**	**4,813,106**	**4,327,504**	**1,612,577**	**1,612,577**	**1,612,577**
American Rescue Plan Total	**6,240,535**	**4,813,106**	**4,327,504**	**1,612,577**	**1,612,577**	**1,612,577**
115 - Non Departmental Grants	**Actual FY 23-24**	**Actual FY 24-25**	**Budget FY 25-26**	**Proposed FY 26-27**	**Approved FY 26-27**	**Adopted FY 26-27**
Intergovernmental Federal						
331012 Secure Rural Schools Title III	109,114	0	103,658	109,114	109,114	109,114
Intergovernmental Federal Total	**109,114**	**0**	**103,658**	**109,114**	**109,114**	**109,114**
Intergovernmental State						
332085 Oregon Dept Veterans Affairs	233,336	233,360	233,337	251,602	251,602	251,602
332990 Other State Revenues	659,765	812,946	1,472,710	996,383	996,383	996,383
Intergovernmental State Total	**893,101**	**1,046,306**	**1,706,047**	**1,247,985**	**1,247,985**	**1,247,985**
Interest						
361000 Investment Earnings	11,554	41,529	134,749	6,999	6,999	6,999
Interest Total	**11,554**	**41,529**	**134,749**	**6,999**	**6,999**	**6,999**
General Fund Transfers						
381100 Transfer from General Fund	50,363	7,672,140	71,164	48,302	48,302	48,302
General Fund Transfers Total	**50,363**	**7,672,140**	**71,164**	**48,302**	**48,302**	**48,302**
Other Fund Transfers						
381104 Transfer from Interest Inv Fund	0	0	0	0	0	4,999
381480 Xfr from Capital Impr Projects	0	0	2,200,000	0	0	0
Other Fund Transfers Total	**0**	**0**	**2,200,000**	**0**	**0**	**4,999**
Net Working Capital						
391000 Net Working Cap Restr Other	14,086,857	13,526,769	9,688,959	10,463,020	10,463,020	10,463,020
392000 Net Working Capital Unrestr	0	0	6,678,731	0	0	0
Net Working Capital Total	**14,086,857**	**13,526,769**	**16,367,690**	**10,463,020**	**10,463,020**	**10,463,020**
Non Departmental Grants Total	**15,150,988**	**22,286,744**	**20,583,308**	**11,875,420**	**11,875,420**	**11,880,419**
116 - Public Safety Radio	**Actual FY 23-24**	**Actual FY 24-25**	**Budget FY 25-26**	**Proposed FY 26-27**	**Approved FY 26-27**	**Adopted FY 26-27**
Charges for Services						
347002 PW Services to Cities	0	0	0	22,770	22,770	22,770
347004 PW Services to Other Agencies	0	0	0	64,304	64,304	64,304
347005 PW Services to County Depts	0	0	0	119,670	119,670	119,670
Charges for Services Total	**0**	**0**	**0**	**206,744**	**206,744**	**206,744**
Public Safety Radio Total	**0**	**0**	**0**	**206,744**	**206,744**	**206,744**

155 - Tax Title Land Sales	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Charges for Services						
342910 Public Records Request Charges	0	120	0	0	0	0
345200 Foreclosed Property Sales	74,007	4,100	300,000	400,000	400,000	400,000
Charges for Services Total	**74,007**	**4,220**	**300,000**	**400,000**	**400,000**	**400,000**
Interest						
361000 Investment Earnings	22,843	39,078	15,000	5,000	5,000	5,000
364900 Loan Repayment Interest	87,853	69,120	43,705	40,000	40,000	40,000
Interest Total	**110,697**	**108,197**	**58,705**	**45,000**	**45,000**	**45,000**
Other Revenues						
374900 Loan Repayment Principal	252,175	459,280	92,924	130,000	130,000	130,000
Other Revenues Total	**252,175**	**459,280**	**92,924**	**130,000**	**130,000**	**130,000**
Financing Proceeds						
383400 Interfund Loan Proceeds	0	0	860,000	0	0	0
Financing Proceeds Total	**0**	**0**	**860,000**	**0**	**0**	**0**
Net Working Capital						
392000 Net Working Capital Unrestr	820,862	1,105,200	1,514,977	1,658,511	1,658,511	1,658,511
Net Working Capital Total	**820,862**	**1,105,200**	**1,514,977**	**1,658,511**	**1,658,511**	**1,658,511**
Tax Title Land Sales Total	**1,257,741**	**1,676,897**	**2,826,606**	**2,233,511**	**2,233,511**	**2,233,511**
185 - Criminal Justice Assessment	**Actual FY 23-24**	**Actual FY 24-25**	**Budget FY 25-26**	**Proposed FY 26-27**	**Approved FY 26-27**	**Adopted FY 26-27**
Intergovernmental State						
332990 Other State Revenues	23,150	42,900	0	0	0	0
Intergovernmental State Total	**23,150**	**42,900**	**0**	**0**	**0**	**0**
Fines and Forfeitures						
353100 County Assessments	656,073	705,369	699,455	728,100	728,100	728,100
353200 Court Security	312,285	345,080	319,241	310,131	310,131	310,131
Fines and Forfeitures Total	**968,357**	**1,050,448**	**1,018,696**	**1,038,231**	**1,038,231**	**1,038,231**
Interest						
361000 Investment Earnings	13,412	16,971	16,651	13,269	13,269	13,269
Interest Total	**13,412**	**16,971**	**16,651**	**13,269**	**13,269**	**13,269**
Net Working Capital						
392000 Net Working Capital Unrestr	604,263	505,535	515,187	394,672	394,672	394,672
Net Working Capital Total	**604,263**	**505,535**	**515,187**	**394,672**	**394,672**	**394,672**
Criminal Justice Assessment Total	**1,609,182**	**1,615,854**	**1,550,534**	**1,446,172**	**1,446,172**	**1,446,172**
210 - County Schools	**Actual FY 23-24**	**Actual FY 24-25**	**Budget FY 25-26**	**Proposed FY 26-27**	**Approved FY 26-27**	**Adopted FY 26-27**
Intergovernmental Federal						
331010 Secure Rural Schools Title I	243,497	59,340	215,608	204,828	204,828	204,828
Intergovernmental Federal Total	**243,497**	**59,340**	**215,608**	**204,828**	**204,828**	**204,828**
Intergovernmental State						
332010 Chapter 530 Forest Rehab	160,232	65,837	168,658	525,860	525,860	525,860

210 - County Schools	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Intergovernmental State						
332015 Electric Coop Tax	105,298	122,954	126,643	124,857	124,857	124,857
332017 Private Rail Car Tax	2,123	4,453	4,632	3,936	3,936	3,936
Intergovernmental State Total	**267,653**	**193,244**	**299,933**	**654,653**	**654,653**	**654,653**
Interest						
361000 Investment Earnings	6,209	9,465	9,786	3,617	3,617	3,617
Interest Total	**6,209**	**9,465**	**9,786**	**3,617**	**3,617**	**3,617**
Net Working Capital						
392000 Net Working Capital Unrestr	261,361	396,752	61,498	203,992	203,992	203,992
Net Working Capital Total	**261,361**	**396,752**	**61,498**	**203,992**	**203,992**	**203,992**
County Schools Total	**778,721**	**658,801**	**586,825**	**1,067,090**	**1,067,090**	**1,067,090**
381 - Rainy Day	**Actual FY 23-24**	**Actual FY 24-25**	**Budget FY 25-26**	**Proposed FY 26-27**	**Approved FY 26-27**	**Adopted FY 26-27**
Interest						
361000 Investment Earnings	56,363	76,674	75,319	83,947	83,947	83,947
Interest Total	**56,363**	**76,674**	**75,319**	**83,947**	**83,947**	**83,947**
Net Working Capital						
392000 Net Working Capital Unrestr	2,403,039	2,459,402	2,536,076	2,620,023	2,620,023	2,620,023
Net Working Capital Total	**2,403,039**	**2,459,402**	**2,536,076**	**2,620,023**	**2,620,023**	**2,620,023**
Rainy Day Total	**2,459,402**	**2,536,076**	**2,611,395**	**2,703,970**	**2,703,970**	**2,703,970**
410 - Debt Service	**Actual FY 23-24**	**Actual FY 24-25**	**Budget FY 25-26**	**Proposed FY 26-27**	**Approved FY 26-27**	**Adopted FY 26-27**
Admin Cost Recovery						
412100 PERS Debt Service Assessments	5,412,292	7,178,348	6,198,107	6,752,371	6,752,371	6,752,371
Admin Cost Recovery Total	**5,412,292**	**7,178,348**	**6,198,107**	**6,752,371**	**6,752,371**	**6,752,371**
Interest						
361000 Investment Earnings	107,147	167,052	107,100	167,100	167,100	167,100
Interest Total	**107,147**	**167,052**	**107,100**	**167,100**	**167,100**	**167,100**
General Fund Transfers						
381100 Transfer from General Fund	2,615,933	3,335,380	3,335,398	3,335,366	3,335,366	3,335,366
General Fund Transfers Total	**2,615,933**	**3,335,380**	**3,335,398**	**3,335,366**	**3,335,366**	**3,335,366**
Other Fund Transfers						
381180 Transfer from Comm Corrections	129,078	129,078	129,078	129,078	129,078	129,078
381190 Transfer from Health	1,200,280	1,404,791	1,404,797	1,404,797	1,404,797	1,404,797
381330 Transfer from Building Insp	0	0	0	751,000	751,000	751,000
Other Fund Transfers Total	**1,329,359**	**1,533,869**	**1,533,875**	**2,284,875**	**2,284,875**	**2,284,875**
Net Working Capital						
392000 Net Working Capital Unrestr	4,717,087	4,546,925	5,953,114	6,502,239	6,502,239	6,502,239
Net Working Capital Total	**4,717,087**	**4,546,925**	**5,953,114**	**6,502,239**	**6,502,239**	**6,502,239**
Debt Service Total	**14,181,817**	**16,761,574**	**17,127,594**	**19,041,951**	**19,041,951**	**19,041,951**

580 - Central Services	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Intergovernmental Federal						
331404 County American Rescue Plan	315,367	0	0	0	0	0
Intergovernmental Federal Total	**315,367**	**0**	**0**	**0**	**0**	**0**
Admin Cost Recovery						
411800 MCBEE Allocation	1,723,643	1,977,468	2,675,000	2,772,830	2,772,830	2,772,830
Admin Cost Recovery Total	**1,723,643**	**1,977,468**	**2,675,000**	**2,772,830**	**2,772,830**	**2,772,830**
Other Fund Transfers						
381115 Transfer from Non Dept Grants	0	0	60,000	0	0	0
381480 Xfr from Capital Impr Projects	0	0	528,692	0	0	0
Other Fund Transfers Total	**0**	**0**	**588,692**	**0**	**0**	**0**
Central Services Total	**2,039,010**	**1,977,468**	**3,263,692**	**2,772,830**	**2,772,830**	**2,772,830**

585 - Self Insurance	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Charges for Services						
344800 EAIP Reimbursement	40,549	178,224	111,489	50,000	50,000	50,000
346200 Risk Deductible	28,427	44,039	0	0	0	0
348100 Liability Insurance	1,819,955	2,552,568	2,856,778	3,024,661	3,024,661	3,024,661
348200 Workers Comp Insurance	1,166,017	1,178,298	1,253,300	1,343,991	1,343,991	1,343,991
348300 Medical Insurance	26,964,963	28,724,743	32,141,560	32,529,071	32,529,071	32,529,071
348310 Dental Insurance	2,093,549	2,142,282	2,713,581	2,732,024	2,732,024	2,732,024
348320 Health Savings Accounts	276,124	285,801	253,194	274,770	274,770	274,770
348400 Group Term Life Insurance	197,662	212,989	243,568	199,123	199,123	199,123
348500 Long Term Disability Insurance	384,847	406,927	507,347	510,111	510,111	510,111
348600 Unemployment Insurance	176,575	188,535	209,673	210,783	210,783	210,783
348800 Employee Assistance Program	53,683	61,841	77,181	75,153	75,153	75,153
Charges for Services Total	**33,202,351**	**35,976,247**	**40,367,671**	**40,949,687**	**40,949,687**	**40,949,687**
Interest						
361000 Investment Earnings	210,500	259,969	417,993	321,674	321,674	321,674
Interest Total	**210,500**	**259,969**	**417,993**	**321,674**	**321,674**	**321,674**
Other Revenues						
371000 Miscellaneous Income	0	18,059	0	0	0	0
Other Revenues Total	**0**	**18,059**	**0**	**0**	**0**	**0**
Other Fund Transfers						
381104 Transfer from Interest Inv Fund	0	0	0	0	0	321,674
381480 Xfr from Capital Impr Projects	0	61,138	0	0	0	0
Other Fund Transfers Total	**0**	**61,138**	**0**	**0**	**0**	**321,674**

585 - Self Insurance	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Settlements						
382100 Settlements	25,011	36,600	20,000	50,000	50,000	50,000
Settlements Total	**25,011**	**36,600**	**20,000**	**50,000**	**50,000**	**50,000**
Net Working Capital						
391000 Net Working Cap Restr Other	1,674,931	1,586,000	2,378,000	2,378,000	2,378,000	2,378,000
392000 Net Working Capital Unrestr	11,214,303	10,862,058	10,533,765	8,873,780	8,873,780	8,873,780
Net Working Capital Total	**12,889,234**	**12,448,058**	**12,911,765**	**11,251,780**	**11,251,780**	**11,251,780**
Self Insurance Total	**46,327,096**	**48,800,071**	**53,717,429**	**52,573,141**	**52,573,141**	**52,894,815**
Non Departmental Operations Grand Total	134,730,198	154,256,418	143,870,463	125,231,060	125,231,060	133,113,223

Requirements by Fund Detail

100 - General Fund	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Materials and Services						
Communications						
523040 Data Connections	925	155,198	0	0	0	0
Communications Total	925	155,198	0	0	0	0
Utilities						
524010 Electricity	188,338	210,425	212,921	219,553	219,553	219,553
524020 City Operations and St Lights	951	1,034	1,017	1,070	1,070	1,070
524040 Natural Gas	10,925	14,100	12,507	13,969	13,969	13,969
524050 Water	8,395	8,923	8,574	8,873	8,873	8,873
524070 Sewer	16,620	16,856	16,454	16,988	16,988	16,988
524090 Garbage Disposal and Recycling	13,110	13,801	13,574	14,213	14,213	14,213
Utilities Total	238,340	265,138	265,047	274,666	274,666	274,666
Contracted Services						
525415 Cable Access Services	219,292	226,612	188,000	188,000	188,000	188,000
525450 Subscription Services	8,709	5,875	0	0	0	0
525460 Software Subscriptions	0	0	16,000	16,000	16,000	16,000
525510 Legal Services	374,495	391,280	350,000	350,000	350,000	350,000
525555 Security Services	12,564	81,727	100,000	100,000	100,000	100,000
525630 Insurance Admin Services	0	0	10,000	10,000	10,000	10,000
525715 Advertising	0	2,500	0	0	0	0
525999 Other Contracted Services	447,253	485,200	4,480,749	4,928,255	4,928,255	4,928,255
Contracted Services Total	1,062,313	1,193,194	5,144,749	5,592,255	5,592,255	5,592,255
Repairs and Maintenance						
526021 Computer Software Maintenance	210	0	0	0	0	0
526030 Building Maintenance	0	1,439	0	0	0	0
Repairs and Maintenance Total	210	1,439	0	0	0	0
Rentals						
527240 Condo Assn Assessments	14,403	22,944	37,722	18,121	18,121	18,121
527300 Equipment Rental	0	75,758	44,000	0	0	0
Rentals Total	14,403	98,702	81,722	18,121	18,121	18,121
Miscellaneous						
529130 Meals	10,186	0	0	0	0	0
529210 Meetings	895	0	0	0	0	0
529220 Conferences	0	470	25,000	25,000	25,000	25,000
529230 Training	0	0	0	50,000	50,000	50,000
529300 Dues and Memberships	197,920	168,453	383,290	383,290	383,290	383,290
529540 Predatory Animals	79,178	82,135	81,146	81,146	81,146	81,146
529550 Water Master	0	0	8,700	8,700	8,700	8,700
529590 Special Programs Other	8,618	1,882	0	0	0	0
529910 Awards and Recognition	5,346	3,100	27,238	27,238	27,238	27,238

NON DEPARTMENTAL OPERATIONS

100 - General Fund	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Materials and Services						
529998 Retroactive PERS Adjustments	1,499	(13,252)	30,000	30,000	30,000	30,000
529999 Miscellaneous Expense	0	0	2,000	0	0	0
Miscellaneous Total	303,642	242,787	557,374	605,374	605,374	605,374
Materials and Services Total	**1,619,832**	**1,956,458**	**6,048,892**	**6,490,416**	**6,490,416**	**6,490,416**
Administrative Charges						
611100 County Admin Allocation	0	0	0	10,229	10,229	10,229
611200 BS Admin Allocation	0	0	0	5,027	5,027	5,027
611210 Facilities Mgt Allocation	510,113	444,284	533,495	542,428	542,428	542,428
611220 Custodial Allocation	364,212	346,156	421,626	445,196	445,196	445,196
611230 Courier Allocation	0	0	0	102	102	102
611240 Grounds Maintenance Allocation	0	29,960	35,217	36,404	36,404	36,404
611250 Risk Management Allocation	0	0	0	317	317	317
611260 Human Resources Allocation	0	0	0	3,435	3,435	3,435
611300 Legal Services Allocation	0	0	0	19,174	19,174	19,174
611400 Information Tech Allocation	0	0	0	12,849	12,849	12,849
611410 FIMS Allocation	0	0	0	30,979	30,979	30,979
611420 Telecommunications Allocation	0	0	0	1,838	1,838	1,838
611600 Finance Allocation	0	0	0	25,274	25,274	25,274
611800 MCBEE Allocation	0	0	0	11,286	11,286	11,286
614100 Liability Insurance Allocation	0	0	0	2,030	2,030	2,030
Administrative Charges Total	**874,325**	**820,400**	**990,338**	**1,146,568**	**1,146,568**	**1,146,568**
Transfers Out						
561104 Transfer to Interest Inv Fund	0	0	0	0	0	1,903,319
561115 Transfer to Non Dept Grants	50,363	7,672,140	71,164	48,302	48,302	48,302
561120 Transfer to Clerk Records	0	104,817	57,433	70,042	70,042	70,042
561130 Transfer to Public Works	388,394	296,925	371,727	296,414	296,414	296,414
561135 Transfer to PW Grants	0	2,000,000	0	0	0	0
561160 Xfer to Community Svcs Grants	2,000	47,506	0	0	0	0
561170 Transfer to Comm Development	0	0	0	0	0	0
561180 Transfer to Comm Corrections	0	0	2,000	2,000	2,000	2,000
561190 Transfer to Health	3,337,070	3,581,794	4,032,064	4,149,825	4,149,825	4,149,825
561220 Transfer to Child Support	518,189	418,386	557,437	492,845	492,845	492,845
561230 Transfer to Dog Services	1,317,238	1,459,651	1,791,823	1,873,931	1,873,931	1,873,931
561270 Transfer to County Fair	70,000	0	0	0	0	0
561300 Transfer to DA Grants	130,994	167,827	165,800	178,303	178,303	178,303
561305 Transfer to Land Use Planning	220,360	378,727	588,423	673,489	673,489	673,489
561310 Transfer to Parks	286,392	452,344	346,861	361,078	361,078	361,078

NON DEPARTMENTAL OPERATIONS

100 - General Fund	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Transfers Out						
561320 Transfer to Surveyor	140,342	140,340	140,342	140,342	140,342	140,342
561410 Transfer to Debt Service	2,615,933	3,335,380	3,335,398	3,335,366	3,335,366	3,335,366
561480 Xfer to Capital Impr Projects	2,460,664	234,498	954,060	307,655	307,655	307,655
561580 Transfer to Central Services	1,272,285	1,246,650	1,630,764	2,216,123	2,216,123	2,216,123
561595 Transfer to Fleet Management	42,789	171,670	189,749	12,420	12,420	12,420
Transfers Out Total	**12,853,013**	**21,708,657**	**14,235,045**	**14,158,135**	**14,158,135**	**16,061,454**
Contingency						
571010 Contingency	0	0	4,328,855	1,552,268	1,552,268	1,552,268
Contingency Total	**0**	**0**	**4,328,855**	**1,552,268**	**1,552,268**	**1,552,268**
Ending Fund Balance						
573010 Unapprop Ending Fund Balance	0	0	11,672,446	6,350,267	6,350,267	6,350,267
Ending Fund Balance Total	**0**	**0**	**11,672,446**	**6,350,267**	**6,350,267**	**6,350,267**
General Fund Total	**15,347,170**	**24,485,515**	**37,275,576**	**29,697,654**	**29,697,654**	**31,600,973**

104 - Interest Investment	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Transfers Out						
561100 Transfer to General Fund	0	0	0	0	0	1,903,319
561115 Transfer to Non Dept Grants	0	0	0	0	0	4,999
561120 Transfer to Clerk Records	0	0	0	0	0	2,200
561125 Transfer to Juvenile Grants	0	0	0	0	0	13,600
561130 Transfer to Public Works	0	0	0	0	0	1,132,800
561135 Transfer to PW Grants	0	0	0	0	0	5,000
561170 Transfer to Comm Development	0	0	0	0	0	7,516
561180 Transfer to Comm Corrections	0	0	0	0	0	119,948
561190 Transfer to Health	0	0	0	0	0	1,009,978
561230 Transfer to Dog Services	0	0	0	0	0	3,000
561245 Transfer to Enhanced Public Safety	0	0	0	0	0	3,418
561250 Transfer to Sheriff Grants	0	0	0	0	0	528
561255 Transfer to Traffic Safety Team	0	0	0	0	0	37,755
561260 Transfer to Law Library	0	0	0	0	0	34,196
561270 Transfer to County Fair	0	0	0	0	0	31,217
561290 Transfer to Inmate Welfare	0	0	0	0	0	12,303
561305 Transfer to Land Use Planning	0	0	0	0	0	2,220
561310 Transfer to Parks	0	0	0	0	0	2,500
561330 Transfer to Building Insp	0	0	0	0	0	204,000
561455 Xfer to Facility Renovation	0	0	0	0	0	20,000

104 - Interest Investment	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Transfers Out						
561480 Xfer to Capital Impr Projects	0	0	0	0	0	250,000
561510 Transfer to Environmental Svcs	0	0	0	0	0	500,000
561515 Transfer to Stormwater Mgt	0	0	0	0	0	30,000
561585 Transfer to Self Insurance	0	0	0	0	0	321,674
Transfers Out Total	**0**	**0**	**0**	**0**	**0**	**5,652,171**
Interest Investment Total	**0**	**0**	**0**	**0**	**0**	**5,652,171**
110 - American Rescue Plan	**Actual FY 23-24**	**Actual FY 24-25**	**Budget FY 25-26**	**Proposed FY 26-27**	**Approved FY 26-27**	**Adopted FY 26-27**
Materials and Services						
Contracted Services						
525952 Distributions to Subrecipients	4,785,653	4,276,718	3,218,627	1,033,000	1,033,000	1,033,000
525999 Other Contracted Services	473,142	526,858	803,386	548,877	548,877	548,877
Contracted Services Total	5,258,795	4,803,576	4,022,013	1,581,877	1,581,877	1,581,877
Repairs and Maintenance						
526021 Computer Software Maintenance	822,563	0	0	0	0	0
Repairs and Maintenance Total	822,563	0	0	0	0	0
Materials and Services Total	**6,081,358**	**4,803,576**	**4,022,013**	**1,581,877**	**1,581,877**	**1,581,877**
Administrative Charges						
611100 County Admin Allocation	15,918	1,928	49,847	4,722	4,722	4,722
611200 BS Admin Allocation	0	1,133	25,497	2,733	2,733	2,733
611300 Legal Services Allocation	31,835	0	0	0	0	0
611400 Information Tech Allocation	55,712	0	0	0	0	0
611410 FIMS Allocation	0	3,463	160,093	16,849	16,849	16,849
611600 Finance Allocation	55,712	2,828	67,421	6,156	6,156	6,156
611800 MCBEE Allocation	0	178	2,633	240	240	240
Administrative Charges Total	**159,177**	**9,530**	**305,491**	**30,700**	**30,700**	**30,700**
American Rescue Plan Total	**6,240,535**	**4,813,106**	**4,327,504**	**1,612,577**	**1,612,577**	**1,612,577**
115 - Non Departmental Grants	**Actual FY 23-24**	**Actual FY 24-25**	**Budget FY 25-26**	**Proposed FY 26-27**	**Approved FY 26-27**	**Adopted FY 26-27**
Materials and Services						
Supplies						
521010 Office Supplies	0	0	0	3,513	3,513	3,513
Supplies Total	0	0	0	3,513	3,513	3,513
Communications						
523020 Phone and Communication Svcs	640	0	0	0	0	0
523060 Cellular Phones	0	0	0	383	383	383
Communications Total	640	0	0	383	383	383

NON DEPARTMENTAL OPERATIONS

115 - Non Departmental Grants	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Materials and Services						
Contracted Services						
525110 Consulting Services	0	978,055	208,179	0	0	0
525255 Veterans Services	260,571	299,904	299,904	299,904	299,904	299,904
525460 Software Subscriptions	0	0	801,494	271,743	271,743	271,743
525710 Printing Services	0	0	0	120	120	120
525953 Grant Distributions	655,543	680,413	9,526	0	0	0
525999 Other Contracted Services	875	0	1,949,991	1,939,170	1,939,170	1,939,170
Contracted Services Total	916,989	1,958,372	3,269,094	2,510,937	2,510,937	2,510,937
Repairs and Maintenance						
526021 Computer Software Maintenance	11,120	0	9,118	0	0	0
Repairs and Maintenance Total	11,120	0	9,118	0	0	0
Rentals						
527130 Parking	0	493	0	42	42	42
Rentals Total	0	493	0	42	42	42
Miscellaneous						
529130 Meals	0	1,450	0	0	0	0
529210 Meetings	0	5,771	0	2,286	2,286	2,286
529910 Awards and Recognition	0	0	0	701	701	701
Miscellaneous Total	0	7,221	0	2,987	2,987	2,987
Materials and Services Total	**928,749**	**1,966,086**	**3,278,212**	**2,517,862**	**2,517,862**	**2,517,862**
Administrative Charges						
611100 County Admin Allocation	1,303	15,105	26,952	38,124	38,124	38,124
611200 BS Admin Allocation	0	10,013	13,786	22,070	22,070	22,070
611250 Risk Management Allocation	0	85	0	0	0	0
611410 FIMS Allocation	2,405	27,694	86,562	136,021	136,021	136,021
611600 Finance Allocation	2,417	22,938	36,455	49,702	49,702	49,702
611800 MCBEE Allocation	32	0	1,424	1,935	1,935	1,935
614100 Liability Insurance Allocation	0	504	0	0	0	0
614200 WC Insurance Allocation	0	204	0	0	0	0
Administrative Charges Total	**6,157**	**76,543**	**165,179**	**247,852**	**247,852**	**247,852**
Capital Outlay						
531700 Computer Software Capital	0	0	4,834,136	2,421,736	2,421,736	2,421,736
535200 Purchased Land	381,685	0	0	0	0	0
Capital Outlay Total	**381,685**	**0**	**4,834,136**	**2,421,736**	**2,421,736**	**2,421,736**
Transfers Out						
561104 Transfer to Interest Inv Fund	0	0	0	0	0	4,999
561130 Transfer to Public Works	0	0	39,000	0	0	0
561135 Transfer to PW Grants	0	2,355,587	7,644,413	5,253,445	5,253,445	5,253,445
561190 Transfer to Health	0	0	120,283	118,826	118,826	118,826
561250 Transfer to Sheriff Grants	229,976	551,487	1,270,200	1,126,068	1,126,068	1,126,068
561300 Transfer to DA Grants	0	207,356	349,879	172,496	172,496	172,496

115 - Non Departmental Grants	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Transfers Out						
561455 Xfer to Facility Renovation	0	696,696	0	0	0	0
561580 Transfer to Central Services	77,653	65,299	249,559	0	0	0
Transfers Out Total	**307,628**	**3,876,426**	**9,673,334**	**6,670,835**	**6,670,835**	**6,675,834**
Contingency						
571010 Contingency	0	0	444,311	17,135	17,135	17,135
Contingency Total	**0**	**0**	**444,311**	**17,135**	**17,135**	**17,135**
Reserve for Future Expenditure						
572010 Reserve for Future Expenditure	0	0	2,188,136	0	0	0
Reserve for Future Expenditure Total	**0**	**0**	**2,188,136**	**0**	**0**	**0**
Non Departmental Grants Total	**1,624,219**	**5,919,054**	**20,583,308**	**11,875,420**	**11,875,420**	**11,880,419**
116 - Public Safety Radio	**Actual FY 23-24**	**Actual FY 24-25**	**Budget FY 25-26**	**Proposed FY 26-27**	**Approved FY 26-27**	**Adopted FY 26-27**
Materials and Services						
Supplies						
521030 Field Supplies	0	0	0	5,000	5,000	5,000
521220 Diesel	0	0	0	1,000	1,000	1,000
Supplies Total	0	0	0	6,000	6,000	6,000
Communications						
523040 Data Connections	0	0	0	840	840	840
Communications Total	0	0	0	840	840	840
Utilities						
524010 Electricity	0	0	0	8,500	8,500	8,500
Utilities Total	0	0	0	8,500	8,500	8,500
Repairs and Maintenance						
526014 Radio Maintenance	0	0	0	50,000	50,000	50,000
Repairs and Maintenance Total	0	0	0	50,000	50,000	50,000
Rentals						
527400 Land Lease Private	0	0	0	101,352	101,352	101,352
Rentals Total	0	0	0	101,352	101,352	101,352
Materials and Services Total	**0**	**0**	**0**	**166,692**	**166,692**	**166,692**
Contingency						
571010 Contingency	0	0	0	40,052	40,052	40,052
Contingency Total	**0**	**0**	**0**	**40,052**	**40,052**	**40,052**
Public Safety Radio Total	**0**	**0**	**0**	**206,744**	**206,744**	**206,744**
155 - Tax Title Land Sales	**Actual FY 23-24**	**Actual FY 24-25**	**Budget FY 25-26**	**Proposed FY 26-27**	**Approved FY 26-27**	**Adopted FY 26-27**
Materials and Services						
Supplies						
521010 Office Supplies	22	24	250	250	250	250

155 - Tax Title Land Sales	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Materials and Services						
521030 Field Supplies	0	0	500	500	500	500
Supplies Total	22	24	750	750	750	750
Materials						
522060 Sign Materials	0	0	1,000	1,000	1,000	1,000
522150 Small Office Equipment	996	0	250	250	250	250
522160 Small Departmental Equipment	0	0	200	200	200	200
522170 Computers Non Capital	0	0	500	500	500	500
Materials Total	996	0	1,950	1,950	1,950	1,950
Communications						
523050 Postage	0	0	200	200	200	200
523060 Cellular Phones	495	515	500	500	500	500
523090 Long Distance Charges	0	0	50	50	50	50
Communications Total	495	515	750	750	750	750
Utilities						
524010 Electricity	0	0	150	150	150	150
524050 Water	0	0	500	500	500	500
524090 Garbage Disposal and Recycling	0	0	1,250	1,250	1,250	1,250
Utilities Total	0	0	1,900	1,900	1,900	1,900
Contracted Services						
525360 Public Works Services	167	0	6,000	20,000	20,000	20,000
525449 Microsoft 365	0	484	830	830	830	830
525710 Printing Services	0	0	135	135	135	135
525715 Advertising	0	0	0	5,000	5,000	5,000
525735 Mail Services	0	0	1,000	1,000	1,000	1,000
525880 Property Cleanup Services	0	0	0	10,000	10,000	10,000
525999 Other Contracted Services	9,930	2,955	0	50,000	50,000	50,000
Contracted Services Total	10,097	3,439	7,965	86,965	86,965	86,965
Repairs and Maintenance						
526030 Building Maintenance	0	0	2,000	3,000	3,000	3,000
526050 Grounds Maintenance	0	0	1,500	1,500	1,500	1,500
Repairs and Maintenance Total	0	0	3,500	4,500	4,500	4,500
Rentals						
527120 Motor Pool Mileage	366	132	500	500	500	500
527300 Equipment Rental	0	0	500	500	500	500
Rentals Total	366	132	1,000	1,000	1,000	1,000
Insurance						
528410 Liability Claims	0	0	2,160,156	0	0	0
Insurance Total	0	0	2,160,156	0	0	0

155 - Tax Title Land Sales	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Materials and Services						
Miscellaneous						
529110 Mileage Reimbursement	284	233	300	300	300	300
529130 Meals	0	0	150	150	150	150
529140 Lodging	290	363	500	500	500	500
529220 Conferences	450	495	500	500	500	500
529300 Dues and Memberships	0	50	100	100	100	100
529880 Recording Charges	106	268	500	500	500	500
529920 Auctions	0	0	0	3,000	3,000	3,000
529990 Taxes and Penalties	0	0	0	10,000	10,000	10,000
529999 Miscellaneous Expense	1,106	14,350	0	7,000	7,000	7,000
Miscellaneous Total	2,237	15,759	2,050	22,050	22,050	22,050
Materials and Services Total	**14,212**	**19,869**	**2,180,021**	**119,865**	**119,865**	**119,865**
Administrative Charges						
611100 County Admin Allocation	1,158	1,556	1,900	1,922	1,922	1,922
611200 BS Admin Allocation	0	437	391	408	408	408
611230 Courier Allocation	80	72	76	81	81	81
611260 Human Resources Allocation	1,925	2,204	2,626	2,706	2,706	2,706
611300 Legal Services Allocation	15,705	15,562	25,020	34,771	34,771	34,771
611400 Information Tech Allocation	4,089	3,507	3,916	2,676	2,676	2,676
611410 FIMS Allocation	850	1,207	2,454	2,514	2,514	2,514
611420 Telecommunications Allocation	133	124	113	134	134	134
611430 Technology Solution Allocation	0	2,384	0	0	0	0
611600 Finance Allocation	1,323	1,000	1,549	1,486	1,486	1,486
611800 MCBEE Allocation	1,192	1,187	1,840	1,638	1,638	1,638
612100 IT Equipment Use Charges	249	660	0	0	0	0
Administrative Charges Total	**26,704**	**29,900**	**39,885**	**48,336**	**48,336**	**48,336**
Capital Outlay						
534150 Building Acquisitions	0	0	50,352	0	0	0
534600 Site Improvements	0	12,156	16,000	25,000	25,000	25,000
535200 Purchased Land	0	0	150,000	0	0	0
Capital Outlay Total	**0**	**12,156**	**216,352**	**25,000**	**25,000**	**25,000**
Special Payments						
551300 Distributions to Tax Districts	0	0	0	1,432,109	1,432,109	1,432,109
Special Payments Total	**0**	**0**	**0**	**1,432,109**	**1,432,109**	**1,432,109**
Transfers Out						
561580 Transfer to Central Services	111,625	99,996	100,000	120,000	120,000	120,000
Transfers Out Total	**111,625**	**99,996**	**100,000**	**120,000**	**120,000**	**120,000**
Contingency						
571010 Contingency	0	0	170	200,000	200,000	200,000
Contingency Total	**0**	**0**	**170**	**200,000**	**200,000**	**200,000**

155 - Tax Title Land Sales	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Reserve for Future Expenditure						
572010 Reserve for Future Expenditure	0	0	0	288,201	288,201	288,201
Reserve for Future Expenditure Total	**0**	**0**	**0**	**288,201**	**288,201**	**288,201**
Ending Fund Balance						
573010 Unapprop Ending Fund Balance	0	0	290,178	0	0	0
Ending Fund Balance Total	**0**	**0**	**290,178**	**0**	**0**	**0**
Tax Title Land Sales Total	**152,541**	**161,921**	**2,826,606**	**2,233,511**	**2,233,511**	**2,233,511**
185 - Criminal Justice Assessment	**Actual FY 23-24**	**Actual FY 24-25**	**Budget FY 25-26**	**Proposed FY 26-27**	**Approved FY 26-27**	**Adopted FY 26-27**
Materials and Services						
Communications						
523090 Long Distance Charges	6	3	20	20	20	20
Communications Total	6	3	20	20	20	20
Contracted Services						
525555 Security Services	364,432	391,970	412,963	428,799	428,799	428,799
Contracted Services Total	364,432	391,970	412,963	428,799	428,799	428,799
Repairs and Maintenance						
526011 Dept Equipment Maintenance	2,801	1,734	7,500	7,500	7,500	7,500
526030 Building Maintenance	0	0	1,000	1,000	1,000	1,000
Repairs and Maintenance Total	2,801	1,734	8,500	8,500	8,500	8,500
Materials and Services Total	**367,240**	**393,706**	**421,483**	**437,319**	**437,319**	**437,319**
Administrative Charges						
611200 BS Admin Allocation	0	1,212	1,103	1,435	1,435	1,435
611410 FIMS Allocation	2,742	3,351	6,926	8,840	8,840	8,840
611600 Finance Allocation	2,755	2,775	2,917	3,230	3,230	3,230
611800 MCBEE Allocation	36	0	114	125	125	125
Administrative Charges Total	**5,533**	**7,338**	**11,060**	**13,630**	**13,630**	**13,630**
Capital Outlay						
531300 Departmental Equipment Capital	23,150	42,900	0	0	0	0
Capital Outlay Total	**23,150**	**42,900**	**0**	**0**	**0**	**0**
Transfers Out						
561100 Transfer to General Fund	238,001	218,908	249,367	252,248	252,248	252,248
561125 Transfer to Juvenile Grants	234,862	218,908	249,367	252,248	252,248	252,248
561180 Transfer to Comm Corrections	234,862	218,907	249,367	252,248	252,248	252,248
Transfers Out Total	**707,725**	**656,723**	**748,101**	**756,744**	**756,744**	**756,744**
Contingency						
571010 Contingency	0	0	80,954	68,943	68,943	68,943
Contingency Total	**0**	**0**	**80,954**	**68,943**	**68,943**	**68,943**

185 - Criminal Justice Assessment	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Ending Fund Balance						
573010 Unapprop Ending Fund Balance	0	0	288,936	169,536	169,536	169,536
Ending Fund Balance Total	**0**	**0**	**288,936**	**169,536**	**169,536**	**169,536**
Criminal Justice Assessment Total	**1,103,648**	**1,100,667**	**1,550,534**	**1,446,172**	**1,446,172**	**1,446,172**
210 - County Schools	**Actual FY 23-24**	**Actual FY 24-25**	**Budget FY 25-26**	**Proposed FY 26-27**	**Approved FY 26-27**	**Adopted FY 26-27**
Special Payments						
551200 Distributions to Schools	381,969	597,303	586,825	1,067,090	1,067,090	1,067,090
Special Payments Total	**381,969**	**597,303**	**586,825**	**1,067,090**	**1,067,090**	**1,067,090**
County Schools Total	**381,969**	**597,303**	**586,825**	**1,067,090**	**1,067,090**	**1,067,090**
381 - Rainy Day	**Actual FY 23-24**	**Actual FY 24-25**	**Budget FY 25-26**	**Proposed FY 26-27**	**Approved FY 26-27**	**Adopted FY 26-27**
Reserve for Future Expenditure						
572010 Reserve for Future Expenditure	0	0	2,611,395	2,703,970	2,703,970	2,703,970
Reserve for Future Expenditure Total	**0**	**0**	**2,611,395**	**2,703,970**	**2,703,970**	**2,703,970**
Rainy Day Total	**0**	**0**	**2,611,395**	**2,703,970**	**2,703,970**	**2,703,970**
410 - Debt Service	**Actual FY 23-24**	**Actual FY 24-25**	**Budget FY 25-26**	**Proposed FY 26-27**	**Approved FY 26-27**	**Adopted FY 26-27**
Administrative Charges						
611100 County Admin Allocation	0	0	6,445	6,506	6,506	6,506
611200 BS Admin Allocation	0	0	3,297	3,766	3,766	3,766
611410 FIMS Allocation	0	0	20,698	23,212	23,212	23,212
611600 Finance Allocation	0	0	8,717	8,482	8,482	8,482
611800 MCBEE Allocation	0	0	341	330	330	330
Administrative Charges Total	**0**	**0**	**39,498**	**42,296**	**42,296**	**42,296**
Debt Service Principal						
541100 Principal Payments	7,258,425	8,367,884	9,027,806	10,365,280	10,365,280	10,365,280
Debt Service Principal Total	**7,258,425**	**8,367,884**	**9,027,806**	**10,365,280**	**10,365,280**	**10,365,280**
Debt Service Interest						
542100 Interest Payments	2,376,468	2,440,576	2,040,511	1,721,038	1,721,038	1,721,038
Debt Service Interest Total	**2,376,468**	**2,440,576**	**2,040,511**	**1,721,038**	**1,721,038**	**1,721,038**
Ending Fund Balance						
573010 Unapprop Ending Fund Balance	0	0	6,019,779	6,913,337	6,913,337	6,913,337
Ending Fund Balance Total	**0**	**0**	**6,019,779**	**6,913,337**	**6,913,337**	**6,913,337**
Debt Service Total	**9,634,892**	**10,808,460**	**17,127,594**	**19,041,951**	**19,041,951**	**19,041,951**

580 - Central Services	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Materials and Services						
Materials						
522110 Batteries	0	0	36,497	25,896	25,896	25,896
522150 Small Office Equipment	0	496	0	0	0	0
522170 Computers Non Capital	0	4,250	0	0	0	0
Materials Total	0	4,746	36,497	25,896	25,896	25,896
Communications						
523020 Phone and Communication Svcs	173,931	181,430	174,505	188,067	188,067	188,067
523040 Data Connections	48,633	187,156	218,510	217,742	217,742	217,742
Communications Total	222,564	368,586	393,015	405,809	405,809	405,809
Utilities						
524090 Garbage Disposal and Recycling	5,733	5,914	7,611	7,611	7,611	7,611
Utilities Total	5,733	5,914	7,611	7,611	7,611	7,611
Contracted Services						
525110 Consulting Services	344,091	0	100,000	100,000	100,000	100,000
525450 Subscription Services	618,908	744,736	0	6,482	6,482	6,482
525460 Software Subscriptions	0	0	1,687,511	1,276,159	1,276,159	1,276,159
525999 Other Contracted Services	21,475	67,565	60,000	0	0	0
Contracted Services Total	984,474	812,301	1,847,511	1,382,641	1,382,641	1,382,641
Repairs and Maintenance						
526020 Computer Hardware Maintenance	206,733	209,640	216,275	243,007	243,007	243,007
526021 Computer Software Maintenance	548,001	440,339	577,135	478,943	478,943	478,943
526022 Telephone Maintenance	67,284	78,234	74,459	84,197	84,197	84,197
Repairs and Maintenance Total	822,018	728,212	867,869	806,147	806,147	806,147
Miscellaneous						
529210 Meetings	370	0	0	0	0	0
529230 Training	0	0	8,000	24,893	24,893	24,893
Miscellaneous Total	370	0	8,000	24,893	24,893	24,893
Materials and Services Total	**2,035,159**	**1,919,760**	**3,160,503**	**2,652,997**	**2,652,997**	**2,652,997**
Administrative Charges						
611100 County Admin Allocation	819	11,508	16,984	18,578	18,578	18,578
611200 BS Admin Allocation	0	7,628	8,688	10,754	10,754	10,754
611410 FIMS Allocation	1,512	21,097	54,546	66,282	66,282	66,282
611600 Finance Allocation	1,520	17,475	22,971	24,219	24,219	24,219
Administrative Charges Total	**3,851**	**57,708**	**103,189**	**119,833**	**119,833**	**119,833**
Central Services Total	**2,039,010**	**1,977,468**	**3,263,692**	**2,772,830**	**2,772,830**	**2,772,830**

585 - Self Insurance	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Materials and Services						
Supplies						
521110 First Aid Supplies	2,753	1,794	14,000	17,000	17,000	17,000
521310 Safety Equipment	1,319	0	60,000	40,000	40,000	40,000
Supplies Total	4,072	1,794	74,000	57,000	57,000	57,000
Materials						
522110 Batteries	0	307	924	1,500	1,500	1,500
Materials Total	0	307	924	1,500	1,500	1,500
Contracted Services						
525152 Accounting Services	0	0	2,000	2,000	2,000	2,000
525154 Third Party Administrators	1,440	8,452	7,000	3,000	3,000	3,000
525160 Wellness Services	19,495	0	0	0	0	0
525450 Subscription Services	13,200	245,975	0	0	0	0
525460 Software Subscriptions	0	0	118,650	118,650	118,650	118,650
525610 Insurance Adjustors	0	0	10,000	0	0	0
525620 Insurance Brokers	40,926	42,154	42,779	44,722	44,722	44,722
525630 Insurance Admin Services	97,918	107,311	128,839	122,620	122,620	122,620
525999 Other Contracted Services	0	10,000	0	0	0	0
Contracted Services Total	172,979	413,891	309,268	290,992	290,992	290,992
Repairs and Maintenance						
526021 Computer Software Maintenance	0	2,500	5,000	0	0	0
526030 Building Maintenance	0	0	25,000	5,000	5,000	5,000
Repairs and Maintenance Total	0	2,500	30,000	5,000	5,000	5,000
Insurance						
528120 WC Insurance Premiums	154,400	150,898	170,000	175,000	175,000	175,000
528130 Property Insurance Premiums	759,851	813,549	875,000	967,148	967,148	967,148
528150 Health Insurance Premiums	26,725,269	28,608,643	32,141,560	32,529,071	32,529,071	32,529,071
528160 Dental Insurance Premiums	2,090,480	2,135,908	2,713,581	2,732,024	2,732,024	2,732,024
528170 Life Insurance Premiums	196,009	211,756	243,568	199,123	199,123	199,123
528180 Disability Insurance Premiums	381,939	405,259	507,347	510,111	510,111	510,111
528190 County HSA Contributions	277,156	285,801	253,194	274,770	274,770	274,770
528310 Excess Workers Comp Insurance	135,520	147,596	192,653	165,000	165,000	165,000
528320 Excess Liability Insurance	672,182	511,510	511,510	588,237	588,237	588,237
528410 Liability Claims	1,156,433	366,791	2,770,775	1,161,000	1,161,000	1,161,000
528415 First Party Property Claims	183,283	549,604	150,000	144,000	144,000	144,000
528430 Unemployment Claims	160,613	234,140	243,173	210,783	210,783	210,783
528510 Workers Comp Claims	784,889	1,029,740	1,050,000	963,000	963,000	963,000
Insurance Total	33,678,022	35,451,194	41,822,361	40,619,267	40,619,267	40,619,267
Miscellaneous						
529230 Training	10,115	1,335	25,000	25,000	25,000	25,000

585 - Self Insurance	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Materials and Services						
529430 Safety Incentives EAIP	4,680	14,937	20,000	20,000	20,000	20,000
529999 Miscellaneous Expense	0	2,348	0	0	0	0
Miscellaneous Total	14,795	18,620	45,000	45,000	45,000	45,000
Materials and Services Total	**33,869,868**	**35,888,306**	**42,281,553**	**41,018,759**	**41,018,759**	**41,018,759**
Administrative Charges						
611100 County Admin Allocation	0	0	23,733	38,017	38,017	38,017
611200 BS Admin Allocation	0	0	12,139	22,009	22,009	22,009
611410 FIMS Allocation	0	0	76,223	135,641	135,641	135,641
611600 Finance Allocation	0	0	32,100	49,562	49,562	49,562
611800 MCBEE Allocation	0	0	1,253	1,929	1,929	1,929
Administrative Charges Total	**0**	**0**	**145,448**	**247,158**	**247,158**	**247,158**
Special Payments						
551100 Interfund Loan Disbursements	0	0	860,000	0	0	0
Special Payments Total	**0**	**0**	**860,000**	**0**	**0**	**0**
Transfers Out						
561104 Transfer to Interest Inv Fund	0	0	0	0	0	321,674
561480 Xfer to Capital Impr Projects	9,170	0	0	0	0	0
Transfers Out Total	**9,170**	**0**	**0**	**0**	**0**	**321,674**
Contingency						
571010 Contingency	0	0	4,565,104	5,457,250	5,457,250	5,457,250
Contingency Total	**0**	**0**	**4,565,104**	**5,457,250**	**5,457,250**	**5,457,250**
Reserve for Future Expenditure						
572010 Reserve for Future Expenditure	0	0	0	2,378,000	2,378,000	2,378,000
Reserve for Future Expenditure Total	**0**	**0**	**0**	**2,378,000**	**2,378,000**	**2,378,000**
Ending Fund Balance						
573010 Unapprop Ending Fund Balance	0	0	661,324	645,974	645,974	645,974
573050 Self Insurance Reserves	0	0	5,204,000	2,826,000	2,826,000	2,826,000
Ending Fund Balance Total	**0**	**0**	**5,865,324**	**3,471,974**	**3,471,974**	**3,471,974**
Self Insurance Total	**33,879,038**	**35,888,306**	**53,717,429**	**52,573,141**	**52,573,141**	**52,894,815**
Non Departmental Operations Grand Total	70,403,023	85,751,799	143,870,463	125,231,060	125,231,060	133,113,223

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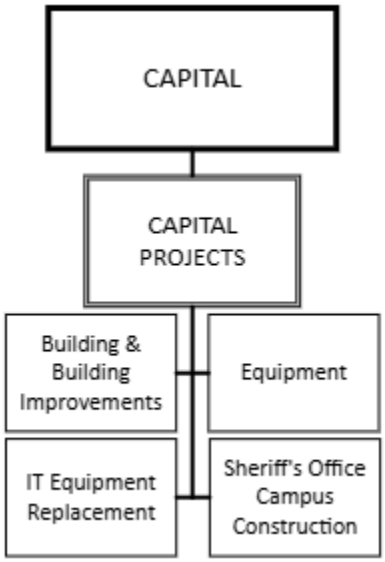
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CAPITAL



Capital outlay or capital expenditures are typically purchases $5,000 or greater, have a useful life of one or more years, and are tangible in nature. Capital budget items range from equipment purchases to repairs, remodeling and renovation, to new construction. After purchase or construction, costs of operation, maintenance, insurance, debt service and other expenditures are budgeted in operating budgets. Marion County uses a Life Cycle Costing Analysis (LCCA) methodology that links our capital expenditures with criteria that measure and score factors such as: age, condition, return on investment (ROI), and Fire/Life/Safety (FLS) needs. This methodology helps decision makers prioritize and determine the most cost effective option to repair, maintain, dispose or purchase goods or products.

Due to capital budgets being large, one-time (nonrecurring) activities, program budgets and actual expenditures vary widely from year-to-year, as do the number of funds that record capital improvement projects.

The Capital Budget is comprised of two funds and four active programs. The funds are: (1) Capital Improvement Projects and (2) Facility Renovation Fund. The programs are: (1) Building and Building Improvements; (2) Equipment; (3) IT Equipment Replacement; (4) Sheriff's Office Campus Construction. Programs showing only prior year activity in the budget document have either been completed or discontinued.

The Fleet Management and Roads and Bridges Construction programs are recorded within the Public Works Department budget.

FUNDS

Fund Name	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 ADOPTED	% of Total
RESOURCES					
FND 383 Capital Building and Equipment	146,203	150,761	0	0	n.a
FND 455 Facility Renovation	26,169,119	24,733,163	20,060,162	7,485,085	46.3%
FND 480 Capital Improvement Projects	16,607,514	16,284,423	16,814,901	8,678,542	53.7%
TOTAL RESOURCES	**42,922,836**	**41,168,347**	**36,875,063**	**16,163,627**	**100.0%**
REQUIREMENTS					
FND 383 Capital Building and Equipment	0	150,761	0	0	n.a
FND 455 Facility Renovation	5,273,546	6,099,572	20,060,162	7,485,085	46.3%
FND 480 Capital Improvement Projects	2,340,760	3,186,940	16,814,901	8,678,542	53.7%
TOTAL REQUIREMENTS	**7,614,306**	**9,437,272**	**36,875,063**	**16,163,627**	**100.0%**

PROGRAMS

	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 ADOPTED	+/- %
RESOURCES					
Bldgs and Bldg Improvements	19,201,972	18,545,076	17,842,830	12,518,560	-29.8%
Equipment	9,679,799	9,404,986	8,048,925	2,499,494	-68.9%
IT Equipment Replacement	1,500,091	2,423,064	1,793,464	1,145,573	-36.1%
Sheriffs Office Campus Const	9,716,199	9,475,259	9,189,844	0	-100.0%
Capital Bldg and Eq Reserve	146,203	150,761	0	0	n.a.
HHS Campus Construction	2,678,571	1,169,201	0	0	n.a.
TOTAL RESOURCES	**42,922,836**	**41,168,347**	**36,875,063**	**16,163,627**	**-56.2%**
REQUIREMENTS					
Bldgs and Bldg Improvements	4,490,795	5,198,624	17,842,830	12,518,560	-29.8%
Equipment	1,090,602	2,003,671	8,048,925	2,499,494	-68.9%
IT Equipment Replacement	182,995	629,600	1,793,464	1,145,573	-36.1%
Sheriffs Office Campus Const	340,544	285,416	9,189,844	0	-100.0%
Capital Bldg and Eq Reserve	0	150,761	0	0	n.a.
HHS Campus Construction	1,509,370	1,169,201	0	0	n.a.
TOTAL REQUIREMENTS	**7,614,306**	**9,437,272**	**36,875,063**	**16,163,627**	**-56.2%**

Bldgs and Bldg Improvements Program

- Accounts for capital building projects including acquisition, construction, renovation, and repairs.

Program Summary

Capital — Program: Bldgs and Bldg Improvements

	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 ADOPTED	+/- %
RESOURCES					
Intergovernmental State	1,607	17,613	198,795	0	-100.0%
Charges for Services	322	0	0	0	n.a.
Interest	530,602	1,070,747	540,000	450,000	-16.7%
General Fund Transfers	1,437,236	208,205	610,754	108,178	-82.3%
Other Fund Transfers	687,074	2,537,334	3,146,829	2,223,109	-29.4%
Financing Proceeds	9,950,000	0	0	0	n.a.
Net Working Capital	6,595,131	14,711,177	13,346,452	9,737,273	-27.0%
TOTAL RESOURCES	**19,201,972**	**18,545,076**	**17,842,830**	**12,518,560**	**-29.8%**
REQUIREMENTS					
Capital Outlay	4,490,795	5,198,624	14,880,223	9,670,504	-35.0%
Transfers Out	0	0	0	1,009,350	n.a.
Contingency	0	0	0	300,000	n.a.
Reserve for Future Expenditure	0	0	2,962,607	1,538,706	-48.1%
TOTAL REQUIREMENTS	**4,490,795**	**5,198,624**	**17,842,830**	**12,518,560**	**-29.8%**

Bldgs and Bldg Improvements Program Budget Justification

RESOURCES

Resources are comprised of Interest, General Fund Transfers for new projects, and Other Fund Transfers from the Health and Human Services Fund, Dog Services Fund, Facility Renovation Fund.

REQUIREMENTS

Capital Outlay of $9,670,504 accounts for 16 continuing projects and ten new projects as detailed below:

Continuing Projects - Total $8,733,428:

1. $ 3,583,872 Courthouse Parking Refurbish
2. $ 1,355,000 Central Street Park and Driveway
3. $ 951,434 Jail D-Pod Exercise Space
4. $ 600,000 HHS Building Tenant Improvements
5. $ 523,959 Juvenile AP Building Reconditioning
6. $ 309,432 Jail Kitchen Walk-in Cooler
7. $ 300,024 HHS Woodburn Remodel
8. $ 200,000 Juvenile Detention RTU Replacement
9. $ 150,500 HHS Campus Modular Modifications
10. $ 144,239 Courthouse Holding Cells Renovation
11. $ 143,264 Courthouse Fire Sprinkler Replacement
12. $ 137,504 Juv. Counsel House Renovation
13. $ 110,000 Juv. Detention Recreation Yard
14. $ 99,000 Juv. Market Fridge Replacement
15. $ 90,000 Juv. Courthouse Exterior Repair
16. $ 35,200 Jail HUB HVAC Replacement

New Projects - Total $937,076:

1. $ 350,900 Behavioral Health Bldg. Generator
2. $ 275,000 HHS Horizon House Building
3. $ 151,298 Replace Warehouse Floor
4. $ 51,700 HHS Silverton Road Safety Rails
5. $ 34,500 Courthouse AC Server Room
6. $ 16,500 Sheriff's Office Jail AC Telco Room
7. $ 16,100 Dog Shelter Surgery Room AC
8. $ 15,503 Juvenile Detention Grease Trap
9. $ 15,125 Juvenile Detention Fire Alarm Panel
10. $ 10,450 Sheriff's Office Jail AC Delta Room

Transfers Out is the movement of reserves from the Facility Renovation Fund to the Capital Improvement Projects Fund to support FY 2026-27 project costs.

Equipment Program

- Accounts for capital acquisition of equipment, furnishings, computer hardware, software, and telecommunications.

Program Summary

Capital — Program: Equipment

	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 ADOPTED	+/- %
RESOURCES					
Intergovernmental State	0	0	0	99,645	n.a.
Charges for Services	0	0	0	87,500	n.a.
Interest	0	4,046	0	0	n.a.
General Fund Transfers	1,023,428	26,293	343,306	199,477	-41.9%
Other Fund Transfers	0	785,449	304,304	418,865	37.6%
Net Working Capital	8,656,371	8,589,197	7,401,315	1,694,007	-77.1%
TOTAL RESOURCES	**9,679,799**	**9,404,986**	**8,048,925**	**2,499,494**	**-68.9%**
REQUIREMENTS					
Capital Outlay	1,090,602	1,181,149	2,780,657	2,499,494	-10.1%
Transfers Out	0	822,522	4,728,692	0	-100.0%
Contingency	0	0	500,000	0	-100.0%
Reserve for Future Expenditure	0	0	39,576	0	-100.0%
TOTAL REQUIREMENTS	**1,090,602**	**2,003,671**	**8,048,925**	**2,499,494**	**-68.9%**

Equipment Program Budget Justification

RESOURCES

Intergovernmental State revenues are grant funds supporting the new Election Drop Site Cameras project. Charges for Services are reimbursements from Salem-Keizer Transit for 50 percent of the Senator Hearing Room AV project. General Fund Transfers support new project costs. Net Working Capital represents unspent funds carried over from the prior fiscal year.

REQUIREMENTS

Capital Outlay of $2,499,494 accounts for five continuing projects and ten new projects as detailed below:

Continuing Projects - Total $793,117:
1. $ 450,000 Fresh Start Market Improvements
2. $ 150,000 Justice Court Management System
3. $ 105,350 Justice Court Audio Courtroom
4. $ 49,927 Juvenile Market Generator
5. $ 37,840 Digital Evidence Storage System

New Projects - Total $1,706,377:
1. $ 948,200 State Data Center Colocation
2. $ 175,000 Senator Hearing Room AV
3. $ 164,477 Assessor's Office Aerial Imagery
4. $ 110,000 Juve Market Point-of-Sale Replacement
5. $ 100,800 Telephony System Replacement Pilot
6. $ 99,645 County Clerk Drop Site Cameras
7. $ 35,000 Text Message Archiving
8. $ 34,746 Jail Tilt Skillet
9. $ 25,622 Jail Washer
10. $ 12,887 Jail Dryer

Reserve for Future Expenditure is held for other future projects.

Transfers Out decreased because the one-time transfers from the prior year did not continue into FY 2026-27.

IT Equipment Replacement Program

- Accounts for various capital expenditures for information technology network equipment such as telecom switches and air bridges, computer system upgrades, and computer hardware that is past its life expectancy.

Program Summary

Capital — Program: IT Equipment Replacement

	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 ADOPTED	+/- %
RESOURCES					
Admin Cost Recovery	416,430	1,105,968	0	0	n.a.
Net Working Capital	1,083,661	1,317,096	1,793,464	1,145,573	-36.1%
TOTAL RESOURCES	**1,500,091**	**2,423,064**	**1,793,464**	**1,145,573**	**-36.1%**
REQUIREMENTS					
Capital Outlay	182,995	629,600	879,078	768,809	-12.5%
Reserve for Future Expenditure	0	0	914,386	376,764	-58.8%
TOTAL REQUIREMENTS	**182,995**	**629,600**	**1,793,464**	**1,145,573**	**-36.1%**

IT Equipment Replacement Program Budget Justification

RESOURCES

Resources in FY 2026-27 do not include Administrative Cost Recovery, as there were sufficient funds available to support current-year projects. As a result, the only resource is Net Working Capital.

REQUIREMENTS

Capital Outlay of $768,809 accounts for one continuing project and four new projects as detailed below:

Continuing Project:
1. $ 231,187 Public Website Migration

New Projects - Total $537,622:
1. $ 365,606 IT Network Equipment Replacement
2. $ 85,200 IT Surveillance Equipment Replacement
3. $ 73,619 IT Server Equipment Replacement
4. $ 36,975 IT Battery Backup Units

Reserve for Future Expenditure is held for other future projects.

Sheriffs Office Campus Const Program

- The Sheriff's Office Campus Construction Program was established in FY 2014-15 for major construction projects at the Aumsville Highway campus location.

Program Summary

Capital — Program: Sheriffs Office Campus Const

	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 ADOPTED	+/- %
RESOURCES					
Interest	83,156	99,604	0	0	n.a.
Other Fund Transfers	0	0	0	0	n.a.
Net Working Capital	9,633,043	9,375,655	9,189,844	0	-100.0%
TOTAL RESOURCES	**9,716,199**	**9,475,259**	**9,189,844**	**0**	**-100.0%**
REQUIREMENTS					
Capital Outlay	340,544	285,416	9,007,084	0	-100.0%
Reserve for Future Expenditure	0	0	182,760	0	-100.0%
TOTAL REQUIREMENTS	**340,544**	**285,416**	**9,189,844**	**0**	**-100.0%**

Sheriffs Office Campus Const Program Budget Justification

RESOURCES

The new Sheriff's Office Evidence Building on the Aumsville Highway campus was completed in FY 2025-26, and there are no planned projects for FY 2026-27.

Capital Bldg and Eq Reserve Program

- This reserve was established for long-term capital and equipment needs, but ended in FY 2024-25.

Program Summary

Capital — Program: Capital Bldg and Eq Reserve

	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 ADOPTED	+/- %
RESOURCES					
Interest	3,351	4,558	0	0	n.a.
Net Working Capital	142,852	146,203	0	0	n.a.
TOTAL RESOURCES	**146,203**	**150,761**	**0**	**0**	**n.a.**
REQUIREMENTS					
Transfers Out	0	150,761	0	0	n.a.
TOTAL REQUIREMENTS	**0**	**150,761**	**0**	**0**	**n.a.**

Capital Bldg and Eq Reserve Program Budget Justification

RESOURCES

The Capital Building and Reserves Program ended in FY 2024-25 and all resources were transferred to the Buildings and Building Improvements Program.

Resources by Fund Detail

383 - Capital Building and Equipment	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Interest						
361000 Investment Earnings	3,351	4,558	0	0	0	0
Interest Total	**3,351**	**4,558**	**0**	**0**	**0**	**0**
Net Working Capital						
392000 Net Working Capital Unrestr	142,852	146,203	0	0	0	0
Net Working Capital Total	**142,852**	**146,203**	**0**	**0**	**0**	**0**
Capital Building and Equipment Total	**146,203**	**150,761**	**0**	**0**	**0**	**0**
455 - Facility Renovation	**Actual FY 23-24**	**Actual FY 24-25**	**Budget FY 25-26**	**Proposed FY 26-27**	**Approved FY 26-27**	**Adopted FY 26-27**
Intergovernmental State						
332990 Other State Revenues	27,324	17,613	0	0	0	0
Intergovernmental State Total	**27,324**	**17,613**	**0**	**0**	**0**	**0**
Interest						
361000 Investment Earnings	329,573	740,446	200,000	200,000	200,000	200,000
Interest Total	**329,573**	**740,446**	**200,000**	**200,000**	**200,000**	**200,000**
Other Fund Transfers						
381104 Transfer from Interest Inv Fund	0	0	0	0	0	20,000
381115 Transfer from Non Dept Grants	0	696,696	0	0	0	0
381190 Transfer from Health	102,904	1,621,451	1,226,570	0	0	0
381480 Xfr from Capital Impr Projects	0	761,384	0	0	0	0
Other Fund Transfers Total	**102,904**	**3,079,531**	**1,226,570**	**0**	**0**	**20,000**
Financing Proceeds						
383100 Loan Proceeds	9,950,000	0	0	0	0	0
Financing Proceeds Total	**9,950,000**	**0**	**0**	**0**	**0**	**0**
Net Working Capital						
392000 Net Working Capital Unrestr	15,759,318	20,895,573	18,633,592	7,265,085	7,265,085	7,265,085
Net Working Capital Total	**15,759,318**	**20,895,573**	**18,633,592**	**7,265,085**	**7,265,085**	**7,265,085**
Facility Renovation Total	**26,169,119**	**24,733,163**	**20,060,162**	**7,465,085**	**7,465,085**	**7,485,085**
480 - Capital Improvement Projects	**Actual FY 23-24**	**Actual FY 24-25**	**Budget FY 25-26**	**Proposed FY 26-27**	**Approved FY 26-27**	**Adopted FY 26-27**
Intergovernmental State						
332990 Other State Revenues	1,607	0	198,795	99,645	99,645	99,645
Intergovernmental State Total	**1,607**	**0**	**198,795**	**99,645**	**99,645**	**99,645**
Charges for Services						
342810 CH2 Condo Fees Transit	0	0	0	87,500	87,500	87,500
344999 Other Reimbursements	322	0	0	0	0	0
Charges for Services Total	**322**	**0**	**0**	**87,500**	**87,500**	**87,500**

480 - Capital Improvement Projects	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Admin Cost Recovery						
413100 IT Equipment Use Allocation	416,430	1,105,968	0	0	0	0
Admin Cost Recovery Total	**416,430**	**1,105,968**	**0**	**0**	**0**	**0**
Interest						
361000 Investment Earnings	284,185	433,952	340,000	250,000	250,000	250,000
Interest Total	**284,185**	**433,952**	**340,000**	**250,000**	**250,000**	**250,000**
General Fund Transfers						
381100 Transfer from General Fund	2,460,664	234,498	954,060	307,655	307,655	307,655
General Fund Transfers Total	**2,460,664**	**234,498**	**954,060**	**307,655**	**307,655**	**307,655**
Other Fund Transfers						
381104 Transfer from Interest Inv Fund	0	0	0	0	0	250,000
381125 Transfer from Juvenile Grants	0	0	76,881	55,000	55,000	55,000
381190 Transfer from Health	575,000	55,331	2,147,682	1,577,624	1,577,624	1,577,624
381230 Transfer from Dog Services	0	13,094	0	0	0	0
381300 Transfer from DA Grants	0	24,065	0	0	0	0
381383 Xfr from Capital Bldg and Eq	0	150,761	0	0	0	0
381455 Xfr from Facility Renovation	0	0	0	739,350	739,350	739,350
381480 Xfr from Capital Impr Projects	0	0	0	0	0	0
381585 Transfer from Self Insurance	9,170	0	0	0	0	0
Other Fund Transfers Total	**584,170**	**243,252**	**2,224,563**	**2,371,974**	**2,371,974**	**2,621,974**
Net Working Capital						
392000 Net Working Capital Unrestr	12,860,136	14,266,753	13,097,483	5,311,768	5,311,768	5,311,768
Net Working Capital Total	**12,860,136**	**14,266,753**	**13,097,483**	**5,311,768**	**5,311,768**	**5,311,768**
Capital Improvement Projects Total	**16,607,514**	**16,284,423**	**16,814,901**	**8,428,542**	**8,428,542**	**8,678,542**
Capital Grand Total	42,922,836	41,168,347	36,875,063	15,893,627	15,893,627	16,163,627

Requirements by Fund Detail

383 - Capital Building and Equipment	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Transfers Out						
561480 Xfer to Capital Impr Projects	0	150,761	0	0	0	0
Transfers Out Total	**0**	**150,761**	**0**	**0**	**0**	**0**
Capital Building and Equipment Total	**0**	**150,761**	**0**	**0**	**0**	**0**
455 - Facility Renovation	**Actual FY 23-24**	**Actual FY 24-25**	**Budget FY 25-26**	**Proposed FY 26-27**	**Approved FY 26-27**	**Adopted FY 26-27**
Capital Outlay						
531300 Departmental Equipment Capital	1,148	2,942	1,097,650	200,000	200,000	200,000
531600 Computer Hardware Capital	5,916	420,231	543,601	0	0	0
531800 Communicaton Systems	49,794	0	0	0	0	0
534100 Building Construction	5,032,955	4,366,197	15,724,033	5,462,831	5,462,831	5,462,831
534101 Building Design	180,334	134,522	100,000	0	0	0
534103 Construction Management	0	0	5,000	0	0	0
534104 Building FM Work Orders	0	2,193	100,000	0	0	0
539100 Uncapitalized FM Project Costs	3,400	9,839	0	0	0	0
Capital Outlay Total	**5,273,546**	**4,935,924**	**17,570,284**	**5,662,831**	**5,662,831**	**5,662,831**
Transfers Out						
561104 Transfer to Interest Inv Fund	0	0	0	0	0	20,000
561190 Transfer to Health	0	1,163,647	0	0	0	0
561480 Xfer to Capital Impr Projects	0	0	0	739,350	739,350	739,350
Transfers Out Total	**0**	**1,163,647**	**0**	**739,350**	**739,350**	**759,350**
Reserve for Future Expenditure						
572010 Reserve for Future Expenditure	0	0	2,489,878	1,062,904	1,062,904	1,062,904
Reserve for Future Expenditure Total	**0**	**0**	**2,489,878**	**1,062,904**	**1,062,904**	**1,062,904**
Facility Renovation Total	**5,273,546**	**6,099,572**	**20,060,162**	**7,465,085**	**7,465,085**	**7,485,085**
480 - Capital Improvement Projects	**Actual FY 23-24**	**Actual FY 24-25**	**Budget FY 25-26**	**Proposed FY 26-27**	**Approved FY 26-27**	**Adopted FY 26-27**
Capital Outlay						
531300 Departmental Equipment Capital	1,026,735	287,593	1,474,852	862,907	862,907	862,907
531600 Computer Hardware Capital	372,169	657,896	1,453,372	2,076,617	2,076,617	2,076,617
531700 Computer Software Capital	324,560	182,451	876,867	618,504	618,504	618,504
531800 Communicaton Systems	0	417,967	91,649	0	0	0
533180 Safety Improvements	400,897	21,077	130,240	194,964	194,964	194,964
534100 Building Construction	111,254	593,855	2,752,395	1,648,335	1,648,335	1,648,335
534101 Building Design	45,561	83,672	4,000	275,000	275,000	275,000
534103 Construction Management	0	10,543	0	20,000	20,000	20,000
534104 Building FM Work Orders	1,360	17,045	74,203	29,625	29,625	29,625
534300 Special Construction	0	0	134,055	0	0	0
534600 Site Improvements	47,965	73,664	2,483,125	1,550,024	1,550,024	1,550,024

480 - Capital Improvement Projects	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Capital Outlay						
535200 Purchased Land	0	0	500,500	0	0	0
539100 Uncapitalized FM Project Costs	10,259	18,656	0	0	0	0
539200 Uncapitalized IT Project Costs	0	0	1,500	0	0	0
Capital Outlay Total	**2,340,760**	**2,364,418**	**9,976,758**	**7,275,976**	**7,275,976**	**7,275,976**
Transfers Out						
561100 Transfer to General Fund	0	0	2,000,000	0	0	0
561104 Transfer to Interest Inv Fund	0	0	0	0	0	250,000
561115 Transfer to Non Dept Grants	0	0	2,200,000	0	0	0
561455 Xfer to Facility Renovation	0	761,384	0	0	0	0
561580 Transfer to Central Services	0	0	528,692	0	0	0
561585 Transfer to Self Insurance	0	61,138	0	0	0	0
Transfers Out Total	**0**	**822,522**	**4,728,692**	**0**	**0**	**250,000**
Contingency						
571010 Contingency	0	0	500,000	300,000	300,000	300,000
Contingency Total	**0**	**0**	**500,000**	**300,000**	**300,000**	**300,000**
Reserve for Future Expenditure						
572010 Reserve for Future Expenditure	0	0	1,609,451	852,566	852,566	852,566
Reserve for Future Expenditure Total	**0**	**0**	**1,609,451**	**852,566**	**852,566**	**852,566**
Capital Improvement Projects Total	**2,340,760**	**3,186,940**	**16,814,901**	**8,428,542**	**8,428,542**	**8,678,542**
Capital Grand Total	7,614,306	9,437,272	36,875,063	15,893,627	15,893,627	16,163,627

In addition to county capital budget funds, the Department of Public Works manages capital projects within operating funds. The capital expenditures are recorded by project using cost accounting. Public Works Fund projects are primarily related to roads, bridges, and ferries. Environmental Services Fund capital expenditures are for solid waste management projects, notably site improvements. Fleet Management Fund capital outlays are for vehicle purchases. One-time grant projects are in the Public Works Grants Fund.

Also, from time-to-time departments have unique capital outlay projects in operating funds that relate to specific activities only associated with the budgeted fund's operations. Below is a summary of all countywide capital outlay.

Summary of Countywide Capital Budget
FY 2026-27

FY 2023-24 Actual	FY 2024-25 Actual	Funds	FY 2025-26 Budget	FY 2026-27 Proposed	Increase or (Decrease)	+ / - % Prior Year Budget
16,204	5,191	General Fund	-	-	-	N/A
23,150	42,900	Criminal Justice Assessment	-	-	-	N/A
381,685	-	Non Departmental Grants	4,834,136	2,421,736	(2,412,400)	-49.9%
-	12,156	Tax Title Land Sales	216,352	25,000	(191,352)	-88.4%
421,040	**60,247**	**General & Non Departmental**	**5,050,488**	**2,446,736**	**(2,603,752)**	**-51.6%**
2,340,760	2,364,417.64	Capital Improvement Projects	9,976,758.00	7,275,976	(2,700,782)	-27.1%
5,273,546	4,935,924	Facility Renovation	17,570,284	5,662,831	(11,907,453)	-67.8%
7,614,306	**7,300,342**	**Capital**	**27,547,042**	**12,938,807**	**(14,608,235)**	**-53.0%**
-	-	Building Inspection	2,100,000	3,510,000	1,410,000	67.1%
558,436	928,952	Environmental Services	12,543,604	637,136	(11,906,468)	-94.9%
2,005,550	1,662,490	Fleet Management	2,807,885	1,685,838	(1,122,047)	-40.0%
494,143	768,324	Parks	1,475,000	784,022	(690,978)	-46.8%
22,703,642	19,192,241	Public Works	34,455,566	32,136,440	(2,319,126)	-6.7%
4,629,229	11,472,077	Public Works Grant Fund	69,745,561	16,149,557	(53,596,004)	-76.8%
172,112	603	Stormwater Management	56,100	56,100	-	0.0%
-	-	Surveyor	142,578	-	(142,578)	-100.0%
30,563,112	**34,024,687**	**Public Works**	**123,326,294**	**54,959,093**	**(68,367,201)**	**-55.4%**
-	15,736	Community Corrections	-	-	**-**	N/A
-	-	Dog Services	6,347	-	**-**	-100.0%
51,697	28,400	Health and Human Services	-	-	-	N/A
10,176	80,330	Inmate Welfare	144,379	-	(144,379)	-100.0%
-	85,874	Juvenile Grants	21,597	68,247	46,650	216.0%
134,968	66,167	Sheriff Grants	97,339	-	(97,339)	-100.0%
-	-	Traffic Safety Team	11,021	-	(11,021)	-100.0%
196,840	**276,507**	**Other Funds Total**	**280,683**	**68,247**	**(212,436)**	**-75.7%**
38,795,298	**41,661,784**	**County Capital Total**	**156,204,507**	**70,412,883**	**(85,791,624)**	**-54.9%**

Capital projects impact the operating budget as projects are completed and operating funds are necessary for the routine maintenance and operation of facilities and equipment including, utilities, staffing, repairs, recurring software, and equipment maintenance. Operating budget impact is a key criterion in deciding which project to fund and when. There are several major projects in the FY 2026-27 budget that will require substantial operating funds when completed.

Departments submitting capital projects estimate the operations and maintenance costs of each project based on anticipated annual operating costs and of potential savings of implementing the project. Additionally, departments consider if a project has the potential of producing revenues or savings in other areas of the organization.

Below are operating cost projections of projects currently in the FY 2026-27 capital budget funds. The operating costs will move to operating budgets when the capital project has been completed.

Operating Impacts of Capital Projects
FY 2026-27

Project Category	**FY 2026-27**	**FY 2027-28**	**FY 2028-29**	**FY 2029-30**	**FY 2030-31**
Facilities Modular Building at Health Main Campus	1,543	19,657	20,866	22,150	23,514
Horizon House Construction	-	58,328	61,916	65,726	69,771
Buildings and Facilities Total	**1,543**	**77,984**	**82,782**	**87,876**	**93,285**
Data Center Colocation Services	246,000	258,300	271,215	284,776	299,015
Justice Court Case Management and Records	94,500	99,225	104,186	109,396	114,865
Digital Evidence Storage System	39,822	41,813	43,904	46,099	48,404
Information Technology Total	**380,322**	**399,338**	**419,305**	**440,271**	**462,284**
Total Operating Impact	**381,865**	**477,323**	**502,088**	**528,147**	**555,569**

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OVERVIEW

At the end of each department budget there are line item detail reports for all of the funds managed by that department. However, there are two funds (General Fund and Central Services Fund) that are shared by multiple departments so that the detail shown for each of these departments is only a portion of the total fund.

Countywide

All funds combined expenditure details in their entirety. Therefore the total fund information is identified in this section.

Countywide Resources detail begins on page 599.
Countywide Requirements detail begins on page 607.

General Fund

The General Fund is comprised of: (1) Assessor's Office; (2) Clerk's Office; (3) Community Services Department; (4) District Attorney's Office; (5) Justice Court; (6) Juvenile Department; (7) Sheriff's Office; and (8) General Fund Non-Departmental Operations.

General Fund Resources detail begins on page 617.
General Fund Requirements detail begins on page 620.

Central Services Fund

The Central Services Fund is comprised of: (1) Board of Commissioners Office; (2) Business Services Department; (3) Finance Department; (4) Human Resources Department; (5) Information Technology Department; (6) Legal Department; and (7) Central Services Non-Departmental Operations.

Central Services Fund Resources detail begins on page 627.
Central Services Fund Requirements detail begins on page 629.

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COUNTYWIDE

Resources

	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 PROPOSED	FY 26-27 APPROVED	FY 26-27 ADOPTED
Taxes						
311100 Property Taxes Current Year	88,667,807	92,567,511	97,824,199	102,032,801	102,032,801	102,032,801
311200 Property Taxes Prior Years	1,703,050	1,956,782	2,104,879	2,082,302	2,082,302	2,082,302
311300 Prop Tx Interest and Penalties	139,104	142,887	202,175	142,887	142,887	142,887
312110 Franchise Fees Trash Collect	520,328	556,722	515,000	560,000	560,000	560,000
312200 Franchise Fees Cable TV	377,892	412,219	341,021	306,919	306,919	306,919
312201 Franchise Fees Cable PEG	97,891	89,367	77,972	70,175	70,175	70,175
312300 Severance Taxes	8,253	5,875	5,875	4,476	4,476	4,476
Total Taxes	91,514,326	95,731,363	101,071,121	105,199,560	105,199,560	105,199,560
Licenses and Permits						
321000 Marriage Licenses	55,800	61,225	63,582	55,755	55,755	55,755
322000 Dog Licenses	176,770	198,580	185,000	185,000	185,000	185,000
322020 Animal Rescue Licenses	0	1,826	0	0	0	0
323010 Structural Permits	3,958,036	3,363,932	4,200,000	4,000,000	4,000,000	4,000,000
323020 Construction Plan Reviews	23,389	11,011	3,500	5,500	5,500	5,500
324010 Driveway Permits	14,349	9,950	5,000	3,000	3,000	3,000
324020 Right Of Way Permits	23,125	20,300	20,000	13,000	13,000	13,000
324080 Event and Film Permits	4,500	3,450	0	500	500	500
324100 Transportation Permits	472	264	250	0	0	0
324110 Single Trip Permits	19,640	27,754	25,000	15,000	15,000	15,000
324120 COVP Transp Permits County	32,019	47,206	80,000	0	0	0
324130 COVP Transp Permits Other	24,014	121,837	30,000	50,000	50,000	50,000
324140 Non COVP State Permits	486	213	0	0	0	0
325010 Alarm Permits	35,420	34,540	24,860	26,472	26,472	26,472
Total Licenses and Permits	4,368,018	3,902,087	4,637,192	4,354,227	4,354,227	4,354,227
Intergovernmental Federal						
331001 Payment in Lieu of Taxes	120,558	124,602	97,102	124,602	124,602	124,602
331010 Secure Rural Schools Title I	1,324,950	615,201	545,990	1,305,114	1,305,114	1,305,114
331012 Secure Rural Schools Title III	109,114	0	103,658	109,114	109,114	109,114
331013 State Criminal Alien Asst Pgm	0	176,810	104,387	0	0	0
331015 USDA Forest Service	0	0	203,250	203,250	203,250	203,250
331017 US Dept of HUD	2,201,868	3,669,789	7,080,781	5,236,858	5,236,858	5,236,858
331026 US Dept of Justice	64,179	134,642	1,623,484	2,314,352	2,314,352	2,314,352
331030 US Dept of Transportation	139,907	128,846	3,071,750	5,646,250	5,646,250	5,646,250
331031 US Dept of Treasury	0	501,670	592,923	548,877	548,877	548,877
331040 FEMA Disaster Assistance	76,593	913,701	3,640,000	247,500	247,500	247,500
331211 Oregon State Police	0	40,500	0	0	0	0
331220 ODOJ Support Enf Incentives	146,099	228,054	248,967	223,967	223,967	223,967
331221 OHSU CaCoon Contract	77,698	54,982	23,903	21,973	21,973	21,973
331222 Oregon Housing Community Svcs	6,770	5,768	621,812	5,758,435	5,758,435	5,758,435
331223 Oregon Dept of Justice	1,861,872	1,615,716	2,039,879	1,982,911	1,982,911	1,982,911

COUNTYWIDE

Resources

	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 PROPOSED	FY 26-27 APPROVED	FY 26-27 ADOPTED
331227 Emergency Management Grant	120,299	133,361	125,243	119,405	119,405	119,405
331228 Oregon Military Department	310,851	212,036	228,488	0	0	0
331229 Oregon Dept of Transportation	8,408,395	9,566,924	12,759,572	12,199,500	12,199,500	12,199,500
331231 Oregon DHS Water Contract	89,422	89,421	156,488	156,488	156,488	156,488
331232 DHS Public Health Contract	4,015,634	2,795,281	3,841,343	2,767,236	2,767,236	2,767,236
331233 DHS Mental Health Contract	1,539,645	1,812,384	1,175,587	1,310,072	1,310,072	1,310,072
331234 DHS Title IV E Reimbursement	323,292	221,882	204,000	286,035	286,035	286,035
331235 Oregon Business Devel Dept	4,602,723	8,112,159	47,103,989	14,280,094	14,280,094	14,280,094
331236 Oregon Dept of Admin Services	664,424	91,039	950,000	0	0	0
331404 County American Rescue Plan	8,326,239	8,007,598	29,025,446	8,383,944	8,383,944	8,383,944
331405 ARPA Revenue Replacement	1,400,000	10,371,474	0	0	0	0
331990 Other Federal Revenues	28,047	786,988	1,823,815	96,824	96,824	96,824
Total Intergovernmental Federal	35,958,578	50,410,830	117,391,857	63,322,801	63,322,801	63,322,801
Intergovernmental State						
332010 Chapter 530 Forest Rehab	1,874,583	162,722	613,978	1,290,747	1,290,747	1,290,747
332011 OLCC General	2,332,633	1,944,673	1,999,554	1,847,439	1,847,439	1,847,439
332012 OLCC Alcohol and Drug	316,113	261,857	237,647	279,000	279,000	279,000
332013 Gas Tax	28,964,994	30,143,165	29,500,000	29,500,000	29,500,000	29,500,000
332014 Cigarette Tax	163,383	142,775	142,349	124,065	124,065	124,065
332015 Electric Coop Tax	316,211	369,232	372,921	364,636	364,636	364,636
332016 Amusement Devise Tax	113,420	119,423	18,217	80,680	80,680	80,680
332017 Private Rail Car Tax	5,658	11,905	12,084	9,818	9,818	9,818
332018 RV Parks Apportionment	301,181	296,189	310,000	300,000	300,000	300,000
332019 County Assmt Funding CAFFA	1,054,318	1,020,379	1,057,034	1,097,940	1,097,940	1,097,940
332021 Video Lottery	2,749,863	2,736,906	2,700,000	2,646,000	2,646,000	2,646,000
332031 Oregon Department of Justice	258,917	355,472	150,223	144,828	144,828	144,828
332035 ODOJ Unitary Assessment Grant	312,317	172,710	190,660	237,276	237,276	237,276
332036 Oregon Criminal Justice Comm	540,440	1,215,278	1,310,153	651,911	651,911	651,911
332040 Marine Board	141,333	148,803	157,198	152,198	152,198	152,198
332041 Oregon Dept of Forestry	5,173	27,360	40,000	0	0	0
332050 Oregon Emergency Management	0	4,553	0	0	0	0
332060 Oregon DHS Health Contract	3,143,809	4,099,702	4,146,900	4,129,314	4,129,314	4,129,314
332061 Oregon DHS Mental Health	36,440,175	37,178,690	40,166,637	40,806,139	40,806,139	40,806,139
332068 Oregon Health Authority	18,300	1,557,518	1,225,000	25,000	25,000	25,000
332070 Community Corrections SB 1145	13,618,412	15,333,377	14,922,466	14,915,038	14,915,038	14,915,038
332072 OR CJC Justice Reinvestment	2,471,437	3,099,093	2,563,987	2,834,736	2,834,736	2,834,736
332074 Oregon Dept of Corrections	1,043,058	998,944	846,461	845,863	845,863	845,863
332084 Oregon Youth Authority	1,077,235	1,065,315	1,153,473	1,118,355	1,118,355	1,118,355
332085 Oregon Dept Veterans Affairs	233,336	233,360	233,337	251,602	251,602	251,602
332088 OR Parks and Recreation Dept	12,222	319,801	91,000	35,564	35,564	35,564
332089 Oregon Department of Education	266,257	249,879	233,681	247,279	247,279	247,279

COUNTYWIDE

Resources

	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 PROPOSED	FY 26-27 APPROVED	FY 26-27 ADOPTED
332090 ODOT STP Exchange Revenues	1,885,930	1,302,404	887,585	887,585	887,585	887,585
332091 Oregon Dept of Transportation	3,887,557	814,666	3,475,750	2,258,250	2,258,250	2,258,250
332093 Oregon Business Devel Dept	217,210	76,785	0	0	0	0
332095 OR Dept of Consumer Bus Svcs	130,790	203,160	0	0	0	0
332100 OR Watershed Enhancement Board	344,920	806,119	0	0	0	0
332200 County Fair Subsidies	53,167	53,167	53,167	79,782	79,782	79,782
332990 Other State Revenues	752,478	1,033,007	1,716,255	1,180,778	1,180,778	1,180,778
Total Intergovernmental State	105,046,830	107,558,388	110,527,717	108,341,823	108,341,823	108,341,823
Intergovernmental Local						
335950 Local Government Grants	0	102,311	430,805	0	0	0
Total Intergovernmental Local	0	102,311	430,805	0	0	0
Charges for Services						
341042 Marion Cty Justice Court Fees	938,277	1,486,858	1,517,903	1,725,397	1,725,397	1,725,397
341060 Law Library Fees	347,797	347,797	347,797	372,905	372,905	372,905
341070 Filing Fees	27,708	40,366	34,293	34,037	34,037	34,037
341080 Recording Fees	1,098,256	1,145,595	1,063,548	1,135,583	1,135,583	1,135,583
341090 Passport Application Fees	0	0	30,000	87,500	87,500	87,500
341100 Assessment and Taxation Fees	17,646	20,449	21,436	21,198	21,198	21,198
341110 Corner Restoration Record Fees	268,185	171,984	45,000	50,000	50,000	50,000
341130 Proportional Site Impr Share	624,738	7,184	0	0	0	0
341140 Planning Fees	306,185	336,848	370,000	390,000	390,000	390,000
341150 Sheriff Service Fees	173,520	171,078	165,000	165,000	165,000	165,000
341160 Gun Permit Fees	407,090	499,138	469,600	492,300	492,300	492,300
341170 Witness Fees	292	307	157	102	102	102
341180 Crime Report Fees	27,207	25,595	25,000	25,000	25,000	25,000
341200 Towing Fees	28,440	42,600	36,411	53,856	53,856	53,856
341210 False Alarm Fees	8,310	3,000	3,180	1,272	1,272	1,272
341230 Client Fees	233,933	235,634	209,582	233,250	233,250	233,250
341232 Insurance Fees	342,047	315,616	204,160	230,145	230,145	230,145
341240 Food Service Fees	72,469	55,547	57,500	57,701	57,701	57,701
341280 Detention Fees	5,555	272,238	1,995,681	2,289,749	2,289,749	2,289,749
341290 Site Plan Review Fees	270	0	0	0	0	0
341330 Health Inspection Fees	1,158,942	1,265,283	1,200,000	1,368,435	1,368,435	1,368,435
341350 Birth and Death Certificates	491,460	478,996	500,000	480,000	480,000	480,000
341370 Medicaid Fees	2,827,515	2,800,177	2,926,017	2,768,982	2,768,982	2,768,982
341400 Tax Collector Fees	81,325	77,460	52,782	71,303	71,303	71,303
341420 Assessor Fees	17,570	87,927	84,338	61,163	61,163	61,163
341430 Copy Machine Fees	479	2,644	160	310	310	310
341440 Vending Machine Fees	164,844	150,022	131,001	138,202	138,202	138,202
341450 Pay Telephone Fees	87,911	56,635	75,119	75,119	75,119	75,119
341460 Fax Fees	4	1	0	0	0	0

COUNTYWIDE

Resources

	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 PROPOSED	FY 26-27 APPROVED	FY 26-27 ADOPTED
341490 Ferrous Metal Fees	94,923	63,758	66,000	52,000	52,000	52,000
341520 System Development Charges	720,038	388,034	425,000	550,000	550,000	550,000
341530 Gate Receipts	98,610	87,385	97,000	67,500	67,500	67,500
341540 Food Booth Fees	64,429	65,170	57,800	51,020	51,020	51,020
341550 Commercial Space Rental Fees	37,129	36,555	28,000	32,963	32,963	32,963
341555 Sponsor Fees	115,300	104,450	83,000	97,036	97,036	97,036
341560 Carnival Fees	50,889	29,891	30,000	28,573	28,573	28,573
341565 Stall Fees	2,260	2,425	2,000	2,247	2,247	2,247
341580 Camping Fees	17,900	24,038	17,800	21,907	21,907	21,907
341585 Picnic Shelter Reservations	0	1,182	0	1,200	1,200	1,200
341590 Impound Fees	27,375	26,300	25,000	25,000	25,000	25,000
341600 Board Fees	31,938	29,626	25,000	25,000	25,000	25,000
341605 Dog Adoption Fees	27,425	37,565	27,000	27,000	27,000	27,000
341620 User Fees	208,583	260,834	270,179	275,700	275,700	275,700
341630 Service Charges	1,095	121,888	235,500	265,914	265,914	265,914
341635 Returned Check Fees	500	225	158	407	407	407
341670 Surveyor Fees	156,839	148,760	196,467	144,000	144,000	144,000
341680 Discovery Fees	288,179	492,822	270,000	480,000	480,000	480,000
341690 Attorney Fees	185,244	170,808	191,244	181,727	181,727	181,727
341700 Victim Assistance Fees	492	692	0	0	0	0
341701 Children Assistance Fees	2,092	633	0	0	0	0
341710 Juvenile Probation Fees	1,976	748	0	0	0	0
341720 Appeal Fees	0	3,000	4,167	3,545	3,545	3,545
341750 Medicare Fees	359,590	(141,750)	326,900	382,025	382,025	382,025
341820 County Clerk Records Fees	37,890	99,863	80,000	90,000	90,000	90,000
341840 Work Crew Fees	484,355	591,660	525,600	573,201	573,201	573,201
341860 Grand Safety Station Fees	0	0	65	0	0	0
341940 Declaration Domestic Partners	975	1,225	1,541	303	303	303
341950 Retail Sales	253,929	271,322	246,300	271,300	271,300	271,300
341952 Styrofoam Recycling	500	7,097	9,424	6,150	6,150	6,150
341955 Wood and Compost Sales	49,291	50,880	51,599	49,902	49,902	49,902
341998 Dog Shelter Donation Credits	(5,868)	(6,159)	0	0	0	0
341999 Other Fees	97,493	93,148	64,773	63,789	63,789	63,789
342100 Building Rentals	139,917	153,136	150,841	149,745	149,745	149,745
342200 Property Leases	95,509	68,923	51,250	53,860	53,860	53,860
342310 Parking Permits	259,481	302,957	319,361	319,670	319,670	319,670
342311 Vehicle Charging Fees	0	15	0	0	0	0
342400 Fleet Rentals	1,980,381	2,293,956	2,600,052	2,676,219	2,676,219	2,676,219
342410 Motor Pool Mileage Charges	56,814	47,187	52,500	60,000	60,000	60,000
342510 Wheatland Ferry Tolls	583,323	608,276	600,000	600,000	600,000	600,000
342520 Buena Vista Ferry Tolls	59,610	53,809	60,000	55,000	55,000	55,000

COUNTYWIDE

Resources

	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 PROPOSED	FY 26-27 APPROVED	FY 26-27 ADOPTED
342552 Stormwater Fees	627,896	639,095	634,577	634,577	634,577	634,577
342610 Browns Island Tipping Fees	474,246	890,990	900,095	1,383,680	1,383,680	1,383,680
342620 Waste to Energy Tipping Fees	7,999,445	4,670,088	0	0	0	0
342640 N Marion Tipping Fees	3,802,242	3,071,897	1,826,684	2,190,494	2,190,494	2,190,494
342650 SKRTS Tipping Fees	7,246,621	8,020,414	6,932,054	10,123,543	10,123,543	10,123,543
342660 Browns Island Composting Fees	45,730	49,580	63,720	161,190	161,190	161,190
342672 Medical Waste Blue Bin Fees	29,716	17,789	0	0	0	0
342673 Medical Waste Gray Bin Fees	42,871	20,589	0	0	0	0
342674 WTEF Supplemental Waste Fees	26,526	16,927	0	0	0	0
342676 Brooks Willamette Outfall Line	69,962	39,176	0	0	0	0
342677 Ash Trans and Disposal	832,091	624,265	0	0	0	0
342690 Other Tipping Fees	16,994	0	0	0	0	0
342810 CH2 Condo Fees Transit	0	0	0	87,500	87,500	87,500
342910 Public Records Request Charges	11,192	8,081	4,269	5,367	5,367	5,367
344100 Election Reimbursements	340,520	19,649	40,000	250,000	250,000	250,000
344250 Telephone Use Reimbursement	31,252	29,196	30,102	28,430	28,430	28,430
344300 Restitution	25,179	1,044	1,003	1,126	1,126	1,126
344701 Felony DUII Reimbursemt SB395	352,233	378,547	231,417	365,519	365,519	365,519
344800 EAIP Reimbursement	40,549	189,141	111,489	50,000	50,000	50,000
344999 Other Reimbursements	193,264	154,139	70,470	165,601	165,601	165,601
345100 Sale of Capital Assets	278,395	368,881	262,777	225,000	225,000	225,000
345200 Foreclosed Property Sales	74,007	4,100	300,000	400,000	400,000	400,000
345300 Surplus Property Sales	8,891	33,074	14,000	13,000	13,000	13,000
346200 Risk Deductible	28,427	44,039	0	0	0	0
347001 PW Services to Counties	268,249	280,327	313,990	401,060	401,060	401,060
347002 PW Services to Cities	384,072	326,736	458,876	388,770	388,770	388,770
347003 PW Services to Svc Districts	406,456	454,713	414,552	499,903	499,903	499,903
347004 PW Services to Other Agencies	9,574	5,306	7,500	71,804	71,804	71,804
347005 PW Services to County Depts	2,318,123	2,264,187	4,041,142	3,726,403	3,726,403	3,726,403
347006 DA Services to County Depts	225,692	235,458	260,564	273,781	273,781	273,781
347007 PW Admin Services	1,525,836	1,626,818	0	0	0	0
347009 Other Services to County Depts	130,314	234,914	150,420	146,653	146,653	146,653
347101 Central Svcs to Other Agencies	159,797	169,847	145,437	158,606	158,606	158,606
347201 SO Enforcement Services	3,131,436	3,254,784	3,220,014	3,597,364	3,597,364	3,597,364
347202 Code Enforcement Services	194,564	189,625	232,379	252,266	252,266	252,266
347401 Health Svcs to County Depts	264,245	297,540	299,040	333,723	333,723	333,723
347402 Health Svcs to Other Agencies	57,496	(1,926)	66,000	28,000	28,000	28,000
347403 Mental Health Services	60,169	78,702	73,500	95,500	95,500	95,500
347405 Medicaid Admin Services	79,106	248,932	80,000	175,000	175,000	175,000
347407 Coordinated Care PMPM	19,120,414	19,625,181	20,512,705	19,507,793	19,507,793	19,507,793
347408 Coordinated Care FFS	5,950,396	6,595,645	9,988,079	6,411,400	6,411,400	6,411,400

COUNTYWIDE

Resources

	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 PROPOSED	FY 26-27 APPROVED	FY 26-27 ADOPTED
347409 Coordinated Care QIM	205,930	1,680,946	1,151,601	884,580	884,580	884,580
347410 Coordinated Care Other	0	915,595	519,293	0	0	0
347501 Comm Svcs to Other Agencies	45,076	46,662	42,904	48,528	48,528	48,528
348100 Liability Insurance	1,819,955	2,552,568	2,856,778	3,024,661	3,024,661	3,024,661
348200 Workers Comp Insurance	1,166,017	1,178,298	1,253,300	1,343,991	1,343,991	1,343,991
348300 Medical Insurance	26,964,963	28,724,743	32,141,560	32,529,071	32,529,071	32,529,071
348310 Dental Insurance	2,093,549	2,142,282	2,713,581	2,732,024	2,732,024	2,732,024
348320 Health Savings Accounts	276,124	285,801	253,194	274,770	274,770	274,770
348400 Group Term Life Insurance	197,662	212,989	243,568	199,123	199,123	199,123
348500 Long Term Disability Insurance	384,847	406,927	507,347	510,111	510,111	510,111
348600 Unemployment Insurance	176,575	188,535	209,673	210,783	210,783	210,783
348700 Wellness Program	57,143	58,142	66,933	64,979	64,979	64,979
348800 Employee Assistance Program	53,683	61,841	77,181	75,153	75,153	75,153
Total Charges for Services	106,670,092	110,322,130	112,480,954	114,063,239	114,063,239	114,063,239
Admin Cost Recovery						
411100 County Admin Allocation	2,346,728	3,019,994	3,930,802	4,058,136	4,058,136	4,058,136
411200 BS Admin Allocation	0	993,696	1,112,891	1,159,238	1,159,238	1,159,238
411210 Facilities Mgt Allocation	3,723,659	3,243,619	4,231,328	4,193,544	4,193,544	4,193,544
411220 Custodial Allocation	1,837,073	1,702,967	1,884,081	1,968,211	1,968,211	1,968,211
411230 Courier Allocation	129,256	119,723	115,950	119,522	119,522	119,522
411240 Grounds Maintenance Allocation	0	399,384	379,360	435,220	435,220	435,220
411250 Risk Management Allocation	619,919	435,715	530,827	526,816	526,816	526,816
411260 Human Resources Allocation	3,217,908	3,706,669	4,313,089	4,501,510	4,501,510	4,501,510
411300 Legal Services Allocation	1,714,305	1,752,944	2,256,442	2,419,226	2,419,226	2,419,226
411400 Information Tech Allocation	8,761,350	5,265,274	11,883,071	12,512,879	12,512,879	12,512,879
411410 FIMS Allocation	2,092,154	2,705,633	1,171,248	959,922	959,922	959,922
411420 Telecommunications Allocation	0	411,262	0	0	0	0
411430 Technology Solution Allocation	0	2,975,553	0	0	0	0
411600 Finance Allocation	3,740,925	4,042,084	4,561,201	4,832,872	4,832,872	4,832,872
411800 MCBEE Allocation	1,723,643	1,977,468	2,675,000	2,772,830	2,772,830	2,772,830
412100 PERS Debt Service Assessments	5,412,292	7,178,348	6,198,107	6,752,371	6,752,371	6,752,371
413100 IT Equipment Use Allocation	416,430	1,105,968	0	0	0	0
Total Admin Cost Recovery	35,735,644	41,036,301	45,243,397	47,212,297	47,212,297	47,212,297
Fines and Forfeitures						
351100 Dog Fines	10,294	11,595	10,000	10,000	10,000	10,000
351200 Traffic Fines	2,253,456	2,394,641	2,330,197	2,322,315	2,322,315	2,322,315
351500 Weighmaster Fines	650	144	1,000	1,000	1,000	1,000
353100 County Assessments	656,073	705,369	699,455	728,100	728,100	728,100
353200 Court Security	312,285	345,080	319,241	310,131	310,131	310,131
Total Fines and Forfeitures	3,232,757	3,456,829	3,359,893	3,371,546	3,371,546	3,371,546
Interest						

COUNTYWIDE

Resources

	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 PROPOSED	FY 26-27 APPROVED	FY 26-27 ADOPTED
361000 Investment Earnings	7,194,612	9,607,889	7,230,603	6,389,494	6,389,494	6,389,494
364900 Loan Repayment Interest	87,853	69,120	43,705	40,000	40,000	40,000
365000 Investment Fee	900,583	881,370	779,296	650,000	650,000	650,000
Total Interest	8,183,048	10,558,379	8,053,604	7,079,494	7,079,494	7,079,494
Other Revenues						
371000 Miscellaneous Income	117,363	636,016	71,488	71,920	71,920	71,920
371100 Recoveries from Collections	2,127	1,484	300	400	400	400
371600 Covanta Underprocessed Tons	1,602,622	554,015	0	0	0	0
371700 Circular Action Plan	0	0	0	1,000,000	1,000,000	0
372000 Over and Short	(4,610)	409	500	0	0	0
373100 Special Program Donations	110,535	213,002	65,513	64,647	64,647	64,647
373200 Victims Assistance Donations	37,500	21,500	20,000	20,000	20,000	20,000
374900 Loan Repayment Principal	252,175	509,280	92,924	130,000	130,000	130,000
Total Other Revenues	2,117,711	1,935,706	250,725	1,286,967	1,286,967	286,967
General Fund Transfers						
381100 Transfer from General Fund	12,853,013	21,708,657	14,235,045	14,158,135	14,158,135	16,061,454
Total General Fund Transfers	12,853,013	21,708,657	14,235,045	14,158,135	14,158,135	16,061,454
Other Fund Transfers						
381104 Transfer from Interest Inv Fund	0	0	0	0	0	5,652,171
381115 Transfer from Non Dept Grants	307,628	3,876,426	9,673,334	6,670,835	6,670,835	6,675,834
381120 Xfr from County Clerk Records	0	0	0	0	0	2,200
381125 Transfer from Juvenile Grants	0	0	76,881	55,000	55,000	68,600
381130 Transfer from Public Works	75,000	16,213	2,663,784	1,000,000	1,000,000	2,132,800
381135 Xfer from Public Works Grants	0	0	2,000,000	0	0	5,000
381155 Xfr from Tax Title Land Sales	111,625	99,996	100,000	120,000	120,000	120,000
381160 Xfr from Community Svcs Grants	0	59,284	1,160	0	0	0
381165 Xfr from Lottery and Econ Dev	324,000	324,000	482,229	329,500	329,500	329,500
381170 Transfer from Comm Development	0	0	25,000	20,000	20,000	27,516
381180 Transfer from Comm Corrections	4,626,878	4,632,031	4,209,970	4,191,480	4,191,480	4,311,428
381185 Transfer from Criminal Justice	707,725	656,723	748,101	756,744	756,744	756,744
381190 Transfer from Health	2,705,390	3,366,240	5,454,238	2,982,421	2,982,421	3,992,399
381230 Transfer from Dog Services	0	13,094	0	0	0	3,000
381245 Xfr from Public Safety ESSD	0	0	19,745	0	0	3,418
381250 Transfer from Sheriff Grants	0	13,390	82,299	0	0	528
381255 Xfr from Traffic Safety Team	22,866	0	0	0	0	37,755
381260 Transfer from Law Library	0	0	0	0	0	34,196
381270 Transfer from County Fair	0	0	0	0	0	31,217
381290 Transfer from Inmate Welfare	0	0	0	0	0	12,303
381300 Transfer from DA Grants	0	24,065	0	0	0	0
381305 Xfr from Land Use Planning	0	0	0	0	0	2,220
381310 Transfer from Parks	0	58,191	0	0	0	2,500

COUNTYWIDE

Resources

	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 PROPOSED	FY 26-27 APPROVED	FY 26-27 ADOPTED
381330 Transfer from Building Insp	0	0	2,890	751,000	751,000	955,000
381383 Xfr from Capital Bldg and Eq	0	150,761	0	0	0	0
381455 Xfr from Facility Renovation	0	1,163,647	0	739,350	739,350	759,350
381480 Xfr from Capital Impr Projects	0	822,522	4,728,692	0	0	250,000
381510 Transfer from Env Services	0	0	0	0	0	500,000
381515 Xfr from Stormwater Management	0	0	8,100	0	0	30,000
381585 Transfer from Self Insurance	9,170	0	0	0	0	321,674
381595 Transfer from Fleet Management	0	0	112,526	0	0	0
Total Other Fund Transfers	8,890,283	15,276,583	30,388,949	17,616,330	17,616,330	27,017,353
Settlements						
382100 Settlements	72,684	491,263	280,525	116,840	116,840	116,840
382200 OPIOID Settlements	1,780,659	1,084,668	897,441	827,265	827,265	827,265
Total Settlements	1,853,343	1,575,930	1,177,966	944,105	944,105	944,105
Financing Proceeds						
383100 Loan Proceeds	9,950,000	0	4,015,000	0	0	0
383400 Interfund Loan Proceeds	0	0	860,000	0	0	0
Total Financing Proceeds	9,950,000	0	4,875,000	0	0	0
Net Working Capital						
391000 Net Working Cap Restr Other	37,302,153	33,572,088	28,696,447	25,850,668	25,850,668	25,850,668
391100 Net Working Cap Restr Federal	752,839	745,499	740,015	723,411	723,411	723,411
392000 Net Working Capital Unrestr	188,708,900	201,368,970	208,160,414	162,591,575	162,591,575	163,663,379
Total Net Working Capital	226,763,892	235,686,556	237,596,876	189,165,654	189,165,654	190,237,458
GRAND TOTAL	**653,137,535**	**699,262,050**	**791,721,101**	**676,116,178**	**676,116,178**	**687,492,324**

COUNTYWIDE

Requirements

	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 PROPOSED	FY 26-27 APPROVED	FY 26-27 ADOPTED
Personnel Services						
Salaries and Wages						
511020 Salaries and Wages Budget Only	0	0	(537,647)	2,456,574	2,456,574	2,456,574
511110 Regular Wages	93,028,782	99,593,654	137,408,310	139,978,597	139,978,597	139,978,597
511120 Temporary Wages	2,596,213	2,820,013	3,188,950	2,943,384	2,943,384	2,943,384
511130 Vacation Pay	6,287,241	6,980,787	0	0	0	0
511140 Sick Pay	4,023,265	4,528,398	0	0	0	0
511150 Holiday Pay	6,378,083	6,879,154	0	0	0	0
511160 Comp Time Pay	1,026,867	947,018	120,664	143,712	143,712	143,712
511180 Differential Pay	107,670	173,240	124,379	121,263	121,263	121,263
511181 Wage Enhancement	51,939	93,861	0	0	0	0
511210 Compensation Credits	1,394,404	1,394,984	1,364,765	1,316,700	1,316,700	1,316,700
511220 Pager Pay	317,908	393,439	290,575	389,570	389,570	389,570
511240 Leave Payoff	689,293	670,858	59,186	71,417	71,417	71,417
511250 Training Pay	5,776	5,295	52,711	44,828	44,828	44,828
511260 Election Workers	50,911	104,264	60,000	60,000	60,000	60,000
511270 Leadworker Pay	430	915	6,662	6,522	6,522	6,522
511280 Cell Phone Pay	5,961	5,527	6,565	4,290	4,290	4,290
511290 Health Insurance Waiver Pay	259,570	282,167	273,600	314,400	314,400	314,400
511410 Straight Pay	194,111	282,989	116,412	108,312	108,312	108,312
511420 Premium Pay	3,566,951	4,105,023	2,702,171	2,612,610	2,612,610	2,612,610
511430 Court Time	94,645	139,653	141,052	111,052	111,052	111,052
511450 Premium Pay Temps	44,370	80,316	32,030	28,903	28,903	28,903
511470 Extra Duty Contract Pay	19,693	22,532	0	0	0	0
511500 Moving Expense Reimbursement	6,865	3,960	0	0	0	0
511510 Relocation Bonus	12,000	6,000	0	0	0	0
511515 Recruitment Bonus	14,000	15,780	0	0	0	0
511520 Retention Bonus	591,031	169,305	0	0	0	0
511530 Tuition Reimbursement Taxable	5,465	33,351	0	0	0	0
511930 Clothing Allowance	8,340	8,754	9,400	9,400	9,400	9,400
511950 Shoe Allowance	120	0	0	0	0	0
Total Salaries and Wages	120,781,903	129,741,235	145,419,785	150,721,534	150,721,534	150,721,534
Fringe Benefits						
512010 Fringe Benefits Budget Only	0	0	1,213,825	2,946,767	2,946,767	2,946,767
512110 PERS	28,171,943	30,923,465	40,977,214	41,641,660	41,641,660	41,641,660
512120 401K	939,987	992,485	941,179	1,036,058	1,036,058	1,036,058
512130 PERS Debt Service	5,412,114	7,178,593	7,231,315	7,348,053	7,348,053	7,348,053
512200 FICA	8,977,301	9,616,750	10,829,820	11,019,144	11,019,144	11,019,144
512300 Paid Leave Oregon	463,627	500,494	575,988	570,039	570,039	570,039
512310 Medical Insurance	24,878,278	26,393,230	31,221,401	32,425,868	32,425,868	32,425,868
512320 Dental Insurance	1,938,218	1,973,378	2,635,918	2,723,357	2,723,357	2,723,357

COUNTYWIDE

Requirements

	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 PROPOSED	FY 26-27 APPROVED	FY 26-27 ADOPTED
512330 Group Term Life Insurance	197,663	212,991	240,233	198,756	198,756	198,756
512340 Long Term Disability Insurance	384,846	406,932	500,376	509,173	509,173	509,173
512400 Unemployment Insurance	176,568	188,537	206,664	210,608	210,608	210,608
512520 Workers Comp Insurance	28,186	27,214	51,557	50,700	50,700	50,700
512600 Wellness Program	57,143	58,142	65,279	65,079	65,079	65,079
512610 Employee Assistance Program	53,682	61,841	75,113	74,878	74,878	74,878
512700 County HSA Contributions	276,124	285,801	260,092	274,770	274,770	274,770
512710 Temp Insurance Contributions	132,396	256,674	152,394	149,994	149,994	149,994
Total Fringe Benefits	72,088,075	79,076,528	97,178,368	101,244,904	101,244,904	101,244,904
Total Personnel Services	192,869,978	208,817,763	242,598,153	251,966,438	251,966,438	251,966,438
Materials and Services						
Supplies						
521010 Office Supplies	317,587	276,433	384,008	370,139	370,139	370,139
521030 Field Supplies	215,657	220,284	266,816	276,355	276,355	276,355
521040 Institutional Supplies	287,058	284,954	364,785	340,950	340,950	340,950
521050 Janitorial Supplies	234,070	212,459	231,927	240,021	240,021	240,021
521052 Janitorial Floor Care	1,728	1,009	1,778	2,700	2,700	2,700
521060 Electrical Supplies	38,844	74,729	57,070	59,475	59,475	59,475
521070 Departmental Supplies	292,706	266,518	467,649	366,236	366,236	366,236
521080 Food Supplies	237,110	247,332	349,119	354,834	354,834	354,834
521090 Uniforms and Clothing	160,213	244,394	326,791	292,452	292,452	292,452
521100 Medical Supplies	100,176	111,791	105,280	118,396	118,396	118,396
521110 First Aid Supplies	11,185	4,475	30,672	33,823	33,823	33,823
521120 Drugs	466,998	795,155	1,204,030	508,856	508,856	508,856
521140 Vaccines	21,918	31,719	30,756	37,500	37,500	37,500
521170 Educational Supplies	74,296	66,043	85,298	87,761	87,761	87,761
521190 Publications	60,877	35,350	63,758	55,506	55,506	55,506
521210 Gasoline	777,188	734,618	784,585	856,203	856,203	856,203
521220 Diesel	378,343	325,320	353,796	344,449	344,449	344,449
521230 Propane	10,790	12,067	15,350	15,950	15,950	15,950
521240 Automotive Supplies	14,992	19,988	12,175	11,750	11,750	11,750
521241 Oil and Lubricants	28,579	27,051	20,850	24,300	24,300	24,300
521300 Safety Clothing	125,247	117,404	128,379	124,164	124,164	124,164
521310 Safety Equipment	70,341	53,488	138,448	134,267	134,267	134,267
Total Supplies	3,925,902	4,162,580	5,423,320	4,656,087	4,656,087	4,656,087
Materials						
522010 Liquid Asphalt	1,371,994	1,214,243	1,408,906	1,210,616	1,210,616	1,210,616
522020 Crushed Rock	706,964	1,081,732	919,500	955,700	955,700	955,700
522030 Pipe	11,984	18,526	36,825	36,825	36,825	36,825
522050 Bridge Materials	24,430	30,898	49,280	49,280	49,280	49,280
522060 Sign Materials	112,491	152,643	143,300	162,800	162,800	162,800

COUNTYWIDE

Requirements

	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 PROPOSED	FY 26-27 APPROVED	FY 26-27 ADOPTED
522070 Paint	840,010	1,865,407	1,368,700	1,499,350	1,499,350	1,499,350
522080 Building Materials	1,548	5,577	13,500	13,000	13,000	13,000
522090 Chemical Sprays	79,027	64,361	90,000	90,000	90,000	90,000
522100 Parts	274,919	360,542	274,620	337,215	337,215	337,215
522110 Batteries	25,940	103,876	64,436	62,286	62,286	62,286
522120 Tires and Accessories	32,044	31,794	34,050	35,050	35,050	35,050
522140 Small Tools	118,690	49,777	60,800	62,625	62,625	62,625
522150 Small Office Equipment	886,171	153,296	229,675	194,294	194,294	194,294
522160 Small Departmental Equipment	325,224	227,265	392,224	380,308	380,308	380,308
522170 Computers Non Capital	1,207,102	684,033	1,111,851	819,248	819,248	819,248
522180 Software	126,428	121,920	148,791	39,239	39,239	39,239
522190 Asphalt Concrete	287,544	607,205	650,075	643,075	643,075	643,075
522240 Deicer	12,471	28,364	38,000	38,000	38,000	38,000
522500 Materials for Resale	107,187	114,074	125,000	125,000	125,000	125,000
Total Materials	6,552,169	6,915,534	7,159,533	6,753,911	6,753,911	6,753,911
Communications						
523010 Telephone Equipment	12,272	7,280	6,675	6,435	6,435	6,435
523015 Video Security Equipment	1,153	1,816	150	59,250	59,250	59,250
523020 Phone and Communication Svcs	294,583	284,131	311,145	288,209	288,209	288,209
523030 Fax	(2)	0	75	0	0	0
523040 Data Connections	585,214	915,820	817,025	780,585	780,585	780,585
523050 Postage	146,925	230,079	180,635	177,020	177,020	177,020
523060 Cellular Phones	489,967	488,462	511,000	471,635	471,635	471,635
523090 Long Distance Charges	12,112	11,840	23,345	22,150	22,150	22,150
523100 Radios and Accessories	106,695	16,579	81,290	73,590	73,590	73,590
Total Communications	1,648,918	1,956,007	1,931,340	1,878,874	1,878,874	1,878,874
Utilities						
524010 Electricity	1,576,280	1,685,384	1,770,303	1,770,079	1,770,079	1,770,079
524020 City Operations and St Lights	28,841	31,083	30,362	42,382	42,382	42,382
524030 Traffic Signal Electricity	30,246	35,678	30,000	33,000	33,000	33,000
524040 Natural Gas	233,061	255,850	262,184	266,649	266,649	266,649
524050 Water	133,368	140,560	150,024	146,895	146,895	146,895
524070 Sewer	262,769	273,532	283,288	283,325	283,325	283,325
524090 Garbage Disposal and Recycling	188,491	207,232	224,426	231,738	231,738	231,738
Total Utilities	2,453,056	2,629,318	2,750,587	2,774,068	2,774,068	2,774,068
Contracted Services						
525110 Consulting Services	670,853	1,381,724	1,108,782	753,116	753,116	753,116
525150 Audit Services	140,654	136,865	151,395	140,165	140,165	140,165
525152 Accounting Services	0	14	2,000	2,000	2,000	2,000
525153 Fiscal Agent Services	26,530	0	0	0	0	0
525154 Third Party Administrators	123,322	28,732	55,035	3,000	3,000	3,000

COUNTYWIDE

Requirements

	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 PROPOSED	FY 26-27 APPROVED	FY 26-27 ADOPTED
525155 Credit Card Fees	299,381	334,078	410,444	453,458	453,458	453,458
525156 Bank Services	82,428	102,904	97,390	93,000	93,000	93,000
525157 Investment Services	91,222	91,518	89,000	95,000	95,000	95,000
525158 Armored Car Services	86,259	89,423	95,850	122,710	122,710	122,710
525160 Wellness Services	31,484	24,744	28,800	28,800	28,800	28,800
525175 Temporary Staffing	187,890	177,354	158,245	453,333	453,333	453,333
525177 Employment Agencies	300	0	0	0	0	0
525185 Community Education Services	7,205	23,237	32,600	23,000	23,000	23,000
525210 Medical Services	4,481,523	3,323,087	1,825,426	649,007	649,007	649,007
525211 Psychiatric Services	99,913	94,545	1,007,580	1,963,467	1,963,467	1,963,467
525215 Dental Services	127,682	129,505	115,380	131,110	131,110	131,110
525220 Hospital Services	227,630	362,103	442,514	300,296	300,296	300,296
525225 Ambulance Services	29,993	38,081	43,486	28,291	28,291	28,291
525235 Laboratory Services	183,638	179,390	377,707	331,365	331,365	331,365
525236 Drug Testing	288,524	309,463	300,239	277,933	277,933	277,933
525240 XRay Services	71,126	173,654	193,276	108,938	108,938	108,938
525246 Transcription Services	626	6,319	10,320	5,320	5,320	5,320
525250 Foster Care Services	0	0	0	25,000	25,000	25,000
525255 Veterans Services	260,571	299,904	299,904	299,904	299,904	299,904
525261 Social Services	1,780,336	1,923,174	1,870,011	1,858,965	1,858,965	1,858,965
525295 Health Providers	1,241,040	1,567,570	1,951,200	982,470	982,470	982,470
525305 Veterinary Services	38,860	41,084	61,035	61,061	61,061	61,061
525310 Laundry Services	52,316	49,859	56,108	53,818	53,818	53,818
525320 Food Services	1,337,612	1,318,260	1,352,012	1,385,201	1,385,201	1,385,201
525330 Transportation Services	85,355	89,552	80,536	104,601	104,601	104,601
525335 Housing Subsidies	521,479	1,083,809	4,486,395	1,864,444	1,864,444	1,864,444
525340 Counseling and Mentoring Svcs	22,891	37,561	7,999	36,642	36,642	36,642
525345 Youth Stipends	85,992	95,164	94,000	90,000	90,000	90,000
525350 Janitorial Services	333,406	351,048	299,652	287,029	287,029	287,029
525355 Engineering Services	494,139	539,351	1,244,536	1,095,000	1,095,000	1,095,000
525360 Public Works Services	1,810,620	2,088,997	2,423,167	1,900,088	1,900,088	1,900,088
525365 Striping Services	0	0	75,000	457,500	457,500	457,500
525370 Stormwater Services	284,387	296,195	328,883	180,000	180,000	180,000
525400 Public Safety Program Services	153,268	157,728	172,390	170,492	170,492	170,492
525405 Code Enforcement Services	194,564	189,625	232,378	251,958	251,958	251,958
525410 Dispatch Services	1,788,921	1,803,422	1,877,228	1,913,285	1,913,285	1,913,285
525415 Cable Access Services	219,292	226,612	188,000	188,000	188,000	188,000
525420 Regional Area Info Network	14,844	14,062	14,892	14,012	14,012	14,012
525430 Programming and Data Services	298,806	21,136	38,153	27,486	27,486	27,486
525440 Client Assistance	837,740	1,819,029	1,136,726	954,889	954,889	954,889
525448 Fusion	0	0	0	257,339	257,339	257,339

COUNTYWIDE

Requirements

	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 PROPOSED	FY 26-27 APPROVED	FY 26-27 ADOPTED
525449 Microsoft 365	0	984,843	1,229,359	1,285,259	1,285,259	1,285,259
525450 Subscription Services	2,017,564	2,612,551	86,943	77,572	77,572	77,572
525460 Software Subscriptions	0	3,193	4,458,200	3,611,095	3,611,095	3,611,095
525510 Legal Services	525,723	567,265	495,300	465,700	465,700	465,700
525515 Polygraph Services	7,560	6,717	7,700	6,500	6,500	6,500
525540 Witnesses	54,937	98,752	71,175	30,200	30,200	30,200
525541 Witness Mileage Reimbursement	10,393	6,542	8,100	70	70	70
525542 Expert Witness	0	0	0	6,800	6,800	6,800
525543 Witness Travel and Lodging	0	0	0	40,850	40,850	40,850
525550 Court Services	12,277	6,427	22,000	21,850	21,850	21,850
525555 Security Services	1,137,277	1,208,091	1,641,733	1,419,784	1,419,784	1,419,784
525560 Victim Emergency Services	8,635	10,013	121,200	119,300	119,300	119,300
525610 Insurance Adjustors	0	0	10,000	0	0	0
525620 Insurance Brokers	147,029	146,441	157,007	160,664	160,664	160,664
525630 Insurance Admin Services	118,329	128,703	160,167	154,620	154,620	154,620
525710 Printing Services	385,019	449,543	392,458	371,572	371,572	371,572
525715 Advertising	192,410	188,663	257,728	249,453	249,453	249,453
525735 Mail Services	331,970	358,468	370,452	378,968	378,968	378,968
525740 Document Disposal Services	85,328	84,004	85,379	85,476	85,476	85,476
525770 Interpreters and Translators	169,540	174,289	201,084	184,077	184,077	184,077
525810 Waste to Energy Contract	3,693,671	3,178,179	0	0	0	0
525830 Transfer Station Contracts	10,247,694	9,503,166	7,739,286	9,127,195	9,127,195	9,127,195
525839 Grinding and Screening Service	51,824	87,817	120,000	145,000	145,000	145,000
525841 Leachate Disposal	284,128	442,764	2,261,742	2,921,750	2,921,750	1,621,750
525850 Litter Patrol Services	500	0	5,700	5,700	5,700	5,700
525861 Ash Hauling Services	815,304	624,182	0	0	0	0
525862 Tire Hauling Services	75,555	42,695	70,200	71,000	71,000	71,000
525870 Hazardous Waste Disposal	435,846	330,504	628,692	632,912	632,912	632,912
525871 Battery Recycling	92,380	82,253	112,500	127,500	127,500	127,500
525880 Property Cleanup Services	0	0	0	10,000	10,000	10,000
525910 Fair 4H Contract	17,910	23,802	43,250	38,747	38,747	38,747
525915 Fair FFA Contract	6,200	6,200	8,300	7,300	7,300	7,300
525920 Fair Open Class	1,307	504	1,750	2,462	2,462	2,462
525925 Fair Entertainers	97,314	116,681	134,700	104,179	104,179	104,179
525930 Fair Events and Activities	38,751	39,211	75,150	37,536	37,536	37,536
525945 Fair Set-up/Take-down	5,971	8,887	6,600	6,534	6,534	6,534
525950 Distributed to Cities	315,000	420,000	300,000	280,000	280,000	280,000
525951 Community Based Distributions	848,950	282,551	2,815,899	3,580,000	3,580,000	3,580,000
525952 Distributions to Subrecipients	5,836,957	6,012,315	6,996,466	1,971,699	1,971,699	1,971,699
525953 Grant Distributions	1,764,056	2,431,173	2,332,371	49,900	49,900	49,900
525991 Match Payments	187,310	120,087	65,000	117,000	117,000	117,000

COUNTYWIDE

Requirements

	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 PROPOSED	FY 26-27 APPROVED	FY 26-27 ADOPTED
525999 Other Contracted Services	9,253,696	8,758,449	19,890,797	17,992,907	17,992,907	16,992,907
Total Contracted Services	58,388,934	60,565,805	78,220,062	66,321,624	66,321,624	64,021,624
Repairs and Maintenance						
526010 Office Equipment Maintenance	95,822	85,028	102,315	101,467	101,467	101,467
526011 Dept Equipment Maintenance	122,401	142,174	253,895	215,971	215,971	215,971
526012 Vehicle Maintenance	1,342,935	1,177,092	1,058,388	1,176,552	1,176,552	1,176,552
526013 Ferry Maintenance	13,895	13,269	17,800	32,500	32,500	32,500
526014 Radio Maintenance	200,711	202,986	235,274	360,706	360,706	360,706
526020 Computer Hardware Maintenance	217,713	227,523	220,025	246,107	246,107	246,107
526021 Computer Software Maintenance	2,461,920	1,647,471	1,671,512	1,408,548	1,408,548	1,408,548
526022 Telephone Maintenance	87,361	95,619	159,198	103,545	103,545	103,545
526030 Building Maintenance	814,011	672,684	1,085,536	688,682	688,682	688,682
526031 Elevator Maintenance	24,727	25,695	26,000	26,000	26,000	26,000
526032 Roof Maintenance	0	0	4,500	4,500	4,500	4,500
526040 Remodels and Site Improvements	23,494	5,917	79,299	42,400	42,400	42,400
526050 Grounds Maintenance	185,191	168,829	195,406	217,125	217,125	217,125
526055 Park Maintenance	6,757	15,413	30,000	19,500	19,500	19,500
526060 Traffic Signal Maintenance	53,318	82,933	85,000	115,000	115,000	115,000
526061 Storm Drain Maintenance	56	3,168	5,000	5,000	5,000	5,000
526062 Sewer Maintenance	0	0	2,000	2,000	2,000	2,000
Total Repairs and Maintenance	5,650,310	4,565,802	5,231,148	4,765,603	4,765,603	4,765,603
Rentals						
527100 Vehicle Rental	2,337	2,281	6,630	4,100	4,100	4,100
527110 Fleet Leases	1,980,381	2,292,600	2,609,253	2,671,338	2,671,338	2,671,338
527120 Motor Pool Mileage	67,781	49,730	94,366	82,471	82,471	82,471
527130 Parking	20,418	21,511	19,209	25,331	25,331	25,331
527140 County Parking	42,130	41,580	41,740	41,740	41,740	41,740
527200 Building Rental County	137,971	151,004	148,785	149,398	149,398	149,398
527210 Building Rental Private	2,659,638	2,553,762	2,711,033	2,554,544	2,554,544	2,554,544
527230 Fairgrounds Rental	15,492	19,685	32,425	29,653	29,653	29,653
527231 Fairgrounds Rental in Trade	500	0	0	0	0	0
527240 Condo Assn Assessments	297,830	474,372	780,060	325,604	325,604	325,604
527300 Equipment Rental	388,064	546,192	530,890	531,561	531,561	531,561
527310 Fair Equipment Rentals	71,310	71,031	73,330	71,240	71,240	71,240
527400 Land Lease Private	27,405	14,322	31,000	117,352	117,352	117,352
Total Rentals	5,711,258	6,238,071	7,078,721	6,604,332	6,604,332	6,604,332
Insurance						
528110 Liability Insurance Premiums	46,772	60,685	60,151	85,130	85,130	85,130
528120 WC Insurance Premiums	154,400	150,898	170,000	175,000	175,000	175,000
528130 Property Insurance Premiums	759,851	813,549	875,000	967,148	967,148	967,148
528140 Malpractice Insurance Premiums	114,515	166,896	180,416	198,386	198,386	198,386

COUNTYWIDE

Requirements

	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 PROPOSED	FY 26-27 APPROVED	FY 26-27 ADOPTED
528150 Health Insurance Premiums	26,725,269	28,608,643	32,141,560	32,529,071	32,529,071	32,529,071
528160 Dental Insurance Premiums	2,090,480	2,135,908	2,713,581	2,732,024	2,732,024	2,732,024
528170 Life Insurance Premiums	196,009	211,756	243,568	199,123	199,123	199,123
528180 Disability Insurance Premiums	381,939	405,259	507,347	510,111	510,111	510,111
528190 County HSA Contributions	277,156	285,801	253,194	274,770	274,770	274,770
528210 Public Official Bonds	6,448	3,923	5,350	5,713	5,713	5,713
528220 Notary Bonds	1,865	1,315	2,370	2,170	2,170	2,170
528310 Excess Workers Comp Insurance	135,520	147,596	192,653	165,000	165,000	165,000
528320 Excess Liability Insurance	672,182	511,510	511,510	588,237	588,237	588,237
528410 Liability Claims	1,156,433	378,217	4,930,931	1,166,000	1,166,000	1,166,000
528415 First Party Property Claims	211,710	604,213	150,000	145,500	145,500	145,500
528430 Unemployment Claims	160,613	234,140	243,173	210,783	210,783	210,783
528510 Workers Comp Claims	784,889	1,029,740	1,050,000	963,000	963,000	963,000
Total Insurance	33,876,049	35,750,047	44,230,804	40,917,166	40,917,166	40,917,166
Miscellaneous						
529110 Mileage Reimbursement	175,776	183,320	183,203	203,671	203,671	203,671
529120 Commercial Travel	31,164	31,074	86,064	80,644	80,644	80,644
529130 Meals	80,030	69,496	126,525	110,136	110,136	110,136
529140 Lodging	192,743	184,504	251,345	236,580	236,580	236,580
529210 Meetings	49,086	80,404	80,054	77,560	77,560	77,560
529220 Conferences	97,232	118,614	233,606	229,031	229,031	229,031
529230 Training	441,808	497,055	785,429	713,050	713,050	713,050
529250 Tuition Reimbursement	55,756	76,024	11,000	11,000	11,000	11,000
529300 Dues and Memberships	447,625	486,134	773,494	776,611	776,611	776,611
529430 Safety Incentives EAIP	4,680	14,937	20,000	20,000	20,000	20,000
529440 Safety Grants	5,475	605	4,000	2,000	2,000	2,000
529450 Wellness Grants	6,500	0	6,500	6,500	6,500	6,500
529540 Predatory Animals	79,178	82,135	81,146	81,146	81,146	81,146
529550 Water Master	0	0	8,700	8,700	8,700	8,700
529590 Special Programs Other	75,843	60,256	219,197	68,897	68,897	68,897
529610 Homicide Investigations	105	483	1,500	1,500	1,500	1,500
529620 Narcotics Investigations	0	0	1,539	1,539	1,539	1,539
529640 Victim Restitution	16,333	11,358	10,000	10,000	10,000	10,000
529650 Pre Employment Costs	120,861	97,342	123,095	101,675	101,675	101,675
529690 Other Investigations	31,440	30,110	32,050	55,484	55,484	55,484
529740 Fairs and Shows	81,363	34,952	77,225	31,725	31,725	31,725
529820 Vehicle Registration	2,936	300	600	600	600	600
529830 Dog Licenses	347	1,788	1,525	1,550	1,550	1,550
529840 Professional Licenses	7,899	13,211	24,128	24,706	24,706	24,706
529850 Device Licenses	6,940	4,377	9,024	7,450	7,450	7,450
529860 Permits	24,445	43,701	47,733	55,132	55,132	55,132

COUNTYWIDE

Requirements

	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 PROPOSED	FY 26-27 APPROVED	FY 26-27 ADOPTED
529870 DEQ Tonnage Assessment	252,376	145,582	40,200	45,200	45,200	45,200
529880 Recording Charges	29,254	33,188	30,685	30,785	30,785	30,785
529910 Awards and Recognition	78,950	95,306	102,500	124,674	124,674	124,674
529920 Auctions	0	0	0	3,000	3,000	3,000
529990 Taxes and Penalties	6,850	513	0	10,000	10,000	10,000
529998 Retroactive PERS Adjustments	1,564	(13,252)	30,150	30,150	30,150	30,150
529999 Miscellaneous Expense	163,418	101,477	487,948	28,694	28,694	28,694
Total Miscellaneous	2,567,979	2,484,991	3,890,165	3,189,390	3,189,390	3,189,390
Total Materials and Services	120,774,575	125,268,155	155,915,680	137,861,055	137,861,055	135,561,055
Administrative Charges						
611100 County Admin Allocation	2,346,728	3,019,994	3,885,183	4,058,140	4,058,140	4,058,140
611200 BS Admin Allocation	0	993,696	986,455	1,165,767	1,165,767	1,165,767
611210 Facilities Mgt Allocation	3,723,659	3,243,619	3,894,800	3,898,704	3,898,704	3,898,704
611220 Custodial Allocation	1,837,073	1,702,967	2,119,037	2,216,806	2,216,806	2,216,806
611230 Courier Allocation	129,256	119,723	127,322	131,842	131,842	131,842
611240 Grounds Maintenance Allocation	0	399,384	475,181	468,749	468,749	468,749
611250 Risk Management Allocation	619,919	435,715	537,261	520,683	520,683	520,683
611260 Human Resources Allocation	3,217,908	3,706,669	4,483,299	4,501,512	4,501,512	4,501,512
611300 Legal Services Allocation	1,714,305	1,752,944	2,225,117	2,419,227	2,419,227	2,419,227
611400 Information Tech Allocation	5,498,275	5,265,274	6,165,125	5,718,611	5,718,611	5,718,611
611410 FIMS Allocation	2,092,154	2,705,633	6,106,488	7,081,711	7,081,711	7,081,711
611420 Telecommunications Allocation	444,208	411,262	376,135	672,472	672,472	672,472
611430 Technology Solution Allocation	2,818,867	2,975,553	0	0	0	0
611600 Finance Allocation	3,740,925	4,042,084	4,579,920	4,918,794	4,918,794	4,918,794
611800 MCBEE Allocation	1,723,643	1,977,468	2,676,656	2,772,831	2,772,831	2,772,831
612100 IT Equipment Use Charges	416,430	1,105,968	0	0	0	0
614100 Liability Insurance Allocation	1,819,955	2,552,568	2,696,820	2,906,013	2,906,013	2,906,013
614200 WC Insurance Allocation	1,107,663	1,115,916	1,254,434	1,340,657	1,340,657	1,340,657
619900 Distributed Admin Charges	0	0	(20,997)	0	0	0
Total Administrative Charges	33,250,970	37,526,437	42,568,236	44,792,519	44,792,519	44,792,519
Capital Outlay						
531100 Office Equipment Capital	0	19,440	0	0	0	0
531300 Departmental Equipment Capital	1,828,498	1,430,269	4,039,775	1,854,089	1,854,089	1,854,089
531350 Canines	0	5,000	0	0	0	0
531600 Computer Hardware Capital	378,085	1,109,357	2,006,906	2,076,617	2,076,617	2,076,617
531700 Computer Software Capital	324,560	241,729	6,350,056	3,517,330	3,517,330	3,517,330
531800 Communicaton Systems	665,917	535,995	1,691,649	5,805,443	5,805,443	5,805,443
532100 Automobiles	2,013,620	1,899,458	3,051,547	1,889,888	1,889,888	1,889,888
532400 Off Road Vehicles	0	93,985	0	0	0	0
532500 Road Maintenance Vehicles	1,444,594	1,294,640	1,416,050	1,029,308	1,029,308	1,029,308
532600 Ferries	514,595	97,354	1,186,750	523,500	523,500	523,500

COUNTYWIDE

Requirements

	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 PROPOSED	FY 26-27 APPROVED	FY 26-27 ADOPTED
533110 Road Resurfacing	4,210,331	4,234,854	4,000,000	4,000,000	4,000,000	4,000,000
533170 Road Construction	8,750,757	2,298,731	8,048,903	13,325,750	13,325,750	13,325,750
533180 Safety Improvements	2,945,385	2,617,552	5,015,740	5,154,714	5,154,714	5,154,714
533200 Traffic Signals	424,171	2,373	127,750	100,000	100,000	100,000
533500 Bridge Construction	3,824,867	7,566,669	11,656,984	6,121,484	6,121,484	6,121,484
534100 Building Construction	5,145,375	5,204,646	18,651,458	7,111,166	7,111,166	7,111,166
534101 Building Design	225,895	218,125	2,604,000	275,000	275,000	275,000
534103 Construction Management	0	10,543	5,000	20,000	20,000	20,000
534104 Building FM Work Orders	2,686	19,306	189,852	29,625	29,625	29,625
534150 Building Acquisitions	0	0	2,150,352	3,510,000	3,510,000	3,510,000
534300 Special Construction	0	0	12,134,055	718,085	718,085	718,085
534500 Sewer Systems	3,049,423	8,589,736	40,709,562	9,622,669	9,622,669	9,622,669
534600 Site Improvements	1,174,661	1,098,981	4,605,919	3,037,105	3,037,105	3,037,105
535110 Right of Way	344,630	157,760	0	0	0	0
535200 Purchased Land	381,685	0	10,650,500	0	0	0
539100 Uncapitalized FM Project Costs	13,659	28,495	45,700	0	0	0
539200 Uncapitalized IT Project Costs	0	0	1,500	0	0	0
539300 Uncapitalized Comms Proj Costs	386,068	1,030,439	14,761,999	0	0	0
539400 Uncapitalized PW Project Costs	745,835	1,856,346	1,102,500	691,110	691,110	691,110
Total Capital Outlay	38,795,298	41,661,784	156,204,507	70,412,883	70,412,883	70,412,883
Debt Service Principal						
541100 Principal Payments	7,258,425	8,367,884	9,027,806	10,365,280	10,365,280	10,365,280
Total Debt Service Principal	7,258,425	8,367,884	9,027,806	10,365,280	10,365,280	10,365,280
Debt Service Interest						
542100 Interest Payments	2,376,468	2,440,576	2,040,511	1,721,038	1,721,038	1,721,038
Total Debt Service Interest	2,376,468	2,440,576	2,040,511	1,721,038	1,721,038	1,721,038
Special Payments						
551100 Interfund Loan Disbursements	0	0	860,000	0	0	0
551200 Distributions to Schools	381,969	597,303	586,825	1,067,090	1,067,090	1,067,090
551300 Distributions to Tax Districts	0	0	0	1,432,109	1,432,109	1,432,109
Total Special Payments	381,969	597,303	1,446,825	2,499,199	2,499,199	2,499,199
Transfers Out						
561100 Transfer to General Fund	4,734,801	4,715,708	6,311,769	4,314,650	4,314,650	6,217,969
561104 Transfer to Interest Inv Fund	0	0	0	0	0	5,652,171
561115 Transfer to Non Dept Grants	50,363	7,672,140	2,271,164	48,302	48,302	53,301
561120 Transfer to Clerk Records	0	104,817	57,433	70,042	70,042	72,242
561125 Transfer to Juvenile Grants	291,381	218,908	249,367	252,248	252,248	265,848
561130 Transfer to Public Works	388,394	355,116	410,727	296,414	296,414	1,429,214
561135 Transfer to PW Grants	0	4,355,587	9,642,303	5,253,445	5,253,445	5,258,445
561160 Xfer to Community Svcs Grants	3,000	47,506	1,675,400	0	0	0
561170 Transfer to Comm Development	450,000	0	308,229	0	0	7,516

COUNTYWIDE

Requirements

	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 PROPOSED	FY 26-27 APPROVED	FY 26-27 ADOPTED
561180 Transfer to Comm Corrections	234,862	278,191	356,425	254,248	254,248	374,196
561190 Transfer to Health	3,337,070	4,745,441	4,172,702	4,268,651	4,268,651	5,278,629
561220 Transfer to Child Support	518,189	418,386	557,437	492,845	492,845	492,845
561230 Transfer to Dog Services	1,317,238	1,459,651	1,791,823	1,873,931	1,873,931	1,876,931
561245 Transfer to Enhanced Public Safety	0	0	0	0	0	3,418
561250 Transfer to Sheriff Grants	252,841	557,640	1,270,200	1,126,068	1,126,068	1,126,596
561255 Transfer to Traffic Safety Team	0	0	0	0	0	37,755
561260 Transfer to Law Library	0	0	0	0	0	34,196
561270 Transfer to County Fair	70,000	0	0	0	0	31,217
561290 Transfer to Inmate Welfare	0	0	0	0	0	12,303
561300 Transfer to DA Grants	130,994	375,183	515,679	350,799	350,799	350,799
561305 Transfer to Land Use Planning	544,360	702,727	912,423	1,002,989	1,002,989	1,005,209
561310 Transfer to Parks	286,392	452,344	871,861	381,078	381,078	383,578
561320 Transfer to Surveyor	140,342	140,340	140,342	140,342	140,342	140,342
561330 Transfer to Building Insp	0	0	600,000	1,000,000	1,000,000	1,204,000
561410 Transfer to Debt Service	3,945,291	4,869,249	4,869,273	5,620,241	5,620,241	5,620,241
561455 Xfer to Facility Renovation	102,904	3,079,531	1,226,570	0	0	20,000
561480 Xfer to Capital Impr Projects	3,044,834	477,750	3,178,623	2,679,629	2,679,629	2,929,629
561510 Transfer to Environmental Svcs	75,000	0	0	0	0	500,000
561515 Transfer to Stormwater Mgt	0	0	0	0	0	30,000
561580 Transfer to Central Services	1,461,563	1,411,945	2,509,015	2,336,123	2,336,123	2,336,123
561585 Transfer to Self Insurance	0	61,138	0	0	0	321,674
561595 Transfer to Fleet Management	363,476	485,940	725,228	12,420	12,420	12,420
Total Transfers Out	21,743,296	36,985,240	44,623,993	31,774,465	31,774,465	43,078,807
Contingency						
571010 Contingency	0	0	37,299,391	46,954,280	46,954,280	49,326,084
Total Contingency	0	0	37,299,391	46,954,280	46,954,280	49,326,084
Reserve for Future Expenditure						
572010 Reserve for Future Expenditure	0	0	27,189,584	25,022,263	25,022,263	25,022,263
Total Reserve for Future Expenditure	0	0	27,189,584	25,022,263	25,022,263	25,022,263
Ending Fund Balance						
573010 Unapprop Ending Fund Balance	0	0	67,602,415	49,920,758	49,920,758	49,920,758
573050 Self Insurance Reserves	0	0	5,204,000	2,826,000	2,826,000	2,826,000
Total Ending Fund Balance	0	0	72,806,415	52,746,758	52,746,758	52,746,758
GRAND TOTAL	**417,450,979**	**461,665,141**	**791,721,101**	**676,116,178**	**676,116,178**	**687,492,324**

GENERAL FUND

Resources

	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 PROPOSED	FY 26-27 APPROVED	FY 26-27 ADOPTED
Taxes						
311100 Property Taxes Current Year	88,667,807	92,567,511	97,824,199	102,032,801	102,032,801	102,032,801
311200 Property Taxes Prior Years	1,703,050	1,956,782	2,104,879	2,082,302	2,082,302	2,082,302
311300 Prop Tx Interest and Penalties	139,104	142,887	202,175	142,887	142,887	142,887
312200 Franchise Fees Cable TV	377,892	412,219	341,021	306,919	306,919	306,919
312201 Franchise Fees Cable PEG	97,891	89,367	77,972	70,175	70,175	70,175
312300 Severance Taxes	8,253	5,875	5,875	4,476	4,476	4,476
Total Taxes	90,993,998	95,174,641	100,556,121	104,639,560	104,639,560	104,639,560
Licenses and Permits						
321000 Marriage Licenses	55,800	61,225	63,582	55,755	55,755	55,755
Total Licenses and Permits	55,800	61,225	63,582	55,755	55,755	55,755
Intergovernmental Federal						
331001 Payment in Lieu of Taxes	108,456	112,978	85,000	112,978	112,978	112,978
331010 Secure Rural Schools Title I	350,961	377,843	330,382	370,286	370,286	370,286
331013 State Criminal Alien Asst Pgm	0	176,810	104,387	0	0	0
331040 FEMA Disaster Assistance	3,617	0	866,000	0	0	0
331222 Oregon Housing Community Svcs	6,770	5,768	4,500	4,500	4,500	4,500
331223 Oregon Dept of Justice	3,849	4,250	3,800	3,800	3,800	3,800
331405 ARPA Revenue Replacement	1,400,000	10,371,474	0	0	0	0
331990 Other Federal Revenues	11,800	12,200	9,600	9,600	9,600	9,600
Total Intergovernmental Federal	1,885,453	11,061,323	1,403,669	501,164	501,164	501,164
Intergovernmental State						
332010 Chapter 530 Forest Rehab	1,714,351	96,886	445,320	764,887	764,887	764,887
332011 OLCC General	2,332,633	1,944,673	1,999,554	1,847,439	1,847,439	1,847,439
332014 Cigarette Tax	163,383	142,775	142,349	124,065	124,065	124,065
332015 Electric Coop Tax	210,912	246,278	246,278	239,779	239,779	239,779
332016 Amusement Devise Tax	113,420	119,423	18,217	80,680	80,680	80,680
332017 Private Rail Car Tax	3,535	7,452	7,452	5,882	5,882	5,882
332019 County Assmt Funding CAFFA	1,054,318	1,020,379	1,057,034	1,097,940	1,097,940	1,097,940
332031 Oregon Department of Justice	0	138,700	0	0	0	0
332990 Other State Revenues	37,035	127,383	44,000	44,000	44,000	44,000
Total Intergovernmental State	5,629,589	3,843,947	3,960,204	4,204,672	4,204,672	4,204,672
Charges for Services						
341042 Marion Cty Justice Court Fees	938,277	1,486,858	1,517,903	1,725,397	1,725,397	1,725,397
341070 Filing Fees	27,708	40,366	34,293	34,037	34,037	34,037
341080 Recording Fees	1,098,256	1,145,595	1,063,548	1,135,583	1,135,583	1,135,583
341090 Passport Application Fees	0	0	30,000	87,500	87,500	87,500
341100 Assessment and Taxation Fees	17,646	20,449	21,436	21,198	21,198	21,198
341150 Sheriff Service Fees	173,520	171,078	165,000	165,000	165,000	165,000
341170 Witness Fees	217	307	157	102	102	102
341180 Crime Report Fees	27,207	25,595	25,000	25,000	25,000	25,000

GENERAL FUND

Resources

	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 PROPOSED	FY 26-27 APPROVED	FY 26-27 ADOPTED
341280 Detention Fees	5,555	2,741	6,431	1,000	1,000	1,000
341400 Tax Collector Fees	81,325	77,460	52,782	71,303	71,303	71,303
341420 Assessor Fees	17,570	87,927	84,338	61,163	61,163	61,163
341430 Copy Machine Fees	1	2,439	10	10	10	10
341550 Commercial Space Rental Fees	0	150	0	0	0	0
341630 Service Charges	1,095	1,280	500	914	914	914
341635 Returned Check Fees	500	225	158	407	407	407
341680 Discovery Fees	284,804	489,622	270,000	480,000	480,000	480,000
341720 Appeal Fees	0	3,000	4,167	3,545	3,545	3,545
341840 Work Crew Fees	484,355	591,660	525,600	573,201	573,201	573,201
341940 Declaration Domestic Partners	975	1,225	1,541	303	303	303
341952 Styrofoam Recycling	500	7,097	9,424	6,150	6,150	6,150
341955 Wood and Compost Sales	49,291	50,880	51,599	49,902	49,902	49,902
341999 Other Fees	44,196	34,755	28,038	27,054	27,054	27,054
342200 Property Leases	0	0	3,000	0	0	0
342310 Parking Permits	254,111	255,185	251,361	240,670	240,670	240,670
342311 Vehicle Charging Fees	0	15	0	0	0	0
342910 Public Records Request Charges	1,786	2,824	3,219	4,317	4,317	4,317
344100 Election Reimbursements	340,520	19,649	40,000	250,000	250,000	250,000
344250 Telephone Use Reimbursement	7	14	0	0	0	0
344300 Restitution	2,123	901	973	1,096	1,096	1,096
344701 Felony DUII Reimbursemt SB395	352,233	378,547	231,417	365,519	365,519	365,519
344800 EAIP Reimbursement	0	512	0	0	0	0
344999 Other Reimbursements	14,865	46,490	32,594	46,608	46,608	46,608
345100 Sale of Capital Assets	1,574	0	0	0	0	0
347201 SO Enforcement Services	(2)	0	0	0	0	0
347202 Code Enforcement Services	194,564	189,625	232,379	252,266	252,266	252,266
347501 Comm Svcs to Other Agencies	45,076	46,662	42,904	48,528	48,528	48,528
Total Charges for Services	4,459,856	5,181,131	4,729,772	5,677,773	5,677,773	5,677,773
Fines and Forfeitures						
351200 Traffic Fines	199,177	224,406	187,867	211,792	211,792	211,792
Total Fines and Forfeitures	199,177	224,406	187,867	211,792	211,792	211,792
Interest						
361000 Investment Earnings	3,044,666	3,609,909	2,587,177	1,903,319	1,903,319	1,903,319
365000 Investment Fee	900,583	881,370	779,296	650,000	650,000	650,000
Total Interest	3,945,249	4,491,279	3,366,473	2,553,319	2,553,319	2,553,319
Other Revenues						
371000 Miscellaneous Income	52,505	560,942	49,888	49,888	49,888	49,888
371100 Recoveries from Collections	0	0	0	100	100	100
372000 Over and Short	(3,862)	(479)	500	0	0	0
373100 Special Program Donations	10,713	8,000	0	5,000	5,000	5,000

GENERAL FUND

Resources

	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 PROPOSED	FY 26-27 APPROVED	FY 26-27 ADOPTED
Total Other Revenues	59,356	568,463	50,388	54,988	54,988	54,988
General Fund Transfers						
381100 Transfer from General Fund	0	0	0	0	0	0
Total General Fund Transfers	0	0	0	0	0	0
Other Fund Transfers						
381104 Transfer from Interest Inv Fund	0	0	0	0	0	1,903,319
381180 Transfer from Comm Corrections	4,496,800	4,496,800	4,062,402	4,062,402	4,062,402	4,062,402
381185 Transfer from Criminal Justice	238,001	218,908	249,367	252,248	252,248	252,248
381480 Xfr from Capital Impr Projects	0	0	2,000,000	0	0	0
Total Other Fund Transfers	4,734,801	4,715,708	6,311,769	4,314,650	4,314,650	6,217,969
Net Working Capital						
392000 Net Working Capital Unrestr	26,634,170	29,338,534	28,644,312	23,993,826	23,993,826	23,993,826
Total Net Working Capital	26,634,170	29,338,534	28,644,312	23,993,826	23,993,826	23,993,826
GRAND TOTAL	**138,597,448**	**154,660,658**	**149,274,157**	**146,207,499**	**146,207,499**	**148,110,818**

GENERAL FUND
Requirements

	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 PROPOSED	FY 26-27 APPROVED	FY 26-27 ADOPTED
Personnel Services						
Salaries and Wages						
511020 Salaries and Wages Budget Only	0	0	(400,000)	829,890	829,890	829,890
511110 Regular Wages	32,267,635	33,949,054	46,588,168	47,548,719	47,548,719	47,548,719
511120 Temporary Wages	1,260,101	1,457,721	1,059,986	1,176,938	1,176,938	1,176,938
511130 Vacation Pay	2,244,264	2,460,207	0	0	0	0
511140 Sick Pay	1,304,529	1,449,230	0	0	0	0
511150 Holiday Pay	2,313,134	2,491,810	0	0	0	0
511160 Comp Time Pay	550,344	465,497	74,041	74,086	74,086	74,086
511180 Differential Pay	54,574	78,320	49,328	52,624	52,624	52,624
511210 Compensation Credits	684,480	702,385	670,949	660,399	660,399	660,399
511220 Pager Pay	127,477	166,333	71,505	158,950	158,950	158,950
511240 Leave Payoff	306,370	319,362	0	0	0	0
511250 Training Pay	0	3,395	42,525	42,525	42,525	42,525
511260 Election Workers	50,911	104,264	60,000	60,000	60,000	60,000
511270 Leadworker Pay	193	649	150	150	150	150
511280 Cell Phone Pay	4,883	4,612	4,443	2,168	2,168	2,168
511290 Health Insurance Waiver Pay	69,944	75,511	76,440	86,040	86,040	86,040
511410 Straight Pay	121,152	188,564	73,912	73,912	73,912	73,912
511420 Premium Pay	2,420,764	2,971,875	1,425,345	1,483,124	1,483,124	1,483,124
511430 Court Time	71,753	89,398	80,931	80,931	80,931	80,931
511450 Premium Pay Temps	16,814	49,004	0	0	0	0
511470 Extra Duty Contract Pay	4,321	3,908	0	0	0	0
511515 Recruitment Bonus	0	2,000	0	0	0	0
511520 Retention Bonus	14,130	1,290	0	0	0	0
511930 Clothing Allowance	8,064	8,553	9,202	9,202	9,202	9,202
Total Salaries and Wages	43,895,837	47,042,941	49,886,925	52,339,658	52,339,658	52,339,658
Fringe Benefits						
512010 Fringe Benefits Budget Only	0	0	751,171	1,327,240	1,327,240	1,327,240
512110 PERS	10,912,191	11,790,294	13,942,254	14,260,152	14,260,152	14,260,152
512120 401K	351,864	365,517	249,623	319,150	319,150	319,150
512130 PERS Debt Service	1,568,401	2,119,692	2,460,407	2,515,999	2,515,999	2,515,999
512200 FICA	3,263,560	3,486,621	3,685,696	3,766,680	3,766,680	3,766,680
512300 Paid Leave Oregon	167,483	181,210	190,236	194,285	194,285	194,285
512310 Medical Insurance	8,327,299	8,563,278	10,310,216	11,123,035	11,123,035	11,123,035
512320 Dental Insurance	662,921	649,932	869,115	934,423	934,423	934,423
512330 Group Term Life Insurance	67,305	70,624	80,733	66,726	66,726	66,726
512340 Long Term Disability Insurance	129,257	132,751	168,180	170,970	170,970	170,970
512400 Unemployment Insurance	64,159	68,291	69,971	71,400	71,400	71,400
512520 Workers Comp Insurance	9,618	9,150	16,072	15,949	15,949	15,949
512600 Wellness Program	18,361	18,055	20,463	20,503	20,503	20,503

GENERAL FUND

Requirements

	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 PROPOSED	FY 26-27 APPROVED	FY 26-27 ADOPTED
512610 Employee Assistance Program	17,248	19,182	23,537	23,583	23,583	23,583
512700 County HSA Contributions	67,898	65,857	54,481	64,539	64,539	64,539
512710 Temp Insurance Contributions	114,441	217,348	129,918	127,518	127,518	127,518
Total Fringe Benefits	25,742,006	27,757,803	33,022,073	35,002,152	35,002,152	35,002,152
Total Personnel Services	69,637,842	74,800,744	82,908,998	87,341,810	87,341,810	87,341,810
Materials and Services						
Supplies						
521010 Office Supplies	110,248	103,193	108,907	89,997	89,997	89,997
521030 Field Supplies	115,497	131,748	153,801	141,154	141,154	141,154
521040 Institutional Supplies	250,794	236,768	247,317	248,950	248,950	248,950
521050 Janitorial Supplies	54,567	43,111	47,875	51,825	51,825	51,825
521070 Departmental Supplies	81,338	85,965	110,301	112,374	112,374	112,374
521080 Food Supplies	177,931	181,522	183,000	182,888	182,888	182,888
521090 Uniforms and Clothing	101,245	174,182	212,942	196,993	196,993	196,993
521100 Medical Supplies	37,829	47,542	48,692	44,485	44,485	44,485
521110 First Aid Supplies	6,014	1,034	3,469	3,144	3,144	3,144
521120 Drugs	349,461	709,395	452,849	396,761	396,761	396,761
521170 Educational Supplies	9,759	5,667	8,600	8,600	8,600	8,600
521190 Publications	12,789	5,271	12,150	4,570	4,570	4,570
521210 Gasoline	324,155	325,988	335,145	330,260	330,260	330,260
521220 Diesel	11,545	10,114	11,846	11,299	11,299	11,299
521230 Propane	361	189	300	300	300	300
521240 Automotive Supplies	958	1,627	1,500	1,500	1,500	1,500
521300 Safety Clothing	27,634	31,945	37,645	12,515	12,515	12,515
521310 Safety Equipment	1,167	1,902	1,100	17,061	17,061	17,061
Total Supplies	1,673,293	2,097,164	1,977,439	1,854,676	1,854,676	1,854,676
Materials						
522020 Crushed Rock	0	0	0	1,500	1,500	1,500
522060 Sign Materials	2,580	877	2,300	2,300	2,300	2,300
522080 Building Materials	40	911	2,000	2,000	2,000	2,000
522100 Parts	15,255	14,892	15,000	15,000	15,000	15,000
522110 Batteries	103	130	0	0	0	0
522120 Tires and Accessories	0	494	1,000	1,000	1,000	1,000
522140 Small Tools	1,728	3,318	4,500	4,500	4,500	4,500
522150 Small Office Equipment	43,293	26,209	45,012	41,846	41,846	41,846
522160 Small Departmental Equipment	76,151	61,294	96,854	74,066	74,066	74,066
522170 Computers Non Capital	46,501	227,245	467,655	232,006	232,006	232,006
522180 Software	75,193	26,547	14,092	1,100	1,100	1,100
Total Materials	260,845	361,916	648,413	375,318	375,318	375,318
Communications						
523010 Telephone Equipment	5,987	613	2,675	2,570	2,570	2,570

GENERAL FUND

Requirements

	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 PROPOSED	FY 26-27 APPROVED	FY 26-27 ADOPTED
523015 Video Security Equipment	1,153	0	0	0	0	0
523020 Phone and Communication Svcs	37,405	36,145	38,242	34,021	34,021	34,021
523030 Fax	(2)	0	0	0	0	0
523040 Data Connections	102,432	259,998	108,934	111,184	111,184	111,184
523050 Postage	110,079	192,245	120,117	123,034	123,034	123,034
523060 Cellular Phones	131,105	136,336	143,371	137,214	137,214	137,214
523090 Long Distance Charges	5,661	5,064	6,110	5,065	5,065	5,065
523100 Radios and Accessories	32,481	1,665	3,290	4,390	4,390	4,390
Total Communications	426,303	632,065	422,739	417,478	417,478	417,478
Utilities						
524010 Electricity	863,369	929,889	959,269	982,962	982,962	982,962
524020 City Operations and St Lights	5,630	5,708	4,183	5,000	5,000	5,000
524040 Natural Gas	140,712	148,264	149,689	155,275	155,275	155,275
524050 Water	107,407	110,126	112,049	111,217	111,217	111,217
524070 Sewer	228,425	230,853	233,934	239,365	239,365	239,365
524090 Garbage Disposal and Recycling	67,417	75,440	64,716	66,929	66,929	66,929
Total Utilities	1,412,960	1,500,279	1,523,840	1,560,748	1,560,748	1,560,748
Contracted Services						
525110 Consulting Services	94,914	870	27,845	8,541	8,541	8,541
525155 Credit Card Fees	1,545	183	2,400	1,675	1,675	1,675
525156 Bank Services	73,631	84,699	75,000	75,000	75,000	75,000
525210 Medical Services	705,585	308,660	421,379	436,314	436,314	436,314
525211 Psychiatric Services	24,820	24,260	24,660	84,100	84,100	84,100
525215 Dental Services	127,682	129,505	115,380	131,110	131,110	131,110
525220 Hospital Services	227,630	362,103	442,514	300,296	300,296	300,296
525225 Ambulance Services	27,252	38,081	40,486	24,772	24,772	24,772
525235 Laboratory Services	44,522	52,159	64,842	49,214	49,214	49,214
525240 XRay Services	71,126	173,654	193,276	108,938	108,938	108,938
525246 Transcription Services	626	6,319	5,320	5,320	5,320	5,320
525295 Health Providers	(377)	0	0	0	0	0
525310 Laundry Services	24,067	24,236	25,231	24,251	24,251	24,251
525320 Food Services	1,335,912	1,316,374	1,349,112	1,371,504	1,371,504	1,371,504
525330 Transportation Services	2,572	3,538	1,200	1,200	1,200	1,200
525340 Counseling and Mentoring Svcs	4,457	2,566	3,500	33,500	33,500	33,500
525345 Youth Stipends	84,617	95,164	84,000	84,000	84,000	84,000
525350 Janitorial Services	8,328	9,272	9,707	9,566	9,566	9,566
525360 Public Works Services	28,701	53,519	44,000	21,600	21,600	21,600
525400 Public Safety Program Services	7,636	9,245	9,846	10,224	10,224	10,224
525410 Dispatch Services	1,173,588	1,196,398	1,234,545	1,260,471	1,260,471	1,260,471
525415 Cable Access Services	219,292	226,612	188,000	188,000	188,000	188,000
525420 Regional Area Info Network	11,281	10,687	11,318	10,649	10,649	10,649

GENERAL FUND

Requirements

	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 PROPOSED	FY 26-27 APPROVED	FY 26-27 ADOPTED
525430 Programming and Data Services	298,806	21,136	15,000	12,500	12,500	12,500
525440 Client Assistance	69,607	78,692	99,965	73,977	73,977	73,977
525448 Fusion	0	0	0	80,540	80,540	80,540
525449 Microsoft 365	0	312,306	389,373	420,062	420,062	420,062
525450 Subscription Services	303,600	260,103	36,931	26,570	26,570	26,570
525460 Software Subscriptions	0	2,903	358,473	509,475	509,475	509,475
525510 Legal Services	381,109	420,359	354,800	355,200	355,200	355,200
525515 Polygraph Services	1,800	2,819	2,000	2,500	2,500	2,500
525540 Witnesses	54,937	98,752	71,125	30,150	30,150	30,150
525541 Witness Mileage Reimbursement	10,393	6,542	8,050	20	20	20
525542 Expert Witness	0	0	0	6,800	6,800	6,800
525543 Witness Travel and Lodging	0	0	0	40,850	40,850	40,850
525550 Court Services	230	1,161	2,800	2,650	2,650	2,650
525555 Security Services	77,352	150,852	554,175	307,932	307,932	307,932
525560 Victim Emergency Services	17	0	0	0	0	0
525630 Insurance Admin Services	0	0	10,000	10,000	10,000	10,000
525710 Printing Services	320,568	385,812	310,081	302,075	302,075	302,075
525715 Advertising	14,324	15,547	11,275	12,075	12,075	12,075
525735 Mail Services	251,041	269,327	273,813	268,775	268,775	268,775
525740 Document Disposal Services	20,695	22,727	26,211	21,621	21,621	21,621
525770 Interpreters and Translators	35,266	41,904	70,773	52,002	52,002	52,002
525870 Hazardous Waste Disposal	6,991	9,206	8,092	12,312	12,312	12,312
525930 Fair Events and Activities	173	586	700	700	700	700
525999 Other Contracted Services	585,835	633,532	4,700,249	5,174,956	5,174,956	5,174,956
Total Contracted Services	6,732,150	6,862,368	11,677,447	11,963,987	11,963,987	11,963,987
Repairs and Maintenance						
526010 Office Equipment Maintenance	66,194	59,736	75,265	73,942	73,942	73,942
526011 Dept Equipment Maintenance	26,730	32,613	29,287	20,944	20,944	20,944
526012 Vehicle Maintenance	50,291	40,109	53,894	49,767	49,767	49,767
526014 Radio Maintenance	112,860	114,675	129,624	149,306	149,306	149,306
526020 Computer Hardware Maintenance	3,874	2,803	0	0	0	0
526021 Computer Software Maintenance	606,580	636,308	607,051	640,056	640,056	640,056
526022 Telephone Maintenance	240	186	1,446	1,248	1,248	1,248
526030 Building Maintenance	84,053	83,871	95,300	81,639	81,639	81,639
526040 Remodels and Site Improvements	8,405	5,917	10,400	7,900	7,900	7,900
526050 Grounds Maintenance	2,946	139	0	0	0	0
Total Repairs and Maintenance	962,174	976,358	1,002,267	1,024,802	1,024,802	1,024,802
Rentals						
527100 Vehicle Rental	2,126	1,673	4,830	3,600	3,600	3,600
527110 Fleet Leases	922,516	1,085,218	1,205,307	1,259,893	1,259,893	1,259,893
527120 Motor Pool Mileage	10,510	10,376	10,126	15,856	15,856	15,856

GENERAL FUND

Requirements

	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 PROPOSED	FY 26-27 APPROVED	FY 26-27 ADOPTED
527130 Parking	18,658	19,051	15,815	15,690	15,690	15,690
527140 County Parking	33,660	33,660	33,680	33,680	33,680	33,680
527210 Building Rental Private	356,333	350,187	380,137	400,427	400,427	400,427
527240 Condo Assn Assessments	156,736	249,644	410,490	177,160	177,160	177,160
527300 Equipment Rental	92,040	173,373	143,849	99,608	99,608	99,608
Total Rentals	1,592,578	1,923,182	2,204,234	2,005,914	2,005,914	2,005,914
Insurance						
528140 Malpractice Insurance Premiums	57,529	121,336	122,861	140,831	140,831	140,831
528210 Public Official Bonds	3,600	100	1,850	1,850	1,850	1,850
528220 Notary Bonds	1,637	1,028	1,110	1,030	1,030	1,030
528415 First Party Property Claims	11,496	20,276	0	0	0	0
Total Insurance	74,263	142,740	125,821	143,711	143,711	143,711
Miscellaneous						
529110 Mileage Reimbursement	24,858	22,762	25,400	25,900	25,900	25,900
529120 Commercial Travel	11,586	7,482	13,455	14,510	14,510	14,510
529130 Meals	39,478	30,925	38,102	39,753	39,753	39,753
529140 Lodging	76,738	87,146	69,686	75,816	75,816	75,816
529210 Meetings	9,730	10,391	12,800	13,300	13,300	13,300
529220 Conferences	27,497	27,370	56,100	56,000	56,000	56,000
529230 Training	135,561	119,936	175,573	217,744	217,744	217,744
529250 Tuition Reimbursement	2,999	0	1,000	1,000	1,000	1,000
529300 Dues and Memberships	255,881	251,189	461,545	463,363	463,363	463,363
529540 Predatory Animals	79,178	82,135	81,146	81,146	81,146	81,146
529550 Water Master	0	0	8,700	8,700	8,700	8,700
529590 Special Programs Other	9,618	3,430	0	0	0	0
529610 Homicide Investigations	105	483	1,500	1,500	1,500	1,500
529640 Victim Restitution	16,333	11,358	10,000	10,000	10,000	10,000
529650 Pre Employment Costs	61,690	59,074	72,259	58,260	58,260	58,260
529690 Other Investigations	3,343	1,958	3,050	3,300	3,300	3,300
529740 Fairs and Shows	7,289	4,498	8,050	6,350	6,350	6,350
529830 Dog Licenses	0	0	125	150	150	150
529840 Professional Licenses	648	1,471	1,768	1,791	1,791	1,791
529850 Device Licenses	1,065	0	1,350	210	210	210
529860 Permits	295	340	220	1,220	1,220	1,220
529880 Recording Charges	25,887	27,152	25,000	25,000	25,000	25,000
529910 Awards and Recognition	33,769	32,021	47,026	43,774	43,774	43,774
529998 Retroactive PERS Adjustments	1,499	(13,252)	30,000	30,000	30,000	30,000
529999 Miscellaneous Expense	2,688	37,385	3,550	1,550	1,550	1,550
Total Miscellaneous	827,734	805,252	1,147,405	1,180,337	1,180,337	1,180,337
Total Materials and Services	13,962,299	15,301,325	20,729,605	20,526,971	20,526,971	20,526,971
Administrative Charges						

GENERAL FUND

Requirements

	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 PROPOSED	FY 26-27 APPROVED	FY 26-27 ADOPTED
611100 County Admin Allocation	701,484	917,411	1,151,399	1,227,236	1,227,236	1,227,236
611200 BS Admin Allocation	0	288,559	274,900	336,270	336,270	336,270
611210 Facilities Mgt Allocation	2,409,188	2,103,522	2,525,905	2,539,767	2,539,767	2,539,767
611220 Custodial Allocation	973,576	932,723	1,136,076	1,194,426	1,194,426	1,194,426
611230 Courier Allocation	42,345	38,922	40,962	42,808	42,808	42,808
611240 Grounds Maintenance Allocation	0	219,059	257,503	245,698	245,698	245,698
611250 Risk Management Allocation	310,440	215,151	233,496	218,558	218,558	218,558
611260 Human Resources Allocation	1,022,366	1,184,504	1,418,876	1,435,919	1,435,919	1,435,919
611300 Legal Services Allocation	516,999	550,564	689,930	746,325	746,325	746,325
611400 Information Tech Allocation	1,749,998	1,750,437	1,992,424	1,940,879	1,940,879	1,940,879
611410 FIMS Allocation	614,038	798,070	1,726,077	2,072,487	2,072,487	2,072,487
611420 Telecommunications Allocation	159,534	153,000	126,208	254,161	254,161	254,161
611430 Technology Solution Allocation	1,089,609	1,021,820	0	0	0	0
611600 Finance Allocation	1,013,484	1,148,676	1,192,315	1,294,339	1,294,339	1,294,339
611800 MCBEE Allocation	602,558	715,658	953,412	990,783	990,783	990,783
612100 IT Equipment Use Charges	140,664	390,624	0	0	0	0
614100 Liability Insurance Allocation	882,171	1,332,972	1,182,913	1,187,884	1,187,884	1,187,884
614200 WC Insurance Allocation	561,102	438,756	496,812	550,508	550,508	550,508
Total Administrative Charges	12,789,555	14,200,428	15,399,208	16,278,048	16,278,048	16,278,048
Capital Outlay						
531300 Departmental Equipment Capital	16,204	5,191	0	0	0	0
534101 Building Design	0	(69)	0	0	0	0
534104 Building FM Work Orders	0	69	0	0	0	0
Total Capital Outlay	16,204	5,191	0	0	0	0
Transfers Out						
561104 Transfer to Interest Inv Fund	0	0	0	0	0	1,903,319
561115 Transfer to Non Dept Grants	50,363	7,672,140	71,164	48,302	48,302	48,302
561120 Transfer to Clerk Records	0	104,817	57,433	70,042	70,042	70,042
561130 Transfer to Public Works	388,394	296,925	371,727	296,414	296,414	296,414
561135 Transfer to PW Grants	0	2,000,000	0	0	0	0
561160 Xfer to Community Svcs Grants	2,000	47,506	0	0	0	0
561170 Transfer to Comm Development	0	0	0	0	0	0
561180 Transfer to Comm Corrections	0	0	2,000	2,000	2,000	2,000
561190 Transfer to Health	3,337,070	3,581,794	4,032,064	4,149,825	4,149,825	4,149,825
561220 Transfer to Child Support	518,189	418,386	557,437	492,845	492,845	492,845
561230 Transfer to Dog Services	1,317,238	1,459,651	1,791,823	1,873,931	1,873,931	1,873,931
561270 Transfer to County Fair	70,000	0	0	0	0	0
561300 Transfer to DA Grants	130,994	167,827	165,800	178,303	178,303	178,303
561305 Transfer to Land Use Planning	220,360	378,727	588,423	673,489	673,489	673,489
561310 Transfer to Parks	286,392	452,344	346,861	361,078	361,078	361,078
561320 Transfer to Surveyor	140,342	140,340	140,342	140,342	140,342	140,342

GENERAL FUND

Requirements

	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 PROPOSED	FY 26-27 APPROVED	FY 26-27 ADOPTED
561410 Transfer to Debt Service	2,615,933	3,335,380	3,335,398	3,335,366	3,335,366	3,335,366
561480 Xfer to Capital Impr Projects	2,460,664	234,498	954,060	307,655	307,655	307,655
561580 Transfer to Central Services	1,272,285	1,246,650	1,630,764	2,216,123	2,216,123	2,216,123
561595 Transfer to Fleet Management	42,789	171,670	189,749	12,420	12,420	12,420
Total Transfers Out	12,853,013	21,708,657	14,235,045	14,158,135	14,158,135	16,061,454
Contingency						
571010 Contingency	0	0	4,328,855	1,552,268	1,552,268	1,552,268
Total Contingency	0	0	4,328,855	1,552,268	1,552,268	1,552,268
Ending Fund Balance						
573010 Unapprop Ending Fund Balance	0	0	11,672,446	6,350,267	6,350,267	6,350,267
Total Ending Fund Balance	0	0	11,672,446	6,350,267	6,350,267	6,350,267
GRAND TOTAL	**109,258,914**	**126,016,346**	**149,274,157**	**146,207,499**	**146,207,499**	**148,110,818**

CENTRAL SERVICES

Resources

	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 PROPOSED	FY 26-27 APPROVED	FY 26-27 ADOPTED
Intergovernmental Federal						
331040 FEMA Disaster Assistance	1,561	0	0	0	0	0
331404 County American Rescue Plan	494,501	70,309	60,029	25,018	25,018	25,018
Total Intergovernmental Federal	496,062	70,309	60,029	25,018	25,018	25,018
Charges for Services						
341170 Witness Fees	35	0	0	0	0	0
341620 User Fees	208,583	260,834	270,179	275,700	275,700	275,700
341690 Attorney Fees	185,244	170,808	191,244	181,727	181,727	181,727
342910 Public Records Request Charges	3,336	2,145	0	0	0	0
344250 Telephone Use Reimbursement	30,438	29,182	30,102	28,430	28,430	28,430
344300 Restitution	34	55	30	30	30	30
344999 Other Reimbursements	7,252	840	1,826	1,150	1,150	1,150
345300 Surplus Property Sales	5,308	13,559	4,000	3,000	3,000	3,000
347101 Central Svcs to Other Agencies	159,797	169,847	145,437	158,606	158,606	158,606
348700 Wellness Program	57,143	58,142	66,933	64,979	64,979	64,979
Total Charges for Services	657,170	705,412	709,751	713,622	713,622	713,622
Admin Cost Recovery						
411100 County Admin Allocation	2,346,728	3,019,994	3,930,802	4,058,136	4,058,136	4,058,136
411200 BS Admin Allocation	0	993,696	1,112,891	1,159,238	1,159,238	1,159,238
411210 Facilities Mgt Allocation	3,723,659	3,243,619	4,231,328	4,193,544	4,193,544	4,193,544
411220 Custodial Allocation	1,837,073	1,702,967	1,884,081	1,968,211	1,968,211	1,968,211
411230 Courier Allocation	129,256	119,723	115,950	119,522	119,522	119,522
411240 Grounds Maintenance Allocation	0	399,384	379,360	435,220	435,220	435,220
411250 Risk Management Allocation	619,919	435,715	530,827	526,816	526,816	526,816
411260 Human Resources Allocation	3,217,908	3,706,669	4,313,089	4,501,510	4,501,510	4,501,510
411300 Legal Services Allocation	1,714,305	1,752,944	2,256,442	2,419,226	2,419,226	2,419,226
411400 Information Tech Allocation	8,761,350	5,265,274	11,883,071	12,512,879	12,512,879	12,512,879
411410 FIMS Allocation	2,092,154	2,705,633	1,171,248	959,922	959,922	959,922
411420 Telecommunications Allocation	0	411,262	0	0	0	0
411430 Technology Solution Allocation	0	2,975,553	0	0	0	0
411600 Finance Allocation	3,740,925	4,042,084	4,561,201	4,832,872	4,832,872	4,832,872
411800 MCBEE Allocation	1,723,643	1,977,468	2,675,000	2,772,830	2,772,830	2,772,830
Total Admin Cost Recovery	29,906,922	32,751,985	39,045,290	40,459,926	40,459,926	40,459,926
Other Revenues						
371000 Miscellaneous Income	12,734	2,029	0	0	0	0
372000 Over and Short	(1)	(6)	0	0	0	0
Total Other Revenues	12,733	2,023	0	0	0	0
General Fund Transfers						
381100 Transfer from General Fund	1,272,285	1,246,650	1,630,764	2,216,123	2,216,123	2,216,123
Total General Fund Transfers	1,272,285	1,246,650	1,630,764	2,216,123	2,216,123	2,216,123
Other Fund Transfers						

CENTRAL SERVICES

Resources

	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 PROPOSED	FY 26-27 APPROVED	FY 26-27 ADOPTED
381115 Transfer from Non Dept Grants	77,653	65,299	249,559	0	0	0
381155 Xfr from Tax Title Land Sales	111,625	99,996	100,000	120,000	120,000	120,000
381480 Xfr from Capital Impr Projects	0	0	528,692	0	0	0
Total Other Fund Transfers	189,278	165,295	878,251	120,000	120,000	120,000
GRAND TOTAL	**32,534,449**	**34,941,674**	**42,324,085**	**43,534,689**	**43,534,689**	**43,534,689**

CENTRAL SERVICES

Requirements

	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 PROPOSED	FY 26-27 APPROVED	FY 26-27 ADOPTED
Personnel Services						
Salaries and Wages						
511020 Salaries and Wages Budget Only	0	0	(245,810)	334,579	334,579	334,579
511110 Regular Wages	12,383,856	13,433,706	18,567,337	19,070,169	19,070,169	19,070,169
511120 Temporary Wages	93,759	122,320	143,883	106,675	106,675	106,675
511130 Vacation Pay	740,026	823,681	0	0	0	0
511140 Sick Pay	476,124	597,345	0	0	0	0
511150 Holiday Pay	792,331	824,972	0	0	0	0
511160 Comp Time Pay	42,669	39,802	25,663	25,010	25,010	25,010
511180 Differential Pay	19,416	31,484	43,550	45,662	45,662	45,662
511210 Compensation Credits	154,095	145,805	153,242	143,346	143,346	143,346
511220 Pager Pay	54,264	54,032	66,250	67,500	67,500	67,500
511240 Leave Payoff	161,256	61,820	59,186	71,417	71,417	71,417
511250 Training Pay	3,620	297	0	0	0	0
511270 Leadworker Pay	0	0	6,512	6,372	6,372	6,372
511290 Health Insurance Waiver Pay	44,880	51,433	50,400	57,600	57,600	57,600
511410 Straight Pay	530	530	0	0	0	0
511420 Premium Pay	43,681	31,614	46,500	51,850	51,850	51,850
511450 Premium Pay Temps	38	26	0	0	0	0
Total Salaries and Wages	15,010,543	16,218,868	18,916,713	19,980,180	19,980,180	19,980,180
Fringe Benefits						
512010 Fringe Benefits Budget Only	0	0	(81,979)	245,240	245,240	245,240
512110 PERS	3,296,333	3,765,118	5,463,409	5,595,143	5,595,143	5,595,143
512120 401K	246,111	269,777	317,123	326,947	326,947	326,947
512130 PERS Debt Service	731,115	999,640	964,134	987,381	987,381	987,381
512200 FICA	1,097,334	1,182,250	1,436,534	1,472,921	1,472,921	1,472,921
512300 Paid Leave Oregon	55,604	60,625	86,915	73,900	73,900	73,900
512310 Medical Insurance	2,772,804	2,993,279	3,501,197	3,555,864	3,555,864	3,555,864
512320 Dental Insurance	214,631	223,951	295,968	298,582	298,582	298,582
512330 Group Term Life Insurance	25,843	28,848	32,782	27,368	27,368	27,368
512340 Long Term Disability Insurance	48,110	52,152	68,301	70,141	70,141	70,141
512400 Unemployment Insurance	21,564	23,082	27,424	28,171	28,171	28,171
512520 Workers Comp Insurance	3,259	3,154	6,028	6,013	6,013	6,013
512600 Wellness Program	6,815	7,108	7,960	7,920	7,920	7,920
512610 Employee Assistance Program	6,405	7,569	9,159	9,108	9,108	9,108
512700 County HSA Contributions	52,724	63,094	60,901	60,901	60,901	60,901
Total Fringe Benefits	8,578,650	9,679,648	12,195,856	12,765,600	12,765,600	12,765,600
Total Personnel Services	23,589,194	25,898,516	31,112,569	32,745,780	32,745,780	32,745,780
Materials and Services						
Supplies						
521010 Office Supplies	26,640	23,785	55,725	57,689	57,689	57,689

CENTRAL SERVICES

Requirements

	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 PROPOSED	FY 26-27 APPROVED	FY 26-27 ADOPTED
521030 Field Supplies	0	60	8,500	10,000	10,000	10,000
521050 Janitorial Supplies	116,772	91,995	112,209	110,513	110,513	110,513
521052 Janitorial Floor Care	1,728	1,009	1,778	2,700	2,700	2,700
521060 Electrical Supplies	26,021	44,688	25,000	25,000	25,000	25,000
521070 Departmental Supplies	29,196	26,385	17,375	29,799	29,799	29,799
521080 Food Supplies	0	0	0	1,000	1,000	1,000
521090 Uniforms and Clothing	5,458	2,857	5,650	6,325	6,325	6,325
521110 First Aid Supplies	280	200	350	280	280	280
521140 Vaccines	160	0	500	500	500	500
521190 Publications	9,256	3,280	9,430	8,400	8,400	8,400
521210 Gasoline	12,146	13,695	12,582	12,995	12,995	12,995
521220 Diesel	8,755	2,923	3,000	3,200	3,200	3,200
521230 Propane	90	567	100	350	350	350
521300 Safety Clothing	780	605	1,656	1,656	1,656	1,656
521310 Safety Equipment	1,466	617	6,500	6,600	6,600	6,600
Total Supplies	238,748	212,665	260,355	277,007	277,007	277,007
Materials						
522060 Sign Materials	1,514	186	1,000	1,000	1,000	1,000
522070 Paint	910	1,578	5,000	5,000	5,000	5,000
522080 Building Materials	47	0	0	0	0	0
522100 Parts	0	0	0	4,015	4,015	4,015
522110 Batteries	16,930	88,153	49,502	45,186	45,186	45,186
522140 Small Tools	6,305	3,736	3,500	3,875	3,875	3,875
522150 Small Office Equipment	20,527	27,093	26,509	28,809	28,809	28,809
522160 Small Departmental Equipment	6,427	15,572	28,125	31,142	31,142	31,142
522170 Computers Non Capital	932,460	95,584	103,765	92,729	92,729	92,729
522180 Software	4,166	24,144	23,388	24,121	24,121	24,121
Total Materials	989,285	256,045	240,789	235,877	235,877	235,877
Communications						
523010 Telephone Equipment	0	3,202	1,500	1,565	1,565	1,565
523020 Phone and Communication Svcs	173,931	181,430	174,505	188,067	188,067	188,067
523040 Data Connections	62,176	214,286	225,690	226,922	226,922	226,922
523050 Postage	3,777	3,279	11,120	8,660	8,660	8,660
523060 Cellular Phones	44,698	46,198	44,908	49,809	49,809	49,809
523090 Long Distance Charges	3,540	4,025	13,320	13,165	13,165	13,165
Total Communications	288,121	452,420	471,043	488,188	488,188	488,188
Utilities						
524010 Electricity	124,560	112,333	135,700	143,967	143,967	143,967
524020 City Operations and St Lights	940	1,179	1,270	816	816	816
524040 Natural Gas	3,310	2,225	1,938	2,399	2,399	2,399
524050 Water	3,798	3,386	2,650	2,270	2,270	2,270

CENTRAL SERVICES

Requirements

	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 PROPOSED	FY 26-27 APPROVED	FY 26-27 ADOPTED
524070 Sewer	4,073	4,064	4,789	4,389	4,389	4,389
524090 Garbage Disposal and Recycling	18,638	20,285	17,984	23,098	23,098	23,098
Total Utilities	155,319	143,472	164,331	176,939	176,939	176,939
Contracted Services						
525110 Consulting Services	355,070	0	132,000	132,000	132,000	132,000
525150 Audit Services	140,654	136,865	151,395	140,165	140,165	140,165
525152 Accounting Services	0	14	0	0	0	0
525153 Fiscal Agent Services	26,530	0	0	0	0	0
525156 Bank Services	8,797	18,205	22,390	18,000	18,000	18,000
525157 Investment Services	91,222	91,518	89,000	95,000	95,000	95,000
525158 Armored Car Services	55,876	53,857	58,250	85,000	85,000	85,000
525160 Wellness Services	11,989	24,744	28,800	28,800	28,800	28,800
525175 Temporary Staffing	162,483	115,342	127,245	20,000	20,000	20,000
525177 Employment Agencies	300	0	0	0	0	0
525355 Engineering Services	10,862	10,756	4,786	10,000	10,000	10,000
525360 Public Works Services	2,230	42	1,000	0	0	0
525448 Fusion	0	0	0	30,785	30,785	30,785
525449 Microsoft 365	0	177,169	169,536	172,800	172,800	172,800
525450 Subscription Services	838,305	1,048,396	4,389	21,402	21,402	21,402
525460 Software Subscriptions	0	290	2,036,595	1,612,649	1,612,649	1,612,649
525510 Legal Services	113,035	122,663	110,500	110,500	110,500	110,500
525540 Witnesses	0	0	50	50	50	50
525541 Witness Mileage Reimbursement	0	0	50	50	50	50
525555 Security Services	31,739	0	0	0	0	0
525620 Insurance Brokers	106,103	104,287	114,228	115,942	115,942	115,942
525630 Insurance Admin Services	20,411	21,392	21,328	22,000	22,000	22,000
525710 Printing Services	17,704	12,218	10,390	13,040	13,040	13,040
525715 Advertising	5,051	10,503	19,543	16,623	16,623	16,623
525735 Mail Services	13,062	15,770	13,840	17,100	17,100	17,100
525740 Document Disposal Services	2,387	1,346	2,555	2,365	2,365	2,365
525770 Interpreters and Translators	150	0	0	0	0	0
525930 Fair Events and Activities	59	167	100	200	200	200
525999 Other Contracted Services	363,662	487,033	584,323	416,624	416,624	416,624
Total Contracted Services	2,377,683	2,452,578	3,702,293	3,081,095	3,081,095	3,081,095
Repairs and Maintenance						
526010 Office Equipment Maintenance	2,377	2,666	7,060	2,560	2,560	2,560
526011 Dept Equipment Maintenance	14,892	7,169	5,770	14,350	14,350	14,350
526012 Vehicle Maintenance	1,902	8,535	2,000	2,700	2,700	2,700
526020 Computer Hardware Maintenance	212,629	224,539	216,275	243,007	243,007	243,007
526021 Computer Software Maintenance	805,495	766,325	694,346	598,857	598,857	598,857
526022 Telephone Maintenance	70,913	78,234	74,459	84,197	84,197	84,197

CENTRAL SERVICES

Requirements

	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 PROPOSED	FY 26-27 APPROVED	FY 26-27 ADOPTED
526030 Building Maintenance	556,718	374,939	431,859	309,062	309,062	309,062
526031 Elevator Maintenance	24,727	25,695	26,000	26,000	26,000	26,000
526032 Roof Maintenance	0	0	4,500	4,500	4,500	4,500
526040 Remodels and Site Improvements	3,283	0	0	0	0	0
526050 Grounds Maintenance	53,620	34,015	10,520	41,225	41,225	41,225
Total Repairs and Maintenance	1,746,556	1,522,117	1,472,789	1,326,458	1,326,458	1,326,458
Rentals						
527100 Vehicle Rental	0	140	0	0	0	0
527110 Fleet Leases	41,308	47,261	49,677	55,589	55,589	55,589
527120 Motor Pool Mileage	9,858	8,515	12,145	10,185	10,185	10,185
527130 Parking	598	499	500	1,900	1,900	1,900
527140 County Parking	3,960	3,960	3,960	3,960	3,960	3,960
527200 Building Rental County	10,062	11,636	9,896	10,232	10,232	10,232
527240 Condo Assn Assessments	118,355	188,508	310,016	127,017	127,017	127,017
527300 Equipment Rental	58,500	45,209	56,104	50,164	50,164	50,164
Total Rentals	242,641	305,728	442,298	259,047	259,047	259,047
Insurance						
528210 Public Official Bonds	2,500	2,500	2,500	2,500	2,500	2,500
528220 Notary Bonds	108	0	100	100	100	100
528415 First Party Property Claims	1,500	0	0	0	0	0
Total Insurance	4,108	2,500	2,600	2,600	2,600	2,600
Miscellaneous						
529110 Mileage Reimbursement	8,301	9,566	13,457	14,272	14,272	14,272
529120 Commercial Travel	8,678	12,767	11,300	10,500	10,500	10,500
529130 Meals	8,966	9,969	13,294	10,803	10,803	10,803
529140 Lodging	36,313	29,856	27,938	29,300	29,300	29,300
529210 Meetings	13,697	29,609	15,795	21,325	21,325	21,325
529220 Conferences	26,996	38,507	41,206	37,638	37,638	37,638
529230 Training	56,843	47,871	77,997	116,208	116,208	116,208
529300 Dues and Memberships	75,727	78,378	100,503	105,544	105,544	105,544
529440 Safety Grants	5,475	605	4,000	2,000	2,000	2,000
529450 Wellness Grants	6,500	0	6,500	6,500	6,500	6,500
529590 Special Programs Other	40	0	0	0	0	0
529650 Pre Employment Costs	4,339	2,243	3,617	4,050	4,050	4,050
529690 Other Investigations	0	120	250	250	250	250
529740 Fairs and Shows	3,485	4,145	8,575	6,575	6,575	6,575
529840 Professional Licenses	0	0	525	1,305	1,305	1,305
529850 Device Licenses	1,590	1,649	3,500	3,000	3,000	3,000
529860 Permits	1,380	724	1,400	1,600	1,600	1,600
529910 Awards and Recognition	3,445	6,517	8,639	8,994	8,994	8,994
529990 Taxes and Penalties	21	200	0	0	0	0

CENTRAL SERVICES

Requirements

	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 BUDGET	FY 26-27 PROPOSED	FY 26-27 APPROVED	FY 26-27 ADOPTED
529999 Miscellaneous Expense	2,381	20,486	0	2,500	2,500	2,500
Total Miscellaneous	264,176	293,211	338,496	382,364	382,364	382,364
Total Materials and Services	6,306,636	5,640,736	7,094,994	6,229,575	6,229,575	6,229,575
Administrative Charges						
611100 County Admin Allocation	218,878	294,267	372,196	409,090	409,090	409,090
611200 BS Admin Allocation	0	86,042	81,643	102,632	102,632	102,632
611210 Facilities Mgt Allocation	244,074	216,192	259,472	261,341	261,341	261,341
611220 Custodial Allocation	185,341	171,592	208,897	214,490	214,490	214,490
611230 Courier Allocation	9,976	10,088	10,820	11,628	11,628	11,628
611240 Grounds Maintenance Allocation	0	11,153	13,106	14,110	14,110	14,110
611250 Risk Management Allocation	28,625	22,464	28,110	34,215	34,215	34,215
611260 Human Resources Allocation	307,186	369,919	447,733	469,290	469,290	469,290
611300 Legal Services Allocation	502,072	548,806	754,492	864,934	864,934	864,934
611400 Information Tech Allocation	382,936	412,212	476,695	446,228	446,228	446,228
611410 FIMS Allocation	131,638	194,991	425,297	529,411	529,411	529,411
611420 Telecommunications Allocation	23,923	22,423	22,610	33,446	33,446	33,446
611430 Technology Solution Allocation	20,196	266,599	0	0	0	0
611600 Finance Allocation	257,585	283,712	506,511	569,169	569,169	569,169
611800 MCBEE Allocation	132,106	145,330	220,440	223,125	223,125	223,125
612100 IT Equipment Use Charges	19,983	81,516	0	0	0	0
614100 Liability Insurance Allocation	104,000	155,892	165,800	234,743	234,743	234,743
614200 WC Insurance Allocation	70,099	109,224	122,700	141,482	141,482	141,482
Total Administrative Charges	2,638,619	3,402,422	4,116,522	4,559,334	4,559,334	4,559,334
GRAND TOTAL	**32,534,449**	**34,941,674**	**42,324,085**	**43,534,689**	**43,534,689**	**43,534,689**

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NOTICE OF BUDGET COMMITTEE MEETING

A public meeting of the Budget Committee of Marion County, Oregon, to discuss the budget for the fiscal year July 1, 2026, to June 30, 2027, will be held at Courthouse Square, Senator Hearing Room, 555 Court St. NE, Salem, Oregon. The meeting will take place on March 19th, 2026, from 9:00 am to 5:00 pm. The purpose of this meeting is to receive the budget message, review the budget document, and approve the budget. Public comments will be taken from 4:00-4:15 pm. Any person may appear at the meeting and discuss the proposed budget during the public comment period. Written comments may be submitted to publichearings@co.marion.or.us until 4:00 pm March 18th, 2026. If further deliberations are necessary, a second meeting will be held March 23rd, 9:00 am to 12:00 pm, 2026, to receive additional budget information and approve the budget. A copy of the budget document may be obtained on or after 12:00 pm (Noon), March 16th, 2026, at the Board of Commissioners' Office, Room 5332, Courthouse Square, 555 Court street, Salem, or on the Marion County's website at www.co.marion.or.us. Notice of this Budget Committee meeting is also posted on the county's website.

Published February 25, 2026.

WI380769

CMGOregon

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E-mail: legals@commnewspapers.com

AFFIDAVIT OF PUBLICATION

State of Oregon, County of Marion, ss I, Deseri Cerruti, being first duly sworn, depose and say that I am the Principal Clerk of the Woodburn Independent, a newspaper of general circulation, published in Marion County, Oregon, as defined by ORS 193.010 and 193.020, that

Ad#: 380769
Owner: Marion County Finance
Description: NOTICE OF BUDGET COMMITTEE MEETING

A copy of which is hereto annexed, was published in the entire issue of said newspaper for 1 week(s) in the following issue:
02/25/2026

Deseri Cerruti (Principal Clerk)

Subscribed and sworn to before me this 02/25/2026.

NOTARY PUBLIC FOR OREGON

OFFICIAL STAMP
BRENDAN WILEY SWOGGER
NOTARY PUBLIC - OREGON
COMMISSION NO. 1034879
MY COMMISSION EXPIRES MARCH 13, 2027

Acct #: 148381
Attn: ZIVILE SLIOSORAITE
MARION COUNTY FINANCE SUITE #4247
PO BOX 14500
SALEM, OR 97309

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BEFORE THE BOARD OF COMMISSIONERS

FOR MARION COUNTY, OREGON

In the Matter of the)
Marion County Budget for)
Fiscal Year 2026-27.)

RESOLUTION No. 26R-13

This matter came before the Marion County Board of Commissioners at its regularly scheduled public meeting on June 17, 2026, to adopt the budget, make appropriations, and impose and categorize taxes for fiscal year 2026-2027.

WHEREAS, at its March 19, 2026 meeting, the Marion County Budget Committee approved a budget for fiscal year 2026-27 in the amount of $676,116,178 and referred that budget to the Marion County Board of Commissioners, and further directed staff to prepare two changes for inclusion in the Adopted Budget: (1) to bring forward a Board action establishing a centralized interest fund and incorporate that fund into the Adopted Budget; and (2) to conduct a review on the Environmental Services Fund, which review has been completed and an adjustment to Net Working Capital has been incorporated into the Adopted Budget; now, therefore,

BE IT RESOLVED that for the fiscal year beginning July 1, 2026, the total budget amount of $687,492,324 is hereby adopted and $609,723,303 is hereby appropriated for the fund and department purposes shown in the attached schedule(s) 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, the same rate as the prior fiscal year, and these taxes are hereby imposed for tax year 2026-2027 upon the assessed value of all taxable property within the county; and

IT IS FURTHER RESOLVED that the Marion County Board of Commissioners hereby imposes taxes for 2026-2027 as categorized below:

General Government Limitation

General Fund Permanent Rate	$3.0252 per $1,000

DATED at Salem, Oregon, this 17th day of June 2026.

MARION COUNTY BOARD OF COMMISSIONERS

Chair

Commissioner

Commissioner

MARION COUNTY FY 2026-27 BUDGET

APPENDIX B

BOARD RESOLUTION FOR CHANGES FROM APPROVED TO ADOPTED STAGE

Attachment 1 of 2 to Resolution No. 26R-13

June 17, 2026

GENERAL FUND 100

Resources:

	Budget Committee Approved	Adopted Changes	Board Adopted
Taxes	$ 104,639,560	$ -	$ 104,639,560
Licenses and Permits	55,755	-	55,755
Intergovernmental Federal	501,164	-	501,164
Intergovernmental State	4,204,672	-	4,204,672
Charges for Services	5,677,773	-	5,677,773
Fines and Forfeitures	211,792	-	211,792
Interest	2,553,319	-	2,553,319
Other Revenues	54,988	-	54,988
Other Fund Transfers	4,314,650	1,903,319	6,217,969
Net Working Capital	23,993,826		23,993,826
TOTAL RESOURCES	$ 146,207,499	$ 1,903,319	$ 148,110,818

Requirements:

Assessor's Office	$ 9,805,368	$ -	$ 9,805,368
Clerk's Office	4,117,386	-	4,117,386
Community Services Department	1,325,397	-	1,325,397
District Attorney's Office	15,480,768	-	15,480,768
Justice Court	1,834,945	-	1,834,945
Juvenile Department	18,797,800	-	18,797,800
Sheriff's Office	65,148,181	-	65,148,181
Non-Departmental			
Materials and Services	7,636,984	-	7,636,984
Transfers Out	14,158,135	1,903,319	16,061,454
Contingency	1,552,268	-	1,552,268
Unappropriated Ending Fund Balance	6,350,267	-	6,350,267
TOTAL REQUIREMENTS	$ 146,207,499	$ 1,903,319	$ 148,110,818

Explanation of Changes: Unrestricted interest earnings are Transferred Out to the newly established countywide Interest Investment Fund, with an offsetting Transfer In from that fund resulting in no net budgetary impact.

AMERICAN RESCUE FUND 110

Resources:

Intergovernmental Federal	$ 1,612,577	$ -	$ 1,612,577
TOTAL RESOURCES	$ 1,612,577	$ -	$ 1,612,577

Requirements:

Non-Departmental: Materials and Services	$ 1,612,577	$ -	$ 1,612,577
TOTAL REQUIREMENTS	$ 1,612,577	$ -	$ 1,612,577

Explanation of Changes: No interest earnings are associated with this fund; therefore, interest-related adjustments are not applicable.

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BUILDING INSPECTION FUND 330

Resources:

	Budget Committee Approved	Adopted Changes	Board Adopted
Licenses and Permits	$ 4,000,000	$ -	$ 4,000,000
Interest	204,000	-	204,000
Other Fund Transfers	1,000,000	204,000	1,204,000
Net Working Capital	8,139,203	-	8,139,203
TOTAL RESOURCES	$ 13,343,203	$ 204,000	$ 13,547,203

Requirements:

Public Works Department	9,094,907	-	9,094,907
Transfers Out	751,000	204,000	955,000
Contingency	1,300,000	-	1,300,000
Unappropriated Ending Fund Balance	2,197,296	-	2,197,296
TOTAL REQUIREMENTS	$ 13,343,203	$ 204,000	$ 13,547,203

Explanation of Changes: Unrestricted interest earnings are Transferred Out to the newly established countywide Interest Investment Fund, with an offsetting Transfer In from that fund resulting in no net budgetary impact.

CAPITAL IMPROVEMENT PROJECTS FUND 480

Resources:

Intergovernmental State	$ 99,645	$ -	$ 99,645
Charges for Services	$ 87,500		$ 87,500
Interest	250,000	-	250,000
General Fund Transfers	307,655	-	307,655
Other Fund Transfers	2,371,974	250,000	2,621,974
Net Working Capital	5,311,768	-	5,311,768
TOTAL RESOURCES	$ 8,428,542	$ 250,000	$ 8,678,542

Requirements:

Non-Departmental: Capital Outlay	$ 7,275,976	$ -	$ 7,275,976
Transfers Out	-	250,000	250,000
Contingency	300,000	-	300,000
Reserve for Future Expenditures	852,566	-	852,566
TOTAL REQUIREMENTS	$ 8,428,542	$ 250,000	$ 8,678,542

Explanation of Changes: Unrestricted interest earnings are Transferred Out to the newly established countywide Interest Investment Fund, with an offsetting Transfer In from that fund resulting in no net budgetary impact.

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CENTRAL SERVICES FUND 580

Resources:

	Budget Committee Approved	Adopted Changes	Board Adopted
Intergovernmental Federal	$ 25,018	$ -	$ 25,018
Charges for Services	713,622	-	713,622
Admin Cost Recovery	40,459,926	-	40,459,926
General Fund Transfers	2,216,123	-	2,216,123
Other Fund Transfers	120,000	-	120,000
TOTAL RESOURCES	$ 43,534,689	$ -	$ 43,534,689

Requirements:

Board of Commissioners Office	$ 4,909,129	$ -	$ 4,909,129
Business Services	8,894,463		8,894,463
Finance	5,955,697	-	5,955,697
Human Resources	4,652,052		4,652,052
Information Technology	13,710,448		13,710,448
Legal	2,640,070	-	2,640,070
Non-Departmental: Materials and Services	2,772,830	-	2,772,830
TOTAL REQUIREMENTS	$ 43,534,689	$ -	$ 43,534,689

Explanation of Changes: No interest earnings are associated with this fund; therefore, interest-related adjustments are not applicable.

CHILD SUPPORT FUND 220

Resources:

Intergovernmental Federal	$ 1,626,693	$ -	$ 1,626,693
Intergovernmental State	144,828	-	144,828
Charges for Services	27,835	-	27,835
General Fund Transfers	492,845	-	492,845
TOTAL RESOURCES	$ 2,292,201	$ -	$ 2,292,201

Requirements:

District Attorney's Office	$2,292,201	-	2,292,201
TOTAL REQUIREMENTS	$ 2,292,201	$ -	$ 2,292,201

Explanation of Changes: No interest earnings are associated with this fund; therefore, interest-related adjustments are not applicable.

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COMMUNITY CORRECTIONS FUND 180

Resources:

	Budget Committee Approved	Adopted Changes	Board Adopted
Intergovernmental State	$ 18,414,630	$ -	$ 18,414,630
Charges for Services	212,003	-	212,003
Interest	119,948	-	119,948
Other Revenues	23,947	-	23,947
General Fund Transfers	2,000	-	2,000
Other Fund Transfers	252,248	119,948	372,196
Net Working Capital	1,795,332	-	1,795,332
TOTAL RESOURCES	$ 20,820,108	$ 119,948	$ 20,940,056

Requirements:

Sheriff's Office	16,074,610	$ -	$ 16,074,610
Transfers Out	4,191,480	119,948	4,311,428
Contingency	554,018	-	554,018
TOTAL REQUIREMENTS	$ 20,820,108	$ 119,948	$ 20,940,056

Explanation of Changes: Unrestricted interest earnings are Transferred Out to the newly established countywide Interest Investment Fund, with an offsetting Transfer In from that fund resulting in no net budgetary impact.

COMMUNITY DEVELOPMENT FUND 170

Resources:

Intergovernmental Federal	$ 3,919,082	$ -	$ 3,919,082
Interest	7,516	-	7,516
Other Fund Transfers	-	7,516	7,516
Net Working Capital	207,331	-	207,331
TOTAL RESOURCES	$ 4,133,929	$ 7,516	$ 4,141,445

Requirements:

Community Services	$2,411,497	$ -	$ 2,411,497
Transfers Out	20,000	7,516	27,516
Reserve for Future Expenditure	1,702,432	-	1,702,432
TOTAL REQUIREMENTS	$ 4,133,929	$ 7,516	$ 4,141,445

Explanation of Changes: Unrestricted interest earnings are Transferred Out to the newly established countywide Interest Investment Fund, with an offsetting Transfer In from that fund resulting in no net budgetary impact.

COMMUNITY SERVICES GRANTS FUND 160

Resources:

Intergovernmental Federal	$ 17,563,771	$ -	$ 17,563,771
TOTAL RESOURCES	$ 17,563,771	$ -	$ 17,563,771

Requirements:

Community Services	$ 7,416,732	$ -	$ 7,416,732
Reserve for Future Expenditure	10,147,039	-	10,147,039
TOTAL REQUIREMENTS	$ 17,563,771	$ -	$ 17,563,771

Explanation of Changes: No interest earnings are associated with this fund; therefore, interest-related adjustments are not applicable.

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COUNTY CLERK RECORDS FUND 120

Resources:

	Budget Committee Approved	Adopted Changes	Board Adopted
Charges for Services	$ 90,000	$ -	$ 90,000
Interest	2,200	-	2,200
General Fund Transfers	70,042	-	70,042
Other Fund Transfers	-	2,200	2,200
Net Working Capital	35,603	-	35,603
TOTAL RESOURCES	$ 197,845	$ 2,200	$ 200,045

Requirements:

Clerk's Office	$197,845	$ -	$ 197,845
Transfers Out	-	2,200	2,200
TOTAL REQUIREMENTS	$ 197,845	$ 2,200	$ 200,045

Explanation of Changes: Unrestricted interest earnings are Transferred Out to the newly established countywide Interest Investment Fund, with an offsetting Transfer In from that fund resulting in no net budgetary impact.

COUNTY FAIR FUND 270

Resources:

Intergovernmental State	$ 79,782	$ -	$ 79,782
Charges for Services	290,246	-	290,246
Interest	31,217	-	31,217
Other Revenues	18,032	-	18,032
Other Fund Transfers	-	31,217	31,217
Net Working Capital	699,160	-	699,160
TOTAL RESOURCES	$ 1,118,437	$ 31,217	$ 1,149,654

Requirements:

Community Services	$625,522	$ -	$ 625,522
Transfers Out	-	$ 31,217	31,217
Reserve for Future Expenditure	492,915	-	492,915
TOTAL REQUIREMENTS	$ 1,118,437	$ 31,217	$ 1,149,654

Explanation of Changes: Unrestricted interest earnings are Transferred Out to the newly established countywide Interest Investment Fund, with an offsetting Transfer In from that fund resulting in no net budgetary impact.

COUNTY SCHOOLS FUND 210

Resources:

Intergovernmental Federal	$ 204,828	$ -	$ 204,828
Intergovernmental State	654,653	-	654,653
Interest	3,617	-	3,617
Net Working Capital	203,992	-	203,992
TOTAL RESOURCES	$ 1,067,090	$ -	$ 1,067,090

Requirements:

Non- Departmental: Special Payments	$ 1,067,090	$ -	$ 1,067,090
TOTAL REQUIREMENTS	$ 1,067,090	$ -	$ 1,067,090

Explanation of Changes: All interest earnings for this fund were determined to be restricted and will therefore remain within the fund. No transfers of interest revenue occur, resulting in no net budgetary impact.

CRIMINAL JUSTICE ASSESSMENT FUND 185

Resources:

	Budget Committee Approved	Adopted Changes	Board Adopted
Fines and Forfeitures	$ 1,038,231	$ -	$ 1,038,231
Interest	13,269	-	13,269
Net Working Capital	394,672	-	394,672
TOTAL RESOURCES	$ 1,446,172	$ -	$ 1,446,172

Requirements:

Non-Departmental: Materials and Services	$ 450,949	$ -	$ 450,949
Transfers Out	756,744	-	756,744
Contingency	68,943	-	68,943
Unappropriated Ending Fund Balance	169,536	-	169,536
TOTAL REQUIREMENTS	$ 1,446,172	$ -	$ 1,446,172

Explanation of Changes: All interest earnings for this fund were determined to be restricted and will therefore remain within the fund. No transfers of interest revenue occur, resulting in no net budgetary impact.

DEBT SERVICE FUND 410

Resources:

Admin Cost Recovery	$ 6,752,371	$ -	$ 6,752,371
Interest	167,100	-	167,100
General Fund Transfers	3,335,366	-	3,335,366
Other Fund Transfers	2,284,875	-	2,284,875
Net Working Capital	6,502,239	-	6,502,239
TOTAL RESOURCES	$ 19,041,951	$ -	$ 19,041,951

Requirements:

Non-Departmental: Materials and Services	$ 42,296	$ -	$ 42,296
Debt Service	12,086,318	-	12,086,318
Unappropriated Ending Fund Balance	6,913,337	-	6,913,337
TOTAL REQUIREMENTS	$ 19,041,951	$ -	$ 19,041,951

Explanation of Changes: All interest earnings for this fund were determined to be restricted and will therefore remain within the fund. No transfers of interest revenue occur, resulting in no net budgetary impact.

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DISTRICT ATTORNEY GRANTS FUND 300

Resources:

	Budget Committee Approved	Adopted Changes	Board Adopted
Intergovernmental Federal	$ 576,385	$ -	$ 576,385
Intergovernmental State	237,276	-	237,276
Charges for Services	273,781	-	273,781
Interest	3,870	-	3,870
Other Revenues	20,000	-	20,000
General Fund Transfers	178,303	-	178,303
Other Fund Transfers	172,496	-	172,496
Net Working Capital	224,738	-	224,738
TOTAL RESOURCES	$ 1,686,849	$ -	$ 1,686,849

Requirements:

District Attorney's Office	$1,628,336	$ -	$ 1,628,336
Contingency	58,513	-	58,513
TOTAL REQUIREMENTS	$ 1,686,849	$ -	$ 1,686,849

Explanation of Changes: All interest earnings for this fund were determined to be restricted and will therefore remain within the fund. No transfers of interest revenue occur, resulting in no net budgetary impact.

DOG SERVICES FUND 230

Resources:

Licenses and Permits	$ 185,000	$ -	$ 185,000
Charges for Services	84,850	-	84,850
Fines and Forfeitures	10,000	-	10,000
Interest	3,000	-	3,000
Other Revenues	7,800	-	7,800
General Fund Transfers	1,873,931	-	1,873,931
Other Fund Transfers	-	3,000	3,000
Net Working Capital	21,561	-	21,561
TOTAL RESOURCES	$ 2,186,142	$ 3,000	$ 2,189,142

Requirements:

Community Services	$2,186,142	$ -	$ 2,186,142
Transfers Out	-	3,000	3,000
TOTAL REQUIREMENTS	$ 2,186,142	$ 3,000	$ 2,189,142

Explanation of Changes: Unrestricted interest earnings are Transferred Out to the newly established countywide Interest Investment Fund, with an offsetting Transfer In from that fund resulting in no net budgetary impact.

ENHANCED PUBLIC SAFETY ESSD FUND 245

Resources:

	Budget Committee Approved	Adopted Changes	Board Adopted
Charges for Services	$ 2,163,260	$ -	$ 2,163,260
Interest	3,418	-	3,418
Other Fund Transfers	-	3,418	3,418
Net Working Capital	94,292	-	94,292
TOTAL RESOURCES	$ 2,260,970	$ 3,418	$ 2,264,388

Requirements:

Sheriff's Office	$2,260,970	$ -	$ 2,260,970
Transfers Out	-	3,418	3,418
TOTAL REQUIREMENTS	$ 2,260,970	$ 3,418	$ 2,264,388

Explanation of Changes: Unrestricted interest earnings are Transferred Out to the newly established countywide Interest Investment Fund, with an offsetting Transfer In from that fund resulting in no net budgetary impact.

ENVIRONMENTAL SERVICES FUND 510

Resources:

Taxes	$ 560,000	$ -	$ 560,000
Charges for Services	14,512,907	-	14,512,907
Interest	500,000	-	500,000
Other Revenues	1,000,000	(1,000,000)	-
Other Fund Transfers	-	500,000	500,000
Net Working Capital	23,104,901	1,071,804	24,176,705
TOTAL RESOURCES	$ 39,677,808	$ 571,804	$ 40,249,612

Requirements:

Public Works Department	$22,326,825	$ (2,300,000)	$ 20,026,825
Transfers Out	-	500,000	500,000
Contingency	17,350,983	2,371,804	19,722,787
TOTAL REQUIREMENTS	$ 39,677,808	$ 571,804	$ 40,249,612

Explanation of Changes: Other Revenues decreased by $1,000,000 due to the County no longer anticipating pass-through funding from the Department of Environmental Quality (DEQ) for a contamination reduction program. Net Working Capital increased by $1,071,804 because FY 2025-26 leachate costs were lower than initially anticipated, and Materials and Services decreased by $2,300,000 due to FY 2026-27 leachate costs being lower than originally projected in the Proposed Budget. In addition, unrestricted interest earnings are transferred out to the newly established countywide Interest Investment Fund, with an offsetting transfer in from that fund, resulting in no net budgetary impact.

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FACILITY RENOVATION FUND 455

Resources:

	Budget Committee Approved	Adopted Changes	Board Adopted
Interest	$ 200,000	$ -	$ 200,000
Other Fund Transfers	-	20,000	20,000
Net Working Capital	7,265,085	-	7,265,085
TOTAL RESOURCES	$ 7,465,085	$ 20,000	$ 7,485,085

Requirements:

Non-Departmental: Capital Outlay	$ 5,662,831	$ -	$ 5,662,831
Transfers Out	739,350	20,000	759,350
Reserve for Future Expenditures	1,062,904	-	1,062,904
TOTAL REQUIREMENTS	$ 7,465,085	$ 20,000	$ 7,485,085

Explanation of Changes: Unrestricted interest earnings are Transferred Out to the newly established countywide Interest Investment Fund, with an offsetting Transfer In from that fund resulting in no net budgetary impact.

FLEET MANAGEMENT FUND 595

Resources:

Charges for Services	$ 2,968,719	$ -	$ 2,968,719
General Fund Transfers	12,420.00	-	12,420
Settlements	66,840	-	66,840
Net Working Capital	3,314,120	-	3,314,120
TOTAL RESOURCES	$ 6,362,099	$ -	$ 6,362,099

Requirements:

Public Works Department	$ 2,738,522	$ -	$ 2,738,522
Contingency	630,000	-	630,000
Unappropriated Ending Fund Balance	2,993,577	-	2,993,577
TOTAL REQUIREMENTS	$ 6,362,099	$ -	$ 6,362,099

Explanation of Changes: No interest earnings are associated with this fund; therefore, interest-related adjustments are not applicable.

HEALTH & HUMAN SERVICES FUND 190

Resources:

	Budget Committee Approved	Adopted Changes	Board Adopted
Intergovernmental Federal	$ 4,645,968	$ -	$ 4,645,968
Intergovernmental State	45,850,029	-	45,850,029
Charges for Services	32,196,930	-	32,196,930
Interest	1,009,978	-	1,009,978
General Fund Transfers	4,149,825	-	4,149,825
Other Fund Transfers	118,826	1,009,978	1,128,804
Settlements	827,265	-	827,265
Net Working Capital	28,761,497	-	28,761,497
TOTAL RESOURCES	$ 117,560,318	$ 1,009,978	$ 118,570,296

Requirements:

Health and Human Services	$96,014,672	$ -	$ 96,014,672
Transfers Out	2,982,421	1,009,978	3,992,399
Contingency	11,722,393	-	11,722,393
Unappropriated Ending Fund Balance	6,840,832	-	6,840,832
TOTAL REQUIREMENTS	$ 117,560,318	$ 1,009,978	$ 118,570,296

Explanation of Changes: Unrestricted interest earnings are Transferred Out to the newly established countywide Interest Investment Fund, with an offsetting Transfer In from that fund resulting in no net budgetary impact.

INMATE WELFARE FUND 290

Resources:

Charges for Services	$ 213,321	$ -	$ 213,321
Interest	12,303	-	12,303
Other Fund Transfers	-	12,303	12,303
Net Working Capital	339,382	-	339,382
TOTAL RESOURCES	$ 565,006	$ 12,303	$ 577,309

Requirements:

Sheriff's Office	$ 351,958	$ -	$ 351,958
Transfers Out	-	12,303	12,303
Contingency	56,501	-	56,501
Unappropriated Ending Fund Balance	156,547	-	156,547
TOTAL REQUIREMENTS	$ 565,006	$ 12,303	$ 577,309

Explanation of Changes: Unrestricted interest earnings are Transferred Out to the newly established countywide Interest Investment Fund, with an offsetting Transfer In from that fund resulting in no net budgetary impact.

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	Budget Committee Approved	Adopted Changes	Board Adopted
INTEREST INVESTMENT FUND 104			
Resources:			
Transfers In	-	5,652,171	5,652,171
TOTAL RESOURCES	$ -	$ 5,652,171	$ 5,652,171
Requirements:			
Transfers Out	-	5,652,171	5,652,171
TOTAL REQUIREMENTS	$ -	$ 5,652,171	$ 5,652,171

Explanation of Changes: This new fund is established in the Adopted Stage to centrally track and manage unrestricted interest earnings countywide. Transfers In reflect the transfer of unrestricted interest revenue earned from various funds into the Interest Investment Fund. Transfers Out reflect the redistribution of those interest earnings back to the originating funds. Total Transfers In equal total Transfers Out, resulting in no net budgetary impact.

	Budget Committee Approved	Adopted Changes	Board Adopted
JUVENILE GRANTS FUND 125			
Resources:			
Intergovernmental Federal	$ 286,035	$ -	$ 286,035
Intergovernmental State	1,365,634	-	1,365,634
Charges for Services	3,436,209	-	3,436,209
Interest	13,600	-	13,600
Other Revenues	8,200	-	8,200
Other Fund Transfers	252,248	13,600	265,848
Net Working Capital	1,270,226	-	1,270,226
TOTAL RESOURCES	$ 6,632,152	$ 13,600	$ 6,645,752
Requirements:			
Juvenile Department	$5,715,346	$ -	$ 5,715,346
Transfers Out	55,000	13,600	68,600
Contingency	517,049	-	517,049
Reserve for Future Expenditure	344,757	-	344,757
TOTAL REQUIREMENTS	$6,632,152	$ 13,600	$ 6,645,752

Explanation of Changes: Unrestricted interest earnings are Transferred Out to the newly established countywide Interest Investment Fund, with an offsetting Transfer In from that fund resulting in no net budgetary impact.

LAND USE PLANNING FUND 305

Resources:

	Budget Committee Approved	Adopted Changes	Board Adopted
Charges for Services	$ 390,000	$ -	$ 390,000
Interest	2,220	-	2,220
General Fund Transfers	673,489	-	673,489
Other Fund Transfers	329,500	2,220	331,720
TOTAL RESOURCES	$ 1,395,209	$ 2,220	$ 1,397,429

Requirements:

Public Works Department	$ 1,395,209	$ -	$ 1,395,209
Transfers Out	-	2,220	2,220
TOTAL REQUIREMENTS	$ 1,395,209	$ 2,220	$ 1,397,429

Explanation of Changes: Unrestricted interest earnings are Transferred Out to the newly established countywide Interest Investment Fund, with an offsetting Transfer In from that fund resulting in no net budgetary impact.

LAW LIBRARY FUND 260

Resources:

Charges for Services	$ 373,205	$ -	$ 373,205
Interest	34,196	-	34,196
Other Fund Transfers	-	34,196	34,196
Net Working Capital	964,329	-	964,329
TOTAL RESOURCES	$ 1,371,730	$ 34,196	$ 1,405,926

Requirements:

Legal Department	$401,918	$ -	$ 401,918
Transfers Out	-	34,196	34,196
Contingency	55,000	-	55,000
Unappropriated Ending Fund Balance	914,812	-	914,812
TOTAL REQUIREMENTS	$ 1,371,730	$ 34,196	$ 1,405,926

Explanation of Changes: Unrestricted interest earnings are Transferred Out to the newly established countywide Interest Investment Fund, with an offsetting Transfer In from that fund resulting in no net budgetary impact.

LOTTERY AND ECONOMIC DEVELOPMENT FUND 165

Resources:

Intergovernmental Federal	$ 204,391	$ -	$ 204,391
Intergovernmental State	2,646,000	-	2,646,000
Interest	136,320	-	136,320
Net Working Capital	4,324,351	-	4,324,351
TOTAL RESOURCES	$ 7,311,062	$ -	$ 7,311,062

Requirements:

Community Services	$1,932,083	$ -	$ 1,932,083
Transfers Out	329,500	-	329,500
Reserve for Future Expenditure	5,049,479	-	5,049,479
TOTAL REQUIREMENTS	$ 7,311,062	$ -	$ 7,311,062

Explanation of Changes: All interest earnings for this fund were determined to be restricted and will therefore remain within the fund. No transfers of interest revenue occur, resulting in no net budgetary impact.

NON-DEPARTMENTAL GRANTS FUND 115

Resources:

	Budget Committee Approved	Adopted Changes	Board Adopted
Intergovernmental Federal	$ 109,114	$ -	$ 109,114
Intergovernmental State	1,247,985	-	1,247,985
Interest	6,999	-	6,999
General Fund Transfers	48,302	-	48,302
Other Fund Transfers	-	4,999	4,999
Net Working Capital	10,463,020	-	10,463,020
TOTAL RESOURCES	$ 11,875,420	$ 4,999	$ 11,880,419

Requirements:

Non-Departmental: Materials and Services	$ 2,765,714	$ -	$ 2,765,714
Capital Outlay	2,421,736		2,421,736
Transfers Out	6,670,835	4,999	6,675,834
Contingency	17,135	-	17,135
TOTAL REQUIREMENTS	$ 11,875,420	$ 4,999	$ 11,880,419

Explanation of Changes: Unrestricted interest earnings are Transferred Out to the newly established countywide Interest Investment Fund, with an offsetting Transfer In from that fund resulting in no net budgetary impact.

PARKS FUND 310

Resources:

Intergovernmental Federal	$ 647,500	$ -	$ 647,500
Intergovernmental State	300,000	-	300,000
Charges for Services	107,200	-	107,200
Interest	2,500	-	2,500
General Fund Transfers	361,078	-	361,078
Other Fund Transfers	20,000	2,500	22,500
Net Working Capital	616,704	-	616,704
TOTAL RESOURCES	$ 2,054,982	$ 2,500	$ 2,057,482

Requirements:

Public Works Department	$1,875,813	$ -	$ 1,875,813
Transfers Out	-	2,500	2,500
Contingency	179,169	-	179,169
TOTAL REQUIREMENTS	$ 2,054,982	$ 2,500	$ 2,057,482

Explanation of Changes: Unrestricted interest earnings are Transferred Out to the newly established countywide Interest Investment Fund, with an offsetting Transfer In from that fund resulting in no net budgetary impact.

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	Budget Committee Approved	Adopted Changes	Board Adopted
PUBLIC SAFETY RADIO 116			
Resources:			
Charges for Services	$ 206,744	$ -	$ 206,744
TOTAL RESOURCES	$ 206,744	$ -	$ 206,744
Explanation of Changes:			
Requirements:			
Non-Departmental: Materials and Services	166,692	-	166,692
Contingency	40,052	-	40,052
TOTAL REQUIREMENTS	$ 206,744	$ -	$ 206,744

Explanation of Changes: No interest earnings are associated with this fund; therefore, interest-related adjustments are not applicable.

	Budget Committee Approved	Adopted Changes	Board Adopted
PUBLIC WORKS FUND 130			
Resources:			
Licenses and Permits	$ 87,000	$ -	$ 87,000
Intergovernmental Federal	19,825,029	-	19,825,029
Intergovernmental State	32,645,835	-	32,645,835
Charges for Services	5,286,067	-	5,286,067
Fines and Forfeitures	1,000	-	1,000
Interest	1,180,000	-	1,180,000
Other Revenues	4,000	-	4,000
General Fund Transfers	296,414	-	296,414
Other Fund Transfers	-	1,132,800	1,132,800
Net Working Capital	39,235,095	-	39,235,095
TOTAL RESOURCES	$ 98,560,440	$ 1,132,800	$ 99,693,240
Requirements:			
Public Works Department	$71,990,356	$ -	$ 71,990,356
Transfers Out	1,000,000	1,132,800	2,132,800
Contingency	5,762,000	-	5,762,000
Unappropriated Ending Fund Balance	19,808,084	-	19,808,084
TOTAL REQUIREMENTS	$ 98,560,440	$ 1,132,800	$ 99,693,240

Explanation of Changes: Unrestricted interest earnings are Transferred Out to the newly established countywide Interest Investment Fund, with an offsetting Transfer In from that fund resulting in no net budgetary impact.

	Budget Committee Approved	Adopted Changes	Board Adopted
PUBLIC WORKS GRANTS FUND 135			
Resources:			
Intergovernmental Federal	$ 11,148,869	$ -	$ 11,148,869
Interest	5,000	-	5,000
Other Fund Transfers	5,253,445.00	5,000	5,258,445
TOTAL RESOURCES	$ 16,407,314	$ 5,000	$ 16,412,314
Requirements:			
Public Works Department	$16,407,314	$ -	$ 16,407,314
Transfers Out	-	5,000	5,000
TOTAL REQUIREMENTS	$ 16,407,314	$ 5,000	$ 16,412,314

Explanation of Changes: Unrestricted interest earnings are Transferred Out to the newly established countywide Interest Investment Fund, with an offsetting Transfer In from that fund resulting in no net budgetary impact.

RAINY DAY FUND 381			
Resources:			
Interest	$ 83,947	$ -	$ 83,947
Net Working Capital	2,620,023	-	2,620,023
TOTAL RESOURCES	$ 2,703,970	$ -	$ 2,703,970
Requirements:			
Reserve for Future Expenditures	$ 2,703,970	$ -	$ 2,703,970
TOTAL REQUIREMENTS	$ 2,703,970	$ -	$ 2,703,970

Explanation of Changes: All interest earnings for this fund were determined to be restricted and will therefore remain within the fund. No transfers of interest revenue occur, resulting in no net budgetary impact.

SELF INSURANCE FUND 585			
Resources:			
Charges for Services	$ 40,949,687	$ -	$ 40,949,687
Interest	321,674	-	321,674
Other Fund Transfers	-	321,674	321,674
Settlements	50,000	-	50,000
Net Working Capital	11,251,780	-	11,251,780
TOTAL RESOURCES	$ 52,573,141	$ 321,674	$ 52,894,815
Requirements:			
Non-Departmental: Materials and Services	$ 41,265,917	$ -	$ 41,265,917
Transfers Out	-	321,674	321,674
Contingency	5,457,250	-	5,457,250
Reserve for Future Expenditures	2,378,000	-	2,378,000
Unappropriated Ending Fund Balance	3,471,974	-	3,471,974
TOTAL REQUIREMENTS	$ 52,573,141	$ 321,674	$ 52,894,815

Explanation of Changes: Unrestricted interest earnings are Transferred Out to the newly established countywide Interest Investment Fund, with an offsetting Transfer In from that fund resulting in no net budgetary impact.

SHERIFF GRANTS FUND 250

Resources:

	Budget Committee Approved	Adopted Changes	Board Adopted
Licenses and Permits	$ 26,472	$ -	$ 26,472
Intergovernmental Federal	411,377	-	411,377
Intergovernmental State	450,854	-	450,854
Charges for Services	1,771,929	-	1,771,929
Interest	528	-	528
Other Revenues	20,000	-	20,000
Other Fund Transfers	1,126,068	528	1,126,596
Net Working Capital	1,261,384	-	1,261,384
TOTAL RESOURCES	$ 5,068,612	$ 528	$ 5,069,140

Requirements:

Sheriff's Office	$3,963,191	$ -	$ 3,963,191
Transfers Out	-	528	528
Contingency	499,594	-	499,594
Unappropriated Ending Fund Balance	605,827	-	605,827
TOTAL REQUIREMENTS	$ 5,068,612	$ 528	$ 5,069,140

Explanation of Changes: Unrestricted interest earnings are Transferred Out to the newly established countywide Interest Investment Fund, with an offsetting Transfer In from that fund resulting in no net budgetary impact.

STORMWATER MANAGEMENT FUND 515

Resources:

Charges for Services	$ 931,674	$ -	$ 931,674
Interest	30,000	-	30,000
Other Fund Transfers	-	30,000	30,000
Net Working Capital	1,175,399	-	1,175,399
TOTAL RESOURCES	$ 2,137,073	$ 30,000	$ 2,167,073

Requirements:

Public Works Department	$1,710,229	$ -	$ 1,710,229
Transfers Out	-	30,000	30,000
Contingency	200,000	-	200,000
Unappropriated Ending Fund Balance	226,844	-	226,844
TOTAL REQUIREMENTS	$ 2,137,073	$ 30,000	$ 2,167,073

Explanation of Changes: Unrestricted interest earnings are Transferred Out to the newly established countywide Interest Investment Fund, with an offsetting Transfer In from that fund resulting in no net budgetary impact.

	Budget Committee Approved	Adopted Changes	Board Adopted
SURVEYOR FUND 320			
Resources:			
Charges for Services	$ 697,777	$ -	$ 697,777
Interest	95,000	-	95,000
General Fund Transfers	140,342	-	140,342
Net Working Capital	2,874,608	-	2,874,608
TOTAL RESOURCES	$ 3,807,727	$ -	$ 3,807,727
Requirements:			
Public Works Department	$1,502,902	$ -	$ 1,502,902
Contingency	207,000	-	207,000
Unappropriated Ending Fund Balance	2,097,825	-	2,097,825
TOTAL REQUIREMENTS	$ 3,807,727	$ -	$ 3,807,727

Explanation of Changes: All interest earnings for this fund were determined to be restricted and will therefore remain within the fund. No transfers of interest revenue occur, resulting in no net budgetary impact.

TAX TITLE LAND SALES FUND 155			
Resources:			
Charges for Services	$ 400,000	$ -	$ 400,000
Interest	45,000	-	45,000
Other Revenues	130,000	-	130,000
Net Working Capital	1,658,511	-	1,658,511
TOTAL RESOURCES	$ 2,233,511	$ -	$ 2,233,511
Requirements:			
Non-Departmental: Materials and Services	$ 168,201	$ -	$ 168,201
Capital Outlay	$ 25,000	-	25,000
Special Payments	1,432,109	-	1,432,109
Transfers Out	120,000	-	120,000
Contingency	200,000	-	200,000
Reserve for Future Expenditures	288,201	-	288,201
TOTAL REQUIREMENTS	$ 2,233,511	$ -	$ 2,233,511

Explanation of Changes: Unrestricted interest earnings are Transferred Out to the newly established countywide Interest Investment Fund, with an offsetting Transfer In from that fund resulting in no net budgetary impact.

Attachment 1 of 2 to Resolution No. 26R-13

June 17, 2026

	Budget Committee Approved	Adopted Changes	Board Adopted
TRAFFIC SAFETY FUND 255			
Resources:			
Intergovernmental Federal	$ 15,000	$ -	$ 15,000
Fines and Forfeitures	2,110,523	-	2,110,523
Interest	37,755	-	37,755
Other Fund Transfers	-	37,755	37,755
Net Working Capital	1,041,522	-	1,041,522
TOTAL RESOURCES	$ 3,204,800	$ 37,755	$ 3,242,555
Requirements:			
Sheriff's Office	$2,978,388	$ -	$ 2,978,388
Transfers Out	-	37,755	37,755
Contingency	226,412	-	226,412
TOTAL REQUIREMENTS	$ 3,204,800	$ 37,755	$ 3,242,555

Explanation of Changes: Unrestricted interest earnings are Transferred Out to the newly established countywide Interest Investment Fund, with an offsetting Transfer In from that fund resulting in no net budgetary impact.

TOTAL ALL FUNDS			
Resources:	$ 676,116,178	$ 11,376,146	$ 687,492,324
Requirements:			
Appropriations	$ 598,347,157	$ 11,376,146	$ 609,723,303
Reserve for Future Expenditures	25,022,263	-	25,022,263
Unappropriated Ending Fund Balance	52,746,758	-	52,746,758
TOTAL REQUIREMENTS	$ 676,116,178	$ 11,376,146	$ 687,492,324

MARION COUNTY FY 2026-27 BUDGET
APPENDIX B
BOARD RESOLUTION ADOPTING BUDGET AND IMPOSING TAX

Attachment 2 of 2 to Resolution No. 26R-13

June 17, 2026

	Appropriated Budget July 1, 2026	Unappropriated Budget July 1, 2026	Fund Total July 1, 2026
GENERAL FUND			
Assessor's Office	$ 9,805,368		
County Clerk's Office	4,117,386		
Community Services	1,325,397		
District Attorney's Office	15,480,768		
Justice Court	1,834,945		
Juvenile	18,797,800		
Sheriff's Office	65,148,181		
Non Departmental:			
Materials and Services	7,636,984		
Transfers Out	16,061,454		
Contingency	1,552,268		
Unappropriated Ending Fund Balance		6,350,267	
Total	$ 141,760,551	$ 6,350,267	$ 148,110,818
AMERICAN RESCUE PLAN FUND			
Non-Departmental: Materials and Services	1,612,577		
Total	$ 1,612,577	$ -	$ 1,612,577
BUILDING INSPECTION FUND			
Public Works	9,094,907		
Transfers Out	955,000		
Contingency	1,300,000		
Unappropriated Ending Fund Balance		2,197,296	
Total	$ 11,349,907	$ 2,197,296	$ 13,547,203
CAPITAL IMPROVEMENT PROJECTS FUND			
Non-Departmental: Capital Outlay	7,275,976		
Transfers Out	250,000		
Contingency	300,000		
Reserve for Future Expenditure		852,566	
Total	$ 7,825,976	$ 852,566	$ 8,678,542

Attachment 2 of 2 to Resolution No. 26R-13
June 17, 2026

	Appropriated Budget July 1, 2026	Unappropriated Budget July 1, 2026	Fund Total July 1, 2026
CENTRAL SERVICES FUND			
Board of Commissioners Office	4,909,129		
Business Services	8,894,463		
Finance	5,955,697		
Human Resources	4,652,052		
Information Technology	13,710,448		
Legal	2,640,070		
Non-Departmental: Materials and Services	2,772,830		
Total	$ 43,534,689	$ -	$ 43,534,689
CHILD SUPPORT FUND			
District Attorney's Office	2,292,201		
Total	$ 2,292,201	$ -	$ 2,292,201
COMMUNITY CORRECTIONS FUND			
Sheriff's Office	16,074,610		
Transfers Out	4,311,428		
Contingency	554,018		
Total	$ 20,940,056	$ -	$ 20,940,056
COMMUNITY DEVELOPMENT FUND			
Community Services	2,411,497		
Transfers Out	27,516		
Reserve for Future Expenditure		1,702,432	
Total	$ 2,439,013	$ 1,702,432	$ 4,141,445
COMMUNITY SERVICES GRANTS FUND			
Community Services	7,416,732		
Reserve for Future Expenditure		10,147,039	
Total	$ 7,416,732	$ 10,147,039	$ 17,563,771
COUNTY CLERK RECORDS FUND			
Clerk's Office	197,845		
Transfers Out	2,200		
Total	$ 200,045	$ -	$ 200,045

Attachment 2 of 2 to Resolution No. 26R-13
June 17, 2026

	Appropriated Budget July 1, 2026	Unappropriated Budget July 1, 2026	Fund Total July 1, 2026
COUNTY FAIR FUND			
Community Services	625,522		
Transfers Out	31,217		
Reserve for Future Expenditure		492,915	
Total	$ 656,739	$ 492,915	$ 1,149,654
COUNTY SCHOOLS FUND			
Non-Departmental: Special Payments	1,067,090		
Total	$ 1,067,090	$ -	$ 1,067,090
CRIMINAL JUSTICE ASSESSMENT FUND			
Non-Departmental: Materials and Services	450,949		
Transfers Out	756,744		
Contingency	68,943		
Unappropriated Ending Fund Balance	-	169,536	
Total	$ 1,276,636	$ 169,536	$ 1,446,172
DEBT SERVICE FUND			
Non-Departmental: Materials and Services	42,296		
Debt Service	12,086,318		
Unappropriated Ending Fund Balance		6,913,337	
Total	$ 12,128,614	$ 6,913,337	$ 19,041,951
DISTRICT ATTORNEY GRANTS FUND			
District Attorney's Office	1,628,336		
Contingency	58,513		
Total	$ 1,686,849	$ -	$ 1,686,849
DOG SERVICES FUND			
Community Services	2,186,142		
Transfers Out	3,000		
Total	$ 2,189,142	$ -	$ 2,189,142
ENHANCED PUBLIC SAFETY ESSD FUND			
Sheriff's Office	2,260,970		
Transfers Out	3,418		
Total	$ 2,264,388	$ -	$ 2,264,388

Attachment 2 of 2 to Resolution No. 26R-13
June 17, 2026

	Appropriated Budget July 1, 2026	Unappropriated Budget July 1, 2026	Fund Total July 1, 2026
ENVIRONMENTAL SERVICES FUND			
Public Works	20,026,825		
Transfers Out	500,000		
Contingency	19,722,787		
Total	$ 40,249,612	$ -	$ 40,249,612
FACILITY RENOVATION FUND			
Non-Departmental: Capital Outlay	5,662,831		
Transfers Out	759,350		
Reserve for Future Expenditure		1,062,904	
Total	$ 6,422,181	$ 1,062,904	$ 7,485,085
FLEET MANAGEMENT FUND			
Public Works	2,738,522		
Contingency	630,000		
Unappropriated Ending Fund Balance		2,993,577	
Total	$ 3,368,522	$ 2,993,577	$ 6,362,099
HEALTH AND HUMAN SERVICES FUND			
Health and Human Services	96,014,672		
Transfers Out	3,992,399		
Contingency	11,722,393		
Unappropriated Ending Fund Balance		6,840,832	
Total	$ 111,729,464	$ 6,840,832	$ 118,570,296
INMATE WELFARE FUND			
Sheriff's Office	351,958		
Transfers Out	12,303		
Contingency	56,501		
Unappropriated Ending Fund Balance		156,547	
Total	$ 420,762	$ 156,547	$ 577,309
INTEREST INVESTMENT FUND			
Transfers Out	5,652,171		
Total	$ 5,652,171	$ -	$ 5,652,171

Attachment 2 of 2 to Resolution No. 26R-13
June 17, 2026

	Appropriated Budget July 1, 2026	Unappropriated Budget July 1, 2026	Fund Total July 1, 2026
JUVENILE GRANTS FUND			
Juvenile	5,715,346		
Transfers Out	68,600		
Contingency	517,049		
Reserve for Future Expenditure		344,757	
Total	$ 6,300,995	$ 344,757	$ 6,645,752
LAND USE PLANNING FUND			
Public Works	1,395,209		
Transfers Out	2,220		
Total	$ 1,397,429	$ -	$ 1,397,429
LAW LIBRARY FUND			
Legal	401,918		
Transfers Out	34,196		
Contingency	55,000		
Unappropriated Ending Fund Balance		914,812	
Total	$ 491,114	$ 914,812	$ 1,405,926
LOTTERY AND ECONOMIC DEVELOPMENT FUND			
Community Services	1,932,083		
Transfers Out	329,500		
Reserve for Future Expenditure		5,049,479	
Total	$ 2,261,583	$ 5,049,479	$ 7,311,062
NON-DEPARTMENTAL GRANTS FUND			
Non-Departmental: Materials and Services	2,765,714		
Capital Outlay	2,421,736		
Transfers Out	6,675,834		
Contingency	17,135		
Total	$ 11,880,419	$ -	$ 11,880,419
PARKS FUND			
Public Works	1,875,813		
Transfers Out	2,500		
Contingency	179,169		
Total	$ 2,057,482	$ -	$ 2,057,482

Attachment 2 of 2 to Resolution No. 26R-13
June 17, 2026

	Appropriated Budget July 1, 2026	Unappropriated Budget July 1, 2026	Fund Total July 1, 2026
PUBLIC SAFETY RADIO			
Non-Departmental: Materials and Services	166,692		
Contingency	40,052		
Total	$ 206,744	$ -	$ 206,744
PUBLIC WORKS FUND			
Public Works	71,990,356		
Transfers Out	2,132,800		
Contingency	5,762,000		
Unappropriated Ending Fund Balance		19,808,084	
Total	$ 79,885,156	$ 19,808,084	$ 99,693,240
PUBLIC WORKS GRANT FUND			
Public Works	16,407,314		
Transfers Out	5,000		
Total	$ 16,412,314	$ -	$ 16,412,314
RAINY DAY FUND			
Reserve for Future Expenditures		2,703,970	
Total	$ -	$ 2,703,970	$ 2,703,970
SELF-INSURANCE FUND			
Non-Departmental: Materials and Services	41,265,917		
Transfers Out	321,674		
Contingency	5,457,250		
Reserve for Future Expenditures		2,378,000	
Unappropriated Ending Fund Balance		3,471,974	
Total	$ 47,044,841	$ 5,849,974	$ 52,894,815
SHERIFF GRANTS FUND			
Sheriff's Office	3,963,191		
Transfers Out	528		
Contingency	499,594		
Unappropriated Ending Fund Balance		605,827	
Total	$ 4,463,313	$ 605,827	$ 5,069,140

Attachment 2 of 2 to Resolution No. 26R-13
June 17, 2026

	Appropriated Budget July 1, 2026	Unappropriated Budget July 1, 2026	Fund Total July 1, 2026
STORMWATER MANAGEMENT			
Public Works	1,710,229		
Transfers Out	30,000		
Contingency	200,000		
Unappropriated Ending Fund Balance		226,844	
Total	$ 1,940,229	$ 226,844	$ 2,167,073
SURVEYOR FUND			
Public Works	1,502,902		
Contingency	207,000		
Unappropriated Ending Fund Balance		2,097,825	
Total	$ 1,709,902	$ 2,097,825	$ 3,807,727
TAX TITLE LAND SALES FUND			
Non-Departmental: Materials and Services	168,201		
Capital Outlay	25,000		
Special Payments	1,432,109		
Transfers Out	120,000		
Contingency	200,000		
Reserve for Future Expenditures		288,201	
Total	$ 1,945,310	$ 288,201	$ 2,233,511
TRAFFIC SAFETY TEAM FUND			
Sheriff's Office	2,978,388		
Transfers Out	37,755		
Contingency	226,412		
Total	$ 3,242,555	$ -	$ 3,242,555
TOTAL ALL FUNDS			
Total Appropriations, All Funds	609,723,303		
Total Unappropriated and Reserve Amounts, All Funds		77,769,021	
Total Budget			687,492,324
Total	$ 609,723,303	$ 77,769,021	$ 687,492,324

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MARION COUNTY FY 2026-27 BUDGET
APPENDIX C
PUBLIC NOTICE OF BUDGET HEARING

NOTICE OF BUDGET HEARING

A public meeting of the Marion County Board of Commissioners will be held on June 17, 2026 at 9:00 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, 2026 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.

Contact: Colm Willis, Chair Board of Commissioners	Telephone: 503-588-5212	Email: Commissioners@co.marion.or.us

FINANCIAL SUMMARY - RESOURCES

TOTAL OF ALL FUNDS	Actual Amount 2024-25	Adopted Budget This Year 2025-26	Approved Budget Next Year 2026-27
Beginning Fund Balance/Net Working Capital	235,686,556	237,596,876	189,165,654
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	117,681,045	120,283,759	121,789,012
Federal, State and all Other Grants, Gifts, Allocations and Donations	158,071,529	226,815,227	171,664,624
Revenue from Bonds and Other Debt	0	4,015,000	0
Interfund Transfers / Internal Service Reimbursements	78,021,541	88,183,035	78,986,762
All Other Resources Except Current Year Property Taxes	17,233,867	12,530,025	12,477,325
Current Year Property Taxes Estimated to be Received	92,567,511	97,824,199	102,032,801
Total Resources	**699,262,050**	**787,248,121**	**676,116,178**

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION

Personnel Services	208,817,763	242,922,622	251,966,438
Materials and Services	162,794,592	198,102,807	182,653,574
Capital Outlay	41,661,784	151,778,819	70,412,883
Debt Service	10,808,460	11,068,317	12,086,318
Interfund Transfers	36,985,240	42,939,637	31,774,465
Contingencies	0	38,704,191	46,954,280
Special Payments	597,303	1,779,333	2,499,199
Unappropriated Ending Balance and Reserve for Future Expenditures	0	99,952,395	77,769,021
Total Requirements	**461,665,141**	**787,248,121**	**676,116,178**

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			
Civic and Government Services	72,716,459	95,091,471	88,724,672
FTE	270	273	271

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 **$9.8** million and **55** FTE to continue property appraisal and tax assessment. The Clerk's Office budget is **$4.3** million and **17.2** FTE for recording, licensing, elections, Board of Property Tax Appeals, and archive services. Other budgeted General Fund costs totaling **$29.7** 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; and General Fund contingency, reserve for future expenditure, and unappropriated ending balance totals **$7.9** million. In the central services area, the Board of Commissioners' budget is **$4.9** million and **18** FTE. The Business Services budget is **$8.9** million and **54** FTE. The Finance budget is **$5.9** million and **27.6** FTE. The Human Resources budget is **$4.7** million and **21** FTE. The Information Technology budget is **$13.7** million and **66** FTE. The Legal Counsel budget totals **$4** million and **11.8** FTE including the Law Library. Non-departmental Marion County Enterprise program is **$2.8** million. The overall decrease of **$6.4** million is mainly due to a reduction of Net Working Capital in the General Fund due to increased operating costs.

Public Safety	122,028,786	139,947,798	143,999,136
FTE	612	583	583

Public Safety is one of the county's highest priorities and it is allocated **76%** of General Fund operating expenditures. The Sheriff's Office budget of **$97.1** million and **357.5** FTE includes enforcement, the county jail, parole and probation, and code enforcement. The District Attorney's Office budget is **$19.5** million to fund criminal prosecution, victims of crime assistance, juvenile enforcement, medical examiner and child support enforcement, utilizing **94.7** FTE. The Juvenile budget of **$25.4** million and **120.5** FTE provides detention and juvenile alternative programs, case management and counseling. The county Justice Court **$1.9** million budget and **10** FTE is used to hear traffic offenses and small civil claims. The **$4.1** million increase in the total Public Safety budget is due to an overall increase in Personnel Services and Materials and Services costs.

Economic and Community Development	14,032,364	63,922,972	53,854,556
FTE	50	50	50

Economic Development includes the Community Services Department's budget of $**33.6** million and **25.9** FTE includes eleven programs of Administration, Community Services Grants, Dog Services, County Fair, Economic Development Administration, Lottery Distribution, Business and Workforce Development, Infrastructure and Economic Development, Santiam Wildfire Recovery, Community Development Grants and Opal Creek Investment. The building inspection program of **$13.3** million and **24.5** FTE is managed by the Public Works Department. The Santiam Wildfire Housing program of **$6.9** million is in Non-Departmental Operations. The **$10.1** million decrease is primarily due to spending down onetime funds in FY 2025-26 to support Community Development Block Grant (CDBG) programs and the Santiam Wildfire Housing program.

Transportation, Infrastructure and Emergency Management	95,264,731	234,571,686	170,402,652
FTE	214	207	205

The Transportation, Infrastructure and Emergency Management budget includes roads and bridges maintenance and repair, ferry operations, fleet management, county surveyor, land use planning, county parks, stormwater management, and environmental services, which includes solid waste management. They are managed by the Public Works Department with a total **$170.4** million budget and **205** FTE. The **$64.2** million decrease is primarily due to major capital projects nearing completion.

Health and Community Services	88,896,713	123,783,707	117,560,318
FTE	539	513	502
The Health and Human Services (HHS) budget totals **$117.6** million and **502.3** FTE, for the following services: addiction treatment, both children and adult mental health, acute forensic & diversion, developmental disabilities, residential support, communicable disease, prevention, emergency preparedness, environmental health, maternal child health, clinical preventative, vital records and administrative services. The decrease of **$6.2** million is primarily due to the reduction of Behavioral Health Housing Investment funds.			
Capital	9,437,272	37,066,179	15,893,627
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 **$12.2** million for repairs and upgrades to county buildings, **$2.5** million for various improvements and upgrades to county equipment, **$1.1** million for IT equipment and software replacement. The decrease of **$21.2** million is due to the completion of various projects throughout Marion County.			
Non-Departmental / Non-Operating	59,288,817	92,864,308	85,681,217
Non-Operating activities are not assigned to specific department budgets. Budgeted requirements include **$52.6** million for a Self-Insurance program which pays the cost of county insurance programs; **$19** million in debt service which is comprised of **$13.4** million for Public Employee Retirement System debt service and **$5.6** million for capital improvement loans debt service; **$1.4** million for a Criminal Justice Assessment program; **$5** million for non-departmental grants, which includes veterans services; **$2.2** million for a Tax Title Land Sales program; **$2.7** million for a Rainy Day Reserve program; **$1.1** million for the County Schools Fund and **$1.6** million for the American Rescue plan (ARPA). The **$7.2** million decrease is primarily due to ARPA funds being disbursed in FY 2025-26 and due to Marion County Enterprise Resources Planning (ERP) project nearing completion.			
Total Requirements	**461,665,141**	**787,248,121**	**676,116,178**
Total FTE	1,684	1,626	1,611

PROPERTY TAX LEVIES

	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
	2024-25	This Year 2025-26	Next Year 2026-27
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	$8,935,000	$0
Other Borrowings	$30,764,146	$0
Total	$39,699,146	$0

Woodburn Independent, Wednesday, June 3rd, 2026

MARION COUNTY FY 2026-27 BUDGET
APPENDIX D
NOTICE OF PROPERTY TAX AND CERTIFICATION

FORM OR-LB-50

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

2026-2027

To assessor of Marion County

☐ Check here if this is an amended form.

- Be sure to read instructions in the Notice of Property Tax Levy Forms and Instruction booklet

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

Mailing Address of District	City	State	ZIP code	Date
PO Box 14500	**Salem**	**OR**	**97309**	**06/17/2026**

Contact Person	Title	Daytime Telephone	Contact Person E-Mail
Colm Willis	**Chair**	**503-588-5212**	Commissioners@co.marion.or.us

CERTIFICATION - You **must** check one box if your district is 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	Excluded from Measure 5 Limits: Dollar Amount of Bond Levy
1. Rate per $1,000 **or** Total dollar amount levied (within permanent rate limit)	1	3.0252	
2. Local option operating tax	2		
3. Local option capital project tax	3		
4. City of Portland Levy for pension and disability obligations	4		
5a. Levy for bonded indebtedness from bonds approved by voters **prior** to October 6, 2001	5a.		
5b. Levy for bonded indebtedness from bonds approved by voters **on or 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**

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	

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.**

150-504-050 (Rev. 12-1-25)

(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.

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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 stated 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.

Budget Glossary

Acronyms (commonly used)	**Description**
ACFR	Annual Comprehensive Financial Report
ARPA	American Rescue Plan Act
BOC	Board of Commissioners
CDBG	Community Development Block Grant
CIP	Capital Improvement Project
COLA	Cost-of-Living Allowance
COPs	Certificates of Participation
ERP	Enterprise Resource Planning
FTE	Full-Time Equivalent
GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
GFOA	Government Finance Officers Association
FIMS	Financial Information Management System
LERP	Lifecycle Equipment Replacement Program
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***.

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.

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 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.

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 one or more years, 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.

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.

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.

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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*

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."

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

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 basis. 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)***

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
General Fund		
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.
Other Governmental Funds		
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.
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.

NONMAJOR FUNDS

Fund	Principal Resources	Description of Operations
America Rescue Plan	Federal grants.	Accounts for American Rescue Plan Act grant programs.
Building Inspection	Building permit fees.	Accounts for the operation of the County's 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.

NONMAJOR FUNDS CONTINUED

Fund	Principal Resources	Description of Operations
Community Development	Federal and state grants.	Accounts for grant programs administered by the Board of Commissioners.
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.
County Schools	Federal and state forest revenue and state shared revenue.	Accounts for support provided to schools in accordance with state statute.
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 Services	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.
Inmate Welfare	Vending machine fees and pay telephone charges.	Accounts for the operation of the jail commissary.
Interest and Investment	Investment Earnings.	Accounts for County investment resources.
Juvenile Grants	Federal and state grants, and transfers from the General Fund.	Accounts for grant programs administered by the Juvenile Department.

NONMAJOR FUNDS CONTINUED

Fund	Principal Resources	Description of Operations
Law Library	Library fees.	Accounts for the operation of the law library.
Land Use Planning	Planning fees and transfers from other funds.	Accounts for operation of the County's land use planning program.
Lottery and Economic Development	State shared video lottery funds and other state revenues.	Accounts for contracted services for grants and programs that promote economic development.
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.
Public Safety Radio	Radio user fees.	Accounts for the maintenance and infrastructure of radio system.
Public Works Grants	Federal grants and transfers from the American Rescue Plan Fund.	Accounts for grant programs administered by the Community Services Department.
Rainy Day	Investment Earnings.	Accounts for resources set aside for financial emergencies.
Sheriff Grants	Federal and state grants, contract with state and other agencies	Accounts for support for the concealed handguns program, community education, and other programs.
Surveyor	Corner restoration fees, and transfers from the General Fund.	Accounts for the operation of the County Surveyor's Office.
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.

NONMAJOR FUNDS CONTINUED

Fund	Principal Resources	Description of Operations
Debt Service Fund		
Debt Service	Internal assessments and transfers from the General Fund.	Accounts for payment of principal and interest of long-term obligations of the County.
Capital Projects Funds		
Capital Improvement Projects	Transfers from the General Fund and other funds.	Accounts for various capital projects and acquisitions.
Facility Renovation	Transfers from the General Fund and other funds.	Accounts for various facility renovation projects.
Enterprise Funds		
Environmental Services	Franchise fees and disposal charges.	Accounts for the operation of the County's solid waste collection and disposal system.
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.

INTERNAL SERVICE FUNDS

Fund	Principal Resources	Description of Operations
Central Services	Internal assessments	Accounts for the County's central administration including the Board of Commissioners, Business Services, Finance, Human Resources, Information Technology, and Legal Counsel.
Self-Insurance	Internal assessments	Accounts for the County's Risk Management program.
Fleet Management	Internal assessments	Accounts for acquisition and maintenance of the County's fleet vehicles.

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
General Fund		
General Fund	617	620
Governmental Funds		
Health and Human Services	278	280
Public Works	434	443

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

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MARION COUNTY FY 2026-27 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 Reserves[1]					
	General Fund	Rainy Day	**Total**	**FY 2026-27 % Reserves based on Adj General Fund Resources**	FY 2025-26 % Reserves based on Adj General Fund Resources (Adopted)
Contingency	1,552,268	-	**$ 1,552,268**	**1.3%**	2.3%
Reserve for Future Expenditures		2,703,970	**$ 2,703,970**	**2.2%**	2.1%
Unappropriated Ending Fund Balance	6,350,267	-	**$ 6,350,267**	**5.1%**	9.6%
Total	**7,902,535**	**2,703,970**	**$ 10,606,505**	**8.6%**	**14.1%**
Adjusted General Fund Resources[2]	124,116,992	-	**$ 124,116,992**		

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

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

MARION COUNTY FY 2026-27 BUDGET
APPENDIX I
CONTINGENCY, RESERVES AND ENDING FUND BALANCE

Funds	Contingency	Reserve for Future Expenditures	Unappropriated Ending Fund Balance	Total Budget By Fund	for Total Budget By Fund
General Fund	1,552,268	-	6,350,267	148,110,818	5.3%
American Rescue Plan	-	-	-	1,612,577	0.0%
Building Inspection	1,300,000	-	2,197,296	13,547,203	25.8%
Capital Improvement Projects	300,000	852,566	-	8,678,542	13.3%
Central Services	-	-	-	43,534,689	0.0%
Child Support	-	-	-	2,292,201	0.0%
Community Corrections	554,018	-	-	20,940,056	2.6%
Community Development	-	1,702,432	-	4,141,445	41.1%
Community Services Grants	-	10,147,039	-	17,563,771	57.8%
County Clerk Records	-	-	-	200,045	0.0%
County Fair	-	492,915	-	1,149,654	42.9%
County Schools	-	-	-	1,067,090	0.0%
Criminal Justice Assessment	68,943	-	169,536	1,446,172	16.5%
Debt Service	-	-	6,913,337	19,041,951	36.3%
District Attorney Grants	58,513	-	-	1,686,849	3.5%
Dog Services	-	-	-	2,189,142	0.0%
Enhanced Public Safety ESSD	-	-	-	2,264,388	0.0%
Environmental Services	19,722,787	-	-	40,249,612	49.0%
Facility Renovation	-	1,062,904	-	7,485,085	14.2%
Fleet Management	630,000	-	2,993,577	6,362,099	57.0%
Health and Human Services	11,722,393	-	6,840,832	118,570,296	15.7%
Inmate Welfare	56,501	-	156,547	577,309	36.9%
Interest Investment	-	-	-	5,652,171	0.0%
Juvenile Grants	517,049	344,757	-	6,645,752	13.0%
Land Use Planning	-	-	-	1,397,429	0.0%
Law Library	55,000	-	914,812	1,405,926	69.0%
Lottery and Economic Dev	-	5,049,479	-	7,311,062	69.1%
Non Departmental Grants	17,135	-	-	11,880,419	0.1%
Parks	179,169	-	-	2,057,482	8.7%
Public Safety Radio	40,052	-	-	206,744	19.4%
Public Works	5,762,000	-	19,808,084	99,693,240	25.6%
Public Works Grants	-	-	-	16,412,314	0.0%
Rainy Day	-	2,703,970	-	2,703,970	100.0%
Self Insurance	5,457,250	2,378,000	3,471,974	52,894,815	21.4%
Sheriff Grants	499,594	-	605,827	5,069,140	21.8%
Stormwater Management	200,000	-	226,844	2,167,073	19.7%
Surveyor	207,000	-	2,097,825	3,807,727	60.5%
Tax Title Land Sales	200,000	288,201	-	2,233,511	21.9%
Traffic Safety Team	226,412	-	-	3,242,555	7.0%
Total	**$ 49,326,084**	**$ 25,022,263**	**$ 52,746,758**	**$ 687,492,324**	**18.5%**

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 2026-27 on the following page illustrates how some funds may have funding difficulties 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 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 those funds classified as reserves.

Summary of Budgeted Changes in Fund Balance by Fund						
Fund Name	Beginning Fund Balance	Revenue	Expenditures	Ending Fund Balance	Change from Prior Year	% Change
General Fund	23,993,826	124,116,992	141,760,551	6,350,267	(17,643,559)	-73.5%
American Rescue Plan	-	1,612,577	1,612,577	-	-	0.0%
Building Inspection	8,139,203	5,408,000	11,349,907	2,197,296	(5,941,907)	-73.0%
Capital Improvement Projects	5,311,768	3,366,774	8,678,542	-	(5,311,768)	-100.0%
Central Services	-	43,534,689	43,534,689	-	-	0.0%
Child Support	-	2,292,201	2,292,201	-	-	0.0%
Community Corrections	1,795,332	19,144,724	20,940,056	-	(1,795,332)	-100.0%
Community Development	207,331	3,934,114	4,141,445	-	(207,331)	-100.0%
Community Services Grants	-	17,563,771	17,563,771	-	-	0.0%
County Clerk Records	35,603	164,442	200,045	-	(35,603)	-100.0%
County Fair	699,160	450,494	1,149,654	-	(699,160)	-100.0%
County Schools	203,992	863,098	1,067,090	-	(203,992)	-100.0%
Criminal Justice Assessment	394,672	1,051,500	1,276,636	169,536	(225,136)	-57.0%
Debt Service	6,502,239	12,539,712	12,128,614	6,913,337	411,098	6.3%
District Attorney Grants	224,738	1,462,111	1,686,849	-	(224,738)	-100.0%
Dog Services	21,561	2,167,581	2,189,142	-	(21,561)	-100.0%
Enhanced Public Safety ESSD	94,292	2,170,096	2,264,388	-	(94,292)	-100.0%
Environmental Services	24,176,705	16,072,907	40,249,612	-	(24,176,705)	-100.0%
Facility Renovation	7,265,085	220,000	7,485,085	-	(7,265,085)	-100.0%
Fleet Management	3,314,120	3,047,979	3,368,522	2,993,577	(320,543)	-9.7%
Health and Human Services	28,761,497	89,808,799	111,729,464	6,840,832	(21,920,665)	-76.2%
Inmate Welfare	339,382	237,927	420,762	156,547	(182,835)	-53.9%
Interest Investment	-	5,652,171	5,652,171	-	-	0.0%
Juvenile Grants	1,270,226	5,375,526	6,645,752	-	(1,270,226)	-100.0%
Land Use Planning	-	1,397,429	1,397,429	-	-	0.0%
Law Library	964,329	441,597	491,114	914,812	(49,517)	-5.1%
Lottery and Economic Dev	4,324,351	2,986,711	7,311,062	-	(4,324,351)	-100.0%
Non Departmental Grants	10,463,020	1,417,399	11,880,419	-	(10,463,020)	-100.0%
Parks	616,704	1,440,778	2,057,482	-	(616,704)	-100.0%
Public Safety Radio	-	206,744	206,744	-	-	0.0%
Public Works	39,235,095	60,458,145	79,885,156	19,808,084	(19,427,011)	-49.5%
Public Works Grants	-	16,412,314	16,412,314	-	-	0.0%
Rainy Day	2,620,023	83,947	2,703,970	-	(2,620,023)	-100.0%
Self Insurance	11,251,780	41,643,035	49,422,841	3,471,974	(7,779,806)	-69.1%
Sheriff Grants	1,261,384	3,807,756	4,463,313	605,827	(655,557)	-52.0%
Stormwater Management	1,175,399	991,674	1,940,229	226,844	(948,555)	-80.7%
Surveyor	2,874,608	933,119	1,709,902	2,097,825	(776,783)	-27.0%
Tax Title Land Sales	1,658,511	575,000	2,233,511	-	(1,658,511)	-100.0%
Traffic Safety Team	1,041,522	2,201,033	3,242,555	-	(1,041,522)	-100.0%
Total Budget	**190,237,458**	**497,254,866**	**634,745,566**	**52,746,758**	**(137,490,700)**	**-72.3%**

Marion County Budget FY 2026-27 - Board of Commissioners Adopted

FULL TIME EQUIVALENT POSITIONS (FTE) BY DEPARTMENT

	FY 23-24	FY 24-25	FY 25-26	FY 26-27	Diff
Assessor's Office	55.00	55.00	55.00	55.00	0.00
Board of Commissioners Office	18.00	18.00	18.00	18.00	0.00
Business Services	52.00	53.00	54.00	54.00	0.00
Clerk's Office	17.20	17.20	17.20	17.20	0.00
Community Services	25.90	25.90	25.90	25.90	0.00
District Attorney's Office	96.70	95.70	94.70	94.70	0.00
Finance	27.60	27.60	28.60	27.60	(1.00)
Health and Human Services	543.47	538.61	509.76	502.26	(7.50)
Human Resources	19.00	21.00	21.00	21.00	0.00
Information Technology	66.00	66.00	66.00	66.00	0.00
Justice Court	8.00	8.00	9.00	10.00	1.00
Juvenile	113.75	115.75	120.50	120.50	0.00
Legal	11.80	11.80	11.80	11.80	0.00
Public Works	238.60	238.20	231.20	229.20	(2.00)
Sheriff's Office	376.50	392.50	357.50	357.50	0.00
Total	**1669.52**	**1684.26**	**1620.16**	**1610.66**	**(9.50)**

Central Services 580 Breakdown	FY 23-24	FY 24-25	FY 25-26	FY 26-27	Diff
Board of Commissioners Office	18.00	18.00	18.00	18.00	0.00
Business Services	52.00	53.00	54.00	54.00	0.00
Finance	27.60	27.60	28.60	27.60	(1.00)
Human Resources	19.00	21.00	21.00	21.00	0.00
Information Technology	66.00	66.00	66.00	66.00	0.00
Legal	10.00	10.00	10.00	10.00	0.00
Total	**192.60**	**195.60**	**197.60**	**196.60**	**(1.00)**

General Fund 100 Breakdown	FY 23-24	FY 24-25	FY 25-26	FY 26-27	Diff
Assessor's Office	55.00	55.00	55.00	55.00	0.00
Clerk's Office	16.20	16.20	16.20	16.20	0.00
Community Services	6.90	6.90	6.90	6.90	0.00
District Attorney's Office	72.21	73.21	74.21	74.21	0.00
Justice Court	8.00	8.00	9.00	10.00	1.00
Juvenile	91.57	91.57	90.57	90.57	0.00
Sheriff's Office	269.57	276.74	257.74	257.74	0.00
Total	**519.45**	**527.62**	**509.62**	**510.62**	**1.00**

Marion County Full Time Equivalent Positions By Fund

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

Clerk's Office	Fund #	FY 23-24	FY 24-25	FY 25-26	FY 26-27	Diff
County Clerk Records	120	1.00	1.00	1.00	1.00	0.00

Community Services	Fund #	FY 23-24	FY 24-25	FY 25-26	FY 26-27	Diff
Lottery and Economic Dev	165	4.00	4.00	4.00	4.00	0.00
Community Development	170	2.00	2.00	2.00	2.00	0.00
Dog Services	230	13.00	13.00	13.00	13.00	0.00

District Attorney's Office	Fund #	FY 23-24	FY 24-25	FY 25-26	FY 26-27	Diff
Child Support	220	14.00	12.00	12.00	12.00	0.00
District Attorney Grants	300	10.49	10.49	8.49	8.49	0.00

Health and Human Services	Fund #	FY 23-24	FY 24-25	FY 25-26	FY 26-27	Diff
Health and Human Services	190	543.47	538.61	509.76	502.26	(7.50)

Juvenile	Fund #	FY 23-24	FY 24-25	FY 25-26	FY 26-27	Diff
Juvenile Grants	125	22.18	24.18	29.93	29.93	0.00

Legal	Fund #	FY 23-24	FY 24-25	FY 25-26	FY 26-27	Diff
Law Library	260	1.80	1.80	1.80	1.80	0.00

Public Works	Fund #	FY 23-24	FY 24-25	FY 25-26	FY 26-27	Diff
Public Works	130	157.60	157.60	156.60	156.60	0.00
Land Use Planning	305	5.50	5.50	5.50	5.50	0.00
Parks	310	6.00	6.00	4.00	4.00	0.00
Surveyor	320	8.00	7.60	7.60	7.60	0.00
Building Inspection	330	24.50	24.50	24.50	24.50	0.00
Environmental Services	510	31.50	31.50	27.50	25.00	(2.50)
Stormwater Management	515	5.50	5.50	5.50	6.00	0.50

Sheriff's Office	Fund #	FY 23-24	FY 24-25	FY 25-26	FY 26-27	Diff
Community Corrections	180	73.11	79.11	65.11	65.11	0.00
Enhanced Public Safety ESSD	245	10.00	10.00	10.00	10.00	0.00
Sheriff Grants	250	13.57	16.40	14.24	14.24	0.00
Traffic Safety Team	255	10.25	10.25	10.41	10.41	0.00

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

FY 2026-27 Board of Commissioners Adopted Stage

Position	Grade	FTE	Min	Max	Total
Department: Assessor's Office					
Administrative Assistant	C51 A	1.00	$56,389	$88,650	$65,889
Administrative Services Manager	A28 A	1.00	$80,746	$129,210	$119,178
Appraisal Section Supervisor	A27 A	3.00	$76,690	$122,886	$335,775
Assessment Clerk	C46 A	4.00	$45,094	$70,907	$240,291
Assessment Clerk Sr	C48 A	4.00	$49,088	$77,064	$287,234
Assessor	Y54 A	1.00	$156,395	$162,594	$153,317
Cartographer/GIS Technician	C50 A	2.00	$53,768	$84,386	$151,489
Cartographer/GIS Technician Sr	C53 A	1.00	$62,067	$97,594	$90,688
Chief Deputy Assessor	A33 A	1.00	$103,022	$164,882	$145,462
Deed Clerk	C46 A	3.00	$45,094	$70,907	$188,571
Office Specialist 3	C47 A	3.00	$47,050	$73,902	$159,672
Personal Property Appraisal Tech	C48 A	2.00	$49,088	$77,064	$145,787
Property Appraiser 2	C49 A	16.00	$51,459	$80,829	$1,282,022
Property Appraiser 2 (Bilingual)	C52 A	1.00	$59,218	$93,080	$80,708
Property Appraiser Sr	C55 A	5.00	$68,390	$107,474	$484,577
Sales Data Analyst 3	C26 A	2.00	$71,760	$112,778	$214,552
Tax Clerk	C46 A	3.00	$45,094	$70,907	$155,065
Tax Clerk Sr	C51 A	1.00	$56,389	$88,650	$64,828
Tax Office Supervisor/Tax Collector	A27 A	1.00	$76,690	$122,886	$91,754
Assessor's Office FTE Total:		**55.00**			
Department: Board of Commissioners Office					
Administrative Assistant (Confidential)	H51 A	1.00	$57,533	$90,438	$75,624
Administrative Services Manager	A28 A	1.00	$80,746	$129,210	$105,518
Chief Administrative Officer	M48 A	1.00	$207,605	$338,458	$323,710
County Commissioner	Y50 A	3.00	$145,579	$145,579	$428,127
County Operations Manager	A32 A	1.00	$97,885	$156,811	$127,483
Deputy County Administrative Officer	M44 A	1.00	$170,768	$278,429	$206,253
Management Analyst 1	H55 A	1.00	$69,763	$109,637	$64,438
Office Specialist 3	H47 A	2.00	$48,006	$75,400	$117,301
Office Specialist 4 (Confidential)	H49 A	1.00	$52,499	$82,451	$71,510
Policy Analyst	G27 A	1.00	$76,690	$122,886	$92,886
Policy Analyst Sr	G30 A	5.00	$88,941	$142,418	$557,507
Board of Commissioners Office FTE Total:		**18.00**			
Department: Business Services					
Accounting Specialist	C18 A	1.00	$46,093	$72,301	$53,378
Administrative Services Manager	A28 A	1.00	$80,746	$129,210	$101,303
Building Maintenance Specialist	C49 A	10.00	$51,459	$80,829	$645,382
Building Maintenance Specialist Sr	C52 A	3.00	$59,218	$93,080	$268,972
Business Services Director	M39 A	1.00	$124,301	$202,613	$184,454
Claims Coordinator	G24 A	1.00	$66,290	$106,205	$72,197
Construction Project Coordinator	C26 A	2.00	$71,760	$112,778	$184,390
Contracts Specialist Sr	C54 A	1.00	$65,104	$102,544	$81,602
Custodial Supervisor	A22 A	1.00	$60,133	$96,242	$89,190
Custodial Worker 1	C41 A	14.00	$36,005	$56,680	$649,121
Custodial Worker 2	C42 A	4.00	$37,939	$59,426	$214,218
Electrician 1	C54 A	1.00	$65,104	$102,544	$89,943

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

FY 2026-27 Board of Commissioners Adopted Stage

Position	Grade	FTE	Min	Max	Total
Department: Business Services					
Electrician 2	C27 A	1.00	$75,358	$118,435	$111,259
Facilities Analyst	G26 A	1.00	$73,174	$117,021	$101,525
Facilities Maintenance and Systems Coordinator	C52 A	1.00	$59,218	$93,080	$94,130
Facilities Program Manager	A30 A	1.00	$88,941	$142,418	$106,683
Grounds Supervisor	A22 A	1.00	$60,133	$96,242	$66,491
Groundskeeper	C46 A	2.00	$45,094	$70,907	$118,345
Loss Control Coordinator	G26 A	1.00	$73,174	$117,021	$83,347
Mail Courier	C42 A	1.00	$37,939	$59,426	$57,242
Maintenance Control Clerk	C17 A	1.00	$44,096	$69,264	$65,021
Maintenance Supervisor	A27 A	1.00	$76,690	$122,886	$89,420
Office Specialist 2	C45 A	1.00	$43,056	$67,579	$52,166
Office Specialist 4	C49 A	1.00	$51,459	$80,829	$67,314
Risk Manager	A30 A	1.00	$88,941	$142,418	$117,684
Business Services FTE Total:		**54.00**			
Department: Clerk's Office					
County Clerk	Y56 A	1.00	$139,714	$145,226	$136,968
Deputy County Clerk 2	C44 A	5.00	$41,184	$64,730	$254,447
Deputy County Clerk 2 (Bilingual)	C44 A	1.00	$41,184	$64,730	$53,235
Elections and Recording Manager	A30 A	1.00	$88,941	$142,418	$115,752
Elections Clerk	C44 A	3.00	$41,184	$64,730	$150,088
Elections Technician	C47 A	1.00	$47,050	$73,902	$55,396
Office Specialist 2	C45 A	1.50	$43,056	$67,579	$63,997
Office Specialist 4	C49 A	1.70	$51,459	$80,829	$106,550
Records Coordinator	C21 A	1.00	$52,811	$82,971	$77,979
Support Specialist (Non-IT)	C52 A	1.00	$59,218	$93,080	$70,571
Clerk's Office FTE Total:		**17.20**			
Department: Community Services					
CDBG & HOME Grant Program Manager	A31 A	1.00	$93,184	$149,157	$117,847
Community and Economic Development Director	M39 A	1.00	$124,301	$202,613	$140,019
Contracts Specialist	C52 A	2.00	$59,218	$93,080	$158,524
Dog Control Officer	C48 A	2.00	$49,088	$77,064	$146,640
Economic Development Program Manager	A30 A	1.00	$88,941	$142,418	$98,776
Management Analyst 1	C53 A	2.00	$62,067	$97,594	$139,270
Management Analyst 2	C55 A	2.00	$68,390	$107,474	$179,606
Office Manager	A24 A	1.00	$65,021	$104,125	$78,276
Office Specialist 1	C42 A	1.00	$37,939	$59,426	$52,582
Office Specialist 2	C45 A	1.00	$43,056	$67,579	$54,570
Office Specialist 2 (Bilingual)	C45 A	1.00	$43,056	$67,579	$53,233
Office Specialist 3	C47 A	1.00	$47,050	$73,902	$58,019
Office Specialist 4	C49 A	1.00	$51,459	$80,829	$78,832
Office Specialist 4 (Bilingual)	C49 A	1.00	$51,459	$80,829	$70,101
Program Coordinator 2	C54 A	0.90	$65,104	$102,544	$77,972
Shelter Manager	A29 A	1.00	$84,594	$135,491	$109,680
Shelter Operations Manager	A24 A	1.00	$65,021	$104,125	$90,334
Shelter Technician	C16 A	4.00	$42,328	$66,394	$219,158

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

FY 2026-27 Board of Commissioners Adopted Stage

Position	Grade	FTE	Min	Max	Total
Department: Community Services					
Veterinary Technician	C48 A	1.00	$49,088	$77,064	$55,758
Community Services FTE Total:		**25.90**			
Department: District Attorney's Office					
Administrative Services Manager	A28 A	1.00	$80,746	$129,210	$100,485
Budget Analyst 1	C51 A	1.00	$56,389	$88,650	$85,363
Chief Deputy District Attorney	A39 A	1.00	$137,966	$220,958	$199,805
Chief Medical Legal Death Investigator	A30 A	1.00	$88,941	$142,418	$107,127
Deputy DA 1	P29 A	7.00	$84,594	$135,491	$649,524
Deputy DA 2	P34 A	8.00	$107,890	$172,515	$1,024,917
Deputy DA 2 (Bilingual)	P34 A	3.00	$107,890	$172,515	$393,540
Deputy DA 3	P36 A	8.70	$119,080	$190,632	$1,338,535
District Attorney	Y58 A	1.00	$67,600	$70,242	$64,334
District Attorney Investigator	C28 A	4.00	$79,082	$124,384	$424,684
Legal Assistant 1	C46 A	11.00	$45,094	$70,907	$584,718
Legal Assistant 1 (Bilingual)	C46 A	2.00	$45,094	$70,907	$124,638
Legal Assistant 2	C50 A	11.00	$53,768	$84,386	$722,596
Legal Assistant 2 (Bilingual)	C50 A	1.00	$53,768	$84,386	$55,786
Legal Assistant Supervisor	A25 A	3.00	$69,618	$111,426	$263,751
Management Analyst 2	C55 A	1.00	$68,390	$107,474	$95,241
Medical Legal Death Investigator	C55 A	3.00	$68,390	$107,474	$248,272
Office Specialist 4	C49 A	1.00	$51,459	$80,829	$77,917
Paralegal	G22 A	5.00	$60,133	$96,242	$425,119
Support Enforcement Agent	C51 A	2.00	$56,389	$88,650	$157,092
Support Enforcement Agent (Bilingual)	C51 A	1.00	$56,389	$88,650	$66,153
Trial Team Supervisor	A38 A	5.00	$131,248	$210,226	$870,088
Victim Assistance Advocate	C48 A	4.00	$49,088	$77,064	$234,404
Victim Assistance Advocate (Bilingual)	C48 A	3.00	$49,088	$77,064	$188,846
Victim Assistance Manager	A27 A	1.00	$76,690	$122,886	$111,072
Victim Assistance Pgm Coordinator	C51 A	3.00	$56,389	$88,650	$246,421
Victim Assistance Pgm Coordinator (Bilingual)	C51 A	2.00	$56,389	$88,650	$116,938
District Attorney's Office FTE Total:		**94.70**			
Department: Finance					
Accountant 2	C54 A	3.60	$65,104	$102,544	$289,360
Accounting Specialist	C18 A	2.00	$46,093	$72,301	$114,941
Budget Analyst 2	C54 A	1.00	$65,104	$102,544	$78,622
Budget Manager	G27 A	1.00	$76,690	$122,886	$126,922
Chief Accountant	G28 A	1.00	$80,746	$129,210	$112,029
Chief Financial Officer	M41 A	1.00	$137,072	$223,309	$198,370
Contracts and Procurement Manager	A31 A	1.00	$93,184	$149,157	$129,438
Contracts Specialist Sr	C52 A	1.00	$59,218	$93,080	$84,664
Controller	A33 A	1.00	$103,022	$164,882	$142,611
Grant/Contracts Compliance Analyst	G27 A	3.00	$76,690	$122,886	$274,768
Grants Manager	A31 A	1.00	$93,184	$149,157	$115,908
Management Analyst 2	C55 A	1.00	$68,390	$107,474	$84,209
Office Specialist 4	C49 A	1.00	$51,459	$80,829	$73,896

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

FY 2026-27 Board of Commissioners Adopted Stage

Position	Grade	FTE	Min	Max	Total
Department: Finance					
Payroll Analyst	G24 A	2.00	$66,290	$106,205	$179,726
Payroll Manager	A31 A	1.00	$93,184	$149,157	$129,438
Payroll Specialist	H52 A	2.00	$60,403	$94,952	$150,035
Property Coordinator	C52 A	1.00	$59,218	$93,080	$82,326
Treasurer	Y55 A	0.50	$122,491	$127,400	$31,850
Treasury Specialist	C48 A	2.50	$49,088	$77,064	$152,406
Finance FTE Total:		**27.60**			
Department: Health and Human Services					
Accounting Specialist	C18 A	4.00	$46,093	$72,301	$231,626
Accounting Specialist (Bilingual)	C18 A	1.00	$46,093	$72,301	$67,202
Addiction Recovery Mentor	C17 A	12.00	$44,096	$69,264	$603,625
Addiction Recovery Mentor (Bilingual)	C17 A	3.00	$44,096	$69,264	$160,303
Addiction Treatment Assoc 1	C50 A	12.00	$53,768	$84,386	$792,982
Addiction Treatment Assoc 1 (Bilingual)	C50 A	2.00	$53,768	$84,386	$143,761
Addiction Treatment Assoc 2	C52 A	5.00	$59,218	$93,080	$393,827
Addiction Treatment Assoc 2 (Bilingual)	C52 A	1.00	$59,218	$93,080	$85,416
Administrative Assistant	C51 A	4.00	$56,389	$88,650	$300,760
Administrative Services Manager	A28 A	1.00	$80,746	$129,210	$108,098
Administrative Services Manager Sr	A31 A	2.00	$93,184	$149,157	$264,347
Adult Abuse Investigator	C53 A	5.00	$62,067	$97,594	$406,468
Behavioral Health Aide	C47 A	2.00	$47,050	$73,902	$114,863
Behavioral Health Nurse	B72 A	4.50	$79,269	$118,789	$339,461
Behavioral Health Nurse Sr	B73 A	2.00	$83,616	$125,029	$210,662
Budget Analyst 1	C51 A	1.00	$56,389	$88,650	$66,685
Care Coordinator	C53 A	9.00	$62,067	$97,594	$761,834
Care Coordinator (Bilingual)	C53 A	4.00	$62,067	$97,594	$304,645
Clinical Supervisor 1	A28 A	6.00	$80,746	$129,210	$611,399
Clinical Supervisor 2	A29 A	22.00	$84,594	$135,491	$2,385,803
Communications Coordinator	G23 A	1.00	$63,190	$101,088	$87,672
Contracts Specialist	C52 A	3.00	$59,218	$93,080	$240,905
Data Specialist	C26 A	5.00	$71,760	$112,778	$456,584
Data Specialist Sr	C65 A	1.00	$79,518	$125,029	$109,762
Departmental Division Director	A35 A	7.00	$113,381	$181,522	$1,058,568
Deputy Health and Human Services Director	A37 A	1.00	$124,987	$200,221	$173,659
Developmental Disabilities Assoc	C51 A	56.00	$56,389	$88,650	$3,959,523
Developmental Disabilities Assoc (Bilingual)	C51 A	12.00	$56,389	$88,650	$939,333
Developmental Disabilities Spec	C52 A	5.00	$59,218	$93,080	$394,297
Developmental Disabilities Sr	C53 A	1.00	$62,067	$97,594	$90,688
Environmental Health Specialist 2	C54 A	4.00	$65,104	$102,544	$349,313
Environmental Health Specialist 2 (Bilingual)	C54 A	1.00	$65,104	$102,544	$105,007
Environmental Health Specialist 3	C26 A	2.00	$71,760	$112,778	$213,366
Epidemiologist	C55 A	3.00	$68,390	$107,474	$269,310
Epidemiologist Sr	C27 A	1.00	$75,358	$118,435	$107,422
Health and Human Services Administrator	M42 A	1.00	$143,874	$234,499	$226,666
Health Educator 2	C52 A	3.80	$59,218	$93,080	$224,988
Health Educator 2 (Bilingual)	C52 A	2.80	$59,218	$93,080	$220,297
Health Educator 3	C53 A	5.80	$62,067	$97,594	$483,848

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

FY 2026-27 Board of Commissioners Adopted Stage

Position	Grade	FTE	Min	Max	Total
Department: Health and Human Services					
Health Educator 3 (Bilingual)	C53 A	2.00	$62,067	$97,594	$154,147
Health Program Manager	A32 A	8.00	$97,885	$156,811	$1,014,247
Health Program Supervisor	A30 A	3.00	$88,941	$142,418	$387,400
Management Analyst 1	C53 A	12.00	$62,067	$97,594	$1,012,397
Medical Billing Specialist	C48 A	4.00	$49,088	$77,064	$277,860
Mental Health Assoc	C50 A	65.32	$53,768	$84,386	$4,482,771
Mental Health Assoc (Bilingual)	C49 A	5.50	$51,459	$80,829	$405,133
Mental Health Assoc (LEAD)	C50 A	1.00	$53,768	$84,386	$82,359
Mental Health Spec 2	C26 A	41.95	$71,760	$112,778	$3,075,245
Mental Health Spec 2 (Bilingual)	C26 A	4.00	$53,820	$84,583	$341,948
Mental Health Spec 3	C28 A	2.00	$79,082	$124,384	$185,973
Mental Health Specialist, Licensed	C28 A	6.50	$79,082	$124,384	$631,625
Mental Health Specialist, Licensed (Bilingual)	C28 A	1.00	$79,082	$124,384	$108,731
Nutrition Specialist (Bilingual)	C45 A	8.00	$43,056	$67,579	$523,267
Nutritionist	C53 A	2.00	$62,067	$97,594	$159,375
Occupational Therapist (Bilingual)	C55 A	1.00	$68,390	$107,474	$91,331
Office Manager	A24 A	2.00	$65,021	$104,125	$184,516
Office Manager Sr	A26 A	6.00	$73,174	$117,062	$615,105
Office Specialist 1	C42 A	1.00	$37,939	$59,426	$22,728
Office Specialist 1 (Bilingual)	C42 A	2.00	$37,939	$59,426	$117,238
Office Specialist 2	C45 A	17.60	$43,056	$67,579	$1,020,117
Office Specialist 2 (Bilingual)	C45 A	12.00	$43,056	$67,579	$712,254
Office Specialist 2 (Floater)	C45 A	1.00	$43,056	$67,579	$53,017
Office Specialist 3	C47 A	18.00	$47,050	$73,902	$1,085,779
Office Specialist 3 (Bilingual)	C47 A	11.00	$47,050	$73,902	$690,918
Office Specialist 4	C49 A	1.00	$51,459	$80,829	$70,387
Peer Support Specialist	C17 A	14.10	$44,096	$69,264	$697,787
Program Coordinator 1	C50 A	4.00	$53,768	$84,386	$304,165
Program Coordinator 2	C24 A	4.70	$61,090	$96,013	$366,795
Public Health Nurse	B72 A	4.15	$79,269	$118,789	$309,127
Public Health Nurse (Bilingual)	B72 A	0.80	$79,269	$118,789	$70,615
Public Health Nurse Pgm Manager	A32 A	3.00	$73,414	$117,608	$348,797
Public Health Nurse Sr	B73 A	3.00	$83,616	$125,029	$361,358
Public Health Worker 2 (Bilingual)	C44 A	1.00	$41,184	$64,730	$50,030
Public Health Worker 3 (Bilingual)	C46 A	6.74	$45,094	$70,907	$410,936
Quality Improvement Facilitator	C26 A	1.00	$71,760	$112,778	$99,840
Support Specialist (Non-IT)	C52 A	2.00	$59,218	$93,080	$153,884
Health and Human Services FTE Total:		**502.26**			
Department: Human Resources					
Administrative Assistant (Confidential)	H51 A	1.00	$57,533	$90,438	$71,432
Chief Human Resources Officer	M41 A	1.00	$137,072	$223,309	$175,317
Human Resources Analyst	G27 A	1.00	$76,690	$122,886	$101,483
Human Resources Analyst Sr	G27 A	4.00	$76,690	$122,886	$469,986
Human Resources Information Systems Analyst Sr	G50 A	1.00	$81,120	$127,546	$106,267
Human Resources Labor Counsel	G37 A	1.00	$124,987	$200,221	$129,667
Human Resources Manager	A32 A	1.00	$97,885	$156,811	$132,243
Human Resources Specialist	H52 A	7.00	$60,403	$94,952	$565,902

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

FY 2026-27 Board of Commissioners Adopted Stage

Position	Grade	FTE	Min	Max	Total
Department: Human Resources					
Human Resources Specialist Sr	H54 A	1.00	$66,414	$104,603	$95,181
Training & Development Coordinator	G28 A	1.00	$80,746	$129,210	$114,429
Volunteer Services Coordinator	G51 A	1.00	$66,414	$104,603	$88,494
Workforce Development Coordinator	G25 A	1.00	$69,618	$111,426	$99,078
Human Resources FTE Total:		**21.00**			
Department: Information Technology					
Administrative Services Manager	A28 A	1.00	$80,746	$129,210	$106,364
Computer Forensics Specialist	C64 A	1.00	$75,816	$119,059	$114,629
Database Administrator	C66 A	1.00	$83,533	$131,269	$126,402
Database Administrator Sr	C68 A	1.00	$92,061	$144,664	$141,128
GIS Analyst 1	C61 A	1.00	$65,499	$102,835	$90,197
GIS Analyst 2	C63 A	2.00	$72,155	$113,402	$194,202
GIS Analyst 3	C65 A	1.00	$79,518	$125,029	$121,971
IT Administrator	C65 A	8.00	$79,518	$125,029	$753,727
IT Administrator Sr	C68 A	3.00	$92,061	$144,664	$320,515
IT Director	M41 A	1.00	$137,072	$223,309	$203,320
IT Manager	A34 A	3.00	$108,014	$172,994	$405,538
IT Project Manager	G30 A	4.00	$88,941	$142,418	$469,165
IT Security Analyst	C68 A	2.00	$92,061	$144,664	$207,896
IT Supervisor	A32 A	4.00	$97,885	$156,811	$487,916
IT Systems Analyst	C66 A	5.00	$83,533	$131,269	$529,149
IT Systems Architect	G33 A	1.00	$103,022	$164,882	$143,062
Office Specialist 3	C47 A	1.00	$47,050	$73,902	$58,651
Programmer Analyst 1	C63 A	1.00	$72,155	$113,402	$91,421
Programmer Analyst 2	C64 A	5.00	$75,816	$119,059	$525,448
Programmer Analyst 3	C67 A	3.00	$87,672	$137,821	$387,316
Programmer Analyst 3 (Confidential)	H28 A	2.00	$89,440	$140,587	$255,930
Project Manager Sr	G31 A	1.00	$93,184	$149,157	$134,909
Support Specialist (IT)	C62 A	11.00	$68,682	$108,077	$1,031,455
Support Technician	C56 A	3.00	$51,355	$80,662	$190,431
Information Technology FTE Total:		**66.00**			
Department: Justice Court					
Administrative Services Manager	A28 A	1.00	$80,746	$129,210	$96,044
Justice Court Clerk 1	C45 A	3.00	$43,056	$67,579	$152,285
Justice Court Clerk 1 (Bilingual)	C45 A	1.00	$43,056	$67,579	$55,921
Justice Court Clerk 2	C48 A	2.00	$49,088	$77,064	$138,933
Justice of the Peace	Y57 A	1.00	$141,835	$141,835	$146,000
Office Specialist 1 (Bilingual)	C42 A	1.00	$37,939	$59,426	$39,395
Office Specialist 2 (Bilingual)	C45 A	1.00	$43,056	$67,579	$48,284
Justice Court FTE Total:		**10.00**			
Department: Juvenile					
Accounting Specialist	C18 A	1.00	$46,093	$72,301	$67,205
Administrative Services Manager	A28 A	1.00	$80,746	$129,210	$116,834
Alternative Program Worker 2	C22 A	8.50	$55,474	$87,214	$594,097
Alternative Program Worker 2 (Bilingual)	C22 A	1.00	$55,474	$87,214	$75,584

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

FY 2026-27 Board of Commissioners Adopted Stage

Position	Grade	FTE	Min	Max	Total
Department: Juvenile					
Alternative Program Worker 3	C24 A	6.00	$61,090	$96,013	$530,735
Alternative Program Worker 3 (Bilingual)	C24 A	1.00	$61,090	$96,013	$93,672
Contracts Specialist	C52 A	1.00	$59,218	$93,080	$87,486
Education Services Advocate	C51 A	2.00	$56,389	$88,650	$161,678
Education Services Advocate (Bilingual)	C51 A	2.00	$56,389	$88,650	$179,457
Family Intervention Therapist	C54 A	1.00	$65,104	$102,544	$67,600
Family Support Specialist	C53 A	1.00	$62,067	$97,594	$94,806
Family Support Specialist (Bilingual)	C53 A	2.00	$62,067	$97,594	$173,020
GAP Case Manager	C53 A	1.00	$62,067	$97,594	$90,688
GAP Case Manager (Bilingual)	C53 A	1.00	$62,067	$97,594	$95,222
Juvenile Dept Director	M41 A	1.00	$137,072	$223,309	$193,731
Juvenile Deputy Director	A36 A	1.00	$119,080	$190,632	$162,704
Juvenile Detention Manager	A30 A	1.00	$88,941	$142,418	$136,115
Juvenile Group Worker	J21 A	28.50	$55,474	$87,214	$2,074,200
Juvenile Group Worker (Bilingual)	J21 A	5.00	$55,474	$87,214	$424,679
Juvenile Group Worker (MSR)	J21 A	3.00	$55,474	$87,214	$233,349
Juvenile Group Worker (MSR) (Bilingual)	J21 A	1.00	$55,474	$87,214	$72,607
Juvenile Group Worker Sr (Bilingual)	J23 A	2.00	$61,090	$96,013	$176,727
Juvenile Probation Case Aide (Bilingual)	C48 A	1.00	$49,088	$77,064	$71,613
Juvenile Probation Officer	C52 A	12.00	$59,218	$93,080	$1,083,266
Juvenile Probation Officer (Bilingual)	C52 A	9.00	$59,218	$93,080	$829,574
Juvenile Program Asst Supervisor	A27 A	3.00	$76,690	$122,886	$307,445
Juvenile Program Supervisor	A29 A	6.00	$84,594	$135,491	$735,702
LPN	C51 A	1.00	$56,389	$88,650	$76,554
Management Analyst 1	C53 A	2.00	$62,067	$97,594	$157,768
Management Analyst 2	C55 A	1.00	$68,390	$107,474	$103,182
Mental Health Spec 2	C26 A	1.00	$71,760	$112,778	$82,843
Mental Health Spec 2 (Bilingual)	C26 A	1.00	$71,760	$112,778	$93,614
Mental Health Specialist, Licensed (Bilingual)	C28 A	1.00	$79,082	$124,384	$100,693
Office Manager	A24 A	1.00	$65,021	$104,125	$99,570
Office Specialist 2	C45 A	1.50	$43,056	$67,579	$77,688
Office Specialist 2 (Bilingual)	C45 A	3.00	$43,056	$67,579	$177,352
Office Specialist 3	C47 A	1.00	$47,050	$73,902	$69,493
Public Health Nurse	B72 A	2.00	$79,269	$118,789	$215,418
Records Specialist	C18 A	2.00	$46,093	$72,301	$132,241
Juvenile FTE Total:		**120.50**			
Department: Legal					
Administrative Services Manager	A28 A	1.00	$80,746	$129,210	$112,029
County Counsel	M45 A	1.00	$179,338	$292,365	$221,879
Law Librarian	A26 A	1.00	$73,174	$117,062	$111,925
Legal Counsel-Asst	G34 A	2.00	$108,014	$172,994	$235,082
Legal Counsel-Asst Sr	G37 A	4.00	$124,987	$200,221	$631,805
Library Assistant	C46 A	0.80	$45,094	$70,907	$35,523
Office Specialist 3	H47 A	2.00	$48,006	$75,400	$126,291
Legal FTE Total:		**11.80**			

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

FY 2026-27 Board of Commissioners Adopted Stage

Position	Grade	FTE	Min	Max	Total
Department: Public Works					
Accounting Specialist	C18 A	2.00	$46,093	$72,301	$128,004
Administration Division Manager	A35 A	1.00	$113,381	$181,522	$140,566
Administrative Assistant	C51 A	3.00	$56,389	$88,650	$217,123
Administrative Services Manager Sr	A31 A	1.00	$93,184	$149,157	$129,438
Assistant Planner	C53 A	3.00	$62,067	$97,594	$226,496
Associate Planner	C55 A	1.00	$68,390	$107,474	$79,227
Building and Planning Division Manager	A35 A	1.00	$113,381	$181,522	$162,157
Building Inspector 1	C23 A	1.00	$58,198	$91,562	$65,576
Building Inspector 2	C27 A	3.00	$75,358	$118,435	$348,913
Building Plans Examiner 1	C53 A	1.00	$62,067	$97,594	$77,899
Building Plans Examiner 2	C27 A	4.00	$75,358	$118,435	$412,229
Building Plans Examiner Sr	C28 A	1.00	$79,082	$124,384	$124,990
Civil Engineer - Professional	G31 A	7.00	$93,184	$149,157	$887,368
Civil Engineer Supervisor	A32 A	4.00	$97,885	$156,811	$502,601
Civil Engineering Assoc 1	C55 A	3.00	$68,390	$107,474	$255,961
Civil Engineering Assoc 2	C27 A	7.60	$75,358	$118,435	$774,712
Communications Coordinator	G23 A	1.00	$63,190	$101,088	$90,072
Contracts Specialist	C52 A	1.00	$59,218	$93,080	$87,443
Contracts Specialist Sr	C54 A	2.00	$65,104	$102,544	$163,100
County Building Official	A33 A	1.00	$103,022	$164,882	$139,225
County Surveyor	A32 A	1.00	$97,885	$156,811	$136,053
Crew Leader	C51 A	9.00	$56,389	$88,650	$748,100
Data Specialist	C26 A	2.00	$71,760	$112,778	$214,552
Deputy Public Works Director	A37 A	1.00	$124,987	$200,221	$182,354
Electrical Inspector	C27 A	2.00	$75,358	$118,435	$202,308
Electronics Technician 1	C51 A	1.00	$56,389	$88,650	$72,914
Electronics Technician 2	C53 A	1.00	$62,067	$97,594	$90,688
Emergency Management Director	A32 A	1.00	$97,885	$156,811	$136,053
Emergency Preparedness Coordinator	G26 A	1.00	$73,174	$117,021	$95,331
Engineering Division Manager	A35 A	1.00	$113,381	$181,522	$157,435
Engineering Tech 1	C48 A	4.00	$49,088	$77,064	$238,485
Engineering Tech 2	C50 A	6.00	$53,768	$84,386	$462,071
Engineering Tech Sr	C52 A	2.00	$59,218	$93,080	$179,296
Environmental Services Division Manager	A35 A	1.00	$113,381	$181,522	$164,642
Environmental Services Operations Supervisor	A27 A	1.00	$76,690	$122,886	$116,487
Environmental Specialist	C55 A	2.00	$68,390	$107,474	$177,225
Ferry Operator	C48 A	5.00	$49,088	$77,064	$332,946
Ferry Operator Relief	C49 A	6.00	$51,459	$80,829	$376,868
Fleet Shop Supervisor	A27 A	1.00	$76,690	$122,886	$95,936
Fleet Specialist	C52 A	1.00	$59,218	$93,080	$86,466
Grant/Contracts Compliance Analyst	G27 A	1.00	$76,690	$122,886	$106,517
Heavy Equipment Operator	C49 A	2.00	$51,459	$80,829	$149,302
Maintenance Worker	C44 A	17.00	$41,184	$64,730	$925,226
Management Analyst 2	C55 A	1.00	$68,390	$107,474	$92,841
Mechanic	C50 A	8.00	$53,768	$84,386	$595,904
Mechanic Sr	C52 A	1.00	$59,218	$93,080	$90,771
Medium Equipment Operator	C48 A	40.00	$49,088	$77,064	$2,700,837
Office Manager Sr	A26 A	1.00	$73,174	$117,062	$95,236

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

FY 2026-27 Board of Commissioners Adopted Stage

Position	Grade	FTE	Min	Max	Total
Department: Public Works					
Office Specialist 2	C45 A	2.00	$43,056	$67,579	$123,670
Office Specialist 3	C47 A	5.00	$47,050	$73,902	$310,970
Office Specialist 3 (Bilingual)	C47 A	2.00	$47,050	$73,902	$132,348
Onsite Wastewater Specialist 2	C26 A	3.00	$71,760	$112,778	$287,976
Parts Specialist	C46 A	3.00	$45,094	$70,907	$182,749
Permit Specialist	C49 A	6.00	$51,459	$80,829	$414,419
Plumbing Inspector	C27 A	1.00	$75,358	$118,435	$119,705
Principal Planner	A29 A	1.00	$84,594	$135,491	$106,538
Program Coordinator 1	C51 A	3.00	$56,389	$88,650	$210,324
Program Coordinator 2	C54 A	1.00	$65,104	$102,544	$96,262
Program Supervisor	A27 A	2.00	$76,690	$122,886	$189,481
Project Manager Sr	G31 A	1.00	$93,184	$149,157	$96,658
Public Works Aide	C12 A	1.00	$35,526	$55,661	$53,726
Public Works Director	M41 A	1.00	$137,072	$223,309	$203,466
PW Operations Division Mgr	A35 A	1.00	$113,381	$181,522	$157,435
Road Operations Supervisor	A27 A	6.00	$76,690	$122,886	$648,337
Safety Specialist	H51 A	2.00	$57,533	$90,438	$163,779
Scale Attendant	C43 A	5.00	$39,458	$62,026	$245,333
Scale Attendant (Bilingual)	C43 A	3.00	$39,458	$62,026	$149,471
Stormwater Program Supervisor	A29 A	1.00	$84,594	$135,491	$101,105
Survey Technician 1	C49 A	1.00	$51,459	$80,829	$65,385
Survey Technician 2	C25 A	3.00	$67,080	$105,373	$250,760
Survey Technician 3	C25 A	1.60	$67,080	$105,373	$124,137
Waste Reduction Coordinator (Bilingual)	C53 A	1.00	$62,067	$97,594	$64,438
Wastewater Operator 1	C51 A	1.00	$56,389	$88,650	$80,196
Wastewater Operator 2	C53 A	2.00	$62,067	$97,594	$150,779
Weighmaster	C51 A	1.00	$56,389	$88,650	$58,469
Public Works FTE Total:		**229.20**			
Department: Sheriff's Office					
Accounting Specialist (Sheriff's Office)	D56 A	1.00	$47,819	$72,301	$67,202
Administrative Assistant (Sheriff's Office)	D58 A	3.00	$56,389	$88,650	$243,021
Administrative Services Manager (Evidence)	A28 A	1.00	$80,746	$129,210	$119,725
Administrative Services Manager Sr	A28 A	1.00	$80,746	$129,210	$114,057
Budget Analyst 1 (Sheriff's Office)	D58 A	1.00	$56,389	$88,650	$63,783
Budget Analyst 2 (Sheriff's Office)	D60 A	1.00	$65,104	$102,544	$84,912
Case Aide	C48 A	2.00	$49,088	$77,064	$129,943
Case Aide (Bilingual)	C48 A	2.00	$49,088	$77,064	$122,573
Chief Civil Supervisor	A28 A	1.00	$80,746	$129,210	$112,029
Code Enforcement Officer	D18 A	3.00	$60,362	$93,246	$241,593
Communications Coordinator	G23 A	1.00	$63,190	$101,088	$75,183
Corrections Health Prgm Supervisor	A29 A	1.00	$84,594	$135,491	$125,632
Corrections Nurse (LPN)	D17 A	8.00	$57,491	$88,795	$702,645
Corrections Nurse (RN)	D24 A	3.00	$79,914	$125,278	$344,594
Crime Data Analyst	D17 A	1.00	$57,491	$88,795	$85,467
Deputy Sheriff - Enforcement	D17 A	81.00	$57,491	$88,795	$8,165,389
Deputy Sheriff - Institutions	D17 A	71.00	$60,366	$93,235	$7,213,259
Deputy Sheriff - Institutions (MSR)	D17 A	21.00	$60,366	$93,235	$2,103,139

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

FY 2026-27 Board of Commissioners Adopted Stage

Position	Grade	FTE	Min	Max	Total
Department: Sheriff's Office					
Deputy Sheriff - P & P - Advanced	E43 A	39.00	$59,051	$97,323	$3,895,881
Division Commander	A36 A	3.00	$119,080	$190,632	$518,102
Division Commander - Institution	A36 A	1.00	$119,080	$190,632	$174,790
Evidence Technician	D15 A	2.00	$53,560	$82,514	$161,550
Facility Security Aide	D43 A	13.00	$55,803	$85,947	$997,598
Law Enforcement Assisted Diversion LEAD Navigator	C18 A	6.00	$46,093	$72,301	$331,466
Lieutenant	A33 A	9.00	$103,022	$164,882	$1,385,907
Management Analyst 1 (Confidential)	H53 A	1.00	$63,315	$99,549	$81,286
Management Analyst 1 (Sheriff's Office)	D63 A	3.00	$62,067	$97,594	$250,994
Management Analyst 2 (Sheriff's Office)	D61 A	1.00	$71,011	$107,474	$99,081
Mental Health and Evaluation Specialist	C26 A	1.00	$71,760	$112,778	$74,526
Office Manager Sr	A26 A	2.00	$73,174	$117,062	$194,121
Office Specialist 2	C45 A	2.00	$43,056	$67,579	$101,029
Office Specialist 2 (Sheriff's Office)	D10 A	5.50	$41,995	$64,501	$294,730
Office Specialist 3	C47 A	4.00	$47,050	$73,902	$270,270
Office Specialist 3 (Bilingual)	C47 A	3.00	$47,050	$73,902	$199,147
Office Specialist 3 (Sheriff's Office)	D12 A	1.00	$46,966	$71,573	$68,890
Program Coordinator 1 (Bilingual)	C51 A	1.00	$56,389	$88,650	$77,183
Program Coordinator 2	C54 A	2.00	$65,104	$102,544	$168,281
Property Specialist (Sheriff's Office)	D15 A	1.00	$53,560	$82,514	$74,006
Records Specialist (Sheriff's Office)	D43 A	3.00	$52,520	$80,891	$213,112
Sergeant	S31 A	27.00	$97,931	$156,527	$3,599,064
Sheriff	Y53 A	1.00	$213,325	$213,325	$209,123
Support Services Technician	D13 A	22.00	$48,880	$74,776	$1,362,994
Undersheriff	M40 A	1.00	$130,541	$212,680	$193,586
Sheriff's Office FTE Total:		**357.50**			
Grand Total FTE		**1610.66**			

FY 2026-27 Decision Packages - Board of Commissioners Adopted

Decision Package Name	Program	Fund	FTE	General Fund	Non-General Funds
GENERAL FUND & OTHER FUNDS					
Justice Court					
Court Clerk 1	MC Justice Court	General Fund	1.00	80,522	-
Pro Temp Justice Court Judge	MC Justice Court	General Fund	n/a	24,650	-
	Justice Court Total		**1.00**	**$ 105,172**	**$ -**
Juvenile Department					
Youth Ankle Monitoring Application	JV Case Management	General Fund	n/a	30,000	-
	Juvenile Dept Total		**n/a**	**$ 30,000**	**$ -**
General & Other Fund Total			**1.00**	**$ 135,172**	**$ -**
Grand Total - Central Services, General and Other Funds			**1.00**	**$ 135,172**	**$ -**

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MARION COUNTY FY 2026-27 BUDGET
APPENDIX N
MARION COUNTY DEBT SCHEDULE

Marion County Debt Schedule

Description	Limited Tax Pension Obligations - Series 2002		Limited Tax Pension Obligations - Series 2004		Capital Financing Agreement 2013		Capital Financing Agreement 2016		Capital Financing Agreement 2018		Capital Financing Agreement 2022		Capital Financing Agreement 2024		Total Debt Service
	County issued Limited Tax Pension Obligations and transferred the net proceeds to the State of Oregon Public Employees Retirement System to cover the County's unfunded actuarial liability.		County issued Limited Tax Pension Obligations and transferred the net proceeds to the State of Oregon Public Employees Retirement System to cover the County's unfunded actuarial liability.		Columbia Bank loan to finance a capital project: Health and Human Services building remodel.		Columbia Bank loan to finance capital projects: construction of Transition Center Building and various other capital projects.		Cashmere Valley Bank loan to finance capital projects: Juvenile Services Building and various other capital projects.		JP Morgan Chase Bank loan to finance capital projects: construction of Public Health building, construction of a Sheriff's Office Evidence Building, Jail and Juvenile Door/Lock Replacement project.		Webster Bank loan to finance capital projects: Courthouse parking garage renovation, Health building roof and various other capital projects.		
Amount Issued	$26,708,830		$16,860,000		$9,950,000		$9,950,000		$5,000,000		$20,000,000		$9,950,000		
Interest Rate	4.72%-7.41%		4.29%-6.09%		3.12%		1.99%		3.15%		2.86%		4.49%		
Date of Issue	3/1/2002		5/1/2004		10/1/2013		7/1/2016		6/1/2018		6/1/2022		6/18/2024		
Date of Maturity	6/30/2028		6/30/2028		10/31/2028		6/30/2030		6/30/2028		6/30/2037		6/30/2039		
Fund #	410		410		410		410		410		410		410		
FY	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	
2026-27	3,810,000	398,475	2,065,000	192,602	827,123	55,153	760,664	56,024	551,316	30,974	1,220,257	443,780	522,000	401,949	11,335,317
2027-28	1,965,000	135,585	1,095,000	66,740	853,233	29,044	775,914	40,773	568,724	13,470	1,255,156	408,881	545,500	378,512	8,131,532
2028-29					395,543	4,474	791,471	25,217			1,291,054	372,983	569,900	354,019	3,804,661
2029-30							771,270	9,348			1,327,978	336,059	595,500	328,430	3,368,585
2030-31											1,365,958	298,079	622,300	301,692	2,588,029
2031-32											1,405,024	259,013	650,200	273,751	2,587,988
2032-33											1,445,208	218,829	679,400	244,557	2,587,994
2033-34											1,486,541	177,496	709,900	214,052	2,587,989
2034-35											1,529,056	134,981	741,800	182,177	2,588,014
2035-36											1,572,787	91,250	775,100	148,870	2,588,007
2036-37											1,617,769	46,268	809,900	114,068	2,588,005
2037-38													846,300	77,704	924,004
2038-39													884,300	39,705	924,005
	$ 5,775,000	$ 534,060	$ 3,160,000	$ 259,342	$ 2,075,899	$ 88,671	$ 3,099,319	$ 131,362	$ 1,120,040	$ 44,444	$ 15,516,788	$ 2,787,619	$ 8,952,100	$ 3,059,486	46,604,130
FY 2025-26 Outstanding Debt Principal	$ 5,775,000		$ 3,160,000		$ 2,075,899		$ 3,099,319		$ 1,120,040		$ 15,516,788		$ 8,952,100		$ 39,699,146

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

Marion County
Oregon

For the Fiscal Year Beginning

July 01, 2025

Christopher P. Morrill

Executive Director

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Board of Commissioners
555 Court St NE, Suite 5232
Salem, OR 97301

Phone
(503) 588-5212

Email
commissioners@co.marion.or.us

Website
https://www.co.marion.or.us

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Marion County, Oregon, visit our Linktree: