

# MARION COUNTY FY2008-09 BUDGET FOUNDATION, STRUCTURE AND PROCESS

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A solid foundation exists on which to build each fiscal year's county budget. A clear mission, vision, and a strategic plan guide us. The organizational structure is well designed for delivery of essential services. Committed and expert leaders work together to manage operations. Skilled and dedicated staff members make sure that services are professionally provided. Citizen budget committee members offer a needed outside perspective in examining budget requests. Citizens attend public hearings and otherwise communicate their points of view on county government priorities.

## **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.

## **Strategic Plan**

Marion County's Strategic Plan was adopted by the Board of Commissioners on April 5, 2006. A summary of Strategic Plan values, issues, and goals follows.

### **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.
- **Professionalism** -- We hire, train, and develop our employees to be knowledgeable and expert in their respective roles. We strive for the highest level 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.

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## **Strategic Issues**

- Growth and Infrastructure -- Develop adequate infrastructure to provide needed services and support growth and economic development.
- Public Safety -- Increase the overall balance and capacity of the county's public safety system to ensure the safety and security of all citizens.
- Economic Development -- Create a business-friendly economic environment with the goal of retaining and attracting businesses with family-wage jobs.
- Transportation -- Build and maintain an efficient system of roads to support growth and to preserve the existing transportation infrastructures.
- Health and Community Services -- Expand and enhance available supports and services to ensure the health of individuals, families and the wider community.

## **Strategic Goals**

- Growth and Infrastructure
  1. Assess and evaluate current service delivery and explore alternative funding strategies to sustain and maximize resources for future generations.
  2. Develop a communication plan to educate the public regarding critical infrastructure needs.
  3. Develop a long-term infrastructure plan that is inclusive of communities and interest groups to balance urban and rural perspectives.
- Public Safety
  1. Design an initiative to reduce addiction and criminal activity driven by methamphetamine.
  2. Conduct an assessment of the public safety system to identify gaps and needs.
  3. Develop a long-term public safety strategy that anticipates and responds to changes in the dynamic drivers and predictive indicators.
- Economic Development
  1. Review strategies already identified.
  2. Inventory present county resources.
  3. Assess gaps.
  4. Develop and implement a coordinated strategy with cities and economic development organizations.
- Transportation
  1. Continue collaboration with federal, state and local jurisdictions in developing a list of priorities for urban and rural transportation projects.
  2. Develop and implement a communication strategy to educate residents on the status and costs to improve the transportation system.
  3. Select financing strategies to increase revenue and propose to citizens.
  4. Implement improvements resulting from increased funding.

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- Health and Community Services

1. Engage key business and community leaders, public and non-profit agencies, and faith-based organizations in a collaborative process that leverages support and resources to assist in strategically delivered, evidence-based programs and practices that mitigate substance abuse, addiction and mental illnesses and support recovery.
2. Develop and deliver evidence-based prevention services that promote and strengthen the health of communities, individuals and families, reduce the costs of health care, public safety, and other social services, safeguard public health, enhance the effectiveness of other social services, and increase school success and school readiness.
3. Develop community understanding, education and supports that assist in increasing access to effective mental health, substance abuse, and other health and social services that protect vulnerable populations, reduce disparity, promote choice and determination, and enable people to live in the least restrictive environment.

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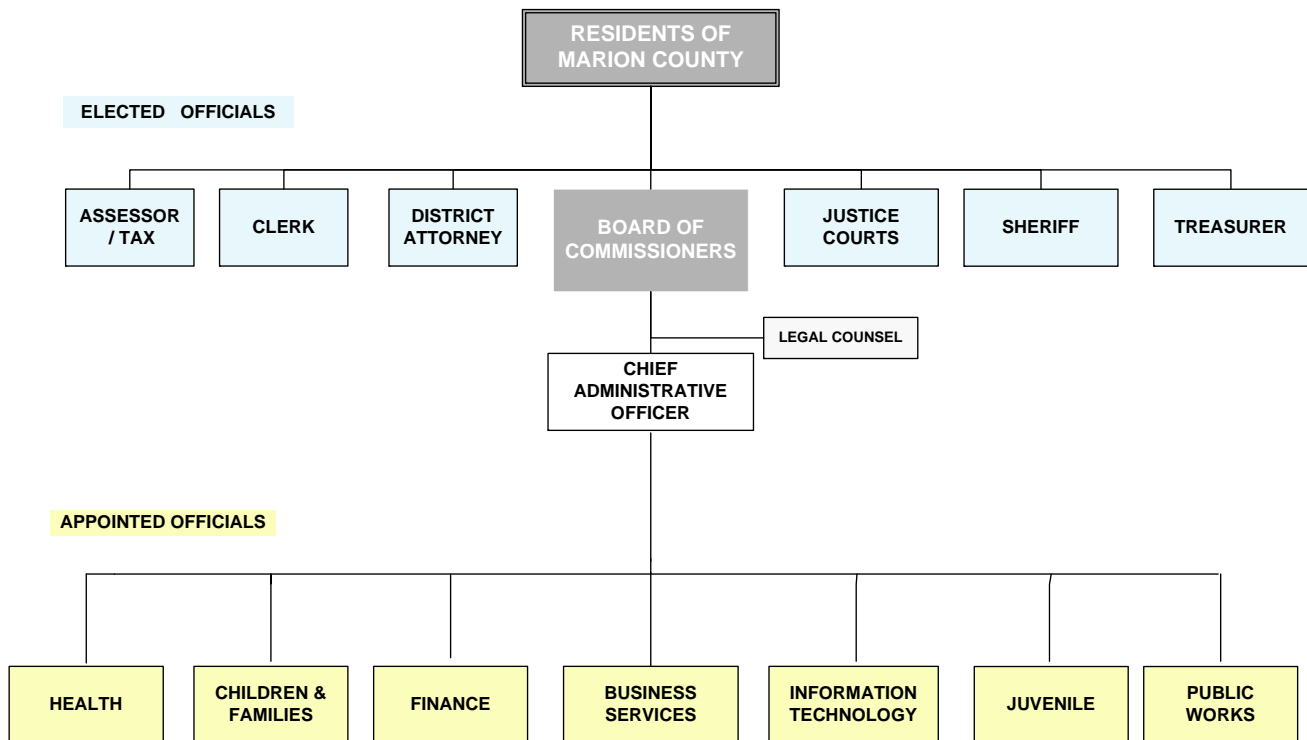
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## Organizational Structure

### 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, six other departments are headed by elected officials: Assessor/Tax, Clerk, District Attorney, Justice Courts, Sheriff, and Treasurer. The remaining eight departments are headed by appointed officials who report to the chief administrative officer: Health, Children & Families, Finance, Business Services, Information Technology, Juvenile, Legal Counsel and Public Works. The county organization chart follows.

### COUNTY ORGANIZATION ORGANIZATION CHART FOR FY2008-09 BUDGET



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**Department Heads and Elected Officials**

DEPARTMENT	DIRECTOR	STATUS
Assessor/Tax	Richard Kreitzer	Elected
Board of Commissioners	Sam Brentano	Elected
Board of Commissioners	Janet Carlson	Elected
Board of Commissioners	Patricia Milne	Elected
Business Services	Gayle Horton	Appointed
Children & Families	Alison Kelly	Appointed
County Clerk	Bill Burgess	Elected
District Attorney	Walt Beglau	Elected
Finance	Jeff White	Appointed
Health	Roderick Calkins	Appointed
Information Technology	Grisha Alpernas	Appointed
Justice Courts	Judge Steven Summers Judge Janice Zyryanoff	Elected
Juvenile	Faye Fagel	Appointed
Legal Counsel	Jane Ellen Stonecipher	Appointed
Public Works	Bill Worcester	Appointed
Sheriff	Russ Isham	Appointed *
Treasurer	Laurie Steele	Elected

\* An elected office. Sheriff Isham was appointed to complete the current term.

**Employees**

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

With the exception of a downturn in fiscal year 2003-04 when state funds were temporarily reduced for health and several other programs, county total employment has stayed very stable over the past ten-years period, particularly the last eight. This is remarkable in the face of a significant increase in the number of clients and other customers in most programs.

**Marion County 10 Year History of Full-Time Equivalent Positions**

FY99-00	FY00-01	FY01-02	FY02-03	FY03-04	FY04-05	FY05-06	FY06-07	FY07-08	FY08-09
1210	1309	1258	1263	1162	1233	1293	1293	1381	1375

Excludes temporary employees, volunteers, students, interns, contract workers.

Additional information about Marion County's employees is found in the appendices where there is a complete full-time equivalent (FTE) positions history, as well as salary listings of both exempt and non-exempt positions.

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## **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 county services.

### **Assessment and Taxation**

The assessor/tax 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 commissioner's 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. This office directly manages projects funded from the state lottery and some federal grant programs, allowing the county to award funds for various programs and activities within the county and to outside entities.

### **Business Services**

This department provides services that support departments in delivering their services to customers and clients. This involves functions such as human resources (processing job applications, training, etc.), employee benefits, labor relations, risk management, and building maintenance.

### **Children and Families**

This department is responsible for developing and recommending to the board of commissioners a Marion County Children and Families Coordinated Comprehensive Plan, and related policies, strategies and investments. In addition, the department has responsibility for mobilizing communities to improve family wellness and for building a comprehensive family support system.

### **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**

This 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. This involves functions such as processing and maintaining the county's payroll and accounting records, accounts payable and receivable, purchasing, contract management, property management, and budget preparation.

### **Health**

The health 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.

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## **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 Courts**

The justice courts hear minor traffic offenses, some misdemeanors and small civil claims (\$5,000 or less). In addition, the Justice Courts hear cases related to violations of county ordinances, such as charges of excessive noise or dogs running at large. For citizen convenience, these courts have three locations within the county: East Salem, Stayton, and Woodburn.

## **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 legal counsel staff are the civil lawyers and counselors for Marion County. The county law library serves attorneys, judges, litigants and the public. It 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, dog licensing and control, management of the regional emergency operations center, county parks, the Buena Vista and Wheatland ferries, and disposal of solid waste, while protecting the environment and promoting recycling. Land use planning, surveying, and building inspection are also managed by public works. The department also manages the Marion County Fair, which provides a venue for 4-H and FFA members to become eligible to show their animals or to exhibit their projects at the Oregon State Fair.

## **Sheriff**

This 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 manages parole and probation offenders in Marion County.

## **Treasurer**

The treasurer is the cash custodian for the county and maintains records for the receipt and payment of county funds. The treasurer is also the investment manager for the county, investing funds in accordance with Oregon law and the county's investment policy, and ensuring adequate cash is available to meet county obligations.

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## **Budget Development Participants**

### **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

Johnnie Jordan, Sr.  
Dave Kinney  
Patrick Vance

#### Commissioner Members

Sam Brentano  
Janet Carlson  
Patti Milne

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 four years. They may be appointed for multiple terms. Public announcements are published in local newspapers whenever the Board of Commissioners is recruiting new members. The Budget Committee meets in 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 used a team approach to development of the FY2008-09 budget. At each phase of the budget process, team members contributed expertise as required.

John Lattimer, Budget Officer and Chief Administrative Officer  
Jan Fritz, Deputy Chief Administrative Officer  
Jeff White, Chief Financial Officer  
Rich Minaker, Senior Budget Analyst  
Jerry Woelke, Management Analyst  
Cynthia Granatir, Chief Accountant

### **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, CCTV broadcasts all board and Budget Committee meetings, and the sessions can be viewed on the Internet.

### **Boards and Commissions**

County boards, committees and commissions make important contributions to public policy development in Marion County. The Board of Commissioners appoints members of the public and, in some cases, elected officials or staff also serve. The work of these boards, committees, and commissions often directly or indirectly impact budget decisions. Contact Glenis Chapin, Volunteer Coordinator (503-588-7990; [volunteer@co.marion.or.us](mailto:volunteer@co.marion.or.us)) to find out about current and possible future openings.



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## **Other Volunteers**

In addition to members of boards, committees and commissions, there are many other volunteers serving the county. Volunteer services and accomplishments vary as greatly as the services provided by the county. Volunteers serve without compensation or receive small stipends. Volunteers bring their community perspective, ideas and energy to county boards, committees, commissions and programs. They are screened for verification of their expertise in the areas that they serve, and attend county orientation classes along with new employees. Contact Glenis Chapin, Volunteer Coordinator (503-588-7990; [volunteer@co.marion.or.us](mailto:volunteer@co.marion.or.us)) to find out about current and possible future openings.

## **Marion County Web Site**

To assist all participants in reviewing budget information, the entire adopted budget is available on the county Web site at [www.co.marion.or.us](http://www.co.marion.or.us).

## **Fund Structure**

### **Funds – Departments – Programs**

Oregon local budget law requires the use of funds. A fund is defined as a fiscal and accounting entity of self-balancing accounts to record cash and other financial resources, related liabilities, balances and changes, funds are segregated for specific, regulated activities and objectives.<sup>1</sup> Each fund records resources and requirements for the purpose of controlling and accounting for the specific activities for which the fund was created. Therefore, each fund is a self-contained, independent financial entity with its own assets and liabilities. Marion County organizes its finances accordingly and has 38 separate funds.

Marion County also organizes its accounting and budgeting by department. The county has 15 departments, as well as non-departmental activities. The county also budgets by program, i.e., type of service. The **Marion County Fund – Department – Program Structure** will become evident in the Budget Summary section and in subsequent department and other funds budget descriptions.

### **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 one of the largest funds 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. This includes children and families, community corrections, health, and public works.

### **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 four reserve funds: 1) rainy day, 2) capital building and equipment, 3) health IDS reserve, and 4) health building reserve.

### **Debt Service Fund**

A debt service fund accounts for payment of principal and interest on notes payable on general obligation long-term debt.

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<sup>1</sup> p. 15, Local Budgeting Manual, Oregon Department of Revenue, Property Tax Division

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## **Enterprise Fund**

An enterprise fund is used to report the same functions presented as business-type activities in the government-wide financial statements. Enterprise fund services are rendered to the general public. The county uses an enterprise fund to account for the environmental services division in public works, which provides for solid waste management.

## **Internal Service Fund**

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 an internal service fund to account for central services such as financial management, human resources, and facilities operations and maintenance, risk management, and information technology.

## **Capital Projects Fund**

A capital projects fund accounts for the acquisition and improvement of capital facilities, which may be financed out of the general fund, grants, transfers from other funds, loans, and bond issues.

## **County 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.

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**Required Steps In the Budget Process According to Local Budget Law**

<b>Formal steps required by local budget law</b>	<b>Additional Marion County Information</b>
A budget officer is appointed.	Marion County's chief administrative officer.
The proposed budget is prepared for the Budget Committee.	Departments submit budget requests to the budget officer, who modifies requests as necessary to balance the budget and prepares and submits a proposed budget (with the Budget Officer's Message) to the Budget Committee.
Budget officer publishes notice of Budget Committee meetings.	Published in local newspaper.
Budget Committee meets.	The committee conducts a series of budget meetings with the budget officer, department heads, and elected officials.
Budget Committee approves budget.	The committee makes desired changes to the proposed budget and approves the budget. It is then presented to the Board of Commissioners for adoption.
Budget summary and notice of budget hearing published.	Published in local newspaper.
Budget hearing held.	The Board of Commissioners conducts a budget hearing, allowing citizens to be heard as well as the budget officer, department heads, and elected officials.
Budget adopted, taxes declared.	The Board of Commissioners adopts the budget by formal resolution. The property tax rate (millage) is declared.
Taxes certified by county assessor.	The county assessor certifies the tax roll.
Post-adoption budget changes are done in accordance with state law.	Supplemental budget processes are followed.

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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** are funds that one fund or department receives from another fund or department for special purposes; goods and services are not provided in return for these funds. **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 prior year savings of a fund.

Collectively, all allocations of resources are entitled “**requirements**”. The use of funds most commonly recognized by citizens is an **expenditure**, such as payment of wages and benefits or purchasing of office supplies. Two other uses 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 allow funds to be expended. One such “use” is **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 funds to an expenditure category(s). Another non-expendable “use” of funds is **unappropriated 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 **personal services, materials and services, capital outlay, transfers (out), debt service, special payments**, general operating **contingencies, reserves** (in reserve funds only), and **unappropriated ending fund balance**.

Under Oregon budget law, **administrative charges** and indirect costs are considered part of the materials and services budget category. Administrative charges in Marion County are internal service charges assessed by central services departments to other departments for central support services rendered. All tables and charts in this book refer only to materials and services, with administrative charges included in these totals.

The designation “FTE” refers to full-time equivalent employee positions. An FTE may be one position budgeted for the full fiscal year, or it may be part of a position, one that is not budgeted for the full fiscal year. Therefore, the FTE count for each fund and department is the sum of all of the whole or partial FTE for each budgeted position. Temporary positions are not included in the FTE counts.

## Budget Manual

The finance department maintains a budget manual that is the guideline for planning, preparing and executing a budget. The manual is updated periodically to reflect changed requirements for both form and content of department budgets, and budget execution changed requirements. Each department retains one or more manuals and is responsible for insertion of updated pages sent by the finance department.