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MARION COUNTY FY 2014-15 BUDGET
APPENDIX A
PUBLIC NOTICE OF BUDGET COMMITTEE MEETING

PUBLIC NOTICE

NOTICE OF BUDGET COMMITTEE MEETING

A public meeting of the Budget Committee of Marion County, State of Oregon, to discuss the budget for the fiscal year July 1, 2014 to June 30, 2015 will be held at Courthouse Square, Senator Hearing Room, 555 Court St. NE, Salem, Oregon. The first meeting will take place on June 3, 2014 at 9:30 am. The purpose of this meeting is to receive the budget message. Public comment will be taken at 5:15 pm. A second meeting will be held on June 4, 2014 to receive additional budget information, deliberate and approve the budget. Public comment will be taken at 8:45 am. Any person may appear at the meeting and discuss the proposed budget. A copy of the budget document may be inspected or obtained on or after June 3, 2014 at the Board of Commissioners' Office, Room 5232, Courthouse Square, 555 Court Street, Salem, between the hours of 8:00 am and 5:00 pm, or on the Marion County Internet website at www.co.marion.or.us.

Statesman Journal May 23, 2014

MARION COUNTY FY 2014-15 BUDGET
APPENDIX A
PUBLIC NOTICE OF BUDGET COMMITTEE MEETING

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**MARION COUNTY FY 2014-15 BUDGET
APPENDIX B
PUBLIC NOTICE OF BUDGET HEARING**

PUBLIC NOTICE

NOTICE OF BUDGET HEARING

A public meeting of the Marion County Board of Commissioners be held on June 18, 2015 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, 2014 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 a.m. and 5:00 p.m. or online at www.co.marion.or.us. This budget is for an annual budget period. This budget was prepared using the same basis of accounting as the preceding year.

Contact: **Sam Brentano, Chair**
Board of Commissioners

Telephone: 503-588-5212

Email: Commissioners@co.marion.or.us

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount Last Year 2012-13	Adopted Budget This Year 2013-14	Approved Budget Next Year 2014-15
Beginning Fund Balance/Net Working Capital	93,991,356	90,464,300	96,280,579
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	69,217,428	70,510,342	68,340,967
Federal, State and all Other Grants, Gifts, Allocations and Donations	88,696,299	96,040,058	98,058,147
Revenue from Bonds and Other Debt	850,000	15,000,000	5,000,000
Interfund Transfers / Internal Service Reimbursements	36,848,832	43,020,390	41,660,213
All Other Resources Except Current Year Property Taxes	16,404,583	9,390,531	4,463,267
Current Year Property Taxes Estimated to be Received	55,130,146	55,941,880	59,019,000
Total Resources	361,138,644	380,367,501	372,822,173

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Personnel Services	115,109,555	122,055,198	126,963,605
Materials and Services	108,284,877	116,397,453	111,924,257
Capital Outlay	21,702,750	47,722,083	30,551,411
Debt Service	5,996,467	6,406,462	7,158,589
Interfund Transfers	14,356,510	19,528,182	17,795,854
Contingencies		15,568,363	18,845,719
Special Payments	1,611,548	526,957	398,884
Unappropriated Ending Balance and Reserved for Future Expenditure		52,162,803	57,183,854
Total Requirements	267,061,706	380,367,501	370,822,173
Operational Efficiency and Quality Service	39,320,935	45,782,178	48,963,563
FTE	223	223	224

Operational Efficiency and Quality Service is encompassed in general government and central service departments' programs, as well as General Fund non-departmental programs. In the general government area, the budget for the Assessor's Office is \$5.5 million and 51 FTE to continue property appraisal and tax assessment. The Clerk's Office budget is \$2.6 million and 14.5 FTE for recording, licensing, elections, Board of Property Tax Appeals, and archives services. The Treasurer's Office budget is \$0.4 million and 3 FTE to continue its treasury services. Other budgeted General Fund costs totaling \$18.8 million include transfers to other county government operating activities, transfers to capital funds, contributions to outside agencies such as the state's water master and predatory animal programs, funds to continue audits of county programs, and for the Marion County Business Enterprise Enhancement (MCBEE) project to continue upgrades to the county computerized financial management system. Other General Fund costs will increase by \$3.0 million primarily from a \$1.0 million increase in transfer to capital funds, a \$1.1 million increase in transfer to debt service, and a \$1.2 million increase in combined contingency and ending fund balance.

In the central services area, the Board of Commissioners' budget is \$2.1 million and 14 FTE. The Business Services budget is \$6.4 million and 59.0 FTE. The Finance budget is \$2.3 million and 20 FTE. The Information Technology budget is \$8.4 million and 53 FTE which is an increase of \$0.1 million. The Legal Counsel budget totals \$1.9 million and 11 FTE including the Law Library. Overall, the Central Services Fund budget will increase by \$0.5 million.

Growth and Infrastructure	25,713,433	38,584,734	37,019,097
FTE	57	54	54

The Growth and Infrastructure budget consists of the \$32.8 million Environmental Services program which includes solid waste management and recycling, the \$0.4 million County Parks program, the \$1.0 million Land Use Planning program, and the \$2.8 million Building Inspection program, all managed by the Public Works Department. The Parks budget will increase 7%; the Building Inspection budget will increase 21%. The Land Use Planning budget will decrease 5%. The Environmental Services budget will decrease 6% and \$2.0 million which accounts for the \$1.6 million overall decrease in Growth and Infrastructure.

MARION COUNTY FY 2014-15 BUDGET
APPENDIX B
PUBLIC NOTICE OF BUDGET HEARING

Public Safety	73,621,295	80,075,969	81,528,644
FTE	534	538	538

Public Safety is one of the county's highest priorities and it is allocated 78% of General Fund operating expenditures. The Sheriff's Office budget of \$57.5 million and 342 FTE includes enforcement, the county jail, parole and probation, and code enforcement. The District Attorney's Office budget is \$10.4 million to fund criminal prosecution, victims of crime assistance, and child support enforcement, employing 84 FTE. The Juvenile budget of \$12.8 million and 104 FTE provides detention and juvenile alternative programs, case management and counseling. A Justice Court created from combining two justice courts has a \$0.9 million budget and 8.5 FTE to hear traffic offenses, some misdemeanors, and small civil claims. There is a slight 2% increase to the total Public Safety budget. The largest individual department budget percent increases are the District Attorney's Office and the Sheriff's Office at 6% and 2%, respectively.

Economic Development	1,553,559	3,157,227	3,036,712
FTE	2	2	2

The Economic Development budget of \$3.0 million promotes economic development through the county's Economic Development Advisory Board and allocation of the county's \$2.7 million in state lottery funds to support economic development. Another economic development activity is the Marion County Fair with a budget at \$0.4 million and 0.5 FTE.

Transportation and Emergency Management	27,484,123	55,972,652	56,005,238
FTE	130	133	134

The Transportation budget includes roads and bridges maintenance and repair, ferry operations, fleet management, and county surveyor. They are managed by the Public Works Department and consist of \$50.9 million and 130 FTE. The Transportation budget increased slightly by \$0.3 million while the Emergency Management budget decreased by \$0.3 million. Major transportation projects budgeted include Auburn Road transportation enhancement \$1.4 million, Wipper Bridge replacement \$1.5 million, pavement preservation program \$1.6 million, Cordon Road left turn lanes \$0.6 million, and Meridian Road intersection reconfiguration \$0.7 million. The Emergency Management budget is \$0.5 million and 3 FTE and is also managed by Public Works. The program manages natural disasters such as floods, landslides, high winds, severe winter storms, and earthquakes through an Emergency Operations Center and coordinates emergency planning and drills with local, state and federal partners.

Health and Community Services	55,976,733	73,184,085	76,530,009
FTE	365	373	405

The Health budget totals \$74.1 million and 390 FTE, an increase of \$6.4 million and 31 FTE. Services include developmental disabilities, both children and adult behavioral health, community and provider services, drug treatment, acute psychiatric and mental health diversion, public health, WIC (women, infant and children), environmental health, and vital statistics. The department budget increased contingency \$2.9 million due to the uncertainty of funding in several programs, and increased its ending fund balance by \$1.3 million to meet future needs also associated with uncertain funding. The Community Services Department budget totals \$2.4 million and 14 FTE excluding the County Fair which is categorized as Economic Development. The department operates Dog Control, Oregon State Extension Services, and Children and Families activities. The latter was reduced \$1.1 million (-60%) as state funding is phased-out as a new state service delivery model that bypasses the county is instituted.

Capital	13,074,760	36,667,071	21,152,012
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The Capital budget accounts for the acquisition, construction or remediation of major capital facilities, equipment or other fixed assets, excluding Public Works Department roads and bridges, and including a Health building reserve fund. Amounts budgeted vary widely from year-to-year. Major projects funded for FY 14-15 include \$10.0 million for renovation of the parking garage adjacent to the Courthouse, \$4.8 million for Health Building improvements, e.g., windows, HVAC, and \$2.0 million for improvements at the County Jail Campus facility.

Non-Departmental / Non-Operating	30,316,868	46,943,585	46,586,898
----------------------------------	------------	------------	------------

Non-Operating activities are not assigned to specific department budgets. Budgeted requirements include \$34.9 million (a \$1.7 million increase) for the Self-Insurance program which pays the cost of county insurance programs, \$4.2 million for Public Employee Retirement System debt service, \$1.1 million for capital improvement loans debt service, \$1.5 million for Courthouse Square debt service, \$0.6 million for Non-Departmental grants, \$0.4 million for Tax Title Land Sales, \$2.2 million for a Rainy Day Reserve, and \$0.2 million for a County Schools Fund.

Total Requirements	267,061,706	380,367,501	370,822,173
Total FTE	1,311.41	1,322.71	1,357.07

PROPERTY TAX LEVIES

	Rate or Amount Imposed 2012-13	Rate or Amount Imposed 2013-14	Rate or Amount Approved 2014-15
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 July 1	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds		
Other Bonds	\$50,124,217	\$0
Other Borrowings	\$9,950,000	\$5,000,000
Total	\$60,074,217	\$5,000,000

OR-0000348677

Statesman Journal June 11, 2014

MARION COUNTY FY 2014-15 BUDGET
APPENDIX C
BOARD RESOLUTION ADOPTING THE BUDGET AND IMPOSING TAX

BEFORE THE BOARD OF COMMISSIONERS

FOR MARION COUNTY, OREGON

In the Matter of the)
Marion County Budget for)
Fiscal Year 2014-15.)

RESOLUTION No. 14B-19

This matter came before the Marion County Board of Commissioners at its regularly scheduled public meeting on June 18, 2014, to adopt the budget, make appropriations, and impose and categorize taxes for fiscal year 2014-2015.

WHEREAS, the Marion County Budget Committee approved a budget for fiscal year 2014-2015 in the amount of \$370,822,173 and referred that budget to the Marion County Board of Commissioners; and

WHEREAS, the budget approved by the Marion County Budget Committee was intended to be \$370,830,876, but was understated by \$8,703 due to a mathematical error; now, therefore,

IT IS HEREBY RESOLVED that the Marion County Board of Commissioners hereby adopts the corrected budget for fiscal year 2014-2015, in the amount of \$370,830,876; and

IT IS FURTHER RESOLVED that the amounts for the fiscal year beginning July 1, 2014 are hereby appropriated for the purposes shown in the attached schedule and by this reference made a part hereof; and

IT IS FURTHER RESOLVED that the Marion County Board of Commissioners hereby imposes the taxes provided for in the

MARION COUNTY FY 2014-15 BUDGET
APPENDIX C
BOARD RESOLUTION ADOPTING THE BUDGET AND IMPOSING TAX

adopted budget at the rate of \$3.0252 per \$1,000 for operations,
and these taxes are hereby imposed for tax year 2014-2015 upon
the assessed value of all taxable property within the district;
and

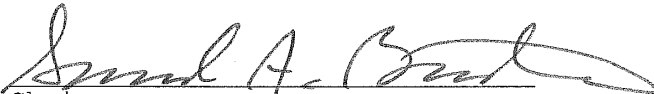
IT IS FURTHER RESOLVED that the Marion County Board of
Commissioners hereby imposes taxes for 2014-2015 as categorized
below:

General Government Limitation

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

DATED at Salem, Oregon, this 18th day of June 2014.

MARION COUNTY BOARD OF COMMISSIONERS


Chair


Commissioner


Commissioner

MARION COUNTY FY 2014-15 BUDGET
APPENDIX C
BOARD RESOLUTION ADOPTING THE BUDGET AND IMPOSING TAX

MARION COUNTY
Fiscal Year 2014-15 Adopted Budget
Attachment to Resolution No. _____
June 18, 2014

	Appropriated Budget July 1, 2014	Unappropriated Budget July 1, 2014	Fund Total July 1, 2014
GENERAL FUND			
Assessor's Office	\$ 5,535,129	\$ -	\$ -
County Clerk's Office	2,437,682		
Community Services	838,431		
District Attorney's Office	7,882,079		
Justice Courts	898,946		
Juvenile	9,513,821		
Sheriff's Office	36,099,590		
Treasurer's Office	452,365		
Non Departmental:			
Materials and Services	1,570,284		
Transfers Out	11,409,800		
Contingency	1,249,437		
Unappropriated Ending Fund Balance		4,503,262	
Total	\$ 77,887,564	\$ 4,503,262	\$ 82,390,826
BLOCK GRANT FUND			
Contingency	\$ 46,318	\$ -	\$ -
Total	\$ 46,318	\$ -	\$ 46,318
BUILDING INSPECTION FUND			
Public Works	\$ 2,032,862	\$ -	\$ -
Contingency	133,586		
Unappropriated Ending Fund Balance		638,256	
Total	\$ 2,166,448	\$ 638,256	\$ 2,804,704
CAPITAL BUILDING AND EQUIPMENT FUND			
Unappropriated Reserves	\$ -	\$ 289,999	\$ -
Total	\$ -	\$ 289,999	\$ 289,999
CAPITAL IMPROVEMENT PROJECTS FUND			
Non-Departmental: Capital Outlay	\$ 1,288,076	\$ -	\$ -
Transfers Out	1,000,000		
Contingency	900,157		
Total	\$ 3,188,233	\$ -	\$ 3,188,233
CENTRAL SERVICES FUND			
Board of Commissioners' Office	\$ 2,152,386	\$ -	\$ -
Business Services	6,407,615		
Finance	2,397,711		
Information Technology	8,440,533		
Legal	1,296,024		
Non Departmental:			
Materials and Services	326,907		
Total	\$ 21,021,176	\$ -	\$ 21,021,176
CH2 (COURTHOUSE SQUARE) REDEVELOPMENT Fund			
Non-Departmental: Materials and Services	\$ 116,929	\$ -	\$ -
Non-Departmental: Capital Outlay	\$ 100,000		
Total	\$ 216,929	\$ -	\$ 216,929
CHILD SUPPORT FUND			
District Attorney's Office	\$ 1,473,090	\$ -	\$ -
Total	\$ 1,473,090	\$ -	\$ 1,473,090

MARION COUNTY FY 2014-15 BUDGET
APPENDIX C
BOARD RESOLUTION ADOPTING THE BUDGET AND IMPOSING TAX

MARION COUNTY
Fiscal Year 2014-15 Adopted Budget
Attachment to Resolution No. _____
June 18, 2014

	Appropriated Budget July 1, 2014	Unappropriated Budget July 1, 2014	Fund Total July 1, 2014
CHILDREN AND FAMILIES FUND			
Community Services	\$ 135,443	\$ -	\$ -
Contingency	188,082		
Total	\$ 323,525	\$ -	\$ 323,525
COMMUNITY CORRECTIONS FUND			
Sheriff's Office	\$ 10,368,941	\$ -	\$ -
Transfers Out	3,607,012		
Contingency	281,864		
Total	\$ 14,257,817	\$ -	\$ 14,257,817
COUNTY CLERK RECORDS FUND			
Clerk's Office	\$ 144,710	\$ -	\$ -
Total	\$ 144,710	\$ -	\$ 144,710
COUNTY FAIR FUND			
Community Services	\$ 334,861	\$ -	\$ -
Contingency	26,253		
Total	\$ 361,114	\$ -	\$ 361,114
COUNTY SCHOOLS FUND			
Special Payments	\$ 166,650	\$ -	\$ -
Total	\$ 166,650	\$ -	\$ 166,650
CRIMINAL JUSTICE ASSESSMENT FUND			
Non-Departmental: Materials and Services	\$ 241,894	\$ -	\$ -
Transfers Out	401,013		
Contingency	50,000		
Unappropriated Ending Fund Balance		643,451	
Total	\$ 692,907	\$ 643,451	\$ 1,336,358
DEBT SERVICE FUND			
Debt Service	\$ 6,515,925	\$ -	\$ -
Unappropriated Ending Fund Balance		347,731	
Total	\$ 6,515,925	\$ 347,731	\$ 6,863,656
DISTRICT ATTORNEY GRANTS FUND			
District Attorney's Office	\$ 842,928	\$ -	\$ -
Contingency	215,312		
Total	\$ 1,058,240	\$ -	\$ 1,058,240
DOG CONTROL FUND			
Community Services	\$ 1,219,864	\$ -	\$ -
Contingency	6,205		
Total	\$ 1,226,069	\$ -	\$ 1,226,069
ENVIRONMENTAL SERVICES FUND			
Public Works	\$ 20,860,391	\$ -	\$ -
Debt Service	90,600		
Contingency	3,006,185		
Unappropriated Ending Fund Balance		8,858,458	
Total	\$ 23,957,176	\$ 8,858,458	\$ 32,815,634

MARION COUNTY FY 2014-15 BUDGET
APPENDIX C
BOARD RESOLUTION ADOPTING THE BUDGET AND IMPOSING TAX

MARION COUNTY
Fiscal Year 2014-15 Adopted Budget
Attachment to Resolution No. _____
June 18, 2014

	Appropriated Budget July 1, 2014	Unappropriated Budget July 1, 2014	Fund Total July 1, 2014
FACILITY RENOVATION FUND			
Non-Departmental: Capital Outlay	\$ 16,833,765	\$ -	\$ -
Contingency	45,265		
Total	\$ 16,879,030	\$ -	\$ 16,879,030
FLEET MANAGEMENT FUND			
Public Works	\$ 1,837,990	\$ -	\$ -
Contingency	260,000		
Unappropriated Ending Fund Balance		2,538,598	
Total	\$ 2,097,990	\$ 2,538,598	\$ 4,636,588
HEALTH FUND			
Health	\$ 58,495,888	\$ -	\$ -
Contingency	5,801,627		
Unappropriated Ending Fund Balance		9,844,469	
Total	\$ 64,297,515	\$ 9,844,469	\$ 74,141,984
HEALTH BUILDING RESERVE FUND			
Transfers Out	\$ 794,750	\$ -	\$ -
Total	\$ 794,750	\$ -	\$ 794,750
INMATE WELFARE FUND			
Sheriff's Office	\$ 438,251	\$ -	\$ -
Contingency	163,778		
Total	\$ 602,029	\$ -	\$ 602,029
JUVENILE GRANTS FUND			
Juvenile	\$ 3,254,508	\$ -	\$ -
Total	\$ 3,254,508	\$ -	\$ 3,254,508
LAND USE PLANNING FUND			
Public Works	\$ 957,293	\$ -	\$ -
Contingency	35,811		
Total	\$ 993,104	\$ -	\$ 993,104
LAW LIBRARY FUND			
Legal	\$ 285,765	\$ -	\$ -
Contingency	60,000		
Unappropriated Ending Fund Balance		280,816	
Total	\$ 345,765	\$ 280,816	\$ 626,581
LOTTERY DISTRIBUTION FUND			
Non-Departmental: Materials and Services	\$ 694,424	\$ -	\$ -
Debt Service	552,064		
Transfers Out	404,754		
Contingency	100,000		
Unappropriated Ending Fund Balance		924,356	
Total	\$ 1,751,242	\$ 924,356	\$ 2,675,598
NON-DEPARTMENTAL GRANTS FUND			
Non-Departmental: Materials and Services	\$ 26,578	\$ -	\$ -
Transfers Out	143,730		
Contingency	140,931		
Unappropriated Ending Fund Balance		139,541	
Total	\$ 311,239	\$ 139,541	\$ 450,780

MARION COUNTY FY 2014-15 BUDGET
APPENDIX C
BOARD RESOLUTION ADOPTING THE BUDGET AND IMPOSING TAX

MARION COUNTY
Fiscal Year 2014-15 Adopted Budget
Attachment to Resolution No. _____
June 18, 2014

	Appropriated Budget July 1, 2014	Unappropriated Budget July 1, 2014	Fund Total July 1, 2014
PARKS FUND			
Public Works	\$ 286,308	\$ -	\$ -
Contingency	36,000		
Unappropriated Ending Fund Balance		83,347	
Total	\$ 322,308	\$ 83,347	\$ 405,655
PUBLIC WORKS FUND			
Public Works	\$ 30,858,248	\$ -	\$ -
Contingency	2,592,566		
Unappropriated Ending Fund Balance		15,993,998	
Total	\$ 33,450,814	\$ 15,993,998	\$ 49,444,812
RAINY DAY FUND			
Unappropriated Reserves	\$ -	\$ 2,203,585	\$ -
Total	\$ -	\$ 2,203,585	\$ 2,203,585
SELF-INSURANCE FUND			
Non-Departmental: Materials and Services	\$ 24,377,322	\$ -	\$ -
Contingency	2,000,000		
Unappropriated Ending Fund Balance		8,528,274	
Total	\$ 26,377,322	\$ 8,528,274	\$ 34,905,596
SHERIFF GRANTS FUND			
Sheriff's Office	\$ 3,166,830	\$ -	\$ -
Contingency	613,942		
Total	\$ 3,780,772	\$ -	\$ 3,780,772
SURVEYOR FUND			
Public Works	\$ 508,572	\$ -	\$ -
Contingency	131,949		
Unappropriated Ending Fund Balance		1,283,317	
Total	\$ 640,521	\$ 1,283,317	\$ 1,923,838
TAX TITLE LAND SALES FUND			
Non-Departmental: Materials and Services	\$ 28,898	\$ -	\$ -
Special Payments	232,234		
Transfers Out	43,498		
Contingency	10,000		
Unappropriated Ending Fund Balance		82,396	
Total	\$ 314,630	\$ 82,396	\$ 397,026
TRAFFIC SAFETY TEAM FUND			
Sheriff's Office	\$ 2,019,189	\$ -	\$ -
Contingency	710,403		
Total	\$ 2,729,592	\$ -	\$ 2,729,592
TOTAL ALL FUNDS			
Total Appropriations, All Funds	\$ 313,647,022	\$ -	\$ -
Total Unappropriated and Reserve Amounts, All Funds		57,183,854	
Total Budget			370,830,876
Total	\$ 313,647,022	\$ 57,183,854	\$ 370,830,876

MARION COUNTY FY 2014-15 BUDGET
APPENDIX D
NOTICE OF PROPERTY TAX AND CERTIFICATION OF INTENT TO IMPOSE

Notice of Property Tax and Certification of Intent to Impose a Tax, Fee, Assessment, or Charge on Property **FORM LB-50**
2014-2015

To assessor of Marion County

Check here if this is an amended form.

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

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

<u>P.O. Box 14500</u> <small>Mailing address of district</small>	<u>Salem</u> <small>City</small>	<u>OR</u> <small>State</small>	<u>97309</u> <small>ZIP code</small>	<u>6/30/14</u> <small>Date submitted</small>
<u>Sam Brentano</u> <small>Contact person</small>	<u>Chair</u> <small>Title</small>	<u>503-588-5212</u> <small>Daytime telephone number</small>	<u>commissioners@co.marion.o</u> <small>Contact person e-mail address</small>	

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

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

PART I: TOTAL PROPERTY TAX LEVY

	Subject to General Government Limits		
	Rate —or— Dollar Amount		
1. Rate per \$1,000 or total dollar amount levied (within permanent rate limit) ... 1	3.0252		
2. Local option operating tax 2			Excluded from Measure 5 Limits
3. Local option capital project tax 3			
4. City of Portland Levy for pension and disability obligations 4			Dollar Amount of Bond Levy
5a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001 5a			
5b. Levy for bonded indebtedness from bonds approved by voters after October 6, 2001 5b			
5c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 5a + 5b) 5c			0

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

If fees, charges, or assessments will be imposed on specific property within your district, you must attach a complete listing of properties, by assessor's account number, to which fees, charges, or assessments will be imposed. Show the fees, charges, or assessments uniformly imposed on the properties. If these amounts are not uniform, show the amount imposed on each property.

The authority for putting these assessments on the roll is ORS _____. (Must be completed if you have an entry in Part IV.)

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

MARION COUNTY FY 2014-15 BUDGET
APPENDIX D
NOTICE OF PROPERTY TAX AND CERTIFICATION OF INTENT TO IMPOSE

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MARION COUNTY FY 2014-15 BUDGET
APPENDIX E
FULL TIME EQUIVALENT POSITIONS BY FUND

Marion County Budget FY 2014-15

FULL TIME EQUIVALENT POSITIONS (FTE) BY DEPARTMENT					
	FY 11-12	FY 12-13	FY 13-14	FY 14-15	Change FY 13-14 to FY 14-15
Assessor's Office	52.10	50.70	51.00	51.00	0.00
Board of Commissioners' Office	13.00	14.00	14.00	14.00	0.00
Business Services Department	60.25	57.50	58.50	59.00	0.50
Children and Families Department	7.65	0.00	0.00	0.00	0.00
Clerk's Office	14.50	14.50	14.00	14.50	0.50
Community Services	0.00	17.77	14.84	15.10	0.26
District Attorney's Office	82.63	81.63	83.29	84.03	0.74
Finance Department	20.00	20.00	19.00	20.00	1.00
Health Department	335.79	347.94	358.94	389.94	31.00
Information Technology Department	54.00	54.00	53.00	53.00	0.00
Justice Courts Department	8.75	9.00	9.00	8.50	-0.50
Juvenile Department	104.30	104.30	103.43	103.50	0.07
Legal Department	10.53	10.75	10.80	10.80	0.00
Public Works Department	204.80	187.31	186.61	188.40	1.79
Sheriff's Office	346.00	339.00	343.30	342.30	-1.00
Treasurer's Office	3.00	3.00	3.00	3.00	0.00
total	1317.30	1311.40	1322.71	1357.07	34.36

Includes FTE changes in supplemental budgets.

MARION COUNTY FY 2014-15 BUDGET
APPENDIX E
FULL TIME EQUIVALENT POSITIONS BY FUND

	Fund#	FY 11-12	FY 12-13	FY 13-14	FY 14-15	Change
Total All Funds		1317.30	1311.41	1322.71	1357.07	34.36
General Fund	100	453.52	452.03	454.45	456.43	1.98
Other Funds		863.78	859.38	868.26	900.64	32.38
Central Services						
Board of Commissioners	580	13.00	14.00	14.00	14.00	0.00
Business Services	580	60.25	57.50	58.50	59.00	0.50
Finance	580	20.00	20.00	19.00	20.00	1.00
Information Technology	580	54.00	54.00	53.00	53.00	0.00
Legal	580	8.73	8.95	9.00	9.00	0.00
Children and Families						
Children and Families	160	7.65				
County Clerk						
County Clerk Records	120	1.00	1.00	1.00	1.00	0.00
Community Services						
Children and Families	160		7.22	1.38	0.00	-1.38
Dog Control	230		9.60	10.10	10.30	0.20
County Fair	270	0.00	0.51	0.51	0.51	0.00
District Attorney						
DA Child Support Enforcement	220	12.80	12.80	13.00	13.20	0.20
DA Grants	300	6.69	5.73	7.10	7.67	0.57
Health						
Health	190	335.79	347.94	358.94	389.94	31.00
Juvenile						
Juvenile Grants	125	29.90	29.90	28.90	28.90	0.00
Legal Counsel						
Law Library	260	1.80	1.80	1.80	1.80	0.00
Public Works						
Public Works	130	128.45	125.05	127.51	130.05	2.54
Dog Control	230	9.60				
Land Use Planning	305	6.74	8.02	6.92	6.92	0.00
Parks	310	1.00	1.00	1.00	1.00	0.00
Surveyor	320	6.35	4.35	3.99	3.99	0.00
Building Inspection	330	16.02	15.89	15.89	16.64	0.75
Environmental Services	510	35.65	32.00	30.30	29.80	-0.50
Fleet	595	1.00	1.00	1.00	0.00	-1.00
Sheriff						
Corrections	180	78.92	71.42	73.54	74.67	1.13
Sheriff's Grant Fund	250	16.45	17.70	19.38	16.50	-2.88
Traffic Team	255	10.00	10.00	10.00	10.25	0.25
Inmate Welfare	290	2.00	2.00	2.50	2.50	0.00

General Fund 100 breakdown:

	FY 11-12	FY 12-13	FY 13-14	FY 14-15	Change
Assessor's Office	52.10	50.70	51.00	51.00	0.00
Clerk's Office	13.50	13.50	13.00	13.50	0.50
Community Services Department	0.00	0.45	2.85	4.29	1.44
District Attorney's Office	63.14	63.10	63.19	63.16	-0.03
Justice Courts	8.75	9.00	9.00	8.50	-0.50
Juvenile Department	74.40	74.40	74.53	74.60	0.07
Sheriff's Office	238.63	237.88	237.88	238.38	0.50
Treasurer's Office	3.00	3.00	3.00	3.00	0.00
Total	453.52	452.03	454.45	456.43	1.98

* Includes FTE changes in supplemental budgets.

MARION COUNTY FY 2014-15 BUDGET
APPENDIX F
FUND DESCRIPTIONS

GENERAL AND MAJOR SPECIAL REVENUE FUNDS

<u>Fund</u>	<u>Principal Resources</u>	<u>Description of Operations</u>
General	Property taxes, grants, state shared revenue, fees, service charges, fines and forfeitures, and interest.	Accounts for all operations not required to be accounted for in other funds.
Public Works	Motor vehicle fees and gasoline tax apportionments from the State of Oregon, federal forest revenues, property improvement assessments and revenues from various federal and state 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.
Health	Federal and state grants, fees, and transfers from the General Fund.	Accounts for community health and mental health programs.
Lottery Distribution	State Lottery Commission shared revenues.	Accounts for disbursements related to the state Lottery Video Poker Fund.

The County's budgets are accounted for using the modified accrual basis of accounting. The General Fund is appropriated by department. The Public Works Fund, Health Fund and Lottery Distribution Fund are appropriated by the categories of personnel services, materials and services, capital outlay, debt service, special payments, transfers and contingency.

MARION COUNTY FY 2014-15 BUDGET
APPENDIX F
FUND DESCRIPTIONS

BUDGETARY FUNDS REPORTED AS GENERAL OPERATING FUND

<u>Fund</u>	<u>Principal Resources</u>	<u>Description of Operations</u>
CH2 Redevelopment	Electricity revenues, reimbursements from other governments and interfund transfers.	Discovery, relocation, remediation, litigation and operating costs of the Courthouse Square complex during redevelopment.
Traffic Safety Team	Traffic fines.	Operations of the County's traffic safety team.
Inmate Welfare	Vending machine and pay phone charges.	Operation of the jail commissary.
Rainy Day	Investment earnings.	Resources set aside for financial emergencies.
Health IDS Reserve	Transfers from the Health Fund.	Resources set aside to cover future revenue shortfalls for Integrated Delivery System mental health services.

NONMAJOR GOVERNMENTAL FUNDS

<u>Fund</u>	<u>Principal Resources</u>	<u>Description of Operations</u>
Non-Departmental Grants	Federal and state grants.	Multi-departmental grant programs.
County Clerk Records	Recording fees.	Operation of County archives.
Juvenile Grants	Federal and state grants.	Grant programs administered by the Juvenile department.
Tax Title Land Sales	Proceeds from the sale of tax foreclosed property.	Disposition of proceeds from the sale of tax foreclosed property.
Children & Families	Federal and state grants.	Grant programs administered by the Community Services department.
Community Development Block Grant	Federal and state grants.	Various development programs and rehabilitation loans to citizens.
Community Corrections	State grants and charges for services.	Operations of the community corrections program.
Criminal Justice Assessment	Assessments from court fines and state shared revenues.	County assessments for criminal justice programs and court security.

MARION COUNTY FY 2014-15 BUDGET
APPENDIX F
FUND DESCRIPTIONS

<u>Fund</u>	<u>Principal Resources</u>	<u>Description of Operations</u>
County Schools	Federal forest revenues and state shared revenues.	Support provided to schools in accordance with ORS 328.005 to 328.035.
Child Support	Federal and state grants and incentives.	Enforcement of court-ordered spousal and child support.
Dog Control	License and adoption fees; transfers from the General Fund.	Animal control activities and dog shelter operations.
Liquor Law Enforcement	Fines and forfeitures.	Liquor law enforcement program. Closed in fiscal 2013.
Sheriff Grants	Federal and state grants, contracts with the state and other agencies.	Marine patrols on County waterways, security provided for other agencies, and grant programs administered by the Sheriff's office.
Law Library	Library fees.	Operation of the law library.
County Fair	Admissions, state shared revenues, and local sponsorships.	Operation of the annual County Fair.
District Attorney Grants	Federal, state and local grants.	Grant programs administered by the District Attorney's office.
Land Use Planning	Planning fees and transfers from other funds.	Operations of the County's land use planning division.
Parks	Recreational vehicle registration fees.	Maintenance and improvement of County parks.
Surveyor	Corner restoration fees.	Operations of the County Surveyor's office.
Building Inspection	Building permit fees.	Building inspection activities.
Debt Service	Internal assessments and transfers from the General Fund.	Payment of principal and interest on long-term obligations of governmental funds.
Capital Building & Equipment	Transfers from the General Fund and other funds.	Resources set aside for future capital improvements.
Health Building Reserve	Transfers from the Health Fund.	Resources set aside for future acquisition and construction of health facilities.
Facility Renovation	Transfers from the General Fund and other funds.	Various facility renovation projects.
Capital Improvement Projects	Transfers from the General Fund and other funds.	Various capital projects and acquisitions.

MARION COUNTY FY 2014-15 BUDGET
APPENDIX F
FUND DESCRIPTIONS

ENTERPRISE FUNDS

Major Funds

<u>Fund</u>	<u>Principal Resources</u>	<u>Description of Operations</u>
Environmental Services	Franchise fees and disposal charges.	Accounts for the operations of the County's solid waste collection and disposal system.

MARION COUNTY FY 2014-15 BUDGET
APPENDIX G
FUNDS LINE ITEM DETAIL LOCATOR

LOCATION OF FUND BUDGET LINE ITEM REPORTS

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 these 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.

Budgeted Funds
Resources and Requirements Account Detail Locator

Departmental	Resources Page	Require- ments Page
General Fund	678	681
Building Inspection	535	538
Central Services	696	698
Child Support	259	265
Children and Families	212	218
Community Corrections	629	639
County Clerk Records	172	176
County Fair	214	224
District Attorney Grants	260	269
Dog Control	213	221
Environmental Services	535	561
Fleet Management	537	567
Health	358	361
Inmate Welfare	633	651
Juvenile Grants	437	443
Land Use Planning	532	549
Law Library	461	463
Parks	533	552
Public Works	528	539
Sheriff Grants	630	643
Surveyor	534	555
Traffic Safety Team	632	647

Non-Departmental	Resources Page	Require- ments Page
Block Grant	745	745
CH2 Redevelopment	746	747
County Schools	748	748
Criminal Justice Assessment	749	750
Debt Service	751	751
Health IDS Reserve	752	752
Lottery Distribution	753	754
Non-Departmental Grants	755	756
Rainy Day	757	757
Self-Insurance	758	759
Tax Title Land Sales	760	760

Capital	Resources Page	Require- ments Page
Capital Building and Equipment	784	784
Capital Improvement Projects	785	786
Courthouse Square Remediation	787	787
Facility Renovation	788	789
Health Building Reserve	790	790

MARION COUNTY FY 2014-15 BUDGET
APPENDIX H
FUNDS LINE ITEM DETAIL LOCATOR

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