

**For Year Ended June 30, 2021**



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O R E G O N

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**ANNUAL COMPREHENSIVE  
FINANCIAL REPORT**



# **MARION COUNTY, OREGON**

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## **ANNUAL COMPREHENSIVE FINANCIAL REPORT**

**FOR THE YEAR ENDED JUNE 30, 2021**

Marion County Finance Department

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## **INTRODUCTORY SECTION**

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# Marion County

## OREGON

### FINANCE DEPARTMENT

**BOARD OF COMMISSIONERS**

Danielle Bethell  
Colm Willis  
Kevin Cameron

**CHIEF ADMINISTRATIVE OFFICER**

Jan Fritz

**CHIEF FINANCIAL OFFICER**

Jeff White

**Telephone:**  
(503) 589-3290

**Fax:**  
(503) 373-4379

February 28, 2022

To the Marion County Board of Commissioners  
and the Citizens of Marion County, Oregon

We are pleased to submit this Annual Comprehensive Financial Report (ACFR) of Marion County, Oregon for the fiscal year ended June 30, 2021 in accordance with state requirements. Oregon law requires local governments to publish a complete set of financial statements presented in conformity with generally accepted accounting principles (GAAP) for the United States of America and audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants within six months of the close of each fiscal year. Due to delays related to COVID-19, the County was granted an additional two-month extension.

This report consists of management's representations concerning the finances of Marion County. Consequently, management assumes full responsibility for the completeness and reliability of all the information presented in this report. To provide a reasonable basis for making these representations, management has established a comprehensive internal control framework that is designed both to protect the County's assets from loss, theft, or misuse and to provide sufficient reliable information for the preparation of the County's financial statements in conformity with GAAP. The County has designed its internal controls to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatement, recognizing the need to balance the cost of internal controls with their benefits. As management, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

The County's financial statements have been audited by Moss Adams LLP, a firm of licensed certified public accountants. The goal of the independent audit was to provide reasonable assurance that the County's financial statements for the fiscal year ended June 30, 2021 are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unmodified opinion that the County's financial statements for the fiscal year ended June 30, 2021 are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of this report.

The independent audit of the County's financial statements was part of a broader, federally mandated "Single Audit" designed to meet the special needs of federal grantor agencies. The standards governing Single Audit engagements require the independent auditor to report not only on the fair presentation of the financial statements, but also on the County's internal controls and compliance with legal requirements, with special emphasis on internal controls and legal requirements involving the administration of federal awards. These reports are available in the County's separately issued Federal Grant Compliance Report.

In accordance with GAAP, County management has provided a narrative introduction, overview and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement MD&A and should be read in conjunction with it. MD&A can be found immediately following the report of the independent auditors.

## **PROFILE OF THE GOVERNMENT**

Marion County, then called Champooick, was created in 1843 by the provisional government 16 years before Oregon gained statehood on February 14, 1859. In 1849 the name was changed to Marion honoring American Revolutionary General Francis Marion. The County is located in the heart of the Willamette Valley, and the Willamette River was established as its western boundary in 1856. Salem, the county seat and state capital, is one of the valley's oldest cities.

There are 20 incorporated cities and 37 unincorporated communities in Marion County, and the County's population is currently estimated at 347,182. The County's present boundary encompasses 1,194 square miles. The County is empowered to levy a property tax on both real and personal properties located within its boundaries.

The County is governed by a three-member Board of Commissioners. The commissioners are elected to four-year staggered terms from the County at large, and a chair, vice chair and second vice chair are selected annually. Policy-making, legislative authority and quasi-judicial powers are vested in the Board of Commissioners, which is responsible, among other things, for passing ordinances, adopting the budget, appointing committees, and hiring the Chief Administrative Officer and the heads of various departments. The Chief Administrative Officer is responsible for carrying out the policies of the Board of Commissioners and overseeing the day-to-day operations of the County.

The County provides a full range of services including elections, property assessment and taxation, public and behavioral health, law enforcement, corrections, prosecution, justice court, supervision of juvenile offenders, road and bridge maintenance and construction, emergency management, dog licensing and control, parks maintenance, solid waste disposal, and environmental services. Low-income housing, extension services, and sewer and lighting services are provided through legally separate entities, which function, in essence, as part of Marion County and therefore are included as part of the County's financial statements. Additional information on these legally separate entities can be found in Note 1A of the notes to the financial statements.

The annual budget serves as the foundation for the County's financial planning and control. The County adheres to Oregon Local Budget Law in the preparation, adoption and execution of the budget. To oversee the process, the Board of Commissioners has appointed the Chief Administrative Officer as the County's Budget Officer. County departments submit requests for appropriation to the Budget Officer in March or April each year. The Budget Officer uses these requests as the starting point for developing a proposed budget. The Budget Officer then presents this proposed budget to the County's Budget Committee for review in May or early June. After

approval by the Budget Committee, the Board of Commissioners is required to hold a public hearing on the approved budget and adopt a final budget by no later than June 30, the close of the preceding fiscal year. The appropriated budget is prepared by fund and department or by fund and category. Department heads may make transfers of appropriations between line items within a fund and category; however, transfers of appropriations between categories require the approval of the Board of Commissioners. Budget-to-actual comparisons are provided in this report for each individual fund for which an appropriated annual budget has been adopted.

## **FACTORS AFFECTING FINANCIAL CONDITION**

The information presented in the financial statements is perhaps best understood when it is considered from the broader perspective of the financial environment within which the County operates.

**Local Economy** – Marion County is the largest producer of agriculture among Oregon’s 36 counties. Marion County’s economy is also based on government and education. Located in the state capital city of Salem, Oregon, the State of Oregon is the county’s largest employer and employs approximately 20,000 workers. Salem-Keizer School District employs about 5,000 workers, Marion County employs about 1,600 workers, and the City of Salem employs about 1,300 workers. As of November 2021, the seasonally adjusted unemployment rate in Marion County was 4.2%, a significant decrease from 6.1% last year and equaling the state and national averages.

**Long-Term Financial Planning** – The County heads into fiscal year 2022 with an acceptable financial position and a low ratio of outstanding debt to the real market value of taxable property within the County. Major long-term concerns for the County include changes in state and federal funding, rising employee benefit costs, replacing experienced personnel due to retirements, pressing information technology needs, and the economic impacts of the COVID-19 pandemic and the Beachie Creek/Lionshead wildfire.

**Relevant Financial Policies** – The County has established, by policy, minimum requirements for budgeting ending fund balance in the General Fund. Maintaining a minimum balance requirement for the General Fund helps ensure that the County has adequate resources for operations at the beginning of the following fiscal year until property taxes (a major funding source) are received.

Cash temporarily idle during the year was invested in certificates of deposit, obligations of the U.S. government, municipal and corporate bonds, and the State’s local government investment pool. Investments of the County and other entrusted funds are made under the restrictions of Oregon law, and in accordance with the County’s Investment Policy.

The County budgets for its risk management activities in an internal service fund. Risk management is predicated on an actuarial study, which is assigned a probability of loss related to workers’ compensation, automobile and general liability. Third-party coverage is currently maintained for workers’ compensation claims in excess of \$750,000 and liability claims in excess of \$1,000,000. Additional information on the County’s risk management activity can be found in Note 7 of the notes to the financial statements.

**Major Initiatives** – The County’s long-term strategic priorities center on the following areas: 1) operational efficiency and quality service, 2) growth and infrastructure, 3) public safety, 4) economic development, 5) transportation, 6) health and community services, and 7) emergency management. In an effort to provide better information for decision-making, county departments have established key indicators that relate to the County’s strategic priorities. These key indicators are used to help forecast trends and determine program and budget needs.

Current initiatives include: continued coordinated responses to the COVID-19 pandemic and the Beachie Creek/Lionshead wildfire; management of rural economic development and infrastructure needs; upgrade of the county's financial information management system; replace the Health and Human Services records management system; complete the implementation of the jail management system and the property assessment and taxation system; replace the jail and juvenile detention locking systems, and allocation of federal ARPA and state wildfire relief funding for eligible projects.

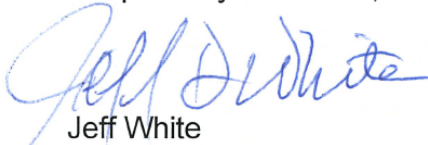
## **AWARDS AND ACKNOWLEDGMENTS**

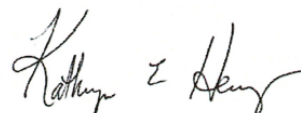
The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Marion County for its Annual Comprehensive Financial Report for the fiscal year ended June 30, 2020. This was the 20<sup>th</sup> consecutive year that the County has received this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized ACFR. This report must satisfy both GAAP and applicable legal requirements. A Certificate of Achievement is valid for a period of one year only. We believe that our current ACFR continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

In addition, the County also received the GFOA Award for Distinguished Budget Presentation for its budget document for the fiscal year beginning July 1, 2020, making this the 10<sup>th</sup> consecutive year the County has received this award. To qualify for the award, the budget document must be judged to be proficient in several categories as a policy document, financial plan, operations guide, and communication device. We believe that next year's budget document will also meet the award requirements and we have submitted it to the GFOA for evaluation.

We would like to express our appreciation to all members of the Finance Department and other County personnel who assisted and contributed to the preparation of this report. Credit must also be given to the County's Board of Commissioners, Chief Administrative Officer, elected officials and appointed department heads for maintaining the highest standards of accountability in the management of the County's finances.

Respectfully submitted,

  
Jeff White  
Chief Financial Officer

  
Kathryn Henry  
Controller

MARION COUNTY, OREGON  
Principal Officials  
June 30, 2021

***Board of Commissioners***

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Kevin Cameron	Chair
Danielle Bethell	Vice Chair
Colm Willis	Second Vice Chair

P.O. Box 14500  
Salem, Oregon 97309-5036

***Other Elected Officials***

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Tom Rohlfig	Assessor
Bill Burgess	County Clerk
Paige Clarkson	District Attorney
Janice Zyryanoff (Retired 6/30/21)	Justice of the Peace
Justin Kidd (Effective 7/1/2021)	Justice of the Peace
Joe Kast	Sheriff
Laurie Steele	Treasurer

***Chief Administrative Officer***

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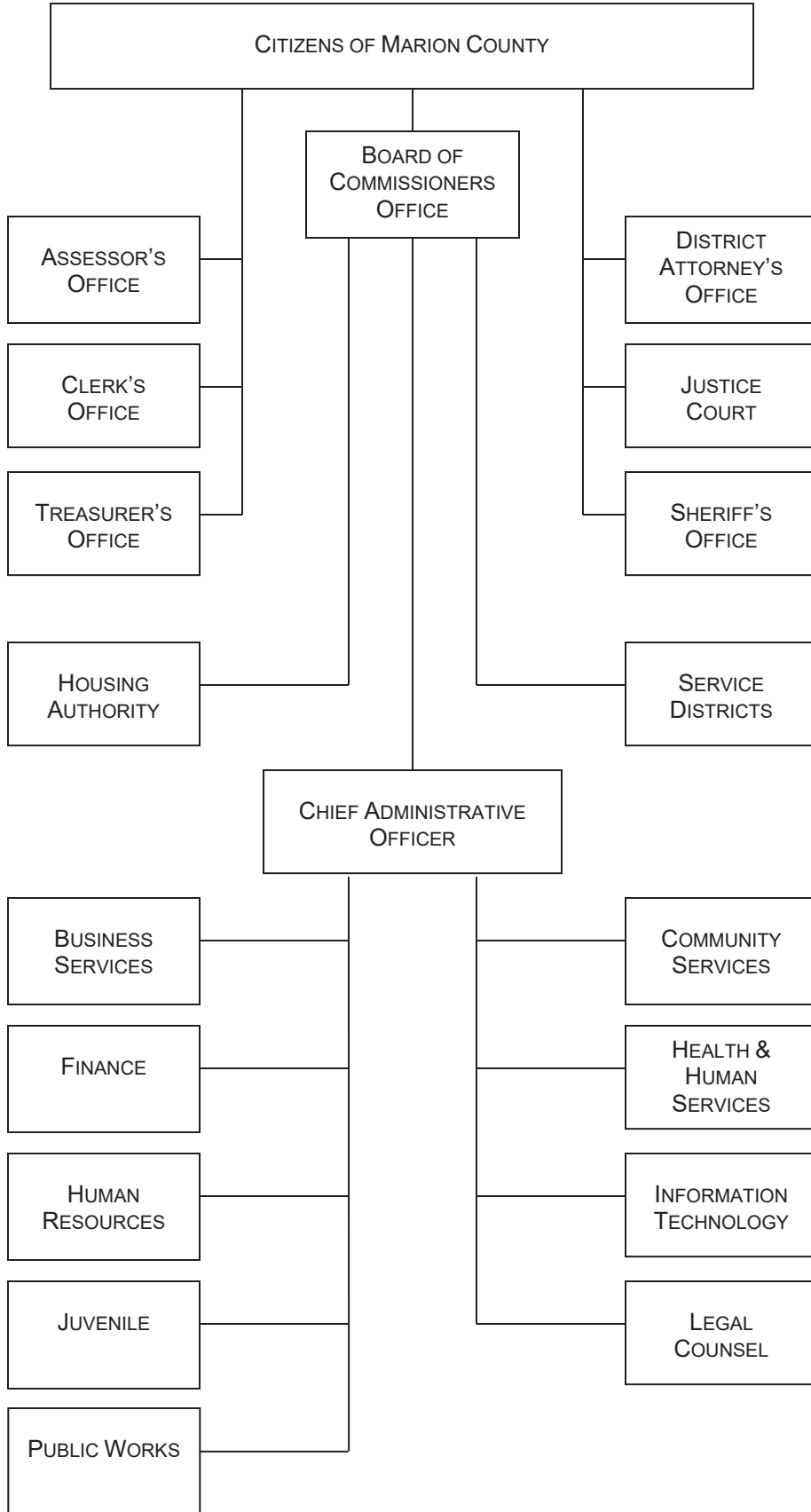
Jan Fritz

***Legal Counsel***

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Jane Vetto

MARION COUNTY, OREGON  
Organization Chart  
June 30, 2021







Government Finance Officers Association

Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting

Presented to

**Marion County  
Oregon**

For its Annual Comprehensive  
Financial Report  
For the Fiscal Year Ended

June 30, 2020

*Christopher P. Morill*

Executive Director/CEO

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## FINANCIAL SECTION

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## Report of Independent Auditors

Board of Commissioners  
Marion County, Oregon

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component unit and remaining fund information, and each major fund of Marion County, Oregon (the "County") as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

### ***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### ***Auditor's Responsibility***

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of Marion County Housing Authority, a component unit of the County, which represents 12%, 23%, and 1%, respectively, of the assets, net position/fund balances, and revenues of the aggregate discretely presented component unit and remaining fund information. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for Marion County Housing Authority, is based solely on the report of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

## **Opinions**

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component unit and remaining fund information, and each major fund of the County as of June 30, 2021, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4 through 11, the schedules of revenues, expenditures and changes in fund balances – budget and actual (“the budgetary schedules”) on pages 54 through 58, schedule of the County's proportionate share of the net pension liability on page 59, the schedule of County contributions on page 60, the schedule of changes in the County's total OPEB liability and related ratios on page 61, the schedule of the proportionate share of the net OPEB liability (asset) on page 62, and the schedule of County RHIA contributions on page 62 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

We have applied certain limited procedures to the management's discussion and analysis, the schedule of the County's proportionate share of the net pension liability, the schedule of County contributions, the schedule of changes in the County's total OPEB liability and related ratios, the schedule of the proportionate share of the net OPEB liability (asset), and the schedule of County RHIA contributions, and related ratios in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The budgetary schedules described above are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. The budgetary schedules have been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the budgetary schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

### *Supplementary Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The other supplementary information on pages 63 through 115; each as listed in the table of contents (collectively, the supplementary information), is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The supplementary information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

#### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The introductory section and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The introductory section and statistical section have not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

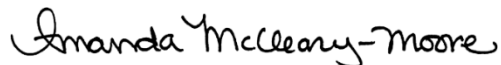
#### **Reports of Other Legal and Regulatory Requirements**

##### ***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated February 28, 2022 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

##### ***Other Reporting Required by Minimum Standards for Audits of Oregon Municipal Corporations***

In accordance with the Minimum Standards for Audits of Oregon Municipal Corporations, we have issued our report dated February 28, 2022, on our consideration of the County's compliance with certain provisions of laws and regulations, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules. The purpose of that report is to describe the scope of our testing of compliance and the results of that testing and not to provide an opinion on compliance.



Amanda McCleary-Moore, Partner,  
for Moss Adams LLP  
Medford, Oregon  
February 28, 2022

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## MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of Marion County, Oregon, we offer readers of the County's financial statements this narrative overview and analysis of the financial activities of the County for the fiscal year ended June 30, 2021. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found on pages i-iv of this report.

### FINANCIAL HIGHLIGHTS

- The County's assets and deferred outflows exceeded its liabilities and deferred inflows at the end of the current fiscal year by \$194,652,186 (*net position*). Of this amount, \$214,184,488 reflects the County's net investment in capital assets, and \$27,114,981 represents resources that are subject to external restrictions, resulting in a negative unrestricted balance of \$46,647,283.
- The County's financial position improved from the prior fiscal year with an increase in total net position of \$15,074,434, due mainly to the increase in operating grants.
- As of the close of the current fiscal year, the County's governmental funds reported combined ending fund balances of \$131,573,558, an increase of \$17,061,547 from the prior year. Of this amount, \$908,424 is nonspendable, and \$26,158,873 is subject to external restrictions. The remaining amount of \$104,506,261 is available to support the County's various governmental programs and operations.
- At the end of the current fiscal year, the unassigned fund balance for the General Operating Fund was \$24,342,348, equal to 27% of total General Operating Fund expenditures.
- The County's total debt decreased \$6,110,921 during the current fiscal year due to the repayment of outstanding principal.

### OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the County's basic financial statements. The County's basic financial statements include three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

**Government-Wide Financial Statements** – The *government-wide financial statements* are designed to provide readers with a broad overview of the County's finances, in a manner similar to a private-sector business.

The *statement of net position* presents information on all the County's assets, liabilities, and deferred inflows/outflows of resources with the difference reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the County is improving or declining.

The *statement of activities* presents information showing how the County's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items in which the cash flows will occur in future fiscal periods (such as uncollected taxes and unused vacation).

Both government-wide financial statements distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the County include general government, health and social services, public safety and judicial, community service, roads and bridges, and pass-through support for education. The business-type activities of the

County include environmental services, stormwater services, and sewer and lighting services. Sewer and lighting services are provided through legally separate entities which function, in essence, as part of Marion County and therefore have been included as part of the primary government.

The government-wide financial statements can be found on pages 12-13 of this report.

**Fund Financial Statements** – A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All the funds of the County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

**Governmental funds** – *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The County reports thirty individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Operating Fund, American Rescue Plan Fund, Non-Departmental Grants Fund, Public Works Fund, Health & Human Services Fund, and Lottery & Economic Development Fund, all of which are considered to be major funds. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of *combining statements* elsewhere in this report.

The County adopts an annual appropriated budget for each of its governmental funds, except as follows: the County budgets and maintains four individual funds that are combined and reported as a single General Operating Fund in the fund financial statements. Individual fund data for each of these budgetary funds is provided in the form of *combining statements* elsewhere in this report. Budgetary comparison schedules have been provided for each fund to demonstrate budgetary compliance.

The basic governmental fund financial statements can be found on pages 14-16 of this report.

**Proprietary funds** – Marion County maintains two different types of proprietary funds. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The County uses enterprise funds to account for its environmental services, stormwater management, and sewer and lighting operations. *Internal service funds* are an accounting device used to accumulate and allocate costs internally among the County's various functions. The County uses internal service funds to account for its central administration, risk management and fleet management activities. Because these activities predominantly benefit governmental rather than business-type functions, they have been included within *governmental activities* in the government-wide financial statements.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the Environmental Services Fund, which is considered to be a major fund of the

County. Data from the other enterprise funds are combined into a single, aggregated presentation; individual fund data for each of these non-major enterprise funds is provided in the form of *combining statements* elsewhere in this report. The internal service funds are combined into a single, aggregated presentation in the proprietary fund financial statements. Individual fund data for each of the internal service funds is also provided in the form of *combining statements* elsewhere in this report.

The County adopts an annual appropriated budget for each of its proprietary funds, except the Illahe Hills Street Lighting District. Budgetary comparison schedules have been provided for each fund to demonstrate budgetary compliance.

The basic proprietary fund financial statements can be found on pages 17-20 of this report.

**Fiduciary funds** – *Fiduciary funds* are used to account for resources held for the benefit of parties outside the County. Fiduciary funds are *not* reflected in the government-wide financial statements because the resources of these funds are *not* available to support the County's own programs. The accrual basis of accounting is used for fiduciary funds, similar to that used for proprietary funds.

The fiduciary fund financial statements can be found on pages 21-22 of this report.

**Notes to the Financial Statements** – The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 23-53 of this report.

**Other Information** – In addition to the basic financial statements and accompanying notes, this report presents certain *required supplementary information* consisting of 1) budgetary comparisons for the General Fund, Non-Departmental Grants Fund, Public Works Fund, Health & Human Services Fund, and Lottery & Economic Development Fund, 2) proportionate share of net pension liability, 3) pension contributions, and 4) changes in the liability for other postemployment benefits and related ratios. Required supplementary information can be found on pages 54-62 of this report.

The combining statements referred to earlier in connection with the General Operating Fund, nonmajor governmental funds, enterprise funds and internal service funds are presented immediately following the required supplementary information. Combining and individual fund statements and schedules can be found on pages 63-114 of this report.

## **GOVERNMENT-WIDE FINANCIAL ANALYSIS**

**Net Position** – As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of Marion County, assets and deferred outflows exceeded liabilities and deferred inflows by \$194,652,186 at the end of fiscal year 2021.

The largest portion of the County's net position (110%) is its investment in capital assets (e.g., land, buildings, equipment, and infrastructure), less any related outstanding debt used to acquire those assets. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities. An additional portion of the County's net position (14%) represents resources that are subject to external restrictions on how they may be used. The County had a negative unrestricted net position (-24%) at the end of fiscal year 2021. This negative unrestricted net position is primarily due to the recognition of pension and OPEB liabilities and related deferrals which equate to 65% of total net position.

The County's financial position improved from the prior fiscal year with an increase in total net position of \$15,074,434, primarily due to the increase in operating grants related to COVID-19 as well as FEMA and other relief related to wildfires within the County.

### Marion County's Net Position (thousands)

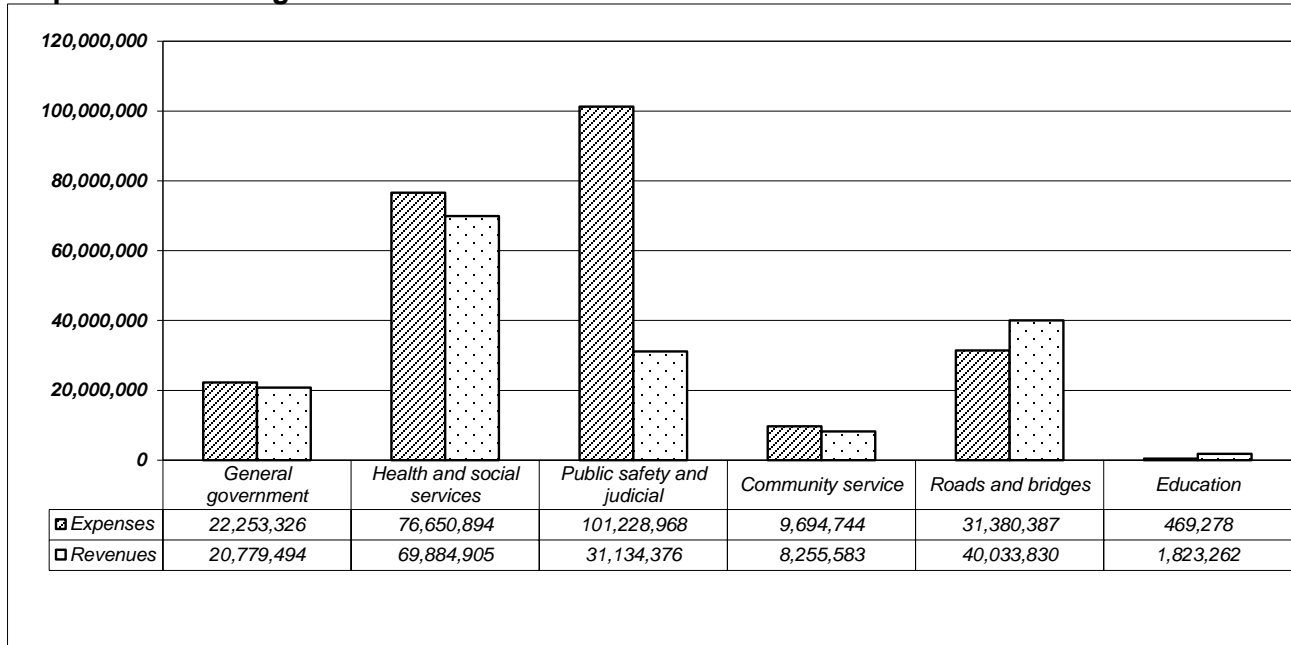
	Governmental activities		Business-type activities		Total	
	2021	2020	2021	2020	2021	2020
Current and other assets	\$ 224,963	\$ 148,584	\$ 29,309	\$ 24,505	\$ 254,272	\$ 173,089
Capital assets	227,293	219,280	6,520	6,664	233,813	225,944
Total assets	452,256	367,864	35,829	31,169	488,085	399,033
Deferred outflows of resources	57,594	47,099	1,100	978	58,694	48,077
Long-term liabilities outstanding	251,149	228,460	11,951	11,523	263,100	239,983
Other liabilities	73,987	14,705	2,209	2,115	76,196	16,820
Total liabilities	325,136	243,165	14,160	13,638	339,296	256,803
Deferred inflows of resources	12,591	10,511	240	218	12,831	10,729
<b>Net position:</b>						
Net investment in capital assets	208,013	196,747	6,172	6,280	214,185	203,027
Restricted	27,115	22,368	-	-	27,115	22,368
Unrestricted	(63,004)	(57,828)	16,357	12,011	(46,647)	(45,817)
Total net position	\$ 172,124	\$ 161,287	\$ 22,529	\$ 18,291	\$ 194,653	\$ 179,578

### Marion County's Changes in Net Position (thousands)

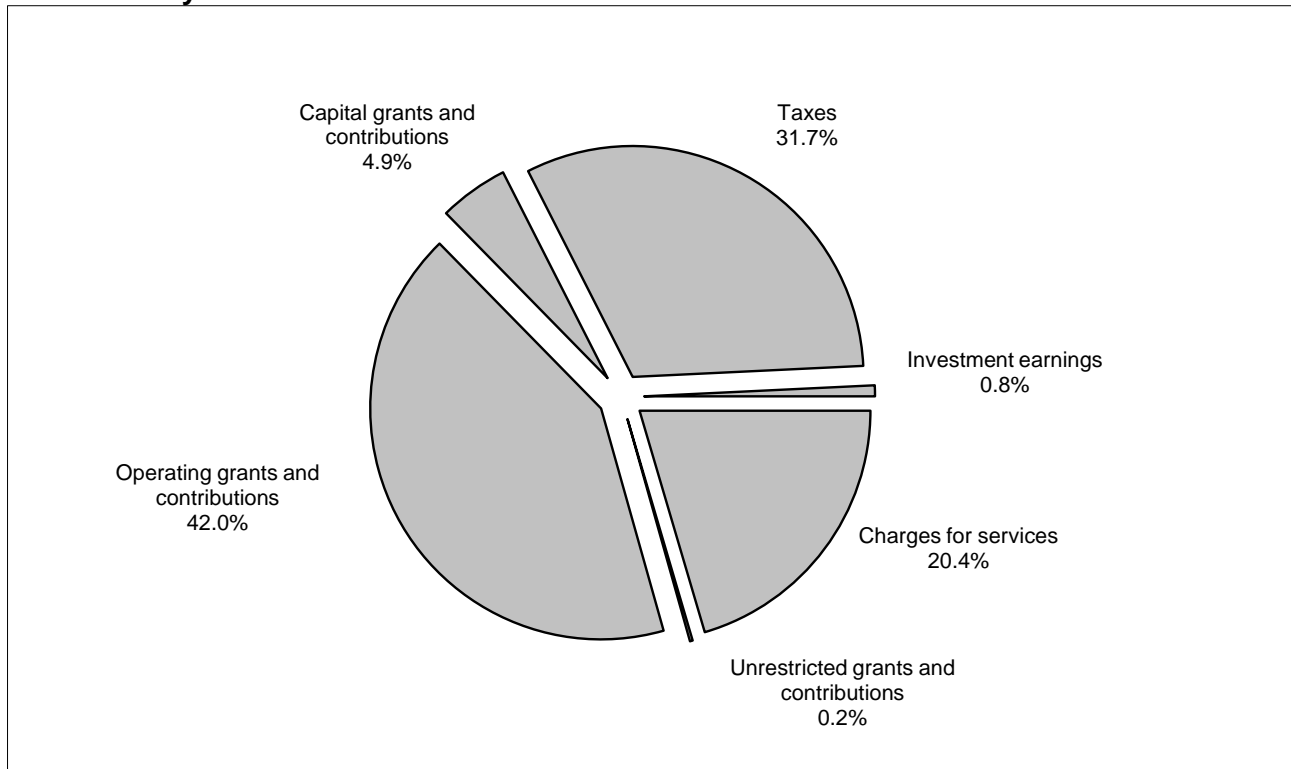
	Governmental activities		Business-type activities		Total	
	2021	2020	2021	2020	2021	2020
<b>Revenues:</b>						
<b>Program revenues:</b>						
Charges for services	\$ 52,172	\$ 39,857	\$ 35,200	\$ 33,541	\$ 87,372	\$ 73,398
Operating grants and contributions	107,265	84,731	-	-	107,265	84,731
Capital grants and contributions	12,394	10,726	-	-	12,394	10,726
<b>General revenues:</b>						
Property taxes	80,348	76,702	-	-	80,348	76,702
Other taxes	607	601	481	456	1,088	1,057
Unrestricted grants and contributions	493	5,886	-	-	493	5,886
Unrestricted investment earnings	1,947	2,819	238	358	2,185	3,177
Total revenues	255,226	221,322	35,919	34,355	291,145	255,677
<b>Expenses:</b>						
General government	22,254	16,154	-	-	22,254	16,154
Health and social services	76,651	64,648	-	-	76,651	64,648
Public safety and judicial	101,229	99,713	-	-	101,229	99,713
Community service	9,695	15,794	-	-	9,695	15,794
Roads and bridges	31,380	29,981	-	-	31,380	29,981
Education	469	1,511	-	-	469	1,511
Interest on long-term debt	2,711	4,064	-	-	2,711	4,064
Environmental services	-	-	27,430	26,017	27,430	26,017
Stormwater services	-	-	838	733	838	733
Sewer and lighting services	-	-	3,413	3,268	3,413	3,268
Total expenses	244,389	231,865	31,681	30,018	276,070	261,883
Change in net position before transfers	10,837	(10,543)	4,238	4,337	15,075	(6,206)
Transfers	-	103	-	(103)	-	-
Change in net position	10,837	(10,440)	4,238	4,234	15,075	(6,206)
Net position - beginning of year	161,287	171,727	18,291	14,057	179,578	185,784
Net position - end of year	\$ 172,124	\$ 161,287	\$ 22,529	\$ 18,291	\$ 194,653	\$ 179,578

**Governmental Activities** – Governmental activities increased the County's net position by \$10,836,387 primarily due to the increase in operating grants.

**Expenses and Program Revenues – Governmental Activities**



**Revenues by Source – Governmental Activities**



**Business-type Activities** – Business-type activities increased the County's net position by \$4,238,047 due to increased revenues for tipping fees and electricity generation. The County's business-type activities include environmental services, stormwater services, and sewer and lighting services. In the current fiscal year, expenses for environmental services were \$27,429,976 with program revenues of \$30,981,681. For stormwater services, expenses were

\$837,765 and program revenues were \$983,249, and for sewer and lighting services, expenses were \$3,413,087 and program revenues were \$3,235,189.

Charges for services are the primary source of revenue for business-type activities, comprising 98% of total revenues for fiscal 2021. Other sources of revenue include franchise taxes and investment earnings.

## **FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS**

As noted earlier, the County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

**Governmental Funds** – The focus of the County's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the County's financing requirements. In particular, unrestricted fund balance (the total of committed, assigned, and unassigned components) may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the County's governmental funds reported combined ending fund balances of \$131,573,558, an increase of 15% in comparison with the prior year. \$908,424 (1%) of this amount is nonspendable in the form of inventory and prepaid items. \$26,158,873 (20%) is subject to restrictions imposed by creditors, grantors, contributors, laws or regulations. \$104,506,261 (79%) constitutes unrestricted fund balance and is available to support the County's programs in general government, health and social services, public safety and judicial, community service, roads and bridges, and pass-through funding for education.

The General Operating Fund is the chief operating fund of the County. At the end of the current fiscal year, the General Operating Fund had a total fund balance of \$28,220,572, of which \$15,543 is nonspendable for inventories and prepaid items, \$2,357,675 is committed, \$1,505,006 is assigned, and \$24,342,348 is unassigned. Fund balance increased \$7,059,326 during the current year primarily due to federal Coronavirus relief funds as well as savings from unfilled positions. As a measure of the General Operating Fund's liquidity, it may be useful to note that unassigned fund balance represents 23.5% of revenues and 27.3% of expenditures for fiscal 2021.

The American Rescue Plan Fund (Cash balance of \$33,779,785 which is unearned revenue at the end of the reporting period) and the Non-Departmental Grants Fund (Unearned revenue of \$16,016,899) are major funds for the first time in fiscal year 2021 due to the influx of state and federal dollars in large part related to the national emergency of Covid-19.

The Public Works Fund has a total fund balance of \$35,863,158, of which \$872,409 is nonspendable, \$3,710,787 is committed, and \$31,279,962 is assigned. Fund balance increased \$4,897,854 during the current year primarily due to increased gas tax revenues.

**Proprietary Funds** – The County's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

Unrestricted net position for Environmental Services was \$15,553,789 at the end of the fiscal year. Net position increased \$4,365,217 in fiscal 2021 due mainly to increased revenues for tipping fees and electricity generation.

## **GENERAL FUND BUDGETARY HIGHLIGHTS**

Total appropriations in the General Fund's final amended budget were \$9,010,031 higher than the original adopted budget (includes expenditures and transfers out); the most significant changes were increases of \$3,497,390 for non-departmental special payments for business relief grants, \$811,965 for capital outlay, and \$1,576,264 for transfers to other funds. Expenditures for non-departmental materials and services were 31% lower than anticipated primarily for contracted services.

## CAPITAL ASSET AND DEBT ADMINISTRATION

**Capital Assets** – The County’s investment in capital assets for its governmental and business-type activities as of June 30, 2021 amounts to \$233,813,164 (net of accumulated depreciation). This investment in capital assets includes land, construction in progress, landfills, buildings and improvements, equipment, and infrastructure. The total increase in the County’s investment in capital assets for the current fiscal year was 3.5% (a 3.7% increase for governmental activities and a 2.1% decrease for business-type activities).

Major capital projects during the current fiscal year included road and bridge improvements, upgrades to digital management systems including Jail and Health Services, facility improvements and remodels, and vehicle purchases.

### Marion County's Capital Assets (thousands) (net of depreciation)

	Governmental Activities		Business-type Activities		Total	
	2021	2020	2021	2020	2021	2020
Land	\$ 12,140	\$ 12,153	\$ 3,035	\$ 3,035	\$ 15,175	\$ 15,188
Construction in progress	20,816	11,293	32	18	20,848	11,311
Buildings and improvements	101,148	103,013	2,773	2,998	103,921	106,011
Equipment	18,888	17,016	680	613	19,568	17,629
Infrastructure	74,301	75,805	-	-	74,301	75,805
Total	\$ 227,293	\$ 219,280	\$ 6,520	\$ 6,664	\$ 233,813	\$ 225,944

Additional information on the County’s capital assets can be found in Note 5 on pages 32-33 of this report.

**Long-Term Debt** – At the end of the current fiscal year, the County had total debt outstanding of \$49,586,533, including \$3,106,973 in refunding bonds (Courthouse Square), \$16,173,005 in capital financing agreements, \$29,975,000 in limited tax pension obligations (PERS) and \$331,555 in notes payable (service districts). The County currently has no outstanding general obligation bonds. Outstanding debt decreased 11% from the previous fiscal year due to the repayment of outstanding principal.

State statutes limit the amount of bonded debt a county may issue to a percentage of the real market value of the County’s taxable property; the limit is 2% for general obligation bonds, 5% for limited tax pension obligations, and 1% for other limited tax obligations. Based on the County’s real market value for fiscal year 2021, the current limitation is \$1.0 billion for general obligation bonds, \$2.7 billion for limited tax pension obligations, and \$531 million for other limited tax obligations. As of June 30, 2021, the County’s total outstanding debt represents 0.09% of real market value. Standard & Poor’s has given the County an issuer credit rating of AA.

### Marion County's Outstanding Debt (thousands)

	Governmental Activities		Business-type Activities		Total	
	2021	2020	2021	2020	2021	2020
Refunding bonds	\$ 3,107	\$ 4,536	\$ -	\$ -	\$ 3,107	\$ 4,536
Capital financing agreements	16,173	17,997	-	-	16,173	17,997
Limited tax pension obligations	29,975	32,815	-	-	29,975	32,815
Notes payable	-	-	332	350	332	350
Total	\$ 49,255	\$ 55,348	\$ 332	\$ 350	\$ 49,587	\$ 55,698

Additional information on the County's long-term debt can be found in Note 6 on pages 34-38 of this report.

**SEC Annual Disclosure Requirements** – In order to meet the requirements of SEC Rule 15c2-12, the County must provide annual updates of certain financial information to state and national repositories. All of the information needed to meet the requirement for this fiscal year is provided in this report.

## **ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES**

- Total assessed value of taxable property in Marion County is expected to increase by an estimated 4.0%<sup>1</sup>.
- The County's unemployment rate has seen steady improvement since a high of 11.7% was recorded in April 2020 at the onset of the COVID-19 pandemic<sup>2</sup>. As of November 2021, the County's unemployment rate of 4.2% matches the unemployment rate seen at the statewide and national levels.
- For the six months ending October 2021, the University of Oregon Index of Economic Indicators fell 0.9%<sup>3</sup>.
- The County's first case of novel coronavirus (COVID-19) was reported on March 7, 2020. Costs for public health, public safety, and economic recovery related to the pandemic will be significant. The duration and intensity of the outbreak and the long-term economic impact is unknown. The County will continue to monitor the outbreak and assess the impact on County operations.
- The enactment of the American Rescue Plan Act in March of 2021 has resulted in a significant increase in both federal and state funding that is anticipated to continue for the next several years. This is likely to impact all areas of government.
- In September 2020, the Beachie Creek wildfire forced large-scale evacuations across the County and caused extensive damage in Detroit, Gates, and Mill City. Recovery efforts are ongoing as of December 2021, with the County partnering with FEMA and the impacted cities to seek reimbursement for eligible projects.

All of these factors have been considered in preparing the County's budget for fiscal year 2022.

During the current fiscal year, fund balance in the General Operating Fund increased from \$21,161,246 to \$28,220,572. The County has appropriated \$14,241,403 of this amount for spending in fiscal year 2022.

## **REQUESTS FOR INFORMATION**

This financial report is designed to provide a general overview of the County's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Marion County Finance Department, PO Box 14500, Salem, OR 97309, or [FinancialServices@co.marion.or.us](mailto:FinancialServices@co.marion.or.us).

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<sup>1</sup> FY 2021-22 Assessor's Department budget, Key Indicators, Page 68.

<sup>2</sup> Oregon Employment Department <https://www.qualityinfo.org/mid-valley?region=4117000003~laus~false~true~true~true~false~false~false~false>

<sup>3</sup> University of Oregon Statewide Economic Indicators [October 2021 Oregon Statewide Economic Indicators | Oregon Economic Forum \(uoregon.edu\)](https://www.uoregon.edu/economic-indicators), Chicago Fed National Activity Index [Index Points to a Pickup in Economic Growth in October - Federal Reserve Bank of Chicago \(chicagofed.org\)](https://www.chicagofed.org/index-points-to-a-pickup-in-economic-growth-in-october)



## BASIC FINANCIAL STATEMENTS

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MARION COUNTY, OREGON

STATEMENT OF NET POSITION

June 30, 2021

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Marion County Housing Authority
<b>ASSETS</b>				
Cash and investments	\$ 198,181,166	\$ 28,463,745	\$ 226,644,911	\$ 3,932,077
Receivables	23,132,208	2,449,947	25,582,155	1,735,490
Internal balances	1,622,871	(1,622,872)	(1)	-
Inventories and prepaids	1,090,772	-	1,090,772	10,830
Restricted cash	-	-	-	695,271
Net OPEB asset	936,206	17,717	953,923	
Capital assets not being depreciated:				
Land	12,140,196	3,034,916	15,175,112	1,131,858
Construction in progress	20,816,358	32,504	20,848,862	5,000
Capital assets being depreciated:				
Landfills	-	6,430,703	6,430,703	-
Buildings and improvements	151,174,654	14,668,831	165,843,485	16,820,186
Equipment	44,549,462	2,791,688	47,341,150	968,871
Infrastructure	612,107,134	-	612,107,134	-
Less accumulated depreciation	(613,494,732)	(20,438,550)	(633,933,282)	(11,738,343)
Total assets	<u>452,256,295</u>	<u>35,828,629</u>	<u>488,084,924</u>	<u>13,561,240</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Pension-related deferred outflows	55,072,847	1,052,687	56,125,534	380,841
OPEB-related deferred outflows	2,521,419	47,717	2,569,136	-
Total deferred outflows of resources	<u>57,594,266</u>	<u>1,100,404</u>	<u>58,694,670</u>	<u>380,841</u>
<b>LIABILITIES</b>				
Accounts payable and other current liabilities	73,751,656	2,199,664	75,951,320	415,771
Accrued interest payable	235,813	9,673	245,486	-
Long-term obligations:				
Due within one year	12,907,143	112,772	13,019,915	145,574
Due in more than one year	238,241,424	11,837,821	250,079,245	2,272,582
Total liabilities	<u>325,136,036</u>	<u>14,159,930</u>	<u>339,295,966</u>	<u>2,833,927</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Pension-related deferred inflows	11,539,035	220,561	11,759,596	208,005
OPEB-related deferred inflows	1,051,938	19,908	1,071,846	-
Total deferred inflows of resources	<u>12,590,973</u>	<u>240,469</u>	<u>12,831,442</u>	<u>208,005</u>
<b>NET POSITION</b>				
Net investment in capital assets	208,013,094	6,171,394	214,184,488	4,467,816
Restricted for:				
General government	1,415,299	-	1,415,299	-
Health and social services	10,392,264	-	10,392,264	-
Public safety and judicial	4,873,102	-	4,873,102	-
Community service	5,822,168	-	5,822,168	-
Roads and bridges	2,882,962	-	2,882,962	-
Education	1,729,186	-	1,729,186	-
Housing	-	-	-	510,891
Unrestricted	(63,004,523)	16,357,240	(46,647,283)	5,921,442
Total net position	<u>\$ 172,123,552</u>	<u>\$ 22,528,634</u>	<u>\$ 194,652,186</u>	<u>\$ 10,900,149</u>

The notes to the financial statements are an integral part of this statement.

MARION COUNTY, OREGON

STATEMENT OF ACTIVITIES

For the year ended June 30, 2021

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position			Component Unit Housing Authority
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government		Total	
					Governmental Activities	Business-type Activities		
<b>Primary government:</b>								
Governmental activities:								
General government	\$ 22,253,326	\$ 5,660,906	\$ 14,094,143	\$ 943,426	\$ (1,554,851)	\$ -	\$ (1,554,851)	
Health and social services	76,650,894	26,325,824	43,559,081	-	(6,765,989)	-	(6,765,989)	
Public safety and judicial	101,228,968	10,144,214	20,959,472	30,690	(70,094,592)	-	(70,094,592)	
Community service	9,694,744	4,421,782	3,833,800	-	(1,439,162)	-	(1,439,162)	
Roads and bridges	31,380,387	5,618,971	22,995,221	11,419,638	8,653,443	-	8,653,443	
Education	469,278	-	1,823,262	-	1,353,984	-	1,353,984	
Interest on long-term debt	2,711,249	-	-	-	(2,711,249)	-	(2,711,249)	
Total governmental activities	<u>244,388,846</u>	<u>52,171,697</u>	<u>107,264,979</u>	<u>12,393,754</u>	<u>(72,558,416)</u>	<u>-</u>	<u>(72,558,416)</u>	
Business-type activities:								
Environmental services	27,429,976	30,981,681	-	-	-	3,551,705	3,551,705	
Stormwater services	837,765	983,249	-	-	-	145,484	145,484	
Sewer and lighting services	3,413,087	3,235,189	-	-	-	(177,898)	(177,898)	
Total business-type activities	<u>31,680,828</u>	<u>35,200,119</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,519,291</u>	<u>3,519,291</u>	
Total primary government	<u>\$ 276,069,674</u>	<u>\$ 87,371,816</u>	<u>\$ 107,264,979</u>	<u>\$ 12,393,754</u>	<u>(72,558,416)</u>	<u>3,519,291</u>	<u>(69,039,125)</u>	
<b>Component unit:</b>								
Marion County Housing Authority	<u>\$ 9,381,933</u>	<u>\$ 1,628,332</u>	<u>\$ 7,278,275</u>	<u>\$ -</u>				<u>\$ (475,326)</u>
General revenues:								
Property taxes					80,347,904	-	80,347,904	-
Franchise taxes					606,833	481,252	1,088,085	-
Unrestricted grants and contributions					493,074	-	493,074	-
Unrestricted investment earnings					1,946,992	237,504	2,184,496	-
Total general revenues and transfers					<u>83,394,803</u>	<u>718,756</u>	<u>84,113,559</u>	<u>-</u>
Change in net position					10,836,387	4,238,047	15,074,434	(475,326)
Net position - beginning					<u>161,287,165</u>	<u>18,290,587</u>	<u>179,577,752</u>	<u>11,375,475</u>
Net position - ending					<u>\$ 172,123,552</u>	<u>\$ 22,528,634</u>	<u>\$ 194,652,186</u>	<u>\$ 10,900,149</u>

The notes to the financial statements are an integral part of this statement.

MARION COUNTY, OREGON

BALANCE SHEET  
GOVERNMENTAL FUNDS

June 30, 2021

	General Operating Fund	American* Rescue Plan Fund	Non- Departmental Grants	Public Works Fund	Health & Human Services Fund	Lottery & Economic Development Fund	Other Governmental Funds	Total Governmental Funds
<b>ASSETS</b>								
Cash and investments	\$ 28,307,903	\$ 33,779,785	\$ 18,127,180	\$ 32,752,493	\$ 25,546,583	\$ 2,271,379	\$ 42,222,109	\$ 183,007,432
Receivables	5,929,776	-	51,034	5,076,717	6,958,288	588,336	4,420,755	23,024,906
Advances to other funds	-	-	-	17,143	-	-	-	17,143
Inventories and prepaids	15,543	-	-	872,409	-	-	20,472	908,424
Total assets	<u>\$ 34,253,222</u>	<u>\$ 33,779,785</u>	<u>\$ 18,178,214</u>	<u>\$ 38,718,762</u>	<u>\$ 32,504,871</u>	<u>\$ 2,859,715</u>	<u>\$ 46,663,336</u>	<u>\$ 206,957,905</u>
<b>LIABILITIES</b>								
Accounts payable	\$ 814,110	\$ -	\$ 100,697	\$ 1,462,883	\$ 1,420,822	\$ 71,447	\$ 1,642,960	\$ 5,512,919
Payroll related liabilities	2,864,511	-	-	663,191	2,091,176	10,559	1,077,773	6,707,210
Deposits	20,038	-	-	729,530	-	-	246,778	996,346
Unearned revenue	-	33,779,785	16,016,899	-	8,584,861	-	499,686	58,881,231
Total liabilities	<u>3,698,659</u>	<u>33,779,785</u>	<u>16,117,596</u>	<u>2,855,604</u>	<u>12,096,859</u>	<u>82,006</u>	<u>3,467,197</u>	<u>72,097,706</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>								
Unavailable revenue	<u>2,333,991</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>952,650</u>	<u>3,286,641</u>
<b>FUND BALANCES</b>								
Nonspendable	15,543	-	-	872,409	-	-	20,472	908,424
Restricted	-	-	2,060,618	-	10,392,264	2,777,709	10,928,282	26,158,873
Committed	2,357,675	-	-	3,710,787	-	-	257,657	6,326,119
Assigned	1,505,006	-	-	31,279,962	10,015,748	-	31,037,078	73,837,794
Unassigned	24,342,348	-	-	-	-	-	-	24,342,348
Total fund balances	<u>28,220,572</u>	<u>-</u>	<u>2,060,618</u>	<u>35,863,158</u>	<u>20,408,012</u>	<u>2,777,709</u>	<u>42,243,489</u>	<u>131,573,558</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 34,253,222</u>	<u>\$ 33,779,785</u>	<u>\$ 18,178,214</u>	<u>\$ 38,718,762</u>	<u>\$ 32,504,871</u>	<u>\$ 2,859,715</u>	<u>\$ 46,663,336</u>	

Amounts reported for governmental activities in the statement  
of net position are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	227,293,072
Deferred amounts related to pensions are not reported in the funds:	
Pension and OPEB-related deferred outflows of resources	50,445,890
Pension and OPEB-related deferred inflows of resources	(11,033,086)
Other long-term assets are not available to pay current period expenditures and, therefore, are reported as unavailable revenue in the funds.	3,286,641
Net OPEB asset is not available to pay current period expenditures and, therefore, is not reported in the funds.	828,687
Internal service funds assets and liabilities are included in governmental activities in the statement of net position.	(8,173,701)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds:	
Bonds and notes payable	49,254,978
Accrued interest payable	235,813
Compensated absences	5,054,006
Net pension liability	146,881,108
Total OPEB liability	<u>20,671,604</u>
	<u>(222,097,509)</u>

Net position of governmental activities

\$ 172,123,552

\* This fund is only presented here in the Balance Sheet as there are no revenues, expenditures, or budgetary activities to report.

The notes to the financial statements are an integral part of this statement.

## MARION COUNTY, OREGON

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS

For the year ended June 30, 2021

	General Operating Fund	Non- Departmental Grants	Public Works Fund	Health & Human Services Fund	Lottery & Economic Development Fund	Other Governmental Funds	Total Governmental Funds
<b>Revenues:</b>							
Taxes	\$ 79,714,128	\$ -	\$ -	\$ -	\$ -	\$ 1,303,411	\$ 81,017,539
Licenses and permits	55,780	-	237,465	-	-	4,029,804	4,323,049
Intergovernmental	15,224,558	1,949,720	34,414,795	41,928,113	2,529,368	24,337,064	120,383,618
Charges for services	5,420,569	-	4,439,930	26,307,270	-	14,248,151	50,415,920
Fines and forfeitures	1,995,860	-	507	-	-	762,182	2,758,549
Interest	962,201	6,621	249,313	160,723	20,311	463,357	1,862,526
Other	108,352	217,465	126,948	(15,162)	-	304,680	742,283
<b>Total revenues</b>	<b>103,481,448</b>	<b>2,173,806</b>	<b>39,468,958</b>	<b>68,380,944</b>	<b>2,549,679</b>	<b>45,448,649</b>	<b>261,503,484</b>
<b>Expenditures:</b>							
<b>Current:</b>							
General government	17,402,092	-	-	-	-	879,351	18,281,443
Health and social services	-	-	-	69,706,746	-	2,115,040	71,821,786
Public safety and judicial	70,453,194	254,200	-	-	-	22,594,104	93,301,498
Community service	824,550	266,454	-	-	1,771,018	6,072,643	8,934,665
Roads and bridges	-	-	23,282,957	-	-	476,613	23,759,570
Education	-	-	-	-	-	469,278	469,278
<b>Debt service:</b>							
Principal	-	-	-	-	-	5,979,267	5,979,267
Interest	-	-	-	-	-	2,853,538	2,853,538
Capital outlay	611,713	174,029	11,419,638	-	-	5,955,126	18,160,506
<b>Total expenditures</b>	<b>89,291,549</b>	<b>694,683</b>	<b>34,702,595</b>	<b>69,706,746</b>	<b>1,771,018</b>	<b>47,394,960</b>	<b>243,561,551</b>
Excess (deficiency) of revenues over (under) expenditures	14,189,899	1,479,123	4,766,363	(1,325,802)	778,661	(1,946,311)	17,941,933
<b>Other financing sources (uses):</b>							
Transfers in	4,427,991	51,014	214,878	3,628,932	-	11,509,834	19,832,649
Transfers out	(11,558,564)	(185,675)	(83,387)	(2,107,652)	(824,000)	(5,953,757)	(20,713,035)
<b>Total other financing sources (uses)</b>	<b>(7,130,573)</b>	<b>(134,661)</b>	<b>131,491</b>	<b>1,521,280</b>	<b>(824,000)</b>	<b>5,556,077</b>	<b>(880,386)</b>
<b>Net change in fund balances</b>	<b>7,059,326</b>	<b>1,344,462</b>	<b>4,897,854</b>	<b>195,478</b>	<b>(45,339)</b>	<b>3,609,766</b>	<b>17,061,547</b>
Fund balances - beginning	21,161,246	716,156	30,965,304	20,212,534	2,823,048	38,633,723	114,512,011
<b>Fund balances - ending</b>	<b>\$ 28,220,572</b>	<b>\$ 2,060,618</b>	<b>\$ 35,863,158</b>	<b>\$ 20,408,012</b>	<b>\$ 2,777,709</b>	<b>\$ 42,243,489</b>	<b>\$ 131,573,558</b>

The notes to the financial statements are an integral part of this statement.

MARION COUNTY, OREGON

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND  
BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES

For the year ended June 30, 2021

Amounts reported for governmental activities in the statement of activities (page 13) are different because:

Net change in fund balances - total governmental funds (page 15)	\$	17,061,547
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Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlay exceeded depreciation during the year.

Capital outlay	\$ 21,035,279	
Depreciation expense	<u>(12,702,877)</u>	8,332,402

In the statement of activities, only the gain or loss on disposal of capital assets is reported. However, in the governmental funds, proceeds from disposal of capital assets increase financial resources. Thus, the change in net position differs from the change in fund balance by the net book value of disposed capital assets.

(319,431)

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. This is the effect of the change in these amounts during the year.

Property taxes	(62,801)	
Loans receivable	<u>(190,842)</u>	(253,643)

The issuance of long-term debt provides current financial resources to governmental funds, while repayment of long-term debt principal consumes current financial resources. However, neither transaction has any effect on net position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences.

Repayment of long-term debt principal	5,979,267	
Amortization of premium issued on refunding bonds	<u>113,555</u>	6,092,822

Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds. This is the effect of the change in these liabilities during the year.

Interest payable	28,732	
Compensated absences	(479,029)	
Net pension liability and related deferrals	(18,783,617)	
Total OPEB liability and related deferrals	<u>(152,840)</u>	(19,386,754)

Adjustment to reflect the consolidation of internal service fund activities related to governmental activities.

(690,556)

Change in net position of governmental activities (page 13)	\$	<u><u>10,836,387</u></u>
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The notes to the financial statements are an integral part of this statement.

## MARION COUNTY, OREGON

STATEMENT OF NET POSITION  
PROPRIETARY FUNDS

June 30, 2021

	Business-type Activities - Enterprise Funds			Governmental
	Environmental Services	Nonmajor Enterprise Funds	Total	Internal Service Funds
<b>ASSETS</b>				
Current assets:				
Cash and investments	\$ 26,092,906	\$ 2,370,839	\$ 28,463,745	\$ 15,173,734
Receivables	1,895,165	554,782	2,449,947	107,301
Inventories and prepaid items	-	-	-	182,350
Total current assets	<u>27,988,071</u>	<u>2,925,621</u>	<u>30,913,692</u>	<u>15,463,385</u>
Noncurrent assets:				
Other post employment benefit asset:	15,951	1,766	17,717	107,519
Capital assets:				
Land	2,807,567	227,349	3,034,916	-
Construction in progress	2,398	30,106	32,504	-
Landfills	6,430,703	-	6,430,703	-
Buildings and improvements	3,790,926	10,877,905	14,668,831	-
Equipment	2,652,910	138,778	2,791,688	-
Less accumulated depreciation	(10,605,291)	(9,833,259)	(20,438,550)	-
Total capital assets	<u>5,079,213</u>	<u>1,440,879</u>	<u>6,520,092</u>	<u>-</u>
Total noncurrent assets	<u>5,095,164</u>	<u>1,442,645</u>	<u>6,537,809</u>	<u>107,519</u>
Total assets	<u>33,083,235</u>	<u>4,368,266</u>	<u>37,451,501</u>	<u>15,570,904</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Pension-related deferred outflows	936,776	115,911	1,052,687	6,858,802
OPEB-related deferred outflows	42,960	4,757	47,717	289,574
Total deferred outflows	<u>979,736</u>	<u>120,668</u>	<u>1,100,404</u>	<u>7,148,376</u>
<b>LIABILITIES</b>				
Current liabilities:				
Accounts payable	1,440,839	185,355	1,626,194	669,017
Payroll related liabilities	110,850	19,351	130,201	984,936
Landfill leachate disposal liability	443,269	-	443,269	-
Accrued interest	-	9,673	9,673	-
Advances, current	-	17,143	17,143	-
Notes payable, current	-	18,233	18,233	-
Accrued claims liability, current	-	-	-	1,630,048
Compensated absences, current	79,340	16,686	96,026	646,732
Total current liabilities	<u>2,074,298</u>	<u>266,441</u>	<u>2,340,739</u>	<u>3,930,733</u>
Noncurrent liabilities, net of current portion:				
Notes payable	-	313,322	313,322	-
Accrued claims liability	-	-	-	3,278,890
Landfill closure and postclosure liability	7,873,790	-	7,873,790	-
Compensated absences	-	316	316	154,212
Net pension liability	2,853,831	353,114	3,206,945	20,894,918
Total OPEB liability	<u>397,900</u>	<u>44,062</u>	<u>441,962</u>	<u>2,682,070</u>
Total noncurrent liabilities	<u>11,125,521</u>	<u>710,814</u>	<u>11,836,335</u>	<u>27,010,090</u>
Total liabilities	<u>13,199,819</u>	<u>977,255</u>	<u>14,177,074</u>	<u>30,940,823</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Pension-related deferred inflows	196,276	24,285	220,561	1,437,077
OPEB-related deferred inflows	17,923	1,985	19,908	120,811
Total deferred inflows	<u>214,199</u>	<u>26,270</u>	<u>240,469</u>	<u>1,557,888</u>
<b>NET POSITION</b>				
Net investment in capital assets	5,079,213	1,092,181	6,171,394	-
Restricted OPEB asset	15,951	-	15,951	-
Unrestricted	15,553,789	2,393,228	17,947,017	(9,779,431)
Total net position	<u>\$ 20,648,953</u>	<u>\$ 3,485,409</u>	<u>24,134,362</u>	<u>\$ (9,779,431)</u>
Adjustment to reflect consolidation of internal service fund activities			(1,605,728)	
Net position of business-type activities			<u>\$ 22,528,634</u>	

The notes to the financial statements are an integral part of this statement.



MARION COUNTY, OREGON

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION  
PROPRIETARY FUNDS

For the year ended June 30, 2021

	Business-type Activities - Enterprise Funds			Governmental
	Environmental Services	Nonmajor Enterprise Funds	Total	Internal Service Funds
Operating revenues:				
Charges for services	\$ 30,915,676	\$ 4,186,932	\$ 35,102,608	\$ 57,825,197
Other	5,097	2,165	7,262	150,745
Total operating revenues	<u>30,920,773</u>	<u>4,189,097</u>	<u>35,109,870</u>	<u>57,975,942</u>
Operating expenses:				
Salaries and wages	2,627,634	376,158	3,003,792	23,209,738
Repairs and maintenance	186,928	187,551	374,479	2,184,075
Utilities	50,416	305,546	355,962	116,513
Building and equipment rentals	90,073	23,556	113,629	210,827
Professional services	22,149,538	2,960,805	25,110,343	1,089,474
Communication	17,431	4,406	21,837	387,742
Fuel and operating supplies	135,553	38,402	173,955	402,959
Insurance claims and premiums	929	44,880	45,809	27,737,885
Administrative expenses	1,390,855	79,623	1,470,478	2,287,562
Depreciation	265,610	199,952	465,562	-
Other	397,330	13,826	411,156	155,152
Total operating expenses	<u>27,312,297</u>	<u>4,234,705</u>	<u>31,547,002</u>	<u>57,781,927</u>
Operating income (loss)	<u>3,608,476</u>	<u>(45,608)</u>	<u>3,562,868</u>	<u>194,015</u>
Nonoperating revenues (expenses):				
Franchise taxes	481,252	-	481,252	-
Interest revenue	214,581	22,923	237,504	84,466
Interest expense	-	(17,555)	(17,555)	-
Gain (loss) on sale of assets	90,249	-	90,249	-
Loan forgiveness	(29,341)	29,341	-	-
Reclass to general capital assets	-	-	-	(1,965,695)
Total nonoperating revenues (expenses)	<u>756,741</u>	<u>34,709</u>	<u>791,450</u>	<u>(1,881,229)</u>
Income (loss) before transfers	<u>4,365,217</u>	<u>(10,899)</u>	<u>4,354,318</u>	<u>(1,687,214)</u>
Transfers in	-	-	-	880,386
Change in net position	<u>4,365,217</u>	<u>(10,899)</u>	<u>4,354,318</u>	<u>(806,828)</u>
Net position - beginning	<u>16,283,736</u>	<u>3,496,308</u>		<u>(8,972,603)</u>
Net position - ending	<u>\$ 20,648,953</u>	<u>\$ 3,485,409</u>		<u>\$ (9,779,431)</u>
Adjustment to reflect consolidation of internal service fund activities			<u>(116,271)</u>	
Change in net position of business-type activities			<u>\$ 4,238,047</u>	

The notes to the financial statements are an integral part of this statement.

STATEMENT OF CASH FLOWS  
PROPRIETARY FUNDS

For the year ended June 30, 2021

	Business-type Activities - Enterprise Funds			Governmental Activities
	Environmental Services	Other Enterprise Funds	Total	Internal Service Funds
	Services	Funds	Total	Funds
<b>Cash flows from operating activities:</b>				
Receipts from customers	\$ 29,210,935	\$ 3,129,154	\$ 32,340,089	\$ 28,385,454
Receipts from interfund services	1,112,385	984,777	2,097,162	29,742,414
Payments to suppliers	(21,728,825)	(737,984)	(22,466,809)	(29,709,900)
Payments to employees	(2,408,000)	(399,631)	(2,807,631)	(20,589,249)
Payments for interfund services	(2,476,049)	(2,908,289)	(5,384,338)	(5,105,369)
<b>Net cash from operating activities</b>	<b>3,710,446</b>	<b>68,027</b>	<b>3,778,473</b>	<b>2,723,350</b>
<b>Cash flows from noncapital financing activities:</b>				
Franchise taxes received	481,252	-	481,252	-
Transfers received	-	-	-	880,386
<b>Net cash from noncapital financing activities</b>	<b>481,252</b>	<b>-</b>	<b>481,252</b>	<b>880,386</b>
<b>Cash flows from capital and related financing activities:</b>				
Purchase of capital assets	(282,337)	(39,719)	(322,056)	(1,965,695)
Debt principal payments - interfund loans	-	(28,786)	(28,786)	-
Debt principal payments - notes payable	-	(18,099)	(18,099)	-
Debt interest payments	-	(18,463)	(18,463)	-
<b>Net cash from capital and related financing activities</b>	<b>(192,088)</b>	<b>(105,067)</b>	<b>(297,155)</b>	<b>(1,965,695)</b>
<b>Cash flows from investing activities:</b>				
Interest on investments	229,191	25,545	254,736	92,091
<b>Net change in cash and investments</b>	<b>4,240,444</b>	<b>(11,495)</b>	<b>4,228,949</b>	<b>1,730,132</b>
Cash and investments - beginning	21,852,462	2,382,334	24,234,796	13,443,602
<b>Cash and investments - ending</b>	<b>\$ 26,092,906</b>	<b>\$ 2,370,839</b>	<b>\$ 28,463,745</b>	<b>\$ 15,173,734</b>

(Continued on following page)

MARION COUNTY, OREGON

STATEMENT OF CASH FLOWS  
PROPRIETARY FUNDS

For the year ended June 30, 2021

	Business-type Activities - Enterprise Funds			Governmental
	Environmental Services	Other Enterprise Funds	Total	Internal Service Funds
Reconciliation of operating income (loss) to net cash from operating activities:				
Operating income (loss)	\$ 3,608,476	\$ (45,608)	\$ 3,562,868	\$ 194,015
Depreciation	265,610	199,952	465,562	-
Change in:				
Accounts receivable	(597,454)	(75,161)	(672,615)	151,925
Inventories and prepaids	-	-	-	2,022,644
Accounts payable	(106,524)	12,314	(94,210)	186,128
Payroll related liabilities	10,544	1,996	12,540	153,587
Landfill leachate disposal liability	144,146	-	144,146	-
Accrued claims liability	-	-	-	(2,451,844)
Landfill closure and postclosure liability	176,557	-	176,557	-
Compensated absences	(13,377)	2,384	(10,993)	30,314
Net pension liability, deferred pension outflows and inflows	250,093	(17,186)	232,907	2,280,760
Total OPEB asset, liability, and deferred OPEB outflows and inflows	(27,625)	(10,664)	(38,289)	155,821
Net cash from operating activities	<u>\$ 3,710,446</u>	<u>\$ 68,027</u>	<u>\$ 3,778,473</u>	<u>\$ 2,723,350</u>

Schedule of non-cash capital and related financing activities:

Reclass to general capital assets	\$	-	\$	-	\$	-	\$	(1,965,695)
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The notes to the financial statements are an integral part of this statement.

MARION COUNTY, OREGON  
STATEMENT OF NET POSITION  
FIDUCIARY FUNDS

June 30, 2021

	<u>Custodial Funds</u>
<b>ASSETS</b>	
Cash and investments	\$ 13,405,038
Receivables:	
Accounts and interest	331,857
Property taxes	<u>16,405,658</u>
Total assets	<u>30,142,553</u>
<b>LIABILITIES</b>	
Due to individuals, organizations, and other governments	<u>23,176,805</u>
Total liabilities	<u>23,176,805</u>
<b>FIDUCIARY NET POSITION</b>	
Restricted for:	
Individuals, organizations, and other governments	<u><u>\$ 6,965,748</u></u>

The notes to the financial statements are an integral part of this statement.

MARION COUNTY, OREGON

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
FIDUCIARY FUNDS

June 30, 2021

	<u>Custodial Funds</u>
<b>ADDITIONS</b>	
Property tax collections	\$ 840,945,577
Chapter 530 Timberland receipts	4,896,076
Miscellaneous	8,500,493
Interest	<u>242,223</u>
Total additions	<u>854,584,369</u>
<b>DEDUCTIONS</b>	
Distributions	<u>852,459,755</u>
Total deductions	<u>852,459,755</u>
Change in fiduciary net position	<u>2,124,614</u>
Fiduciary net position - beginning	<u>4,841,134</u>
Fiduciary net position - ending	<u><u>\$ 6,965,748</u></u>

The notes to the financial statements are an integral part of this statement.

MARION COUNTY, OREGON  
NOTES TO THE FINANCIAL STATEMENTS

For the year ended June 30, 2021

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

A. Reporting Entity:

Marion County, Oregon (the County) is organized under the laws of the State of Oregon as a general law county. The County is governed by an elected three-member Board of Commissioners. These financial statements present the County and its component units, entities for which the County is considered to be financially accountable.

Blended Component Units – The component units listed below provide services to County residents that live within the boundaries of each district. These distinct districts are reported as blended component units because the County's Board of Commissioners acts as the districts' governing body, approving budgets, setting rates, and issuing debt. In addition, County personnel are responsible for managing the districts' day-to-day operations. Blended component units, although legally separate entities, are in substance part of the County's operations; thus data from these units are combined with data of the County. The Marion County Extension and 4-H Service District is reported as a special revenue fund, and the other districts are reported as enterprise funds. All blended component units have a June 30 fiscal year end.

Complete financial statements for each of the individual component units may be obtained at the entity's administrative offices.

Brooks Community Service District	Marion County Extension and
East Salem Service District	4-H Service District
Fargo Interchange Service District	555 Court Street NE, Suite 3120
Illahe Hills Street Lighting District	Salem, Oregon 97301
Labish Village Sewage and Drainage District	
5155 Silverton Rd NE	
Salem, Oregon 97305	

Discretely Presented Component Unit – The Marion County Housing Authority (MCHA) operates low-income and affordable housing programs primarily funded by the US Department of Housing and Urban Development. MCHA is a legally separate organization governed by the County's Board of Commissioners and an appointed resident board member. Although there is no financial benefit or burden relationship between MCHA and the County, MCHA is reported as a discretely presented component unit because its governing body is substantively the same as the County's. The data included in this report is as of MCHA's fiscal year ended December 31, 2020. Complete financial statements for MCHA may be obtained at 2645 Portland Road NE, Suite 200; Salem, Oregon 97301.

Jointly Governed Organizations – The County participates in the Mid-Willamette Valley Cable Regulatory Commission (MWVCRC), a jointly governed organization between Marion County and the City of Salem, responsible for monitoring and enforcing the provisions of franchise agreements with a local cable company, and providing cable access for public purposes within the Salem Urban Growth Boundary. In accordance with their franchise agreements, the County and the City remit a portion of cable franchise fees to provide funding for MWVCRC. Separate financial statements for MWVCRC may be obtained at 555 Court Street NE, Suite 4247; Salem, Oregon 97301.

MARION COUNTY, OREGON  
NOTES TO THE FINANCIAL STATEMENTS

For the year ended June 30, 2021

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued):

B. Government-Wide and Fund Financial Statements:

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government and its component units. *Governmental activities*, which are primarily supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely primarily on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a function (i.e., general government, health and social services, public safety and judicial) are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function. Amounts reported as *program revenues* include: 1) charges to customers who purchase, use or directly benefit from goods, services or privileges provided by a given function, and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not properly included among specific program revenues are reported instead as *general revenues*.

Separate financial statements are provided for governmental funds, proprietary funds and fiduciary funds; fiduciary funds are excluded from the government-wide financial statements. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. The remaining governmental and enterprise funds are aggregated and reported as nonmajor funds.

C. Measurement Focus, Basis of Accounting and Financial Statement Presentation:

The government-wide, proprietary, and fiduciary fund financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. For this purpose, the County considers revenues to be available if they are collected within 60 days after fiscal year end. Expenditures are generally recorded when a liability is incurred, except for expenditures related to debt service, compensated absences, and claims and judgments which are recorded when payment is due. Property taxes, federal and state grants, shared revenues, and interest are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal year. All other revenues are considered to be measurable and available only when cash is received by the County.

Proprietary funds distinguish *operating* revenues and expenses from *nonoperating* items. Operating revenues and expenses generally result from providing goods and services in connection with a proprietary fund's principal ongoing operations. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

MARION COUNTY, OREGON  
NOTES TO THE FINANCIAL STATEMENTS

For the year ended June 30, 2021

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued):

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments between funds where the amounts are reasonably equivalent in value to the services provided; elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

The County reports the following major governmental funds:

General Operating Fund – This is the County's primary operating fund. It accounts for all financial resources of the general government, except for those requiring separate accounting in another fund. Property taxes are the principal source of revenue.

American Rescue Plan Fund – Accounts for restricted federal revenues received of ARPA (American Rescue Plan Act) funds and corresponding expenditures county wide.

Non-Departmental Grants Fund – Accounts for restricted federal, state, and local revenues and corresponding expenditures county wide that are not accounted for in the ARPA Fund but are managed at the Council level.

Public Works Fund – Expenditures of this fund are restricted under Article IX of the Constitution of the State of Oregon for construction, reconstruction, improvement, repair, maintenance, operation and use of public highways, roads and streets within the County. Principal revenues include state gas tax apportionments, federal and state grants, ferry tolls and other charges for services.

Health & Human Services Fund – Accounts for community health and mental health programs. Principal revenues include federal and state grants and contracts, various fees and charges for services.

Lottery & Economic Development Fund – Accounts for shared revenues received from the Oregon State Lottery Fund to be used for economic development activities. State video lottery payments are the principal source of revenue.

The County reports the following major enterprise fund:

Environmental Services Fund – Accounts for the operation of the County's solid waste collection and disposal system.

Additionally, the County reports the following fund types:

Internal Service Funds – These funds account for the County's central administrative services, risk management program and fleet management program, the costs of which are charged to other departments on a cost-reimbursement basis.

Custodial Funds – These funds account for property taxes collected on behalf of other taxing districts and miscellaneous fees collected on behalf of other government agencies.

D. Cash and Investments:

The County maintains a cash and investment pool that is available for use by all funds including proprietary funds, blended component units and fiduciary funds.



MARION COUNTY, OREGON  
NOTES TO THE FINANCIAL STATEMENTS

For the year ended June 30, 2021

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued):

D. Cash and Investments (Continued):

All investment purchases and sales are part of the County's cash management activity and considered cash and cash equivalents. Activities undertaken by the pool, on behalf of the proprietary funds, are not reported on the Statement of Cash Flows. Earnings on pooled cash and investments are allocated monthly based on the average daily balances of participating funds.

Investments are reported on a basis that approximates fair value. A written investment policy, adopted by the Board of Commissioners, controls the types of investments allowed to be purchased by the County.

E. Receivables:

The County levies, collects and distributes property taxes for all taxing jurisdictions within its boundaries. Property taxes receivable that are not available to finance current operations are offset by deferred inflows in the governmental fund financial statements. Such receivables are not reflected as revenue until they become available to finance current operations.

Receivables for federal and state financial assistance are recorded as revenue, in all fund types, when earned.

Loans receivable consist of housing rehabilitation loans made with federal funds in the General Operating Fund, and land sale contracts in the Tax Title Land Sales Fund. Loans receivable that are not available to finance current operations are offset by deferred inflows in the governmental fund financial statements.

Enterprise fund receivables are recorded as revenue when earned, including charges for services rendered but not billed, net of any required allowance for doubtful accounts.

F. Inventories and Prepaids:

Inventories of materials and supplies are valued at average cost. Prepaid items are recorded when payments are made to vendors for costs applicable to future accounting periods. Inventories and prepaids are charged to expenditures/expenses when consumed rather than when purchased.

G. Capital Assets:

Capital assets, which include land, landfills, buildings and improvements, equipment, and infrastructure (i.e., roads, bridges, sidewalks), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the County as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed; donated capital assets are recorded at acquisition value. Major outlays for capital assets and improvements are capitalized as projects are constructed. The costs of normal maintenance and repairs that do not add to the value or extend the life of the asset are not capitalized.

Capital assets are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Landfills	6 to 26
Buildings and improvements	20 to 55
Equipment	5 to 40
Infrastructure	10 to 65

MARION COUNTY, OREGON  
NOTES TO THE FINANCIAL STATEMENTS

For the year ended June 30, 2021

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued):

H. Long-Term Debt:

All of the County's long-term debt is included in the government-wide financial statements. Long-term debt directly related to and expected to be paid from proprietary funds is also included in those funds.

I. Landfill Closure and Post-Closure Liabilities:

The County accrues the costs it expects to incur for closure and post-closure of landfills over the landfill's estimated useful life.

J. Compensated Absences:

Vested compensated absences are accrued in the government-wide and proprietary fund financial statements when earned by employees. Sick pay does not vest and is recorded when used.

K. Pensions:

The County reports its proportionate share of the net pension liability of the Oregon Public Employees Retirement System (PERS). For purposes of measuring the net pension liability, pension expense and related deferrals, information about PERS' fiduciary net position, additions to and deductions from fiduciary net position, have been determined on the same basis as that reported by PERS. Benefit payments, including refunds of employee contributions, are recognized when due and payable; investments are reported at fair value.

L. Deferred Outflows and Inflows of Resources:

Deferred outflows of resources represent a consumption of net position that will be recognized as expenditure or expense in future periods. Within this category, the County reports pension and OPEB-related deferrals for differences between expected and actual experience, changes of assumptions, changes in proportionate share, and contributions made after the date used to measure the net pension and OPEB liabilities for the current fiscal year; these amounts will be recognized as additions to pension or OPEB expense in future years.

Deferred inflows of resources represent an acquisition of financial position that will be recognized as revenue in future periods. Within this category, the County reports pension and OPEB-related deferrals for differences between expected and actual experience, differences between projected and actual investment earnings, changes in proportionate share, and differences between actual and proportionate share of employer contributions; these amounts will be recognized as reductions of pension or OPEB expense in future years. In addition, the governmental funds report deferred inflows for resources not yet available from property taxes and loans receivable; these amounts will be recognized as revenue when available.

M. Unearned Revenues:

Unearned revenues will be recognized as revenue in the fiscal year they are earned in accordance with the accrual basis of accounting. Revenue is considered earned when all eligibility criteria are met, and the amount is measurable. In the governmental funds, amounts must be earned and available to be recognized as revenue.

MARION COUNTY, OREGON  
NOTES TO THE FINANCIAL STATEMENTS

For the year ended June 30, 2021

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued):

N. Restricted Net Position:

Restricted net position reported in the Statement of Net Position represent amounts for which constraints were imposed by creditors, grantors, contributors, laws or regulations. When both restricted and unrestricted resources are available for use, it is the County's policy to use restricted resources first, then unrestricted resources as they are needed.

O. Fund Balance:

In the fund financial statements, governmental funds report classifications of fund balance based primarily on the extent to which the County is bound to honor constraints on the specific purposes for which those funds can be spent. Nonspendable fund balance includes amounts that cannot be spent because they are not in spendable form. Restricted fund balance represents amounts for which constraints have been imposed by creditors, grantors, contributors, laws or regulations.

*Committed fund balance* represents amounts for which constraints have been imposed by resolution of the Board of Commissioners; committed amounts cannot be used for any other purpose unless the specified use is removed or changed by the same type of action. *Assigned fund balance* represents amounts that are not restricted or committed, but are intended to be used for specific purposes as directed by the board through the annual budget process. *Unassigned fund balance* is the residual classification for amounts that are not categorized as nonspendable, restricted, committed or assigned in the General Operating Fund. This classification is also used to report any negative fund balance amounts in other governmental funds. When more than one category of fund balance is available for a certain expenditure, the County considers fund balance to be spent in the following order: restricted, committed, assigned, and unassigned.

County policy requires that the General Fund maintain a fund balance of no less than 5% of revenues, in order to ensure that sufficient working capital is available to finance operations at the start of the ensuing fiscal year.

P. Stabilization Arrangements:

The Rainy Day Fund was established by board resolution in accordance with ORS 294.525. The fund's specified purpose is to accumulate resources to be used in the event of natural or manmade disasters, labor disputes, or financial emergencies; and to offset PERS rate increases and other PERS obligations. Fund balance was \$2,357,675 as of June 30, 2021.

Q. Property Tax Calendar:

Property taxes attach as an enforceable lien on July 1 for real property and personal property. Taxes are levied as of July 1 and payable in three installments on November 15, February 15 and May 15. Real property taxes unpaid on May 16 are considered delinquent. The County levies, collects and distributes property taxes for all taxing jurisdictions within its boundaries. Uncollected taxes, including delinquent amounts, are deemed to be substantially collectible or recoverable through liens or foreclosure.

R. Use of Estimates:

The preparation of financial statements in accordance with generally accepted accounting principles requires management to make estimates that affect the amounts reported in the basic financial statements and accompanying notes; actual results may differ.

MARION COUNTY, OREGON  
NOTES TO THE FINANCIAL STATEMENTS

For the year ended June 30, 2021

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued):

S. Implementation of New Accounting Standard

In 2021, the County implemented the provisions of Governmental Accounting Standards Board (GASB) Statement No. 84, Fiduciary Activities accounting standard. This statement improves guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. The implementation of this standard required that the County present a Statement of Changes in Fiduciary Net Position for Custodial Funds for 2021. The County also implemented GASB Statement No. 90, Majority Equity Interests with no impact to the financial statements. The County early implemented GASB Statement No. 98, The Annual Comprehensive Financial Report immediately upon issuance.

T. New Accounting Pronouncements:

The following pronouncements issued by GASB may impact future financial presentations. The effective dates listed reflect the implementation of GASB Statement No. 95, Postponement of the Effective Dates of Certain Authoritative Guidance, which was effective on issuance in May 2020.

- Statement No. 87, Leases, effective fiscal year 2022
- Statement No. 89, Accounting for Interest Cost Incurred before the End of a Construction Period, effective fiscal year 2022
- Statement No. 91, Conduit Debt Obligations, effective fiscal year 2023
- Statement No. 92, Omnibus 2020, effective fiscal year 2022
- Statement No. 93, Replacement of Interbank Offered Rates, effective fiscal year 2022
- Statement No. 94, Public-Private and Public-Public Partnerships and Availability Payment Arrangements, effective fiscal year 2023
- Statement No. 96, Subscription-Based Information Technology Arrangements, effective fiscal year 2023
- Statement No. 97, Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans, effective fiscal year 2022

NOTE 2 – CASH AND INVESTMENTS:

The County maintains an internal cash and investments pool that is available for use by all funds. In addition, cash and investments are held separately by some of the County's funds. The balances on June 30, 2021, of cash and investments are as follows:

Cash on hand	\$ 64,935
Deposits with financial institutions	3,400,080
Investments	<u>236,584,934</u>
Total cash and investments	<u>\$ 240,049,949</u>

Cash and investments consist of \$226,644,911 shown on the government-wide Statement of Net Position and \$13,405,038 shown on the Fiduciary Statement of Net Position.

MARION COUNTY, OREGON  
NOTES TO THE FINANCIAL STATEMENTS

For the year ended June 30, 2021

NOTE 2 – CASH AND INVESTMENTS (Continued):

Deposits with Financial Institutions – Deposits with financial institutions are comprised of demand deposits and savings deposits. The County participates in the Oregon Public Funds Collateralization Program formed by the State of Oregon under ORS 295. The program creates a statewide pool of qualified bank depositories for local governments, providing collateralization for bank balances that exceed the limits of federal depository insurance. As of June 30, 2021, the County had total bank balances of \$5,290,045. Of this amount, \$1,000,000 was covered by federal depository insurance, and the remainder was collateralized by the statewide pool.

Investments – The types of investments in which the County may invest are restricted by Oregon statutes and County policy. Authorized investments include general obligations of the U.S. government and its agencies, obligations of the states of Oregon, California, Idaho, Washington and their municipalities, corporate indebtedness, certificates of deposit, banker's acceptances, repurchase agreements, and the State of Oregon local government investment pool.

As of June 30, 2021, the County had the following investments:

Investment Type	Valuation Method (see below)	Fair Value	Carrying Value	Percent of Investment Portfolio	Wt. Ave. Maturity (months)
US treasury securities	Level 1	\$ 22,022,270	\$ 21,981,749	9.3%	33.20
US agency securities	Level 2	58,716,208	58,543,520	24.7%	29.71
Municipal bonds	Level 2	35,631,111	35,653,287	15.1%	35.92
Corporate bonds	Level 2	22,592,528	22,447,175	9.5%	21.87
State of Oregon local government investment pool (LGIP)	N/A	98,351,040	97,959,203	41.4%	n/a
		<u>\$ 237,313,157</u>	<u>\$ 236,584,934</u>	<u>100.0%</u>	

The State of Oregon local government investment pool (LGIP) is an open-ended, no-load diversified portfolio created under Oregon Revised Statutes 294.805 to 294.895 that is not registered with the US Securities and Exchange Commission as an investment company. The Oregon State Treasurer administers the LGIP as part of the Oregon Short Term Fund. Investments are regulated by the Oregon Short Term Fund Board and approved by the Oregon Investment Council. Separate financial statements for the Oregon Short Term Fund are available from the Oregon State Treasurer.

The carrying value of the County's position in the pool is the same as the value of the pool shares; fair value was 100.40% of the value of the pool shares as of June 30, 2021.

All other investments are reported at amortized cost which approximates fair value. Fair value is based on quoted prices in active markets for level 1 investments; and other observable inputs for level 2 investments, including quoted prices for similar investments, interest rates, yield curves, implied volatilities, credit spread, and other market-corroborated inputs.

Interest rate risk – In accordance with its investment policy, the County manages its exposure to declines in fair values by limiting the weighted average maturity of total deposits and investments to 36 months; the maturity of individual securities is limited to 60 months.

MARION COUNTY, OREGON  
NOTES TO THE FINANCIAL STATEMENTS

For the year ended June 30, 2021

NOTE 2 – CASH AND INVESTMENTS (Continued):

Credit risk – In accordance with Oregon statutes, municipal obligations must be rated A or better for issuers within Oregon, and AA or better for issuers outside Oregon. Corporate indebtedness must be rated A / P-2 or better (Moody’s Investor Service), A / A-2 or better (Standard & Poor’s) or the equivalent for issuers within Oregon, and Aa / P-1 or better (Moody’s Investor Service), AA / A-1 or better (Standard & Poor’s) or the equivalent for issuers outside Oregon. As of June 30, 2021, ratings (Moody’s unless otherwise noted) for the County’s investments were as follows: US treasury securities \$21,981,749, Aaa; US agency securities \$49,403,766, Aaa, \$9,139,754, not rated; municipal bonds \$3,105,909, Aaa, \$26,539,290, Aa, \$6,008,088, not rated; corporate bonds \$2,100,504, Aaa, \$8,415,781, Aa, \$7,616,632, A, \$2,000,000, Fitch AA, \$2,314,258, not rated. The LGIP is not rated.

Concentration of credit risk – County policy limits corporate indebtedness to 35% of total deposits and investments, and the amount per issuer may not exceed 5%. Municipal securities are limited to 25% total, US agency securities are limited to 75% total and 50% per issuer, US treasury obligations are not limited, and investment in the LGIP is subject to statutory limits.

Custodial credit risk – This is the risk that, in the event of the failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. All of the County’s investments, except the State of Oregon local government investment pool, which is not evidenced by securities, are held in safekeeping by the financial institutions’ trust department in the County’s name.

NOTE 3 – INTERFUND RECEIVABLES AND PAYABLES:

The Public Works Fund has one remaining annual payment of \$17,143 on a capital advance receivable from the Fargo Interchange Service District for a sewer pump upgrade. The advance receivable previously held by Environmental Services Fund from the Brooks Community Service District was forgiven by the Board of Commissioners per order 20-104 during the fiscal year.

NOTE 4 – RECEIVABLES:

Receivables for the County's major funds, nonmajor funds, and fiduciary funds are as follows. The majority of loans receivable are not expected to be collected within one year.

	Taxes and Assessments	Accounts	Interest	Loans	Total
General Operating Fund	\$ 2,760,008	\$ 2,938,902	\$ 172,505	\$ 58,361	\$ 5,929,776
Non-Departmental Grants	-	51,034	-	-	51,034
Public Works Fund	-	5,018,497	58,220	-	5,076,717
Health & Human Services Fund	-	6,910,310	47,978	-	6,958,288
Lottery & Economic Dev Fund	-	583,284	5,052	-	588,336
Environmental Services	-	1,847,174	47,991	-	1,895,165
Nonmajor governmental funds	42,673	3,394,986	65,479	917,617	4,420,755
Nonmajor enterprise funds	83,941	466,427	4,414	-	554,782
Internal service funds	-	84,934	22,367	-	107,301
Fiduciary funds	12,988,859	3,733,745	14,911	-	16,737,515
	<u>\$ 15,875,481</u>	<u>\$ 25,029,293</u>	<u>\$ 438,917</u>	<u>\$ 975,978</u>	<u>\$ 42,319,669</u>

MARION COUNTY, OREGON  
NOTES TO THE FINANCIAL STATEMENTS

For the year ended June 30, 2021

NOTE 5 – CAPITAL ASSETS:

Capital asset activity for the year ended June 30, 2021 was as follows:

	Beginning Balances	Increases	Decreases	Ending Balances
<b>Governmental activities:</b>				
Capital assets not being depreciated:				
Land	\$ 12,152,955	\$ -	\$ 12,759	\$ 12,140,196
Construction in progress	11,292,979	14,334,328	4,810,949	20,816,358
Total capital assets not being depreciated	<u>23,445,934</u>	<u>14,334,328</u>	<u>4,823,708</u>	<u>32,956,554</u>
Capital assets being depreciated:				
Buildings and improvements	149,723,295	1,451,359	-	151,174,654
Equipment	40,922,095	5,427,236	1,799,869	44,549,462
Infrastructure	607,473,831	4,633,303	-	612,107,134
Total capital assets being depreciated	<u>798,119,221</u>	<u>11,511,898</u>	<u>1,799,869</u>	<u>807,831,250</u>
Less accumulated depreciation for:				
Buildings and improvements	46,709,981	3,316,721	-	50,026,702
Equipment	23,905,752	3,249,111	1,493,197	25,661,666
Infrastructure	531,669,319	6,137,045	-	537,806,364
Total accumulated depreciation	<u>602,285,052</u>	<u>12,702,877</u>	<u>1,493,197</u>	<u>613,494,732</u>
Total capital assets being depreciated, net	<u>195,834,169</u>	<u>(1,190,979)</u>	<u>306,672</u>	<u>194,336,518</u>
Governmental activities capital assets, net	<u>\$ 219,280,103</u>	<u>\$ 13,143,349</u>	<u>\$ 5,130,380</u>	<u>\$ 227,293,072</u>
	Beginning Balances	Increases	Decreases	Ending Balances
<b>Business-type activities:</b>				
Capital assets not being depreciated:				
Land	\$ 3,034,916	\$ -	\$ -	\$ 3,034,916
Construction in progress	18,397	14,107	-	32,504
Total capital assets not being depreciated	<u>3,053,313</u>	<u>14,107</u>	<u>-</u>	<u>3,067,420</u>
Capital assets being depreciated:				
Landfills	6,430,703	-	-	6,430,703
Buildings and improvements	14,574,222	94,609	-	14,668,831
Equipment	3,280,751	213,335	702,398	2,791,688
Total capital assets being depreciated	<u>24,285,676</u>	<u>307,944</u>	<u>702,398</u>	<u>23,891,222</u>
Less accumulated depreciation for:				
Landfills	6,430,703	-	-	6,430,703
Buildings and improvements	11,576,453	319,650	-	11,896,103
Equipment	2,668,230	145,912	702,398	2,111,744
Total accumulated depreciation	<u>20,675,386</u>	<u>465,562</u>	<u>702,398</u>	<u>20,438,550</u>
Total capital assets being depreciated, net	<u>3,610,290</u>	<u>(157,618)</u>	<u>-</u>	<u>3,452,672</u>
Business-type activities capital assets, net	<u>\$ 6,663,603</u>	<u>\$ (143,511)</u>	<u>\$ -</u>	<u>\$ 6,520,092</u>

MARION COUNTY, OREGON  
NOTES TO THE FINANCIAL STATEMENTS

For the year ended June 30, 2021

NOTE 5 – CAPITAL ASSETS (Continued):

Depreciation expense was charged to functions/programs of the County as follows:

<b>Governmental activities:</b>	
General government	\$ 2,614,230
Health and social services	440,278
Public safety and judicial	2,274,375
Community service	51,665
Roads and bridges	<u>7,322,329</u>
Total depreciation expense, governmental activities	<u>\$ 12,702,877</u>
<b>Business-type activities:</b>	
Environmental services	\$ 265,610
Stormwater management	18,749
Sewer and lighting services	<u>181,203</u>
Total depreciation expense, business-type activities	<u>\$ 465,562</u>

NOTE 6 – LONG-TERM OBLIGATIONS:

Changes in long-term obligations for the year ended June 30, 2021 are as follows:

	Beginning Balances	Additions	Deletions	Ending Balances	Due within One Year
<b>Governmental activities:</b>					
Refunding obligations	\$ 4,535,528	\$ -	\$ 1,428,555	\$ 3,106,973	\$ 1,390,000
Capital financing agreements	17,997,272	-	1,824,267	16,173,005	1,873,455
Limited tax pension obligations	32,815,000	-	2,840,000	29,975,000	3,240,000
Accrued claims liability	7,360,777	-	2,451,839	4,908,938	1,630,048
Compensated absences	5,345,607	5,551,244	5,041,901	5,854,950	4,773,640
Net pension liability	139,500,035	98,808,723	70,532,731	167,776,027	-
Total OPEB liability	<u>20,905,103</u>	<u>3,234,574</u>	<u>786,003</u>	<u>23,353,674</u>	<u>-</u>
Governmental activities long-term obligations	<u>\$ 228,459,322</u>	<u>\$ 107,594,541</u>	<u>\$ 84,905,296</u>	<u>\$ 251,148,567</u>	<u>\$ 12,907,143</u>
<b>Business-type activities:</b>					
Notes payable	\$ 349,654	\$ -	\$ 18,099	\$ 331,555	\$ 18,223
Landfill closure and postclosure liability	7,729,644	144,146	-	7,873,790	-
Compensated absences	107,335	71,960	82,954	96,341	94,549
Net pension liability	2,895,940	1,659,199	1,348,194	3,206,945	-
Total OPEB liability	<u>440,323</u>	<u>16,514</u>	<u>14,875</u>	<u>441,962</u>	<u>-</u>
Business-type activities long-term obligations	<u>\$ 11,522,896</u>	<u>\$ 1,891,819</u>	<u>\$ 1,464,122</u>	<u>\$ 11,950,593</u>	<u>\$ 112,772</u>



MARION COUNTY, OREGON  
NOTES TO THE FINANCIAL STATEMENTS

For the year ended June 30, 2021

NOTE 6 – LONG-TERM OBLIGATIONS (continued):

Compensated absences, pensions and other postemployment benefits are liabilities of the funds in which the related payroll costs are accrued. Expenditures for liquidating the liabilities are recorded in the general, special revenue, enterprise and internal service funds. Internal service funds predominately serve the governmental funds. Accordingly, the accrued claims liability, compensated absences, net pension liability and total OPEB liability of the internal service funds are included as part of the above totals for governmental activities.

Refunding Obligations – In December 1998, the County sold Certificates of Participation to fund a portion of the County's share of development, design and construction costs for the Courthouse Square Project. In May 2005, the County issued full faith and credit refunding obligations of \$17,975,000 to advance refund the outstanding certificates of participation. Principal payments are due annually through June 1, 2023, and interest is payable in December and June of each year with interest rates ranging from 3.0% to 5.5%. The defeased certificates of participation were fully repaid to bondholders in June 2009.

Annual requirements to repay the Courthouse Square Refunding Obligations are as follows:

Fiscal Year of Maturity	Principal		Outstanding June 30, 2021	Future Interest
	Outstanding July 1, 2020	Matured and Paid During Year		
2021	\$ 1,315,000	\$ 1,315,000	\$ -	\$ -
2022	1,390,000	-	1,390,000	157,300
2023	1,470,000	-	1,470,000	80,850
	4,175,000	1,315,000	2,860,000	238,150
Unamortized premium	360,528	113,555	246,973	-
	<u>\$ 4,535,528</u>	<u>\$ 1,428,555</u>	<u>\$ 3,106,973</u>	<u>\$ 238,150</u>

Capital Financing Agreement (2013) – In October 2013, the County issued a full faith and credit financing agreement for a bank loan in the amount of \$9,950,000 to finance various capital projects. Interest payments at the rate of 3.12% were due quarterly from January 2014 through October 2014; thereafter, payments of principal and interest at the rate of 3.12% are due quarterly from January 2015 through October 2028. In accordance with the financing agreement, the County may not prepay any portion of the outstanding balance before October 1, 2018. Prepayments on or after that date are subject to a 5% prepayment fee that declines by 1% each subsequent year. There is no penalty for prepayments made on or after October 1, 2023.

MARION COUNTY, OREGON  
NOTES TO THE FINANCIAL STATEMENTS

For the year ended June 30, 2021

NOTE 6 – LONG-TERM OBLIGATIONS (Continued):

Annual requirements to repay the 2013 Capital Financing Agreement are as follows:

Fiscal Year of Maturity	Principal			Future Interest
	Outstanding July 1, 2020	Paid During Year	Outstanding June 30, 2021	
2021	\$ 686,414	\$ 686,414	\$ -	\$ -
2022	708,082	-	708,082	174,195
2023	730,434	-	730,434	151,843
2024	753,491	-	753,491	128,786
2025	777,276	-	777,276	105,000
2026	801,813	-	801,813	80,464
2027-2029	2,075,899	-	2,075,899	88,671
	<u>\$ 6,533,409</u>	<u>\$ 686,414</u>	<u>\$ 5,846,995</u>	<u>\$ 728,959</u>

Capital Financing Agreement (2016) – In July 2016, the County issued a full faith and credit financing agreement for a bank loan in the amount of \$9,950,000 to finance various capital projects. Payments of principal and interest at the rate of 1.99% are due quarterly from September 2016 through June 2030. Prepayments are subject to a 5% prepayment fee if they occur June 15, 2017 through June 14, 2021 and a 4% prepayment fee if they occur June 15, 2021 through June 14, 2026. There is no penalty for prepayments made on or after June 15, 2026.

Annual requirements to repay the 2016 Capital Financing Agreement are as follows:

Fiscal Year of Maturity	Principal			Future Interest
	Outstanding July 1, 2020	Paid During Year	Outstanding June 30, 2021	
2021	\$ 675,253	\$ 675,253	\$ -	\$ -
2022	688,791	-	688,791	127,896
2023	702,601	-	702,601	114,087
2024	716,687	-	716,687	100,000
2025	731,056	-	731,056	85,631
2026	745,713	-	745,713	70,974
2027-2030	3,099,319	-	3,099,319	131,362
	<u>\$ 7,359,420</u>	<u>\$ 675,253</u>	<u>\$ 6,684,167</u>	<u>\$ 629,950</u>

Capital Financing Agreement (2018) – In June 2018, the County issued a full faith and credit financing agreement for a bank loan in the amount of \$5,000,000 to finance various capital projects. Payments of principal and interest are due semi-annually from December 2018 through June 2023 at the rate of 3.00%, and from December 2023 through June 2028 at the rate of 3.15%.

MARION COUNTY, OREGON  
NOTES TO THE FINANCIAL STATEMENTS

For the year ended June 30, 2021

NOTE 6 – LONG-TERM OBLIGATIONS (Continued):

Annual requirements to repay the 2018 Capital Financing Agreement are as follows:

Fiscal Year of Maturity	Principal			Future Interest
	Outstanding July 1, 2020	Paid During Year	Outstanding June 30, 2021	
2021	\$ 462,600	\$ 462,600	\$ -	\$ -
2022	476,582	-	476,582	105,708
2023	490,987	-	490,987	91,303
2024	501,973	-	501,973	80,317
2025	517,909	-	517,909	64,381
2026	534,352	-	534,352	47,938
2027-2028	1,120,040	-	1,120,040	44,444
	<u>\$ 4,104,443</u>	<u>\$ 462,600</u>	<u>\$ 3,641,843</u>	<u>\$ 434,091</u>

Limited Tax Pension Obligations (2002) – In March 2002, the County issued Limited Tax Pension Obligations of \$26,708,830 and transferred the net proceeds to the State of Oregon Public Employees Retirement System to cover the County's unfunded actuarial liability. Principal payments are due annually through June 1, 2028, and interest is payable in December and June of each year with rates ranging from 4.72% to 7.41%.

Annual requirements to repay the 2002 Limited Tax Pension Obligations are as follows:

Fiscal Year of Maturity	Principal			Future Interest
	Outstanding July 1, 2020	Matured and Paid During Year	Outstanding June 30, 2021	
2021	\$ 1,795,000	\$ 1,795,000	\$ -	\$ -
2022	2,060,000	-	2,060,000	1,330,665
2023	2,355,000	-	2,355,000	1,188,525
2024	2,675,000	-	2,675,000	1,026,030
2025	3,020,000	-	3,020,000	841,455
2026	3,400,000	-	3,400,000	633,075
2027-2028	5,775,000	-	5,775,000	534,060
	<u>\$ 21,080,000</u>	<u>\$ 1,795,000</u>	<u>\$ 19,285,000</u>	<u>\$ 5,553,810</u>

Limited Tax Pension Obligations (2004) – In May 2004, the County issued \$16,860,000 of Limited Tax Pension Obligations and transferred the net proceeds to the State of Oregon Public Employees Retirement System to cover the County's unfunded actuarial liability. Principal payments are due annually through June 1, 2028, and interest is payable in June and December of each year with rates ranging from 4.29% to 6.09%.

MARION COUNTY, OREGON  
NOTES TO THE FINANCIAL STATEMENTS

For the year ended June 30, 2021

NOTE 6 – LONG-TERM OBLIGATIONS (Continued):

Annual requirements to repay the 2004 Limited Tax Pension Obligations are as follows:

Fiscal Year of Maturity	Principal			Future Interest
	Outstanding July 1, 2020	Matured and Paid During Year	Outstanding June 30, 2021	
2021	\$ 1,045,000	\$ 1,045,000	\$ -	\$ -
2022	1,180,000	-	1,180,000	649,548
2023	1,330,000	-	1,330,000	578,571
2024	1,490,000	-	1,490,000	498,571
2025	1,670,000	-	1,670,000	407,756
2026	1,860,000	-	1,860,000	305,969
2027-2028	3,160,000	-	3,160,000	259,342
	<u>\$ 11,735,000</u>	<u>\$ 1,045,000</u>	<u>\$ 10,690,000</u>	<u>\$ 2,699,757</u>

Notes Payable – In May 2009, the Fargo Interchange Service District received a loan in the amount of \$562,259 from the State of Oregon Economic and Community Development Department to finance construction of a sewer treatment lagoon. Principal and interest payments are due annually through December 1, 2033, with interest rates ranging from 4.00% to 5.00%. The loan was restructured in April 2018, resulting in a \$37,860 reduction of principal and a \$21,384 reduction of future interest. In accordance with the revised loan agreement, early repayment of the loan is not allowed prior to January 1, 2026.

Annual requirements to repay the loan are as follows:

Fiscal Year of Maturity	Principal			Future Interest
	Outstanding July 1, 2020	Paid During Year	Outstanding June 30, 2021	
2021	\$ 18,099	\$ 18,099	\$ -	\$ -
2022	18,223	-	18,223	16,475
2023	23,385	-	23,385	15,564
2024	23,553	-	23,553	14,395
2025	23,695	-	23,695	13,253
2026	23,880	-	23,880	12,068
2027-2031	127,544	-	127,544	41,449
2032-2034	91,275	-	91,275	9,070
	<u>\$ 349,654</u>	<u>\$ 18,099</u>	<u>\$ 331,555</u>	<u>\$ 122,274</u>

MARION COUNTY, OREGON  
NOTES TO THE FINANCIAL STATEMENTS

For the year ended June 30, 2021

NOTE 6 – LONG-TERM OBLIGATIONS (Continued):

Landfill Closure and Postclosure Liability – In accordance with Governmental Accounting Standards Board Statement No. 18, "Accounting for Municipal Solid Waste Landfill Closure and Postclosure Care Costs," the County records the estimated closure and postclosure care costs of landfills over the useful life of the landfill.

Marion County Environmental Services is currently operating two landfill sites: the North Marion County Disposal Facility and the Brown's Island Demolition Landfill. Federal regulations require the County to place a final cover on each site when it reaches capacity and to perform postclosure maintenance and monitoring for an additional thirty years. At current usage rates, the County has the capacity to continue receiving incinerator ash at North Marion for 59 years and demolition waste at Brown's Island for 11 years.

Although closure and postclosure care costs will be paid only near or after the date the landfill stops accepting waste, Marion County Environmental Services reports a portion of these costs as an operating expense in each fiscal year based on the landfill capacity use as of the end of the fiscal year. The \$7,873,790 reported as landfill closure and postclosure liability at June 30, 2021, represents the cumulative amount reported to date based on the use of 85% of the estimated capacity at the North Marion facility and 79% at Brown's Island. The estimated total closure and postclosure care costs remaining to be recognized are \$1,620,705. These amounts are based on what it would cost to perform all closure and postclosure care in 2021; actual costs may be higher due to inflation, changes in technology, or changes in regulations. The County has also recognized a current liability of \$443,269 for the disposal of leachate stored at the North Marion site as of June 30, 2021.

The County demonstrates financial assurance for closure and postclosure care requirements using the local government financial assurance test in accordance with Oregon Administrative Rule 340-094-0140 and 40 CFR 258.74. The County was in compliance with the requirements as of June 30, 2020 (the most recent analysis).

NOTE 7 – RISK MANAGEMENT:

The County is exposed to various risks of loss related to workers' compensation, automobile and general liability. The County has established the Self-Insurance Fund, an internal service fund, to account for and finance its risks of loss. The County carries an excess liability policy which is subject to a \$1,000,000 self-insured retention with a \$10,000,000 limit per occurrence. The County also carries an excess workers' compensation policy which is subject to a \$750,000 self-insured retention with statutory limits for workers' compensation claims. Closed claims have not exceeded this commercial coverage to date.

All County departments participate in the risk management program and make payments to the Self-Insurance Fund based on estimates needed to pay current and prior year claims and to establish a reserve for catastrophic losses. The claims liability of \$4,908,938 reported in the Self-Insurance Fund at June 30, 2021 is based on the requirements of GASB Statement No. 10, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of loss can be reasonably estimated. The claims liability is based on an evaluation of outstanding claims, using past experience and current assessments of potential and probable exposure, as well as an estimate for claims incurred but not reported as of June 30, 2021.

MARION COUNTY, OREGON  
NOTES TO THE FINANCIAL STATEMENTS

For the year ended June 30, 2021

NOTE 7 – RISK MANAGEMENT (Continued):

Changes in estimates of claims costs resulting from the County's continuous review process and differences between estimates and payments of claims are recognized in the results of operations of the Self-Insurance Fund as determinable.

Changes in claims liabilities for the current and previous fiscal years were:

	Fiscal Year 2020-21	Fiscal Year 2019-20
Claims liability, beginning of year	\$ 7,360,777	\$ 6,901,401
Current year claims and changes in estimates	(347,290)	2,250,358
Claim payments	(2,104,549)	(1,790,982)
Claims liability, end of year	\$ 4,908,938	\$ 7,360,777

NOTE 8 – PENSION PLAN:

Plan Description – County employees are provided pension benefits through the Oregon Public Employees Retirement System (PERS). PERS is a cost-sharing multiple-employer defined benefit pension plan for units of state and local government in Oregon, containing multiple actuarial pools. Benefits are established and amended by the Oregon State Legislature pursuant to ORS Chapters 238 and 238A. The legislature has delegated the authority to administer and manage PERS to the Public Employees Retirement Board. PERS issues a publicly available financial report that can be found at: <https://www.oregon.gov/pers/Documents/Financials/CAFR/2020-CAFR.pdf>

Benefits Provided – PERS provides retirement, disability, and death benefits which vary based on a qualified employee's hiring date and employment class (general service or police/fire). All County employees are eligible to participate after six months of covered employment. Details applicable to police/fire employees are noted in **[square brackets]** where different.

The Tier One/Tier Two Retirement Plan applies to qualifying employees hired before August 29, 2003, and is closed to new members.

Monthly retirement benefits are based on final 3-year average salary multiplied by years of service and a factor of 1.67% [2.00%]. Benefits may also be based on a money match computation, or formula plus annuity (for members contributing before August 21, 1981), if a greater benefit results. Employees are fully vested after making contributions in each of five calendar years, and are eligible to retire at age 55 [50]. Tier One benefits are reduced if retirement occurs prior to age 58 [55] with less than 30 [25] years of service; Tier Two benefits are reduced for retirement prior to age 60.

Employees are eligible for service-related disability benefits regardless of length of service; 10 years of service is required for nonservice-related benefits. Disability benefits are determined in the same manner as retirement benefits with service time computed to age 58 [55].

MARION COUNTY, OREGON  
NOTES TO THE FINANCIAL STATEMENTS

For the year ended June 30, 2021

NOTE 8 – PENSION PLAN (continued):

Upon the death of a non-retired member, the beneficiary receives a lump-sum refund of the member's account balance. The beneficiary may also receive a matching lump-sum payment from employer funds if the member was in covered employment at the time of death, or if the member died less than 120 days after termination, while on official leave of absence, or as a result of a job-related injury.

Monthly benefits are subject to annual cost-of-living adjustments (COLA). For benefits earned after the relevant effective dates, the COLA is subject to a cap of 1.25% on the first \$60,000 of annual benefits and 0.15% thereafter (ORS 238.360).

The Oregon Public Service Retirement Plan (OPSRP) applies to qualifying employees hired on or after August 29, 2003.

Monthly retirement benefits are based on final 3-year average salary multiplied by years of service and a factor of 1.50% [1.80%]. Employees are fully vested after completing 600 hours of service in each of five calendar years, and are eligible to retire at age 58 [53] with 30 [25] years of service, or at age 65 [60] otherwise.

Employees are eligible for service-related disability benefits regardless of length of service; 10 years of service is required for nonservice-related benefits. The benefit is 45% of the employee's salary during the last full month of employment before the disability occurred.

Upon the death of a non-retired member, the beneficiary receives a monthly benefit equal to 50% of the retirement benefit that would have been paid to the member.

Monthly benefits are subject to annual cost-of-living adjustments (COLA). For benefits earned after the relevant effective dates, the COLA is subject to a cap of 1.25% on the first \$60,000 of annual benefits and 0.15% thereafter (ORS 238.360).

Contribution Requirements – As a participating employer, the County is required to make monthly contributions to PERS based on actuarially determined percentages of covered payroll. Rates in effect for fiscal year 2021 were 21.12% for Tier One/Tier Two employees, 13.01% for OPSRP general service employees, and 17.64% for OPSRP police/fire employees. The County's total contributions to PERS were \$15,644,842 for fiscal year 2021.

Contribution requirements are established by Oregon statute and may be amended by an act of the Oregon State Legislature. Employer contribution rates for fiscal year 2021 were based on the December 31, 2017, actuarial valuation using the entry age normal actuarial cost method. The actuarially determined rates also reflect lump sum payments the County made to PERS in 2002 and 2004. It is important to note that the actuarial valuations used for rate setting are based on different methods and assumptions than those used for financial reporting which are described later in this note.

Employee contributions are set by statute at 6% of salary and are remitted by participating employers, who may agree to make employee contributions on the employee's behalf. Prior to January 1, 2004, employee contributions were credited to the defined benefit pension plan. Beginning January 1, 2004, all employee contributions were placed in the OPSRP Individual Account Program (IAP), a defined contribution pension plan described further at the end of this note.

MARION COUNTY, OREGON  
NOTES TO THE FINANCIAL STATEMENTS

For the year ended June 30, 2021

NOTE 8 – PENSION PLAN (Continued):

Net Pension Liability, Pension Expense, and Pension-Related Deferrals – On June 30, 2021, the County reported a net pension liability of \$170,982,972 as its proportionate share of the collective net pension liability for PERS, measured as of June 30, 2020. The total pension liability used to calculate the net pension liability was based on a December 31, 2018, actuarial valuation, rolled forward to the measurement date. The County's proportion of the net pension liability was based on a projection of the County's long-term share of contributions to PERS relative to the projected contributions of all participating employers, as actuarially determined. The County's proportion was 0.78% as of the June 30, 2020, measurement date, compared to 0.82% as of June 30, 2019.

For fiscal year 2021, the County recognized a pension expense of \$36,556,029. On June 30, 2021, the County reported the following pension-related deferrals:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 7,525,319	\$ -
Changes of assumptions	9,176,116	321,512
Net difference between projected and actual earnings on investments	20,105,376	-
Changes in proportionate share	3,673,881	5,794,806
Differences between employer contributions and proportionate share of contributions	-	5,643,278
	40,480,692	11,759,596
Contributions made after the measurement date	15,644,842	-
	\$ 56,125,534	\$ 11,759,596

The \$15,644,842 reported as deferred outflows of resources for contributions made subsequent to the measurement date will be recognized as a reduction of net pension liability in fiscal year 2022. Other amounts reported as deferred outflows and inflows of resources will be recognized in pension expense in subsequent years as follows:

Fiscal Year	Amount
2022	\$ 6,143,525
2023	8,928,516
2024	8,640,734
2025	5,385,953
2026	(377,632)

The long-term expected rate of return on pension plan investments was developed by combining estimated rates of return for each major asset class weighted by target asset allocation percentages and adjusting for inflation.



MARION COUNTY, OREGON  
NOTES TO THE FINANCIAL STATEMENTS

For the year ended June 30, 2021

NOTE 8 – PENSION PLAN (Continued):

Actuarial Methods and Assumptions - The total pension liability in the December 31, 2018, actuarial valuation was determined using the following actuarial methods and assumptions:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Amortized as a level percentage of payroll as layered amortization bases over a closed period; Tier One/Tier Two UAL is amortized over 20 years and OPSRP pension UAL is amortized over 16 years
Asset Valuation Method	Market value of assets
Actuarial Assumptions:	
Inflation Rate	2.50%
Investment Rate of Return	7.20%
Projected Salary Increases	3.50% overall payroll growth; salaries for individuals are assumed to grow at 3.50% plus assumed rates of merit/longevity increases based on service
Mortality	<p>Healthy retirees and beneficiaries:                      Pub-2010 Healthy retiree, sex-distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.</p> <p>Active members:                      Pub-2010 Employee, sex-distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.</p> <p>Disabled retirees:                      Pub-2010 Disabled retiree, sex-distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.</p>

Actuarial valuations of an ongoing plan involve estimates of the value of projected benefits and assumptions about the probability of events far into the future. Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. Experience studies are performed as of December 31 of even numbered years. The methods and assumptions shown above are based on the 2018 experience study which reviewed experience for the four-year period ending on December 31, 2018.

MARION COUNTY, OREGON  
NOTES TO THE FINANCIAL STATEMENTS

For the year ended June 30, 2021

NOTE 8 – PENSION PLAN (Continued):

Long-Term Expected Rate of Return - To develop an analytical basis for the selection of the long-term expected rate of return assumption, in May 2019 the PERS Board reviewed long-term assumptions developed by both Milliman’s capital market assumptions team and the Oregon Investment Council’s (OIC) investment advisors. The table below shows Milliman’s assumptions for each of the asset classes in which the plan was invested at that time based on the OIC long-term target asset allocation. The OIC’s description of each asset class was used to map the target allocation to the asset classes shown below. Each asset class assumption was based on a consistent set of underlying assumptions and includes adjustment for the inflation assumption. These assumptions are not based on historical returns, but instead are based on a forward-looking capital market economic model.

Asset Class	Target	Compound Annual Return (Geometric)
Core Fixed Income	9.60%	4.07%
Short-Term Bonds	9.60	3.68
Bank/Leveraged Loans	3.60	5.19
High Yield Bonds	1.20	5.74
Large/Mid Cap US Equities	16.17	6.30
Small Cap US Equities	1.35	6.68
Micro Cap US Equities	1.35	6.79
Developed Foreign Equities	13.48	6.91
Emerging Market Equities	4.24	7.69
Non-US Small Cap Equities	1.93	7.25
Private Equity	17.50	8.33
Real Estate (Property)	10.00	5.55
Real Estate (REITS)	2.50	6.69
Hedge Fund of Funds – Diversified	1.50	4.06
Hedge Fund – Event-driven	0.38	5.59
Timber	1.13	5.61
Farmland	1.13	6.12
Infrastructure	2.25	6.67
Commodities	1.13	3.79
Assumed Inflation – Mean		2.50

Discount Rate - The discount rate used to measure the total pension liability was 7.20% for the Defined Benefit Pension Plan. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the pension plan’s fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments for the Defined Benefit Pension Plan was applied to all periods of projected benefit payments to determine the total pension liability.

MARION COUNTY, OREGON  
NOTES TO THE FINANCIAL STATEMENTS

For the year ended June 30, 2021

NOTE 8 – PENSION PLAN (Continued):

Sensitivity of the County’s proportionate share of the net pension liability to changes in the discount rate - The following chart shows the sensitivity of the net pension liability (asset) to changes in the discount rate, based on calculations using discount rates of 6.20%, 7.20%, and 8.20%.

	1% Decrease 6.20%	Current Rate 7.20%	1% Increase 8.20%
County's proportionate share of the net pension liability (asset)	\$ 253,895,592	\$ 170,982,972	\$ 101,456,896

Pension Plan Fiduciary Net Position – Detailed information about PERS’ net position is available in its separately issued financial report.

Defined Contribution Plan – PERS-eligible employees are statutorily required to contribute 6% of their annual covered salary to the OPSRP Individual Account Program (IAP), a defined contribution pension plan. Benefits terms, including contribution requirements, are established by the Oregon Legislature. As permitted, the County has opted to pick-up the contributions on behalf of employees; contributions were \$5,871,748 for the year ended June 30, 2021. Employees are fully vested after completing 600 hours of service in each of five calendar years. PERS contracts with VOYA Financial to administer the IAP.

Changes in Plan Provisions Subsequent to Measurement Date - Senate Bill 1049, signed into law in June 2019, made certain changes to the PERS system that are effective after the measurement date of June 30, 2020. Most of these changes are expected to reduce the system’s actuarial accrued liability, including redirecting a portion of the 6%-member contribution from the Individual Account Program to Employee Pension Stability Accounts beginning in July 2020.

In July 2021, the PERS Board approved changes to assumptions for the 2020 valuation, which will impact the system’s actuarial accrued liability. These changes include reducing the assumed rate of return from 7.20% to 6.90% and reducing the assumed annual inflation from 2.50% to 2.40%, which together will increase the actuarial accrued liability.

NOTE 9 – POSTEMPLOYMENT HEALTHCARE BENEFITS:

The County implemented Governmental Accounting Standards Board Statement No. 75 (GASB 75), Accounting and Financial Reporting for Postemployment Benefits other than Pensions, in fiscal year 2018. As required by GASB 75, a liability must be recognized when employees earn other postemployment benefits (OPEB) rather than when the benefits are paid. The other postemployment benefits (OPEB) for the County combines two separate plans. The County provides an implicit rate subsidy for retiree health insurance premiums, and a contribution to the State of Oregon’s PERS cost-sharing multiple-employer defined health insurance benefit plan.

MARION COUNTY, OREGON  
NOTES TO THE FINANCIAL STATEMENTS

For the year ended June 30, 2021

NOTE 9 – POSTEMPLOYMENT HEALTHCARE BENEFITS (Continued):

	Implicit Rate Subsidy Plan	PERS RHIA Plan	Total OPEB on Financials
Net OPEB Asset	\$ -	\$ 953,923	\$ 953,923
Deferred Outflows of Resources			
Contributions After the Measurement Date	-	17,619	17,619
Change in Proportionate Share	-	345,223	345,223
Difference in Experience		106,084	106,084
Change in Assumptions	2,100,210		2,100,210
 Total OPEB Liability	 (23,795,636)	 -	 (23,795,636)
Deferred Inflows of Resources			
Change in Proportionate Share	-	(197)	(197)
Change in Assumptions	-	(50,706)	(50,706)
Difference in Earnings	-	(97,519)	(97,519)
Difference in Experience	(923,424)	-	(923,424)
 OPEB Expense (Income)	 2,345,677	 (1,227,035)	 1,118,642
<i>(Included in program expenses on Statement of Activities)</i>			

Implicit Rate Subsidy

To measure OPEB liabilities in accordance with GASB 75, the County obtains an actuarial valuation every two years.

Benefits Provided – The County provides subsidized health insurance to retirees under age 65 and their qualified dependents, as required by ORS 243.303. Retirees electing to remain on County-sponsored health plans must pay the entire premium in order to maintain coverage. However, while the County does not directly contribute to the cost of premiums for retirees, the premiums paid by retirees do not represent the full cost of covering these retirees. Since retirees typically generate higher medical claims than active employees, medical coverage would be more expensive for retirees in a separately rated health plan; conversely, active employees would be expected to generate lower medical claims resulting in lower premiums. The added cost of allowing retirees to purchase health insurance at a blended rate is called an *implicit rate subsidy* and is required to be reported as an OPEB liability under GASB 75.

Employees Covered by Benefit Terms – All classes of employees and their qualified dependents may continue health insurance coverage upon retirement until eligible for Medicare. As of June 30, 2021, the following employees were covered by the benefit terms:

Retirees or beneficiaries currently receiving benefits	79
Retirees entitled to but not receiving benefits	-
Active employees	1,361
	1,440

MARION COUNTY, OREGON  
NOTES TO THE FINANCIAL STATEMENTS

For the year ended June 30, 2021

NOTE 9 – POSTEMPLOYMENT HEALTHCARE BENEFITS (Continued):

Implicit Rate Subsidy (Continued)

Plan Description – The County treats the implicit rate subsidy as a single-employer, defined benefit OPEB plan administered by the County only to satisfy the accounting and financial reporting requirements of GASB 75, and a separate financial report is not issued. In addition to the requirements imposed by ORS 243.303, benefits provided to employees are established and may be amended by the County's board of commissioners in conjunction with various collective bargaining agreements.

Contribution Requirements – Retirees pay the entire cost of premiums at blended rates. The County's only contribution is the implicit rate subsidy which continues to be financed on a pay-as-you-go basis; no assets are accumulated for this purpose. For the year ended June 30, 2021, the actuarially estimated implicit rate subsidy was \$800,878.

Total OPEB Liability, OPEB Expense, and OPEB-Related Deferrals – As of June 30, 2021, the County reported a total OPEB liability of \$23,795,636, based on a July 1, 2019 actuarial valuation, rolled forward to the measurement date of June 30, 2021. For this plan, for the year ended June 30, 2021, the County recognized OPEB expense of \$2,345,677.

Total OPEB liability, beginning of year	\$ 21,345,426
Changes for the year:	
Service cost	1,575,037
Interest	619,301
Changes of assumptions	1,056,750
Benefit payments	(800,878)
Net changes	2,450,210
Total OPEB liability, end of year	\$ 23,795,636

At June 30, 2021, the County reported an OPEB-related deferred inflow of resources of \$923,424 for differences between expected and actual experience and a deferred outflow of resources of \$2,100,210 for changes of assumptions. Amounts reported as deferred outflows and inflows of resources will be recognized in OPEB expense in subsequent years as follows:

Fiscal Year	Amount
2022	\$ 151,339
2023	151,339
2024	151,339
2025	151,339
2026	151,339
Thereafter	420,091

MARION COUNTY, OREGON  
NOTES TO THE FINANCIAL STATEMENTS

For the year ended June 30, 2021

NOTE 9 – POSTEMPLOYMENT HEALTHCARE BENEFITS (Continued):

Actuarial Methods and Assumptions – The total OPEB liability in the July 1, 2019 actuarial valuation was determined using the entry age normal method with level percent of salary and the following actuarial assumptions applied to all periods included in the measurement with revised measurement date of June 30, 2021: inflation rate of 2.0%, salary increases of 2.5%, discount rate of 2.25%, and a healthcare cost trend rate of 6.8% initially, decreasing by 0.1% per year to an ultimate rate of 5.0% after 18 years. The discount rate was based on the S&P Municipal Bond 20-Year High Grade Rate Index. Mortality rates were based on the Pub-2010 Employee/Healthy Annuitant, sex distinct, generational mortality tables, with adjustments for mortality improvements based on the 60-year average Unisex Social Security Data Scale. Other actuarial assumptions used in the valuation were based on the results of the most recent experience study for the Oregon Public Employees Retirement System.

Sensitivity of the total OPEB liability to changes in the *discount rate*, using rates that are 1% lower or 1% higher than the current rate, are shown in the following chart:

	1% Decrease 1.25%	Current Rate 2.25%	1% Increase 3.25%
Total OPEB Liability	\$ 26,035,871	\$ 23,795,636	\$ 21,725,004

Sensitivity of the total OPEB liability to changes in the *healthcare cost trend rate*, using rates that are 1% lower or 1% higher than the current rate, are shown in the following chart:

	1% Decrease 5.8% declining to 4.0%	Current Rate 6.8% declining to 5.0%	1% Increase 7.8% declining to 6.0%
Total OPEB Liability	\$ 20,449,929	\$ 23,795,636	\$ 27,847,312

PERS Retirement Health Insurance Account

Plan Description – The County contributes to the PERS Retirement Health Insurance Account (RHIA) for each of its eligible employees. RHIA is a cost-sharing multiple-employer defined benefit other postemployment benefit plan administered by PERS. RHIA pays a monthly contribution toward the cost of Medicare companion health insurance premiums for eligible retirees. ORS 238.420 established this trust fund. Authority to establish and amend the benefit provisions of RHIA reside with the Oregon Legislature. The plan is closed to new entrants hired after August 29, 2003. PERS issues publicly available financial statements and required supplementary information. That report may be obtained by writing to Oregon Public Employees Retirement System, PO Box 23700, Tigard, OR 97281-3700, or online at [http://Oregon.gov/PERS/section/financial\\_reports/financials.shtml](http://Oregon.gov/PERS/section/financial_reports/financials.shtml).

Benefits Provided - Because RHIA was created by enabling legislation (ORS 238.420), contribution requirements of the plan members and the participating employers were established and may be amended only by the Oregon Legislature. ORS require that an amount equal to \$60 or the total monthly cost of Medicare companion health insurance premiums coverage, whichever is less, shall be paid from the RHIA established by the employer, and any monthly cost in excess of \$60 shall be paid by the eligible retired member in the manner provided in ORS 238.410.

MARION COUNTY, OREGON  
NOTES TO THE FINANCIAL STATEMENTS

For the year ended June 30, 2021

NOTE 9 – POSTEMPLOYMENT HEALTHCARE BENEFITS (Continued):

PERS Retirement Health Insurance Account (Continued)

To be eligible to receive this monthly payment toward the premium cost, the member must: (1) have eight years or more of qualifying service in PERS at the time of retirement or receive a disability allowance as if the member had eight years or more of creditable service in PERS, (2) receive both Medicare Parts A and B coverage, and (3) enroll in a PERS-sponsored health plan. A surviving spouse or dependent of a deceased PERS retiree who was eligible to receive the subsidy is eligible to receive the subsidy if he or she (1) is receiving a retirement benefit or allowance from PERS or (2) was insured at the time the member died and the member retired before May 1, 1991.

Contributions - PERS funding policy provides for employer contributions at actuarially determined rates. These contributions, expressed as a percentage of covered payroll, are intended to accumulate sufficient assets to pay benefits when due. Employer contribution rates for the period were based on the December 31, 2017 actuarial valuation. The rates based on a percentage of payroll, first became effective July 1, 2019. The County's contribution rates for the period were 0.06% for Tier One/Tier Two members, and 0.00% for OPSRP members. The County's total contributions for the year ended June 30, 2021, was \$17,619.

OPEB Assets, Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

On June 30, 2021, the County reported an asset of \$953,923 for its proportionate share of the OPERS net OPEB asset. The net OPEB asset was measured as of June 30, 2020, and the total OPEB liability used to calculate the net OPEB asset was determined by an actuarial valuation as of December 31, 2018 rolled forward to June 30, 2020. The County's proportion of the net OPEB asset was based on the County's contributions to the RHIA program during the measurement period relative to contributions from all participating employers. On June 30, 2020, the County's proportionate share was 0.4682%, which is a decrease from its proportion of 0.8048% as of June 30, 2019.

For the year ended June 30, 2021, the County recognized an OPEB expense reduction from this plan of \$1,227,035. This is made up of current year expense of \$27,034 and \$1,254,069 prior years' expense reduction previously unreported as this plan was determined to be immaterial in prior years. On June 30, 2021, the County reported deferred outflows of resources and deferred inflows of resources related to this OPEB plan from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 106,084	\$ -
Changes of assumptions	-	50,706
Net difference between projected and actual earnings	-	97,519
Changes in proportionate share	345,223	197
Contributions subsequent to the measurement date	17,619	-
Total	\$ 468,926	\$ 148,422

MARION COUNTY, OREGON  
NOTES TO THE FINANCIAL STATEMENTS

For the year ended June 30, 2021

NOTE 9 – POSTEMPLOYMENT HEALTHCARE BENEFITS (Continued):

PERS Retirement Health Insurance Account (Continued)

Deferred outflows of resources related to OPEB of \$17,619 resulting from the County's contributions subsequent to the measurement date will be recognized as a reduction of the total OPEB liability or an increase in the net OPEB asset in the year ended June 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year ended June 30:	
2022	\$ 87,156
2023	143,052
2024	39,215
2025	<u>33,463</u>
Total	<u>\$302,886</u>

Actuarial Methods and Assumptions – All actuarial methods and assumptions are consistent with those disclosed for the PERS Pension Plan. See Note 8 for additional information on Actuarial Assumptions and Methods, the Long-Term Expected Rate of Return, and the Discount Rate. A healthcare cost trend rate is not applicable to this plan because the cost is fixed by statute.

Sensitivity of the total OPEB liability to changes in the discount rate - The following presents the County's proportionate share of the net OPEB liability (asset) calculated using the discount rate of 7.20%, as well as what the County's proportionate share of the net OPEB liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (6.20%) or 1-percentage-point higher (8.20%) than the current rate:

	1% Decrease 6.20%	Current Rate 7.20%	1% Increase 8.20%
Net OPEB Asset	\$ 770,132	\$ 953,923	\$ 1,111,071

OPEB Plan Fiduciary Net Position - Detailed information about the pension plan's fiduciary net position is available in the separately issued PERS financial report.



MARION COUNTY, OREGON  
NOTES TO THE FINANCIAL STATEMENTS

For the year ended June 30, 2021

**NOTE 10 – FUND BALANCE CLASSIFICATIONS:**

	General Operating	Non-Dept Grants	Public Works	Health & Human Svcs	Lottery & Econ Dev	Other Governmental	Total Governmental
<b>Restricted for:</b>							
Health programs	\$ -	\$ -	\$ -	\$ 10,392,264	\$ -	\$ -	\$ 10,392,264
Economic development	-	-	-	-	2,777,709	-	2,777,709
Public safety programs	-	-	-	-	-	2,084,157	2,084,157
Court security	-	-	-	-	-	638,943	638,943
Conciliation and mediation	-	1,415,987	-	-	-	-	1,415,987
Law library	-	-	-	-	-	730,558	730,558
Forest & wildfire programs	-	644,631	-	-	-	-	644,631
Extension services	-	-	-	-	-	1,349,059	1,349,059
Corner restoration	-	-	-	-	-	2,882,962	2,882,962
Community development	-	-	-	-	-	979,340	979,340
Education	-	-	-	-	-	1,729,186	1,729,186
Other purposes	-	-	-	-	-	534,077	534,077
	<u>\$ -</u>	<u>\$ 2,060,618</u>	<u>\$ -</u>	<u>\$ 10,392,264</u>	<u>\$ 2,777,709</u>	<u>\$ 10,928,282</u>	<u>\$ 26,158,873</u>
<b>Committed to:</b>							
Financial stabilization	\$ 2,357,675	-	\$ -	\$ -	\$ -	\$ -	\$ 2,357,675
Road improvements	-	-	3,710,787	-	-	-	3,710,787
Other purposes	-	-	-	-	-	257,657	257,657
	<u>\$ 2,357,675</u>	<u>\$ -</u>	<u>\$ 3,710,787</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 257,657</u>	<u>\$ 6,326,119</u>
<b>Assigned to:</b>							
Health programs	\$ -	-	\$ -	\$ 10,015,748	\$ -	\$ -	\$ 10,015,748
Public safety programs	1,505,006	-	-	-	-	4,809,630	6,314,636
Roads & bridges	-	-	31,279,962	-	-	151,735	31,431,697
Building inspection	-	-	-	-	-	5,770,369	5,770,369
Debt service	-	-	-	-	-	4,583,540	4,583,540
Capital projects	-	-	-	-	-	14,698,785	14,698,785
Other purposes	-	-	-	-	-	1,023,019	1,023,019
	<u>\$ 1,505,006</u>	<u>\$ -</u>	<u>\$ 31,279,962</u>	<u>\$ 10,015,748</u>	<u>\$ -</u>	<u>\$ 31,037,078</u>	<u>\$ 73,837,794</u>

**NOTE 11 – TRANSFERS:**

Transfer To	Transfer From						Total
	Governmental Funds						
	General Operating Fund	Non-Dept Grants	Public Works Fund	Health & Human Svcs Fund	Lottery & Econ Dev Fund	Nonmajor funds	
<b>Governmental Funds:</b>							
General Operating Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,427,991	\$ 4,427,991
Non-departmental Grants Fund	51,014	-	-	-	-	-	51,014
Public Works Fund	212,778	-	-	494	-	1,606	214,878
Health & Human Svcs Fund	3,628,932	-	-	-	-	-	3,628,932
Nonmajor funds	7,107,234	185,675	30,000	1,938,564	824,000	1,424,361	11,509,834
<b>Proprietary Funds:</b>							
Internal service funds	558,606	-	53,387	168,594	-	99,799	880,386
Total	<u>\$ 11,558,564</u>	<u>\$ 185,675</u>	<u>\$ 83,387</u>	<u>\$ 2,107,652</u>	<u>\$ 824,000</u>	<u>\$ 5,953,757</u>	<u>\$ 20,713,035</u>

Transfers are used to move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them, to move receipts restricted to debt service to the Debt Service Fund as debt service payments become due, and to use unrestricted revenues collected in the General Operating Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

MARION COUNTY, OREGON  
NOTES TO THE FINANCIAL STATEMENTS

For the year ended June 30, 2021

NOTE 12 – TAX ABATEMENTS:

County property taxes were reduced \$528,426 in fiscal 2021 under agreements entered into by other governments.

<u>Authorizing Government</u>	<u>Exemption Program</u>	<u>Property Taxes Abated</u>
State of Oregon	Historic Property (ORS 358.475 to 565)	\$ 42,000
State of Oregon	Rural Industrial (ORS 307.430)	12,219
City of Salem	Multiple Unit Housing (ORS 307.600 to 637)	65,054
City of Salem	Low Income Housing (ORS 307.541)	79,528
Salem Enterprise Zone (City of Salem)	Enterprise Zone (ORS 285C)	278,591
North Marion Enterprise Zone (Cities of Aurora, Donald & Hubbard)	Enterprise Zone (ORS 285C)	46,770
North Santiam Enterprise Zone (City of Stayton)	Enterprise Zone (ORS 285C)	4,235
Silverton-Mt. Angel Enterprise Zone (Cities of Mt. Angel & Silverton)	Enterprise Zone (ORS 285C)	29
		<u>\$ 528,426</u>

NOTE 13 – COMMITMENTS AND CONTINGENCIES:

The County is party in its official capacity to various lawsuits and claims, all of which, in the opinion of management and legal counsel, are covered by the County's excess insurance policies if they should exceed the County's retained risk.

The County has a service agreement with the owner of a mass burn solid waste disposal, electric power generation, and resource recovery facility located in Marion County. Under this agreement, the facility will accept 145,000 tons of acceptable waste from the County for disposal each year. In return, the County pays service fees for operations, maintenance and pass through costs, and receives credits for electricity generation and the sale of secondary materials. For fiscal year 2021, monthly service fees were approximately \$859,000. These costs are recorded in the Environmental Services Fund, an Enterprise Fund.

The County has long-term agreements to lease space for storage and various offices. Rent for these facilities was \$1,575,665 for the year ended June 30, 2021. Future obligations under these agreements are as follows:

<u>Fiscal Year</u>	<u>Amount</u>
2022	\$ 1,611,476
2023	1,603,455
2024	1,613,297
2025	1,357,194
2026	1,337,657
2027-2028	2,195,387

In March 2020, the County Board of Commissioners declared an emergency in response to the novel coronavirus (COVID-19) global pandemic. The County's future financial results could be adversely affected to the extent that COVID-19 or any other epidemic harms the economy. The pandemic is still ongoing and the ultimate impact on the County's operations is uncertain and cannot be reasonably estimated at this time.

MARION COUNTY, OREGON  
NOTES TO THE FINANCIAL STATEMENTS

For the year ended June 30, 2021

NOTE 14 – SUBSEQUENT EVENTS:

The County was awarded American Rescue Plan Act Funds of \$34 million during the fiscal year. An additional equal amount will be received during the following fiscal year but no adjustment to the fiscal 2021 financial statements was considered necessary.

NOTE 15 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY:

The County budgets all funds except custodial funds, and the Illahe Hills Street Lighting District, which is exempt from Oregon Local Budget Law (ORS 294). In accordance with Oregon Local Budget Law, the County follows these procedures in establishing the budgetary data reflected in the financial statements:

1. In May or early June, the County's Budget Officer submits a proposed budget to the County Budget Committee for the ensuing fiscal year starting July 1. The budget includes recommended expenditure category levels and the estimated revenues that will finance them.
2. The Budget Committee holds public hearings on the proposed budget and approves a budget which is published at least one week prior to the adoption of the budget resolution by the County's Board of Commissioners at a public meeting.
3. The Board of Commissioners, after a public hearing and prior to July 1, adopts the budget, makes appropriations and imposes taxes by resolution. If not adopted prior to July, the County has no authority to expend monies until a budget is adopted. The budget must be balanced in accordance with Oregon Local Budget Law.
4. Funds are appropriated by department, including amounts for personnel services, materials and services, and capital outlay; non-departmental activity is appropriated by the following categories: personnel services, materials and services, capital outlay, debt service, special payments, transfers and contingency. Departments are authorized to transfer appropriations between line items within a category but transfers between categories or departments must be approved by the Board of Commissioners. Revisions that alter the total appropriations of any fund, other than the receipt of new, designated grants, must be made using a supplemental budget. This process requires a public hearing and enactment by the Board of Commissioners.
5. Budgets for the General Operating, Special Revenue, Debt Service and Capital Projects Funds are adopted on a modified accrual basis. Budgets for the Enterprise and Internal Service Funds are adopted on a basis consistent with GAAP, except that depreciation and vacation pay are not recognized.
6. Appropriations lapse at the end of the fiscal year.

The County adopted two supplemental budgets during the year ended June 30, 2021.

The Central Services Fund, an Internal Service Fund, reported a deficit net position of \$18,679,930 as of June 30, 2021, due to the recognition of long-term liabilities for pensions and other postemployment benefits.

The County received as much as \$50,000,000 from the State and Federal Government during 2021 for the Emergency Rental Assistance Program and ARPA. These funds will not be retained by Marion County but are pass through dollars.

MARION COUNTY, OREGON  
NOTES TO THE FINANCIAL STATEMENTS

For the year ended June 30, 2021

NOTE 15 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (Continued):

The ERAP funds were to be distributed within a very short timeframe and therefore were not invested outside of LGIP. As of June 30, 2021, the distribution of the ARPA funds is still under review by the county commissioners. Without a firm timeline for the distribution of these funds, the County held the funds in LGIP to earn some interest until a cash flow could be developed for disbursement of the funds. This resulted in the County maintaining an LGIP balance of more than \$30 million for more than 30 days, which is in violation of ORS 294.810.

NOTE 16 – DISCRETELY PRESENTED COMPONENT UNIT – MARION COUNTY HOUSING AUTHORITY:

Cash and investments as of December 31, 2020, are as follows:

Deposits with financial institutions	\$ 4,526,546
Investment in joint venture, Hazedel Seniors LP	100,802
Total cash and investments	<u>\$ 4,627,348</u>

\$695,271 of the balance is restricted for housing assistance payments, tenant deposits, escrow loan deposits, and capital replacement reserves.

Receivables as of December 31, 2020, are as follows:

Accounts receivable	\$ 239,163
Note receivable from Hazedel Seniors LP	1,496,327
Total receivables	<u>\$ 1,735,490</u>

Capital asset activity for the year ended December 31, 2020:

	Balances	Increases	Decreases	Balances
Capital assets not being depreciated:				
Land	\$ 1,131,858	\$ -	\$ -	\$ 1,131,858
Construction in progress	-	5,000	-	5,000
Total capital assets not being depreciated	<u>1,131,858</u>	<u>5,000</u>	<u>-</u>	<u>1,136,858</u>
Capital assets being depreciated:				
Buildings and improvements	16,732,263	87,923	-	16,820,186
Equipment	1,018,484	8,821	58,434	968,871
Total capital assets being depreciated	<u>17,750,747</u>	<u>96,744</u>	<u>58,434</u>	<u>17,789,057</u>
Less accumulated depreciation for:				
Buildings and improvements	10,469,060	541,066	-	11,010,126
Equipment	758,090	28,561	58,434	728,217
Total accumulated depreciation	<u>11,227,150</u>	<u>569,627</u>	<u>58,434</u>	<u>11,738,343</u>
Capital assets, net	<u>\$ 7,655,455</u>	<u>\$ (467,883)</u>	<u>\$ -</u>	<u>\$ 7,187,572</u>

Depreciation expense for the year ended December 31, 2020, was \$569,627.

Long-term debt activity for the year ended December 31, 2020:

	Beginning Balances	Additions	Deletions	Ending Balances	Due within One Year
Notes payable	\$ 1,966,502	\$ -	\$ 151,975	\$ 1,814,527	\$ 131,130
Compensated absences	59,938	13,096	-	73,034	14,444
Net pension liability	31,293	391,787	-	423,080	-
Other long-term obligations	76,061	31,454	-	107,515	-
Total long-term obligations	<u>\$ 2,133,794</u>	<u>\$ 436,337</u>	<u>\$ 151,975</u>	<u>\$ 2,418,156</u>	<u>\$ 145,574</u>

## REQUIRED SUPPLEMENTARY INFORMATION

## 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.
American Rescue Plan	Federal grants.	Accounts for American Rescue Plan Act grant programs.
Non-Departmental Grants	Federal and state grants, interest and transfers from the General Fund.	Accounts for multi-departmental grant programs.
Public Works	Motor vehicle fees and gasoline tax apportionments from the State of Oregon, federal forest revenues, property improvement assessments and revenues from various 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 & Human Services	Federal and state grants, fees, and transfers from the General Fund.	Accounts for public health and mental health programs.
Lottery & Economic Development	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. Funds are appropriated by department; non-departmental activities are appropriated by the categories of personnel services, materials and services, capital outlay, debt service, special payments, transfers and contingency.

MARION COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
GENERAL FUND

For the year ended June 30, 2021

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Taxes:				
Property	\$ 78,214,265	\$ 78,214,265	\$ 79,107,295	\$ 893,030
Franchise	629,195	629,195	606,833	(22,362)
Licenses and permits	60,000	60,000	55,780	(4,220)
Intergovernmental	4,745,632	11,370,855	15,212,932	3,842,077
Charges for services	3,974,187	3,712,721	5,111,596	1,398,875
Fines and forfeitures	217,383	217,383	285,162	67,779
Interest	850,000	850,000	925,830	75,830
Other	11,000	11,000	108,161	97,161
<b>Total revenues</b>	<b>88,701,662</b>	<b>95,065,419</b>	<b>101,413,589</b>	<b>6,348,170</b>
<b>EXPENDITURES:</b>				
Assessor's Office	7,159,347	7,263,421	6,809,256	454,165
Clerk's Office	3,108,260	3,168,764	2,995,573	173,191
Community Services Department	910,285	910,285	824,550	85,735
District Attorney's Office	10,486,683	10,486,683	10,109,665	377,018
Justice Court	991,439	1,016,179	981,602	34,577
Juvenile Department	13,501,571	13,590,791	12,239,605	1,351,186
Sheriff's Office	45,532,674	45,920,368	45,157,753	762,615
Treasurer's Office	492,944	492,944	450,248	42,696
Non-Departmental:				
Materials and services	3,041,609	5,345,606	3,676,415	1,669,191
Capital outlay	-	811,965	611,713	200,252
Special payments	-	3,497,390	3,470,600	26,790
Contingency	2,226,435	2,380,618	-	2,380,618
<b>Total expenditures</b>	<b>87,451,247</b>	<b>94,885,014</b>	<b>87,326,980</b>	<b>7,558,034</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	4,479,046	4,703,691	4,702,991	(700)
Transfers out	(10,782,600)	(12,358,864)	(11,521,677)	837,187
<b>Total other financing sources (uses)</b>	<b>(6,303,554)</b>	<b>(7,655,173)</b>	<b>(6,818,686)</b>	<b>836,487</b>
Net change in fund balance	(5,053,139)	(7,474,768)	7,267,923	14,742,691
FUND BALANCE - beginning	14,668,339	17,089,968	17,089,968	-
FUND BALANCE - ending	<u>\$ 9,615,200</u>	<u>\$ 9,615,200</u>	24,357,891	<u>\$ 14,742,691</u>
Reconciliation to generally accepted accounting principles (GAAP) basis:				
Funds budgeted separately:				
Traffic Safety Team Fund			567,791	
Inmate Welfare Fund			937,215	
Rainy Day Fund			<u>2,357,675</u>	
FUND BALANCE - ending, as reported in the Statement of Revenues, Expenditures and Changes in Fund Balances - General Operating Fund			<u>\$ 28,220,572</u>	

MARION COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
NON-DEPARTMENTAL GRANTS FUND

For the year ended June 30, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Intergovernmental	\$ 379,601	\$ 14,100,128	\$ 1,949,720	\$ (12,150,408)
Interest	10,005	10,005	6,621	(3,384)
Other	-	195,075	217,465	22,390
Total revenues	<u>389,606</u>	<u>14,305,208</u>	<u>2,173,806</u>	<u>(12,131,402)</u>
<b>EXPENDITURES:</b>				
Non-Departmental:				
Materials and services	353,429	361,905	266,454	95,451
Capital outlay	-	174,030	174,029	1
Contingency	<u>79,155</u>	<u>13,820,257</u>	<u>-</u>	<u>13,820,257</u>
Total expenditures	<u>432,584</u>	<u>14,356,192</u>	<u>440,483</u>	<u>13,915,709</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	61,014	61,014	51,014	(10,000)
Transfers out	<u>(215,238)</u>	<u>(215,238)</u>	<u>(185,675)</u>	<u>29,563</u>
Total other financing sources (uses)	<u>(154,224)</u>	<u>(154,224)</u>	<u>(134,661)</u>	<u>19,563</u>
Net change in fund balance	(197,202)	(205,208)	1,598,662	1,803,870
FUND BALANCE - beginning	<u>694,355</u>	<u>716,156</u>	<u>716,156</u>	<u>-</u>
FUND BALANCE - ending	<u>\$ 497,153</u>	<u>\$ 510,948</u>	<u>\$ 2,314,818</u>	<u>\$ 1,803,870</u>
Less activity from Due State Court Programs			<u>(254,200)</u>	
FUND BALANCE - ending, as reported in the Statement of Revenues, Expenditures and Changes in Fund Balances			<u>\$ 2,060,618</u>	



MARION COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
PUBLIC WORKS FUND

For the year ended June 30, 2021

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Licenses and permits	\$ 178,305	\$ 178,305	\$ 237,465	\$ 59,160
Intergovernmental	33,833,411	33,998,143	34,414,795	416,652
Charges for services	3,810,902	3,810,902	4,439,930	629,028
Fines and forfeitures	15,000	15,000	507	(14,493)
Interest	342,000	342,000	249,313	(92,687)
Other	7,500	7,500	144,091	136,591
Total revenues	<u>38,187,118</u>	<u>38,351,850</u>	<u>39,486,101</u>	<u>1,134,251</u>
EXPENDITURES:				
Public Works Department	48,154,662	49,924,840	34,702,595	15,222,245
Contingency	<u>5,025,815</u>	<u>4,821,312</u>	-	<u>4,821,312</u>
Total expenditures	<u>53,180,477</u>	<u>54,746,152</u>	<u>34,702,595</u>	<u>20,043,557</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	336,186	351,186	214,878	(136,308)
Transfers out	<u>(70,875)</u>	<u>(100,875)</u>	<u>(83,387)</u>	<u>17,488</u>
Total other financing sources (uses)	<u>265,311</u>	<u>250,311</u>	<u>131,491</u>	<u>(118,820)</u>
Net change in fund balance	(14,728,048)	(16,143,991)	4,914,997	21,058,988
FUND BALANCE - beginning	<u>25,756,482</u>	<u>30,931,018</u>	<u>30,931,018</u>	<u>-</u>
FUND BALANCE - ending	<u>\$ 11,028,434</u>	<u>\$ 14,787,027</u>	<u>35,846,015</u>	<u>\$ 21,058,988</u>
Add interfund loan receivable			<u>17,143</u>	
FUND BALANCE - ending, as reported in the Statement of Revenues, Expenditures and Changes in Fund Balances			<u>\$ 35,863,158</u>	

MARION COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
HEALTH & HUMAN SERVICES FUND

For the year ended June 30, 2021

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Intergovernmental	\$ 28,679,132	\$ 52,232,983	\$ 41,928,113	\$ (10,304,870)
Charges for services	24,111,473	24,260,844	26,307,270	2,046,426
Interest	272,120	272,120	160,723	(111,397)
Other	14,500	14,500	(15,162)	(29,662)
<b>Total revenues</b>	<b>53,077,225</b>	<b>76,780,447</b>	<b>68,380,944</b>	<b>(8,399,503)</b>
<b>EXPENDITURES:</b>				
Health & Human Services Department	65,469,718	81,738,752	69,706,746	12,032,006
Contingency	5,510,293	14,562,950	-	14,562,950
<b>Total expenditures</b>	<b>70,980,011</b>	<b>96,301,702</b>	<b>69,706,746</b>	<b>26,594,956</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	3,962,080	3,962,080	3,628,932	(333,148)
Transfers out	(1,778,055)	(2,653,359)	(2,107,652)	545,707
<b>Total other financing sources (uses)</b>	<b>2,184,025</b>	<b>1,308,721</b>	<b>1,521,280</b>	<b>212,559</b>
<b>Net change in fund balance</b>	<b>(15,718,761)</b>	<b>(18,212,534)</b>	<b>195,478</b>	<b>18,408,012</b>
<b>FUND BALANCE - beginning</b>	<b>17,718,761</b>	<b>20,212,534</b>	<b>20,212,534</b>	<b>-</b>
<b>FUND BALANCE - ending</b>	<b>\$ 2,000,000</b>	<b>\$ 2,000,000</b>	<b>\$ 20,408,012</b>	<b>\$ 18,408,012</b>

MARION COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
LOTTERY & ECONOMIC DEVELOPMENT FUND

For the year ended June 30, 2021

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Intergovernmental	\$ 1,431,115	\$ 2,044,450	\$ 2,529,368	\$ 484,918
Interest	40,000	40,000	20,311	(19,689)
Total revenues	<u>1,471,115</u>	<u>2,084,450</u>	<u>2,549,679</u>	<u>465,229</u>
EXPENDITURES:				
Community Services Department	2,301,665	3,583,498	1,771,018	1,812,480
Non-Departmental:				
Contingency	-	500,000	-	500,000
Total expenditures	<u>2,301,665</u>	<u>4,083,498</u>	<u>1,771,018</u>	<u>2,312,480</u>
OTHER FINANCING SOURCES (USES):				
Transfers out	<u>(324,000)</u>	<u>(824,000)</u>	<u>(824,000)</u>	<u>-</u>
Net change in fund balance	(1,154,550)	(2,823,048)	(45,339)	2,777,709
FUND BALANCE - beginning	<u>1,154,550</u>	<u>2,823,048</u>	<u>2,823,048</u>	<u>-</u>
FUND BALANCE - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,777,709</u>	<u>\$ 2,777,709</u>

MARION COUNTY, OREGON

OREGON PUBLIC EMPLOYEES RETIREMENT SYSTEM  
 SCHEDULE OF THE COUNTY'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY

	<u>Measurement Date</u>	<u>County's Proportion of Net Pension Liability (Asset)</u>	<u>County's Proportionate Share of Net Pension Liability (Asset)</u>	<u>County's Covered Payroll</u>	<u>County's Proportionate Share of NPL(A) as % of Payroll</u>	<u>Plan Fiduciary Net Position as % of Total Pension Liability</u>
2021	6/30/2020	0.78%	\$ 170,982,972	\$ 91,640,185	186.58%	75.80%
2020	6/30/2019	0.82%	142,395,975	87,543,406	162.66%	80.23%
2019	6/30/2018	0.77%	117,196,814	85,352,985	137.31%	82.07%
2018	6/30/2017	0.80%	107,643,247	83,085,347	129.56%	83.12%
2017	6/30/2016	0.79%	119,297,563	79,926,090	149.26%	80.53%
2016	6/30/2015	0.81%	46,349,988	76,032,919	60.96%	91.88%
2015	6/30/2014	0.79%	(17,881,113)	72,770,005	-24.57%	103.59%
2014	6/30/2013	0.79%	40,256,473	73,461,710	54.80%	91.97%

**Notes:**

- (1) This schedule is intended to show information for ten years; additional years' information will be displayed as it becomes available.
- (2) Changes of benefit terms: Amounts reported in fiscal 2015 reflect legislation eliminating tax remedy payments for non-Oregon residents and establishing limits on cost-of-living adjustments. Amounts reported thereafter reflect a court ruling that restricts limits on cost-of-living adjustments to benefits accrued after the legislative changes were made.

MARION COUNTY, OREGON

OREGON PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULE OF COUNTY CONTRIBUTIONS

	<u>Contractually Required Contributions</u>	<u>Actual Contributions</u>	<u>Contribution Deficiency (Excess)</u>	<u>County's Covered Payroll</u>	<u>Contributions as % of Payroll</u>
2021	\$ 15,644,842	\$ 15,644,842	-	\$ 100,380,327	15.59%
2020	14,995,025	14,995,025	-	91,640,185	16.36%
2019	11,094,819	11,094,819	-	87,543,406	12.67%
2018	10,892,136	10,892,136	-	85,352,985	12.76%
2017	7,772,371	7,772,371	-	83,085,347	9.35%
2016	7,540,553	7,540,553	-	79,926,090	9.43%
2015	6,741,037	6,741,037	-	76,032,919	8.87%
2014	6,552,862	6,552,862	-	72,770,005	9.00%

**Notes:**

(1) This schedule is intended to show information for ten years; additional years' information will be displayed as it becomes available.

MARION COUNTY, OREGON

OTHER POSTEMPLOYMENT BENEFITS (OPEB)  
 SCHEDULE OF CHANGES IN THE COUNTY'S  
 TOTAL OPEB LIABILITY AND RELATED RATIOS  
 Implicit Rate Subsidy Plan  
 For the last four fiscal years <sup>1,2</sup>

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Total OPEB liability, beginning of year	\$ 21,345,426	\$ 19,859,599	\$ 18,632,670	\$ 17,351,009
Changes for the year:				
Service cost	1,575,037	1,323,725	1,278,961	1,278,961
Interest	619,301	623,992	568,851	531,779
Expected vs. actual experience	-	(1,187,260)	-	-
Changes of assumptions	1,056,750	1,492,557	-	-
Benefit payments	<u>(800,878)</u>	<u>(767,187)</u>	<u>(620,883)</u>	<u>(529,079)</u>
Net changes	<u>2,450,210</u>	<u>1,485,827</u>	<u>1,226,929</u>	<u>1,281,661</u>
Total OPEB liability, end of year	<u>\$ 23,795,636</u>	<u>\$ 21,345,426</u>	<u>\$ 19,859,599</u>	<u>\$ 18,632,670</u>
Covered-employee payroll	\$ 100,380,327	\$ 91,640,185	\$ 87,543,406	\$ 85,352,985
Total OPEB liability as a percentage of covered payroll	23.71%	23.29%	22.69%	21.83%
Discount rate	2.25%	2.75%	3.00%	3.00%

**Notes:**

- (1) This schedule is intended to show information for ten years; additional years' information will be displayed as it becomes available.
- (2) The County finances other postemployment benefits on a pay-as-you-go basis; no assets are accumulated for this purpose.

MARION COUNTY, OREGON

SCHEDULE OF THE PROPORTIONATE SHARE  
OF THE NET OPEB LIABILITY (ASSET)  
Oregon Public Employees Retirement System, Retirement Health Insurance Account  
For the last year <sup>1</sup>

Year Ended June 30,	County's proportion of the net OPEB liability (asset)	County's proportionate share of the net OPEB liability (asset)	County's covered payroll	County's proportionate share of the net OPEB liability (asset) as a percentage of its covered payroll	Plan fiduciary net position as a percentage of the total OPEB liability
2021	0.4682%	\$ (953,923)	\$ 100,380,327	-0.95%	150.10%

MARION COUNTY, OREGON

SCHEDULE OF COUNTY CONTRIBUTIONS  
Oregon Public Employees Retirement System, Retirement Health Insurance Account  
For the last year <sup>1</sup>

Year Ended June 30,	(a) Contractually required contribution	(b) Contributions in relation to the contractually required contribution	(a-b) Contribution deficiency (excess)	(c) County's covered payroll	(b/c) Contributions as a percent of covered payroll
2020	\$ 29,773	\$ 29,773	\$ -	\$ 100,380,327	0.03%

(1) These schedules are intended to show information for ten years; additional years' information will be displayed as it becomes available.

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## SUPPLEMENTARY INFORMATION

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## BUDGETARY FUNDS REPORTED AS GENERAL OPERATING FUND

<u>Fund</u>	<u>Principal Resources</u>	<u>Description of Operations</u>
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.

## NONMAJOR GOVERNMENTAL FUNDS

<u>Fund</u>	<u>Principal Resources</u>	<u>Description of Operations</u>
County Clerk Records	Recording fees.	Operation of County archives.
Juvenile Grants	Federal and state grants, charges for services, transfers from the General Fund.	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.
Community Services Grants	Federal and state grants.	Grant programs administered by the Community Services department.
Community Development	Federal and state grants.	Operations of the community development program.
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.
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 Services	License and adoption fees, transfers from the General Fund.	Animal control activities and dog shelter operations.

<u>Fund</u>	<u>Principal Resources</u>	<u>Description of Operations</u>
Enhanced Public Safety ESSD	Charges for services.	Dedicated 24/7 public safety services provided to East Salem Service District.
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.
Marion County Extension and 4H Service District	Property taxes.	Provides support for extension services to county residents in cooperation with Oregon State University.
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.
Facility Renovation	Capital financing proceeds, interfund transfers.	Various facility renovation projects.
Capital Improvement Projects	Transfers from the General Fund and other funds.	Various capital projects and acquisitions.

MARION COUNTY, OREGON  
 COMBINING BALANCE SHEET  
 BUDGETARY FUNDS REPORTED AS GENERAL OPERATING FUND

June 30, 2021

	Budgetary Funds				Total General Operating Fund
	General Fund	Traffic Safety Team	Inmate Welfare	Rainy Day	
<b>ASSETS:</b>					
Cash and investments	\$ 24,395,792	\$ 629,727	\$ 929,024	\$ 2,353,360	\$ 28,307,903
Receivables:					
Accounts	2,917,728	8,351	12,823	-	2,938,902
Interest	164,841	1,645	1,704	4,315	172,505
Loans	58,361	-	-	-	58,361
Taxes	2,760,008	-	-	-	2,760,008
Inventories and prepaids	15,543	-	-	-	15,543
<b>Total assets</b>	<b>\$ 30,312,273</b>	<b>\$ 639,723</b>	<b>\$ 943,551</b>	<b>\$ 2,357,675</b>	<b>\$ 34,253,222</b>
<b>LIABILITIES:</b>					
Accounts payable	\$ 794,290	\$ 13,484	\$ 6,336	\$ -	\$ 814,110
Payroll related liabilities	2,806,063	58,448	-	-	2,864,511
Deposits	20,038	-	-	-	20,038
<b>Total liabilities</b>	<b>3,620,391</b>	<b>71,932</b>	<b>6,336</b>	<b>-</b>	<b>3,698,659</b>
<b>DEFERRED INFLOWS OF RESOURCES:</b>					
Unavailable revenue	2,333,991	-	-	-	2,333,991
<b>FUND BALANCES:</b>					
Nonspendable	15,543	-	-	-	15,543
Restricted	-	-	-	-	-
Committed	-	-	-	2,357,675	2,357,675
Assigned	-	567,791	937,215	-	1,505,006
Unassigned	24,342,348	-	-	-	24,342,348
<b>Total fund balances</b>	<b>24,357,891</b>	<b>567,791</b>	<b>937,215</b>	<b>2,357,675</b>	<b>28,220,572</b>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<b>\$ 30,312,273</b>	<b>\$ 639,723</b>	<b>\$ 943,551</b>	<b>\$ 2,357,675</b>	<b>\$ 34,253,222</b>

MARION COUNTY, OREGON

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
BUDGETARY FUNDS REPORTED AS GENERAL OPERATING FUND

For the year ended June 30, 2021

	Budgetary Funds				Eliminate Interfund Activity	Total General Operating Fund
	General Fund	Traffic Safety Team	Inmate Welfare	Rainy Day		
<b>REVENUES:</b>						
Taxes	\$ 79,714,128	\$ -	\$ -	\$ -	\$ -	\$ 79,714,128
Licenses and permits	55,780	-	-	-	-	55,780
Intergovernmental	15,212,932	11,626	-	-	-	15,224,558
Charges for services	5,111,596	16,715	292,258	-	-	5,420,569
Fines and forfeitures	285,162	1,710,698	-	-	-	1,995,860
Interest	925,830	8,590	7,102	20,679	-	962,201
Other	108,161	-	191	-	-	108,352
<b>Total revenues</b>	<b>101,413,589</b>	<b>1,747,629</b>	<b>299,551</b>	<b>20,679</b>	<b>-</b>	<b>103,481,448</b>
<b>EXPENDITURES:</b>						
Current:						
General government	17,402,092	-	-	-	-	17,402,092
Public safety and judicial	68,488,625	1,876,785	87,784	-	-	70,453,194
Community service	824,550	-	-	-	-	824,550
Capital outlay	611,713	-	-	-	-	611,713
<b>Total expenditures</b>	<b>87,326,980</b>	<b>1,876,785</b>	<b>87,784</b>	<b>-</b>	<b>-</b>	<b>89,291,549</b>
<b>OTHER FINANCING SOURCES (USES):</b>						
Transfers in	4,702,991	-	-	-	(275,000)	4,427,991
Transfers out	(11,521,677)	(311,887)	-	-	275,000	(11,558,564)
<b>Total other financing sources (uses)</b>	<b>(6,818,686)</b>	<b>(311,887)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(7,130,573)</b>
<b>Net change in fund balances</b>	<b>7,267,923</b>	<b>(441,043)</b>	<b>211,767</b>	<b>20,679</b>	<b>-</b>	<b>7,059,326</b>
<b>FUND BALANCE - beginning</b>	<b>17,089,968</b>	<b>1,008,834</b>	<b>725,448</b>	<b>2,336,996</b>	<b>-</b>	<b>21,161,246</b>
<b>FUND BALANCE - ending</b>	<b>\$ 24,357,891</b>	<b>\$ 567,791</b>	<b>\$ 937,215</b>	<b>\$ 2,357,675</b>	<b>\$ -</b>	<b>\$ 28,220,572</b>

MARION COUNTY, OREGON  
 COMBINING BALANCE SHEET  
 NONMAJOR GOVERNMENTAL FUNDS

June 30, 2021

	Special Revenue Funds											
	County Clerk Records	Juvenile Grants	Tax Title Land Sales	Community Services Grants	Community Development	Community Corrections	Criminal Justice Assessment	County Schools	Child Support	Dog Services	Enhanced Public Safety ESSD	Sheriff Grants
<b>ASSETS:</b>												
Cash and investments	\$ 167,384	\$ 486,268	\$ 334,980	\$ 36,513	\$ 891,996	\$ 3,065,076	\$ 555,282	\$ 989,265	\$ -	\$ 114,941	\$ 1,586,684	\$ 1,410,745
Receivables:												
Accounts	-	754,736	-	-	177,288	164	82,512	738,108	388,798	-	-	680,038
Interest	301	735	571	63	495	6,999	1,149	1,814	-	501	2,821	2,490
Loans	-	-	917,617	-	-	-	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	-	-	-	-	-	-
Inventories and prepaids	-	18,596	-	-	-	-	-	-	-	-	-	1,425
<b>Total assets</b>	<b>\$ 167,685</b>	<b>\$ 1,260,335</b>	<b>\$ 1,253,168</b>	<b>\$ 36,576</b>	<b>\$ 1,069,779</b>	<b>\$ 3,072,239</b>	<b>\$ 638,943</b>	<b>\$ 1,729,187</b>	<b>\$ 388,798</b>	<b>\$ 115,442</b>	<b>\$ 1,589,505</b>	<b>\$ 2,094,698</b>
<b>LIABILITIES:</b>												
Accounts payable	\$ 630	\$ 80,009	\$ 1,028	\$ 180	\$ 69,525	\$ 74,833	\$ -	\$ -	\$ 301,484	\$ 10,603	\$ 2,448	\$ 53,606
Payroll related liabilities	3,896	72,690	-	-	20,914	400,641	-	-	87,314	49,720	57,692	141,963
Deposits	-	-	-	-	-	-	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-	-	-	-	3,014	-	496,672
<b>Total liabilities</b>	<b>4,526</b>	<b>152,699</b>	<b>1,028</b>	<b>180</b>	<b>90,439</b>	<b>475,474</b>	<b>-</b>	<b>-</b>	<b>388,798</b>	<b>63,337</b>	<b>60,140</b>	<b>692,241</b>
<b>DEFERRED INFLOWS OF RESOURCES:</b>												
Unavailable revenue	-	-	917,617	-	-	-	-	-	-	-	-	-
<b>FUND BALANCES:</b>												
Nonspendable	-	18,596	-	-	-	-	-	-	-	-	-	1,425
Restricted	163,159	5,983	334,523	36,396	979,340	202,423	638,943	1,729,187	-	52,105	1,529,365	242,865
Committed	-	-	-	-	-	-	-	-	-	-	-	56,037
Assigned	-	1,083,057	-	-	-	2,394,342	-	-	-	-	-	1,102,130
<b>Total fund balances</b>	<b>163,159</b>	<b>1,107,636</b>	<b>334,523</b>	<b>36,396</b>	<b>979,340</b>	<b>2,596,765</b>	<b>638,943</b>	<b>1,729,187</b>	<b>-</b>	<b>52,105</b>	<b>1,529,365</b>	<b>1,402,457</b>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<b>\$ 167,685</b>	<b>\$ 1,260,335</b>	<b>\$ 1,253,168</b>	<b>\$ 36,576</b>	<b>\$ 1,069,779</b>	<b>\$ 3,072,239</b>	<b>\$ 638,943</b>	<b>\$ 1,729,187</b>	<b>\$ 388,798</b>	<b>\$ 115,442</b>	<b>\$ 1,589,505</b>	<b>\$ 2,094,698</b>

(Continued on following page)

MARION COUNTY, OREGON  
 COMBINING BALANCE SHEET  
 NONMAJOR GOVERNMENTAL FUNDS (Continued)

June 30, 2021

	Special Revenue Funds							Debt Service Fund	Capital Projects Funds			Total Nonmajor Governmental Funds	
	Law Library	County Fair	District Attorney Grants	Land Use Planning	Parks	Surveyor	Building Inspection		MCE4H Svc Dist	Capital Building & Equipment	Facility Renovation		Capital Improvement Projects
<b>ASSETS:</b>													
Cash and investments	\$ 744,031	\$ 308,589	\$ 253,580	\$ 28,881	\$ 777,297	\$ 3,297,851	\$ 5,870,515	\$ 1,521,390	\$ 4,582,248	\$ 139,898	\$ 5,491,224	\$ 9,567,471	\$ 42,222,109
Receivables:													
Accounts	-	-	72,659	337	78,524	-	81,549	14,059	-	-	-	326,214	3,394,986
Interest	1,349	404	338	373	1,396	6,037	10,677	2,942	1,292	257	10,943	11,532	65,479
Loans	-	-	-	-	-	-	-	-	-	-	-	-	917,617
Taxes	-	-	-	-	-	-	-	42,673	-	-	-	-	42,673
Inventories and prepaids	-	-	451	-	-	-	-	-	-	-	-	-	20,472
<b>Total assets</b>	<b>\$ 745,380</b>	<b>\$ 308,993</b>	<b>\$ 327,028</b>	<b>\$ 29,591</b>	<b>\$ 857,217</b>	<b>\$ 3,303,888</b>	<b>\$ 5,962,741</b>	<b>\$ 1,581,064</b>	<b>\$ 4,583,540</b>	<b>\$ 140,155</b>	<b>\$ 5,502,167</b>	<b>\$ 9,905,217</b>	<b>\$ 46,663,336</b>
<b>LIABILITIES:</b>													
Accounts payable	\$ 6,369	\$ 35,078	\$ 2,930	\$ 1,194	\$ 30,228	\$ 5,432	\$ 61,810	\$ 196,972	\$ -	\$ -	\$ 207,934	\$ 500,667	\$ 1,642,960
Payroll related liabilities	8,454	530	42,130	28,397	15,888	16,982	130,562	-	-	-	-	-	1,077,773
Deposits	-	-	-	-	-	246,778	-	-	-	-	-	-	246,778
Unearned revenue	-	-	-	-	-	-	-	-	-	-	-	-	499,686
<b>Total liabilities</b>	<b>14,823</b>	<b>35,608</b>	<b>45,060</b>	<b>29,591</b>	<b>46,116</b>	<b>269,192</b>	<b>192,372</b>	<b>196,972</b>	<b>-</b>	<b>-</b>	<b>207,934</b>	<b>500,667</b>	<b>3,467,197</b>
<b>DEFERRED INFLOWS OF RESOURCES:</b>													
Unavailable revenue	-	-	-	-	-	-	-	35,033	-	-	-	-	952,650
<b>FUND BALANCES:</b>													
Nonspendable	-	-	451	-	-	-	-	-	-	-	-	-	20,472
Restricted	730,557	-	51,415	-	-	2,882,962	-	1,349,059	-	-	-	-	10,928,282
Committed	-	-	-	-	61,465	-	-	-	-	140,155	-	-	257,657
Assigned	-	273,385	230,102	-	749,636	151,734	5,770,369	-	4,583,540	-	5,294,233	9,404,550	31,037,078
<b>Total fund balances</b>	<b>730,557</b>	<b>273,385</b>	<b>281,968</b>	<b>-</b>	<b>811,101</b>	<b>3,034,696</b>	<b>5,770,369</b>	<b>1,349,059</b>	<b>4,583,540</b>	<b>140,155</b>	<b>5,294,233</b>	<b>9,404,550</b>	<b>42,243,489</b>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<b>\$ 745,380</b>	<b>\$ 308,993</b>	<b>\$ 327,028</b>	<b>\$ 29,591</b>	<b>\$ 857,217</b>	<b>\$ 3,303,888</b>	<b>\$ 5,962,741</b>	<b>\$ 1,581,064</b>	<b>\$ 4,583,540</b>	<b>\$ 140,155</b>	<b>\$ 5,502,167</b>	<b>\$ 9,905,217</b>	<b>\$ 46,663,336</b>



MARION COUNTY, OREGON

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS

For the year ended June 30, 2021

	Special Revenue Funds												
	Non- Departmental Grants	County Clerk Records	Juvenile Grants	Tax Title Land Sales	Community Services Grants	Community Development	Community Corrections	Criminal Justice Assessment	County Schools	Child Support	Dog Services	Enhanced Public Safety ESSD	Sheriff Grants
REVENUES:													
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-	-	-	-	-	264,544	-	43,120
Intergovernmental	1,949,720	-	1,643,214	-	-	604,245	14,672,541	3,852	1,823,262	1,630,967	18,087	5,380	2,356,396
Charges for services	-	212,393	532,254	40,906	-	-	1,734,806	-	-	33,715	113,359	1,640,404	1,386,248
Fines and forfeitures	-	-	-	-	-	-	-	751,216	-	-	10,966	-	-
Interest	6,621	1,508	2,644	102,304	300	-	48,501	5,896	3,198	-	2,110	14,096	9,592
Other	217,465	-	12,325	190,842	4,638	-	(40)	-	-	1	15,050	-	42,841
Total revenues	2,173,806	213,901	2,190,437	334,052	4,938	604,245	16,455,808	760,964	1,826,460	1,664,683	424,116	1,659,880	3,838,197
EXPENDITURES:													
Current:													
General government	-	205,342	-	674,009	-	-	-	-	-	-	-	-	-
Health and social services	-	-	-	-	-	-	-	-	-	2,115,040	-	-	-
Public safety and judicial	254,200	-	2,180,707	-	-	230,260	11,649,049	291,240	-	-	1,427,077	1,646,894	3,812,126
Community service	266,454	-	-	-	7,169	-	-	-	-	-	-	-	-
Roads and bridges	-	-	-	-	-	-	-	-	-	-	-	-	-
Education	-	-	-	-	-	-	-	-	469,278	-	-	-	-
Debt service:													
Principal	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital outlay	174,029	-	39,475	-	-	-	-	-	-	-	-	-	42,812
Total expenditures	694,683	205,342	2,220,182	674,009	7,169	230,260	11,649,049	291,240	469,278	2,115,040	1,427,077	1,646,894	3,854,938
OTHER FINANCING SOURCES (USES):													
Transfers in	51,014	-	170,000	-	3,000	830,000	170,000	-	-	450,357	1,009,258	-	264,603
Transfers out	(185,675)	-	-	(54,781)	-	(224,645)	(4,163,424)	(510,000)	-	-	-	(3,491)	-
Total other financing sources (uses)	(134,661)	-	170,000	(54,781)	3,000	605,355	(3,993,424)	(510,000)	-	450,357	1,009,258	(3,491)	264,603
Net change in fund balances	1,344,462	8,559	140,255	(394,738)	769	979,340	813,335	(40,276)	1,357,182	-	6,297	9,495	247,862
FUND BALANCE - beginning	716,156	154,600	967,381	729,261	35,627	-	1,783,430	679,219	372,005	-	45,808	1,519,870	1,154,595
FUND BALANCE - ending	\$2,060,618	\$ 163,159	\$ 1,107,636	\$ 334,523	\$ 36,396	\$ 979,340	\$2,596,765	\$ 638,943	\$ 1,729,187	\$ -	\$ 52,105	\$ 1,529,365	\$ 1,402,457

(Continued on following page)

MARION COUNTY, OREGON

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS (Continued)

For the year ended June 30, 2021

	Special Revenue Funds							Debt Service Fund	Capital Projects Funds			Total Nonmajor Governmental Funds	
	Law Library	County Fair	District Attorney Grants	Land Use Planning	Parks	Surveyor	Building Inspection		MCE4H Svc Dist	Capital Building & Equipment	Facility Renovation		Capital Improvement Projects
<b>REVENUES:</b>													
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,303,411	\$ -	\$ -	\$ -	\$ -	\$ 1,303,411
Licenses and permits	-	-	-	-	-	-	3,722,140	-	-	-	-	-	4,029,804
Intergovernmental	-	53,167	849,078	-	318,648	65	-	26,448	-	5,500	326,214	-	24,337,064
Charges for services	229,744	65,184	172,600	322,459	91,411	814,177	3,854	-	5,964,638	-	889,999	-	14,248,151
Fines and forfeitures	-	-	-	-	-	-	-	-	-	-	-	-	762,182
Interest	7,302	1,705	718	1,245	6,769	26,417	49,864	13,471	32,378	1,229	60,405	71,705	463,357
Other	2	17,410	22,000	-	18	-	(407)	-	-	-	-	-	304,680
<b>Total revenues</b>	<b>237,048</b>	<b>137,466</b>	<b>1,044,396</b>	<b>323,704</b>	<b>416,846</b>	<b>840,659</b>	<b>3,775,451</b>	<b>1,343,330</b>	<b>5,997,016</b>	<b>1,229</b>	<b>65,905</b>	<b>1,287,918</b>	<b>45,448,649</b>
<b>EXPENDITURES:</b>													
Current:													
General government	-	-	-	-	-	-	-	-	-	-	-	-	879,351
Health and social services	-	-	-	-	-	-	-	-	-	-	-	-	2,115,040
Public safety and judicial	264,154	-	1,092,597	-	-	-	-	-	-	-	-	-	22,594,104
Community service	-	116,191	-	986,662	488,256	-	3,421,554	1,052,811	-	-	-	-	6,072,643
Roads and bridges	-	-	-	-	-	476,613	-	-	-	-	-	-	476,613
Education	-	-	-	-	-	-	-	-	-	-	-	-	469,278
Debt service:													
Principal	-	-	-	-	-	-	-	-	5,979,267	-	-	-	5,979,267
Interest	-	-	-	-	-	-	-	-	2,853,538	-	-	-	2,853,538
Capital outlay	916	-	-	-	-	-	-	-	-	-	1,331,250	4,540,673	5,955,126
<b>Total expenditures</b>	<b>265,070</b>	<b>116,191</b>	<b>1,092,597</b>	<b>986,662</b>	<b>488,256</b>	<b>476,613</b>	<b>3,421,554</b>	<b>1,052,811</b>	<b>8,832,805</b>	<b>-</b>	<b>1,331,250</b>	<b>4,540,673</b>	<b>47,394,960</b>
<b>OTHER FINANCING SOURCES (USES):</b>													
Transfers in	-	70,000	53,376	662,958	140,743	101,659	-	-	3,825,878	-	477,947	3,280,055	11,509,834
Transfers out	-	-	-	-	-	(41,527)	-	-	-	-	(954,283)	(1,606)	(5,953,757)
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>70,000</b>	<b>53,376</b>	<b>662,958</b>	<b>140,743</b>	<b>60,132</b>	<b>-</b>	<b>-</b>	<b>3,825,878</b>	<b>-</b>	<b>(476,336)</b>	<b>3,278,449</b>	<b>5,556,077</b>
<b>Net change in fund balances</b>	<b>(28,022)</b>	<b>91,275</b>	<b>5,175</b>	<b>-</b>	<b>69,333</b>	<b>424,178</b>	<b>353,897</b>	<b>290,519</b>	<b>990,089</b>	<b>1,229</b>	<b>(1,741,681)</b>	<b>25,694</b>	<b>3,609,766</b>
<b>FUND BALANCE - beginning</b>	<b>758,579</b>	<b>182,110</b>	<b>276,793</b>	<b>-</b>	<b>741,768</b>	<b>2,610,518</b>	<b>5,416,472</b>	<b>1,058,540</b>	<b>3,593,451</b>	<b>138,926</b>	<b>7,035,914</b>	<b>9,378,856</b>	<b>38,633,723</b>
<b>FUND BALANCE - ending</b>	<b>\$ 730,557</b>	<b>\$ 273,385</b>	<b>\$ 281,968</b>	<b>\$ -</b>	<b>\$ 811,101</b>	<b>\$ 3,034,696</b>	<b>\$ 5,770,369</b>	<b>\$ 1,349,059</b>	<b>\$ 4,583,540</b>	<b>\$ 140,155</b>	<b>\$ 5,294,233</b>	<b>\$ 9,404,550</b>	<b>\$ 42,243,489</b>

MARION COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
TRAFFIC SAFETY TEAM FUND

For the year ended June 30, 2021

	Final Budget	Actual	Variance with Final Budget
REVENUES:			
Intergovernmental	\$ 24,250	\$ 11,626	\$ (12,624)
Charges for services	-	16,715	16,715
Fines and forfeitures	1,833,148	1,710,698	(122,450)
Interest	17,711	8,590	(9,121)
	<u>1,875,109</u>	<u>1,747,629</u>	<u>(127,480)</u>
Total revenues			
EXPENDITURES:			
Sheriff's Office	2,305,248	1,876,785	428,463
Contingency	116,062	-	116,062
	<u>2,421,310</u>	<u>1,876,785</u>	<u>544,525</u>
Total expenditures			
OTHER FINANCING SOURCES (USES):			
Transfers out	(312,333)	(311,887)	446
	<u>(312,333)</u>	<u>(311,887)</u>	<u>446</u>
Net change in fund balance	(858,534)	(441,043)	417,491
FUND BALANCE - beginning	1,008,834	1,008,834	-
	<u>1,008,834</u>	<u>1,008,834</u>	<u>-</u>
FUND BALANCE - ending, budgetary basis	\$ 150,300	567,791	\$ 417,491
	<u>\$ 150,300</u>	<u>567,791</u>	<u>\$ 417,491</u>
Combined with General Fund		(567,791)	
		<u>(567,791)</u>	
FUND BALANCE - ending, GAAP basis		\$ -	
		<u>\$ -</u>	

MARION COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
INMATE WELFARE FUND

For the year ended June 30, 2021

	Final Budget	Actual	Variance with Final Budget
REVENUES:			
Charges for services	\$ 243,354	\$ 292,258	\$ 48,904
Interest	12,157	7,102	(5,055)
Other	-	191	191
	<u>255,511</u>	<u>299,551</u>	<u>44,040</u>
Total revenues			
EXPENDITURES:			
Sheriff's Office	119,363	87,784	31,579
Contingency	37,764	-	37,764
	<u>157,127</u>	<u>87,784</u>	<u>69,343</u>
Total expenditures			
Net change in fund balance	98,384	211,767	113,383
FUND BALANCE - beginning	<u>725,449</u>	<u>725,448</u>	<u>(1)</u>
FUND BALANCE - ending, budgetary basis	<u>\$ 823,833</u>	937,215	<u>\$ 113,382</u>
Combined with General Fund		<u>(937,215)</u>	
FUND BALANCE - ending, GAAP basis		<u>\$ -</u>	

MARION COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
RAINY DAY FUND

For the year ended June 30, 2021

	Final Budget	Actual	Variance with Final Budget
REVENUES:			
Interest	\$ 26,100	\$ 20,679	\$ (5,421)
Net change in fund balance	26,100	20,679	(5,421)
FUND BALANCE - beginning	<u>2,336,997</u>	<u>2,336,996</u>	<u>(1)</u>
FUND BALANCE - ending, budgetary basis	<u>\$ 2,363,097</u>	2,357,675	<u>\$ (5,422)</u>
Combined with General Fund		<u>(2,357,675)</u>	
FUND BALANCE - ending, GAAP basis		<u>\$ -</u>	

MARION COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
COUNTY CLERK RECORDS FUND

For the year ended June 30, 2021

	Final Budget	Actual	Variance with Final Budget
REVENUES:			
Charges for services	\$ 150,000	\$ 212,393	\$ 62,393
Interest	2,000	1,508	(492)
Total revenues	<u>152,000</u>	<u>213,901</u>	<u>61,901</u>
EXPENDITURES:			
Clerk's Office	<u>240,813</u>	<u>205,342</u>	<u>35,471</u>
Total expenditures	<u>240,813</u>	<u>205,342</u>	<u>35,471</u>
Net change in fund balance	(88,813)	8,559	97,372
FUND BALANCE - beginning	<u>154,600</u>	<u>154,600</u>	<u>-</u>
FUND BALANCE - ending	<u>\$ 65,787</u>	<u>\$ 163,159</u>	<u>\$ 97,372</u>

MARION COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
JUVENILE GRANTS FUND

For the year ended June 30, 2021

	Final Budget	Actual	Variance with Final Budget
REVENUES:			
Intergovernmental	\$ 1,571,184	\$ 1,643,214	\$ 72,030
Charges for services	793,340	532,254	(261,086)
Interest	5,931	2,644	(3,287)
Other	9,400	12,325	2,925
	<u>2,379,855</u>	<u>2,190,437</u>	<u>(189,418)</u>
Total revenues			
EXPENDITURES:			
Juvenile Department	2,741,411	2,220,182	521,229
Contingency	401,951	-	401,951
	<u>3,143,362</u>	<u>2,220,182</u>	<u>923,180</u>
Total expenditures			
OTHER FINANCING SOURCES (USES):			
Transfers in	170,700	170,000	(700)
	<u>170,700</u>	<u>170,000</u>	<u>(700)</u>
Net change in fund balance	(592,807)	140,255	733,062
FUND BALANCE - beginning	967,370	967,381	11
	<u>967,370</u>	<u>967,381</u>	<u>11</u>
FUND BALANCE - ending	<u>\$ 374,563</u>	<u>\$ 1,107,636</u>	<u>\$ 733,073</u>

MARION COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
TAX TITLE LAND SALES FUND

For the year ended June 30, 2021

	Final Budget	Actual	Variance with Final Budget
REVENUES:			
Charges for services	\$ 300,000	\$ 40,906	\$ (259,094)
Interest	97,800	102,304	4,504
Other	103,500	190,842	87,342
Total revenues	<u>501,300</u>	<u>334,052</u>	<u>(167,248)</u>
EXPENDITURES:			
Non-Departmental:			
Materials and services	246,310	124,009	122,301
Special payments	665,883	550,000	115,883
Contingency	50,000	-	50,000
Total expenditures	<u>962,193</u>	<u>674,009</u>	<u>288,184</u>
OTHER FINANCING SOURCES (USES):			
Transfers out	<u>(79,686)</u>	<u>(54,781)</u>	<u>24,905</u>
Net change in fund balance	(540,579)	(394,738)	145,841
FUND BALANCE - beginning	<u>729,262</u>	<u>729,261</u>	<u>(1)</u>
FUND BALANCE - ending	<u>\$ 188,683</u>	<u>\$ 334,523</u>	<u>\$ 145,840</u>



MARION COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
COMMUNITY SERVICES GRANTS FUND

For the year ended June 30, 2021

	Final Budget	Actual	Variance with Final Budget
REVENUES:			
Interest	\$ 100	\$ 300	\$ 200
Other	33,000	4,638	(28,362)
Total revenues	<u>33,100</u>	<u>4,938</u>	<u>(28,162)</u>
EXPENDITURES:			
Community Services Department	<u>68,926</u>	<u>7,169</u>	<u>61,757</u>
OTHER FINANCING SOURCES (USES):			
Transfers in	<u>3,000</u>	<u>3,000</u>	<u>-</u>
Net change in fund balance	(35,627)	769	36,396
FUND BALANCE - beginning	<u>35,627</u>	<u>35,627</u>	<u>-</u>
FUND BALANCE - ending	<u>\$ -</u>	<u>\$ 36,396</u>	<u>\$ 36,396</u>

MARION COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
COMMUNITY DEVELOPMENT FUND

For the year ended June 30, 2021

	Final Budget	Actual	Variance with Final Budget
REVENUES:			
Intergovernmental	\$ 963,342	\$ 604,245	\$ (359,097)
Total revenues	<u>963,342</u>	<u>604,245</u>	<u>(359,097)</u>
EXPENDITURES:			
Sheriff's Office	436,597	180,260	256,337
Contingency	<u>1,082,100</u>	<u>-</u>	<u>1,082,100</u>
Total expenditures	<u>1,568,697</u>	<u>230,260</u>	<u>1,338,437</u>
OTHER FINANCING SOURCES (USES):			
Transfers in	830,000	830,000	-
Transfers out	<u>(224,645)</u>	<u>(224,645)</u>	<u>-</u>
Total other financing sources (uses)	<u>605,355</u>	<u>605,355</u>	<u>-</u>
Net change in fund balance	-	979,340	979,340
FUND BALANCE - beginning	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE - ending	<u>\$ -</u>	<u>\$ 979,340</u>	<u>\$ 979,340</u>

MARION COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
COMMUNITY CORRECTIONS FUND

For the year ended June 30, 2021

	Final Budget	Actual	Variance with Final Budget
REVENUES:			
Intergovernmental	\$ 14,674,903	\$ 14,672,541	\$ (2,362)
Charges for services	1,409,069	1,734,806	325,737
Interest	23,309	48,501	25,192
Total revenues	<u>16,107,281</u>	<u>16,455,808</u>	<u>348,527</u>
EXPENDITURES:			
Sheriff's Office	13,423,105	11,649,049	1,774,056
Contingency	474,882	-	474,882
Total expenditures	<u>13,897,987</u>	<u>11,649,049</u>	<u>2,248,938</u>
OTHER FINANCING SOURCES (USES):			
Transfers in	170,700	170,000	(700)
Transfers out	<u>(4,163,424)</u>	<u>(4,163,424)</u>	<u>-</u>
Total other financing sources (uses)	<u>(3,992,724)</u>	<u>(3,993,424)</u>	<u>(700)</u>
Net change in fund balance	(1,783,430)	813,335	2,596,765
FUND BALANCE - beginning	<u>1,783,430</u>	<u>1,783,430</u>	<u>-</u>
FUND BALANCE - ending	<u>\$ -</u>	<u>\$ 2,596,765</u>	<u>\$ 2,596,765</u>

MARION COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
CRIMINAL JUSTICE ASSESSMENT FUND

For the year ended June 30, 2021

	Final Budget	Actual	Variance with Final Budget
REVENUES:			
Intergovernmental	\$ 3,852	\$ 3,852	\$ -
Fines and forfeitures	732,133	751,216	19,083
Interest	12,627	5,896	(6,731)
	<u>748,612</u>	<u>760,964</u>	<u>12,352</u>
Total revenues			
EXPENDITURES:			
Non-Departmental:			
Materials and services	346,583	291,240	55,343
Contingency	97,903	-	97,903
	<u>444,486</u>	<u>291,240</u>	<u>153,246</u>
Total expenditures			
OTHER FINANCING SOURCES (USES):			
Transfers out	(512,100)	(510,000)	2,100
	<u>(512,100)</u>	<u>(510,000)</u>	<u>2,100</u>
Net change in fund balance	(207,974)	(40,276)	167,698
FUND BALANCE - beginning	679,220	679,219	(1)
	<u>679,220</u>	<u>679,219</u>	<u>(1)</u>
FUND BALANCE - ending	<u>\$ 471,246</u>	<u>\$ 638,943</u>	<u>\$ 167,697</u>

MARION COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
COUNTY SCHOOLS FUND

For the year ended June 30, 2021

	Final Budget	Actual	Variance with Final Budget
REVENUES:			
Intergovernmental	\$ 612,303	\$ 1,823,262	\$ 1,210,959
Interest	7,500	3,198	(4,302)
Total revenues	<u>619,803</u>	<u>1,826,460</u>	<u>1,206,657</u>
EXPENDITURES:			
Non-Departmental:			
Special payments	<u>991,807</u>	<u>469,278</u>	<u>522,529</u>
Net change in fund balance	(372,004)	1,357,182	1,729,186
FUND BALANCE - beginning	<u>372,004</u>	<u>372,005</u>	<u>1</u>
FUND BALANCE - ending	<u>\$ -</u>	<u>\$ 1,729,187</u>	<u>\$ 1,729,187</u>

MARION COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
CHILD SUPPORT FUND

For the year ended June 30, 2021

	Final Budget	Actual	Variance with Final Budget
REVENUES:			
Intergovernmental	\$ 1,703,378	\$ 1,630,967	\$ (72,411)
Charges for services	21,046	33,715	12,669
Other	-	1	1
	<u>1,724,424</u>	<u>1,664,683</u>	<u>(59,741)</u>
Total revenues			
EXPENDITURES:			
District Attorney's Office	<u>2,181,752</u>	<u>2,115,040</u>	<u>66,712</u>
OTHER FINANCING SOURCES (USES):			
Transfers in	<u>457,328</u>	<u>450,357</u>	<u>(6,971)</u>
Net change in fund balance	-	-	-
FUND BALANCE - beginning	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

MARION COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
DOG SERVICES FUND

For the year ended June 30, 2021

	Final Budget	Actual	Variance with Final Budget
REVENUES:			
Licenses and permits	\$ 282,200	\$ 264,544	\$ (17,656)
Intergovernmental	-	18,087	18,087
Charges for services	176,050	113,359	(62,691)
Fines and forfeitures	4,500	10,966	6,466
Interest	3,000	2,110	(890)
Other	12,700	15,050	2,350
	<u>478,450</u>	<u>424,116</u>	<u>(54,334)</u>
Total revenues			
EXPENDITURES:			
Community Services Department	<u>1,733,375</u>	<u>1,427,077</u>	<u>306,298</u>
OTHER FINANCING SOURCES (USES):			
Transfers in	<u>1,209,117</u>	<u>1,009,258</u>	<u>(199,859)</u>
Net change in fund balance	(45,808)	6,297	52,105
FUND BALANCE - beginning	<u>45,808</u>	<u>45,808</u>	<u>-</u>
FUND BALANCE - ending	<u>\$ -</u>	<u>\$ 52,105</u>	<u>\$ 52,105</u>

MARION COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
ENHANCED PUBLIC SAFETY ESSD FUND

For the year ended June 30, 2021

	Final Budget	Actual	Variance with Final Budget
REVENUES:			
Intergovernmental	\$ -	\$ 5,380	\$ 5,380
Charges for services	1,614,000	1,640,404	26,404
Interest	28,577	14,096	(14,481)
	<u>1,642,577</u>	<u>1,659,880</u>	<u>17,303</u>
Total revenues			
EXPENDITURES:			
Sheriff's Office	1,713,701	1,646,894	66,807
Contingency	183,669	-	183,669
	<u>1,897,370</u>	<u>1,646,894</u>	<u>250,476</u>
Total expenditures			
OTHER FINANCING SOURCES (USES):			
Transfers out	(3,492)	(3,491)	1
	<u>(3,492)</u>	<u>(3,491)</u>	<u>1</u>
Net change in fund balance	(258,285)	9,495	267,780
FUND BALANCE - beginning	1,519,869	1,519,870	1
	<u>1,519,869</u>	<u>1,519,870</u>	<u>1</u>
FUND BALANCE - ending	<u>\$ 1,261,584</u>	<u>\$ 1,529,365</u>	<u>\$ 267,781</u>



MARION COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
LAW LIBRARY FUND

For the year ended June 30, 2021

	Final Budget	Actual	Variance with Final Budget
REVENUES:			
Intergovernmental	\$ -	\$ -	\$ -
Charges for services	306,682	229,744	(76,938)
Interest	10,000	7,302	(2,698)
Other	-	2	2
	<u>316,682</u>	<u>237,048</u>	<u>(79,634)</u>
Total revenues			
EXPENDITURES:			
Legal Department	<u>282,611</u>	<u>265,070</u>	<u>17,541</u>
Net change in fund balance	7,936	(28,022)	(35,958)
FUND BALANCE - beginning	<u>758,579</u>	<u>758,579</u>	<u>-</u>
FUND BALANCE - ending	<u>\$ 766,515</u>	<u>\$ 730,557</u>	<u>\$ (35,958)</u>

MARION COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
SHERIFF GRANTS FUND

For the year ended June 30, 2021

	Final Budget	Actual	Variance with Final Budget
REVENUES:			
Licenses and permits	\$ 43,380	\$ 43,120	\$ (260)
Intergovernmental	2,464,900	2,356,396	(108,504)
Charges for services	1,313,182	1,386,248	73,066
Interest	-	9,592	9,592
Other	20,000	42,841	22,841
	<u>3,841,462</u>	<u>3,838,197</u>	<u>(3,265)</u>
Total revenues			
EXPENDITURES:			
Sheriff's Office	4,287,160	3,854,938	432,222
Contingency	752,474	-	752,474
	<u>5,039,634</u>	<u>3,854,938</u>	<u>1,184,696</u>
Total expenditures			
OTHER FINANCING SOURCES (USES):			
Transfers in	297,793	264,603	(33,190)
	<u>297,793</u>	<u>264,603</u>	<u>(33,190)</u>
Net change in fund balance	(900,379)	247,862	1,148,241
FUND BALANCE - beginning	1,038,369	1,154,595	116,226
	<u>1,038,369</u>	<u>1,154,595</u>	<u>116,226</u>
FUND BALANCE - ending	<u>\$ 137,990</u>	<u>\$ 1,402,457</u>	<u>\$ 1,264,467</u>

MARION COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
COUNTY FAIR FUND

For the year ended June 30, 2021

	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>			
Intergovernmental	\$ 53,167	\$ 53,167	\$ -
Charges for services	214,450	65,184	(149,266)
Interest	1,500	1,705	205
Other	36,000	17,410	(18,590)
<b>Total revenues</b>	<b>305,117</b>	<b>137,466</b>	<b>(167,651)</b>
<b>EXPENDITURES:</b>			
Community Services Department	547,227	116,191	431,036
Contingency	10,000	-	10,000
<b>Total expenditures</b>	<b>557,227</b>	<b>116,191</b>	<b>441,036</b>
<b>OTHER FINANCING SOURCES (USES):</b>			
Transfers in	70,000	70,000	-
<b>Net change in fund balance</b>	<b>(182,110)</b>	<b>91,275</b>	<b>273,385</b>
<b>FUND BALANCE - beginning</b>	<b>182,110</b>	<b>182,110</b>	<b>-</b>
<b>FUND BALANCE - ending</b>	<b>\$ -</b>	<b>\$ 273,385</b>	<b>\$ 273,385</b>

MARION COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
DISTRICT ATTORNEY GRANTS FUND

For the year ended June 30, 2021

	Final Budget	Actual	Variance with Final Budget
REVENUES:			
Intergovernmental	\$ 904,261	\$ 849,078	\$ (55,183)
Charges for services	190,264	172,600	(17,664)
Interest	2,065	718	(1,347)
Other	15,000	22,000	7,000
	<u>1,111,590</u>	<u>1,044,396</u>	<u>(67,194)</u>
Total revenues			
EXPENDITURES:			
District Attorney's Office	1,335,873	1,092,597	243,276
Contingency	109,607	-	109,607
	<u>1,445,480</u>	<u>1,092,597</u>	<u>352,883</u>
Total expenditures			
OTHER FINANCING SOURCES (USES):			
Transfers in	57,095	53,376	(3,719)
	<u>57,095</u>	<u>53,376</u>	<u>(3,719)</u>
Net change in fund balance	(276,795)	5,175	281,970
FUND BALANCE - beginning	276,795	276,793	(2)
	<u>276,795</u>	<u>276,793</u>	<u>(2)</u>
FUND BALANCE - ending	<u>\$ -</u>	<u>\$ 281,968</u>	<u>\$ 281,968</u>

MARION COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
LAND USE PLANNING FUND

For the year ended June 30, 2021

	Final Budget	Actual	Variance with Final Budget
REVENUES:			
Intergovernmental	\$ -	\$ -	\$ -
Charges for services	260,000	322,459	62,459
Interest	1,000	1,245	245
Other	-	-	-
	<u>261,000</u>	<u>323,704</u>	<u>62,704</u>
Total revenues			
	<u>261,000</u>	<u>323,704</u>	<u>62,704</u>
EXPENDITURES:			
Public Works Department	<u>1,121,580</u>	<u>986,662</u>	<u>134,918</u>
OTHER FINANCING SOURCES (USES):			
Transfers in	<u>860,580</u>	<u>662,958</u>	<u>(197,622)</u>
Net change in fund balance	-	-	-
FUND BALANCE - beginning	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

MARION COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
PARKS FUND

For the year ended June 30, 2021

	Final Budget	Actual	Variance with Final Budget
REVENUES:			
Intergovernmental	\$ 308,000	\$ 318,648	\$ 10,648
Charges for services	84,000	91,411	7,411
Interest	9,000	6,769	(2,231)
Other	-	18	18
	<u>401,000</u>	<u>416,846</u>	<u>15,846</u>
Total revenues			
EXPENDITURES:			
Public Works Department	745,246	488,256	256,990
Contingency	200,572	-	200,572
	<u>945,818</u>	<u>488,256</u>	<u>457,562</u>
Total expenditures			
OTHER FINANCING SOURCES (USES):			
Transfers in	171,443	140,743	(30,700)
	<u>171,443</u>	<u>140,743</u>	<u>(30,700)</u>
Total other financing sources (uses)			
Net change in fund balance	(373,375)	69,333	442,708
FUND BALANCE - beginning	741,768	741,768	-
FUND BALANCE - ending	<u>\$ 368,393</u>	<u>\$ 811,101</u>	<u>\$ 442,708</u>

MARION COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
SURVEYOR FUND

For the year ended June 30, 2021

	Final Budget	Actual	Variance with Final Budget
REVENUES:			
Intergovernmental	\$ -	\$ 65	\$ 65
Charges for services	670,150	814,177	144,027
Interest	40,000	26,417	(13,583)
	<u>710,150</u>	<u>840,659</u>	<u>130,509</u>
Total revenues			
EXPENDITURES:			
Public Works Department	619,260	476,613	142,647
Contingency	274,152	-	274,152
	<u>893,412</u>	<u>476,613</u>	<u>416,799</u>
Total expenditures			
OTHER FINANCING SOURCES (USES):			
Transfers in	101,659	101,659	-
	<u>101,659</u>	<u>101,659</u>	<u>-</u>
Net change in fund balance	(131,478)	424,178	555,656
FUND BALANCE - beginning	2,610,518	2,610,518	-
	<u>2,610,518</u>	<u>2,610,518</u>	<u>-</u>
FUND BALANCE - ending	<u>\$ 2,479,040</u>	<u>\$ 3,034,696</u>	<u>\$ 555,656</u>

MARION COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BUILDING INSPECTION FUND

For the year ended June 30, 2021

	Final Budget	Actual	Variance with Final Budget
REVENUES:			
Licenses and permits	\$ 3,500,000	\$ 3,722,140	\$ 222,140
Charges for services	-	3,854	3,854
Interest	66,000	49,864	(16,136)
Other	-	(407)	(407)
	<u>3,566,000</u>	<u>3,775,451</u>	<u>209,451</u>
Total revenues			
EXPENDITURES:			
Public Works Department	3,718,387	3,421,554	296,833
Contingency	<u>777,644</u>	<u>-</u>	<u>777,644</u>
	<u>4,496,031</u>	<u>3,421,554</u>	<u>1,074,477</u>
Total expenditures			
Net change in fund balance	(931,999)	353,897	1,285,896
FUND BALANCE - beginning	<u>5,416,472</u>	<u>5,416,472</u>	<u>-</u>
FUND BALANCE - ending	<u>\$ 4,484,473</u>	<u>\$ 5,770,369</u>	<u>\$ 1,285,896</u>



MARION COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
MARION COUNTY EXTENSION AND 4H SERVICE DISTRICT

For the year ended June 30, 2021

	Final Budget	Actual	Variance with Final Budget
REVENUES:			
Taxes	\$ 1,229,033	\$ 1,303,411	\$ 74,378
Intergovernmental	1,000	26,448	25,448
Interest	11,500	13,471	1,971
	<u>1,241,533</u>	<u>1,343,330</u>	<u>101,797</u>
Total revenues			
EXPENDITURES:			
Marion County Extension & 4H Service District	1,303,727	1,052,811	250,916
Contingency	69,259	-	69,259
	<u>1,372,986</u>	<u>1,052,811</u>	<u>320,175</u>
Total expenditures			
Net change in fund balance	(131,453)	290,519	421,972
FUND BALANCE - beginning	<u>1,058,540</u>	<u>1,058,540</u>	<u>-</u>
FUND BALANCE - ending	<u>\$ 927,087</u>	<u>\$ 1,349,059</u>	<u>\$ 421,972</u>

MARION COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
DEBT SERVICE FUND

For the year ended June 30, 2021

	Final Budget	Actual	Variance with Final Budget
REVENUES:			
Charges for services	\$ 5,226,269	\$ 5,964,638	\$ 738,369
Interest	<u>27,000</u>	<u>32,376</u>	<u>5,376</u>
Total revenues	<u>5,253,269</u>	<u>5,997,014</u>	<u>743,745</u>
EXPENDITURES:			
Non-Departmental:			
Debt service - principal	5,979,267	5,979,267	-
Debt service - interest	<u>2,853,536</u>	<u>2,853,536</u>	<u>-</u>
Total expenditures	<u>8,832,803</u>	<u>8,832,803</u>	<u>-</u>
OTHER FINANCING SOURCES (USES):			
Transfers in	<u>3,825,879</u>	<u>3,825,878</u>	<u>(1)</u>
Net change in fund balance	246,345	990,089	743,744
FUND BALANCE - beginning	<u>3,593,452</u>	<u>3,593,451</u>	<u>(1)</u>
FUND BALANCE - ending	<u>\$ 3,839,797</u>	<u>\$ 4,583,540</u>	<u>\$ 743,743</u>

MARION COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
CAPITAL BUILDING & EQUIPMENT FUND

For the year ended June 30, 2021

	Final Budget	Actual	Variance with Final Budget
REVENUES:			
Interest	\$ 2,397	\$ 1,229	\$ (1,168)
EXPENDITURES:			
Non-Departmental:			
Reserves	141,324	-	141,324
Net change in fund balance	(138,927)	1,229	140,156
FUND BALANCE - beginning	138,927	138,926	(1)
FUND BALANCE - ending	<u>\$ -</u>	<u>\$ 140,155</u>	<u>\$ 140,155</u>

MARION COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FACILITY RENOVATION FUND

For the year ended June 30, 2021

	Final Budget	Actual	Variance with Final Budget
REVENUES:			
Intergovernmental	\$ -	\$ 5,500	\$ 5,500
Interest	110,329	60,405	(49,924)
Total revenues	<u>110,329</u>	<u>65,905</u>	<u>(44,424)</u>
EXPENDITURES:			
Non-Departmental:			
Capital outlay	4,535,470	1,331,250	3,204,220
Contingency	150,000	-	150,000
Reserves	2,244,483	-	2,244,483
Total expenditures	<u>6,929,953</u>	<u>1,331,250</u>	<u>5,598,703</u>
OTHER FINANCING SOURCES (USES):			
Transfers in	<u>737,993</u>	<u>477,947</u>	<u>(260,046)</u>
Net change in fund balance	(7,035,914)	(1,741,681)	5,294,233
FUND BALANCE - beginning	<u>7,035,914</u>	<u>7,035,914</u>	<u>-</u>
FUND BALANCE - ending	<u><u>\$ -</u></u>	<u><u>\$ 5,294,233</u></u>	<u><u>\$ 5,294,233</u></u>

MARION COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
CAPITAL IMPROVEMENT PROJECTS FUND

For the year ended June 30, 2021

	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>			
Intergovernmental	\$ -	\$ 326,214	\$ 326,214
Charges for services	890,000	889,999	(1)
Interest	149,127	71,705	(77,422)
	<u>1,039,127</u>	<u>1,287,918</u>	<u>248,791</u>
<b>EXPENDITURES:</b>			
Non-Departmental:			
Capital outlay	8,169,479	4,540,673	3,628,806
Contingency	1,142,624	-	1,142,624
Reserves	4,536,123	-	4,536,123
	<u>13,848,226</u>	<u>4,540,673</u>	<u>9,307,553</u>
<b>OTHER FINANCING SOURCES (USES):</b>			
Transfers in	3,525,993	3,280,055	(245,938)
Transfers out	(95,750)	(1,606)	94,144
	<u>3,430,243</u>	<u>3,278,449</u>	<u>(151,794)</u>
Net change in fund balance	(9,378,856)	25,694	9,404,550
FUND BALANCE - beginning	<u>9,378,856</u>	<u>9,378,856</u>	<u>-</u>
FUND BALANCE - ending	<u>\$ -</u>	<u>\$ 9,404,550</u>	<u>\$ 9,404,550</u>

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## 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.

### Nonmajor Funds

<u>Fund</u>	<u>Principal Resources</u>	<u>Description of Operations</u>
Stormwater Management	Stormwater fees.	Accounts for the operations of the County's stormwater management program.
Brooks Community Service District	Sewer fees.	Accounts for sewer services provided to district residents.
East Salem Service District	Public safety, stormwater, sewer and lighting fees.	Accounts for public safety, stormwater, sewer and lighting services provided to district residents.
Labish Village Sewage and Drainage District	Sewer and drainage fees.	Accounts for sewer and drainage services provided to district residents.
Fargo Interchange Service District	Sewer fees.	Accounts for sewer services provided to district residents.
Illahe Hills Street Lighting District	Lighting fees.	Accounts for lighting services provided to district residents.

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## MARION COUNTY, OREGON

COMBINING STATEMENT OF NET POSITION  
NONMAJOR ENTERPRISE FUNDS

For the year ended June 30, 2021

	Sewer and Lighting Service Districts						Totals
	Stormwater Management	Brooks Community	East Salem	Labish Village	Fargo Interchange	Illahe Hills	
<b>ASSETS</b>							
Current assets:							
Cash and investments	\$ 1,334,277	\$ 18,240	\$ 869,711	\$ 73,046	\$ 58,617	\$ 16,948	\$ 2,370,839
Receivables:							
Accounts	-	116,903	237,073	8,474	103,970	8	466,428
Assessments	-	715	81,948	-	1,278	-	83,941
Interest	2,356	76	1,700	135	115	31	4,413
Total current assets	1,336,633	135,934	1,190,432	81,655	163,980	16,987	2,925,621
Noncurrent assets:							
Other post employment benefits asset	1,766	-	-	-	-	-	1,766
Capital assets:							
Land	-	140,335	87,014	-	-	-	227,349
Construction in progress	30,106	-	-	-	-	-	30,106
Buildings and improvements	236,770	3,230,468	5,081,921	322,448	2,006,298	-	10,877,905
Equipment	92,788	17,984	-	-	28,006	-	138,778
Less accumulated depreciation	(59,121)	(3,238,668)	(4,774,625)	(322,448)	(1,438,397)	-	(9,833,259)
Total noncurrent assets	302,309	150,119	394,310	-	595,907	-	1,442,645
Total assets	1,638,942	286,053	1,584,742	81,655	759,887	16,987	4,368,266
<b>DEFERRED OUTFLOWS OF RESOURCES</b>							
Pension-related deferred outflows	115,911	-	-	-	-	-	115,911
OPEB-related deferred outflows	4,757	-	-	-	-	-	4,757
Total deferred outflows	120,668	-	-	-	-	-	120,668
<b>LIABILITIES</b>							
Current liabilities:							
Accounts payable	19,997	5,877	144,717	1,870	12,894	-	185,355
Payroll related liabilities	19,351	-	-	-	-	-	19,351
Accrued interest	-	-	-	-	9,673	-	9,673
Advances, current	-	-	-	-	17,143	-	17,143
Notes payable, current	-	-	-	-	18,233	-	18,233
Compensated absences, current	16,686	-	-	-	-	-	16,686
Total current liabilities	56,034	5,877	144,717	1,870	57,943	-	266,441
Noncurrent liabilities, net of current portion:							
Notes payable	-	-	-	-	313,322	-	313,322
Compensated absences	316	-	-	-	-	-	316
Net pension liability	353,114	-	-	-	-	-	353,114
Total OPEB liability	44,062	-	-	-	-	-	44,062
Total noncurrent liabilities	397,492	-	-	-	313,322	-	710,814
Total liabilities	453,526	5,877	144,717	1,870	371,265	-	977,255
<b>DEFERRED INFLOWS OF RESOURCES</b>							
Pension-related deferred inflows	24,285	-	-	-	-	-	24,285
OPEB-related deferred inflows	1,985	-	-	-	-	-	1,985
Total deferred inflows	26,270	-	-	-	-	-	26,270
<b>NET POSITION</b>							
Net investment in capital assets	300,543	150,119	394,310	-	247,209	-	1,092,181
Unrestricted	979,271	130,057	1,045,715	79,785	141,413	16,987	2,393,228
Total net position	\$ 1,279,814	\$ 280,176	\$ 1,440,025	\$ 79,785	\$ 388,622	\$ 16,987	\$ 3,485,409

MARION COUNTY, OREGON

COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION  
NONMAJOR ENTERPRISE FUNDS

For the year ended June 30, 2021

	Sewer and Lighting Service Districts						Totals
	Stormwater Management	Brooks Community	East Salem	Labish Village	Fargo Interchange	Ilaha Hills	
Operating revenues:							
Charges for services	\$ 982,181	\$ 342,920	\$ 2,604,532	\$ 6,985	\$ 242,019	\$ 8,295	\$ 4,186,932
Other	1,068	(9)	1,106	-	-	-	2,165
Total operating revenues	983,249	342,911	2,605,638	6,985	242,019	8,295	4,189,097
Operating expenses:							
Salaries and wages	376,158	-	-	-	-	-	376,158
Repairs and maintenance	8,247	44,605	-	-	134,699	-	187,551
Utilities	25,217	9,413	261,625	-	1,512	7,779	305,546
Building and equipment rentals	18,210	2,673	-	-	2,673	-	23,556
Professional services	284,152	243,834	2,382,615	2,555	47,263	386	2,960,805
Communication	2,962	1,444	-	-	-	-	4,406
Fuel and operating supplies	20,829	17,172	-	-	401	-	38,402
Insurance claims and premiums	-	1,991	40,531	979	1,279	100	44,880
Administrative expenses	79,623	-	-	-	-	-	79,623
Depreciation	18,749	1,798	95,270	-	84,135	-	199,952
Other	5,026	4,003	3,810	344	599	44	13,826
Total operating expenses	839,173	326,933	2,783,851	3,878	272,561	8,309	4,234,705
Operating income (loss)	144,076	15,978	(178,213)	3,107	(30,542)	(14)	(45,608)
Nonoperating revenues (expenses):							
Interest revenue	10,381	430	10,463	628	864	157	22,923
Loan forgiveness	-	29,341	-	-	-	-	29,341
Interest expense	-	-	-	-	(17,555)	-	(17,555)
Total nonoperating revenues (expenses)	10,381	29,771	10,463	628	(16,691)	157	34,709
Income (loss) before transfers	154,457	45,749	(167,750)	3,735	(47,233)	143	(10,899)
Transfers out	-	-	-	-	-	-	-
Change in net position	154,457	45,749	(167,750)	3,735	(47,233)	143	(10,899)
Total net position - beginning	1,125,357	234,427	1,607,775	76,050	435,855	16,844	3,496,308
Total net position - ending	\$ 1,279,814	\$ 280,176	\$ 1,440,025	\$ 79,785	\$ 388,622	\$ 16,987	\$ 3,485,409

MARION COUNTY, OREGON

COMBINING STATEMENT OF CASH FLOWS  
NONMAJOR ENTERPRISE FUNDS

For the year ended June 30, 2021

	Sewer and Lighting Service Districts						Totals
	Stormwater Management	Brooks Community	East Salem	Labish Village	Fargo Interchange	Ilaha Hills	
Cash flows from operating activities:							
Receipts from customers	\$ -	\$ 340,947	\$ 2,565,574	\$ 7,734	\$ 206,613	\$ 8,286	\$ 3,129,154
Receipts from interfund services	984,777	-	-	-	-	-	984,777
Payments to suppliers	(179,720)	(80,302)	(316,250)	(3,882)	(149,888)	(7,942)	(737,984)
Payments to employees	(399,631)	-	-	-	-	-	(399,631)
Payments for interfund services	(253,208)	(243,438)	(2,373,186)	(1,346)	(36,745)	(366)	(2,908,289)
Net cash from operating activities	152,218	17,207	(123,862)	2,506	19,980	(22)	68,027
Cash flows from capital and related financing activities:							
Purchase of capital assets	(11,709)	-	-	-	(28,010)	-	(39,719)
Debt principal - interfund loans	-	(11,643)	-	-	(17,143)	-	(28,786)
Debt principal - notes payable	-	-	-	-	(18,099)	-	(18,099)
Debt interest payments	-	-	-	-	(18,463)	-	(18,463)
Net cash from capital and related financing activities	(11,709)	(11,643)	-	-	(81,715)	-	(105,067)
Cash flows from investing activities:							
Interest on investments	11,411	438	11,727	694	1,101	174	25,545
Net change in cash and investments	151,920	6,002	(112,135)	3,200	(60,634)	152	(11,495)
Cash and investments - beginning	1,182,357	12,238	981,846	69,846	119,251	16,796	2,382,334
Cash and investments - ending	\$ 1,334,277	\$ 18,240	\$ 869,711	\$ 73,046	\$ 58,617	\$ 16,948	\$ 2,370,839
Reconciliation of operating income (loss) to net cash from operating activities:							
Operating income (loss)	\$ 144,076	\$ 15,978	\$ (178,213)	\$ 3,107	\$ (30,542)	\$ (14)	\$ (45,608)
Depreciation	18,749	1,798	95,270	-	84,138	-	199,955
Change in:							
Accounts receivable	1,528	(1,964)	(40,062)	749	(35,406)	(8)	(75,163)
Accounts payable	11,335	1,395	(857)	(1,350)	1,790	-	12,313
Payroll related liabilities	1,996	-	-	-	-	-	1,996
Compensated absences	2,384	-	-	-	-	-	2,384
Net pension liability and deferred pension outflows and inflows	(17,186)	-	-	-	-	-	(17,186)
Total OPEB liability and deferred OPEB outflows and inflows	(10,664)	-	-	-	-	-	(10,664)
Net cash from operating activities	\$ 152,218	\$ 17,207	\$ (123,862)	\$ 2,506	\$ 19,980	\$ (22)	\$ 68,027

MARION COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
ENVIRONMENTAL SERVICES FUND

For the year ended June 30, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Taxes	\$ 400,000	\$ 400,000	\$ 481,252	\$ 81,252
Intergovernmental	57,200	57,200	2,302	(54,898)
Charges for services	28,245,628	29,045,628	31,005,925	1,960,297
Interest	297,000	297,000	214,581	(82,419)
Other	-	-	14,438	14,438
<b>Total revenues</b>	<b>28,999,828</b>	<b>29,799,828</b>	<b>31,718,498</b>	<b>1,918,670</b>
<b>EXPENDITURES:</b>				
Public Works Department	29,870,400	31,668,211	26,799,234	4,868,977
Contingency	4,891,000	4,252,325	-	4,252,325
<b>Total expenditures</b>	<b>34,761,400</b>	<b>35,920,536</b>	<b>26,799,234</b>	<b>9,121,302</b>
<b>Net change in fund balance</b>	<b>(5,761,572)</b>	<b>(6,120,708)</b>	<b>4,919,264</b>	<b>11,039,972</b>
<b>FUND BALANCE - beginning</b>	<b>20,003,878</b>	<b>21,517,114</b>	<b>21,517,114</b>	<b>-</b>
<b>FUND BALANCE - ending</b>	<b>\$ 14,242,306</b>	<b>\$ 15,396,406</b>	<b>26,436,378</b>	<b>\$ 11,039,972</b>
Capital assets, net of accumulated depreciation			5,079,213	
Landfill leachate disposal liability			(443,269)	
Landfill closure and postclosure liability			(7,873,790)	
Compensated absences			(79,340)	
Net pension liability			(2,853,827)	
Pension-related deferred inflows			(196,276)	
Pension-related deferred outflows			936,776	
Total OPEB asset			15,951	
Total OPEB liability			(397,900)	
OPEB-related deferred inflows			(17,923)	
OPEB-related deferred outflows			42,960	
<b>NET POSITION - ending, as reported in the Statement of Net Position</b>			<b>\$ 20,648,953</b>	

MARION COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
STORMWATER MANAGEMENT FUND

For the year ended June 30, 2021

	Final Budget	Actual	Variance with Final Budget
REVENUES:			
Intergovernmental	\$ -	\$ 1,068	\$ 1,068
Charges for services	1,082,642	982,181	(100,461)
Interest	16,000	10,381	(5,619)
Total revenues	<u>1,098,642</u>	<u>993,630</u>	<u>(105,012)</u>
EXPENDITURES:			
Public Works Department	1,646,344	857,603	788,741
Contingency	230,000	-	230,000
Total expenditures	<u>1,876,344</u>	<u>857,603</u>	<u>1,018,741</u>
Net change in fund balance	(777,702)	136,027	913,729
FUND BALANCE - beginning	<u>1,161,254</u>	<u>1,161,254</u>	<u>-</u>
FUND BALANCE - ending	<u>\$ 383,552</u>	1,297,281	<u>\$ 913,729</u>
Capital assets, net of accumulated depreciation		300,547	
Compensated absences		(17,002)	
Net pension liability		(353,114)	
Pension-related deferred inflows		(24,285)	
Pension-related deferred outflows		115,911	
Total OPEB asset		1,766	
Total OPEB liability		(44,062)	
OPEB-related deferred inflows		(1,985)	
OPEB-related deferred outflows		<u>4,757</u>	
NET POSITION - ending, as reported in the Statement of Net Position		<u>\$ 1,279,814</u>	

MARION COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BROOKS COMMUNITY SERVICE DISTRICT FUND

For the year ended June 30, 2021

	Final Budget	Actual	Variance with Final Budget
REVENUES:			
Charges for services	\$ 331,775	\$ 342,920	\$ 11,145
Interest	800	430	(370)
Other	-	(9)	(9)
	<u>332,575</u>	<u>343,341</u>	<u>10,766</u>
Total revenues			
EXPENDITURES:			
Materials and services	350,305	325,135	25,170
Capital outlay	-	-	-
Debt service - principal	11,643	11,643	-
Contingency	48,490	-	48,490
	<u>410,438</u>	<u>336,778</u>	<u>73,660</u>
Total expenditures			
Net change in fund balance	(77,863)	6,563	84,426
FUND BALANCE - beginning	<u>77,863</u>	<u>123,494</u>	<u>45,631</u>
FUND BALANCE - ending	<u>\$ -</u>	130,057	<u>\$ 130,057</u>
Capital assets, net of accumulated depreciation		<u>150,119</u>	
NET POSITION - ending, as reported in the Statement of Net Position		<u>\$ 280,176</u>	

MARION COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
EAST SALEM SERVICE DISTRICT FUND

For the year ended June 30, 2021

	Final Budget	Actual	Variance with Final Budget
REVENUES:			
Charges for services	\$ 2,640,274	\$ 2,604,532	\$ (35,742)
Interest	20,000	10,463	(9,537)
Other	25	1,106	1,081
	<u>2,660,299</u>	<u>2,616,101</u>	<u>(44,198)</u>
Total revenues			
EXPENDITURES:			
Materials and services	2,734,410	2,688,581	45,829
Contingency	100,000	-	100,000
	<u>2,834,410</u>	<u>2,688,581</u>	<u>145,829</u>
Total expenditures			
Net change in fund balance	(174,111)	(72,480)	101,631
FUND BALANCE - beginning	<u>1,095,420</u>	<u>1,118,195</u>	<u>22,775</u>
FUND BALANCE - ending	<u>\$ 921,309</u>	1,045,715	<u>\$ 124,406</u>
Capital assets, net of accumulated depreciation		<u>394,310</u>	
NET POSITION - ending, as reported in the Statement of Net Position		<u>\$ 1,440,025</u>	

MARION COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
LABISH VILLAGE SEWAGE AND DRAINAGE DISTRICT FUND

For the year ended June 30, 2021

	Final Budget	Actual	Variance with Final Budget
REVENUES:			
Charges for services	\$ 6,500	\$ 6,985	\$ 485
Interest	1,000	628	(372)
Total revenues	<u>7,500</u>	<u>7,613</u>	<u>113</u>
EXPENDITURES:			
Materials and services	4,925	3,878	1,047
Contingency	<u>76,575</u>	<u>-</u>	<u>76,575</u>
Total expenditures	<u>81,500</u>	<u>3,878</u>	<u>77,622</u>
Net change in fund balance	(74,000)	3,735	77,735
FUND BALANCE - beginning	<u>74,000</u>	<u>76,050</u>	<u>2,050</u>
FUND BALANCE - ending	<u>\$ -</u>	<u>\$ 79,785</u>	<u>\$ 79,785</u>



MARION COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FARGO INTERCHANGE SERVICE DISTRICT FUND

For the year ended June 30, 2021

	Final Budget	Actual	Variance with Final Budget
REVENUES:			
Charges for services	\$ 245,425	\$ 242,019	\$ (3,406)
Interest	1,700	864	(836)
Total revenues	<u>247,125</u>	<u>242,883</u>	<u>(4,242)</u>
EXPENDITURES:			
Materials and services	213,048	188,426	24,622
Capital outlay	36,300	28,006	8,294
Debt service - principal	35,242	35,242	-
Debt service - interest	18,635	18,463	172
Contingency	100,676	-	100,676
Total expenditures	<u>403,901</u>	<u>270,137</u>	<u>133,764</u>
Net change in fund balance	(156,776)	(27,254)	129,522
FUND BALANCE - beginning	<u>156,776</u>	<u>178,340</u>	<u>21,564</u>
FUND BALANCE - ending	<u>\$ -</u>	151,086	<u>\$ 151,086</u>
Capital assets, net of accumulated depreciation		595,907	
Interfund loans payable		(17,143)	
Accrued interest payable		(9,673)	
Notes payable		<u>(331,555)</u>	
NET POSITION - ending, as reported in the Statement of Net Position		<u>\$ 388,622</u>	

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## INTERNAL SERVICE FUNDS

<u>Fund</u>	<u>Principal Resources</u>	<u>Description of Operations</u>
Central Services	Internal assessments.	Accounts for the County's central administration including the Board of Commissioners, Business Services, Finance, Information Technology and Legal Counsel.
Self-Insurance	Internal assessments.	Accounts for the County's risk management program.
Fleet Management	Internal assessments.	Accounts for acquisition and maintenance of the County's pooled vehicles.

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MARION COUNTY, OREGON  
 COMBINING STATEMENT OF NET POSITION  
 INTERNAL SERVICE FUNDS

June 30, 2021

	Central Services	Self- Insurance	Fleet Management	Totals
<b>ASSETS</b>				
Current assets:				
Cash and investments	\$ 1,235,144	\$ 12,196,044	\$ 1,742,546	\$ 15,173,734
Receivables:				
Accounts	62,875	-	22,059	84,934
Interest	-	22,367	-	22,367
Inventories and prepaid expenses	92,350	90,000	-	182,350
Total current assets	<u>1,390,369</u>	<u>12,308,411</u>	<u>1,764,605</u>	<u>15,463,385</u>
Noncurrent assets:				
Other post employment benefit asset:	107,519	-	-	107,519
Total noncurrent assets	<u>107,519</u>	<u>-</u>	<u>-</u>	<u>107,519</u>
 Total assets	 <u>1,497,888</u>	 <u>12,308,411</u>	 <u>1,764,605</u>	 <u>15,570,904</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Deferred pension outflows	6,858,802	-	-	6,858,802
Deferred OPEB outflows	289,574	-	-	289,574
Total deferred outflows	<u>7,148,376</u>	<u>-</u>	<u>-</u>	<u>7,148,376</u>
<b>LIABILITIES</b>				
Current liabilities:				
Accounts payable	405,438	180,592	82,987	669,017
Payroll related liabilities	984,936	-	-	984,936
Accrued claims liability, current	-	1,630,048	-	1,630,048
Compensated absences, current	646,732	-	-	646,732
Total current liabilities	<u>2,037,106</u>	<u>1,810,640</u>	<u>82,987</u>	<u>3,930,733</u>
Noncurrent liabilities, net of current portion:				
Accrued claims liability	-	3,278,890	-	3,278,890
Compensated absences	154,212	-	-	154,212
Net pension liability	20,894,918	-	-	20,894,918
Total OPEB liability	2,682,070	-	-	2,682,070
Total noncurrent liabilities	<u>23,731,200</u>	<u>3,278,890</u>	<u>-</u>	<u>27,010,090</u>
 Total liabilities	 <u>25,768,306</u>	 <u>5,089,530</u>	 <u>82,987</u>	 <u>30,940,823</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Deferred pension inflows	1,437,077	-	-	1,437,077
Deferred OPEB inflows	120,811	-	-	120,811
Total deferred inflows	<u>1,557,888</u>	<u>-</u>	<u>-</u>	<u>1,557,888</u>
<b>NET POSITION</b>				
Unrestricted	<u>\$ (18,679,930)</u>	<u>\$ 7,218,881</u>	<u>\$ 1,681,618</u>	<u>\$ (9,779,431)</u>

MARION COUNTY, OREGON

COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION  
INTERNAL SERVICE FUNDS

For the year ended June 30, 2021

	Central Services	Self- Insurance	Fleet Management	Totals
Operating revenues:				
Charges for services	\$ 25,753,673	\$ 29,964,382	\$ 2,107,142	\$ 57,825,197
Other	91,188	36,704	22,853	150,745
Total operating revenues	<u>25,844,861</u>	<u>30,001,086</u>	<u>2,129,995</u>	<u>57,975,942</u>
Operating expenses:				
Salaries and benefits	23,209,738	-	-	23,209,738
Repairs and maintenance	1,615,778	-	568,297	2,184,075
Utilities	116,513	-	-	116,513
Building and equipment rentals	208,187	-	2,640	210,827
Professional services	896,330	145,959	47,185	1,089,474
Communication	285,122	-	102,620	387,742
Fuel and operating supplies	366,805	29,832	6,322	402,959
Insurance claims and premiums	40	27,737,685	160	27,737,885
Administrative expenses	2,053,106	178,519	55,937	2,287,562
Other	143,708	4,555	6,889	155,152
Total operating expenses	<u>28,895,327</u>	<u>28,096,550</u>	<u>790,050</u>	<u>57,781,927</u>
Operating income (loss)	<u>(3,050,466)</u>	<u>1,904,536</u>	<u>1,339,945</u>	<u>194,015</u>
Nonoperating revenues (expenses):				
Interest revenue	-	84,466	-	84,466
Reclass to general capital assets	-	-	(1,965,695)	(1,965,695)
Total nonoperating revenues (expenses)	<u>-</u>	<u>84,466</u>	<u>(1,965,695)</u>	<u>(1,881,229)</u>
Income (loss) before transfers	<u>(3,050,466)</u>	<u>1,989,002</u>	<u>(625,750)</u>	<u>(1,687,214)</u>
Transfers in	<u>583,566</u>	<u>-</u>	<u>296,820</u>	<u>880,386</u>
Change in net position	<u>(2,466,900)</u>	<u>1,989,002</u>	<u>(328,930)</u>	<u>(806,828)</u>
Total net position - beginning	<u>(16,213,030)</u>	<u>5,229,879</u>	<u>2,010,548</u>	<u>(8,972,603)</u>
Total net position - ending	<u>\$ (18,679,930)</u>	<u>\$ 7,218,881</u>	<u>\$ 1,681,618</u>	<u>\$ (9,779,431)</u>

MARION COUNTY, OREGON

COMBINING STATEMENT OF CASH FLOWS  
INTERNAL SERVICE FUNDS

For the year ended June 30, 2021

	Central Services	Self- Insurance	Fleet Management	Totals
Cash flows from operating activities:				
Receipts from customers	\$ 225,836	\$ 28,092,138	\$ 67,479	\$ 28,385,453
Receipts from interfund services	25,687,440	2,012,382	2,042,593	29,742,415
Payments to suppliers	(3,477,711)	(26,194,255)	(37,934)	(29,709,900)
Payments to employees	(20,589,249)	-	-	(20,589,249)
Payments for interfund services	(2,096,386)	(2,285,013)	(723,970)	(5,105,369)
Net cash from operating activities	<u>(250,070)</u>	<u>1,625,252</u>	<u>1,348,168</u>	<u>2,723,350</u>
Cash flows from noncapital financing activities:				
Transfers received	583,566	-	296,820	880,386
Cash flows from capital and related financing activities:				
Purchase of capital assets	-	-	(1,965,695)	(1,965,695)
Cash flows from investing activities:				
Interest on investments	-	92,091	-	92,091
Net change in cash and investments	333,496	1,717,343	(320,707)	1,730,132
Cash and investments - beginning	901,648	10,478,701	2,063,253	13,443,602
Cash and investments - ending	<u>\$ 1,235,144</u>	<u>\$ 12,196,044</u>	<u>\$ 1,742,546</u>	<u>\$ 15,173,734</u>
Reconciliation of operating income (loss) to net cash from operating activities:				
Operating income (loss)	\$ (3,050,466)	\$ 1,904,536	\$ 1,339,945	\$ 194,015
Change in:				
Accounts receivable	68,415	103,433	(19,923)	151,925
Inventories and prepaids	(51,969)	2,074,613	-	2,022,644
Accounts payable	163,468	(5,486)	28,146	186,128
Payroll related liabilities	153,587	-	-	153,587
Accrued claims liability	-	(2,451,844)	-	(2,451,844)
Compensated absences	30,314	-	-	30,314
Net pension and liability, deferred pension outflows and inflows	2,280,760	-	-	2,280,760
Total OPEB asset, liability, and deferred OPEB outflows and inflows	<u>155,821</u>	<u>-</u>	<u>-</u>	<u>155,821</u>
Net cash from operating activities	<u>\$ (250,070)</u>	<u>\$ 1,625,252</u>	<u>\$ 1,348,168</u>	<u>\$ 2,723,350</u>

SCHEDULE OF NON-CASH CAPITAL AND RELATED FINANCING ACTIVITIES

Reclass to general capital assets	\$ -	\$ -	\$ 1,965,695	\$ 1,965,695
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MARION COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
CENTRAL SERVICES FUND

For the year ended June 30, 2021

	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>			
Intergovernmental	\$ 10,925	\$ 91,178	\$ 80,253
Charges for services	27,758,532	25,753,673	(2,004,859)
Other	-	10	10
	<u>27,769,457</u>	<u>25,844,861</u>	<u>(1,924,596)</u>
<b>EXPENDITURES:</b>			
Board of Commissioners	2,859,951	2,673,659	186,292
Business Services	5,987,636	5,698,275	289,361
Finance	3,186,390	2,916,768	269,622
Human Resources	2,745,967	2,499,021	246,946
Information Technology	11,460,271	10,868,273	591,998
Legal Counsel	1,831,017	1,606,978	224,039
Non-Departmental:			
Materials and services	<u>342,645</u>	<u>165,458</u>	<u>177,187</u>
	<u>28,413,877</u>	<u>26,428,432</u>	<u>1,985,445</u>
<b>OTHER FINANCING SOURCES (USES):</b>			
Transfers in	<u>644,420</u>	<u>583,566</u>	<u>(60,854)</u>
Net change in fund balance	-	(5)	(5)
FUND BALANCE - beginning	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE - ending	<u>\$ -</u>	<u>(5)</u>	<u>\$ (5)</u>
Compensated absences		(800,944)	
Net pension liability		(20,894,918)	
Pension-related deferred inflows		(1,437,077)	
Pension-related deferred outflows		6,858,802	
Total OPEB liability		(2,574,551)	
OPEB-related deferred inflows		(120,811)	
OPEB-related deferred outflows		<u>289,574</u>	
NET POSITION - ending, as reported in the Statement of Net Position		<u>\$ (18,679,930)</u>	



MARION COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
SELF-INSURANCE FUND

For the year ended June 30, 2021

	Final Budget	Actual	Variance with Final Budget
REVENUES:			
Intergovernmental	-	892	892
Charges for services	\$ 29,956,797	\$ 29,964,382	\$ 7,585
Interest	132,177	84,466	(47,711)
Other	10,000	35,812	25,812
	<u>30,098,974</u>	<u>30,085,552</u>	<u>(13,422)</u>
Total revenues			
EXPENDITURES:			
Non-Departmental:			
Materials and services	31,297,788	30,548,388	749,400
Contingency	2,415,000	-	2,415,000
	<u>33,712,788</u>	<u>30,548,388</u>	<u>3,164,400</u>
Total expenditures			
Net change in fund balance	(3,613,814)	(462,836)	3,150,978
FUND BALANCE - beginning	<u>12,590,655</u>	<u>12,590,655</u>	<u>-</u>
FUND BALANCE - ending	<u>\$ 8,976,841</u>	12,127,819	<u>\$ 3,150,978</u>
Accrued claims liability		<u>(4,908,938)</u>	
NET POSITION - ending, as reported in the Statement of Net Position		<u>\$ 7,218,881</u>	

MARION COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FLEET MANAGEMENT FUND

For the year ended June 30, 2021

	Final Budget	Actual	Variance with Final Budget
REVENUES:			
Intergovernmental	\$ -	\$ -	\$ -
Charges for services	2,089,309	2,107,142	17,833
Other	-	22,853	22,853
	<u>2,089,309</u>	<u>2,129,995</u>	<u>40,686</u>
Total revenues			
EXPENDITURES:			
Public Works Department	3,232,721	2,755,745	476,976
Contingency	252,001	-	252,001
	<u>3,484,722</u>	<u>2,755,745</u>	<u>728,977</u>
Total expenditures			
OTHER FINANCING SOURCES (USES):			
Transfers in	<u>338,221</u>	<u>296,820</u>	<u>(41,401)</u>
Net change in fund balance	(1,057,192)	(328,930)	728,262
FUND BALANCE - beginning	<u>2,010,548</u>	<u>2,010,548</u>	<u>-</u>
FUND BALANCE - ending	<u>\$ 953,356</u>	<u>\$ 1,681,618</u>	<u>\$ 728,262</u>

## FIDUCIARY FUNDS

<u>Fund</u>	<u>Principal Resources</u>	<u>Description of Operations</u>
Property Taxes	Property Taxes.	Accounts for the collection and distribution of property taxes for all political subdivisions within the County.
Justice Court	Court Fines and State Funds	Accounts for fees collected on behalf of the courts.
Forfeitures	Forfeited funds	Accounts for forfeited fees.
Treasurer's Accommodation	Miscellaneous	Accounts for miscellaneous fees collected on behalf of other government agencies.
Courthouse Square Condo Association	Assessments	Accounts for assessments, interest, and disbursements on behalf of the Courthouse Square Condo Association.
Indigent Guardianship	Fees and State Funds	Accounts for the collection and distribution of funds dedicated to indigent guardianship.
Housing Fees	Fees	Accounts for the collection and distribution of funds dedicated to housing.
MWV Cable Regulatory Commission	Cable Franchise and PEG fees	Accounts for collection and disbursements on behalf of the MWV Cable Regulatory Commission.

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MARION COUNTY, OREGON

COMBINING STATEMENT OF FIDUCIARY NET POSITION  
FIDUCIARY FUNDS

June 30, 2021

	Property Taxes	Justice Court	Forfeitures	Treasurer's Accomodation	Courthouse Square Condo Association	Indigent Guardianship	Housing Fees	MWV Cable Regulatory Commission	Total
<b>ASSETS:</b>									
Cash and investments	\$ 9,824,055	\$ 127,029	\$ 2,664	\$ -	\$ 78,750	\$ 5,531	\$ 1,556,854	\$ 1,810,155	\$ 13,405,038
Receivables:									
Accounts and interest	26,009	-	5	-	144	-	-	305,699	331,857
Property taxes	12,977,612	-	-	3,428,046	-	-	-	-	16,405,658
<b>Total assets</b>	<b>\$ 22,827,676</b>	<b>\$ 127,029</b>	<b>\$ 2,669</b>	<b>\$ 3,428,046</b>	<b>\$ 78,894</b>	<b>\$ 5,531</b>	<b>\$ 1,556,854</b>	<b>\$ 2,115,854</b>	<b>\$ 30,142,553</b>
<b>LIABILITIES:</b>									
Due to individuals, organizations, and other governments	\$ 17,934,907	\$ 111,282	\$ -	\$ 3,428,046	\$ 36,670	\$ -	\$ 1,556,854	\$ 109,046	\$ 23,176,805
<b>Total liabilities</b>	<b>\$ 17,934,907</b>	<b>\$ 111,282</b>	<b>\$ -</b>	<b>\$ 3,428,046</b>	<b>\$ 36,670</b>	<b>\$ -</b>	<b>\$ 1,556,854</b>	<b>\$ 109,046</b>	<b>\$ 23,176,805</b>
<b>NET POSITION</b>									
Restricted for individuals, organizations, and other governments	\$ 4,892,769	\$ 15,747	\$ 2,669	\$ -	\$ 42,224	\$ 5,531	\$ -	\$ 2,006,808	\$ 6,965,748

MARION COUNTY, OREGON

COMBINING STATEMENT OF CHANGES IN NET POSITION  
FIDUCIARY FUNDS

June 30, 2021

	Property Taxes	Justice Court	Forfeitures	Treasurer's Accomodation	Courthouse Square Condo Association	Indigent Guardianship	Housing Fees	MWV Cable Regulatory Commission	Total
<b>ADDITIONS</b>									
Property tax collections	\$ 840,945,577	-	-	-	-	-	-	-	\$ 840,945,577
Chapter 530 Timberland receipts	4,896,076	-	-	-	-	-	-	-	4,896,076
Miscellaneous	778,200	\$ 1,295,198		\$ 5,100	\$ 646,713		\$ 4,261,260	\$ 1,514,022	8,500,493
Interest	222,824		\$ 32		1,831		8,901	8,635	242,223
Total additions	<u>\$ 846,842,677</u>	<u>\$ 1,295,198</u>	<u>\$ 32</u>	<u>\$ 5,100</u>	<u>\$ 648,544</u>	<u>\$ -</u>	<u>\$ 4,270,161</u>	<u>\$ 1,522,657</u>	<u>\$ 854,584,369</u>
<b>DEDUCTIONS</b>									
Distributions	844,646,957	1,296,915	-	5,100	633,284	564	4,270,161	1,606,774	852,459,755
Total deductions	<u>844,646,957</u>	<u>1,296,915</u>	<u>-</u>	<u>5,100</u>	<u>633,284</u>	<u>564</u>	<u>4,270,161</u>	<u>1,606,774</u>	<u>852,459,755</u>
Net change in net position	<u>\$ 2,195,720</u>	<u>\$ (1,717)</u>	<u>\$ 32</u>	<u>\$ -</u>	<u>\$ 15,260</u>	<u>\$ (564)</u>	<u>\$ -</u>	<u>\$ (84,117)</u>	<u>\$ 2,124,614</u>
Net position - beginning	2,697,049	17,464	2,637	-	26,964	6,095	-	2,090,925	4,841,134
Net position - ending	<u>\$ 4,892,769</u>	<u>\$ 15,747</u>	<u>\$ 2,669</u>	<u>\$ -</u>	<u>\$ 42,224</u>	<u>\$ 5,531</u>	<u>\$ -</u>	<u>\$ 2,006,808</u>	<u>\$ 6,965,748</u>

## OTHER SCHEDULES

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MARION COUNTY, OREGON

SCHEDULE OF RECEIPTS, DISBURSEMENTS AND BALANCES  
ELECTED OFFICIALS

For the year ended June 30, 2021

	Cash		Turnovers to			Cash
	Balance July 1, 2020	Receipts	Treasurer	State	Other	Balance June 30, 2021
Assessor	\$ -	\$ 86,065	\$ 86,065	\$ -	\$ -	\$ -
Clerk	-	3,601,368	3,601,368	-	-	-
District Attorney	-	71,378	71,378	-	-	-
Justice of the Peace	-	4,212,870	2,917,456	1,082,395	213,019	-
Sheriff	-	1,945,300	1,945,300	-	-	-
Treasurer	157,924,360	1,349,403,137	-	-	1,267,525,557	239,801,940

Source of receipts:

- Assessor - Property taxes collected in advance of due date and sale of maps.
- Clerk - Various licenses and fees.
- District Attorney - Photocopies.
- Justice of the Peace - Fines and fees.
- Sheriff - Document serving, permits, board, fees and fines.
- Treasurer - All County receipts and receipts for which the County is an agent.

MARION COUNTY, OREGON

ANNUAL DISCLOSURE INFORMATION

For the year ended June 30, 2021

The Securities and Exchange Commission (SEC) has published amendments to Rule 15c2-12 (the Rule) that require annual disclosure of current financial information and timely disclosure of certain events with respect to the County's outstanding long-term debt, if material. The SEC has designated the Municipal Securities Rulemaking Board (MSRB) as the nationally recognized municipal securities information repository. The County submits a copy of its Annual Comprehensive Financial Report to the MSRB in order to comply with the Rule's annual disclosure requirements. All of the financial information needed to meet the annual disclosure requirements for the bonds and obligations listed below is provided in the Annual Comprehensive Financial Report. In addition, the County has agreed to provide notice to the MSRB of certain events pursuant to the requirements of Section (b)(5)(i) of the Rule.

Outstanding CUSIP numbers by bond series are as follows:

Limited Tax Pension Bonds, Series 2002	Limited Tax Pension Bonds, Series 2004	Full Faith and Credit Refunding Obligations, Series 2005
56913R-BY3	68608D-DA9	569127-BE2
56913R-BZ0	68608D-DF8	569127-BF9
56913R-CA4		
56913R-CB2		
56913R-CC0		
56913R-CD8		
56913R-CE6		

**Debt Payment Record** – The County has promptly met principal and interest payments on outstanding bonds and other indebtedness in the past ten years when due. Additionally, no refunding bonds have been issued for the purpose of preventing an impending default.

**Future Financings** – The County has no authorized but unissued bonds outstanding and does not anticipate issuing additional long-term debt within the next 12 months.

## STATISTICAL SECTION

This part of Marion County's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the County's overall financial health.

### Financial Trends

These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.

### Revenue Capacity

These schedules contain information to help the reader assess the factors affecting the County's ability to generate its most significant revenue source, property taxes.

### Debt Capacity

These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.

### Demographic and Economic Information

These schedules offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place and to help make comparisons over time and with other governments.

### Operating Information

These schedules contain information about the County's operations and resources to help the reader understand how the County's financial information relates to the services the County provides and the activities it performs.

Sources: Unless otherwise noted, the information in these schedules is derived from the County's comprehensive annual financial reports for the relevant years.

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MARION COUNTY, OREGON

NET POSITION BY COMPONENT  
(accrual basis of accounting)

Last Ten Fiscal Years

	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Governmental Activities:										
Net investment in capital assets	\$208,013,094	\$196,747,303	\$185,912,537	\$180,410,612	\$179,569,434	\$175,616,323	\$172,837,685	\$177,507,128	\$174,721,319	\$172,698,121
Restricted	27,114,981	22,368,295	30,270,503	34,647,411	40,841,999	32,256,440	35,146,993	31,524,428	20,421,355	19,488,538
Unrestricted	<u>(63,004,523)</u>	<u>(57,828,433)</u>	<u>(44,455,933)</u>	<u>(44,694,170)</u>	<u>(52,684,888)</u>	<u>(31,498,065)</u>	<u>(6,278,488)</u>	<u>35,170,896</u>	<u>45,132,635</u>	<u>43,634,598</u>
Total net position, governmental activities	<u>\$172,123,552</u>	<u>\$161,287,165</u>	<u>\$171,727,107</u>	<u>\$170,363,853</u>	<u>\$167,726,545</u>	<u>\$176,374,698</u>	<u>\$201,706,190</u>	<u>\$244,202,452</u>	<u>\$240,275,309</u>	<u>\$235,821,257</u>
Business-Type Activities:										
Net investment in capital assets	\$ 6,171,394	\$ 6,279,663	\$ 6,596,589	\$ 6,962,767	\$ 7,549,692	\$ 8,102,606	\$ 8,510,990	\$ 9,200,804	\$ 10,274,508	\$ 9,869,514
Unrestricted	<u>16,357,240</u>	<u>12,010,924</u>	<u>7,460,566</u>	<u>4,528,361</u>	<u>513,042</u>	<u>70,812</u>	<u>7,190,166</u>	<u>7,493,201</u>	<u>7,083,461</u>	<u>11,745,714</u>
Total net position, business-type activities	<u>\$ 22,528,634</u>	<u>\$ 18,290,587</u>	<u>\$ 14,057,155</u>	<u>\$ 11,491,128</u>	<u>\$ 8,062,734</u>	<u>\$ 8,173,418</u>	<u>\$ 15,701,156</u>	<u>\$ 16,694,005</u>	<u>\$ 17,357,969</u>	<u>\$ 21,615,228</u>
Primary Government:										
Net investment in capital assets	\$214,184,488	\$203,026,966	\$192,509,126	\$187,373,379	\$187,119,126	\$183,718,929	\$181,348,675	\$186,707,932	\$184,995,827	\$182,567,635
Restricted	27,114,981	22,368,295	30,270,503	34,647,411	40,841,999	32,256,440	35,146,993	31,524,428	20,421,355	19,488,538
Unrestricted	<u>(46,647,283)</u>	<u>(45,817,509)</u>	<u>(36,995,367)</u>	<u>(40,165,809)</u>	<u>(52,171,846)</u>	<u>(31,427,253)</u>	<u>911,678</u>	<u>42,664,097</u>	<u>52,216,096</u>	<u>55,380,312</u>
Total net position, primary government	<u>\$194,652,186</u>	<u>\$179,577,752</u>	<u>\$185,784,262</u>	<u>\$181,854,981</u>	<u>\$175,789,279</u>	<u>\$184,548,116</u>	<u>\$217,407,346</u>	<u>\$260,896,457</u>	<u>\$257,633,278</u>	<u>\$257,436,485</u>

MARION COUNTY, OREGON

CHANGES IN NET POSITION  
(accrual basis of accounting)

Last Ten Fiscal Years

	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
<b>EXPENSES</b>										
Governmental activities:										
General government	\$ 22,253,326	\$ 16,153,297	\$ 13,985,305	\$ 13,542,099	\$ 13,435,554	\$ 13,787,816	\$ 10,105,968	\$ 10,955,049	\$ 11,049,860	\$ 13,003,991
Health and social services	76,650,894	64,647,931	60,914,527	56,607,135	54,047,535	59,722,484	47,271,288	56,641,964	56,016,725	54,623,305
Public safety and judicial	101,228,968	99,713,053	90,804,385	89,299,260	85,969,196	95,108,823	61,627,624	72,525,129	71,312,668	69,983,971
Community service	9,694,744	15,794,117	8,818,801	8,194,952	7,107,435	7,229,445	4,582,776	5,051,563	4,566,681	4,213,912
Roads and bridges	31,380,387	29,981,773	31,355,809	31,549,398	31,050,332	26,617,875	26,955,454	29,633,348	31,869,727	33,933,093
Education	469,278	1,510,673	1,300,254	421,456	614,068	578,669	451,903	402,947	506,640	860,305
Interest on long-term debt	2,711,249	4,063,805	4,149,190	4,025,185	4,071,654	3,896,389	3,914,517	3,825,907	3,595,170	3,588,036
Total governmental activities	<u>244,388,846</u>	<u>231,864,649</u>	<u>211,328,271</u>	<u>203,639,485</u>	<u>196,295,774</u>	<u>206,941,501</u>	<u>154,909,530</u>	<u>179,035,907</u>	<u>178,917,471</u>	<u>180,206,613</u>
Business-type activities:										
Environmental services	27,429,976	26,017,119	24,216,533	22,937,752	21,735,817	21,616,183	18,054,237	21,199,441	22,040,638	21,146,155
Stormwater services	837,765	733,197	906,534	778,361	620,010	388,073	-	-	-	-
Sewer and lighting services	3,413,087	3,267,634	3,350,011	1,614,926	1,633,876	1,555,397	1,049,626	1,045,903	1,030,832	1,006,476
Total business-type activities	<u>31,680,828</u>	<u>30,017,950</u>	<u>28,473,078</u>	<u>25,331,039</u>	<u>23,989,703</u>	<u>23,559,653</u>	<u>19,103,863</u>	<u>22,245,344</u>	<u>23,071,470</u>	<u>22,152,631</u>
Total primary government	<u>\$ 276,069,674</u>	<u>\$ 261,882,599</u>	<u>\$ 239,801,349</u>	<u>\$ 228,970,524</u>	<u>\$ 220,285,477</u>	<u>\$ 230,501,154</u>	<u>\$ 174,013,393</u>	<u>\$ 201,281,251</u>	<u>\$ 201,988,941</u>	<u>\$ 202,359,244</u>
<b>PROGRAM REVENUES</b>										
Governmental activities:										
Charges for services:										
General government	\$ 5,660,906	\$ 5,239,621	\$ 5,334,904	\$ 4,584,860	\$ 4,882,879	\$ 4,211,284	\$ 5,066,815	\$ 4,644,231	\$ 5,832,079	\$ 8,891,006
Health and social services	26,325,824	16,009,533	7,478,905	8,064,125	7,445,079	6,915,710	6,516,683	6,176,969	6,554,134	6,639,196
Public safety and judicial	10,144,214	9,702,435	10,047,320	8,418,656	7,910,432	8,290,644	8,079,397	7,752,478	8,318,651	7,360,065
Community service	4,421,782	4,858,643	4,670,770	3,953,309	3,620,286	3,898,925	2,806,613	2,913,115	2,483,622	2,152,406
Roads and bridges	5,618,971	4,046,393	4,161,669	4,195,579	5,012,840	4,708,897	3,943,448	4,003,486	4,236,283	4,321,393
Education	-	-	-	-	-	-	-	-	-	2,574
Operating grants and contributions	107,264,979	84,731,068	87,624,090	85,787,071	75,312,479	77,563,848	83,266,222	87,998,080	76,890,441	79,245,471
Capital grants and contributions	12,393,754	10,726,228	9,329,117	7,467,729	8,550,982	4,775,100	7,297,155	5,124,567	7,226,398	7,955,427
Total governmental activities	<u>171,830,430</u>	<u>135,313,921</u>	<u>128,646,775</u>	<u>122,471,329</u>	<u>112,734,977</u>	<u>110,364,408</u>	<u>116,976,333</u>	<u>118,612,926</u>	<u>111,541,608</u>	<u>116,567,538</u>
Business-type activities:										
Charges for services:										
Environmental services	30,981,681	29,513,922	26,251,618	25,701,164	21,078,435	16,420,306	17,844,368	20,302,845	17,586,561	15,521,769
Stormwater services	983,249	905,385	983,992	941,764	899,614	853,911	-	-	-	-
Sewer and lighting services	3,235,189	3,121,366	3,095,358	1,416,026	1,448,868	1,455,443	654,696	668,401	611,170	607,512
Total business-type activities	<u>35,200,119</u>	<u>33,540,673</u>	<u>30,330,968</u>	<u>28,058,954</u>	<u>23,426,917</u>	<u>18,729,660</u>	<u>18,499,064</u>	<u>20,971,246</u>	<u>18,197,731</u>	<u>16,129,281</u>
Total primary government	<u>\$ 207,030,549</u>	<u>\$ 168,854,594</u>	<u>\$ 158,977,743</u>	<u>\$ 150,530,283</u>	<u>\$ 136,161,894</u>	<u>\$ 129,094,068</u>	<u>\$ 135,475,397</u>	<u>\$ 139,584,172</u>	<u>\$ 129,739,339</u>	<u>\$ 132,696,819</u>

(Continued on following page)

MARION COUNTY, OREGON

CHANGES IN NET POSITION (Continued)  
(accrual basis of accounting)

Last Ten Fiscal Years

	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
<b>NET (EXPENSE) REVENUE</b>										
Governmental activities	\$ (72,558,416)	\$ (96,550,728)	\$ (82,681,496)	\$ (81,168,156)	\$ (83,560,797)	\$ (96,577,093)	\$ (37,933,197)	\$ (60,422,981)	\$ (67,375,863)	\$ (63,639,075)
Business-type activities	3,519,291	3,522,723	1,857,890	2,727,915	(562,786)	(4,829,993)	(604,799)	(1,274,098)	(4,873,739)	(6,023,350)
Total primary government	<u>\$ (69,039,125)</u>	<u>\$ (93,028,005)</u>	<u>\$ (80,823,606)</u>	<u>\$ (78,440,241)</u>	<u>\$ (84,123,583)</u>	<u>\$ (101,407,086)</u>	<u>\$ (38,537,996)</u>	<u>\$ (61,697,079)</u>	<u>\$ (72,249,602)</u>	<u>\$ (69,662,425)</u>
<b>GENERAL REVENUES AND OTHER</b>										
<b>CHANGES IN NET POSITION</b>										
Governmental activities:										
Property taxes	\$ 80,347,904	\$ 76,702,231	\$ 73,915,675	\$ 72,290,111	\$ 68,203,262	\$ 65,566,613	\$ 61,711,673	\$ 59,110,891	\$ 57,134,473	\$ 56,410,115
Franchise taxes	606,833	601,296	348,070	351,542	354,709	337,375	265,819	295,802	275,249	258,296
Unrestricted grants and contribution:	493,074	5,885,860	7,079,276	5,410,195	4,744,325	4,144,505	4,414,818	4,198,940	5,008,671	4,519,082
Unrestricted investment earnings	1,946,992	2,818,951	2,700,729	1,948,510	1,585,348	1,197,108	912,040	744,491	677,621	752,181
Extraordinary items	-	-	-	-	-	-	-	-	8,733,901	(4,400,068)
Transfers	-	102,448	1,000	-	25,000	-	-	-	-	37,800
Total governmental activities	<u>83,394,803</u>	<u>86,110,786</u>	<u>84,044,750</u>	<u>80,000,358</u>	<u>74,912,644</u>	<u>71,245,601</u>	<u>67,304,350</u>	<u>64,350,124</u>	<u>71,829,915</u>	<u>57,577,406</u>
Business-type activities:										
Property taxes	-	-	-	-	-	-	243,556	248,431	250,562	248,113
Franchise taxes	481,252	455,648	414,299	389,749	374,695	347,208	324,940	298,364	294,357	289,719
Unrestricted investment earnings	237,504	357,509	294,838	165,794	102,407	88,842	78,453	63,339	71,561	118,265
Debt principal reduction	-	-	-	37,860	-	-	-	-	-	-
Transfers	-	(102,448)	(1,000)	-	(25,000)	-	-	-	-	(37,800)
Total business-type activities	<u>718,756</u>	<u>710,709</u>	<u>708,137</u>	<u>593,403</u>	<u>452,102</u>	<u>436,050</u>	<u>646,949</u>	<u>610,134</u>	<u>616,480</u>	<u>618,297</u>
Total primary government	<u>\$ 84,113,559</u>	<u>\$ 86,821,495</u>	<u>\$ 84,752,887</u>	<u>\$ 80,593,761</u>	<u>\$ 75,364,746</u>	<u>\$ 71,681,651</u>	<u>\$ 67,951,299</u>	<u>\$ 64,960,258</u>	<u>\$ 72,446,395</u>	<u>\$ 58,195,703</u>
<b>CHANGE IN NET POSITION</b>										
Governmental activities	\$ 10,836,387	\$ (10,439,942)	\$ 1,363,254	\$ (1,167,798)	\$ (8,648,153)	\$ (25,331,492)	\$ 29,371,153	\$ 3,927,143	\$ 4,454,052	\$ (6,061,669)
Business-type activities	4,238,047	4,233,432	2,566,027	3,321,318	(110,684)	(4,393,943)	42,150	(663,964)	(4,257,259)	(5,405,053)
Total primary government	<u>\$ 15,074,434</u>	<u>\$ (6,206,510)</u>	<u>\$ 3,929,281</u>	<u>\$ 2,153,520</u>	<u>\$ (8,758,837)</u>	<u>\$ (29,725,435)</u>	<u>\$ 29,413,303</u>	<u>\$ 3,263,179</u>	<u>\$ 196,793</u>	<u>\$ (11,466,722)</u>

MARION COUNTY, OREGON

FUND BALANCES, GOVERNMENTAL FUNDS  
(modified accrual basis of accounting)

Last Ten Fiscal Years

	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
General Operating Fund										
Nonspendable	\$ 15,543	\$ 19,123	\$ 15,522	\$ 20,044	\$ 20,932	\$ 20,842	\$ 19,960	\$ 18,079	\$ 20,148	\$ 19,284
Restricted	-	-	-	1,138	-	-	-	-	2,000,000	2,000,000
Committed	2,357,675	2,336,996	2,299,308	2,264,231	2,240,114	2,222,672	2,209,138	2,198,063	2,197,214	2,193,729
Assigned	1,505,006	1,734,282	1,661,670	1,451,645	1,393,096	1,288,139	1,332,565	1,458,046	3,769,816	2,100,988
Unassigned	24,342,348	17,070,845	15,839,043	15,492,220	14,710,400	11,211,744	10,788,435	9,850,658	8,493,826	7,545,764
Total General Operating Fund	28,220,572	21,161,246	19,815,543	19,229,278	18,364,542	14,743,397	14,350,098	13,524,846	16,481,004	13,859,765
Other governmental funds										
Nonspendable	892,881	935,539	918,386	929,325	943,113	824,956	935,994	1,343,328	1,142,098	1,029,240
Restricted	26,158,873	21,224,021	24,163,776	28,914,042	34,951,886	26,644,329	29,692,731	26,577,497	13,823,969	13,106,572
Committed	3,968,444	4,487,015	4,689,144	4,296,873	3,281,890	2,995,478	2,962,942	4,201,351	4,383,458	4,823,398
Assigned	72,332,788	66,704,190	62,265,630	55,413,772	48,101,868	51,057,117	41,437,261	31,772,956	32,471,409	31,542,606
Unassigned	-	-	-	(3,858)	(4,607)	(3,181)	(3,761)	-	(1,060)	-
Total other governmental funds	103,352,986	93,350,765	92,036,936	89,550,154	87,274,150	81,518,699	75,025,167	63,895,132	51,819,874	50,501,816
Total governmental funds	\$131,573,558	\$114,512,011	\$111,852,479	\$108,779,432	\$105,638,692	\$96,262,096	\$89,375,265	\$77,419,978	\$68,300,878	\$64,361,581



MARION COUNTY, OREGON

CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS  
(modified accrual basis of accounting)

Last Ten Fiscal Years

	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
<b>REVENUES</b>										
Taxes	\$81,017,539	\$77,330,374	\$75,844,399	\$71,140,679	\$68,786,345	\$66,078,860	\$62,345,375	\$59,844,595	\$57,533,975	\$56,931,645
Licenses and permits	4,323,049	4,480,859	4,593,210	3,852,093	3,686,976	3,811,301	3,041,718	3,004,660	2,560,939	2,259,909
Intergovernmental	120,383,618	101,343,156	104,032,483	98,664,995	88,493,873	89,571,796	94,978,195	97,321,587	88,463,221	87,059,568
Charges for services	50,415,920	36,809,022	28,906,847	26,297,150	25,515,740	26,835,897	22,543,128	22,250,108	23,822,740	26,557,956
Fines and forfeitures	2,758,549	2,875,119	2,893,121	2,906,801	2,734,567	2,709,374	3,076,921	2,701,520	3,547,518	2,867,689
Interest	1,862,526	2,652,648	2,554,765	1,853,607	1,520,366	1,147,879	871,704	711,155	646,852	711,839
Other	742,283	474,394	603,125	949,432	1,220,426	1,275,304	1,227,905	455,083	625,066	531,180
Total revenues	<u>261,503,484</u>	<u>225,965,572</u>	<u>219,427,950</u>	<u>205,664,757</u>	<u>191,958,293</u>	<u>191,430,411</u>	<u>188,084,946</u>	<u>186,288,708</u>	<u>177,200,311</u>	<u>176,919,786</u>
<b>EXPENDITURES</b>										
General government	18,281,443	12,383,115	11,068,132	10,438,965	10,527,552	9,665,066	9,348,870	10,952,145	10,796,488	12,249,892
Health and social services	71,821,786	59,679,335	59,383,715	54,730,212	51,814,946	50,461,732	53,593,236	56,424,183	55,698,229	54,118,820
Public safety and judicial	93,301,498	88,392,156	86,133,943	83,113,499	79,532,519	75,347,412	72,550,922	71,584,968	70,341,932	68,460,354
Community service	8,934,665	9,960,136	8,505,869	7,792,705	6,563,515	6,120,367	5,110,822	4,345,409	3,943,940	4,057,270
Roads and bridges	23,759,570	22,834,508	22,399,827	21,306,177	20,375,871	19,455,888	18,764,207	18,065,139	18,592,664	19,210,938
Education	469,278	1,510,673	1,300,254	421,456	614,068	578,669	451,903	402,947	506,640	860,305
Debt service:										
Principal	5,979,267	5,591,418	5,250,544	4,717,613	4,707,556	3,755,977	3,186,933	2,657,548	2,431,249	2,215,953
Interest	2,853,538	3,030,028	3,176,622	3,178,602	3,324,552	3,263,441	3,378,469	3,327,941	3,232,247	3,297,021
Capital outlay	18,160,506	19,153,583	18,274,146	21,309,294	14,582,245	15,339,755	9,161,982	18,908,419	15,665,717	5,461,094
Total expenditures	<u>243,561,551</u>	<u>222,534,952</u>	<u>215,493,052</u>	<u>207,008,523</u>	<u>192,042,824</u>	<u>183,988,307</u>	<u>175,547,344</u>	<u>186,668,699</u>	<u>181,209,106</u>	<u>169,931,647</u>
Excess (deficiency) of revenues over expenditures	<u>17,941,933</u>	<u>3,430,620</u>	<u>3,934,898</u>	<u>(1,343,766)</u>	<u>(84,531)</u>	<u>7,442,104</u>	<u>12,537,602</u>	<u>(379,991)</u>	<u>(4,008,795)</u>	<u>6,988,139</u>
<b>OTHER FINANCING SOURCES (USES)</b>										
Insurance recoveries	-	-	-	-	-	-	-	-	8,733,901	-
Issuance of long-term debt	-	-	-	5,000,000	9,950,000	-	-	9,950,000	-	-
Transfers in	19,832,649	19,732,438	22,816,959	19,603,617	16,405,197	21,869,553	18,530,412	20,955,391	13,570,703	22,768,781
Transfers out	(20,713,035)	(20,503,526)	(23,678,810)	(20,119,111)	(16,894,070)	(22,424,826)	(19,112,727)	(21,406,300)	(14,356,512)	(23,384,005)
Total other financing sources (uses)	<u>(880,386)</u>	<u>(771,088)</u>	<u>(861,851)</u>	<u>4,484,506</u>	<u>9,461,127</u>	<u>(555,273)</u>	<u>(582,315)</u>	<u>9,499,091</u>	<u>7,948,092</u>	<u>(615,224)</u>
Net change in fund balance	<u>\$17,061,547</u>	<u>\$ 2,659,532</u>	<u>\$ 3,073,047</u>	<u>\$ 3,140,740</u>	<u>\$ 9,376,596</u>	<u>\$ 6,886,831</u>	<u>\$11,955,287</u>	<u>\$ 9,119,100</u>	<u>\$ 3,939,297</u>	<u>\$ 6,372,915</u>
Debt service as a percentage of noncapital expenditures	<u>3.97%</u>	<u>4.33%</u>	<u>4.30%</u>	<u>4.28%</u>	<u>4.56%</u>	<u>4.27%</u>	<u>3.96%</u>	<u>3.60%</u>	<u>3.44%</u>	<u>3.37%</u>

MARION COUNTY, OREGON

ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY  
(modified accrual basis of accounting)

Last Ten Fiscal Years

Fiscal Year Ended June 30	Real Property			Public Utilities	Personal Property	Total Taxable Assessed Value (AV)	Total Direct Tax Rate	Estimated Actual Value of Taxable Property	Real Market Value (RMV)	AV as a % of RMV
	Residential	Commercial	Other							
	(thousands)	(thousands)	(thousands)	(thousands)	(thousands)	(thousands)		(thousands)	(thousands)	
2021	\$ 14,305,525	\$ 6,053,467	\$ 5,466,877	\$ 1,121,633	\$ 670,793	\$ 27,618,295	\$ 3.03	\$ 42,364,151	\$ 53,148,678	52.0%
2020	13,711,020	5,892,940	5,251,775	1,019,185	628,053	26,502,974	3.03	40,288,265	50,681,035	52.3%
2019	13,122,887	5,571,387	5,016,858	1,000,405	632,476	25,344,013	3.03	36,604,422	46,399,107	54.6%
2018	12,613,473	5,317,338	4,850,490	817,229	621,382	24,219,912	3.03	33,048,596	42,213,950	57.4%
2017	12,129,920	5,148,729	4,742,285	768,629	581,957	23,371,520	3.03	30,038,915	39,002,300	59.9%
2016	11,660,258	4,950,815	4,533,423	784,377	561,608	22,490,481	3.03	27,831,182	36,716,577	61.3%
2015	11,184,908	4,825,983	4,321,539	734,653	541,430	21,608,513	3.03	26,283,582	34,877,589	62.0%
2014	10,593,617	4,492,229	4,417,702	707,650	533,437	20,744,635	3.03	24,740,339	32,102,805	64.6%
2013	10,348,389	5,301,747	3,331,525	706,315	530,818	20,218,794	3.03	24,271,119	32,586,520	62.0%
2012	10,371,278	5,153,446	3,302,288	694,860	533,329	20,055,201	3.03	25,397,333	33,412,694	60.0%

Sources:

Marion County Assessor.

Notes:

- (1) Estimated actual value of taxable property equals real market value except for tax exempt property which is excluded, and farm use property which is included at its lower taxable value. Real market value and assessed value were required to be equal by state law prior to fiscal year 1998. In May 1997, voters approved ballot Measure 50 which reduced assessed values to 90% of 1995 real market values and limits the annual increase in assessed values to 3%.
- (2) Information in this schedule satisfies the County's annual disclosure requirements under SEC Rule 15c2-12.

MARION COUNTY, OREGON

DIRECT AND OVERLAPPING PROPERTY TAX RATES  
(rate per \$1,000 of assessed value)

Last Ten Fiscal Years

	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Marion County Direct Rate:										
General Operations	\$ 3.03	\$ 3.03	\$ 3.03	\$ 3.03	\$ 3.03	\$ 3.03	\$ 3.03	\$ 3.03	\$ 3.03	\$ 3.03
Overlapping Rates:										
Cities	0.28 - 8.09	0.28 - 8.09	0.28 - 8.09	0.28 - 8.09	0.28 - 8.09	0.28 - 8.09	0.28 - 8.09	0.28 - 8.09	0.28 - 8.09	0.28 - 8.09
School Districts & ESD's	0.30 - 7.83	0.30 - 7.84	0.30 - 7.92	0.30 - 8.12	0.30 - 8.34	0.30 - 8.12	0.30 - 8.42	0.30 - 8.07	0.30 - 8.12	0.30 - 8.25
Chemeketa Community College	0.89	0.89	0.90	0.90	0.90	0.92	0.89	0.86	0.90	0.88
Sewer & Service Districts	0.05	0.05	0.05	0.05	0.05	0.05	0.00	0.00	0.00	0.00
Water & Water Control Districts	0.05 - 1.00	0.05 - 1.00	0.04 - 1.00	0.05 - 1.00	0.05 - 1.00	0.05 - 1.00	0.05 - 1.00	0.05 - 1.00	0.05 - 1.00	0.05 - 1.03
Rural Fire Protection Districts	0.53 - 2.34	0.53 - 2.90	0.53 - 2.91	0.53 - 2.92	0.53 - 2.93	0.53 - 2.51	0.53 - 2.52	0.53 - 2.53	0.53 - 2.47	1.01 - 2.35
Special Purpose Districts	0.08 - 0.76	0.08 - 0.76	0.08 - 0.76	0.08 - 0.76	0.08 - 0.76	0.08 - 0.76	0.08 - 0.76	0.08 - 0.76	0.08 - 0.76	0.08 - 0.76

Sources:

Marion County Tax Collector.

Notes:

- (1) Information in this schedule satisfies the County's annual disclosure requirements under SEC Rule 15c2-12.
- (2) Rates for individual taxing districts are available in the annual tax roll summaries posted on the county's website.

MARION COUNTY, OREGON

PRINCIPAL PROPERTY TAXPAYERS

Current Fiscal Year and Nine Years Ago

Taxpayer	2021			2012		
	Rank	Taxable Assessed Value	Percentage of Total Taxable Assessed Value	Rank	Taxable Assessed Value	Percentage of Total Taxable Assessed Value
Portland General Electric Co	1	\$ 395,467,568	1.43%	1	\$ 244,609,320	0.96%
Northwest Natural Gas Co	2	176,452,300	0.64%	2	119,721,600	0.47%
CenturyLink (Qwest Corporation)	3	114,455,310	0.41%	4	70,743,800	0.28%
Winco Foods LLC	4	99,222,052	0.36%	3	89,105,529	0.35%
Comcast Corporation	5	80,194,000	0.29%			
Woodburn Premium Outlets LLC	6	70,264,829	0.25%			
Donahue Schriber Realty Group	7	70,188,410	0.25%	9	49,049,190	0.19%
State Accident Insurance Fund	8	55,532,740	0.20%			0.00%
Lancaster Development Company	9	54,313,000	0.20%	5	60,195,480	0.24%
Wal-Mart Real Estate	10	54,722,410	0.20%	7	45,007,070	0.18%
Craig Realty Group Woodburn				6	49,024,540	0.19%
Norpac Foods Inc				8	55,760,329	0.22%
HD Salem OR Landlord LLC				10	40,422,290	0.16%
Total for principal taxpayers		<u>\$ 1,170,812,619</u>	<u>4.24%</u>		<u>\$ 823,639,148</u>	<u>3.24%</u>
Total taxable assessed value		<u>\$ 27,618,295,240</u>			<u>\$ 25,397,332,998</u>	

Sources:

Marion County Assessor, Marion County Tax Collector.

Notes:

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

MARION COUNTY, OREGON

PROPERTY TAX LEVIES AND COLLECTIONS

Last Ten Fiscal Years

Fiscal Year Ended June 30	Tax Levy for the Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Original Levy		Amount	Percentage of Original Levy
2021	\$ 85,557,028	\$ 81,625,151	95.40%	\$ -	\$ 81,625,151	95.40%
2020	81,992,877	78,031,058	95.17%	1,032,614	79,063,672	96.43%
2019	78,848,364	75,009,995	95.13%	1,222,669	76,232,664	96.68%
2018	73,878,931	70,307,020	95.17%	1,338,001	71,645,021	96.98%
2017	71,431,215	67,750,167	94.85%	1,456,470	69,206,637	96.89%
2016	68,645,892	65,123,214	94.87%	1,650,847	66,774,061	97.27%
2015	63,937,929	60,400,930	94.47%	1,792,076	62,193,006	97.27%
2014	61,192,469	57,656,513	94.22%	1,930,598	59,587,111	97.38%
2013	59,269,340	55,486,634	93.62%	2,140,360	57,626,994	97.23%
2012	58,696,510	54,896,065	93.53%	2,143,057	57,039,122	97.18%

Sources:

Marion County Tax Collector.

Notes:

- (1) Includes all County funds; excludes taxes collected by Marion County for other political subdivisions.
- (2) Marion County offers a 3% discount if tax payments are made by November 15 in the year levied.
- (3) Information in this schedule satisfies the County's annual disclosure requirements under SEC Rule 15c2-12.

MARION COUNTY, OREGON

RATIOS OF OUTSTANDING DEBT BY TYPE

Last Ten Fiscal Years

Fiscal Year Ended June 30	Governmental Activities				Business-Type Activities	Total Primary Government	Percentage of Personal Income	Debt Per Capita
	Revenue Bonds	Refunding Obligations	Capital Financing Agreement	Limited Tax Pension Obligations	Notes Payable			
2021	\$ -	\$ 3,106,973	\$ 16,173,005	\$ 29,975,000	\$ 331,555	\$ 49,586,533	0.29%	\$ 143
2020	-	4,535,528	17,997,272	32,815,000	349,654	55,697,454	0.36%	161
2019	-	5,888,039	19,773,691	34,226,054	367,620	60,255,404	0.41%	173
2018	-	7,180,800	21,514,235	35,465,304	385,464	64,545,803	0.47%	188
2017	271,091	8,375,789	17,775,756	36,595,471	441,388	63,459,495	0.48%	187
2016	794,059	9,538,188	9,075,343	37,614,562	459,334	57,481,486	0.46%	172
2015	1,292,413	10,640,837	9,662,966	38,535,195	541,932	60,673,343	0.52%	184
2014	1,767,312	11,683,737	9,950,000	39,369,217	620,468	63,390,734	0.59%	194
2013	2,219,860	12,688,614	-	40,118,810	695,201	55,722,485	0.53%	173
2012	2,651,109	13,655,469	-	40,783,125	761,360	57,851,063	0.57%	181

Sources:

Oregon Treasury Department, Municipal Bond Division.

Notes:

- (1) Personal income and population data can be found in the Schedule of Demographic and Economic Statistics.
- (2) Information in this schedule satisfies the County's annual disclosure requirements under SEC Rule 15c2-12.

MARION COUNTY, OREGON

RATIOS OF GENERAL BONDED DEBT OUTSTANDING

Last Ten Fiscal Years

Fiscal Year Ended June 30	General Bonded Debt Outstanding			% of Estimated Actual Value of Taxable Property	General Bonded Debt Per Capita	Net Direct Debt Per Capita	Net Direct & Overlapping Debt Per Capita	Real Market Value (RMV) Per Capita	Net Direct Debt To RMV	Net Direct & Overlapping Debt To RMV
	Refunding Obligations	Limited Tax Pension Obligations	Total							
2021	\$ 3,106,973	\$ 29,975,000	\$ 33,081,973	0.08%	\$ 95	\$ -	\$ 3,536	\$ 153,086	0%	2.31%
2020	4,535,528	32,815,000	37,350,528	0.09%	108	-	2,992	146,395	0%	2.04%
2019	5,888,039	34,226,054	40,114,093	0.11%	115	-	3,195	133,423	0%	2.39%
2018	7,180,800	35,465,304	42,646,104	0.13%	124	-	2,353	122,702	0%	1.92%
2017	8,375,789	36,595,471	44,971,260	0.15%	133	-	2,372	114,983	0%	2.06%
2016	9,538,188	37,614,562	47,152,750	0.17%	141	-	2,394	109,946	0%	2.18%
2015	10,640,837	38,535,195	49,176,032	0.19%	149	-	2,075	105,763	0%	1.96%
2014	11,683,737	39,369,217	51,052,954	0.21%	157	-	2,246	98,430	0%	2.28%
2013	12,688,614	40,118,810	52,807,424	0.22%	164	-	2,233	100,925	0%	2.21%
2012	13,655,469	40,783,125	54,438,594	0.21%	170	-	2,317	104,253	0%	2.22%

Sources:

Oregon Treasury Department, Municipal Bond Division.

Notes:

- (1) Property value data can be found in the Schedule of Assessed Value and Estimated Actual Value of Taxable Property.
- (2) Population data can be found in the Schedule of Demographic and Economic Statistics.
- (3) For the purposes of this schedule, net direct debt includes all voter-approved, tax-supported bonds; self-supporting bonds and limited tax obligations are excluded.
- (4) Overlapping debt information can be found in the Direct and Overlapping Governmental Activities Debt Schedule.
- (5) Information in this schedule satisfies the County's annual disclosure requirements under SEC Rule 15c2-12.

## MARION COUNTY, OREGON

## DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT

June 30, 2021

Overlapping District	Outstanding Net Property Tax Backed Debt	Percent Overlapping	Net Overlapping Debt
<b>Cities:</b>			
City of Aumsville	\$ 1,721,030	100.0000%	\$ 1,721,030
City of Aurora	1,158,304	100.0000%	1,158,304
City of Detroit	1,104,828	100.0000%	1,104,828
City of Donald	114,294	100.0000%	114,294
City of Gates	415,951	87.0408%	362,047
City of Gervais	381,749	100.0000%	381,749
City of Idanha	18,812	53.3117%	10,029
City of Jefferson	2,533,724	100.0000%	2,533,724
City of Mill City	4,103,096	21.2570%	872,195
City of St. Paul	530,298	100.0000%	530,298
City of Salem	104,126,000	83.5188%	86,964,786
City of Silverton	2,852,962	100.0000%	2,852,962
City of Stayton	10,527,912	100.0000%	10,527,912
City of Woodburn	2,415,000	100.0000%	2,415,000
<b>School Districts &amp; ESD's:</b>			
Marion County SD 1 (Gervais)	7,980,046	100.0000%	7,980,046
Marion County SD 4J (Silver Falls)	37,087,991	91.2148%	33,829,737
Marion County SD 5 (Cascade)	17,495,601	100.0000%	17,495,601
Marion County SD 14J (Jefferson)	18,882,786	93.3667%	17,630,234
Marion County SD 15 (N. Marion)	48,075,405	100.0000%	48,075,405
Marion County SD 24J (Salem-Keizer)	939,020,639	88.0010%	826,347,553
Marion County SD 29J (N. Santiam)	28,484,934	78.8003%	22,446,213
Marion County SD 45 (St. Paul)	7,090,538	100.0000%	7,090,538
Marion County SD 91 (Mt. Angel)	8,709,724	100.0000%	8,709,724
Marion County SD 103 (Woodburn)	67,610,000	100.0000%	67,610,000
Linn County SD 129J (Santiam Canyon)	20,814,155	50.4667%	10,504,217
Polk County SD 13J (Central)	62,691,508	1.2715%	797,123
Linn-Benton-Lincoln ESD	6,325,000	0.8360%	52,877
Willamette ESD	7,075,261	61.9700%	4,384,539
Chemeketa Community College	48,120,992	68.6326%	33,026,688
<b>Rural Fire Districts:</b>			
Aumsville Rural Fire District	1,163,000	100.0000%	1,163,000
Jefferson Rural Fire District	90,000	53.0478%	47,743
Keizer Rural Fire District	3,045,000	100.0000%	3,045,000
Marion County Rural Fire District 1	1,435,000	100.0000%	1,435,000
Mt. Angel Rural Fire District	215,000	100.0000%	215,000
Silverton Rural Fire District	3,122,959	95.0054%	2,966,980
Sublimity Rural Fire District	640,000	100.0000%	640,000
Woodburn Rural Fire District	395,000	100.0000%	395,000
Polk County Rural Fire District	1,365,000	2.0202%	27,576
<b>Water Districts:</b>			
Lyons-Mehama Water District	315,000	28.0486%	88,353
Subtotal, overlapping debt	<u>\$ 1,469,254,499</u>		<u>1,227,553,305</u>
Marion County direct debt			<u>49,254,978</u>
Total direct and overlapping debt			<u><u>\$ 1,276,808,283</u></u>

Sources:

Oregon State Treasury, Debt Management Division.

Notes:

- (1) Information in this schedule satisfies the County's annual disclosure requirements under SEC Rule 15c2-12.
- (2) Percent overlapping is the estimated real market value of taxable property in the overlapping district as a percentage of the County total.



MARION COUNTY, OREGON  
LEGAL DEBT MARGIN INFORMATION  
Last Ten Fiscal Years

	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
<b>Real Market Value (RMV) (thousands)</b>	<u>\$ 53,148,678</u>	<u>\$ 50,681,035</u>	<u>\$ 46,399,107</u>	<u>\$ 42,213,950</u>	<u>\$ 39,002,300</u>	<u>\$36,716,577</u>	<u>\$34,877,589</u>	<u>\$32,102,805</u>	<u>\$32,586,520</u>	<u>\$33,412,694</u>
<b>General Obligation Bonds</b>										
Debt limit rate (as % of RMV)	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%
Debt limit (thousands)	\$ 1,062,974	\$ 1,013,621	\$ 927,982	\$ 844,279	\$ 780,046	\$ 734,332	\$ 697,552	\$ 642,056	\$ 651,730	\$ 668,254
Total applicable debt (thousands)	-	-	-	-	-	-	-	-	-	-
Legal debt margin (thousands)	<u>\$ 1,062,974</u>	<u>\$ 1,013,621</u>	<u>\$ 927,982</u>	<u>\$ 844,279</u>	<u>\$ 780,046</u>	<u>\$ 734,332</u>	<u>\$ 697,552</u>	<u>\$ 642,056</u>	<u>\$ 651,730</u>	<u>\$ 668,254</u>
Total applicable debt as a percentage of the debt limit	<u>0.0%</u>	<u>0.0%</u>	<u>0.0%</u>	<u>0.0%</u>	<u>0.0%</u>	<u>0.0%</u>	<u>0.0%</u>	<u>0.0%</u>	<u>0.0%</u>	<u>0.0%</u>
<b>Limited Tax Pension Obligations</b>										
Debt limit rate (as % of RMV)	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
Debt limit (thousands)	\$ 2,657,434	\$ 2,534,052	\$ 2,319,955	\$ 2,110,698	\$ 1,950,115	\$ 1,835,829	\$ 1,743,879	\$ 1,605,140	\$ 1,629,326	\$ 1,670,635
Total applicable debt (thousands)	29,975	32,815	34,226	35,465	36,595	37,615	38,535	39,369	40,119	40,783
Legal debt margin (thousands)	<u>\$ 2,627,459</u>	<u>\$ 2,501,237</u>	<u>\$ 2,285,729</u>	<u>\$ 2,075,233</u>	<u>\$ 1,913,520</u>	<u>\$ 1,798,214</u>	<u>\$ 1,705,344</u>	<u>\$ 1,565,771</u>	<u>\$ 1,589,207</u>	<u>\$ 1,629,852</u>
Total applicable debt as a percentage of the debt limit	<u>1.1%</u>	<u>1.3%</u>	<u>1.5%</u>	<u>1.7%</u>	<u>1.9%</u>	<u>2.0%</u>	<u>2.2%</u>	<u>2.5%</u>	<u>2.5%</u>	<u>2.4%</u>
<b>Limited Tax Obligations</b>										
Debt limit rate (as % of RMV)	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%
Debt limit (thousands)	\$ 531,487	\$ 506,810	\$ 463,991	\$ 422,140	\$ 390,023	\$ 367,166	\$ 348,776	\$ 321,028	\$ 325,865	\$ 334,127
Total applicable debt (thousands)	19,033	22,172	25,194	28,124	25,757	18,649	20,750	22,472	13,900	15,221
Legal debt margin (thousands)	<u>\$ 512,454</u>	<u>\$ 484,638</u>	<u>\$ 438,797</u>	<u>\$ 394,016</u>	<u>\$ 364,266</u>	<u>\$ 348,517</u>	<u>\$ 328,026</u>	<u>\$ 298,556</u>	<u>\$ 311,965</u>	<u>\$ 318,906</u>
Total applicable debt as a percentage of the debt limit	<u>3.6%</u>	<u>4.4%</u>	<u>5.4%</u>	<u>6.7%</u>	<u>6.6%</u>	<u>5.1%</u>	<u>5.9%</u>	<u>7.0%</u>	<u>4.3%</u>	<u>4.6%</u>

**Notes:**

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

MARION COUNTY, OREGON  
 PLEDGED REVENUE COVERAGE

Last Ten Fiscal Years

Fiscal Year Ended June 30	Oregon Garden Revenue Bonds					
	Lottery Revenue	Less: Operating Expenses	Net Available Revenue	Debt Service		Coverage
				Principal	Interest	
2018	\$ 1,812,714	\$ -	\$ 1,812,714	\$ 271,091	\$ 4,832	657%
2017	1,632,657	-	1,632,657	522,968	29,096	296%
2016	1,634,262	-	1,634,262	498,354	53,709	296%
2015	1,392,465	-	1,392,465	474,899	77,164	252%
2014	1,384,365	-	1,384,365	452,548	99,515	251%
2013	1,408,021	-	1,408,021	431,249	120,814	255%
2012	1,464,136	-	1,464,136	410,953	141,111	265%

Notes:

(1) The Oregon Garden Revenue Bonds were fully repaid in fiscal year 2018.

MARION COUNTY, OREGON  
DEMOGRAPHIC AND ECONOMIC STATISTICS

Last Ten Fiscal Years

Fiscal Year Ended June 30	Population	Personal Income (thousands)	Per Capita Income	Unemployment Rate
2021	347,182	\$ 16,809,093	\$ 48,135	6.9%
2020	346,194	15,453,781	44,464	3.9%
2019	347,760	14,643,731	42,383	4.2%
2018	344,035	13,834,471	40,589	4.3%
2017	339,200	13,126,253	39,114	5.0%
2016	333,950	12,458,081	37,854	5.9%
2015	329,770	11,596,833	35,741	7.2%
2014	326,150	10,760,731	33,471	8.7%
2013	322,880	10,587,238	33,099	10.0%
2012	320,495	10,224,673	32,148	10.6%

Sources:

Bureau of Economic Analysis, Regional Economic Data.  
Bureau of Labor Statistics, Local Area Unemployment Statistics.  
Population Research Center, Portland State University.

Notes:

- (1) Personal income and per capita income presented for the prior calendar year.
- (2) Unemployment rates presented are the annual average rate for the prior calendar year.

MARION COUNTY, OREGON

EMPLOYMENT AND WAGES BY INDUSTRY

Current Fiscal Year and Nine Years Ago

	2021				2012			
	Units	Employment	Wages	% of Employment	Units	Employment	Wages	% of Employment
<b>Government Employers:</b>								
Federal government	52	1,422	\$ 98,847,723	0.93%	66	1,409	\$ 88,183,292	1.08%
State government	174	20,126	1,526,902,536	13.23%	194	19,099	964,273,840	14.59%
Local government	326	13,186	791,882,365	8.67%	315	13,952	608,847,238	10.66%
	552	34,734	2,417,632,624	22.84%	575	34,460	1,661,304,370	26.32%
<b>Private Employers:</b>								
Natural resources and mining:								
Crop & animal production	352	5,523	217,112,162	3.63%	321	5,621	132,963,174	4.29%
Agriculture, forestry & mining	178	4,165	156,433,669	2.74%	134	3,796	106,660,621	2.90%
Construction:								
Building construction	548	2,988	161,386,026	1.96%	300	1,090	43,674,231	0.83%
Heavy & civil engineering	85	1,601	139,955,513	1.05%	84	979	57,943,596	0.75%
Specialty trade contractors	783	6,510	388,293,870	4.28%	589	3,345	134,620,125	2.56%
Manufacturing:								
Food, beverage & tobacco	84	3,830	157,337,189	2.52%	61	4,497	137,308,868	3.44%
Wood products	30	1,308	65,727,743	0.86%	27	1,069	37,081,746	0.82%
Metal & machinery	103	1,582	90,800,612	1.04%	97	1,258	52,417,024	0.96%
Other manufacturing	190	3,127	180,722,516	2.06%	195	2,792	113,671,502	2.13%
Trade, transportation and utilities:								
Merchant wholesalers	310	3,370	205,852,412	2.22%	234	2,932	131,353,437	2.24%
Motor vehicles, parts & fuel	208	3,075	142,330,892	2.02%	189	2,411	79,480,363	1.84%
Building & garden supplies	81	1,632	62,289,142	1.07%	82	1,142	32,467,921	0.87%
Food & beverages	184	3,089	86,927,376	2.03%	164	2,611	57,447,280	1.99%
Clothing & accessories	150	1,530	48,094,089	1.01%	155	1,956	32,409,273	1.49%
General merchandise	44	3,568	105,751,320	2.35%	32	3,512	81,550,415	2.68%
Other wholesalers & retailers	527	3,717	146,460,889	2.44%	536	3,458	100,384,838	2.64%
Truck & other transportation	190	3,425	202,888,344	2.25%	164	1,954	66,479,557	1.49%
Warehousing & storage	20	2,399	119,207,670	1.58%	12	870	41,021,626	0.66%
Utilities	10	216	24,877,890	0.14%	10	235	19,144,935	0.18%
Information services	178	1,257	89,567,718	0.83%	96	1,055	49,413,461	0.81%
Financial activities:								
Credit intermediation	165	2,037	136,437,398	1.34%	166	1,976	80,786,425	1.51%
Insurance	209	1,194	82,308,243	0.79%	206	1,746	86,527,677	1.33%
Real estate	426	1,485	65,509,755	0.98%	368	1,425	35,586,489	1.09%
Other financial activities	167	562	39,767,208	0.37%	118	604	39,116,313	0.46%
Professional and business services:								
Professional & technical	901	4,332	310,357,824	2.85%	751	3,782	190,213,448	2.89%
Management & administrative	686	8,078	335,600,841	5.31%	418	5,737	170,453,416	4.38%
Waste management & remediation	26	475	31,190,013	0.31%	17	310	15,997,913	0.24%
Education and health services:								
Educational services	135	2,387	102,897,818	1.57%	84	2,059	73,389,030	1.57%
Ambulatory services	600	8,246	575,624,628	5.42%	529	6,076	350,653,114	4.64%
Nursing & residential care	240	4,796	155,839,965	3.15%	200	3,813	88,812,658	2.91%
Hospitals & other health services	1,281	10,161	551,031,288	6.68%	187	6,712	314,138,177	5.13%
Leisure and hospitality:								
Amusement, gambling & recreation	86	979	19,190,268	0.64%	78	1,053	14,210,449	0.80%
Food services & drinking places	720	9,278	185,215,948	6.10%	590	8,633	127,384,516	6.59%
Other leisure & hospitality	89	868	22,274,280	0.57%	78	996	17,162,419	0.76%
Other services	1,096	4,574	159,234,923	3.01%	1,298	4,951	119,707,341	3.78%
	11,082	117,364	5,564,497,442	77.16%	8,570	96,456	3,231,633,378	73.68%
Total County Employment	11,634	152,098	\$ 7,982,130,066	100.00%	9,145	130,916	\$ 4,892,937,748	100.00%

Source: Oregon Employment Department

Notes:

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

MARION COUNTY, OREGON

COUNTY EMPLOYEES BY FUNCTION AND BARGAINING UNIT

Last Ten Fiscal Years

	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
<b>Full Time Equivalent (FTE)</b>										
<b>Employees by Function:</b>										
Governmental activities:										
General government	250.3	242.0	237.8	233.6	231.4	231.3	228.8	220.5	222.0	224.0
Health and social services	490.2	459.2	449.8	449.4	453.8	425.2	407.1	396.3	367.7	349.4
Public safety and judicial	580.3	578.7	587.6	567.2	562.8	561.4	554.0	550.7	546.8	541.3
Community service	43.6	42.6	40.4	39.4	41.3	39.5	35.5	29.7	35.3	27.3
Roads and bridges	156.6	156.6	154.6	153.4	147.4	142.4	141.4	131.4	134.4	133.0
Total governmental activities	<u>1,521.0</u>	<u>1,479.1</u>	<u>1,470.2</u>	<u>1,443.0</u>	<u>1,436.7</u>	<u>1,399.8</u>	<u>1,366.8</u>	<u>1,328.6</u>	<u>1,306.2</u>	<u>1,275.0</u>
Business-type activities:										
Environmental services	<u>36.0</u>	<u>36.0</u>	<u>36.0</u>	<u>29.0</u>	<u>29.3</u>	<u>30.3</u>	<u>30.3</u>	<u>30.3</u>	<u>33.3</u>	<u>33.3</u>
Total FTE budgeted	<u>1,557.0</u>	<u>1,515.1</u>	<u>1,506.2</u>	<u>1,472.0</u>	<u>1,466.0</u>	<u>1,430.1</u>	<u>1,397.1</u>	<u>1,358.9</u>	<u>1,339.5</u>	<u>1,308.3</u>
<b>Number of Employees by Bargaining Unit:</b>										
Marion County Employee Assoc.	855	842	847	814	823	790	780	732	718	693
Marion County Law Enforcement Association	225	223	224	209	216	205	213	207	202	198
Marion County Juvenile Employees Association	33	32	34	34	32	32	32	33	34	31
Federation of Oregon Parole and Probation Officers	37	37	39	39	41	38	36	35	37	34
Oregon Nurses Association	17	16	14	16	17	17	19	17	18	20
Unrepresented:										
Management and other	261	249	238	244	250	246	238	233	238	232
Temporary employees	130	121	152	177	169	183	174	235	240	230
Total county employees	<u>1,558</u>	<u>1,520</u>	<u>1,548</u>	<u>1,533</u>	<u>1,548</u>	<u>1,511</u>	<u>1,492</u>	<u>1,492</u>	<u>1,487</u>	<u>1,438</u>

Sources:

Marion County payroll records.

MARION COUNTY, OREGON

OPERATING INDICATORS BY FUNCTION

Last Ten Fiscal Years

	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
<b>Governmental Activities:</b>										
<b>General Government</b>										
General election information:										
Registered voters	214,403	(1)	200,437	(1)	182,173	(1)	151,674	(1)	151,426	(1)
Votes cast	167,015	(1)	129,117	(1)	139,563	(1)	105,239	(1)	121,665	(1)
Percentage voted	77.90%	(1)	64.42%	(1)	76.61%	(1)	69.38%	(1)	80.35%	(1)
Marriage licenses issued	2,234	2,232	2,349	2,372	2,573	2,567	2,504	2,335	2,221	2,350
Passports issued	-	3,432	4,195	5,173	5,673	1,118	1,039	934	752	677
Documents recorded	78,143	69,686	62,055	64,978	65,457	58,714	49,451	48,596	58,630	51,058
Property tax accounts:										
Residential	85,736	85,084	84,363	83,910	83,453	83,175	83,134	82,996	82,822	82,891
Commercial	9,855	9,846	9,860	9,851	9,921	9,908	9,921	9,747	8,876	8,855
Industrial	596	602	576	545	526	520	533	682	1,663	1,594
Farm	27,626	27,687	27,816	27,826	27,836	27,879	27,897	27,972	28,130	28,134
Utilities	2,861	2,812	2,006	1,863	1,821	1,975	1,911	1,896	1,852	1,841
Personal	7,484	6,729	6,410	6,657	6,720	6,527	6,434	6,359	6,215	6,280
<b>Health and Social Services</b>										
Total clinic visits	342,149	485,017	466,855	434,281	424,126	386,895	404,860	419,676	405,221	421,711
Number of clients served:										
Acute	3,045	11,014	12,107	12,926	12,935	15,408	11,809	5,097	8,061	6,361
Alcohol and drug treatment	1,308	2,077	2,294	2,011	2,020	1,634	2,783	2,413	2,307	2,187
Behavioral health (other)	5,528	6,932	8,060	7,439	6,984	6,391	5,934	5,967	5,578	6,134
Developmental disabilities	3,242	2,029	2,804	2,732	2,689	2,584	2,394	2,206	2,123	2,075
IDS & out-of-panel MH providers	-	-	-	-	-	-	1,646	6,313	8,283	5,903
Immunizations	545	1,079	1,194	1,734	2,656	3,088	3,556	2,567	2,867	2,971
Public health (other)	990	9,258	7,533	7,258	5,644	6,911	8,872	9,567	9,531	8,079
Women, infants and children (WIC)	7,846	8,391	8,751	8,808	6,654	7,467	7,923	8,555	9,821	9,648
Health inspections	1,068	2,810	4,748	4,198	3,677	3,207	3,221	3,166	3,027	3,073
Food handler cards issued	190	505	482	387	1,877	1,810	6,212	5,133	614	614
Birth and death certificates issued	4,455	16,092	15,848	16,277	17,659	17,640	17,175	16,561	17,118	16,175
<b>Public Safety and Judicial</b>										
Sheriff:										
Calls for service	74,224	76,309	77,084	79,604	74,720	67,791	74,613	68,199	n/a	n/a
Number of reports	32,247	32,212	30,616	30,071	27,756	25,931	26,358	23,737	24,042	23,132
Number of arrests	2,382	2,461	2,327	2,386	2,341	2,293	2,571	2,587	2,269	2,560
Number of inmates booked	4,893	11,051	14,085	15,180	14,141	13,177	13,574	13,696	13,384	13,731
Average daily jail population	299	383	424	424	416	403	409	414	418	454
Average length of jail stay (days)	23	15	13	14	24	18	17	15	13	11
Adults on probation and post-prison supervision (monthly average)	2,944	3,141	3,121	3,226	3,269	3,644	3,583	3,697	3,781	3,940
Juvenile:										
Youth served per year (2)	690	1,195	1,122	1,181	1,308	1,428	1,567	1,975	2,012	2,247
Community service hours completed (2)	5,316	7,207	7,082	n/a	7,590	7,056	7,676	8,341	9,334	14,626
Youth admitted to detention center (2)	283	631	657	729	724	862	900	921	1,020	1,051
Average length of stay (days) (2)	19.0	13.0	14.1	11.5	11.5	12.7	10.4	8.9	9.4	8.0
District Attorney:										
Adult criminal cases prosecuted (2)	9,047	11,010	10,655	10,550	9,646	9,836	9,916	9,513	9,867	9,687
Juvenile delinquency petitions filed (2)	207	304	356	398	338	433	422	451	612	582
Juvenile dependency petitions filed (2)	1	254	424	476	491	411	414	510	668	875
Volunteer hours for victim assistance	6,063	20,738	18,961	19,184	19,430	19,189	19,666	24,731	23,837	18,401
Victims served	5,529	5,406	4,865	5,845	4,371	5,069	4,124	4,017	4,531	5,792
<b>Business-Type Activities</b>										
<b>Environmental Services</b>										
Waste generated per capita (pounds)	n/a	2,934	3,068	3,020	2,878	2,796	2,721	2,641	2,627	2,711
Waste recovered per capita (pounds)	n/a	1,402	1,527	1,463	1,421	1,460	1,463	1,441	1,428	1,482
Waste recovery rate	n/a	47.8%	49.8%	48.4%	49.4%	52.2%	53.8%	54.6%	54.4%	54.7%
Waste recovered (tons)	n/a	243,658	262,191	251,456	237,150	240,544	238,422	232,540	228,708	235,584

Sources:

Marion County department records.

Notes:

(1) General elections are held in November in even calendar years.

(2) Information is presented for the prior calendar year.

n/a Data is not available for this fiscal year.

MARION COUNTY, OREGON

CAPITAL ASSET STATISTICS BY FUNCTION

Last Ten Fiscal Years

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
<b><u>Governmental Activities</u></b>										
<b>General Government</b>										
Buildings owned:										
Center Street campus	10	10	10	10	9	9	9	9	9	9
Corrections campus	6	6	6	6	6	6	6	6	6	6
Downtown campus	2	2	2	2	2	2	2	2	2	2
Public Works campus	13	13	13	13	13	13	13	13	13	13
Other facilities countywide	13	13	13	13	13	13	12	12	12	12
<b>Community Service</b>										
Parks acreage	605.8	605.8	610.2	610.2	610.2	610.2	610.2	610.2	610.2	610.2
Number of developed facilities	17	17	18	18	18	18	18	18	18	18
Number of undeveloped facilities	3	3	3	3	3	3	3	3	3	3
Number of playgrounds	4	4	5	5	5	5	5	5	5	5
<b>Roads and Bridges</b>										
Roads maintained by county:										
- miles paved	924.4	924.4	924.3	924.3	924.3	924.3	925.6	925.5	925.5	925.8
- miles unpaved	192.8	192.8	193.2	193.2	193.2	193.2	192.6	192.8	192.8	192.8
Bridges	147	147	147	147	147	147	147	147	147	147
Ferries	2	2	2	2	2	2	2	2	2	2

Sources:

Marion County department records.

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**REPORTS OF OTHER LEGAL  
AND REGULATORY REQUIREMENTS**

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## **Report of Independent Auditors on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards***

Board of Commissioners  
Marion County, Oregon

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component unit and remaining fund information, and each major fund of Marion County, Oregon (the "County") as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated February 28, 2022. Our report includes a reference to other auditors who audited the financial statements of the Marion County Housing Authority, a component unit of the County, which represents 12%, 23%, and 1%, respectively, of the assets, net position/fund balances, and revenues of the aggregate discretely presented component unit and remaining fund information, as described in our report on the County's financial statements. This report does not include the results of the other auditors' testing of internal controls over financial reporting or compliance and other matters that are reported on separately by those auditors.

### **Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Mass Adams LLP

Medford, Oregon  
February 28, 2022

## **Report of Independent Auditors on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Oregon Minimum Audit Standards***

Board of Commissioners  
Marion County, Oregon

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States and the provisions of the *Minimum Standards for Audits of Oregon Municipal Corporations*, prescribed by the Oregon Secretary of State, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component unit and remaining fund information, and each major fund of Marion County, Oregon (the "County") as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated February 28, 2022. Our report includes a reference to other auditors who audited the financial statements of the Marion County Housing Authority, a component unit of the County, which represents 12%, 23%, and 1%, respectively, of the assets, net position/fund balances, and revenues of the aggregate discretely presented component unit and remaining fund information, as described in our report on the County's financial statements. This report does not include the results of the other auditors' testing of internal controls over financial reporting or compliance and other matters that are reported on separately by those auditors.

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the County's basic financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, including provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules OAR 162-010-0000 to 162-010-0330, as set forth below, noncompliance with which could have a direct and material effect on the financial statements:

- The use of approved depositories to secure the deposit of public funds.
- The requirements relating to debt.
- The requirements relating to the preparation, adoption and execution of the annual budgets for fiscal years 2021 and 2022.
- The requirements relating to insurance and fidelity bond coverage.
- The appropriate laws, rules and regulations pertaining to programs funded wholly or partially by other governmental agencies.
- The requirements pertaining to the use of revenue from taxes on motor vehicle use fuel funds.
- The statutory requirements pertaining to the investment of public funds.
- The requirements pertaining to the awarding of public contracts and the construction of public improvements.

However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. Except for one instance of noncompliance discussed below, the results of our tests disclosed no instances of noncompliance that are required to be reported under *Minimum Standards for Audits of Oregon Municipal Corporations*, prescribed by the Secretary of State.

As described in Note 15, Stewardship, Compliance and Accountability, the results of testing indicated exceeding the Oregon local government investment pool limit pursuant to ORS 294.810.

### **Internal Control Over Financial Reporting**

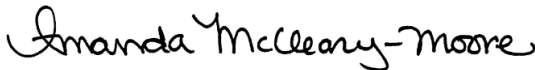
In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Minimum Standards for Audits of Oregon Municipal Corporations*, prescribed by the Secretary of State, in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Amanda McCleary-Moore, Partner  
for Moss Adams LLP  
Medford, Oregon  
February 28, 2022