



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

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

Before you today is the Marion County 2026-2027 Proposed Budget totaling \$676,116,178. The budget is balanced in accordance with Oregon Budget Law - ORS Chapter 294 and adheres to the Generally Accepted Accounting Principles (GAAP) for governmental funds. The Proposed Budget is composed of 38 individual funds including the General Fund. There are 15 county departments, 107 programs, 327 services and 1,610.66 full-time equivalent positions budgeted to deliver a range of outcomes for our community that highlight the depth and breadth of the work our employees do every day. This budget also continues our commitment to the public by ensuring we uphold the tenets of accuracy, accountability, and transparency.

We are fortunate to have skilled finance and budget professionals in the Finance Department and in departments around the county. Marion County is honored to again receive two of the most prestigious awards in government finance: 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 that was approved by the Board of Commissioners to accommodate the concurrent Oracle Fusion implementation. Departments submitted rollover budgets reflecting known revenue and expenditure changes and limited new requests for only critical needs. The Budget Team will recommend any final 2026-27 budget adjustments to the Board of Commissioners in June prior to final adoption. The elected officials, department directors, and staff worked within these guidelines and delivered accurate and timely budgets. It took everyone working together to assemble the detailed information needed for a comprehensive review of the county's budget.

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 now as we modernize our core business systems for tomorrow. Together, they frame the decisions before you and guide how we balance current service demands with the investments required to strengthen county operations for the decades ahead.

Fiscal Year 2026-27 Proposed Budget

The Marion County 2026-27 Proposed Budget for all funds totals \$676,116,178 and includes the General Fund budgeted at \$146,207,499 and all Other Funds totaling \$529,980,679. The countywide budget is -\$111.1 million or a -14.10% decrease from the 2025-26 current budget, and the General Fund has a decreased by -\$3.0 million or -2.1%.

RESOURCES						
FY 23-24 Actual	FY 24-25 Actual	By Category	FY 25-26 BUDGET	FY 26-27 PROPOSED	+/- % Prior Budget	
90,993,998	95,174,641	Taxes	100,556,121	104,639,560	4.10%	
55,800	61,225	Licenses and Permits	63,582	55,755	-12.30%	
1,885,453	11,061,323	Intergovernmental Federal	1,403,669	501,164	-64.30%	
5,629,589	3,843,947	Intergovernmental State	3,960,204	4,204,672	6.20%	
4,459,856	5,181,131	Charges for Services	4,729,772	5,677,773	20.00%	
199,177	224,406	Fines and Forfeitures	187,867	211,792	12.70%	
3,945,249	4,491,279	Interest	3,366,473	2,553,319	-24.20%	
59,356	568,463	Other Revenues	50,388	54,988	9.10%	
4,734,801	4,715,708	Other Fund Transfers	6,311,769	4,314,650	-31.60%	
26,634,170	29,338,534	Net Working Capital	28,644,312	23,993,826	-16.20%	
\$ 138,597,448	\$ 154,660,658	TOTAL RESOURCES	\$ 149,274,157	\$ 146,207,499	-2.10%	

REQUIREMENTS						
BY CATEGORY						
69,637,842	74,800,744	Personnel Services	83,308,998	87,341,810	4.80%	
13,962,299	15,301,325	Materials and Services	20,084,149	20,526,971	2.20%	
12,789,555	14,200,428	Administrative Charges	15,399,208	16,278,048	5.70%	
16,204	5,191	Capital Outlay	-	-	n.a.	
12,853,013	21,708,657	Transfers Out	14,383,641	14,158,135	-1.60%	
-	-	Contingency	4,425,715	1,552,268	-64.90%	
-	-	Ending Fund Balance	11,672,446	6,350,267	-45.60%	
\$ 109,258,909	\$ 126,016,346	TOTAL REQUIREMENTS	\$ 149,274,157	\$ 146,207,499	-2.10%	

Significant Changes in Resources and Requirements- The Proposed Budget reflects a net countywide reduction of \$111,131,943 (-14.1%), with total resources dropping from \$787,248,121 to \$676,116,178. The General Fund resources declined by \$3,066,658 (-2.1%), from \$149,274,157 to \$146,207,499. These changes are driven primarily by the normalization of the budget following the completion of major capital and grant projects and by a reduction in one-time federal and state funding, most especially from Covid, 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 policy level and materially below the best-practice range of 12-20 percent.

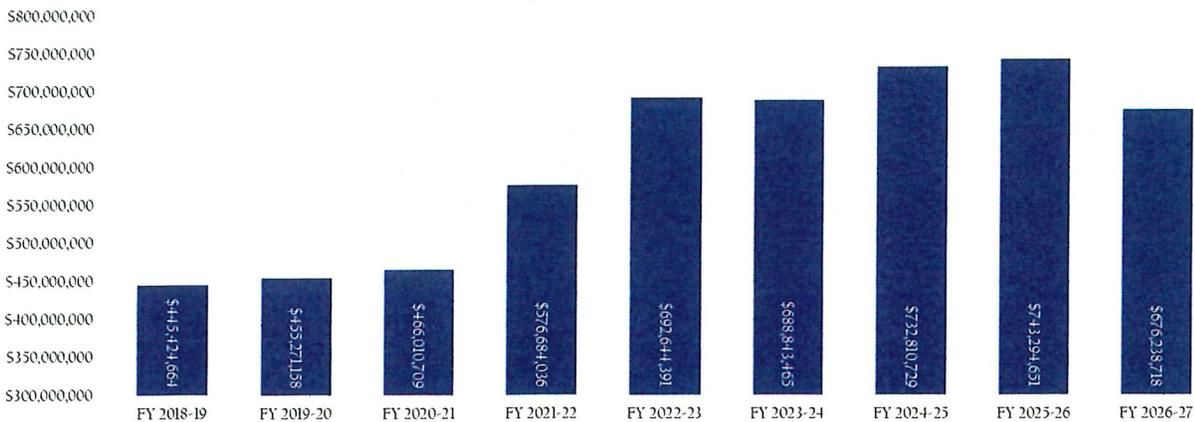
Fiscal Stewardship Today

It is essential to begin with why fiscal stewardship is critical today. This first theme examines the economic and budgetary factors shaping the 2026–27 Proposed Budget, including the pressures influencing revenues, expenditures, and service levels. It also looks back on the past eight years of countywide budget growth, beginning with the 2018-19 adopted budget which was a stable year for comparison as it was pre-Covid-19. This comparison helps highlight periods of expansion, normalization, and the structural trends that now require careful attention. The bar graph below illustrates this trajectory and provides context for the decisions reflected in this year’s budget. By basing the discussion on these fiscal realities, we establish a clear foundation for understanding the choices before us and the importance of responsible stewardship at this moment in time.

Over the last eight years the county budget has grown rapidly due to one-time federal investment that helped stabilize the economy through Covid-19, the Oregon legislature’s investment in recovery efforts after the September 2020 wildfires, other one-time investments in Health and Human Services, and loan proceeds for capital infrastructure projects including the public safety evidence building and health and human services administration and crisis center buildings.

The countywide budget grew from \$450 million in 2018-19 to its peak in 2023-24 of \$753 million. Combined federal and state funding contributed \$67.5 million and \$62 million respectively. Now, as major community projects are nearing completion and the American Rescue Plan Act funding is required to be spent by December of 2026, our budget projected to stabilize around \$560 to \$600 million in the future. We have been very successful at managing the dramatic growth of the budget over the last six years and now more than ever we must continue our fiscal stewardship and financial management as the budget reduces and normalizes over the next two years.

Budget Normalization



The Proposed Budget reflects a net reduction of \$111.1 million, driven by planned normalization after one-time recovery and capital spending. The primary drivers are completion of major capital and grant projects, reduced ARPA and other grant activity, and declines in non-recurring working capital and reserves across several funds — Public Works, Health & Human Services, Capital Improvement Projects, Facility Renovation, and Non-Departmental Grants. The General Fund decrease is largely attributable to personnel and materials and services expenditures exceeding the ongoing revenue.

The budgeted requirements in the General Fund have outpaced near-term revenue growth, largely due to personnel and operating cost increases, which has reduced Contingency and Ending Fund Balance levels. As a result, by the end of FY 2026–27 the General Fund is projected to be at the policy minimum for reserves and materially below the Government Finance Officers Association best-practice range of 12–20 percent. To address this imbalance, we have implemented a countywide hiring freeze, required departments to limit decision package requests to critical needs, and initiated program reviews for Other Funds to ensure alignment with the Board of Commissioner’s priorities. These actions are intended to slow the reduction of reserves, protect core services, and create time to evaluate structural adjustments needed to restore long-term fiscal balance.

Economic and Budget Drivers -Rising unemployment, renewed inflationary pressure, global tariffs, and the economic consequences of the war in the Middle East are creating uncertainty around the world. Gas prices have increased, airline flights are being cancelled, other supplies may increase and the stock market, which hit a record 50,000 in February, has lost a significant gain. Each of these factors can affect revenue growth and/or increase the costs for goods and services. We are monitoring these risks as we recommend short-term budget decisions and plan for a more volatile economic environment.

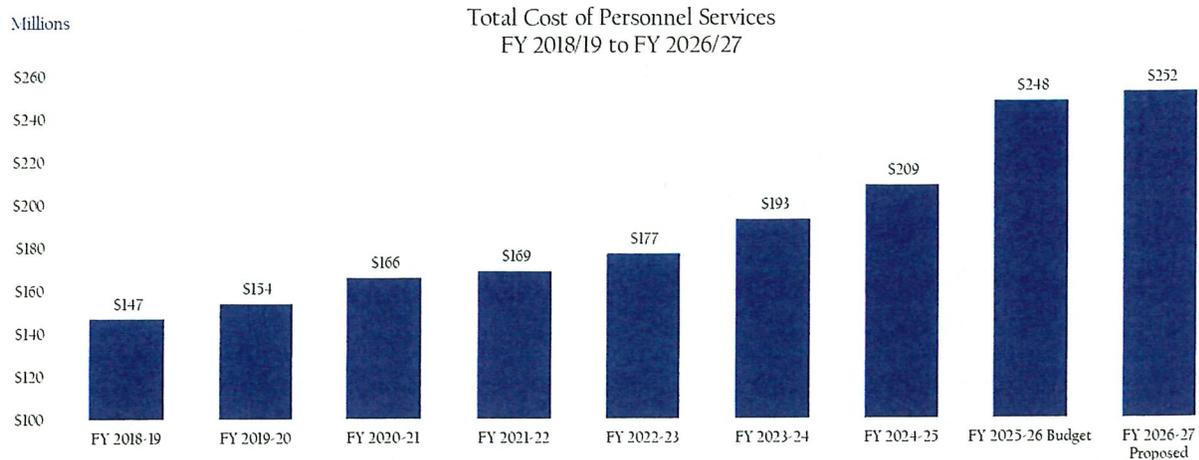
Fiscal Stewardship Today means managing the budget deliberately and prudently, so the county preserves its long-standing practice of careful resource management. As one-time federal and state investments and major capital projects are completed, the General Fund will be drawn down and, by the end of FY 2026–27, is projected to be at the policy minimum for reserves and well below the best-practice range of 12–20 percent. We have been able to manage this in a dynamic environment because of strong financial expertise across our organization, but we still must take steps to ensure the county is on solid financial footing for the future.

Rising Personnel Costs - Personnel costs continue to rise as the county works to remain competitive and retain a qualified workforce. In FY 2025–26, Salary and Wages total \$145.8 million, with Benefits adding \$97.2 million, for combined personnel costs of \$242.9 million. In FY 2026–27, these amounts increase to \$150.7 million in Salary and Wages and \$101.2 million in Fringe Benefits, for a total of \$252.0 million.

These increases are occurring even as the FTE count declined from 1,626 to 1,611. The rise in personnel spending is driven not by staffing growth, but by higher costs per employee—including increased PERS rates, double-digit health insurance premium increases, market-driven wage adjustments, and other contractual obligations.

With all seven bargaining units entering negotiations this year, additional cost escalation is likely. Only a 2.0% increase is built into departmental budgets; anything above that would require deeper reliance on reserves the county cannot afford to draw down further.

Overall, Personnel Services are increasing year over year, and the county has already begun using reserves to balance the budget, underscoring the unsustainable position and the need for long-term structural solutions.



Personnel Costs – The cost of personnel has increased 57% over the last eight years driven mostly by the covid pandemic, inflation rates, and keeping up with government salaries in the local market. For Marion County, the growth in countywide personnel costs has increased to \$245 million and has become a structurally higher percentage of the budget, even as the number of FTE have been reduced over the last two years.

Personnel costs have risen to levels that are not sustainable without adjustments. Managing compensation, benefits, and staffing levels will be central to restoring long-term balance.

Strong Fiscal Management has been a hallmark of our stability even while navigating the 2020-2021 emergencies.

The Vacancy Chart below tracks the county’s vacancy rate from the last eight years clearly indicating that the county fairly stable pre-Covid, peaked at the 16% in 2024-25 and was at 12% last year. However, the vacancy rate dropped precipitously in February to 8.4% and the Board of Commissioners supported an immediate hiring freeze across the organization except specific mandated or essential positions.

The hiring freeze will help increase the reserves by the end of this year and into next. Exceptions approved by the Board of Commissioners include only targeted public safety positions and mandated services.

The freeze will remain in place until it is determined that the budget has stabilized. Additional measures may be required in the future. The budget team and human resources are monitoring the exception requests and only limited exceptions for those that were in recruitment at the time of the freeze or are in critical roles.

The vacancy rate dropped from 16% to 8.4% already has an impact

Risk of filling – 41 general fund positions equate to approximately \$3.0-\$3.2 million in annual savings (net of 8 deputies and three LPNs in in the jail) and helps to structurally balance our most flexible and constrained fund.

Commissioners' Initiatives- A consultant-facilitated countywide strategic planning process is budgeted for next year to develop a brand-new five-year strategic direction and goals; alongside that effort the Board is being asked to consider two policy proposals — a Public Safety Radio Fund to house the radio system project (budgeted for next year pending approval) and a Centralized Interest and Investment Income Fund to capture and allocate interest earnings centrally — and to review departmental administrative cost allocation methodology to improve transparency and equitably charge overhead; together these initiatives give the Board early opportunity to set priorities, align funding mechanisms with strategy, and ensure administrative costs and new funding structures support long-term stewardship and operational effectiveness.

Fiscal Stewardship Today underscores the responsibility we carry to managing public resources with discipline, clarity, and foresight. The economic conditions shaping this year's budget, the pressures on revenues and expenditures, and the eight-year pattern of countywide budget growth all point to the need for careful, transparent decision-making. By grounding our work in these fiscal realities, we ensure that the county remains stable, resilient, and positioned to meet community needs even as the environment around us continues to evolve. This foundation sets the stage for the next major focus of this year's budget: preparing the organization for the future.

Transformation for the Future

Transformation for the Future focuses on modernizing the county's core business systems to improve efficiency, transparency, and decision-making. Since late 2022, the Executive Steering Committee has guided the selection of consultants and provided the planning needed to implement the county's next-generation enterprise system. This work builds on efforts that began in 2022 and continues to be supported by a dedicated project management team that meets regularly with executive leadership.

The Oracle Fusion Project is now eight months into a 16-month implementation, with a go-live date scheduled for November 2026. This new enterprise-wide system will replace the county's 25-year-old Oracle EBS platform and will integrate Enterprise Resource Planning (ERP), Human Capital Management (HCM), Enterprise Performance Management (EPM), and a projects and grants module to better track awards and outcomes.

The new system will provide a single source of truth for financial, human resources, and operational data. Automated workflows will significantly reduce processing time, improve data accuracy, and expand employee self-service capabilities—including access to pay stubs, W-2s, and benefit changes. These improvements will strengthen internal controls, enhance transparency, and support more informed decision-making across the organization.

The county's recent investments of ARPA funds, COVID relief payments and state and federal wildfire recovery funding were allocated with clear priorities and strong leadership. Those investments have funded sewer and water improvements, rehousing and housing units for wildfire-affected residents, and road and park rehabilitation projects that span the county. As the Local Public Health Authority, our Health & Human Services team delivered critical pandemic responses and continues to provide essential services. The leadership, staff, and community partners who designed and executed these programs have turned emergency resources into lasting community investments.

Together, we expertly managed four federally and state-declared emergencies in just 18 months — the COVID-19 pandemic, the 2020 wildfires, the devastating ice storm, and the extreme heat wave. Each event placed unprecedented demands on county operations, yet our teams responded with professionalism, leadership, and unwavering commitment to the community.

Through disciplined leadership and strong partnerships, we deployed ARPA funds, COVID-19 relief resources, and state and federal wildfire recovery dollars with clarity of purpose and measurable impact. These investments strengthened sewer and water systems, created rehousing and new housing units for wildfire-affected residents, and restored roads, parks, and critical infrastructure across the county. As the Local Public Health Authority, our Health & Human Services team led a comprehensive pandemic response while continuing to deliver essential services that protect community well-being.

The leadership, staff, and community partners who designed and executed these efforts transformed crisis funding into lasting improvements. Marion County did more than respond — we rebuilt stronger. As we transition back to a normalized budget environment, we remain committed to balancing disciplined financial management with the strategic investments and system modernization that will position the county for long-term resilience.

From Crisis Response to Lasting Transformation - The county's recent investments of ARPA funds, COVID relief funding and state and federal wildfire recovery funds were allocated with clear priorities and strong leadership. Those investments have funded sewer and water improvements, cable, information technology projects, rehousing for wildfire-affected residents, road and park rehabilitation and other valuable community projects that span the county. As the Local Public Health Authority, the board of commissioners and our Health & Human Services teams delivered critical pandemic response efforts and continued to provide essential services. The leadership, staff, and community partners who designed and executed these programs have turned emergency resources into lasting community improvements.

We have truly made a difference for Marion County. The work completed to date demonstrates prudent stewardship, strategic investment, and the dedication of county employees who transformed crisis funding into tangible outcomes. As we normalize the budget, we will continue to balance disciplined financial management today with the investments and system modernization that position the county for a resilient future.

Strategic Goals - County departments continue to fully support the county's Strategic Plan by sustaining the programs, services, and operational capacity needed to advance our long-term goals. Even in a tightening fiscal environment, this budget preserves the core services that residents rely on every day and maintains our commitments to public safety, health and human services, infrastructure stewardship, economic opportunity, and responsible government.

Structural Budget Changes - This budget includes several key structural changes to strengthen county operations. It funds a comprehensive review of county departments and central service cost allocation methodology and application to improve transparency and ensure equitable distribution of

administrative costs. It also establishes a new fund to centralize interest and investment earnings for clearer oversight and annual review by the Board of Commissioners. The Public Safety Radio Communications Fund is budgeted to support the new countywide public safety radio system beginning next spring. Both of the new funds will be in the Non-Departmental Operations Section. Finally, a facilitated countywide strategic planning process is budgeted for next year to develop a brand-new five-year strategic plan and ensure the departments remain aligned with the board's strategic priorities and deliver measurable results.

Below is the General Fund Reserves trend and calculation. General Fund reserves are trending downward from 16.1% to 14.7% to 14.1% and are now projected to be just over 5% at the end of 2026-27. The Budget Team is closely evaluating the economic environment, labor cost recommendations, the county's ability to pay, and the budgetary impacts that follow. This work includes ongoing forecasting of cost-projection scenarios to help the Board of Commissioners understand both near-term pressures and long-term implications. Maintaining balance will require diligent monitoring of revenues and expenditures, careful management of vacancies, and disciplined financial stewardship. Our goal is to ensure employees are compensated fairly and competitively while safeguarding the county's long-term financial stability.

Vacancies have a significant effect on a budget. County vacancies are currently 8.7%, which has dropped significantly since January. This trend is why in discussions with the Board of Commissioners the hiring freeze was initiated immediately. The Budget Team in conjunction with Human Resources will continue to monitor it closely and only approve mandated or essential positions for recruitment.

A budget for the Oracle Fusion Project was established using \$7.6 million in ARPA Revenue Replacement funding and \$2.1 million in capital funds for a total budget of \$9.6 million.

Capital Outlay decreased due to ARPA projects spend down of the last of the project funds that must be completely spent by December 2026 or returned to the federal government. Major projects funded in total or in part with ARPA funding that still in process include the Mill City Wastewater Treatment Facility and the Brooks Water Treatment Plant. Of the 18 community projects that the Board of Commissioners funded at the onset of the ARPA grant program 12 have completed their projects and six remain to be finalized by the December 2026 deadline.

Non-Departmental Operations – There are ten funds in the Non-Departmental Operations section of the budget including the American Rescue Plan Act of \$1.6 million, Non-Departmental Grants of \$11.87 million, Tax Title Land Sales budgeted at \$2.2 however, an existing lawsuit currently in mediation will substantially reduce the balance in the current year, Criminal Justice Assessment of \$1.4 million, County Schools \$1.01 million, Rainy Day \$2.7 million, Central Services \$43.5 million, and the Self-Insurance Fund at \$52.6 million. Debt Service is budgeted at \$19 million and debt service payments are budgeted in accordance with debt service schedules and in compliance with required obligations.

Capital Improvement Projects –2026-27 total Capital Improvement Projects are budgeted at \$121,615,549, a \$10 million decrease or 8.2%. The Public Works Department's capital projects total \$97,406,270, which includes \$50.1 million in Public Works Grant Fund - Mill City/Gates Sewer,

Brooks Water System; Road Fund - \$31.6 million, Environmental Services at \$12.5 million, Fleet Management at \$2.3 million, Parks at \$860,000, and just over \$56,000 for Stormwater Management.

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

Capital Projects - Major capital projects budgeted for FY 2026–27 include several facility and IT investments exceeding \$1 million. Facilities projects include the completion of the Evidence Building and other facility renovation work that together account for the largest facility-related reductions year-over-year. IT investments include continued funding for the Oracle Fusion implementation (including a \$2.2 million FY 2026–27 allocation for project support) and related infrastructure upgrades to support ERP, HCM, and EPM capabilities. Several other capital projects over \$1 million are included in the capital program; project descriptions, timelines, and funding sources are summarized in the capital section of the Budget Notebook.

Public Works CIP Rollup - Public Works capital projects are presented as a consolidated rollup for roads and bridges, equipment replacement, and parks projects. The Public Works program is budgeted at \$98,560,440 in FY 2026–27 and reflects the combined investment in transportation infrastructure, fleet and equipment renewal, and park rehabilitation projects.

New Funds - Two new funds are proposed for Board and Budget Committee consideration. The first is a **Public Safety Radio Fund** to support the county's radio system; the radio project is budgeted for next year, but the fund and associated expenditures remain subject to formal approval by the Board of Commissioners. The second is a **Centralized Interest and Investment Income Fund**, a new mechanism to capture and centrally allocate interest and investment earnings. The Board will be asked to endorse the concept now; if supported, the budget team will establish the transfer and accounting mechanisms and implement transfers during final budget adoption in June.

Recommendation and rationale - Place the **Short Strategic Plan** immediately after the **New Funds** paragraph. This keeps the narrative tight: readers move from **what** we're funding (capital projects and the two new funds) directly into **why** and **how** those resources will be used. That ordering reinforces the connection between funding decisions and strategic priorities, strengthens the case for the new Centralized Interest Fund concept, and makes the hiring freeze and stewardship actions feel purposeful rather than reactive.

Implementation focus - Near-term actions emphasize disciplined stewardship: enforce the hiring freeze, require program reviews for Other Funds, and prioritize capital and operational projects that align with these five goals. Finance, Central Services, Public Works, and department leadership will coordinate to translate these priorities into actionable workplans and funding decisions over the next 12–24 months.

Commissioners' Initiatives - The following Board-directed initiatives are presented together so the Budget Committee can consider early policy direction that will shape how resources are governed and

deployed over the next several years. Grouping these items provides a single locus for Board endorsement and enables staff to sequence implementation in a coordinated way that supports fiscal stewardship and operational alignment.

New Countywide Strategic Plan - A consultant-facilitated strategic planning process is budgeted for FY 2027 to develop a brand-new five-year strategic direction and goals. The process will include facilitated sessions with the Board and executive leadership, department engagement, and community input to produce a clear set of priorities, measurable outcomes, owners, and timelines. Deliverables will include an executive summary and an implementation table that translate strategy into near-term budget and operational decisions.

New Funds - Two new funds are proposed for Board consideration: a **Public Safety Radio Fund** to house the radio system project (the radio project is budgeted for next year but remains subject to formal approval), and a **Centralized Interest and Investment Income Fund** to capture and centrally allocate interest and investment earnings. The Board will be asked to endorse the Centralized Interest Fund concept now; if supported, staff will establish the transfer and accounting mechanisms and implement transfers during final budget adoption in June.

Departmental Administrative Cost Allocation Review - A countywide review of departmental administrative cost allocation is underway to improve transparency, ensure overhead is equitably charged, and give the Board clearer insight into the full cost of programs and services. The review will present methodology options, proposed administrative rates, and implementation timing so the Board can decide whether to adopt changes that affect departmental budgets and interfund transfers.

The proposed budget has initiatives that the Board of Commissioners have identified in partnership with the City of Salem. The REACH program began in January of this year as a co-response unit consisting of a Salem Fire Department paramedic, and EMT, and a Marion County Mental Health Associate responding to improve behavioral health care and appropriately guide those in need to appropriate services instead of the emergency room.

In all of our endeavors, we remain committed to strategic investments that drive high-performance government while remaining adaptable to economic and financial shifts.

Budget and Financial Policies

General Reserve Policy – The county's General Reserve Policy requires a minimum of 1% General Fund Contingency and no less than 5% in Ending Fund Balance of the adjusted General Fund Resources. The proposed budget includes a General Fund Contingency of \$1.552 million or 1.3% and an Unappropriated Ending Fund Balance of \$6.350 million which is \$5.32 million less than last year for a total of \$10.6 million or 8.7% of the Adjusted General Fund Resources. The total reserve calculation also includes the Rainy-Day Fund reserve which is \$2.7 million or 2.2% of one-time funding. The combined General Reserves of \$10.6 million or 8.70% barely meets the county's General Reserves Policy and are now well below the Government Finance Officers Association recommendation of 12%-20%. We have had the knowledge and expertise in the county to be able to manage the low levels of reserves in a dynamic fashion. Now however, the Reserves that we have tried to build upon over the last eight years are too low for a county as large and complex as we are.

Without the hiring freeze in place, we would not have met our reserve target by policy or by any financial measure.

General Reserves

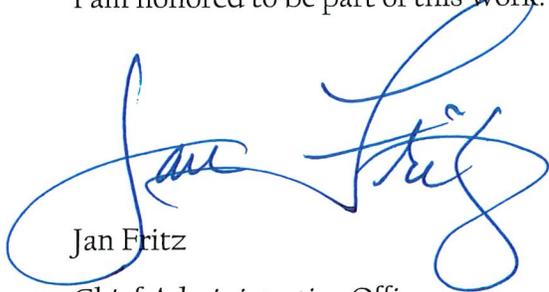
Fiscal Year 2026/27 General Reserves ¹					
					FY 2025/26 %
	General Fund	Rainy Day	Total	FY 2026/27 % Reserves based on Adj General Fund Resources	Reserves based on Adj General Fund Resources (Adopted)
Contingency	1,552,268	-	\$1,552,268	1.30%	2.30%
Reserve for Future Expenditures		2,703,970	\$2,703,970	2.20%	2.10%
Unappropriated Ending Fund Balance	6,350,267	-	\$6,350,267	5.20%	9.60%
Total	7,902,535	2,703,970	\$10,606,505	8.70%	14.10%
Adjusted General Fund Resources ²	122,213,673	-	\$122,213,673		

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.

In Closing

Thank you to the county commissioners, citizen budget committee members, and Budget Team members. your leadership and partnership throughout this process. My deepest appreciation to Marion County employees, whose professionalism and commitment turn policy into service every day; your work has delivered real improvements across our communities. Together we have stewarded public resources responsibly while investing in the systems and people that will sustain the county in the future.

I am honored to be part of this work.



Jan Fritz
 Chief Administrative Officer
 Budget Officer