

**For Year Ended June 30, 2024**



**O R E G O N**

**ANNUAL COMPREHENSIVE  
FINANCIAL REPORT**



# MARION COUNTY, OREGON

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## ANNUAL COMPREHENSIVE FINANCIAL REPORT

FOR THE YEAR ENDED JUNE 30, 2024

Marion County Finance Department





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## INTRODUCTORY SECTION





## MARION COUNTY FINANCE

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December 20, 2024

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, 2024 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.

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, 2024 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, 2024 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 346,824. 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. All governmental funds have annually appropriated budgets. 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 (transfers, contingency, reserves, special payments and materials and services) which is the level that management cannot overspend without the approval of the Board of Commissioners. 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 22,000 workers. Salem-Keizer School District employs about 5,000 workers, Marion County employs about 1,700 workers, and the City of Salem employs about 1,300 workers. As of September 2024, the seasonally adjusted unemployment rate in Marion County was 4.0%, an increase from 3.5% last year and equaling the state and national averages.

**Long-Term Financial Planning** – The County heads into fiscal year 2024 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, implementation of new state program requirements, rising employee benefit costs, replacing experienced personnel due to retirements, pressing information technology needs, and the economic impacts of receiving and managing the expenditure of millions of dollars disbursed to Marion County as a result of the COVID-19 pandemic and the Beachie Creek/Lionshead wildfire from federal and state resources.

**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 8 of the notes to the financial statements.

**Major Initiatives** – The County's long-term strategic priorities center on the following areas: 1) public safety, 2) transportation, infrastructure and emergency management, 3) health and community services, 4) economic and community development, 5) operational efficiency and quality service. 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: management of rural economic development and infrastructure needs; upgrade of the county's financial information management system; completion of the implementation of the property assessment and taxation system; replacement of the jail and juvenile detention locking systems, a new Sheriff office evidence building, replacement of the DA case management system, replacement of the Justice Court case management system and distribution and oversight of federal ARPA and state wildfire relief 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, 2023. This was the 23<sup>rd</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, 2024, making this the 14<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 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



Sherry Downs  
Controller

MARION COUNTY, OREGON  
Principal Officials  
June 30, 2024

***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
Justin Kidd	Justice of the Peace
Nick Hunter	Sheriff
Sam Brentano	Treasurer

***Chief Administrative Officer***

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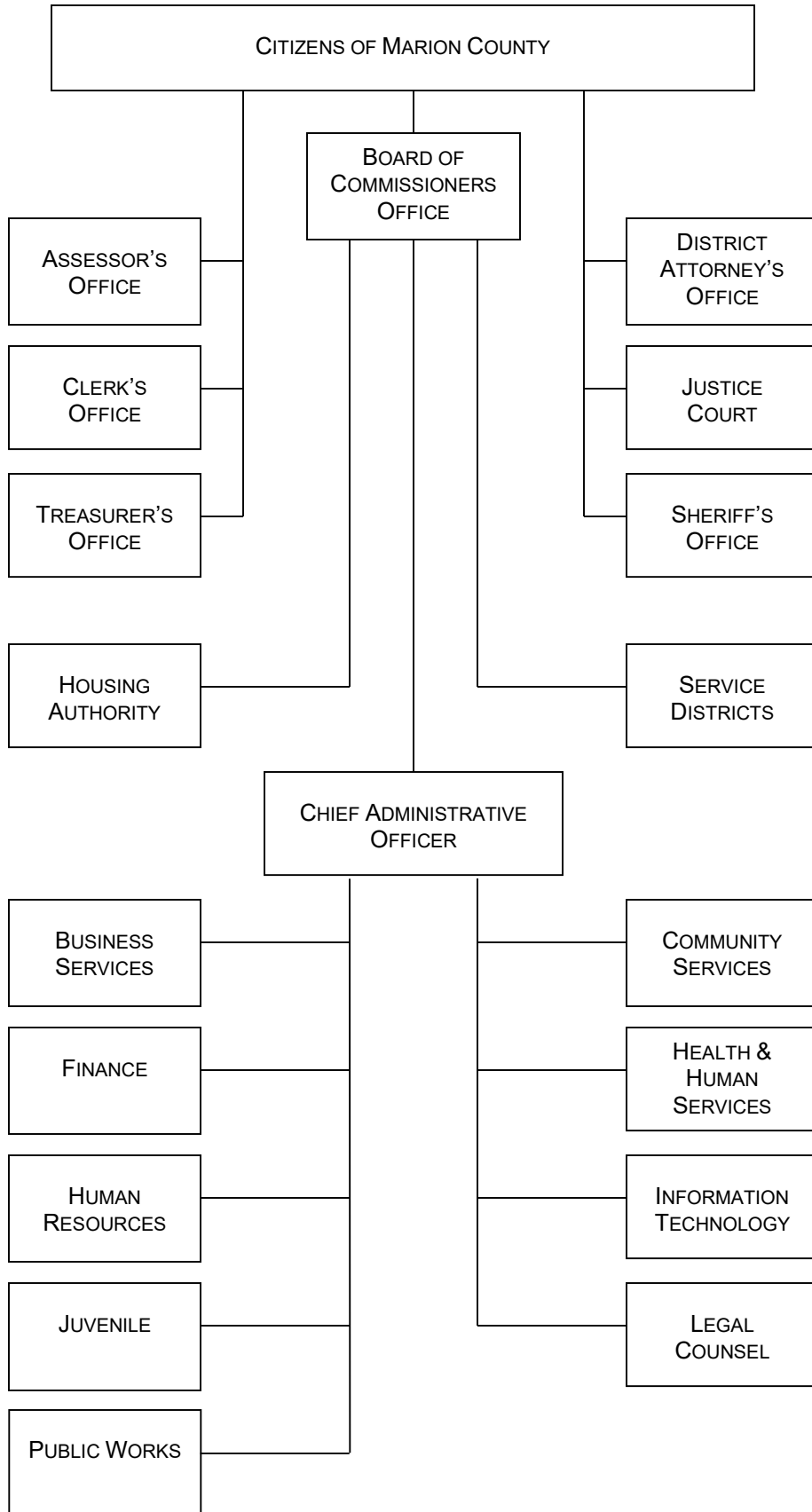
Jan Fritz

***Interim Legal Counsel***

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Scott Norris

MARION COUNTY, OREGON  
Organization Chart  
June 30, 2024





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, 2023

Executive Director/CEO

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## FINANCIAL SECTION





## **Report of Independent Auditors**

The Board of Commissioners  
Marion County, Oregon

### **Report on the Audit of the Financial Statements**

#### ***Opinions***

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Marion County, Oregon (the County) as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, based on our audit and the report of other auditors, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the County as of June 30, 2024, 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.

We did not audit the financial statements of Marion County Housing Authority, the discretely presented component unit of the County, which represents 100% of the assets, 100% of the net position/fund balances, and 100% of the revenues of the discretely presented component unit of Marion County, Oregon. Those financial statements were audited by other auditors, whose report thereon 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.

#### ***Basis for Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards (Government Auditing Standards)*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### ***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that management's discussion and analysis, budgetary comparison information, and pension and other postemployment benefit (OPEB) schedules as listed in the table of contents be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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 and the pension and OPEB schedules 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 management's discussion and analysis and the pension and OPEB schedules 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 comparison information described above are the responsibility of management and were derived from and relates 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 Supplementary Information as listed in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such 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. The 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***

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

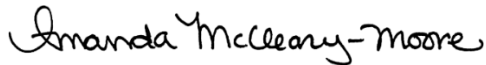
In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated December 20, 2024, 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 also issued our report dated December 20, 2024, on our consideration of the County's compliance with certain provisions of laws, regulations, contracts, and grant agreements, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules 162-010-0000 through 162-010-0330 of the *Minimum Standards for Audits of Oregon Municipal Corporations*. 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  
December 20, 2024

## MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of Marion County, Oregon, (the County), 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, 2024. 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 \$311,122,020 (*net position*). Of this amount, \$280,822,711 reflects the County's net investment in capital assets, and \$49,725,176 represents resources that are subject to external restrictions, resulting in a negative unrestricted balance of \$19,425,867.
- The County's financial position improved from the prior fiscal year with an increase in total net position of \$28,098,464, primarily due to an increase in investment earnings largely due to the reversal of unrealized losses in 2023, an increase in property taxes and a decrease in operating grants.
- As of the close of the current fiscal year, the County's governmental funds reported combined ending fund balances of \$185,807,713 an increase of \$14,363,482 from the prior year. Of this amount, \$2,065,332 is nonspendable, and \$45,558,589 is subject to external restrictions. The remaining amount of \$138,183,792 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 \$12,048,790, equal to 12.2% of total General Operating Fund expenditures.
- The County's total debt increased \$2,668,022 during the current fiscal year due to the issuance of \$9,950,000 of new debt, offset by principal payments.

### 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 13-14 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-one 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, 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 15-17 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 18-21 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 22-23 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 25-61 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, American Rescue Plan Fund, Public Works Fund, Health & Human Services Fund, and Lottery & Economic Development Fund, 2) proportionate share of net pension and OPEB liabilities, 3) pension contributions, 4) County contributions to the PERS Retirement Health Insurance Account plan, and 5) changes in the liability for other postemployment benefits and related ratios. Required supplementary information can be found on pages 62-71 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 73-124 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 \$311,122,020 at the end of fiscal year 2024.

The largest portion of the County's net position (90.26%) 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 (15.98%) represents resources that are subject to external restrictions on how they may be used. The County had a negative unrestricted net position (-6.24%) at the end of fiscal year 2024. This negative unrestricted net position is primarily due to the recognition of pension and OPEB liabilities and related deferrals which equate to -48.60% of total net position.

The County's financial position improved from the prior fiscal year with an increase in total net position of \$28,098,464, primarily due to an increase in investment earnings largely due to the reversal of unrealized losses in 2023, an increase in property taxes and a decrease in operating grants.

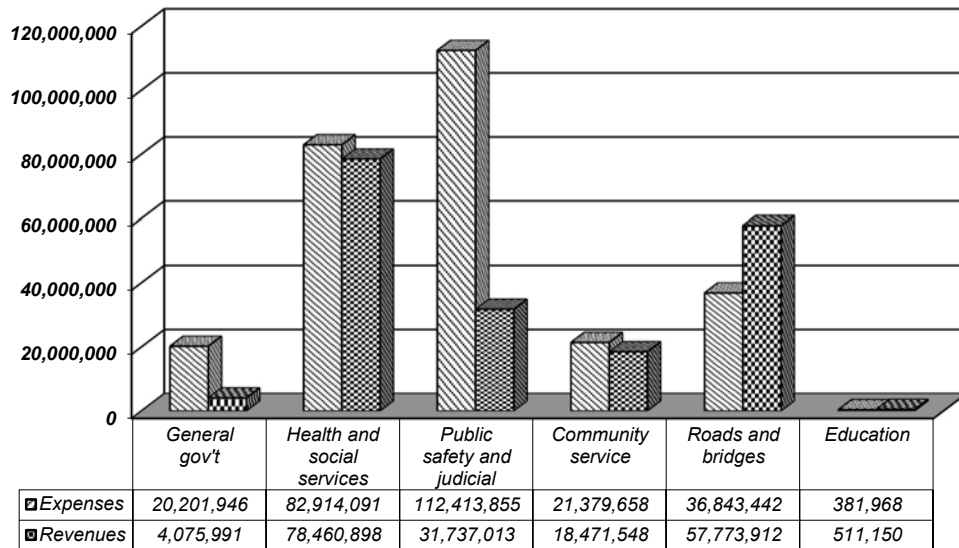
	Governmental activities		Business-type activities		Total	
	2024	2023	2024	2023	2024	2023
Current and other assets	\$ 286,222	\$ 284,580	\$ 35,283	\$ 33,280	\$ 321,505	\$ 317,860
Capital and lease assets	312,252	290,818	7,209	6,951	319,461	297,769
Total assets	598,474	575,398	42,492	40,231	640,966	615,629
Deferred outflows of resources	61,763	62,183	1,105	1,060	62,868	63,243
Long-term liabilities outstanding	266,969	235,272	15,758	14,460	282,727	249,732
Other liabilities	77,413	90,117	4,390	2,528	81,803	92,645
Total liabilities	344,382	325,389	20,148	16,988	364,530	342,377
Deferred inflows of resources	27,655	52,522	526	949	28,181	53,471
Net position:						
Net investment in capital assets	273,880	250,124	6,943	6,661	280,823	256,785
Restricted	49,676	50,569	49	-	49,725	50,569
Unrestricted	(35,356)	(41,024)	15,930	16,693	(19,426)	(24,331)
Total net position	\$ 288,200	\$ 259,669	\$ 22,922	\$ 23,354	\$ 311,122	\$ 283,023

	Governmental activities		Business-type activities		Total	
	2024	2023	2024	2023	2024	2023
Revenues:						
Program revenues:						
Charges for services	\$ 56,604	\$ 54,093	\$ 27,229	\$ 27,465	\$ 83,833	\$ 81,558
Operating grants and contributions	111,624	135,950	-	-	111,624	135,950
Capital grants and contributions	22,803	17,075	-	-	22,803	17,075
General revenues:						
Property taxes	92,297	88,651	-	-	92,297	88,651
Other taxes	484	582	520	505	1,004	1,087
Unrestricted grants and contributions	8,383	7,119	-	-	8,383	7,119
Investment earnings	13,146	4,130	1,530	426	14,676	4,556
Total revenues	305,341	307,600	29,279	28,396	334,620	335,996
Expenses:						
General government	20,202	18,492	-	-	20,202	18,492
Health and social services	82,914	70,284	-	-	82,914	70,284
Public safety and judicial	112,414	99,635	-	-	112,414	99,635
Community service	21,380	23,420	-	-	21,380	23,420
Roads and bridges	36,768	32,981	-	-	36,768	32,981
Education	382	685	-	-	382	685
Interest on long-term debt and leases	2,675	2,932	-	-	2,675	2,932
Environmental services	-	-	25,160	24,608	25,160	24,608
Stormwater services	-	-	1,126	1,079	1,126	1,079
Sewer and lighting services	-	-	3,500	3,535	3,500	3,535
Total expenses	276,735	248,429	29,786	29,222	306,521	277,651
Change in net position before transfers	28,606	59,171	(507)	(826)	28,099	58,345
Transfers	(75)	-	75	-	-	-
Change in net position	28,531	59,171	(432)	(826)	28,099	58,345
Net position - beginning of year	259,669	200,498	23,354	24,180	283,023	224,678
Net position - end of year	\$ 288,200	\$ 259,669	\$ 22,922	\$ 23,354	\$ 311,122	\$ 283,023

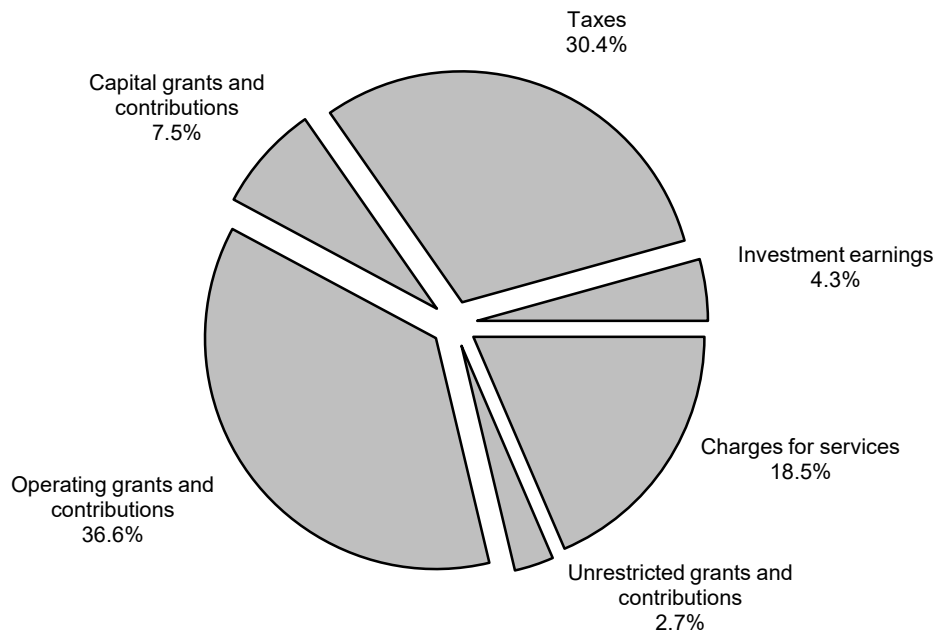


**Governmental Activities** – Governmental activities increased the County's net position by \$28,530,527 primarily due to an increase in investment earnings largely due to the reversal of unrealized losses in 2023, an increase in property taxes and a decrease in operating grants.

### Expenses and Program Revenues – Governmental Activities



### Revenues by Source – Governmental Activities



**Business-type Activities** – Business-type activities decreased the County's net position by (\$432,063). 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 \$25,160,495 with program revenues of \$22,714,445. For stormwater services, expenses were \$1,126,463 and program revenues were \$1,094,615, and for sewer and lighting services, expenses were \$3,499,053 and program revenues were \$3,419,838.

Charges for services are the primary source of revenue for business-type activities, comprising 92.76% of total revenues for fiscal 2024. Other sources of revenue include franchise taxes while investments increased revenues through unrealized gains.

## **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 \$185,807,713, an increase of 8.4% in comparison with the prior year. \$2,065,332 (1.1%) of this amount is nonspendable in the form of inventory and prepaid items. \$45,558,589 (24.5%) is subject to restrictions imposed by creditors, grantors, contributors, laws or regulations. \$138,183,792 (74.4%) 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 services, 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 \$31,346,776, of which \$26,025 is nonspendable for inventories and prepaid items, \$2,419,753 is committed, \$16,852,208 is assigned, and \$12,048,790 is unassigned. Fund balance increased by \$5,797,111 due primarily to decreases in transfers to other funds. As a measure of the General Operating Fund's liquidity, it may be useful to note that the unassigned fund balance represents 10.7% of revenues and 12.2% of expenditures for fiscal 2024.

The American Rescue Plan Fund (ARPA) has a total fund balance of (\$57,058). The negative fund balance from prior year was reduced by \$17,538 due to a reduction in SBITA interest expense. The fund has unearned revenue of \$46,699,207 which consists of Coronavirus State & Local Fiscal Recovery Funds (SLFRF) from the Federal Government. These funds will be recognized as revenue as the funds are spent. Marion County has allocated the majority of this funding to local governments for infrastructure projects such as water or sewer upgrades or new construction. SLFRF funds must be obligated by December 31, 2024 and spent by December 31, 2026.

The Public Works Fund has a total fund balance of \$46,694,343 of which \$1,769,817 is nonspendable, \$3,251,275 is committed, and \$41,673,251 is assigned. Fund balance increased \$2,255,051 during the current year primarily due to an increase in investment earnings largely due to the reversal of unrealized losses in 2023.

The Health & Human Services Fund has a total fund balance of \$26,733,857, of which \$8,739 is nonspendable, \$17,875,319 is restricted, and \$8,849,799 is assigned. Fund balance increased \$359,460 during the current year primarily due to a reduction in unrealized investments loss.

The Lottery & Economic Development Fund has a total fund balance of \$4,196,165, all of which is restricted. Fund balance increased \$423,725 during the current year as a result of planned distributions to cities in the prior fiscal year were delayed resulting in increased funding carried over as net working capital.

**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 \$15,514,408 at the end of the fiscal year. Net position decreased \$330,967 in fiscal 2024.

## GENERAL FUND BUDGETARY HIGHLIGHTS

Total appropriations in the General Fund's final amended budget were \$1,443,968 higher than the original adopted budget (includes expenditures and transfers out); the most significant changes were increases of \$2,009,720 for transfers to other funds and decreases of \$565,752 for total expenditures. Expenditures for non-departmental materials and services were 60% 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, 2024, amounts to \$306,086,977 (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 8.7% (8.9% increase for governmental activities and 3.7% increase 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. Construction in progress at the end of the year was approximately \$34,814,000 for roads and bridges, and \$15,620,000 for various other projects.

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

	Governmental Activities		Business-type Activities		Total	
	2024	2023	2024	2023	2024	2023
Land	\$ 15,580	\$ 15,198	\$ 3,035	\$ 3,035	\$ 18,615	\$ 18,233
Construction in progress	50,172	48,950	262	55	50,434	49,005
Buildings and improvements	115,271	101,403	2,690	2,442	117,961	103,845
Equipment	27,064	24,773	1,222	1,419	28,286	26,192
Infrastructure	90,791	84,246	-	-	90,791	84,246
Total	\$ 298,878	\$ 274,570	\$ 7,209	\$ 6,951	\$ 306,087	\$ 281,521

Additional information on the County's capital assets can be found in Note 4 on pages 35-37 of this report.

**Lease Assets** – The County's investment in lease assets as of June 30, 2024, amounts to \$8,756,071 (net of accumulated amortization). This is made up of predominately buildings and other items, such as office equipment. Additional information on lease asset activity can be found in Note 5 on page 38.

**Subscription Based IT Arrangements (SBITA) Assets** – The County's investment in SBITA assets as of June 30, 2024, amounts to \$4,617,699 (net of accumulated amortization). Note 6 on page 39.

**Long-Term Debt** – At the end of the current fiscal year, the County had total debt outstanding of \$57,361,229, including \$38,209,835 in capital financing agreements, \$18,885,000 in limited tax pension obligations (PERS) and \$266,394 in notes payable (service districts). The County currently has no outstanding general obligation bonds. Outstanding debt increased 5% from the previous fiscal year due to the issuance of \$9,950,000 in capital financing agreements, offset by current year principal payments.

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 2024, the current limitation is \$1.2 billion for general obligation bonds, \$3.0 billion for limited tax pension obligations, and \$607 million for other limited tax obligations. As of June 30, 2024, 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		Business-type		Total	
	Activities		Activities			
	2024	2023	2024	2023	2024	2023
Capital financing agreements	38,210	31,353	-	-	38,210	31,353
Limited tax pension obligations	18,885	23,050	-	-	18,885	23,050
Notes payable	-	-	266	290	266	290
Total	\$ 57,095	\$ 54,403	\$ 266	\$ 290	\$ 57,361	\$ 54,693

Additional information on the County's long-term debt can be found in Note 7 on pages 40-45 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 4.8%<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 September 2024, the County's unemployment rate of 4.0% matches the unemployment rate seen at the statewide and national levels.
- 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 2024.
- Increasing inflationary pressures resulted in unprecedented 4% cost of living increases in the County labor contracts. In addition, costs are expected to increase for materials and supplies well into the next fiscal year.

All of these factors have been considered in preparing the County's budget for fiscal year 2025.

During the current fiscal year, fund balance in the General Operating Fund increased from \$25,549,665 to \$31,346,776. The County has appropriated \$15,530,938 of this amount for spending in fiscal year 2025.

#### **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).

<sup>1</sup> FY 2024-25 Assessor's Department budget, Key Indicators, Page 71.

<sup>2</sup>Oregon Employment Department

## BASIC FINANCIAL STATEMENTS



MARION COUNTY, OREGON  
STATEMENT OF NET POSITION

June 30, 2024

	Primary Government			Component Unit
	Governmental	Business-Type		Marion County
	Activities	Activities	Total	Housing
				Authority
<b>ASSETS</b>				
Cash and investments	\$ 253,809,229	\$ 34,783,936	\$ 288,593,165	\$ 4,892,083
Receivables	23,723,108	2,139,484	25,862,592	14,913
Internal balances	1,690,235	(1,690,235)	-	-
Inventories and prepaids	4,639,958	-	4,639,958	15,207
Restricted cash	-	-	-	1,069,099
Net OPEB asset	2,359,344	49,489	2,408,833	-
Capital assets:				
Right to use lease assets, net	8,756,071	-	8,756,071	150,703
Right to use SBITA assets, net	4,617,699	-	4,617,699	96,507
Land and Construction in progress	65,751,711	3,297,278	69,048,989	1,854,643
Other capital assets, net	233,126,330	3,911,658	237,037,988	9,279,688
Total assets	598,473,685	42,491,610	640,965,295	17,372,843
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Pension-related deferred outflows	60,337,756	1,075,125	61,412,881	323,315
OPEB-related deferred outflows	1,425,387	29,898	1,455,285	-
Total deferred outflows of resources	61,763,143	1,105,023	62,868,166	323,315
<b>LIABILITIES</b>				
Accounts payable and other current liabilities	23,735,898	4,328,174	28,064,072	352,131
Accrued interest payable	331,619	7,661	339,280	-
Unearned revenue	53,345,158	54,386	53,399,544	27,770
Long-term obligations:				
Due within one year	20,062,513	132,653	20,195,166	341,199
Due in more than one year	246,906,604	15,625,669	262,532,273	3,325,915
Total liabilities	344,381,792	20,148,543	364,530,335	4,047,015
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Deferred lease resources	67,849	5,202	73,051	-
Pension-related deferred inflows	18,325,944	326,539	18,652,483	253,971
OPEB-related deferred inflows	9,261,311	194,261	9,455,572	-
Total deferred inflows of resources	27,655,104	526,002	28,181,106	253,971
<b>NET POSITION</b>				
Net investment in capital assets	273,880,169	6,942,542	280,822,711	6,047,232
Restricted for:				
General government	2,213,687	-	2,213,687	-
Health and social services	17,875,319	-	17,875,319	-
Public safety and judicial	2,215,695	-	2,215,695	-
Community service	21,472,337	-	21,472,337	-
Roads and bridges	3,148,949	-	3,148,949	-
Education	390,356	-	390,356	-
Housing	-	-	-	794,478
OPEB Asset	2,359,344	49,489	2,408,833	-
Unrestricted	(35,355,924)	15,930,057	(19,425,867)	6,553,462
Total net position	\$ 288,199,932	\$ 22,922,088	\$ 311,122,020	\$ 13,395,172

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, 2024

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position			Component Unit
		Charges for Services	Operating	Capital	Primary Government		Housing Authority	
			Grants and Contributions	Grants and Contributions	Governmental Activities	Business-type Activities		
<b>Primary government:</b>								
Governmental activities:								
General government	\$ 20,201,946	\$ 4,040,434	\$ -	\$ 35,557	\$ (16,125,955)	\$ -	\$ (16,125,955)	
Health and social services	82,914,091	30,664,761	47,796,137	-	(4,453,193)	-	(4,453,193)	
Public safety and judicial	112,413,855	10,233,985	21,479,878	23,150	(80,676,842)	-	(80,676,842)	
Community service	21,379,658	4,711,439	13,655,574	104,535	(2,908,110)	-	(2,908,110)	
Roads and bridges	36,768,442	6,953,132	28,180,644	22,640,136	21,005,470	-	21,005,470	
Education	381,968	-	511,150	-	129,182	-	129,182	
Lease interest	281,035	-	-	-	(281,035)	-	(281,035)	
Interest on long-term debt	2,394,298	-	-	-	(2,394,298)	-	(2,394,298)	
Total governmental activities	276,735,293	56,603,751	111,623,383	22,803,378	(85,704,781)	-	(85,704,781)	
Business-type activities:								
Environmental services	25,160,495	22,714,445	-	-	-	(2,446,050)	(2,446,050)	
Stormwater services	1,126,463	1,094,615	-	-	-	(31,848)	(31,848)	
Sewer and lighting services	3,499,053	3,419,838	-	-	-	(79,215)	(79,215)	
Total business-type activities	29,786,011	27,228,898	-	-	-	(2,557,113)	(2,557,113)	
Total primary government	\$ 306,521,304	\$ 83,832,649	\$ 111,623,383	\$ 22,803,378	(85,704,781)	(2,557,113)	(88,261,894)	
<b>Component unit:</b>								
Marion County Housing Authority	\$ 13,324,702	\$ 2,624,828	\$ 10,188,772	\$ -				\$ (511,102)
General revenues:								
Property taxes					92,296,743	-	92,296,743	-
Franchise taxes					484,036	520,328	1,004,364	-
Unrestricted grants and contributions					8,383,220	-	8,383,220	-
Investment earnings					13,146,309	1,529,722	14,676,031	-
Transfers					(75,000)	75,000	-	-
Total general revenues and transfers					114,235,308	2,125,050	116,360,358	-
Change in net position					28,530,527	(432,063)	28,098,464	(511,102)
Net position - beginning					259,669,405	23,354,151	283,023,556	13,906,274
Net position - ending					\$ 288,199,932	\$ 22,922,088	\$ 311,122,020	\$ 13,395,172

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



## MARION COUNTY, OREGON

BALANCE SHEET  
GOVERNMENTAL FUNDS

June 30, 2024

	General Operating Fund	American Rescue Plan Fund	Public Works Fund	Health & Human Services Fund	Lottery & Economic Development Fund	Other Governmental Funds	Total Governmental Funds
<b>ASSETS</b>							
Cash and investments	\$ 33,164,079	\$ 48,305,519	\$ 47,422,063	\$ 29,041,535	\$ 3,638,211	\$ 78,217,426	\$ 239,788,833
Receivables	5,190,686	-	6,333,474	2,520,821	714,986	8,797,581	23,557,548
Lease receivable	-	-	68,652	-	-	-	68,652
Inventories and prepaids	26,025	-	1,769,817	8,739	-	260,751	2,065,332
Total assets	<u>\$ 38,380,790</u>	<u>\$ 48,305,519</u>	<u>\$ 55,594,006</u>	<u>\$ 31,571,095</u>	<u>\$ 4,353,197</u>	<u>\$ 87,275,758</u>	<u>\$ 265,480,365</u>
<b>LIABILITIES</b>							
Accounts payable	\$ 1,147,276	\$ 1,606,312	\$ 3,069,786	\$ 1,369,168	\$ 141,391	\$ 5,249,345	\$ 12,583,278
Accrued interest payable	14,753	57,058	-	9,865	-	-	81,676
Payroll related liabilities	3,045,359	-	758,959	2,237,601	15,641	1,046,707	7,104,267
Deposits	23,326	-	1,622,216	-	-	283,828	1,929,370
Unearned revenue	-	46,699,207	3,380,853	1,220,604	-	2,044,494	53,345,158
Total liabilities	<u>4,230,714</u>	<u>48,362,577</u>	<u>8,831,814</u>	<u>4,837,238</u>	<u>157,032</u>	<u>8,624,374</u>	<u>75,043,749</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>							
Unavailable revenue-leases	-	-	67,849	-	-	-	67,849
Unavailable revenue	2,803,300	-	-	-	-	1,757,754	4,561,054
Total deferred inflows	<u>2,803,300</u>	<u>-</u>	<u>67,849</u>	<u>-</u>	<u>-</u>	<u>1,757,754</u>	<u>4,628,903</u>
<b>FUND BALANCES</b>							
Nonspendable	26,025	-	1,769,817	8,739	-	260,751	2,065,332
Restricted	-	-	-	17,875,319	4,196,165	23,487,105	45,558,589
Committed	2,419,753	-	3,251,275	-	-	356,201	6,027,229
Assigned	16,852,208	-	41,673,251	8,849,799	-	52,803,144	120,178,402
Unassigned	12,048,790	(57,058)	-	-	-	(13,571)	11,978,161
Total fund balances	<u>31,346,776</u>	<u>(57,058)</u>	<u>46,694,343</u>	<u>26,733,857</u>	<u>4,196,165</u>	<u>76,893,630</u>	<u>185,807,713</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 38,380,790</u>	<u>\$ 48,305,519</u>	<u>\$ 55,594,006</u>	<u>\$ 31,571,095</u>	<u>\$ 4,353,197</u>	<u>\$ 87,275,758</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.	298,878,041
Lease assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	8,740,455
Right to use assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	3,692,719
Deferred amounts related to pensions are not reported in the funds:	
Pension and OPEB-related deferred outflows of resources	54,302,849
Pension and OPEB-related deferred inflows of resources	(24,316,788)
Other long-term assets are not available to pay current period expenditures and, therefore, are reported as unavailable revenue in the funds.	4,561,054
Net OPEB asset is not available to pay current period expenditures and, therefore, is not reported in the funds.	2,090,868
Internal service funds assets and liabilities are included in governmental activities in the statement of net position.	(7,223,891)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds:	
Bonds and notes payable	57,094,835
Accrued interest payable	233,169
Compensated absences	5,497,694
Net pension liability	148,144,964
Lease liability	9,286,608
SBITA liability	3,512,790
Total OPEB liability	14,563,028
	(238,333,088)

Net position of governmental activities \$ 288,199,932

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, 2024

	General Operating Fund	American Rescue Plan Fund	Public Works Fund	Health & Human Services Fund	Lottery & Economic Development Fund	Other Governmental Funds	Total Governmental Funds
Revenues:							
Taxes	\$ 90,993,997	\$ -	\$ -	\$ -	\$ -	\$ 1,488,936	\$ 92,482,933
Licenses and permits	55,800	-	141,994	-	-	4,170,311	4,368,105
Intergovernmental	7,563,976	6,240,535	45,104,276	46,189,802	2,812,585	32,600,958	140,512,132
Charges for services	4,718,637	-	6,261,856	30,632,998	-	12,573,993	54,187,484
Fines and forfeitures	2,253,456	-	650	-	-	978,652	3,232,758
Interest	6,601,210	-	1,838,751	1,314,941	145,548	2,198,381	12,098,831
Other	59,357	-	22,052	1,785,212	-	430,337	2,296,958
Total revenues	<u>112,246,433</u>	<u>6,240,535</u>	<u>53,369,579</u>	<u>79,922,953</u>	<u>2,958,133</u>	<u>54,441,568</u>	<u>309,179,201</u>
Expenditures:							
Current:							
General government	14,045,565	-	-	-	-	205,737	14,251,302
Health and social services	-	-	-	77,784,619	-	2,153,073	79,937,692
Public safety and judicial	82,657,897	-	-	-	-	25,137,310	107,795,207
Community service	1,016,086	-	-	-	2,210,408	11,732,528	14,959,022
Roads and bridges	-	5,421,970	28,708,123	-	-	1,812,944	35,943,037
Education	-	-	-	-	-	381,968	381,968
Debt service:	-						
Principal	533,681	718,733	15,958	2,203,369	-	7,427,752	10,899,493
Interest	28,633	82,294	198	155,488	-	2,381,312	2,647,925
Capital outlay	390,750	-	22,703,643	868,792	-	13,277,482	37,240,667
Total expenditures	<u>98,672,612</u>	<u>6,222,997</u>	<u>51,427,922</u>	<u>81,012,268</u>	<u>2,210,408</u>	<u>64,510,106</u>	<u>304,056,313</u>
Excess (deficiency) of revenues over (under) expenditures	<u>13,573,821</u>	<u>17,538</u>	<u>1,941,657</u>	<u>(1,089,315)</u>	<u>747,725</u>	<u>(10,068,538)</u>	<u>5,122,888</u>
Other financing sources (uses):							
Debt issuance	-	-	-	-	-	9,950,000	9,950,000
Lease & SBITA financing	364,369	-	-	817,095	-	-	1,181,464
Transfers in	4,734,800	-	388,394	3,337,070	-	11,382,992	19,843,256
Transfers out	(12,875,879)	-	(75,000)	(2,705,390)	(324,000)	(5,753,857)	(21,734,126)
Total other financing sources (uses)	<u>(7,776,710)</u>	<u>-</u>	<u>313,394</u>	<u>1,448,775</u>	<u>(324,000)</u>	<u>15,579,135</u>	<u>9,240,594</u>
Net change in fund balances	5,797,111	17,538	2,255,051	359,460	423,725	5,510,597	14,363,482
Fund balances - beginning	<u>25,549,665</u>	<u>(74,596)</u>	<u>44,439,292</u>	<u>26,374,397</u>	<u>3,772,440</u>	<u>71,383,033</u>	<u>171,444,231</u>
Fund balances - ending	<u>\$ 31,346,776</u>	<u>\$ (57,058)</u>	<u>\$ 46,694,343</u>	<u>\$ 26,733,857</u>	<u>\$ 4,196,165</u>	<u>\$ 76,893,630</u>	<u>\$ 185,807,713</u>

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, 2024

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

Net change in fund balances - total governmental funds	\$ 14,363,482
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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 expenditures	\$ 38,255,222	
Right of use lease asset additions	817,095	
Right of use SBITA additions	364,369	
Depreciation expense	(13,762,820)	
Amortization expense - Right to use lease assets	(2,263,944)	
Amortization expense - Right of use SBITA assets	<u>(1,534,722)</u>	21,875,200

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.

Capital Assets	<u>(184,271)</u>	(184,271)
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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	297,846	
Loans receivable	<u>357,433</u>	655,279

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.

Issuance of long-term debt	(9,950,000)	
Repayment of long-term debt principal	7,258,425	
Net right of use Lease liability	1,337,260	
Net right of use SBITA liability	<u>1,122,346</u>	(231,969)

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	(17,831)	
Compensated absences	(540,077)	
Net pension liability and related deferrals	(5,957,225)	
Total OPEB liability and related deferrals	<u>(125,008)</u>	(6,640,141)

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

(1,307,053)

Change in net position of governmental activities	<u>\$ 28,530,527</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, 2024

	Business-type Activities - Enterprise Funds			Governmental Activities
	Environmental Services	Nonmajor Enterprise Funds	Total	Internal Service Funds
<b>ASSETS</b>				
Current assets:				
Cash and investments	\$ 32,553,672	\$ 2,230,264	\$ 34,783,936	\$ 14,020,396
Receivables				
Other	1,518,476	621,008	2,139,484	96,908
Inventories and prepaid items	-	-	-	2,574,626
Total current assets	<u>34,072,148</u>	<u>2,851,272</u>	<u>36,923,420</u>	<u>16,691,930</u>
Noncurrent assets:				
Other post employment benefit asset	43,175	6,314	49,489	268,476
Capital assets:				
Lease equipment	-	-	-	62,321
Less accumulated amortization				(46,705)
SBITA software	-	-	-	1,671,170
Less accumulated amortization				(746,190)
Land	2,807,567	227,349	3,034,916	-
Construction in progress	171,348	91,014	262,362	-
Landfills	6,430,703	-	6,430,703	-
Buildings and improvements	4,452,896	11,037,715	15,490,611	-
Equipment	2,814,191	376,911	3,191,102	-
Less accumulated depreciation	(10,832,436)	(10,368,322)	(21,200,758)	-
Total capital assets	<u>5,844,269</u>	<u>1,364,667</u>	<u>7,208,936</u>	<u>940,596</u>
Total noncurrent assets	<u>5,887,444</u>	<u>1,370,981</u>	<u>7,258,425</u>	<u>1,209,072</u>
Total assets	<u>39,959,592</u>	<u>4,222,253</u>	<u>44,181,845</u>	<u>17,901,002</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Pension-related deferred outflows	901,159	173,966	1,075,125	7,298,095
OPEB-related deferred outflows	26,084	3,814	29,898	162,199
Total deferred outflows	<u>927,243</u>	<u>177,780</u>	<u>1,105,023</u>	<u>7,460,294</u>
<b>LIABILITIES</b>				
Current liabilities:				
Accounts payable	2,624,205	217,652	2,841,857	1,091,055
Payroll related liabilities	117,881	21,118	138,999	1,027,928
Unearned revenue	-	54,386	54,386	-
Landfill leachate disposal liability	1,347,318	-	1,347,318	-
Accrued interest	-	7,661	7,661	16,774
Notes payable, current	-	23,695	23,695	-
Lease & SBITA liability, current	-	-	-	410,685
Accrued claims liability, current	-	-	-	1,618,753
Compensated absences, current	81,946	14,855	96,801	705,250
OPEB liability, current	10,606	1,551	12,157	66,096
Total current liabilities	<u>4,181,956</u>	<u>340,918</u>	<u>4,522,874</u>	<u>4,936,541</u>
Noncurrent liabilities, net of current portion:				
Notes payable	-	242,699	242,699	-
Lease & SBITA liability	-	-	-	350,997
Accrued claims liability	-	-	-	3,406,295
Landfill closure and postclosure liability	12,047,431	-	12,047,431	-
Compensated absences	78	-	78	122,968
Net pension liability	2,517,026	485,901	3,002,927	20,384,297
Total OPEB liability	290,110	42,424	332,534	1,803,857
Total noncurrent liabilities	<u>14,854,645</u>	<u>771,024</u>	<u>15,625,669</u>	<u>26,068,414</u>
Total liabilities	<u>19,036,601</u>	<u>1,111,942</u>	<u>20,148,543</u>	<u>31,004,955</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Deferred lease resources	5,202	-	5,202	-
Pension-related deferred inflows	273,702	52,837	326,539	2,216,598
OPEB-related deferred inflows	169,478	24,783	194,261	1,053,869
Total deferred inflows	<u>448,382</u>	<u>77,620</u>	<u>526,002</u>	<u>3,270,467</u>
<b>NET POSITION</b>				
Net investment in capital assets	5,844,269	1,098,273	6,942,542	178,914
Restricted OPEB asset	43,175	6,314	49,489	268,476
Unrestricted	15,514,408	2,105,884	17,620,292	(9,361,516)
Total net position	<u>\$ 21,401,852</u>	<u>\$ 3,210,471</u>	<u>24,612,323</u>	<u>\$ (8,914,126)</u>
Adjustment to reflect consolidation of internal service fund activities			(1,690,235)	
Net position of business-type activities			<u>\$ 22,922,088</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, 2024

	Business-type Activities - Enterprise Funds			Governmental Activities
	Environmental Services	Nonmajor Enterprise Funds	Total	Internal Service Funds
Operating revenues:				
Charges for services	\$ 21,097,112	\$ 4,510,403	\$ 25,607,515	\$ 66,014,225
Lease revenue	15,607	-	15,607	-
Other	1,601,726	-	1,601,726	567,163
Total operating revenues	22,714,445	4,510,403	27,224,848	66,581,388
Operating expenses:				
Salaries and wages	2,964,786	513,968	3,478,754	24,348,730
Repairs and maintenance	469,001	255,879	724,880	2,437,199
Utilities	65,032	336,570	401,602	155,318
Building and equipment rentals	98,143	21,027	119,170	228,440
Professional services	19,013,889	3,130,346	22,144,235	1,935,014
Communication	23,349	6,117	29,466	327,390
Fuel and operating supplies	156,065	44,940	201,005	1,249,438
Insurance claims and premiums	353	57,071	57,424	33,962,760
Administrative expenses	1,512,153	89,145	1,601,298	2,676,991
Amortization and depreciation	335,171	134,551	469,722	626,584
Other	411,887	20,936	432,823	281,205
Total operating expenses	25,049,829	4,610,550	29,660,379	68,229,069
Operating loss	(2,335,384)	(100,147)	(2,435,531)	(1,647,681)
Nonoperating revenues (expenses):				
Franchise taxes	520,328	-	520,328	-
Investment earnings	1,409,089	120,633	1,529,722	444,065
Interest expense	-	(13,735)	(13,735)	(25,653)
Gain on sale of assets	-	4,050	4,050	-
Reclass to general capital assets	-	-	-	(2,005,550)
Total nonoperating revenues (expenses)	1,929,417	110,948	2,040,365	(1,587,138)
Income (loss) before transfers	(405,967)	10,801	(395,166)	(3,234,819)
Transfers in	75,000	-	75,000	1,825,039
Transfers out	-	-	-	(9,170)
Change in net position	(330,967)	10,801	(320,166)	(1,418,950)
Net position - beginning	21,732,819	3,199,670		(7,495,176)
Net position - ending	\$ 21,401,852	\$ 3,210,471		\$ (8,914,126)
Adjustment to reflect consolidation of internal service fund activities			(111,897)	
Change in net position of business-type activities			\$ (432,063)	

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

## MARION COUNTY, OREGON

STATEMENT OF CASH FLOWS  
PROPRIETARY FUNDS

For the year ended June 30, 2024

	Business-type Activities - Enterprise Funds			Governmental Activities
	Environmental Services	Other Enterprise Funds	Total	Internal Service Funds
Cash flows from operating activities:				
Receipts from customers	\$ 22,371,848	\$ 4,008,598	\$ 26,380,446	\$ 35,194,356
Receipts from grantors	-	4,295	4,295	-
Receipts from interfund services	313,306	462,483	775,789	31,997,258
Payments to suppliers	(14,735,868)	(1,019,442)	(15,755,310)	(39,544,690)
Payments to employees	(2,814,181)	(492,906)	(3,307,087)	(23,536,649)
Payments for interfund services	(4,426,976)	(2,950,728)	(7,377,704)	(3,596,562)
Net cash from operating activities	708,129	12,300	720,429	513,713
Cash flows from noncapital financing activities:				
Franchise taxes received	520,328	-	520,328	-
Transfers received	75,000	-	75,000	1,825,039
Transfers paid	-	-	-	(9,170)
Net cash from noncapital financing activities	595,328	-	595,328	1,815,869
Cash flows from capital and related financing activities:				
Proceeds from sale of capital assets	-	4,050	4,050	-
Acquisition of capital assets	(555,259)	(172,113)	(727,372)	(2,005,550)
Principal payment on leases	-	-	-	(16,626)
Interest expense	-	-	-	(214)
Principal payment on SBITAS	-	-	-	(652,893)
Interest expense - SBITAS	-	-	-	(25,439)
Debt principal payments - notes payable	-	(23,553)	(23,553)	-
Debt interest payments	-	(14,395)	(14,395)	-
Net cash from capital and related financing activities	(555,259)	(206,011)	(761,270)	(2,700,722)
Cash flows from investing activities:				
Investment earnings	1,333,606	115,939	1,449,545	423,397
Net cash from investing activities	1,333,606	115,939	1,449,545	423,397
Net change in cash and investments	2,081,804	(77,772)	2,004,032	52,257
Cash and investments - beginning	30,471,868	2,308,036	32,779,904	13,968,139
Cash and investments - ending	\$ 32,553,672	\$ 2,230,264	\$ 34,783,936	\$ 14,020,396

(Continued on following page)

## MARION COUNTY, OREGON

STATEMENT OF CASH FLOWS  
PROPRIETARY FUNDS

For the year ended June 30, 2024

	Business-type Activities - Enterprise Funds			Governmental Activities
	Environmental Services	Other Enterprise Funds	Total	Internal Service Funds
Reconciliation of operating income (loss) to net cash from operating activities:				
Operating loss	\$ (2,335,384)	\$ (100,147)	\$ (2,435,531)	\$ (1,647,681)
Depreciation and amortization	335,171	134,551	469,722	626,584
Change in:				
Accounts receivable	(29,291)	(29,589)	(58,880)	(16,358)
Inventories and prepaids	-	-	-	285,376
Accounts payable	1,153,290	(8,139)	1,145,151	176,978
Payroll related liabilities	4,170	(1,177)	2,993	52,542
Unearned Revenue	-	(5,438)	(5,438)	-
Accrued Interest Payable	-	-	-	(3,896)
Accrued claims liability	-	-	-	280,628
Landfill closure and postclosure liability	1,433,738	-	1,433,738	-
Compensated absences	(5,258)	(4,473)	(9,731)	51,963
Net pension liability and deferred pension outflows and inflows	193,346	37,428	230,774	720,945
Total OPEB liability and deferred OPEB outflows and inflows	<u>(41,653)</u>	<u>(10,716)</u>	<u>(52,369)</u>	<u>(13,368)</u>
Net cash from operating activities	<u>\$ 708,129</u>	<u>\$ 12,300</u>	<u>\$ 720,429</u>	<u>\$ 513,713</u>

## Schedule of non-cash capital and related financing activities:

Reclass to general capital assets	\$ -	\$ -	\$ -	\$ 2,005,550
Acquisition of SBITA asset	-	-	-	369,780
Acquisition of SBITA financing	-	-	-	(369,780)

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

MARION COUNTY, OREGON

STATEMENT OF FIDUCIARY NET POSITION  
FIDUCIARY FUNDS

June 30, 2024

	<u>Custodial Funds</u>
<b>ASSETS</b>	
Cash and investments	\$ 11,035,629
Receivables:	
Accounts and interest	438,246
Property taxes	<u>15,990,582</u>
Total assets	<u>27,464,457</u>
<b>LIABILITIES</b>	
Due to individuals, organizations, and other governments	<u>22,647,492</u>
Total liabilities	<u>22,647,492</u>
<b>FIDUCIARY NET POSITION</b>	
Restricted for:	
Individuals, organizations, and other governments	<u><u>\$ 4,816,965</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

For the year ended June 30, 2024

	Custodial Funds
<b>ADDITIONS</b>	
Property tax collections	\$ 532,946,362
Chapter 530 Timberland receipts	2,134,963
Miscellaneous	5,901,572
Interest	371,734
Total additions	<u>541,354,631</u>
<b>DEDUCTIONS</b>	
Property Tax distributions	532,926,307
Chapter 530 Timberland distributions	2,134,963
Other distributions	6,251,522
Total deductions	<u>541,312,792</u>
Change in fiduciary net position	41,839
Fiduciary net position - beginning	<u>4,775,126</u>
Fiduciary net position - ending	<u><u>\$ 4,816,965</u></u>

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

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MARION COUNTY, OREGON  
NOTES TO THE FINANCIAL STATEMENTS

For the year ended June 30, 2024

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, 2023. 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, 2024

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, 2024

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

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

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. All investment purchases and sales are part of the County's cash management activity and considered cash and cash equivalents.

MARION COUNTY, OREGON  
NOTES TO THE FINANCIAL STATEMENTS

For the year ended June 30, 2024

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

D. Cash and Investments (Continued):

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 at 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.

Lease receivable consist of 2 lease agreements for buildings and land that are used for various functions including commercial activities.

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 of more than one year. 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, 2024

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. Leases:

Leases are recognized in accordance with GASB Statement No. 87, Leases.

The primary objective of this statement is to enhance the relevance and consistency of information about governments' leasing activities. This statement establishes a single model for lease accounting based on the principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources. For additional information, refer to Note 5.

The County has chosen not to implement GASB 87 for the budgetary basis of accounting. For both the budgetary basis of accounting and for leases that do not meet the criteria for valuation under GASB 87, the County will report inflows of cash for lessor leases and outflows of cash for lessee leases.

M. Subscription Based IT Arrangements (SBITA):

SBITA's are recognized in accordance with GASB Statement No. 96, Subscription Based IT Arrangements.

The primary objective of this statement is to enhance the relevance and consistency of information about governments' SBITA activities. The statement defines a SBITA as a contract that conveys control of the right to use another party's (a SBITA vendor's) information technology (IT) software, alone, or in combination with tangible capital assets (the underlying IT assets) as specified in the contract for a period of time in an exchange or exchange-like transaction.

MARION COUNTY, OREGON  
NOTES TO THE FINANCIAL STATEMENTS

For the year ended June 30, 2024

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

M. Subscription Based IT Arrangements (SBITA) (Continued):

Under this statement, the subscriber should recognize a right to use subscription asset – an intangible asset – and a corresponding subscription liability at the commencement of the subscription term. The subscription liability is recognized at the present value of future subscription payments expected to be made during the subscription term and is adjusted over time by payments and interest. Future subscription payments should be discounted using the interest rate the SBITA vendor charges, which may be implicit, or the government's incremental borrowing rate if the interest rate is not readily determinable. Future subscription payments include fixed and/or variable payments, based on the contract between the subscriber and vendor. The subscription asset is initially recorded as the sum of the subscription liability, payments made to the SBITA vendor before commencement of the subscription term, and capitalizable implementation costs, less any incentives received prior to the commencement of the subscription term, and is subsequently amortized over the life of the subscription. For additional information, refer to note 6.

The County has chosen not to implement GASB 96 for the budgetary basis of accounting. For both the budgetary basis of accounting and for SBITAs that do not meet the criteria for valuation under GASB 96, the County will report outflows of cash for subscription payments.

N. Deferred Outflows and Inflows of Resources:

Deferred outflows of resources represent a consumption of net assets 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 net assets 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. Also included in this category is deferred inflow of resources related to leases. In addition, the governmental funds report deferred inflows for resources not yet available from property taxes, lease and loans receivables; these amounts will be recognized as revenue when available.

O. 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.

P 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.



MARION COUNTY, OREGON  
NOTES TO THE FINANCIAL STATEMENTS

For the year ended June 30, 2024

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

Q. 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.

R. 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 \$2,419,753 as of June 30, 2024.

S. 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.

T. 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, 2024

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

U Implementation of New Accounting Standard

In 2024, the County implemented the provisions of Governmental Accounting Standards Board Statement No. 100, Accounting Changes and Error Corrections with no impact to the financial statements.

V. New Accounting Pronouncements:

- Statement No. 101, Compensated Absences, effective fiscal year 2025.
- Statement No. 102, Certain Risk Disclosures, effective fiscal year 2025.
- Statement No. 103, Financial Reporting Model Improvements, effective fiscal year 2026.
- Statement No. 104, Disclosure of Certain Capital Assets, effective fiscal year 2026.

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 at June 30, 2024 of cash and investments are as follows:

Cash on hand	\$ 61,921
Deposits with financial institutions (includes cash in transit)	10,350,175
Investments	289,216,698
Total cash and investments	<u>\$ 299,628,794</u>

Cash and investments consist of \$288,593,165 shown on the government-wide Statement of Net Position and \$11,035,629 shown on the Fiduciary Statement of Net Position.

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, 2024, the County had total bank balances of \$10,976,925. Of this amount, \$500,000 was covered by federal depository insurance, and the remainder was collateralized by the statewide pool.

MARION COUNTY, OREGON  
NOTES TO THE FINANCIAL STATEMENTS

For the year ended June 30, 2024

NOTE 2 – CASH AND INVESTMENTS (Continued):

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, 2024, the County had the following investments:

Investment Type	Valuation Method (see below)	Fair Value	Carrying Value	Percent of Investment Portfolio	Wt. Ave. Maturity (years)
US treasury securities	Level 1	\$ 133,097,160	\$ 135,473,913	46.0%	1.928
US agency securities	Level 2	70,398,650	71,421,058	24.3%	2.389
Municipal bonds	Level 2	20,792,882	21,815,442	7.4%	1.148
Corporate bonds	Level 2	26,674,464	27,287,824	9.3%	2.229
State of Oregon local government investment pool (LGIP)	N/A	38,253,542	38,104,933	13.0%	n/a
		<u>\$ 289,216,698</u>	<u>\$ 294,103,170</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 100.39% of the value of the pool shares as of June 30, 2024.

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 63 months.

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.

MARION COUNTY, OREGON  
NOTES TO THE FINANCIAL STATEMENTS

For the year ended June 30, 2024

NOTE 2 – CASH AND INVESTMENTS (Continued):

As of June 30, 2024, ratings for the County's investments were as shown below:

Rating	Corporate	Municipal	US Agency	US Treasury	LGIP	Grand Total
Moodys-Aaa	\$2,801,610	\$1,393,522	\$58,228,899	\$117,533,354	\$ -	\$ 179,957,385
Moodys-Aa1	-	12,022,145	-	-	-	12,022,145
Moodys-Aa2	2,499,600	3,617,796	-	-	-	6,117,396
Moodys-Aa3	5,567,326	2,143,894	-	-	-	7,711,220
S&P-AA-	-	1,615,525	-	-	-	1,615,525
Moodys-A1	15,805,928	-	-	-	-	15,805,928
Moody's-P-1	-	-	12,169,751	15,563,806	-	27,733,557
Not rated	-	-	-	-	38,253,542	38,253,542
<b>Grand Total</b>	<b>\$26,674,464</b>	<b>\$20,792,882</b>	<b>\$70,398,650</b>	<b>\$133,097,160</b>	<b>\$38,253,542</b>	<b>\$289,216,698</b>

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 100% total and 35% 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 – 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	Leases	Total
General Operating Fund	\$ 3,364,721	\$ 1,293,206	\$ 474,398	\$ 58,361	\$ -	\$ 5,190,686
Public Works Fund	-	6,132,523	200,951	-	68,652	6,402,126
Health & Human Services Fund	-	2,397,706	123,115	-	-	2,520,821
Lottery & Economic Dev Fund	-	698,727	16,259	-	-	714,986
Environmental Services	-	1,375,661	142,815	-	-	1,518,476
Other governmental funds	53,361	6,760,822	269,158	1,714,240	-	8,797,581
Nonmajor enterprise funds	99,494	511,445	10,069	-	-	621,008
Internal service funds	-	53,440	43,468	-	-	96,908
Fiduciary funds	15,990,582	426,507	11,739	-	-	16,428,828
	<u>\$ 19,508,158</u>	<u>\$ 19,650,037</u>	<u>\$ 1,291,972</u>	<u>\$ 1,772,601</u>	<u>\$ 68,652</u>	<u>\$ 42,291,420</u>

MARION COUNTY, OREGON  
NOTES TO THE FINANCIAL STATEMENTS

For the year ended June 30, 2024

NOTE 4 – CAPITAL ASSETS:

Capital asset activity for the year ended June 30, 2024, was as follows:

	Beginning Balances	Increases	Decreases	Ending Balances
<b>Governmental activities:</b>				
Capital assets not being depreciated:				
Land	\$ 15,198,103	\$ 381,685	\$ -	\$ 15,579,788
Construction in progress	48,950,401	25,705,820	24,484,298	50,171,923
Total capital assets not being depreciated	64,148,504	26,087,505	24,484,298	65,751,711
Capital assets being depreciated:				
Buildings and improvements	158,335,264	17,524,858	-	175,860,122
Equipment	54,757,296	7,434,314	1,152,348	61,039,262
Infrastructure	631,615,713	11,692,843	-	643,308,556
Total capital assets being depreciated	844,708,273	36,652,015	1,152,348	880,207,940
Less accumulated depreciation for:				
Buildings and improvements	56,932,309	3,656,406	-	60,588,715
Equipment	29,984,654	4,958,376	968,077	33,974,953
Infrastructure	547,369,904	5,148,038	-	552,517,942
Total accumulated depreciation	634,286,867	13,762,820	968,077	647,081,610
Total capital assets being depreciated, net	210,421,406	22,889,195	184,271	233,126,330
Governmental activities capital assets, net	<u>\$ 274,569,910</u>	<u>\$ 48,976,700</u>	<u>\$ 24,668,569</u>	<u>\$ 298,878,041</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	54,752	234,260	26,650	262,362
Total capital assets not being depreciated	3,089,668	234,260	26,650	3,297,278
Capital assets being depreciated:				
Landfills	6,430,703	-	-	6,430,703
Buildings and improvements	14,977,171	513,440	-	15,490,611
Equipment	3,835,161	6,322	650,381	3,191,102
Total capital assets being depreciated	25,243,035	519,762	650,381	25,112,416
Less accumulated depreciation for:				
Landfills	6,430,703	-	-	6,430,703
Buildings and improvements	12,534,950	265,615	-	12,800,565
Equipment	2,415,764	204,107	650,381	1,969,490
Total accumulated depreciation	21,381,417	469,722	650,381	21,200,758
Total capital assets being depreciated, net	3,861,618	50,040	-	3,911,658
Business-type activities capital assets, net	<u>\$ 6,951,286</u>	<u>\$ 284,300</u>	<u>\$ 26,650</u>	<u>\$ 7,208,936</u>

MARION COUNTY, OREGON  
NOTES TO THE FINANCIAL STATEMENTS

For the year ended June 30, 2024

NOTE 4 – CAPITAL ASSETS (Continued):

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

**Governmental activities:**

General government	\$ 3,818,147
Health and social services	797,770
Public safety and judicial	2,606,576
Community service	82,808
Roads and bridges	6,457,519
Total depreciation expense, governmental activities	<u>\$ 13,762,820</u>

**Business-type activities:**

Environmental services	\$ 335,171
Stormwater management	48,954
Sewer and lighting services	85,597
Total depreciation expense, business-type activities	<u>\$ 469,722</u>

Lease asset activity for the year ended June 30, 2024 was as follows:

	Beginning Balances	Increases	Decreases	Ending Balances
<b>Governmental activities:</b>				
Lease assets being amortized:				
Buildings	\$ 13,430,684	\$ 817,095	\$ 1,050,965	\$ 13,196,814
Other	978,244	-	119,797	858,447
Total lease assets being amortized	<u>14,408,928</u>	<u>817,095</u>	<u>1,170,762</u>	<u>14,055,261</u>
Less accumulated amortization for:				
Buildings	3,873,845	2,070,716	1,050,963	4,893,598
Other	315,566	209,823	119,797	405,592
Total accumulated amortization	<u>4,189,411</u>	<u>2,280,539</u>	<u>1,170,760</u>	<u>5,299,190</u>
Governmental activities lease assets, net	<u>\$ 10,219,517</u>	<u>\$ (1,463,444)</u>	<u>\$ 2</u>	<u>\$ 8,756,071</u>

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

**Governmental activities:**

General government	\$ 343,506
Health and social services	1,755,719
Public safety and judicial	30,084
Community service	135,541
Roads and bridges	15,689
Total amortization expense, governmental activities	<u>\$ 2,280,539</u>

MARION COUNTY, OREGON  
NOTES TO THE FINANCIAL STATEMENTS

For the year ended June 30, 2024

NOTE 4 – CAPITAL ASSETS (Continued):

SBITA asset activity for the year ended June 30, 2024 was as follows:

	Beginning Balances	Increases	Decreases	Ending Balances
<b>Governmental activities:</b>				
SBITA assets being amortized:				
Software	\$7,803,900	\$ 734,148	\$ 350,000	\$ 8,188,048
Total SBITA assets being amortized	7,803,900	734,148	350,000	8,188,048
Less accumulated amortization for:				
Software	1,775,641	2,144,708	350,000	3,570,349
Total accumulated amortization	1,775,641	2,144,708	350,000	3,570,349
Governmental activities SBITA assets, net	<u>\$6,028,259</u>	<u>\$(1,410,560)</u>	<u>\$ -</u>	<u>\$ 4,617,699</u>

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

Governmental activities:	
General government	\$ 826,421
Health and social services	593,006
Community Service	725,281
Total amortization expense, governmental activities	<u>\$ 2,144,708</u>

MARION COUNTY, OREGON  
NOTES TO THE FINANCIAL STATEMENTS

For the year ended June 30, 2024

NOTE 5 – LEASES:

The County is involved in various leasing arrangements for land, buildings, equipment, and land use rights

Lessor lease receivables

The County has 2 lease agreements as the lessor for buildings and land. These agreements relate to buildings and land that are used for various functions including commercial activities. Periods cover various ranges and the latest expires on June 30, 2027. Interest rates range from 1.059% to 1.217%. Annual payments for the current year range from \$8,784 to \$20,316. The County recognized \$44,324 in lease revenue released from the Deferred Lease Resources related to these leases and interest revenue of \$1,004 for the year ending June 30, 2024.

Lessee lease payables

The County has entered into 23 lease agreements as the lessee for buildings, land, and infrastructure, and 70 leases for equipment, 8 new leases this fiscal year.

The County is the lessee under 23 lease agreements related to buildings and land for various functions such as shelters, office space, and storage facilities, which are qualified leases under GASB Statement No. 87. Periods cover various ranges and the latest expires on June 30, 2034. Interest rates range from 0.727% to 2.656%. Annual payments for the current year range from \$6,744 to \$717,048.

The County is the lessee under 70 lease agreements related to equipment that are mainly copiers and printers which are qualified leases under GASB Statement No. 87. Periods cover various ranges and the latest expires on June 30, 2034. Interest rates range from 0.177% to 3.305%. Annual payments for the current year range from \$384 to \$3,816.

Future annual lease commitments as of June 30, 2024, are shown below:

Governmental Activities			
	Principal Payments	Interest Expense	Total Payments
2025	\$ 1,716,199	\$ 143,052	\$ 1,859,251
2026	1,480,286	117,804	1,598,090
2027	1,402,530	93,626	1,496,156
2028	1,182,205	71,578	1,253,783
2029	1,153,496	51,029	1,204,525
2030 - 2034	2,367,733	65,169	2,432,902
Total	\$ 9,302,449	\$ 542,258	\$ 9,844,707



MARION COUNTY, OREGON  
NOTES TO THE FINANCIAL STATEMENTS

For the year ended June 30, 2024

NOTE 6 – Subscription Based IT Arrangements (SBITA):

The County is involved in various subscription based IT arrangements.

Subscription payables

The County has entered into 18 subscription based IT arrangements which are qualified subscriptions under GASB Statement No. 96.

Periods cover various ranges and the latest expires on June 30, 2027. Interest rates range from 2.184% to 3.591%. Annual payments for the current year range from \$14,451 to \$818,565.

Future annual SBITA commitments as of June 30, 2024, are shown below:

Governmental Activities				
	Principal	Interest		
	Payments	Expense	Total	Payments
2025	\$ 1,913,221	\$ 128,251	\$	2,041,472
2026	1,355,676	73,953		1,429,629
2027	989,734	31,074		1,020,808
Total	\$ 4,258,631	\$ 233,278	\$	4,491,909

MARION COUNTY, OREGON  
NOTES TO THE FINANCIAL STATEMENTS

For the year ended June 30, 2024

NOTE 7 – LONG-TERM OBLIGATIONS:

Changes in long-term obligations for the year ended June 30, 2024, are as follows:

	Beginning Balances	Additions	Deletions	Ending Balances	Due within One Year
<b>Governmental activities:</b>					
Capital financing agreements	\$ 31,353,260	\$ 9,950,000	\$ 3,093,425	\$ 38,209,835	\$ 3,677,883
Limited tax pension obligations	23,050,000	-	4,165,000	18,885,000	4,690,000
Accrued claims liability	4,744,420	2,565,845	2,285,217	5,025,048	1,618,753
Compensated absences	5,733,872	6,773,131	6,181,091	6,325,912	5,865,613
Lease liability	10,656,334	817,095	2,170,980	9,302,449	1,716,199
SBITA liability	5,664,089	734,148	2,139,606	4,258,631	1,913,221
Net pension liability	134,620,898	134,170,152	100,261,789	168,529,261	-
Total OPEB liability	19,449,540	2,091,411	5,107,970	16,432,981	580,844
Governmental activities long-term obligations	<u>\$ 235,272,413</u>	<u>\$ 157,101,782</u>	<u>\$ 125,405,078</u>	<u>\$ 266,969,117</u>	<u>\$ 20,062,513</u>
<b>Business-type activities:</b>					
Notes payable	\$ 289,947	\$ -	\$ 23,553	\$ 266,394	\$ 23,695
Landfill closure and postclosure liability	11,333,426	714,005	-	12,047,431	-
Compensated absences	106,610	96,419	106,150	96,879	96,801
Net pension liability	2,273,164	2,516,271	1,786,508	3,002,927	-
Total OPEB liability	456,781	43,771	155,861	344,691	12,157
Business-type activities long-term obligations	<u>\$ 14,459,928</u>	<u>\$ 3,370,466</u>	<u>\$ 2,072,072</u>	<u>\$ 15,758,322</u>	<u>\$ 132,653</u>

MARION COUNTY, OREGON  
NOTES TO THE FINANCIAL STATEMENTS

For the year ended June 30, 2024

NOTE 7 – 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.

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.

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

Fiscal Year of Maturity	Principal			Future Interest
	Outstanding July 1, 2023	Paid During Year	Outstanding June 30, 2024	
2024	\$ 753,491	\$ 753,491	\$ -	\$ -
2025	777,276	-	777,276	105,000
2026	801,813	-	801,813	80,464
2027	827,123	-	827,123	55,153
2028	853,233	-	853,233	29,044
2029	395,543	-	395,543	4,474
	<u>\$ 4,408,479</u>	<u>\$ 753,491</u>	<u>\$ 3,654,988</u>	<u>\$ 274,135</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.

MARION COUNTY, OREGON  
NOTES TO THE FINANCIAL STATEMENTS

For the year ended June 30, 2024

NOTE 7 – LONG-TERM OBLIGATIONS (Continued):

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

Fiscal Year of Maturity	Principal			Future Interest
	Outstanding July 1, 2023	Paid During Year	Outstanding June 30, 2024	
2024	\$ 716,687	\$ 716,687	\$ -	\$ -
2025	731,056	-	731,056	85,631
2026	745,713	-	745,713	70,974
2027	760,664	-	760,664	56,024
2028	775,914	-	775,914	40,773
2029	791,471	-	791,471	25,217
2030	771,270	-	771,270	9,348
	<u>\$ 5,292,775</u>	<u>\$ 716,687</u>	<u>\$ 4,576,088</u>	<u>\$ 287,967</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%.

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

Fiscal Year of Maturity	Principal			Future Interest
	Outstanding July 1, 2023	Paid During Year	Outstanding June 30, 2024	
2024	\$ 501,973	\$ 501,973	\$ -	\$ -
2025	517,909	-	517,909	64,381
2026	534,352	-	534,352	47,938
2027	551,316	-	551,316	30,974
2028	568,724	-	568,724	13,470
	<u>\$ 2,674,274</u>	<u>\$ 501,973</u>	<u>\$ 2,172,301</u>	<u>\$ 156,763</u>

MARION COUNTY, OREGON  
NOTES TO THE FINANCIAL STATEMENTS

For the year ended June 30, 2024

NOTE 7 – LONG-TERM OBLIGATIONS (Continued):

Capital Financing Agreement (2022) – In June 2022, the County issued a full faith and credit financing agreement for a bank loan in the amount of \$20,000,000 to finance various capital projects. Payments of principal and interest are due semi-annually from December 2022 through June 2037 at the rate of 2.86%.

Annual requirements to repay the 2022 Capital Financing Agreement are as follows:

Fiscal Year of Maturity	Principal			Future Interest
	Outstanding July 1, 2023	Paid During Year	Outstanding June 30, 2024	
2024	\$ 1,121,274	\$ 1,121,274	\$ -	\$ -
2025	1,153,342	-	1,153,342	510,695
2026	1,186,328	-	1,186,328	477,709
2027	1,220,257	-	1,220,257	443,780
2028	1,255,156	-	1,255,156	408,881
2029	1,291,054	-	1,291,054	372,983
2030-2034	7,030,709	-	7,030,709	1,289,476
2035-2037	4,719,612	-	4,719,612	272,499
	<u>\$ 18,977,732</u>	<u>\$ 1,121,274</u>	<u>\$ 17,856,458</u>	<u>\$ 3,776,023</u>

Capital Financing Agreement (2024) – In June 2024, 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 are due semi-annually from December 2024 through June 2039 at the rate of 4.490%.

Fiscal Year of Maturity	Principal				Future Interest
	Outstanding July 1, 2023	Issued During Year	Paid During Year	Outstanding June 30, 2024	
2025	\$ -	\$ 498,300	\$ -	\$ 498,300	\$ 425,658
2026	-	499,600	-	499,600	424,381
2027	-	522,000	-	522,000	401,949
2028	-	545,500	-	545,500	378,512
2029	-	569,900	-	569,900	354,019
2030	-	595,500	-	595,500	328,430
2031-2035	-	3,403,600	-	3,403,600	1,216,229
2036-2039	-	3,315,600	-	3,315,600	380,347
	<u>\$ -</u>	<u>\$ 9,950,000</u>	<u>\$ -</u>	<u>\$ 9,950,000</u>	<u>\$ 3,909,525</u>

MARION COUNTY, OREGON  
NOTES TO THE FINANCIAL STATEMENTS

For the year ended June 30, 2024

NOTE 7 – LONG-TERM OBLIGATIONS (Continued):

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, 2023	Matured and Paid During Year	Outstanding June 30, 2024	
2024	\$ 2,675,000	\$ 2,675,000	\$ -	\$ -
2025	3,020,000	-	3,020,000	841,455
2026	3,400,000	-	3,400,000	633,075
2027	3,810,000	-	3,810,000	398,475
2028	1,965,000	-	1,965,000	135,585
	<u>\$ 14,870,000</u>	<u>\$ 2,675,000</u>	<u>\$ 12,195,000</u>	<u>\$ 2,008,590</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%.

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

Fiscal Year of Maturity	Principal			Future Interest
	Outstanding July 1, 2023	Matured and Paid During Year	Outstanding June 30, 2024	
2024	\$ 1,490,000	\$ 1,490,000	\$ -	\$ -
2025	1,670,000	-	1,670,000	407,756
2026	1,860,000	-	1,860,000	305,969
2027	2,065,000	-	2,065,000	192,602
2028	1,095,000	-	1,095,000	66,740
	<u>\$ 8,180,000</u>	<u>\$ 1,490,000</u>	<u>\$ 6,690,000</u>	<u>\$ 973,067</u>

MARION COUNTY, OREGON  
NOTES TO THE FINANCIAL STATEMENTS

For the year ended June 30, 2024

NOTE 7 – LONG-TERM OBLIGATIONS (Continued):

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, 2023	Paid During Year	Outstanding June 30, 2024	
2024	\$ 23,553	\$ 23,553	\$ -	\$ -
2025	23,695	-	23,695	13,253
2026	23,880	-	23,880	12,068
2027	24,085	-	24,085	10,864
2028	29,288	-	29,288	9,660
2029	24,513	-	24,513	8,185
2030-2034	140,933	-	140,933	21,810
	<u>\$ 289,947</u>	<u>\$ 23,553</u>	<u>\$ 266,394</u>	<u>\$ 75,840</u>

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 21 years and demolition waste at Brown's Island for 7 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 \$12,047,431 reported as landfill closure and postclosure liability at June 30, 2024, represents the cumulative amount reported to date based on the use of 86% of the estimated capacity at the North Marion facility and 88% at Brown's Island. The estimated total closure and postclosure care costs remaining to be recognized are \$1,829,530. These amounts are based on what it would cost to perform all closure and postclosure care in 2024; actual costs may be higher due to inflation, changes in technology, or changes in regulations. The County has also recognized a current liability of \$1,347,318 for the disposal of leachate stored at the North Marion site as of June 30, 2024.

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, 2023 (the most recent analysis).

MARION COUNTY, OREGON  
NOTES TO THE FINANCIAL STATEMENTS

For the year ended June 30, 2024

**NOTE 8 – 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 \$5,025,048 reported in the Self-Insurance Fund at June 30, 2024 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, 2024.

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 two fiscal years were:

	Fiscal Year 2023-24	Fiscal Year 2022-23	Fiscal Year 2021-22
Claims liability, beginning of year	\$ 4,744,420	\$ 4,802,585	\$ 4,908,938
Current year claims and changes in estimates	2,565,845	1,410,032	996,491
Claim payments	<u>(2,285,217)</u>	<u>(1,468,197)</u>	<u>(1,102,844)</u>
Claims liability, end of year	<u><u>\$ 5,025,048</u></u>	<u><u>\$ 4,744,420</u></u>	<u><u>\$ 4,802,585</u></u>

**NOTE 9 – 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/General-Information/PERS-by-the-Numbers.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.

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



MARION COUNTY, OREGON  
NOTES TO THE FINANCIAL STATEMENTS

For the year ended June 30, 2024

NOTE 9 – PENSION PLAN (Continued):

Benefits Provided (Continued) - The PERS retirement allowance is payable monthly for life. The basic benefit is based on years of service and final average salary. A percentage (2.0 percent for Police and Fire employees, 1.67 percent for General Service employees) is multiplied by the number of years of service and the final average salary. Benefits may also be calculated under a formula plus annuity (for members who were contributing before August 21, 1981) or a money match computation if a greater benefit results.

Under Senate Bill 1049, passed during the 2019 legislative session, the salary included in the determination of final average salary will be limited for all members beginning in 2021. The limit will be equal to \$197,730 in 2021 and will be indexed with inflation in later years.

Police and Fire members may purchase increased benefits that are payable between the date of retirement and age 65.

A member is considered vested and will be eligible at minimum retirement age for a service retirement allowance if he or she has had a contribution in each of five calendar years or has reached at least 50 years of age before ceasing employment with a participating employer (age 45 for Police and Fire members). General Service employees may retire after reaching age 55. Police and Fire members are eligible after reaching age 50. Tier One General Service employee benefits are reduced if retirement occurs prior to age 58 with fewer than 30 years of service. Police and Fire member benefits are reduced if retirement occurs prior to age 55 with fewer than 25 years of service. Tier Two members are eligible for full benefits at age 60. The plans are closed to new members hired on or after August 29, 2003.

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 for Police and Fire members).

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.

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

Police and Fire: 1.8 percent is multiplied by the number of years of service and the final average salary. Normal retirement age for Police and Fire members is age 60 or age 53 with 25 years of retirement credit. To be classified as a Police and Fire member, the individual must have been employed continuously as a Police and Fire member for at least five years immediately preceding retirement.

General Service: 1.5 percent is multiplied by the number of years of service and the final average salary. Normal retirement age for General Service members is age 65, or age 58 with 30 years of retirement credit.

MARION COUNTY, OREGON  
NOTES TO THE FINANCIAL STATEMENTS

For the year ended June 30, 2024

NOTE 9 – PENSION PLAN (Continued):

Benefits Provided (Continued) – 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 nonretired member, the beneficiary receives in a lump sum the member’s account balance, rollover account balance, and vested employer optional contribution account balance. If a retired member dies before the installment payments are completed, the beneficiary may receive the remaining installment payments or choose a lump-sum payment.

Monthly benefits for all pension types 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 2024 were 22.15% for Tier One/Tier Two employees, 16.74% for OPSRP general service employees, and 21.53% for OPSRP police/fire employees. The County’s total contributions to PERS were \$21,096,660 for fiscal year 2024.

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 2024 were based on the December 31, 2021, actuarial valuation. The actuarially determined rates also reflect lump sum payments the County made to PERS in 2002 and 2004.

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.

Net Pension Liability, Pension Expense, and Pension-Related Deferrals – On June 30, 2024, the County reported a net pension liability of \$171,532,188 as its proportionate share of the collective net pension liability for PERS, measured as of June 30, 2023. The total pension liability used to calculate the net pension liability was based on a December 31, 2021 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 0.92% as of the June 30, 2023 measurement date, compared to 0.89% as of June 30, 2022.

For fiscal year 2024, the County recognized a pension expense of \$28,185,199. At June 30, 2024, the County reported the following pension-related deferrals:

	Deferred Outflow s of resources	Deferred Inflow s of resources
Differences between expected and actual experience	\$ 8,388,448	\$ 680,140
Changes of assumptions	15,237,905	113,615
Net difference between projected and actual earnings on investments	3,083,136	-
Changes in proportionate share	13,606,732	1,411,779
Differences between employer contributions and proportionate share of contributions		16,446,949
	40,316,221	18,652,483
Contributions made after the measurement date	21,096,660	-
	<u>\$ 61,412,881</u>	<u>\$ 18,652,483</u>

MARION COUNTY, OREGON  
NOTES TO THE FINANCIAL STATEMENTS

For the year ended June 30, 2024

NOTE 9 – PENSION PLAN (Continued):

Net Pension Liability, Pension Expense, and Pension-Related Deferrals (Continued)

The \$21,096,660 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 2025.

Other amounts reported as deferred outflows and inflows of resources will be recognized in pension expense in subsequent years as follows:

Fiscal Year	Amount
2025	\$ 2,369,256
2026	(4,564,340)
2027	17,584,767
2028	5,871,996
2029	402,059

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.

Actuarial Methods and Assumptions - The total pension liability in the December 31, 2021 actuarial valuation was determined using the following actuarial methods and assumptions:

Valuation date	December 31, 2021
Measurement date	June 30, 2023
Experience Study	2020, published July 20, 2021
Actuarial assumptions	
Actuarial cost method	Entry Age Normal
Inflation rate	2.40 percent
Long-term expected rate of return	6.90 percent
Discount rate	6.90 percent
Projected salary increases	3.40 percent
Cost-of-living adjustments (COLA)	Blend of 2.00% COLA and graded COLA 1.25%/0.15%) in accordance with Moro decision; blend based on service.
Mortality	<p><b>Healthy retirees and beneficiaries:</b> Pub-2010 Health Retiree, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation. <b>Active members:</b> Pub-2010 Employee, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation. <b>Disabled retirees:</b> Pub-2010 Disable Retiree, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.</p>

MARION COUNTY, OREGON  
NOTES TO THE FINANCIAL STATEMENTS

For the year ended June 30, 2024

NOTE 9 – PENSION PLAN (Continued):

Actuarial Methods and Assumptions (Continued)

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 2020 experience study which reviewed experience for the four-year period ending on December 31, 2020.

Long-Term Expected Rate of Return - To develop an analytical basis for the selection of the long-term expected rate of return assumption, in January 2023 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.

Long-Term Expected Rate of Return<sup>1</sup>

Asset Class	Target Allocation		20-Year Annualized Geometric Mean	
Global Equity	27.50	%	7.07	%
Private Equity	25.50		8.83	
Core Fixed Income	25.00		4.50	
Real Estate	12.25		5.83	
Master Limited Partnership	0.75		6.02	
Infrastructure	1.50		6.51	
Hedge Fund of Funds - Multistrategy	1.25		6.27	
Hedge Fund Equity - Hedge	0.63		6.48	
Hedge Fund - Macro	5.62		4.83	
Assumed Inflation - Mean			2.35	%

<sup>1</sup> Based on the OIC Statement of Investment Objectives and Policy Framework for the Oregon Public Employees Retirement Fund, including revisions adopted at the OIC meeting on January 25, 2023.

MARION COUNTY, OREGON  
NOTES TO THE FINANCIAL STATEMENTS

For the year ended June 30, 2024

NOTE 9 – PENSION PLAN (Continued):

Discount Rate - The discount rate used to measure the total pension liability was 6.90% 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.

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 5.90%, 6.90%, and 7.90%.

	1% Decrease 5.90%	Current Rate 6.90%	1% Increase 7.90%
County's proportionate share of the net pension liability (asset)	\$ 283,338,877	\$ 171,532,188	\$ 77,961,838

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 \$6,607,078 for the year ended June 30, 2024. 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.

NOTE 10 – POSTEMPLOYMENT HEALTHCARE BENEFITS

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, 2024

NOTE 10 – POSTEMPLOYMENT HEALTHCARE BENEFITS (Continued)

	Implicit Rate Subsidy Plan	PERS RHIA Plan	Total OPEB on Financials
Net OPEB Asset	-	2,408,833	2,408,833
Deferred Outflows of Resources			
Contributions After the Measurement Date	-	604	604
Change in proportionate Share	-	197,411	197,411
Net difference between projected and actual earnings on investments	-	6,831	6,831
Change in Assumptions	1,250,439	-	1,250,439
Total OPEB Liability	(16,777,672)	-	(16,777,672)
Deferred Inflows of Resources			
Change in proportionate Share	-	(56,970)	(56,970)
Change in Assumptions	(2,945,604)	(25,973)	(2,971,577)
Difference in Experience	(6,366,551)	(60,474)	(6,427,025)
OPEB Expense (Income)	990,710	(336,986)	653,724
<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, 2024, the following employees were covered by the benefit terms:

Retirees or beneficiaries currently receiving benefits	60
Retirees entitled to but not receiving benefits	-
Active employees	1,731
	<u>1,791</u>

MARION COUNTY, OREGON  
NOTES TO THE FINANCIAL STATEMENTS

For the year ended June 30, 2024

NOTE 10 – 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, 2024, the actuarially estimated implicit rate subsidy was \$592,742.

Total OPEB Liability, OPEB Expense, and OPEB-Related Deferrals – As of June 30, 2024, the County reported a total OPEB liability of \$16,777,672, based on a July 1, 2023, actuarial valuation, rolled forward to the measurement date of June 30, 2024. For this plan, for the year ended June 30, 2024, the County recognized OPEB expense of \$990,710.

Total OPEB liability, beginning of year	\$ 19,906,321
Changes for the year:	
Service Cost	1,236,608
Interest	885,979
Differences between expected vs actual experience	(4,236,760)
Changes of assumptions	(421,734)
Benefit payments	(592,742)
Net Changes	(3,128,649)
Total OPEB liability, end of year	<u>\$ 16,777,672</u>

At June 30, 2024, the County reported an OPEB-related deferred inflow of resources of \$9,312,155 for differences between expected and actual experience and change in assumptions and a deferred outflow of resources of \$1,250,439 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
2025	\$ (1,131,877)
2026	(1,131,877)
2027	(1,131,877)
2028	(1,131,878)
2029	(1,165,802)
Thereafter	(2,368,405)

MARION COUNTY, OREGON  
NOTES TO THE FINANCIAL STATEMENTS

For the year ended June 30, 2024

NOTE 10 – POSTEMPLOYMENT HEALTHCARE BENEFITS (Continued):

Actuarial Methods and Assumptions – The total OPEB liability in the July 1, 2023 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, 2023: inflation rate of 2.5%, salary increases of 3.5%, discount rate of 4.25%, and a healthcare cost trend rate of 7.0% initially, decreasing each year to an ultimate rate of 4.5% after 18 years. The discount rate was based on the S&P Municipal Bond 20-Year High Grade Rate Index as of June 30, 2024. Mortality rates were based on the Pub-2010 Employee/Retiree, 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 <u>3.25%</u>	Current rate <u>4.25%</u>	1% Increase <u>5.25%</u>
Total OPEB Liability	\$ 18,191,268	\$16,777,672	\$ 15,462,373

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 6.00%,graded <u>down to 3.50%</u>	Current trend rate 7.00% graded <u>down to 4.50%</u>	1% Increase 8.00% graded <u>down to 5.50%</u>
Total OPEB Liability	\$14,748,732	\$ 16,777,672	\$19,187,724



MARION COUNTY, OREGON  
NOTES TO THE FINANCIAL STATEMENTS

For the year ended June 30, 2024

NOTE 10 – POSTEMPLOYMENT HEALTHCARE BENEFITS (Continued):

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://www.oregon.gov/pers/Pages/Financials/Actuarial-Financial-Information.aspx>

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 County, and any monthly cost in excess of \$60 shall be paid by the eligible retired member in the manner provided in ORS 238.410.

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. The County's contribution rates for the period were 0.05% for Tier One/Tier Two members, and 0.00% for OPSRP members. The County's total contributions for the year ended June 30, 2024, was \$604.

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

On June 30, 2024, the County reported an asset of \$2,408,833 for its proportionate share of the OPERS net OPEB asset. The net OPEB asset was measured as of June 30, 2023, and the total OPEB liability used to calculate the net OPEB asset was determined by an actuarial valuation as of December 31, 2022 rolled forward to June 30, 2023. 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, 2023, the County's proportionate share was 0.6579%, which is a decrease from its proportion of 0.7707% as of June 30, 2022. For the year ended June 30, 2024, the County recognized an OPEB expense reduction from this plan of \$336,986.

On June 30, 2024, 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
Net difference between projected and actual earnings on investments	\$ 6,831	\$ 60,474
Changes of assumptions	-	25,973
Changes in proportionate share	197,411	56,970
Contributions subsequent to the measurement date	604	
Total	<u>\$ 204,846</u>	<u>\$ 143,417</u>

MARION COUNTY, OREGON  
NOTES TO THE FINANCIAL STATEMENTS

For the year ended June 30, 2024

NOTE 10 – POSTEMPLOYMENT HEALTHCARE BENEFITS (Continued):

PERS Retirement Health Insurance Account (Continued)

Deferred outflows of resources related to OPEB of \$604 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, 2025. Other amounts reported as deferred outflows and (inflows) of resources related to OPEB will be recognized in OPEB expense as follows:

Year ended June 30:

2025	\$ (15,097)
2026	(45,027)
2027	89,022
2028	31,927
Total	<u>\$ 60,825</u>

Actuarial Methods and Assumptions – All actuarial methods and assumptions are consistent with those disclosed for the PERS Pension Plan. See Note 9 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 6.90%, 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 (5.9%) or 1-percentage-point higher (7.90%) than the current rate:

	<u>1% Decrease 5.90%</u>	<u>Current Rate 6.90%</u>	<u>1% Increase 7.90%</u>
Net OPEB Asset	\$ (2,189,634)	\$ (2,408,833)	\$ (2,596,904)

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, 2024

**NOTE 11 – FUND BALANCE CLASSIFICATIONS**

	General Operating	Public Works	Health & Human Svcs	Lottery & Econ Dev	Other Governmental	Total Governmental
<b>Restricted for:</b>						
Health programs	\$ -	\$ -	\$ 17,875,319	\$ -	\$ -	\$ 17,875,319
Economic development	-	-	-	4,196,165	-	4,196,165
Public safety programs	-	-	-	-	836,353	836,353
Court security	-	-	-	-	496,602	496,602
Law library	-	-	-	-	882,740	882,740
Forest & wildfire programs	-	-	-	-	13,526,769	13,526,769
Extension services	-	-	-	-	2,007,067	2,007,067
Corner restoration	-	-	-	-	3,148,949	3,148,949
Community development	-	-	-	-	1,010,866	1,010,866
Education	-	-	-	-	390,356	390,356
Other purposes	-	-	-	-	1,187,403	1,187,403
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 17,875,319</u>	<u>\$ 4,196,165</u>	<u>\$ 23,487,105</u>	<u>\$ 45,558,589</u>
<b>Committed to:</b>						
Financial stabilization	\$ 2,419,753	\$ -	\$ -	\$ -	\$ -	\$ 2,419,753
Road improvements	-	3,251,275	-	-	-	3,251,275
Other purposes	-	-	-	-	356,201	356,201
	<u>\$ 2,419,753</u>	<u>\$ 3,251,275</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 356,201</u>	<u>\$ 6,027,229</u>
<b>Assigned to:</b>						
Health programs	\$ -	\$ -	\$ 8,849,799	\$ -	\$ -	\$ 8,849,799
Public safety programs	16,852,208	-	-	-	5,228,949	22,081,157
Roads & bridges	-	41,673,251	-	-	108,267	41,781,518
Building inspection	-	-	-	-	7,298,595	7,298,595
Debt service	-	-	-	-	4,253,053	4,253,053
Capital projects	-	-	-	-	34,586,959	34,586,959
Other purposes	-	-	-	-	1,327,321	1,327,321
	<u>\$ 16,852,208</u>	<u>\$ 41,673,251</u>	<u>\$ 8,849,799</u>	<u>\$ -</u>	<u>\$ 52,803,144</u>	<u>\$ 120,178,402</u>

**NOTE 12 – TRANSFERS:**

Transfer To	Transfer From						Total
	Governmental Funds					Proprietary	
	General Operating Fund	Public Works Fund	Health & Human Svcs Fund	Lottery & Econ Dev Fund	Nonmajor funds	Internal Service Fund	
<b>Governmental Funds:</b>							
General Operating Fund	\$ -	\$ -	\$ -	\$ -	\$ 4,734,800	\$ -	\$ 4,734,800
Public Works Fund	388,394	-	-	-	-	-	388,394
Health & Human Svcs Fund	3,337,070	-	-	-	-	-	3,337,070
Nonmajor funds	7,835,341	-	2,384,703	324,000	829,779	9,170	11,382,993
<b>Proprietary Funds:</b>							
Enterprise Fund	-	75,000	-	-	-	-	75,000
Internal service Funds	1,315,074	-	320,687	-	189,278	-	1,825,039
<b>Total</b>	<u>\$ 12,875,879</u>	<u>\$ 75,000</u>	<u>\$ 2,705,390</u>	<u>\$ 324,000</u>	<u>\$ 5,753,857</u>	<u>\$ 9,170</u>	<u>\$ 21,743,296</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, 2024

**NOTE 13 – TAX ABATEMENTS:**

County property taxes were reduced \$313,553 in fiscal 2024 under agreements entered into by other governments.

<b>Authorizing Government</b>	<b>Exemption Program</b>	<b>Property Taxes Abated</b>
State of Oregon	Rural Industrial (ORS 307.340)	\$ 7,718
City of Salem	Multiple Unit Housing (ORS 307.600 to 637)	178,905
City of Salem	Low Income Housing (ORS 307.541)	46,273
Salem Enterprise Zone (City of Salem)	Enterprise Zone (ORS 285C)	54,368
North Marion Enterprise Zone (Cities of Aurora, Donald & Hubbard)	Enterprise Zone (ORS 285C)	4,908
Silverton-Mt. Angel Enterprise Zone (Cities of Mt. Angel & Silverton)	Enterprise Zone (ORS 285C)	5,473
Woodburn Enterprise Zone (City of Woodburn)	Enterprise Zone (ORS 285C)	15,908
		<u><u>\$ 313,553</u></u>

**NOTE 14 – 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 2024, monthly service fees were approximately \$307,000. These costs are recorded in the Environmental Services Fund, an Enterprise Fund.

**NOTE 15 – SUBSEQUENT EVENTS:**

As described in the previous footnote, Marion County has had a service agreement with the owner of a mass burn solid waste disposal, electric power generation, and resource recovery facility located in Marion County. In September 2024, Marion County received notification from the owner of the facility that the company would be ending waste services at the Marion Thermomechanical Treatment Facility on December 31, 2024. Marion County is exploring a number of options regarding the disposal of waste as of January 1, 2025. In the short term, waste from throughout the county will likely be redirected to a non-county operated transfer station. This will result in the loss of tipping fee revenue to the county's Environmental Services Fund of up to \$4 million on an annual basis. For the longer term, Marion County is exploring options that include purchasing the facility and continuing operations or assisting with the sale of the facility to a 3<sup>rd</sup> party, who would continue waste operations. At this point, any of those options, or a combination of those options are possible, making it difficult to determine or account for impacts to the county's financial position at this time. Therefore, no entry has been recorded for the year ended June 30, 2024, to reflect a financial impact as a result of this subsequent event.

MARION COUNTY, OREGON  
NOTES TO THE FINANCIAL STATEMENTS

For the year ended June 30, 2024

NOTE 16 – 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 three supplemental budgets during the year ended June 30, 2024.

The Central Services Fund, an Internal Service Fund, reported a deficit net position of \$18,462,028 as of June 30, 2024, due to the recognition of long-term liabilities for pensions and other postemployment benefits.

The Land Use Planning Fund reported a negative fund balance of (\$4,044). The Land Use Planning Fund has historically carried a \$0 fund balance as the General Fund provides a transfer of the exact amount of funding to keep the fund balance at \$0. However, beginning in fiscal year FY 2021-22, Marion County's unrealized losses on investments became material enough to require recognition for financial statement presentation. The negative fund balance reflected in the financial statements for the Land Use Planning Fund consist entirely of that fund's share of those unrealized losses.

MARION COUNTY, OREGON  
NOTES TO THE FINANCIAL STATEMENTS

For the year ended June 30, 2024

NOTE 16 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (Continued):

The Public Works Grants Fund reported a negative fund balance of (\$9,527). The Public Works Grant Fund historically carried a \$0 fund balance as the General Fund provides a transfer of the exact amount of funding to keep the fund balance at \$0. However, beginning in fiscal year FY 2021-22, Marion County's unrealized losses on investments became material enough to require recognition for financial statement presentation. The negative fund balance reflected in the financial statements for the Public Works Grant Fund consist entirely of that fund's share of those unrealized losses.

The Criminal Justice Assessment Fund reported an over expenditure of \$3,427 in the Materials and Services category, but did not result in an over expenditure for the fund total. The primary expenditure in this fund and category is for a contract to provide security services at the Marion County Courthouse. The cost to provide the necessary security services exceeded the adopted budget. A supplemental budget adjustment was made at the end of fiscal year June 30, 2024, to provide additional appropriation authority, but unfortunately the adjustment was mis-calculated and resulted in insufficient final budget authority. The process for making the year-end adjustment for this fund has been reviewed and controls have been put into place to ensure that no over expenditures will occur in the future.

NOTE 17 – DISCRETELY PRESENTED COMPONENT UNIT – MARION COUNTY HOUSING AUTHORITY:

Cash and investments as of as of December 31, 2023 are as follows:

Deposits with financial institutions	\$5,961,182
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\$1,069,099 of the balance is restricted for housing assistance payments, tenant deposits, escrow loan deposits, and capital replacement reserves.

Receivables as of December 31, 2023 are accounts receivable of \$14,913.

MARION COUNTY, OREGON  
NOTES TO THE FINANCIAL STATEMENTS

For the year ended June 30, 2024

NOTE 17 – DISCRETELY PRESENTED COMPONENT UNIT – MARION COUNTY HOUSING AUTHORITY (Continued):

Capital asset activity for the year ended December 31, 2023:

	Beginning Balances	Increases	Decreases	Ending Balances
Capital assets not being depreciated:				
Land	1,749,493	-	-	1,749,493
Construction in progress	5,000	105,150	5,000	105,150
Total capital assets not being depreciated	1,754,493	105,150	5,000	1,854,643
Capital assets being depreciated or amortized				
Buildings and improvements	24,611,612	165,585	-	24,777,197
Leasehold Improvements	350,000	-	-	350,000
Equipment	1,203,434	44,470	-	1,247,904
Leased equipment and buildings	410,278	-	-	410,278
Subscriptions - software	-	137,867	-	137,867
Total capital assets being depreciated or amortized	26,575,324	347,922	-	26,923,246
Less accumulated depreciation or amortization			-	
Accumulated depreciation	16,296,669	798,744	-	17,095,413
Accumulated amortization				
Equipment and buildings	128,816	130,759	-	259,575
Subscriptions - software	-	41,360	-	41,360
Total depreciation or amortization	16,425,485	970,863	-	17,396,348
Total capital and right to use assets being depreciated, net	10,149,839	(622,941)	-	9,526,898
Total capital assets	<u>\$ 11,904,332</u>	<u>\$ (517,791)</u>	<u>\$ 5,000</u>	<u>\$ 11,381,541</u>

For the year ended December 31, 2023, depreciation expense was \$798,744 and amortization expense was \$172,119.

MARION COUNTY, OREGON  
NOTES TO THE FINANCIAL STATEMENTS

For the year ended June 30, 2024

NOTE 17 – DISCRETELY PRESENTED COMPONENT UNIT – MARION COUNTY HOUSING AUTHORITY (Continued):

Long-term debt activity for the year ended December 31, 2023:

	Beginning Balances	Additions	Deletions	Ending Balances	Due within One Year
Notes Payable	\$ 2,732,473	\$ -	\$ 153,574	\$ 2,578,899	\$ 159,139
Compensated absences	66,539	19,893	-	86,432	2,169
Lease liability	290,989	-	130,041	160,948	139,498
SBITA liability	127,802	-	40,045	87,757	42,562
Net pension liability	561,033	21,332	-	582,365	-
Other long-term obligations	133,636	39,246	-	172,882	-
Total long-term obligations	<u>\$ 3,912,472</u>	<u>\$ 80,471</u>	<u>\$ 323,660</u>	<u>\$ 3,669,283</u>	<u>\$ 343,368</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.
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, 2024

	Budget			Variance with
	Original	Final	Actual	Final Budget
REVENUES:				
Taxes:				
Property	\$ 91,573,831	\$ 91,573,831	\$ 90,509,961	\$ (1,063,870)
Franchise	521,778	521,778	484,036	(37,742)
Licenses and permits	55,000	55,000	55,800	800
Intergovernmental	5,728,117	5,728,117	7,515,040	1,786,923
Charges for services	3,747,963	3,747,963	4,459,855	711,892
Fines and forfeitures	221,540	221,540	199,177	(22,363)
Interest	1,900,000	1,900,000	3,945,249	2,045,249
Other	49,326	49,326	59,357	10,031
Total revenues	103,797,555	103,797,555	107,228,475	3,430,920
EXPENDITURES:				
Assessor's Office	8,861,497	8,861,497	8,230,591	630,906
Clerk's Office	3,677,480	3,802,729	3,677,832	124,897
Community Services Department	1,066,777	1,066,777	1,019,882	46,895
District Attorney's Office	12,727,062	12,727,062	12,478,732	248,330
Justice Court	1,179,309	1,179,309	1,084,195	95,114
Juvenile Department	15,412,402	15,669,398	14,979,998	689,400
Sheriff's Office	56,306,696	56,293,049	52,440,508	3,852,541
Non-Departmental:				
Materials and services	6,281,408	6,281,408	2,494,160	3,787,248
Contingency	3,261,436	2,327,086	-	2,327,086
Total expenditures	108,774,067	108,208,315	96,405,898	11,802,417
OTHER FINANCING SOURCES (USES):				
Transfers in	4,916,967	4,934,944	4,734,800	(200,144)
Transfers out	(12,839,198)	(14,848,918)	(12,853,013)	1,995,905
Total other financing sources (uses)	(7,922,231)	(9,913,974)	(8,118,213)	1,795,761
Net change in fund balance	(12,898,743)	(14,324,734)	2,704,364	17,029,098
FUND BALANCE - beginning	25,208,179	26,634,170	26,634,170	-
FUND BALANCE - ending	\$ 12,309,436	\$ 12,309,436	29,338,534	\$ 17,029,098

Reconciliation to generally accepted accounting principles (GAAP) basis:

Unrealized gain (loss) on investments	(1,718,024)
Capital outlay (SBITA)	(364,369)
SBITA financing	364,369
SBITA accrued interest	(14,757)
Funds budgeted separately:	
Traffic Safety Team Fund	679,560
Inmate Welfare Fund	641,710
Rainy Day Fund	2,419,753

FUND BALANCE - ending, as reported in the Statement of Revenues,  
Expenditures and Changes in Fund Balances - General Operating Fund

\$ 31,346,776

MARION COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
AMERICAN RESCUE PLAN FUND

For the year ended June 30, 2024

	Budget			Variance with
	Original	Final	Actual	Final Budget
REVENUES:				
Intergovernmental	\$ 26,622,287	\$ 26,622,287	\$ 6,240,535	\$ (20,381,752)
EXPENDITURES:				
Non-Departmental	16,881,187	16,881,187	6,240,535	10,640,652
Contingency	1,888,753	1,888,753	-	1,888,753
Total expenditures	18,769,940	18,769,940	6,240,535	12,529,405
Net change in fund balance	7,852,347	7,852,347	-	(7,852,347)
FUND BALANCE - beginning	-	-	-	-
FUND BALANCE - ending	\$ 7,852,347	\$ 7,852,347	-	\$ (7,852,347)
Reconciliation to generally accepted accounting principles (GAAP) basis:				
SBITA accrued interest			(57,058)	
FUND BALANCE - ending, GAAP basis			\$ (57,058)	

## MARION COUNTY, OREGON

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

For the year ended June 30, 2024

	Budget			Variance with
	Original	Final	Actual	Final Budget
REVENUES:				
Licenses and permits	\$ 221,650	\$ 221,650	\$ 141,994	\$ (79,656)
Intergovernmental	52,819,487	54,466,960	45,104,276	(9,362,684)
Charges for services	4,285,813	4,474,503	6,261,856	1,787,353
Fines and forfeitures	1,000	1,000	650	(350)
Interest	400,000	400,000	1,014,133	614,133
Other	5,000	195,500	23,321	(172,179)
Total revenues	57,732,950	59,759,613	52,546,230	(7,213,383)
EXPENDITURES:				
Public Works Department	69,614,395	72,854,400	51,427,922	21,426,478
Contingency	6,373,000	6,294,460	-	6,294,460
Total expenditures	75,987,395	79,148,860	51,427,922	27,720,938
OTHER FINANCING SOURCES (USES):				
Transfers in	508,378	508,378	388,394	(119,984)
Transfers out	-	(75,000)	(75,000)	-
Total other financing sources (uses)	508,378	433,378	313,394	(119,984)
Net change in fund balance	(17,746,067)	(18,955,869)	1,431,702	20,387,571
FUND BALANCE - beginning	38,189,132	46,022,192	46,022,194	2
FUND BALANCE - ending	\$ 20,443,065	\$ 27,066,323	47,453,896	\$ 20,387,573
Reconciliation to generally accepted accounting principles (GAAP) basis:				
Unrealized gain (loss) on investments			(760,299)	
Lease interest income			746	
FUND BALANCE - ending, GAAP basis			\$ 46,694,343	

## 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, 2024

	Budget			Variance with
	Original	Final	Actual	Final Budget
REVENUES:				
Intergovernmental	\$ 47,139,505	\$ 48,878,997	\$ 46,189,802	\$ (2,689,195)
Charges for services	28,789,320	28,916,777	30,632,998	1,716,221
Interest	310,065	310,065	638,274	328,209
Other	2,000	2,000	4,553	2,553
Settlements	700,000	1,780,659	1,780,659	-
Total revenues	76,940,890	79,888,498	79,246,286	(642,212)
EXPENDITURES:				
Health & Human Services Department	88,406,239	90,419,446	80,204,758	10,214,688
Contingency	6,412,501	9,596,094	-	9,596,094
Total expenditures	94,818,740	100,015,540	80,204,758	19,810,782
OTHER FINANCING SOURCES (USES):				
Transfers in	3,569,733	3,569,733	3,337,070	(232,663)
Transfers out	(3,462,464)	(4,570,964)	(2,705,390)	1,865,574
Total other financing sources (uses)	107,269	(1,001,231)	631,680	1,632,911
Net change in fund balance	(17,770,581)	(21,128,273)	(326,792)	20,801,481
FUND BALANCE - beginning	23,398,631	27,536,624	27,536,624	-
FUND BALANCE - ending	\$ 5,628,050	\$ 6,408,351	27,209,832	\$ 20,801,481
Reconciliation to generally accepted accounting principles (GAAP) basis:				
Unrealized gain (loss) on investments			(466,110)	
Capital outlay (lease)			(817,095)	
Lease financing			817,095	
SBITA accrued interest			(9,865)	
FUND BALANCE - ending, GAAP basis			\$ 26,733,857	

## 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, 2024

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Intergovernmental	\$ 2,268,081	\$ 2,268,081	\$ 2,812,585	\$ 544,504
Interest	15,000	15,000	87,365	72,365
Total revenues	2,283,081	2,283,081	2,899,950	616,869
EXPENDITURES:				
Community Services Department	3,339,903	3,339,903	2,210,408	1,129,495
Non-Departmental:				
Contingency	378,980	378,980	-	378,980
Total expenditures	3,718,883	3,718,883	2,210,408	1,508,475
OTHER FINANCING SOURCES (USES):				
Transfers out	(324,000)	(324,000)	(324,000)	-
Total other financing sources (uses)	(324,000)	(324,000)	(324,000)	-
Net change in fund balance	(1,759,802)	(1,759,802)	365,542	2,125,344
FUND BALANCE - beginning	3,340,417	3,892,180	3,892,180	-
FUND BALANCE - ending	<u>\$ 1,580,615</u>	<u>\$ 2,132,378</u>	4,257,722	<u>\$ 2,125,344</u>
Reconciliation to generally accepted accounting principles (GAAP) basis:				
Unrealized gain (loss) on investments			(61,557)	
FUND BALANCE - ending, GAAP basis			<u>\$ 4,196,165</u>	

## MARION COUNTY, OREGON

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

	Measurement Date	County's Proportion of Net Pension Liability (Asset)	County's Proportionate Share of Net Pension Liability (Asset)	County's Covered Payroll	County's Proportionate Share of NPL(A) as % of Payroll	Plan Fiduciary Net Position as % of Total Pension Liability
2024	6/30/2023	0.92%	\$ 171,532,188	\$ 103,793,786	165.26%	81.70%
2023	6/30/2022	0.89%	136,894,062	100,443,909	136.29%	84.50%
2022	6/30/2021	0.82%	97,938,936	98,472,895	99.46%	87.60%
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%

**Notes:**

- (1) 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>
2024	\$ 21,096,660	\$ 21,096,660	-	\$ 113,554,299	18.58%
2023	18,070,855	18,070,855	-	103,793,786	17.41%
2022	17,823,833	17,823,833	-	100,443,909	17.75%
2021	15,644,842	15,644,842	-	98,472,895	15.89%
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%

## MARION COUNTY, OREGON

OTHER POSTEMPLOYMENT BENEFITS (OPEB)  
SCHEDULE OF CHANGES IN THE COUNTY'S  
TOTAL OPEB LIABILITY AND RELATED RATIOS

	2024	2023	2022	2021	2020	2019	2018
Total OPEB liability, beginning of year	\$ 19,906,321	\$ 18,976,111	\$ 23,795,636	\$ 21,345,426	\$ 19,859,599	\$ 18,632,670	\$ 17,351,009
Changes for the year:							
Service cost	1,236,608	1,255,289	1,630,163	1,575,037	1,323,725	1,278,961	1,278,961
Interest	885,979	795,832	565,616	619,301	623,992	568,851	531,779
Expected vs. actual experience	(4,236,760)	-	(3,109,309)	-	(1,187,260)	-	-
Changes of assumptions	(421,734)	(449,727)	(3,331,413)	1,056,750	1,492,557	-	-
Benefit payments	(592,742)	(671,184)	(574,582)	(800,878)	(767,187)	(620,883)	(529,079)
Net changes	(3,128,649)	930,210	(4,819,525)	2,450,210	1,485,827	1,226,929	1,281,661
Total OPEB liability, end of year	<u>\$ 16,777,672</u>	<u>\$ 19,906,321</u>	<u>\$ 18,976,111</u>	<u>\$ 23,795,636</u>	<u>\$ 21,345,426</u>	<u>\$ 19,859,599</u>	<u>\$ 18,632,670</u>
Covered employee payroll	\$ 118,090,410	\$ 108,268,179	\$ 103,095,118	\$ 100,380,327	\$ 93,572,299	\$ 90,453,479	\$ 87,148,750
Total OPEB liability as a percentage of covered employee payroll	14.21%	18.39%	18.41%	23.71%	22.81%	21.96%	21.38%
Discount rate	4.25%	4.25%	4.00%	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 four years <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 <sup>2</sup>	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
2024	0.6579%	\$ (2,408,833)	\$ 103,793,786	-2.32%	165.26%
2023	0.7707%	(2,738,514)	100,443,909	-2.73%	136.29%
2022	0.6585%	(2,261,256)	98,472,895	-2.30%	99.46%
2021	0.4682%	(953,923)	91,640,185	-1.04%	186.58%

## MARION COUNTY, OREGON

SCHEDULE OF THE COUNTY'S CONTRIBUTIONS  
OF THE NET OPEB LIABILITY (ASSET)  
Oregon Public Employees Retirement System, Retirement Health Insurance Account  
For the last five years <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
2024	\$ 604	\$ 604	\$ -	\$ 113,554,299	0.00%
2023	12,964	12,964	-	103,793,786	0.01%
2022	18,995	18,995	-	100,443,909	0.02%
2021	19,513	19,513	-	98,472,895	0.02%
2020	29,773	29,773	-	91,640,185	0.03%

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

(2) As of the measurement date which is one year in arrears

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## SUPPLEMENTARY INFORMATION



## 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>
Non-Departmental Grants	Federal and state grants, Interest and transfers from the General Fund.	Accounts for multi-departmental grant Programs.
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.
Public Works Grants	Federal and state grants	Grant programs administered by the Public Works 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, 2024

	Budgetary Funds				Total General Operating Fund
	General Fund	Traffic Safety Team	Inmate Welfare	Rainy Day	
ASSETS:					
Cash and investments	\$ 29,427,111	\$ 687,299	\$ 640,389	\$ 2,409,280	\$ 33,164,079
Receivables:					
Accounts	1,232,275	35,189	25,742	-	1,293,206
Interest	458,190	2,940	2,795	10,473	474,398
Loans	58,361	-	-	-	58,361
Taxes	3,364,721	-	-	-	3,364,721
Inventories and prepaids	26,025	-	-	-	26,025
Total assets	<u>\$ 34,566,683</u>	<u>\$ 725,428</u>	<u>\$ 668,926</u>	<u>\$ 2,419,753</u>	<u>\$ 38,380,790</u>
LIABILITIES:					
Accounts payable	\$ 1,113,549	\$ 6,511	\$ 27,216	\$ -	\$ 1,147,276
Accrued interest payable	14,753	-	-	-	14,753
Payroll related liabilities	3,006,002	39,357	-	-	3,045,359
Deposits	23,326	-	-	-	23,326
Total liabilities	<u>4,157,630</u>	<u>45,868</u>	<u>27,216</u>	<u>-</u>	<u>4,230,714</u>
DEFERRED INFLOWS OF RESOURCES:					
Unavailable revenue	<u>2,803,300</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,803,300</u>
FUND BALANCES:					
Nonspendable	26,025	-	-	-	26,025
Committed	-	-	-	2,419,753	2,419,753
Assigned	15,530,938	679,560	641,710	-	16,852,208
Unassigned	<u>12,048,790</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>12,048,790</u>
Total fund balances	<u>27,605,753</u>	<u>679,560</u>	<u>641,710</u>	<u>2,419,753</u>	<u>31,346,776</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 34,566,683</u>	<u>\$ 725,428</u>	<u>\$ 668,926</u>	<u>\$ 2,419,753</u>	<u>\$ 38,380,790</u>

## MARION COUNTY, OREGON

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

For the year ended June 30, 2024

	Budgetary Funds				Total General Operating Fund
	General Fund	Traffic Safety Team	Inmate Welfare	Rainy Day	
REVENUES:					
Taxes	\$ 90,993,997	\$ -	\$ -	\$ -	\$ 90,993,997
Licenses and permits	55,800	-	-	-	55,800
Intergovernmental	7,515,040	48,936	-	-	7,563,976
Charges for services	4,459,855	-	258,782	-	4,718,637
Fines and forfeitures	199,177	2,054,279	-	-	2,253,456
Interest	6,448,742	16,083	30,521	105,864	6,601,210
Other	59,357	-	-	-	59,357
Total revenues	109,731,968	2,119,298	289,303	105,864	112,246,433
EXPENDITURES:					
Current:					
General government	14,045,565	-	-	-	14,045,565
Public safety and judicial	80,770,218	1,590,711	296,968	-	82,657,897
Community service	1,016,086	-	-	-	1,016,086
Debt service:					
Principal	533,681	-	-	-	533,681
Interest	28,633	-	-	-	28,633
Capital outlay	380,574	-	10,176	-	390,750
Total expenditures	96,774,757	1,590,711	307,144	-	98,672,612
OTHER FINANCING SOURCES (USES):					
Lease & SBITA financing	364,369	-	-	-	364,369
Transfers in	4,734,800	-	-	-	4,734,800
Transfers out	(12,853,013)	(22,866)	-	-	(12,875,879)
Total other financing sources (uses)	(7,753,844)	(22,866)	-	-	(7,776,710)
Net change in fund balances	5,203,367	505,721	(17,841)	105,864	5,797,111
FUND BALANCE - beginning	22,402,386	173,839	659,551	2,313,889	25,549,665
FUND BALANCE - ending	\$ 27,605,753	\$ 679,560	\$ 641,710	\$ 2,419,753	\$ 31,346,776

MARION COUNTY, OREGON  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS

June 30, 2024

	Special Revenue Funds														
	Non- Departmental Grants	County Clerk Records	Juvenile Grants	Public Works 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	Law Library
ASSETS:															
Cash and investments	\$ 13,547,242	\$ 1,767	\$ 597,884	\$ 840,556	\$ 1,082,388	\$ -	\$ 990,643	\$ 2,901,735	\$ 424,466	\$ 388,667	\$ -	\$ 109,511	\$ 843,857	\$ 1,065,794	\$ 893,887
Receivables:															
Accounts	58,334	19,480	1,131,922	2,733,890	-	339,719	345,123	34,575	97,582	-	460,656	673	-	436,118	-
Interest	-	18	1,760	-	4,775	-	-	11,545	2,360	1,689	-	771	3,309	3,809	3,848
Loans	-	-	-	-	1,109,932	-	604,308	-	-	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventories and prepaids	-	-	38,757	-	-	-	-	-	-	-	-	-	-	1,425	-
Total assets	<u>\$ 13,605,576</u>	<u>\$ 21,265</u>	<u>\$ 1,770,323</u>	<u>\$ 3,574,446</u>	<u>\$ 2,197,095</u>	<u>\$ 339,719</u>	<u>\$ 1,940,074</u>	<u>\$ 2,947,855</u>	<u>\$ 524,408</u>	<u>\$ 390,356</u>	<u>\$ 460,656</u>	<u>\$ 110,955</u>	<u>\$ 847,166</u>	<u>\$ 1,507,146</u>	<u>\$ 897,735</u>
LIABILITIES:															
Accounts payable	\$ 78,807	\$ -	\$ 166,675	\$ 1,967,756	\$ 41	\$ 256,071	\$ 189,947	\$ 201,969	\$ 27,806	\$ -	\$ 383,770	\$ 14,598	\$ 2,953	\$ 12,678	\$ 5,687
Payroll related liabilities	-	4,632	101,029	-	-	-	9,953	394,048	-	-	76,886	49,359	65,427	88,764	9,308
Deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Unearned revenue	-	-	-	1,616,217	-	-	125,000	270,864	-	-	-	6,134	-	10,562	-
Total liabilities	<u>78,807</u>	<u>4,632</u>	<u>267,704</u>	<u>3,583,973</u>	<u>41</u>	<u>256,071</u>	<u>324,900</u>	<u>866,881</u>	<u>27,806</u>	<u>-</u>	<u>460,656</u>	<u>70,091</u>	<u>68,380</u>	<u>112,004</u>	<u>14,995</u>
DEFERRED INFLOWS OF RESOURCES:															
Unavailable revenue	-	-	-	-	1,109,932	-	604,308	-	-	-	-	-	-	-	-
FUND BALANCES:															
Nonspendable	-	-	38,757	-	-	-	-	-	-	-	-	-	-	1,425	-
Restricted	13,526,769	16,633	6,158	-	1,087,122	83,648	1,010,866	12,472	496,602	390,356	-	9,155	778,786	18,339	882,740
Committed	-	-	-	-	-	-	-	-	-	-	-	-	-	61,977	-
Assigned	-	-	1,457,704	-	-	-	-	2,068,502	-	-	-	31,709	-	1,313,401	-
Unassigned	-	-	-	(9,527)	-	-	-	-	-	-	-	-	-	-	-
Total fund balances	<u>13,526,769</u>	<u>16,633</u>	<u>1,502,619</u>	<u>(9,527)</u>	<u>1,087,122</u>	<u>83,648</u>	<u>1,010,866</u>	<u>2,080,974</u>	<u>496,602</u>	<u>390,356</u>	<u>-</u>	<u>40,864</u>	<u>778,786</u>	<u>1,395,142</u>	<u>882,740</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 13,605,576</u>	<u>\$ 21,265</u>	<u>\$ 1,770,323</u>	<u>\$ 3,574,446</u>	<u>\$ 2,197,095</u>	<u>\$ 339,719</u>	<u>\$ 1,940,074</u>	<u>\$ 2,947,855</u>	<u>\$ 524,408</u>	<u>\$ 390,356</u>	<u>\$ 460,656</u>	<u>\$ 110,955</u>	<u>\$ 847,166</u>	<u>\$ 1,507,146</u>	<u>\$ 897,735</u>

(Continued on following page)

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

June 30, 2024

	County Fair	District Attorney Grants	Land Use Planning	Parks	Surveyor	Building Inspection	MCE4H Svc Dist	Debt Service Fund	Capital Projects Funds			Total Nonmajor Governmental Funds
									Capital Building & Equipment	Facility Renovation	Capital Improvement Projects	
ASSETS:												
Cash and investments	\$ 903,515	\$ 98,589	\$ 19,312	\$ 326,466	\$ 3,548,152	\$ 7,105,890	\$ 2,289,650	\$ 4,454,260	\$ 143,223	\$ 21,456,187	\$ 14,183,785	\$ 78,217,426
Receivables:												
Accounts	-	330,535	-	414,367	850	356,998	-	-	-	-	-	6,760,822
Interest	3,781	-	1,068	2,373	15,179	30,562	10,353	19,362	623	92,818	59,155	269,158
Loans	-	-	-	-	-	-	-	-	-	-	-	1,714,240
Taxes	-	-	-	-	-	-	53,361	-	-	-	-	53,361
Inventories and prepaids	-	-	-	-	-	-	-	220,569	-	-	-	260,751
Total assets	<u>\$ 907,296</u>	<u>\$ 429,124</u>	<u>\$ 20,380</u>	<u>\$ 743,206</u>	<u>\$ 3,564,181</u>	<u>\$ 7,493,450</u>	<u>\$ 2,353,364</u>	<u>\$ 4,694,191</u>	<u>\$ 143,846</u>	<u>\$ 21,549,005</u>	<u>\$ 14,242,940</u>	<u>\$ 87,275,758</u>
LIABILITIES:												
Accounts payable	\$ 8,408	\$ 1,034	\$ 2,529	\$ 139,470	\$ 1,002	\$ 59,806	\$ 302,783	\$ 220,569	\$ -	\$ 1,004,841	\$ 200,145	\$ 5,249,345
Payroll related liabilities	223	43,297	21,895	24,702	22,135	135,049	-	-	-	-	-	1,046,707
Deposits	-	-	-	-	283,828	-	-	-	-	-	-	283,828
Unearned revenue	-	15,717	-	-	-	-	-	-	-	-	-	2,044,494
Total liabilities	<u>8,631</u>	<u>60,048</u>	<u>24,424</u>	<u>164,172</u>	<u>306,965</u>	<u>194,855</u>	<u>302,783</u>	<u>220,569</u>	<u>-</u>	<u>1,004,841</u>	<u>200,145</u>	<u>8,624,374</u>
DEFERRED INFLOWS OF RESOURCES:												
Unavailable revenue	-	-	-	-	-	-	43,514	-	-	-	-	1,757,754
FUND BALANCES:												
Nonspendable	-	-	-	-	-	-	-	220,569	-	-	-	260,751
Restricted	-	11,443	-	-	3,148,949	-	2,007,067	-	-	-	-	23,487,105
Committed	-	-	-	150,378	-	-	-	-	143,846	-	-	356,201
Assigned	898,665	357,633	-	428,656	108,267	7,298,595	-	4,253,053	-	20,544,164	14,042,795	52,803,144
Unassigned	-	-	(4,044)	-	-	-	-	-	-	-	-	(13,571)
Total fund balances	<u>898,665</u>	<u>369,076</u>	<u>(4,044)</u>	<u>579,034</u>	<u>3,257,216</u>	<u>7,298,595</u>	<u>2,007,067</u>	<u>4,473,622</u>	<u>143,846</u>	<u>20,544,164</u>	<u>14,042,795</u>	<u>76,893,630</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 907,296</u>	<u>\$ 429,124</u>	<u>\$ 20,380</u>	<u>\$ 743,206</u>	<u>\$ 3,564,181</u>	<u>\$ 7,493,450</u>	<u>\$ 2,353,364</u>	<u>\$ 4,694,191</u>	<u>\$ 143,846</u>	<u>\$ 21,549,005</u>	<u>\$ 14,242,940</u>	<u>\$ 87,275,758</u>

## MARION COUNTY, OREGON

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

For the year ended June 30, 2024

	Special Revenue Funds														
	Non- Departmental Grants	County Clerk Records	Juvenile Grants	Public Works 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	Law Library
REVENUES:															
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-	176,770	-	35,420	-
Intergovernmental	1,002,215	-	1,666,784	5,716,197	-	577,979	2,312,839	16,565,166	23,150	511,150	1,606,335	-	-	806,927	-
Charges for services	-	37,890	1,035,822	167	74,007	-	-	163,856	-	-	31,763	92,724	1,602,153	1,831,180	347,913
Fines and forfeitures	-	-	-	-	-	-	-	-	968,358	-	-	10,294	-	-	-
Investment earnings (losses)	11,554	7,257	29,644	4,100	123,064	(2,027)	29,537	257,528	26,989	9,509	-	14,284	50,912	49,041	39,428
Other	-	-	7,858	-	252,175	19,828	-	-	-	-	34	23,401	-	13,595	86
Total revenues	1,013,769	45,147	2,740,108	5,720,464	449,246	595,780	2,342,376	16,986,550	1,018,497	520,659	1,638,132	317,473	1,653,065	2,736,163	387,427
EXPENDITURES:															
Current:															
General government	-	164,836	-	-	40,901	-	-	-	-	-	-	-	-	-	-
Health and social services	-	-	-	-	-	-	-	-	-	-	2,153,073	-	-	-	-
Public safety and judicial	-	-	3,046,279	-	-	-	-	13,525,778	372,772	-	-	1,643,924	1,990,686	2,956,400	304,409
Community service	934,906	-	-	-	-	578,064	2,378,203	-	-	-	-	-	-	-	-
Roads and bridges	-	-	-	1,100,763	-	-	-	-	-	-	-	-	-	-	-
Education	-	-	-	-	-	-	-	-	-	381,968	-	-	-	-	-
Debt service:															
Principal	-	-	-	-	13	-	-	27,574	-	-	3,181	319	-	-	462
Interest	-	-	-	-	-	-	-	1,689	-	-	67	1	-	-	10
Capital outlay	381,685	-	-	4,629,228	-	-	-	-	23,150	-	-	-	-	134,968	-
Total expenditures	1,316,591	164,836	3,046,279	5,729,991	40,914	578,064	2,378,203	13,555,041	395,922	381,968	2,156,321	1,644,244	1,990,686	3,091,368	304,881
OTHER FINANCING SOURCES (USES):															
Debt issuance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Lease financing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	50,363	-	291,381	-	-	3,000	450,000	234,862	-	-	518,189	1,317,238	-	252,842	-
Transfers out	(307,629)	-	-	-	(111,625)	-	-	(4,626,878)	(707,725)	-	-	-	-	-	-
Total other financing sources (uses)	(257,266)	-	291,381	-	(111,625)	3,000	450,000	(4,392,016)	(707,725)	-	518,189	1,317,238	-	252,842	-
Net change in fund balances	(560,088)	(119,689)	(14,790)	(9,527)	296,707	20,716	414,173	(960,507)	(85,150)	138,691	-	(9,533)	(337,621)	(102,363)	82,546
FUND BALANCE - beginning	14,086,857	136,322	1,517,409	-	790,415	62,932	596,693	3,041,481	581,752	251,665	-	50,397	1,116,407	1,497,505	800,194
FUND BALANCE - ending	\$ 13,526,769	\$ 16,633	\$ 1,502,619	\$ (9,527)	\$ 1,087,122	\$ 83,648	\$ 1,010,866	\$ 2,080,974	\$ 496,602	\$ 390,356	\$ -	\$ 40,864	\$ 778,786	\$ 1,395,142	\$ 882,740

(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, 2024

	County Fair	District Attorney Grants	Land Use Planning	Parks	Surveyor	Building Inspection	MCE4H Svc Dist	Debt Service Fund	Capital Projects Funds			Total Nonmajor Governmental Funds
									Capital Building & Equipment	Facility Renovation	Capital Improvement Projects	
REVENUES:												
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,488,936	\$ -	\$ -	\$ -	\$ -	\$ 1,488,936
Licenses and permits	-	-	-	-	-	3,958,121	-	-	-	-	-	4,170,311
Intergovernmental	53,167	969,021	1,938	684,811	307	71,255	2,785	-	-	27,325	1,607	32,600,958
Charges for services	378,593	225,692	309,642	53,684	548,465	11,399	-	5,412,292	-	-	416,751	12,573,993
Fines and forfeitures	-	-	-	-	-	-	-	-	-	-	-	978,652
Investment earnings (losses)	29,217	2,547	7,087	56,096	156,075	336,578	99,657	157,450	6,294	307,401	389,159	2,198,381
Other	64,630	37,500	-	10,831	-	399	-	-	-	-	-	430,337
Total revenues	525,607	1,234,760	318,667	805,422	704,847	4,377,752	1,591,378	5,569,742	6,294	334,726	807,517	54,441,568
EXPENDITURES:												
Current:												
General government	-	-	-	-	-	-	-	-	-	-	-	205,737
Health and social services	-	-	-	-	-	-	-	-	-	-	-	2,153,073
Public safety and judicial	-	1,297,062	-	-	-	-	-	-	-	-	-	25,137,310
Community service	420,056	-	860,305	1,243,097	-	4,043,125	1,274,772	-	-	-	-	11,732,528
Roads and bridges	-	-	-	-	712,181	-	-	-	-	-	-	1,812,944
Education	-	-	-	-	-	-	-	-	-	-	-	381,968
Debt service:												
Principal	40,983	-	-	-	-	-	96,795	7,258,425	-	-	-	7,427,752
Interest	2,092	-	-	-	-	-	986	2,376,467	-	-	-	2,381,312
Capital outlay	-	-	-	494,144	-	-	-	-	-	5,273,547	2,340,760	13,277,482
Total expenditures	463,131	1,297,062	860,305	1,737,241	712,181	4,043,125	1,372,553	9,634,892	-	5,273,547	2,340,760	64,510,106
OTHER FINANCING SOURCES (USES):												
Debt issuance	-	-	-	-	-	-	-	-	-	9,950,000	-	9,950,000
Lease financing	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	70,000	130,994	544,360	286,392	140,342	-	-	3,945,291	-	102,904	3,044,834	11,382,992
Transfers out	-	-	-	-	-	-	-	-	-	-	-	(5,753,857)
Total other financing sources (uses)	70,000	130,994	544,360	286,392	140,342	-	-	3,945,291	-	10,052,904	3,044,834	15,579,135
Net change in fund balances	132,476	68,692	2,722	(645,427)	133,008	334,627	218,825	(119,859)	6,294	5,114,083	1,511,591	5,510,597
FUND BALANCE - beginning	766,189	300,384	(6,766)	1,224,461	3,124,208	6,963,968	1,788,242	4,593,481	137,552	15,430,081	12,531,204	71,383,033
FUND BALANCE - ending	<u>\$ 898,665</u>	<u>\$ 369,076</u>	<u>\$ (4,044)</u>	<u>\$ 579,034</u>	<u>\$ 3,257,216</u>	<u>\$ 7,298,595</u>	<u>\$ 2,007,067</u>	<u>\$ 4,473,622</u>	<u>\$ 143,846</u>	<u>\$ 20,544,164</u>	<u>\$ 14,042,795</u>	<u>\$ 76,893,630</u>

## 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, 2024

	Final Budget	Actual	Variance with Final Budget
REVENUES:			
Intergovernmental	\$ 97,061	\$ 48,936	\$ (48,125)
Fines and forfeitures	2,028,983	2,054,279	25,296
Interest	4,540	9,833	5,293
Total revenues	<u>2,130,584</u>	<u>2,113,048</u>	<u>(17,536)</u>
EXPENDITURES:			
Sheriff's Office	<u>2,057,411</u>	<u>1,590,711</u>	<u>466,700</u>
Total expenditures	<u>2,057,411</u>	<u>1,590,711</u>	<u>466,700</u>
OTHER FINANCING SOURCES (USES):			
Transfers out	<u>(264,394)</u>	<u>(22,866)</u>	<u>241,528</u>
Net change in fund balance	(191,221)	499,471	690,692
FUND BALANCE - beginning	<u>191,221</u>	<u>191,221</u>	<u>-</u>
FUND BALANCE - ending, budgetary basis	<u>\$ -</u>	690,692	<u>\$ 690,692</u>
Unrealized gain (loss) on investments		(11,132)	
Combined with General Fund		<u>(679,560)</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, 2024

	Final Budget	Actual	Variance with Final Budget
REVENUES:			
Charges for services	\$ 255,304	\$ 258,782	\$ 3,478
Interest	19,671	15,247	(4,424)
Total revenues	274,975	274,029	(946)
EXPENDITURES:			
Sheriff's Office	332,464	307,144	25,320
Contingency	6,582	-	6,582
Total expenditures	339,046	307,144	31,902
Net change in fund balance	(64,071)	(33,115)	30,956
FUND BALANCE - beginning	685,404	685,405	1
FUND BALANCE - ending, budgetary basis	\$ 621,333	652,290	\$ 30,957
Unrealized gain (loss) on investments		(10,580)	
Combined with General Fund		(641,710)	
FUND BALANCE - ending, GAAP basis		\$ -	



## MARION COUNTY, OREGON

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

For the year ended June 30, 2024

	Final Budget	Actual	Variance with Final Budget
REVENUES:			
Interest	\$ 25,236	\$ 56,363	\$ 31,127
EXPENDITURES:			
Non-Departmental:			
Reserves	2,428,275	-	2,428,275
Net change in fund balance	(2,403,039)	56,363	2,459,402
FUND BALANCE - beginning	2,403,039	2,403,039	-
FUND BALANCE - ending, budgetary basis	\$ -	2,459,402	\$ 2,459,402
Unrealized gain (loss) on investments		(39,649)	
Combined with General Fund		(2,419,753)	
FUND BALANCE - ending, GAAP basis		\$ -	

## 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, 2024

	Final Budget	Actual	Variance with Final Budget
REVENUES:			
Intergovernmental	\$ 1,008,521	\$ 1,002,215	\$ (6,306)
Interest	7,000	11,554	4,554
Total revenues	<u>1,015,521</u>	<u>1,013,769</u>	<u>(1,752)</u>
EXPENDITURES:			
Non-Departmental:			
Materials and services	6,075,396	934,906	5,140,490
Capital outlay	381,688	381,685	3
Contingency	<u>3,560,000</u>	<u>-</u>	<u>3,560,000</u>
Total expenditures	<u>10,017,084</u>	<u>1,316,591</u>	<u>8,700,493</u>
OTHER FINANCING SOURCES (USES):			
Transfers in	71,164	50,363	(20,801)
Transfers out	<u>(347,299)</u>	<u>(307,629)</u>	<u>39,670</u>
Total other financing sources (uses)	<u>(276,135)</u>	<u>(257,266)</u>	<u>18,869</u>
Net change in fund balance	(9,277,698)	(560,088)	8,717,610
FUND BALANCE - beginning	<u>14,086,858</u>	<u>14,086,857</u>	<u>(1)</u>
FUND BALANCE - ending	<u><u>\$ 4,809,160</u></u>	<u><u>\$ 13,526,769</u></u>	<u><u>\$ 8,717,609</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, 2024

	Final Budget	Actual	Variance with Final Budget
REVENUES:			
Charges for services	\$ 98,000	\$ 37,890	\$ (60,110)
Interest	2,200	1,966	(234)
Total revenues	100,200	39,856	(60,344)
EXPENDITURES:			
Clerk's Office	241,879	164,836	77,043
Total expenditures	241,879	164,836	77,043
Net change in fund balance	(141,679)	(124,980)	16,699
FUND BALANCE - beginning	141,679	141,680	1
FUND BALANCE - ending	\$ -	16,700	\$ 16,700
Reconciliation to generally accepted accounting principles (GAAP) basis:			
Unrealized gain (loss) on investments		(67)	
FUND BALANCE - ending, GAAP basis		\$ 16,633	

## MARION COUNTY, OREGON

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

For the year ended June 30, 2024

	Final Budget	Actual	Variance with Final Budget
REVENUES:			
Intergovernmental	\$ 1,715,205	\$ 1,666,784	\$ (48,421)
Charges for services	773,207	1,035,822	262,615
Interest	4,500	13,235	8,735
Other	5,000	7,858	2,858
Total revenues	<u>2,497,912</u>	<u>2,723,699</u>	<u>225,787</u>
EXPENDITURES:			
Juvenile Department	3,497,701	3,046,279	451,422
Contingency	346,060	-	346,060
Total expenditures	<u>3,843,761</u>	<u>3,046,279</u>	<u>797,482</u>
OTHER FINANCING SOURCES (USES):			
Transfers in	<u>346,993</u>	<u>291,381</u>	<u>(55,612)</u>
Net change in fund balance	(998,856)	(31,199)	967,657
FUND BALANCE - beginning	<u>1,540,479</u>	<u>1,540,478</u>	<u>(1)</u>
FUND BALANCE - ending	<u>\$ 541,623</u>	1,509,279	<u>\$ 967,656</u>
Reconciliation to generally accepted accounting principles (GAAP) basis:			
Unrealized gain (loss) on investments		<u>(6,660)</u>	
FUND BALANCE - ending, GAAP basis		<u>\$ 1,502,619</u>	

MARION COUNTY, OREGON

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

For the year ended June 30, 2024

	Final Budget	Actual	Variance with Final Budget
REVENUES:			
Intergovernmental	\$ 17,318,881	\$ 5,716,197	\$ (11,602,684)
Charges for services	-	167	167
Interest	-	13,627	13,627
Total revenues	17,318,881	5,729,991	(11,588,890)
EXPENDITURES:			
Public Works Department	17,130,191	5,729,991	11,400,200
Contingency	188,690	-	188,690
Total expenditures	17,318,881	5,729,991	11,588,890
Net change in fund balance	-	-	-
FUND BALANCE - beginning	-	-	-
FUND BALANCE - ending	\$ -	-	\$ -
Reconciliation to generally accepted accounting principles (GAAP) basis:			
Unrealized gain (loss) on investments		(9,527)	
FUND BALANCE - ending, GAAP basis		\$ (9,527)	

## 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, 2024

	Final Budget	Actual	Variance with Final Budget
REVENUES:			
Charges for services	\$ 140,000	\$ 74,007	\$ (65,993)
Interest	102,410	110,696	8,286
Other	151,992	252,175	100,183
Total revenues	<u>394,402</u>	<u>436,878</u>	<u>42,476</u>
EXPENDITURES:			
Non-Departmental:			
Materials and services	160,231	40,914	119,317
Special payments	749,006	-	749,006
Contingency	50,000	-	50,000
Total expenditures	<u>959,237</u>	<u>40,914</u>	<u>918,323</u>
OTHER FINANCING SOURCES (USES):			
Transfers out	(111,625)	(111,625)	-
Net change in fund balance	(676,460)	284,339	960,799
FUND BALANCE - beginning	820,862	820,861	(1)
FUND BALANCE - ending	<u>\$ 144,402</u>	1,105,200	<u>\$ 960,798</u>
Reconciliation to generally accepted accounting principles (GAAP) basis:			
Unrealized gain (loss) on investments		<u>(18,078)</u>	
FUND BALANCE - ending, GAAP basis		<u>\$ 1,087,122</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, 2024

	Final Budget	Actual	Variance with Final Budget
REVENUES:			
Intergovernmental	\$ 19,783,000	\$ 577,979	\$ (19,205,021)
Interest	-	33	33
Other	27,869	19,828	(8,041)
Total revenues	19,810,869	597,840	(19,213,029)
EXPENDITURES:			
Community Services Department	1,628,719	578,064	1,050,655
Contingency	2,012,757	-	2,012,757
Total expenditures	3,641,476	578,064	3,063,412
OTHER FINANCING SOURCES (USES):			
Transfers in	3,000	3,000	-
Net change in fund balance	16,172,393	22,776	(16,149,617)
FUND BALANCE - beginning	60,871	60,872	1
FUND BALANCE - ending	\$ 16,233,264	\$ 83,648	\$ (16,149,616)

## MARION COUNTY, OREGON

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

For the year ended June 30, 2024

	Final Budget	Actual	Variance with Final Budget
REVENUES:			
Intergovernmental	\$ 8,229,021	\$ 2,312,839	\$ (5,916,182)
Interest	5,000	8,665	3,665
Other	-	-	-
Total revenues	<u>8,234,021</u>	<u>2,321,504</u>	<u>(5,912,517)</u>
EXPENDITURES:			
Community Services Department	2,384,226	2,378,203	6,023
Contingency	<u>270,905</u>	-	<u>270,905</u>
Total expenditures	<u>2,655,131</u>	<u>2,378,203</u>	<u>276,928</u>
OTHER FINANCING SOURCES (USES):			
Transfers in	<u>450,000</u>	<u>450,000</u>	-
Total other financing sources (uses)	<u>450,000</u>	<u>450,000</u>	-
Net change in fund balance	6,028,890	393,301	(5,635,589)
FUND BALANCE - beginning	<u>624,483</u>	<u>624,483</u>	-
FUND BALANCE - ending	<u><u>\$ 6,653,373</u></u>	1,017,784	<u><u>\$ (5,635,589)</u></u>
Reconciliation to generally accepted accounting principles (GAAP) basis:			
Unrealized gain (loss) on investments		<u>(6,918)</u>	
FUND BALANCE - ending, GAAP basis		<u><u>\$ 1,010,866</u></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, 2024

	Final Budget	Actual	Variance with Final Budget
REVENUES:			
Intergovernmental	\$ 16,856,193	\$ 16,565,166	\$ (291,027)
Charges for services	68,861	163,856	94,995
Interest	94,125	119,146	25,021
	<u>17,019,179</u>	<u>16,848,168</u>	<u>(171,011)</u>
Total revenues			
EXPENDITURES:			
Sheriff's Office	15,048,327	13,555,041	1,493,286
Contingency	802,551	-	802,551
	<u>15,850,878</u>	<u>13,555,041</u>	<u>2,295,837</u>
Total expenditures			
OTHER FINANCING SOURCES (USES):			
Transfers in	235,005	234,862	(143)
Transfers out	(4,626,878)	(4,626,878)	-
	<u>(4,391,873)</u>	<u>(4,392,016)</u>	<u>(143)</u>
Total other financing sources (uses)			
Net change in fund balance	(3,223,572)	(1,098,889)	2,124,683
FUND BALANCE - beginning	3,223,572	3,223,573	1
	<u>3,223,572</u>	<u>3,223,573</u>	<u>1</u>
FUND BALANCE - ending	\$ -	2,124,684	\$ 2,124,684
	<u>\$ -</u>		<u>\$ 2,124,684</u>
Reconciliation to generally accepted accounting principles (GAAP) basis:			
Unrealized gain (loss) on investments		(43,710)	
		<u>(43,710)</u>	
FUND BALANCE - ending, GAAP basis		\$ 2,080,974	
		<u>\$ 2,080,974</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, 2024

	Final Budget	Actual	Variance with Final Budget
REVENUES:			
Intergovernmental	26,775	23,150	(3,625)
Fines and forfeitures	\$ 944,839	\$ 968,358	\$ 23,519
Interest	13,362	13,412	50
Total revenues	<u>984,976</u>	<u>1,004,920</u>	<u>19,944</u>
EXPENDITURES:			
Non-Departmental:			
Materials and services	369,345	372,772	(3,427)
Capital outlay	26,775	23,150	3,625
Contingency	96,879	-	96,879
Total expenditures	<u>492,999</u>	<u>395,922</u>	<u>97,077</u>
OTHER FINANCING SOURCES (USES):			
Transfers out	(708,154)	(707,725)	429
Net change in fund balance	(216,177)	(98,727)	117,450
FUND BALANCE - beginning	<u>604,261</u>	<u>604,263</u>	<u>2</u>
FUND BALANCE - ending	<u>\$ 388,084</u>	505,536	<u>\$ 117,452</u>
Reconciliation to generally accepted accounting principles (GAAP) basis:			
Unrealized gain (loss) on investments		<u>(8,934)</u>	
FUND BALANCE - ending, GAAP basis		<u>\$ 496,602</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, 2024

	Final Budget	Actual	Variance with Final Budget
REVENUES:			
Intergovernmental	\$ 712,361	\$ 511,150	\$ (201,211)
Interest	5,986	6,209	223
Total revenues	718,347	517,359	(200,988)
EXPENDITURES:			
Non-Departmental:			
Special payments	979,708	381,968	597,740
Net change in fund balance	(261,361)	135,391	396,752
FUND BALANCE - beginning	261,361	261,361	-
FUND BALANCE - ending	\$ -	396,752	\$ 396,752
Reconciliation to generally accepted accounting principles (GAAP) basis:			
Unrealized gain (loss) on investments		(6,396)	
FUND BALANCE - ending, GAAP basis		\$ 390,356	

MARION COUNTY, OREGON

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

For the year ended June 30, 2024

	Final Budget	Actual	Variance with Final Budget
REVENUES:			
Intergovernmental	\$ 1,733,173	\$ 1,606,335	\$ (126,838)
Charges for services	25,899	31,763	5,864
Other	-	34	34
Total revenues	<u>1,759,072</u>	<u>1,638,132</u>	<u>(120,940)</u>
EXPENDITURES:			
District Attorney's Office	<u>2,295,039</u>	<u>2,156,321</u>	<u>138,718</u>
OTHER FINANCING SOURCES (USES):			
Transfers in	<u>535,967</u>	<u>518,189</u>	<u>(17,778)</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, 2024

	Final Budget	Actual	Variance with Final Budget
REVENUES:			
Licenses and permits	\$ 240,000	\$ 176,770	\$ (63,230)
Charges for services	97,450	92,724	(4,726)
Fines and forfeitures	10,000	10,294	294
Interest	1,000	5,552	4,552
Other	3,900	23,401	19,501
	<u>352,350</u>	<u>308,741</u>	<u>(43,609)</u>
Total revenues			
EXPENDITURES:			
Community Services Department	<u>1,851,182</u>	<u>1,644,244</u>	<u>206,938</u>
OTHER FINANCING SOURCES (USES):			
Transfers in	<u>1,436,782</u>	<u>1,317,238</u>	<u>(119,544)</u>
Net change in fund balance	(62,050)	(18,265)	43,785
FUND BALANCE - beginning	<u>62,050</u>	<u>62,049</u>	<u>(1)</u>
FUND BALANCE - ending	<u>\$ -</u>	43,784	<u>\$ 43,784</u>
Reconciliation to generally accepted accounting principles (GAAP) basis:			
Unrealized gain (loss) on investments		<u>(2,920)</u>	
FUND BALANCE - ending, GAAP basis		<u>\$ 40,864</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, 2024

	Final Budget	Actual	Variance with Final Budget
REVENUES:			
Charges for services	\$ 1,601,767	\$ 1,602,153	\$ 386
Interest	27,378	21,527	(5,851)
Total revenues	1,629,145	1,623,680	(5,465)
EXPENDITURES:			
Sheriff's Office	2,031,227	1,990,686	40,541
Contingency	243,746	-	243,746
Total expenditures	2,274,973	1,990,686	284,287
Net change in fund balance	(645,828)	(367,006)	278,822
FUND BALANCE - beginning	1,158,318	1,158,318	-
FUND BALANCE - ending	\$ 512,490	791,312	\$ 278,822
Reconciliation to generally accepted accounting principles (GAAP) basis:			
Unrealized gain (loss) on investments		(12,526)	
FUND BALANCE - ending, GAAP basis		\$ 778,786	

## MARION COUNTY, OREGON

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

For the year ended June 30, 2024

	Final Budget	Actual	Variance with Final Budget
REVENUES:			
Licenses and permits	\$ 39,720	\$ 35,420	\$ (4,300)
Intergovernmental	988,277	806,927	(181,350)
Charges for services	1,855,537	1,831,180	(24,357)
Interest	1,740	22,116	20,376
Other	32,773	13,595	(19,178)
Total revenues	<u>2,918,047</u>	<u>2,709,238</u>	<u>(208,809)</u>
EXPENDITURES:			
Sheriff's Office	3,402,377	3,091,368	311,009
Contingency	475,816	-	475,816
Total expenditures	<u>3,878,193</u>	<u>3,091,368</u>	<u>786,825</u>
OTHER FINANCING SOURCES (USES):			
Transfers in	<u>325,452</u>	<u>252,842</u>	<u>(72,610)</u>
Net change in fund balance	(634,694)	(129,288)	505,406
FUND BALANCE - beginning	<u>1,538,850</u>	<u>1,538,852</u>	<u>2</u>
FUND BALANCE - ending	<u><u>\$ 904,156</u></u>	<u>1,409,564</u>	<u><u>\$ 505,408</u></u>
Reconciliation to generally accepted accounting principles (GAAP) basis:			
Unrealized gain (loss) on investments		<u>(14,422)</u>	
FUND BALANCE - ending, GAAP basis		<u><u>\$ 1,395,142</u></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, 2024

	Final Budget	Actual	Variance with Final Budget
REVENUES:			
Charges for services	\$ 317,472	\$ 347,913	\$ 30,441
Interest	4,445	22,950	18,505
Other	-	86	86
	<u>321,917</u>	<u>370,949</u>	<u>49,032</u>
Total revenues			
EXPENDITURES:			
Legal Department	332,550	304,881	27,669
Contingency	45,601	-	45,601
	<u>378,151</u>	<u>304,881</u>	<u>73,270</u>
Total expenditures			
Net change in fund balance	(56,234)	66,068	122,302
FUND BALANCE - beginning	<u>831,242</u>	<u>831,241</u>	<u>(1)</u>
FUND BALANCE - ending	<u>\$ 775,008</u>	897,309	<u>\$ 122,301</u>
Reconciliation to generally accepted accounting principles (GAAP) basis:			
Unrealized gain (loss) on investments		<u>(14,569)</u>	
FUND BALANCE - ending, GAAP basis		<u>\$ 882,740</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, 2024

	Final Budget	Actual	Variance with Final Budget
REVENUES:			
Intergovernmental	\$ 57,290	\$ 53,167	\$ (4,123)
Charges for services	271,100	378,593	107,493
Interest	1,500	18,019	16,519
Other	<u>30,500</u>	<u>64,630</u>	<u>34,130</u>
Total revenues	<u>360,390</u>	<u>514,409</u>	<u>154,019</u>
EXPENDITURES:			
Community Services Department	604,976	463,131	141,845
Contingency	<u>95,000</u>	<u>-</u>	<u>95,000</u>
Total expenditures	<u>699,976</u>	<u>463,131</u>	<u>236,845</u>
OTHER FINANCING SOURCES (USES):			
Transfers in	<u>70,000</u>	<u>70,000</u>	<u>-</u>
Net change in fund balance	(269,586)	121,278	390,864
FUND BALANCE - beginning	<u>791,702</u>	<u>791,702</u>	<u>-</u>
FUND BALANCE - ending	<u><u>\$ 522,116</u></u>	<u>912,980</u>	<u><u>\$ 390,864</u></u>
Reconciliation to generally accepted accounting principles (GAAP) basis:			
Unrealized gain (loss) on investments		<u>(14,315)</u>	
FUND BALANCE - ending, GAAP basis		<u><u>\$ 898,665</u></u>	

## 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, 2024

	Final Budget	Actual	Variance with Final Budget
REVENUES:			
Intergovernmental	\$ 1,101,758	\$ 969,021	\$ (132,737)
Charges for services	219,622	225,692	6,070
Interest	-	2,821	2,821
Other	20,000	37,500	17,500
	<u>1,341,380</u>	<u>1,235,034</u>	<u>(106,346)</u>
Total revenues			
EXPENDITURES:			
District Attorney's Office	1,650,839	1,297,062	353,777
Contingency	159,433	-	159,433
	<u>1,810,272</u>	<u>1,297,062</u>	<u>513,210</u>
Total expenditures			
OTHER FINANCING SOURCES (USES):			
Transfers in	168,508	130,994	(37,514)
	<u>168,508</u>	<u>130,994</u>	<u>(37,514)</u>
Net change in fund balance	(300,384)	68,966	369,350
FUND BALANCE - beginning	300,384	300,384	-
	<u>300,384</u>	<u>300,384</u>	<u>-</u>
FUND BALANCE - ending	\$ -	\$ 369,350	\$ 369,350
	<u>\$ -</u>	<u>\$ 369,350</u>	<u>\$ 369,350</u>
Reconciliation to generally accepted accounting principles (GAAP) basis:			
Unrealized gain (loss) on investments		(274)	
FUND BALANCE - ending, GAAP basis		\$ 369,076	
		<u>\$ 369,076</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, 2024

	Final Budget	Actual	Variance with Final Budget
REVENUES:			
Intergovernmental	\$ -	\$ 1,938	\$ 1,938
Charges for services	365,000	309,642	(55,358)
Interest	1,200	4,365	3,165
Other	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Total revenues	<u>366,200</u>	<u>315,945</u>	<u>(50,255)</u>
EXPENDITURES:			
Public Works Department	<u>1,128,196</u>	<u>860,305</u>	<u>267,891</u>
OTHER FINANCING SOURCES (USES):			
Transfers in	<u>761,996</u>	<u>544,360</u>	<u>(217,636)</u>
Net change in fund balance	-	-	-
FUND BALANCE - beginning	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE - ending	<u><u>\$ -</u></u>	<u><u>-</u></u>	<u><u>\$ -</u></u>
Reconciliation to generally accepted accounting principles (GAAP) basis:			
Unrealized gain (loss) on investments		<u>(4,044)</u>	
FUND BALANCE - ending, GAAP basis		<u><u>\$ (4,044)</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, 2024

	Final Budget	Actual	Variance with Final Budget
REVENUES:			
Intergovernmental	\$ 3,270,240	\$ 684,811	\$ (2,585,429)
Charges for services	35,000	53,684	18,684
Interest	15,000	23,239	8,239
Other	-	10,831	10,831
	<u>3,320,240</u>	<u>772,565</u>	<u>(2,547,675)</u>
Total revenues			
EXPENDITURES:			
Public Works Department	3,653,059	1,737,241	1,915,818
Contingency	239,759	-	239,759
	<u>3,892,818</u>	<u>1,737,241</u>	<u>2,155,577</u>
Total expenditures			
OTHER FINANCING SOURCES (USES):			
Transfers in	433,940	286,392	(147,548)
	<u>433,940</u>	<u>286,392</u>	<u>(147,548)</u>
Net change in fund balance	(138,638)	(678,284)	(539,646)
FUND BALANCE - beginning	1,266,304	1,266,304	-
	<u>1,266,304</u>	<u>1,266,304</u>	<u>-</u>
FUND BALANCE - ending	\$ 1,127,666	588,020	\$ (539,646)
	<u>\$ 1,127,666</u>	<u>588,020</u>	<u>\$ (539,646)</u>
Reconciliation to generally accepted accounting principles (GAAP) basis:			
Unrealized gain (loss) on investments		(8,986)	
		<u>(8,986)</u>	
FUND BALANCE - ending, GAAP basis		\$ 579,034	
		<u>\$ 579,034</u>	

MARION COUNTY, OREGON

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

For the year ended June 30, 2024

	Final Budget	Actual	Variance with Final Budget
REVENUES:			
Intergovernmental	\$ -	\$ 307	\$ 307
Charges for services	881,697	548,465	(333,232)
Interest	30,000	82,315	52,315
Total revenues	911,697	631,087	(280,610)
EXPENDITURES:			
Public Works Department	1,120,302	712,181	408,121
Contingency	400,000	-	400,000
Total expenditures	1,520,302	712,181	808,121
OTHER FINANCING SOURCES (USES):			
Transfers in	140,342	140,342	-
Net change in fund balance	(468,263)	59,248	527,511
FUND BALANCE - beginning	3,255,435	3,255,435	-
FUND BALANCE - ending	\$ 2,787,172	3,314,683	\$ 527,511
Reconciliation to generally accepted accounting principles (GAAP) basis:			
Unrealized gain (loss) on investments		(57,467)	
FUND BALANCE - ending, GAAP basis		\$ 3,257,216	

## MARION COUNTY, OREGON

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

For the year ended June 30, 2024

	Final Budget	Actual	Variance with Final Budget
REVENUES:			
Licenses and permits	\$ 3,700,000	\$ 3,958,121	\$ 258,121
Intergovernmental	-	71,255	71,255
Charges for services	-	11,399	11,399
Interest	100,000	179,056	79,056
Other	-	399	399
	<u>3,800,000</u>	<u>4,220,230</u>	<u>420,230</u>
Total revenues			
EXPENDITURES:			
Public Works Department	4,521,932	4,043,125	478,807
Contingency	1,000,000	-	1,000,000
	<u>5,521,932</u>	<u>4,043,125</u>	<u>1,478,807</u>
Total expenditures			
Net change in fund balance	(1,721,932)	177,105	1,899,037
FUND BALANCE - beginning	<u>7,237,196</u>	<u>7,237,196</u>	<u>-</u>
FUND BALANCE - ending	<u>\$ 5,515,264</u>	7,414,301	<u>\$ 1,899,037</u>
Reconciliation to generally accepted accounting principles (GAAP) basis:			
Unrealized gain (loss) on investments		<u>(115,706)</u>	
FUND BALANCE - ending, GAAP basis		<u>\$ 7,298,595</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, 2024

	Final Budget	Actual	Variance with Final Budget
REVENUES:			
Taxes	\$ 1,478,934	\$ 1,488,936	\$ 10,002
Intergovernmental	2,500	2,785	285
Interest	27,000	58,927	31,927
Total revenues	1,508,434	1,550,648	42,214
EXPENDITURES:			
Marion County Extension & 4H Service District	1,721,809	1,372,553	349,256
Contingency	149,176	-	149,176
Total expenditures	1,870,985	1,372,553	498,432
Net change in fund balance	(362,551)	178,095	540,646
FUND BALANCE - beginning	1,868,169	1,868,169	-
FUND BALANCE - ending	\$ 1,505,618	2,046,264	\$ 540,646
Reconciliation to generally accepted accounting principles (GAAP) basis:			
Unrealized gain (loss) on investments		(39,197)	
FUND BALANCE - ending, GAAP basis		\$ 2,007,067	

## MARION COUNTY, OREGON

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

For the year ended June 30, 2024

	Final Budget	Actual	Variance with Final Budget
REVENUES:			
Charges for services	\$ 4,895,246	\$ 5,412,292	\$ 517,046
Interest	25,000	107,147	82,147
Total revenues	<u>4,920,246</u>	<u>5,519,439</u>	<u>599,193</u>
EXPENDITURES:			
Non-Departmental:			
Debt service - principal	7,831,179	7,258,425	572,754
Debt service - interest	<u>2,653,714</u>	<u>2,376,467</u>	<u>277,247</u>
Total expenditures	<u>10,484,893</u>	<u>9,634,892</u>	<u>850,001</u>
OTHER FINANCING SOURCES (USES):			
Transfers in	<u>4,795,292</u>	<u>3,945,291</u>	<u>(850,001)</u>
Net change in fund balance	(769,355)	(170,162)	599,193
FUND BALANCE - beginning	<u>4,717,087</u>	<u>4,717,087</u>	<u>-</u>
FUND BALANCE - ending	<u><u>\$ 3,947,732</u></u>	<u>4,546,925</u>	<u><u>\$ 599,193</u></u>
Reconciliation to generally accepted accounting principles (GAAP) basis:			
Unrealized gain (loss) on investments		<u>(73,303)</u>	
FUND BALANCE - ending, GAAP basis		<u><u>\$ 4,473,622</u></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, 2024

	Final Budget	Actual	Variance with Final Budget
REVENUES:			
Interest	\$ 3,499	\$ 3,351	\$ (148)
EXPENDITURES:			
Non-Departmental:			
Reserves	146,339	-	146,339
Net change in fund balance	(142,840)	3,351	146,191
FUND BALANCE - beginning	142,840	142,852	12
FUND BALANCE - ending	\$ -	146,203	\$ 146,203
Reconciliation to generally accepted accounting principles (GAAP) basis:			
Unrealized gain (loss) on investments		(2,357)	
FUND BALANCE - ending, GAAP basis		\$ 143,846	

## MARION COUNTY, OREGON

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

For the year ended June 30, 2024

	Final Budget	Actual	Variance with Final Budget
REVENUES:			
Intergovernmental	\$ -	\$ 27,325	\$ 27,325
Interest	200,000	329,573	129,573
Total revenues	200,000	356,898	156,898
EXPENDITURES:			
Non-Departmental:			
Capital outlay	19,826,195	5,273,547	14,552,648
Reserves	7,455,073	-	7,455,073
Total expenditures	27,281,268	5,273,547	22,007,721
OTHER FINANCING SOURCES (USES):			
Debt Issuance	9,950,000	9,950,000	-
Transfers in	1,371,950	102,904	(1,269,046)
Total other financing sources (uses)	11,321,950	10,052,904	(1,269,046)
Net change in fund balance	(15,759,318)	5,136,255	20,895,573
FUND BALANCE - beginning	15,759,318	15,759,318	-
FUND BALANCE - ending	\$ -	20,895,573	\$ 20,895,573
Reconciliation to generally accepted accounting principles (GAAP) basis:			
Unrealized gain (loss) on investments		(351,409)	
FUND BALANCE - ending, GAAP basis		\$ 20,544,164	

## 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, 2024

	Final Budget	Actual	Variance with Final Budget
REVENUES:			
Intergovernmental	1,902,637	1,607	(1,901,030)
Charges for services	\$ 416,752	\$ 416,751	\$ (1)
Interest	92,137	284,185	192,048
Total revenues	<u>2,411,526</u>	<u>702,543</u>	<u>(1,708,983)</u>
EXPENDITURES:			
Non-Departmental:			
Capital outlay	11,009,581	2,340,760	8,668,821
Contingency	689,000	-	689,000
Reserves	6,964,415	-	6,964,415
Total expenditures	<u>18,662,996</u>	<u>2,340,760</u>	<u>16,322,236</u>
OTHER FINANCING SOURCES (USES):			
Transfers in	<u>3,391,334</u>	<u>3,044,834</u>	<u>(346,500)</u>
Net change in fund balance	(12,860,136)	1,406,617	14,266,753
FUND BALANCE - beginning	<u>12,860,136</u>	<u>12,860,136</u>	<u>-</u>
FUND BALANCE - ending	<u>\$ -</u>	<u>14,266,753</u>	<u>\$ 14,266,753</u>
Reconciliation to generally accepted accounting principles (GAAP) basis:			
Unrealized gain (loss) on investments		<u>(223,958)</u>	
FUND BALANCE - ending, GAAP basis		<u>\$ 14,042,795</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.



## MARION COUNTY, OREGON

COMBINING STATEMENT OF NET POSITION  
NONMAJOR ENTERPRISE FUNDS

June 30, 2024

	Sewer and Lighting Service Districts						
	Stormwater Management	Brooks Community	East Salem	Labish Village	Fargo Interchange	Illaha Hills	Totals
<b>ASSETS</b>							
Current assets:							
Cash and investments	\$ 1,150,808	\$ 321,064	\$ 555,328	\$ 88,359	\$ 96,842	\$ 17,863	\$ 2,230,264
Receivables:							
Accounts	186	129,795	249,817	11,673	119,975	-	511,446
Assessments	-	816	97,180	-	1,497	-	99,493
Interest	5,107	1,456	2,599	384	445	78	10,069
Total current assets	1,156,101	453,131	904,924	100,416	218,759	17,941	2,851,272
Noncurrent assets:							
Other post employment benefits asset	6,314	-	-	-	-	-	6,314
Capital assets:							
Land	-	140,335	87,014	-	-	-	227,349
Construction in progress	91,014	-	-	-	-	-	91,014
Buildings and improvements	396,580	3,230,468	5,081,921	322,448	2,006,298	-	11,037,715
Equipment	330,921	17,984	-	-	28,006	-	376,911
Less accumulated depreciation	(177,502)	(3,244,062)	(4,941,412)	(322,448)	(1,682,898)	-	(10,368,322)
Total capital assets	641,013	144,725	227,523	-	351,406	-	1,364,667
Total assets	1,803,428	597,856	1,132,447	100,416	570,165	17,941	4,222,253
<b>DEFERRED OUTFLOWS OF RESOURCES</b>							
Pension-related deferred outflows	173,966	-	-	-	-	-	173,966
OPEB-related deferred outflows	3,814	-	-	-	-	-	3,814
Total deferred outflows	177,780	-	-	-	-	-	177,780
<b>LIABILITIES</b>							
Current liabilities:							
Accounts payable	21,513	5,387	174,703	3,061	12,988	-	217,652
Unearned revenue	-	-	-	-	54,386	-	54,386
Payroll related liabilities	21,118	-	-	-	-	-	21,118
Accrued interest	-	-	-	-	7,661	-	7,661
Notes payable, current	-	-	-	-	23,695	-	23,695
Compensated absences, current	14,855	-	-	-	-	-	14,855
OPEB liability, current	1,551	-	-	-	-	-	1,551
Total current liabilities	59,037	5,387	174,703	3,061	98,730	-	340,918
Noncurrent liabilities, net of current portion:							
Notes payable	-	-	-	-	242,699	-	242,699
Net pension liability	485,901	-	-	-	-	-	485,901
Total OPEB liability	42,424	-	-	-	-	-	42,424
Total noncurrent liabilities	528,325	-	-	-	242,699	-	771,024
Total liabilities	587,362	5,387	174,703	3,061	341,429	-	1,111,942
<b>DEFERRED INFLOWS OF RESOURCES</b>							
Pension-related deferred inflows	52,837	-	-	-	-	-	52,837
OPEB-related deferred inflows	24,783	-	-	-	-	-	24,783
Total deferred inflows	77,620	-	-	-	-	-	77,620
<b>NET POSITION</b>							
Net investment in capital assets	641,013	144,725	227,523	-	85,012	-	1,098,273
Restricted OPEB asset	6,314	-	-	-	-	-	6,314
Unrestricted	668,899	447,744	730,221	97,355	143,724	17,941	2,105,884
Total net position	\$ 1,316,226	\$ 592,469	\$ 957,744	\$ 97,355	\$ 228,736	\$ 17,941	\$ 3,210,471

## MARION COUNTY, OREGON

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

For the year ended June 30, 2024

		Sewer and Lighting Service Districts					
	Stormwater Management	Brooks Community	East Salem	Labish Village	Fargo Interchange	Illahe Hills	Totals
Operating revenues:							
Charges for services	1,090,565	459,933	2,689,113	9,180	253,377	8,235	4,510,403
Total operating revenues	1,090,565	459,933	2,689,113	9,180	253,377	8,235	4,510,403
Operating expenses:							
Salaries and wages	513,968	-	-	-	-	-	513,968
Repairs and maintenance	8,614	71,950	9,824	-	165,490	-	255,878
Utilities	21,487	6,059	298,742	-	2,249	8,034	336,571
Building and equipment rentals	19,025	1,004	25	-	973	-	21,027
Professional services	398,342	225,437	2,447,473	1,635	57,405	53	3,130,345
Communication	4,648	1,469	-	-	-	-	6,117
Fuel and operating supplies	13,259	30,398	6	-	1,277	-	44,940
Insurance claims and premiums	-	2,391	51,510	1,075	1,995	100	57,071
Administrative expenses	89,145	-	-	-	-	-	89,145
Depreciation	48,954	1,798	7,568	-	76,231	-	134,551
Other	7,790	7,260	4,501	385	924	77	20,937
Total operating expenses	1,125,232	347,766	2,819,649	3,095	306,544	8,264	4,610,550
Operating income (loss)	(34,667)	112,167	(130,536)	6,085	(53,167)	(29)	(100,147)
Nonoperating revenues (expenses):							
Investment earnings (losses)	56,385	9,846	44,264	3,717	5,598	823	120,633
Interest expense	-	-	-	-	(13,735)	-	(13,735)
Gain on sale of assets	4,050	-	-	-	-	-	4,050
Total nonoperating revenues (expenses)	60,435	9,846	44,264	3,717	(8,137)	823	110,948
Change in net position	25,768	122,013	(86,272)	9,802	(61,304)	794	10,801
Total net position - beginning	1,290,458	470,456	1,044,016	87,553	290,040	17,147	3,199,670
Total net position - ending	<u>\$ 1,316,226</u>	<u>\$ 592,469</u>	<u>\$ 957,744</u>	<u>\$ 97,355</u>	<u>\$ 228,736</u>	<u>\$ 17,941</u>	<u>\$ 3,210,471</u>



## MARION COUNTY, OREGON

COMBINING STATEMENT OF CASH FLOWS  
NONMAJOR ENTERPRISE FUNDS

For the year ended June 30, 2024

	Stormwater Management	Sewer and Lighting Service Districts					Totals
		Brooks Community	East Salem	Labish Village	Fargo Interchange	Ilwaco Hills	
Cash flows from operating activities:							
Receipts from customers	\$ 627,896	\$ 459,452	\$ 2,659,479	\$ 6,383	\$ 247,153	\$ 8,235	\$ 4,008,598
Receipts from governments	4,295	-	-	-	-	-	4,295
Receipts from interfund services	462,483	-	-	-	-	-	462,483
Payments to suppliers	(323,061)	(140,595)	(352,171)	(1,562)	(193,822)	(8,231)	(1,019,442)
Payments to employees	(492,906)	-	-	-	-	-	(492,906)
Payments for interfund services	(265,789)	(207,009)	(2,441,721)	(636)	(35,540)	(33)	(2,950,728)
Net cash from operating activities	12,918	111,848	(134,413)	4,185	17,791	(29)	12,300
Cash flows from capital and related financing activities:							
Proceeds from sale of capital assets	4,050	-	-	-	-	-	4,050
Purchase of capital assets	(172,113)	-	-	-	-	-	(172,113)
Debt principal - notes payable	-	-	-	-	(23,553)	-	(23,553)
Debt interest payments	-	-	-	-	(14,395)	-	(14,395)
Net cash from capital and related financing activities	(168,063)	-	-	-	(37,948)	-	(206,011)
Cash flows from investing activities:							
Investment earnings	54,045	8,928	43,261	3,513	5,409	783	115,939
Net change in cash and investments	(101,100)	120,776	(91,152)	7,698	(14,748)	754	(77,772)
Cash and investments - beginning	1,251,908	200,288	646,480	80,661	111,590	17,109	2,308,036
Cash and investments - ending	\$ 1,150,808	\$ 321,064	\$ 555,328	\$ 88,359	\$ 96,842	\$ 17,863	\$ 2,230,264
Reconciliation of operating income (loss) to net cash from operating activities:							
Operating income (loss)	\$ (34,667)	\$ 112,167	\$ (130,536)	\$ 6,085	\$ (53,167)	\$ (29)	\$ (100,147)
Depreciation	48,954	1,798	7,568	-	76,231	-	134,551
Change in:							
Accounts receivable	4,109	(481)	(29,634)	(2,797)	(786)	-	(29,589)
Accounts payable	(26,540)	(1,636)	18,189	897	951	-	(8,139)
Unearned Revenue					(5,438)		(5,438)
Payroll related liabilities	(1,177)	-	-	-	-	-	(1,177)
Compensated absences	(4,473)	-	-	-	-	-	(4,473)
Net pension liability and deferred pension outflows and inflows	37,428	-	-	-	-	-	37,428
Total OPEB liability and deferred OPEB outflows and inflows	(10,716)	-	-	-	-	-	(10,716)
Net cash from operating activities	\$ 12,918	\$ 111,848	\$ (134,413)	\$ 4,185	\$ 17,791	\$ (29)	\$ 12,300

## MARION COUNTY, OREGON

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

For the year ended June 30, 2024

	Final Budget	Actual	Variance with Final Budget
REVENUES:			
Taxes	\$ 525,000	\$ 520,328	\$ (4,672)
Charges for services	22,652,379	21,112,719	(1,539,660)
Interest	350,000	774,034	424,034
Other	-	1,601,726	1,601,726
	<u>23,527,379</u>	<u>24,008,807</u>	<u>481,428</u>
Total revenues			
EXPENDITURES:			
Public Works Department	40,926,562	23,689,744	17,236,818
Contingency	2,081,750	-	2,081,750
	<u>43,008,312</u>	<u>23,689,744</u>	<u>19,318,568</u>
Total expenditures			
OTHER FINANCING SOURCES (USES):			
Transfers in	75,000	75,000	-
	<u>75,000</u>	<u>75,000</u>	<u>-</u>
Net change in fund balance	(19,405,933)	394,063	19,799,996
FUND BALANCE - beginning	31,480,110	31,471,493	(8,617)
	<u>31,480,110</u>	<u>31,471,493</u>	<u>(8,617)</u>
FUND BALANCE - ending	\$ 12,074,177	31,865,556	\$ 19,791,379
	<u>\$ 12,074,177</u>	<u>31,865,556</u>	<u>\$ 19,791,379</u>
Capital assets, net of accumulated depreciation		5,844,269	
Landfill leachate disposal liability		(1,347,318)	
Landfill closure and postclosure liability		(12,047,431)	
Compensated absences		(82,024)	
Net pension liability		(2,517,026)	
Pension-related deferred inflows		(273,702)	
Pension-related deferred outflows		901,159	
Net OPEB Asset		(300,716)	
Total OPEB liability		43,175	
OPEB-related deferred inflows		(169,478)	
OPEB-related deferred outflows		26,084	
Unrealized gain (loss) on investments		<u>(540,696)</u>	
NET POSITION - ending, as reported in the Statement of Net Position		<u>\$ 21,401,852</u>	

## MARION COUNTY, OREGON

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

For the year ended June 30, 2024

	Final Budget	Actual	Variance with Final Budget
REVENUES:			
Intergovernmental	\$ -	\$ -	\$ -
Charges for services	1,069,638	1,094,615	24,977
Interest	14,400	27,399	12,999
Total revenues	1,084,038	1,122,014	37,976
EXPENDITURES:			
Public Works Department	1,715,835	1,226,152	489,683
Contingency	165,000	-	165,000
Total expenditures	1,880,835	1,226,152	654,683
Net change in fund balance	(796,797)	(104,138)	692,659
FUND BALANCE - beginning	1,236,945	1,236,944	(1)
FUND BALANCE - ending	\$ 440,148	1,132,806	\$ 692,658
Capital assets, net of accumulated depreciation		641,013	
Compensated absences		(14,855)	
Net pension liability		(485,901)	
Pension-related deferred inflows		(52,837)	
Pension-related deferred outflows		173,966	
Net OPEB Asset		6,314	
Total OPEB liability		(43,975)	
OPEB-related deferred inflows		(24,783)	
OPEB-related deferred outflows		3,814	
Unrealized gain (loss) on investments		(19,336)	
NET POSITION - ending, as reported in the Statement of Net Position		\$ 1,316,226	

## 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, 2024

	Final Budget	Actual	Variance with Final Budget
REVENUES:			
Charges for services	\$ 1,868,175	\$ 459,933	\$ (1,408,242)
Interest	3,600	5,974	2,374
Total revenues	<u>1,871,775</u>	<u>465,907</u>	<u>(1,405,868)</u>
EXPENDITURES:			
Materials and services	395,175	345,968	49,207
Capital outlay	1,400,000	-	1,400,000
Contingency	<u>202,000</u>	<u>-</u>	<u>202,000</u>
Total expenditures	<u>1,997,175</u>	<u>345,968</u>	<u>1,651,207</u>
Net change in fund balance	(125,400)	119,939	245,339
FUND BALANCE - beginning	<u>288,137</u>	<u>333,319</u>	<u>45,182</u>
FUND BALANCE - ending	<u>\$ 162,737</u>	453,258	<u>\$ 290,521</u>
Capital assets, net of accumulated depreciation		144,725	
Unrealized gain (loss) on investments		<u>(5,514)</u>	
NET POSITION - ending, as reported in the Statement of Net Position		<u>\$ 592,469</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, 2024

	Final Budget	Actual	Variance with Final Budget
REVENUES:			
Charges for services	\$ 2,683,200	\$ 2,689,113	\$ 5,913
Interest	17,000	26,242	9,242
Total revenues	<u>2,700,200</u>	<u>2,715,355</u>	<u>15,155</u>
EXPENDITURES:			
Materials and services	2,830,550	2,812,081	18,469
Contingency	86,500	-	86,500
Total expenditures	<u>2,917,050</u>	<u>2,812,081</u>	<u>104,969</u>
Net change in fund balance	(216,850)	(96,726)	120,124
FUND BALANCE - beginning	<u>849,315</u>	<u>836,786</u>	<u>(12,529)</u>
FUND BALANCE - ending	<u><u>\$ 632,465</u></u>	<u>740,060</u>	<u><u>\$ 107,595</u></u>
Capital assets, net of accumulated depreciation		227,523	
Unrealized gain (loss) on investments		<u>(9,839)</u>	
NET POSITION - ending, as reported in the Statement of Net Position		<u><u>\$ 957,744</u></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, 2024

	Final Budget	Actual	Variance with Final Budget
REVENUES:			
Charges for services	\$ 6,950	\$ 9,180	\$ 2,230
Interest	1,100	2,036	936
Total revenues	<u>8,050</u>	<u>11,216</u>	<u>3,166</u>
EXPENDITURES:			
Materials and services	4,150	3,095	1,055
Contingency	<u>93,158</u>	<u>-</u>	<u>93,158</u>
Total expenditures	<u>97,308</u>	<u>3,095</u>	<u>94,213</u>
Net change in fund balance	(89,258)	8,121	97,379
FUND BALANCE - beginning	<u>89,258</u>	<u>90,688</u>	<u>1,430</u>
FUND BALANCE - ending	<u><u>\$ -</u></u>	<u>98,809</u>	<u><u>\$ 98,809</u></u>
Unrealized gain (loss) on investments		<u>(1,454)</u>	
NET POSITION - ending, as reported in the Statement of Net Position		<u><u>\$ 97,355</u></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, 2024

	Final Budget	Actual	Variance with Final Budget
REVENUES:			
Intergovernmental	600,000	-	(600,000)
Charges for services	\$ 265,500	\$ 253,377	\$ (12,123)
Interest	1,500	2,807	1,307
Total revenues	<u>867,000</u>	<u>256,184</u>	<u>(610,816)</u>
EXPENDITURES:			
Materials and services	814,745	230,314	584,431
Debt service - principal	23,553	23,553	-
Debt service - interest	14,395	14,395	-
Contingency	173,374	-	173,374
Total expenditures	<u>1,026,067</u>	<u>268,262</u>	<u>757,805</u>
Net change in fund balance	(159,067)	(12,078)	146,989
FUND BALANCE - beginning	<u>159,067</u>	<u>165,146</u>	<u>6,079</u>
FUND BALANCE - ending	<u>\$ -</u>	153,068	<u>\$ 153,068</u>
Capital assets, net of accumulated depreciation		351,406	
Accrued interest payable		(7,661)	
Notes payable		(266,394)	
Unrealized gain (loss) on investments		<u>(1,683)</u>	
NET POSITION - ending, as reported in the Statement of Net Position		<u>\$ 228,736</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.



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

June 30, 2024

	Central Services	Self- Insurance	Fleet Management	Totals
<b>ASSETS</b>				
Current assets:				
Cash and investments	\$ 1,777,758	\$ 9,987,437	\$ 2,255,201	\$ 14,020,396
Receivables:				
Accounts	9,131	221	44,088	53,440
Interest	-	43,468	-	43,468
Inventories and prepaid expenses	-	2,574,626	-	2,574,626
Total current assets	1,786,889	12,605,752	2,299,289	16,691,930
Noncurrent assets:				
Other post employment benefit asset	268,476	-	-	268,476
Capital assets:				
Lease equipment	62,321	-	-	62,321
Less accumulated amortization	(46,705)	-	-	(46,705)
SBITA software	1,671,170	-	-	1,671,170
Less accumulated amortization	(746,190)	-	-	(746,190)
Total capital assets	940,596	-	-	940,596
Total noncurrent assets	1,209,072	-	-	1,209,072
Total assets	2,995,961	12,605,752	2,299,289	17,901,002
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Deferred pension outflows	7,298,095	-	-	7,298,095
Deferred OPEB outflows	162,199	-	-	162,199
Total deferred outflows	7,460,294	-	-	7,460,294
<b>LIABILITIES</b>				
Current liabilities:				
Accounts payable	758,964	322,262	9,829	1,091,055
Accrued interest payable	16,774	-	-	16,774
Payroll related liabilities	1,027,928	-	-	1,027,928
Lease liability, current	15,131	-	-	15,131
SBITA liability, current	395,554	-	-	395,554
Accrued claims liability, current	-	1,618,753	-	1,618,753
Compensated absences, current	705,250	-	-	705,250
OPEB liability, current	66,096	-	-	66,096
Total current liabilities	2,985,697	1,941,015	9,829	4,936,541
Noncurrent liabilities, net of current portion:				
Lease liability	710	-	-	710
SBITA liability	350,287	-	-	350,287
Accrued claims liability	-	3,406,295	-	3,406,295
Compensated absences	122,968	-	-	122,968
Net pension liability	20,384,297	-	-	20,384,297
Total OPEB liability	1,803,857	-	-	1,803,857
Total noncurrent liabilities	22,662,119	3,406,295	-	26,068,414
Total liabilities	25,647,816	5,347,310	9,829	31,004,955
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Deferred pension inflows	2,216,598	-	-	2,216,598
Deferred OPEB inflows	1,053,869	-	-	1,053,869
Total deferred inflows	3,270,467	-	-	3,270,467
<b>NET POSITION</b>				
Net investment in capital assets	178,914	-	-	178,914
Restricted for OPEB Asset	268,476	-	-	268,476
Unrestricted	(18,909,418)	7,258,442	2,289,460	(9,361,516)
Total net position	\$ (18,462,028)	\$ 7,258,442	\$ 2,289,460	\$ (8,914,126)

## MARION COUNTY, OREGON

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

For the year ended June 30, 2024

	Central Services	Self- Insurance	Fleet Management	Totals
Operating revenues:				
Charges for services	\$ 30,564,091	\$ 33,202,351	\$ 2,247,783	\$ 66,014,225
Other	508,794	25,011	33,358	567,163
Total operating revenues	31,072,885	33,227,362	2,281,141	66,581,388
Operating expenses:				
Salaries and benefits	24,348,730	-	-	24,348,730
Repairs and maintenance	1,746,555	-	690,644	2,437,199
Utilities	155,318	-	-	155,318
Building and equipment rentals	225,800	-	2,640	228,440
Professional services	1,695,455	172,979	66,580	1,935,014
Communication	288,124	-	39,266	327,390
Fuel and operating supplies	1,228,032	4,072	17,334	1,249,438
Insurance claims and premiums	4,108	33,958,652	-	33,962,760
Administrative expenses	2,638,622	-	38,369	2,676,991
Amortization	626,584	-	-	626,584
Other	264,172	14,793	2,240	281,205
Total operating expenses	33,221,500	34,150,496	857,073	68,229,069
Operating income (loss)	(2,148,615)	(923,134)	1,424,068	(1,647,681)
Nonoperating revenues (expenses):				
Investment Earnings	-	444,065	-	444,065
Interest expense	(25,653)	-	-	(25,653)
Reclass to general capital assets	-	-	(2,005,550)	(2,005,550)
Total nonoperating revenues (expenses)	(25,653)	444,065	(2,005,550)	(1,587,138)
Income (loss) before transfers	(2,174,268)	(479,069)	(581,482)	(3,234,819)
Transfers in	1,461,563	-	363,476	1,825,039
Transfers out	-	(9,170)	-	(9,170)
Change in net position	(712,705)	(488,239)	(218,006)	(1,418,950)
Total net position - beginning	(17,749,323)	7,746,681	2,507,466	(7,495,176)
Total net position - ending	\$ (18,462,028)	\$ 7,258,442	\$ 2,289,460	\$ (8,914,126)

## MARION COUNTY, OREGON

COMBINING STATEMENT OF CASH FLOWS  
INTERNAL SERVICE FUNDS

For the year ended June 30, 2024

	Central Services	Self- Insurance	Fleet Management	Totals
Cash flows from operating activities:				
Receipts from customers	\$ 1,806,294	\$ 33,175,686	\$ 212,376	\$ 35,194,356
Receipts from interfund services	29,906,922	53,141	2,037,195	31,997,258
Payments to suppliers	(5,802,468)	(33,724,260)	(17,962)	(39,544,690)
Payments to employees	(23,536,649)	-	-	(23,536,649)
Payments for interfund services	(2,638,619)	(125,547)	(832,396)	(3,596,562)
Net cash from operating activities	(264,520)	(620,980)	1,399,213	513,713
Cash flows from noncapital financing activities:				
Transfers received	1,461,563	-	363,476	1,825,039
Transfers paid	-	(9,170)	-	(9,170)
Net cash from noncapital financing activities	1,461,563	(9,170)	363,476	1,815,869
Cash flows from capital and related financing activities:				
Purchase of capital assets	-	-	(2,005,550)	(2,005,550)
Principal payment on leases	(16,626)	-	-	(16,626)
Interest expense - Leases	(214)	-	-	(214)
Principal payment on SBITAS	(652,893)	-	-	(652,893)
Interest expense - SBITAS	(25,439)	-	-	(25,439)
Net cash from capital and related financing activities	(695,172)	-	(2,005,550)	(2,700,722)
Cash flows from investing activities:				
Investment earnings (losses)	-	423,397	-	423,397
Net change in cash and investments	501,871	(206,753)	(242,861)	52,257
Cash and investments - beginning	1,275,887	10,194,190	2,498,062	13,968,139
Cash and investments - ending	\$ 1,777,758	\$ 9,987,437	\$ 2,255,201	\$ 14,020,396
Reconciliation of operating income (loss) to net cash from operating activities:				
Operating income (loss)	\$ (2,148,615)	\$ (923,134)	\$ 1,424,068	\$ (1,647,681)
Depreciation and amortization	626,584	-	-	626,584
Change in:				
Accounts receivable	13,747	1,465	(31,570)	(16,358)
Inventories and prepaids	439,693	(154,317)	-	285,376
Accounts payable	(4,115)	174,378	6,715	176,978
Accrued interest payable	(3,896)	-	-	(3,896)
Payroll related liabilities	52,542	-	-	52,542
Accrued claims liability	-	280,628	-	280,628
Compensated absences	51,963	-	-	51,963
Net pension liability and deferred pension outflows and inflows	720,945	-	-	720,945
Total OPEB liability and deferred OPEB outflows and inflows	(13,368)	-	-	(13,368)
Net cash from operating activities	\$ (264,520)	\$ (620,980)	\$ 1,399,213	\$ 513,713
Schedule of non-cash capital and related financing activities:				
Reclass to general capital assets	\$ -	\$ -	\$ 2,005,550	\$ 2,005,550
Acquisition of SBITA assets	369,780	-	-	369,780
Acquisition of SBITA financing	(369,780)	-	-	(369,780)

## MARION COUNTY, OREGON

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

For the year ended June 30, 2024

	Final Budget	Actual	Variance with Final Budget
REVENUES:			
Intergovernmental	\$ 460,000	\$ 496,061	\$ 36,061
Charges for services	33,616,658	30,564,091	(3,052,567)
Other	-	12,733	12,733
	<u>34,076,658</u>	<u>31,072,885</u>	<u>(3,003,773)</u>
Total revenues			
EXPENDITURES:			
Board of Commissioners	3,831,485	3,029,121	802,364
Business Services	7,217,237	6,724,572	492,665
Finance	4,862,724	4,626,184	236,540
Human Resources	3,392,243	3,294,491	97,752
Information Technology	11,810,951	10,897,952	912,999
Legal Counsel	2,161,515	1,902,859	258,656
Non-Departmental:			
Materials and services	2,289,915	2,012,438	277,477
	<u>35,566,070</u>	<u>32,487,617</u>	<u>3,078,453</u>
Total expenditures			
OTHER FINANCING SOURCES (USES):			
Transfers in	1,489,412	1,461,563	(27,849)
	<u>1,489,412</u>	<u>1,461,563</u>	<u>(27,849)</u>
Net change in fund balance	-	46,831	46,831
FUND BALANCE - beginning	-	115,306	115,306
	<u>-</u>	<u>115,306</u>	<u>115,306</u>
FUND BALANCE - ending	\$ -	162,137	\$ 162,137
	<u>\$ -</u>	<u>162,137</u>	<u>\$ 162,137</u>
Compensated absences		(828,218)	
Net pension liability		(20,384,297)	
Pension-related deferred inflows		(2,216,598)	
Pension-related deferred outflows		7,298,095	
Total OPEB liability		(1,869,953)	
OPEB asset		268,476	
OPEB-related deferred inflows		(1,053,869)	
OPEB-related deferred outflows		162,199	
		<u>162,199</u>	
NET POSITION - ending, as reported in the Statement of Net Position		<u>\$ (18,462,028)</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, 2024

	Final Budget	Actual	Variance with Final Budget
REVENUES:			
Charges for services	\$ 35,690,613	\$ 33,202,351	\$ (2,488,262)
Interest	83,910	210,500	126,590
Other	10,000	25,011	15,011
	<u>35,784,523</u>	<u>33,437,862</u>	<u>(2,346,661)</u>
Total revenues			
EXPENDITURES:			
Non-Departmental:			
Materials and services	36,813,489	33,869,868	2,943,621
Contingency	3,362,297	-	3,362,297
	<u>40,175,786</u>	<u>33,869,868</u>	<u>6,305,918</u>
Total expenditures			
OTHER FINANCING SOURCES (USES):			
Transfers out	(9,170)	(9,170)	-
	<u>(9,170)</u>	<u>(9,170)</u>	<u>-</u>
Net change in fund balance	(4,400,433)	(441,176)	3,959,257
FUND BALANCE - beginning	12,889,234	12,889,234	-
	<u>12,889,234</u>	<u>12,889,234</u>	<u>-</u>
FUND BALANCE - ending	\$ 8,488,801	12,448,058	\$ 3,959,257
	<u>\$ 8,488,801</u>	<u>12,448,058</u>	<u>\$ 3,959,257</u>
Unrealized gain (loss) on investments		(164,568)	
Accrued claims liability		(5,025,048)	
		<u>(5,189,616)</u>	
NET POSITION - ending, as reported in the Statement of Net Position		<u>\$ 7,258,442</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, 2024

	Final Budget	Actual	Variance with Final Budget
REVENUES:			
Charges for services	\$ 2,461,061	\$ 2,247,783	\$ (213,278)
Other	67,652	33,358	(34,294)
Total revenues	2,528,713	2,281,141	(247,572)
EXPENDITURES:			
Public Works Department	3,577,275	2,862,623	714,652
Contingency	451,652	-	451,652
Total expenditures	4,028,927	2,862,623	1,166,304
OTHER FINANCING SOURCES (USES):			
Transfers in	771,210	363,476	(407,734)
Net change in fund balance	(729,004)	(218,006)	510,998
FUND BALANCE - beginning	2,507,467	2,507,466	(1)
FUND BALANCE - ending	\$ 1,778,463	\$ 2,289,460	\$ 510,997



## 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.



## MARION COUNTY, OREGON

COMBINING STATEMENT OF FIDUCIARY NET POSITION  
FIDUCIARY FUNDS

June 30, 2024

	Property Taxes	Justice Court	Forfeitures	Treasurer's Accommodation	Courthouse Square Condo Association	Indigent Guardianship	Conciliation Services	Housing Fees	MWV Cable Regulatory Commission	Total
<b>ASSETS:</b>										
Cash and investments	\$ 3,762,542	\$ 172,213	\$ 2,797	\$ 3,000,771	\$ 215,291	\$ 5,531	\$ 1,686,962	\$ 461,198	\$ 1,728,324	\$ 11,035,629
Receivables:										
Accounts and interest	121,842	-	12	9,472	946	-	-	-	305,974	438,246
Property taxes	15,990,582	-	-	-	-	-	-	-	-	15,990,582
Total assets	19,874,966	172,213	2,809	3,010,243	216,237	5,531	1,686,962	461,198	2,034,298	27,464,457
<b>LIABILITIES:</b>										
Due to individuals, organizations, and other governments	18,984,312	159,204	-	3,010,243	28,784	-	-	461,198	3,751	22,647,492
Total liabilities	18,984,312	159,204	-	3,010,243	28,784	-	-	461,198	3,751	22,647,492
<b>NET POSITION</b>										
Restricted for individuals, organizations, and other governments	\$ 890,654	\$ 13,009	\$ 2,809	\$ -	\$ 187,453	\$ 5,531	\$ 1,686,962	\$ -	\$ 2,030,547	\$ 4,816,965

## MARION COUNTY, OREGON

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
FIDUCIARY FUNDS

For the year ended June 30, 2024

	Property Taxes	Justice Court	Forfeitures	Treasurer's Accomodation	Courthouse Square Condo Association	Indigent Guardianship	Conciliation Services	Housing Fees	MWV Cable Regulatory Commission	Total
<b>ADDITIONS</b>										
Property tax collections	\$ 532,946,362	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 532,946,362
Chapter 530 Timberland receipts	2,134,963	-	-	-	-	-	-	-	-	2,134,963
Miscellaneous	-	1,732,324	-	465	721,954	-	367,544	1,768,576	1,310,709	5,901,572
Interest	260,383	-	73	-	5,610	-	-	7,922	97,746	371,734
Total additions	535,341,708	1,732,324	73	465	727,564	-	367,544	1,776,498	1,408,455	541,354,631
<b>DEDUCTIONS</b>										
Property Tax distributions	532,926,307	-	-	-	-	-	-	-	-	532,926,307
Chapter 530 Timberland distributions	2,134,963	-	-	-	-	-	-	-	-	2,134,963
Other distributions	-	1,731,491	-	465	634,432	-	278,229	1,776,498	1,830,407	6,251,522
Total deductions	535,061,270	1,731,491	-	465	634,432	-	278,229	1,776,498	1,830,407	541,312,792
Net change in net position	280,438	833	73	-	93,132	-	89,315	-	(421,952)	41,839
Net position - beginning	610,216	12,176	2,736	-	94,321	5,531	1,597,647	-	2,452,499	4,775,126
Net position - ending	<u>\$ 890,654</u>	<u>\$ 13,009</u>	<u>\$ 2,809</u>	<u>\$ -</u>	<u>\$ 187,453</u>	<u>\$ 5,531</u>	<u>\$ 1,686,962</u>	<u>\$ -</u>	<u>\$ 2,030,547</u>	<u>\$ 4,816,965</u>

## OTHER SCHEDULES



## MARION COUNTY, OREGON

SCHEDULE OF RECEIPTS, DISBURSEMENTS AND BALANCES  
ELECTED OFFICIALS

For the year ended June 30, 2024

	Cash Balance July 1, 2023	Receipts	Treasurer	Turnovers to State	Other	Cash Balance June 30, 2024
Assessor	\$ -	\$ 795,948	\$ 795,948	\$ -	\$ -	\$ -
Clerk	-	1,465,179	1,465,179	-	-	-
District Attorney	-	56,247	56,247	-	-	-
Justice of the Peace	-	5,004,411	3,402,687	1,463,338	138,386	-
Sheriff	-	1,176,656	1,176,656	-	-	-
Treasurer	289,319,009	1,426,837,442	-	-	1,412,749,655	303,406,796

## 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, 2024

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:

<b>Limited Tax Pension Bonds, Series 2002</b>	<b>Limited Tax Pension Bonds, Series 2004</b>
56913R-BZ0	68608D-DA9
56913R-CA4	68608D-DF8
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 annual comprehensive 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 annual comprehensive financial reports for the relevant years.



## MARION COUNTY, OREGON

NET POSITION BY COMPONENT  
(accrual basis of accounting)

Last Ten Fiscal Years

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Governmental Activities:										
Net investment in capital assets	\$273,880,169	\$250,124,034	\$233,957,707	\$208,013,094	\$196,747,303	\$185,912,537	\$180,410,612	\$179,569,434	\$175,616,323	\$172,837,685
Restricted	49,675,687	53,244,906	32,731,298	28,051,187	22,368,295	30,270,503	34,647,411	40,841,999	32,256,440	35,146,993
Unrestricted	<u>(35,355,924)</u>	<u>(43,699,535)</u>	<u>(66,190,095)</u>	<u>(63,940,729)</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>
Total net position, governmental activities	<u>\$288,199,932</u>	<u>\$259,669,405</u>	<u>\$200,498,910</u>	<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>
Business-Type Activities:										
Net investment in capital assets	\$ 6,942,542	\$ 6,661,339	\$ 6,165,793	\$ 6,171,394	\$ 6,279,663	\$ 6,596,589	\$ 6,962,767	\$ 7,549,692	\$ 8,102,606	\$ 8,510,990
Restricted	49,489	62,839	48,566	17,717	-	-	-	-	-	-
Unrestricted	<u>15,930,057</u>	<u>16,629,973</u>	<u>17,965,147</u>	<u>16,339,523</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>
Total net position, business-type activities	<u>\$ 22,922,088</u>	<u>\$ 23,354,151</u>	<u>\$ 24,179,506</u>	<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>
Primary Government:										
Net investment in capital assets	\$280,822,711	\$256,785,373	\$240,123,500	\$214,184,488	\$203,026,966	\$192,509,126	\$187,373,379	\$187,119,126	\$183,718,929	\$181,348,675
Restricted	49,725,176	53,307,745	32,779,864	28,068,904	22,368,295	30,270,503	34,647,411	40,841,999	32,256,440	35,146,993
Unrestricted	<u>(19,425,867)</u>	<u>(27,069,562)</u>	<u>(48,224,948)</u>	<u>(47,601,206)</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>
Total net position, primary government	<u>\$311,122,020</u>	<u>\$283,023,556</u>	<u>\$224,678,416</u>	<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>

## MARION COUNTY, OREGON

CHANGES IN NET POSITION  
(accrual basis of accounting)

## Last Ten Fiscal Years

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
<b>EXPENSES</b>										
Governmental activities:										
General government	\$ 20,201,946	\$ 18,491,855	\$ 17,061,490	\$ 22,253,326	\$ 16,153,297	\$ 13,985,305	\$ 13,542,099	\$ 13,435,554	\$ 13,787,816	\$ 10,105,968
Health and social services	82,914,091	70,284,365	65,630,536	76,650,894	64,647,931	60,914,527	56,607,135	54,047,535	59,722,484	47,271,288
Public safety and judicial	112,413,855	99,635,740	91,939,889	101,228,968	99,713,053	90,804,385	89,299,260	85,969,196	95,108,823	61,627,624
Community service	21,379,658	23,419,458	19,087,446	9,694,744	15,794,117	8,818,801	8,194,952	7,107,435	7,229,445	4,582,776
Roads and bridges	36,768,442	32,980,954	31,026,632	31,380,387	29,981,773	31,355,809	31,549,398	31,050,332	26,617,875	26,955,454
Education	381,968	685,642	2,249,447	469,278	1,510,673	1,300,254	421,456	614,068	578,669	451,903
Lease interest	281,035	317,403	773,895	-	-	-	-	-	-	-
Interest on long-term debt	2,394,298	2,614,316	2,444,155	2,711,249	4,063,805	4,149,190	4,025,185	4,071,654	3,896,389	3,914,517
Total governmental activities	<u>276,735,293</u>	<u>248,429,733</u>	<u>230,213,490</u>	<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>
Business-type activities:										
Environmental services	25,160,495	24,607,840	22,936,226	27,429,976	26,017,119	24,216,533	22,937,752	21,735,817	21,616,183	18,054,237
Stormwater services	1,126,463	1,079,259	1,019,167	837,765	733,197	906,534	778,361	620,010	388,073	-
Sewer and lighting services	3,499,053	3,535,356	3,477,005	3,413,087	3,267,634	3,350,011	1,614,926	1,633,876	1,555,397	1,049,626
Total business-type activities	<u>29,786,011</u>	<u>29,222,455</u>	<u>27,432,398</u>	<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>
Total primary government	<u>\$ 306,521,304</u>	<u>\$ 277,652,188</u>	<u>\$ 257,645,888</u>	<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>
<b>PROGRAM REVENUES</b>										
Governmental activities:										
Charges for services:										
General government	\$ 4,040,434	\$ 4,505,282	\$ 6,346,884	\$ 5,660,906	\$ 5,239,621	\$ 5,334,904	\$ 4,584,860	\$ 4,882,879	\$ 4,211,284	\$ 5,066,815
Health and social services	30,664,761	29,737,702	24,851,718	26,325,824	16,009,533	7,478,905	8,064,125	7,445,079	6,915,710	6,516,683
Public safety and judicial	10,233,985	9,660,797	9,237,921	10,144,214	9,702,435	10,047,320	8,418,656	7,910,432	8,290,644	8,079,397
Community service	4,711,439	5,002,974	4,951,626	4,421,782	4,858,643	4,670,770	3,953,309	3,620,286	3,898,925	2,806,613
Roads and bridges	6,953,132	5,186,446	5,114,372	5,618,971	4,046,393	4,161,669	4,195,579	5,012,840	4,708,897	3,943,448
Operating grants and contributions	111,623,383	135,950,272	111,775,731	107,264,979	84,731,068	87,624,090	85,787,071	75,312,479	77,563,848	83,266,222
Capital grants and contributions	22,803,378	17,074,365	9,564,628	12,393,754	10,726,228	9,329,117	7,467,729	8,550,982	4,775,100	7,297,155
Total governmental activities	<u>191,030,512</u>	<u>207,117,838</u>	<u>171,842,880</u>	<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>
Business-type activities:										
Charges for services:										
Environmental services	22,714,445	23,016,046	25,189,151	30,981,681	29,513,922	26,251,618	25,701,164	21,078,435	16,420,306	17,844,368
Stormwater services	1,094,615	1,110,172	1,038,143	983,249	905,385	983,992	941,764	899,614	853,911	-
Sewer and lighting services	3,419,838	3,339,229	3,391,659	3,235,189	3,121,366	3,095,358	1,416,026	1,448,868	1,455,443	654,696
Total business-type activities	<u>27,228,898</u>	<u>27,465,447</u>	<u>29,618,953</u>	<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>
Total primary government	<u>\$ 218,259,410</u>	<u>\$ 234,583,285</u>	<u>\$ 201,461,833</u>	<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>

## MARION COUNTY, OREGON

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

## Last Ten Fiscal Years

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
<b>NET (EXPENSE) REVENUE</b>										
Governmental activities	\$ (85,704,781)	\$ (41,311,895)	\$ (58,370,610)	\$ (72,558,416)	\$ (96,550,728)	\$ (82,681,496)	\$ (81,168,156)	\$ (83,560,797)	\$ (96,577,093)	\$ (37,933,197)
Business-type activities	(2,557,113)	(1,757,008)	2,186,555	3,519,291	3,522,723	1,857,890	2,727,915	(562,786)	(4,829,993)	(604,799)
Total primary government	<u>\$ (88,261,894)</u>	<u>\$ (43,068,903)</u>	<u>\$ (56,184,055)</u>	<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>
<b>GENERAL REVENUES AND OTHER</b>										
<b>CHANGES IN NET POSITION</b>										
Governmental activities:										
Property taxes	\$ 92,296,743	\$ 88,651,392	\$ 83,736,663	\$ 80,347,904	\$ 76,702,231	\$ 73,915,675	\$ 72,290,111	\$ 68,203,262	\$ 65,566,613	\$ 61,711,673
Franchise taxes	484,036	581,931	602,046	606,833	601,296	348,070	351,542	354,709	337,375	265,819
Unrestricted grants and contribution:	8,383,220	7,119,114	9,141,998	493,074	5,885,860	7,079,276	5,410,195	4,744,325	4,144,505	4,414,818
Investment earnings (losses)	13,146,309	4,129,953	(6,750,639)	1,946,992	2,818,951	2,700,729	1,948,510	1,585,348	1,197,108	912,040
Transfers	(75,000)	-	15,900	-	102,448	1,000	-	25,000	-	-
Total governmental activities	<u>114,235,308</u>	<u>100,482,390</u>	<u>86,745,968</u>	<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>
Business-type activities:										
Property taxes	-	-	-	-	-	-	-	-	-	243,556
Franchise taxes	520,328	505,473	519,621	481,252	455,648	414,299	389,749	374,695	347,208	324,940
Investment earnings (losses)	1,529,722	426,180	(1,039,404)	237,504	357,509	294,838	165,794	102,407	88,842	78,453
Debt principal reduction	-	-	-	-	-	-	37,860	-	-	-
Transfers	75,000	-	(15,900)	-	(102,448)	(1,000)	-	(25,000)	-	-
Total business-type activities	<u>2,125,050</u>	<u>931,653</u>	<u>(535,683)</u>	<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>
Total primary government	<u>\$ 116,360,358</u>	<u>\$ 101,414,043</u>	<u>\$ 86,210,285</u>	<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>
<b>CHANGE IN NET POSITION</b>										
Governmental activities	\$ 28,530,527	\$ 59,170,495	\$ 28,375,358	\$ 10,836,387	\$ (10,439,942)	\$ 1,363,254	\$ (1,167,798)	\$ (8,648,153)	\$ (25,331,492)	\$ 29,371,153
Business-type activities	(432,063)	(825,355)	1,650,872	4,238,047	4,233,432	2,566,027	3,321,318	(110,684)	(4,393,943)	42,150
Total primary government	<u>\$ 28,098,464</u>	<u>\$ 58,345,140</u>	<u>\$ 30,026,230</u>	<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>

## MARION COUNTY, OREGON

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

Last Ten Fiscal Years

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
General Operating Fund										
Nonspendable	\$ 26,025	\$ 22,245	\$ 16,549	\$ 15,543	\$ 19,123	\$ 15,522	\$ 20,044	\$ 20,932	\$ 20,842	\$ 19,960
Restricted	-	-	-	-	-	-	1,138	-	-	-
Committed	2,419,753	2,313,889	2,287,320	2,357,675	2,336,996	2,299,308	2,264,231	2,240,114	2,222,672	2,209,138
Assigned	16,852,208	13,732,133	13,305,366	1,505,006	1,734,282	1,661,670	1,451,645	1,393,096	1,288,139	1,332,565
Unassigned	12,048,790	9,481,398	12,018,957	24,342,348	17,070,845	15,839,043	15,492,220	14,710,400	11,211,744	10,788,435
Total General Operating Fund	31,346,776	25,549,665	27,628,192	28,220,572	21,161,246	19,815,543	19,229,278	18,364,542	14,743,397	14,350,098
Other governmental funds										
Nonspendable	2,039,307	1,600,825	1,269,046	892,881	935,539	918,386	929,325	943,113	824,956	935,994
Restricted	45,558,589	49,173,837	26,301,269	26,158,873	21,224,021	24,163,776	28,914,042	34,951,886	26,644,329	29,692,731
Committed	3,607,476	3,987,805	4,205,820	3,968,444	4,487,015	4,689,144	4,296,873	3,281,890	2,995,478	2,962,942
Assigned	103,326,194	91,206,695	95,490,092	72,332,788	66,704,190	62,265,630	55,413,772	48,101,868	51,057,117	41,437,261
Unassigned	(70,629)	(74,596)	-	-	-	-	(3,858)	(4,607)	(3,181)	(3,761)
Total other governmental funds	154,460,937	145,894,566	127,266,227	103,352,986	93,350,765	92,036,936	89,550,154	87,274,150	81,518,699	75,025,167
Total governmental funds	<u>\$185,807,713</u>	<u>\$171,444,231</u>	<u>\$154,894,419</u>	<u>\$131,573,558</u>	<u>\$114,512,011</u>	<u>\$111,852,479</u>	<u>\$108,779,432</u>	<u>\$105,638,692</u>	<u>\$96,262,096</u>	<u>\$89,375,265</u>

## MARION COUNTY, OREGON

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

Last Ten Fiscal Years

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
<b>REVENUES</b>										
Taxes	\$92,482,933	\$89,167,290	\$84,224,799	\$81,017,539	\$77,330,374	\$75,844,399	\$71,140,679	\$68,786,345	\$66,078,860	\$62,345,375
Licenses and permits	4,368,105	4,806,549	4,201,735	4,323,049	4,480,859	4,593,210	3,852,093	3,686,976	3,811,301	3,041,718
Intergovernmental	140,512,132	157,383,466	130,482,362	120,383,618	101,343,156	104,032,483	98,664,995	88,493,873	89,571,796	94,978,195
Charges for services	54,187,484	52,126,435	46,052,280	50,415,920	36,809,022	28,906,847	26,297,150	25,515,740	26,835,897	22,543,128
Fines and forfeitures	3,232,758	3,270,465	3,097,102	2,758,549	2,875,119	2,893,121	2,906,801	2,734,567	2,709,374	3,076,921
Interest	12,098,831	3,973,567	(6,373,393)	1,862,526	2,652,648	2,554,765	1,853,607	1,520,366	1,147,879	871,704
Other	2,296,958	2,773,199	1,301,264	742,283	474,394	603,125	949,432	1,220,426	1,275,304	1,227,905
Total revenues	<u>309,179,201</u>	<u>313,500,971</u>	<u>262,986,149</u>	<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>
<b>EXPENDITURES</b>										
General government	14,251,302	13,583,828	14,621,483	18,281,443	12,383,115	11,068,132	10,438,965	10,527,552	9,665,066	9,348,870
Health and social services	79,937,692	69,473,881	66,658,377	71,821,786	59,679,335	59,383,715	54,730,212	51,814,946	50,461,732	53,593,236
Public safety and judicial	107,795,207	100,383,157	94,133,600	93,301,498	88,392,156	86,133,943	83,113,499	79,532,519	75,347,412	72,550,922
Community service	14,959,022	17,951,957	19,241,638	8,934,665	9,960,136	8,505,869	7,792,705	6,563,515	6,120,367	5,110,822
Roads and bridges	35,943,037	32,857,778	26,838,498	23,759,570	22,834,508	22,399,827	21,306,177	20,375,871	19,455,888	18,764,207
Education	381,968	685,642	2,249,448	469,278	1,510,673	1,300,254	421,456	614,068	578,669	451,903
Debt service:										
Principal	10,899,493	11,741,357	8,320,083	5,979,267	5,591,418	5,250,544	4,717,613	4,707,556	3,755,977	3,186,933
Interest	2,647,925	3,055,975	2,775,527	2,853,538	3,030,028	3,176,622	3,178,602	3,324,552	3,263,441	3,378,469
Capital outlay	37,240,667	47,662,414	25,417,645	18,160,506	19,153,583	18,274,146	21,309,294	14,582,245	15,339,755	9,161,982
Total expenditures	<u>304,056,313</u>	<u>297,395,989</u>	<u>260,256,299</u>	<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>
Excess (deficiency) of revenues over expenditures	<u>5,122,888</u>	<u>16,104,982</u>	<u>2,729,850</u>	<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>
<b>OTHER FINANCING SOURCES (USES)</b>										
Issuance of long-term debt	9,950,000	-	20,000,000	-	-	-	5,000,000	9,950,000	-	-
Lease & SBITA financing	1,181,464	1,761,859	1,232,974	-	-	-	-	-	-	-
Transfers in	19,843,256	31,190,740	24,157,076	19,832,649	19,732,438	22,816,959	19,603,617	16,405,197	21,869,553	18,530,412
Transfers out	(21,734,126)	(32,507,769)	(24,799,039)	(20,713,035)	(20,503,526)	(23,678,810)	(20,119,111)	(16,894,070)	(22,424,826)	(19,112,727)
Total other financing sources (uses)	<u>9,240,594</u>	<u>444,830</u>	<u>20,591,011</u>	<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>
Net change in fund balance	<u>\$14,363,482</u>	<u>\$16,549,812</u>	<u>\$23,320,861</u>	<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>
Debt service as a percentage of noncapital expenditures	<u>5.10%</u>	<u>5.93%</u>	<u>4.71%</u>	<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>

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)	
2024	16,179,615	7,209,046	6,271,802	1,346,848	751,329	\$31,758,641	\$ 3.03	\$57,849,267	\$ 60,686,743	52.3%
2023	15,687,576	6,414,823	6,113,063	1,275,083	732,653	30,223,198	3.03	55,191,679	57,702,819	52.4%
2022	14,976,085	6,279,331	5,635,193	1,165,630	709,469	28,765,708	3.03	52,385,518	55,489,276	51.8%
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%

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

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
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	.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	.30 - 8.71	0.30 - 7.74	0.30 - 7.74	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
Chemeketa Community College	0.87	0.89	0.89	0.89	0.89	0.90	0.90	0.90	0.92	0.89
Sewer & Service Districts	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.00
Water & Water Control Districts	0.05 - 1.00	0.05 - 1.00	0.05 - 1.00	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
Rural Fire Protection Districts	1.01 - 2.49	0.53 - 2.49	0.53 - 2.82	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
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	2024			2015		
	Rank	Taxable Assessed Value	Percentage of Total Taxable Assessed Value	Rank	Taxable Assessed Value	Percentage of Total Taxable Assessed Value
Portland General Electric Company	1	\$ 498,654,160	1.57%	1	\$ 252,820,795	1.17%
Northwest Natural Gas Company	2	225,412,000	0.71%	2	136,239,700	0.63%
Comcast Corporation	3	125,300,791	0.39%			
Winco Foods LLC	4	112,943,630	0.36%	3	90,880,062	0.42%
BIT Investment Ninety-Seven LLC	5	82,971,150	0.26%			
Lumen Technologies	6	85,084,406	0.27%	6	57,493,500	0.27%
State Accident Insurance Fund	7	60,798,550	0.19%			
Lancaster Development Company Llc	8	55,599,510	0.18%	4	65,777,140	0.30%
Wal-Mart Real Estate Business Tr	9	55,254,160	0.17%	7	48,216,320	0.22%
Snyders-Lance Inc	10	52,623,950	0.17%			
Woodburn Premium Outlets LLC				5	58,810,312	0.27%
Norpac Foods Inc				8	58,322,247	0.27%
Metropolitan Life Insurance Co				9	44,077,610	0.20%
				10	50,817,650	0.24%
Total for principal taxpayers		\$ 1,354,642,307	4.27%		\$ 863,455,336	4.00%
Total taxable assessed value		\$ 31,758,640,918			\$ 21,608,513,008	

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
2024	\$ 97,644,644	\$ 92,963,982	95.21%	\$ -	\$ 92,963,982	95.21%
2023	93,371,616	89,094,836	95.42%	934,520	90,029,356	96.42%
2022	89,022,230	84,877,652	95.34%	1,139,597	86,017,249	96.62%
2021	85,557,028	81,625,151	95.40%	843,281	82,468,432	96.39%
2020	81,992,877	78,031,058	95.17%	1,499,202	79,530,260	97.00%
2019	78,848,364	75,009,995	95.13%	1,469,998	76,479,993	97.00%
2018	73,878,931	70,307,020	95.17%	1,510,584	71,817,604	97.21%
2017	71,431,215	67,750,167	94.85%	1,524,728	69,274,895	96.98%
2016	68,645,892	65,123,214	94.87%	1,764,247	66,887,461	97.44%
2015	63,937,929	60,400,930	94.47%	1,888,995	62,289,925	97.42%

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	Lease Liability	SBITA Liability	Notes Payable			
2024	\$ -	\$ -	\$ 38,209,835	\$ 18,885,000	\$ 9,302,443	\$ 4,258,631	\$ 266,394	\$ 70,922,304	0.35%	\$ 204
2023	-	-	31,353,260	23,050,000	10,656,334	5,664,089	289,947	71,013,630	0.38%	203
2022	-	1,596,941	34,299,550	26,735,000	12,739,695	-	313,332	75,684,518	0.41%	217
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

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 & Over- lapping Debt Per Capita	Real Market Value (RMV) Per Capita	Net Direct Debt To RMV	Net Direct & Over- lapping Debt To RMV
	Refunding Obligations	Limited Tax Pension Obligations	Total							
2024	\$ -	\$18,885,000	\$ 18,885,000	0.03%	\$ 54	\$ -	\$ 3,465	\$ 174,978	0%	1.98%
2023	-	23,050,000	23,050,000	0.04%	66	-	3,626	164,995	0%	2.20%
2022	1,596,941	26,735,000	28,331,941	0.05%	81	-	3,676	159,170	0%	2.31%
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%

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, 2024

Overlapping District	Outstanding Net Property Tax Backed Debt	Percent Overlapping	Net Overlapping Debt
Cities:			
City of Aumsville	\$ 349,824	100.0000%	\$ 349,824
City of Aurora	7,246,654	100.0000%	7,246,654
City of Detroit	1,001,706	100.0000%	1,001,706
City of Donald	59,294	100.0000%	59,294
City of Gates	372,032	85.9571%	319,788
City of Gervais	381,749	100.0000%	381,749
City of Jefferson	2,533,724	100.0000%	2,533,724
City of Mill City	3,049,565	20.2759%	618,327
City of Salem	169,300,000	82.8755%	140,308,222
City of Silverton	15,840,792	100.0000%	15,840,792
City of Stayton	6,839,676	100.0000%	6,839,676
City of Woodburn	-		-
School Districts & ESD's:			
Marion County SD 1 (Gervais)	10,645,000	100.0000%	10,645,000
Marion County SD 4J (Silver Falls)	56,122,649	90.8603%	50,993,207
Marion County SD 5 (Cascade)	11,600,000	100.0000%	11,600,000
Marion County SD 14J (Jefferson)	17,316,359	93.4525%	16,182,570
Marion County SD 15 (N. Marion)	59,038,009	100.0000%	59,038,009
Marion County SD 24J (Salem-Keizer)	811,871,583	86.3944%	701,411,583
Marion County SD 29J (N. Santiam)	35,524,029	78.3184%	27,821,851
Marion County SD 45 (St. Paul)	9,120,000	100.0000%	9,120,000
Marion County SD 91 (Mt. Angel)	13,619,227	100.0000%	13,619,227
Marion County SD 103 (Woodburn)	60,445,000	100.0000%	60,445,000
Linn County SD 129J (Santiam Canyon)	19,296,958	45.1932%	8,720,913
Polk County SD 13J (Central)	46,962,943	1.1249%	528,286
Linn-Benton-Lincoln ESD	5,450,000	0.7694%	41,932
Willamette ESD	4,999,798	59.4300%	2,971,380
Chemeketa Community College	71,255,000	65.6992%	46,813,965
Rural Fire Districts:			
Aumsville Rural Fire District	416,000	100.0000%	416,000
Jefferson Rural Fire District			-
Keizer Rural Fire District	2,670,000	100.0000%	2,670,000
Marion County Rural Fire District 1			-
Mt. Angel Rural Fire District			-
Silverton Rural Fire District	2,150,000	95.5684%	2,054,721
Sublimity Rural Fire District	280,000	100.0000%	280,000
Polk County Rural Fire District	990,000	1.9631%	19,435
Water Districts:			
Lyons-Mehama Water District	190,000	27.8037%	52,827
Subtotal, overlapping debt	<u>\$ 1,446,937,571</u>		1,200,945,662
Marion County direct debt			<u>70,655,910</u>
Total direct and overlapping debt			<u><u>\$ 1,271,601,572</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

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
<b>Real Market Value (RMV) (thousands)</b>	<u>\$ 60,686,742</u>	<u>\$ 57,702,819</u>	<u>\$ 55,489,276</u>	<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>
<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)	\$ 1,213,735	\$ 1,154,056	\$ 1,109,786	\$ 1,062,974	\$ 1,013,621	\$ 927,982	\$ 844,279	\$ 780,046	\$ 734,332	\$ 697,552
Total applicable debt (thousands)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Legal debt margin (thousands)	<u>\$ 1,213,735</u>	<u>\$ 1,154,056</u>	<u>\$ 1,109,786</u>	<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>
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)	\$ 3,034,337	\$ 2,885,141	\$ 2,774,464	\$ 2,657,434	\$ 2,534,052	\$ 2,319,955	\$ 2,110,698	\$ 1,950,115	\$ 1,835,829	\$ 1,743,879
Total applicable debt (thousands)	<u>18,885</u>	<u>23,050</u>	<u>26,735</u>	<u>29,975</u>	<u>32,815</u>	<u>34,226</u>	<u>35,465</u>	<u>36,595</u>	<u>37,615</u>	<u>38,535</u>
Legal debt margin (thousands)	<u>\$ 3,015,452</u>	<u>\$ 2,862,091</u>	<u>\$ 2,747,729</u>	<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>
Total applicable debt as a percentage of the debt limit	<u>0.6%</u>	<u>0.8%</u>	<u>1.0%</u>	<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>
<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)	\$ 606,867	\$ 577,028	\$ 554,893	\$ 531,487	\$ 506,810	\$ 463,991	\$ 422,140	\$ 390,023	\$ 367,166	\$ 348,776
Total applicable debt (thousands)	<u>38,210</u>	<u>31,353</u>	<u>35,770</u>	<u>19,033</u>	<u>22,172</u>	<u>25,194</u>	<u>28,124</u>	<u>25,757</u>	<u>18,649</u>	<u>20,750</u>
Legal debt margin (thousands)	<u>\$ 568,657</u>	<u>\$ 545,675</u>	<u>\$ 519,123</u>	<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>
Total applicable debt as a percentage of the debt limit	<u>6.3%</u>	<u>5.4%</u>	<u>6.4%</u>	<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>

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<sup>1</sup>

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%

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
2024	349,824	\$ 20,274,092	\$ 58,470	3.7%
2023	349,725	18,874,639	54,440	4.3%
2022	348,616	18,671,730	53,791	5.1%
2021	347,182	16,971,368	49,022	7.0%
2020	346,194	15,490,534	44,921	3.9%
2019	347,760	14,640,013	42,670	4.2%
2018	344,035	13,824,276	40,810	4.3%
2017	339,200	13,119,970	39,304	5.0%
2016	333,950	12,454,574	38,014	5.9%
2015	329,770	11,594,307	35,863	7.2%

Sources:

Bureau of Economic Analysis, Regional Economic Data.

Bureau of Labor Statistics, Local Area Unemployment Statistics.

Population Research Center, Portland State University.

Oregon Employment Department (Qualityinfo.org)

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

	2024				2015			
	Units	Employment	Wages	% of Employment	Units	Employment	Wages	% of Employment
<b>Government Employers:</b>								
Federal government	45	1,372	\$117,006,966	0.82%	59	1,243	\$79,188,341	0.89%
State government	355	22,040	\$1,901,890,155	13.12%	202	19,589	\$1,097,349,688	14.02%
Local government	331	14,111	\$956,391,910	8.40%	340	13,640	\$630,914,350	9.76%
	731	37,523	2,975,289,031	22.33%	601	34,472	1,807,452,379	24.67%
<b>Private Employers:</b>								
Natural resources and mining:								
Crop & animal production	371	5,508	246,921,269	3.28%	322	5,279	150,371,890	3.78%
Agriculture, forestry & mining	220	4,947	190,350,921	2.94%	146	4,610	151,161,962	3.30%
Construction:								
Building construction	711	2,945	173,563,318	1.75%	294	1,349	59,748,683	0.97%
Heavy & civil engineering	99	1,622	157,689,155	0.97%	86	1,208	82,328,474	0.86%
Specialty trade contractors	966	7,502	505,780,734	4.46%	594	4,296	189,874,017	3.07%
Manufacturing:								
Food, beverage & tobacco	92	3,945	188,962,555	2.35%	74	4,535	140,649,048	3.25%
Wood products	34	1,379	79,105,556	0.82%	30	1,228	45,203,167	0.88%
Metal & machinery	109	1,553	103,420,722	0.92%	94	1,401	66,031,097	1.00%
Other manufacturing	216	3,169	217,137,100	1.89%	173	2,895	122,983,754	2.07%
Trade, transportation and utilities:								
Merchant wholesalers	362	3,432	250,943,441	2.04%	234	3,049	156,813,944	2.18%
Motor vehicles, parts & fuel	217	3,294	178,043,299	1.96%	191	2,650	94,358,971	1.90%
Building & garden supplies	91	1,710	73,982,275	1.02%	79	1,278	38,112,518	0.91%
Food & beverages	203	3,347	107,706,432	1.99%	168	2,681	61,963,222	1.92%
Clothing & accessories	149	1,794	53,405,739	1.07%	42	3,654	86,702,202	2.62%
General merchandise	58	3,570	121,190,885	2.12%	61	822	16,687,616	0.59%
Other wholesalers & retailers	527	3,725	156,802,411	2.22%	678	5,248	150,083,315	3.76%
Truck & other transportation	260	3,746	231,834,308	2.23%	174	2,209	82,106,910	1.58%
Warehousing & storage	22	2,349	127,080,259	1.40%	16	944	43,796,116	0.68%
Utilities	16	278	37,383,010	0.17%	7	205	18,553,021	0.15%
Information services	239	1,548	140,922,505	0.92%	102	944	48,641,648	0.68%
Financial activities:								
Credit intermediation	163	1,553	105,345,212	0.92%	166	2,072	88,302,774	1.48%
Insurance	206	2,324	236,288,655	1.38%	208	1,745	96,684,174	1.25%
Real estate	452	1,627	86,011,287	0.97%	366	1,369	38,402,343	0.98%
Other financial activities	162	625	48,650,499	0.37%	136	556	39,828,925	0.40%
Professional and business services:								
Professional & technical	1,207	5,335	420,926,190	3.17%	762	3,808	212,530,624	2.73%
Management & administrative	864	9,709	433,699,162	5.78%	490	7,362	233,146,565	5.27%
Waste management & remediation	34	496	36,729,751	0.30%	18	376	19,588,200	0.27%
Education and health services:								
Educational services	161	2,872	129,903,924	1.71%	103	2,262	80,895,635	1.62%
Ambulatory services	675	8,712	671,234,148	5.18%	504	6,906	419,860,207	4.94%
Hospitals & other health services	1,266	17,054	957,717,366	10.15%	409	11,008	452,451,915	7.88%
Leisure and hospitality:								
Amusement, gambling & recreation	92	1,156	26,086,034	0.69%	82	1,323	18,095,145	0.95%
Food services & drinking places	812	11,324	281,910,456	6.74%	626	9,701	150,346,987	6.94%
Other leisure & hospitality	98	1,169	41,174,690	0.70%	86	1,098	20,289,758	0.79%
Other services	1,289	5,193	213,386,956	3.09%	1,454	5,189	130,601,282	3.71%
	12,443	130,512	7,031,290,224	77.67%	8,975	105,260	3,807,196,109	75.33%
<b>Total County Employment</b>	<b>13,174</b>	<b>168,035</b>	<b>\$ 10,006,579,255</b>	<b>100.00%</b>	<b>9,576</b>	<b>139,732</b>	<b>\$ 5,614,648,488</b>	<b>100.00%</b>

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

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
<b>Full Time Equivalent (FTE)</b>										
<b>Employees by Function:</b>										
Governmental activities:										
General government	245.9	260.8	258.3	250.3	242.0	237.8	233.6	231.4	231.3	228.8
Health and social services	459.9	547.9	517.2	490.2	459.2	449.8	449.4	453.8	425.2	407.1
Public safety and judicial	531.8	593.8	568.3	580.3	578.7	587.6	567.2	562.8	561.4	554.0
Community service	58.9	56.9	54.7	43.6	42.6	40.4	39.4	41.3	39.5	35.5
Roads and bridges	148.6	170.6	165.6	156.6	156.6	154.6	153.4	147.4	142.4	141.4
Total governmental activities	<u>1,445.0</u>	<u>1,630.0</u>	<u>1,564.1</u>	<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>
Business-type activities:										
Environmental services	<u>24.0</u>	<u>32.0</u>	<u>34.0</u>	<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>
Total FTE budgeted	<u>1,469.0</u>	<u>1,662.0</u>	<u>1,598.1</u>	<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>
<b>Number of Employees by Bargaining Unit:</b>										
Marion County Employee Assoc.	895	854	831	855	842	847	814	823	790	780
Marion County Law Enforcement Association	209	211	221	225	223	224	209	216	205	213
Marion County Juvenile Employees Association	32	32	31	33	32	34	34	32	32	32
Federation of Oregon Parole and Probation Officers	41	36	38	37	37	39	39	41	38	36
Oregon Nurses Association	15	12	15	17	16	14	16	17	17	19
Marion County Deputy District Attorneys Association	23	24	-	-	-	-	-	-	-	-
Unrepresented:										
Management and other	268	264	278	261	249	238	244	250	246	238
Temporary employees	<u>129</u>	<u>111</u>	<u>110</u>	<u>130</u>	<u>121</u>	<u>152</u>	<u>177</u>	<u>169</u>	<u>183</u>	<u>174</u>
Total county employees	<u>1,612</u>	<u>1,544</u>	<u>1,524</u>	<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>

Sources:

Marion County payroll records.

## MARION COUNTY, OREGON

## OPERATING INDICATORS BY FUNCTION

Last Ten Fiscal Years

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
<b>Governmental Activities:</b>										
<b>General Government</b>										
General election information:										
Registered voters	(1)	221,066	(1)	214,403	(1)	200,437	(1)	182,173	(1)	151,674
Votes cast	(1)	135,872	(1)	167,015	(1)	129,117	(1)	139,563	(1)	105,239
Percentage voted	(1)	61.46%	(1)	77.90%	(1)	64.42%	(1)	76.61%	(1)	69.38%
Marriage licenses issued	2,234	2,106	2,199	2,234	2,232	2,349	2,372	2,573	2,567	2,504
Passports issued	-	-	-	-	3,432	4,195	5,173	5,673	1,118	1,039
Documents recorded	43,646	40,857	64,245	78,143	69,686	62,055	64,978	65,457	58,714	49,451
Property tax accounts:										
Residential	85,158	83,078	82,006	85,736	85,084	84,363	83,910	83,453	83,175	83,134
Commercial	9,393	8,002	8,108	9,855	9,846	9,860	9,851	9,921	9,908	9,921
Industrial	505	520	539	596	602	576	545	526	520	533
Farm	25,303	26,192	25,552	27,626	27,687	27,816	27,826	27,836	27,879	27,897
Utilities	2,449	1,808	1,713	2,861	2,812	2,006	1,863	1,821	1,975	1,911
Personal	6,168	6,294	6,325	7,484	6,729	6,410	6,657	6,720	6,527	6,434
<b>Health and Social Services</b>										
Total clinic visits	249,429	264,020	275,328	342,149	485,017	466,855	434,281	424,126	386,895	404,860
Number of clients served:										
Acute	1,361	2,691	2,848	3,045	11,014	12,107	12,926	12,935	15,408	11,809
Alcohol and drug treatment	2,536	1,459	1,047	1,308	2,077	2,294	2,011	2,020	1,634	2,783
Behavioral health (other)	2,454	2,869	4,999	5,528	6,932	8,060	7,439	6,984	6,391	5,934
Developmental disabilities	2,825	3,502	3,318	3,242	2,029	2,804	2,732	2,689	2,584	2,394
IDS & out-of-panel MH providers	-	-	-	-	-	-	-	-	-	1,646
Immunizations	877	846	-	545	1,079	1,194	1,734	2,656	3,088	3,556
Public health (other)	1,033	12,633	1,027	990	9,258	7,533	7,258	5,644	6,911	8,872
Women, infants and children (WIC)	6,898	6,588	7,015	7,846	8,391	8,751	8,808	6,654	7,467	7,923
Health inspections	4,964	4,227	1,691	1,068	2,810	4,748	4,198	3,677	3,207	3,221
Food handler cards issued	7,730	8,479	216	190	505	482	387	1,877	1,810	6,212
Birth and death certificates issued	10,468	19,379	19,989	18,591	16,092	15,848	16,277	17,659	17,640	17,175
<b>Public Safety and Judicial</b>										
Sheriff:										
Calls for service	55,623	61,617	73,904	74,224	76,309	77,084	79,604	74,720	67,791	74,613
Number of reports	7,435	9,793	26,998	32,247	32,212	30,616	30,071	27,756	25,931	26,358
Number of arrests	2,263	1,926	n/a	2,382	2,461	2,327	2,386	2,341	2,293	2,571
Number of inmates booked	9,145	7,292	5,999	4,893	11,051	14,085	15,180	14,141	13,177	13,574
Average daily jail population	403	425	390	299	383	424	424	416	403	409
Average length of jail stay (days)	32	26	28	23	15	13	14	24	18	17
Adults on probation and post-prison supervision (monthly average)	2,758	2,748	2,785	2,944	3,141	3,121	3,226	3,269	3,644	3,583
Juvenile:										
Youth served per year (2)	840	663	511	690	1,195	1,122	1,181	1,308	1,428	1,567
Community service hours completed (2)	7,095	5,763	3,741	5,316	7,207	7,082	n/a	7,590	7,056	7,676
Youth admitted to detention center (2)	378	258	216	283	631	657	729	724	862	900
Average length of stay (days) (2)	16	18.0	20.1	19.0	13.0	14.1	11.5	11.5	12.7	10.4
District Attorney:										
Adult criminal cases prosecuted (2)	10,227	10,973	9,345	9,047	11,010	10,655	10,550	9,646	9,836	9,916
Juvenile delinquency petitions filed (2)	689	258	162	207	304	356	398	338	433	422
Juvenile dependency petitions filed (2)	-	-	-	1	254	424	476	491	411	414
Volunteer hours for victim assistance	2,620	3,827	3,127	6,063	20,738	18,961	19,184	19,430	19,189	19,666
Victims served	10,312	15,199	5,538	5,529	5,406	4,865	5,845	4,371	5,069	4,124
<b>Business-Type Activities</b>										
<b>Environmental Services</b>										
Waste generated per capita (pounds)	n/a	n/a	n/a	4,124	2,934	3,068	3,020	2,878	2,796	2,721
Waste recovered per capita (pounds)	n/a	n/a	n/a	1,672	1,402	1,527	1,463	1,421	1,460	1,463
Waste recovery rate	n/a	n/a	n/a	40.5%	47.8%	49.8%	48.4%	49.4%	52.2%	53.8%
Waste recovered (tons)	n/a	n/a	n/a	289,995	243,658	262,191	251,456	237,150	240,544	238,422

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>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
<b><u>Governmental Activities</u></b>										
<b><u>General Government</u></b>										
Buildings owneded:										
Center Street campus	11	10	10	10	10	10	10	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	14	14	14	13	13	13	13	13	13	12
<b><u>Community Service</u></b>										
Parks acreage	694.1	679.5	679.5	605.8	605.8	610.2	610.2	610.2	610.2	610.2
Number of developed facilities	18	18	18	17	17	18	18	18	18	18
Number of undeveloped facilities	3	3	3	3	3	3	3	3	3	3
Number of playgrounds	4	4	4	4	4	5	5	5	5	5
<b><u>Roads and Bridges</u></b>										
Roads maintained by county:										
- miles paved	924.10	924.1	924.1	924.4	924.4	924.3	924.3	924.3	924.3	925.6
- miles unpaved	192.80	192.8	192.8	192.8	192.8	193.2	193.2	193.2	193.2	192.6
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**

## **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, each major fund, the discretely presented component unit, and the aggregate remaining fund information of Marion County, Oregon (the County) as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated December 20, 2024. Our report includes a reference to other auditors who audited the financial statements of the Marion County Housing Authority, a discretely presented component unit, 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.

### **Report on 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 or significant deficiencies may exist that were not identified.



## **Report on 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.

A handwritten signature in cursive script that reads "Moss Adams LLP".

Medford, Oregon  
December 20, 2024

## Report of Independent Auditors Required by Oregon State Regulations

The Board of Commissioners  
Marion County, Oregon

We have audited, 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 the financial statements of the governmental activities, the business-type activities, each major fund, the discretely presented component unit, and the aggregate remaining fund information of Marion County, Oregon (the County) as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated December 20, 2024. Our report includes a reference to other auditors who audited the financial statements of the Marion County Housing Authority, a discretely presented component unit, 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 that are reported on separately by those auditors.

### Compliance

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 (ORS) as specified in Oregon Administrative Rules (OAR) 162-010-0000 to 162-010-0330 of the Minimum Standards for Audits of Oregon Municipal Corporations, 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.

We performed procedures to the extent we considered necessary to address the required comments and disclosures which included, but were not limited to, the following:

- Accounting records and internal control
- Public fund deposits
- Indebtedness
- Budget
- Insurance and fidelity bonds
- Programs funded from outside sources
- Highway funds
- Investments
- Public contracts and purchasing

In connection with our testing, nothing came to our attention that caused us to believe the County was not in substantial compliance with certain provisions of laws, regulations, contracts, and grant agreements, including the provisions of ORS as specified in OAR 162-010-0000 through 162-010-0330 of the Minimum Standards for Audits of Oregon Municipal Corporations. However, as described in Note 16, Stewardship, Compliance, and Accountability, the results of testing indicated one instance of non-compliance related to excess expenditures over appropriations.

### **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.

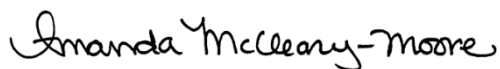
*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination 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 or significant deficiencies 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. Accordingly, this communication is not suitable for any other purpose.

This report is intended solely for the information and use of the Board of Commissioners and management of the County and the Oregon Secretary of State and is not intended to be and should not be used by anyone other than these parties.



Amanda McCleary-Moore, Partner  
For Moss Adams LLP  
Medford, Oregon  
December 20, 2024